



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
May 2019**

Report No. 2019-045

June 2019

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Monthly Report on Political Subdivision Filings

May 2019

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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 9 political subdivisions required to file a financial report by May 31, 2019, 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 2019, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

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

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

May 2019

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 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 5 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due May 31, 2019

Fiscal Year Ended November 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	December 20, 2018
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	No	
Jefferson	Goldman FPD	Yes	January 2, 2019
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 20, 2019
New Madrid	Drainage District 29 New Madrid County	Yes	December 27, 2018
St. Charles	PWSD 2 St. Charles County	Yes	April 25, 2019
St. Francois	Leadwood FPD	No	
Total Filed		5	
Total Not Filed		4	

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 March 31, 2019
 Filed in May 2019

Fiscal Year Ended September 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Fall Creek CID	Yes	May 9, 2019
Wayne	Clearwater Ambulance District	Yes	May 21, 2019
<u>Total Filed</u>		2	

Acronyms:

CID Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due April 30, 2019

Filed in May 2019

Fiscal Year Ended October 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	DeKalb FPD	Yes	May 22, 2019
Jasper	1717 Market Place TDD	Yes	May 28, 2019
	510 Rangeline CID	Yes	May 16, 2019
	Joplin Public Library District	Yes	May 14, 2019
Lewis	Lewis County NHD	Yes	May 13, 2019
Macon	Callao Town & Country Volunteer FPD	Yes	May 24, 2019
Montgomery	PWSD 1 Montgomery County	Yes	May 13, 2019
New Madrid	Drainage District 18 New Madrid County	Yes	May 15, 2019
Newton	Hope Valley CID	Yes	May 28, 2019
Total Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District