



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2020-083

September 2020

auditor.mo.gov

Monthly Report on Political Subdivision Filings

August 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 12 political subdivisions required to file a financial report by August 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 August 2020, after their filing deadline. The filing status for these 117 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large loop at the end.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

August 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 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 29, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 117 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2020, after their filing deadline.

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

Fiscal Year Ended February 29, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	No	
	Nishnabotna Drainage District	No	
Audrain	Van-Far Ambulance District	No	
Barton	Golden City Volunteer FPD	Yes	May 22, 2020
Carroll	Dewitt Drainage & Levee District	No	
	Egypt-Prairie Drainage District	Yes	March 3, 2020
	Norborne Land Drainage District	Yes	February 18, 2020
	PWSD 1 Carroll County	Yes	August 20, 2020
	Riverside Levee District	Yes	March 17, 2020
Marion	Drainage District Marion County	Yes	April 27, 2020
	Fabius River Drainage District	No	
Ray	Levee District Ray-Carroll County	Yes	March 10, 2020
Total Filed		7	
Total Not Filed		5	

Acronyms:

FPD Fire Protection District
 PWSD Public Water Supply District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2019
 Filed in August 2020

Fiscal Year Ended June 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis City	Broadway Carrie TDD	Yes	August 4, 2020
Total Filed		1	

Acronyms:

TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2020
 Filed in August 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>
Clay	PWSD 3 Clay County	Yes	August 2, 2020
Washington	PWSD 2 Washington County	Yes	August 31, 2020
Total Filed		2	

Acronyms:

PWSD Public Water Supply District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due May 31, 2020
 Filed in August 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>
Holt	Big Tarkio Drainage District	Yes	August 24, 2020
Total Filed		1	

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

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Health Department	Yes	August 28, 2020
Andrew	Bolckow FPD	Yes	August 6, 2020
	Fillmore FPD	Yes	August 11, 2020
Atchison	North Nishnabotna Drainage District	Yes	August 31, 2020
	Phelps City Dyke Drainage District	Yes	August 27, 2020
Audrain	Martinsburg Area FPD	Yes	August 31, 2020
Barry	Ash SRD Barry County	Yes	August 11, 2020
	Butterfield FPD	Yes	August 11, 2020
	Mountain SRD 22 Barry County	Yes	August 19, 2020
	South Barry County Memorial Hospital	Yes	August 26, 2020
	White River SRD 7 Barry County	Yes	August 1, 2020
Barton	Barton County Memorial Hospital	Yes	August 20, 2020
Bates	Cornland SRD Bates County	Yes	August 21, 2020
Benton	Cole Camp & Rural FPD	Yes	August 5, 2020
	Warsaw FPD	Yes	August 24, 2020
Bollinger	North County FPD	Yes	August 5, 2020
Buchanan	San Antonio FPD	Yes	August 19, 2020
Butler	Butler County Health Department	Yes	August 12, 2020
	PWSD 104 Butler County	Yes	August 5, 2020
	PWSD 2 Butler County	Yes	August 19, 2020
	PWSD 3 Butler County	Yes	August 2, 2020
Camden	Horseshoe Bend Pedestrian Corridor TDD	Yes	August 19, 2020
	Northwest FPD Camden County	Yes	August 7, 2020
	Osage Beach SRD Camden County	Yes	August 3, 2020
	Toad Cove Complex CID	Yes	August 14, 2020
	Toad Cove Complex TDD	Yes	August 14, 2020
	Toad Cove Resort CID	Yes	August 14, 2020
	Toad Cove Resort TDD	Yes	August 14, 2020
Carroll	Norborne FPD	Yes	August 14, 2020
Carter	PWSD 2 Carter County	Yes	August 29, 2020
Cass	Cass County Public Library District	Yes	August 5, 2020
	Creighton FPD	Yes	August 20, 2020
Cedar	PWSD 1 Cedar County	Yes	August 26, 2020
Clark	Clark County Ambulance District	Yes	August 11, 2020
Clay	Fishing River FPD	Yes	August 28, 2020
	Liberty Commons TDD	Yes	August 10, 2020
	PWSD 4 Clay County	Yes	August 5, 2020
Clinton	Clinton County Health Department	Yes	August 17, 2020
	Lathrop Fire & Rescue	Yes	August 18, 2020
Cole	PWSD 1 Cole County	Yes	August 12, 2020
	PWSD 5 Cole County	Yes	August 12, 2020
Cooper	Hail Ridge CID	Yes	August 12, 2020
	Pilot Grove Area FPD	Yes	August 24, 2020
DeKalb	Central DeKalb County FPD	Yes	August 21, 2020
	Union Star FPD	Yes	August 17, 2020

