



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
July 2018**

Monthly Report on Political Subdivision Filings

July 2018

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended January 31, 2018 Reports Due July 31, 2018	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in July 2018	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2018 Filed in July 2018	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due April 30, 2018 Filed in July 2018	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due May 31, 2018 Filed in July 2018	8
F	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2018 Filed in July 2018	9



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 10 political subdivisions required to file a financial report by July 31, 2018, 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 July 2018, after their filing deadline. The filing status for these 259 entities is presented in summary on page 3 and by individual entity in Appendix B-F.

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

July 2018

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, effective August 28, 2017, 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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 7 filed an annual financial report by July 31, 2018.

This report also includes the filing status for 259 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2018, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due July 31, 2018

Fiscal Year Ended January 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	Yes	March 21, 2018
Carroll	Carr Sal Levee District	Yes	January 16, 2018
	Eugene Township Drainage District	Yes	January 16, 2018
	Farmers Drainage & Levee District	Yes	January 16, 2018
	Wakenda Levee District	Yes	January 24, 2018
Cedar	Cedar County Memorial Hospital	No	
Jefferson	Valle Lake Sewer District	Yes	July 11, 2018
Mississippi	Consolidated DD 1 Mississippi County	No	
Scott	North Scott Ambulance District	No	
St. Charles	Dardenne Creek Drainage District 3	Yes	July 27, 2018
Total Filed		7	
Total Not Filed		3	

Acronyms:

DD Drainage District
 D&LD Drainage and Levee District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2017
 Filed in July 2018

Fiscal Year Ended June 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	Tuscany Village CID	Yes	July 24, 2018
Jackson	23rd & Sterling CID	Yes	July 23, 2018
Phelps	Rolla Free Public Library District	Yes	July 11, 2018
St. Louis City	705 Olive CID	Yes	July 24, 2018
	705 Olive TDD	Yes	July 24, 2018
	Syndicate Trust CID	Yes	July 26, 2018
Total Filed		6	

Acronyms:

CID Community Improvement District
 TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2018
 Filed in July 2018

Fiscal Year Ended September 30, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Monroe	Monroe City Area FPD	Yes	July 31, 2018
Total Filed		1	

Acronyms:

FPD Fire Protection District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2018
 Filed in July 2018

Fiscal Year Ended October 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Wayne	East Wayne Ambulance District	Yes	July 26, 2018
Total Filed		1	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due May 31, 2018
 Filed in July 2018

Fiscal Year Ended November 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Big Tarkio Drainage District	Yes	July 30, 2018
Total Filed		1	

