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Honorable Mayor and City Council
CITY OF BLACK JACK, MISSOURI

Management is responsible for the accompanying statement of revenues, expenditures, and changes in fund balances - cash basis of **CITY OF BLACK JACK, MISSOURI** (the City) for the year ended June 30, 2021, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statement of revenues, expenditures, and changes in fund balances - cash basis nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the statement.

The statement of revenues, expenditures, and changes in fund balances - cash basis is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statement prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the statement of revenues, expenditures, and changes in fund balances - cash basis, they might influence the user's conclusions about the City's revenues, expenditures, and fund balances. Accordingly, this statement of revenues, expenditures, and changes in fund balances - cash basis is not designed for those who are not informed about such matters.

Sikich LLP

Chesterfield, Missouri
July 13, 2021

CITY OF BLACK JACK, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>General</u>	<u>Debt Service</u>	<u>Totals</u>
REVENUES			
Taxes:			
Sales	\$ 958,628	-	958,628
Capital improvement	458,285	-	458,285
Property tax	-	333,565	333,565
Public safety	363,914	-	363,914
Utility	254,177	-	254,177
Use tax	206,186	-	206,186
Gasoline	178,804	-	178,804
Motor vehicle	111,764	-	111,764
County road and bridge	79,803	-	79,803
Cigarette	13,881	-	13,881
Cares Act	476,514	-	476,514
Rental income	119,252	-	119,252
Franchise	78,135	-	78,135
False alarms and inspections	38,811	-	38,811
Miscellaneous	23,146	-	23,146
Licenses and permits	29,809	-	29,809
Fines and court costs	42,564	-	42,564
Investment income	2,197	-	2,197
Total Revenues	<u>3,435,870</u>	<u>333,565</u>	<u>3,769,435</u>
 EXPENDITURES			
Police	477,000	-	477,000
Administration	1,141,348	-	1,141,348
Public works	670,909	-	670,909
Court clerk	59,391	-	59,391
Debt service	-	324,665	324,665
Total Expenditures	<u>2,348,648</u>	<u>324,665</u>	<u>2,673,313</u>
 REVENUES OVER (UNDER) EXPENDITURES	 1,087,222	 8,900	 1,096,122
 FUND BALANCE, JULY 1	 <u>5,705,116</u>	 <u>328,951</u>	 <u>6,034,067</u>
 FUND BALANCE, JUNE 30	 <u>\$6,792,338</u>	 <u>337,851</u>	 <u>7,130,189</u>

See accountant's compilation report _____