

# MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary for Month Year  
the Year Ended May 2019

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  
573-584-9572

8. Fax number  
N/A

9. Email address  
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")

1. Waterworks  
2. Investments  
3. 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 11/28/2019  
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)

1. **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.
2. **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.
3. **Amusement Sales Tax** – Taxes on admission tickets and on gross receipts of all or specified types of amusement businesses.
4. **Motor Fuel Tax** – Taxes on gasoline, diesel oil, aviation fuel, gasohol, "ethanol," and any other fuels used in motor vehicles or aircraft.
5. **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.
6. **Tobacco Products Tax** – Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.
7. **Hotel/Motel and Restaurant/Meals Tax** – Sales tax on hotel/motel and restaurant/meals.
8. **Alcoholic Beverages Licensing and Permit Taxes** – Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.
9. **Amusements Licensing and Permit Taxes** – Licenses on amusement businesses generally and on specific types of amusement enterprises or devices.
10. **Motor Vehicles Licensing and Permit Taxes** – Licenses imposed on owners or operators of motor vehicles for the right to use public roads.
11. **Franchise Tax (Public Utilities Tax)** – Licenses distinctively imposed on public utilities, whether distinctively imposed on public utilities, whether privately or publicly owned.
12. **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

	TOTAL all funds	General Fund	Waterworks Fund	Investments Fund	CART Fund
1. Total property tax	\$ 30,754 0	\$ 30,754			
2. Total sales tax	24,922 0	24,592	330		
3. Amusement sales tax	0				
4. Motor fuel tax	11,142 0				11,142
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)	17,013 0	17,013			
12. Occupation and business licensing and permit taxes	0				
13. Other licenses and permit fees	0				
14. Intergovernmental receipts					
a. Coie County Stormwater Grant	15,571 0	15,571			
b. Road & Bridge Fund	5,188 0	5,188			
c. SCEAP (pg 3a)	34,531 0				
d.	0				
e.	0				
f.	0				
g.	0				
h.	0				
i. TOTAL Sum of lines 14a-h	\$ 55,290 0	\$ 20,759 0	\$ 0	\$ 0	\$ 0
15. SUBTOTAL Sum of items 1-14i	\$ 139,121 0	\$ 93,118 0	\$ 330 0	\$ 0	\$ 11,142 0

Part I - FINANCIAL STATEMENT

VILLAGE OF CENTERTOWN

A. Receipts

		FUNDS - Report in whole dollars				
TOTAL all funds		General Fund	Security Deposits Fund	SCEAP Fund	Fund	
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						
<i>c. Small Community Engineer Assistance Program</i>	0			34,531		
<i>b.</i>	0					
<i>c.</i>	0					
<i>d.</i>	0					
<i>e.</i>	0					
<i>f.</i>	0					
<i>g.</i>	0					
<i>h.</i>	0					
<i>i. TOTAL</i>						
Sum of lines 14a-h	\$ 0	\$ 0	\$ 0	\$ 34,531	\$ 0	
15. SUBTOTAL						
Sum of items 1-14i	\$ 0	\$ 0	\$ 0	\$ 34,531	\$ 0	

Part I - FINANCIAL STATEMENT - Continued

VILLAGE OF CENTERTOWN

A. Receipts - Continued

FUNDS - Report in whole dollars.

	TOTAL all funds	General Fund	Waterworks Fund	Investments Fund	CART Fund
<b>15. SUBTOTAL</b> (from page 3)	\$ 139,121	\$ 93,118	\$ 330	\$ 0	\$ 11,142
<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	48,719		48,719		
b. Collection Fees	570		570		
c. Security Deposits (P94a)	1,500				
d.	0				
<b>e. TOTAL</b> Sum of lines 17a-d	\$ 50,789	\$ 0	\$ 49,289	\$ 0	\$ 0
<b>18. Interest earned</b>	5,525	602	916	3,863	75
<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 Income	1,057	669	388		
b. Primacy Fee	427		427		
c. Interfund transfers	45,396	34,946	62	5,200	5,188
<b>d. TOTAL</b> Sum of lines 22a-c	\$ 46,880	\$ 35,615	\$ 877	\$ 5,200	\$ 5,188
<b>23. TOTAL RECEIPTS</b> Sum of items 15 through 22d	\$ 242,315	\$ 129,335	\$ 51,412	\$ 9,063	\$ 16,405

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
15. SUBTOTAL (from page 3)	\$ 0	0	0	34,531	0
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. Security Deposits	0		1500		
b.	0				
c.	0				
d.	0				
e. TOTAL Sum of lines 17a-d	\$ 0	0	1500	0	0
18. Interest earned	0		69		
19. Fines, costs, and forfeitures	0				
20. Rents	0				
21. Donations	0				
22. Other receipts and transfers					
a.	0				
b.	0				
c. Interfund transfers	0				
d. TOTAL Sum of lines 22a-c	\$ 0	0	0	0	0
23. TOTAL RECEIPTS Sum of items 15 through 22d	\$ 0	0	1569	34,531	0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5

