

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom. The background of the entire page is a faded image of the Missouri State Capitol building.

Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
July 2022

Report No. 2022-076

September 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings

July 2022

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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, 2022, 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 2022, after their filing deadline. The filing status for these 183 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large loop at the end.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings

July 2022

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 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, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 183 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2022, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due July 31, 2022

Fiscal Year Ended January 31, 2022

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Buchanan	South St. Joseph Drainage and Levee District	Yes	June 21, 2022
Carroll	Carr Sal Levee District	Yes	January 21, 2022
	Eugene Township Drainage District	Yes	February 7, 2022
	Farmers Drainage and Levee District	Yes	February 7, 2022
	Wakenda Levee District	Yes	January 27, 2022
	Cedar County Memorial Hospital	Yes	July 11, 2022
Jefferson	Valle Lake Sewer District	No	
Mississippi	Consolidated DD 1 Mississippi County	Yes	July 14, 2022
Scott	North Scott Ambulance District	Yes	July 20, 2022
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		8	
Total Not Filed		2	

Acronyms:

DD Drainage District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2022
 Filed in July 2022

Fiscal Year Ended September 30, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clay	North K.C. Missouri Light Rail TDD	Yes	July 6, 2022
Schuyler	Schuyler County Nursing Home District	Yes	July 17, 2022
Wayne	Clearwater Ambulance District	Yes	July 1, 2022
Total Filed		3	

Acronyms:

TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2022
 Filed in July 2022

Fiscal Year Ended October 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Highway 350 CID	Yes	July 13, 2022
Macon	Callao Town and Country Volunteer FPD	Yes	July 8, 2022
Wayne	East Wayne Ambulance District	Yes	July 14, 2022
<u>Total Filed</u>		3	

Acronyms:

CID Community Improvement District
 FPD Fire Protection District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due May 31, 2022
 Filed in July 2022

Fiscal Year Ended November 30, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Andrew	Amazonia Levee District	Yes	July 28, 2022
Total Filed		1	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Andrew County Ambulance District	Yes	July 28, 2022
	Bolckow FPD	Yes	July 25, 2022
	Cosby-Helena FPD	Yes	July 28, 2022
	Rosendale FPD	Yes	July 12, 2022
Atchison	Atchison County Health Department	Yes	July 26, 2022
	PWSD 1 Atchison County	Yes	July 6, 2022
	Tarkio SRD Atchison County	Yes	July 27, 2022
Audrain	Saling SRD 2 Audrain County	Yes	July 26, 2022
	Vandalia SRD Audrain County	Yes	July 26, 2022
Barry	Barry County Health Department	Yes	July 25, 2022
	Pioneer SRD 31 Barry County	Yes	July 28, 2022
Bates	Bates County Memorial Hospital	Yes	July 25, 2022
	Cornland SRD Bates County	Yes	July 25, 2022
	PWSD 6 Bates County	Yes	July 26, 2022
	South Hudson SRD Bates County	Yes	July 28, 2022
Benton	Brandon SRD Benton County	Yes	July 6, 2022
	Cole Camp and Rural FPD	Yes	July 26, 2022
Bollinger	Bollinger County Ambulance District	Yes	July 27, 2022
Boone	Daniel Boone Regional PLD	Yes	July 25, 2022
Buchanan	South St. Joseph Industrial SwrD	Yes	July 26, 2022
Butler	Butler County Health Department	Yes	July 28, 2022
	Pike Creek Common Sewer District	Yes	July 25, 2022
	PWSD 2 Butler County	Yes	July 11, 2022
	PWSD 3 Butler County	Yes	July 25, 2022
Caldwell	Cowgill FPD	Yes	July 29, 2022
Camden	Greenview CID	Yes	July 23, 2022
	Horseshoe Bend SRD 1 Camden County	Yes	July 5, 2022
	Osage Beach SRD Camden County	Yes	July 15, 2022
Cape Girardeau	PWSD 1 Cape-Perry County	Yes	July 25, 2022
Carter	Carter County Library District	Yes	July 28, 2022
Cass	Cass Medical Center	Yes	July 26, 2022
	Eastern Hills CID	Yes	July 26, 2022
	Pleasant Hill FPD	Yes	July 25, 2022
	PWSD 12 Cass County	Yes	July 25, 2022
	Stonegate CID	Yes	July 18, 2022
Cedar	Cedar County Library District	Yes	July 28, 2022
Chariton	PWSD 2 Chariton County	Yes	July 19, 2022
	Bluff Drive CID	Yes	July 14, 2022
	Chadwick Rural FPD	Yes	July 30, 2022
	South Sparta SRD Christian County	Yes	July 1, 2022
Clark	Clark County Ambulance District	Yes	July 28, 2022
	Mississippi Fox Levee District 2	Yes	July 26, 2022
	PWSD 1 Clark County	Yes	July 28, 2022

