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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 – modified cash basis of **CITY OF BLACK JACK, MISSOURI** (the City) for the six months ended December 31, 2021, and for determining that the modified 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 – modified 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 – modified cash basis is prepared in accordance with the modified 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 modified cash basis of accounting. If the omitted disclosures were included in the statement of revenues, expenditures, and changes in fund balances – modified 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 – modified cash basis is not designed for those who are not informed about such matters.

Sikich LLP

St. Louis, Missouri
January 19, 2022

CITY OF BLACK JACK, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS

For the six months ended December 31, 2021

	<u>General</u>	<u>Debt Service</u>	<u>Totals</u>
REVENUES			
Taxes:			
Sales	\$ 602,526	-	602,526
Capital improvement	258,945	-	258,945
Public safety	209,514	-	209,514
Property tax	-	192,564	192,564
Utility	131,640	-	131,640
Gasoline	99,119	-	99,119
Use tax	66,795	-	66,795
Motor vehicle	53,690	-	53,690
County road and bridge	45,401	-	45,401
Cigarette	7,018	-	7,018
American Rescue Plan	697,976	-	697,976
Rental income	54,985	-	54,985
Sewer Lateral	45,960	-	45,960
Franchise	41,540	-	41,540
Fines and court costs	24,877	-	24,877
Miscellaneous	17,472	-	17,472
False alarms and inspections	17,185	-	17,185
Licenses and permits	16,117	-	16,117
Grant Monies	6,400	-	6,400
Investment income	<u>673</u>	<u>-</u>	<u>673</u>
Total revenues	<u>2,397,833</u>	<u>192,564</u>	<u>2,590,397</u>
EXPENDITURES			
Police	437,145	-	437,145
Administration	367,836	-	367,836
Public works	381,308	-	381,308
Court clerk	32,163	-	32,163
Debt service	<u>-</u>	<u>13,575</u>	<u>13,575</u>
Total expenditures	<u>1,218,452</u>	<u>13,575</u>	<u>1,232,027</u>
REVENUES OVER (UNDER) EXPENDITURES	1,179,381	178,989	1,358,370
FUND BALANCE, JULY 1	<u>6,792,338</u>	<u>337,852</u>	<u>7,130,190</u>
FUND BALANCE, DECEMBER 31	<u>\$7,971,719</u>	<u>516,841</u>	<u>8,488,560</u>

See accountant's compilation report