

# MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary the Year Ended	for	Month	Year
		MAY	2020
2. Name of political subdivision	VILLAGE OF CENTERTOWN		
3. Political subdivision number	09-026-0001		
4. Name of county	COLE		
5. Name of contact	ADAM E. BROWN, CHAIRMAN		
6. Mailing address	1227 BROADWAY, P.O. BOX 175 CENTERTOWN, MO 65023		
7. Telephone number	8. Fax number	9. Email address	
573-584-9572	N/A	villageclerk@centertownmo.org	

10. List up to 3 funds (other than General Fund) in the order you want them to appear in the Local Government Financial Statement (omit the word "fund")
- Waterworks
  - Investments
  - CART

The undersigned attests that this report is a true and accurate account of all financial transactions for the political subdivision listed above.

Preparer's name, title and date (required) **DEBRA L. BAKER** VILLAGE CLERK 11/30/2020  
Preparer's Name Title Date

## INSTRUCTIONS FOR COMPLETING FINANCIAL REPORT FOR POLITICAL SUBDIVISIONS

Please mail the completed form to **State Auditor's Office**  
P.O. Box 869  
Jefferson City, MO 65102

OR Email to: [localgovernment@auditor.mo.gov](mailto:localgovernment@auditor.mo.gov)

### Part I – FINANCIAL STATEMENT

#### A. Receipts (pages 3 and 4)

- Property Tax** – Include real, personal, and other property tax, but do not include any tax revenues which you collect as agent for another governmental entity.
- Sales Tax** – Include any and all sales taxes by fund and type. Municipalities in St. Louis County should report their share of the county sales tax.
- Amusement Sales Tax** – Taxes on admission tickets and on gross receipts of all or specified types of amusement businesses.
- Motor Fuel Tax** – Taxes on gasoline, diesel oil, aviation fuel, gasohol, "ethanol," and any other fuels used in motor vehicles or aircraft.
- Public Utilities Sales Tax** – Taxes imposed distinctively on public utilities, and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.
- Tobacco Products Tax** – Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.
- Hotel/Motel and Restaurant/Meals Tax** – Sales tax on hotel/motel and restaurant/meals.
- Alcoholic Beverages Licensing and Permit Taxes** – Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.
- Amusements Licensing and Permit Taxes** – Licenses on amusement businesses generally and on specific types of amusement enterprises or devices.
- Motor Vehicles Licensing and Permit Taxes** – Licenses imposed on owners or operators of motor vehicles for the right to use public roads.
- Franchise Tax (Public Utilities Tax)** – Licenses distinctively imposed on public utilities, whether distinctively imposed on public utilities, whether privately or publicly owned.
- Occupation and Business Licensing and Permit Taxes** – Licenses required of persons engaged in particular professions, trades, or occupations.



## Part I - FINANCIAL STATEMENT - Continued

13. **Other Licenses and Permit Fees** – License and inspections charges on buildings, animals, marriage, guns, etc.
14. **Intergovernmental Receipts** – Specify source of intergovernmental grants and monies received (federal, state or local).
16. **Charges for Services** – Include fees and service revenue.
17. **Utility Receipts** – Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges.
18. **Interest Earned** – Interest earned from investments.
19. **Fines, Costs, and Forfeitures** – Receipts from penalties imposed for violations of law and civil penalties.
20. **Rents** – Revenues from temporary possession or use of government-owned buildings, land, and other properties.
21. **Donations** – Gifts of cash or securities from private individuals or corporations.
22. **Other Receipts and Transfers** – Include any other receipts that your political subdivision receives that would not be included in the above categories.

**Sections B and C Disbursements** – Should be broken down by function and/or object. Governments having multiple functions, (such as police, fire, etc.) or objects (salaries, supplies, etc.) should provide both (if available) and the totals of both should agree.

**B. Disbursements By Function (pages 5 and 6)** – List amounts on the line pertaining to the category or write in a category on one of the blank lines.

**C. Disbursements By Object (pages 6 and 7)** – List amounts on the line pertaining to the category or write in a category on one of the blank lines.

**D. Statement Of Indebtedness (pages 7 and 8)** – This section requests information on debt issued by your political subdivision. Debt outstanding at the beginning of the fiscal year, plus debt issued less debt retired should equal the debt outstanding at the end of the fiscal year. All types of debt (e.g., general obligation bonds, revenue bonds, leases, notes) should be reported here.

