

MUNICIPALITY OF CENTERVILLE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2022

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS:			
Cash and Cash Equivalents	645,167.50	401,109.94	1,046,277.44
Investments		280,719.30	280,719.30
Restricted Assets:			
Cash and cash equivalents		71,081.56	71,081.56
TOTAL ASSETS	<u>645,167.50</u>	<u>752,910.80</u>	<u>1,398,078.30</u>
NET POSITION:			
Restricted for these purposes:			
3rd cent	43,869.07		43,869.07
Debt Service Purposes		71,081.56	71,081.56
Unrestricted (Deficit)	<u>601,298.43</u>	<u>681,829.24</u>	<u>1,283,127.67</u>
TOTAL NET POSITION	<u>645,167.50</u>	<u>752,910.80</u>	<u>1,398,078.30</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, 2022

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	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	129,351.30	20,064.88			(109,286.42)		(109,286.42)	
Public Safety	190,888.23				(190,888.23)		(190,888.23)	
Public Works	228,153.85		80,368.45		(147,785.40)		(147,785.40)	
Health and Welfare	0.00		0.00		0.00		0.00	
Culture and Recreation	159,302.14	10,161.00			(149,141.14)		(149,141.14)	
Economic development	102,027.91	27,000.00	0.00		(75,027.91)		(75,027.91)	
Total Governmental Activities	809,723.43	57,225.88	80,368.45	0.00	(672,129.10)		(672,129.10)	
Business-Type Activities:								
Water	189,461.26	231,171.14				41,709.88	41,709.88	
Sewer	192,452.98	240,814.39				48,361.41	48,361.41	
Total Business-Type Activities	381,914.24	471,985.53	0.00	0.00		90,071.29	90,071.29	
Total Primary Government	1,191,637.67	529,211.41	80,368.45	0.00	(672,129.10)	90,071.29	(582,057.81)	
Component Units:								
Centerville Housing & Redev Comission	0.00							0.00
General Revenues:								
Taxes:								
Property Taxes					418,280.62		418,280.62	
Sales Taxes					275,997.58		275,997.58	
Amusement taxes					0.00		0.00	
State shared receipts					51,494.10		51,494.10	
County shared receipts					3,673.17		3,673.17	
Interest received					1,999.89	4,831.99	6,831.88	0.00
Rents and franchise fees					3,442.65		3,442.65	
Miscellaneous					2,969.00		2,969.00	
Recovery of prior year expense					9,396.37		9,396.37	
Sales of surplus property					0.00		0.00	
Compensation for damaged property					4,945.00		4,945.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers					772,198.38	4,831.99	777,030.37	0.00
Change in Net Position					100,069.28	94,903.28	194,972.56	0.00
Net Position-Beginning							0.00	
January 1, 2022					545,098.22	654,575.52	1,187,859.86	63,987.00
December 31, 2022					645,167.50	749,478.80	1,394,646.30	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, 2022

	<u>General Fund</u>	<u>3rd Cent Fund</u>	<u>Revolving Loan Fund</u>	<u>Total Governmental Funds</u>
ASSETS:				
101 Cash and Cash Equivalents	455,786.15	43,869.07	63,703.08	563,358.30
TOTAL ASSETS	<u>455,786.15</u>	<u>43,869.07</u>	<u>63,703.08</u>	<u>563,358.30</u>
FUND BALANCES: (See Note ___)				
263 Nonspendable				0.00
264 Restricted	850.34	43,869.07		44,719.41
265 Committed			63,703.08	63,703.08
266 Assigned	0.00			0.00
267 Unassigned	<u>454,935.81</u>			<u>454,935.81</u>
TOTAL FUND BALANCES	<u>455,786.15</u>	<u>43,869.07</u>	<u>63,703.08</u>	<u>563,358.30</u>

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

MUNICIPALITY OF CENTERVILLE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2022

