

CITY OF COTTLEVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2020

| | General | Capital Improvement Fund | Debt Service Fund | Road Fund | Park and Stormwater Fund | Waste Hauling Fund | Total Governmental Funds |
|------------------------------------|-----------|--------------------------------|----------------------|-----------|--------------------------------|-----------------------|--------------------------------|
| REVENUES | | | | | | | |
| Taxes | 2,199,878 | 555,290 | - | - | 567,664 | - | 3,322,832 |
| Charges for services | - | - | - | - | - | 668,366 | 668,366 |
| License and permits | 667,614 | - | - | - | - | - | 667,614 |
| Fines and forfeitures | 168,148 | - | - | - | - | - | 168,148 |
| Grants | 2,060 | - | - | - | - | - | 2,060 |
| Coronavirus relief funding | 224,090 | - | - | - | - | - | 224,090 |
| Donations | - | - | - | - | 1,025 | - | 1,025 |
| Investment income | 17,795 | - | - | - | 2,983 | 918 | 21,696 |
| Other revenue | 128,101 | - | - | - | 20,980 | - | 149,081 |
| Total revenues | 3,407,686 | 555,290 | - | - | 592,652 | 669,284 | 5,224,912 |
| EXPENDITURES | | | | | | | |
| Current expenditures: | | | | | | | |
| Administration | 941,236 | - | - | - | - | - | 941,236 |
| Police | 1,279,949 | - | - | - | - | - | 1,279,949 |
| Public works | 195,547 | - | - | - | - | - | 195,547 |
| Park | - | - | - | - | 38,726 | - | 38,726 |
| Stormwater | - | - | - | - | 4,900 | - | 4,900 |
| Waste hauling expense | - | - | - | - | - | 621,590 | 621,590 |
| Capital outlay | 1,108 | 60,593 | - | 65,851 | 466,832 | - | 594,384 |
| Debt service: | | | | | | | |
| Principal retirement | - | - | - | 120,210 | - | - | 120,210 |
| Interest and administrative fees | - | - | 103,263 | 21,119 | - | - | 124,382 |
| Capital lease: | | | | | | | |
| Obligation retirement | - | 35,010 | - | - | - | - | 35,010 |
| Interest | - | 2,103 | - | - | - | - | 2,103 |
| Total expenditures | 2,417,840 | 97,706 | 103,263 | 207,180 | 510,458 | 621,590 | 3,958,037 |
| REVENUES OVER (UNDER) EXPENDITURES | 989,846 | 457,584 | (103,263) | (207,180) | 82,194 | 47,694 | 1,266,875 |

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| | General | Capital Improvement Fund | Debt Service Fund | Road Fund | Park and Stormwater Fund | Waste Hauling Fund | Total Governmental Funds |
|--|-----------|--------------------------------|-------------------------|-----------|--------------------------------|-----------------------|--------------------------------|
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in | 100,000 | 2,900 | 428,045 | 192,230 | - | - | 723,175 |
| Operating transfers out | (192,230) | (428,045) | - | (2,900) | (70,000) | (30,000) | (723,175) |
| Debt proceeds | - | - | 5,525,000 | - | - | - | 5,525,000 |
| Escrowed debt proceeds to prepay Certificates of Participation, Series 2012 | - | - | (5,760,887) | - | - | - | (5,760,887) |
| Debt issuance costs | - | - | (88,895) | - | - | - | (88,895) |
| Capital lease proceeds | - | 36,115 | - | - | - | - | 36,115 |
| Total other financing sources (uses) | (92,230) | (389,030) | 103,263 | 189,330 | (70,000) | (30,000) | (288,667) |
| NET CHANGES IN FUND BALANCE | 897,616 | 68,554 | - | (17,850) | 12,194 | 17,694 | 978,208 |
| FUND BALANCE, BEGINNING OF YEAR, RESTATED | 2,928,642 | 196,263 | 6 | 17,855 | 702,784 | 102,179 | 3,947,729 |
| FUND BALANCE, END OF YEAR | 3,826,258 | 264,817 | 6 | 5 | 714,978 | 119,873 | 4,925,937 |