

VILLAGE OF TWIN OAKS, MISSOURI

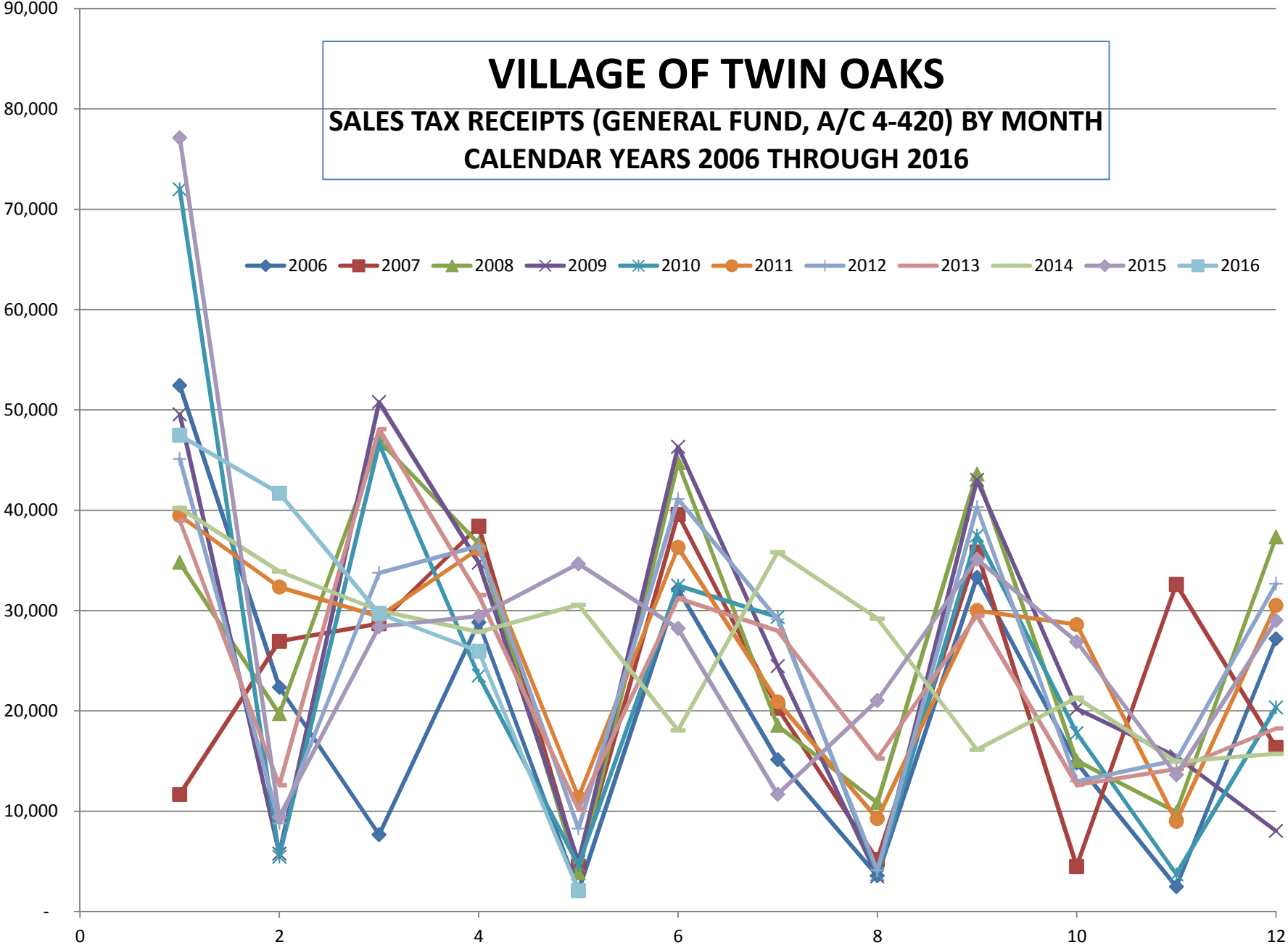
BALANCE SHEETS

AS OF MAY 31,

	2016	2015
ASSETS		
Current Assets		
3-115 Eagle Bank - Sewer Lateral	\$ 54,059	\$ 49,173
9-100 Petty Cash	100	17
9-111 Meramec Money Market	10,407	10,396
9-112.1 Eagle Bank-General Checking	24,448	22,370
9-112.2 Eagle Bank - Gen. Money Market	1,617,075	1,528,640
9-112.3 Eagle Bank - Special Account	57,306	56,331
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	1,870,695	1,773,724
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
TOTAL ASSETS	\$ 2,120,514	\$ 2,037,791
LIABILITIES AND EQUITY		
9-210 MVB Credit MasterCard	\$ 1,004	\$ 9,415
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	1,600	2,800
4-201 ACCOUNTS PAYABLE - CIST	6,670	
9-201 Accounts Payable - GF	11,611	9,200
9-233 LAGER Liability	332	330
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	40,057	36,367
Total Current Liabilities	41,060	45,783
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	356,277	120,746
Net Income	(15,369)	132,716
Total Equity	2,079,454	1,992,008
TOTAL LIABILITIES AND EQUITY	\$ 2,120,514	\$ 2,037,791

