



**CITY OF  
TWIN OAKS, MISSOURI**

**MONTHLY OPERATING  
FINANCIAL STATEMENTS**

**AS OF AND FOR THE FOUR  
MONTHS ENDED APRIL 30, 2022  
AND APRIL 30, 2021**

**CITY OF TWIN OAKS, MISSOURI**  
**BALANCE SHEET**  
**APRIL 30, 2022 and 2021**

	2022	2021
<b>ASSETS</b>		
3-115 Enterprise Bank - Sewer Lateral 5757	\$ 41,690	\$ 37,881
4-113 US Bank Trust Account	136	136
9-100 Petty Cash	100	100
9-111 Meramec Money Market	10,492	10,487
9-112.1 Enterprise Bank- General Checking 5732	36,707	93,943
9-112.2 Enterprise Bank - Reserve Fund MMA 5740	920,993	863,339
9-112.3 Enterprise Bank - Special Account 5765	59,853	59,823
9-112.4 Enterprise Bank - Debt Service Retirement 6108	233,457	133,363
9-122.2 CD Meramec Valley .5987 9/8/19	116,488	115,879
9-128 Escrow Deposits Payable	(5,000)	(5,000)
9-129 Accrued Interest	88	88
<b>Total Bank Accounts</b>	<b>1,415,004</b>	<b>1,310,039</b>
9-130 Accounts Receivable	75	75
1-180 Taxes Receivable - Road	9,554	13,736
2-144 Prepaid Expenses	-	5,000
2-180 Taxes Receivable - Park	48,839	44,403
3-180 Taxes Receivable - Sewer Lateral	1,069	1,512
4-180 Taxes Receivable - CI	41,513	45,343
9-144 Prepaid Items	7,400	6,916
9-180 Taxes Receivable - GF	149,865	137,436
9-180.1 Deferred Property Taxes Receivable	5,998	5,998
<b>TOTAL ASSETS</b>	<b>\$ 1,679,318</b>	<b>\$ 1,570,458</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
9-200 Accounts Payable	\$ 7,837	\$ 16,378
9-210 MVB Credit MasterCard	191	191
9-210.1 Enterprise Bank Credit Card	2,617	1,175
1-201 Accounts Payable - Cap Improve	659	5,341
2-201 Accounts Payable - Parks	6,274	5,174
2-240 Park Reservation Deposits	3,200	2,500
9-201 Accounts Payable - GF	4,731	14,605
9-233 LAGER Liability	721	(3,019)
9-239 Accrued Payroll	8,952	8,883
9-240 Community Room Deposits	670	470
9-281 Deferred property tax revenue-Annual Assesment	5,998	5,998
9-283 Deferred Income - ARPA Grant	385	-
<b>TOTAL LIABILITIES</b>	<b>42,235</b>	<b>57,696</b>
<b>FUND BALANCES</b>		
1-301 Road Fund Balance	591	591
2-301 Park & Storm Fund Balance	262,946	262,946
3-301 Sewer Lateral Fund Balance	65,448	65,448
4-301 Cap Impr Fund Balance	590,701	590,701
9-301 General Fund Balance	284,287	384,381
9-302 General Fund - Debt Sinking Fund	233,457	133,363
9-390 Retained Earnings	153,447	5
Net revenues	46,206	75,327
<b>TOTAL FUND BALANCE</b>	<b>1,637,083</b>	<b>1,512,762</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,679,318</b>	<b>\$ 1,570,458</b>

