

**CITY OF TWIN OAKS  
BOARD OF ALDERMEN MEETING  
BOARD CHAMBER, TWIN OAKS TOWN HALL  
1381 BIG BEND ROAD  
WEDNESDAY, JUNE 1, 2022, 7:00 p.m.**

This meeting of the Twin Oaks Board of Aldermen will be livestreamed on Facebook so that the public may watch and listen to the meeting virtually. The livestream of the meeting will be accessible by tablet/laptop/PC or mobile device at [www.facebook.com/twinoaksmo](http://www.facebook.com/twinoaksmo).

**Tentative Agenda**

- 1) REGULAR MEETING CALLED TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) ROLL CALL
- 4) APPROVAL OF AGENDA
- 5) APPROVAL OF CONSENT AGENDA
  - a) Board of Aldermen Regular Meeting Minutes from May 11, 2022
  - b) Board of Aldermen Work Session Minutes from May 11, 2022
  - c) Board of Aldermen Closed Meeting Minutes from May 11, 2022
  - d) Board of Aldermen Work Session Minutes from April 21, 2022
  - e) Bills List from May 7 through May 27, 2022
  - f) Credit Card List from April 1 to April 30, 2022
- 6) REPORT OF COMMITTEES/COMMISSIONS/CONTRACTORS
  - a) Police Report – Officer John Wehner
  - b) ROW Negotiation process – Shantel Bowers, ORC
  - c) FY 2021 Audit Report — Allen Schulte
- 7) PRELIMINARY CITIZEN COMMENTS

(Remarks shall be limited to three (3) minutes on any one subject unless time is extended by the Board)
- 8) NEW BUSINESS
  - a) Ord No. 22-09: AN ORDINANCE AMENDING THE LIST OF HOLIDAYS IN THE CITY OF TWIN OAKS’ PERSONNEL POLICY
  - b) Ord No. 22-10: AN ORDINANCE ADOPTING AND ENACTING A NEW CODE OF ORDINANCES OF THE CITY OF TWIN OAKS, COUNTY OF ST. LOUIS, STATE OF MISSOURI; ESTABLISHING THE SAME; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN, EXCEPT AS HEREIN EXPRESSLY PROVIDED; PROVIDING FOR THE MANNER OF AMENDING SUCH CODE OF

ORDINANCES; PROVIDING PENALTY FOR THE VIOLATION THEREOF; AND PROVIDING WHEN THIS ORDINANCE SHALL BECOME EFFECTIVE

- c) Resolution No. 2022-15: A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH O.R. COLAN ASSOCIATES, LLC FOR RIGHT OF WAY ACQUISITION SERVICES.
- d) Park Committee Appointments

9) DISCUSSION ITEMS

- a) Speed Radar Sign
- b) Tennis Court Reservation Sign

10) ATTORNEY'S REPORT

11) CITY CLERK'S REPORT

12) MAYOR AND ALDERMEN COMMENTS

13) FINAL CITIZEN COMMENTS

(Remarks shall be limited to three (3) minutes on any one subject unless time is extended by the Board)

14) ADJOURNMENT

Frank Johnson  
City Clerk/Administrator

POSTED: May 30, 2022, 10:00 a.m.

**Please note:** Any person requiring physical or verbal accommodations should contact the city office 12 hours prior to meeting at 636-225-7873. Copies of public records for this agenda are available for public inspection before and at the time of the meeting.

**MINUTES OF THE REGULAR MEETING OF THE  
BOARD OF ALDERMEN OF TWIN OAKS,  
TWIN OAKS TOWN HALL  
ST. LOUIS COUNTY, MISSOURI  
WEDNESDAY, MAY 11, 2022**

The meeting of the Twin Oaks Board of Aldermen was called to order at 7:01 p.m. Roll Call was taken:

Mayor: Russ Fortune – via zoom

Aldermen: April Milne – yea Lisa Eisenhauer – yea  
Dennis Whitmore – yea Tim Stoeckl –absent

Also Present: Frank Johnson, City Clerk/Administrator  
Paul Rost, City Attorney  
Jeff Blume, Financial Consultant

Permanent records are kept of all minutes and ordinances. Each ordinance is read a minimum of two times by title, unless otherwise noted.

**APPROVAL OF THE AGENDA**

Alderman Dennis Whitmore asked for a motion to approve the agenda. Alderman April Milne so motioned, seconded by Alderman Lisa Eisenhauer. The motion passed by a voice vote.

**APPROVAL OF THE CONSENT AGENDA**

Mayor Fortune asked for a motion to approve the Consent Agenda consisting of the Regular Session Minutes of April 27, 2022; and the Bills List from April 23 to May 6, 2022. Alderman Eisenhauer motioned to approve the consent agenda seconded by Alderman Milne. The motion passed by a voice vote.

**REPORT OF COMMITTEES/COMMISSIONS/CONTRACTORS**

**Park Committee:** Park Committee Chairman, Joe Krewson reported that the Easter Egg hunt was a success with great weather. Bands for June and July concerts have been hired. The Park Committee is still looking for a band for the August concert. New backboards for the park have arrived and will be installed by summer. Park Committee asked the Board to consider granting a full refund to individuals that rent the Park Pavilion and go above and beyond with their clean up following their event. Mr. Krewson asked the Board to consider adding an alternate Park member. Family Fun Day will be discussed at the next meeting in June.

**Police Report:** Officer John Wehner reviewed the police report for April. Calls are up slightly for all categories. With the weather improving the biking patrol has increased, and he logged over 15 hours. The Twin Oaks Drug Take Back Event netted 27 pounds of prescription medication.

**Financial Report:** Financial consultant, Jeff Blume gave a brief overview of the City's finances. City revenue looks great being eight percent over budget for the year. City is currently planning lots of repairs and upgrades to enhance the City.

### **PRELIMINARY CITIZEN COMMENTS**

There were no preliminary citizen comments

### **NEW BUSINESS**

**Resolution No. 2022-13: A Resolution Authorizing the Purchase of Two(2) LPR Cameras from Turn-Key Mobile, INC. and the Donation of Same to the St. Luis county Police Department for Installation at 1300 Big Bend.** City Clerk/Administrator Johnson read the Resolution. Alderman Whitmore asked for a motion to adopt resolution 2022-13. Alderman Milne so motioned, seconded by Alderman Eisenhauer, the motion passed on by a voice vote of three yeas and one absent.

**Resolution No. 2022-14: A Resolution Directing the Closure of the Debt Service Retirement Account and Rescinding the Related Policy.** City Clerk/Administrator Frank Johnson read the Resolution. Alderman Whitmore asked for a motion to adopt resolution 2022-14. Alderman Eisenhauer so motioned, seconded by Alderman Milne, the motion passed on by a voice vote of three yeas and one absent.

### **DISCUSSION ITEMS**

**Date for the Fireworks Display:** City Clerk/Administrator Johnson informed the Board that the date for the Fireworks has been moved to July 3, 2022, due to a scheduling issue with the vendor. The Church has been contacted and agreed to work with the City on this date change. The Church will still hold its car show on July 2 and asked that the City of Twin Oaks supply port-a-potties for their event and assistance in keeping people from reserving space on their grounds till after church services are complete. Following a discussion with the Board it was decided to keep the band hired for July 2. The Board will ask for the Park Committee to look at having food trucks at the concert on July 2 and hire a DJ or Band for July 3. The Board instructed City Clerk/Administrator Johnson to hire a desert truck for Sunday, July 3. There will be a meeting with Church leaders, Firefighters, Officer Wehner, Maintenance Supervisor, John Williams and City Clerk/Administrator Johnson to work out the details of the July weekend.

### **ATTORNEY'S REPORT**

There was no Attorney's report.

**CITY CLERK’S REPORT**

City Clerk/Administrator Johnson referred the Board to his written report and provided a summary of its contents. He stated the BFA, the City’s engineering firm, anticipates having the RPF for curb repair completed by the end of June. The RFP for the Boly Lane entrance concrete repair is also scheduled to be out bid this summer. Staff will be meeting with traffic engineering firm CBB later this month to assess a potential crosswalk on Meramec Station Road north of Big Bend.

**MAYOR & ALDERMEN COMMENTS**

Mayor Fortune talked about the earthquake event. Mayor Fortune is the designated Emergency Contact for the City of Twin Oaks, and he relayed his frustrated with the lack of direct communication from the St. Louis County emergency management officials during the event.

Aldermen Milne announced that the Valley Park School District was having a fundraiser for the National Junior Honor Society. The fundraiser will be a Fritz from 6-9 pm on Saturday, June 14.

**FINAL CITIZEN COMMENTS**

There were no citizen comments

**ADJOURNMENT**

There being no further business, Aldermen Milne called for the adjourned the regular meeting seconded by Aldermen Eisenhower at 7:51 p.m.

Drafted By: \_\_\_\_\_  
Paula Dries  
Assistant City Clerk

Date of Approval: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Frank Johnson  
City Clerk/Administrator

\_\_\_\_\_  
Russ Fortune,  
Mayor, Board of Aldermen

**MINUTES OF THE WORK SESSION  
TWIN OAKS CITY HALL  
CITY OF TWIN OAKS BOARD OF ALDERMEN  
WEDNESDAY, MAY 11, 2022**

The Work Session was called to order by Aldermen Dennis Whitmore at 6:08 p.m. pursuant to public notice and agenda. Those in attendance were:

Mayor Russ Fortune-via zoom

Aldermen Lisa Eisenhauer –yea  
Tim Stoeckl-absent  
April Milne – yea  
Dennis Whitmore –yea

Also Present: Frank Johnson, City Clerk/Administrator  
Jeff Blume, Financial Consultant  
Paul Rost, City Attorney

**Capital Improvement Plan**

City Clerk/Administrator Frank Johnson reported on the cost and schedule of the Crescent Road sidewalk project. The City does have preliminary cost estimates that began in January of 2021 that can be used. BFA has been contacted and the earliest they would be able to begin planning is November of 2022. ROW negotiations are estimated to take five months to complete. Storm Water issues will be addressed in 2024 helping to spread the cost of both projects. Following a lengthy discussion the Board instructed City Clerk/Administrator Johnson to move forward with the ROW negotiations. BFA will also need to be contacted to see what is needed to complete the sidewalk project in 2023 and to bring a resolution to the Board at the next meeting.

There were a number of updates on projects. RFP will be sent out in early summer for the Hartzog Lane improvement. Curb replacement will begin with Golden Oak and Autumn Leaf Drive. Meeting has been set to create a plan for the connecting sidewalk from Twin Oaks to Grand Glaze library. Replacement of the concrete under the pavilion is being reviewed. Maintenance Supervisor, John Williams is looking at repairing cost vs. total replacement cost. Placement for the new Radar Signs have been marked.

City Clerk/Administrator Johnson and Maintenance Supervisor, John Williams discussed an alternative to the turnaround issue at the end of Hartzog Lane. The proposal is to move the current location of the trash bins and dumpsters. Excavating an area on the hill

and moving all the trash containers to that location will create more area for cars to be able to turn around. We could then enclose the area to cover the trash bins.

City Clerk/Administrator Johnson has confirmed with the county that there is nothing on their plans for the next 5-10 years to fix the intersection at Meremac and Big Bend Road. The county said they will support a federal bid to have the intersection repaired.

MSD was contacted regarding the deteriorating sink hole in the park. City Administrator/Clerk was told that a permit was required. Any changes would be limited by MSD guidelines. Following a discussion City Clerk/Administrator Johnson was asked to investigate MSD furthered regarding the MSD permit and limits.

The Board asked to revisit the Crescent road landscape. Concern was raised on the health of the existing Ash trees. Alderman Whitmore asking the county evaluate the trees health to determine if they need to be removed.

The Park Bridge has been repaired but will need to be replaced in the next 1-3 years. Following a discussion the Board agreed to have the Bridge replaced this year. City Clerk/Administrator Johnson was instructed to contact BFA to do an assessment and to get a cost estimate for replacement.

### **ADJOURNMENT**

Alderman Dennis Whitmore motioned to adjourn the Work Session Meeting at 6:58 p.m., seconded by Alderman Lisa Eisenhauer and motion passed with the unanimous consent of the Board.

Drafted By: \_\_\_\_\_  
Paula Dries,  
Assistant City Clerk

Date of Approval: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Frank Johnson,  
City Clerk/Administrator

\_\_\_\_\_  
Russ Fortune,  
Mayor, Board of Aldermen

**MINUTES OF THE WORK SESSION  
TWIN OAKS CITY HALL  
CITY OF TWIN OAKS BOARD OF ALDERMEN  
THURSDAY, APRIL 21, 2022**

The Work Session was called to order by Mayor Russ Fortune at 12:03 p.m. pursuant to public notice and agenda. Those in attendance were:

Mayor Russ Fortune-yea

Aldermen Lisa Eisenhauer –yea  
Tim Stoeckl-yea  
April Milne – yea  
Dennis Whitmore –yea

Also Present: Frank Johnson, City Clerk/Administrator  
Jeff Blume, Financial Consultant  
John Williams, Maintenance Supervisor

**Capital Improvement Plan**

Financial Consultant, Jeff Blume addressed the Board with a brief summary of the City’s financial budget. City Clerk/Administrator Frank Johnson provided the Board with a table of various capital projects that have been discussed in previous years. City Clerk/Administrator Johnson requested that the board consider prioritizing projects to create a five-year plan.

Roads, safety concerns and Park projects were all discussed. One of the projects the board is interested in pursuing is the Crescent road sidewalk project. The board discussed the plan and placement for the sidewalk. The Board is interested in speaking with the City of Valley Park to see if there is a shared interest in working together on this project. City Clerk/Administrator Johnson was instructed to continue gathering information on cost, engineering, ROW acquisition and timeline for such a project. City Clerk/Administrator Johnson will speak with the Valley Park City Clerk.

Another project that was introduced was the crosswalk at Meremac Station Road. The Board would like to explore adding a crosswalk and connecting the sidewalk that leads to the library. City Clerk/Administrator Johnson was directed to gather more information on safety and costs to present to the board. Another concern for the board is the intersection at Meremac Station and the Meremac Station road. These areas are deteriorating and are in need of repair. City Clerk/Administrator Johnson was directed to



explore cost, timeline, and grants. City Clerk/Administrator Johnson will contact St. Louis County to see if there is any proposed projects in the near future that would include upgrading this intersection.

Park projects were another topic of discussion. Maintenance Supervisor John Williams spoke of a number of items in and around the park that need attention. Fencing is being addressed and will be replaced this summer. A couple of projects that Maintenance Supervisor Williams addressed are the bridge over the pond and the gazebo. For both projects the board instructed staff to gather more information to determine when these projects can be completed. The board discussed repaving Herzog road and the enlarging the connecting road leading down to the park. City Clerk/Administrator Johnson was instructed to gather information on cost and timeline.

All items discussed will be reviewed further after all requested information has been gathered and presented to the board. City Clerk/Administrator Johnson will compile a list of Capital Projects. The Board will prioritize each project creating a 5 year plan for the City to follow in the future.

### **ADJOURNMENT**

Alderman Dennis Whitmore motioned to adjourn the Work Session Meeting at 2:15 p.m., seconded by Alderman Lisa Eisenhauer and motion passed with the unanimous consent of the Board.

Drafted By: \_\_\_\_\_  
Paula Dries,  
Assistant City Clerk

Date of Approval: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Frank Johnson,  
City Clerk/Administrator

\_\_\_\_\_  
Russ Fortune,  
Mayor, Board of Aldermen

**City of Twin Oaks  
Bills and Applied Payments  
May 09, 2022 thru May 27, 2022**

Check No.	Invoice Date	Memo/Description	Invoice No.	Bill Amt	Check Amt	Payment Date
<b>St Louis County-Public Works</b>	5/1/2022	Occupancy inspections for apt. 502 326 250 228	50122000550	\$300.00		
	5/8/2022	Occupancy inspections for apt. 530 338 505 1540 AL	50822000550	\$320.50		
	5/15/2022	Occupancy for 1440 Boly Ln	05122000550	\$95.50		
	5/22/2022	Occupancy inspections for apt. 106, 118, 350	52222000550	\$225.00	<b>\$941.00</b>	<b>6/1/2022</b>
<b>Accident Fund Lake Management Services, Inc.</b>	4/28/2022	Additional payment for insurance premium after audit		\$123.00	<b>\$123.00</b>	<b>6/1/2022</b>
<b>St Louis County-Police Department</b>	5/6/2022	treatment for upper and lower pond	18462	\$346.00	<b>\$346.00</b>	<b>6/1/2022</b>
<b>BFA</b>	5/9/2022	Service contract for the month of May Review and draft response memo on T-Mobile building permit for cell tower	143249	\$11,847.22	<b>\$11,847.22</b>	<b>6/1/2022</b>
	5/1/2022	Review applications and plans, and draft response memo for AT&T ROW permit	16459	\$150.00		
	5/1/2022	Teleconference and correspondence with F. Johnson on Crescent Ave sidewalk project; review past plans and cost estimates	16502	\$225.00		
	5/1/2022		16460	\$175.00	<b>\$550.00</b>	<b>6/1/2022</b>
<b>NuToys</b>	5/10/2022	Basketball backboard replacements	52843	\$1,790.00	<b>\$1,790.00</b>	<b>6/1/2022</b>
<b>Blume Accounting</b>	5/20/2022	2nd Quarter Payment		\$1,500.00	<b>\$1,500.00</b>	<b>6/1/2022</b>
<b>General Code</b>	5/20/2022	Supplement No. 8	PG000028827	\$1,610.34	<b>\$1,610.34</b>	<b>6/1/2022</b>
<b>Trugreen</b>	5/16/2022	Lawn Service for May	157637294	\$82.95	<b>\$82.95</b>	<b>6/1/2022</b>
<b>Too Creative</b>	5/24/2022	Envelopes & Letter head for Office	4445	\$380.00	<b>\$380.00</b>	<b>6/1/2022</b>
<b>Mutt Mitt</b>	5/24/2022	Dog clean-up bags	485761	\$859.89	<b>\$859.89</b>	<b>6/1/2022</b>
<b>St Louis County Police Department</b>	5/23/2022	Monthly contract fee	1737	\$11,847.22	<b>\$11,847.22</b>	<b>6/1/2022</b>
<b>AutoPay American Water</b>	5/3/2022	Monthly charge for Twin Oaks Park Firepark	9022	\$25.40	<b>\$25.40</b>	<b>5/25/2022</b>
<b>AutoPay Ameren</b>	5/5/2022	Monthly charge for Street Lights	5515	\$642.99	<b>\$642.99</b>	<b>5/19/2022</b>
<b>AutoPay MSD</b>	5/6/2022	Monthly charge for Town Hall	9399	\$32.48	<b>\$32.48</b>	<b>5/26/2022</b>
<b>AutoPay ATT</b>	5/6/2022	monthly statement for City Hall	1803	\$118.24	<b>\$118.24</b>	<b>5/29/2022</b>
<b>AutoPay ATT</b>	5/7/2022	monthly statement for 50 Crescent	9698	\$94.11	<b>\$94.11</b>	<b>5/31/2022</b>
<b>AutoPay Brain Mill</b>	5/16/2022	monthly service plan	6478	\$1,192.00	<b>\$1,192.00</b>	<b>6/1/2022</b>
<b>AutoPay American Water</b>	5/19/2022	monthly charge for Derbyshire Irr	6868	\$125.70	<b>\$125.70</b>	<b>6/10/2022</b>
<b>AutoPay American Water</b>	5/19/2020	monthly charge for City Hall	7767	\$47.07	<b>\$47.07</b>	<b>6/10/2022</b>
<b>AutoPay American Water</b>	5/20/2022	Monthly charge for 50 Crescent	6457	\$14.86	<b>\$14.86</b>	<b>6/13/2022</b>
<b>AutoPay American Water</b>	5/18/2022	monthly charge for city hall irrigation	8240	\$29.17	<b>\$29.17</b>	<b>6/9/2022</b>
<b>AutoPay Ameren</b>	5/24/2022	monthly charge for City Hall	8004	\$978.12	<b>\$978.12</b>	<b>6/8/2022</b>
<b>AutoPay Ameren</b>	5/24/2022	monthly charge for 50 Crescent	2123	\$40.12	<b>\$40.12</b>	<b>6/8/2022</b>
<b>AutoPay Ameren</b>	5/24/2022	monthly charge for Crescent Water Pump	7008	\$155.69	<b>\$155.69</b>	<b>6/8/2022</b>
<b>AutoPay Ameren</b>	5/24/2022	monthly charge for Twin Oaks Park	5112	\$364.33	<b>\$364.33</b>	<b>6/8/2022</b>
<b>AutoPay Ameren</b>	5/24/2022	Monthly charge for Street Lights	9007	\$60.03	<b>\$60.03</b>	<b>6/8/2022</b>
<b>AutoPay LAGERS</b>	5/25/2022	LAGERS Contributions for May		\$1,529.33	<b>\$1,529.33</b>	<b>5/26/2022</b>
<b>AutoPay Spire</b>	5/24/2022	monthly charges for 50 Crescent	361	\$40.06	<b>\$40.06</b>	<b>6/8/2022</b>
<b>AutoPay Spire</b>	5/24/2022	monthly charges for City Hall	3056	\$53.58	<b>\$53.58</b>	<b>6/3/2022</b>
		Alderman				
		Alderman				

Credit Card List  
April 1, 2022 to April 30, 2022

Date	Name	Memo/Description	Amount
3/31/2022	Petromart	fuel for truck @ 3.749	58.00
3/31/2022	Amazon	new wide angle lens for Live Broadcasts, extention cable, speakers	80.40
4/1/2022	Quickbooks	Monthly Fee-reaccuring fee for accounting program	80.00
4/1/2022	Adobe	Monthly Fee-reaccuring fee for computer program	14.99
4/1/2022	Dunkin Donuts	Coffee and Donuts for Audit	33.77
4/3/2022	Zoom	monthly invoice-April	16.34
4/4/2022	Dunkin Donuts	Coffee and Donuts for April 5th Election	61.96
4/4/2022	Fedex Office	Mailing Radar Sign for Repair	91.90
4/7/2022	Schnucks	kcups & Monster Drinks	65.43
4/14/2022	Sam's Club	drink refills for office-cookies for Easter Egg Hunt	86.10
4/13/2022	Petromart	fuel for truck @ 3.639	75.00
4/14/2022	K&S Cleaner	Easter Bunny Costume Cleaning	60.00
4/14/2022	Walmart	Candy for Easter Egg Hunt	98.66
4/14/2022	ICMA	Annual membership dues	518.00
4/15/2022	Schnucks	juice boxes for Easter Egg Hunt	25.12
4/15/2022	Dunkin Donuts	Coffee and Donuts for Easter Egg Hunt	61.96
4/16/2022	Petromart	Ice & soda for the Easter Egg Hunt	9.11
4/20/2022	USPS	certified letter for the April 2022 election	9.77
4/19/2022	Fish Window Cleaning	invoice for 4-19-22	244.00
4/21/2022	Imo's Pizza	work session lunch	104.96
4/26/2022	Sam's Club	Arbor Day Event	113.90
4/26/2022	Walmart	Arbor Day Event	54.30
4/26/2022	Sam's Club	Arbor Day Event	46.20
4/26/2022	Schnucks	Arbor Day Event	14.84
4/26/2022	Kirkwood Matrial Supply	Arbor Day Event-purchase of trees	389.84
4/12/2022	Walmart	Easter Egg Event-candy & gift cards	142.05
4/12/2022	Dierbergs	Easter Egg Event-gifts	28.57
4/26/2022	ProFlowers	Condolence for Paula Dries	96.76
4/28/2022	Lowes	Bridge repair in the park	40.96
4/28/2022	Petromart	fuel for truck @ 3.849	63.00
4/27/2022	Schnucks	Arbor Day Celebration-pans	6.24
4/27/2022	Schnucks	Arbor Day Celebration-ice	23.11
4/28/2022	Schnucks	Arbor Day Celebration-gift card for Nick for grilling the hot dogs	28.95
			<b>2,844.19</b>
		Alderman	
		Alderman	

