



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2020-059

September 2020

auditor.mo.gov

Monthly Report on Political Subdivision Filings

July 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 10 political subdivisions required to file a financial report by July 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 July 2020, after their filing deadline. The filing status for these 186 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:

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Monthly Report on Political Subdivision Filings

July 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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 186 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2020, after their filing deadline.

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

Fiscal Year Ended January 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	Yes	May 21, 2020
Carroll	Carr Sal Levee District	Yes	January 22, 2020
	Eugene Township Drainage District	Yes	January 14, 2020
	Farmers Drainage & Levee District	Yes	January 14, 2020
	Wakenda Levee District	Yes	January 31, 2020
	Cedar County Memorial Hospital	Yes	June 5, 2020
Jefferson	Valle Lake Sewer District	Yes	July 15, 2020
Mississippi	Consolidated DD 1 Mississippi County	Yes	June 24, 2020
Scott	North Scott Ambulance District	Yes	July 14, 2020
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		9	
Total Not Filed		1	

Acronyms:

D&LD Drainage and Levee District
 DD Drainage District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2020
 Filed in July 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>
Jackson	North Blue Springs CID	Yes	July 28, 2020
Total Filed		1	

Acronyms:

CID Special Road District

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

Fiscal Year Ended November 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Greene	PWSD 5 Greene County	Yes	July 20, 2020
St. Francois	Leadwood FPD	Yes	July 30, 2020
Total Filed		2	

Acronyms:

FPD Fire Protection District
 PWSD Public Water Supply District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in July 2020

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Health Department	Yes	July 24, 2020
Andrew	PWSD 2 Andrew County	Yes	July 27, 2020
	Village of Country Club FPD	Yes	July 27, 2020
Atchison	West Atchison FPD	Yes	July 16, 2020
Audrain	Audrain County Health Department	Yes	July 31, 2020
	Tri County NHD	Yes	July 29, 2020
Barry	Central Crossing FPD	Yes	July 27, 2020
	Kings Prairie SRD Barry County	Yes	July 31, 2020
	Monett Rural FPD	Yes	July 1, 2020
	Roaring River SRD 2 Barry County	Yes	July 31, 2020
	Washburn SRD 4 Barry County	Yes	July 2, 2020
Barton	Consolidated PWSD 1	Yes	July 31, 2020
Benton	Benton County Health Department	Yes	July 24, 2020
	Cole Camp SRD Benton County	Yes	July 5, 2020
Bollinger	Bollinger County Health Center	Yes	July 27, 2020
	Leopold Volunteer FPD	Yes	July 9, 2020
	Woodland FPD	Yes	July 17, 2020
Boone	Cross Creek TDD	Yes	July 1, 2020
	Northwoods TDD	Yes	July 27, 2020
Buchanan	Agri-Business Expo Center TDD	Yes	July 28, 2020
Butler	Consolidated DD 10 Butler County	Yes	July 9, 2020
Caldwell	Hamilton FPD	Yes	July 31, 2020
	PWSD 2 Caldwell County	Yes	July 28, 2020
Callaway	North Callaway FPD	Yes	July 13, 2020
Camden	Mid-County FPD Camden County	Yes	July 9, 2020
	Osage Beach FPD	Yes	July 29, 2020
	PWSD 3 Camden County	Yes	July 28, 2020
	Southwest Camden County FPD	Yes	July 25, 2020
	Sunrise Beach FPD	Yes	July 8, 2020
Cape Girardeau	Cape Girardeau SRD	Yes	July 27, 2020
	PWSD 1 Cape-Perry County	Yes	July 31, 2020
Carroll	Carrollton Public Library District	Yes	July 27, 2020
Carter	East Carter Ambulance District	Yes	July 29, 2020
Cass	Cass Medical Center	Yes	July 28, 2020
	Dolan & West Dolan FPD	Yes	July 24, 2020
	Garden City FPD	Yes	July 14, 2020
	PWSD 12 Cass County	Yes	July 27, 2020
Chariton	Mendon Public FPD	Yes	July 31, 2020
	Yellow Creek FPD	Yes	July 29, 2020
Christian	Chadwick Rural FPD	Yes	July 27, 2020
	Selmore SRD Christian County	Yes	July 1, 2020
Clay	Liberty Commons CID Clay County	Yes	July 29, 2020
Cole	PWSD 3 Cole County	Yes	July 30, 2020
	PWSD 4 Cole County	Yes	July 9, 2020
	Regional West FPD	Yes	July 31, 2020