**E. Interest on Debt – (page 8)** – Amounts of interest paid, including any interest paid on short-term or non-guaranteed obligations as well as general obligations.

**F. Statement of Assessed Valuation and Tax Rates (page 8)** – The assessed valuation information, will be available from your county. The tax rate information will pertain to the tax rate set for the fiscal year reported.

**Part II – FINANCIAL STATEMENT SUMMARY (page 9)** – Five columns are provided, one for the total of all funds, one for your General Fund, and three for any other funds which you may have. If you have funds in addition to your General Fund, such as a Debt Service, Street, Water, or Sewer Fund, you need to insert the name of any such fund in the blanks provided. If you have more than three funds in addition to your General Fund, you will need to attach a separate page showing the additional funds.

The beginning balance of each fund, plus total receipts, less total disbursements should equal your ending balance. Total receipts for each fund should equal the total receipts shown on page 3. Total disbursements for each fund should equal the total disbursements shown on page 6.

**Part III - TAX ABATEMENT SUMMARY (page 10)** - Amounts from tax abatements resulting from an agreement between your political subdivision and individuals or entities in which your political subdivision has agreed to forgo tax revenues it otherwise would be entitled to in return for the individuals or entities taking a specific action after the agreement is entered into for economic development or other activities that benefit your political subdivision.

If you have any questions regarding the completion of this form, please feel free to call the Missouri State Auditor's Office, telephone (573) 751-4213.

**NOTICE** – State law requires political subdivisions to file a financial report with the State Auditor's Office each year pursuant to Section 105.145, RSMo, and 15 CSR 40-3.030.

**Part I - FINANCIAL STATEMENT**

VILLAGE OF CENTERTOWN

**A. Receipts**

**FUNDS - Report in whole dollars**

	<b>TOTAL all funds</b>	<b>General Fund</b>	<b>Waterworks Fund</b>	<b>Investments Fund</b>	<b>CART Fund</b>
1. Total property tax	\$ 31,956	31,956			
2. Total sales tax	30,597	30,260	337		
3. Amusement sales tax	0				
4. Motor fuel tax	11,233				11,233
5. Public utilities sales tax	0				
6. Tobacco products tax	0				
7. Hotel/Motel and restaurant/meals tax	0				
8. Alcoholic beverages licensing and permit taxes	0				
9. Amusement licensing and permit taxes	0				
10. Motor vehicles licensing and permit taxes	0				
11. Franchise tax (public utilities tax)	15,778	15,778			
12. Occupation and business licensing and permit taxes	0				
13. Other licenses and permit fees	0				
14. Intergovernmental receipts					
a. ROAD & BRIDGE FUND COLE COUNTY	2,506	2,506			
b. STORMWATER GRANT	39,043	39,043			
c. SMALL COMMUNITY ENG ASST PROGRAM (SCEAP)	2163				
d.	0				
e.	0				
f.	0				
g.	0				
h.	0				
i. TOTAL Sum of lines 14a-h	\$ 43,712	41,549	0	0	0
15. SUBTOTAL Sum of items 1-14i	\$ 133,276	119,543	337	0	11,233



**Part I - FINANCIAL STATEMENT**

**VILLAGE OF CENTERTOWN**

**A. Receipts**

*FUNDS - Report in whole dollars*

	<b>TOTAL all funds</b>	<b>General Fund</b>	<b>Security Deposits Fund</b>	<b>SCEAP Fund</b>	<b>Fund</b>
1. Total property tax	\$ 0				
2. Total sales tax	0				
3. Amusement sales tax	0				
4. Motor fuel tax	0				
5. Public utilities sales tax	0				
6. Tobacco products tax	0				
7. Hotel/Motel and restaurant/meals tax	0				
8. Alcoholic beverages licensing and permit taxes	0				
9. Amusement licensing and permit taxes	0				
10. Motor vehicles licensing and permit taxes	0				
11. Franchise tax (public utilities tax)	0				
12. Occupation and business licensing and permit taxes	0				
13. Other licenses and permit fees	0				
14. Intergovernmental receipts					
a. ROAD & BRIDGE FUND	0				
COLE COUNTY					
b. STORMWATER GRANT	0				
SMALL COMMUNITY ENG					
c. ASST PROGRAM (SCEAP)				2,163	
d.	0				
e.	0				
f.	0				
g.	0				
h.	0				
i. <b>TOTAL</b> <i>Sum of lines 14a-h</i>	\$	0	0	2,163	0
<b>15. SUBTOTAL</b> <i>Sum of items 1-14i</i>	\$	0	0	2,163	0