**Account Summary**

Credit Limit		\$0.00
Billing Cycle		04/29/2022
Days In Billing Cycle		29
Purchases and Other Charges	+	\$0.00
Cash	+	\$0.00
Balance Transfer	+	\$0.00
Credits	-	\$26.32-
Payments	-	\$0.00

**TOTAL ACTIVITY \$26.32 -**

**Account Inquiries**



Call us at: (844) 697-1178  
 Lost or Stolen Card: (866) 839-3485



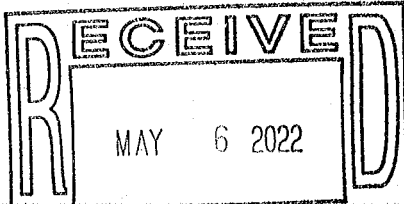
Write us at PO BOX 31535, TAMPA, FL 33631-3535

**Important Information About Your Account**

**NEW SELF-SERVICE DISPUTE IVR! YOU CAN NOW REPORT UP TO THREE POSTED FRAUDULENT TRANSACTIONS BY CALLING 800-600-5249 24 HOURS A DAY, 7 DAYS A WEEK. IF YOU NEED TO REPORT MORE THAN 3 POSTED FRAUDULENT TRANSACTIONS OR YOU NEED TO SPEAK TO AN AGENT YOU WILL BE ROUTED TO AN AGENT DURING DEPARTMENT HOURS OF 8:00 AM - 8:45 PM ET MONDAY - FRIDAY AND 9:00 AM - 2:45 PM ET ON SATURDAY.**

**Cardholder Account Summary**

Trans Date	Post Date	Reference Number	Description	Amount
03/31	04/01	74142962203000000003860	REBATE CREDIT	26.32 -



**Additional Information About Your Account**

**MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.EZCARDINFO.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!**

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

ENTERPRISE BANK & TRUST  
 1281 N WARSON ROAD  
 SAINT LOUIS MO 63132-1805



**Account Number**  
 ##### 1768

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

<b>Closing Date</b>	<b>Total Activity</b>
04/29/22	\$0.00

\*\*Memo Statement \*\* No Payment Required

\$

FEE ACCT 00000877-010000  
 CITY OF TWIN OAKS  
 1381 BIG BEND ROAD  
 ATTN FRANK JOHNSON  
 TWIN OAKS MO 63021



MAKE CHECK PAYABLE TO:



ENTERPRISE BANK & TRUST  
 PO BOX 6818  
 CAROL STREAM IL 60197-6818

**Cardholder Account Summary**

<b>PAULA DRIES</b> #### #### #### 0740	<b>Payments &amp; Other Credits</b> \$0.00	<b>Purchases &amp; Other Charges</b> \$512.59	<b>Cash Advances</b> \$0.00	<b>Total Activity</b> \$512.59
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**Cardholder Account Detail**

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/01	04/03	PBUS03	24943002092838000114205	DUNKIN #359804 BALLWIN MO	\$33.77 ✓
04/07	04/08	PBUS03	24445002098000675786414	SCHNUCKS TWIN OAKS BALLWIN MO	\$65.43 ✓
04/14	04/15	PBUS03	24445002105400121153477	WM SUPERCENTER #1177 MANCHESTER MO	\$98.66 ✓
04/15	04/18	PBUS03	24226382107370500349054	SAMSCLUB.COM 888-746-7726 AR	\$86.10 ✓
04/20	04/21	PBUS03	24137462111001148284781	USPS PO 2804080809 MANCHESTER MO	\$9.77 ✓
04/22	04/24	PBUS03	24269792112500557784552	IMOS PIZZA-TWIN OAKS 636-225-8000 MO	\$104.96 ✓
04/26	04/28	PBUS03	24226382117370141609245	SAMSCLUB.COM 888-746-7726 AR	\$113.90 ✓

**Additional Information About Your Account**

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO [WWW.EZCARDINFO.COM](http://WWW.EZCARDINFO.COM) AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!

**Finance Charge Summary / Plan Level Information**

Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PBUS03 001	PURCHASE	E	\$0.00	0.03764%(D)	13.7400%(V)	\$0.00	\$0.00	0.0000%	\$2,817.87
<b>Cash</b>									
CBUS01 001	CASH	A	\$0.00	0.06504%(D)	23.7400%(V)	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 29		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
<sup>1</sup> FCM = Finance Charge Method									
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									



BL ACCT 00000877-10000000

CITY OF TWIN OAKS

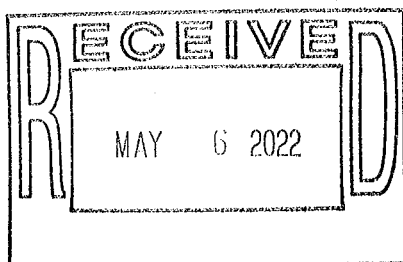
Account Number: ##### 1750

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Cardholder Account Summary					
FEE ACCT 00000877-010000 ##### 1768	Payments & Other Credits \$26.32-	Purchases & Other Charges \$0.00	Cash Advances \$0.00	Total Activity \$26.32-	
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/31	04/01		74142962203000000003860	REBATE CREDIT	\$26.32-

Cardholder Account Summary					
FRANK A JOHNSON ##### 1776	Payments & Other Credits \$0.00	Purchases & Other Charges \$1,221.11	Cash Advances \$0.00	Total Activity \$1,221.11	
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
04/01	04/03	PBUS03	24692162091100367930020	INTUIT *QuickBooks Online CL.INTUIT.COM CA	\$80.00 ✓
04/03	04/04	PBUS03	24011342093000048330337	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	\$16.34 ✓
04/04	04/05	PBUS03	24692162094100330740313	AMZN Mktp US*1H2MP8K11 Amzn.com/bill WA	\$80.40 ✓
04/12	04/13	PBUS03	24427332102740278516182	DIERBERGS LAFAYETTE MANCHESTER MO	\$28.57 ✓
04/12	04/13	PBUS03	24226382103400006916272	WAL-MART #1177 BALLWIN MO	\$142.05 ✓
04/14	04/15	PBUS03	24492152104852172435532	ICMA ONLINE 202-962-3680 DC	\$518.00 ✓
04/19	04/21	PBUS03	24498132110017024026560	FISH WINDOW CLEANING 636-779-1500 MO	\$244.00 ✓
04/21	04/22	PBUS03	24943002111700808755091	ADOBE ACROPRO SUBS 408-536-6000 CA	\$14.99 ✓
04/26	04/27	PBUS03	24431062116083404397081	PROFLOWERS 800-580-2913 CA	\$96.76 ✓

Cardholder Account Summary					
JOHN WILLIAMS ##### 1792	Payments & Other Credits \$0.00	Purchases & Other Charges \$1,110.49	Cash Advances \$0.00	Total Activity \$1,110.49	
Cardholder Account Detail					
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
03/31	04/01	PBUS03	24034542090003381361340	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	\$58.00 ✓
04/04	04/05	PBUS03	24943002095838000116397	DUNKIN #359804 BALLWIN MO	\$61.96 ✓
04/04	04/06	PBUS03	24164072095741118775861	FEDEX 271611877586 MEMPHIS TN	\$91.90 ✓
04/13	04/14	PBUS03	24034542103001383391450	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	\$75.00 ✓
04/14	04/15	PBUS03	24492152104741687749661	SQ *K&S CLEANERS BALLWIN MO	\$60.00 ✓
04/15	04/17	PBUS03	24445002106000808747127	SCHNUCKS TWIN OAKS BALLWIN MO	\$25.12 ✓
04/16	04/17	PBUS03	24034542106001743597587	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	\$9.11 ✓
04/15	04/17	PBUS03	24943002106838000122350	DUNKIN #359804 BALLWIN MO	\$61.96 ✓
04/25	04/26	PBUS03	24455012115141001563385	WAL-MART #1177 MANCHESTER MO	\$54.30 ✓
04/26	04/27	PBUS03	24445002117400110135929	SAMS CLUB #8182 ST. LOUIS MO	\$46.20 ✓
04/26	04/27	PBUS03	24445002117000676157992	SCHNUCKS TWIN OAKS BALLWIN MO	\$14.84 ✓
04/26	04/27	PBUS03	24445002117000676157810	SCHNUCKS TWIN OAKS BALLWIN MO	\$6.24 ✓
04/26	04/28	PBUS03	24275392117900015524036	SITEONE-LLC-689 414-9664840 MO	\$389.84 ✓
04/27	04/28	PBUS03	24445002118000694214931	SCHNUCKS TWIN OAKS BALLWIN MO	\$23.11 ✓
04/28	04/29	PBUS03	24692162118100559015720	LOWES #01503* BALLWIN MO	\$40.96 ✓
04/28	04/29	PBUS03	24445002119000696247409	SCHNUCKS TWIN OAKS BALLWIN MO	\$28.95 ✓
04/28	04/29	PBUS03	24034542118003045017906	PHILLIPS 66 - PETROMART 7 VALLEY PARK MO	\$63.00 ✓





## CITY OF TWIN OAKS POLICE ACTIVITY REPORT May 2022

Radio CFS: 43

Self Initiated Assignments: 62

Police Reports Written: 8

Total Traffic Stops: 19

### Arrests:

Felony 0

Misdemeanor 1 (DWI)

Summons (Arrest Notification) 0

### Auto Accidents:

Injury 0

Non Injury 3

Locations: 1393 and 1300 Big Bend Rd, Big Bend Rd. and Meramec Station Rd

Crimes Reported: 1 (Larceny at 1391 Big Bend Rd)

Patrol Bicycle Program: 10 hours

Comp. #	Nature	Received	Address	City	Zone	Car #/DSN
NONE	TRF	05/01/22 01:15:31	BIG BEND RD AND MO141 HWY	TWO	5064	3701/4560
NONE	MUNI	05/01/22 02:02:28	84 TWO	TWO	5064	3703/3468
16101	DOMEST	05/01/22 11:25:51	5 GOLDEN OAK CT	TWO	5064	1703/4266
16103	AANO	05/01/22 11:59:46	1393 BIG BEND RD	TWO	5064	1701/4640
NONE	AANO	05/01/22 14:55:23	1393 BIG BEND RD	TWO	5064	1702/4794
NONE	AAUNK	05/01/22 15:31:18	MO141 HWY AND CRESCENT AVE	TWO	5064	/
NONE	AARB	05/01/22 15:31:20	MO141 HWY AND CRESCENT AVE	TWO	5064	/
NONE	HARAS	05/01/22 17:08:15	1393 BIG BEND RD	TWO	5064	1703/4266
NONE	PEACE	05/01/22 18:43:15	5 GOLDEN OAK CT	TWO	5064	3702/4627
NONE	MUNI	05/01/22 19:42:08	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/01/22 22:14:20	84 TWO	TWO	5064	3703/3468
NONE	SICK	05/02/22 00:46:49	816 MERAMEC STATION RD	TWO	5064	3703/3468
NONE	MUNI	05/02/22 02:24:02	84 TWO	TWO	5064	3703/3468
NONE	EXPAT	05/02/22 10:03:28	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	SICK	05/02/22 12:41:28	1542 BIRNAMWOOD TRAIL DR	TWO	5064	1703/4974
NONE	MUNI	05/02/22 21:11:14	84 TWO	TWO	5064	3703/4088
NONE	TRF	05/02/22 21:51:03	MO141 HWY AND BIG BEND RD	TWO	5064	3706/4895
NONE	MUNI	05/03/22 00:34:51	84 TWO	TWO	5064	3703/4088
NONE	MUNI	05/03/22 04:03:35	84 TWO	TWO	5064	3703/4088
NONE	TRF	05/03/22 06:30:14	MO141 HWY AND BIG BEND RD	TWO	5064	1704/4402
NONE	MUNI	05/03/22 22:29:58	84 TWO	TWO	5064	3703/4895
NONE	EXPAT	05/04/22 06:07:34	1230 BIG BEND RD	TWO	5064	3701/4889
NONE	CVI	05/04/22 08:37:12	MO141 HWY AND BIG BEND RD	TWO	5064	7702/3512
NONE	EXPAT	05/04/22 10:07:51	1 TWIN OAKS CT	TWO	5064	6760/3554
16493	FPROP	05/04/22 10:18:52	5 ANN AVE	TWO	5064	COMM/
NONE	CWELF	05/04/22 10:41:31	1300 BIG BEND RD	TWO	5064	6760/3554
NONE	CALL	05/04/22 11:05:31	1300 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/04/22 13:47:32	1393 BIG BEND RD	TWO	5064	1703/4266
NONE	EXPAT	05/04/22 14:44:47	1300 BIG BEND RD	TWO	5064	6760/3554
NONE	SUSPER	05/04/22 18:57:49	858 MERAMEC STATION RD	TWO	5064	3703/3468
NONE	MUNI	05/04/22 19:56:00	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/04/22 21:49:49	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/05/22 01:36:35	84 TWO	TWO	5064	3703/3468
NONE	EXPAT	05/05/22 09:29:40	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	EXPAT	05/05/22 10:26:09	1300 BIG BEND RD	TWO	5064	6760/3554
16689	LARC	05/05/22 13:47:40	1391 BIG BEND RD	TWO	5064	6760/3554
NONE	SICK	05/05/22 15:28:30	1393 BIG BEND RD	TWO	5064	6760/3554
NONE	TRHAZ	05/05/22 18:35:13	MO141 HWY AND BIG BEND RD	TWO	5064	3704/5094
NONE	MUNI	05/05/22 18:59:46	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/05/22 21:44:01	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/06/22 00:19:28	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/06/22 12:12:08	84 TWO	TWO	5064	1703/4974
NONE	MUNI	05/06/22 15:21:19	84 TWO	TWO	5064	1703/4974
NONE	SICK	05/06/22 19:07:08	1435 AUTUMN LEAF DR	TWO	5064	3703/4888
NONE	EXPAT	05/06/22 19:55:36	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	MUNI	05/06/22 22:00:23	84 TWO	TWO	5064	3703/4888
NONE	MUNI	05/07/22 00:12:46	84 TWO	TWO	5064	3703/4888
NONE	BARK	05/07/22 02:50:23	1325 WOODLAND OAKS DR	TWO	5064	3703/4888
NONE	MUNI	05/07/22 10:56:52	84 TWO	TWO	5064	1703/4974
NONE	MUNI	05/07/22 14:43:57	84 TWO	TWO	5064	1707/4402
NONE	CAA	05/07/22 18:36:37	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	SMOKE	05/07/22 21:42:31	CRESCENT AVE AND CRESCENT RD	TWO	5064	3733/5052
NONE	MUNI	05/08/22 08:34:07	84 TWO	TWO	5064	1703/4974
NONE	MUNI	05/08/22 15:16:36	84 TWO	TWO	5064	1703/4974
NONE	SHOTFD	05/08/22 16:59:36	GOLDEN OAK CT AND CRESCENT AVE	TWO	5064	1703/4974
NONE	MUNI	05/08/22 19:55:19	84 TWO	TWO	5064	3703/4889
NONE	TRF	05/09/22 07:27:15	1393 BIG BEND RD	TWO	5064	1703/3323
NONE	ASLT	05/09/22 18:03:15	1393 BIG BEND RD	TWO	5064	1703/3323
NONE	MUNI	05/09/22 19:38:15	84 TWO	TWO	5064	3703/3468
17288	AANO	05/09/22 21:47:47	BIG BEND RD AND MERAMEC STATION RD	TWO	5064	3702/3168



NONE	MUNI	05/09/22 23:06:04	84 TWO	TWO	5064	3703/3468
NONE	EXPAT	05/09/22 23:11:37	1393 BIG BEND RD	TWO	5064	6752/4888
NONE	TRHAZ	05/09/22 23:14:09	BIG BEND RD AND MERAMEC STATION RD	TWO	5064	6752/4888
NONE	MUNI	05/10/22 02:00:07	84 TWO	TWO	5064	3703/3468
NONE	BIKE	05/10/22 11:12:31	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	BUSCK	05/10/22 12:54:25	1445 BIG BEND RD	TWO	5064	6760/3554
NONE	MUNI	05/10/22 19:12:25	84 TWO	TWO	5064	3703/3468
NONE	TRF	05/10/22 21:07:15	MO141 HWY AND BIG BEND RD	TWO	5064	3701/4560
NONE	MUNI	05/10/22 21:11:27	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/11/22 01:40:28	84 TWO	TWO	5064	3703/3468
NONE	BIKE	05/11/22 11:03:59	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	EXPAT	05/11/22 15:16:21	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	ILPARK	05/11/22 16:21:44	1393 BIG BEND RD	TWO	5064	1703/4974
NONE	EXPAT	05/11/22 20:06:43	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	EXPAT	05/11/22 20:06:47	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	EXPAT	05/11/22 20:27:58	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	MUNI	05/11/22 20:34:50	84 TWO	TWO	5064	3703/4888
NONE	MUNI	05/12/22 03:33:49	84 TWO	TWO	5064	3703/4888
NONE	EXPAT	05/12/22 05:37:49	1230 BIG BEND RD	TWO	5064	3707/4889
NONE	EXPAT	05/12/22 09:35:38	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	FTPAT	05/12/22 10:47:42	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	EXPAT	05/12/22 14:41:08	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	AANO	05/12/22 19:18:57	BIG BEND RD AND MO141 HWY	TWO	5064	3703/4888
NONE	TRF	05/12/22 19:19:14	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	TRF	05/12/22 20:02:13	MO141 HWY AND BIG BEND RD	TWO	5064	3703/4888
NONE	EXPAT	05/12/22 20:22:35	1300 BIG BEND RD	TWO	5064	3703/4888
NONE	BUSCK	05/12/22 20:24:52	1391 BIG BEND RD	TWO	5064	3703/4888
NONE	MUNI	05/12/22 20:48:42	84 TWO	TWO	5064	3703/4888
NONE	EXPAT	05/13/22 00:04:09	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	MUNI	05/13/22 02:03:03	84 TWO	TWO	5064	3703/4888
NONE	EXPAT	05/13/22 09:32:03	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	CWELF	05/13/22 11:02:57	1184 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/13/22 11:20:16	1391 BIG BEND RD	TWO	5064	1703/4266
NONE	EXPAT	05/13/22 12:16:39	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	MUNI	05/13/22 19:58:42	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/13/22 22:57:50	84 TWO	TWO	5064	3703/3468
NONE	EXPAT	05/13/22 23:53:59	1300 BIG BEND RD	TWO	5064	3701/4560
18008	DWI	05/14/22 00:58:55	MO141 HWY AND BIG BEND RD	TWO	5064	7601/4657
NONE	MUNI	05/14/22 02:22:25	84 TWO	TWO	5064	3703/3468
NONE	AAUTO	05/14/22 09:29:01	BIG BEND RD AND MO141 HWY	TWO	5064	1703/4266
NONE	MUNI	05/14/22 12:21:56	84 TWO	TWO	5064	1703/4266
NONE	TRF	05/14/22 15:25:11	BIG BEND RD AND MERAMEC STATION RD	TWO	5064	1703/4266
NONE	MUNI	05/14/22 19:18:58	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/14/22 22:12:21	84 TWO	TWO	5064	3703/3468
18137	CURFEW	05/15/22 01:12:37	1457 BOLY LN	TWO	5064	3703/3468
NONE	MUNI	05/15/22 02:18:20	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/15/22 16:07:09	84 TWO	TWO	5064	1703/4266
NONE	MUNI	05/15/22 19:46:10	84 TWO	TWO	5064	3703/3468
NONE	CWELF	05/15/22 21:19:38	BIG BEND RD AND MO141 HWY	TWO	5064	3703/3468
NONE	CWELF	05/15/22 21:55:20	BIG BEND RD AND MO141 HWY	TWO	5064	3702/3168
NONE	TRF	05/15/22 22:00:28	1300 BIG BEND RD	TWO	5064	3701/4560
NONE	MUNI	05/15/22 22:37:29	84 TWO	TWO	5064	3703/3468
NONE	EXPAT	05/16/22 09:22:40	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	ADM	05/16/22 09:38:21	232 VANCE RD	UNI	5051	6760/3554
NONE	ORD	05/16/22 11:25:53	58 CRESCENT AVE	TWO	5064	6760/3554
NONE	ORD	05/16/22 11:55:22	62 CRESCENT AVE	TWO	5064	6760/3554
NONE	EXPAT	05/16/22 13:13:15	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	CCONT	05/16/22 13:34:04	62 CRESCENT AVE	TWO	5064	6760/3554
NONE	EXPAT	05/16/22 19:14:18	1144 MERAMEC STATION RD	TWO	5064	3703/4888
NONE	EXPAT	05/16/22 20:10:21	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	AANO	05/16/22 20:23:38	MO141 HWY AND BIG BEND RD	TWO	5064	3703/4888

