



**CITY OF
TWIN OAKS, MISSOURI**

**MONTHLY OPERATING
FINANCIAL STATEMENTS**

**AS OF AND FOR THE ELEVEN
MONTHS ENDED NOVEMBER 30,
2022 AND NOVEMBER 30, 2021**

City of Twin Oaks

Balance Sheet

	NOVEMBER 30,	
	2022	2021
ASSETS		
3-115 Enterprise Bank - Sewer Lateral 5757	\$ 36,409	\$ 37,904
4-113 US Bank Trust Account	136	136
9-100 Petty Cash	100	100
9-111 Meramec Money Market	-	10,491
9-112.1 Enterprise Bank- General Checking 5732	43,053	56,323
9-112.2 Enterprise Bank - Reserve Fund MMA 5740	1,423,343	781,268
9-112.3 Enterprise Bank - Special Account 5765	59,883	59,841
9-112.4 Enterprise Bank - Debt Service Retirement 6108	-	191,745
9-116 US Bank Municipal Court Receipting Account		
9-122.2 CD Meramec Valley .5987 9/8/19	-	116,229
9-128 Escrow Deposits Payable	(5,000)	(5,000)
9-129 Accrued Interest	88	88
Total Bank Accounts	1,558,012	1,249,125
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
TOTAL ASSETS	\$ 1,823,326	\$ 1,509,543
LIABILITIES AND FUND BALANCE		
Liabilities		
9-200 Accounts Payable	\$ 28,631	\$ 36,931
9-210 MVB Credit MasterCard	191	191
9-210.1 Enterprise Bank Credit Card	4,696	523
1-201 Accounts Payable - Cap Improve	659	5,341
1-281.1 Deferred property tax revenue - Negative Receipt	-	600
2-201 Accounts Payable - Parks	6,274	5,174
2-240 Park Reservation Deposits	1,150	1,400
9-201 Accounts Payable - GF	4,731	14,605
9-233 LAGER Liability	752	(3,223)
9-239 Accrued Payroll	8,952	8,883
9-240 Community Room Deposits	915	570
9-281 Deferred property tax revenue-Annual Assesment	5,998	5,998
9-281.1 Deferred property tax revenue-Negative Receipts	-	2,937
9-283 Deferred Income - ARPA Grant	385	39,954
Total Liabilities	63,334	119,884
Fund Balances		
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	517,744	326,023
9-302 General Fund - Debt Sinking Fund	-	191,721
9-390 Retained Earnings	152,007	5
Net Revenues and Changes in Fund Balances	170,554	(47,777)
Total Fund Balances	1,759,991	1,389,658
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,823,326	\$ 1,509,543

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

	NOVEMBER 30, 2022								NOVEMBER 30, 2021		
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE FAV / (UNFAV)	
									Amount	%	
REVENUES RECEIVED											
Sales Taxes	\$ -	\$ 239,836	\$ -	\$ 282,160	\$ 492,466	\$ 1,014,462	\$ 978,100	104 %	\$ 836,985	\$ 177,477	21 %
Property Taxes	-	-	9,062	-	30,710	39,772	69,600	57 %	49,567	(9,796)	(20)%
Intergovernmental Taxes	-	-	11,409	-	15,895	27,304	27,400	100 %	25,409	1,895	7 %
Licenses, Permits & Fees	1,192	-	-	-	110,773	111,965	106,200	105 %	107,035	4,930	5 %
Grants	-	-	-	-	-	-	40,000	-	-	-	-
Miscellaneous Revenue	-	-	-	3,400	41,115	44,515	6,000	742 %	5,496	39,019	710 %
Interest Income	66	-	-	-	3,574	3,640	500	728 %	1,455	2,185	150 %
	1,258	239,836	20,471	285,560	694,533	1,241,658	1,227,800	101 %	1,025,947	215,710	21 %
EXPENDITURES PAID											
Personnel Services	-	-	48,106	32,767	154,137	235,009	273,400	86 %	230,239	(4,770)	(2)%
Administrative	-	-	-	-	108,624	108,624	118,800	91 %	101,013	(7,611)	(8)%
Operating	6,470	-	78,725	95,819	72,022	253,036	260,100	97 %	242,058	(10,978)	(5)%
Contractual	-	-	-	-	66,966	66,966	85,000	79 %	78,467	11,501	15 %
Police	-	-	-	-	130,319	130,319	140,900	92 %	126,202	(4,117)	(3)%
Lease	-	-	-	200	-	200	-	-	-	(200)	-
Repairs and Maintenance	-	-	14,482	28,320	-	42,802	51,000	84 %	53,898	11,096	21 %
Debt Service	-	142,786	-	-	-	142,786	142,800	100 %	142,786	-	-
Capital additions											
Stormwater	-	-	-	-	-	-	-	-	3,551	3,551	100 %
Other	-	4,416	34,844	50,809	-	90,069	100,500	90 %	95,510	5,441	6 %
Total	6,470	147,202	176,156	207,916	533,360	1,071,103	1,172,500	91 %	1,073,724	2,621	0 %
Excess (deficiency) of revenues over (under) expenditures	(5,212)	92,634	(155,685)	77,644	161,173	170,554	55,300	308 %	(47,777)	218,331	(457)%
OTHER SOURCES(USES) OF FUND											
Transfers	-	(24,685)	155,685	(52,400)	(78,600)	-	-	-	-	-	-
CHANGE IN FUND BALANCES	(5,212)	67,949	(0)	25,244	82,573	170,554	55,300	308 %	(47,777)	\$ 218,331	(457)%
FUND BALANCES -											
Beginning of Year	49,428	658,610	3,546	327,751	550,087	1,589,422	1,589,422		1,437,426		
End of Period	\$ 44,216	\$ 726,559	\$ 3,546	\$ 352,995	\$ 632,660	\$ 1,759,976	\$ 1,644,722		\$ 1,389,649		
CHANGE IN FUND BALANCE											
Budget	300	43,800	-	21,500	(10,300)	55,300					
Actual Over/(Under) Budget	\$ (5,512)	\$ 24,149	\$ (0)	\$ 3,744	\$ 92,873	\$ 115,254					

