

MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary the Year Ended	for	Month	Year
		FEB	2022
2. Name of political subdivision	Village of Freeburg		
3. Political subdivision number	09-076-0003		
4. Name of county	Osage		
5. Name of contact Nicki L Bax	6. Mailing address	PO Box 237 Freeburg, MO 65035	
7. Telephone number NA	8. Fax number	9. Email address villageoffreeburg@gmail.com	

10. List up to 3 funds (other than General Fund) in the order you want them to appear in the Local Government Financial Statement (omit the word "fund")	1. Water
	2. Sewer
	3.

The undersigned attests that this report is a true and accurate account of all financial transactions for the political subdivision listed above.

Preparer's name, title and date (required) Nicki L Bax City Clerk
Preparer's Name Title Date

INSTRUCTIONS FOR COMPLETING FINANCIAL REPORT FOR POLITICAL SUBDIVISIONS

Please mail the completed form to **State Auditor's Office**
P.O. Box 869
Jefferson City, MO 65102

OR Email to: localgovernment@auditor.mo.gov

Part I – FINANCIAL STATEMENT

A. Receipts (pages 3 and 4)

- 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.
- 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.
- Amusement Sales Tax** – Taxes on admission tickets and on gross receipts of all or specified types of amusement businesses.
- Motor Fuel Tax** – Taxes on gasoline, diesel oil, aviation fuel, gasohol, "ethanol," and any other fuels used in motor vehicles or aircraft.
- Public Utilities Sales Tax** – Taxes imposed distinctively on public utilities, and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.
- Tobacco Products Tax** – Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.
- Hotel/Motel and Restaurant/Meals Tax** – Sales tax on hotel/motel and restaurant/meals.
- Alcoholic Beverages Licensing and Permit Taxes** – Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.
- Amusements Licensing and Permit Taxes** – Licenses on amusement businesses generally and on specific types of amusement enterprises or devices.
- Motor Vehicles Licensing and Permit Taxes** – Licenses imposed on owners or operators of motor vehicles for the right to use public roads.
- Franchise Tax (Public Utilities Tax)** – Licenses distinctively imposed on public utilities, whether distinctively imposed on public utilities, whether privately or publicly owned.
- Occupation and Business Licensing and Permit Taxes** – Licenses required of persons engaged in particular professions, trades, or occupations.

Part I - FINANCIAL STATEMENT - Continued

13. **Other Licenses and Permit Fees** – License and inspections charges on buildings, animals, marriage, guns, etc.
14. **Intergovernmental Receipts** – Specify source of intergovernmental grants and monies received (federal, state or local)
16. **Charges for Services** – Include fees and service revenue.
17. **Utility Receipts** – Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges.
18. **Interest Earned** – Interest earned from investments.
19. **Fines, Costs, and Forfeitures** – Receipts from penalties imposed for violations of law and civil penalties.
20. **Rents** – Revenues from temporary possession or use of government-owned buildings, land, and other properties.
21. **Donations** – Gifts of cash or securities from private individuals or corporations.
22. **Other Receipts and Transfers** – Include any other receipts that your political subdivision receives that would not be included in the above categories.

Sections B and C 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.

B. Disbursements By Function (pages 5 and 6) – List amounts on the line pertaining to the category or write in a category on one of the blank lines.

C. Disbursements By Object (pages 6 and 7) – List amounts on the line pertaining to the category or write in a category on one of the blank lines.

D. Statement Of Indebtedness (pages 7 and 8) – 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.

E. Interest on Debt – (page 8) – Amounts of interest paid, including any interest paid on short-term or non-guaranteed obligations as well as general obligations.

F. Statement of Assessed Valuation and Tax Rates (page 8) – The assessed valuation information, will be available from your county. The tax rate information will pertain to the tax rate set for the fiscal year reported.

Part II – FINANCIAL STATEMENT SUMMARY (page 9) – 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, Street, Water, or 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.

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 3. Total disbursements for each fund should equal the total disbursements shown on page 6.

Part III - TAX ABATEMENT SUMMARY (page 10) - Amounts from tax abatements resulting from an agreement between your political subdivision and individuals or entities in which your political subdivision has agreed to forgo tax revenues it otherwise would be entitled to in return for the individuals or entities taking a specific action after the agreement is entered into for economic development or other activities that benefit your political subdivision.

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

NOTICE – State law requires political subdivisions to file a financial report with the State Auditor's Office each year pursuant to Section 105.145, RSMo, and 15 CSR 40-3.030.

Part I - FINANCIAL STATEMENT

Village of Freeburg
A. Receipts

FUNDS - Report in whole dollars					
	TOTAL all funds	General Fund	Water Fund	Sewer Fund	Fund
1. Total property tax	\$ 0	\$	\$	\$	\$
2. Total sales tax	159,303	159,303			
3. Amusement sales tax	0				
4. Motor fuel tax	14,330	14,330			
5. Public utilities sales tax	0				
6. Tobacco products tax	0				
7. Hotel/Motel and restaurant/meals tax	0	0			
8. Alcoholic beverages licensing and permit taxes	680	680			
9. Amusement licensing and permit taxes	0				
10. Motor vehicles licensing and permit taxes	4,746	4,746			
11. Franchise tax (public utilities tax)	30,003	30,003			
12. Occupation and business licensing and permit taxes	275	275			
13. Other licenses and permit fees	0				
14. Intergovernmental receipts					
a. WATER	133,391		133,391		
b. SEWER	44,436			44,436	
c. TRASH	30,096	30,096			
d. Water for Salary Reimb	7,374	7,374			
e. Other Income	109	109			
f. _____	0				
g. _____	0				
h. _____	0				
i. TOTAL <i>Sum of lines 14a-h</i>	\$ 215,406	\$ 37,579	\$ 133,391	\$ 44,436	0
15. SUBTOTAL <i>Sum of items 1-14i</i>	\$ 424,743	\$ 246,916	\$ 133,391	\$ 44,436	0

Part I - FINANCIAL STATEMENT

Village of Freeburg
A. Receipts

		FUNDS - Report in whole dollars				
		TOTAL				
		all funds	General	Water	Sewer	Fund
			Fund	Fund	Fund	
1. Total property tax	\$	0	\$	\$	\$	\$
2. Total sales tax		159,303	159,303			
3. Amusement sales tax		0				
4. Motor fuel tax		14,330	14,330			
5. Public utilities sales tax		0				
6. Tobacco products tax		0				
7. Hotel/Motel and restaurant/meals tax		0	0			
8. Alcoholic beverages licensing and permit taxes		680	680			
9. Amusement licensing and permit taxes		0				
10. Motor vehicles licensing and permit taxes		4,746	4,746			
11. Franchise tax (public utilities tax)		30,003	30,003			
12. Occupation and business licensing and permit taxes		275	275			
13. Other licenses and permit fees		0				
14. Intergovernmental receipts						
a. WATER		133,391		133,391		
b. SEWER		44,436			44,436	
c. TRASH		30,096	30,096			
d. Water for Salary Reimb		7,374	7,374			
e. Other Income		109	109			
f. _____		0				
g. _____		0				
h. _____		0				
i. TOTAL						
Sum of lines 14a-h	\$	215,406	\$ 37,579	\$ 133,391	\$ 44,436	\$ 0
15. SUBTOTAL						
Sum of items 1-14i	\$	424,743	\$ 246,916	\$ 133,391	\$ 44,436	\$ 0

Part I - FINANCIAL STATEMENT - Continued

Village of Freeburg
A. Receipts - Continued

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Water Fund	Sewer Fund	Fund
15. SUBTOTAL (from page 3)	\$ 424,743	\$ 246,916	\$ 133,391	\$ 44,436	0
16. Charges for Services					
a. _____	0				
b. _____	0				
c. _____	0				
d. TOTAL Sum of lines 16a-c	\$ 0	\$ 0	\$ 0	\$ 0	0
17. Utility receipts					
a. _____	0				
b. _____	0				
c. _____	0				
d. _____	0				
e. TOTAL Sum of lines 17a-d	\$ 0	\$ 0	\$ 0	\$ 0	0
18. Interest earned	0				
19. Fines, costs, and forfeitures	0				
20. Rents	0				
21. Donations	0				
22. Other receipts and transfers					
a. _____	0				
b. _____	0				
c. Interfund transfers	0				
d. TOTAL Sum of lines 22a-c	\$ 0	\$ 0	\$ 0	\$ 0	0
23. TOTAL RECEIPTS Sum of items 15 through 22d	\$ 424,743	\$ 246,916	\$ 133,391	\$ 44,436	0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5

Part I - FINANCIAL STATEMENT - Continued

Village of Freeburg

B. Disbursements (by function)

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Water Fund	Sewer Fund	Fund
1. Highways and streets	\$ 241,753	\$ 241,753	\$	\$	
2. Financial administration	0	0			
3. Central administration	39,123	39,123			
4. Fire	0				
5. Parks and recreation	129	129			
6. Solid waste management	28,667	28,667			
7. Sewerage	6,652			6,652	
8. Water supply system	74,464		74,464		
9. Hospitals	0				
10. Health (other than hospital)	0				
11. Police	0				
12. Judicial and legal	0				
13. Correctional institutions	0				
14. Probation	0				
15. General public buildings	0				
16. Libraries	0				
17. Public welfare	0				
18. Protective inspection and regulation	0				
19. Housing and community development	0				
20. Economic development	0				
21. Natural resources	0				
22. Airports	0				
23. SUBTOTAL					
Sum of lines 1-22	\$ 390,788	\$ 309,672	\$ 74,464	\$ 6,652	0

