

MUNICIPALITY OF CENTERVILLE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	545,098.22	294,338.79	839,437.01
Investments		279,004.20	279,004.20
Restricted Assets:			
Cash and cash equivalents		71,081.56	71,081.56
TOTAL ASSETS	<u>545,098.22</u>	<u>644,424.55</u>	<u>1,189,522.77</u>
NET POSITION:			
Restricted for these purposes:			
3rd cent	40,365.76		40,365.76
Debt Service Purposes		71,081.56	71,081.56
Unrestricted (Deficit)	<u>504,732.46</u>	<u>573,342.99</u>	<u>1,078,075.45</u>
TOTAL NET POSITION	<u>545,098.22</u>	<u>644,424.55</u>	<u>1,189,522.77</u>

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF CENTERVILLE
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	
Primary Government:							
Governmental Activities:							
General Government	130,274.61	24,535.75			(105,738.86)		
Public Safety	254,652.06				(254,652.06)		
Public Works	193,006.61		79,966.41		(113,040.20)		
Health and Welfare	0.00		118,111.86		118,111.86		
Culture and Recreation	184,899.67	10,345.80			(174,553.87)		
Economic development	102,620.24	27,000.00		0.00	(75,620.24)		
Total Governmental Activities	<u>865,453.19</u>	<u>61,881.55</u>	<u>198,078.27</u>	<u>0.00</u>	<u>(605,493.37)</u>		
Business-Type Activities:							
Water	216,583.10	212,308.04			(4,275.06)		
Sewer	179,507.12	230,768.27			51,261.15		
Total Business-Type Activities	<u>396,090.22</u>	<u>443,076.31</u>	<u>0.00</u>	<u>0.00</u>	<u>46,986.09</u>		
Total Primary Government	<u>1,261,543.41</u>	<u>504,957.86</u>	<u>198,078.27</u>	<u>0.00</u>	<u>(605,493.37)</u>	<u>46,986.09</u>	<u>(558,507.28)</u>
Component Units:							
Centerville Housing & Redevel Comission	0.00						0.00
General Revenues:							
Taxes:							
Property Taxes					422,263.07		422,263.07
Sales Taxes					221,261.22		221,261.22
Amusement taxes					0.00		0.00
State shared receipts					51,436.33		51,436.33
County shared receipts					1,984.32		1,984.32
Interest received					1,974.65	4,160.55	6,135.20
Rents and franchise fees					1,614.34		1,614.34
Miscellaneous					6,811.00		6,811.00
Recovery of prior year expense					448.55		448.55
Sales of surplus property					1,928.00		1,928.00
Compensation for damaged property					2,161.11		2,161.11
Total General Revenues, Special Items, Extraordinary Items and Transfers					<u>711,882.59</u>	<u>4,160.55</u>	<u>716,043.14</u>
Change in Net Position					106,389.22	51,146.64	157,535.86
Net Position-Beginning					438,709.00	591,615.00	1,030,324.00
January 1, 2021					545,098.22	642,761.64	1,187,859.86
December 31, 2021							0.00
							63,987.00
							63,987.00

*This amount excludes the capital purchases that are included in the direct expenses of the various functions. See Note ____.

** The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF CENTERVILLE
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 December 31, 2021

	General Fund	3rd Cent Fund	Revolving Loan Fund	Total Governmental Funds
ASSETS:				
101 Cash and Cash Equivalents	402,310.17	40,365.76	63,608.34	506,284.27
TOTAL ASSETS	<u>402,310.17</u>	<u>40,365.76</u>	<u>63,608.34</u>	<u>506,284.27</u>
FUND BALANCES: (See Note _____)				
263 Nonspendable				0.00
264 Restricted	316.56	40,365.76		40,682.32
265 Committed			63,608.34	63,608.34
266 Assigned	56,100.00			56,100.00
267 Unassigned	345,893.61			345,893.61
TOTAL FUND BALANCES	<u>402,310.17</u>	<u>40,365.76</u>	<u>63,608.34</u>	<u>506,284.27</u>

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MUNICIPALITY OF CENTERVILLE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2021