Part I - FINANCIAL STATEMENT - Continued

0  
A. Receipts - Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Waterworks Fund	Investment Fund	CART Fund
15. SUBTOTAL (from page 3)	\$ 133,276	119,543	337	0	11,233
16. Charges for Services					
a.	0				
b.	0				
c.	0				
d. TOTAL Sum of lines 16a-c	\$ 0	0	0	0	0
17. Utility receipts					
a. WATER SALES	46,137		46,137		
b. COLLECTION FEES	546		546		
c. SECURITY DEPOSITS	1200				
d.	0				
e. TOTAL Sum of lines 17a-d	\$ 0	0	46,683	0	0
18. Interest earned	47,883	855	1,026	5,314	186
19. Fines, costs, and forfeitures	7,539				
20. Rents	0				
21. Donations	0				
22. Other receipts and transfers					
a. MISC	2,150	1,100	362	688	
b. PRIMACY FEES	425		425		
c. Interfund transfers	142,448	121,204	4,563	14,175	2,506
d. TOTAL Sum of lines 22a-c	\$ 145,023	122,304	5,350	14,863	2,506
23. TOTAL RECEIPTS Sum of items 15 through 22d	\$ 333,721	242,702	53,396	20,177	13,925

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5

Part I - FINANCIAL STATEMENT - Continued

VILLAGE OF CENTERTOWN

A. Receipts - Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Security Deposits Fund	SCEAP Fund	Fund
<b>15. SUBTOTAL</b> (from page 3)	\$ 0	0	0	2,163	0
<b>16. Charges for Services</b>					
a.	0				
b.	0				
c.	0				
<b>d. TOTAL</b> Sum of lines 16a-c	\$ 0	0	0	0	0
<b>17. Utility receipts</b>					
a. WATER SALES	0				
b. COLLECTION FEES	0				
c. SECURITY DEPOSITS			1,200		
d.	0				
<b>e. TOTAL</b> Sum of lines 17a-d	\$ 0	0	1,200	0	0
<b>18. Interest earned</b>	0		139	19	
<b>19. Fines, costs, and forfeitures</b>	0				
<b>20. Rents</b>	0				
<b>21. Donations</b>	0				
<b>22. Other receipts and transfers</b>					
a. MISC	0				
b. PRIMACY FEES	0				
c. Interfund transfers	0				
<b>d. TOTAL</b> Sum of lines 22a-c	\$ 0	0	0	0	0
<b>23. TOTAL RECEIPTS</b> Sum of items 15 through 22d	\$ 0	0	1,339	2,182	0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5



Part I - FINANCIAL STATEMENT - Continued

0  
B. Disbursements (by function)

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Waterworks Fund	Investment Fund	CART Fund
1. Highways and streets	\$ 0				
2. Financial administration	0				
3. Central administration	263,599	232,464	31,135		
4. Fire	0				
5. Parks and recreation	0				
6. Solid waste management	0				
7. Sewerage	0				
8. Water supply system	21,510		4,058	17,452	
9. Hospitals	0				
10. Health (other than hospital)	0				
11. Police	0				
12. Judicial and legal	0				
13. Correctional institutions	0				
14. Probation	0				
15. General public buildings	0				
16. Libraries	0				
17. Public welfare	0				
18. Protective inspection and regulation	0				
19. Housing and community development	0				
20. Economic development	0				
21. Natural resources	0				
22. Airports	0				
23. SUBTOTAL Sum of lines 1-22	\$ 285,109	232,464	35,193	17,452	0

Part I - FINANCIAL STATEMENT - Continued

VILLAGE OF CENTERTOWN  
 B. Disbursements (by function)

