



**Nicole Galloway, CPA**

**Missouri State Auditor**

**Monthly Report on Political  
Subdivision Filings  
May 2021**

Report No. 2021-040

July 2021

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

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# Monthly Report on Political Subdivision Filings

## May 2021

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## **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 10 political subdivisions required to file a financial report by May 31, 2021, 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 2021, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above a faint, rectangular embossed seal of the Missouri State Auditor.

Nicole R. Galloway, CPA  
State Auditor

The following staff participated in the preparation of this report:

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General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

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# Monthly Report on Political Subdivision Filings

## May 2021

### 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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 4 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2021, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due May 31, 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	No	
Carroll	Big Bend Levee District	No	
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	No	
Jefferson	Goldman FPD	Yes	December 29, 2020
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 28, 2021
New Madrid	Drainage District 29 New Madrid County	Yes	December 16, 2020
St. Charles	PWSD 2 St. Charles County	Yes	April 21, 2021
St. Francois	Leadwood FPD	No	
Total Filed		4	
Total Not Filed		6	

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 December 31, 2020  
 Filed in May 2021

Fiscal Year Ended June 30, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis City	501 Olive CID	Yes	May 24, 2021
	501 Olive TDD	Yes	May 24, 2021
Total Filed		2	

Acronyms:

CID                      Community Improvement District  
 TDD                     Transportation Development District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2021  
 Filed in May 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	Yes	May 7, 2021
Wayne	PWSD 3 Wayne County	Yes	May 5, 2021
Total Filed		2	

Acronyms:

NHD	Nursing Home District
PWSD	Public Water Supply District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2021  
 Filed in May 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Washington	PWSD 2 Washington County	Yes	May 19, 2021
	Washington County AD	Yes	May 7, 2021
Total Filed		2	

Acronyms:

AD                      Ambulance District  
 PWSD                  Public Water Supply District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due April 30, 2021  
 Filed in May 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	PWSD 3 Platte County	Yes	May 16, 2021
Knox	PWSD 1 Knox County	Yes	May 12, 2021
Lafayette	Wellington-Napoleon FPD	Yes	May 17, 2021
Newton	Hope Valley CID	Yes	May 21, 2021
Total Filed		4	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District