NONE	MUNI	05/16/22 23:01:39	84 TWO	TWO	5064	3703/4888
NONE	TRHAZ	05/16/22 23:16:41	BIG BEND RD AND MO141 HWY	TWO	5064	3702/4415
NONE	EXPAT	05/16/22 23:38:41	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	MOTOR	05/16/22 23:53:23	MO141 HWY AND BIG BEND RD	TWO	5064	2731/4405
NONE	MUNI	05/17/22 03:42:16	84 TWO	TWO	5064	3703/4888
NONE	EXPAT	05/17/22 09:27:55	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	BIKE	05/17/22 11:49:45	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	ADM	05/17/22 15:37:40	232 VANCE RD	UNI	5051	6760/3554
NONE	BUSCK	05/17/22 19:38:31	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	BUSCK	05/17/22 22:19:21	1393 BIG BEND RD	TWO	5064	3707/4889
NONE	TRF	05/17/22 22:53:49	MERAMEC STATION RD AND MERAMEC STATION RD	TWO	5040	6785/3436
NONE	MUNI	05/18/22 00:10:07	84 TWO	TWO	5064	3703/4888
NONE	EXPAT	05/18/22 02:52:48	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	EXPAT	05/18/22 03:22:39	1144 MERAMEC STATION RD	TWO	5064	3703/4888
NONE	EXPAT	05/18/22 03:26:19	1393 BIG BEND RD	TWO	5064	3703/4888
NONE	ADM	05/18/22 09:44:35	1381 BIG BEND RD	TWO	5064	6760/3554
NONE	SUSPER	05/18/22 11:41:33	1393 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/18/22 12:35:32	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	MUNI	05/18/22 20:51:55	084: 84 TWO	TWO	5064	3703/4278
NONE	TRF	05/18/22 22:12:39	MO141 HWY AND BIG BEND RD	TWO	5064	3704/5094
NONE	MUNI	05/19/22 00:08:27	084: 84 TWO	TWO	5064	3703/4278
NONE	MUNI	05/19/22 04:35:05	084: 84 TWO	TWO	5064	3703/4278
NONE	BIKE	05/19/22 09:58:57	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	TRF	05/19/22 15:04:06	BIG BEND RD AND MO141 HWY	TWO	5064	1703/4402
NONE	EXPAT	05/19/22 15:06:54	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	TRHAZ	05/19/22 15:07:38	MO141 HWY AND BIG BEND RD	TWO	5064	6760/3554
NONE	SICK	05/19/22 16:13:23	1393 BIG BEND RD	TWO	5064	1790/3436
NONE	MUNI	05/19/22 20:04:21	84 TWO	TWO	5064	3703/4368
NONE	MUNI	05/20/22 02:10:49	84 TWO	TWO	5064	3703/4368
NONE	MUNI	05/20/22 03:11:20	84 TWO	TWO	5064	3703/4368
18916	AANO	05/20/22 09:17:13	1300 BIG BEND RD	TWO	5064	6760/3554
NONE	AAUTO	05/20/22 09:53:19	MO141 HWY AND BIG BEND RD	TWO	5064	6760/3554
NONE	HANGUP	05/20/22 11:34:27	1393 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/20/22 12:28:30	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	AARB	05/20/22 13:56:58	BIG BEND RD AND MO141 HWY	TWO	5064	6760/3554
NONE	MOTOR	05/20/22 14:18:17	BIG BEND RD AND MO141 HWY	TWO	5064	6760/3554
NONE	MUNI	05/20/22 22:37:45	84 TWO	TWO	5064	3702/4415
NONE	MUNI	05/21/22 01:12:28	84 TWO	TWO	5064	3703/4888
NONE	TRF	05/21/22 22:01:44	BIG BEND RD AND MO141 HWY	TWO	5064	7604/4971
NONE	MUNI	05/21/22 23:10:20	84 TWO	TWO	5064	3703/4888
NONE	EXPAT	05/22/22 04:36:58	1300 BIG BEND RD	TWO	5064	3703/4888
NONE	EXPAT	05/22/22 04:41:09	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	MUNI	05/22/22 07:07:49	84 TWO	TWO	5064	1703/4116
NONE	MUNI	05/22/22 10:49:53	84 TWO	TWO	5064	1703/4116
NONE	CALL	05/22/22 13:14:08	1393 BIG BEND RD	TWO	5064	1703/4116
NONE	MUNI	05/22/22 13:54:13	84 TWO	TWO	5064	1703/4116
NONE	TRHAZ	05/22/22 19:53:04	MERAMEC STATION RD AND BIG BEND RD	TWO	5064	W6/
NONE	MUNI	05/22/22 20:13:20	84 TWO	TWO	5064	3703/4888
NONE	TRF	05/22/22 20:48:45	1230 BIG BEND RD	TWO	5064	3702/4895
NONE	EXPAT	05/22/22 22:04:53	1230 BIG BEND RD	TWO	5064	3703/4888
NONE	AANO	05/23/22 01:17:33	MO141 HWY AND BIG BEND RD	TWO	5064	3703/4888
NONE	MISC	05/23/22 01:36:20	MO141 HWY AND BIG BEND RD	TWO	5064	3703/4888
NONE	MUNI	05/23/22 02:27:25	84 TWO	TWO	5064	3703/4888
NONE	DPROJ	05/23/22 09:16:15	1393 BIG BEND RD	TWO	5064	1702/4545
NONE	HANGUP	05/23/22 12:17:01	1393 BIG BEND RD	TWO	5064	1703/3323
NONE	CWELF	05/23/22 16:18:30	1391 BIG BEND RD	TWO	5064	1703/3323
NONE	CWELF	05/23/22 16:35:52	1336 BIG BEND RD	TWO	5064	1703/3323
NONE	TRHAZ	05/23/22 19:41:52	BIG BEND RD AND MO141 HWY	TWO	5064	3701/4627
NONE	MUNI	05/23/22 22:34:36	084: 84 TWO	TWO	5064	3703/4278
NONE	MUNI	05/24/22 03:17:31	084: 84 TWO	TWO	5064	3703/4278
NONE	MUNI	05/24/22 04:30:52	084: 84 TWO	TWO	5064	3703/4278

NONE	BGALRM	05/24/22 04:35:41	840 MERAMEC STATION RD	TWO	5064	3703/4278
NONE	EXPAT	05/24/22 09:26:30	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	BIKE	05/24/22 11:12:16	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	MOTOR	05/24/22 13:23:30	1141 MERAMEC STATION RD	TWO	5064	6760/3554
NONE	EXPAT	05/24/22 14:44:53	1 TWIN OAKS CT	TWO	5064	6760/3554
NONE	MUNI	05/24/22 19:25:13	84 TWO	TWO	5064	3703/3468
NONE	TRF	05/24/22 19:28:43	MO141 HWY AND BIG BEND RD	TWO	5064	3701/4560
NONE	MUNI	05/24/22 22:31:01	84 TWO	TWO	5064	3703/3468
NONE	MUNI	05/25/22 02:13:46	84 TWO	TWO	5064	3703/3468
NONE	EXPAT	05/25/22 09:14:26	1230 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/25/22 10:24:13	1230 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/25/22 12:39:01	1230 BIG BEND RD	TWO	5064	6760/3554
NONE	EXPAT	05/25/22 12:39:03	1230 BIG BEND RD	TWO	5064	6760/3554
NONE	MUNI	05/25/22 20:18:13	84 TWO	TWO	5064	3703/4088
NONE	TRF	05/25/22 22:40:34	BIG BEND RD AND MO141 HWY	TWO	5064	3701/5097
NONE	MUNI	05/26/22 01:32:25	84 TWO	TWO	5064	3703/4088
NONE	MUNI	05/26/22 03:17:49	84 TWO	TWO	5064	3703/4088

## Nature Code Definitions

AABUSE	ADULT ABUSE
AAINJ	AUTO ACCIDENT WITH INJURIES
AALS	AUTO ACCIDENT LEAVING SCENE
AANO	AUTO ACCIDENT NO INJURIES
AARB	AUTO ACCIDENT ROAD BLOCKED
AAUNK	AUTO ACCIDENT UNK INJURIES
AAUTO	ABANDONED AUTO
ABDUCT	ABDUCTION
ABURG	ATTEMPT BURGLARY
ABURGJ	ATTEMPT BURG JUST OCC
ADM	ADMINISTRATIVE
AIRPOL	AIR POLLUTION VIOLAT
ALARC	ATTEMPT LARCENY
ALARCJ	ATT LARC JUST OCC
ALERT	AIRCRAFT CRASH ALERT
ALRM	ALARM SOUNDING
ANBITE	ANIMAL BITE CASE
ANCONF	ANIMAL CONFINED
ANINJ	ANIMAL INJURED
ANRUN	ANIMAL RUNNING LOOSE
ANVIC	VICIOUS ANIMAL
APBURG	APARTMENT BURGLARY
AROB	ATTEMPT ROBBERY
ARSON	ARSON
ARST	ARREST
ASLT	ASSAULT
ASLTI	ASSAULT IN PROGRESS
ASLTJ	ASSAULT JUST OCC
ASTINV	ASSIST INVALID
ASVEH	ATTEMPT STOLEN VEH
ASVEHJ	ATT STLN VEH JUST OCC
ATSUI	ATTEMPT SUICIDE
AUALRM	AUTO ALARM SOUNDING
AUFIRE	AUTO FIRE
BABY	MATERNITY CASE
BARK	BARKING DOG
BBURG	BUSINESS BURGLARY
BGALRM	BURGLAR ALARM
BIKE	BIKE PATROL
BOGUS	BOGUS CHECK
BOMBTH	BOMB THREAT
BURG	BURGLARY
BURGI	BURGLARY IN PROGRESS
BURGJ	BURGLARY JUST OCCUR
BURGJD	BURG JUST DISCOVERED

BUSCK	BUSINESS CHECK
CABUSE	CHILD ABUSE
CALL	10 21
CARE	CARE REPORT
CCONT	CITIZEN CONTACT
CAA	CRUELTY ABUSE ANIMALS
CCW	CONCEALED WEAPON
CFRAUD	COMPUTER FRAUD
CFIRE	COMMERCIAL FIRE
CHASE	PURSUIT
CHLOCK	CHILD LOCKOUT
CIT	CRISIS INTERVENTION
CONVEY	PRISONER CONVEYANCE
COURT	COURT/PROSECUTOR
CRASH	AIRCRAFT CRASH
CREDIT	CREDIT CARD FRAUD
CURFEW	CURFEW VIOLATION
CUT	CUTTING
CWELF	CHECK ON WELFARE
DETECT	CARBON & SMOKE DETECT
DIST	DISTURBANCE
DOA	SUDDEN DEATH
DOMEST	DOMESTIC VIOLENCE
DOWN	PERSON DOWN
DPROP	DESTRUCTION OF PROP
DPROPI	DPROP IN PROGRESS
DPROPJ	DPROP JUST OCCURRED
DROWN	DROWNING
DRUG	DRUG VIOLATION
DRUGI	DRUG VIOLAT IN PROGRESS
DRUNK	INTOXICATED PERSON
DUMP	ILLEGAL DUMPING
DUMPI	DUMPING IN PROGRESS
DUMPJ	DUMPING JUST OCCURRED
DWI	INTOXICATED DRIVER
EDP	EMOTIONALLY DISTURBED PERSON
EDP/VIOLE	EMOTIONALLY DISTURBED PERSON VIOLENT
ESCORT	BANK ESCORT
EXPAT	EXTRA PATROL
EXPDEV	EXPLOSIVE DEVICE
EXPLO	EXPLOSION
FALRM	FIRE ALARM
FATAL	AUTO ACCIDENT WITH FATALITY
FIGHT	FIGHT
FIRE	FIRE
FIRWK	FIREWORKS VIOLATION
FLWP	FLOURISHING WEAPON

FLWPI	FLOURISHING IN PROGRESS
FLWPJ	FLOURISHING JUST OCC
FPROP	FOUND PROPERTY
FRAUD	FRAUD
FRAUDI	FRAUD IN PROGRESS
FRAUDJ	FRAUD JUST OCCURRED
FSCRI	FORGED PRESCRIPTION
FSCRII	FORGED PRESCR IN PROG
FTPAT	FOOT PATROL
GAMB	GAMBLING
GAMBI	GAMBLING IN PROGRESS
GARAGE	OPEN GARAGE DOOR
GLEAK	GAS LEAK
GO	10 25
HANGUP	911-HANGUP
HEART	HEART ATTACK
HELI	HELICOPTER REQUEST
HFIRE	HOUSE FIRE
HOALRM	HOLD-UP ALARM
HOMIC	HOMICIDE
HPER	HOLDING MISSING PERS
HUNT	HUNTERS
IDENTY	IDENTITY THEFT
ILPARK	ILLEGALLY PARKED VEH
INACT	INDECENT ACT
INACTI	INDECENT ACT IN PROGRESS
INCJUV	INCORRIGIBLE JUVENILE
INJURY	ACCIDENTAL INJURY
INV	INVESTIGATION
LARC	LARCENY
LARCI	LARCENY IN PROGRESS
LARCJ	LARCENY JUST OCCURRED
LASER	LASER STRIKE
LIQ	LIQUOR VIOLATION
LIQI	LIQ VIOL IN PROGRESS
LOCK	VEHICLE LOCK OUT
LOITER	LOITERING
LOSART	LOST ARTICLE
LOWAIR	LOW AIRCRAFT
MAINT	VEHICLE MAINTENANCE
MALRM	MEDICAL ALARM
MEAL	MEAL
MINBIK	MINI BIKE
MISC	MISCELLANEOUS
MISJUV	MISSING JUVENILE
MISPER	MISSING PERSON
MOTOR	ASSIST MOTORIST

MUNI	MUNI CONTRACT PATROL
MUSIC	LOUD MUSIC
NONSUP	CRIMINAL NON SUPPORT
NOTIFY	NOTIFICATION
OAP	OFFENDER ACCOUNTABILITY PROGRAM
OD	OVERDOSE
ODOR	STRANGE ODOR
OFFAID	OFFICER IN NEED
OPC	ORDER OF PROTECTION COMPLIANCE
OPEN	OPEN DOOR/WINDOW
ORD	ORDINANCE VIOLATION
PAGER	PAGER CALL
PANIC	PANIC ALARM
PCR	Public Community Relations
PDIST	PEACE DISTURBANCE
PEACE	KEEP THE PEACE
PEDCK	PEDESTRIAN CHECK
PHONE	PHONE STATUS
PHOTO	PHOTO ASSIGNMENT
PITEM	PROHIBITED ITEM
POLICE	CALL FOR POLICE
PROWL	PROWLER
PURSE	PURSE SNATCHING
RADAR	RADAR ASSIGNMENT
RADIO	RADIO REPAIR
RAPE	RAPE
RBURG	RESIDENTIAL BURGLARY
RCPROP	RECOVERED PROPERTY
RECVEH	RECOVERED VEHICLE
RETURN	MISSING PER/JUV RETURN
ROB	ROBBERY
SCNDRY	SECONDARY
SEARCH	SEARCH WARRANT
SEXA	SEXUAL ASSAULT
SHOOT	SHOOTING
SHOP	SHOPLIFTING
SHOTFD	SHOTS FIRED
SICK	SICK CASE
SIRF	STOLEN INCOME REFUND
SLUMP	PERSON SLUMPED (VEH)
SMOKE	SMOKE IN THE AREA
SOLIC	SOLICITORS
SPEED	SPEEDING VEHICLE
SPILL	HAZARDOUS SPILL
STALK	STALKING
STAT	STATION ASSIGNMENT
STLIC	STOLEN LICENSE

STRONG	STRONG ARM ROBBERY
STRUCK	PERSON STRUCK
SUI	SUICIDE
SUSPER	SUSPICIOUS PERSON
SUSPKG	SUSPICIOUS PACKAGE
SUSVEH	SUSPICIOUS VEHICLE
SVEH	STOLEN VEHICLE
SVEHI	SVEH IN PROGRESS
SVEHJ	SVEH JUST OCCURRED
TAMP	TAMPERING AUTO
TAMPI	TAMPER IN PROGRESS
TAMPJ	TAMPER JUST OCCURRED
TEST	CAD TEST
TOB	TOBACCO VIOLATION
TOPHON	THREAT/OBSCENE CALL
TRF	TRAFFIC STOP
TR	TRAFFIC VIOLATION
TRARST	TRAFFIC ARREST
TRES	TRESPASSING
TRESI	TRESPASSING IN PROG
TRHAZ	TRAFFIC HAZARD
TRPAT	TRAIN PATROL
TRUANT	TRUANCY
VACCK	VACATION CHECK
VACR	VACATION RETURN
VEDP	VIOLENT EMOTIONAL DISTURB PERSON
VEHCON	VEHICLE CONVEYANCE
VOAP	VIOLENT OFFENDER ACCOUNTABILITY PROGRAM
VOBS/VEDI	OBS VIOLENT
VRO	VIOL RESTRAINING ORDER
WATCH	WATCHMAN CHECK
WATER	WATER MAIN BREAK
WDFIRE	WEED FIRE
WIRES	WIRES DOWN
WRAPP	WARRANT APPLICATION
WRARST	WARRANT ARREST
WASH	CARWASH





To the Honorable Mayor, Members of the Board of Aldermen,  
and City Administrator of City of Twin Oaks, Missouri

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Twin Oaks, Missouri for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Twin Oaks, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by City of Twin Oaks, Missouri during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates affecting the financial statements were:

Management records and depreciates capital assets according to the City's Capital Asset policy as described in Note 1 to the financial statements. Depreciation expense is based on the estimated useful lives of the fixed assets.

Management records receivables based on its estimate of the collectability of those receivables.

The calculation of the Net Pension Asset/Liability is based on numerous estimates including life expectancy, projected rate of return, and future benefit costs.

We evaluated the key factors and assumptions used to develop the aforementioned estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures are an integral part of the financial statements and should be read in conjunction with them.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We discussed the following items with management:

- Due to the limited number of personnel, the City Clerk has access to checks, prepares journal entries, and completes the bank reconciliations. In order to mitigate the risk associated with a limited number of staff, the contracted CPA reviews the reconciliations after they are completed.
- Because the City uses pooled cash, the interest earned on the bank accounts should be allocated to all of the various funds. Currently all interest on pooled cash is recorded in the General Fund.

- We noted during our review of credit card payments, which are paid online, there are no initials on the credit card statements as an indication of review. The board does receive a list of charges, but there is no documentation of reconciliation of the list to the credit card statement nor review of the statement noted on the statement itself. The City Clerk can review any purchases made by other employees, but the board should review purchases made by the City Clerk.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

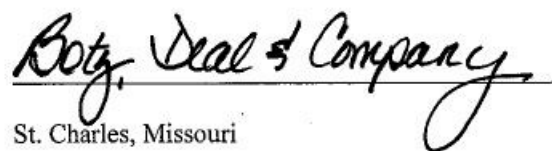
We applied certain limited procedures to Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Changes In Net Pension Liability (Asset) and Related Ratios, and Schedule of Employer Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Budgetary Comparison Schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section or statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

This communication is intended solely for the use of management, as well as the Honorable Mayor and the Board of Aldermen of the City of Twin Oaks, Missouri and is not intended to be and should not be used by anyone other than these specified parties.



St. Charles, Missouri

May 26, 2022

**CITY OF TWIN OAKS,  
MISSOURI**



**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2021**

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***CITY OF TWIN OAKS, MISSOURI***  
***COMPREHENSIVE ANNUAL***  
***FINANCIAL REPORT***  
***YEAR ENDED DECEMBER 31, 2021***

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***Prepared By: City Clerk***

**CITY OF TWIN OAKS, MISSOURI**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT

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**CITY OF TWIN OAKS, MISSOURI**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT

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# INTRODUCTORY SECTION



***CITY OF TWIN OAKS, MISSOURI***  
**LIST OF PRINCIPAL OFFICERS**

DECEMBER 31, 2021

<b>Elected Officials</b>	<b>Term</b>
Russ Fortune Mayor	April 2019 – April 2021
Lisa Eisenhower Alderwoman	April 2019 – April 2021
April Milne Alderwoman	April 2020 – April 2022
Tim Stoeckl Alderman	April 2020 – April 2022
Dennis Whitmore Alderman	April 2019 – April 2021



Government Finance Officers Association

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Achievement  
for Excellence  
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Reporting

Presented to

**City of Twin Oaks  
Missouri**

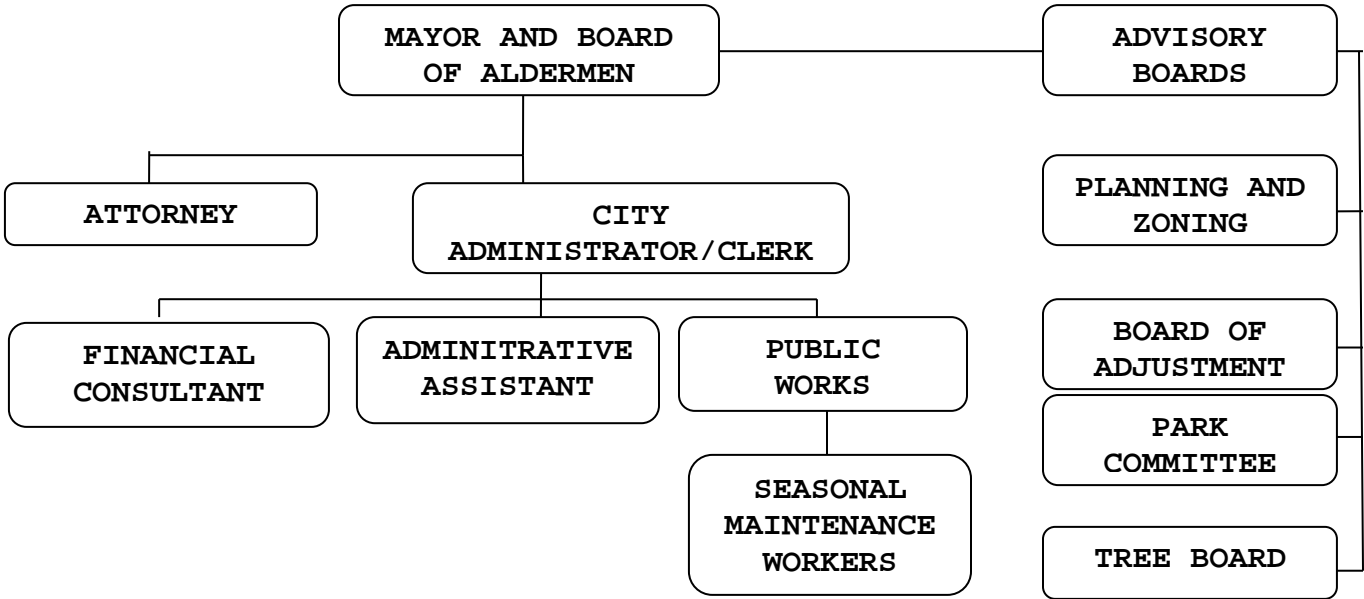
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morrill*

Executive Director/CEO

**CITY OF TWIN OAKS, MISSOURI  
ORGANIZATIONAL CHART**





The Honorable Mayor, Board of Aldermen,  
and Citizens of the City of Twin Oaks, Missouri

The Annual Comprehensive Financial Report (ACFR) of the City of Twin Oaks, Missouri (the City) for the fiscal year ending December 31, 2021, is hereby submitted. This report was prepared by the City Clerk/City Administrator and staff. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. The financial statements and supporting schedules have been prepared in accordance with U.S. generally accepted accounting principles (GAAP). To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is designed to fairly present the financial position and results of the various funds and operations of the City.

To provide a reasonable basis for making these representations, management of the City has established internal controls that are designed to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the financial statements in conformance with GAAP. Because the cost of internal controls should not outweigh their benefits, the internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditors' report.

## **PROFILE OF THE GOVERNMENT**

The City was incorporated in 1938 to stop the neighboring communities from annexing the City. The City is a small, fast-growing community with a population of approximately 600, covering approximately 0.27 square miles. Prior to 2016 the City was a Village. During 2016, the residents voted to become a fourth-class city.

In compliance with Missouri State Statutes, the duties of the City are vested in the Board of Aldermen and Mayor. Aldermen are elected at large and hold two year terms. Two Aldermen run in the even numbered years and two in the odd numbered years. The Mayor runs for a two-year term in odd numbered years.

The City is located in Southwest St. Louis County at the intersection of Highway 141 and County arterial Big Bend Road with easy access to I-44, I-270, and Highway 40 (I-64).

## **ECONOMIC CONDITION**

The City relies on retail sales tax collections from local businesses as its primary source of revenue electing not to assess taxes on personal, or residential real property. The commercial real property tax has been levied since 2012.

Housing sales within the City follow national trends and the City has seen an increase in home sales throughout the community. In the last year, home values have increased markedly and the City continues to be a desirable community in which to live due to our low taxes, superior services, and proximity to shopping and major highways.

## **MAJOR INITIATIVES**

For a number of years, the City relied on Big Bend Square Shopping Center for a majority of its revenue. Following the completion of Highway 141, the City has experienced a steady stream of commercial development. Walgreen's opened a new store in 2005, Commerce Bank opened in 2006, another bank, Regions Bank, opened in 2020, Schnucks opened a new store in January 2007, and Shop N' Save opened a new store in November 2007. While the Shop N' Save store closed in 2018, discount grocery Aldi's and Westlake Ace Hardware will soon occupy 80 percent of the former retail space. Aldi's is currently estimated to open in fall 2022 and Ace Hardware in spring 2023. Coincidental with the closure of the Shop N' Save store, in the 2018 – 2019 timeframe, the City saw a substantial shift of trade to the nearby Schnucks Markets store. In 2021, Dunkin Donuts opened a store in the City.

In 2019, the Big Bend Square Redevelopment project was completed. This mixed-use development included a facelift for all existing businesses within the shopping area as well as new buildings and additional retail establishments. The most substantial feature of the redevelopment is "The Village of Twin Oaks," which features 219 new apartments with all the amenities. As a result, the population of Twin Oaks has increased by more than 50%.

## **LONG-TERM FINANCIAL PLANNING**

The voters have approved a ½ cent capital improvement sales tax. These funds are being used for major re-construction projects. In addition, the funds from this sales tax are being reviewed for future street and infrastructure projects.

The voters also passed a ½ cent sales tax for parks and stormwater. The City utilizes these funds for improvements to its park and general park services as well as stormwater mitigation projects.

In late 2021, the City entered discussions with its bank, the sole owner of its Certificates of Participation, regarding extension of the term of this debt. The transaction was closed effective April 1, 2022 with the term of the debt being extended five years to April 2032, thereby avoiding the need to make a balloon payment in April 2027, or re-negotiate the term of the debt at that time.

