



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2021-082

September 2021

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

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# Monthly Report on Political Subdivision Filings

## August 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 12 political subdivisions required to file a financial report by August 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 August 2021, after their filing deadline. The filing status for these 191 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Political Subdivision Filings

## August 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 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 191 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2021, after their filing deadline.

# Appendix A

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

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	May 3, 2021
	Nishnabotna Drainage District	Yes	May 3, 2021
Audrain	Van-Far Ambulance District	Yes	June 14, 2021
Barton	Golden City Volunteer FPD	Yes	June 7, 2021
Carroll	PWSD 1 Carroll County	Yes	August 19, 2021
	Egypt-Prairie Drainage District	Yes	March 30, 2021
	Norborne Land Drainage District	Yes	February 23, 2021
	Dewitt Drainage & Levee District	No	
	Riverside Levee District	Yes	February 24, 2021
Marion	Drainage District Marion County	No	
	Fabius River Drainage District	No	
Ray	Levee District Ray-Carroll County	Yes	March 3, 2021
Total Filed		9	
Total Not Filed		3	

### Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due May 31, 2021  
 Filed in August 2021

Fiscal Year Ended November 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Holt	Big Tarkio Drainage District	Yes	August 12, 2021
Total Filed		1	

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

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Health Department	Yes	August 2, 2021
Andrew	Bolckow FPD	Yes	August 4, 2021
	Village of Country Club FPD	Yes	August 3, 2021
Atchison	PWSD 1 Atchison County	Yes	August 10, 2021
	Langdon SRD Atchison County	Yes	August 27, 2021
	Phelps City SRD Atchison County	Yes	August 9, 2021
	Tarkio SRD Atchison County	Yes	August 5, 2021
	Fairfax Volunteer FPD	Yes	August 24, 2021
Audrain	Audrain Ambulance District	Yes	August 3, 2021
	Little Dixie FPD	Yes	August 3, 2021
Barry	South Barry County Memorial Hospital	Yes	August 16, 2021
	Sugar Creek SRD 3 Barry County	Yes	August 27, 2021
	Washburn SRD 4 Barry County	Yes	August 25, 2021
	Central Crossing FPD	Yes	August 2, 2021
	Butterfield FPD	Yes	August 10, 2021
Barton	Barton County Ambulance District	Yes	August 5, 2021
Bates	PWSD 4 Bates County	Yes	August 16, 2021
	PWSD 6 Bates County	Yes	August 3, 2021
	Cornland SRD Bates County	Yes	August 4, 2021
Benton	Warsaw FPD	Yes	August 11, 2021
	Cole Camp & Rural FPD	Yes	August 23, 2021
Bollinger	Bollinger County Library District	Yes	August 3, 2021
	Zalma FPD	Yes	August 2, 2021
Boone	Clark Lane TDD	Yes	August 25, 2021
Butler	PWSD 2 Butler County	Yes	August 12, 2021
	PWSD 104 Butler County	Yes	August 7, 2021
	Butler County FPD	Yes	August 10, 2021
	Butler County Health Department	Yes	August 3, 2021
Caldwell	PWSD 2 Caldwell County	Yes	August 3, 2021
	Hamilton FPD	Yes	August 19, 2021
Callaway	Capital View Drainage District	Yes	August 20, 2021
	Central Callaway FPD	Yes	August 13, 2021
	South Callaway FPD	Yes	August 13, 2021
Camden	Osage Beach SRD Camden County	Yes	August 25, 2021
	Northwest FPD Camden County	Yes	August 11, 2021
	Southwest Camden County FPD	Yes	August 6, 2021
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	August 6, 2021
	Gordonville FPD	Yes	August 24, 2021
	Whitewater FPD	Yes	August 31, 2021
Carter	East Carter Ambulance District	Yes	August 17, 2021
	Carter County Health Center	Yes	August 11, 2021
Cass	PWSD 12 Cass County	Yes	August 20, 2021
	Central Cass County FPD	Yes	August 2, 2021
	Garden City FPD	Yes	August 18, 2021
	Creighton FPD	Yes	August 13, 2021
	Stonegate CID	Yes	August 16, 2021

