

**CITY OF CENTREVILLE  
CENTREVILLE, ALABAMA**

**SEPTEMBER 30, 2014**

**LeCROY, HUNTER & COMPANY, P.C.  
Certified Public Accountants  
NORTHPORT, ALABAMA**

**CITY OF CENTREVILLE, ALABAMA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2014**

	<b>Primary Government</b>		
<b><u>ASSETS</u></b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Totals (Memo Only)</b>
Cash	\$ 57,314	\$ 20,367	\$ 77,681
Police Dockets Receivable	282,632	-	282,632
Other Receivables	17,652	-	17,652
Prepaid Insurance	18,234	-	18,234
Due from Water & Sewer Board	59,547	-	59,547
Restricted Assets:			
Investments	42,635	-	42,635
Capital Assets	3,767,883	771,708	4,539,591
Accumulated Depreciation	(2,412,021)	(26,445)	(2,438,466)
Other Assets	31,648	-	31,648
	<b>\$ 1,865,524</b>	<b>\$ 765,630</b>	<b>\$ 2,631,154</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 153,637	\$ 315	\$ 153,952
Other Payables	110,076	-	110,076
Accrued Interest Payable	15,134	9,430	24,564
Accrued Compensated Absences	11,812	-	11,812
Notes Payable - Current	-	30,974	30,974
Long-Term Liabilities	1,135,189	159,576	1,294,765
	<b>\$ 1,425,848</b>	<b>\$ 200,295</b>	<b>\$ 1,626,143</b>
<b><u>NET POSITION</u></b>			
Invested in Capital Assets, Net	\$ 255,862	\$ 554,713	\$ 810,575
Unrestricted	183,814	10,622	194,436
	<b>\$ 439,676</b>	<b>\$ 565,335</b>	<b>\$ 1,005,011</b>

The accompanying notes are an integral part of the financial statements.

**CITY OF CENTREVILLE, ALABAMA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**BUDGETARY COMPARISON**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<b><u>REVENUES</u></b>	<b><u>BUDGET</u></b>		<b><u>ACTUAL</u></b>
	<b><u>ORIGINAL</u></b>	<b><u>FINAL</u></b>	<b><u>2014</u></b>
Taxes:			
Sales Tax	\$ 199,800	\$ 199,800	\$ 208,373
Ad Valorem Tax	112,800	112,800	119,977
TVA Receipts	62,000	62,000	56,222
Gasoline Tax	54,000	54,000	46,414
Tobacco Tax	46,000	46,000	45,868
Motor Vehicle License	20,000	20,000	14,347
Alcohol Revenue	20,000	20,000	21,124
<b><u>TOTAL TAX</u></b>	<b><u>\$ 514,600</u></b>	<b><u>\$ 514,600</u></b>	<b><u>\$ 512,325</u></b>
Fines and Forfeitures:			
Fines and Costs	\$ 231,500	\$ 231,500	\$ 180,445
<b><u>TOTAL FINES &amp; FORFEITURES</u></b>	<b><u>\$ 231,500</u></b>	<b><u>\$ 231,500</u></b>	<b><u>\$ 180,445</u></b>
Licenses and Permits:			
Business Licenses	\$ 240,000	\$ 240,000	\$ 263,334
Building Permits	8,000	8,000	15,130
<b><u>TOTAL LICENSES &amp; PERMITS</u></b>	<b><u>\$ 248,000</u></b>	<b><u>\$ 248,000</u></b>	<b><u>\$ 278,464</u></b>
Charges for Services			
Garbage Fees	\$ 285,000	\$ 285,000	\$ 305,957
Other Revenues:			
Other	\$ 147,700	\$ 147,700	\$ 52,846
Rent	10,300	10,300	10,300
Library Grants	-	-	9,875
State Grants	1,200	1,200	1,165
Interest	122	122	82
<b><u>TOTAL OTHER REVENUES</u></b>	<b><u>\$ 159,322</u></b>	<b><u>\$ 159,322</u></b>	<b><u>\$ 74,268</u></b>
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ 1,438,422</u></b>	<b><u>\$ 1,438,422</u></b>	<b><u>\$ 1,351,459</u></b>

