



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-096

September 2019

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Monthly Report on Political Subdivision Filings

August 2019

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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 13 political subdivisions required to file a financial report by August 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 August 2019, after their filing deadline. The filing status for these 115 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".

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

August 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 13 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 13 political subdivisions, 7 filed an annual financial report timely and 1 reported a partial financial report.

This report also includes the filing status for 115 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due August 31, 2019

Fiscal Year Ended February 28, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Audrain	Van-Far Ambulance District	No	
Ozark	Ozark County Ambulance District	Yes	August 12, 2019
Carroll	PWSD 1 Carroll County	Yes	August 27, 2019
Atchison	Mill Creek Dyke Drainage District	No	
	Nishnabotna Drainage District	No	
Carroll	Egypt-Prairie Drainage District	Yes	April 23, 2019
	Norborne Land Drainage District	Yes	February 26, 2019
	Dewitt Drainage & Levee District	No	
	Riverside Levee District	Partial	July 25, 2018
Marion	Drainage District Marion County	Yes	March 20, 2019
	Fabius River Drainage District	No	
Ray	Levee District Ray-Carroll County	Yes	March 5, 2019
Barton	Golden City Volunteer FPD	Yes	April 16, 2019
Total Filed		7	
Total Partially Filed		1	
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 October 31, 2018
 Filed in August 2019

Fiscal Year Ended April 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Watts Mill CID	Yes	August 16, 2019
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2018
 Filed in August 2019

Fiscal Year Ended June 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Stoddard	Drainage District 8 Stoddard County	Yes	August 19, 2019
	Drainage District 23 Stoddard County	Yes	August 19, 2019
	Drainage District 36 Stoddard County	Yes	August 19, 2019
	Drainage District 37 Stoddard County	Yes	August 19, 2019
	Drainage District 38 Stoddard County	Yes	August 19, 2019
Total Filed		5	

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2019
 Filed in August 2019

Fiscal Year Ended September 30, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Schuyler	Schuyler County NHD	Yes	August 19, 2019
Total Filed		1	

Acronyms:

NHD Nursing Home District

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

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	PWSD 1 Atchison County	Yes	August 12, 2019
	West Atchison FPD	Yes	August 14, 2019
Barry	Ash SRD Barry County	Yes	August 2, 2019
	Exeter SRD Barry County	Yes	August 1, 2019
	Kings Prairie SRD Barry County	Yes	August 12, 2019
	Monett SRD Barry County	Yes	August 12, 2019
	Sugar Creek SRD 3 Barry County	Yes	August 13, 2019
Barton	Barton County Memorial Hospital	Yes	August 5, 2019
Benton	Warsaw FPD	Yes	August 2, 2019
Bollinger	North County FPD	Yes	August 29, 2019
	Woodland FPD	Yes	August 27, 2019
Butler	PWSD 104 Butler County	Yes	August 20, 2019
Caldwell	Hamilton FPD	Yes	August 26, 2019
	PWSD 1 Caldwell County	Yes	August 1, 2019
Callaway	South Callaway FPD	Yes	August 12, 2019
Camden	Osage Beach SRD Camden County	Yes	August 15, 2019
	Sunrise Beach FPD	Yes	August 13, 2019
	Tri-County FPD	Yes	August 27, 2019
Cass	Creighton FPD	Yes	August 1, 2019
Chariton	PWSD 2 Chariton County	Yes	August 12, 2019
Clay	Liberty Triangle CID	Yes	August 22, 2019
	North Kansas City SRD 9 Clay County	Yes	August 20, 2019
	PWSD 5 Clay County	Yes	August 5, 2019
	PWSD 3 Cole County	Yes	August 1, 2019
Cole	PWSD 5 Cole County	Yes	August 6, 2019
	Blackwater Volunteer Rural FPD	Yes	August 6, 2019
Cooper	Overton-Wooldridge Levee District 1	Yes	August 3, 2019
	Pilot Grove Rural FPD	Yes	August 22, 2019
	Cuba Community FPD	Yes	August 11, 2019
Crawford	Lockwood FPD	Yes	August 15, 2019
Dade	Southern Dallas County FPD	Yes	August 2, 2019
Dallas	Stewartsville FPD	Yes	August 26, 2019
	Union Star FPD	Yes	August 4, 2019
Franklin	Gerald Ambulance District	Yes	August 12, 2019
	Interstate 44 & Highway 47 TDD	Yes	August 6, 2019
	Labadie Levee District	Yes	August 12, 2019
Greene	Ash Grove FPD	Yes	August 12, 2019
	Bois D'Arc FPD	Yes	August 8, 2019
	PWSD 6 Greene County	Yes	August 9, 2019
Harrison	North Harrison FPD	Yes	August 13, 2019
Henry	Deerfield Creek SRD Henry County	Yes	August 20, 2019
	Windsor Ambulance District	Yes	August 2, 2019
Holt	Drainage District 2 Holt County	Yes	August 18, 2019

