



**Nicole Galloway, CPA**

**Missouri State Auditor**

**Monthly Report on Political  
Subdivision Filings  
July 2021**

Report No. 2021-053

August 2021

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## July 2021

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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, 2021, 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 2021, after their filing deadline. The filing status for these 65 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Political Subdivision Filings

## July 2021

### Executive Summary

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#### **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, 2021. 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 65 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2021, after their filing deadline.

# Appendix A

## Status of Political Subdivisions Required to File Annual Financial Reports Reports Due July 31, 2021

Fiscal Year Ended January 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph D&LD	Yes	June 21, 2021
Carroll	Carr Sal Levee District	Yes	January 19, 2021
	Eugene Township Drainage District	Yes	February 26, 2021
	Farmers Drainage & Levee District	Yes	February 26, 2021
	Wakenda Levee District	Yes	January 26, 2021
Cedar	Cedar County Memorial Hospital	Yes	July 12, 2021
Jefferson	Valle Lake Sewer District	Yes	July 14, 2021
Mississippi	Consolidated DD 1 Mississippi County	Yes	May 20, 2021
Scott	North Scott Ambulance District	Yes	July 29, 2021
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		9	
Total Not Filed		1	

### Acronyms:

DD	Drainage District
D&LD	Drainage & Levee District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2021  
 Filed in July 2021

Fiscal Year Ended August 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Knox	Knox County NHD	Yes	July 16, 2021
Total Filed		1	

Acronyms:

NHD                      Nursing Home District

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due April 30, 2021  
Filed in July 2021

Fiscal Year Ended October 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Baltimore Bend Levee District	Yes	July 12, 2021
	Wakenda Township Drainage District	Yes	July 12, 2021
Wayne	East Wayne Ambulance District	Yes	July 22, 2021
Total Filed		3	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due May 31, 2021

Filed in July 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	July 15, 2021
St. Francois	Leadwood FPD	Yes	July 12, 2021
Total Filed		2	

Acronyms:

FPD                      Fire Protection District



Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2021  
Filed in July 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Seligman FPD	Yes	July 7, 2021
Bollinger	Bollinger County Health Center	Yes	July 13, 2021
Buchanan	San Antonio FPD	Yes	July 7, 2021
Camden	PWSD 3 Camden County	Yes	July 1, 2021
	Toad Cove Complex CID	Yes	July 21, 2021
	Toad Cove Complex TDD	Yes	July 21, 2021
	Toad Cove Resort CID	Yes	July 21, 2021
	Toad Cove Resort TDD	Yes	July 21, 2021
Carroll	Carrollton Public Library District	Yes	July 22, 2021
Cass	Cass County Public Library District	Yes	July 8, 2021
	Harrisonville Market Place A TDD	Yes	July 7, 2021
	Harrisonville Market Place B TDD	Yes	July 7, 2021
Christian	Deerbrook Marketplace CID	Yes	July 20, 2021
Clay	Liberty Commons CID Clay County	Yes	July 16, 2021
	Liberty Commons TDD	Yes	July 16, 2021
Clinton	Lathrop Fire & Rescue	Yes	July 1, 2021
Cole	PWSD 1 Cole County	Yes	July 14, 2021
Daviess	Coffey FPD	Yes	July 26, 2021
	Lock Springs SRD Daviess County	Yes	July 1, 2021
Douglas	Ava Ambulance District	Yes	July 20, 2021
Franklin	St. Clair Ambulance District	Yes	July 17, 2021
Gentry	McFall FPD	Yes	July 26, 2021
Henry	Tightwad FPD	Yes	July 13, 2021
Howard	Consolidated PWSD 1 Howard County	Yes	July 1, 2021
Howell	Pomona FPD	Yes	July 30, 2021
Iron	Quad County FPD	Yes	July 19, 2021
Jackson	Bridgewood Plaza CID	Yes	July 28, 2021
Jefferson	Northeast Public Sewer District	Yes	July 1, 2021
	PWSD 2 Jefferson County	Yes	July 14, 2021
	PWSD 6 Jefferson County	Yes	July 1, 2021
	PWSD 8 Jefferson County	Yes	July 12, 2021
Lafayette	Odessa Fire & Rescue Protection	Yes	July 7, 2021
Lawrence	Lawrence County 911 Board	Yes	July 15, 2021
Lewis	PWSD 1 Lewis County	Yes	July 19, 2021
Lincoln	Winfield-Foley FPD	Yes	July 19, 2021
Mississippi	Mississippi County Health	Yes	July 1, 2021
Phelps	Edgar Springs Rural Volunteer FPD	Yes	July 19, 2021
Platte	Northland Regional AD	Yes	July 6, 2021
	Platte County Regional Sewer District	Yes	July 8, 2021
	PWSD 7 Platte County	Yes	July 18, 2021
Platte	Weatherby Lake FPD	Yes	July 6, 2021
Pulaski	Farris Family TDD	Yes	July 15, 2021
Ray	Lawson Community Fire & Rescue	Yes	July 8, 2021
	Tri-County Drainage District	Yes	July 19, 2021
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	July 13, 2021
St. Charles	Bear Creek CID	Yes	July 15, 2021

# Appendix E

## Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2021

Filed in July 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Mexico Road TDD	Yes	July 19, 2021
	O'Fallon FPD	Yes	July 1, 2021
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	July 9, 2021
	Affton FPD	Yes	July 14, 2021
	Castle Point Street Light District	Yes	July 21, 2021
	Centene Plaza TDD	Yes	July 6, 2021
	Elm Grove TDD	Yes	July 19, 2021
	Manchester Highlands TDD	Yes	July 21, 2021
	CB 5421/5975 TDD	Yes	July 15, 2021
St. Louis City	76 Entertainment CID	Yes	July 1, 2021
Taney	Taney County Health Department	Yes	July 7, 2021
	Clearwater FPD	Yes	July 11, 2021
Wayne	Niangua FPD	Yes	July 20, 2021
Webster			
Total Filed		59	

### Acronyms:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District