



**Nicole Galloway, CPA**

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**Missouri State Auditor**

**Monthly Report on Political  
Subdivision Filings  
May 2019**

Report No. 2019-045

June 2019

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## May 2019

### Table of Contents

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|                        |   |
|------------------------|---|
| State Auditor's Report | 2 |
|------------------------|---|

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|                   |   |
|-------------------|---|
| Executive Summary | 3 |
|-------------------|---|

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### Appendixes

#### Appendix

|   |                                                                                                                                                   |   |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------|---|
| A | Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2018<br>Reports Due May 31, 2019..... | 4 |
| B | Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2019<br>Filed in May 2019 .....                | 5 |
| C | Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due April 30, 2019<br>Filed in May 2019 .....                | 6 |



## **NICOLE GALLOWAY, CPA** **Missouri State Auditor**

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 9 political subdivisions required to file a financial report by May 31, 2019, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in May 2019, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA  
State Auditor

The following staff participated in the preparation of this report:

|                     |                       |
|---------------------|-----------------------|
| Director of Audits: | Jon Halwes, CPA, CGFM |
| General Counsel:    | Paul Harper, JD       |
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# Monthly Report on Political Subdivision Filings

May 2019

## Executive Summary

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### **Executive Summary**

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 5 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due May 31, 2019

Fiscal Year Ended November 30, 2018

| Primary County  | Reporting Entity                       | Filed Annual<br>Financial Report | Date Filed        |
|-----------------|----------------------------------------|----------------------------------|-------------------|
| Andrew          | Amazonia Levee District                | Yes                              | December 20, 2018 |
| Greene          | PWSD 5 Greene County                   | No                               |                   |
| Holt            | Big Tarkio Drainage District           | No                               |                   |
| Jefferson       | Goldman FPD                            | Yes                              | January 2, 2019   |
| Laclede         | Lebanon SRD 1 Laclede County           | No                               |                   |
| Moniteau        | Tipton Rural FPD                       | Yes                              | May 20, 2019      |
| New Madrid      | Drainage District 29 New Madrid County | Yes                              | December 27, 2018 |
| St. Charles     | PWSD 2 St. Charles County              | Yes                              | April 25, 2019    |
| St. Francois    | Leadwood FPD                           | No                               |                   |
| Total Filed     |                                        | 5                                |                   |
| Total Not Filed |                                        | 4                                |                   |

Acronyms:

|      |                              |
|------|------------------------------|
| FPD  | Fire Protection District     |
| PWSD | Public Water Supply District |
| SRD  | Special Road District        |

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2019  
 Filed in May 2019

Fiscal Year Ended September 30, 2018

| <u>Primary County</u> | <u>Reporting Entity</u>       | <u>Filed Annual<br/>Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-------------------------------|------------------------------------------|-------------------|
| Jackson               | Fall Creek CID                | Yes                                      | May 9, 2019       |
| Wayne                 | Clearwater Ambulance District | Yes                                      | May 21, 2019      |
| <u>Total Filed</u>    |                               | 2                                        |                   |

Acronyms:

CID                      Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due April 30, 2019

Filed in May 2019

Fiscal Year Ended October 31, 2018

| Primary County | Reporting Entity                       | Filed Annual<br>Financial Report | Date Filed   |
|----------------|----------------------------------------|----------------------------------|--------------|
| Buchanan       | DeKalb FPD                             | Yes                              | May 22, 2019 |
| Jasper         | 1717 Market Place TDD                  | Yes                              | May 28, 2019 |
|                | 510 Rangeline CID                      | Yes                              | May 16, 2019 |
|                | Joplin Public Library District         | Yes                              | May 14, 2019 |
| Lewis          | Lewis County NHD                       | Yes                              | May 13, 2019 |
| Macon          | Callao Town & Country Volunteer FPD    | Yes                              | May 24, 2019 |
| Montgomery     | PWSD 1 Montgomery County               | Yes                              | May 13, 2019 |
| New Madrid     | Drainage District 18 New Madrid County | Yes                              | May 15, 2019 |
| Newton         | Hope Valley CID                        | Yes                              | May 28, 2019 |
| Total Filed    |                                        | 9                                |              |

Acronyms:

|      |                                     |
|------|-------------------------------------|
| CID  | Community Improvement District      |
| FPD  | Fire Protection District            |
| NHD  | Nursing Home District               |
| PWSD | Public Water Supply District        |
| TDD  | Transportation Development District |