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Fishing River FPD	Yes	July 28, 2022
	Historic Downtown Liberty CID	Yes	July 26, 2022
	North Kansas City SRD 9 Clay County	Yes	July 19, 2022
Clinton	Cameron FPD	Yes	July 26, 2022
Cole	Missouri River Regional PLD	Yes	July 6, 2022
	Regional West FPD	Yes	July 27, 2022
Cooper	Cooper County NHD	Yes	July 13, 2022
	Overton-Wooldridge Levee District 1	Yes	July 18, 2022
Crawford	Steelville Ambulance District	Yes	July 5, 2022
Dallas	Dallas County Health Department	Yes	July 25, 2022
Dunklin	Dunklin County Library District	Yes	July 7, 2022
	PWSD 3 Dunklin County	Yes	July 26, 2022
	Labadie Levee District	Yes	July 25, 2022
Franklin	St. Clair Ambulance District	Yes	July 29, 2022
	Washington Area Ambulance District	Yes	July 26, 2022
	Owensville Ambulance District	Yes	July 1, 2022
Gasconade	Owensville Ambulance District	Yes	July 1, 2022
Grundy	PWSD 1 Grundy County	Yes	July 26, 2022
Henry	Henry County Health Center	Yes	July 28, 2022
	Windsor SRD Henry County	Yes	July 26, 2022
Hickory	PWSD 2 Hickory County	Yes	July 21, 2022
Holt	Corning SRD Holt County	Yes	July 29, 2022
Howard	Consolidated PWSD 1 Howard County	Yes	July 1, 2022
Howell	Pumpkin Center FPD	Yes	July 9, 2022
	Willow Springs Ambulance District	Yes	July 29, 2022
	Willow Springs Library District	Yes	July 29, 2022
Iron	Ozark Regional Library District	Yes	July 25, 2022
Jackson	Noland South Shopping Center CID	Yes	July 7, 2022
	PWSD 15 Jackson County	Yes	July 28, 2022
Jasper	Carl Junction SRD Jasper County	Yes	July 26, 2022
	Central Jasper County FPD	Yes	July 15, 2022
	PWSD 1 Jasper County	Yes	July 26, 2022
Johnson	Western Missouri Medical Center	Yes	July 26, 2022
Lafayette	Lafayette County Health Department	Yes	July 5, 2022
Lawrence	Mt. Vernon FPD	Yes	July 26, 2022
	Verona Benefit SRD Lawrence County	Yes	July 27, 2022
	Vineyard Benefit SRD Lawrence	Yes	July 27, 2022
Lewis	Western Lewis County FPD	Yes	July 14, 2022
Lincoln	Elsberry FPD	Yes	July 28, 2022
	Old Monroe FPD	Yes	July 30, 2022
	PWSD 2 Lincoln County	Yes	July 26, 2022
Livingston	Livingston County Memorial PLD	Yes	July 26, 2022
	PWSD 3 Livingston County	Yes	July 8, 2022
Macon	La Plata NHD	Yes	July 24, 2022
McDonald	PWSD 3 McDonald County	Yes	July 27, 2022

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Miller	Horseshoe Bend TDD	Yes	July 1, 2022
	Tuscumbia FPD	Yes	July 1, 2022
Mississippi	Mississippi Ambulance District	Yes	July 26, 2022
	Mississippi County Health	Yes	July 5, 2022
	Mississippi County Library District	Yes	July 27, 2022
Monroe	Monroe County Ambulance District	Yes	July 29, 2022
	Monroe County NHD	Yes	July 25, 2022
Montgomery	Montgomery Ambulance District	Yes	July 26, 2022
Morgan	Morgan County Health Center	Yes	July 26, 2022
Newton	Diamond SRD Newton County	Yes	July 18, 2022
	Highway 166 CID	Yes	July 26, 2022
	PWSD 1 Newton County	Yes	July 27, 2022
Nodaway	Graham FPD	Yes	July 26, 2022
	Nodaway County Ambulance District	Yes	July 27, 2022
Oregon	Oregon County Ambulance District	Yes	July 24, 2022
	Thayer SRD Oregon County	Yes	July 24, 2022
Ozark	Ozark County Ambulance District	Yes	July 25, 2022
	Ozark County Health Center	Yes	July 27, 2022
Pemiscot	Pemiscot County Health Center	Yes	July 29, 2022
Phelps	Phelps County Regional Medical Center	Yes	July 25, 2022
	St. James Ambulance District	Yes	July 25, 2022
Pike	Buffalo Township FPD	Yes	July 18, 2022
Platte	Clemstone Sewer District	Yes	July 6, 2022
	Edgerton-Trimble FPD	Yes	July 11, 2022
	Platte County Regional Sewer District	Yes	July 7, 2022
	Smithville Area FPD	Yes	July 25, 2022
	Weatherby Lake FPD	Yes	July 24, 2022
Polk	Morrisville FPD	Yes	July 13, 2022
	Polk County 911 Board	Yes	July 25, 2022
	Polk County Health Center	Yes	July 27, 2022
Putnam	Putnam County Health Department	Yes	July 25, 2022
Ralls	Ralls County Library District	Yes	July 26, 2022
Randolph	Randolph County Ambulance District	Yes	July 20, 2022
Ray	Crooked River Drainage District	Yes	July 27, 2022
	Hardin FPD	Yes	July 30, 2022
	Ray County Health Department	Yes	July 25, 2022
	Stet Rural FPD	Yes	July 25, 2022
Ripley	Bennett SRD Ripley County	Yes	July 25, 2022
	Current River SRD Ripley County	Yes	July 25, 2022
	Doniphan SRD Ripley County	Yes	July 25, 2022
	Fairdealing SRD Ripley County	Yes	July 25, 2022
	Flatwoods SRD Ripley County	Yes	July 25, 2022
	Jordan SRD Ripley County	Yes	July 25, 2022

