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Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
February 2020**

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Monthly Report on Political Subdivision Filings

February 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 21 political subdivisions required to file a financial report by February 29, 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 February 2020, after their filing deadline. The filing status for these 12 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

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

February 2020

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 21 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 21 political subdivisions, 14 filed an annual financial report timely.

This report also includes the filing status for 12 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2020, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 29, 2020

Fiscal Year Ended August 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	No	
Franklin	New Haven SRD Franklin County	Yes	December 22, 2019
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	November 18, 2019
Jefferson	Arnold Retail Corridor TDD	Yes	January 6, 2020
	Arnold Triangle TDD	Yes	January 6, 2020
	Ridgecrest CID	Yes	December 19, 2019
Knox	Knox County NHD	Yes	February 28, 2020
Lawrence	Lawrence County NHD	Yes	January 6, 2020
McDonald	PWSD 2 McDonald County	Yes	November 20, 2019
New Madrid	Drainage District 33 New Madrid County	No	
Pemiscot	St. Francis Levee District	No	
Ripley	Ripley County Memorial Hospital	No	
Saline	Miami Levee District 1	Yes	August 16, 2019
Scott	Miner Gateway CID	Yes	February 7, 2020
St. Louis	Richardson Crossing CID	Yes	November 25, 2019
Stoddard	Essex SRD Stoddard County	Yes	January 3, 2020
	PWSD 2 Stoddard County	Yes	February 19, 2020
Washington	Washington County Memorial Hospital	Yes	January 31, 2020
Wayne	PWSD 3 Wayne County	No	
Total Filed		14	
Total Not Filed		7	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home 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, 2019
 Filed in February 2020

Fiscal Year Ended June 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Buchanan	2317 Belt CID	Yes	February 7, 2020
	Cook Crossings CID	Yes	February 13, 2020
Caldwell	Caldwell County Ambulance District	Yes	February 4, 2020
Lewis	Canton SRD Lewis County	Yes	February 4, 2020
Pettis	1705 Broadway CID	Yes	February 7, 2020
Platte	Northmoor Associates CID	Yes	February 10, 2020
St. Charles	Consolidated North County LD	Yes	February 17, 2020
St. Louis City	1831/2000 Sidney Street CID	Yes	February 4, 2020
	1831/2000 Sidney Street TDD	Yes	February 4, 2020
Vernon	Vernon County Ambulance District	Yes	February 15, 2020
Total Filed		10	

Acronyms:

CID	Community Improvement District
LD	Levee District
SRD	Special Road District
TDD	Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2020
 Filed in February 2020

Fiscal Year Ended July 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Ray	Richmond SRD Ray County	Yes	February 10, 2020
St. Francois	St. Francois County SRD 2	Yes	February 29, 2020
Total Filed		2	

Acronyms:

SRD Special Road District