



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2020-104

November 2020

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# Monthly Report on Political Subdivision Filings

## September 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 50 political subdivisions required to file a financial report by September 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 September 2020, after their filing deadline. The filing status for these 50 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

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

September 2020

## 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 50 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 50 political subdivisions, 41 filed an annual financial report timely.

This report also includes the filing status for 50 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2020, after their filing deadline.

# Appendix A

## Status of Political Subdivisions Required to File Annual Financial Reports Reports Due September 30, 2020

Fiscal Year Ended March 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 28, 2020
Barry	Monett Marketplace CID	Yes	May 26, 2020
Boone	Centralia Public Library District	Yes	August 7, 2020
Buchanan	Maxwell Heights FPD	Yes	July 25, 2020
Butler	North Cache River Drainage District	Yes	May 13, 2020
Caldwell	Golden Age NHD	Yes	September 25, 2020
Camden	Sunrise Beach Market Center CID	Yes	September 16, 2020
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	April 29, 2020
Cass	Cedar Tree CID	No	
	Fairfield Inn CID	Yes	September 28, 2020
	PWSD 6 Cass County	Yes	August 13, 2020
	TXRH CID	Yes	April 29, 2020
	Y Belton CID	No	
	Y Belton Two CID	Yes	September 28, 2020
	Y Highway Marketplace CID	Yes	September 25, 2020
Clay	210 Highway CID	Yes	September 30, 2020
	210 Highway TDD	Yes	September 30, 2020
	Kearney West Side CID	Yes	September 16, 2020
	Shoppes at Kearney CID	Yes	September 16, 2020
Cole	PWSD 2 Cole County	Yes	September 15, 2020
Franklin	St. Clair Sewer District	Yes	July 15, 2020
Harrison	Harrison County Hospital District	Yes	September 2, 2020
Henry	Golden Valley Memorial Hospital	Yes	June 5, 2020
Holt	Union Township Levee District	No	
Howell	63 Bypass CID	Yes	September 22, 2020
	Ozark Hills CID	Yes	September 22, 2020
	Ramseur Farm CID	Yes	September 22, 2020
	South 160 CID	Yes	September 22, 2020
	Southern Hills CID	Yes	May 28, 2020
Jasper	Sarcozie Rural FPD	Yes	July 9, 2020
Jefferson	Twin City Mall CID	Yes	April 14, 2020
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	May 29, 2020
	Stoneybrooke CID	Yes	September 30, 2020
Montgomery	Wellsville Public Library District	Yes	July 8, 2020
Perry	Perry County Memorial Hospital	Yes	September 22, 2020
Pettis	Galaxy West CID	No	
Putnam	Putnam County Care Center	Yes	September 15, 2020
Ray	Levee District 2 Ray County	No	
Saline	Van Meter-Teteseau Levee District	No	
Schuyler	Schuyler County Ambulance District	No	
St. Louis	Jennings Station Road CID	Yes	September 10, 2020
	Kirkwood Square CID	Yes	April 14, 2020
	Manchester Lindbergh Southeast CID	Yes	April 13, 2020
	Market at McKnight CID	Yes	June 26, 2020

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

Fiscal Year Ended March 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Plaza on the Boulevard-Jennings CID	Yes	September 10, 2020
	Rock Hill Public Library District	Yes	September 29, 2020
Stoddard	PWSD 4 Stoddard County	Yes	July 23, 2020
Taney	Southtowne CID	Yes	September 16, 2020
Total Filed		41	
Total Not Filed		9	

Acronyms:

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

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

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Chariton River Drainage District	Yes	September 1, 2020
Atchison	Phelps City SRD Atchison County	Yes	September 3, 2020
Barry	Purdy FPD	Yes	September 11, 2020
Buchanan	Easton FPD	Yes	September 12, 2020
Butler	Qulin Highway North CID	Yes	September 6, 2020
Caldwell	PWSD 1 Caldwell County	Yes	September 9, 2020
Cape Girardeau	Whitewater FPD	Yes	September 15, 2020
Chariton	PWSD 2 Chariton County	Yes	September 4, 2020
Christian	Avicenna CID	Yes	September 7, 2020
	Clever Highway 14 CID	Yes	September 7, 2020
	Deerbrook Marketplace CID	Yes	September 1, 2020
	Ozark Downtown CID	Yes	September 7, 2020
Clay	North Kansas City SRD 9 Clay County	Yes	September 21, 2020
Cole	Russellville Route C CID	Yes	September 6, 2020
Cooper	Boonville Highway 5 CID	Yes	September 7, 2020
Dallas	Urbana Highway 65 CID	Yes	September 7, 2020
Daviess	Coffey FPD	Yes	September 18, 2020
Dent	PWSD 1 Dent County	Yes	September 15, 2020
Dunklin	PWSD 2 Dunklin County	Yes	September 3, 2020
	Senath Commercial Street CID	Yes	September 8, 2020
Franklin	PWSD 4 Franklin County	Yes	September 4, 2020
Gasconade	Hermann Area Ambulance District	Yes	September 2, 2020
Harrison	Gilman City FPD	Yes	September 14, 2020
Henry	Tightwad FPD	Yes	September 13, 2020
Holt	Drainage District 2 Holt County	Yes	September 16, 2020
Jackson	Ritter Plaza CID	Yes	September 20, 2020
Jefferson	Jefferson County Public SwrD	Yes	September 28, 2020
Johnson	Knob Noster Ninth Street CID	Yes	September 7, 2020
McDonald	Goodman Area FPD	Yes	September 9, 2020
Montgomery	Bellflower FPD	Yes	September 14, 2020
New Madrid	Lilbourn Highway D CID	Yes	September 7, 2020
	PWSD 4 New Madrid County	Yes	September 9, 2020
Pemiscot	Steele Highway 61 CID	Yes	September 7, 2020
Perry	Perryville Highway 61 & 51 CID	Yes	September 7, 2020
Pulaski	Crocker Highway 17 CID	Yes	September 7, 2020
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	September 6, 2020
St. Charles	Hutchings Farm Plaza TDD	Yes	September 10, 2020
	New Melle FPD	Yes	September 4, 2020
St. Clair	Collins CID	Yes	September 7, 2020
	Sac Osage FPD	Yes	September 14, 2020
St. Louis	Kinloch FPD	Yes	September 30, 2020
	Metropolitan Taxicab Commission	Yes	September 2, 2020
Stoddard	Dudley SRD Stoddard County	Yes	September 4, 2020
Texas	Licking Route 32 CID	Yes	September 7, 2020

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

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Wright	Wright County 911 Board	Yes	September 28, 2020
Total Filed		45	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District



# Appendix C

## Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due August 31, 2020

Filed in September 2020

Fiscal Year Ended February 29, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	September 22, 2020
Audrain	Van-Far Ambulance District	Yes	September 22, 2020
Carroll	Dewitt Drainage & Levee District	Yes	September 22, 2020
Marion	Fabius River Drainage District	Yes	September 1, 2020
St. Charles	Dardenne Creek Drainage District 3	Yes	September 10, 2020
Total Filed		5	