VILLAGE OF TWIN OAKS

SALES TAX RECEIPTS (GENERAL FUND, A/C 4-420) BY MONTH CALENDAR YEARS 2006 THROUGH 2016



VILLAGE OF TWIN OAKS, MISSOURI
STATEMENTS OF REVENUES AND EXPENDITURES, FUND BALANCE AND CHANGE IN FUND BALANCE
FOR THE FIVE MONTHS ENDED MAY 31, 2016 AND MAY 31, 2015

	MAY 31, 2016								MAY 31, 2015		
	Sewer	CIST	Road	Parks	General	Total	Budget	% Bdgt	Actual	DIFFERENCE	
										FAV / (UNFAV)	
									Amount	%	
REVENUES RECEIVED											
Sales Taxes	\$ -	\$ 89,606	\$ -	\$ 105,419	\$ 192,104	\$ 387,128	\$ 1,106,000	35 %	\$ 490,111	\$ (102,983)	(21)%
Property Taxes	-	-	7,258	-	16,776	24,034	47,100	51 %	17,549	6,485	37 %
Intergovernmental Taxes	-	-	4,148	-	5,693	9,841	27,100	36 %	11,026	(1,186)	(11)%
Licenses, Permits & Fees	1,220	-	-	-	8,258	9,478	74,200	13 %	6,749	2,728	40 %
Grants	-	-	-	-	-	-	-	-	6,400	(6,400)	(100)%
Miscellaneous Revenue	-	-	-	300	-	300	300	100 %	157	143	91 %
Interest Income	111	-	-	-	2,952	3,062	6,200	49 %	2,726	337	12 %
Court	-	-	-	-	-	-	-	-	-	-	-
	1,331	89,606	11,405	105,719	225,782	433,843	1,260,900	34 %	534,719	(100,875)	(19)%
EXPENDITURES PAID											
Court	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	-	-	13,705	11,849	51,328	76,882	254,600	30 %	82,201	5,319	6 %
Administrative	-	-	-	-	44,090	44,090	85,600	52 %	47,101	3,011	6 %
Operating	-	-	39,139	24,233	18,502	81,874	180,400	45 %	70,732	(11,142)	(16)%
Contractual	-	-	-	-	87,656	87,656	70,300	125 %	42,490	(45,166)	(106)%
Police	-	-	-	-	44,450	44,450	105,600	42 %	41,835	(2,615)	(6)%
Lease	-	-	-	1,350	18,340	19,690	41,800	47 %	17,697	(1,993)	(11)%
Repairs and Maintenance	-	-	2,326	13,348	-	15,674	65,100	24 %	48,048	32,374	67 %
Capital additions											
Stormwater	-	-	-	4,368	-	4,368	-	-	30,159	25,791	86 %
Other	-	56,186	10,220	8,122	-	74,528	445,500	17 %	21,739	(52,788)	(243)%
Total	-	56,186	65,390	63,270	264,367	449,212	1,248,900	36 %	402,002	(47,210)	(12)%
Excess (deficiency) of revenues over (under) expenditures	1,331	33,420	(53,985)	42,449	(38,585)	(15,369)	12,000	(128)%	132,716	(148,085)	(112)%
OTHER SOURCES(USES) OF FUND											
Transfers	-	-	-	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	0%	-	-	-
CHANGE IN FUND BALANCE	1,331	33,420	(53,985)	42,449	(38,585)	(15,369)	12,000	(128)%	132,716	\$ (148,085)	(112)%
FUND BALANCE -											
Beginning of Year	53,991	781,203	-	498,700	768,078	2,101,971	2,101,971		1,737,136		
End of Year	\$ 55,322	\$ 814,623	\$ (53,985)	\$ 541,149	\$ 729,493	\$ 2,086,602	\$ 2,113,971		\$ 1,869,852		
CHANGE IN FUND BALANCE											
Budget	3,100	(37,100)	-	(38,100)	84,100	12,000					
Actual Over/(Under) Budget	\$ (1,769)	\$ 70,520	\$ (53,985)	\$ 80,549	#####	\$ (27,369)					