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

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Chariton	PWSD 2 Chariton County	Yes	August 11, 2021
	Mendon Public FPD	Yes	August 13, 2021
	Chariton County Health Center	Yes	August 2, 2021
Christian	Stoneshire SRD Christian County	Yes	August 22, 2021
Clark	Clark County Ambulance District	Yes	August 3, 2021
	PWSD 1 Clark County	Yes	August 31, 2021
Clay	PWSD 4 Clay County	Yes	August 26, 2021
	PWSD 7 Clay County	Yes	August 2, 2021
	Renaissance Plaza CID	Yes	August 13, 2021
Cole	PWSD 3 Cole County	Yes	August 13, 2021
Cooper	Blackwater Volunteer Rural FPD	Yes	August 20, 2021
	Pilot Grove Area FPD	Yes	August 2, 2021
	Windsor Place CID	Yes	August 27, 2021
Daviess	Daviess County SRD 1	Yes	August 4, 2021
	Gallatin FPD	Yes	August 23, 2021
DeKalb	Central DeKalb County FPD	Yes	August 23, 2021
	Union Star FPD	Yes	August 5, 2021
Dent	PWSD 1 Dent County	Yes	August 30, 2021
Dunklin	Drainage District 12 Dunklin County	Yes	August 10, 2021
	Drainage District 23 Dunklin County	Yes	August 10, 2021
	Drainage District 25 Dunklin County	Yes	August 10, 2021
	Drainage District 48 Dunklin County	Yes	August 10, 2021
	Levee District 4 Dunklin County	Yes	August 10, 2021
	Levee District 7 Dunklin County	Yes	August 10, 2021
Franklin	Dunklin County Library District	Yes	August 2, 2021
	Washington Area Ambulance District	Yes	August 19, 2021
	Owensville Ambulance District	Yes	August 23, 2021
Gasconade	Morrison Levee District	Yes	August 16, 2021
	King City FPD	Yes	August 20, 2021
Gentry	PWSD 1 Greene County	Yes	August 17, 2021
Greene	Grundy County Rural FPD	Yes	August 19, 2021
	Spickard FPD	Yes	August 3, 2021
Harrison	North Harrison FPD	Yes	August 2, 2021
	Cainsville FPD	Yes	August 9, 2021
	Harrison County Health Department	Yes	August 4, 2021
Henry	Windsor Ambulance District	Yes	August 13, 2021
	Osage SRD 1 Henry County	Yes	August 10, 2021
	Shawnee SRD 1 Henry County	Yes	August 5, 2021
	Clinton Country Club SRD Henry County	Yes	August 6, 2021
	Henry County Health Center	Yes	August 3, 2021
Hickory	Hickory County Health Department	Yes	August 2, 2021
Holt	Drainage District 2 Holt County	Yes	August 4, 2021
	South Union Township Independent SRD Holt	Yes	August 24, 2021
Howard	Howard County Ambulance District	Yes	August 4, 2021
	Levee District 7 Howard County	Yes	August 16, 2021
	Howard County Library District	Yes	August 19, 2021



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

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howell	PWSD 1 Howell County	Yes	August 16, 2021
	PWSD 3 Howell County	Yes	August 3, 2021
	Willow Springs Library District	Yes	August 13, 2021
	Howell County 911 Board	Yes	August 2, 2021
Iron	Pilot Knob FPD	Yes	August 3, 2021
Jackson	PWSD 16 Jackson County	Yes	August 3, 2021
Jasper	PWSD 1 Jasper County	Yes	August 3, 2021
Laclede	Phillipsburg SRD 3 Laclede County	Yes	August 5, 2021
	Lebanon-Laclede County PLD	Yes	August 2, 2021
Lawrence	Red Oak Benefit SRD Lawrence County	Yes	August 25, 2021
	Vineyard Benefit SRD Lawrence County	Yes	August 19, 2021
	Stotts City FPD	Yes	August 18, 2021
Lincoln	Elsberry FPD	Yes	August 5, 2021
	Northwest FPD Lincoln County	Yes	August 3, 2021
Linn	Linn County Ambulance District	Yes	August 13, 2021
	Linn County 911 Board	Yes	August 18, 2021
Livingston	PWSD 1 Livingston County	Yes	August 3, 2021
	PWSD 3 Livingston County	Yes	August 3, 2021
	Mooresville Township FPD	Yes	August 14, 2021
Macon	La Plata NHD	Yes	August 12, 2021
Maries	Maries-Osage Ambulance District	Yes	August 6, 2021
Marion	South River Drainage District	Yes	August 9, 2021
McDonald	PWSD 1 McDonald County	Yes	August 3, 2021
	PWSD 3 McDonald County	Yes	August 4, 2021
Miller	Miller County Ambulance District	Yes	August 6, 2021
Mississippi	Mississippi County Library District	Yes	August 26, 2021
Moniteau	PWSD 2 Moniteau County	Yes	August 5, 2021
	Jamestown Rural FPD	Yes	August 2, 2021
Monroe	Madison-West Monroe FPD	Yes	August 2, 2021
	Monroe County Health Department	Yes	August 2, 2021
Montgomery	Montgomery Ambulance District	Yes	August 2, 2021
	Middletown Community FPD	Yes	August 11, 2021
New Madrid	PWSD 2 New Madrid County	Yes	August 12, 2021
	PWSD 4 New Madrid County	Yes	August 10, 2021
Newton	Midway SRD Newton County	Yes	August 20, 2021
	Redings Mill FPD	Yes	August 10, 2021
	Highway 166 CID	Yes	August 5, 2021
Nodaway	Graham FPD	Yes	August 30, 2021
Ozark	Ozark County Health Center	Yes	August 13, 2021
Pemiscot	Pemiscot County Memorial Hospital	Yes	August 16, 2021
	Pemiscot County Health Center	Yes	August 17, 2021
Pettis	Pettis County Health Center	Yes	August 10, 2021
Phelps	Rolla Rural FPD	Yes	August 26, 2021
	Phelps County 911 Board	Yes	August 27, 2021
Pike	Louisiana SRD 3 Pike County	Yes	August 11, 2021
	Buffalo Township FPD	Yes	August 11, 2021

