



**CITY OF
TWIN OAKS, MISSOURI**

**MONTHLY OPERATING
FINANCIAL STATEMENTS**

**AS OF AND FOR THE ELEVEN
MONTHS ENDED NOVEMBER 30,
2021 AND NOVEMBER 30, 2020**

CITY OF TWIN OAKS
BALANCE SHEETS
NOVEMBER 30, 2021 and 2020

	2021	2020
ASSETS		
3-115 Enterprise Bank - Sewer Lateral 5757	\$ 37,904	\$ 52,703
4-113 US Bank Trust Account	136	136
9-100 Petty Cash	100	100
9-111 Meramec Money Market	10,491	10,483
9-112.1 Enterprise Bank- General Checking 5732	54,097	27,519
9-112.2 Enterprise Bank - Reserve Fund MMA 5740	781,268	897,426
9-112.3 Enterprise Bank - Special Account 5765	59,841	59,811
9-112.4 Enterprise Bank - Debt Service Retirement 6108	191,745	75,006
9-122.2 CD Meramec Valley .5987 9/8/19	116,229	115,536
9-128 Escrow Deposits Payable	(5,000)	(5,000)
9-129 Accrued Interest	88	88
Total Bank Accounts	1,246,898	1,233,807
9-130 Accounts Receivable	(887)	854
1-180 Taxes Receivable - Road	13,144	8,324
2-180 Taxes Receivable - Park	44,403	62,578
3-180 Taxes Receivable - Sewer Lateral	1,512	1,497
4-180 Taxes Receivable - CI	45,343	53,192
9-144 Prepaid Items	6,916	7,057
9-180 Taxes Receivable - GF	137,436	151,372
9-180.1 Deferred Property Taxes Receivable	14,741	14,741
TOTAL ASSETS	\$ 1,509,506	\$1,533,421
LIABILITIES AND EQUITY		
9-210 MVB Credit MasterCard	\$ 191	\$ 2,395
9-210.1 Enterprise Bank Credit Card	523	41
1-201 Accounts Payable - Cap Improve	5,341	9,540
1-281.1 Deferred property tax revenue - Negative Receipt	600	-
2-201 Accounts Payable - Parks	5,174	7,386
2-240 Park Reservation Deposits	1,600	1,600
9-201 Accounts Payable - GF	14,605	10,673
9-233 LAGER Liability	(3,223)	91
9-239 Accrued Payroll	8,883	14,512
9-240 Community Room Deposits	470	470
9-281 Deferred property tax revenue-Annual Assesment	14,741	14,741
9-281.1 Deferred property tax revenue-Negative Receipts	2,937	-
Total 9-281 Deferred property tax revenue-Annual Assesment	17,678	14,741
9-283 Deferred Income - ARPA Grant	39,954	-
Total Liabilities	91,797	61,449
FUND BALANCE		
1-301 Road Fund Balance	24,122	24,122
2-301 Park & Storm Fund Balance	231,363	231,363
3-301 Sewer Lateral Fund Balance	65,427	65,427
4-301 Cap Impr Fund Balance	458,445	458,445
9-301 General Fund Balance	502,293	502,293
9-390 Retained Earnings	167,737	(2)
Net Change in Fund Balance	(31,678)	190,324
TOTAL FUND BALANCE	1,417,709	1,471,972
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,509,506	\$1,533,421

CITY OF TWIN OAKS, MISSOURI
STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE
FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 2021 AND NOVEMBER 30, 2020