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County Ambulance District	Yes	July 18, 2018
	Bolckow FPD	Yes	July 1, 2018
	Savannah FPD	Yes	July 30, 2018
	Village of Country Club FPD	Yes	July 16, 2018
Atchison	Langdon SRD Atchison County	Yes	July 21, 2018
	North Nishnabotna Drainage District	Yes	July 24, 2018
	PWSD 1 Atchison County	Yes	July 2, 2018
	Tarkio SRD Atchison County	Yes	July 23, 2018
Audrain	Audrain County Health Center	Yes	July 20, 2018
	Saling SRD 2 Audrain County	Yes	July 23, 2018
	Tri County NHD	Yes	July 16, 2018
Barry	Capps Creek SRD Barry County	Yes	July 24, 2018
	Crane Creek SRD Barry County	Yes	July 14, 2018
	Exeter SRD Barry County	Yes	July 27, 2018
	Greasy Creek SRD 35 Barry County	Yes	July 16, 2018
	Jenkins SRD 20 Barry County	Yes	July 19, 2018
	Pleasant Ridge SRD 25 Barry County	Yes	July 14, 2018
	Purdy FPD	Yes	July 31, 2018
	Washburn FPD	Yes	July 23, 2018
Barton	Barton County Ambulance District	Yes	July 16, 2018
	Consolidated PWSD 1	Yes	July 2, 2018
Bates	Bates County Memorial Hospital	Yes	July 16, 2018
Benton	Cole Camp & Rural FPD	Yes	July 23, 2018
	Cole Camp SRD Benton County	Yes	July 30, 2018
Bollinger	Bollinger County Health Center	Yes	July 16, 2018
	Sedgewickville FPD	Yes	July 23, 2018
Buchanan	Agri-Business Expo Center TDD	Yes	July 18, 2018
	Lake Contrary FPD	Yes	July 24, 2018
	San Antonio FPD	Yes	July 13, 2018
Butler	PWSD 104 Butler County	Yes	July 31, 2018
	PWSD 3 Butler County	Yes	July 23, 2018
Caldwell	Caldwell County Health Department	Yes	July 9, 2018
	Caldwell County Library District	Yes	July 26, 2018
Callaway	North Callaway FPD	Yes	July 25, 2018
Camden	Arrowhead Centre CID	Yes	July 19, 2018
	Mid-County FPD Camden County	Yes	July 26, 2018
	PWSD 2 Camden County	Yes	July 16, 2018
	PWSD 3 Camden County	Yes	July 17, 2018
	Tri-County FPD	Yes	July 30, 2018
Carroll	Norborne FPD	Yes	July 20, 2018
Carter	East Carter Ambulance District	Yes	July 26, 2018
	Landing River Center CID	Yes	July 25, 2018
	PWSD 2 Carter County	Yes	July 18, 2018
Cass	Dolan & West Dolan FPD	Yes	July 1, 2018
	Garden City FPD	Yes	July 23, 2018
	Harrisonville Brookhart TDD	Yes	July 11, 2018

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Cass	PWSD 12 Cass County	Yes	July 18, 2018	
Cedar	Bear Creek SRD Cedar County	Yes	July 20, 2018	
	Bethel SRD Cedar County	Yes	July 20, 2018	
	Caplinger Mills SRD Cedar County	Yes	July 20, 2018	
	Cedar County Chapel Hills FPD	Yes	July 20, 2018	
	Cedar Hall SRD Cedar County	Yes	July 20, 2018	
	Dogwood SRD Cedar County	Yes	July 20, 2018	
	Eldorado Springs SRD Cedar County	Yes	July 20, 2018	
	Independence SRD Cedar County	Yes	July 20, 2018	
	Jerico Springs SRD Cedar County	Yes	July 20, 2018	
	Koncord SRD Cedar County	Yes	July 20, 2018	
	Korth Special Road Subdistrict	Yes	July 20, 2018	
	Madison SRD Cedar County	Yes	July 20, 2018	
	Masters SRD Cedar County	Yes	July 20, 2018	
	Omer SRD Cedar County	Yes	July 20, 2018	
	PWSD 1 Cedar County	Yes	July 23, 2018	
	Rowland SRD Cedar County	Yes	July 20, 2018	
	Stockton SRD Cedar County	Yes	July 20, 2018	
	Chariton	PWSD 2 Chariton County	Yes	July 16, 2018
		Christian County Ambulance District	Yes	July 12, 2018
Ozark FPD		Yes	July 23, 2018	
Ozark SRD Christian County		Yes	July 23, 2018	
Selmore SRD Christian County		Yes	July 26, 2018	
South Sparta SRD Christian County		Yes	July 19, 2018	
Clay	Blue Jay Crossing CID	Yes	July 9, 2018	
	Clay County Public Health Center	Yes	July 16, 2018	
	Liberty Triangle CID	Yes	July 12, 2018	
	North Kansas City SRD 9 Clay County	Yes	July 18, 2018	
	PWSD 4 Clay County	Yes	July 16, 2018	
	PWSD 8 Clay County	Yes	July 17, 2018	
Clinton	Cameron FPD	Yes	July 18, 2018	
	Cameron SRD Clinton County	Yes	July 16, 2018	
Cole	PWSD 3 Cole County	Yes	July 16, 2018	
	PWSD 4 Cole County	Yes	July 18, 2018	
	Regional West FPD	Yes	July 19, 2018	
Cooper	Hail Ridge CID	Yes	July 24, 2018	
Dade	Dade County Health Department	Yes	July 17, 2018	
	Lockwood FPD	Yes	July 24, 2018	
Daviess	Daviess County 911 Board	Yes	July 16, 2018	
	Daviess County SRD 1	Yes	July 24, 2018	
DeKalb	Central DeKalb County FPD	Yes	July 6, 2018	
Dent	Dent County Health Center	Yes	July 16, 2018	
Dunklin	PWSD 2 Dunklin County	Yes	July 17, 2018	
	PWSD 3 Dunklin County	Yes	July 23, 2018	
Franklin	Crestview Sewer District	Yes	July 30, 2018	
	Highway 100 CID	Yes	July 25, 2018	