		FUNDS - Report in whole dollars			
TOTAL all funds		General Fund	Security Deposits Fund	SCEAP Fund	Fund
1. Highways and streets	\$ 0				
2. Financial administration	0				
3. Central administration	0				
4. Fire	0				
5. Parks and recreation	0				
6. Solid waste management	0				
7. Sewerage	0				
8. Water supply system	0				
9. Hospitals	0				
10. Health (other than hospital)	0				
11. Police	0				
12. Judicial and legal	0				
13. Correctional institutions	0				
14. Probation	0				
15. General public buildings	0				
16. Libraries	0				
17. Public welfare	0				
18. Protective inspection and regulation	0				
19. Housing and community development	0				
20. Economic development	0				
21. Natural resources	0				
22. Airports	0				
<b>23. SUBTOTAL</b>					
Sum of lines 1-22	\$ 0	0	0	0	0



Part I - FINANCIAL STATEMENT - Continued

		FUNDS - Report in whole dollars				
		TOTAL all funds	General Fund	Waterworks Fund	Investment Fund	CART Fund
0						
<b>B. Disbursements (by function)</b>						
Continued						
23.	<b>SUBTOTAL</b> (from page 5)	\$ 285,109	232,464	35,193	17,452	0
24.	Electric power system	7,023				7,023
25.	Parking facilities	0				
26.	Gas supply system	0				
27.	Transit or bus system	0				
28.	Sea and inland port facilities	0				
29.	Miscellaneous commercial activities	0				
30.	Other - Specify					
a.	REFUNDS	436				
b.		0				
c.		0				
31.	Interfund transfers	142,448	6,314	14,175	121,959	
32.	<b>TOTAL DISBURSEMENTS</b> (by function) Sum of items 23-31	\$ 435,016	238,778	49,368	139,411	7,023
<b>C. Disbursements</b> (by object)						
1.	Salaries	37,320	19,086	18,234		
2.	Fringe benefits	0				
3.	Operations	237,360	213,378	16,959		7,023
4.	<b>SUBTOTAL</b> Sum of items C1-3	\$ 275,116	232,464	35,193	0	7,023

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7

**Part I - FINANCIAL STATEMENT - Continued**

VILLAGE OF CENTERTOWN

**B. Disbursements (by function)**  
Continued

*FUNDS - Report in whole dollars*

	TOTAL all funds	General Fund	Security Deposits Fund	SCEAP Fund	Fund
<b>23. SUBTOTAL</b> <i>(from page 5)</i>	\$ 0	0	0	0	0
<b>24.</b> Electric power system	0				
<b>25.</b> Parking facilities	0				
<b>26.</b> Gas supply system	0				
<b>27.</b> Transit or bus system	0				
<b>28.</b> Sea and inland port facilities	0				
<b>29.</b> Miscellaneous commercial activities	0				
<b>30. Other - Specify</b>					
a. REFUNDS			436		
b.	0				
c.	0				
<b>31.</b> Interfund transfers	0				
<b>32. TOTAL DISBURSEMENTS</b> <i>(by function)</i> Sum of items 23-31	\$ 0	0	436	0	0
<b>C. Disbursements</b> <i>(by object)</i>					
<b>1.</b> Salaries	0				
<b>2.</b> Fringe benefits	0				
<b>3.</b> Operations			436		
<b>4. SUBTOTAL</b> Sum of items C1-3	\$ 0	0	436	0	0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7



Part I - FINANCIAL STATEMENT - Continued

VILLAGE OF CENTERTOWN  
 B. Disbursements (by object) -  
 Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Waterworks Fund	Investments Fund	CART Fund
4. SUBTOTAL (from page 6)	\$ 275,116	232,464	35,193	0	7,023
5. Capital expenditures - Specify					
a.	0				
b.	0				
c.	0				
d.	0				
e.	0				
f.	0				
g.	0				
6. Interfund transfers - Specify					
a. WATERWORKS/CART	6,314	6,314			
b. INVESTMENTS/General	153,586		14,175	139,411	
7. TOTAL DISBURSEMENTS (by object) Sum of items 4-6b	\$ 435,016	238,778	49,368	139,411	7,023

