



**CITY OF
TWIN OAKS, MISSOURI**

**MONTHLY OPERATING
FINANCIAL STATEMENTS**

**AS OF AND FOR THE FOUR
MONTHS ENDED APRIL 30, 2021
AND APRIL 30, 2020**

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

	2021	2020
ASSETS		
3-115 Enterprise Bank - Sewer Lateral 5757	\$ 37,881	\$ 56,664
4-113 US Bank Trust Account	136	136
9-100 Petty Cash	100	100
9-111 Meramec Money Market	10,486	10,475
9-112.1 Enterprise Bank- General Checking 5732	93,737	102,071
9-112.2 Enterprise Bank - Reserve Fund MMA 5740	870,941	770,867
9-112.3 Enterprise Bank - Special Account 5765	59,823	59,793
9-112.4 Enterprise Bank - Debt Service Retirement 6108	133,363	-
9-122.2 CD Meramec Valley .5987 9/8/19	115,879	114,843
9-128 Escrow Deposits Payable	(5,000)	(10,000)
9-129 Accrued Interest	88	88
Total Bank Accounts	1,317,435	1,105,037
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	\$1,580,043	\$1,404,651
LIABILITIES AND EQUITY		
LIABILITIES		
9-200 Accounts Payable	\$ 1,801	\$ -
9-210 MVB Credit MasterCard	191	1,154
9-210.1 Enterprise Bank Credit Card	1,514	-
1-201 Accounts Payable - Cap Improve	5,341	9,540
1-281.1 Deferred property tax revenue - Negative Receipt	-	-
2-201 Accounts Payable - Parks	5,174	7,386
2-240 Park Reservation Deposits	2,700	700
9-201 Accounts Payable - GF	14,605	10,673
9-233 LAGER Liability	(3,019)	(579)
9-239 Accrued Payroll	8,883	14,512
9-240 Community Room Deposits	470	480
9-281 Deferred property tax revenue-Annual Assesment	14,741	14,741
TOTAL LIABILITIES	52,401	58,607
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	78,255	64,396
TOTAL FUND BALANCE	1,527,642	1,346,045
TOTAL LIABILITIES AND FUND BALANCE	\$1,580,043	\$1,404,651

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

	APRIL 30, 2021								APRIL 30, 2020			
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE FAV / (UNFAV)		
									Amount	%		
REVENUES RECEIVED												
Sales Taxes	\$ -	\$ 99,674	\$ -	\$ 108,319	\$ 206,009	\$ 414,002	\$ 975,200	42 %	\$ 358,444	\$ 55,558	15 %	
Property Taxes	-	-	13,010	-	32,739	45,749	56,100	82 %	51,324	(5,575)	(11)%	
Intergovernmental Taxes	-	-	3,177	-	4,802	7,979	24,100	33 %	8,316	(338)	(4)%	
Licenses, Permits & Fees	1,635	-	-	-	10,580	12,216	90,900	13 %	10,505	1,711	16 %	
Miscellaneous Revenue	-	-	-	1,650	133	1,783	3,300	54 %	2,767	(984)	(36)%	
Interest Income	18	-	-	-	493	511	2,700	19 %	1,375	(864)	(63)%	
	1,654	99,674	16,187	109,969	254,756	482,239	1,152,300	42 %	432,732	49,508	11 %	
EXPENDITURES PAID												
Personnel Services	-	-	16,903	11,373	54,097	82,373	264,800	31 %	74,021	(8,351)	(11)%	
Administrative	-	-	-	-	50,670	50,670	100,600	50 %	45,801	(4,869)	(11)%	
Operating	20,943	-	28,382	16,606	29,475	95,405	242,900	39 %	83,008	(12,397)	(15)%	
Contractual	-	-	-	-	30,520	30,520	89,200	34 %	26,785	(3,735)	(14)%	
Police	-	-	-	-	45,892	45,892	131,700	35 %	44,370	(1,522)	(3)%	
Lease	-	-	-	-	-	-	-	-	-	-	-	
Repairs and Maintenance	-	-	2,112	11,980	-	14,092	71,700	20 %	13,085	(1,007)	(8)%	
Debt Service	-	71,393	-	-	-	71,393	142,800	50 %	71,379	(14)	(0)%	
Capital additions												
Stormwater	-	-	-	2,086	-	2,086	-	-	-	(2,086)	-	
Other	-	-	11,554	-	-	11,554	140,000	8 %	9,887	(1,667)	(17)%	
Total	20,943	71,393	58,952	42,045	210,652	403,985	1,183,700	34 %	368,335	(35,649)	(10)%	
Excess (deficiency) of revenues over (under) expenditures	(19,289)	28,280	(42,765)	67,924	44,104	78,255	(31,400)	(249)%	64,396	13,858	22 %	
OTHER SOURCES(USES) OF FUND												
Transfers	-	4,935	42,765	(19,100)	(28,600)	-	-	-	-	-	-	
CHANGE IN FUND BALANCE	(19,289)	33,215	0	48,824	15,504	78,255	(31,400)	(249)%	64,396	\$ 13,858	22 %	
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	\$ 46,238	\$ 482,660	\$ 24,118	\$ 347,787	\$ 478,297	\$ 1,379,101	\$ 1,269,446		\$ 1,700,815			
CHANGE IN FUND BALANCE												
Budget	3,200	(6,300)	(4,100)	55,500	(79,700)	(31,400)						
Actual Over/(Under) Budget	#####	\$ 39,515	\$ 4,100	\$ (6,676)	\$ 95,204	\$ 109,655						

