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## Village of Cement City General Fund

07/08/24

## Trial Balance

Accrual Basis

As of June 30, 2024

	Jun 30, 24	
	Debit	Credit
101000001-Cash in Bank-Checking	5,740.70	
101000001.1-Checking Comerica	0.00	
101000002-Cash in Bank-Savings	102,614.55	
101000003-Cash in Bank-Cur. Tax	266.61	
101000004-money market	80,698.73	
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		5,972.63
101000084.2-Due from Local St		4,039.33
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		87,312.63
101000390-Fund Balance		361,879.00
Unrestricted Net Assets	5,471.14	
101000084- Due from Intergovern		4,737.85
101000403-Current Taxes		79,797.80
101000407delinquet property tax		11,379.97
101000445-Penalties on Prop Tax		214.34
101000445.1-Inter. on Prop Tax		167.61
101000450-Building Permits		925.00
101000570 Revenue for Liquor Co		575.30
101000574-State Shared Revenue		52,725.00
101000575-Metro		3,916.63
101000607-Zoning Fees		225.00
101000664-Interest Income		6,396.07
101000667-Cable TV Royalties		741.26
101000676-Reimbursements		24.75
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	9,521.33	
101101730-Bonds & Insurance	10,194.00	
101101801-Legal & Accounting	5,058.00	
101101999-Transfers Out	25,000.00	
101215702-Clerk Salary	1,410.09	
101215703-Payroll Taxes-Clerk	1,031.14	
101218727-Office Exp	267.28	
101253702-Treasurer Salary	1,695.17	
101253703-Payroll Taxes Treas.	1,086.23	
101265702-Build. & Ground Wages	3,582.50	
101265703-Payroll Taxes-Maint	1,378.60	
101265920-Office Utilities	1,748.70	
101265930-Building Grounds	31,610.42	
101345803-Police Expense	24,780.00	
101365805 Liquor Control	575.30	
101371804-Building Inspector	265.00	
101448921-Street Lights	10,064.33	
101528801-Garbage Collection	29,862.24	
Facilities and Equipment:101103700 Equipment Rental	9,789.60	
Payroll Expenses	43,548.36	
Zoneing Expense Phone	190.00	
Zoneing Mileage Expense	41.23	

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 07/08/24  
 Accrual Basis

**Village of Cement City General Fund  
 Trial Balance  
 As of June 30, 2024**

	Jun 30, 24	
	Debit	Credit
Zoneing wages 101000680	1,458.00	100.00
<b>TOTAL</b>	<b>667,813.56</b>	<b>667,813.56</b>

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 Accrual Basis

**Village of Cement City Major Streets  
 Trial Balance  
 As of June 30, 2024**

	Jun 30, 24	
	Debit	Credit
2020000-Cash in Bank	0.00	
202000001-Cash in Bank	0.00	
Village of Cement City Major	221,388.55	
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		73,314.46
202000740-Road Maint.	2,500.00	
202000800-Admin Fee	100.00	
202000999.1-Transfer to Loc. St	18,328.60	
202103700-Equipment Rental	11,362.56	
202103801-Legal/Accounting	700.00	
Payroll Taxes	15.26	
Wages	185.00	
2020007 · 202000741-road project	7,331.59	
<b>TOTAL</b>	<b>277,728.56</b>	<b>277,728.56</b>

Village of Cement City Local Streets  
Trial Balance  
As of June 30, 2024

	Jun 30, 24	
	Debit	Credit
203000002-Cash in Bank	44,874.20	
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		39,905.94
203000702-Wages	3,947.39	
203000703-Payroll Taxes	308.44	
203000740-Road Maint.	9,871.77	
203000741-road project	69.37	
203103801-Legal/ Accounting	700.00	
Administrative	100.00	
Road Maintenance:Equipment Rental	6,299.05	
<b>TOTAL</b>	<b>146,204.92</b>	<b>146,204.92</b>

# Cement City Intergovernmental Fund

## Trial Balance

As of June 30, 2024

	Jun 30, 24	
	Debit	Credit
601000001-Cash in Bank	32,562.06	
601000136-Garage	47,761.49	
601000140-Highway Equipment	154,799.96	
601000141-Accum. Depreciation Furniture and Equipment	0.00	180,409.11
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		28,297.98
601000702-Payroll	4,421.84	
601000703-Payroll Taxes	337.66	
601000740-Truck Expense	1,129.13	
601000740.2-Lawn Tractor	252.90	
601103801-Legal/Accounting	1,900.00	
601265728-Maint. Supplies	1,094.44	
601265920-Garage Utilities Facilities and Equipment	1,819.67	
	225.00	
<b>TOTAL</b>	<b>251,722.09</b>	<b>251,722.09</b>