



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2019-040

May 2019

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

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# Monthly Report on Political Subdivision Filings

## April 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 55 political subdivisions required to file a financial report by April 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 April 2019, after their filing deadline. The filing status for these 13 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

April 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 55 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 55 political subdivisions, 43 filed an annual financial report timely and 1 filed a financial report for only a portion of their fiscal year.

This report also includes the filing status for 13 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2019, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due April 30, 2019  
 Fiscal Year Ended October 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	April 3, 2019
Atchison	Corning Levee District 2	Yes	December 5, 2018
	Fairfax Drainage District	Yes	March 25, 2019
Buchanan	DeKalb FPD	No	
Cape Girardeau	Little River Drainage District	Yes	April 8, 2019
Carroll	Baltimore Bend Levee District	Partial	May 24, 2018
	Wakenda Township Drainage District	Yes	April 3, 2019
Cass	58 Highway Regional Market Center CID	Yes	January 9, 2019
	Belton/Raymore Interchange TDD	Yes	April 26, 2019
	Foxridge CID	Yes	April 26, 2019
	Foxwood Village Shops CID	Yes	April 26, 2019
	Highway 58 & Dean Avenue CID	Yes	April 2, 2019
	Hubach Hill Road/North Cass Parkway CID	Yes	April 26, 2019
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 26, 2019
	Jeter Farm CID	Yes	March 5, 2019
	Raymore Galleria CID	Yes	April 26, 2019
	Smithville Commons CID	Yes	April 29, 2019
Clay	Capital Mall CID	Yes	April 22, 2019
Cole	St. Mary's Hospital CID	Yes	April 29, 2019
	Dade County R-IV Rural FPD	Yes	December 26, 2018
Gentry	Grand River Regional AD	Yes	March 14, 2019
Jackson	Ditzler CID	Yes	December 27, 2018
	Highway 350 CID	Yes	April 4, 2019
	PWSD 1 Jackson County	Yes	April 29, 2019
	Raytown Crossing CID	Yes	April 30, 2019
	Raytown Highway 350 TDD	Yes	April 26, 2019
	Raytown Square CID	Yes	April 29, 2019
	1717 Market Place TDD	No	
	510 Rangeline CID	No	
Jasper	Centennial Railroad TDD	Yes	February 11, 2019
	Joplin Public Library District	No	
	Northpark Lane CID	Yes	April 30, 2019
	Auto Plaza CID	Yes	February 11, 2019
	Highway 21 TDD	Yes	February 11, 2019
Jefferson	North Jefferson Ambulance District	Yes	December 5, 2018
	Valle Ambulance District	Yes	February 5, 2019
	PWSD 1 Knox County	Yes	March 19, 2019
Knox	PWSD 1 Lafayette County	Yes	January 25, 2019
	Wellington-Napoleon FPD	Yes	April 30, 2019
Lafayette	Gregory Levee District	Yes	February 22, 2019
	Lewis County NHD	No	
Macon	Callao Town & Country Volunteer FPD	No	
Montgomery	PWSD 1 Montgomery County	No	
New Madrid	Drainage District 18 New Madrid County	No	
	St. John's Bayou Basin DD	Yes	November 7, 2018

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due April 30, 2019

Fiscal Year Ended October 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Newton	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	Yes	November 14, 2018
Platte	Platte City Market Center CID	Yes	April 25, 2019
Platte	PWSD 3 Platte County	Yes	April 7, 2019
Ray	Ray County Memorial Hospital	Yes	February 28, 2019
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	February 11, 2019
Sullivan	Sullivan County Memorial Hospital	Yes	March 4, 2019
Warren	Warrenton FPD	Yes	December 13, 2018
Wayne	Clearwater Ambulance District	No	
	East Wayne Ambulance District	No	
Total Filed		43	
Total Not Filed		11	
Total Partially Filed		1	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage 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 December 31, 2018  
 Filed in April 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>
Buchanan	Tuscany Village CID	Yes	April 4, 2019
Jackson	Raintree 150 Center CID	Yes	April 3, 2019
Platte	Tracy Highlands TDD	Yes	April 9, 2019
St. Charles	Zumbehl Road/Highway 94 CID	Yes	April 3, 2019
Total Filed		4	

Acronyms:

CID                   Community Improvement District  
 TDD                   Transportation Development District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due February 28, 2019

Filed in April 2019

Fiscal Year Ended August 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Adair	Adair County NHD	Yes	April 15, 2019
Ripley	Ripley County Memorial Hospital	Yes	April 23, 2019
St. Louis	Richardson Crossing CID	Yes	April 5, 2019
Wayne	PWSD 3 Wayne County	Yes	April 15, 2019
Total Filed		4	

Acronyms:

CID                   Community Improvement District

NHD                   Nursing Home District

PWSD                 Public Water Supply District



Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2019  
 Filed in April 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>
Callaway	Millersburg FPD	Yes	April 17, 2019
Clay	PWSD 3 Clay County	Yes	April 22, 2019
Jackson	Sunrise Farms CID	Yes	April 15, 2019
Lafayette	Sni Valley FPD	Yes	April 19, 2019
Ripley	Ripley County Ambulance District	Yes	April 15, 2019
Total Filed		5	

Acronyms:

CID                   Community Improvement District  
 FPD                   Fire Protection District  
 PWSD                 Public Water Supply District