



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

August 2018

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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 11 political subdivisions required to file a financial report by August 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 August 2018, 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-D.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

August 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 11 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 11 political subdivisions, 7 filed an annual financial report by August 31, 2018.

This report also includes the filing status for 117 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2018, after their filing deadline.

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

Fiscal Year Ended February 28, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Atchison	Mill Creek Dyke Drainage District	Yes	March 26, 2018
	Nishnabotna Drainage District	Yes	March 26, 2018
Audrain	Van-Far Ambulance District	No	
Carroll	Dewitt Drainage & Levee District	No	
	Egypt-Prairie Drainage District	Yes	April 17, 2018
	Norborne Land Drainage District	Yes	February 22, 2018
	PWSD 1 Carroll County	Yes	August 14, 2018
	Riverside Levee District	Yes	July 25, 2018
Marion	Drainage District Marion County	No	
	Fabius River Drainage District	No	
Ozark	Ozark County Ambulance District	Yes	August 1, 2018
Total Filed		7	
Total Not Filed		4	

Acronyms:

PWSD Public Water Supply District

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

Fiscal Year Ended June 30, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis City	Grand Center Area CID	Yes	August 20, 2018
	Grand Center Area Two CID	Yes	August 6, 2018
	Riverside CID	Yes	August 2, 2018
<u>Total Filed</u>		3	

Acronyms:

CID Community Improvement District

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

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Chariton River Drainage District	Yes	August 8, 2018
Atchison	Atchison-Holt Ambulance District	Yes	August 7, 2018
Audrain	Martinsburg Area FPD	Yes	August 8, 2018
Barry	Monett SRD Barry County	Yes	August 30, 2018
	Washburn SRD 4 Barry County	Yes	August 8, 2018
Bates	Cornland SRD Bates County	Yes	August 20, 2018
Bollinger	Zalma FPD	Yes	August 16, 2018
Buchanan	Tuscany Village TDD	Yes	August 21, 2018
Butler	PWSD 2 Butler County	Yes	August 1, 2018
Callaway	Central Callaway FPD	Yes	August 2, 2018
	South Callaway FPD	Yes	August 3, 2018
Camden	Horseshoe Bend Pedestrian Corridor TDD	Yes	August 8, 2018
	Northwest FPD Camden County	Yes	August 8, 2018
	Osage Beach SRD Camden County	Yes	August 14, 2018
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	August 1, 2018
	Whitewater FPD	Yes	August 12, 2018
Carroll	Miles Point Levee District	Yes	August 7, 2018
Carter	PWSD 1 Carter County	Yes	August 17, 2018
Cass	Creighton FPD	Yes	August 30, 2018
Christian	Christian County EMS Board	Yes	August 14, 2018
	Clever FPD	Yes	August 20, 2018
	Highlandville CID	Yes	August 17, 2018
Clay	Highlandville Rural FPD	Yes	August 16, 2018
	Fishing River FPD	Yes	August 10, 2018
	PWSD 5 Clay County	Yes	August 31, 2018
Clinton	Gower FPD	Yes	August 15, 2018
Cole	PWSD 5 Cole County	Yes	August 10, 2018
Cooper	Blackwater Volunteer Rural FPD	Yes	August 9, 2018
Daviess	Coffey FPD	Yes	August 10, 2018
DeKalb	Clarksdale FPD	Yes	August 4, 2018
	Osborn FPD	Yes	August 9, 2018
Dent	PWSD 1 Dent County	Yes	August 6, 2018
Gasconade	Bland FPD	Yes	August 3, 2018
	Gasconade County 911 Board	Yes	August 6, 2018
	PWSD 6 Greene County	Yes	August 7, 2018
Greene	PWSD 6 Greene County	Yes	August 7, 2018
Grundy	Grundy County Rural FPD	Yes	August 17, 2018
Holt	Bigelow Independent SRD Holt County	Yes	August 17, 2018
	Drainage District 2 Holt County	Yes	August 17, 2018
	Levee District 4 Holt County	Yes	August 19, 2018
Howard	Levee District 7 Howard County	Yes	August 27, 2018
Howell	Howell County Health Department	Yes	August 17, 2018
Iron	Pilot Knob FPD	Yes	August 6, 2018
Jackson	Bi-State Commission	Yes	August 1, 2018
	Watts Mill CID	Yes	August 7, 2018
Jasper	Asbury FPD	Yes	August 6, 2018
	Central Jasper County FPD	Yes	August 3, 2018

