



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
November 2020**

Report No. 2020-121

December 2020

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Monthly Report on Political Subdivision Filings

November 2020

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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 11 political subdivisions required to file a financial report by November 30, 2020, 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 2020, after their filing deadline. The filing status for these 7 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

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

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

November 2020

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. 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 11 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 11 political subdivisions, 10 filed an annual financial report timely.

This report also includes the filing status for 7 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2020, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due November 30, 2020

Fiscal Year Ended May 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Atchison	Buchanan Drainage District	Yes	August 18, 2020
Barry	Southwest Rural Water Supply District 1	Yes	October 8, 2020
Caldwell	PWSD 3 Caldwell County	No	
Carroll	Mi De Levee District	Yes	July 28, 2020
Cass	PWSD 3 Cass County	Yes	November 12, 2020
Franklin	PWSD 3 Franklin County	Yes	September 30, 2020
Holt	Canon Drainage District	Yes	June 17, 2020
Jefferson	PWSD 7 Jefferson County	Yes	November 23, 2020
	PWSD C-1 Jefferson County	Yes	November 11, 2020
Polk	Citizens Memorial Hospital District	Yes	November 18, 2020
St. Clair	Ellett Memorial Hospital District	Yes	October 30, 2020
Total Filed		10	
Total Not Filed		1	

Acronyms:

PWSD Public Water Supply District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2019
 Filed in November 2020

Fiscal Year Ended June 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Streets of West Pryor CID	Yes	November 13, 2020
	Streets of West Pryor TDD	Yes	November 13, 2020
<u>Total Filed</u>		2	

Acronyms:

CID Community Improvement District
 TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in November 2020

Fiscal Year Ended December 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Audrain	PWSD 1 Audrain County	Yes	November 4, 2020
Cedar	Cedar County Ambulance District	Yes	November 11, 2020
Washington	Richwoods FPD	Yes	November 17, 2020
Total Filed		3	

Acronyms:

FPD Fire Protection District
 PWSD Public Water Supply District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2020
 Filed in November 2020

Fiscal Year Ended April 30, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Wornall Village CID	Yes	November 30, 2020
Ray	Senior Citizen's NHD	Yes	November 19, 2020
Total Filed		2	

Acronyms:

CID Community Improvement District
 NHD Nursing Home District