Part I - FINANCIAL STATEMENT - Continued

VILLAGE OF CENTERTOWN

B. Disbursements (by function)

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Waterworks Fund	Investments Fund	CART Fund
1. Highways and streets	\$ 0				
2. Financial administration	0				
3. Central administration	182,433	153,219	29,214		
4. Fire	0				
5. Parks and recreation	0				
6. Solid waste management	0				
7. Sewerage	0				
8. Water supply system	2,035		2,035		
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	\$ 184,468	\$ 153,219	\$ 31,249	0	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

VILLAGE OF CENTERTOWN

B. Disbursements (by function)  
Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Waterworks Fund	Investments Fund	CART Fund
23. SUBTOTAL (from page 5)	\$ 184,468 0	153,219 0	31,249 0	0	0
24. Electric power system	6,129 0				6,129
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 (pg 6a)	330 0				
b.	0				
c.	0				
31. Interfund transfers	45,396 0	5,250	5,622		
32. TOTAL DISBURSEMENTS (by function) Sum of items 23-31	\$ 236,323 0	158,469 0	36,871 0	0	6,129 0
C. Disbursements (by object)					
1. Salaries	35,777 0	18,516	17,261		
2. Fringe benefits	0				
3. Operations	155,150 0	134,703	13,988		6,129
4. SUBTOTAL Sum of items C1-3	\$ 190,927 0	153,219 0	31,249 0	0	6,129 0

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
23. SUBTOTAL (from page 5)	\$ 0	0	0	0	0
24. Electric power system	0				
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	0		330		
b.	0				
c.	0				
31. Interfund transfers	0			34,524	
32. TOTAL DISBURSEMENTS (by function) Sum of items 23-31	\$ 0	0	330	34,524	0
C. Disbursements (by object)					
1. Salaries	0				
2. Fringe benefits	0				
3. Operations	0		330		
4. SUBTOTAL Sum of items C1-3	\$ 0	0	330		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
<b>4. SUBTOTAL</b> (from page 6)	\$ 190,927 0	\$ 153,219 0	\$ 31,249 0	\$ 0 0	\$ 6,129 0
<b>5. Capital expenditures - Specify</b>					
a.	0				
b.	0				
c.	0				
d.	0				
e.	0				
f.	0				
g.	0				
<b>6. Interfund transfers - Specify</b>					
CART	5188	5188			
a. WATERWORKS	62 0	62			
b. INVESTMENTS (incl 7a)	5200		5200		
General fund	34,946 0		422		
<b>7. TOTAL DISBURSEMENTS</b> (by object) Sum of items 4-6b	\$ 236,323 0	\$ 158,469 0	\$ 36,871 0	\$ 0 0	\$ 6,129 0

	FUNDS - Report in whole dollars			
	Outstanding Beginning of Fiscal Year	During Fiscal Year -		Outstanding End of Fiscal Year
		Issued	Retired	
<b>D. Statement of Indebtedness</b>				
<b>1. General obligation bonds</b>				
a.				0
b.				0
c.				0
<b>2. Revenue bonds</b>				
a.				0
b.				0
c.				0
<b>3. SUBTOTAL</b> Sum of items D1 and 2	\$ 0 0	\$ 0 0	\$ 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	General Fund	Security Deposits Fund	SCEAP Fund	Fund
<b>4. SUBTOTAL</b> (from page 6)	\$	0	0	330 0	0	0
<b>5. Capital expenditures - Specify</b>						
a.		0				
b.		0				
c.		0				
d.		0				
e.		0				
f.		0				
g.		0				
<b>6. Interfund transfers - Specify</b>						
a. <i>General Fund</i>		0			34,524	
b.		0				
<b>7. TOTAL DISBURSEMENTS</b> (by object) Sum of items 4-6b	\$	0	0	330 0	34,524 0	0

		FUNDS - Report in whole dollars			
		Outstanding Beginning of Fiscal Year	During Fiscal Year		Outstanding End of Fiscal Year
			Issued	Retired	
<b>D. Statement of Indebtedness</b>					
<b>1. General obligation bonds</b>					
a.					0
b.					0
c.					0
<b>2. Revenue bonds</b>					
a.					0
b.					0
c.					0
<b>3. SUBTOTAL</b> 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 Beginning of Fiscal Year	During Fiscal Year -		Outstanding End of 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	\$	2,956,040
2. Personal property		757,394
3. State assessed railroad and utility		648,003
<b>TOTAL VALUATION</b>		
4. Sum of items F1-3	\$	4,361,437
<b>Tax Rates Funds - Specify</b>	<b>Tax rate (per \$100)</b>	
1. General Fund - City Levy		0.75
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	\$ 778,954.00	120,540	89,446	548,416	\$ 7,751
B. Total receipts	242,315.00	129,335.00	51,412.00	9,063.00	16,405.00
C. Total disbursements	236,323.00	158,469.00	36,871.00	0	6,129.00
D. Ending balance	\$ 784,946.00	91,406.00	103,987.00	557,479.00	\$ 18,027.00

**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	\$ 0	12,799	2	\$
B. Total receipts	0	1,569	34,531	0
C. Total disbursements	0	330	34,524	0
D. Ending balance	\$ 0	14,038	9	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.*