**CITY OF TWIN OAKS, MISSOURI**  
**STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2022 AND APRIL 30, 2021**

	APRIL 30, 2022							APRIL 30, 2021				
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE FAV / (UNFAV)		
									Amount	%		
<b>REVENUES RECEIVED</b>												
Sales Taxes	\$ -	\$ 87,370	\$ -	\$ 102,789	\$ 210,098	\$ 400,257	\$ 978,100	41 %	\$ 406,399	\$ (6,142)	(2)%	
Property Taxes	-	-	8,547	-	26,826	35,373	69,600	51 %	45,749	(10,376)	(23)%	
Intergovernmental Taxes	-	-	3,694	-	4,150	7,844	27,400	29 %	7,979	(134)	(2)%	
Licenses, Permits & Fees	1,081	-	-	-	8,567	9,648	106,200	9 %	12,216	(2,568)	(21)%	
Grants	-	-	-	-	-	-	40,000	-	-	-	-	
Miscellaneous Revenue	-	-	-	1,650	483	2,133	6,000	36 %	1,744	390	22 %	
Interest Income	14	-	-	-	499	512	500	102 %	512	1	0 %	
	1,095	87,370	12,241	104,439	250,622	455,767	1,227,800	37 %	474,598	(18,831)	(4)%	
<b>EXPENDITURES PAID</b>												
Personnel Services	-	-	17,431	11,732	56,976	86,139	273,400	32 %	82,270	(3,869)	(5)%	
Administrative	-	-	-	-	52,687	52,687	118,800	44 %	47,456	(5,231)	(11)%	
Operating	-	-	37,561	29,160	23,571	90,292	260,100	35 %	96,944	6,651	7 %	
Contractual	-	-	-	-	30,346	30,346	85,000	36 %	24,615	(5,732)	(23)%	
Police	-	-	-	-	47,389	47,389	140,900	34 %	45,892	(1,497)	(3)%	
Lease	-	-	-	-	-	-	-	-	-	-	-	
Repairs and Maintenance	-	-	1,495	9,830	-	11,326	51,000	22 %	8,437	(2,889)	(34)%	
Debt Service	-	71,393	-	-	-	71,393	142,800	50 %	71,393	-	-	
Capital additions												
Stormwater	-	-	-	-	-	-	-	-	2,086	2,086	100 %	
Other	-	-	4,465	15,524	-	19,989	100,500	20 %	20,180	191	1 %	
Total	-	71,393	60,952	66,247	210,969	409,562	1,172,500	35 %	399,272	(10,290)	(3)%	
Excess (deficiency) of revenues over (under) expenditures	1,095	15,977	(48,711)	38,192	39,653	46,206	55,300	84 %	75,327	(29,121)	(39)%	
<b>OTHER SOURCES(USES) OF FUND</b>												
Transfers	-	(58,211)	48,711	(19,100)	28,600	-	-	-	-	-	-	
<b>CHANGE IN FUND BALANCE</b>	1,095	(42,234)	(0)	19,092	68,253	46,206	55,300	84 %	75,327	\$ (29,121)	(39)%	
<b>FUND BALANCE -</b>												
Beginning of Year	49,872	665,332	591	329,703	489,567	1,535,065	1,535,065		1,437,426			
End of Period	\$ 50,966	\$ 623,098	\$ 591	\$ 348,795	\$ 557,820	\$ 1,581,270	\$ 1,590,365		\$1,512,753			
<b>CHANGE IN FUND BALANCE</b>												
Budget	300	(127,600)	-	21,500	161,100	55,300						
Actual Over/(Under) Budget	\$ 795	\$ 85,366	\$ (0)	\$ (2,408)	\$ (92,847)	\$ (9,094)						

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

BUDGET - FYE 12/31/2022						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 240,100	\$ -	\$ 270,500	\$ 467,500	\$ 978,100
Property Taxes	-	-	22,600	-	47,000	69,600
Intergovernmental Taxes	-	-	10,700	-	16,700	27,400
Licenses, Permits & Fees	4,700	-	-	-	101,500	106,200
Grants	-	-	-	-	40,000	40,000
Miscellaneous Revenue	-	-	-	4,100	1,900	6,000
Interest Income	100	-	-	-	400	500
	4,800	240,100	33,300	274,600	675,000	1,227,800
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	55,800	42,600	175,000	273,400
Administrative	-	-	-	-	118,800	118,800
Operating	4,500	-	89,900	85,800	79,900	260,100
Contractual	-	-	-	-	85,000	85,000
Police	-	-	-	-	140,900	140,900
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	16,500	34,500	-	51,000
Debt Service	-	142,800	-	-	-	142,800
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	-	67,500	33,000	-	100,500
Total	4,500	142,800	229,700	195,900	599,600	1,172,500
Excess (deficiency) of revenues over (under) expenditures	300	97,300	(196,400)	78,700	75,400	55,300
<b>OTHER SOURCES(USES) OF FUND BALANCE</b>						
Transfers	-	(224,900)	196,400	(57,200)	85,700	-
<b>CHANGE IN FUND BALANCE</b>	300	(127,600)	-	21,500	161,100	55,300
<b>FUND BALANCE -</b>						
Beginning of Year	<b>49,872</b>	<b>665,332</b>	<b>591</b>	<b>329,703</b>	<b>489,567</b>	1,535,065
End of Period	\$ 50,172	\$ 537,732	\$ 591	\$ 351,203	\$ 650,667	\$ 1,590,365
<b>CHANGE IN FUND BALANCE</b>						
Budget						
Actual Over/(Under) Budget						

