



# Nicole Galloway, CPA

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
May 2022

Report No. 2022-042

July 2022

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

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# Monthly Report on Political Subdivision Filings

## May 2022

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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, 2022, 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 2022, 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 to F.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large loop at the end.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Political Subdivision Filings

May 2022

## 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, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 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 2022, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due May 31, 2022

Fiscal Year Ended November 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	No	
Carroll	Big Bend Levee District	Yes	December 6, 2021
Greene	PWSD 5 Greene County	Yes	May 31, 2022
Holt	Big Tarkio Drainage District	Yes	February 1, 2022
Jefferson	Goldman FPD	Yes	January 5, 2022
Laclede	Lebanon SRD 1 Laclede County	Yes	May 23, 2022
Moniteau	Tipton Rural FPD	Yes	May 26, 2022
New Madrid	Drainage District 29 New Madrid County	Yes	January 27, 2022
St. Charles	PWSD 2 St. Charles County	No	
St. Francois	Leadwood FPD	Yes	April 19, 2022
Total Filed		8	
Total Not Filed		2	

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 June 30, 2021  
 Filed in May 2022

Fiscal Year Ended December 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Butler	Naylor-Neelyville AD	Yes	May 25, 2022
Ray	Ray County 911 Board	Yes	May 3, 2022
Total Filed		2	

Acronyms:

AD                      Ambulance District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2022  
 Filed in May 2022

Fiscal Year Ended July 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Scott	Sikeston SRD Scott County	Yes	May 27, 2022
Total Filed		1	

Acronyms:

SRD                      Special Road District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2022  
 Filed in May 2022

Fiscal Year Ended August 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Adair	Adair County NHD	Yes	May 8, 2022
Knox	Knox County NHD	Yes	May 14, 2022
Wayne	PWSD 3 Wayne County	Yes	May 17, 2022
Total Filed		3	

Acronyms:

NHD                   Nursing Home District  
 PWSD                Public Water Supply District



Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2022  
 Filed in May 2022

Fiscal Year Ended September 30, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Charles	HIE Richmond Center CID	Yes	May 16, 2022
Total Filed		1	

Acronyms:

CID                      Community Improvement District

Appendix F  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due April 30, 2022  
 Filed in May 2022

Fiscal Year Ended October 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Newton	Hope Valley CID	Yes	May 26, 2022
Platte	PWSD 3 Platte County	Yes	May 27, 2022
Ray	Ray County Memorial Hospital	Yes	May 9, 2022
<u>Total Filed</u>		3	

Acronyms:

CID                   Community Improvement District  
 PWSD                Public Water Supply District