



**CITY OF
TWIN OAKS, MISSOURI**

**MONTHLY OPERATING
FINANCIAL STATEMENTS**

**AS OF AND FOR THE FOUR
MONTHS ENDED APRIL 30, 2023
AND APRIL 30, 2022**

**CITY OF TWIN OAKS
COMBINED BALANCE SHEET
April 30, 2023**

<u>Assets</u>	
Cash	\$ 1,668,996
Other current assets	404,649
TOTAL ASSETS	\$ 2,073,645
<u>Liabilities</u>	
Payables and deferred	61,327
TOTAL LIABILITIES	61,327
<u>Fund Balances</u>	
Sewer Lateral	46,779
Capital Improvements	735,257
Road	(49,806)
Park	446,698
General	833,390
TOTAL FUND BALANCES	2,012,318
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,073,645

CITY OF TWIN OAKS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
THREE MONTHS ENDED, APRIL 30, 2023

	<u>Sewer</u>	<u>Cap Impr</u>	<u>Road</u>	<u>Park</u>	<u>General</u>	<u>Total-All Funds</u>		<u>Percent Change</u>
						<u>2023</u>	<u>2022</u>	
REVENUES								
Sales taxes	\$ -	\$ 106,200	\$ -	\$ 124,941	\$ 268,840	\$ 499,981	\$ 400,257	24.9%
Property tax	-	-	14,017	-	31,895	45,912	35,373	29.8%
Intergovernmental taxes	-	-	6,806	-	5,582	12,388	7,844	57.9%
Licenses, permits, fees	1,799	-	-	-	8,990	10,789	9,648	11.8%
Miscellaneous	-	-	-	1,770	624	2,394	2,133	12.2%
Investment income	135	-	-	-	7,138	7,273	512	1320.6%
Total	1,934	106,200	20,823	126,711	323,069	578,738	455,767	27.0%
EXPENDITURES								
Court	-	-	-	-	1,661	1,661	-	
Personnel services	-	-	18,345	12,230	59,613	90,189	86,139	4.7%
Administrative	-	-	-	-	60,432	60,432	52,687	14.7%
Operating	2,963	-	21,984	31,520	31,154	87,620	90,292	-3.0%
Contractual	-	-	-	-	10,090	10,090	30,346	-66.8%
Police	-	-	-	-	48,919	48,919	47,389	3.2%
Maintenance and repair	-	-	-	10,228	-	10,228	11,326	-9.7%
Debt service	-	71,393	-	-	-	71,393	71,393	0.0%
Capital Imp-Stormwater	-	-	-	9,328	-	9,328	-	
Capital improvement-Road	-	-	33,856	-	-	33,856	19,989	69.4%
Total	2,963	71,393	74,185	63,306	211,869	423,716	409,561	3.5%
Excess (deficiency) of revenues over (under) expenditures	(1,029)	34,807	(53,362)	63,405	111,200	155,022		
Other Sources (Uses)								
Transfers In (Out)	-	-	-	-	-	-	-	
Change in Fund Balance	(1,029)	34,807	(53,362)	63,405	111,200	155,022		
Fund Balance 1/1/2023	47,808	700,450	3,556	383,293	722,190	1,857,297		
Fund Balance 3/30/2023	\$ 46,779	\$ 735,257	\$ (49,806)	\$ 446,698	\$ 833,390	\$ 2,012,319		

CITY OF TWIN OAKS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET - FISCAL YEAR 2023

						Total-All Funds		Actual as % of Budget
	<u>Sewer</u>	<u>Cap Imprv</u>	<u>Road</u>	<u>Park</u>	<u>General</u>	BUDGET 2023	ACTUAL 04/30/23	
<u>REVENUES</u>								
Sales taxes	\$ -	\$ 283,000	\$ -	\$ 332,900	\$ 585,200	\$ 1,201,100	\$ 499,981	41.6%
Property tax	-	-	14,400	-	40,500	54,900	45,912	83.6%
Intergovernmental taxes	-	-	12,000	-	14,700	26,700	12,388	46.4%
Licenses, permits, fees	3,900	-	-	3,200	119,800	126,900	10,789	8.5%
Miscellaneous	-	-	-	100	800	900	2,394	266.0%
Investment income	100	1,100	-	800	900	2,900	7,273	250.8%
Total	4,000	284,100	26,400	337,000	761,900	1,413,400	578,738	40.9%
<u>EXPENDITURES</u>								
Court	-	-	-	-	7,200	7,200	1,661	23.1%
Personnel services	-	-	58,600	39,600	187,400	285,600	90,189	31.6%
Administrative	-	-	-	-	117,600	117,600	60,432	51.4%
Operating	4,000	-	-	95,100	85,500	184,600	87,620	47.5%
Contractual	-	-	-	-	70,000	70,000	10,090	14.4%
Police	-	-	-	-	148,200	148,200	48,919	33.0%
Maintenance and repair	-	-	18,500	40,100	-	58,600	10,228	17.5%
Debt service	-	142,900	-	-	-	142,900	71,393	50.0%
Capital Imp-Stormwater	-	-	-	2,500	-	2,500	9,328	373.1%
Capital improvement-Road	-	-	460,600	88,000	-	548,600	33,856	6.2%
Total	4,000	142,900	537,700	265,300	615,900	1,565,800	423,716	27.1%
Excess (deficiency) of revenues over (under) expenditures	-	141,200	(511,300)	71,700	146,000	(152,400)		
Other Sources (Uses)								
Transfers In (Out)	-	-	-	-	-	-		
Change in Fund Balance	0	141,200	(511,300)	71,700	146,000	(152,400)		
Fund Balance 1/1/2023	47,808	700,450	3,556	383,293	722,190	1,857,297		
Fund Balance 12/31/2023	\$ 47,808	\$ 841,650	\$ (507,744)	\$ 454,993	\$ 868,190	\$ 1,704,897		