



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
May 2023

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auditor.mo.gov

Monthly Report on Political Subdivision Filings

May 2023

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SCOTT FITZPATRICK
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 shall 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, 2023, 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 2023, after their filing deadline. The filing status for these 9 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

May 2023

Executive Summary

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. Rule 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.¹

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, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 9 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2023, after their filing deadline.

¹ 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 May 31, 2023

Fiscal Year Ended November 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	February 17, 2023
Carroll	Big Bend Levee District	Yes	February 14, 2023
Greene	PWSD 5 Greene County	Yes	May 31, 2023
Holt	Big Tarkio Drainage District	Yes	January 11, 2023
Jefferson	Goldman FPD	Yes	January 6, 2023
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 10, 2023
New Madrid	Drainage District 29 New Madrid County	Yes	February 8, 2023
St. Charles	PWSD 2 St. Charles County	Yes	May 26, 2023
St. Francois	Leadwood FPD	Yes	May 26, 2023
Total Filed		9	
Total Not Filed		1	

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, 2022
 Filed in May 2023

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Saline	Levee District 2 Saline County	Yes	May 8, 2023
Total Filed		1	

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2023
 Filed in May 2023

Fiscal Year Ended September 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	May 6, 2023
Clinton	PWSD 3 Clinton County	Yes	May 3, 2023
Monroe	Monroe City Area FPD	Yes	May 1, 2023
Ripley	Doniphan-Ripley County PLD	Yes	May 1, 2023
St. Francois	Mineral Area CID	Yes	May 19, 2023
Total Filed		5	

Acronyms:

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

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2023
 Filed in May 2023

Fiscal Year Ended October 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	May 24, 2023
Platte	PWSD 3 Platte County	Yes	May 16, 2023
Sullivan	Sullivan County Memorial Hospital	Yes	May 3, 2023
Total Filed		3	

Acronyms:

PWSD Public Water Supply District