



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2019-132

December 2019

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

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# Monthly Report on Political Subdivision Filings

## November 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 11 political subdivisions required to file a financial report by November 30, 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 November 2019, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

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:

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# Monthly Report on Political Subdivision Filings

November 2019

## 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 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, 2019. 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 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due November 30, 2019

Fiscal Year Ended May 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	September 12, 2019
Barry	Southwest Rural Water Supply District 1	Yes	September 24, 2019
Caldwell	PWSD 3 Caldwell County	No	
Carroll	Mi De Levee District	Yes	May 28, 2019
Cass	PWSD 3 Cass County	Yes	November 14, 2019
Franklin	PWSD 3 Franklin County	Yes	September 26, 2019
Holt	Canon Drainage District	Yes	June 13, 2019
Jefferson	PWSD 7 Jefferson County	Yes	November 13, 2019
Jefferson	PWSD C-1 Jefferson County	Yes	October 23, 2019
Polk	Citizens Memorial Hospital District	Yes	November 25, 2019
St. Clair	Ellett Memorial Hospital District	Yes	November 27, 2019
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, 2018  
 Filed in November 2019

Fiscal Year Ended June 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Noland Fashion Square CID	Yes	November 12, 2019
<u>Total Filed</u>		1	

Acronyms:

CID                      Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2019

Filed in November 2019

Fiscal Year Ended December 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Stoddard	Dudley SRD Stoddard County	Yes	November 13, 2019
Texas	PWSD 2 Texas County	Yes	November 5, 2019
Total Filed		2	

Acronyms:

PWSD            Public Water Supply District  
SRD             Special Road District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due September 30, 2019  
 Filed in November 2019

Fiscal Year Ended March 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Perry	Perry County Memorial Hospital	Yes	November 1, 2019
Schuyler	Schuyler County Ambulance District	Yes	November 12, 2019
Total Filed		2	

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2019  
Filed in November 2019

Fiscal Year Ended April 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clay	Antioch Center CID	Yes	November 20, 2019
Jackson	801 Westport Road CID	Yes	November 12, 2019
	Linwood Shopping Center CID	Yes	November 1, 2019
Mississippi	St. James Drainage District	Yes	November 12, 2019
Pemiscot	Elk Chute Drainage District	Yes	November 25, 2019
Total Filed		5	

Acronyms:

CID                      Community Improvement District