



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
April 2021

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May 2021

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Monthly Report on Political Subdivision Filings

April 2021

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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 56 political subdivisions required to file a financial report by April 30, 2021, 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 2021, after their filing deadline. The filing status for these 14 entities is presented in summary on page 3 and by individual entity in Appendix B-F.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

April 2021

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 56 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 56 political subdivisions, 49 filed an annual financial report timely.

This report also includes the filing status for 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	January 25, 2021
Atchison	Corning Levee District 2	Yes	December 7, 2020
	Fairfax Drainage District	Yes	March 15, 2021
Buchanan	DeKalb FPD	Yes	April 13, 2021
Cape Girardeau	Little River Drainage District	Yes	April 30, 2021
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	No	
Cass	58 Hwy Regional Market Center CID	Yes	February 3, 2021
	Belton/Raymore Interchange TDD	Yes	April 19, 2021
	Foxridge CID	Yes	April 19, 2021
	Foxwood Village Shops CID	Yes	April 19, 2021
	Highway 58 & Dean Avenue CID	Yes	March 25, 2021
	Hubach Hill Road/North Cass Parkway CID	Yes	April 19, 2021
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 19, 2021
	Jeter Farm CID	Yes	December 29, 2020
	Raymore Galleria CID	Yes	April 19, 2021
Clay	Smithville Commons CID	Yes	April 20, 2021
Cole	Capital Mall CID	Yes	April 29, 2021
	MSP CID	Yes	April 21, 2021
	St. Mary's Hospital CID	Yes	April 29, 2021
Dade	Dade County R-IV Rural FPD	Yes	January 3, 2021
Gentry	Grand River Regional AD	Yes	December 30, 2020
Jackson	Ditzler CID	Yes	December 17, 2020
	Highway 350 CID	Yes	April 21, 2021
	PWSD 1 Jackson County	Yes	April 29, 2021
	Raytown Crossing CID	Yes	April 22, 2021
	Raytown Highway 350 TDD	Yes	April 19, 2021
	Raytown Square CID	Yes	April 12, 2021
Jasper	1717 Market Place TDD	Yes	April 26, 2021
	510 Rangeline CID	Yes	April 29, 2021
	Centennial Railroad TDD	Yes	April 21, 2021
	Joplin Public Library District	Yes	December 14, 2020
	Northpark Lane CID	Yes	April 22, 2021
Jefferson	Auto Plaza CID	Yes	April 21, 2021
	Highway 21 TDD	Yes	April 21, 2021
	North Jefferson Ambulance District	Yes	December 29, 2020
	Valle Ambulance District	Yes	December 17, 2020
Knox	PWSD 1 Knox County	No	
Lafayette	PWSD 1 Lafayette County	Yes	January 20, 2021
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	November 9, 2020
	Lewis County NHD	Yes	February 9, 2021
Macon	Callao Town & Country Volunteer FPD	Yes	April 21, 2021
Montgomery	PWSD 1 Montgomery County	Yes	April 13, 2021
New Madrid	Drainage District 18 New Madrid County	Yes	December 18, 2020
	St. John's Bayou Basin DD	Yes	November 17, 2020

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due April 30, 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	32nd Street Place CID	Yes	February 11, 2021
	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	Yes	December 24, 2020
Platte	Platte City Market Center CID	Yes	April 21, 2021
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	February 26, 2021
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	December 7, 2020
Sullivan	Sullivan County Memorial Hospital	Yes	March 16, 2021
Warren	Warrenton FPD	Yes	January 8, 2021
Wayne	East Wayne Ambulance District	No	
Total Filed		49	
Total Not Filed		7	

Acronyms:

AD	Ambulance District
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, 2020
 Filed in April 2021

Fiscal Year Ended December 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jefferson	Rockwood Meadows CID	Yes	April 5, 2021
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2020
 Filed in April 2021

Fiscal Year Ended March 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Union Township Levee District	Yes	April 28, 2021
Total Filed		1	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in April 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Broadway Carrie TDD	Yes	April 9, 2021
	North Broadway Carrie CID	Yes	April 9, 2021
Total Filed		2	

Acronyms:

CID	Community Improvement District
TDD	Transportation Development District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2021
 Filed in April 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Little Tarkio Drainage District	Yes	April 27, 2021
Total Filed		1	

Appendix F

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2021

Filed in April 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	April 14, 2021
Cass	PWSD 2 Cass County	Yes	April 26, 2021
Clay	Downtown Excelsior Springs CID	Yes	April 20, 2021
Jackson	Raytown FPD	Yes	April 19, 2021
Madison	Madison Memorial Hospital District	Yes	April 20, 2021
Phelps	Forum Plaza CID	Yes	April 5, 2021
Ralls	Cannon PWSD 1 Ralls County	Yes	April 14, 2021
Ripley	Doniphan-Ripley County PLD	Yes	April 27, 2021
St. Charles	HIE Richmond Center CID	Yes	April 9, 2021
Total Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PLD	Public Library District
PWSD	Public Water Supply District