



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
July 2019**

Report No. 2019-079

August 2019

auditor.mo.gov

Monthly Report on Political Subdivision Filings

July 2019

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, 2019 Reports Due July 31, 2019	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2018 Filed in July 2019	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due May 31, 2019 Filed in July 2019	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2019 Filed in July 2019	7



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 July 31, 2019, 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 2019, after their filing deadline. The filing status for these 196 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:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

July 2019

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 11 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 11 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 196 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due July 31, 2019

Fiscal Year Ended January 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	No	
Carroll	Big Bend Levee District	Yes	January 15, 2019
	Carr Sal Levee District	Yes	January 15, 2019
	Eugene Township Drainage District	Yes	January 31, 2019
	Farmers Drainage & Levee District	Yes	January 31, 2019
	Wakenda Levee District	Yes	January 29, 2019
Cedar	Cedar County Memorial Hospital	Yes	July 19, 2019
Jefferson	Valle Lake Sewer District	Yes	July 10, 2019
Mississippi	Consolidated DD 1 Mississippi County	No	
Scott	North Scott Ambulance District	Yes	July 26, 2019
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		8	
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, 2018
 Filed in July 2019

Fiscal Year Ended June 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Gentry	Albany Community FPD	Yes	July 31, 2019
St. Louis City	Downtown St. Louis CID	Yes	July 29, 2019
Total Filed		2	

Acronyms:

CID Community Improvement District
 FPD Fire Protection District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due May 31, 2019
 Filed in July 2019

Fiscal Year Ended November 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Holt	Big Tarkio Drainage District	Yes	July 6, 2019
St. Francois	Leadwood FPD	Yes	July 2, 2019
Total Filed		2	

Acronyms:

FPD Fire Protection District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in July 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Chariton River Drainage District	Yes	July 30, 2019
Andrew	Andrew County Ambulance District	Yes	July 1, 2019
	PWSD 2 Andrew County	Yes	July 30, 2019
	Village of Country Club FPD	Yes	July 22, 2019
Atchison	Atchison County Library District	Yes	July 22, 2019
	North Nishnabotna Drainage District	Yes	July 23, 2019
	Phelps City Dyke Drainage District	Yes	July 23, 2019
Audrain	Laddonia Farber SRD Audrain County	Yes	July 25, 2019
	PWSD 2 Audrain County	Yes	July 19, 2019
	Saling SRD 2 Audrain County	Yes	July 24, 2019
	Tri County NHD	Yes	July 23, 2019
	Vandalia SRD Audrain County	Yes	July 30, 2019
Barry	Barry County Health Department	Yes	July 18, 2019
	Capps Creek SRD Barry County	Yes	July 5, 2019
	Pioneer SRD 31 Barry County	Yes	July 24, 2019
	Washburn SRD 4 Barry County	Yes	July 30, 2019
Barton	Barton County Ambulance District	Yes	July 22, 2019
Bates	PWSD 4 Bates County	Yes	July 24, 2019
Benton	Sewer District 1 Benton County	Yes	July 23, 2019
Bollinger	Leopold Volunteer FPD	Yes	July 26, 2019
Boone	Broadway-Fairview TDD	Yes	July 24, 2019
	Conley Road TDD	Yes	July 24, 2019
	Cross Creek TDD	Yes	July 29, 2019
	Grindstone Plaza TDD	Yes	July 24, 2019
	Rock Bridge Center TDD	Yes	July 24, 2019
	Shoppes at Stadium TDD	Yes	July 24, 2019
Buchanan	Agri-Business Expo Center TDD	Yes	July 24, 2019
	Easton FPD	Yes	July 2, 2019
	San Antonio FPD	Yes	July 18, 2019
Butler	Butler County Health Department	Yes	July 3, 2019
	Consolidated DD 10 Butler County	Yes	July 31, 2019
	PWSD 3 Butler County	Yes	July 22, 2019
Caldwell	Caldwell County Health Department	Yes	July 23, 2019
	Caldwell County Library District	Yes	July 30, 2019
	Shoal Creek FPD	Yes	July 24, 2019
Callaway	Central Callaway FPD	Yes	July 9, 2019
	PWSD 1 Callaway County	Yes	July 22, 2019
Camden	Camelot Sewer District	Yes	July 22, 2019
	Horseshoe Bend SRD 1 Camden County	Yes	July 8, 2019
	Mid-County FPD Camden County	Yes	July 29, 2019
	Normac Sewer District	Yes	July 22, 2019
	PWSD 3 Camden County	Yes	July 2, 2019
	Southwest Camden County FPD	Yes	July 23, 2019