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2021

Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Drainage District 1 Platte County	Yes	August 3, 2021
	Waldron Levee District	Yes	August 22, 2021
	Farley SRD Platte County	Yes	August 3, 2021
	Parkville SRD Platte County	Yes	August 3, 2021
	Platte City SRD Platte County	Yes	August 3, 2021
	Smithville Area FPD	Yes	August 3, 2021
	Dearborn Area FPD	Yes	August 17, 2021
Polk	Humansville SRD Polk County	Yes	August 26, 2021
	Polk County Health Center	Yes	August 20, 2021
	Polk County 911 Board	Yes	August 2, 2021
Pulaski	PWSD 1 Pulaski County	Yes	August 3, 2021
	Crocker Rural FPD	Yes	August 17, 2021
	Bowman TDD	Yes	August 27, 2021
Putnam	Putnam County Ambulance District	Yes	August 9, 2021
	Unionville SRD Putnam County	Yes	August 11, 2021
	Grant Township FPD	Yes	August 6, 2021
Ray	PWSD 1 Ray County	Yes	August 3, 2021
	Levee District 1 Ray County	Yes	August 24, 2021
	Hardin SRD Ray County	Yes	August 30, 2021
	Hardin FPD	Yes	August 4, 2021
	Stet Rural FPD	Yes	August 26, 2021
	Ray County Health Department	Yes	August 4, 2021
	Reynolds County Health Center	Yes	August 2, 2021
Reynolds	Saline County Health Department	Yes	August 16, 2021
Saline	Saline County 911 Board	Yes	August 9, 2021
Scotland	Scotland County Health Department	Yes	August 2, 2021
Scott	North Main/Malone TDD	Yes	August 15, 2021
Shannon	Shannon County Ambulance District	Yes	August 16, 2021
	Shannon County Health Department	Yes	August 17, 2021
Shelby	Shelbina SRD Shelby County	Yes	August 5, 2021
St. Charles	Wentzville Industrial TDD	Yes	August 11, 2021
St. Clair	St. Clair County Health Center	Yes	August 5, 2021
St. Francois	PWSD 1 St. Francois County	Yes	August 2, 2021
	Pilot Knob Rural Water District	Yes	August 11, 2021
	St. Francois County Health Center	Yes	August 5, 2021
	Northeast Ambulance & FPD	Yes	August 3, 2021
St. Louis	Francis Place TDD	Yes	August 3, 2021
	Olive/Graeser TDD	Yes	August 18, 2021
	St. Charles Rock Road TDD	Yes	August 5, 2021
	Tower Grove S Concerned Citizen SBD	Yes	August 6, 2021
St. Louis City	Bottle District TDD	Yes	August 20, 2021
	DD 1 Reform 7-13-33-14-17-19	Yes	August 3, 2021
	Stoddard County Public Health	Yes	August 19, 2021
Stoddard	Stone County Library District	Yes	August 11, 2021
	Stone County Health Department	Yes	August 2, 2021
	Stone County 911 Board	Yes	August 26, 2021
Stone			

## Appendix C

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

Reports Due June 30, 2021

Filed in August 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Sullivan	Harris SRD Sullivan County	Yes	August 3, 2021
	Medicine Creek FPD	Yes	August 4, 2021
Texas	PWSD 3 Texas County	Yes	August 16, 2021
	Texas County EMS Board	Yes	August 12, 2021
Wayne	PWSD 2 Wayne County	Yes	August 6, 2021
Webster	Seymour SRD Webster County	Yes	August 2, 2021
Total Filed		190	

#### Acronyms:

CID	Community Improvement District
DD	Drainage District
EMS	Emergency Medical Services
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
TDD	Transportation Development District