## **RELEVANT FINANCIAL POLICIES**

In 2021, the City continued its policy of not assessing property taxes to residential and personal property.

## **INDEPENDENT AUDIT**

City ordinances require an annual audit by independent certified public accountants. The certified public accounting firm of Botz, Deal and Company, P.C. was selected by the Board of Aldermen to perform this year's audit. The auditor's report is included in this report.

## **AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Finance Reporting to the City for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2020. This was the 14th year the City achieved this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized ACFR. Such ACFR must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. The City will continue to work toward receiving this award as a commitment to the Board of Aldermen and the general public that we are committed to the highest standards in government financial reporting.

## **ACKNOWLEDGMENTS**

The preparation of the ACFR on a timely basis was made possible by the dedicated service and cooperation of the entire staff of the City. Each member has my sincere appreciation for their contributions made in the preparation of this report. We would also like to acknowledge the assistance of our independent public accountants, Botz, Deal and Company, P.C., in formulating this report.

In closing, without the support of the Mayor and Board of Aldermen, preparation of this report would not have been possible.

Respectfully submitted,



Frank Johnson  
City Clerk/City Administrator

# FINANCIAL SECTION

## INDEPENDENT AUDITORS' REPORT



The Honorable Mayor and the Board of Aldermen  
**CITY OF TWIN OAKS, MISSOURI**

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Twin Oaks, Missouri, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Twin Oaks, Missouri, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Twin Oaks, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibility of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Twin Oaks, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misstatements, misrepresentations, or the override internal controls. are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain and understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Twin Oaks, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Twin Oaks, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension liability (asset) and related ratios, and schedule of employer contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

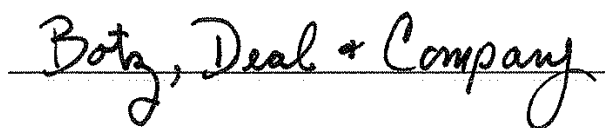
### ***Supplemental Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Twin Oaks, Missouri's financial statements. The other budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basis financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

A handwritten signature in cursive script that reads "Bots, Deal & Company". The signature is written in black ink and is positioned above a horizontal line.

St. Charles, Missouri  
May 26, 2022

**CITY OF TWIN OAKS, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

The discussion and analysis of the City of Twin Oaks, Missouri's (the City) financial performance provides an overview and analysis of the City's financial activities for the fiscal year ended December 31, 2021. It should be read in conjunction with the accompanying basic financial statement.

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis, the assets and deferred outflows of the City of Twin Oaks exceeded its liabilities and deferred inflows for the most recent fiscal year by \$5,503,924. This is an increase of \$48,461 from prior year.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$1,589,422, an increase of \$151,996 in comparison to the prior year.
- At the close of the current fiscal year, the fund balance for the General Fund was \$550,087.
- The City's total long-term liabilities decreased by a net \$92,954 during the current fiscal year as a result of annual payments on certificates of participation.

**REPORT LAYOUT**

The report consists of the Management's Discussion and Analysis (MD&A), government-wide statements, fund financial statements, notes to the financial statements, required supplementary information, and supplemental information. The first several statements are highly condensed and present a government-wide view of the City's finances. Within this view, all City operations are categorized and reported as either governmental or business-type activities. Governmental activities include basic services such as police, parks, public works, and general government administration. The City currently does not have any business-type activities. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the City.

**Basic Financial Statements**

- The Statement of Net Position focuses on resources available for future operation. In simple terms, this statement presents a snap-shot view of the assets the City owns, the liabilities it owes, and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Governmental activities reflect capital assets including infrastructure and long-term liabilities. Governmental activities are reported on the full accrual basis of accounting.
- The Statement of Activities focuses on gross and net costs of City programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

- Fund financial statements focus separately on major governmental funds. Governmental fund statements follow the more traditional presentation of financial statements. The City's major governmental funds are presented in their own column. Budgetary comparisons for the General Fund and major special revenue funds are presented as required supplementary information.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition.

The Management's Discussion and Analysis is intended to explain the significant changes in financial position and differences in operation between the current and prior years.

## **THE CITY AS A WHOLE**

### **COVID-19 Pandemic**

It is the rare enterprise that has fared better in pandemic times than in pre-pandemic times. The City is not one of the exceptions. In Fiscal Year 2020, the City experienced an 8.3% decrease in tax revenues, collecting just \$967,000. Tax revenues account for almost 85% of its total revenues. These revenues were equivalent to those in Fiscal Year 2012, when the City collected about \$968,000 in tax revenues.

Seeing tax collections weaken early in the pandemic, the City's Board of Aldermen took decisive action, limiting discretionary spending where possible. This was especially true with respect to general government, park related activities and capital spending. This resulted in the City generating an increase in fund balances of just over \$150,000, of which about \$32,000 were CARES Act receipts.

By the middle of Fiscal Year 2021, tax receipts began to strengthen and remained so until late in the fiscal year. This resurgence of economic activity resulted in total Fiscal Year 2021 revenues of about \$1,278,000. Operating revenues, those excluding ARPA grant receipts, were \$1,238,000; just \$1,000 less than those of Fiscal Year 2013. Fiscal Year 2013 revenues were the highest in the City's history.

At this point, it would seem a logical conclusion that the City, with its unique mix of retail enterprises with concentration in essential product areas like grocery, pharmacy and healthcare, would be out of the "Covid-19 woods." That would be a hasty conclusion. With the Delta and Omicron virus variants continuing to disrupt lives and the economy, sales tax collections began to weaken late in the fiscal year. This weakening caused the City to set its Fiscal Year 2022 sales tax revenues budget at almost 4% less than the City's Fiscal Year 2021 Forecast level.

The foregoing leads to one conclusion. The Covid-19 virus, in all its variants, continues to impact the economy. That said, the City's elected officials will continue to lead the City through this crisis to the best of their abilities.

### **Government-wide Financial Analysis**

The City's net position was \$5,503,924 as of December 31, 2021. This analysis focuses on the net position (Table 1), changes in general revenues (Table 2), and significant expenses of the City's governmental activities.

The City's net position consists of its investment in capital assets (e.g., land, buildings, improvements, vehicles, infrastructure and equipment), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding; restricted balances; and unrestricted balances. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

**Table 1**

	<u>2021</u>	<u>2020</u>	<u>Variance</u>
Current and other assets	\$ 1,631,824	\$ 1,505,786	\$ 126,038
Net pension asset	84,089	-	84,089
Capital assets	<u>5,127,801</u>	<u>5,348,040</u>	<u>(220,239)</u>
Total assets	<u>6,843,714</u>	<u>6,853,826</u>	<u>(10,112)</u>
Total deferred outflows of resources	<u>9,237</u>	<u>18,377</u>	<u>(9,140)</u>
Current and other liabilities	53,655	75,421	(21,766)
Long-term liabilities	<u>1,221,557</u>	<u>1,341,319</u>	<u>(119,762)</u>
Total liabilities	<u>1,275,212</u>	<u>1,416,740</u>	<u>(141,528)</u>
Total deferred inflows of resources	<u>73,815</u>	<u>-</u>	<u>73,815</u>
Net position:			
Net investment in capital assets	3,913,317	4,042,101	(128,784)
Restricted	1,039,335	919,682	119,653
Unrestricted	<u>551,272</u>	<u>493,680</u>	<u>57,592</u>
Total net position	<u>\$ 5,503,924</u>	<u>\$ 5,455,463</u>	<u>\$ 48,461</u>

Net position, over time, may serve as a useful indicator of a government's financial position. Governmental activities increased the City's net position by \$48,461. The key elements of this increase are as follows:

**Table 2**

	<u>2021</u>	<u>2020</u>	<u>Variance</u>
Revenues:			
Program revenues:			
Charges for service	\$ 97,025	\$ 88,394	\$ 8,631
Operating and			
Capital grants and contributions	37,913	42,763	(4,850)
General revenues:			
Taxes	1,076,950	958,748	118,202
Interest income	1,674	2,947	(1,273)
Miscellaneous	59,674	54,870	4,804
Total revenues	<u>1,273,236</u>	<u>1,147,722</u>	<u>125,514</u>
Expenses:			
General government	439,253	454,102	(14,849)
Sanitation and other health costs	51,401	46,030	5,371
Public safety	138,617	135,475	3,142
Streets	260,563	236,081	24,482
Parks	249,042	190,819	58,223
Stormwater	14,539	14,539	-
Sewer lateral	20,943	3,993	16,950
Interest and fiscal charges	50,417	53,992	(3,575)
Total expenses	<u>1,224,775</u>	<u>1,135,031</u>	<u>89,744</u>
Increase (decrease) in net position	48,461	12,691	35,770
Net position, beginning of year	5,455,463	5,442,772	12,691
Net position, end of year	<u>\$ 5,503,924</u>	<u>\$ 5,455,463</u>	<u>\$ 48,461</u>

Total 2021 revenues of \$1,273,236, shown in Table 2, compared with total revenues of \$1,147,722 in 2020 represents an increase in total revenues of \$125,514, or about 11.0%. Sales taxes increased approximately \$129,000 in 2021 compared to 2020. This increase was offset by a decrease in property taxes.

Total expenses increased by \$89,744 in 2021 compared to 2020. General government expense decreased in part due to the City Administrator vacancy for a quarter of the year. The increase in Park expenses was due to the cancellation of the July 4<sup>th</sup> and other events as well as less maintenance costs incurred due to the closure of the park for part of the 2020 calendar year due to COVID. Also, Streets expenses increased due to more costs for snow plowing because of more snow events in 2021 compared to 2020.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

At the end of the fiscal year 2021, the City had invested in a broad range of capital assets, including public works equipment, buildings, park facilities, and roads (See Table 3). This represents a net decrease (including additions and deductions) of \$220,239 or 3.7% from the prior fiscal year.

**Table 3**

	2021	2020	Increase (Decrease)
Land and construction in progress	\$ 1,295,701	\$ 1,309,097	\$ (13,396)
Buildings	2,058,455	2,120,606	(62,151)
Building improvements	30,200	31,926	(1,726)
Improvements other than buildings	603,020	666,359	(63,339)
Machinery and equipment	85,475	66,604	18,871
Infrastructure	1,054,950	1,153,448	(98,498)
Total capital assets, net of depreciation	\$ <u>5,127,801</u>	\$ <u>5,348,040</u>	\$ <u>(220,239)</u>

The decrease is mainly a result of depreciation this fiscal year. More detailed information on the City's capital assets is presented in Note 5 of the financial statements.

### Debt

At year-end, the City had \$1,214,484 outstanding debt compared to \$1,305,939 at the end of the prior fiscal year.

**Table 4**

	2021	2020	Increase (Decrease)
Certificates of Participation	\$ 1,214,484	\$ 1,305,939	\$ (91,455)
Compensated absences	7,073	8,572	(1,499)
Total	\$ <u>1,221,557</u>	\$ <u>1,314,511</u>	\$ <u>(92,954)</u>

During the fiscal year, the City made principal payments totaling \$91,455 on the outstanding Certificates of Participation related to the construction of the new City Center. More detailed information on the City's long-term liabilities is presented in Note 6 of the financial statements.

## THE CITY'S FUNDS

### Governmental Funds

The following table presents the amount of governmental funds revenue from various sources on the modified accrual basis of accounting.

**Table 5**

	2021	2020	Variance
Taxes	\$ 1,082,056	\$ 967,491	\$ 114,565
Intergovernmental	37,913	42,763	(4,850)
Licenses and fees	86,746	82,695	4,051
Charges for service	5,400	1,900	3,500
Sewer lateral fees	4,879	3,799	1,080
Other revenue	59,674	49,819	9,855
Investment income	1,674	7,998	(6,324)
Total General Fund Revenues	<u>\$ 1,278,342</u>	<u>\$ 1,156,465</u>	<u>\$ 121,877</u>

The increase in total revenues of \$121,877 represents an overall increase in revenue of 10.5%. The increase is due to an increase in sales tax collections which recovered from a reduction caused by COVID in 2020.

At the close of the City's fiscal year on December 31, 2021, the governmental funds of the City reported a combined fund balance of \$1,589,422. This is an increase in fund balance of \$151,996. The primary reason for the increase was expenditures in the Capital Improvements Fund and the Parks and Stormwater Fund significantly below revenues generated in these funds.

### General Fund Budgetary Highlights

For 2021, actual revenues in the General Fund were \$688,044 as compared to the amended budget amount of \$656,200. The main change to the budget was additional grant funds received that were not anticipated when the original budget was passed.

For 2021, actual expenditures in the General Fund were \$570,001 compared to the amended budget amount of \$595,200. No significant changes were made to the original budget during 2021. The budgeted expenditures were in line with actual expenditures.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The following is a synopsis of the 2022 budget:

- Over the last few years, the City has experienced significant public and private development. This includes completion of the City's government center as well as two significant mixed-use (commercial and residential) projects which have the potential to double the City's population. These two developments were completed in late 2019. Together, they have increased the City's population by more than 50%.



- It also includes the opening of a Dunkin Donuts in a vacant outlot in Big Bend Square as well as the redevelopment of the former Shop n' Save on Meramec Station Road. Currently, an Aldi's grocery store is slated to open in the space in fall 2022 and an Ace Hardware in spring 2023. These developments will bring additional sales tax revenue, as well as property taxes and business license fees to the City.
- The City concurs with national assessments that while there are significant economic headwinds, primarily in the form of increased inflation and continued uncertainty from the threat of Covid-19, the economy will continue to grow at a moderate pace in 2022.

## **Revenues and Expenditures**

Very late in Fiscal Year 2021, sales tax receipts began to weaken. It is likely that this weakening was the result of Covid-19 variants impacting economic and social activity. Accordingly, in an abundance of caution, the City chose to set budgeted sales tax revenues of about \$978,000 for Fiscal Year 2022. This was about 4%, or about \$36,000, less than Fiscal Year 2021's forecasted sales tax collections of about \$1,014,000.

In light of anticipated weakening of sales tax collections and with an intent to maintain a balanced budget and to continue to accrete cash necessary to make its balloon payment in April 2027, the City reduced budgeted expenses for Fiscal Year 2022 in order to generate an increase in fund balances of about \$55,000. As explained in more detail below, the City has subsequently renegotiated the terms of debt to eliminate the balloon payment.

## **Debt service**

As of December 31, 2020, the total assessed valuation for the City of Twin Oaks was about \$20,613,000. Under State Law, the City is authorized to incur general obligation bond debt totaling no more than ten percent (10%) of the City's assessed valuation, or about \$2,061,300, or twenty percent (20%) for infrastructure related projects. The City's outstanding Certificates of Participation are not considered general obligation bonded debt.

The City's budgeted annual debt service is about \$142,800. This amount is the sum of principal and interest for its Certificates of Participation. Originally, this amount was due in Fiscal Years 2021 through 2026 with the outstanding principal balance of about \$700,000 due in its entirety in April 2027.

In late 2021, the City entered discussions with its bank, the sole owner of its Certificates of Participation, regarding extension of the term of this debt. The transaction was closed effective April 1, 2022 with the term of the debt being extended five years to April 2032, thereby avoiding the need to make a balloon payment in April 2027, or re-negotiate the term of the debt at that time.

## **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives.

If you have questions about this report or need additional financial information, please contact the City office at 1381 Big Bend Road, Twin Oaks, Missouri 63021, or telephone 636-225-7873.

**CITY OF TWIN OAKS, MISSOURI**

STATEMENT OF NET POSITION

DECEMBER 31, 2021

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 1,373,845
Restricted cash and investments	136
Taxes receivable	250,280
Accounts receivable - other	75
Prepaid expenses	7,400
Accrued interest	88
Net pension asset	84,089
Capital assets:	
Nondepreciable	1,295,701
Depreciable, net of accumulated depreciation	3,832,100
<b>TOTAL ASSETS</b>	<u>6,843,714</u>
<b>DEFERRED OUTFLOWS</b>	
Deferred outflow related to pension	<u>9,237</u>
<b>LIABILITIES</b>	
Accounts payable	25,788
Accrued expenses	8,952
Deposits	6,770
Interest payable	12,145
Noncurrent liabilities:	
Due in one year	98,685
Due in more than one year	1,122,872
<b>TOTAL LIABILITIES</b>	<u>1,275,212</u>
<b>DEFERRED INFLOWS</b>	
Deferred inflow related to pension	<u>73,815</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,913,317
Restricted:	
Capital projects	658,610
Parks and storm water projects	327,751
Sewer lateral repairs	49,428
Road projects	3,546
Unrestricted	551,272
<b>TOTAL NET POSITION</b>	<u>\$ 5,503,924</u>

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

**CITY OF TWIN OAKS, MISSOURI**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>Service</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Change in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Governmental</u>
					<u>Activities</u>
<b>Governmental Activities</b>					
General government	\$ 439,253	\$ 88,246	\$ -	\$ -	\$ (351,007)
Sanitation and other health costs	51,401	-	-	-	(51,401)
Public safety	138,617	-	-	-	(138,617)
Streets	260,563	-	37,913	-	(222,650)
Parks	249,042	3,900	-	-	(245,142)
Stormwater	14,539	-	-	-	(14,539)
Sewer lateral	20,943	4,879	-	-	(16,064)
Interest and fiscal charges	50,417	-	-	-	(50,417)
<b>TOTAL GOVERNMENTAL</b>					
<b>ACTIVITIES</b>	<u>\$ 1,224,775</u>	<u>\$ 97,025</u>	<u>\$ 37,913</u>	<u>\$ -</u>	<u>(1,089,837)</u>

General revenues:

Taxes:

Property	35,923
Sales	1,031,441
Other	9,586
Investment income	1,674
Other miscellaneous revenue	59,674
<b>TOTAL GENERAL REVENUES</b>	<u>1,138,298</u>

CHANGE IN NET POSITION

48,461

NET POSITION - BEGINNING OF YEAR

5,455,463

NET POSITION - END OF YEAR

\$ 5,503,924

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

**CITY OF TWIN OAKS, MISSOURI**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**

	GENERAL	CAPITAL IMPROVEMENTS	PARKS AND STORM WATER	ROAD	NONMAJOR SEWER LATERAL	TOTAL
<b>ASSETS</b>						
Cash and investments	\$ 422,139	\$ 616,961	\$ 286,386	\$ -	\$ 48,359	\$ 1,373,845
Restricted cash and investments	-	136	-	-	-	136
Taxes receivable	149,305	41,513	48,839	9,554	1,069	250,280
Other receivables	75	-	-	-	-	75
Due from other funds	5,349	-	-	-	-	5,349
Other assets	88	-	-	-	-	88
Prepaid items	7,400	-	-	-	-	7,400
<b>TOTAL ASSETS</b>	<b>\$ 584,356</b>	<b>\$ 658,610</b>	<b>\$ 335,225</b>	<b>\$ 9,554</b>	<b>\$ 49,428</b>	<b>\$ 1,637,173</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 18,855	\$ -	\$ 6,274	\$ 659	\$ -	\$ 25,788
Accrued expenses	8,952	-	-	-	-	8,952
Deposits	5,570	-	1,200	-	-	6,770
Due to other funds	-	-	-	5,349	-	5,349
<b>TOTAL LIABILITIES</b>	<b>33,377</b>	<b>-</b>	<b>7,474</b>	<b>6,008</b>	<b>-</b>	<b>46,859</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	892	-	-	-	-	892
<b>FUND BALANCE</b>						
Fund Balances:						
Non-spendable	7,400	-	-	-	-	7,400
Committed - debt repayment	200,087	-	-	-	-	200,087
Restricted:						
Parks and Stormwater projects	-	-	327,751	-	-	327,751
Sewer lateral repairs	-	-	-	-	49,428	49,428
Capital projects	-	658,610	-	-	-	658,610
Road projects	-	-	-	3,546	-	3,546
Unassigned	342,600	-	-	-	-	342,600
<b>TOTAL FUND BALANCE</b>	<b>550,087</b>	<b>658,610</b>	<b>327,751</b>	<b>3,546</b>	<b>49,428</b>	<b>1,589,422</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 584,356</b>	<b>\$ 658,610</b>	<b>\$ 335,225</b>	<b>\$ 9,554</b>	<b>\$ 49,428</b>	<b>\$ 1,637,173</b>

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

**CITY OF TWIN OAKS, MISSOURI**  
RECONCILIATION OF THE STATEMENT OF NET POSITION  
OF GOVERNMENTAL FUNDS TO THE BALANCE SHEET  
AS OF DECEMBER 31, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance per balance sheet	\$ 1,589,422
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	5,127,801
The net pension assets reported in governmental activities does not provide current financial resource and, therefore, is not reported in the funds.	84,089
Certain deferred outflows and inflows of resources represent a consumption or acquisition of net position in a future period and, therefore, are not reported in the funds:	
Deferred outflow of resources - related to pension	9,237
Deferred inflow of resources - related to pension	(73,815)
Receivables not collected in the current period are not available to pay current expenditures and, therefore, are deferred in the funds.	892
Accrued interest payable recorded in the statement of net position does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(12,145)
Long-term liabilities, including certificates of participation and accrued compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(1,221,557)</u>
Net position of governmental activities	<u><u>\$ 5,503,924</u></u>

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

**CITY OF TWIN OAKS, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	GENERAL	CAPITAL IMPROVEMENTS	PARKS AND STORM WATER	ROAD	NONMAJOR SEWER LATERAL	TOTAL
<b>REVENUES</b>						
Taxes	\$ 532,048	\$ 248,598	\$ 301,410	\$ -	\$ -	\$ 1,082,056
Intergovernmental	6,446	-	-	31,467	-	37,913
Licenses and fees	86,746	-	-	-	-	86,746
Charges for services	1,500	-	3,900	-	-	5,400
Sewer lateral fees	-	-	-	-	4,879	4,879
Other revenue	59,674	-	-	-	-	59,674
Investment income - interest	1,630	-	-	-	44	1,674
<b>TOTAL REVENUES</b>	<u>688,044</u>	<u>248,598</u>	<u>305,310</u>	<u>31,467</u>	<u>4,923</u>	<u>1,278,342</u>
<b>EXPENDITURES</b>						
Current:						
General government	380,925	-	-	-	-	380,925
Sanitation and other health costs	51,401	-	-	-	-	51,401
Public safety	137,675	-	-	-	-	137,675
Streets	-	-	-	143,705	-	143,705
Parks	-	-	152,192	-	-	152,192
Capital outlay	-	26,883	31,113	38,723	20,943	117,662
Debt service:						
Principal, interest and fiscal charges	-	142,786	-	-	-	142,786
<b>TOTAL EXPENDITURES</b>	<u>570,001</u>	<u>169,669</u>	<u>183,305</u>	<u>182,428</u>	<u>20,943</u>	<u>1,126,346</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	118,043	78,929	122,005	(150,961)	(16,020)	151,996
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)	(85,700)	(11,020)	(57,200)	153,920	-	-
<b>CHANGE IN FUND BALANCES</b>	32,343	67,909	64,805	2,959	(16,020)	151,996
<b>FUND BALANCES - BEGINNING OF YEAR</b>	517,744	590,701	262,946	587	65,448	1,437,426
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 550,087</u>	<u>\$ 658,610</u>	<u>\$ 327,751</u>	<u>\$ 3,546</u>	<u>\$ 49,428</u>	<u>\$ 1,589,422</u>

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

***CITY OF TWIN OAKS, MISSOURI***  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL  
 FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of revenues, expenses,  
 and changes in net position are different because:

Change in fund balance-total governmental funds	\$ 151,996
Revenues that do not provide current financial resources are not included in the fund financial statements.	(5,106)
The acquisition of capital assets requires the use of current financial resources but has no effect on net position.	41,314
The cost of capital assets is allocated over their estimated useful lives and are reported as depreciation expense in the statement of activities.	(248,157)
The net effect of other miscellaneous transactions involving capital assets (i.e. sales or trade-ins) that decrease net position.	(13,396)
Interest is reported as an expenditure when due in the governmental funds but is accrued in the statement of activities.	914
Expenses related to providing pension benefits are reported using a different measurement focus in the statement of activities compared to the the governmental fund statements. Therefore, expeditures in the governmental fund were different from the expense reported in the statement of activities.	27,942
The costs of providing employee benefits in future periods are recognized as a expense in the statement of activities when the benefit is earned, however it is not recognized as an expenditure until paid in the funds.	1,499
Repayment of long-term debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.	91,455
	\$ 48,461

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

**CITY OF TWIN OAKS, MISSOURI**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The Village of Twin Oaks, Missouri was incorporated May 17, 1938. Voters approved transitioning to 4<sup>th</sup> Class City status in November 2016. The City of Twin Oaks, Missouri (the City) is a municipality governed by an elected four member board of aldermen and a mayor. The City applies the criteria set forth by GASB, to determine which governmental organizations should be included in the reporting entity. The inclusion or exclusion of component units is based on the elected officials' accountability to their constituents. The financial reporting entity follows the same accountability. In addition, the financial statements of the reporting entity should allow the user to distinguish between the primary government (including its blended component units, which are, in substance, part of the primary government) and discretely presented component units. Criteria for inclusion of an entity into the primary governmental unit (in blended or discrete presentation) includes, but is not limited to, legal standing, fiscal dependency, imposition of will and the primary recipient of services. The City presently has no component units included within its reporting entity.

