

**CITY OF CENTREVILLE
CENTREVILLE, ALABAMA**

SEPTEMBER 30, 2015

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

CITY OF CENTREVILLE, ALABAMA
BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

<u>ASSETS</u>	<u>General</u>	<u>Other Non-Major Funds</u>	<u>Total Governmental Funds</u>
Cash	\$ 63,803	\$ 28,853	\$ 92,656
Police Dockets Receivable	301,657	-	301,657
Other Receivables	13,495	-	13,495
Due from Other Funds	-	305,506	305,506
Due from Water & Sewer Board	24,874	-	24,874
Prepaid Insurance	11,275	-	11,275
Other Assets	24,408	-	24,408
Deferred Outflows of Resources	33,742	-	33,742
<u>TOTAL ASSETS</u>	<u>\$ 473,254</u>	<u>\$ 334,359</u>	<u>\$ 807,613</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES:</u>			
Accounts Payable	\$ 161,758	\$ 9,870	\$ 171,628
Other Payables	81,082	14,630	95,712
Due to Other Funds	293,877	11,629	305,506
Due to Water & Sewer Board	30,309	16,173	46,482
Net Pension Liability	396,058	-	396,058
Deferred Inflows of Resources	27,354	-	27,354
Accrued Compensated Absences	1,076	-	1,076
<u>TOTAL LIABILITIES</u>	<u>\$ 991,514</u>	<u>\$ 52,302</u>	<u>\$ 1,043,816</u>
<u>FUND BALANCE:</u>			
Nonspendable Fund Balance	\$ 315,152	\$ -	\$ 315,152
Restricted Fund Balance	-	296,687	296,687
Assigned Fund Balance	-	(14,630)	(14,630)
Unassigned Fund Balance	(833,412)	-	(833,412)
<u>TOTAL FUND BALANCE</u>	<u>\$ (518,260)</u>	<u>\$ 282,057</u>	<u>\$ (236,203)</u>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 473,254</u>	<u>\$ 334,359</u>	<u>\$ 807,613</u>

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

CITY OF CENTREVILLE, ALABAMA
GENERAL FUND BUDGETARY COMPARISON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2015

REVENUES	BUDGET		ACTUAL
	ORIGINAL	FINAL	2015
Taxes:			
Sales Tax	\$ 208,100	\$ 208,100	\$ 222,832
Ad Valorem Tax	120,900	120,900	108,730
Gasoline Tax	100,000	100,000	96,060
Tobacco Tax	53,000	53,000	56,266
TVA Receipts	62,000	62,000	54,343
Alcohol Revenue	30,000	30,000	25,682
Motor Vehicle License	22,000	22,000	15,275
<u>TOTAL TAX</u>	\$ 596,000	\$ 596,000	\$ 579,188
Fines and Forfeitures:			
Fines and Costs	\$ 224,000	\$ 224,000	\$ 133,856
<u>TOTAL FINES & FORFEITURES</u>	\$ 224,000	\$ 224,000	\$ 133,856
Licenses and Permits:			
Business Licenses	\$ 275,000	\$ 275,000	\$ 252,259
Building Permits	8,000	8,000	7,144
<u>TOTAL LICENSES & PERMITS</u>	\$ 283,000	\$ 283,000	\$ 259,403
Charges for Services			
Garbage Fees	\$ 300,000	\$ 300,000	\$ 274,862
Other Revenues:			
Other	\$ 156,300	\$ 156,300	\$ 177,383
Rent	10,300	10,300	10,300
State Grants	1,200	1,200	3,141
Interest	66	66	49
<u>TOTAL OTHER REVENUES</u>	\$ 167,866	\$ 167,866	\$ 190,873
<u>TOTAL REVENUES</u>	\$ 1,570,866	\$ 1,570,866	\$ 1,438,182

(continued)
See Independent Auditor's Report.