	General Fund	3rd Cent Fund	Revolving Loan Fund	Total Governmental Funds
Revenues:				
310 Taxes:				
311 General Property Taxes	418,280.62			418,280.6
313 General Sales and Use Taxes	267,588.28	8,409.30		275,997.6
315 Amusement Taxes	0.00			-
Total Taxes	685,868.90	8,409.30	0.00	694,278.2
320 Licenses and Permits:	17,974.88			17,974.9
330 Intergovernmental Revenue:				
331 Federal Grants	79,729.25			79,729.3
334 State Grants	639.20			639.2
335 State Shared Revenue:				
335.01 Bank Franchise Tax	6,875.62			6,875.6
335.02 Prorate License Fees	0.00			-
335.03 Liquor Tax Reversion (25%)	6,432.63			6,432.6
335.04 Motor Vehicle Licenses	15,780.94			15,780.9
335.08 Local Government Highway and Bridge Fund	22,404.91			22,404.9
338.02 County Road and Bridge Tax (25%)	3,673.17			3,673.2
Total Intergovernmental Revenue	135,535.72	0.00	0.00	135,535.7
340 Charges for Goods and Services:				
341 General Government	90.00			90.0
343 Highways and Streets	2,800.00			2,800.0
346.02 Culture and Recreation Swimming Pool	8,151.00			8,151.0
346.99 Other Recreation	1,210.00			1,210.0
349 Library	0.00			-
Total Charges for Goods and Services	12,251.00	0.00	0.00	12,251.0
350 Fines and Forfeits:				
351 Court Fines and Costs				
352 Animal Control Fines	125.00			-
353 Parking Meter Fines				
354 Library				
359 Other				
Total Fines and Forfeits	125.00	0.00	0.00	-
360 Miscellaneous Revenue:				
361 Investment Earnings	1,811.70	93.45	94.74	1,999.9
369 Other - Franchise fees	3,442.65			3,442.7
369.03 Recovery of prop year expenses	9,396.37			9,396.4
369.99 Economic development	27,000.00			27,000.0
369.99 Other	2,844.00			2,844.0
Total Miscellaneous Revenue	44,494.72	93.45	94.74	44,682.9
Total Revenue	896,250.22	8,502.75	94.74	904,722.7
Expenditures:				
410 General Government:				
411 Legislative	16,780.05			16,780.1
412 Executive	19,196.17			-
413 Elections	348.12			348.1
414 Financial Administration	61,619.48			61,619.5
419 Other	29,228.62			29,228.6
Total General Government	127,172.44	0.00	0.00	107,976.3
420 Public Safety:				
421 Police	151,268.96			151,269.0
422 Fire	24,619.27			24,619.3
Total Public Safety	175,888.23	0.00	0.00	175,888.2
430 Public Works:				
431 Highways and Streets	215,809.97			215,810.0
432 Sanitation	2,500.00			2,500.0
Total Public Works	218,309.97	0.00	0.00	218,310.0
450 Culture and Recreation:				
451 Recreation	4,450.00			4,450.0
452 Parks	45,272.62			45,272.6
451.2 Swimming pool	27,780.05			27,780.1
455 Library	75,471.42			75,471.4
Total Culture and Recreation	152,974.09	0.00	0.00	152,974.1
460 Conservation and Development:				
465 Economic Development and Assistance	97,028.47	4,999.44		102,027.9
465.2 Planning and zoning	-			-
485 Capital outlay	33,350.79			33,350.8
Total Conservation and Development	130,379.26	4,999.44	0.00	102,027.9
Total Expenditures	804,723.99	4,999.44	0.00	809,723.4
Excess of Revenues Over (Under) Expenditures	91,526.23	3,503.31	94.74	94,999.3
Other Financing Sources (Uses):				
391.03 Sale of Municipal Property	0.00			-
391.04 Compensation for Loss of Damage to Capital Ass	4,945.00			4,945.0
Net Change in Fund Balance	96,471.23	3,503.31	94.74	94,999.3
Fund Balance - Beginning				
January 1, 2022	359,314.92	40,365.76	63,608.34	438,709.0
December 31, 2022	<u>455,786.15</u>	<u>43,869.07</u>	<u>63,703.08</u>	<u>563,358.3</u>

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

MUNICIPALITY OF CENTERVILLE
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
December 31, 2022

		Enterprise Funds		
		Water Fund	Sewer Fund	Totals
ASSETS:				
Current Assets:				
	Cash and Cash Equivalents	122,537.76	278,572.18	401,109.94
	Certificates of deposit	196,503.95	84,215.35	280,719.30
	Total Current Assets	319,041.71	362,787.53	681,829.24
Noncurrent Assets:				
107.1	Restricted Cash and Cash Equivalents	45,521.56	25,560.00	71,081.56
	Total Noncurrent Assets	45,521.56	25,560.00	71,081.56
	TOTAL ASSETS	364,563.27	388,347.53	752,910.80
NET POSITION:				
253.20	Restricted for - debt service	45,521.56	25,560.00	71,081.56
253.90	Unrestricted	319,041.71	362,787.53	681,829.24
	TOTAL NET POSITION	364,563.27	388,347.53	752,910.80