	NOVEMBER 30, 2021							NOVEMBER 30, 2020			
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE	
										FAV / (UNFAV)	
									Amount	%	
REVENUES RECEIVED											
Sales Taxes	\$ -	\$ 199,549	\$ -	\$ 234,764	\$ 402,672	\$ 836,985	\$ 975,200	86 %	\$ 887,882	\$ (50,897)	(6)%
Property Taxes	-	-	13,968	-	35,599	49,567	56,100	88 %	55,729	(6,161)	(11)%
Intergovernmental Taxes	-	-	9,585	-	15,824	25,409	24,100	105 %	27,452	(2,043)	(7)%
Licenses, Permits & Fees	1,802	-	-	-	105,233	107,035	90,900	118 %	97,355	9,680	10 %
Miscellaneous Revenue	-	-	-	4,120	1,476	5,596	3,300	170 %	17,771	(12,175)	(69)%
Interest Income	40	-	-	-	1,415	1,455	2,700	54 %	2,689	(1,234)	(46)%
	1,842	199,549	23,553	238,884	562,219	1,026,047	1,152,300	89 %	1,088,877	(62,830)	(6)%
EXPENDITURES PAID											
Personnel Services	-	-	45,888	31,488	152,071	229,447	264,800	87 %	213,412	(16,035)	(8)%
Administrative	-	-	-	-	104,348	104,348	100,600	104 %	89,182	(15,167)	(17)%
Operating	20,943	-	75,574	68,357	69,772	234,645	242,900	97 %	177,933	(56,713)	(32)%
Contractual	-	-	-	-	78,828	78,828	89,200	88 %	74,223	(4,605)	(6)%
Police	-	-	-	-	114,729	114,729	131,700	87 %	110,925	(3,804)	(3)%
Lease	-	-	-	-	-	-	-	-	500	500	100 %
Repairs and Maintenance	-	-	16,974	37,010	-	53,984	71,700	75 %	44,352	(9,633)	(22)%
Debt Service	-	142,786	-	-	-	142,786	142,800	100 %	142,772	(14)	(0)%
Capital additions											
Stormwater	-	-	-	3,370	-	3,370	-	-	1,459	(1,911)	(131)%
Other	-	26,883	41,722	26,982	-	95,587	140,000	68 %	43,797	(51,790)	(118)%
Total	20,943	169,669	180,159	167,207	519,748	1,057,726	1,183,700	89 %	898,554	(159,172)	(18)%
Excess (deficiency) of revenues over (under) expenditures	(19,100)	29,880	(156,605)	71,676	42,471	(31,678)	(31,400)	101 %	190,324	(222,002)	(117)%
OTHER SOURCES(USES) OF FUND											
Transfers	-	(104,205)	156,605	(52,400)	-	-	85,700		-	-	
CHANGE IN FUND BALANCE	(19,100)	(74,325)	(0)	19,276	42,471	(31,678)	54,300	(58)%	190,324	\$ (222,002)	(117)%
FUND BALANCE -											
Beginning of Year	65,527	449,445	24,118	298,963	462,793	1,300,846	1,300,846		1,636,419		
End of Period	\$ 46,427	\$ 375,120	\$ 24,118	\$ 318,239	\$ 505,264	\$ 1,269,168	\$ 1,355,146		\$1,826,743		
CHANGE IN FUND BALANCE											
Budget	3,200	(6,300)	(4,100)	55,500	6,000	54,300					
Actual Over/(Under) Budget	\$ (22,300)	\$ (68,025)	\$ 4,100	\$ (36,224)	\$ 36,471	\$ (85,978)					

CITY OF TWIN OAKS, MISSOURI
STATEMENTS OF REVENUES AND EXPENDITURES,
FUND BALANCE AND CHANGE IN FUND BALANCE

BUDGET - FYE 12/31/2021						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 242,300	\$ -	\$ 276,600	\$ 456,300	\$ 975,200
Property Taxes	-	-	33,200	-	22,900	56,100
Intergovernmental Taxes	-	-	8,600	-	15,500	24,100
Licenses, Permits & Fees	4,200	-	-	-	86,700	90,900
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	400	2,900	3,300
Interest Income	2,000	-	-	-	700	2,700
	6,200	242,300	41,800	277,000	585,000	1,152,300
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	45,800	40,900	178,100	264,800
Administrative	-	-	-	-	100,600	100,600
Operating	3,000	-	84,800	75,700	79,400	242,900
Contractual	-	-	-	-	89,200	89,200
Police	-	-	-	-	131,700	131,700
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	24,000	47,700	-	71,700
Debt Service	-	142,800	-	-	-	142,800
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	40,000	100,000	-	-	140,000
Total	3,000	182,800	254,600	164,300	579,000	1,183,700
Excess (deficiency) of revenues over (under) expenditures	3,200	59,500	(212,800)	112,700	6,000	(31,400)
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	(65,800)	208,700	(57,200)	-	85,700
CHANGE IN FUND BALANCE	3,200	(6,300)	(4,100)	55,500	6,000	54,300
FUND BALANCE -						
Beginning of Year	65,527	449,445	24,118	298,963	462,793	1,300,846
End of Period	\$ 68,727	\$ 443,145	\$ 20,018	\$ 354,463	\$ 468,793	\$ 1,355,146
CHANGE IN FUND BALANCE						
Budget						
Actual Over/(Under) Budget						

