



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2020-017

April 2020

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

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# Monthly Report on Political Subdivision Filings

## March 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 90 political subdivisions required to file a financial report by March 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 March 2020, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

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 2020

## 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 90 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 90 political subdivisions, 77 filed an annual financial report timely.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2020, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2020

Fiscal Year Ended September 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	March 31, 2020
Andrew	PWSD 4 Andrew County	Yes	October 11, 2019
Boone	Business Loop CID	Yes	October 17, 2019
	Downtown CID	No	
	North 763 CID	Yes	January 10, 2020
Butler	Drainage District 7 Butler County	Yes	December 2, 2019
Callaway	Millersburg FPD	No	
Camden	Camdenton SRD Camden County	Yes	October 2, 2019
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 9, 2020
	PWSD 2 Cass County	Yes	November 13, 2019
	West Peculiar FPD	Yes	December 11, 2019
Chariton	PWSD 3 Chariton-Linn County	Yes	March 5, 2020
Clay	Downtown Excelsior Springs CID	Yes	February 28, 2020
	Elms Hotel CID	Yes	January 13, 2020
	North K.C. Missouri Light Rail TDD	Yes	October 31, 2019
	North K.C. Destination Developers CID	Yes	March 5, 2020
	PWSD 3 Clay County	No	
	PWSD 9 Clay County	Yes	March 27, 2020
	Vintage Plaza CID	Yes	February 3, 2020
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	Yes	October 24, 2019
Daviess	PWSD 2 Daviess County	Yes	January 7, 2020
Franklin	Pacific FPD	Yes	December 11, 2019
	Phoenix Center II CID	Yes	March 19, 2020
	Sullivan Marketplace CID	Yes	December 5, 2019
	Washington FPD	Yes	November 14, 2019
	PWSD 2 Howell-Oregon County	Yes	November 25, 2019
Jackson	Adams Dairy Landing CID	Yes	March 5, 2020
	Adams Farm TDD	Yes	March 12, 2020
	Central Jackson County FPD	Yes	February 24, 2020
	Coronado Drive TDD	Yes	March 12, 2020
	Fall Creek CID	Yes	January 9, 2020
	Fort Osage FPD	Yes	January 10, 2020
	Grandview Village CID	Yes	March 31, 2020
	Little Blue Valley Sewer District	Yes	February 10, 2020
	Oaks at Woods Chapel CID	Yes	March 11, 2020
	Raytown FPD	Yes	March 31, 2020
	Sunrise Farms CID	Yes	January 6, 2020
	Sunset Plaza CID	Yes	March 11, 2020
	Truman's Marketplace CID	Yes	March 24, 2020
	Truman's Marketplace TDD	Yes	March 24, 2020
White Oak CID	Yes	March 11, 2020	
Jasper	Levee District 1 Jasper County	Yes	October 3, 2019

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2020

Fiscal Year Ended September 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Antonia FPD	Yes	December 2, 2019
	Glaize Creek Sewer District	Yes	March 2, 2020
	High Ridge FPD	Yes	November 6, 2019
	Rock Community FPD	Yes	November 13, 2019
	Truman Village CID	Yes	December 5, 2019
Lafayette	Sni Valley FPD	Yes	January 29, 2020
Madison	Madison Memorial Hospital District	Yes	December 6, 2019
	PWSD 1 Madison County	Yes	March 16, 2020
Miller	Miller County NHD	Yes	February 26, 2020
Moniteau	Mid Mo Ambulance District	Yes	January 13, 2020
Monroe	Clarence Cannon Water Commission	Yes	December 31, 2019
	Monroe City Ambulance District	No	
	Monroe City Area FPD	Yes	January 31, 2020
	PWSD 2 Monroe County	Yes	November 5, 2019
Newton	Big Spring Plaza CID	Yes	December 4, 2019
Nodaway	Mary Mart CID	Yes	December 31, 2019
	Maryville Public Library District	Yes	March 30, 2020
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 5, 2020
Phelps	Forum Plaza CID	Yes	March 3, 2020
	Move Rolla TDD	Yes	March 25, 2020
	PWSD 1 Pike County	Yes	December 17, 2019
Platte	Consolidated PWSD 1 Platte County	Yes	February 25, 2020
	Farley Beverly Drainage District	Yes	February 24, 2020
	Cannon PWSD 1 Ralls County	Yes	December 20, 2019
Ralls	Cannon PWSD 1 Ralls County	Yes	December 20, 2019
Ray	PWSD 3 Ray County	Yes	December 13, 2019
Ripley	Doniphan-Ripley County PLD	Yes	March 18, 2020
	Ripley County Ambulance District	Yes	February 12, 2020
Schuyler	Schuyler County NHD	No	
Shelby	PWSD 1 Shelby County	Yes	December 31, 2019
St. Charles	Mountain Farm CID	Yes	January 23, 2020
	Shoppes of Mid Rivers CID	Yes	January 20, 2020
	St. Peters Hotel CID	Yes	January 30, 2020
	Suemandy Drive One CID	Yes	December 27, 2019
	Suemandy Drive Two CID	Yes	December 27, 2019
	Suemandy/Mid-Rivers CID	Yes	March 23, 2020
	Farmington Land ABG CID	Yes	December 19, 2019
St. Francois	GPMVLC CID	Yes	January 29, 2020
	Maple Valley Plaza CID	Yes	December 20, 2019
	Mineral Area CID	No	
	25 North Central CID	Yes	February 17, 2020
St. Louis	Daniele CID	No	
	St. Louis County PID 1	No	
St. Louis City	St. Louis Public Library Districts	Yes	March 23, 2020

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2020

Fiscal Year Ended September 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Washington	PWSD 2 Washington County	No	
	Washington County AD	No	
Wayne	Clearwater Ambulance District	No	
Total Filed		77	
Total Not Filed		13	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PID	Port Improvement 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 June 30, 2019  
 Filed in March 2020

Fiscal Year Ended December 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Holt	Levee District 14 Holt County	Yes	March 1, 2020
Total Filed		1	



Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due December 31, 2019  
 Filed in March 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>
Platte	Riverside Gateway Crossing CID	Yes	March 3, 2020
	Tracy Highlands TDD	Yes	March 10, 2020
Total Filed		2	

Acronyms:

CID                      Special Road District  
 TDD                     Transportation Development District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2020  
 Filed in March 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>
Lafayette	Alma FPD	Yes	March 2, 2020
Total Filed		1	

Acronyms:

FPD                      Fire Protection District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 29, 2020  
 Filed in March 2020

Fiscal Year Ended August 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Adair	Adair County NHD	Yes	March 10, 2020
Carroll	Brunswick Levee District	Yes	March 11, 2020
Pemiscot	St. Francis Levee District	Yes	March 13, 2020
Ripley	Ripley County Memorial Hospital	Yes	March 13, 2020
Total Filed		4	

Acronyms:

NHD                      Nursing Home District