Part I - FINANCIAL STATEMENT - Continued

Village of Freeburg

B. Disbursements (by function)
Continued

		FUNDS - Report in whole dollars				
		TOTAL all funds	General Fund	Water Fund	Sewer Fund	Fund
23. SUBTOTAL (from page 5)	\$	390,788	\$ 309,672	\$ 74,464	\$ 6,652	0
24. Electric power system		0				
25. Parking facilities		0				
26. Gas supply system		0				
27. Transit or bus system		0				
28. Sea and inland port facilities		0				
29. Miscellaneous commercial activities		0				
30. Other - Specify						
a. <u>INSURANCE</u>		11,283	11,283			
b. <u>STREET LIGHTS</u>		12,107	12,107			
c. <u>MISCELLANEOUS</u>		2,300	2,300			
31. Interfund transfers		0				
32. TOTAL DISBURSEMENTS (by function) Sum of items 23-31	\$	416,478	\$ 335,362	\$ 74,464	\$ 6,652	0
C. Disbursements (by object)						
1. Salaries		0				
2. Fringe benefits		0				
3. Operations		0				
4. SUBTOTAL Sum of items C1-3	\$	0	\$ 0	\$ 0	\$ 0	0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7

Part I - FINANCIAL STATEMENT - Continued

Village of Freeburg

B. Disbursements (by object) - Continued

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Water Fund	Sewer Fund	Fund
4. SUBTOTAL (from page 6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5. Capital expenditures - Specify					
a. _____	0				
b. _____	0				
c. _____	0				
d. _____	0				
e. _____	0				
f. _____	0				
g. _____	0				
6. Interfund transfers - Specify					
a. _____	0				
b. _____	0				
7. TOTAL DISBURSEMENTS (by object) Sum of items 4-6b	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Totals do not agree Totals do not agree Totals do not agree

D. Statement of Indebtedness

	FUNDS - Report in whole dollars			
	Outstanding Beginning of Fiscal Year	During Fiscal Year --		Outstanding End of Fiscal Year
		Issued	Retired	
1. General obligation bonds				
a. _____				0
b. _____				0
c. _____				0
2. Revenue bonds				
a. _____				0
b. _____				0
c. _____				0
3. SUBTOTAL Sum of items D1 and 2	\$ 0	\$ 0	\$ 0	\$ 0

Part I - FINANCIAL STATEMENT - Continued

Village of Freeburg

**D. Statement of Indebtedness
Continued**

	FUNDS - Report in whole dollars			Outstanding End of Fiscal Year
	Outstanding Beginning of Fiscal Year	During Fiscal Year --		
		Issued	Retired	
3. SUBTOTAL (from page 7)	\$ 0	\$ 0	\$ 0	\$ 0
4. Other debt - Specify				
a. _____				0
b. _____				0
c. _____				0
5. Conduit debt				0
6. TOTAL STATEMENT OF INDEBTEDNESS Sum of items 3-5	\$ 0	\$ 0	\$ 0	\$ 0

E. Interest on Debt

1. Interest on water supply system debt	\$ _____
2. Interest on electric power system debt	\$ _____
3. Interest on gas supply system debt	\$ _____
4. Interest on transit or bus system debt	\$ _____
5. Interest on all other debt	\$ _____

**F. Statement of Assessed Valuation
and Tax Rates**

1. Real estate	\$ 5,315,950
2. Personal property	2,393,025
3. State assessed railroad and utility	1,070

TOTAL VALUATION	
4. Sum of items F1-3	\$ 7,710,045

Tax Rates Funds - Specify Tax rate
(per \$100)

1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____

Part II - FINANCIAL STATEMENT SUMMARY

FUNDS - Report in whole dollars					
	TOTAL all funds	General Fund	Water Fund	Sewer Fund	Fund
A. Beginning balance	\$ 1,266,577	\$ 505,302	\$ 576,677	\$ 184,598	
B. Total receipts	424,743	246,916	133,391	44,436	0
C. Total disbursements	416,478	335,362	74,464	6,652	0
D. Ending balance	\$ 1,274,842	\$ 416,856	\$ 635,604	\$ 222,382	0

NOTES

Please use this space to provide additional explanations if the space provided for any item was not sufficient. Be sure to reference the item number.