CITY OF TWIN OAKS, MISSOURI
STATEMENTS OF REVENUES AND EXPENDITURES,
FUND BALANCE AND CHANGE IN FUND BALANCE

ACTUAL - NOVEMBER 30, 2021						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 199,549	\$ -	\$ 234,764	\$ 402,672	\$ 836,985
Property Taxes	-	-	13,968	-	35,599	49,567
Intergovernmental Taxes	-	-	9,585	-	15,824	25,409
Licenses, Permits & Fees	1,802	-	-	-	105,233	107,035
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	4,120	1,476	5,596
Interest Income	40	-	-	-	1,415	1,455
	1,842	199,549	23,553	238,884	562,219	1,026,047
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	45,888	31,488	152,071	229,447
Administrative	-	-	-	-	104,348	104,348
Operating	20,943	-	75,574	68,357	69,772	234,645
Contractual	-	-	-	-	78,828	78,828
Police	-	-	-	-	114,729	114,729
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	16,974	37,010	-	53,984
Debt Service	-	142,786	-	-	-	142,786
Capital additions						
Stormwater	-	-	-	3,370	-	3,370
Other	-	26,883	41,722	26,982	-	95,587
Total	20,943	169,669	180,159	167,207	519,748	1,057,726
Excess (deficiency) of revenues over (under) expenditures	(19,100)	29,880	(156,605)	71,676	42,471	(31,678)
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(19,100)	29,880	(156,605)	71,676	42,471	(31,678)
FUND BALANCE -						
Beginning of Year	65,527	449,445	24,118	298,963	462,793	1,300,846
End of Period	\$ 46,427	\$ 479,325	\$ (132,487)	\$ 370,639	\$ 505,264	\$ 1,269,168
CHANGE IN FUND BALANCE						
Budget	3,200	(6,300)	(4,100)	55,500	6,000	54,300
Actual Over/(Under) Budget	(22,300)	36,180	(152,505)	16,176	36,471	(85,978)

CITY OF TWIN OAKS, MISSOURI
STATEMENTS OF REVENUES AND EXPENDITURES,
FUND BALANCE AND CHANGE IN FUND BALANCE

ACTUAL - NOVEMBER 30, 2020						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 214,344	\$ -	\$ 252,170	\$ 421,368	\$ 887,882
Property Taxes	-	-	17,954	-	37,775	55,729
Intergovernmental Taxes	-	-	9,057	-	18,395	27,452
Licenses, Permits & Fees	1,675	-	-	-	95,681	97,355
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	400	17,371	17,771
Interest Income	211	-	-	-	2,478	2,689
	1,886	214,344	27,011	252,570	593,066	1,088,877
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	42,378	28,487	142,548	213,412
Administrative	-	-	-	-	89,182	89,182
Operating	3,993	-	72,884	37,540	63,516	177,933
Contractual	-	-	-	-	74,223	74,223
Police	-	-	-	-	110,925	110,925
Lease	-	-	-	500	-	500
Repairs and Maintenance	-	-	23,737	20,615	-	44,352
Debt Service	-	142,772	-	-	-	142,772
Capital additions						
Stormwater	-	-	-	1,459	-	1,459
Other	-	-	17,895	25,902	-	43,797
Total	3,993	142,772	156,894	114,502	480,393	898,554
Excess (deficiency) of revenues over (under) expenditures	(2,107)	71,572	(129,883)	138,068	112,674	190,324
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	(145,166)	287,953	(85,672)	(57,115)	-
CHANGE IN FUND BALANCE	(2,107)	(73,594)	158,070	52,396	55,559	190,324
FUND BALANCE -						
Beginning of Year	61,151	503,433	-	509,480	562,355	1,636,419
End of Period	\$ 59,044	\$ 429,839	\$ 158,070	\$ 561,876	\$ 617,914	\$ 1,826,743
CHANGE IN FUND BALANCE						
Budget						
Actual Over/(Under) Budget						