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

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jasper	Duenweg Volunteer FPD	Yes	August 21, 2018
	Jasper Volunteer FPD	Yes	August 20, 2018
	PWSD 2 Jasper County	Yes	August 21, 2018
Jefferson	Biltmore East CID	Yes	August 13, 2018
Laclede	Competition Volunteer FPD	Yes	August 14, 2018
	Nebo Falcon FPD	Yes	August 23, 2018
Lawrence	Red Oak Benefit SRD Lawrence County	Yes	August 20, 2018
	Vineyard Benefit SRD Lawrence	Yes	August 20, 2018
Lewis	Ewing-Maywood R-4 FPD	Yes	August 15, 2018
	Lewis County Ambulance District	Yes	August 10, 2018
Lincoln	Old Monroe FPD	Yes	August 2, 2018
Linn	Purdin SRD Linn County	Yes	August 23, 2018
Macon	La Plata Community FPD	Yes	August 4, 2018
	Macon County Ambulance District	Yes	August 13, 2018
Maries	Ozark Central Ambulance District	Yes	August 1, 2018
Mercer	PWSD 1 Mercer County	Yes	August 14, 2018
Miller	Kaiser SRD Miller County	Yes	August 23, 2018
Mississippi	Mississippi Ambulance District	Yes	August 8, 2018
Moniteau	PWSD 1 Moniteau County	Yes	August 6, 2018
Montgomery	Bellflower FPD	Yes	August 17, 2018
	Montgomery Volunteer FPD	Yes	August 27, 2018
New Madrid	PWSD 4 New Madrid County	Yes	August 10, 2018
Newton	Midway FPD	Yes	August 17, 2018
	Midway SRD Newton County	Yes	August 30, 2018
	Neosho SRD Newton County	Yes	August 6, 2018
Nodaway	Clearmont FPD	Yes	August 14, 2018
	Parnell FPD	Yes	August 12, 2018
	Polk Rural FPD	Yes	August 8, 2018
Phelps	Duke Rural FPD	Yes	August 11, 2018
Pike	Louisiana SRD 3 Pike County	Yes	August 7, 2018
Platte	9 Highway Corridor CID	Yes	August 20, 2018
	Edgerton-Trimble FPD	Yes	August 17, 2018
	PWSD 7 Platte County	Yes	August 17, 2018
	Smithville Area FPD	Yes	August 20, 2018
	Morrisville FPD	Yes	August 9, 2018
Polk	Prairie Heights Area Common SwrD	Yes	August 1, 2018
	Bowman TDD	Yes	August 3, 2018
Pulaski	Dixon Rural FPD	Yes	August 20, 2018
	Farris Family TDD	Yes	August 31, 2018
	Waynesville Rural FPD	Yes	August 15, 2018
	City of Crystal Lakes SRD Ray County	Yes	August 16, 2018
Ray	Levee District 1 Ray County	Yes	August 16, 2018
	Richmond FPD	Yes	August 13, 2018
	NBC FPD	Yes	August 18, 2018
Scott	Oran FPD	Yes	August 17, 2018
Scott	PWSD 1 Scott County	Yes	August 21, 2018

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

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Shannon	Shannon County Ambulance District	Yes	August 7, 2018
St. Charles	Hutchings Farm Plaza TDD	Yes	August 8, 2018
St. Clair	Collins SRD St. Clair County	Yes	August 14, 2018
	Hillsdale SRD St. Clair County	Yes	August 1, 2018
	Vista SRD St. Clair County	Yes	August 15, 2018
St. Louis	Kinloch FPD	Yes	August 1, 2018
	Missouri Bottom Road CID	Yes	August 15, 2018
	Missouri Bottom Road TDD	Yes	August 15, 2018
	Northeast Ambulance & FPD	Yes	August 1, 2018
	Robinwood West CID	Yes	August 31, 2018
	Upper West End Park CID	Yes	August 3, 2018
	Bottle District TDD	Yes	August 30, 2018
St. Louis City	Broadway Carrie TDD	Yes	August 15, 2018
	PWSD 5 Stoddard County	Yes	August 31, 2018
Stoddard	PWSD 5 Stoddard County	Yes	August 31, 2018
Taney	Cedarcreek FPD	Yes	August 10, 2018
Texas	PWSD 2 Texas County	Yes	August 23, 2018
	Texas County EMS Board	Yes	August 15, 2018
Wayne	PWSD 4 Butler-Wayne County	Yes	August 9, 2018
Webster	Niangua FPD	Yes	August 14, 2018
	Southern Webster County FPD	Yes	August 9, 2018
Total Filed		112	

Acronyms:

CID	Community Improvement District
EMS	Emergency Medical Service
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District

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

Fiscal Year Ended January 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cedar	Cedar County Memorial Hospital	Yes	August 13, 2018
Scott	North Scott Ambulance District	Yes	August 2, 2018
Total Filed		2	