



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-106

October 2019

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Monthly Report on Political Subdivision Filings

September 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 51 political subdivisions required to file a financial report by September 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 September 2019, after their filing deadline. The filing status for these 17 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:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

September 2019

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 51 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 51 political subdivisions, 37 filed an annual financial report timely.

This report also includes the filing status for 17 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2019, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2019

Fiscal Year Ended March 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 9, 2019
Barry	Monett Marketplace CID	Yes	April 1, 2019
Boone	Centralia Public Library District	Yes	July 15, 2019
Buchanan	Maxwell Heights FPD	Yes	August 30, 2019
Butler	North Cache River Drainage District	Yes	June 10, 2019
Caldwell	Golden Age NHD	Yes	September 27, 2019
Camden	Sunrise Beach Market Center CID	Yes	September 9, 2019
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	July 18, 2019
Cass	Cedar Tree CID	No	
	Fairfield Inn CID	Yes	September 25, 2019
	PWSD 6 Cass County	Yes	July 15, 2019
	TXRH CID	Yes	September 24, 2019
	Y Belton CID	Yes	July 26, 2019
	Y Belton Two CID	Yes	July 26, 2019
	Y Highway Marketplace CID	Yes	July 11, 2019
Clay	210 Highway CID	Yes	September 30, 2019
	210 Highway TDD	Yes	September 30, 2019
	Kearney West Side CID	Yes	September 9, 2019
	Shoppes at Kearney CID	Yes	September 9, 2019
Cole	PWSD 2 Cole County	Yes	August 28, 2019
Franklin	St. Clair Sewer District	Yes	July 16, 2019
Harrison	Harrison County Hospital District	Yes	July 30, 2019
Henry	Golden Valley Memorial Hospital	Yes	June 10, 2019
Holt	Union Township Levee District	No	
Howell	63 Bypass CID	No	
	Ozark Hills CID	No	
	Ramseur Farm CID	No	
	South 160 CID	No	
	Southern Hills CID	No	
Jasper	Sarcoxie Rural FPD	Yes	April 26, 2019
Jefferson	Twin City Mall CID	No	
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	May 9, 2019
	Stoneybrooke CID	Yes	September 26, 2019
Montgomery	Wellsville Public Library District	Yes	April 29, 2019
Perry	Perry County Memorial Hospital	No	
Pettis	Galaxy West CID	Yes	September 19, 2019
	Sedalia Public Library District	Yes	May 15, 2019
Putnam	Putnam County Care Center	Yes	August 28, 2019
Ray	Levee District 2 Ray County	Yes	April 5, 2019
Saline	Van Meter-Teteseau Levee District	No	
Schuyler	Schuyler County Ambulance District	No	
St. Louis	Jennings Station Road CID	Yes	July 12, 2019
	Kirkwood Square CID	Yes	April 4, 2019
	Manchester Lindbergh Southeast CID	Yes	April 11, 2019
	Market at McKnight CID	Yes	June 24, 2019

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

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis	Plaza on the Boulevard-Jennings CID	Yes	July 12, 2019
	Rock Hill Public Library District	Yes	September 30, 2019
Stoddard	PWSD 4 Stoddard County	No	
Taney	Southtowne CID	Yes	September 9, 2019
Total Filed		37	
Total Not Filed		14	

Acronyms:

CID	Community Improvement 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 September 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Langdon SRD Atchison County	Yes	September 11, 2019
Barry	South Barry County Memorial Hospital	Yes	September 4, 2019
Carter	Landing River Center CID	Yes	September 12, 2019
Clark	Clark County Ambulance District	Yes	September 26, 2019
Maries	Belle FPD	Yes	September 10, 2019
Newton	Neosho TDD	Yes	September 16, 2019
Pemiscot	Pemiscot County Health Center	Yes	September 12, 2019
Pulaski	Dixon Rural FPD	Yes	September 17, 2019
St. Clair	Collins SRD St. Clair County	Yes	September 3, 2019
St. Louis City	St. Louis Food Hub TDD	Yes	September 30, 2019
Taney	Central Taney County FPD	Yes	September 26, 2019
Total Filed		11	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
SRD	Special Road District
TDD	Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due July 31, 2019
 Filed in September 2019

Fiscal Year Ended January 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	Yes	September 5, 2019
Mississippi	Consolidated DD 1 Mississippi County	Yes	September 17, 2019
Total Filed		2	

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2019
 Filed in September 2019

Fiscal Year Ended February 28, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	September 17, 2019
	Nishnabotna Drainage District	Yes	September 17, 2019
Audrain	Van-Far Ambulance District	Yes	September 26, 2019
Marion	Fabius River Drainage District	Yes	September 16, 2019
Total Filed		4	