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	(79,700)	(31,400)
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	\$ 383,093	\$ 1,269,446
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 - APRIL 30, 2021						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 99,674	\$ -	\$ 108,319	\$ 206,009	\$ 414,002
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	-	-	-	1,650	133	1,783
Interest Income	18	-	-	-	493	511
	1,654	99,674	16,187	109,969	254,756	482,239
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	16,903	11,373	54,097	82,373
Administrative	-	-	-	-	50,670	50,670
Operating	20,943	-	28,382	16,606	29,475	95,405
Contractual	-	-	-	-	30,520	30,520
Police	-	-	-	-	45,892	45,892
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	2,112	11,980	-	14,092
Debt Service	-	71,393	-	-	-	71,393
Capital additions						
Stormwater	-	-	-	2,086	-	2,086
Other	-	-	11,554	-	-	11,554
Total	20,943	71,393	58,952	42,045	210,652	403,985
Excess (deficiency) of revenues over (under) expenditures	(19,289)	28,280	(42,765)	67,924	44,104	78,255
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(19,289)	28,280	(42,765)	67,924	44,104	78,255
FUND BALANCE -						
Beginning of Year	65,527	449,445	24,118	298,963	462,793	1,300,846
End of Period	\$ 46,238	\$ 477,725	\$ (18,647)	\$ 366,887	\$ 506,897	\$ 1,379,101
CHANGE IN FUND BALANCE						
Budget	3,200	(6,300)	(4,100)	55,500	(79,700)	(31,400)
Actual Over/(Under) Budget	(22,489)	34,580	(38,665)	12,424	123,804	109,655

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

ACTUAL - APRIL 30, 2020						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 80,435	\$ -	\$ 94,630	\$ 183,379	\$ 358,444
Property Taxes	-	-	16,837	-	34,487	51,324
Intergovernmental Taxes	-	-	3,384	-	4,932	8,316
Licenses, Permits & Fees	1,564	-	-	-	8,941	10,505
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	100	2,667	2,767
Interest Income	179	-	-	-	1,196	1,375
	1,743	80,435	20,221	94,730	235,603	432,732
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	14,778	9,831	49,412	74,021
Administrative	-	-	-	-	45,801	45,801
Operating	-	-	25,659	35,799	21,550	83,008
Contractual	-	-	-	-	26,785	26,785
Police	-	-	-	-	44,370	44,370
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	7,305	5,780	-	13,085
Debt Service	-	71,379	-	-	-	71,379
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	-	6,472	3,415	-	9,887
Total	-	71,379	54,214	54,824	187,918	368,335
Excess (deficiency) of revenues over (under) expenditures	1,743	9,056	(33,993)	39,905	47,686	64,396
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	(145,166)	287,953	(85,672)	(57,115)	-
CHANGE IN FUND BALANCE	1,743	(136,110)	253,960	(45,767)	(9,429)	64,396
FUND BALANCE -						
Beginning of Year	61,151	503,433	-	509,480	562,355	1,636,419
End of Period	\$ 62,894	\$ 367,323	\$ 253,960	\$ 463,713	\$ 552,926	\$ 1,700,815
CHANGE IN FUND BALANCE						
Budget						
Actual Over/(Under) Budget						