(continued)  
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**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**BUDGETARY COMPARISON**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>EXPENDITURES</u>	<u>BUDGET</u>		<u>ACTUAL</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>2014</u>
General Government:			
Administrative Salaries	\$ 116,300	\$ 116,300	\$ 132,978
Other	29,750	29,750	75,017
Utilities	32,900	32,900	60,538
Insurance	40,500	40,500	46,038
Health/Life Insurance	34,422	34,422	29,701
Professional Fees	13,000	13,000	18,575
Maintenance	3,000	3,000	15,130
Council Fees	12,000	12,000	12,000
Payroll Taxes	8,500	8,500	10,918
Capital Outlays	12,000	12,000	9,600
Supplies	2,500	2,500	6,180
Retirement	5,500	5,500	5,902
Dues	2,500	2,500	2,176
Interest Expense	-	-	1,998
Conferences & Travel	1,000	1,000	1,642
Mayor's Discretionary Expense	5,000	5,000	910
<u>TOTAL GENERAL GOVERNMENT</u>	<u>\$ 318,872</u>	<u>\$ 318,872</u>	<u>\$ 429,303</u>
Police Department:			
Police Salaries	\$ 199,600	\$ 199,600	\$ 214,387
Health & Life Insurance	55,725	55,725	51,747
State Comptroller	59,000	59,000	39,073
Jail Expense	35,500	35,500	30,252
E-911	27,720	27,720	27,720
Retirement	14,800	14,800	18,668
Court Fees	39,100	39,100	17,719
Payroll Taxes	18,000	18,000	16,401
Vehicle Operation	32,000	32,000	15,861
Solicitor's Fund	15,000	15,000	11,190
Supplies & Repairs	8,700	8,700	9,924
Court Attorney Fees	7,200	7,200	9,794
Other	2,100	2,100	8,661
Judicial Fees	6,000	6,000	6,500
Seminars & Training	4,000	4,000	2,184
Equipment	1,800	1,800	988
Uniforms	1,800	1,800	472
Dues	210	210	210
<u>TOTAL POLICE DEPARTMENT</u>	<u>\$ 528,255</u>	<u>\$ 528,255</u>	<u>\$ 481,751</u>

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**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**  
**BUDGETARY COMPARISON**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>EXPENDITURES</u> (continued)	<u>BUDGET</u>		<u>ACTUAL</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>2014</u>
Street Department:			
Street Salaries	\$ 92,300	\$ 92,300	\$ 60,925
Health & Life Insurance	27,746	27,746	37,525
Capital Outlays	-	-	28,046
Supplies & Repairs	12,000	12,000	11,798
Vehicle Operation	17,000	17,000	8,535
Mosquito Spraying	7,250	7,250	6,316
Retirement	5,600	5,600	5,846
Uniforms	3,200	3,200	4,915
Payroll Taxes	6,500	6,500	4,661
Equipment	5,000	5,000	2,977
<u>TOTAL STREET DEPARTMENT</u>	<u>\$ 176,596</u>	<u>\$ 176,596</u>	<u>\$ 171,544</u>
Sanitation Department:			
Landfill	\$ 226,000	\$ 226,000	\$ 231,335
<u>TOTAL SANITATION DEPARTMENT</u>	<u>\$ 226,000</u>	<u>\$ 226,000</u>	<u>\$ 231,335</u>
Fire Department:			
Other Expense	\$ 4,000	\$ 4,000	\$ 10,372
Insurance	4,800	4,800	7,792
Supplies & Repairs	2,000	2,000	2,135
Equipment	10,000	10,000	-
<u>TOTAL FIRE DEPARTMENT</u>	<u>\$ 20,800</u>	<u>\$ 20,800</u>	<u>\$ 20,299</u>
Cultural & Recreation:			
West Alabama Seniors	\$ -	\$ -	\$ 3,148
Brent-Centreville Library	-	-	2,206
<u>TOTAL CULTURAL &amp; RECREATION</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,354</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,270,523</u>	<u>\$ 1,270,523</u>	<u>\$ 1,339,586</u>

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**BUDGETARY COMPARISON**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<b>BUDGET</b>		<b>ACTUAL</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>2014</b>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE TRANSFERS</u></b>	\$ 167,899	\$ 167,899	\$ 11,873
Transfers In (Out):			
Debt Service	\$ (95,850)	\$ (95,850)	\$ (101,023)
Capital Improvement Fund	77,800	77,800	(2,000)
<b><u>TOTAL TRANSFERS</u></b>	\$ (18,050)	\$ (18,050)	\$ (103,023)
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$ 149,849</u></b>	<b><u>\$ 149,849</u></b>	\$ (91,150)
<b><u>UNRESERVED FUND BALANCE - OCTOBER 1</u></b>			<u>(295,741)</u>
<b><u>UNRESERVED FUND BALANCE - SEPTEMBER 30</u></b>			<b><u>\$ (386,891)</u></b>

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