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
REVENUES RECEIVED						
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
EXPENDITURES PAID						
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
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	(53,500)	196,400	(57,200)	(85,700)	-
CHANGE IN FUND BALANCE	300	43,800	-	21,500	(10,300)	55,300
FUND BALANCE -						
Beginning of Year	49,428	658,610	3,546	327,751	550,087	1,589,422
End of Period	\$ 49,728	\$ 702,410	\$ 3,546	\$ 349,251	\$ 539,787	\$ 1,644,722
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, 2022						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 239,836	\$ -	\$ 282,160	\$ 492,466	\$ 1,014,462
Property Taxes	-	-	9,062	-	30,710	39,772
Intergovernmental Taxes	-	-	11,409	-	15,895	27,304
Licenses, Permits & Fees	1,192	-	-	-	110,773	111,965
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	3,400	41,115	44,515
Interest Income	66	-	-	-	3,574	3,640
	1,258	239,836	20,471	285,560	694,533	1,241,658
EXPENDITURES PAID						
Court	-	-	-	-	1,292	1,292
Personnel Services	-	-	48,106	32,767	154,137	235,009
Administrative	-	-	-	-	108,624	108,624
Operating	6,470	-	78,725	95,819	72,022	253,036
Contractual	-	-	-	-	66,966	66,966
Police	-	-	-	-	130,319	130,319
Lease	-	-	-	200	-	200
Repairs and Maintenance	-	-	14,482	28,320	-	42,802
Debt Service	-	142,786	-	-	-	142,786
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	4,416	34,844	50,809	-	90,069
Total	6,470	147,202	176,156	207,916	532,068	1,069,811
Excess (deficiency) of revenues over (under) expenditures	(5,212)	92,634	(155,685)	77,644	162,465	171,846
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(5,212)	92,634	(155,685)	77,644	162,465	171,846
FUND BALANCE -						
Beginning of Year	49,428	658,610	3,546	327,751	550,087	1,589,422
End of Period	\$ 44,216	\$ 751,244	\$ (152,139)	\$ 405,395	\$ 712,552	\$ 1,761,268
CHANGE IN FUND BALANCE						
Budget	300	43,800	-	21,500	(10,300)	55,300
Actual Over/(Under) Budget	(5,512)	48,834	(155,685)	56,144	172,765	116,546

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	-	-	-	3,900	1,596	5,496
Interest Income	40	-	-	-	1,415	1,455
	1,842	199,549	23,553	238,664	562,339	1,025,947
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	45,888	31,488	152,863	230,239
Administrative	-	-	-	-	101,013	101,013
Operating	20,943	-	78,635	70,773	71,707	242,058
Contractual	-	-	-	-	78,467	78,467
Police	-	-	-	-	126,202	126,202
Lease	-	-	-	-	-	-
Repairs and Maintenance	-	-	18,087	35,810	-	53,898
Debt Service	-	142,786	-	-	-	142,786
Capital additions						
Stormwater	-	-	-	3,551	-	3,551
Other	-	26,883	41,645	26,982	-	95,510
Total	20,943	169,669	184,255	168,605	530,252	1,073,724
Excess (deficiency) of revenues over (under) expenditures	(19,100)	29,880	(160,702)	70,059	32,087	(47,777)
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(19,100)	29,880	(160,702)	70,059	32,087	(47,777)
FUND BALANCE -						
Beginning of Year	65,448	590,701	587	262,946	517,744	1,437,426
End of Period	\$ 46,348	\$ 620,581	\$ (160,115)	\$ 333,005	\$ 549,831	\$ 1,389,649
CHANGE IN FUND BALANCE						
Budget						
Actual Over/(Under) Budget						