
Rules of Elected Officials

Division 40—State Auditor

Chapter 3—Rules Applying to Political Subdivisions

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Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to
Political Subdivisions

15 CSR 40-3.010 Two Days Are Needed for Bond Registration

PURPOSE: This rule provides that in order to adequately review bond transcripts for compliance with various statutory requirements, two days are needed.

(1) All bonds to be certified by the Missouri state auditor must be submitted with the transcript of proceedings authorizing the issuance of the bonds at least two (2) working days before the certification date. This allows for the auditor to review the legal compliance of the bond transaction.

(2) When the state auditor determines that good cause exists for a waiver of the two (2)-working day waiting period, the bonds will be certified immediately after compliance with the laws has been found to exist.

*AUTHORITY: sections 29.100, RSMo (Cum. Supp. 1993) and 108.240, RSMo (1986). * Original rule filed June 27, 1974, effective July 7, 1974.*

**Original authority: 29.100, RSMo (1945), amended 1993 and 108.240, RSMo (1939), amended 1977, 1983.*

15 CSR 40-3.020 Reasonable Notice of the Public Sale of Bonds

PURPOSE: This rule defines the reasonable notice provision of section 108.170.1., RSMo, applicable to the public sale of bonds issued by Missouri's political subdivisions and assures that notice of the public sale of bonds is reasonably calculated to give potential bond purchasers an opportunity to bid at the public sale(s).

(1) In determining whether or not to register bonds pursuant to section 108.240, RSMo, compliance with this rule shall be deemed by the state auditor to be in compliance with the reasonable notice provision of section 108.170.1., RSMo.

(2) Notice of the public sale of bonds shall contain the following:

(A) The name of the issuer;

(B) The issue date, maturity dates, amounts to mature on each maturity date and interest payment dates;

(C) The time, date and place where bids will be received;

(D) The name, address and telephone number of a person from whom additional information may be obtained; and

(E) Any additional information desired by the issuer.

(3) Notice of the public sale of bonds shall be given—

(A) By publication in at least one (1) newspaper of general circulation within the boundaries of the issuer of the bonds or, if no newspaper exists, in at least one (1) newspaper of general circulation within the county where the major portion of the issuer of the bond lies. The notice of public bond sale shall be published within a reasonable time prior to the date of public bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable; and

(B) In addition, notice of public bond sale shall be given by one (1) of the following methods:

1. By mailing copies of the notice of public bond sale within a reasonable time prior to the date of bond sale to a reasonable number of banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions and to all other persons and firms requesting copies of the notice of public bond sale. Mailing the notice of the public bond sale at least ten (10) days prior to the date of bond sale is *prima facie* reasonable; or

2. By publication in at least one (1) newspaper which is frequently subscribed to by banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions. The notice shall be published within a reasonable time prior to the date of bond sale. Publication of the notice of public bond sale not more than twenty-five (25) days nor less than ten (10) days prior to the date of bond sale is *prima facie* reasonable.

(4) A list of banks, investment banking firms and other potential bond purchasers which are engaged in the purchase and sale of bonds issued by Missouri political subdivisions may be obtained by contacting the Local Government Analyst, Missouri State Auditor's Office, P.O. Box 869, Truman State Office

Building, 301 West High, Jefferson City, MO 65102. Telephone (314) 751-4213.

*AUTHORITY: sections 29.100, RSMo (Cum. Supp. 1993) and 108.240, RSMo (1986). * Original rule filed May 11, 1982, effective Aug. 12, 1982. Amended: Filed Jan. 24, 1984, effective May 11, 1984.*

**Original authority: 29.100, RSMo (1945), amended 1993 and 108.240, RSMo (1939), amended 1977, 1983.*

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions

PURPOSE: This rule implements section 105.145, RSMo which provides for the state auditor to prescribe by rule the form of annual financial report to be filed by political subdivisions and the time within which the annual financial report shall be filed.

(1) The annual financial report of each township shall be set forth on the financial report form which is attached as Exhibit A and incorporated by this reference.

(2) The annual financial report of each city, town and village having a population of five thousand (5000) or fewer shall be set forth on the financial report form which is attached as Exhibit B and incorporated in this rule by this reference.

(3) The annual financial report of each political subdivision, except townships and except cities, towns and villages having a population of five thousand (5000) or fewer, may be in a form as determined by the political subdivision, but shall contain, as a minimum, the following:

(A) The balance at the beginning of the reporting period of each fund;

(B) A summary of the receipts during the reporting period of each fund;

(C) A summary of the disbursements during the reporting period of each fund;

(D) The balance at the end of the reporting period of each fund;

(E) A statement of the bonded indebtedness at the beginning and end of the reporting period;

(F) The property tax rate levied for each fund expressed in cents per one hundred dollars (\$100) assessed valuation; and

(G) An attestation under oath of the chief financial officer that the financial report is a true and accurate summary account of all financial transactions of the political subdivision for the reporting period.