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in July 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
	Sunny Slope Country Club SwrD	Yes	July 22, 2019
	Toad Cove Complex CID	Yes	July 16, 2019
	Toad Cove Complex TDD	Yes	July 16, 2019
Camden	Toad Cove Resort CID	Yes	July 16, 2019
	Toad Cove Resort TDD	Yes	July 16, 2019
Cape Girardeau	Millersville Rural FPD	Yes	July 23, 2019
	Whitewater FPD	Yes	July 29, 2019
Carter	East Carter Ambulance District	Yes	July 31, 2019
	PWSD 2 Carter County	Yes	July 23, 2019
Cass	Cass Medical Center	Yes	July 23, 2019
	Dolan & West Dolan FPD	Yes	July 23, 2019
	Northwest Cass CID	Yes	July 23, 2019
	PWSD 12 Cass County	Yes	July 22, 2019
Chariton	Chariton County 911 Board	Yes	July 17, 2019
Christian	Bluff Drive CID	Yes	July 23, 2019
Clay	Clay County Public Health Center	Yes	July 31, 2019
	Holt Community FPD	Yes	July 22, 2019
	PWSD 4 Clay County	Yes	July 29, 2019
Cole	PWSD 1 Cole County	Yes	July 25, 2019
Cooper	Cooper County Public Health Center	Yes	July 22, 2019
	Windsor Place CID	Yes	July 25, 2019
Daviess	Daviess County Health Department	Yes	July 22, 2019
	Daviess County SRD 1	Yes	July 31, 2019
DeKalb	Central DeKalb County FPD	Yes	July 16, 2019
	Clarksdale FPD	Yes	July 23, 2019
Douglas	Douglas County Health Department	Yes	July 22, 2019
Dunklin	Dunklin County Library District	Yes	July 22, 2019
	PWSD 1 Dunklin County	Yes	July 1, 2019
	PWSD 2 Dunklin County	Yes	July 31, 2019
	PWSD 3 Dunklin County	Yes	July 12, 2019
Franklin	PWSD 4 Franklin County	Yes	July 29, 2019
Gasconade	Gasconade Manor NHD	Yes	July 30, 2019
	Morrison Levee District	Yes	July 29, 2019
Gentry	King City FPD	Yes	July 23, 2019
	McFall FPD	Yes	July 19, 2019
Greene	Ebenezer FPD	Yes	July 22, 2019
Grundy	Jewett Norris-Grundy County PLD	Yes	July 22, 2019
	Laredo FPD	Yes	July 22, 2019
Harrison	PWSD 1 Harrison County	Yes	July 22, 2019
Henry	Henry County Health Center	Yes	July 26, 2019
	Mt. Hope SRD Henry County	Yes	July 31, 2019
Hickory	Hickory County Health Department	Yes	July 22, 2019
	PWSD 2 Hickory County	Yes	July 10, 2019

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in July 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Corning SRD Holt County	Yes	July 23, 2019
	Levee District 4 Holt County	Yes	July 31, 2019
Howard	Howard County Ambulance District	Yes	July 22, 2019
Jackson	Bi-State Commission	Yes	July 19, 2019
	Grandview Crossing CID	Yes	July 23, 2019
Jefferson	Huntington Glen CID	Yes	July 3, 2019
Jefferson	PWSD 5 Jefferson County	Yes	July 30, 2019
	Winding Bluffs CID	Yes	July 3, 2019
Johnson	Johnson County FPD 2	Yes	July 22, 2019
Lawrence	Aurora Rural FPD	Yes	July 8, 2019
	Freistatt FPD	Yes	July 28, 2019
	Mt. Vernon Ambulance District	Yes	July 11, 2019
Lewis	Lewis County Health Department	Yes	July 15, 2019
	PWSD 1 Lewis County	Yes	July 26, 2019
	Western Lewis County FPD	Yes	July 11, 2019
Linn	Linn County 911 Board	Yes	July 22, 2019
Maries	Belle SRD 6 Maries-Osage County	Yes	July 22, 2019
Marion	Marion County Library Subdistrict 1	Yes	July 29, 2019
	Marion County NHD	Yes	July 30, 2019
Mercer	Mercer County FPD	Yes	July 30, 2019
	Mercer County Health Department	Yes	July 23, 2019
	Mercer County Library District	Yes	July 1, 2019
	PWSD 1 Mercer County	Yes	July 26, 2019
Miller	Eagles Landing CID	Yes	July 22, 2019
Mississippi	Mississippi Ambulance District	Yes	July 25, 2019
Moniteau	Fortuna FPD	Yes	July 25, 2019
Monroe	Monroe County NHD	Yes	July 22, 2019
Montgomery	Middletown Community FPD	Yes	July 31, 2019
Morgan	Morgan County Library District	Yes	July 9, 2019
New Madrid	Drainage District 39 New Madrid County	Yes	July 29, 2019
Newton	Diamond Area FPD	Yes	July 31, 2019
	Redings Mill FPD	Yes	July 3, 2019
	Chamois Volunteer FPD	Yes	July 25, 2019
Osage	PWSD 4 Osage County	Yes	July 4, 2019
	Perry County Health Department	Yes	July 23, 2019
Phelps	Phelps County 911 Board	Yes	July 29, 2019
	St. James Ambulance District	Yes	July 22, 2019
Pike	Buffalo Township FPD	Yes	July 23, 2019
	Eolia Community FPD	Yes	July 22, 2019
	Louisiana SRD 3 Pike County	Yes	July 25, 2019
	Pike County Health Department	Yes	July 23, 2019
Platte	Camden Point FPD	Yes	July 1, 2019
	PWSD 8 Platte County	Yes	July 8, 2019

