



# Nicole Galloway, CPA

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
May 2020

Report No. 2020-034

June 2020

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

---

# Monthly Report on Political Subdivision Filings

## May 2020

### Table of Contents

---

State Auditor's Report	2
Executive Summary	3
Appendixes	

---

#### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2019 Reports Due May 31, 2020.....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2019 Filed in May 2020 .....	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2020 Filed in May 2020 .....	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due April 30, 2020 Filed in May 2020 .....	7



## **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, 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 May 2020, after their filing deadline. The filing status for these 9 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". The signature is fluid and cursive, with "Nicole" and "R." on the first line and "Galloway" on the second line.

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 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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 5 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 2020, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due May 31, 2020

Fiscal Year Ended November 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	No	
Carroll	Big Bend Levee District	Yes	December 10, 2019
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	No	
Jefferson	Goldman FPD	Yes	January 4, 2020
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 27, 2020
New Madrid	Drainage District 29 New Madrid County	Yes	December 18, 2019
St. Charles	PWSD 2 St. Charles County	Yes	April 8, 2020
St. Francois	Leadwood FPD	No	
Total Filed		5	
Total Not Filed		5	

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, 2019

Filed in May 2020

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Harrison	Noel Adams Ambulance District	Yes	May 7, 2020
Marion	Marion County 911 Board	Yes	May 29, 2020
Webster	Webster County Health Unit	Yes	May 31, 2020
Total Filed		3	

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due March 31, 2020  
Filed in May 2020

Fiscal Year Ended September 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	May 21, 2020
Monroe	Monroe City Ambulance District	Yes	May 5, 2020
St. Louis	Daniele CID	Yes	May 11, 2020
Total Filed		3	

Acronyms:

CID	Special Road District
FPD	Fire Protection District

## Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due April 30, 2020  
Filed in May 2020

## Fiscal Year Ended October 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Wellington-Napoleon FPD	Yes	May 4, 2020
Macon	Callao Town & Country Volunteer FPD	Yes	May 12, 2020
Ray	Ray County Memorial Hospital	Yes	May 22, 2020
Total Filed		3	

### Acronyms:

---

FPD Fire Protection District