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

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Gasconade	Morrison Levee District	Yes	August 27, 2020
	PWSD 1 Gasconade County	Yes	August 19, 2020
Grundy	Laredo FPD	Yes	August 21, 2020
Henry	Windsor Ambulance District	Yes	August 1, 2020
Holt	Bigelow Independent SRD Holt County	Yes	August 24, 2020
	S. Union Township Independent SRD Holt	Yes	August 20, 2020
Howard	Levee District 7 Howard County	Yes	August 29, 2020
	Moniteau Creek WSD	Yes	August 11, 2020
Howell	Willow Springs Ambulance District	Yes	August 18, 2020
	Willow Springs Library District	Yes	August 7, 2020
Iron	Pilot Knob FPD	Yes	August 20, 2020
Jackson	Bi-State Commission	Yes	August 7, 2020
Jefferson	Joachim-Plattin Ambulance District	Yes	August 19, 2020
Lawrence	Pierce City FPD	Yes	August 5, 2020
	Red Oak Benefit SRD Lawrence County	Yes	August 29, 2020
	Stotts City FPD	Yes	August 10, 2020
	Vineyard Benefit SRD Lawrence	Yes	August 4, 2020
Lewis	PWSD 1 Lewis County	Yes	August 19, 2020
	Western Lewis County FPD	Yes	August 3, 2020
Lincoln	Northwest FPD Lincoln County	Yes	August 24, 2020
Macon	La Plata NHD	Yes	August 26, 2020
Maries	Belle SRD 6 Maries-Osage County	Yes	August 19, 2020
Marion	SZC Development District, Inc. CID	Yes	August 3, 2020
Miller	Iberia Rural FPD	Yes	August 2, 2020
Newton	Diamond Area FPD	Yes	August 3, 2020
	Midway SRD Newton County	Yes	August 10, 2020
Nodaway	Union Township FPD	Yes	August 3, 2020
Ozark	Ozark County Health Center	Yes	August 17, 2020
Phelps	Duke Rural FPD	Yes	August 24, 2020
	Rolla Rural FPD	Yes	August 24, 2020
	St. James Ambulance District	Yes	August 18, 2020
	Buffalo Township FPD	Yes	August 19, 2020
Pike	Louisiana SRD 3 Pike County	Yes	August 19, 2020
	Blair Heights Sewer District	Yes	August 19, 2020
Platte	Edgerton-Trimble FPD	Yes	August 29, 2020
	PWSD 7 Platte County	Yes	August 14, 2020
	Weatherby Lake FPD	Yes	August 8, 2020
	Pleasant Hope FPD	Yes	August 31, 2020
Polk	Central Ozarks Utility & Service	Yes	August 7, 2020
	Crocker Rural FPD	Yes	August 14, 2020
	Dixon Rural FPD	Yes	August 21, 2020
	Ehrhardt Properties TDD	Yes	August 6, 2020
	Waynesville Rural FPD	Yes	August 3, 2020
Putnam	Grant Township FPD	Yes	August 21, 2020
Randolph	Eastern Randolph Rural FPD	Yes	August 25, 2020

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

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Randolph	Northeast R-IV Rural FPD	Yes	August 25, 2020
	Southeastern Randolph FPD	Yes	August 25, 2020
	Westran FPD	Yes	August 25, 2020
Ray	Hardin FPD	Yes	August 12, 2020
	Lawson Community Fire & Rescue	Yes	August 13, 2020
	Levee District 5 Ray County	Yes	August 3, 2020
	Richmond FPD	Yes	August 1, 2020
	Saline County Rural FPD	Yes	August 7, 2020
Scotland	Bear Creek Watershed Subdistrict	Yes	August 27, 2020
Shannon	Shannon County Ambulance District	Yes	August 12, 2020
St. Charles	Darst Bottom Levee District	Yes	August 27, 2020
St. Clair	Lowry City SRD St. Clair County	Yes	August 4, 2020
St. Francois	Pilot Knob Rural Water District	Yes	August 3, 2020
St. Louis City	Hampton Berthold CID	Yes	August 31, 2020
	Laclede's Landing CID	Yes	August 19, 2020
	St. Louis Food Hub TDD	Yes	August 26, 2020
	PWSD 3 Stoddard County	Yes	August 20, 2020
Stoddard	PWSD 5 Stoddard County	Yes	August 4, 2020
	Flori Drive CID	Yes	August 6, 2020
Sullivan	Branson Commerce Park CID	Yes	August 14, 2020
Taney	Cedarcreek FPD	Yes	August 25, 2020
	PWSD 7 Vernon County	Yes	August 20, 2020
Vernon	PWSD 1 Washington County	Yes	August 22, 2020
Washington			
Total Filed		113	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed District