

MUNICIPALITY OF CENTERVILLE
 BALANCE SHEET - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 December 31, 2023

	General Fund	3rd Cent Fund	Revolving Loan Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:								
101 Cash and Cash Equivalents	380,578.54	50,078.88	63,805.14				0.00	494,462.56
106 Cash with Fiscal Agent							0.00	0.00
151 Investments							0.00	0.00
107.1 Restricted Cash and Cash Equivalents							0.00	0.00
107.2 Restricted Investments							0.00	0.00
TOTAL ASSETS	380,578.54	50,078.88	63,805.14	0.00	0.00	0.00	0.00	494,462.56
FUND BALANCES: (See Note ___)								
263 Nonspendable							0.00	0.00
264 Restricted	415.67	50,078.88					0.00	50,494.55
265 Committed			63,805.14				0.00	63,805.14
266 Assigned							0.00	0.00
267 Unassigned	380,162.87						0.00	380,162.87
TOTAL FUND BALANCES	380,578.54	50,078.88	63,805.14	0.00	0.00	0.00	0.00	494,462.56

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, 2023

	General Fund	3rd Cent Fund	Revolving Loan Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:								
310 Taxes:								
311 General Property Taxes	477,234.74						0.00	477,234.74
312 Airflight Property Tax							0.00	0.00
313 General Sales and Use Taxes	217,332.98	11,107.73					0.00	228,440.71
314 Gross Receipts Business Taxes							0.00	0.00
315 Amusement Taxes	0.00						0.00	0.00
317 Excise Tax							0.00	0.00
318 Tax Deed Revenue							0.00	0.00
319 Penalties and Interest on Delinquent Taxes							0.00	0.00
Total Taxes	694,567.72	11,107.73	0.00	0.00	0.00	0.00	0.00	705,675.45
320 Licenses and Permits	13,330.00						0.00	13,330.00
330 Intergovernmental Revenue:								
331 Federal Grants	0.00						0.00	0.00
332 Federal Shared Revenue							0.00	0.00
333 Federal Payments in Lieu of Taxes							0.00	0.00
334 State Grants	2,450.92						0.00	2,450.92
335 State Shared Revenue:								
335.01 Bank Franchise Tax	3,320.36						0.00	3,320.36
335.02 Prorate License Fees	2,468.09						0.00	2,468.09
335.03 Liquor Tax Reversion (25%)	6,310.06						0.00	6,310.06
335.04 Motor Vehicle Licenses	14,955.70						0.00	14,955.70
335.06 Fire Insurance Premiums Reversion							0.00	0.00
335.08 Local Government Highway and Bridge Fund	23,037.75						0.00	23,037.75
335.09 911 Remittances							0.00	0.00
335.20 Other							0.00	0.00
336 State Payments in Lieu of Taxes							0.00	0.00
338 County Shared Revenue:								
338.01 County Road Tax (25%)							0.00	0.00
338.02 County Road and Bridge Tax (25%)	2,951.21						0.00	2,951.21
338.03 County Wheel Tax							0.00	0.00
338.99 Other							0.00	0.00
339 Other Intergovernmental Revenues							0.00	0.00
Total Intergovernmental Revenue	55,494.09	0.00	0.00	0.00	0.00	0.00	0.00	55,494.09
340 Charges for Goods and Services:								
341 General Government	8.00						0.00	8.00
342 Public Safety							0.00	0.00
343 Highways and Streets	4,050.00						0.00	4,050.00
344 Sanitation							0.00	0.00
345 Health							0.00	0.00
346 Culture and Recreation	11,631.29						0.00	11,631.29
347 Ambulance							0.00	0.00
348 Cemetery							0.00	0.00
349 Other							0.00	0.00
Total Charges for Goods and Services	15,689.29	0.00	0.00	0.00	0.00	0.00	0.00	15,689.29
350 Fines and Forfeits:								
351 Court Fines and Costs							0.00	0.00

MUNICIPALITY OF CENTERVILLE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2023

	General Fund	3rd Cent Fund	Revolving Loan Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
352 Animal Control Fines	235.00						0.00	235.00
353 Parking Meter Fines							0.00	0.00
354 Library							0.00	0.00
359 Other							0.00	0.00
Total Fines and Forfeits	235.00	0.00	0.00	0.00	0.00	0.00	0.00	235.00
360 Miscellaneous Revenue:								
361 Investment Earnings	23,579.85	102.08	102.06				0.00	23,783.99
362 Rentals	900.00						0.00	900.00
363 Special Assessments							0.00	0.00
364 Maintenance Assessments							0.00	0.00
367 Contributions and Donations from Private Sources	4,000.00						0.00	4,000.00
368 Liquor Operating Agreement Income							0.00	0.00
369 Other	44,440.17						0.00	44,440.17
Total Miscellaneous Revenue	72,920.02	102.08	102.06	0.00	0.00	0.00	0.00	73,124.16
Total Revenue	852,236.12	11,209.81	102.06	0.00	0.00	0.00	0.00	863,547.99
Expenditures:								
410 General Government:								
411 Legislative	15,322.09						0.00	15,322.09
412 Executive	31,525.67						0.00	31,525.67
413 Elections	113.05						0.00	113.05
414 Financial Administration	70,632.47						0.00	70,632.47
419 Other	44,044.21	21,947.01					0.00	65,991.22
Total General Government	161,637.49	21,947.01	0.00	0.00	0.00	0.00	0.00	183,584.50
420 Public Safety:								
421 Police	194,607.14						0.00	194,607.14
422 Fire	22,709.77						0.00	22,709.77
423 Protective Inspection							0.00	0.00
429 Other Protection							0.00	0.00
Total Public Safety	217,316.91	0.00	0.00	0.00	0.00	0.00	0.00	217,316.91
430 Public Works:								
431 Highways and Streets	199,632.35						0.00	199,632.35
432 Sanitation	4,671.92						0.00	4,671.92
433 Water							0.00	0.00
434 Electricity							0.00	0.00
435 Airport							0.00	0.00
436 Parking Facilities							0.00	0.00
437 Cemeteries							0.00	0.00
438 Natural Gas							0.00	0.00
439 Transit							0.00	0.00
Total Public Works	204,304.27	0.00	0.00	0.00	0.00	0.00	0.00	204,304.27
440 Health and Welfare:								
441 Health							0.00	0.00
442 Home Health							0.00	0.00
443 Mental Health Centers							0.00	0.00
444 Humane Society							0.00	0.00
445 Drug Education							0.00	0.00

MUNICIPALITY OF CENTERVILLE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2023

	General Fund	3rd Cent Fund	Revolving Loan Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
446 Ambulance							0.00	0.00
447 Hospitals, Nursing Homes and Rest Homes							0.00	0.00
449 Other							0.00	0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:								
451 Recreation	4,375.00						0.00	4,375.00
452 Parks	109,419.28						0.00	109,419.28
455 Libraries	74,985.96						0.00	74,985.96
456 Auditorium							0.00	0.00
457 Historical Preservation							0.00	0.00
458 Museums							0.00	0.00
Total Culture and Recreation	188,780.24	0.00	0.00	0.00	0.00	0.00	0.00	188,780.24
460 Conservation and Development:								
463 Urban Redevelopment and Housing							0.00	0.00
465 Economic Development and Assistance	104,186.56	5,000.00					0.00	109,186.56
466 Economic Opportunity							0.00	0.00
Total Conservation and Development	104,186.56	5,000.00	0.00	0.00	0.00	0.00	0.00	109,186.56
470 Debt Service							0.00	0.00
480 Intergovernmental Expenditures							0.00	0.00
485 Capital Outlay							0.00	0.00
490 Miscellaneous:								
491 Judgements and Losses							0.00	0.00
492 Other Expenditures							0.00	0.00
499 Liquor Operating Agreements							0.00	0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	876,225.47	26,947.01	0.00	0.00	0.00	0.00	0.00	903,172.48
Excess of Revenues Over (Under) Expenditures	(23,989.35)	(15,737.20)	102.06	0.00	0.00	0.00	0.00	(39,624.49)
Other Financing Sources (Uses):								
391.01 Transfers In							0.00	0.00
511 Transfers Out							0.00	0.00
512 Discount on Bonds Issued							0.00	0.00
513 Payments to Refunded Debt Escrow Agent							0.00	0.00
391.03 Sale of Municipal Property	21,414.75						0.00	21,414.75
391.04 Compensation for Loss or Damage to Capital Assets	1,741.02						0.00	1,741.02
391.20 Long-Term Debt Issued							0.00	0.00
Total Other Financing Sources (Uses)	23,155.77	0.00	0.00	0.00	0.00	0.00	0.00	23,155.77
391.06 (514) Special Items							0.00	0.00
391.05 (515) Extraordinary Items							0.00	0.00
Net Change in Fund Balances	(833.58)	(15,737.20)	102.06	0.00	0.00	0.00	0.00	(16,468.72)
Fund Balance - Beginning	381,412.12	65,816.08	63,703.08				0.00	510,931.28
Adjustments:							0.00	0.00

