

**Village of Twin Oaks**  
**Balance Sheet**  
**AS OF APRIL 30, 2016 AND 2015**

	2016	2015
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
3-115 Eagle Bank - Sewer Lateral	\$ 54,035	\$ 49,094
9-100 Petty Cash	100	17
9-111 Meramec Money Market	10,406	10,395
9-112.1 Eagle Bank-General Checking	64,499	56,214
9-112.2 Eagle Bank - Gen. Money Market	1,689,507	1,513,058
9-112.3 Eagle Bank - Special Account	57,182	56,220
9-122.2 CD Meramec Valley .45% 9/8/15	112,213	111,709
9-128 Escrow Deposits Payable	(5,000)	(5,000)
9-129 Accrued Interest	88	88
Total Bank Accounts	1,983,030	1,791,796
Accounts Receivable		
9-130 Accounts Receivable	854	854
Total Accounts Receivable	854	854
Other current assets		
1-180 Taxes Receivable - Road	4,965	7,706
2-180 Taxes Receivable - Park	53,382	51,562
2-185 Park grant receivable	-	14,139
3-180 Other Current Assets	1,109	
4-180 Taxes Receivable - CI	45,376	43,829
9-144 Prepaid Items	8,804	7,357
9-180 Taxes Receivable - GF	134,120	137,410
9-181 Other receivables	1,210	1,210
Total Other current assets	248,966	263,214
<b>TOTAL ASSETS</b>	<b>\$ 2,232,850</b>	<b>\$ 2,055,864</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Total Credit Cards	\$ 1,441	\$ 7,224
Other Current Liabilities		
1-201 Accounts Payable - Cap Improve	2,907	-
1-292 Due to (from) GF/Parks & Str	7,706	7,706
2-201 Accounts Payable - Parks	2,573	9,674
2-240 Park Reservation Deposits	2,300	2,800
4-201 ACCOUNTS PAYABLE - CIST	6,670	
9-131.1 Mowing Abatement - 818 Meremac	(390)	
9-201 Accounts Payable - GF	11,611	9,200
9-233 LAGER Liability	(520)	363
9-281 Deferred property tax revenue	14,363	14,363
9-292 Due to (from) GF/Parks & Strm	(7,706)	(7,706)
Total Other Current Liabilities	39,514	36,400
Total Current Liabilities	40,955	43,624
Total Liabilities	40,955	43,624
Equity		
1-301 Road Fund Balance	-	-
2-301 Park & Storm Fund Balance	229,321	229,321
3-301 Sewer Lateral Fund Balance	43,806	43,806
4-301 Cap Impr Fund Balance	826,362	826,362
9-301 General Fund Balance	639,057	639,057
9-390 Retained Earnings	356,277	120,746
Net Income	97,072	152,948
Total Equity	2,191,895	2,012,240
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,232,850</b>	<b>\$ 2,055,864</b>

**VILLAGE OF TWIN OAKS, MISSOURI**  
**STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE**  
**FOR THE FOUR MONTHS ENDED APRIL 30, 2016 AND APRIL 30, 2015**