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
REVENUES RECEIVED						
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
EXPENDITURES PAID						
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
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers		(76,500)	76,500			-
Bond proceeds		-				-
Bond defeasement						
TOTAL	-	(76,500)	76,500	-	-	-
CHANGE IN FUND BALANCE	3,100	(37,100)	-	(38,100)	84,100	12,000
FUND BALANCE -						
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
CHANGE IN FUND BALANCE						
Budget						
Actual Over/(Under) Budget						

VILLAGE OF TWIN OAKS, MISSOURI

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

ACTUAL - MAY 31, 2016						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 89,606	\$ -	\$ 105,419	\$ 192,104	\$ 387,128
Property Taxes	-	-	7,258	-	16,776	24,034
Intergovernmental Taxes	-	-	4,148	-	5,693	9,841
Licenses, Permits & Fees	1,220	-	-	-	8,258	9,478
Grants	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	300	-	300
Interest Income	111	-	-	-	2,952	3,062
Court	-	-	-	-	-	-
	1,331	89,606	11,405	105,719	225,782	433,843
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	13,705	11,849	51,328	76,882
Administrative	-	-	-	-	44,090	44,090
Operating	-	-	39,139	24,233	18,502	81,874
Contractual	-	-	-	-	87,656	87,656
Police	-	-	-	-	44,450	44,450
Lease	-	-	-	1,350	18,340	19,690
Repairs and Maintenance	-	-	2,326	13,348	-	15,674
Capital additions						
Stormwater	-	-	-	4,368	-	4,368
Other	-	56,186	10,220	8,122	-	74,528
Total	-	56,186	65,390	63,270	264,367	449,212
Excess (deficiency) of revenues over (under) expenditures	1,331	33,420	(53,985)	42,449	(38,585)	(15,369)
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	-	-	-	-	-
Bond proceeds						
Bond defeasement						
TOTAL	-	-	-	-	-	-
CHANGE IN FUND BALANCE	1,331	33,420	(53,985)	42,449	(38,585)	(15,369)
FUND BALANCE -						
Beginning of Year	53,991	781,203	-	498,700	768,078	2,101,971
End of Year	\$ 55,322	\$ 814,623	\$ (53,985)	\$ 541,149	\$ 729,493	\$ 2,086,602
CHANGE IN FUND BALANCE						
Budget	3,100	(37,100)	-	(38,100)	84,100	12,000
Actual Over/(Under) Budget	(1,769)	70,520	(53,985)	80,549	(122,685)	(27,369)

VILLAGE OF TWIN OAKS, MISSOURI

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

ACTUAL - MAY 31, 2015						
	Sewer	CIST	Road	Parks	General	Total
REVENUES RECEIVED						
Sales Taxes	\$ -	\$ 94,683	\$ -	\$ 157,862	\$ 237,565	\$ 490,111
Property Taxes	-	-	5,975	-	11,574	17,549
Intergovernmental Taxes	-	-	4,201	-	6,825	11,026
Licenses, Permits & Fees	151	-	-	-	6,598	6,749
Grants	-	-	-	-	6,400	6,400
Miscellaneous Revenue	-	-	-	100	57	157
Interest Income	100	-	-	-	2,626	2,726
Court	-	-	-	-	-	-
	251	94,683	10,176	157,962	271,646	534,719
EXPENDITURES PAID						
Court	-	-	-	-	-	-
Personnel Services	-	-	8,520	6,916	66,765	82,201
Administrative	-	-	-	-	47,101	47,101
Operating	-	-	24,419	22,433	23,880	70,732
Contractual	-	-	-	-	42,490	42,490
Police	-	-	-	-	41,835	41,835
Lease	-	-	-	1,937	15,760	17,697
Repairs and Maintenance	-	-	22,943	25,105	-	48,048
Capital additions						
Stormwater	-	-	-	30,159	-	30,159
Other	-	-	9,794	11,945	-	21,739
Total	-	-	65,677	98,495	237,831	402,002
Excess (deficiency) of revenues over (under) expenditures	251	94,683	(55,500)	59,467	33,815	132,716
OTHER SOURCES(USES) OF FUND BALANCE						
Transfers	-	-	-	-	-	-
Bond proceeds						
Bond defeasement						
TOTAL	-	-	-	-	-	-
CHANGE IN FUND BALANCE	251	94,683	(55,500.49)	59,467	33,815	132,716
FUND BALANCE -						
Beginning of Year	43,806	826,362	-	229,321	637,647	1,737,136
End of Year	\$ 44,057	\$ 921,045	\$ (55,500)	\$ 288,788	\$ 671,462	\$ 1,869,852
CHANGE IN FUND BALANCE						
Budget						
Actual Over/(Under) Budget						