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, 2022

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
Operating Revenue:			
Charges for Goods and Services	231,171.14	240,814.39	471,985.53
Total Operating Revenue	<u>231,171.14</u>	<u>240,814.39</u>	<u>471,985.53</u>
Operating Expenses:			
Cost of employees	68,814.58	68,814.27	137,628.85
Other current services	34,738.21	25,954.44	60,692.65
Payments to suppliers	36,232.24		36,232.24
Capital improvements	1,654.67	4,905.19	6,559.86
Total Operating Expenses	<u>141,439.70</u>	<u>99,673.90</u>	<u>241,113.60</u>
Operating Income (Loss)	<u>89,731.44</u>	<u>141,140.49</u>	<u>230,871.93</u>
Nonoperating Revenue (Expense):			
(disbursements)			0.00
Interest received	1,188.38	3,643.61	4,831.99
Rents - Farm, net		3,432.00	3,432.00
Debt service - principal	(30,995.73)	(65,783.92)	(96,779.65)
Debt service - interest and fees	(14,525.83)	(26,995.16)	(41,520.99)
Other	(2,500.00)		
Total Nonoperating Revenue (Expense)	<u>(46,833.18)</u>	<u>(85,703.47)</u>	<u>(130,036.65)</u>
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	42,898.26	55,437.02	100,835.28
Change in Net Position	<u>42,898.26</u>	<u>55,437.02</u>	<u>100,835.28</u>
Net Position - Beginning	<u>321,665.01</u>	<u>332,910.51</u>	<u>654,575.52</u>
Adjustments:			
January 1, 2022	<u>321,665.01</u>	<u>332,910.51</u>	<u>654,575.52</u>
December 31, 2022	<u>364,563.27</u>	<u>388,347.53</u>	<u>755,410.80</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, 2022

	Enterprise Funds		
	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipt from Customers	231,171.14	240,814.39	471,985.53
Payments to Suppliers	(70,970.45)	(68,814.27)	(139,784.72)
Payments to Employees	(68,814.58)	(25,954.44)	(94,769.02)
Capital improvements	(1,654.67)	(4,905.19)	(6,559.86)
Net Cash Provided (Used) by Operating Activities	<u>89,731.44</u>	<u>141,140.49</u>	<u>230,871.93</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Other	(2,500.00)		(2,500.00)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(2,500.00)</u>	<u>0.00</u>	<u>(2,500.00)</u>
Capital financing activities:			
Principal Paid on Capital Debt	(30,995.73)	(65,783.92)	(96,779.65)
Interest Paid on Capital Debt	(14,525.83)	(26,995.16)	(41,520.99)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest Earnings	1,188.38	3,643.61	4,831.99
Net crop income (loss)		3,432.00	3,432.00
Redeem cash with fiscal agent			
Purchase certificate of deposits			0.00
Net Increase (Decrease) in Cash and Cash Equivalents	<u>42,898.26</u>	<u>55,437.02</u>	<u>100,835</u>
Balances - Beginning	<u>321,665.01</u>	<u>328,744.58</u>	<u>650,410</u>
Balances - Ending	<u><u>362,063.27</u></u>	<u><u>384,181.60</u></u>	<u><u>751,245</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>89,731.44</u>	<u>141,140.49</u>	<u>230,871.93</u>

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

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF Centerville
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes	413,446.26	426,040.26	416,366.67	2,920.41
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	165,000.00	200,000.00	267,588.28	102,588.28
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes	175.00	200.00	0.00	(175.00)
317 Excise Tax				0.00
318 Tax Deed Revenue	1,300.00	1,300.00	0.00	(1,300.00)
319 Penalties and Interest on Delinquent Taxes	1,500.00	1,500.00	1,913.95	413.95
Total Taxes	581,421.26	629,040.26	685,868.90	104,447.64
320 Licenses and Permits	9,300.00	11,800.00	17,974.88	6,174.88
330 Intergovernmental Revenue:				0.00
331 Federal Grants	0.00	0.00	79,729.25	79,729.25
332 Federal Shared Revenue	0.00	0.00		0.00
333 Federal Payments in Lieu of Taxes	0.00	0.00		0.00
334 State Grants	4,000.00	4,000.00	639.20	(3,360.80)
335 State Shared Revenue:	800.00	0.00	0.00	0.00
335.01 Bank Franchise Tax	2,700.00	3,400.00	6,875.62	3,475.62
335.02 Prorate License Fees	1,000.00	1,800.00	0.00	(1,800.00)
335.03 Liquor Tax Reversion (25%)	5,500.00	5,500.00	6,432.63	932.63
335.04 Motor Vehicle Licenses	12,500.00	12,500.00	15,780.94	3,280.94
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund	21,000.00	21,000.00	22,404.91	1,404.91
335.09 911 Remittances				0.00
335.20 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				0.00
338.01 County Road Tax (25%)	0.00	0.00	576.61	576.61
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax	2,600.00	2,600.00	3,096.56	496.56
338.99 Other				0.00
339 Other Intergovernmental Revenues				0.00
Total Intergovernmental Revenue	50,100.00	50,800.00	135,535.72	90,910.60

