



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-031

April 2019

auditor.mo.gov

Monthly Report on Political Subdivision Filings

March 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 82 political subdivisions required to file a financial report by March 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 March 2019, 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".

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

March 2019

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 82 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 82 political subdivisions, 70 filed an annual financial report timely, and 1 filed a financial report for a partial fiscal year.

This report also includes the filing status for 9 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2019, after their filing deadline.

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

Fiscal Year Ended September 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Adair	Adair County Ambulance District	Yes	March 29, 2019	
Andrew	PWSD 4 Andrew County	Yes	February 7, 2019	
Boone	Business Loop CID	Yes	November 21, 2018	
	Downtown CID	Yes	November 8, 2018	
Butler	Drainage District 7 Butler County	Yes	December 6, 2018	
Callaway	Millersburg FPD	No		
Camden	Camdenton SRD Camden County	Yes	October 3, 2018	
Carroll	Cherry Valley Levee District	Partial	May 25, 2018	
Cass	211th Street CID	Yes	March 6, 2019	
	PWSD 2 Cass County	Yes	December 6, 2018	
	West Peculiar FPD	Yes	December 12, 2018	
Chariton	PWSD 3 Chariton-Linn County	Yes	January 17, 2019	
Clay	Downtown Excelsior Springs CID	Yes	March 15, 2019	
	Elms Hotel CID	Yes	March 27, 2019	
	North Kansas City Missouri Light Rail TDD	Yes	October 26, 2018	
	PWSD 3 Clay County	No		
	PWSD 9 Clay County	Yes	February 28, 2019	
	Vintage Plaza CID	Yes	October 31, 2018	
Clinton	PWSD 3 Clinton County	No		
Cole	Cole Junction Levee District	Yes	October 25, 2018	
Daviess	PWSD 2 Daviess County	Yes	March 18, 2019	
Franklin	Phoenix Center II CID	Yes	January 30, 2019	
	Sullivan Marketplace CID	Yes	November 20, 2018	
	Washington FPD	Yes	December 7, 2018	
Howell	PWSD 2 Howell-Oregon County	Yes	December 26, 2018	
Jackson	Adams Dairy Landing CID	Yes	March 25, 2019	
	Adams Farm TDD	Yes	March 6, 2019	
	Central Jackson County FPD	Yes	March 29, 2019	
	Coronado Drive TDD	Yes	March 6, 2019	
	Fall Creek CID	No		
	Fort Osage FPD	Yes	December 17, 2018	
	Little Blue Valley Sewer District	Yes	February 1, 2019	
	Oaks at Woods Chapel CID	Yes	March 15, 2019	
	Sunrise Farms CID	No		
	Truman's Marketplace CID	Yes	March 14, 2019	
	Truman's Marketplace TDD	Yes	March 14, 2019	
	White Oak CID	Yes	March 19, 2019	
	Jasper	Levee District 1 Jasper County	Yes	October 25, 2018
	Jefferson	Antonia FPD	Yes	February 20, 2019
Festus Public Library District		No		
Glaize Creek Sewer District		Yes	February 28, 2019	
High Ridge FPD		Yes	November 15, 2018	
Rock Community FPD		Yes	November 16, 2018	
Truman Village CID		Yes	October 31, 2018	
Lafayette	Sni Valley FPD	No		
Madison	Madison Memorial Hospital District	Yes	January 9, 2019	
	PWSD 1 Madison County	Yes	February 13, 2019	
Miller	Miller County NHD	Yes	February 1, 2019	

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

Fiscal Year Ended September 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Moniteau	Mid Mo Ambulance District	Yes	January 10, 2019
Monroe	Monroe City Ambulance District	Yes	March 29, 2019
	Monroe City Area FPD	No	
	PWSD 2 Monroe County	Yes	November 7, 2018
Newton	Big Spring Plaza CID	Yes	December 7, 2018
Nodaway	Mary Mart CID	Yes	January 3, 2019
	Maryville Public Library District	Yes	March 28, 2019
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 8, 2019
Phelps	Forum Plaza CID	Yes	March 29, 2019
	Move Rolla TDD	Yes	January 29, 2019
	PWSD 1 Pike County	Yes	January 29, 2019
Pike	Consolidated PWSD 1 Platte County	Yes	January 23, 2019
	Farley Beverly Drainage District	Yes	February 26, 2019
	Cannon PWSD 1 Ralls County	Yes	December 20, 2018
Ralls	PWSD 3 Ray County	Yes	December 18, 2018
Ray	Doniphan-Ripley County PLD	Yes	February 5, 2019
Ripley	Ripley County Ambulance District	No	
	Schuyler County NHD	No	
Schuyler	PWSD 1 Shelby County	Yes	December 28, 2018
Shelby	Mountain Farm CID	Yes	December 18, 2018
St. Charles	Shoppes of Mid Rivers CID	Yes	March 22, 2019
	St. Peters Hotel CID	Yes	January 22, 2019
	Suemandy Drive One CID	Yes	December 26, 2018
	Suemandy Drive Two CID	Yes	December 26, 2018
	Suemandy/Mid-Rivers CID	Yes	March 29, 2019
	GPMVLC CID	Yes	January 31, 2019
St. Francois	Maple Valley Plaza CID	Yes	February 7, 2019
	Mineral Area CID	Yes	March 22, 2019
	25 North Central CID	Yes	November 16, 2018
St. Louis	Daniele CID	Yes	March 4, 2019
	St. Louis County PID 1	Yes	March 13, 2019
	St. Louis Public Library Districts	Yes	March 26, 2019
St. Louis City	PWSD 2 Washington County	No	
Washington	Washington County AD	Yes	March 21, 2019
	Total Filed	70	
Total Not Filed	11		
Total Partially Filed	1		

Acronyms:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2018

Filed in March 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>
Pemiscot	Hayti-Ventures CID	Yes	March 11, 2019
Scott	Southeast Missouri Regional PID	Yes	March 4, 2019
St. Louis	Delmar/Delcrest CID	Yes	March 11, 2019
St. Louis City	Expanded Forsyth Associates CID	Yes	March 12, 2019
Total Filed		4	

Acronyms:

CID Community Improvement District

PID Port Improvement District

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

Fiscal Year Ended July 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Osage	Chamois SRD Osage County	Yes	March 19, 2019
<u>Total Filed</u>		1	

Acronyms:

SRD Special Road District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2019
 Filed in March 2019

Fiscal Year Ended August 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Little Tarkio Drainage District	Yes	March 26, 2019
Knox	Knox County NHD	Yes	March 18, 2019
Lawrence	Lawrence County NHD	Yes	March 19, 2019
Stoddard	PWSD 2 Stoddard County	Yes	March 19, 2019
Total Filed		4	

Acronyms:

NHD Nursing Home District
 PWSD Public Water Supply District