

Financial Statement

(Political Subdivision Name)

(Address)

(Telephone Number)

(Email Address)

CERTIFICATION

I _____, _____ of
(Name - please print) (Title)

_____ of _____ do attest, under oath, this
(Political subdivision) (County)

report is a true and accurate account of all financial transactions for the year ended _____.
(month, day & year)

Signature _____

Subscribed and sworn to before me this _____ day of _____, 20_____.

(Notary public signature)

(Notary seal)

My Commission Expires: _____

Financial Statement Summary

For the Year Ended _____

	Total All Funds	General Fund	Fund	Fund	Fund
Beginning Balance	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total Receipts	_____	_____	_____	_____	_____
Total Disbursements	_____	_____	_____	_____	_____
Ending Balance	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Receipts

	(Political Subdivision Name)				
	Total All Funds	General Fund	Fund	Fund	Fund
Property Tax	\$	\$	\$	\$	\$
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total (101)	_____	_____	_____	_____	_____
Sales Tax					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total (109)	_____	_____	_____	_____	_____
Franchise Tax					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total (115)	_____	_____	_____	_____	_____
Intergovernmental Receipts					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	_____	_____	_____	_____	_____
Charges for Services					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	_____	_____	_____	_____	_____
Utility Receipts					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	_____	_____	_____	_____	_____
Interest Earned (120)					
_____	_____	_____	_____	_____	_____
Other Receipts and Transfers					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Interfund Transfers					
_____	_____	_____	_____	_____	_____
Total	_____	_____	_____	_____	_____
Total Receipts	\$	\$	\$	\$	\$
	_____	_____	_____	_____	_____

Statement of Indebtedness

Issue Description	(Political Subdivision Name)			
	Outstanding Beginning of Fiscal Year	Issued During Fiscal Year	Retired During Fiscal Year	Outstanding End of Fiscal Year
General Obligation Bonds	(19X)	(29X)	(39X)	(41X)
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Revenue Bonds	(19X)	(29X)	(39X)	(41X)
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Other Debt				
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Totals	\$ _____	\$ _____	\$ _____	\$ _____

Statement of Assessed Valuation and Tax Rates

Assessed Valuation

Real Estate	\$ _____
Personal Property	_____
State Assessed Railroad and Utility	_____
Total Valuation	\$ _____

Tax Rates

Funds	Tax Rate (per \$100)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Instructions for Completing Financial Report for Political Subdivisions

1. **Please complete and sign the certification section** and have the signature notarized before mailing the completed form to the State Auditor's Office, P.O. Box 869, Jefferson City, MO 65102.

2. **Financial Statement Summary (page 1)** – Five columns are provided, one for the total of all funds, one for your General Fund, and three for any other funds which you may have. If you have funds in addition to your General Fund, such as a Debt Service Fund, Street Fund, or Water and Sewer Fund, you need to insert the name of any such fund in the blanks provided. If you have more than three funds in addition to your General Fund, you will need to attach a separate page showing the additional funds. Many smaller governments operate using only a General Fund. If so, you should leave the three columns provided for additional funds blank.

The beginning balance of each fund, plus the total receipts, less total disbursements should equal your ending balance. Total receipts for each fund should equal the total receipts shown on page 2. Total disbursements for each fund should equal the total disbursements shown on page 3.

This financial report should provide data for your most current fiscal year.

3. Receipts (page 2)

- a. **Property Tax** – Include real, personal and other property tax, but do not include any tax revenues, which you collect as agent for another governmental entity.
- b. **Sales Tax** – Include any and all sales taxes by fund and type. Municipalities in St. Louis County should report their share of the county sales tax.
- c. **Franchise Tax – (Public Utilities Tax)** Include monies received **from** utility companies.
- d. **Intergovernmental Receipts** – Include monies received from state, federal and local governments (e.g., County Aid Road Trust Money, federal grants).
- e. **Charges for Services** – Include fees and permits received.
- f. **Utility Receipts** – Include monies received from taxpayers **for** utility sales, (e.g., electric, sewer, water).
- g. **Interest earned** – Interest earned from investments.
- h. **Other Receipts and Transfers** – Include fines and any other receipts that your political subdivision receives that would not be included in the above categories. Include any monies transferred from another fund.

Note – If necessary, add or delete receipt titles to more closely reflect the political subdivisions financial activity

4. Disbursements (page 3) Disbursements should be broken down by function and/or object. Governments having multiple functions (such as police, fire, etc.) or objects (salaries, supplies, etc.) should provide both (if available) and the totals of both should agree.

- a. By Function** – List amounts on the line pertaining to the category or write in a category on one of the blank lines. Include any monies transferred to another fund.

- b. By Object** – List amounts on the line pertaining to the category or write in a category on one of the blank lines. Include any monies transferred to another fund.

5. Statement of Indebtedness (page 4) – This section requests information on debt issued by your political subdivision. Debt outstanding at the beginning of the fiscal year, plus debt issued less debt retired should equal the debt outstanding at the end of the fiscal year. All types of debt (e.g., general obligation bonds, revenue bonds, leases, notes) should be reported here.

6. Statement of Assessed Valuation and Tax Rates (page 4) – The assessed valuation information will be available from your county. The tax rate information will pertain to the tax rate set for the current fiscal year.

If you have any questions regarding the completion of this form, please feel free to call Judy Buerky at the Missouri State Auditor’s Office, telephone 573-751-4213.