**B. BASIC FINANCIAL STATEMENTS**

Basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements, and
- Notes to the basic financial statements.

The government-wide financial statements consist of the statement of net position and the statement of activities of the Primary Government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. All internal balances in the statement of net position have been eliminated.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenue includes charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and grants and contributions. Taxes and other items not included among program revenues are reported instead as general revenues.

Separate fund based financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. GASB No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined, if applicable, in a column in the fund financial statements.



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

C. **MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified-accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City in general considers revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due.

For the governmental funds financial statements, the City considers all revenues susceptible to accrual and recognizes revenue if the accrual criteria are met. Specifically, sales taxes, franchise taxes, licenses, interest, special assessments, charges for services, and other miscellaneous revenue are considered to be susceptible to accrual and have been recognized as revenue in the current fiscal period.

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

The City reports the following major governmental funds:

**The General Fund** - The City's primary operating fund, which accounts for all the financial resources and the legally authorized activities of the City except those required to be accounted for in other specialized funds.

**The Capital Improvements Fund** - The City uses this fund to account for sales tax revenue designated for the acquisition or construction of major capital facilities and improvements. It is mainly funded by a dedicated ½-cent capital improvements sales tax.

**The Parks and Storm Water Fund** - The City uses this special revenue fund to account for financial resources designated for parks and stormwater detention improvements. It is mainly funded by a dedicated ½-cent parks/stormwater sales tax.

**Road Fund** - The City uses this special revenue fund to account for financial resources designated for construction of major road improvements as well as road maintenance. It is funded by dedicated sales and property tax.

The other governmental fund of the City is considered nonmajor. It is a special revenue fund which accounts for specific revenue sources that are legally restricted to expenditures for specific purposes.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

D. **NET POSITION AND FUND BALANCE**

The City's net position is reported in three categories: net investment in capital assets, restricted, and unrestricted. Net investment in capital assets represents capital assets less accumulated depreciation less outstanding principal on related debt. Net investment in capital assets does not include the unspent proceeds of capital debt. Restricted net position represents net position restricted by parties outside of the City (such as creditors, grantors, contributors, laws and regulations of other governments). All other net position is considered unrestricted. It is the City's policy to use restricted funds before unrestricted funds.

Fund Balance Classification - The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

**Nonspendable** - Resources which cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

**Restricted** - Resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation.

**Committed** - Resources which are subject to limitations the government imposes upon itself at its highest level of decision making (ordinance), and that remain binding unless removed in the same manner.

**Assigned** - Resources neither restricted nor committed for which a government has a stated intended use as established by the Board of Alderman or an official to which the Board of Alderman has delegated the authority to assign amounts for specific purposes. Currently, the Board of Alderman has not delegated this authority to anyone.

**Unassigned** - Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

The City would typically use restricted fund balances first, followed by committed resources and assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first.

E. **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond the fiscal year end are recorded as prepaid items using the consumption method.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

F. **CAPITAL ASSETS**

Capital assets, which include land, construction in process, buildings and improvements, equipment, furniture and fixtures, and infrastructure assets (e.g., roads, sidewalks, traffic lights, street lights, sewer lines and similar items), are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of \$1,500 or more and an estimated useful life in excess of one year. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives is not capitalized.

Capital assets of the City are depreciated using a straight-line method over the following estimated useful lives:

<u>Major Group</u>	<u>Life</u>
Buildings and improvements	15 - 40 years
Improvements other than buildings	15 - 20 years
Machinery and equipment	3 - 10 years
Furniture and fixtures	7 - 20 years
Infrastructure	20 - 30 years

As a result of the implementation of GASB 34, the City has accounted for infrastructure assets on its financial statements. The government-wide financial statements do not reflect those infrastructure assets completed prior to January 1, 2004. From that point forward, new infrastructure has been added to the records while the retroactive historical value of the City's infrastructure assets has not been added.

G. **ESTIMATES**

Management of the City use estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure or nondisclosure of contingent assets and liabilities, if any, and the reported revenues and expenses. Actual results could vary from the estimates that management use.

H. **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND UNEARNED REVENUE**

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports Deferred Outflows/Inflows of Resources as follows:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

H. **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND UNEARNED REVENUE** - continued

**Unavailable Revenues** - Unavailable revenue is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Pension** - Deferred outflows and inflows of resources are reported in the government-wide statement of net position related to the pension plan. Deferred outflows represent the deferral of the City's employer contributions subsequent to the net pension liability measurement date of June 30, 2021, as well as the difference between expected and actual plan experience. A deferred inflow of resources is reported for the difference between expected and actual plan experience and the net difference between projected and actual earnings on pension plan investments.

I. **COMPENSATED ABSENCES**

City employees earn vacation at varying rates based upon their length of service. Permanent full-time and part-time employees who are separated from service are compensated for vacation accrued up to the date of separation. All vacation pay is accrued when earned in the government-wide financial statements.

City employees earn sick leave at varying rates based upon their length of service and is available only to provide compensation during periods of illness. No portion of sick leave is payable to the employee upon termination. Compensated absences are generally liquidated by the funds in which they originate and within the following year.

J. **PENSIONS**

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS' fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Pension liabilities are generally liquidated by the General Fund.

2. **BUDGETARY DATA**

The Board of Alderman adopts an annual budget which covers all funds. The budget includes proposed expenditures and means of financing and is approved at the conclusion of numerous proceedings with input from citizens and City personnel. All amendments to the budget are approved by the Board of Alderman. Legal budget control is maintained at the fund level. The budget is maintained on a basis consistent with generally accepted accounting principles.

### 3. CASH AND INVESTMENTS

**Cash** - The City maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is shown on the balance sheet as cash and investments.

The City's bank deposits are required by state law to be collateralized by the deposit of certain securities in an amount at least equal to the uninsured deposits with the financial institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporations. As of December 31, 2021, the City's bank deposits totaled \$1,410,385. The bank balances were covered by federal depository insurance in the amount of \$376,850 and the remainder was covered by collateral pledged in the name of the City and held by the pledging bank's trust department or agent.

**Restricted Cash and Investments** - Cash and investments are restricted for debt service reserves as of December 31, 2021.

**Investments** - Statutes authorize the City to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, certain commercial paper, and certificates of deposit if the depository selected has deposited securities under the provisions of Sections 110.010 and 110.020, RSMo.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City places no limit on the amount that it may invest in any one issuer. The City is only invested in a Money Market Fund.

Interest rate risk for an investment is the risk that the fair value of securities will fall due to changes in general interest rates. The City does not currently have investments subject to interest rate risk.

### 4. PROPERTY TAX

The City's property tax is levied in September each year on the assessed value listed as of the previous January 1 for all real and personal property located in the City. The assessed value of commercial real estate at January 1, 2021, upon which the 2021 levy was based, amounted to \$9,867,883. The tax rates per \$100 of assessed value is \$.4190 for commercial property. The total assessed value of all property within the City was \$23,477,263.

Property taxes attach as an enforceable lien on property as of January 1. Taxes levied in September or October are due and payable prior to December 31. All unpaid taxes become delinquent after December 31. Property tax levied for 2021 and prior years which remain uncollected at December 31, 2021 are recorded as receivables.

5. **CAPITAL ASSETS**

Capital asset activity for the primary government for the year ended December 31, 2021 is as follows:

	Balance, Beginning Of Year	Additions	Deductions	Balance, End Of Year
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 1,295,701	\$ -	\$ -	\$ 1,295,701
Construction in progress	13,396	-	(13,396)	-
Total capital assets, not being depreciated	<u>1,309,097</u>	<u>-</u>	<u>(13,396)</u>	<u>1,295,701</u>
Capital assets, being depreciated:				
Buildings	2,353,824	-	-	2,353,824
Building improvements	71,030	-	-	71,030
Improvements other than buildings	1,478,261	14,431	-	1,492,692
Machinery and equipment	93,236	26,883	-	120,119
Furniture and fixtures	44,271	-	-	44,271
Infrastructure	2,049,009	-	-	2,049,009
Total capital assets, being depreciated	<u>6,089,631</u>	<u>41,314</u>	<u>-</u>	<u>6,130,945</u>
Less accumulated depreciation for:				
Buildings	(233,218)	(62,151)	-	(295,369)
Building improvements	(39,104)	(1,726)	-	(40,830)
Improvements other than buildings	(811,902)	(77,770)	-	(889,672)
Machinery and equipment	(56,593)	(5,827)	-	(62,420)
Furniture and fixtures	(14,310)	(2,185)	-	(16,495)
Infrastructure	(895,561)	(98,498)	-	(994,059)
Total accumulated depreciation	<u>(2,050,688)</u>	<u>(248,157)</u>	<u>-</u>	<u>(2,298,845)</u>
Total capital assets, being depreciated, net	<u>4,038,943</u>	<u>(206,843)</u>	<u>-</u>	<u>3,832,100</u>
Total governmental activities	<u>\$ 5,348,040</u>	<u>\$ (206,843)</u>	<u>\$ (13,396)</u>	<u>\$ 5,127,801</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 59,917
Police	942
Parks	86,035
Stormwater	14,539
Streets	86,724
Total depreciation expense	<u>\$ 248,157</u>

6. **LONG-TERM DEBT**

**CERTIFICATES OF PARTICIPATION**

On April 7, 2017, the City issued Certificates of Participation, Series 2017 in the amount of \$1,600,000 to provide funds to be used to acquire, construct, furnish, and equip a new municipal complex in the City. The Certificate of Participation has an interest rate of 4.0% and maturity date of April 1, 2027. At December 31, 2021 the outstanding balance on the certificates of participation was \$1,214,484.

In connection with the Certificates of Participation, the City leases the building from U.S. Bank National Association, as Trustee, under a base lease and entered into an annually renewable lease purchase agreement to lease the building back from U.S. Bank National Association. The lease terms are renewable annually at the option of the City with the final renewal term not to extend beyond April 1, 2027. Total capital assets acquired under this lease amounted to \$2,062,982 with accumulated depreciation totaling \$197,702.

Future maturities are as follows:

	For the Year ending December 31	Principal	Interest	Total
2022	\$	95,149	\$ 47,637	\$ 142,786
2023		98,993	43,793	142,786
2024		102,992	39,794	142,786
2025		107,153	35,633	142,786
2026		111,482	31,304	142,786
2027		698,715	13,973	712,688
	\$	<u>1,214,484</u>	<u>\$ 212,134</u>	<u>\$ 1,426,618</u>

On April 1, 2022, the city refinanced the current certificates of participation and extended the maturity date to April 1, 2032.

The following is a summary of changes in long-term debt:

	Beginning Of Year	Additions	Reductions	End Of Year	Amounts Due in One Year
Certificates of Participation	\$ 1,305,939	\$ -	\$ (91,455)	\$ 1,214,484	\$ 95,149
Compensated absences	8,572	9,465	(10,964)	7,073	3,536
	<u>\$ 1,314,511</u>	<u>\$ 9,465</u>	<u>\$ (102,419)</u>	<u>\$ 1,221,557</u>	<u>\$ 98,685</u>

Funds to pay accrued compensated absences are expected to be provided by the General Fund. The certificates of participation are expected to be serviced by the Capital Improvements Fund.

7. **INTERFUND TRANSACTIONS**

All revenue and expenditures are recorded through the General Fund cash receipts and disbursements records. This method results in the necessity of maintaining interfund accounts receivable and payable to provide fund accountability. As of December 31, 2021, the Road Fund owes the General Fund for general administrative expenses. The interfund balances at December 31, 2021 are as follows:

	<u>DUE FROM</u>	<u>DUE TO</u>
Major Governmental Funds:		
General Fund	\$ 5,349	\$ -
Road Fund	-	5,349

Interfund transfers are used to move resources from a fund budgeted to collect the revenue to the fund through which the resources are to be expended; to provide additional resources for debt service; and to provide funding for certain capital improvement projects. Such transfers are reported as other financing sources and uses. The following transfers were made during the fiscal year ending December 31, 2021:

	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>
Major Governmental Funds:		
Road Fund	\$ 153,920	\$ -
General Fund	-	85,700
Parks and Stormwater Fund	-	57,200
Capital Improvement Fund	-	11,020
	<u>\$ 153,920</u>	<u>\$ 153,920</u>

8. **PENSION PLAN**

**Plan Description**

The City’s defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).



9. **PENSION PLAN** - continued

**Benefits Provided**

LAGERS provides retirement, death, and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 and receive a reduced allowance.

	2020
Benefit Program	1.50% for life
Final Average Salary	3 years
Member Contribution Rate	4%

Benefit terms provide for annual post retirement adjustments to each member’s retirement allowance subsequent to the member’s retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Employees Covered By Benefit Terms**

At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	4
Active employees	4
TOTAL	10

**Contributions** - The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of the gross pay to their pension plan. Employer contribution rates were 10.4% (General) of annual covered payroll.

**Net Pension Liability (Asset)** - The employer’s net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of February 28, 2021.

**Actuarial assumptions** - The total pension liability in the February 28, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage; 2.25% price
Salary Increase	2.75% to 6.75% including inflation
Investment rate of return	7.00%

9. **PENSION PLAN** - continued

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of PubS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2021 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	43.00%	5.29%
Fixed Income	26.00	2.23
Real Assets/real return	21.00	3.31
Strategic Assets	10.00	5.73

**Discount rate** - The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

9. **PENSION PLAN** - continued

**Changes in the Net Pension Liability (Asset)**

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
	<u>          </u>	<u>          </u>	<u>          </u>
Balances as of June 30, 2020	\$ 418,298	\$ 391,490	\$ 26,808
Changes for the year:			
Service cost	20,219	-	20,219
Interest	30,431	-	30,431
Differences between expected and actual experience	(12,414)	-	(12,414)
Change in assumptions	(11,923)	-	(11,923)
Contributions - employer	-	15,703	(15,703)
Contributions - employee	-	6,090	(6,090)
Net investment income	-	119,600	(119,600)
Benefit payments	(17,280)	(17,280)	-
Administrative expense	-	(925)	925
Other (net transfer)	-	(3,258)	3,258
Net Changes	<u>9,033</u>	<u>119,930</u>	<u>(110,897)</u>
Balances as of June 30, 2021	\$ <u>427,331</u>	\$ <u>511,420</u>	\$ <u>(84,089)</u>

**Sensitivity of the net pension liability (asset) to changes in the discount rate** - The following presents the Net Pension Liability (Asset) of the employer, calculated using the discount rate of 7.0%, as well as what the employer's Net Pension Liability (Asset) would be using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
	<u>          </u>	<u>          </u>	<u>          </u>
Net Pension Liability (Asset)	\$ (28,302)	\$ (84,089)	\$ (130,633)

9. **PENSION PLAN** - continued

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2021 the employer recognized negative pension expense of \$9,723. The employer reported deferred outflows and inflows of resources related to the pension from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 85	\$ 6,121
Changes in assumptions	-	5,879
Net difference between projected and actual earning on pension plan investments	-	61,815
Employer contributions subsequent to the measurement date	<u>9,152</u>	<u>-</u>
	<u>\$ 9,237</u>	<u>\$ 73,815</u>

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability (Asset) in the next fiscal year.

The other amounts reported as deferred outflows and inflows of resources related to the pension will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2022	\$ (28,246)
2023	(13,511)
2024	(13,732)
2025	(18,241)

10. **COMMITMENTS AND CONTINGENCIES**

The City contracts with the St. Louis County Police Department to provide public safety related services. Payments for services for the year ended December 31, 2021 amount to \$137,675. This amount can be adjusted when both parties agree that special circumstances arise which require additional related costs.

From time to time, the City is a party to various pending claims and legal actions arising in the ordinary course of its operations. Although the outcome of such matters cannot be forecast with certainty, in the opinion of management, all such matters are adequately covered by insurance, or if not covered, are without merit or involve amounts such that an unfavorable disposition would not have a material effect on the financial statements of the City.

11. **RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Claims have not exceeded coverage in the last three years. The City also maintains insurance coverage for loss of tax revenue that results from businesses within the City suspending operations due to direct physical loss or damage. Recoveries are limited to a deductible of \$1,000 per event, as well as to losses of certain larger stores. Losses are capped in the aggregate at \$925,000.

12. **SUBSEQUENT EVENT**

Management has evaluated subsequent events through the date of the audit report which is the date the financial statements were available to be issued.

On April 1, 2022, the City signed documents to refinance its current Certificates of Participation, extending the maturity date by five years to 2032. This will avoid a balloon payment being due in 2027.

13. **UNCERTAINTY DUE TO COVID-19**

During the first quarter of 2020, there was a global outbreak of a novel strain of the coronavirus (COVID-19), which resulted in a significant disruption to businesses and individuals throughout the world. This outbreak of COVID-19, could significantly affect the operations and future revenue and expenses of the City. At the time these financial statements were issued, the City is unable to fully quantify the current and future effects of COVID-19 on its financial position and future revenues and expenses. No adjustments have been made to the financial statements for the affects of COVID-19.

14. **PENDING GOVERNMENTAL ACCOUNTING STANDARDS**

The effect on the City's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

This report does not incorporate GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the end of a Construction Period*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangement* and Statement No. 97, *"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The effects of the City's financial statements as a result of adoption of these new pronouncements are unknown. The City will adopt and implement these statements at the required time.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF TWIN OAKS, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 489,700	\$ 497,000	\$ 532,048	\$ 35,048
Intergovernmental	5,000	46,300	6,446	(39,854)
Licenses and fees	67,800	91,900	86,746	(5,154)
Charges for service	1,500	-	1,500	1,500
Other revenue	20,300	19,300	59,674	40,374
Investment income - interest	700	1,700	1,630	(70)
TOTAL REVENUES	<u>585,000</u>	<u>656,200</u>	<u>688,044</u>	<u>31,844</u>
<b>EXPENDITURES</b>				
Current:				
General government	400,400	410,800	380,925	29,875
Sanitation and other health costs	46,900	47,600	51,401	(3,801)
Public safety	131,700	136,800	137,675	(875)
TOTAL EXPENDITURES	<u>579,000</u>	<u>595,200</u>	<u>570,001</u>	<u>25,199</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	6,000	61,000	118,043	57,043
<b>OTHER FINANCING SOURCES</b>				
Transfers in (out)	<u>(85,700)</u>	<u>(85,700)</u>	<u>(85,700)</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	(79,700)	(24,700)	32,343	<u>\$ 57,043</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>517,744</u>	<u>517,744</u>	<u>517,744</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 438,044</u>	<u>\$ 493,044</u>	<u>\$ 550,087</u>	

**CITY OF TWIN OAKS, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**ROAD FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 41,800	\$ 32,800	\$ 31,467	\$ (1,333)
Other revenue	-	-	-	-
<b>TOTAL REVENUES</b>	<u>41,800</u>	<u>32,800</u>	<u>31,467</u>	<u>(1,333)</u>
<b>EXPENDITURES</b>				
Current:				
Streets	150,500	156,000	143,705	12,295
Capital outlay	100,000	45,700	38,723	6,977
<b>TOTAL EXPENDITURES</b>	<u>250,500</u>	<u>201,700</u>	<u>182,428</u>	<u>19,272</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(208,700)	(168,900)	(150,961)	(20,605)
<b>OTHER FINANCING SOURCES</b>				
Transfers in (out)	208,700	168,900	153,920	(14,980)
<b>CHANGE IN FUND BALANCE</b>	-	-	2,959	<u>\$ 2,959</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>587</u>	<u>587</u>	<u>587</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 587</u>	<u>\$ 587</u>	<u>\$ 3,546</u>	



**CITY OF TWIN OAKS, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PARKS AND STORM WATER FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 276,600	\$ 257,300	\$ 301,410	\$ 44,110
Other revenue	400	4,100	3,900	(200)
<b>TOTAL REVENUES</b>	<u>277,000</u>	<u>261,400</u>	<u>305,310</u>	<u>43,910</u>
<b>EXPENDITURES</b>				
Current:				
Parks	168,400	159,400	152,192	7,208
Capital outlay	-	30,200	31,113	(913)
<b>TOTAL EXPENDITURES</b>	<u>168,400</u>	<u>189,600</u>	<u>183,305</u>	<u>6,295</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	108,600	71,800	122,005	50,205
<b>OTHER FINANCING USES</b>				
Transfers in (out)	<u>(57,200)</u>	<u>(57,200)</u>	<u>(57,200)</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	51,400	14,600	64,805	<u>\$ 50,205</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>262,946</u>	<u>262,946</u>	<u>262,946</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 314,346</u>	<u>\$ 277,546</u>	<u>\$ 327,751</u>	

***CITY OF TWIN OAKS, MISSOURI***  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2021

**1. BUDGETARY INFORMATION**

The City prepares its budget on a basis consistent with generally accepted accounting principles. The budgetary process is detailed in footnote 2 of the notes to the financial statements.