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Gasconade	Hermann Area Hospital District	Yes	July 16, 2018
	Morrison SRD 4 Gasconade County	Yes	July 19, 2018
	Owensville Ambulance District	Yes	July 9, 2018
Greene	Ash Grove FPD	Yes	July 23, 2018
	PWSD 1 Greene County	Yes	July 30, 2018
	Strafford Volunteer FPD	Yes	July 17, 2018
Grundy	Jewett Norris-Grundy County PLD	Yes	July 17, 2018
	Laredo FPD	Yes	July 16, 2018
Harrison	North Harrison FPD	Yes	July 30, 2018
Henry	Mt. Hope SRD Henry County	Yes	July 25, 2018
	Windsor Ambulance District	Yes	July 31, 2018
Holt	Levee District 7 Holt County	Yes	July 18, 2018
	Levee District 9 Holt County	Yes	July 17, 2018
Howard	Armstrong FPD	Yes	July 16, 2018
	Glasgow Volunteer FPD	Yes	July 31, 2018
	Levee District 6 Howard County	Yes	July 24, 2018
Howell	Pumpkin Center FPD	Yes	July 26, 2018
Iron	Quad County FPD	Yes	July 31, 2018
Jackson	Prairie Township FPD	Yes	July 5, 2018
	PWSD 15 Jackson County	Yes	July 18, 2018
	Raytown FPD	Yes	July 16, 2018
Jefferson	Dunklin FPD	Yes	July 2, 2018
Johnson	PWSD 3 Johnson County	Yes	July 3, 2018
Laclede	Phillipsburg SRD 3 Laclede County	Yes	July 26, 2018
	PWSD 1 Laclede County	Yes	July 2, 2018
Lafayette	Lafayette County Health Department	Yes	July 17, 2018
	Wellington-Napoleon R-IX RRD	Yes	July 24, 2018
Lawrence	Buck Prairie SRD Lawrence County	Yes	July 14, 2018
	Midway Benefit SRD Lawrence County	Yes	July 17, 2018
	Miller Rural FPD	Yes	July 18, 2018
Lewis	PWSD 1 Lewis County	Yes	July 17, 2018
	Western Lewis County FPD	Yes	July 11, 2018
Lincoln	Lincoln County FPD	Yes	July 20, 2018
	Northwest FPD Lincoln County	Yes	July 17, 2018
Livingston	Mooreville Township FPD	Yes	July 26, 2018
	PWSD 3 Livingston County	Yes	July 24, 2018
Macon	Samaritan Memorial Hospital	Yes	July 18, 2018
Madison	Madison County Health Department	Yes	July 16, 2018
Maries	Belle SRD 6 Maries-Osage County	Yes	July 16, 2018
Marion	Marion County NHD	Yes	July 17, 2018
McDonald	Goodman Area FPD	Yes	July 24, 2018
Miller	Iberia Rural FPD	Yes	July 23, 2018
	Lake Ozark FPD	Yes	July 16, 2018
	Lake Ozark-Osage Beach SwrD	Yes	July 2, 2018
	Miller County Ambulance District	Yes	July 16, 2018
	Moreau FPD	Yes	July 19, 2018