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
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Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Ripley	Little Black SRD Ripley County	Yes	July 25, 2022	
	Logan Creek SRD Ripley County	Yes	July 25, 2022	
	Mabrey Bay SRD Ripley County	Yes	July 25, 2022	
	Oxly SRD Ripley County	Yes	July 25, 2022	
	Pine Bardley SRD Ripley County	Yes	July 25, 2022	
	Ponder Gatewood SRD Ripley County	Yes	July 25, 2022	
	Poynor SRD Ripley County	Yes	July 25, 2022	
	Pratt SRD Ripley County	Yes	July 25, 2022	
	Running Water SRD Ripley County	Yes	July 25, 2022	
	Tucker Bay SRD Ripley County	Yes	July 25, 2022	
	Wolfe Creek SRD Ripley County	Yes	July 25, 2022	
Saline	Grand Pass SRD Saline County	Yes	July 26, 2022	
	PWSD 2 Saline County	Yes	July 26, 2022	
	Saline County Health Department	Yes	July 27, 2022	
	Saline-Lafayette Levee District	Yes	July 25, 2022	
Scott	Scott County Health Department	Yes	July 27, 2022	
Shannon	Timber Community FPD	Yes	July 23, 2022	
St. Charles	Kingsmill TDD	Yes	July 1, 2022	
St. Clair	St. Clair County Health Center	Yes	July 25, 2022	
St. Francois	Bismarck FPD	Yes	July 28, 2022	
	Park Hills TDD	Yes	July 27, 2022	
St. Louis	1030 Woodcrest Terrace Drive CID	Yes	July 5, 2022	
	1030 Woodcrest Terrace Drive TDD	Yes	July 5, 2022	
	Affton Plaza CID	Yes	July 1, 2022	
	Center at Kenrick Plaza CID	Yes	July 1, 2022	
	Eureka FPD	Yes	July 6, 2022	
	Metro West FPD	Yes	July 20, 2022	
	Natural Bridge/St. Charles Rock Rd. CID	Yes	July 27, 2022	
	St. Ann City-Wide TDD	Yes	July 1, 2022	
	St. Charles Rock Road TDD	Yes	July 1, 2022	
	St. Louis City	Euclid Buckingham TDD	Yes	July 26, 2022
		Hampton Berthold CID	Yes	July 27, 2022
Hampton Berthold TDD		Yes	July 27, 2022	
Laurel TDD		Yes	July 21, 2022	
Tower Grove S Concerned Citizen SBD		Yes	July 14, 2022	
Ste. Genevieve Stoddard	Ste. Genevieve County PLD	Yes	July 27, 2022	
	Dudley SRD Stoddard County	Yes	July 8, 2022	
	Stoddard County Public Health	Yes	July 1, 2022	
Taney	76 Entertainment CID	Yes	July 29, 2022	
	Central Taney County FPD	Yes	July 25, 2022	
	Taney County Health Department	Yes	July 6, 2022	
Texas	Texas County EMS Board	Yes	July 28, 2022	
Washington	Caledonia FPD	Yes	July 30, 2022	
	Washington County Library District	Yes	July 6, 2022	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in July 2022

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Wayne	Clearwater FPD	Yes	July 18, 2022
	Wayne County Health Center	Yes	July 26, 2022
Total Filed		176	

Acronyms:

CID	Community Improvement District
EMS	Emergency Medical Service
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