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in July 2020

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cooper	Blackwater Volunteer Rural FPD	Yes	July 17, 2020
	Boonville Riverfront TDD	Yes	July 29, 2020
Dade	Good Shepherd NHD	Yes	July 28, 2020
Dent	Dent County FPD	Yes	July 27, 2020
	Dent County Health Center	Yes	July 30, 2020
Douglas	Ava Ambulance District	Yes	July 28, 2020
Dunklin	Dunklin County Ambulance District	Yes	July 26, 2020
	PWSD 3 Dunklin County	Yes	July 27, 2020
Franklin	Gerald Ambulance District	Yes	July 27, 2020
	Union Ambulance District	Yes	July 24, 2020
Gasconade	Gasconade Manor NHD	Yes	July 24, 2020
	Owensville Ambulance District	Yes	July 31, 2020
Gentry	King City FPD	Yes	July 28, 2020
Greene	PWSD 1 Greene County	Yes	July 22, 2020
	Southern Hills CID Greene County	Yes	July 13, 2020
Grundy	Jewett Norris-Grundy County PLD	Yes	July 27, 2020
	Spickard FPD	Yes	July 28, 2020
Harrison	Cainsville FPD	Yes	July 29, 2020
	North Harrison FPD	Yes	July 31, 2020
	PWSD 1 Harrison County	Yes	July 10, 2020
Henry	Clinton Country Club SRD Henry County	Yes	July 27, 2020
Hickory	PWSD 2 Hickory County	Yes	July 13, 2020
Howard	Howard County Ambulance District	Yes	July 28, 2020
Howell	Pomona FPD	Yes	July 29, 2020
	PWSD 1 Howell County	Yes	July 29, 2020
	South Howell Ambulance District	Yes	July 27, 2020
	71 Highway & 150 Highway TDD	Yes	July 30, 2020
Jackson	Grandview Crossing CID	Yes	July 27, 2020
	Mapaville FPD	Yes	July 7, 2020
	Northwest Library Subdistrict	Yes	July 27, 2020
Jefferson	PWSD 6 Jefferson County	Yes	July 1, 2020
	Windsor-Fox Library Subdistrict	Yes	July 27, 2020
	Western Missouri Medical Center	Yes	July 29, 2020
Johnson	Western Missouri Medical Center	Yes	July 29, 2020
Laclede	PWSD 1 Laclede County	Yes	July 28, 2020
Lawrence	Aurora Rural FPD	Yes	July 1, 2020
	Mt. Vernon FPD	Yes	July 2, 2020
Lewis	Lewis County Health Department & HHA	Yes	July 24, 2020
Lincoln	PWSD 2 Lincoln County	Yes	July 6, 2020
Linn	Linn County 911 Board	Yes	July 28, 2020
	Linn County Ambulance District	Yes	July 28, 2020
	PWSD 3 Linn-Livingston County	Yes	July 27, 2020
Livingston	PWSD 3 Livingston County	Yes	July 8, 2020
Macon	Samaritan Memorial Hospital	Yes	July 30, 2020
Marion	Marion County NHD	Yes	July 27, 2020
	PWSD 1 Marion County	Yes	July 28, 2020

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 Filed in July 2020

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	South River Drainage District	Yes	July 24, 2020
Miller	Heartland Regional Library District	Yes	July 24, 2020
	Miller County Ambulance District	Yes	July 28, 2020
	Tuscumbia FPD	Yes	July 2, 2020
Mississippi	Mississippi County Health	Yes	July 30, 2020
	Mississippi County Library District	Yes	July 28, 2020
Montgomery	Middletown Community FPD	Yes	July 29, 2020
	Montgomery Ambulance District	Yes	July 24, 2020
Morgan	Gravois Arm Sewer District	Yes	July 27, 2020
	Versailles Rural FPD	Yes	July 26, 2020
New Madrid	New Madrid Ambulance District	Yes	July 29, 2020
	PWSD 2 New Madrid County	Yes	July 29, 2020
Newton	Neosho-Newton County PLD	Yes	July 29, 2020
Nodaway	Nodaway County Ambulance District	Yes	July 27, 2020
	Nodaway County Health Center	Yes	July 27, 2020
Oregon	Oregon County Library District	Yes	July 24, 2020
Ozark	Ozark County Ambulance District	Yes	July 9, 2020
Pemiscot	Pemiscot County Memorial Hospital	Yes	July 31, 2020
Pettis	PWSD 1 Pettis-Johnson-Saline County	Yes	July 28, 2020
Phelps	Phelps County Regional Medical Center	Yes	July 24, 2020
Pike	Pike County Health Department	Yes	July 27, 2020
Platte	9 Highway Corridor CID	Yes	July 28, 2020
	Dearborn Area FPD	Yes	July 29, 2020
	Drainage District 1 Platte County	Yes	July 2, 2020
	Farley SRD Platte County	Yes	July 2, 2020
	Northland Regional AD	Yes	July 28, 2020
	Parkville SRD Platte County	Yes	July 2, 2020
	Platte City SRD Platte County	Yes	July 2, 2020
	Platte County Regional Sewer District	Yes	July 29, 2020
	Smithville Area FPD	Yes	July 27, 2020
	Weston SRD Platte County	Yes	July 2, 2020
Polk	Polk County Library District	Yes	July 27, 2020
Pulaski	Farris Family TDD	Yes	July 30, 2020
	Interstate Plaza/North Town Village TDD	Yes	July 30, 2020
	Pulaski County Health Department	Yes	July 24, 2020
Putnam	Putnam County Ambulance District	Yes	July 22, 2020
Ralls	Ralls County Health Department	Yes	July 27, 2020
Ray	Consolidated PWSD 2 Ray County	Yes	July 9, 2020
	Hardin SRD Ray County	Yes	July 28, 2020
	PWSD 1 Ray County	Yes	July 24, 2020
Ripley	PWSD 1 Ripley County	Yes	July 27, 2020
Saline	Gilliam SRD Saline County	Yes	July 2, 2020
	PWSD 3 Saline County	Yes	July 24, 2020
Scotland	Consolidated PWSD 1 Scotland County	Yes	July 27, 2020
	Scotland County Health Department	Yes	July 24, 2020

