



# Nicole Galloway, CPA

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
November 2022

Report No. 2022-131

December 2022

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

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# Monthly Report on Political Subdivision Filings

## November 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 November 30, 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 November 2022, after their filing deadline. The filing status for these 14 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Political Subdivision Filings

## November 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 that effective August 28, 2022, any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.<sup>1</sup>

This report includes the filing status for the 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2022. 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 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2022, after their filing deadline.

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<sup>1</sup> Prior to August 28, 2022, only transportation development districts with gross revenues less than \$5,000 in the fiscal year of the annual financial report were not subject to the fine.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due November 30, 2022

Fiscal Year Ended May 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	July 19, 2022
Barry	Southwest Rural Water Supply District 1	No	
Caldwell	PWSD 3 Caldwell County	No	
Cass	PWSD 3 Cass County	Yes	November 16, 2022
Franklin	PWSD 3 Franklin County	Yes	November 23, 2022
Holt	Canon Drainage District	Yes	June 29, 2022
Jefferson	PWSD 7 Jefferson County	Yes	November 29, 2022
	PWSD C-1 Jefferson County	Yes	November 30, 2022
Polk	Citizens Memorial Hospital District	Yes	October 19, 2022
St. Clair	Ellett Memorial Hospital District	Yes	October 26, 2022
Total Filed		8	
Total Not Filed		2	

Acronyms:

PWSD            Public Water Supply District

Appendix B  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2022  
Filed in November 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bates	PWSD 4 Bates County	Yes	November 7, 2022
Jackson	New Longview TDD	Yes	November 29, 2022
Madison	Madison County Ambulance District	Yes	November 1, 2022
New Madrid	Drainage District 33 New Madrid County	Yes	November 15, 2022
Platte	9 Highway Corridor CID	Yes	November 15, 2022
Pulaski	Bowman TDD	Yes	November 8, 2022
St. Charles	Junction CID	Yes	November 14, 2022
	Junction TDD	Yes	November 14, 2022
Total Filed		8	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District
TDD	Transportation Development District

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

Fiscal Year Ended February 28, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Fabius River Drainage District	Yes	November 1, 2022
Total Filed		1	

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due September 30, 2022  
 Filed in November 2022

Fiscal Year Ended March 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Harrison	Harrison County Hospital District	Yes	November 8, 2022
Schuyler	Schuyler County Ambulance District	Yes	November 18, 2022
Total Filed		2	



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

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Antioch Center CID	Yes	November 10, 2022
	Metro North Crossing CID	Yes	November 10, 2022
New Madrid	Drainage District 38 New Madrid County	Yes	November 28, 2022
Total Filed		3	

Acronyms:

CID                      Community Improvement District