



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
September 2021

Report No. 2021-100

October 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

September 2021

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 March 31, 2021 Reports Due September 30, 2021	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2020 Filed in September 2021.....	6
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2021 Filed in September 2021.....	7
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2021 Filed in September 2021.....	8
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due August 31, 2021 Filed in September 2021.....	9



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 53 political subdivisions required to file a financial report by September 30, 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 September 2021, after their filing deadline. The filing status for these 30 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

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

September 2021

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 53 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 53 political subdivisions, 42 filed an annual financial report timely.

This report also includes the filing status for 30 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2021, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 19, 2021
Barry	Monett Marketplace CID	Yes	July 20, 2021
Boone	Centralia Public Library District	Yes	June 14, 2021
Buchanan	Maxwell Heights FPD	Yes	August 6, 2021
Butler	North Cache River Drainage District	Yes	May 12, 2021
Caldwell	Golden Age NHD	No	
Camden	Sunrise Beach Market Center CID	Yes	September 10, 2021
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	August 9, 2021
Cass	Cedar Tree CID	Yes	September 16, 2021
	Fairfield Inn CID	Yes	July 29, 2021
	PWSD 6 Cass County	Yes	August 12, 2021
	TXRH CID	Yes	July 20, 2021
	Y Belton CID	Yes	July 20, 2021
	Y Belton Two CID	Yes	July 20, 2021
	Y Highway Marketplace CID	No	
Clay	210 Highway CID	Yes	September 30, 2021
	210 Highway TDD	Yes	September 30, 2021
	Kearney West Side CID	Yes	September 10, 2021
	Shoppes at Kearney CID	Yes	September 10, 2021
Cole	PWSD 2 Cole County	Yes	August 23, 2021
Franklin	St. Clair Sewer District	Yes	July 23, 2021
Harrison	Harrison County Hospital District	No	
Henry	Golden Valley Memorial Hospital	Yes	June 16, 2021
Holt	Union Township Levee District	Yes	April 28, 2021
Howell	63 Bypass CID	Yes	September 21, 2021
	Ozark Hills CID	Yes	September 21, 2021
	Ramseur Farm CID	Yes	July 20, 2021
	South 160 CID	Yes	September 21, 2021
	Southern Hills CID	Yes	July 20, 2021
Jasper	Sarcozie Rural FPD	Yes	June 10, 2021
Jefferson	Twin City Mall CID	No	
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	No	
	Stoneybrooke CID	Yes	September 24, 2021
Montgomery	Wellsville Public Library District	Yes	April 20, 2021
Perry	Perry County Memorial Hospital	No	
	Perry Plaza CID	Yes	August 30, 2021
Pettis	Galaxy West CID	Yes	September 16, 2021
	Sedalia Public Library District	Yes	May 18, 2021
Putnam	Putnam County Care Center	Yes	September 26, 2021
Ray	Levee District 2 Ray County	No	
Saline	Van Meter-Teteseau Levee District	No	
Schuyler	Schuyler County Ambulance District	Yes	September 27, 2021
St. Louis	Jennings Station Road CID	Yes	August 30, 2021
	Kirkwood Square CID	Yes	July 28, 2021

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Manchester Lindbergh Southeast CID	Yes	July 15, 2021
	Market at McKnight CID	Yes	July 20, 2021
	Plaza on the Boulevard-Jennings CID	Yes	August 30, 2021
	Rock Hill Public Library District	Yes	September 24, 2021
Stoddard	PWSD 4 Stoddard County	No	
Taney	Hollister Parkway CID	Yes	March 10, 2021
	Southtowne CID	Yes	September 10, 2021
Total Filed		42	
Total Not Filed		11	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2020
 Filed in September 2021

Fiscal Year Ended June 30, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis	Front Street CID	Yes	September 20, 2021
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2021
 Filed in September 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Monroe	Monroe City Area FPD	Yes	September 21, 2021
Schuyler	Schuyler County NHD	Yes	September 26, 2021
Total Filed		2	

Acronyms:

FPD	Fire Protection District
NHD	Nursing Home District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2021

Filed in September 2021

Fiscal Year Ended December 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Chariton River Drainage District	Yes	September 14, 2021
Audrain	Tri County NHD	Yes	September 10, 2021
Buchanan	St. Joseph Gateway TDD	Yes	September 10, 2021
Camden	Greenview CID	Yes	September 11, 2021
Cape Girardeau	Millersville Rural FPD	Yes	September 7, 2021
Cedar	PWSD 1 Cedar County	Yes	September 29, 2021
Clay	Fishing River FPD	Yes	September 7, 2021
Cole	Regional West FPD	Yes	September 13, 2021
Dunklin	PWSD 2 Dunklin County	Yes	September 2, 2021
Franklin	PWSD 4 Franklin County	Yes	September 28, 2021
Grundy	Laredo FPD	Yes	September 3, 2021
Howard	Armstrong FPD	Yes	September 9, 2021
Miller	Brumley FPD	Yes	September 2, 2021
	Tuscumbia FPD	Yes	September 13, 2021
Mississippi	Mississippi Ambulance District	Yes	September 2, 2021
Montgomery	Bellflower FPD	Yes	September 11, 2021
Phelps	Duke Rural FPD	Yes	September 9, 2021
Platte	Edgerton-Trimble FPD	Yes	September 11, 2021
Polk	Pleasant Hope FPD	Yes	September 16, 2021
Randolph	Southeastern Randolph FPD	Yes	September 21, 2021
	Westran FPD	Yes	September 20, 2021
St. Louis City	Hampton Berthold CID	Yes	September 17, 2021
	Hampton/Berthold TDD	Yes	September 17, 2021
	Laclede's Landing CID	Yes	September 27, 2021
Washington	Richwoods FPD	Yes	September 7, 2021
Total Filed		25	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

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

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Drainage District Marion County	Yes	September 28, 2021
	Fabius River Drainage District	Yes	September 22, 2021
Total Filed		2	