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Miller	St. Elizabeth FPD	Yes	July 18, 2018
	Tuscumbia FPD	Yes	July 1, 2018
Mississippi	Mississippi County Health	Yes	July 16, 2018
	Mississippi County Library District	Yes	July 24, 2018
Moniteau	Moniteau County 911 Board	Yes	July 16, 2018
	PWSD 2 Moniteau County	Yes	July 19, 2018
Monroe	Madison-West Monroe FPD	Yes	July 24, 2018
	Monroe County Ambulance District	Yes	July 25, 2018
	Monroe County NHD	Yes	July 18, 2018
Montgomery	Big Spring FPD	Yes	July 25, 2018
	Jonesburg-High Hill FPD	Yes	July 23, 2018
	Montgomery Ambulance District	Yes	July 16, 2018
Morgan	Gravois Arm Sewer District	Yes	July 2, 2018
	Gravois FPD	Yes	July 23, 2018
	Rocky Mount FPD	Yes	July 19, 2018
New Madrid	Drainage District 39 New Madrid County	Yes	July 30, 2018
	New Madrid County Library District	Yes	July 16, 2018
Newton	Neosho-Newton County PLD	Yes	July 16, 2018
	PWSD 1 Newton County	Yes	July 17, 2018
Oregon	Oregon County Health Department	Yes	July 16, 2018
Osage	Osage Ambulance District	Yes	July 18, 2018
	PWSD 1 Osage County	Yes	July 18, 2018
	PWSD 4 Osage County	Yes	July 9, 2018
Ozark	Ozark County Health Center	Yes	July 30, 2018
Pemiscot	Pemiscot County Memorial Hospital	Yes	July 30, 2018
Perry	PWSD 1 Perry County	Yes	July 20, 2018
Pettis	Pettis County FPD 1	Yes	July 30, 2018
Phelps	Edgar Springs Rural Volunteer FPD	Yes	July 31, 2018
	Phelps County 911 Board	Yes	July 28, 2018
	Rolla Rural FPD	Yes	July 17, 2018
	St. James Ambulance District	Yes	July 17, 2018
Pike	Buffalo Township FPD	Yes	July 25, 2018
	Eolia Community FPD	Yes	July 31, 2018
Platte	PWSD 8 Platte County	Yes	July 18, 2018
	Weatherby Lake FPD	Yes	July 19, 2018
Polk	Polk County Health Center	Yes	July 20, 2018
	Southwest SRD Polk County	Yes	July 25, 2018
Pulaski	Crocker Rural FPD	Yes	July 24, 2018
	Pulaski County Health Department	Yes	July 16, 2018
	Pulaski County Sewer District	Yes	July 24, 2018
Putnam	Grant Township FPD	Yes	July 27, 2018
	Putnam County Ambulance District	Yes	July 25, 2018
	Putnam County E-911 Board	Yes	July 23, 2018
	Unionville SRD Putnam County	Yes	July 31, 2018
Ralls	Ralls County Health Department	Yes	July 19, 2018
Randolph	Eastern Randolph Rural FPD	Yes	July 26, 2018