**CITY OF TWIN OAKS, MISSOURI**  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS  
 YEARS ENDING JUNE 30,

	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>							
Service cost	\$ 20,219	\$ 20,537	\$ 17,494	\$ 15,236	\$ 12,275	\$ 9,923	\$ 12,619
Interest on the total pension liability	30,431	27,559	23,606	19,509	17,281	13,817	14,510
Change of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(12,414)	1,109	13,320	21,117	(274)	18,003	(35,372)
Changes of assumptions	(11,923)	-	-	-	-	4,879	-
Benefit payments, including refunds	(17,280)	(1,863)	(932)	-	-	-	-
<b>Net change in total pension liability</b>	<u>9,033</u>	<u>47,342</u>	<u>53,488</u>	<u>55,862</u>	<u>29,282</u>	<u>46,622</u>	<u>(8,243)</u>
<b>Total pension liability - beginning</b>	<u>418,298</u>	<u>370,956</u>	<u>317,468</u>	<u>261,606</u>	<u>232,324</u>	<u>185,702</u>	<u>193,945</u>
<b>Total pension liability - ending</b>	<u>\$ 427,331</u>	<u>\$ 418,298</u>	<u>\$ 370,956</u>	<u>\$ 317,468</u>	<u>\$ 261,606</u>	<u>\$ 232,324</u>	<u>\$ 185,702</u>
<b>Plan Fiduciary Net Position</b>							
Contributions-employer	\$ 15,703	\$ 14,882	\$ 15,076	\$ 11,385	\$ 9,915	\$ 9,154	\$ 8,457
Contributions-employee	6,090	6,108	6,776	5,516	5,048	4,605	4,381
Net investment income	119,600	4,828	23,191	34,594	28,434	(791)	3,922
Benefit payments, including refunds	(17,280)	(1,863)	(932)	-	-	-	-
Pension plan administrative expense	(925)	(1,076)	(967)	(683)	(590)	(505)	(559)
Other (net transfer)	(3,258)	(53)	260	(410)	(325)	(227)	8,842
<b>Net change in plan fiduciary net position</b>	<u>119,930</u>	<u>22,826</u>	<u>43,404</u>	<u>50,402</u>	<u>42,482</u>	<u>12,236</u>	<u>25,043</u>
<b>Plan fiduciary net position - beginning</b>	<u>391,490</u>	<u>368,664</u>	<u>325,260</u>	<u>274,858</u>	<u>232,376</u>	<u>220,140</u>	<u>195,097</u>
<b>Plan fiduciary net position - ending</b>	<u>\$ 511,420</u>	<u>\$ 391,490</u>	<u>\$ 368,664</u>	<u>\$ 325,260</u>	<u>\$ 274,858</u>	<u>\$ 232,376</u>	<u>\$ 220,140</u>
<b>Employer net pension liability (asset)</b>	<u>\$ (84,089)</u>	<u>\$ 26,808</u>	<u>\$ 2,292</u>	<u>\$ (7,792)</u>	<u>\$ (13,252)</u>	<u>\$ (52)</u>	<u>\$ (34,438)</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	119.68 %	93.59 %	99.38 %	102.45 %	105.07 %	100.02 %	118.54 %
<b>Covered payroll</b>	\$ 166,704	\$ 172,159	\$ 167,964	\$ 132,538	\$ 123,921	\$ 90,810	\$ 85,641
<b>Employer's net pension liability (asset) as a percentage of covered payroll</b>	(50.44) %	15.57 %	1.36 %	(5.88) %	(10.69) %	(0.06) %	(40.21) %

**Notes to schedule:**

Information for years prior to 2015 is not available. Amounts presented for the year end were determined as of June 30, the measurement date.

**CITY OF TWIN OAKS, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**

Year ended December 31,	Actuarial Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2012	\$ 13,342	\$ 13,342	\$ -	\$ 168,891	7.9 %
2013	9,233	9,233	-	119,913	7.7
2014	8,626	8,626	-	118,166	7.3
2015	9,732	9,732	-	118,681	8.2
2016	8,294	8,294	-	109,126	7.6
2017	10,582	10,582	-	130,645	8.1
2018	13,183	13,183	-	156,933	8.4
2019	16,264	16,093	171	171,198	9.4
2020	13,373	13,373	-	131,111	10.2
2021	18,219	18,219	-	175,183	10.4

**Notes to Schedule of Contributions**

**Valuation date:** 02/28/21

**Notes:** The roll-forward of total pension liability from February 28, 2021 to June 30, 2021 reflects expected service cost and interest reduced by actual benefit payments.

**Methods and assumptions used to determine contribution rates:**

<b>Actuarial cost method</b>	Entry Age Normal and Modified Terminal Funding
<b>Amortization method</b>	Level percentage of payroll, closed
<b>Remaining amortization period</b>	Multiple bases from 12 to 15 years
<b>Asset valuation method</b>	5-year smoothed market; 20% corridor
<b>Inflation</b>	2.75% wage inflation; 2.25% price inflation
<b>Salary increases</b>	2.75% - 6.75% including wage inflation
<b>Investment rate of return</b>	7.0%, net of investment expenses
<b>Retirement age</b>	Experience-based table of rates that are specific to the type of eligibility condition.
<b>Mortality</b>	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of PubS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

**Other information:** None

# SUPPLEMENTAL INFORMATION

**CITY OF TWIN OAKS, MISSOURI**  
**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL IMPROVEMENTS FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 242,300	\$ 227,800	\$ 248,598	\$ 20,798
Investment income - interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>242,300</u>	<u>227,800</u>	<u>248,598</u>	<u>20,798</u>
<b>EXPENDITURES</b>				
Current	-	-	-	-
Capital outlay	40,000	28,700	26,883	1,817
Debt service	142,800	142,800	142,786	14
<b>TOTAL EXPENDITURES</b>	<u>182,800</u>	<u>171,500</u>	<u>169,669</u>	<u>1,831</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	59,500	56,300	78,929	22,629
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	<u>(65,800)</u>	<u>(26,000)</u>	<u>(11,020)</u>	<u>14,980</u>
<b>CHANGE IN FUND BALANCE</b>	(6,300)	30,300	67,909	<u>\$ 37,609</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>590,701</u>	<u>590,701</u>	<u>590,701</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 584,401</u>	<u>\$ 621,001</u>	<u>\$ 658,610</u>	

**CITY OF TWIN OAKS, MISSOURI**  
**BUDGETARY COMPARISON SCHEDULE**  
**SEWER LATERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Sewer lateral fees	\$ 4,200	\$ 4,700	\$ 4,879	\$ 179
Investment income - interest	2,000	100	44	(56)
<b>TOTAL REVENUES</b>	<u>6,200</u>	<u>4,800</u>	<u>4,923</u>	<u>123</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>3,000</u>	<u>28,500</u>	<u>20,943</u>	<u>7,557</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	3,200	(23,700)	(16,020)	<u>\$ 7,680</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>65,448</u>	<u>65,448</u>	<u>65,448</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 68,648</u>	<u>\$ 41,748</u>	<u>\$ 49,428</u>	

# STATISTICAL SECTION



This part of the City’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

## **Contents**

<b>Financial Trends</b>	<b>PAGES</b>
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These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

39-43

<b>Revenue Capacity</b>	
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These schedules contain information to help the reader assess the City’s most significant local revenue sources.

44-47

<b>Debt Capacity</b>	
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These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

48-50

<b>Demographic and Economic Information</b>	
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These schedules offer demographic and economic indicators to help the reader understand the environment which the City’s financial activities take place.

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<b>Operating Information</b>	
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These schedules contain service and infrastructure data to help the reader understand how information in the City’s financial report relates to the services the City provides and the activities it performs.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CITY OF TWIN OAKS, MISSOURI**  
**NET POSITION BY COMPONENT**  
**FOR THE LAST TEN FISCAL YEARS**  
 (Accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Governmental activities:										
Net investment										
in capital assets	\$ 3,913,317	\$ 4,042,101	\$ 4,161,309	\$ 3,880,501	\$ 3,891,184	\$ 3,613,872	\$ 3,551,946	\$ 3,582,373	\$ 2,731,259	\$ 2,645,403
Restricted	1,039,335	919,682	779,353	1,074,064	1,116,254	1,323,704	1,342,045	1,135,095	1,099,489	936,429
Unrestricted	551,272	493,680	502,110	560,089	639,436	683,065	780,923	734,093	651,273	550,754
Total governmental activities net position	<u>\$ 5,503,924</u>	<u>\$ 5,455,463</u>	<u>\$ 5,442,772</u>	<u>\$ 5,514,654</u>	<u>\$ 5,646,874</u>	<u>\$ 5,620,641</u>	<u>\$ 5,674,914</u>	<u>\$ 5,451,561</u>	<u>\$ 4,482,021</u>	<u>\$ 4,132,586</u>

**CITY OF TWIN OAKS, MISSOURI**  
**CHANGES IN NET POSITION**  
**FOR THE LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 439,253	\$ 454,102	\$ 517,194	\$ 534,743	\$ 438,161	\$ 490,778	\$ 417,647	\$ 333,695	\$ 326,932	\$ 353,864
Sanitation and other health costs	51,401	46,030	44,272	43,260	46,060	51,011	47,953	53,276	53,698	53,438
Public safety	138,617	135,475	131,638	121,181	107,921	107,720	102,460	99,010	98,971	96,132
Streets	260,563	236,081	273,875	244,664	247,629	224,846	205,169	200,439	182,038	140,141
Parks	249,042	190,819	248,791	284,402	240,828	227,136	222,730	217,603	201,969	217,431
Stormwater	14,539	14,539	14,539	14,539	9,888	19,178	9,338	13,781	24,452	49,857
Sewer lateral	20,943	3,993	1,923	-	3,836	3,960	-	-	2,088	-
Interest and fiscal charges	50,417	53,992	57,292	60,765	46,529	-	-	-	-	-
Total governmental	<u>1,224,775</u>	<u>1,135,031</u>	<u>1,289,524</u>	<u>1,303,554</u>	<u>1,140,852</u>	<u>1,124,629</u>	<u>1,005,297</u>	<u>917,804</u>	<u>890,148</u>	<u>910,863</u>
<b>PROGRAM REVENUE</b>										
Governmental activities:										
Charges for services										
General government	88,246	84,195	67,917	86,538	91,865	63,261	54,036	53,979	53,905	55,962
Parks	3,900	400	100	600	400	1,090	200	-	1,875	2,499
Sewer lateral	4,879	3,799	4,248	4,658	4,783	2,170	4,780	4,844	4,496	4,895
Operating grants and contributions	37,913	42,763	26,971	32,021	30,786	15,555	17,000	58,869	145,713	24,353
Capital grants and contributions	-	-	30,197	-	-	-	-	710,000	8,200	-
Total governmental activities program revenue	<u>134,938</u>	<u>131,157</u>	<u>129,433</u>	<u>123,817</u>	<u>127,834</u>	<u>82,076</u>	<u>76,016</u>	<u>827,692</u>	<u>214,189</u>	<u>87,709</u>
<b>NET EXPENSES</b>	<u>(1,089,837)</u>	<u>(1,003,874)</u>	<u>(1,160,091)</u>	<u>(1,179,737)</u>	<u>(1,013,018)</u>	<u>(1,042,553)</u>	<u>(929,281)</u>	<u>(90,112)</u>	<u>(675,959)</u>	<u>(823,154)</u>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Taxes	1,076,950	958,748	1,061,089	921,231	1,016,914	965,901	1,124,149	1,033,721	984,170	977,669
Investment income	1,674	2,947	7,704	6,038	7,580	7,652	7,113	6,792	7,027	7,879
Other miscellaneous revenue	59,674	54,870	19,416	120,248	14,757	14,727	16,020	19,139	34,197	24,889
Total governmental activities	<u>1,138,298</u>	<u>1,016,565</u>	<u>1,088,209</u>	<u>1,047,517</u>	<u>1,039,251</u>	<u>988,280</u>	<u>1,147,282</u>	<u>1,059,652</u>	<u>1,025,394</u>	<u>1,010,437</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 48,461</u>	<u>\$ 12,691</u>	<u>\$ (71,882)</u>	<u>\$ (132,220)</u>	<u>\$ 26,233</u>	<u>\$ (54,273)</u>	<u>\$ 218,001</u>	<u>\$ 969,540</u>	<u>\$ 349,435</u>	<u>\$ 187,283</u>

**CITY OF TWIN OAKS, MISSOURI**  
**PROGRAM REVENUES BY FUNCTION/PROGRAM**  
**FOR THE LAST TEN FISCAL YEARS**  
**(Accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Governmental activities:										
General government	\$ 88,246	\$ 84,195	\$ 67,917	\$ 86,538	\$ 91,865	\$ 63,261	\$ 54,036	\$ 763,979	\$ 63,776	\$ 55,962
Streets	37,913	42,763	57,168	32,021	30,786	15,555	15,356	14,905	22,409	14,113
Parks	3,900	400	100	600	400	1,090	1,844	43,964	123,508	12,739
Sewer lateral	4,879	3,799	4,248	4,658	4,783	2,170	4,780	4,844	4,496	4,895
Total governmental activities revenues	<u>\$ 134,938</u>	<u>\$ 131,157</u>	<u>\$ 129,433</u>	<u>\$ 123,817</u>	<u>\$ 127,834</u>	<u>\$ 82,076</u>	<u>\$ 76,016</u>	<u>\$ 827,692</u>	<u>\$ 214,189</u>	<u>\$ 87,709</u>

**CITY OF TWIN OAKS, MISSOURI**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Fund:</b>										
Nonspendable - prepaid items	\$ 7,400	\$ 6,916	\$ 7,057	\$ 7,057	\$ 8,357	\$ 12,063	\$ 8,804	\$ 7,357	\$ 7,135	\$ 6,566
Committed	200,087	100,010	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	38,800	-	-	-	-
Unassigned	342,600	410,818	495,236	555,298	623,672	602,267	743,973	716,220	631,922	532,070
<b>Total General Fund</b>	<u>\$ 550,087</u>	<u>\$ 517,744</u>	<u>\$ 502,293</u>	<u>\$ 562,355</u>	<u>\$ 632,029</u>	<u>\$ 653,130</u>	<u>\$ 752,777</u>	<u>\$ 723,577</u>	<u>\$ 538,636</u>	<u>\$ 538,636</u>
<b>All Other Governmental Funds:</b>										
Nonspendable - prepaid items	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>										
Capital improvements	658,610	590,701	458,445	503,433	589,782	762,485	808,383	714,503	826,362	739,046
Parks and stormwater	327,751	257,946	231,363	509,480	470,276	508,822	483,889	371,670	227,012	156,226
Sewer lateral repair program	49,428	65,448	65,427	61,151	56,196	52,397	49,318	48,922	46,115	41,157
Road	3,546	587	24,118	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<u>\$ 1,039,335</u>	<u>\$ 919,682</u>	<u>\$ 779,353</u>	<u>\$ 1,074,064</u>	<u>\$ 1,116,254</u>	<u>\$ 1,323,704</u>	<u>\$ 1,341,590</u>	<u>\$ 1,135,095</u>	<u>\$ 1,099,489</u>	<u>\$ 936,429</u>

GASB Statement No. 54 was implemented in 2011.

**CITY OF TWIN OAKS, MISSOURI**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE LAST TEN FISCAL YEARS**  
**(Modified accrual basis of accounting)**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Taxes	\$ 1,082,056	\$ 967,491	\$ 1,054,919	\$ 927,401	\$ 1,018,924	\$ 968,746	\$ 1,132,991	\$ 1,042,322	\$ 990,146	\$ 968,767
Intergovernmental	37,913	42,763	26,971	32,021	30,786	-	1,644	43,964	129,833	10,240
Licenses and permits	86,746	82,695	67,917	76,322	76,560	64,238	60,179	60,169	58,737	59,974
Charges for services	5,400	1,900	100	10,816	15,705	7,316	2,300	2,105	2,685	3,365
Sewer lateral fees	4,879	3,799	4,248	4,658	4,783	2,170	4,780	4,844	4,496	4,895
Other revenues	59,674	49,819	49,613	120,248	14,757	15,867	16,270	19,139	45,943	27,388
Investment income - interest	1,674	7,998	7,704	6,038	7,580	7,652	7,113	6,792	7,027	7,879
<b>Total Revenues</b>	<b>1,278,342</b>	<b>1,156,465</b>	<b>1,211,472</b>	<b>1,177,504</b>	<b>1,169,095</b>	<b>1,065,989</b>	<b>1,225,277</b>	<b>1,179,335</b>	<b>1,238,867</b>	<b>1,082,508</b>
<b>Expenditures</b>										
General government	380,925	378,688	444,979	423,453	426,145	477,687	423,271	323,320	319,616	340,640
Sanitation and other health costs	51,401	46,030	44,272	43,260	46,060	50,854	47,740	52,898	53,284	52,939
Public safety	137,675	133,110	128,621	118,164	104,779	107,720	102,460	99,010	98,971	96,132
Streets	143,705	137,630	184,992	150,808	133,424	135,515	127,510	140,903	113,453	73,340
Parks	152,192	100,767	168,271	187,208	155,694	152,469	154,281	155,641	147,683	137,773
Stormwater	-	-	-	-	-	10,555	41,913	6,729	17,400	42,805
Sewer lateral	-	-	-	-	-	-	-	-	2,088	-
Capital outlay	117,662	61,688	452,482	223,688	2,060,151	249,177	91,952	280,708	222,891	74,303
Debt service:										
Principal	91,455	87,889	84,490	81,209	40,460	-	-	-	-	-
Interest	51,331	54,883	58,138	61,578	30,933	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,126,346</b>	<b>1,000,685</b>	<b>1,566,245</b>	<b>1,289,368</b>	<b>2,997,646</b>	<b>1,183,977</b>	<b>989,127</b>	<b>1,059,209</b>	<b>975,386</b>	<b>817,932</b>
Excess of revenues over (under) expenditures	151,996	155,780	(354,773)	(111,864)	(1,828,551)	(117,988)	236,150	120,126	263,481	264,576
<b>Other Financing Sources (Uses)</b>										
Transfers in	153,920	142,787	287,953	162,094	215,352	160,884	169,032	304,584	146,425	48,909
Transfers out	(153,920)	(142,787)	(287,953)	(162,094)	(215,352)	(160,884)	(169,032)	(304,584)	(146,425)	(48,909)
Proceeds from the issuance of debt	-	-	-	-	1,600,000	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>\$ 151,996</b>	<b>\$ 155,780</b>	<b>\$ (354,773)</b>	<b>\$ (111,864)</b>	<b>\$ (228,551)</b>	<b>\$ (117,988)</b>	<b>\$ 236,150</b>	<b>\$ 120,126</b>	<b>\$ 263,481</b>	<b>\$ 264,576</b>
Debt service as a percentage of noncapital expenditures	13.2%	14.9%	12.6%	12.5%	7.2%	-	-	-	-	-

***CITY OF TWIN OAKS, MISSOURI***  
**TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Sales Tax</u>	<u>Property Tax</u>	<u>Other</u>	<u>Total</u>
2021	\$ 1,031,441	\$ 41,029	\$ 9,586	\$ 1,082,056
2020	902,510	51,731	13,250	967,491
2019	1,023,671	25,741	11,677	1,061,089
2018	889,343	28,897	9,161	927,401
2017	986,199	24,552	8,173	1,018,924
2016	920,292	23,543	1,006	944,841
2015	1,076,608	29,469	1,127	1,107,204
2014	989,937	27,282	-	1,017,219
2013	936,311	29,348	-	965,659
2012	932,288	12,048	-	944,336

***CITY OF TWIN OAKS, MISSOURI***  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Railroads And Utilities (1)</u>	<u>Total</u>		<u>Direct Tax Rate</u>
				<u>Assessed Value</u>	<u>Estimated Actual Value</u>	
2021	\$ 21,045,050	\$ 2,307,450	\$ 124,763	\$ 23,477,263	\$ 96,378,790	\$ 0.419
2020	18,450,010	2,046,000	117,139	20,613,149	80,756,416	0.385
2019	23,357,290	1,352,168	111,885	24,821,343	96,680,997	0.340
2018	14,572,760	1,459,740	126,515	16,159,015	62,278,341	0.322
2017	15,152,490	1,409,950	134,921	16,697,361	63,962,822	0.302
2016	14,009,010	1,403,400	132,920	15,545,330	58,662,807	0.312
2015	13,974,450	1,385,867	141,446	15,501,763	58,579,229	0.312
2014	13,014,620	1,368,210	130,019	14,512,849	55,376,137	0.342
2013	13,118,659	1,295,160	127,978	14,541,797	54,931,683	0.337
2012	13,802,015	1,310,830	128,955	15,241,800	58,217,489	0.326

Source: St. Louis County Collector's Office

(1) The real estate position of railroads and utilities is included with the real estate category.

Notes: All real property is reassessed every two years. Property tax is levied each year on the assessed value listed as of prior January 1. Only commercial property located in the City is taxed. Assessed values are established by St. Louis County Assessment Board at 32% of estimated market value for commercial property. The tax rates are based on \$100 of assessed value.



**CITY OF TWIN OAKS, MISSOURI**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**FOR THE LAST TEN FISCAL YEARS**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
City of Twin Oaks - Basic Rate	\$ 0.419	\$ 0.385	\$ 0.340	\$ 0.322	\$ 0.302	\$ 0.312	\$ 0.312	\$ 0.342	\$ 0.337	\$ 0.326
Overlapping governments:										
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
County General	0.1650	0.1760	0.1760	0.1980	0.1980	0.0300	0.0300	0.0300	0.0300	0.0300
Co. Park Maintenance	0.0400	0.0420	0.0420	0.0470	0.0470	0.0490	0.0490	0.0500	0.0500	0.0500
Co. Bond Retirement	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0280	0.0280
Roads and Bridges	0.0830	0.0880	0.0880	0.0990	0.0990	0.1030	0.1030	0.1050	0.1050	0.1050
Co. Health Fund	0.1110	0.1180	0.1180	0.1330	0.1330	0.1370	0.1370	0.1400	0.1400	0.1400
St. Louis Community College	0.2787	0.1987	0.1986	0.2129	0.2112	0.2185	0.2126	0.2200	0.2200	0.2200
Special School District	1.0158	1.1077	1.1077	1.1980	1.1912	1.2409	1.2348	1.2609	1.2400	1.0123
Metro Zoo	0.2455	0.2532	0.2549	0.2724	0.2694	0.2795	0.2777	0.2797	0.2797	0.2684
County Library	0.2060	0.2350	0.2120	0.2590	0.2530	0.2630	0.2590	0.2250	0.2500	0.1730
Sheltered Workshops	0.0710	0.0750	0.0750	0.0890	0.0870	0.0900	0.0880	0.0900	0.8900	0.0840
MSD-Extension	0.1041	0.1078	0.1077	0.1170	0.1159	0.1196	0.0195	0.0197	0.0163	0.0186
Valley Park School District (1)	4.6462	4.9326	4.8519	5.5600	5.4288	5.6642	5.4965	5.5910	5.6526	5.0587
Valley Park Fire District (1)	1.7527	1.8025	1.5980	1.1600	1.1390	1.2076	1.1860	1.3100	1.2780	1.1950
Total Overlapping Governments	8.7680	9.1855	8.8788	9.3943	9.2215	9.4513	9.1421	9.3703	10.2096	8.4130
Total City And Overlapping Governments	\$ 9.187	\$ 9.571	\$ 9.219	\$ 9.716	\$ 9.524	\$ 9.763	\$ 9.454	\$ 9.712	\$ 10.547	\$ 8.739

(1) The City elected to report Valley Park School District and the Valley Park Fire District tax authorities above. A portion of the City's residents are in the Parkway School District and West County Fire District. These District's tax rates are:

West County Fire District	1.0560	1.1060	1.1070	1.2490	1.2450	1.2920	1.2941	1.0000	0.0961	0.8960
Parkway School District	3.6390	3.8330	3.7661	5.2247	4.8758	4.7419	4.6796	4.1279	4.0743	3.9361

Source - St. Louis County Collector's Office

Note: These figures represent residential property only and tax rates for commercial and personal property taxes may differ slightly. The City may not raise property tax rates above the maximum authorized levy of \$0.50 per \$100 of assessed valuation without a vote of the people. Only commercial property is taxed by the City.

***CITY OF TWIN OAKS, MISSOURI***  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**FOR THE LAST TEN FISCAL YEARS**

Fiscal Year	Tax Levy	Current Tax Collections	Percent Collected As Current	Delinquent Tax Collections	Total Tax Collections	Total Collections As Percent Of Levy
2021	\$ 41,250	\$ 11,300	27.39 %	\$ -	\$ 11,300	27.39 %
2020	39,492	1,624	4.11	37,868	39,492	100.00
2019	28,539	2,269	7.95	26,270	28,539	100.00
2018	28,539	3,392	11.89	25,147	28,539	100.00
2017	28,491	7,623	26.76	20,868	28,491	100.00
2016	28,698	12,468	43.45	16,230	28,698	100.00
2015	28,701	16,930	58.99	11,771	28,701	100.00
2014	28,446	14,297	50.26	14,149	28,446	100.00
2013	28,082	14,250	50.74	13,832	28,082	100.00
2012	28,108	12,205	-	-	12,205	-

Source: St. Louis County Collector's Office

Note: Sales tax revenue is the most significant own source revenue for the City, but is excluded from statistical section as sales tax information is confidential and not available from the State.