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in July 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Polk	Polk County 911 Board	Yes	July 23, 2019
	Polk County Health Center	Yes	July 23, 2019
	Polk County Library District	Yes	July 22, 2019
Pulaski	Dixon Ambulance District	Yes	July 29, 2019
	Farris Family TDD	Yes	July 25, 2019
	Interstate Plaza/North Town Village TDD	Yes	July 1, 2019
	Pulaski County Health Department	Yes	July 22, 2019
	Pulaski County Sewer District	Yes	July 1, 2019
Ralls	Ralls County Health Department	Yes	July 22, 2019
Randolph	Eastern Randolph Rural FPD	Yes	July 26, 2019
	Northeast R-IV Rural FPD	Yes	July 26, 2019
	Southeastern Randolph FPD	Yes	July 26, 2019
Ray	Hardin SRD Ray County	Yes	July 29, 2019
	Orrick FPD	Yes	July 25, 2019
	PWSD 1 Ray County	Yes	July 11, 2019
	Ray County Health Department	Yes	July 23, 2019
	Richmond FPD	Yes	July 8, 2019
	Tri-County Drainage District	Yes	July 23, 2019
Reynolds	Reynolds County 911 Board	Yes	July 30, 2019
	Reynolds County Health Center	Yes	July 22, 2019
Ripley	Naylor Drainage District	Yes	July 23, 2019
	Purman SRD Ripley County	Yes	July 31, 2019
Saline	Saline County Rural FPD	Yes	July 22, 2019
	Slater Rural FPD	Yes	July 25, 2019
Scotland	Bear Creek Watershed Subdistrict	Yes	July 23, 2019
	Consolidated PWSD 1 Scotland County	Yes	July 22, 2019
	Scotland County Health Department	Yes	July 22, 2019
	Scotland County Library District	Yes	July 1, 2019
Shannon	Shannon County Health Department	Yes	July 30, 2019
St. Charles	Fountain Lakes Community Center South CID	Yes	July 29, 2019
	Greens Bottom Drainage District	Yes	July 25, 2019
	Hancock Drainage District	Yes	July 25, 2019
	Kingsmill TDD	Yes	July 26, 2019
	Mark Twain Mall TDD	Yes	July 8, 2019
	New Melle FPD	Yes	July 11, 2019
	St. Charles Riverfront CID	Yes	July 1, 2019
	St. Charles Riverfront TDD	Yes	July 1, 2019
St. Clair	Chloe SRD St. Clair County	Yes	July 23, 2019
	Collins FPD	Yes	July 23, 2019
	St. Clair County Health Center	Yes	July 24, 2019
St. Louis	Centene Plaza TDD	Yes	July 7, 2019
	Hanley Station TDD	Yes	July 26, 2019
	Maryland Oaks CID	Yes	July 3, 2019

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in July 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
	Northeast Ambulance & FPD	Yes	July 30, 2019
	Olive/Graeser TDD	Yes	July 29, 2019
	Tori Pines Commons CID	Yes	July 7, 2019
	University Place TDD	Yes	July 9, 2019
	Upper West End Park CID	Yes	July 31, 2019
	Westport Plaza II CID	Yes	July 25, 2019
St. Louis City	Tower Grove South Concerned Citizen SBD	Yes	July 30, 2019
Ste. Genevieve	Ste. Genevieve County Health	Yes	July 8, 2019
Stoddard	Stoddard County Ambulance District	Yes	July 23, 2019
Stone	Stone County Library District	Yes	July 23, 2019
Sullivan	Milan SRD Sullivan County	Yes	July 22, 2019
Taney	Protem FPD	Yes	July 30, 2019
Texas	Texas County EMS Board	Yes	July 26, 2019
	Texas County Health Department	Yes	July 11, 2019
Vernon	Vernon County Health Department	Yes	July 1, 2019
Washington	PWSD 1 Washington County	Yes	July 29, 2019
	PWSD 4 Washington County	Yes	July 29, 2019
	Washington County 911 Board	Yes	July 31, 2019
Wayne	PWSD 4 Butler-Wayne County	Yes	July 2, 2019
Webster	Niangua FPD	Yes	July 22, 2019
Total Filed		192	

Acronyms:

CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
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