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Randolph	Northeast R-IV Rural FPD	Yes	July 24, 2018
	Randolph County Ambulance District	Yes	July 24, 2018
	Southeastern Randolph FPD	Yes	July 25, 2018
	Westran FPD	Yes	July 25, 2018
Ray	Hardin FPD	Yes	July 30, 2018
	Hardin SRD Ray County	Yes	July 26, 2018
	Lawson Community Fire & Rescue	Yes	July 11, 2018
	Levee District 5 Ray County	Yes	July 27, 2018
Reynolds	Reynolds County 911 Board	Yes	July 18, 2018
	Reynolds County Health Center	Yes	July 16, 2018
Ripley	Naylor Drainage District	Yes	July 24, 2018
	PWSD 1 Ripley County	Yes	July 30, 2018
Saline	Gilliam SRD Saline County	Yes	July 31, 2018
	Slater Rural FPD	Yes	July 19, 2018
Scotland	Bear Creek Watershed Subdistrict	Yes	July 19, 2018
	Scotland County Ambulance District	Yes	July 19, 2018
Scott	Scott County Health Department	Yes	July 25, 2018
Shannon	Shannon County Health Department	Yes	July 16, 2018
St. Charles	Augusta FPD	Yes	July 31, 2018
	Cottleville FPD	Yes	July 16, 2018
	Darst Bottom Levee District	Yes	July 25, 2018
	Greens Bottom Drainage District	Yes	July 18, 2018
	Hancock Drainage District	Yes	July 18, 2018
	New Melle FPD	Yes	July 20, 2018
	New Town at St. Charles	Yes	July 16, 2018
	New Town at St. Charles II	Yes	July 16, 2018
	Wentzville Industrial TDD	Yes	July 31, 2018
	St. Clair	Lowry City SRD St. Clair County	Yes
Sac Osage FPD		Yes	July 23, 2018
St. Francois	Pilot Knob Rural Water District	Yes	July 19, 2018
	St. Francois County Health Center	Yes	July 17, 2018
St. Louis	Affton Plaza CID	Yes	July 16, 2018
	Center at Kenrick Plaza CID	Yes	July 16, 2018
	Francis Place TDD	Yes	July 17, 2018
	Glasgow Village SLD	Yes	July 18, 2018
	Metropolitan Taxicab Commission	Yes	July 16, 2018
	Olive/Graeser TDD	Yes	July 26, 2018
	Shoppes at Old Webster TDD	Yes	July 6, 2018
St. Louis City	Euclid Buckingham TDD	Yes	July 18, 2018
	Hampton/Berthold TDD	Yes	July 31, 2018
	Laurel TDD	Yes	July 25, 2018
	St. Louis Food Hub TDD	Yes	July 25, 2018
Ste. Genevieve	Tower Grove South Concerned Citizen SBD	Yes	July 27, 2018
	Ste. Genevieve County Health	Yes	July 2, 2018
Stoddard	Bluff SRD Stoddard County	Yes	July 18, 2018
	Dudley SRD Stoddard County	Yes	July 18, 2018

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Stoddard	Gray Ridge SRD Stoddard County	Yes	July 18, 2018
Stone	North Stone-Northeast Barry County FPD	Yes	July 14, 2018
	Stone County Library District	Yes	July 20, 2018
	Sullivan County Library District	Yes	July 6, 2018
Taney	76 Entertainment CID	Yes	July 19, 2018
	Protem FPD	Yes	July 4, 2018
	PWSD 1 Taney County	Yes	July 31, 2018
	PWSD 2 Taney County	Yes	July 2, 2018
	PWSD 3 Taney County	Yes	July 2, 2018
	Taney County Health Department	Yes	July 16, 2018
	Texas	PWSD 4 Texas County	Yes
Vernon	Texas County Health Department	Yes	July 3, 2018
	Consolidated PWSD 1 Vernon County	Yes	July 2, 2018
	PWSD 2 Vernon County	Yes	July 16, 2018
Washington	Vernon County Health Department	Yes	July 16, 2018
	Caledonia FPD	Yes	July 29, 2018
	Washington County 911 Board	Yes	July 19, 2018
Wayne	Washington County Health Department	Yes	July 16, 2018
	PWSD 2 Wayne County	Yes	July 19, 2018
	Wayne County Health Center	Yes	July 16, 2018
Total Filed		250	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
RRD	Regional Recreational District
SLD	Street Light Maintenance District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District