***CITY OF TWIN OAKS, MISSOURI***  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**FOR THE LAST TEN FISCAL YEARS**

Governmental Activities:

Fiscal Year	Certificates of Participation	Total Primary Government	Percentage of Personal Income	Per Capita
2021	\$ 1,214,484	\$ 1,214,484	3.2 %	\$ 2,007
2020	1,305,939	1,305,939	6.8	3,331
2019	1,393,841	1,393,841	7.7	3,556
2018	1,478,331	1,478,331	9.0	3,771
2017	1,559,540	1,559,540	9.1	3,978
2016	-	-	-	-
2015	-	-	-	-
2014	-	-	-	-
2013	-	-	-	-
2012	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

***CITY OF TWIN OAKS, MISSOURI***  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2020**

<u>City of Twin Oaks</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To City Of Twin Oaks</u>	<u>Amount Applicable To City Of Twin Oaks</u>
Direct	\$ 1,214,484	100.00 %	\$ 1,214,484
Overlapping:			
St. Louis County	380,900,000	0.01	53,835
Parkway School District	243,765,000	0.01	20,445
Valley Park School District	22,925,584	0.10	19,135
West County Fire Protection District	9,505,000	0.11	12,694
Total Overlapping Debt			<u>106,110</u>
 Total Direct And Overlapping Debt			 <u><u>\$ 1,320,594</u></u>

Sources: Individual taxing authorities

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should not be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government. The percentage applicable to the City is based on the jurisdiction's assessed value within the boundaries of the City.

**CITY OF TWIN OAKS, MISSOURI**  
**LEGAL DEBT MARGIN INFORMATION**  
**FOR THE LAST TEN FISCAL YEARS**

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net Assessed Value	\$23,477,263	\$ 20,613,149	\$24,821,343	\$ 16,159,015	\$ 16,697,361	\$ 15,545,330	\$ 15,501,763	\$ 14,512,849	\$ 14,541,797	\$ 15,241,800
Debt limit (10% of assessed value)	2,347,726	2,061,315	2,482,134	1,615,902	1,669,736	1,554,533	1,550,176	1,451,285	1,454,180	1,524,180
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 2,347,726</u>	<u>\$ 2,061,315</u>	<u>\$ 2,482,134</u>	<u>\$ 1,615,902</u>	<u>\$ 1,669,736</u>	<u>\$ 1,554,533</u>	<u>\$ 1,550,176</u>	<u>\$ 1,451,285</u>	<u>\$ 1,454,180</u>	<u>\$ 1,524,180</u>
Total net debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Note: Under Article VI, Sections 26(b) and 26( c) of the Missouri Constitution, the City by vote of 2/3 of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 5% of the assessed valuation of taxable tangible property within the City as asserted by the last completed assessment for state or county purposes. Under Section 26(d) of said Article VI, the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10% of the aforesaid assessed valuation for the purposes of acquiring rights-of-way, constructing and improving sanitary or storm sewer systems; and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation. The City does not have any debt related to the legal debt margin.

***CITY OF TWIN OAKS, MISSOURI***  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**FOR THE LAST TEN CALENDAR YEARS**

Fiscal Year	Population (1)	Median Age (1)	Personal Income ( <i>thousands of dollars</i> )	Per Capita Personal Income (2)	Unemployment Rate (3)
2021	605	42.9	\$ 37,634,025	\$ 62,205	3.0 %
2020	392	49.0	19,244,848	49,094	5.1
2019	392	49.0	18,193,896	46,413	3.1
2018	392	49.0	16,464,392	42,001	2.5
2017	392	49.0	17,169,992	43,801	2.5
2016	392	49.3	15,253,116	40,498	3.6
2015	392	57.0	15,253,116	38,812	3.6
2014	392	49.0	13,580,000	35,831	4.7
2013	392	49.0	13,580,000	35,831	5.7
2012	392	49.0	13,580,000	35,831	6.0

Sources:

- (1) 2010 Census, US Census Bureau
- (2) American Community Survey 5-Year Estimates
- (3) U.S. Bureau of Labor Statistics - St. Louis Metro Area

***CITY OF TWIN OAKS, MISSOURI***  
**PRINCIPAL EMPLOYERS**  
**FOR THE CURRENT YEAR AND NINE YEARS AGO**

<u>Employer</u>	<u>2021</u>			<u>2012</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Schnucks Market	127	1	35 %	90	1	25 %
1356 Pub	36	2	10			
Dairy Queen	35	3	10	40	3	11
Walgreens Pharmacy	31	4	9	23	4	6
Imo's Pizza	30	5	8	31	5	9
Sauce on the Side	22	6	6			
Pizza Hut	21	7	6	19	8	5
Nicoletti's	17	8	5	23	7	6
H&R Block	15	9	4			
Hardees	12	10	3	19	9	5
Herman and Grumke	12	10	3			
Shop N Save				74	2	20
Krieger's Pub & Grill				28	6	8
Subway				15	10	4

Source: City Business License Applications

***CITY OF TWIN OAKS, MISSOURI***  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**FOR THE LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Government:										
Administrator/Clerk	1	1	1	1	1	1	1	1	1	1
Administrative assistant	1	1	1	1	1	1	1	1	1	1
Accounting clerk	-	-	-	-	-	-	-	1	1	1
Streets/parks:										
Maintenance/landscaping	2	2	2	2	1	1	1	1	1	1
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>4</u>

Source: Annual Budget Document and Payroll Records



**CITY OF TWIN OAKS, MISSOURI**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**FOR THE LAST TEN FISCAL YEARS**

<b>Function/Program</b>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>General government:</u>										
City clerk (1):										
Site development/concept plans	1	1	1	1	1	2	-	-	1	2
Rezoning applications	-	-	-	-	-	1	-	-	-	-
Text amendments	3	2	4	-	-	-	-	-	-	-
Building permits	7	4	8	5	10	5	12	16	11	17
Building/housing inspections	155	78	13	6	9	15	12	9	13	7
Administrative assistant (2):										
Accounts payable processed	644	557	591	609	582	590	579	589	673	674
Payroll checks authorized	188	188	194	215	226	196	214	213	172	184
Public records requested	5	7	1	3	1	1	-	2	6	1
Collector (3):										
Business licenses issued	40	38	39	39	38	36	37	37	34	35
Liquor licenses issued	13	12	13	14	14	14	14	14	14	14
Sewer lateral fees collected (4)	192	176	176	176	176	165	167	160	161	164
<u>Streets/parks:</u>										
Maintenance/landscaping	1	1	1	1	1	1	1	1	1	1

(1) Source: Office records and St. Louis County Public Works Department records

(2) Source: Annual Budget Document and Payroll Records

(3) Source: Office Records/Business and Liquor License Applications

(4) Sewer lateral fees are collected by St. Louis County and remitted to the City.

***CITY OF TWIN OAKS, MISSOURI***  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**FOR THE LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Parks:</u>										
Number of parks	1	1	1	1	1	1	1	1	1	1
Acres of parks	11	11	11	11	11	11	11	11	11	11
<u>Streets:</u>										
Miles of streets	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Street lights and signals	53	53	52	52	52	52	52	52	52	52

Source: Office records

**AN ORDINANCE AMENDING THE LIST OF HOLIDAYS IN THE CITY OF TWIN OAKS' PERSONNEL POLICY**

**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI, AS FOLLOWS:**

**Section 1:** The City's "Personnel Policy Manual," Chapter 140 of the Twin Oaks Municipal Code, is hereby amended by adding the federal holiday "Juneteenth" to the City's Holiday Policy, Section 140.040.E.6.a, to read as follows:

Section 140.040. **Employment Policy.**

\* \* \*

E. *Employment Benefits and Policies.* The City seeks to provide benefits to all full-time and part-time employees that, when combined with salary, provide a reasonable foundation for economic security.

\* \* \*

6. Holiday Policy.

- a. The City recognizes the following holidays as paid time off for all full-time and part-time employees: New Year's Day, Martin Luther King Jr. Day, President's Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day.

**Section 2:** This ordinance shall be in full force and effect on and after its passage and approval by the Mayor.

PASSED AFTER HAVING BEEN READ IN FULL OR BY TITLE TWO TIMES PRIOR TO PASSAGE BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI, THIS 1<sup>ST</sup> DAY OF JUNE 2022.

\_\_\_\_\_  
Russ Fortune, Mayor

Attest:

\_\_\_\_\_  
Frank Johnson, City Clerk/Administrator

# 2022 ADOPTING ORDINANCE

**BILL NO. 22-10**

**ORD. NO. 22-10**

AN ORDINANCE ADOPTING AND ENACTING A NEW CODE OF ORDINANCES OF THE CITY OF TWIN OAKS, COUNTY OF ST. LOUIS, STATE OF MISSOURI; ESTABLISHING THE SAME; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN, EXCEPT AS HEREIN EXPRESSLY PROVIDED; PROVIDING FOR THE MANNER OF AMENDING SUCH CODE OF ORDINANCES; PROVIDING PENALTY FOR THE VIOLATION THEREOF; AND PROVIDING WHEN THIS ORDINANCE SHALL BECOME EFFECTIVE

Be it ordained by the Board of Aldermen of the City of Twin Oaks, County of St. Louis, State of Missouri, as follows:

## **Section 1. Approval, Adoption and Enactment of Code.**

Pursuant to Section 71.943 of the Revised Statutes of Missouri, the codification of ordinances, as set out in Titles I through VI, each inclusive, of the "Code of Ordinances of the City of Twin Oaks, County of St. Louis, State of Missouri," is hereby adopted and enacted as the "Code of Ordinances of the City of Twin Oaks"; which shall supersede all other general and permanent ordinances of the City passed on or before April 13, 2022, to the extent provided in Section 3 hereof.

## **Section 2. When Code Provisions Effective.**

All provisions of such Code shall be in full force and effect from and after the effective date of this ordinance as set forth herein.

## **Section 3. Repeal of Legislation Not Contained in Code; Legislation Saved From Repeal; Matters Not Affected By Repeal.**

- A. All ordinances of a general and permanent nature of the City adopted on final passage on or before April 13, 2022, and not included in such Code or recognized and continued in force by reference therein, are hereby repealed from and after the effective date of this ordinance, except those which may be specifically excepted by separate ordinance, and except the following which are hereby continued in full force and effect, unless specifically repealed by separate ordinance:
1. Ordinances promising or guaranteeing the payment of money for the City, or authorizing the issuance of any bonds or notes of the City or any other evidence of the City's indebtedness, or authorizing any contract or obligation assumed by the City.
  2. Ordinances levying taxes or making special assessments.
  3. Ordinances appropriating funds or establishing salaries and compensation, and providing for expenses.
  4. Ordinances granting franchises or rights to any person, firm or corporation.

## 2020 ADOPTING ORDINANCE

5. Ordinances relating to the dedication, opening, closing, naming, establishment of grades, improvement, altering, paving, widening or vacating of streets, alleys, sidewalks or public places.
  6. Ordinances authorizing or relating to particular public improvements.
  7. Ordinances respecting the conveyances or acceptance of real property or easements in real property.
  8. Ordinances dedicating, accepting or vacating any plat or subdivision in the City or any part thereof, or providing regulations for the same.
  9. Ordinances annexing property to the City.
  10. All zoning and subdivision ordinances not specifically repealed and not included herein.
  11. Ordinances establishing TIF districts or redevelopment districts.
  12. Ordinances relating to traffic schedules (e.g., stop signs, parking limits, etc.).
  13. All ordinances relating to personnel regulations (e.g., pensions, retirement, job descriptions and insurance, etc.).
  14. Ordinances authorizing the establishment of industrial development corporations.
  15. Ordinances establishing tax rates for the City.
- B. The repeal provided for in this Section shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance which is repealed by this ordinance.
- C. The repeal provided for in this Section shall not affect any offense or act committed or done or any penalty or forfeiture incurred or any contract or right established or accruing before the effective date of this ordinance, nor shall it affect any prosecution, suit or proceeding pending or any judgment rendered prior to such date.

### **Section 4. Amendments To Code.**

Any and all additions and amendments to such Code when passed in such form as to indicate the intention of the Board of Aldermen to make the same a part thereof shall be deemed to be incorporated in such Code so that reference to the "Code of Ordinances of the City of Twin Oaks" shall be understood and intended to include such additions and amendments.

### **Section 5. Violations and Penalties.**

- A. Whenever in this Code or any other ordinance of the City, or in any rule, regulation, notice or order promulgated by any officer or agency of the City under authority duly vested in him/her or it, any act is prohibited or is declared to be unlawful or an offense, misdemeanor or ordinance violation or the doing of any act is required or the failure to do any act is declared to be unlawful or an offense, misdemeanor or ordinance violation, and no specific

## 2020 ADOPTING ORDINANCE

penalty is provided for the violation thereof, upon conviction of a violation of any such provision of this Code or of any such ordinance, rule, regulation, notice or order, the violator shall be punished by a fine not exceeding one thousand dollars (\$1,000.00) or by imprisonment in the City or County Jail not exceeding three (3) months, or by both such fine and imprisonment; provided, that in any case wherein the penalty for an offense is fixed by a Statute of the State, the statutory penalty, and no other, shall be imposed for such offense, except that imprisonments may be in the City prison or workhouse instead of the County Jail.

- B. Every day any violation of this Code or any other ordinance or any such rule, regulation, notice or order shall continue shall constitute a separate offense.
- C. Whenever any act is prohibited by this Code, by an amendment thereof, or by any rule or regulation adopted thereunder, such prohibition shall extend to and include the causing, securing, aiding or abetting of another person to do said act. Whenever any act is prohibited by this Code, an attempt to do the act is likewise prohibited.
- D. Minor Traffic Violations as set out in City Code Section 100.220.
- E. Municipal Ordinance Violations as set out in City Code Section 100.220.

### **Section 6. Applicability of General Penalty.**

In case of the amendment by the Board of Aldermen of any Section of such Code for which a penalty is not provided, the general penalty as provided in Section 5 of this ordinance shall apply to the Section as amended; or in case such amendment contains provisions for which a penalty other than the aforementioned general penalty is provided in another Section in the same Chapter, the penalty so provided in such other Section shall be held to relate to the Section so amended, unless such penalty is specifically repealed therein.

### **Section 7. Filing of Copy of Code; Codes To Be Kept Up-To-Date.**

A copy of such Code shall be kept on file in the office of the City Clerk, preserved in loose-leaf form or in such other form as the City Clerk may consider most expedient. It shall be the express duty of the City Clerk, or someone authorized by said officer, to insert in their designated places all amendments and all ordinances or resolutions which indicate the intention of the Board of Aldermen to make the same part of such Code when the same have been printed or reprinted in page form and to extract from such Code all provisions which from time to time may be repealed by the Board of Aldermen. This copy of such Code shall be available for all persons desiring to examine the same.

### **Section 8. Altering or Tampering With Code; Violations and Penalties.**

It shall be unlawful for any person to change or alter by additions or deletions any part or portion of such Code, or to insert or delete pages or portions thereof, or to alter or tamper with such Code in any manner whatsoever which will cause the law of the City of Twin Oaks to be misrepresented thereby. Any person violating this Section shall be punished as provided in Section 5 of this ordinance.

# 2020 ADOPTING ORDINANCE

## Section 9. Severability.

It is hereby declared to be the intention of the Board of Aldermen that the Sections, paragraphs, sentences, clauses and phrases of this ordinance and the Code hereby adopted are severable, and if any phrase, clause, sentence, paragraph or Section of this ordinance or the Code hereby adopted shall be declared unconstitutional or otherwise invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and Sections of this ordinance or the Code hereby adopted.

## Section 10. Effective Date.

This ordinance and the Code adopted hereby shall become effective \_\_\_\_\_, 2022.

PASSED by the Board of Aldermen of the City of Twin Oaks this \_\_\_\_ day of \_\_\_\_\_ 2022.

APPROVED by the Mayor of the City of Twin Oaks this \_\_\_\_ day of \_\_\_\_\_ 2022.

\_\_\_\_\_  
Mayor of the City of Twin Oaks

ATTEST:

\_\_\_\_\_  
City Clerk

# 2020 ADOPTING ORDINANCE

Journal of "ayes" and "nays"

First reading

**Board Member**

**Votes**

Aye

Nay

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Journal of "ayes" and "nays"

Second reading

**Board Member**

**Votes**

Aye

Nay

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City of Twin Oaks  
2021 Statutory Updates Incorporated During Supplement # 8

The following Sections of the Code have been updated with the 2021 statutory material. All revised Sections will be in effect following the City’s adoption of the Code.

Section/Subsection of the Code	Description of the Revision Based on State Law Change	Pursuant to RSMo. Section
105.030 and 105.040	<p>The opening and closing dates for filing a declaration of candidacy have been changed from the 16<sup>th</sup> and 11<sup>th</sup> Tuesdays prior to the election, respectively, to the 17<sup>th</sup> and 14<sup>th</sup> Tuesdays.</p> <p>The date for notice of filing information has also been changed from the 16<sup>th</sup> Tuesday prior to the election to the 17<sup>th</sup> Tuesday.</p>	115.127
125.070	Subsection (A)(11) of this Section, which previously set out a surcharge for the Sheriffs’ Retirement Fund, has been removed from the Model Code. Said surcharge was found unconstitutional by the Missouri Supreme Court.	488.024
125.080	A new Section has been added regarding charges and fees for police records.	479.162
130.040	A Subsection has been added to this Section setting out a new limitation to a municipality's ability to revise their budget.	67.030
210.840	In Subsection (B)(7) of this Section, "Board of Probation and Parole" has been revised to read "Parole Board."	571.030
210.940	A new Section has been added regarding the use of laser pointers.	574.110
210.1670	Updated to align with Statutes	
300.010	<p>The definition of "electric bicycle" has been added to this Section.</p> <p>Provisions regarding electric bicycles have been added to the definitions of "all-terrain vehicle," "motorcycle," "motorized bicycle," "motor tricycle," "motor vehicle," and "vehicle."</p> <p>Additional organizations whose vehicles may be considered an "emergency vehicle" have been added to the definition of "emergency vehicle."</p>	300.010, 301.010, 302.010, 304.022
310.070	A new Subsection has been added setting out additional organizations whose vehicles may use fixed, flashing, or rotating lights when responding to certain emergencies.	307.175
340.200	Subsection (A) of this Section has been revised to include provisions regarding Head Start buses. The remainder of this Section has been updated to better reflect the statutory provisions.	304.050

<b>Section/Subsection of the Code</b>	<b>Description of the Revision Based on State Law Change</b>	<b>Pursuant to RSMo. Section</b>
370.013	A new Section has been added regarding exceptions to certain equipment and light provisions.	307.025
Chapter 375	The title of this Chapter has been changed to "Bicycles, Motorized Bicycles, and Electric Bicycles" to reflect the addition of statutory provisions regarding electric bicycles to this Chapter.	
375.010	Provisions regarding electric bicycles have been added to the definition of "motorized bicycle."	307.180
375.040	Provisions regarding electric bicycles have been added to this Section.	307.188
375.075	A new Section has been added regarding electric bicycle regulations.	307.194
380.140	Clean up statutory language from the 2020 Statutory update	
600.020	The provisions regarding Sunday sales in Subsections (B)(1), (B)(4), and (C) have been updated to allow sales between the hours of 6:00 A.M. on Sundays and 1:30 A.M. on Mondays.	311.200, 311.293
600.030	The provisions regarding Sunday sales in Subsection (B)(2) have been updated to allow sales on Sunday beginning at 6:00 A.M.	311.482
600.055	Subsection (B)(2)(b) of this Section has been revised to remove the requirement to report an employee convicted of a felony to the Division of Alcohol and Tobacco Control.	311.060
<del>600.058</del>	<del>A new Section has been added regarding the sale of sale of retailer-packaged alcoholic beverages to customers for off-premises consumption.</del>	<del>311.202</del>

**A RESOLUTION APPROVING AND AUTHORIZING THE  
MAYOR TO EXECUTE AN AGREEMENT WITH O.R.  
COLAN ASSOCIATES, LLC FOR RIGHT OF WAY  
ACQUISITION SERVICES.**

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**BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN  
OAKS, MISSOURI, AS FOLLOWS:**

**Section 1.** The Board of Aldermen hereby approves, and the Mayor is hereby authorized to enter a Consultant Services Contract on behalf of the City of Twin Oaks with O.R. Colan Associates, LLC, for right-of-way and easement acquisition related to the Crescent Avenue Sidewalk Project in an amount not to exceed \$13,025.00 plus expenses as detailed in the proposal marked "Exhibit A" to the Consultant Services Contract attached hereto as Exhibit 1 and incorporated herein by reference. Such Consultant Services Contract shall be in substantially the form of the contract, marked "Exhibit 1" attached hereto and incorporated herein by reference.

**Section 2.** This Resolution shall be effective upon its passage by the Board of Aldermen and execution by the Mayor.

THIS RESOLUTION WAS PASSED AND APPROVED THE 1<sup>ST</sup> DAY OF JUNE 2022, BY  
THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI.

---

Russ Fortune, Mayor

Attest:

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Frank Johnson, City Clerk/Administrator

Exhibit 1

**City of Twin Oaks, Missouri  
CONSULTANT SERVICES CONTRACT**

**THIS CONTRACT**, made and effective as of \_\_\_\_\_, 2022, by and between the City of Twin Oaks, a Missouri municipal corporation, hereinafter referred to as City, and O.R. Colan Associates, LLC, a Florida limited liability company, with its local office located at 3050 West Clay Street, Suite 200, St. Charles, Missouri 63301, hereinafter referred to as "Consultant."

**WITNESSETH:** That the parties hereto, for the considerations hereinafter set forth, agree as follows:

**I. SCOPE OF SERVICES**

Consultant services are necessary for the following Project of City: *Right-of-Way Acquisition for Crescent Avenue Sidewalk Project*.

Except as expressly specified herein, Consultant hereby agrees to provide all of the supervision, labor, technical services, facilities, materials, tools, equipment, and apparatus, and to perform all the services and do all the things necessary for the proper completion of the consultant services which are particularly described as negotiation and acquisition of right-of-way and temporary easements and as more specifically set forth in the proposal attached as **Exhibit A** and incorporated herein (hereinafter referred to as the "Services").

Consultant shall perform the Services to the highest standard of care for such consultant services.

The Services shall be provided by the Consultant in accordance with all the provisions of the Contract and the attached **City of Twin Oaks Consultant/Professional Services Contract General Conditions** for the Project that are incorporated herein by reference, and which terms shall prevail over any conflicting terms that may otherwise be adopted herein as part of any exhibit.

**II. COMPENSATION**

**A. Basic Compensation.** The City hereby agrees to pay the Consultant, as full compensation for the complete and satisfactory performance of the contract, and all expenses and costs related in an amount not to exceed \$13,025.00 as is set forth on an attached Exhibit A that is incorporated herein and subject to any such limits as established therein and in approving authorization.

**B. Additional Compensation.** Any cost not specifically allowed the Consultant pursuant to this paragraph B dealing with additional compensation is included in Basic Compensation.

**III. TIME AND MANNER OF PAYMENTS**

All invoices complete with necessary support documentation shall be submitted to the City and payment shall be made by City within thirty (30) days of receipt of an invoice received after confirmation by the City of satisfactory performance of the Services for the fees, prices, rates, or schedule of values set forth above.

**IV. CONTRACT SCHEDULE**

Time is of the essence. The Services to be performed under the Contract shall be commenced on the the City's issuance of a Notice to Proceed, and shall be completed as follows:

- Day 1 - Notice to Proceed
- Day 1 to 30 - Obtain title reports
- Day 1 to Day 90 - Valuations
- Day 45 to Day 165 - Negotiation process
- Day 165 - Parcels not settled or submitted to City for condemnation

The Services shall continue at a reasonable pace and shall be performed so as not to delay or hinder City's schedule for the project.

