

**VILLAGE OF TWIN OAKS, MISSOURI**  
**BALANCE SHEET**  
**AS OF JANUARY 31,**

	2016	2015
<b>ASSETS</b>		
Bank Accounts		
3-115 Eagle Bank - Sewer Lateral	\$ 52,860	\$ 48,942
9-100 Petty Cash	100	21
9-111 Meramec Money Market	10,402	10,393
9-112.1 Eagle Bank-General Checking	27,671	42,344
9-112.2 Eagle Bank - Gen. Money Market	1,697,294	1,498,372
9-112.3 Eagle Bank - Special Account	56,983	56,029
9-122.2 CD Meramec Valley .45% 9/8/15	112,214	111,585
9-128 Escrow Deposits Payable	(5,000)	(5,000)
9-129 Accrued Interest	88	88
<b>Total Bank Accounts</b>	<b>1,952,612</b>	<b>1,762,775</b>
<b>Total Accounts Receivable</b>	<b>854</b>	<b>854</b>
Other current assets		
1-180 Taxes Receivable - Road	7,706	7,706
2-180 Taxes Receivable - Park	51,562	51,562
2-185 Park grant receivable	14,139	14,139
4-180 Taxes Receivable - CI	43,829	43,829
9-144 Prepaid Items	7,357	7,357
9-180 Taxes Receivable - GF	137,410	137,410
9-181 Other receivables	1,210	1,210
<b>Total Other current assets</b>	<b>263,214</b>	<b>263,214</b>
<b>Total Current Assets</b>	<b>2,216,679</b>	<b>2,026,842</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,216,679</b>	<b>\$ 2,026,842</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Total Credit Cards	\$ 5,441	\$ 635
1-292 Due to (from) GF/Parks & Str	7,706	7,706
2-201 Accounts Payable - Parks	9,674	9,674
2-240 Park Reservation Deposits	900	600
9-131.1 Mowing Abatement - 818 Meremac	(390)	
9-201 Accounts Payable - GF	9,200	9,200
9-233 LAGER Liability	175	(527)
9-281 Deferred property tax revenue	14,363	14,363
9-292 Due to (from) GF/Parks & Strm	(7,706)	(7,706)
<b>Total Other Current Liabilities</b>	<b>33,922</b>	<b>33,311</b>
<b>Total Current Liabilities</b>	<b>39,364</b>	<b>33,945</b>
<b>Total Liabilities</b>	<b>39,364</b>	<b>33,945</b>
Equity		
1-301 Road Fund Balance	0	0
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	375,508	120,746
Net Income	63,262	133,605
<b>Total Equity</b>	<b>2,177,315</b>	<b>1,992,897</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,216,679</b>	<b>\$ 2,026,842</b>

**VILLAGE OF TWIN OAKS, MISSOURI**  
**STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE**  
**FOR THE ONE MONTH ENDED JANUARY 31, 2016 AND JANUARY 31, 2015**

	JANUARY 31, 2016								JANUARY 31, 2015		
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE FAV / (UNFAV)	
										Amount	%
<b>REVENUES RECEIVED</b>											
Sales Taxes	\$ -	\$ 20,591	\$ -	\$ 24,225	\$ 57,850	\$ 102,665	\$1,106,000	9 %	\$ 179,695	\$ (77,030)	(43)%
Property Taxes	-	-	3,270	-	4,968	8,237	47,100	17 %	17,487	(9,250)	(53)%
Intergovernmental Taxes	-	-	768	-	533	1,301	27,100	5 %	1,340	(39)	(3)%
Licenses, Permits & Fees	1,109	-	-	-	1,510	2,618	74,200	4 %	1,360	1,259	93 %
Grants	-	-	-	-	-	-	-	-	6,400	(6,400)	(100)%
Miscellaneous Revenue	-	-	-	-	-	-	300	-	23	(23)	(100)%
Interest Income	20	-	-	-	635	655	6,200	11 %	486	169	35 %
Court	-	-	-	-	-	-	-	-	-	-	-
	1,129	20,591	4,038	24,225	65,494	115,477	1,260,900	9 %	206,791	(91,314)	(44)%
<b>EXPENDITURES PAID</b>											
Court	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	-	-	2,373	1,582	11,748	15,703	254,600	6 %	15,617	(86)	(1)%
Administrative	-	-	-	-	3,488	3,488	85,600	4 %	3,175	(313)	(10)%
Operating	-	-	2,564	910	3,476	6,950	180,400	4 %	18,661	11,710	63 %
Contractual	-	-	-	-	10,488	10,488	70,300	15 %	8,600	(1,888)	(22)%
Police	-	-	-	-	9,310	9,310	105,600	9 %	8,367	(943)	(11)%
Lease	-	-	-	270	3,084	3,354	41,800	8 %	6,869	3,516	51 %
Repairs and Maintenance	-	-	257	865	-	1,122	65,100	2 %	9,869	8,748	89 %
Capital additions											
Stormwater	-	-	-	560	-	560	-	-	80	(480)	(600)%
Other	-	-	140	1,100	-	1,240	445,500	0 %	1,948	708	36 %
Total	-	-	5,334	5,287	41,595	52,215	1,248,900	4 %	73,186	20,971	29 %
Excess (deficiency) of revenues over (under) expenditures	1,129	20,591	(1,296)	18,938	23,900	63,262	12,000	527 %	133,605	(70,343)	(53)%
<b>OTHER SOURCES(USES) OF FUND</b>											
Transfers	-	-	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	0%	-	-	-
<b>CHANGE IN FUND BALANCE</b>	1,129	20,591	(1,296)	18,938	23,900	63,262	12,000	527 %	133,605	\$ (70,343)	(53)%
<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	\$55,120	\$ 801,793	\$ (1,296)	\$ 517,637	\$ 791,977	\$ 2,165,232	\$ 2,113,971		\$ 1,870,741		
<b>CHANGE IN FUND BALANCE</b>											
Budget	3,100	(37,100)	-	(38,100)	84,100	12,000					
Actual Over/(Under) Budget	\$ (1,971)	\$ 57,691	\$ (1,296)	\$ 57,038	\$ (60,200)	\$ 51,262					

