



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

January 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 31 political subdivisions required to file a financial report by January 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 January 2019, after their filing deadline. The filing status for these 55 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".

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

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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 31 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 31 political subdivisions, 23 filed an annual financial report by January 31, 2019.

This report also includes the filing status for 55 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2019, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2019

Fiscal Year Ended July 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 19, 2018
Carroll	Root Levee District	No	
	Sugartree Bottom Levee District	Yes	July 21, 2018
Lafayette	Alma FPD	No	
	Alma SRD Lafayette County	Yes	October 18, 2018
	Concordia SRD Lafayette County	Yes	October 18, 2018
	Corder SRD Lafayette County	Yes	October 18, 2018
	Dover SRD Lafayette County	Yes	October 18, 2018
	Higginsville SRD Lafayette County	Yes	October 18, 2018
	Lexington SRD Lafayette County	Yes	October 18, 2018
	Mayview SRD Lafayette County	Yes	October 18, 2018
	Odessa SRD Lafayette County	Yes	October 18, 2018
	Waverly SRD Lafayette County	Yes	October 18, 2018
	Wellington Napoleon SRD Lafayette	Yes	October 18, 2018
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	September 4, 2018
	La Plata SRD Macon County	Yes	August 17, 2018
Monroe	Monroe City SRD Monroe County	Yes	December 19, 2018
Newton	Stella SRD Newton County	Yes	December 3, 2018
Osage	Chamois SRD Osage County	No	
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	January 25, 2019
Platte	PWSD 9 Platte County	Yes	January 14, 2019
Randolph	Moberly SRD Randolph County	Yes	July 30, 2018
Ray	Camden SRD Ray County	Yes	August 20, 2018
	Henrietta SRD Ray County	Yes	October 5, 2018
	Orrick SRD Ray County	Yes	December 3, 2018
	Richmond SRD Ray County	No	
Scott	Illmo SRD Scott County	No	
	Sikeston SRD Scott County	Yes	November 28, 2018
St. Francois	St. Francois County SRD 2	No	
Total Filed		23	
Total Not Filed		8	

Acronyms:

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, 2018
 Filed in January 2019

Fiscal Year Ended December 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Village of Grain Valley CID	Yes	January 30, 2019
St. Louis City	Hampton Berthold CID	Yes	January 29, 2019
Total Filed		2	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2018
 Filed in January 2019

Fiscal Year Ended April 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clay	Metro North Crossing CID	Yes	January 29, 2019
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2018
 Filed in January 2019

Fiscal Year Ended June 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Benton Township & Rock Creek DD	Yes	January 22, 2019
	West Langdon Drainage District	Yes	January 22, 2019
Benton	Lincoln Community NHD	Yes	January 21, 2019
Buchanan	Rolling Hills Consolidated PLD	Yes	January 18, 2019
	St. Joseph Downtown CID	Yes	January 22, 2019
Camden	Camden County Ambulance District	Yes	January 29, 2019
Cape Girardeau	Town Plaza Crossing CID	Yes	January 10, 2019
Chariton	Chariton County Ambulance District	Yes	January 29, 2019
Clark	Clark County NHD	Yes	January 21, 2019
	Northeast Missouri Library District	Yes	January 17, 2019
Clay	Meadowbrook Village CID	Yes	January 28, 2019
	Williams Creek WSD	Yes	January 28, 2019
Dent	Salem Memorial Hospital District	Yes	January 18, 2019
	Salem Public Library District	Yes	January 23, 2019
Franklin	East Main & Highway 47 CID	Yes	January 21, 2019
Greene	Northwest Area CID	Yes	January 29, 2019
Harrison	East Fork of Big Creek Subdistrict	Yes	January 29, 2019
	Panther Creek Watershed Subdistrict	Yes	January 29, 2019
	West Fork of Big Creek Subdistrict	Yes	January 29, 2019
Henry	PWSD 4 Henry County	Yes	January 24, 2019
Holt	Forest City Levee District	Yes	January 31, 2019
Jackson	Downtown Lee's Summit CID	Yes	January 10, 2019
	I-470 & View High CID	Yes	January 18, 2019
Lafayette	Concordia FPD	Yes	January 22, 2019
Linn	East Yellow Creek WSD	Yes	January 23, 2019
Livingston	Green Township FPD	Yes	January 28, 2019
Macon	Macon County NHD	Yes	January 23, 2019
Marion	Hannibal Free Library District	Yes	January 4, 2019
Newton	Lost Creek Watershed Subdistrict	Yes	January 18, 2019
Pemiscot	Caruthersville Library District	Yes	January 18, 2019
Phelps	Rolla Free Public Library District	Yes	January 30, 2019
Pike	Pike County Memorial Hospital	Yes	January 18, 2019
Platte	Northmoor Associates CID	Yes	January 23, 2019
Platte	Riverside Gateway Crossing CID	Yes	January 28, 2019
Putnam	PWSD 1 Putnam County	Yes	January 24, 2019
Ripley	Fourche Creek Watershed Subdistrict	Yes	January 22, 2019
	Little Black Watershed Subdistrict	Yes	January 22, 2019
Shelby	Clarence NHD	Yes	January 25, 2019
	Shelbina Carnegie Library District	Yes	January 28, 2019
St. Louis	North County Festival/Square CID	Yes	January 10, 2019
	Olive Boulevard TDD	Yes	January 21, 2019
	Valley Park Community PLD	Yes	January 29, 2019
St. Louis City	Ballpark Village CID	Yes	January 16, 2019

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2018

Filed in January 2019

Fiscal Year Ended June 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
	Ballpark Village TDD	Yes	January 16, 2019
	Euclid South CID	Yes	January 18, 2019
	Grand Center Area CID	Yes	January 30, 2019
St. Louis City	Grove CID	Yes	January 18, 2019
Stoddard	PWSD 1 Stoddard County	Yes	January 22, 2019
Vernon	Nevada Public Library District	Yes	January 23, 2019
Webster	Webster County NHD	Yes	January 29, 2019
Worth	PWSD 1 Worth County	Yes	January 31, 2019
	Worth County Convalescent Center District	Yes	January 18, 2019
Total Filed		52	

Acronyms:

CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
TDD	Transportation Development District
WSD	Watershed District