



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political Subdivision Filings January 2021

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Monthly Report on Political Subdivision Filings

January 2021

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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 30 political subdivisions required to file a financial report by January 31, 2021, 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 January 2021, after their filing deadline. The filing status for these 56 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

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State Auditor

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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 30 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 30 political subdivisions, 26 filed an annual financial report timely.

This report also includes the filing status for 56 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2021

Fiscal Year Ended July 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 7, 2020
Carroll	Sugartree Bottom Levee District	Yes	August 8, 2020
Lafayette	Alma FPD	Yes	August 24, 2020
	Alma SRD Lafayette County	Yes	October 1, 2020
	Concordia SRD Lafayette County	Yes	October 1, 2020
	Corder SRD Lafayette County	Yes	October 1, 2020
	Dover SRD Lafayette County	Yes	October 1, 2020
	Higginsville SRD Lafayette County	Yes	October 1, 2020
	Lexington SRD Lafayette County	Yes	October 1, 2020
	Mayview SRD Lafayette County	Yes	October 1, 2020
	Odessa SRD Lafayette County	Yes	October 1, 2020
	Waverly SRD Lafayette County	Yes	October 1, 2020
	Wellington Napoleon SRD Lafayette County	Yes	October 1, 2020
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	August 20, 2020
	La Plata SRD Macon County	Yes	August 14, 2020
Monroe	Monroe City SRD Monroe County	Yes	January 29, 2021
Newton	Stella SRD Newton County	No	
Osage	Chamois SRD Osage County	Yes	November 4, 2020
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	November 8, 2020
Platte	PWSD 9 Platte County	Yes	December 18, 2020
Randolph	Moberly SRD Randolph County	Yes	September 3, 2020
Ray	Camden SRD Ray County	Yes	August 20, 2020
	Henrietta SRD Ray County	Yes	September 2, 2020
	Orrick SRD Ray County	Yes	November 16, 2020
	Richmond SRD Ray County	Yes	September 25, 2020
Scott	Illmo SRD Scott County	No	
	Sikeston SRD Scott County	Yes	December 16, 2020
St. Francois	St. Francois County SRD 2	Yes	January 13, 2021
Total Filed		26	
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, 2020
 Filed in January 2021

Fiscal Year Ended September 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Scott	PWSD 4 Scott County	Yes	January 7, 2021
Total Filed		1	

Acronyms:

PWSD Public Water Supply District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in January 2021

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howard	Consolidated PWSD 1 Howard County	Yes	January 14, 2021
Lawrence	Miller Rural FPD	Yes	January 11, 2021
Total Filed		2	

Acronyms:

FPD Public Water Supply District
 PWSD Fire Protection District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in January 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Good Samaritan NHD	Yes	January 18, 2021
	Lincoln Community NHD	Yes	January 18, 2021
Buchanan	Tuscany Village CID	Yes	January 18, 2021
Camden	Lake of the Ozarks Area SBD Camden	Yes	January 8, 2021
Cape Girardeau	Town Plaza Crossing CID	Yes	January 25, 2021
Carroll	Big Creek Watershed Subdistrict	Yes	January 20, 2021
Chariton	Chariton County Ambulance District	Yes	January 26, 2021
Clay	Eastern Clay Ambulance District	Yes	January 28, 2021
Dade	Dade County NHD	Yes	January 19, 2021
Dent	Salem Memorial Hospital District	Yes	January 25, 2021
	Salem Public Library District	Yes	January 25, 2021
Franklin	East Main & Highway 47 CID	Yes	January 8, 2021
	Scenic Regional Library District	Yes	January 19, 2021
Greene	James River Commons CID	Yes	January 20, 2021
Holt	Forest City Levee District	Yes	January 4, 2021
Iron	Iron County Medical Center	Yes	January 22, 2021
Jackson	Noland Fashion Square CID	Yes	January 26, 2021
	Raintree 150 Center CID	Yes	January 26, 2021
	Streets of West Pryor CID	Yes	January 21, 2021
	Streets of West Pryor TDD	Yes	January 21, 2021
Johnson	Johnson County Community Health	Yes	January 21, 2021
	South Fork of Blackwater WSD	Yes	January 5, 2021
Lewis	Canton SRD Lewis County	Yes	January 4, 2021
Livingston	Green Township FPD	Yes	January 4, 2021
Marion	Hannibal Free Library District	Yes	January 16, 2021
Miller	Lake of the Ozarks Area SBD Miller	Yes	January 8, 2021
Monroe	Madison SRD Monroe County	Yes	January 7, 2021
Morgan	Good Shepherd NHD	Yes	January 22, 2021
	Lake of the Ozarks Area SBD Morgan	Yes	January 8, 2021
Nodaway	102 River Tributaries Subdistrict	Yes	January 21, 2021
	Hoover Frankum WSD	Yes	January 21, 2021
	Mill Creek Watershed Subdistrict	Yes	January 22, 2021
	Mozingo Creek Watershed Subdistrict	Yes	January 21, 2021
Pemiscot	Hayti-Ventures CID	Yes	January 21, 2021
Pike	Pike County Memorial Hospital	Yes	January 23, 2021
Putnam	Putnam County Memorial Hospital	Yes	January 19, 2021
Scotland	Scotland County Memorial Hospital	Yes	January 29, 2021
	Scotland County NHD	Yes	January 27, 2021
Shelby	Clarence NHD	Yes	January 4, 2021
	Shelbina Carnegie Library District	Yes	January 18, 2021
St. Clair	Appleton City Library District	Yes	January 2, 2021
St. Louis	Crossings at Richmond Heights CID	Yes	January 19, 2021
	North County Festival/Square CID	Yes	January 24, 2021
	Olive Boulevard TDD	Yes	January 18, 2021
	Webster Groves Library District	Yes	January 19, 2021
St. Louis City	Ballpark Village CID	Yes	January 21, 2021

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in January 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Ballpark Village TDD	Yes	January 21, 2021
	Dutchtown CID	Yes	January 19, 2021
	Euclid South CID	Yes	January 20, 2021
	Grove CID	Yes	January 20, 2021
Webster	Webster County NHD	Yes	January 25, 2021
Worth	East Fork of Grand River WSD	Yes	January 6, 2021
	Worth County Convalescent Center District	Yes	January 28, 2021
Total Filed		53	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
SBD	Special Business District
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed Subdistrict