

Instructions for Completing Financial Report For Political Subdivisions

1. **Please complete and sign the certification section** and mail the completed form to the State Auditor's Office, P.O. Box 869, Jefferson City, MO 65102, or e-mail to polysubfs@auditor.mo.gov. If you are e-mailing the form you will also need to fax a copy of the certification page with your signature to (573) 522-9743.
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 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 Dana Wansing at the Missouri State Auditor’s Office, telephone 573-751-4213.