CITY OF CENTREVILLE, ALABAMA
GENERAL FUND BUDGETARY COMPARISON OF THE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

<u>EXPENDITURES</u>	<u>BUDGET</u>		<u>ACTUAL</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>2015</u>
General Government:			
Administrative Salaries	\$ 122,600	\$ 122,600	\$ 142,307
Capital Outlays	6,000	6,000	125,000
Utilities	28,900	28,900	55,484
Insurance	42,500	42,500	40,566
Health/Life Insurance	37,617	37,617	25,404
Other	18,250	18,250	23,312
Professional Fees	12,400	12,400	20,805
Council Fees	12,000	12,000	12,000
Payroll Taxes	9,500	9,500	11,647
Maintenance	2,200	2,200	10,781
Retirement	6,000	6,000	9,695
Mayor's Discretionary Expense	5,000	5,000	4,249
Interest Expense	-	-	2,813
Dues	2,500	2,500	772
Conferences & Travel	1,500	1,500	592
<u>TOTAL GENERAL GOVERNMENT</u>	<u>\$ 306,967</u>	<u>\$ 306,967</u>	<u>\$ 485,427</u>
Police Department:			
Police Salaries	\$ 204,200	\$ 204,200	\$ 221,398
Health & Life Insurance	60,775	60,775	36,119
State Comptroller	49,000	49,000	30,074
Jail Expense	35,500	35,500	26,790
E-911	27,720	27,720	23,100
Retirement	16,500	16,500	19,161
Payroll Taxes	16,000	16,000	16,937
Vehicle Operation	23,000	23,000	15,876
Court Fees	41,600	41,600	15,263
Supplies & Repairs	12,500	12,500	11,557
Other	500	500	9,137
Solicitor's Fund	10,000	10,000	8,650
Court Attorney Fees	7,200	7,200	7,365
Judicial Fees	6,500	6,500	5,500
Seminars & Training	6,700	6,700	4,160
Equipment	1,500	1,500	1,590
Uniforms	1,300	1,300	1,301
Dues	210	210	910
<u>TOTAL POLICE DEPARTMENT</u>	<u>\$ 520,705</u>	<u>\$ 520,705</u>	<u>\$ 454,888</u>

CITY OF CENTREVILLE, ALABAMA
GENERAL FUND BUDGETARY COMPARISON OF THE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

<u>EXPENDITURES</u> (continued)	<u>BUDGET</u>		<u>ACTUAL</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>2015</u>
Street Department:			
Street Salaries	\$ 92,000	\$ 92,000	\$ 64,368
Health & Life Insurance	37,620	37,620	28,850
Supplies & Repairs	10,000	10,000	6,949
Vehicle Operation	14,500	14,500	10,801
Mosquito Spraying	6,500	6,500	6,316
Retirement	6,200	6,200	7,178
Uniforms	5,500	5,500	5,253
Payroll Taxes	6,500	6,500	4,924
Equipment	5,000	5,000	1,842
<u>TOTAL STREET DEPARTMENT</u>	<u>\$ 183,820</u>	<u>\$ 183,820</u>	<u>\$ 136,481</u>
Sanitation Department:			
Landfill	\$ 226,000	\$ 226,000	\$ 291,400
<u>TOTAL SANITATION DEPARTMENT</u>	<u>\$ 226,000</u>	<u>\$ 226,000</u>	<u>\$ 291,400</u>
Fire Department:			
Other Expense	\$ 1,000	\$ 1,000	\$ 7,572
Supplies & Repairs	2,000	2,000	384
Equipment	10,000	10,000	350
<u>TOTAL FIRE DEPARTMENT</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 8,306</u>
Cultural & Recreation:			
Brent-Centreville Library	\$ -	\$ -	\$ 12,480
West Alabama Seniors	-	-	2,300
<u>TOTAL CULTURAL & RECREATION</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,780</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,250,492</u>	<u>\$ 1,250,492</u>	<u>\$ 1,391,282</u>