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF Centerville
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
340 Charges for Goods and Services:				
341 General Government				0.00
342 Public Safety	100.00	100.00	90.00	(10.00)
343 Highways and Streets	0.00	1,000.00	2,800.00	1,800.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	9,000.00	9,000.00	9,361.00	361.00
347 Ambulance				0.00
348 Cemetery				0.00
349 Other	0.00	0.00	0.00	0.00
Total Charges for Goods and Services	9,100.00	10,100.00	12,251.00	2,151.00
350 Fines and Forfeits:				
351 Court Fines and Costs	500.00	500.00	0.00	(500.00)
352 Animal Control Fines	0.00	0.00	125.00	125.00
353 Parking Meter Fines	0.00	0.00	0.00	0.00
354 Library				0.00
359 Other				0.00
Total Fines and Forfeits	500.00	500.00	125.00	(375.00)
360 Miscellaneous Revenue:				
361 Investment Earnings	1,000.00	1,000.00	1,811.70	811.70
362 Rentals				0.00
363 Special Assessments	0.00	0.00	0.00	0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	0.00	0.00	0.00	0.00
368 Liquor Operating Agreement Income				0.00
369 Economic Development	30,902.00	30,902.00	27,000.00	
369 Other	3,300.00	3,300.00	15,683.02	12,383.02
Total Miscellaneous Revenue	35,202.00	35,202.00	44,494.72	13,194.72
Total Revenue	685,623.26	737,442.26	896,250.22	216,503.84
Expenditures:				
410 General Government:	17,507.90	21,907.99	16,780.05	(5,127.94)
411 Legislative				0.00
411.5 Contingency	20,000.00	20,000.00		20,000.00
Amount Transferred		(20,000.00)		(20,000.00)
412 Executive	10,000.00	19,196.17	19,196.17	0.00
413 Elections	850.00	998.12	348.12	650.00
414 Financial Administration	56,528.66	62,092.35	61,619.48	472.87
419 Other	15,120.00	31,626.25	31,407.48	218.77
Total General Government	120,006.56	135,820.88	129,351.30	(3,786.30)

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF Centerville
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
420 Public Safety:				0.00
421 Police	183,654.24	164,652.95	151,268.96	13,383.99
422 Fire	35,000.00	39,875.90	39,619.27	256.63
423 Protective Inspection				0.00
424 Corrections				0.00
429 Other Protection				0.00
Total Public Safety	218,654.24	204,528.85	190,888.23	13,640.62
430 Public Works:				
431 Highways and Streets	207,096.59	237,887.43	225,653.85	12,233.58
432 Sanitation	2,800.00	2,800.00	2,500.00	300.00
433 Water	0.00	0.00	0.00	0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Sewer	0.00	0.00	0.00	0.00
439 Transit				0.00
Total Public Works	209,896.59	240,687.43	228,153.85	12,533.58
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation	4,500.00	4,450.00	4,450.00	0.00
452 Parks	42,759.61	64,181.85	51,600.67	12,581.18
453 Swimming Pool	36,944.20	44,201.10	27,780.15	16,420.95
455 Libraries	84,532.69	87,258.61	75,471.42	11,787.19
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	168,736.50	200,091.56	159,302.24	40,789.32
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance	101,094.18	97,251.66	97,028.47	223.19
466 Economic Opportunity				0.00
Total Conservation and Development	101,094.18	97,251.66	97,028.47	223.19

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF Centerville
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
470 Debt Service	0.00	0.00	0.00	0.00
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgments and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	818,388.07	878,380.38	804,724.09	63,400.41
Excess of Revenues Over (Under) Expenditures	(132,764.81)	(140,938.12)	91,526.13	279,904.25
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
391.03 Sale of Municipal Property	0.00	0.00	0.00	0.00
391.04 Compensation for Loss or Damage to Capital Assets	0.00	0.00	4,945.00	4,945.00
391.20 General Long-Term Debt Issued				0.00
Total Other Financing Sources (Uses)	0.00	0.00	4,945.00	4,945.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	(132,764.81)	(140,938.12)	96,471.13	284,849.25
Fund Balance - Beginning	359,314.92	359,314.82	359,314.92	
Adjustments:				
Adjusted Fund Balance - Beginning	359,314.92	359,314.92	359,314.92	0.00
FUND BALANCE - ENDING	226,550.11	218,376.80	455,786.05	284,849.25