MUNICIPALITY OF CENTERVILLE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2023

	General Fund	3rd Cent Fund	Revolving Loan Fund	Fund	Fund	Fund	Other	Total
							Governmental Funds	Governmental Funds
Adjusted Fund Balance - Beginning	381,412.12	65,816.08	63,703.08	0.00	0.00	0.00	0.00	510,931.28
FUND BALANCE - ENDING	380,578.54	50,078.88	63,805.14	0.00	0.00	0.00	0.00	494,462.56
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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, 2023

		Enterprise Funds						
		Water Fund	Sewer Fund	Fund	Fund	Fund	Totals	Internal Service Funds
ASSETS:								
Current Assets:								
101	Cash and Cash Equivalents	206,180.50	278,572.18				484,752.68	
106	Cash with Fiscal Agent						0.00	
151	Investments	200,363.88	85,869.60				286,233.48	
Total Current Assets		406,544.38	364,441.78	0.00	0.00	0.00	770,986.16	0.00
Noncurrent Assets:								
107.1	Restricted Cash and Cash Equivalents	45,521.56	25,560.00				71,081.56	
107.2	Restricted Investments						0.00	
Total Noncurrent Assets		45,521.56	25,560.00	0.00	0.00	0.00	71,081.56	0.00
TOTAL ASSETS		452,065.94	390,001.78	0.00	0.00	0.00	842,067.72	0.00
NET POSITION:								
253.20	Restricted for:							
253.21	Revenue Bond Debt Service	45,521.56	25,560.00				71,081.56	
253.22	Revenue Bond Retirement						0.00	
253.23	Revenue Bond Contingency						0.00	
253.24	Special Assessment Bond Guarantee						0.00	
253.25	Special Assessment Bond Sinking						0.00	
253.26	Equipment Repair and/or Replacement						0.00	
253.27	Landfill Closure and Post Closure Costs						0.00	
253.28	Permanently Restricted Purposes						0.00	
253.29	Other purposes						0.00	
253.90	Unrestricted	406,544.38	364,441.78				770,986.16	
TOTAL NET POSITION		452,065.94	390,001.78	0.00	0.00	0.00	842,067.72	0.00

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, 2023

		Enterprise Funds						
		Water	Sewer				Totals	Internal
		Fund	Fund	Fund	Fund	Fund	Service Funds	
Operating Revenue:								
370/380	Charges for Goods and Services	235,426.50	243,187.61				478,614.11	
371	Surcharge as Security for Debt						0.00	
380.05	Lottery Sales						0.00	
369	Miscellaneous						0.00	
	Total Operating Revenue	235,426.50	243,187.61	0.00	0.00	0.00	478,614.11	0.00
Operating Expenses:								
410	Personal Services	81,842.19	81,833.60				163,675.79	
420	Other Current Expense	31,558.90	29,110.01				60,668.91	
426.2	Materials						0.00	
	Total Operating Expenses	113,401.09	110,943.61	0.00	0.00	0.00	224,344.70	0.00
	Operating Income (Loss)	122,025.41	132,244.00	0.00	0.00	0.00	254,269.41	0.00
Nonoperating Revenue (Expense):								
330	Operating Grants						0.00	
361	Investment Earnings	1,326.90	1,806.68				3,133.58	
362	Rental Revenue		3,432.00				3,432.00	
430	Capital Assets	(2,358.27)	(27,500.00)				(29,858.27)	
441	Debt Service (Principal)	(31,501.45)	(65,829.96)				(97,331.41)	
442	Debt Service (Interest)	(14,020.11)	(26,949.12)				(40,969.23)	
391.03	Sale of Municipal Property	(69,081.79)					(69,081.79)	
512	Discounts on Bonds Issued						0.00	
513	Payments to Refunded Debt Escrow Agent						0.00	
391.20	Long-Term Debt Issued						0.00	
369.01 (429)	Other						0.00	
	Total Nonoperating Revenue (Expense)	(115,634.72)	(115,040.40)	0.00	0.00	0.00	(230,675.12)	0.00
	Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	6,390.69	17,203.60	0.00	0.00	0.00	23,594.29	0.00
391.07	Capital Contributions						0.00	
391.10	Transfers In						0.00	
511	Transfers Out						0.00	
391.06 (514)	Special Items						0.00	
391.05 (515)	Extraordinary Items						0.00	
	Change in Net Position	6,390.69	17,203.60	0.00	0.00	0.00	23,594.29	0.00
	Net Position - Beginning	445,675.25	372,798.18				818,473.43	
	Adjustments:						0.00	
							0.00	
	Adjusted Net Position - Beginning	445,675.25	372,798.18	0.00	0.00	0.00	818,473.43	0.00
	NET POSITION - ENDING	452,065.94	390,001.78	0.00	0.00	0.00	842,067.72	0.00
		Yes	Yes	Yes	Yes	Yes	Yes	Yes

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, 2023

	Enterprise Funds					Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund	Fund		
CASH FLOWS FROM OPERATING ACTIVITIES:							
Receipt from Customers	235,426.50	243,187.61				478,614.11	
Payments to Suppliers	(69,081.79)	(81,833.60)				(150,915.39)	
Payments to Employees	(81,842.19)	(29,110.01)				(110,952.20)	
Internal Activity - Payment to Other Funds						0.00	
Claims Paid						0.00	
Other Operating Cash Receipts						0.00	
Other Operating Cash Payments						0.00	
Net Cash Provided (Used) by Operating Activities	84,502.52	132,244.00	0.00	0.00	0.00	216,746.52	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
Operating Subsidies						0.00	
Transfer In						0.00	
Transfer Out						0.00	
Net Cash Provided (Used) by Noncapital Financing Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Proceeds from Capital Debt						0.00	
Capital Contributions	(2,358.27)	(27,500.00)				(29,858.27)	
Purchase of Capital Assets						0.00	
Principal Paid on Capital Debt	(31,501.45)	(65,829.96)				(97,331.41)	
Interest Paid on Capital Debt	(14,020.11)	(26,949.12)				(40,969.23)	
Other Capital and Related Financing Cash Receipts		3,432.00				3,432.00	
Other Capital and Related Financing Cash Payments						0.00	
Net Cash Provided (Used) by Capital and Related Financing Activities	(47,879.83)	(116,847.08)	0.00	0.00	0.00	(164,726.91)	0.00
CASH FLOWS FROM INVESTING ACTIVITIES:							
Purchase of Investment Securities						0.00	
Proceeds from Sales and Maturities of Investments						0.00	
Interest Earnings	1,326.90	1,806.68				3,133.58	
Net Cash Provided (Used) by Investing Activities	1,326.90	1,806.68	0.00	0.00	0.00	3,133.58	0.00
Net Increase (Decrease) in Cash and Cash Equivalents	37,949.59	17,203.60	0.00	0.00	0.00	55,153.19	0.00
Balances - Beginning	168,230.91	261,368.58				429,599.49	
Balances - Ending	206,180.50	278,572.18	0.00	0.00	0.00	484,752.68	0.00
	Yes	Yes	Yes	Yes	Yes	Yes	Yes
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	122,025.41	132,244.00				254,269.41	
	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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