	General Fund	3rd Cent Fund	Revolving Loan Fund	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes	422,263.07			422,263.1
313 General Sales and Use Taxes	212,338.32	8,922.90		221,261.2
315 Amusement Taxes	0.00			-
Total Taxes	634,601.39	8,922.90	0.00	643,524.3
320 Licenses and Permits:	19,780.00			19,780.0
330 Intergovernmental Revenue:				
331 Federal Grants	196,080.27			196,080.3
334 State Grants	1,998.00			1,998.0
335 State Shared Revenue:				
335.01 Bank Franchise Tax	3,401.85			3,401.9
335.02 Prorate License Fees	911.88			911.9
335.03 Liquor Tax Reversion (25%)	6,531.80			6,531.8
335.04 Motor Vehicle Licenses	18,363.99			18,364.0
335.08 Local Government Highway and Bridge Fund	22,226.81			22,226.8
338.02 County Road and Bridge Tax (25%)	1,984.32			1,984.3
Total Intergovernmental Revenue	251,498.92	0.00	0.00	251,498.9
340 Charges for Goods and Services:				
341 General Government	100.00			100.0
343 Highways and Streets	770.00			770.0
346.02 Culture and Recreation Swimming Pool	9,260.80			9,260.8
346.99 Other Recreation	1,085.00			1,085.0
349 Library	0.00			-
Total Charges for Goods and Services	11,215.80	0.00	0.00	11,215.8
350 Fines and Forfeits:	3,885.75			3,885.8
Total Fines and Forfeits	3,885.75	0.00	0.00	3,885.8
360 Miscellaneous Revenue:				
361 Investment Earnings	1,766.40	108.29	99.96	1,974.7
369 Other - Franchise fees	1,614.34			1,614.3
369.03 Recovery of propr year expenses	448.55			448.6
369.99 Economic development	27,000.00			27,000.0
369.99 Other	6,811.00			6,811.0
Total Miscellaneous Revenue	37,640.29	108.29	99.96	37,848.5
Total Revenue	958,622.15	9,031.19	99.96	967,753.3
Expenditures:				
410 General Government:	15,711.14			
411 Legislative	18,026.08			18,026.1
413 Elections	106.78			106.8
414 Financial Administration	85,842.11			85,842.1
419 Other	17,822.82			17,822.8
Total General Government	137,508.93	0.00	0.00	121,797.8
420 Public Safety:				
421 Police	186,394.36			186,394.4
422 Fire	54,432.29			54,432.3
Total Public Safety	240,826.65	0.00	0.00	240,826.7
430 Public Works:				
431 Highways and Streets	180,440.74			180,440.7
432 Sanitation	2,593.15			2,593.2
Total Public Works	183,033.89	0.00	0.00	183,033.9
450 Culture and Recreation:				
451 Recreation	4,430.00			4,430.0
452 Parks	59,284.62			59,284.6
451.2 Swimming pool	37,677.67			37,677.7
455 Library	76,528.09			76,528.1
Total Culture and Recreation	177,920.38	0.00	0.00	177,920.4
460 Conservation and Development:				
465 Economic Development and Assistance	97,620.24	5,000.00		102,620.2
465.2 Planning and zoning				
Capital outlay	62,357.00			62,357.0
Total Conservation and Development	159,977.24	5,000.00	0.00	102,620.2
Total Expenditures	899,267.09	5,000.00	0.00	904,267.1
Excess of Revenues Over (Under) Expenditures	59,355.06	4,031.19	99.96	63,486.2
Other Financing Sources (Uses):				
391.03 Sale of Municipal Property	1,928.00			1,928.0
391.04 Compensation for Loss or Damage to Capital Ass	2,161.11			2,161.1
Net Change in Fund Balance	63,444.17	4,031.19	99.96	63,486.2
Fund Balance - Beginning				
January 1, 2021	338,866.00	36,334.57	63,508.38	438,709.0
December 31, 2021	402,310.17	40,365.76	63,608.34	506,284.3

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MUNICIPALITY OF CENTERVILLE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
December 31, 2021

