



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
January 2020

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Monthly Report on Political Subdivision Filings

January 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 30 political subdivisions required to file a financial report by January 31, 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 January 2020, after their filing deadline. The filing status for these 46 entities is presented in summary on page 3 and by individual entity in Appendix B-F.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is fluid and cursive, with "Nicole" on top, "R." in the middle, and "Galloway" on the bottom.

Nicole R. Galloway, CPA
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, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 30 political subdivisions, 25 filed an annual financial report timely.

This report also includes the filing status for 46 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2020, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2020

Fiscal Year Ended July 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 5, 2019
Carroll	Sugartree Bottom Levee District	Yes	August 16, 2019
Lafayette	Alma FPD	No	
	Alma SRD Lafayette County	Yes	October 18, 2019
	Concordia SRD Lafayette County	Yes	October 18, 2019
	Corder SRD Lafayette County	Yes	October 18, 2019
	Dover SRD Lafayette County	Yes	October 18, 2019
	Higginsville SRD Lafayette County	Yes	October 18, 2019
	Lexington SRD Lafayette County	Yes	October 18, 2019
	Mayview SRD Lafayette County	Yes	October 18, 2019
	Odessa SRD Lafayette County	Yes	October 18, 2019
	Waverly SRD Lafayette County	Yes	October 18, 2019
	Wellington Napoleon SRD Lafayette County	Yes	October 18, 2019
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	October 9, 2019
	La Plata SRD Macon County	Yes	August 20, 2019
Monroe	Monroe City SRD Monroe County	Yes	December 10, 2019
Newton	Stella SRD Newton County	Yes	November 7, 2019
Osage	Chamois SRD Osage County	Yes	September 17, 2019
	Linn City SRD Osage County	Yes	October 7, 2019
	Westphalia SRD Osage County	Yes	December 23, 2019
	PWSD 9 Platte County	Yes	January 29, 2020
Randolph	Moberly SRD Randolph County	Yes	August 8, 2019
Ray	Camden SRD Ray County	Yes	August 29, 2019
	Henrietta SRD Ray County	Yes	October 1, 2019
	Orrick SRD Ray County	Yes	December 5, 2019
	Richmond SRD Ray County	No	
	Illmo SRD Scott County	No	
	Sikeston SRD Scott County	Yes	January 23, 2020
St. Francois	St. Francois County SRD 2	No	
Total Filed		25	
Total Not Filed		5	

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, 2019
Filed in January 2020

Fiscal Year Ended September 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	North 763 CID	Yes	January 10, 2020
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2019
Filed in January 2020

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Grundy	Grundy County Rural FPD	Yes	January 13, 2020
Lincoln	Northwest FPD Lincoln County	Yes	January 9, 2020
Total Filed		2	

Acronyms:

FPD Fire Protection District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2019
Filed in January 2020

Fiscal Year Ended March 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Union Township Levee District	Yes	January 13, 2020
Total Filed		1	

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2019
Filed in January 2020

Fiscal Year Ended April 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	36th & Frederick CID	Yes	January 2, 2020
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix F

Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2019
 Filed in January 2020

Fiscal Year Ended June 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bates	PWSD 7 Bates County	Yes	January 22, 2020
Benton	Good Samaritan NHD	Yes	January 21, 2020
	Lincoln Community NHD	Yes	January 20, 2020
Buchanan	Commons CID	Yes	January 9, 2020
	Rolling Hills Consolidated PLD	Yes	January 16, 2020
Cape Girardeau	Cape Girardeau Library District	Yes	January 22, 2020
Clark	Northeast Missouri Library District	Yes	January 21, 2020
Clay	Meadowbrook Village CID	Yes	January 27, 2020
	New Liberty Hospital District	Yes	January 20, 2020
	Williams Creek WSD	Yes	January 27, 2020
Dent	Salem Memorial Hospital District	Yes	January 22, 2020
	Salem Public Library District	Yes	January 2, 2020
Dunklin	Consolidated DD 2 Dunklin County	Yes	January 2, 2020
Greene	James River Commons CID	Yes	January 17, 2020
Holt	Forest City Levee District	Yes	January 4, 2020
	Mound City Rural FPD	Yes	January 8, 2020
Jackson	Raintree 150 Center CID	Yes	January 21, 2020
Lewis	Dickerson SRD Lewis County	Yes	January 25, 2020
Lincoln	Lincoln County Health Department	Yes	January 24, 2020
Macon	Macon County NHD	Yes	January 2, 2020
Marion	Hannibal Free Library District	Yes	January 9, 2020
Mississippi	Mississippi County Port Authority	Yes	January 13, 2020
Monroe	Madison SRD Monroe County	Yes	January 21, 2020
Morgan	Golden Age NHD 1	Yes	January 21, 2020
Pemiscot	Hayti-Ventures CID	Yes	January 17, 2020
Putnam	Putnam County Memorial Hospital	Yes	January 23, 2020
	PWSD 1 Putnam County	Yes	January 3, 2020
Scotland	Scotland County Memorial Hospital	Yes	January 28, 2020
Shelby	Clarence NHD	Yes	January 22, 2020
	Clarence Public Library District	Yes	January 15, 2020
St. Clair	St. Clair County Hospital District 1	Yes	January 30, 2020
St. Louis	Olive Boulevard TDD	Yes	January 15, 2020
	Valley Park Community PLD	Yes	January 28, 2020
St. Louis City	Expanded Forsyth Associates CID	Yes	January 2, 2020
	Grand Center Area CID	Yes	January 31, 2020
	Grand Center Area Two CID	Yes	January 28, 2020
	Laurel CID	Yes	January 15, 2020
	Railway Exchange Building CID	Yes	January 20, 2020
	Railway Exchange Building TDD	Yes	January 20, 2020

Appendix F

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2019
Filed in January 2020

Fiscal Year Ended June 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Webster	Webster County NHD	Yes	January 27, 2020
Worth	Worth County Convalescent Center District	Yes	January 21, 2020
Total Filed		41	

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
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed Subdistrict