MUNICIPALITY OF CENTERVILLE
 SCHEDULE OF CHANGES IN LONG-TERM DEBT
 For the Year Ended December 31, 2023

Indebtedness	Long-Term Debt January 1, 2023	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2023
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				0.00
231.02 Revenue Bonds				0.00
231.03 Special Assessment Bonds				0.00
234 Lease Liabilities				0.00
236 Advance from Other Funds				0.00
237 Other Long-Term Liabilities				0.00
238 Net OPEB Obligation				0.00
Enterprise Long-Term Debt:				
231.01 General Obligation Bonds	1,442,051.65		96,778.21	1,345,273.44
231.02 Revenue Bonds				0.00
231.03 Special Assessment Bonds				0.00
232 Subscription Liabilities				0.00
234 Lease Liabilities				0.00
235 Accrued Landfill Closure and Postclosure Care Costs				0.00
236 Advance from Other Funds				0.00
237 Other Long-Term Liabilities				0.00
238 Net OPEB Obligation				0.00
Total	1,442,051.65	0.00	96,778.21	1,345,273.44

Note 1 - Long-Term Debt:

Debt payable at December 31, 2023 is comprised of the following:

General Obligation Bonds:

2002 Clean Water State Revolving Loan Fund				
Original approved loan of \$500,000				
Maturing on 4/1/2024				
Interest at 3.5%				
Quarterly payments of \$8,716.87				
Paid by Sewer Fund	\$ 50,735.99	\$ 33,528.58	\$ 17,207.41	
2004 Drinking Water State Revolving Loan Fund				
Original amount of \$870,000				
Maturing on 1/1/2035				
Interest at 3.25%				
Quarterly payments of \$11,380.39				
Paid by the Water Fund	\$ 458,493.68	\$ 30,995.73	\$ 427,497.95	
2007 USDA Rural Development Loan				
Original amount of \$500,000				
Maturing in 2040				
Interest at 4.125%				
Monthly payments of \$2,130				
Paid by the Sewer Fund	\$ 392,147.78	\$ 15,996.64	\$ 376,151.14	
2013 Clean Water State Revolving Loan Fund				
Original amount of \$396,646				
Maturing on 5/15/2045				
Interest at 3.25%				
Quarterly payments of \$5,239.06				
Paid by the Sewer Fund	\$ 323,297.37	\$ 10,240.21	\$ 313,057.16	
2018 Clean Water State Revolving Loan Fund				
Original approved loan of \$140,000				
Maturing on 11-15-2048				
Interest at 2.50%				
Quarterly payments of \$2,848.84				
Payable solely from segregated sewer project receipts				
Paid by the sewer fund	\$ 217,376.83	\$ 6,017.05	\$ 211,359.78	
Total	\$ 1,442,051.65	\$ 96,778.21	\$ 1,345,273.44	

Subscription Liabilities:

Lease Liabilities:

Other Long-Term Liabilities:

[SHOW MATURITY DATES AND INTEREST RATES AND INDICATE THE FUND MAKING THE PAYMENTS TO RETIRE THE DEBT. IF VARIABLE-RATE DEBT EXISTS THE DEBT DESCRIPTIONS MUST DESCRIBE THE TERMS BY WHICH INTEREST RATES ARE ADJUSTED.]

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF CENTERVILLE
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
Revenues:					
310 Taxes:					
311	General Property Taxes	441,119.45	477,234.74	477,234.74	0.00
312	Airflight Property Tax		0.00	0.00	0.00
313	General Sales and Use Taxes	215,000.00	217,332.98	217,332.98	0.00
314	Gross Receipts Business Taxes		0.00	0.00	0.00
315	Amusement Taxes		0.00	0.00	0.00
317	Excise Tax		0.00	0.00	0.00
318	Tax Deed Revenue	1,300.00	0.00	0.00	0.00
319	Penalties and Interest on Delinquent Taxes	1,500.00	1,091.89	0.00	(1,091.89)
	Total Taxes	658,919.45	695,659.61	694,567.72	(1,091.89)
320	Licenses and Permits	15,000.00	13,330.00	13,330.00	0.00
330 Intergovernmental Revenue:					
331	Federal Grants		0.00	0.00	0.00
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	0.00	2,450.92	2,450.92	0.00
335 State Shared Revenue:					
335.01	Bank Franchise Tax	7,000.00	3,320.36	3,320.36	0.00
335.02	Prorate License Fees	1,000.00	2,468.09	2,468.09	0.00
335.03	Liquor Tax Reversion (25%)	6,500.00	6,310.06	6,310.06	0.00
335.04	Motor Vehicle Licenses	14,000.00	14,955.70	14,955.70	0.00
335.06	Fire Insurance Premiums Reversion		0.00	0.00	0.00
335.08	Local Government Highway and Bridge Fund	23,000.00	23,037.75	23,037.75	0.00
335.09	911 Remittances		0.00	0.00	0.00
335.20	Other		0.00	0.00	0.00
336	State Payments in Lieu of Taxes		0.00	0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF CENTERVILLE
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
338 County Shared Revenue:				
338.01 County Road Tax (25%)	0.00	1,153.22	0.00	(1,153.22)
338.02 County Road and Bridge Tax (25%)	2,600.00	1,797.99	2,951.21	1,153.22
338.03 County Wheel Tax			0.00	0.00
338.99 Other			0.00	0.00
339 Other Intergovernmental Revenues			0.00	0.00
Total Intergovernmental Revenue	54,100.00	55,494.09	55,494.09	0.00
340 Charges for Goods and Services:				
341 General Government	100.00	8.00	8.00	0.00
342 Public Safety			0.00	0.00
343 Highways and Streets	2,000.00	3,750.00	4,050.00	300.00
344 Sanitation			0.00	0.00
345 Health			0.00	0.00
346 Culture and Recreation	9,000.00	11,631.29	11,631.29	0.00
347 Ambulance			0.00	0.00
348 Cemetery			0.00	0.00
349 Other			0.00	0.00
Total Charges for Goods and Services	11,100.00	15,389.29	15,689.29	300.00
350 Fines and Forfeits:				
351 Court Fines and Costs	250.00	0.00	0.00	0.00
352 Animal Control Fines	100.00	235.00	235.00	0.00
353 Parking Meter Fines	100.00	75.00	0.00	(75.00)
354 Library			0.00	0.00
359 Other			0.00	0.00
Total Fines and Forfeits	450.00	310.00	235.00	(75.00)
360 Miscellaneous Revenue:				

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GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
361 Investment Earnings	4,200.00	23,579.85	23,579.85	0.00
362 Rentals		900.00	900.00	0.00
363 Special Assessments			0.00	0.00
364 Maintenance Assessments			0.00	0.00
367 Contributions and Donations from Private Sources		4,000.00	4,000.00	0.00
368 Liquor Operating Agreement Income			0.00	0.00
369 Other	28,000.00	44,440.17	44,440.17	0.00
Total Miscellaneous Revenue	32,200.00	72,920.02	72,920.02	0.00
Total Revenue	771,769.45	853,103.01	852,236.12	(866.89)
Expenditures:				
410 General Government:				
411 Legislative	19,350.20	15,322.09	15,322.09	0.00
411.5 Contingency	0.00	0.00		
Amount Transferred		(20,000.00)		(20,000.00)
412 Executive	48,000.00	31,525.67	31,525.67	0.00
413 Elections	850.00	113.08	113.05	0.03
414 Financial Administration	72,826.56	70,632.47	70,632.47	0.00
419 Other	44,521.00	44,044.21	44,044.21	0.00
Total General Government	185,547.76	141,637.52	161,637.49	(19,999.97)
420 Public Safety:				
421 Police	200,485.84	194,607.14	194,607.14	0.00
422 Fire	38,991.00	22,709.77	22,709.77	0.00
423 Protective Inspection			0.00	0.00
429 Other Protection			0.00	0.00
Total Public Safety	239,476.84	217,316.91	217,316.91	0.00
430 Public Works:				

