

Village of Cement City General Fund
Trial Balance
 As of May 31, 2024

	May 31, 24	
	Debit	Credit
101000001-Cash in Bank-Checking	16,080.03	
101000001.1-Checking Comerica	0.00	
101000002-Cash in Bank-Savings	19,621.78	
101000003-Cash in Bank-Cur. Tax	82,918.43	
101000004-money market	80,597.95	
101000004-money market:CD at CNB	100,000.00	
101000674dividend program incom	0.00	
101000006-Petty cash	180.00	
101000010-Accounts Receivable	741.26	
101000023 Tax Rec.PPT	18.13	
101000078-Due from State	16,714.00	
101000084.1-Due from Maj Street		5,597.45
101000084.2-Due from Local St		3,748.14
101000084.3-Due from T & A	1,682.66	
101000120-Prepaid Insurance	7,634.00	
101000400unrestricted net asset		15,570.78
101000200-Accounts Payable		4,064.97
101000217.1payroll liabilities	74,977.90	
101101000217 payroll liabilitie	54,020.68	
Payroll Liabilities		86,465.89
101000390-Fund Balance		361,879.00
Unrestricted Net Assets	5,471.14	
101000084- Due from Intergovern		4,608.53
101000403-Current Taxes		79,797.80
101000407delinquet property tax		2,226.18
101000445-Penalties on Prop Tax		214.34
101000445.1-Inter. on Prop Tax		167.61
101000450-Building Permits		625.00
101000570 Revenue for Liquor Co		575.30
101000574-State Shared Revenue		52,725.00
101000575-Metro		662.66
101000607-Zoning Fees		200.00
101000664-Interest Income		5,954.34
101000667-Cable TV Royalties		741.26
101000699Transfer In		25,000.00
101999999uncategorized		0.19
Fines		28.05
Franchise Fees		2,019.40
101000005	0.00	
101000958-Dues-Memberships	2,225.68	
101101702-Council Expense	670.00	
101101726-General Office Exp	7,890.12	
101101730-Bonds & Insurance	1,318.00	
101101801-Legal & Accounting	4,458.00	
101101999-Transfers Out	25,000.00	
101215702-Clerk Salary	1,277.92	
101215703-Payroll Taxes-Clerk	962.40	
101218727-Office Exp	267.28	
101253702-Treasurer Salary	1,563.00	
101253703-Payroll Taxes Treas.	1,017.49	
101265702-Build. & Ground Wages	3,247.77	
101265703-Payroll Taxes-Maint	1,250.84	
101265920-Office Utilities	1,670.51	
101265930-Building Grounds	28,665.92	
101269956Garbage Collection	2,227.27	
101345803-Police Expense	24,780.00	
101365805 Liquor Control	575.30	
101371804-Building Inspector	265.00	
101448921-Street Lights	9,051.86	
101528801-Garbage Collection	22,275.70	
Building & Grounds	220.00	
Facilities and Equipment:101103700 Equipment Rental	9,789.60	
Payroll Expenses	39,955.04	
Zoneing Expense Phone	190.00	

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Accrual Basis

Village of Cement City General Fund
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	May 31, 24	
	Debit	Credit
Zoneing Mileage Expense	41.23	
Zoneing wages	1,458.00	
101000680		100.00
TOTAL	<u>652,971.89</u>	<u>652,971.89</u>

Cement City Intergovernmental Fund
Trial Balance
 As of May 31, 2024

	May 31, 24	
	Debit	Credit
601000001-Cash in Bank	29,571.21	
601000136-Garage	47,761.49	
601000140-Highway Equipment	154,799.96	
601000141-Accum. Depreciation		180,409.11
Furniture and Equipment	0.00	
Gain\Loss on sale of asset	0.00	
Prepaid Truck Payment	0.00	
601000210-Accounts Payable		81.50
601000251-Note Payable-Truck	0.00	
601000390-Fund Balance	5,417.94	
601000395		1,616.54
Opening Balance Equity	0.00	
Retained Earnings		41,316.96
Equipment Rental		24,846.17
601000702-Payroll	4,321.84	
601000703-Payroll Taxes	329.41	
601000740-Truck Expense	1,129.13	
601000740.2-Lawn Tractor	252.52	
601103801-Legal/Accounting	1,900.00	
601265728-Maint. Supplies	852.34	
601265920-Garage Utilities	1,709.44	
Facilities and Equipment	225.00	
TOTAL	248,270.28	248,270.28

**Village of Cement City Major Streets
 Trial Balance
 As of May 31, 2024**

	May 31, 24	
	Debit	Credit
2020000-Cash in Bank	0.00	
202000001-Cash in Bank	0.00	
Village of Cement City Major	221,205.02	
202000078-Due from State	10,755.49	
202000080-Due From General Fund	4,925.69	
2020001 · Due from State	0.00	
202000214.2-Due to General Fund	0.00	
2020084		655.45
2020002 · 202000214.1-Due to Intergov.		333.04
202000390-Fund Balance		80,663.39
2020003 · -unrestricted net assets	135.82	
30000 · Opening Balance Equity	0.00	
32000 · Unrestricted Net Assets		122,762.22
State Shared Revenues		67,512.24
202000740-Road Maint.	1,800.00	
202000999.1-Transfer to Loc. St	13,813.01	
202103700-Equipment Rental	11,362.56	
202103801-Legal/Accounting	700.00	
2020007 · 202000741-road project	7,228.75	
TOTAL	271,926.34	271,926.34

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Accrual Basis

Village of Cement City Local Streets

Trial Balance

As of May 31, 2024

	May 31, 24	
	Debit	Credit
203000002-Cash in Bank	39,194.23	
203000078-Due from State	3,551.53	
203000078.1	655.45	
203000214.2		209.89
203000214.3-Due to General	0.00	
203000390-Fund Balance		106,089.09
203000400	11,713.36	
Opening Balance Equity	0.00	
Retained Earnings	64,114.36	
203000574-State Shared Revenues		33,682.14
203000702-Wages	3,537.39	
203000703-Payroll Taxes	274.61	
203000740-Road Maint.	9,871.77	
203000741-road project	69.37	
203103801-Legal/ Accounting	700.00	
Road Maintenance:Equipment Rental	6,299.05	
TOTAL	139,981.12	139,981.12