



Nicole Galloway, CPA

Missouri State Auditor

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

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Monthly Report on Political Subdivision Filings

April 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 54 political subdivisions required to file a financial report by April 30, 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 April 2020, after their filing deadline. The filing status for these 7 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

April 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 54 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 54 political subdivisions, 47 filed an annual financial report timely.

This report also includes the filing status for 7 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2020, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2020

Fiscal Year Ended October 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	March 17, 2020
Atchison	Corning Levee District 2	Yes	December 6, 2019
	Fairfax Drainage District	Yes	April 22, 2020
Buchanan	DeKalb FPD	Yes	March 16, 2020
Cape Girardeau	Little River Drainage District	Yes	April 27, 2020
Carroll	Baltimore Bend Levee District	No	
Carroll	Wakenda Township Drainage District	No	
Cass	58 Hwy Regional Market Center CID	Yes	January 21, 2020
	Belton/Raymore Interchange TDD	Yes	April 8, 2020
	Foxridge CID	Yes	April 8, 2020
	Foxwood Village Shops CID	Yes	April 8, 2020
	Highway 58 & Dean Avenue CID	Yes	April 6, 2020
	Hubach Hill Rd/North Cass Parkway CID	Yes	April 8, 2020
	Hubach Hill Rd/North Cass Parkway TDD	Yes	April 8, 2020
	Jeter Farm CID	Yes	December 31, 2019
	Raymore Galleria CID	Yes	April 8, 2020
Clay	Smithville Commons CID	Yes	April 6, 2020
Cole	Capital Mall CID	Yes	April 28, 2020
	St. Mary's Hospital CID	Yes	April 6, 2020
Dade	Dade County R-IV Rural FPD	Yes	March 4, 2020
Gentry	Grand River Regional AD	Yes	April 28, 2020
Jackson	Ditzler CID	Yes	November 14, 2019
	Highway 350 CID	Yes	April 29, 2020
	PWSD 1 Jackson County	Yes	April 16, 2020
	Raytown Crossing CID	Yes	April 30, 2020
	Raytown Highway 350 TDD	Yes	April 6, 2020
	Raytown Square CID	Yes	April 29, 2020
Jasper	1717 Market Place TDD	Yes	April 24, 2020
	510 Rangeline CID	Yes	April 30, 2020
	Centennial Railroad TDD	Yes	April 29, 2020
	Joplin Public Library District	Yes	February 24, 2020
	Northpark Lane CID	Yes	April 13, 2020
Jefferson	Auto Plaza CID	Yes	March 2, 2020
	Highway 21 TDD	Yes	April 29, 2020
	North Jefferson Ambulance District	Yes	January 14, 2020
	Valle Ambulance District	Yes	February 20, 2020
Knox	PWSD 1 Knox County	Yes	March 26, 2020
Lafayette	PWSD 1 Lafayette County	Yes	January 22, 2020
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	December 11, 2019
	Lewis County NHD	Yes	January 30, 2020
Macon	Callao Town & Country Volunteer FPD	No	
Montgomery	PWSD 1 Montgomery County	Yes	March 19, 2020
New Madrid	Drainage District 18 New Madrid County	Yes	December 19, 2019

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2020

Fiscal Year Ended October 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
New Madrid	St. John's Bayou Basin DD	Yes	November 6, 2019
Newton	Hope Valley CID	Yes	April 24, 2020
Osage	Meta Fire & Rescue FPD	Yes	December 18, 2019
Platte	Platte City Market Center CID	Yes	April 29, 2020
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	No	
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	February 18, 2020
Sullivan	Sullivan County Memorial Hospital	Yes	March 2, 2020
Warren	Warrenton FPD	Yes	December 30, 2019
Wayne	East Wayne Ambulance District	No	
Total Filed		47	
Total Not Filed		7	

Acronyms:

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 June 30, 2019
 Filed in April 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>
Cole	Show Me PACE	Yes	April 14, 2020
Howard	Glasgow Volunteer FPD	Yes	April 27, 2020
St. Louis City	Bottle District TDD	Yes	April 29, 2020
Total Filed		3	

Acronyms:

FPD Fire Protection District
 PACE Property Assessed Clean Energy
 TDD Transportation Development District

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

Fiscal Year Ended September 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Boone	Downtown CID	Yes	April 22, 2020
Clinton	PWSD 3 Clinton County	Yes	April 28, 2020
St. Francois	Mineral Area CID	Yes	April 20, 2020
Washington	Washington County AD	Yes	April 20, 2020
Total Filed		4	

Acronyms:

AD Ambulance District
 CID Special Road District
 PWSD Public Water Supply District