# 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			-
Bond proceeds		-				-
Bond defeasement						
<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 - JANUARY 31, 2016						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 20,591	\$ -	\$ 24,225	\$ 57,850	\$ 102,665
Property Taxes	-	-	3,270	-	4,968	8,237
Intergovernmental Taxes	-	-	768	-	533	1,301
Licenses, Permits & Fees	1,109	-	-	-	1,510	2,618
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Interest Income	20	-	-	-	635	655
Court	-	-	-	-	-	-
	1,129	20,591	4,038	24,225	65,494	115,477
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	2,373	1,582	11,748	15,703
Administrative	-	-	-	-	3,488	3,488
Operating	-	-	2,564	910	3,476	6,950
Contractual	-	-	-	-	10,488	10,488
Police	-	-	-	-	9,310	9,310
Lease	-	-	-	270	3,084	3,354
Repairs and Maintenance	-	-	257	865	-	1,122
Capital additions						
Stormwater	-	-	-	560	-	560
Other	-	-	140	1,100	-	1,240
Total	-	-	5,334	5,287	41,595	52,215
Excess (deficiency) of revenues over (under) expenditures	1,129	20,591	(1,296)	18,938	23,900	63,262
<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>	1,129	20,591	(1,296)	18,938	23,900	63,262
<b>FUND BALANCE -</b>						
Beginning of Year	53,991	781,203	-	498,700	768,078	2,101,971
End of Year	\$ 55,120	\$ 801,793	\$ (1,296)	\$ 517,637	\$ 791,977	\$ 2,165,232
<b>CHANGE IN FUND BALANCE</b>						
Budget	3,100	(37,100)	-	(38,100)	84,100	12,000
Actual Over/(Under) Budget	(1,971)	57,691	(1,296)	57,038	(60,200)	51,262

# VILLAGE OF TWIN OAKS, MISSOURI

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

ACTUAL - JANUARY 31, 2015						
	Sewer	CIST	Road	Parks	General	Total
<b>REVENUES RECEIVED</b>						
Sales Taxes	\$ -	\$ 38,264	\$ -	\$ 45,017	\$ 96,414	\$ 179,695
Property Taxes	-	-	5,915	-	11,572	17,487
Intergovernmental Taxes	-	-	855	-	485	1,340
Licenses, Permits & Fees	-	-	-	-	1,360	1,360
Grants	-	-	-	-	6,400	6,400
Miscellaneous Revenue	-	-	-	-	23	23
Interest Income	20	-	-	-	466	486
Court	-	-	-	-	-	-
	20	38,264	6,770	45,017	116,720	206,791
<b>EXPENDITURES PAID</b>						
Court	-	-	-	-	-	-
Personnel Services	-	-	1,704	1,136	12,777	15,617
Administrative	-	-	-	-	3,175	3,175
Operating	-	-	3,793	1,945	12,923	18,661
Contractual	-	-	-	-	8,600	8,600
Police	-	-	-	-	8,367	8,367
Lease	-	-	-	837	6,032	6,869
Repairs and Maintenance	-	-	55	9,814	-	9,869
Capital additions						
Stormwater	-	-	-	80	-	80
Other	-	-	-	1,948	-	1,948
Total	-	-	5,552	15,760	51,874	73,186
Excess (deficiency) of revenues over (under) expenditures	20	38,264	1,217	29,257	64,846	133,605
<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>	20	38,264	1,217.29	29,257	64,846	133,605
<b>FUND BALANCE -</b>						
Beginning of Year	43,806	826,362	-	229,321	637,647	1,737,136
End of Year	\$ 43,826	\$ 864,626	\$ 1,217	\$ 258,578	\$ 702,493	\$ 1,870,741
<b>CHANGE IN FUND BALANCE</b>						
Budget						
Actual Over/(Under) Budget						