FUNDS - Report in whole dollars

D. Statement of Indebtedness	Outstanding Beginning of Fiscal Year	During Fiscal Year --		Outstanding End of Fiscal Year
		Issued	Retired	
1. General obligation bonds				
a.				0
b.				0
c.				0
2. Revenue bonds				
a.				0
b.				0
c.				0
3. SUBTOTAL Sum of items D1 and 2	0	0	0	0

Part I - FINANCIAL STATEMENT - Continued

VILLAGE OF CENTERTOWN  
 B. Disbursements (by object) -  
 Continued

FUNDS - Report in whole dollars

	TOTAL all funds	FUNDS - Report in whole dollars			Fund
		General Fund	Security Deposits Fund	SCEAP Fund	
4. SUBTOTAL (from page 6)	\$	0	436	0	0
5. Capital expenditures - Specify					
a.	0				
b.	0				
c.	0				
d.	0				
e.	0				
f.	0				
g.	0				
6. Interfund transfers - Specify					
a. WATERWORKS/CART	0				
b. INVESTMENTS	0				
7. TOTAL DISBURSEMENTS (by object) Sum of items 4-6b	\$	0	436	0	0

D. Statement of Indebtedness

FUNDS - Report in whole dollars

	Outstanding Beginning of Fiscal Year	During Fiscal Year --		Outstanding End of Fiscal Year
		Issued	Retired	
1. General obligation bonds				
a.				0
b.				0
c.				0
2. Revenue bonds				
a.				0
b.				0
c.				0
3. SUBTOTAL Sum of items D1 and 2	0	0	0	0



**Part I - FINANCIAL STATEMENT - Continued**

VILLAGE OF CENTERTOWN

**D. Statement of Indebtedness  
Continued**

	FUNDS - Report in whole dollars			Outstanding End of Fiscal Year
	Outstanding Beginning of Fiscal Year	During Fiscal Year --		
		Issued	Retired	
<b>3. SUBTOTAL</b> (from page 7)	0	0	0	0
<b>4. Other debt - Specify</b>				
a.				0
b.				0
c.				0
<b>5. Conduit debt</b>				0
<b>6. TOTAL STATEMENT OF INDEBTEDNESS</b> Sum of items 3-5	0	0	0	0

**E. Interest on Debt**

1. Interest on water supply system debt	\$	
2. Interest on electric power system debt	\$	
3. Interest on gas supply system debt	\$	
4. Interest on transit or bus system debt	\$	
5. Interest on all other debt	\$	

**F. Statement of Assessed Valuation  
and Tax Rates**

1. Real estate	\$	3,595,180
2. Personal property		822,643
3. State assessed railroad and utility		
<b>TOTAL VALUATION</b>		
<b>4. Sum of items F1-3</b>	\$	4,417,823

**Tax Rates Funds - Specify**

	Tax rate (per \$100)
1 GENERAL FUND - CITY LEVY	0.7500
2	
3	
4	
5	
6	

Part II - FINANCIAL STATEMENT SUMMARY

FUNDS - Report in whole dollars					
TOTAL all funds	General Fund	Waterworks Fund	Investments Fund	CART Fund	
A. Beginning balance	\$ 784,946	91,406	103,987	557,479	18,027
B. Total receipts	333,721	242,702	53,396	20,177	13,925
C. Total disbursements	435,016	238,778	49,368	139,411	7,023
D. Ending balance	\$ 683,651	95,330	108,015	438,245	24,929

NOTES

Please use this space to provide additional explanations if the space provided for any item was not sufficient. Be sure to reference the item number.



Part II - FINANCIAL STATEMENT SUMMARY

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Security Deposits Fund	SCEAP Fund	Fund
A. Beginning balance	\$		14,038	9	
B. Total receipts		0	1,339	2,182	0
C. Total disbursements		0	436	0	0
D. Ending balance	\$	0	14,941	2,191	0

NOTES

Please use this space to provide additional explanations if the space provided for any item was not sufficient. Be sure to reference the item number.

**Part III - TAX ABATEMENT SUMMARY**

	Political Subdivision's Abatements			
	Abatement 1	Abatement 2	Abatement 3	Abatement 4
Taxes Abated				
Authority of Tax Abatement				
Abatement Rate				
Dollar Amount of Taxes Abated				

**NOTES**

*Please use this space to provide additional explanations if the space provided for any item was not sufficient. Be sure to reference the item number.*