**IN WITNESS WHEREOF**, the parties hereto have signed this Contract as of the effective date of Contract first above written.

**O.R. COLAN ASSOCIATES, LLC**

**CITY OF TWIN OAKS, MISSOURI**

By: \_\_\_\_\_

By: \_\_\_\_\_  
Mayor

Title: \_\_\_\_\_

DATED: \_\_\_\_\_

DATED: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
City Clerk

**CITY OF TWIN OAKS, MISSOURI**  
**CONSULTANT/PROFESSIONAL SERVICES CONTRACT GENERAL CONDITIONS**

**Independent Consultant.** The Consultant shall be and operate as an independent Consultant in the performance of this Contract. The Consultant shall have complete charge of the personnel engaged in the performance of the Services, and all persons employed by the Consultant shall be employees of said Consultant and not employees of the City in any respect.

**Compliance with Laws.** The Consultant shall comply with all applicable City ordinances and other laws and regulations, Federal, State, and any political subdivision thereof, including but not limited to, unemployment and workers' compensation, occupational safety, equal employment and affirmative action and wage and price laws insofar as applicable to the performance of the Contract. Specifically, Consultant shall comply with the following state law requirements:

- *Work Authorization Program.* If the Contract is for services expected to cost more than \$5,000.00, the Consultant shall comply with Section 285.530 RSMo., pertaining to enrollment and participation in a federal work authorization program (as defined therein) and shall provide verification through an affidavit (attached as **Exhibit B**) that the Consultant (1) does not knowingly employ any person who is an unauthorized alien in connection with the Contract and (2) is enrolled in a federal work authorization program and provide documentary proof thereof. The affidavit shall contain the notarized signature of the registered agent, legal representative or corporate officer of the business entity including but not limited to the human resources director or their equivalent.
- *Proof of Lawful Presence.* Section 208.009 RSMo., requires that all applicants *at the time of application* for any contract provided by a local government provide "affirmative proof that the applicant is a citizen or a permanent resident of the United States or is lawfully present in the United States." Consultant's affirmative proof must be established through (i) a Missouri driver's license, (ii) any "documentary evidence recognized by the department of revenue when processing an application for a driver's license," or (iii) "any document issued by the federal government that confirms an alien's lawful presence in the United States." §208.009.3.

**Subcontracts.** The Consultant shall not subcontract any of the Services to be performed by it hereunder without the express written consent of the City. In addition, this Contract shall not be assigned by the Consultant.

**Attorney Fees' and Costs.** The Consultant shall reimburse to the City any costs and attorneys' fees that the City may reasonably incur in pursuit of any remedies at law or equity or enforcement of any rights established in this Contract, which may result from the Consultant's breach of the Contract, the Consultant's failure to perform any obligation or requirement contained herein, or the City's enforcement of this Contract.

**Indemnification.** To the fullest extent permitted by law, the Consultant agrees to defend with counsel selected by the City, and indemnify and hold harmless the City, its officers, engineers, representatives, agents, and employees from and against any and all liabilities, damages, losses, claims, or suits, including costs and attorneys' fees, for or on account of any kind of injury to person, bodily or otherwise, or death, or damage to or destruction of property, or any other circumstances, sustained by the City or others, arising from negligent acts, errors, or omissions of the Consultant, or claims relating thereto, and including but not limited to the City's reliance on or use of the services or products provided by the Consultant under the terms of this Contract. The Consultant shall not be liable for any loss or damage attributable solely to the negligence of the City. Nothing in this Contract shall require the City to indemnify Consultant. To the extent required by law to enforce this provision, Consultant agrees that this indemnification requires Consultant to obtain insurance in amounts specified herein and that Consultant has had the opportunity to recover the costs of such insurance in the Compensation set forth in this Contract.

**Insurance.** The Consultant shall obtain and maintain during the term of the Services and this Contract comprehensive general liability insurance, comprehensive automobile insurance, and employers liability insurance coverages of at least \$2,000,000 aggregate and \$450,000 per occurrence. Insurance policies providing required coverages shall be with companies licensed to do business in the State of Missouri and rated no less than AA by Best or equivalent. All costs of obtaining and maintaining insurance coverages are included in the Contract Sum and no additional payment will be made therefor by the City.

In addition, the Consultant and all subcontractors shall provide Worker's Compensation Insurance in at least statutory amounts for all workers employed for the Services. Before commencing any Services, the Consultant shall provide to the City certificates of insurance evidencing the issuance and maintenance in force of the coverages required by this paragraph and bearing an endorsement precluding cancellation of or change in coverage without at least thirty (30) days written notice to the City. Any self-insurance or deductible above \$50,000.00 is not permitted. The City may waive any insurance coverages or amounts required to be carried by the Consultant under this paragraph when the City deems such waiver to be in the interest of the public health, safety, and general welfare.

NOTHING HEREIN SHALL BE CONSTRUED AS A WAIVER OF THE CITY'S SOVEREIGN IMMUNITY UNDER SECTION 537.610.1 R.S.MO. OR OTHERWISE. The purpose of the insurance required under this paragraph is to confirm that the Consultant has adequate insurance to cover the Consultant for tort claims that may arise out of the Services. It is not for the purchase of insurance for the City EXCEPT FOR AND ONLY TO THE LIMITED EXTENT OF any claims against the City arising out of the Consultant's Services and based upon one of the two statutory exceptions to sovereign immunity as expressly set forth in Section 537.600.1(1) and (2). To that limited extent, the City shall be named as an additional insured the policy bearing an endorsement that: "The Insurer shall not be liable to make any payment for Loss in connection with any Claim made against the City of Twin Oaks as an additional Insured that is barred by sovereign immunity, and nothing contained in this Policy shall constitute a waiver of the City's sovereign immunity."

**Nondisclosure.** The Consultant agrees that it will not divulge to third parties without the written consent of the City any information obtained from or through the City in connection with the performance of this Contract. Nothing herein shall preclude disclosure of information by the City.

**Changes.** No change in this Contract shall be made except in writing executed by all parties prior to the change in Services or terms being performed. The Consultant shall make any and all changes in the Services without invalidating this Contract when specifically ordered to do so in writing by the City. Consultant, prior to the commencement of such changed or revised Services, shall submit promptly to the City, a written cost or credit proposal for such

revised Services. If the City and Consultant shall not be able to agree as to the amount, either in consideration of time or money to be allowed or deducted, it shall nevertheless be the duty of Consultant, upon written notice from the City, to immediately proceed with such alteration or change, and Consultant shall be compensated the reasonable value of such Services. **No work or change shall be undertaken or compensated for without prior written authorization from the City.**

**Termination.** The City shall have the right to terminate this Contract at any time for any reason by giving the Consultant written notice to such effect. The City shall pay to the Consultant in full satisfaction and discharge of all amounts owing to the Consultant under this Contract an amount equal to the cost of all Services performed by the Consultant up to such termination date, less all amounts previously paid to the Consultant on account of the Contract Price. The Consultant shall submit to the City its statement for the aforesaid amount, in such reasonable detail as the City shall request, within thirty (30) days after such date of termination. The City shall not be liable to the Consultant for any damages on account of such termination for loss of anticipated future profits with respect to the remainder of the Services.

**Multi-year contracts; Non-appropriation.** Notwithstanding any provision herein to the contrary, the City is obligated only to make the payments set forth in this Contract as may lawfully be made from funds budgeted and appropriated for that purpose during the City's then current fiscal year at the discretion of the City. If no funds are appropriated or otherwise made legally available to make the required payments for this Contract during the next occurring fiscal year (an "**Event of Nonappropriation**"), this Contract will terminate at the end of the then current fiscal year as if terminated expressly. The failure or inability of the City to appropriate funds for this Contract in any subsequent fiscal year shall not be deemed a breach of this Contract by any party. If applicable, this Contract may be annually renewed at each fiscal year by inclusion of specific appropriation for this Contract, from year to year not to exceed the maximum renewal period or term as set forth in the Contract.

**Accounting.** During the period of this Contract, the Consultant shall maintain books and accounts of its expenses and charges in connection with this Contract in accordance with generally accepted accounting principles and practices. The City shall, at reasonable times, have access to these books and accounts to the extent required to verify all invoices submitted hereunder by the Consultant.

**Other Consultants.** The City reserves the right to employ other consultants in connection with the Services.

**Request for Proposals.** If the City issued a request for proposals in connection with the Services, such request for proposals and the proposal of the Consultant in response thereto are incorporated herein by reference and made a part of this Contract. In case of any conflicts between the request for proposals and the executed Consultant/Services Contract or proposal of the Consultant, the requirements of the City's Request for Proposal and this executed Consultant/Professional Services Contract shall control and supersede unless a change thereto is specifically stated in this Contract.

**Project Records and Work Product.** The Consultant shall provide the City with copies of all documents pertinent to the Services which shall include, without limitation, reports, correspondence, meeting minutes, and originals of all deliverables. The City shall own all right, title, and interest, including without limitations, all copyrights and intellectual property rights, to all documents and Work Product of the Consultant created in performance of or relating to this Contract. Consultant agrees to take all steps reasonably requested by the City to evidence, maintain, and defend the City's ownership rights in the Work Product.

**Site Operations.** Where appropriate, the City will arrange for right of entry to any property at the request of the Consultant for the purpose of performing studies, tests, and evaluations in connection with the Services.

**Personnel.** The Services shall be performed exclusively by the personnel of the Consultant identified in the Consultant's proposal and no other personnel of the Consultant shall perform any of the Services without the express written approval of the City.

**Compliance with State Immigration Statutes.** As a condition for the award of this Contract, the Consultant shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the Services. The Consultant shall also sign an affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the Services. Such affidavits shall be in substantially the form provided in Exhibit B. The Consultant shall not be required to provide these affidavits to the City if such affidavits have been previously provided to the City within the past year. All words in this paragraph shall have the definitions as provided in Section 285.525 R.S.Mo.

Pursuant to Section 208.009 R.S.Mo., the Consultant shall provide at the earlier of submission of any bid or execution of any agreement affirmative proof that the Applicant for the Consultant is a citizen or a permanent resident of the United States or is lawfully present in the United States. The Applicant for the Consultant (or "**Applicant**") shall be the person authorized to prepare, submit, and sign contract documents on behalf of the Consultant and shall be eighteen years of age or older. Such affirmative proof shall include documentary evidence recognized by the Missouri Department of Revenue when processing an application for a driver's license, a Missouri driver's license, as well as any document issued by the federal government that confirms an alien's lawful presence in the United States.

An Applicant who cannot provide the proof required under Section 208.009 R.S.Mo. at the time of submission of any bid may alternatively sign an affidavit under oath, attesting to either United States citizenship or classification by the United States as an alien lawfully admitted for permanent residence. The affidavit shall be on or consistent with forms prepared by the City, which shall be available from the City Clerk if needed. Any Applicant who signed an above-described affidavit must provide proof of lawful presence within the time provided in Subsection 208.009.5 R.S.Mo. for temporary public benefits and failure to provide such proof within such time may result in the City rescinding and voiding any Contract awarded to the Consultant.

**Representations.** Consultant agrees that it has not relied on any representations or warranties of the City, oral or written, other than expressly identified in this Contract. The parties agree the Contract represents the entire agreement between the parties.

**Governing/Choice of Law.** This Contract shall be governed by and construed and interpreted in accordance with the internal laws of the State of Missouri, without regard to its principles of conflict of laws.

**Counterparts.** This Contract may be executed in one or more counterparts each of which shall be deemed an original and all of which shall constitute one and the same agreement.

**Exhibit A**  
**Proposal**



May 18, 2022

Frank Johnson  
City Clerk/Administrator  
City of Twin Oaks  
1381 Big Bend Road  
Twin Oaks, MO 63021

RE: Right of Way Acquisition Services  
Crescent Avenue

Dear Mr. Johnson;

Thank you for contacting O. R. Colan Associates (ORC) about submitting a proposal to provide right of way acquisition services for three parcels specifically known as 98 Crescent Avenue, 90 Crescent Avenue, and 2 Golden Oak Court and to provide title reports on two other parcels located at 140 Crescent Ave. and 150 Crescent Ave.

The following Scope of Work and Cost Proposal are based upon the information we have received on the project and our understanding of the project as of today. Included in our understanding is that there is a possibility of federal funds being used in some, or all, of the project. Based upon this possibility, ORC's proposal anticipates needing to follow the requirements of 49 CFR Part 24 Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally Assisted Programs in addition to the laws and regulations of the State of Missouri.

**Presentation to City Council**

ORC will make a presentation to the City Council in which the negotiation and condemnation process will be outlined.

Lump Sum: \$500

**Title Work**

Title reports will be obtained on all five parcels listed above. These title reports will provide information on ownership, liens and other information which may affect the negotiations or the property owner's ability to transfer the needed property rights.

Cost for Title Reports: 5 reports @ \$425 each = \$2,125

This price proposal does not include copies of documents. If document copies are needed, they will be invoiced at cost.

**Valuation Services**

Based upon our review of the situation, it appears the valuation problem on two of the properties (90 Crescent Avenue & 2 Golden Oak Court) is uncomplicated and the anticipated value of the proposed acquisitions is estimated at less than \$10,000. Due to this situation, these two properties can be valued using the Waiver Valuation/Payment Estimate method.

O.R. Colan Associates, LLC  
[www.orcolan.com](http://www.orcolan.com)

3050 West Clay Street, Suite 200  
St. Charles, MO 63301-2549

O: 636-949-2125  
F: 636-724-0319



The property located at 98 Crescent Avenue involves considerably more property and a number of trees, all of which adds to the complexity of the valuation problem. Due to this situation this parcel will be valued by an appraiser utilizing the Value Finding Appraisal Format and upon completion this report will be reviewed by a separate appraiser.

Cost for Valuations: 2 Payment Estimates @ \$400 each = \$800  
1 Value Finding Report @1,800 = \$1,800  
1 Value Finding Review @ \$900 = \$900

### **Negotiations**

\*ORC shall negotiate acquisitions in accordance with the MoDOT LPA Manual, the Uniform Act, and the laws of the State of Missouri. This may include but it not limited to the following:

Describing the acquisition, referencing plats, and explaining construction, project schedule and other details. Clearly explain details related to the appraisal and how the offer was developed as well as answering valuation questions.

\*ORC shall prepare all necessary documents for review and signature by the City of Twin Oaks (City). The only offer allowed is that approved by the City. ORC may not present any counteroffer or agree to any plan revisions without the expressed permission of the City. ORC shall relay all concerns, counter offers or issues to the City.

\*When negotiations result in an agreement for approved fair market value or a City approved administrative settlement, ORC shall prepare the necessary documents and secure signatures from the owner or their representative.

\*Upon reaching a settlement with the property owner, ORC will process for payment. On a case-by-case basis the City will need to provide direction as to whether the closing should take place at a title company with the title company obtaining deeds of release or if the City is comfortable with simply recording the deeds. If a property is closed at a title company, ORC will facilitate the closing with the title company. The title company costs will be a pass through and are not included in this proposal. If the decision is made to record the deeds, ORC will handle the recording. The Recording fees will be a pass-through cost and are not included in this proposal.

\*Should negotiations not result in a settlement and there is a need for a condemnation action, ORC shall provide a copy of the parcel file to the City.

\*At a minimum, ORC will take the following actions on each right of way parcel to be acquired for the project: Deliver acquisition brochure, plan pages, offer letters, and unsigned transfer documents. These will be delivered by either personal contact, certified mail or other method as approved by the City. ORC will maintain a negotiator's log of contacts with property owners which will indicate efforts to achieve amicable settlements, responsiveness to owner's counter proposals and suggestions for changes to the plans.

Cost for Negotiations: 3 parcels @\$2,000 per parcel = \$6,000

ORC will invoice \$1,000 for each parcel at the initiation of negotiations and will invoice for the balance on each parcel at the earliest of (1) the owners sign to sell, (2) the parcel is submitted for condemnation or (3) the parcel is removed from the project. ORC will not invoice more than once per month.

## **Project Management**

Project Management involves oversight of the right of way acquisition process on the project including supervision of subcontractors and staff, quality control and providing regular written status reports on the project.

3 parcels @ \$300 each = \$900

ORC will invoice \$1500 for each parcel at the initiation of negotiations and will invoice for the balance on each parcel at the earliest of (1) the owners sign to sell, (2) the parcel is submitted for condemnation or (3) the parcel is removed from the project. ORC will not invoice more than once per month.

## **Cost Proposal Summary**

Cost for City Council Presentation: \$500  
Cost for Title Reports: 5 reports @ \$425 each = \$2,125  
Cost for Payment Estimates: 2 @ \$400 each = \$800  
Cost for Value Finding Report: 1 @ \$1,800 = \$1,800  
Cost for Value Finding Report Review: 1 @ \$900 = \$900  
Cost for Negotiations: 3 parcels @ \$2,000 per parcel = \$6,000  
Cost for Project Management: 3 parcels @ \$300 each = \$900

Total Cost Proposal: \$13,025

## **Schedule**

Following is an estimated project schedule:

Day 1 – Notice to Proceed  
Day 1 to 30 – Obtain title reports  
Day 1 to Day 90 - Valuations  
Day 45 to Day 165 – Negotiation process  
Day 165 – Parcels not settled or submitted to City for condemnation

The main items that could affect this schedule are the workload of the appraisers at the time the work is assigned to them and how receptive the property owners are to the project, the affect on their property and the compensation offered to them.

## **Other**

The following items are not included in the above cost proposal and will be provided by others, in a timely manner, if required:

- \*Plats & Legal Descriptions
- \*Surveys
- \*Property purchase payments and closing & related fees including recording fees, title insurance, closing services and partial deeds of release.
- \*Property management & maintenance
- \*Environmental services
- \*Condemnation activities

Thank you for the opportunity to provide this proposal and please do not hesitate to contact me with any questions.

Sincerely,



Shantel Bowers  
Assistant Project Manager

**Exhibit B**

**AFFIDAVIT OF PARTICIPATION IN  
FEDERAL WORK AUTHORIZATION PROGRAM  
(CONTRACTS OVER \$5,000)**

Comes now \_\_\_\_\_ as \_\_\_\_\_ first being duly sworn, on my oath,  
(name) (office held)

affirm O.R. Colan Associates, LLC (“Company”) is enrolled and will continue to participate in a federal work authorization program in respect to employees that will work in connection with the contracted services related to Right-of-Way Acquisition for Crescent Avenue Sidewalk Project of the City of Twin Oaks and any incidental items associated with this work for the duration of the contract, if awarded, in accordance with Section 285.530.2, Revised Statutes of Missouri. I also affirm that the Company does not and will not knowingly employ a person who is an unauthorized alien in connection with the contracted services for the duration of the contract, if awarded. Attached to this affidavit is documentation of the Company’s participation in a federal work authorization program.

**(ATTACH DOCUMENTATION SHOWING THAT COMPANY PARTICIPATES IN FEDERAL WORK AUTHORIZATION PROGRAM. ALSO ATTACH DRIVER’S LICENSE OR OTHER PROOF OF LAWFUL PRESENCE, AS PROVIDED IN THE GENERAL CONDITIONS – 208.009 RSMo.)**

***In Affirmation thereof, the facts stated above are true and correct (The undersigned understands that false statements made in this filing are subject to the penalties provided under § 575.040 RSMo).***

\_\_\_\_\_  
Signature (person with authority)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

State of Missouri            )  
  )  
County of \_\_\_\_\_        )

ss.

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

My commission expires:

\_\_\_\_\_  
Notary Public



# CITY OF TWIN OAKS

1381 Big Bend Road • Twin Oaks, MO 63021  
(636) 225-7873 • fax (636) 225-6547 • [www.cityoftwinoaks.com](http://www.cityoftwinoaks.com)

## APPLICATION TO SERVE ON BOARDS-COMMISSIONS-COMMITTEES

I am interested in serving on the: *(please check one box only)*

- Planning & Zoning Commission (volunteer-4 yrs.)
- Board of Adjustment (volunteer-5 yrs.)
- Park Committee (volunteer-3 yrs.)
- Board of Trustees (paid position-2 yrs.)

Name: Cynthia Cornelius Length of Residency in Twin Oaks: 2 years

Address: 1513 Autumn Leaf Dr Home Phone: n/a

Cell Phone: 314-276-0034

Email: cinacorn@yahoo.com Work Phone: n/a

Education: High school graduate

Occupational/Employment Experience: Activities and administrative assistant for senior retirement community was my last position.

Current or Last Employer: Garden Villas Retirement Community

Special Skills/Training: Party and outing planning. Bookkeeping experience in other jobs.

Interaction with residents and families.

Other Civic and Volunteer Experience: I volunteer with AFS, a high school cultural exchange program.

I have hosted exchange students and continue to volunteer with them for orientation weekends.

Have you any potential business or property interest conflict? YES \_\_\_\_\_ NO X

Additional information you may wish to provide to the Board, please explain on back of page.

# City Clerk/Administrator's Report

City of Twin Oaks, Board of Alderman

May 27, 2022

## General Updates

### **St. Louis County Court Contract**

- We have received official written notice from St. Louis County that they are seeking to revise the terms of our contract with them for court services. Per our current agreement, the letter starts a 60-day clock for us to agree to a new contract. The proposed changes are currently being reviewed by City Attorney Paul Rost, and we have scheduled a meeting with the County's Municipal Court Director for Tuesday, May 31.

### **Third of July Fireworks**

- Staff held an initial planning meeting on the fireworks with Twin Oaks Presbyterian Church on May 18. The July 2nd car show runs from 9 a.m. to around 1:30 p.m. The Park Committee and staff have recommended keeping the evening concert at the normal time of 6:30 to 9 p.m.
- Cool Times dessert truck has been booked for Sunday July 3rd for 6-8:30 p.m. and will be set up in the church parking lot. The truck has an \$800 minimum. Staff is also working on securing two food trucks for Saturday, but the food trucks have higher minimums that could result in additional costs for the City.
- Mike Perry is available to provide DJ services for musical entertainment prior to the fireworks on July 3rd. Fee is \$800.

### **New Radar Sign**

- We are continuing to have issues finding an appropriate spot for the new speed radar sign. The potential locations on Autumn Leaf and Boly Lane have run into conflicts with existing underground utilities. Staff is continuing to investigate solutions.

### **Pond Bridge in Twin Oaks Park**

- Staff is working with BFA to schedule an inspection by a structural engineer to assess the bridge's condition and the priority of potential repairs.

### **Basketball Backboards**

- The installation of the new basketball backboards has been delayed due to the backboards not being compatible with the mounting brackets on the existing poles. We will likely need to install custom brackets to properly mount the backboards. Raising and lowering the backboards will require the use of specialized equipment by Focal Ponte.

## Project Updates

### **Crescent Ave. Sidewalk**

- Staff met with ROW negotiator ORC on May 17 to discuss Crescent Ave. sidewalk project. Proposal for ROW work has been submitted and is on the agenda for consideration.

- Once approved, one of the first steps ORC will take is to acquire the title reports. These reports will help BFA prepare the easement exhibits and create a concept plan for 140 Crescent Ave.

#### **Curb Repair RFP**

- BFA is currently working on updating the 2019 RFP based on revised priorities. Anticipates having work completed by the end of June with the project out to bid in July.

#### **Boly Entrance Concrete Repair**

- BFA is currently working to revise previous plans and bids for Boly Entrance to be for concrete slab replacement. Also anticipate having this out to bid this summer.

#### **Meramec Station Crosswalk**

- Staff met with traffic engineering firm CBB on May 25 to explore options for a crosswalk connecting the sidewalk in the Desco development to the sidewalk on the east side of Meramec Station Road leading to the Grand Glaize library branch. CBB will be sending a bid for study/design work.