(4) In lieu of filing an annual financial report in the form described in section (3), a political subdivision, except a township and except a city, town or village having a population of five thousand (5000) or fewer, may file an audit report prepared in conformity with generally accepted governmental auditing standards by a certified public accountant.

(5) Notwithstanding any other provision of this rule, a political subdivision whose cash receipts for the reporting period are ten thousand dollars (\$10,000) or fewer may file a financial report in a form as determined by the political subdivision which need only contain the following:

(A) The cash balance at the beginning of the reporting period;

(B) A summary of cash receipts during the reporting period;

(C) A summary of cash disbursements during the reporting period; and

(D) The cash balance at the end of the reporting period.


(6) The annual financial report shall be filed with the state auditor's office, P.O. Box 869, Jefferson City, MO 65102.

(7) The annual financial report shall be filed within four (4) months after the end of the political subdivision's fiscal year if an unaudited financial report is filed and shall be filed within six (6) months after the end of the political subdivision's fiscal year if an audit report prepared by a certified public accountant is filed.

*AUTHORITY: section 105.145, RSMo (1986). * Original rule filed Oct. 13, 1983, effective Jan. 13, 1984.*

**Original authority 1965, amended 1983.*

FORM F-65(MO-2)
(11-19-88)
STATE AUDITOR OF MISSOURI
JEFFERSON CITY, MISSOURI



**ANNUAL CITY, TOWN, AND VILLAGE
FINANCIAL REPORT MUNICIPALITIES
WITH A POPULATION OF 5,000 OR LESS**

RETURN TO Office of the State Auditor
State of Missouri
P.O. Box 869
Jefferson City, MO 65102

(Please correct any error in name and address including ZIP Code)

IMPORTANT — Please provide data for your fiscal year, that ended between July 1, 1987 and June 30, 1988. Mark (X) appropriate box to indicate ending date of your municipality's fiscal year (12 month accounting period) and report data for this period only. Use the fiscal year called for by this instruction even though a more recent one may be available.

NOTE — If you have any questions, please call the State Auditor's Office at (314) 751-4213.

1987		1988	
<input type="checkbox"/> July	<input type="checkbox"/> October	<input type="checkbox"/> January	<input type="checkbox"/> April
<input type="checkbox"/> August	<input type="checkbox"/> November	<input type="checkbox"/> February	<input type="checkbox"/> May
<input type="checkbox"/> September	<input type="checkbox"/> December	<input type="checkbox"/> March	<input type="checkbox"/> June

Part I — TAX REVENUES

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Property taxes				
a. Current				
b. Delinquent				
c. Penalties and interest				
d. Distribution of surtax				
e. Total property taxes <i>(Add lines 1a — 1d of col. (d))</i>				T01
2. Sales taxes				
a. General sales tax				T09
b. Cigarette tax				T18
c. Public utilities tax				T15
d. Other sales tax				T19
3. Licenses, permits, and other taxes — Specify				
a.				
b.				
c.				
d. Total licenses, permits, and other taxes <i>(Add lines 3(a) — 3(c) of col. (d))</i>				T99

Part II — INTERGOVERNMENTAL REVENUE

	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. From State				
a. General support				C30
b. Streets and highways				C46
c. Health and hospitals				C42
d. Housing and urban renewal				C50
e. All other				C89

Part II — INTERGOVERNMENTAL REVENUE — Continued				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
2. From other local governments				
a. General support				D30
b. Streets and highways				D46
c. Health and hospitals				D42
d. Housing and urban renewal				D60
e. All other				D89
3. From Federal Government				
a. General support				B30
b. Streets and highways				B46
c. Health and hospitals				B42
d. Federal Revenue sharing				B27
e. Housing and urban renewal				B60
f. All other				B89
Part III — SALES AND SERVICE REVENUE				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Utility sales revenue				
a. Water supply				A91
b. Electric power				A92
c. Other				
2. Other sales and service revenue				
a. Sewerage charges				A80
b. Refuse collection charges				A81
c. Parking charges				A60
d. Hospital charges				A36
e. Other				A89
Part IV — MISCELLANEOUS REVENUE				
	Amount — Omit cents			Total (a) + (b) + (c) (d)
	General fund (a)	fund (b)	fund (c)	
1. Special assessments				U01
2. Interest earnings				U20
3. Miscellaneous/other revenues — Specify				
a.				
b.				
c.				
d.				
Total other				U99

Part V — DIRECT DISBURSEMENTS BY PURPOSE AND TYPE				
	General fund (a)	Amount — Omit cents		Total (a) + (b) + (c) (d)
		fund (b)	fund (c)	
1. Financial administration				
a. Salaries and wages				H23
b. Supplies and expense				E23
c. Capital outlay				F23
2. General government administration				
a. Salaries and wages				H29
b. Supplies and expense				E29
c. Capital outlay				F29
3. Streets				
a. Salaries and wages				H44
b. Supplies and expense				E44
c. Capital outlay				F44
4. Police				
a. Salaries and wages				H82
b. Supplies and expense				E82
c. Capital outlay				F82
5. Fire				
a. Salaries and wages				H24
b. Supplies and expense				E24
c. Capital outlay				F24
6. Sewerage				
a. Salaries and wages				H80
b. Supplies and expense				E80
c. Capital outlay				F80
7. Other sanitation				
a. Salaries and wages				H81
b. Supplies and expense				E81
c. Capital outlay				F81
8. Libraries				
a. Salaries and wages				H52
b. Supplies and expense				E52
c. Capital outlay				F52
9. Health				
a. Salaries and wages				H32
b. Supplies and expense				E32
c. Capital outlay				G32
10. Water utility				
a. Salaries and wages				H91
b. Supplies and expense				E91
c. Capital outlay				F91
d. Interest paid				I91
11. Other utility — Specify _____				
a. Salaries and wages				H92
b. Supplies and expense				E92
c. Capital outlay				F92
d. Interest paid				I92

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Part V — DIRECT DISBURSEMENTS BY PURPOSE AND TYPE — Continued				
	Amount — Omit cents			
	General fund (a)	fund (b)	fund (c)	Total (a) + (b) + (c) (d)
12. Interest on general debt other than water or other utility				189
13. All other expenditures				489
a. Salaries and wages				589
b. Supplies and expense				789
c. Capital outlay				

Part VI — INTERGOVERNMENTAL EXPENDITURES			
	Purpose as in part V (a)	Type of government (b)	Amount (Omit cents) (c)
Please detail all payments made to other governments for services or programs performed on a reimbursement or cost sharing basis.			

Part VII — TOTAL SALARIES AND WAGES				
	Amount — Omit cents			
	General fund (a)	fund (b)	fund (c)	Total (a) + (b) + (c) (d)
Total gross salaries and wages paid to all employees of your government, full and part time.				200

Part VIII — STATEMENT OF BONDED INDEBTEDNESS				
	Amount — Omit cents			
	Water utility (a)	Electric utility (b)	Other utility (c)	All other (d)
1. Long term debt				
a. Outstanding at beginning of the fiscal year	19A	19B		19X
b. Issued during the fiscal year	29A	29B		29X
c. Retired during the fiscal year	39A	39B		39X
d. Outstanding at the end of the fiscal year				
e. Revenue debt outstanding payable solely from pledged earnings or special assessments	44A	44B		44X
f. All other long term debt, outstanding general obligation bonds and debt guaranteed by your government	41A	41B		41X
2. Short term debt tax anticipation notes, bond anticipation notes, interest bearing warrants				
a. Amount outstanding at beginning of fiscal year	61V			
b. Amount outstanding at end of fiscal year	64V			

Part IX — ASSETS AT THE END OF THE FISCAL YEAR			
	Debt service funds (a)	Bond proceeds funds (b)	All other funds (c)
1. Cash and deposits, cash on hand and demand, and time saving deposits	W01	W31	W61
2. Federal securities obligations of the U.S. Treasury	W10	W40	W70
3. Federal agency securities obligations of Federal agencies	W13	W43	W73
4. State and local government securities	W15	W45	W75
5. Other securities — Bonds, notes, mortgages, also, the following former Federal agencies, FHLB, FLB, FNMA, Bank for Cooperatives, etc.	W24	W54	W84
			V98

Part X — COMBINED SUMMARY OF CASH TRANSACTIONS AND BALANCES				
Funds	Beginning balances (a)	Receipts (b)	Disbursements (c)	Ending balance (d)
1. General fund				
2. Street fund				
3. Debt service fund				
4. Revenue sharing fund				
5. Other funds				
Total, all funds				

Part XI — OTHER INFORMATION	
1. Statement of assessed valuation	Assessed valuation date — ()
a. Real estate	
b. Personal property	
c. State assessed railroad and utility property	
d. Total valuation	
2. Tax rates — purposes of tax levy	Tax rate (per \$100)
a. General fund	
b. Debt service fund	
c. Other funds	
d. Total tax levy	
3. Summary of delinquent taxes	Amount — Omit cents
a. Year just ended	
b. All other prior years	
c. Total delinquent taxes	

Part XII — CERTIFICATION	
I _____ <i>(Name — please print)</i>	_____ of _____ <i>(Office)</i> <i>(Political subdivision)</i>
of _____ <i>(County)</i>	do attest, under oath, the above is a true and accurate account of all fiscal transactions of _____ for the year _____ to _____.
	<i>(Political subdivision)</i> <i>(Fiscal year)</i>
	Signature _____
	Address _____
	Telephone number _____ <i>(Area code)</i> <i>(Number)</i>
	Subscribed and sworn to before me this _____ day of _____, 198__.
	My commission expires _____ <i>(Notary public)</i>