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

ACTUAL - APRIL 30, 2022						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 87,370	\$ -	\$ 102,789	\$ 210,098	\$ 400,257
Property Taxes	-	-	8,547	-	26,826	35,373
Intergovernmental Taxes	-	-	3,694	-	4,150	7,844
Licenses, Permits & Fees	1,081	-	-	-	8,567	9,648
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	1,650	483	2,133
Interest Income	14	-	-	-	499	512
	1,095	87,370	12,241	104,439	250,622	455,767
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	17,431	11,732	56,976	86,139
Administrative	-	-	-	-	52,687	52,687
Operating	-	-	37,561	29,160	23,571	90,292
Contractual	-	-	-	-	30,346	30,346
Police	-	-	-	-	47,389	47,389
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	1,495	9,830	-	11,326
Debt Service	-	71,393	-	-	-	71,393
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	-	4,465	15,524	-	19,989
Total	-	71,393	60,952	66,247	210,969	409,562
Excess (deficiency) of revenues over (under) expenditures	1,095	15,977	(48,711)	38,192	39,653	46,206
<b>OTHER SOURCES(USES) OF FUND BALANCE</b>						
Transfers	-	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	1,095	15,977	(48,711)	38,192	39,653	46,206
<b>FUND BALANCE -</b>						
Beginning of Year	49,872	665,332	591	329,703	489,567	1,535,065
End of Period	\$ 50,966	\$ 681,309	\$ (48,120)	\$ 367,895	\$ 529,220	\$ 1,581,270
<b>CHANGE IN FUND BALANCE</b>						
Budget	300	(127,600)	-	21,500	161,100	55,300
Actual Over/(Under) Budget	795	143,577	(48,711)	16,692	(121,447)	(9,094)

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

ACTUAL - APRIL 30, 2021						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 92,071	\$ -	\$ 108,319	\$ 206,009	\$ 406,399
Property Taxes	-	-	13,010	-	32,739	45,749
Intergovernmental Taxes	-	-	3,177	-	4,802	7,979
Licenses, Permits & Fees	1,635	-	-	-	10,580	12,216
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	1,600	144	1,744
Interest Income	18	-	-	-	494	512
	1,654	92,071	16,187	109,919	254,768	474,598
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	16,903	11,373	53,994	82,270
Administrative	-	-	-	-	47,456	47,456
Operating	20,943	-	29,151	15,462	31,388	96,944
Contractual	-	-	-	-	24,615	24,615
Police	-	-	-	-	45,892	45,892
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	1,517	6,920	-	8,437
Debt Service	-	71,393	-	-	-	71,393
Capital additions						
Stormwater	-	-	-	2,086	-	2,086
Other	-	-	10,664	9,516	-	20,180
Total	20,943	71,393	58,235	45,356	203,344	399,272
Excess (deficiency) of revenues over (under) expenditures	(19,289)	20,678	(42,049)	64,563	51,423	75,327
<b>OTHER SOURCES(USES) OF FUND BALANCE</b>						
Transfers	-	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	(19,289)	20,678	(42,049)	64,563	51,423	75,327
<b>FUND BALANCE -</b>						
Beginning of Year	65,448	590,701	587	262,946	517,744	1,437,426
End of Period	\$ 46,159	\$ 611,379	\$ (41,462)	\$ 327,509	\$ 569,167	\$ 1,512,753
<b>CHANGE IN FUND BALANCE</b>						
Budget						
Actual Over/(Under) Budget						