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Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Scott	Scott County Health Department	Yes	July 24, 2020	
Shannon	Shannon County Health Department	Yes	July 22, 2020	
St. Charles	Bear Creek CID	Yes	July 1, 2020	
	Central County Fire & Rescue	Yes	July 2, 2020	
	Duckett Creek Sewer District	Yes	July 27, 2020	
	Junction CID	Yes	July 6, 2020	
	Junction TDD	Yes	July 6, 2020	
	Mexico Road TDD	Yes	July 1, 2020	
	Rivers Pointe FPD	Yes	July 28, 2020	
	West Clay Extension CID	Yes	July 3, 2020	
	St. Clair	Chloe SRD St. Clair County	Yes	July 21, 2020
St. Clair County Health Center		Yes	July 30, 2020	
St. Francois	PWSD 1 St. Francois County	Yes	July 9, 2020	
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	July 8, 2020	
	Centene Plaza TDD	Yes	July 1, 2020	
	Colonial Marketplace CID	Yes	July 3, 2020	
	Crossings CID	Yes	July 1, 2020	
	Elm Grove TDD	Yes	July 1, 2020	
	Francis Place TDD	Yes	July 10, 2020	
	Manchester Highlands TDD	Yes	July 9, 2020	
	Northeast Ambulance & FPD	Yes	July 1, 2020	
	Robinwood West CID	Yes	July 10, 2020	
	St. Charles Rock Road TDD	Yes	July 11, 2020	
	St. Louis City	620 Market TDD	Yes	July 16, 2020
		Crowne Plaza TDD	Yes	July 28, 2020
		Euclid Buckingham TDD	Yes	July 26, 2020
		Hampton/Berthold TDD	Yes	July 28, 2020
		Tower Grove South Concerned Citizen SBD	Yes	July 21, 2020
Ste. Genevieve	Ste. Genevieve County PLD	Yes	July 24, 2020	
Stoddard	Stoddard County Public Health	Yes	July 7, 2020	
Stone	Stone County Library District	Yes	July 31, 2020	
Sullivan	Locust Creek Watershed Subdistrict	Yes	July 24, 2020	
	Medicine Creek FPD	Yes	July 30, 2020	
Taney	Branson Creek CID	Yes	July 28, 2020	
	PWSD 2 Taney County	Yes	July 31, 2020	
	PWSD 3 Taney County	Yes	July 27, 2020	
	Taney County Health Department	Yes	July 27, 2020	
	Taney County Regional SwrD	Yes	July 27, 2020	
	Western Taney County FPD	Yes	July 28, 2020	
Texas	PWSD 2 Texas County	Yes	July 1, 2020	
	PWSD 4 Texas County	Yes	July 31, 2020	
	Texas County EMS Board	Yes	July 28, 2020	
Vernon	Consolidated PWSD 1 Vernon County	Yes	July 31, 2020	
Washington	Potosi FPD	Yes	July 24, 2020	
	Washington County 911 Board	Yes	July 28, 2020	

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Fiscal Year Ended December 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Wayne	Clearwater FPD	Yes	July 2, 2020
	Wayne County Health Center	Yes	July 27, 2020
Wright	Mountain Grove SRD Wright County	Yes	July 29, 2020
Total Filed		183	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
EMS	Emergency Medical Service
FPD	Fire Protection District
HHA	Home Health Aide
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SBD	Special Business District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District