	APRIL 30, 2016								APRIL 30, 2015		
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE FAV / (UNFAV)	
										Amount	%
<b>REVENUES RECEIVED</b>											
Sales Taxes	\$ -	\$ 87,914	\$ -	\$ 103,428	\$ 189,143	\$ 380,485	\$1,106,000	34 %	\$ 380,299	\$ 186	0 %
Property Taxes	-	-	3,414	-	5,218	8,632	47,100	18 %	17,549	(8,917)	(51)%
Intergovernmental Taxes	-	-	3,274	-	5,163	8,437	27,100	31 %	7,413	1,024	14 %
Licenses, Permits & Fees	1,164	-	-	-	5,813	6,978	74,200	9 %	5,480	1,497	27 %
Grants	-	-	-	-	-	-	-	-	6,400	(6,400)	(100)%
Miscellaneous Revenue	-	-	-	-	-	-	300	-	132	(132)	(100)%
Interest Income	87	-	-	-	2,323	2,410	6,200	39 %	2,174	236	11 %
Court	-	-	-	-	-	-	-	-	-	-	-
	1,251	87,914	6,688	103,428	207,660	406,942	1,260,900	32 %	419,447	(12,505)	(3)%
<b>EXPENDITURES PAID</b>											
Court	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	-	-	10,738	7,719	41,271	59,727	254,600	23 %	65,419	5,692	9 %
Administrative	-	-	-	-	35,397	35,397	85,600	41 %	26,016	(9,381)	(36)%
Operating	-	-	25,316	7,334	14,960	47,609	180,400	26 %	51,795	4,186	8 %
Contractual	-	-	-	-	60,947	60,947	70,300	87 %	25,300	(35,647)	(141)%
Police	-	-	-	-	35,665	35,665	105,600	34 %	33,468	(2,197)	(7)%
Lease	-	-	-	1,080	15,129	16,209	41,800	39 %	14,376	(1,833)	(13)%
Repairs and Maintenance	-	-	4,381	11,329	-	15,711	65,100	24 %	35,551	19,840	56 %
Capital additions											
Stormwater	-	-	-	3,963	-	3,963	-	-	740	(3,223)	(435)%
Other	-	32,923	620	1,100	-	34,643	445,500	8 %	13,835	(20,809)	(150)%
Total	-	32,923	41,055	32,524	203,368	309,870	1,248,900	25 %	266,499	(43,371)	(16)%
Excess (deficiency) of revenues over (under) expenditures	1,251	54,991	(34,367)	70,904	4,292	97,072	12,000	809 %	152,948	(55,876)	(37)%
<b>OTHER SOURCES(USES) OF FUNDS</b>											
Transfers	-	-	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	0%	-	-	-
<b>CHANGE IN FUND BALANCE</b>	1,251	54,991	(34,367)	70,904	4,292	97,072	12,000	809 %	152,948	<u>\$ (55,876)</u>	(37)%
<b>FUND BALANCE -</b>											
Beginning of Year	53,991	781,203	-	498,700	768,078	2,101,971	2,101,971		1,737,136		
End of Year	\$55,242	\$ 836,193	\$ (34,367)	\$ 569,604	\$ 772,370	\$ 2,199,043	\$ 2,113,971		<u>\$1,890,084</u>		
<b>CHANGE IN FUND BALANCE</b>											
Budget	3,100	(37,100)	-	(38,100)	84,100	12,000					
Actual Over/(Under) Budget	<u>\$ (1,849)</u>	<u>\$ 92,091</u>	<u>\$ (34,367)</u>	<u>\$ 109,004</u>	<u>\$ (79,808)</u>	<u>\$ 85,072</u>					

# VILLAGE OF TWIN OAKS, MISSOURI

## STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE

BUDGET - FYE 12/31/2016						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 246,900	\$ -	\$ 353,100	\$ 506,000	\$ 1,106,000
Property Taxes	-	-	17,100	-	30,000	47,100
Intergovernmental Taxes	-	-	11,200	-	15,900	27,100
Licenses, Permits & Fees	4,800	-	-	-	69,400	74,200
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	200	100	300
Interest Income	300	-	-	-	5,900	6,200
Court	-	-	-	-	-	-
	5,100	246,900	28,300	353,300	627,300	1,260,900
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	36,200	29,000	189,400	254,600
Administrative	-	-	-	-	85,600	85,600
Operating	2,000	-	59,900	64,400	54,100	180,400
Contractual	-	-	-	-	70,300	70,300
Police	-	-	-	-	105,600	105,600
Lease	-	-	-	3,600	38,200	41,800
Repairs and Maintenance	-	-	8,700	56,400	-	65,100
Capital additions						
Stormwater	-	-	-	-	-	-
Other	-	207,500	-	238,000	-	445,500
Total	2,000	207,500	104,800	391,400	543,200	1,248,900
Excess (deficiency) of revenues over (under) expenditures	3,100	39,400	(76,500)	(38,100)	84,100	12,000
<b>OTHER SOURCES(USES) OF FUND</b>						
Transfers		(76,500)	76,500			-
<b>Bond proceeds</b>		-				-
<b>Bond defeasement</b>						
<b>TOTAL</b>	-	(76,500)	76,500	-	-	-
<b>CHANGE IN FUND BALANCE</b>	3,100	(37,100)	-	(38,100)	84,100	12,000
<b>FUND BALANCE -</b>						
Beginning of Year	53,991	781,203	-	498,700	768,078	2,101,971
End of Year	\$ 57,091	\$ 744,103	\$ -	\$ 460,600	\$ 852,178	\$ 2,113,971
<b>CHANGE IN FUND BALANCE</b>						
Budget						
Actual Over/(Under) Budget						