		Enterprise Funds		
		Water	Sewer	Totals
		Fund	Fund	
ASSETS:				
Current Assets:				
	Cash and Cash Equivalents	74,855.04	219,483.75	294,338.79
	Certificates of deposit	195,303.37	83,700.83	279,004.20
	Total Current Assets	<u>270,158.41</u>	<u>303,184.58</u>	<u>573,342.99</u>
Noncurrent Assets:				
107.1	Restricted Cash and Cash Equivalents	45,521.56	25,560.00	71,081.56
	Total Noncurrent Assets	<u>45,521.56</u>	<u>25,560.00</u>	<u>71,081.56</u>
	TOTAL ASSETS	<u>315,679.97</u>	<u>328,744.58</u>	<u>644,424.55</u>
NET POSITION:				
253.20	Restricted for - debt service	45,521.56	25,560.00	71,081.56
253.90	Unrestricted	<u>270,158.41</u>	<u>303,184.58</u>	<u>573,342.99</u>
	TOTAL NET POSITION	<u>315,679.97</u>	<u>328,744.58</u>	<u>644,424.55</u>

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF CENTERVILLE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
Operating Revenue:			
Charges for Goods and Services	212,308.04	226,920.27	439,228.31
Total Operating Revenue	<u>212,308.04</u>	<u>226,920.27</u>	<u>439,228.31</u>
Operating Expenses:			
Cost of employees	60,252.52	59,487.16	119,739.68
Other current services	45,557.77	27,240.88	72,798.65
Payments to suppliers	60,328.91		60,328.91
Capital improvements	4,922.34	0.00	4,922.34
Total Operating Expenses	<u>171,061.54</u>	<u>86,728.04</u>	<u>257,789.58</u>
Operating Income (Loss)	<u>41,246.50</u>	<u>140,192.23</u>	<u>181,438.73</u>
Nonoperating Revenue (Expense):			
(disbursements)			0.00
Interest received	631.57	3,528.98	4,160.55
Rents - Farm, net		3,848.00	3,848.00
Debt service - principal	(30,258.31)	(64,652.54)	(94,910.85)
Debt service - interest and fees	(15,263.25)	(28,126.54)	(43,389.79)
Total Nonoperating Revenue (Expense)	<u>(44,889.99)</u>	<u>(85,402.10)</u>	<u>(130,292.09)</u>
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	(3,643.49)	54,790.13	51,146.64
Change in Net Position	<u>(3,643.49)</u>	<u>54,790.13</u>	<u>51,146.64</u>
Net Position - Beginning	<u>319,323.46</u>	<u>273,846.24</u>	
Adjustments:			
January 1, 2021	319,323.46	273,954.45	591,615.00
December 31, 2021	<u>315,679.97</u>	<u>328,744.58</u>	<u>642,761.64</u>
NET POSITION - ENDING			

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF CENTERVILLE
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended December 31, 2021

	Enterprise Funds		Totals
	Water Fund	Sewer Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipt from Customers	212,308.04	226,920.27	439,228.31
Payments to Suppliers	(105,886.68)	(59,487.16)	(165,373.84)
Payments to Employees	(60,252.52)	(27,240.88)	(87,493.40)
Capital improvements	(4,922.34)	0.00	(4,922.34)
Net Cash Provided (Used) by Operating Activities	<u>41,246.50</u>	<u>140,192.23</u>	<u>181,438.73</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
None			0.00
Net Cash Provided (Used) by Noncapital Financing Activities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Capital financing activities:			
Principal Paid on Capital Debt	(30,258.31)	(64,652.54)	(94,910.85)
Interest Paid on Capital Debt	(15,263.25)	(28,126.54)	(43,389.79)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest Earnings	631.57	3,528.98	4,160.55
Net crop income (loss)		3,848.00	3,848.00
Redeem cash with fiscal agent			
Purchase certificate of deposits	1,554.30	108.21	
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(2,089.19)</u>	<u>54,898.34</u>	<u>51,147</u>
Balances - Beginning	<u>317,769.16</u>	<u>273,846.24</u>	<u>591,615</u>
Balances - Ending	<u><u>315,679.97</u></u>	<u><u>328,744.58</u></u>	<u><u>642,762</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>41,246.50</u>	<u>140,192.23</u>	<u>181,438.73</u>

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