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	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
431 Highways and Streets	259,865.76	199,632.35	199,632.35	0.00
432 Sanitation	4,700.00	4,671.92	4,671.92	0.00
433 Water			0.00	0.00
434 Electricity			0.00	0.00
435 Airport			0.00	0.00
436 Parking Facilities			0.00	0.00
437 Cemeteries			0.00	0.00
438 Natural Gas			0.00	0.00
439 Transit			0.00	0.00
Total Public Works	264,565.76	204,304.27	204,304.27	0.00
440 Health and Welfare:				
441 Health			0.00	0.00
442 Home Health			0.00	0.00
443 Mental Health Centers			0.00	0.00
444 Humane Society			0.00	0.00
445 Drug Education			0.00	0.00
446 Ambulance			0.00	0.00
447 Hospitals, Nursing Homes and Rest Homes			0.00	0.00
449 Other			0.00	0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation	4,450.00	4,375.00	4,375.00	0.00
452 Parks	123,222.59	109,419.28	109,419.28	0.00
455 Libraries	84,715.51	74,985.96	74,985.96	0.00
456 Auditorium			0.00	0.00
457 Historical Preservation			0.00	0.00
458 Museums			0.00	0.00

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GENERAL FUND

For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Total Culture and Recreation	212,388.10	188,780.24	188,780.24	0.00
460 Conservation and Development:				
463 Urban Redevelopment and Housing			0.00	0.00
465 Economic Development and Assistance	109,463.25	104,186.56	104,186.56	0.00
466 Economic Opportunity			0.00	0.00
Total Conservation and Development	109,463.25	104,186.56	104,186.56	0.00
470 Debt Service			0.00	0.00
480 Intergovernmental Expenditures			0.00	0.00
485 Capital Outlay		83,397.86	0.00	83,397.86
490 Miscellaneous:				
491 Judgments and Losses			0.00	0.00
492 Other Expenditures			0.00	0.00
493 Liquor Operating Agreements			0.00	0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	1,011,441.71	939,623.36	876,225.47	63,397.89
Excess of Revenues Over (Under) Expenditures	(239,672.26)	(86,520.35)	(23,989.35)	62,531.00
Other Financing Sources (Uses):				
391.01 Transfers In			0.00	0.00
511 Transfers Out			0.00	0.00
512 Discount on Bonds Issued			0.00	0.00
513 Payments to Refunded Debt Escrow Agent			0.00	0.00
391.03 Sale of Municipal Property	0.00	21,414.75	21,414.75	0.00
391.04 Compensation for Loss or Damage to Capital Assets	0.00	1,741.02	1,741.02	0.00

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For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
391.20 Long-Term Debt Issued			0.00	0.00
Total Other Financing Sources (Uses)	0.00	23,155.77	23,155.77	0.00
391.06 (514) Special Items			0.00	0.00
391.05 (515) Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(239,672.26)	(63,364.58)	(833.58)	62,531.00
Fund Balance - Beginning	381,412.12	381,412.12	381,412.12	0.00
Adjustments:				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Adjusted Fund Balance - Beginning	381,412.12	381,412.12	381,412.12	0.00
FUND BALANCE - ENDING	141,739.86	318,047.54	380,578.54	62,531.00