# VILLAGE OF TWIN OAKS, MISSOURI

## STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE

ACTUAL - APRIL 30, 2016						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 87,914	\$ -	\$ 103,428	\$ 189,143	\$ 380,485
Property Taxes	-	-	3,414	-	5,218	8,632
Intergovernmental Taxes	-	-	3,274	-	5,163	8,437
Licenses, Permits & Fees	1,164	-	-	-	5,813	6,978
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Interest Income	87	-	-	-	2,323	2,410
Court	-	-	-	-	-	-
	1,251	87,914	6,688	103,428	207,660	406,942
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	10,738	7,719	41,271	59,727
Administrative	-	-	-	-	35,397	35,397
Operating	-	-	25,316	7,334	14,960	47,609
Contractual	-	-	-	-	60,947	60,947
Police	-	-	-	-	35,665	35,665
Lease	-	-	-	1,080	15,129	16,209
Repairs and Maintenance	-	-	4,381	11,329	-	15,711
Capital additions						
Stormwater	-	-	-	3,963	-	3,963
Other	-	32,923	620	1,100	-	34,643
Total	-	32,923	41,055	32,524	203,368	309,870
Excess (deficiency) of revenues over (under) expenditures	1,251	54,991	(34,367)	70,904	4,292	97,072
<b>OTHER SOURCES(USES) OF FUND</b>						
Transfers	-	-	-	-	-	-
<b>Bond proceeds</b>						
<b>Bond defeasement</b>						
<b>TOTAL</b>	-	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	1,251	54,991	(34,367)	70,904	4,292	97,072
<b>FUND BALANCE -</b>						
Beginning of Year	53,991	781,203	-	498,700	768,078	2,101,971
End of Year	\$ 55,242	\$ 836,193	\$ (34,367)	\$ 569,604	\$ 772,370	\$ 2,199,043
<b>CHANGE IN FUND BALANCE</b>						
Budget	3,100	(37,100)	-	(38,100)	84,100	12,000
Actual Over/(Under) Budget	(1,849)	92,091	(34,367)	109,004	(79,808)	85,072

# VILLAGE OF TWIN OAKS, MISSOURI

## STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE

ACTUAL - APRIL 30, 2015						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 66,651	\$ -	\$ 124,883	\$ 188,764	\$ 380,299
Property Taxes	-	-	5,975	-	11,574	17,549
Intergovernmental Taxes	-	-	3,338	-	4,075	7,413
Licenses, Permits & Fees	92	-	-	-	5,388	5,480
Grants	-	-	-	-	6,400	6,400
Miscellaneous Revenue	-	-	-	100	32	132
Interest Income	81	-	-	-	2,093	2,174
Court	-	-	-	-	-	-
	173	66,651	9,313	124,983	218,327	419,447
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	6,816	4,803	53,800	65,419
Administrative	-	-	-	-	26,016	26,016
Operating	-	-	21,497	9,886	20,412	51,795
Contractual	-	-	-	-	25,300	25,300
Police	-	-	-	-	33,468	33,468
Lease	-	-	-	1,667	12,709	14,376
Repairs and Maintenance	-	-	13,537	22,014	-	35,551
Capital additions						
Stormwater	-	-	-	740	-	740
Other	-	-	3,520	10,315	-	13,835
Total	-	-	45,369	49,425	171,705	266,499
Excess (deficiency) of revenues over (under) expenditures	173	66,651	(36,057)	75,558	46,623	152,948
<b>OTHER SOURCES(USES) OF FUND</b>						
Transfers	-	-	-	-	-	-
<b>Bond proceeds</b>						
<b>Bond defeasement</b>						
<b>TOTAL</b>	-	-	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	173	66,651	(36,056.75)	75,558	46,623	152,948
<b>FUND BALANCE -</b>						
Beginning of Year	43,806	826,362	-	229,321	637,647	1,737,136
End of Year	\$ 43,979	\$ 893,013	\$ (36,057)	\$ 304,879	\$ 684,270	\$ 1,890,084
<b>CHANGE IN FUND BALANCE</b>						
Budget						
Actual Over/(Under) Budget						