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

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
	South Union Township Independent SRD Holt	Yes	August 29, 2019
Howard	Levee District 7 Howard County	Yes	August 5, 2019
	Moniteau Creek WSD	Yes	August 6, 2019
Iron	Pilot Knob FPD	Yes	August 12, 2019
Jackson	Ritter Plaza CID	Yes	August 1, 2019
Laclede	Nebo Falcon FPD	Yes	August 13, 2019
Lawrence	Monett SRD Lawrence County	Yes	August 12, 2019
	Pierce Benefit SRD Lawrence County	Yes	August 14, 2019
	Vineyard Benefit SRD Lawrence	Yes	August 1, 2019
Lincoln	Old Monroe FPD	Yes	August 9, 2019
Macon	Macon County Ambulance District	Yes	August 20, 2019
Miller	Iberia Rural FPD	Yes	August 6, 2019
Mississippi	Mississippi County Library District	Yes	August 13, 2019
Monroe	Madison-West Monroe FPD	Yes	August 2, 2019
Montgomery	Bellflower FPD	Yes	August 26, 2019
New Madrid	PWSD 4 New Madrid County	Yes	August 28, 2019
Newton	Midway FPD	Yes	August 7, 2019
	Seneca Area FPD	Yes	August 2, 2019
Nodaway	Polk Rural FPD	Yes	August 8, 2019
	Union Township FPD	Yes	August 6, 2019
Perry	PWSD 1 Perry County	Yes	August 2, 2019
Pettis	PWSD 1 Pettis-Johnson-Saline County	Yes	August 26, 2019
Phelps	Duke Rural FPD	Yes	August 30, 2019
Platte	Edgerton-Trimble FPD	Yes	August 22, 2019
	PWSD 7 Platte County	Yes	August 21, 2019
	Smithville Area FPD	Yes	August 5, 2019
	Waldron Levee District	Yes	August 7, 2019
Polk	Bolivar SRD Polk County	Yes	August 19, 2019
	Prairie Heights Area Common SwrD	Yes	August 5, 2019
Pulaski	Bowman TDD	Yes	August 13, 2019
	Crocker Rural FPD	Yes	August 7, 2019
	Waynesville Rural FPD	Yes	August 26, 2019
Putnam	Grant Township FPD	Yes	August 8, 2019
	Putnam County Ambulance District	Yes	August 13, 2019
	Unionville SRD Putnam County	Yes	August 2, 2019
Randolph	Westran FPD	Yes	August 1, 2019
Ray	Crooked River Drainage District	Yes	August 14, 2019
	Levee District 1 Ray County	Yes	August 15, 2019
	Levee District 5 Ray County	Yes	August 23, 2019
Ripley	Doniphan SRD Ripley County	Yes	August 6, 2019
Scott	Oran FPD	Yes	August 29, 2019
	PWSD 1 Scott County	Yes	August 5, 2019
	Scott County Rural FPD	Yes	August 12, 2019

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

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Shannon	Shannon County Ambulance District	Yes	August 15, 2019
	Timber Community FPD	Yes	August 8, 2019
St. Charles	Hutchings Farm Plaza TDD	Yes	August 26, 2019
	Wentzville Commons Connector TDD	Yes	August 5, 2019
St. Clair	Lowry City SRD St. Clair County	Yes	August 2, 2019
	Sac Osage FPD	Yes	August 25, 2019
St. Francois	Doe Run FPD	Yes	August 6, 2019
	Park Hills TDD	Yes	August 16, 2019
	Pilot Knob Rural Water District	Yes	August 16, 2019
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	August 23, 2019
	Mayfair Plaza CID	Yes	August 5, 2019
	Pershall Road TDD	Yes	August 2, 2019
St. Louis City	620 Market TDD	Yes	August 22, 2019
	Laclede's Landing CID	Yes	August 2, 2019
Stoddard	Drainage District 4 Stoddard County	Yes	August 19, 2019
	Drainage District 5 Stoddard County	Yes	August 19, 2019
	Drainage District 6 Stoddard County	Yes	August 19, 2019
	Drainage District 12 Stoddard County	Yes	August 19, 2019
	Drainage District 15 Stoddard County	Yes	August 19, 2019
	Drainage District 31 Stoddard County	Yes	August 19, 2019
Taney	Cedarcreek FPD	Yes	August 1, 2019
	Taney County Health Department	Yes	August 28, 2019
Total Filed		108	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict