

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.

Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
August 2022

Report No. 2022-094

October 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings

August 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 13 political subdivisions required to file a financial report by August 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 August 2022, after their filing deadline. The filing status for these 95 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings

August 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 that effective August 28, 2022, any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.¹

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, 2022. 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.

This report also includes the filing status for 95 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2022, after their filing deadline.

¹ Prior to August 28, 2022, only transportation development districts with gross revenues less than \$5,000 in the fiscal year of the annual financial report were not subject to the fine.

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

Fiscal Year Ended February 28, 2022

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Atchison	Mill Creek Dyke Drainage District	No	
	Nishnabotna Drainage District	No	
Audrain	Van-Far Ambulance District	No	
Barton	Golden City Volunteer FPD	Yes	August 15, 2022
Carroll	Dewitt Drainage & Levee District	No	
	Egypt-Prairie Drainage District	No	
	Norborne Land Drainage District	Yes	February 23, 2022
	PWSD 1 Carroll County	Yes	August 30, 2022
	Riverside Levee District	Yes	February 8, 2022
Marion	Drainage District Marion County	Yes	April 15, 2022
	Fabius River Drainage District	No	
Ray	Levee District Ray-Carroll County	Yes	March 8, 2022
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 2, 2022
Total Filed		7	
Total Not Filed		6	

Acronyms:

FPD Fire Protection District
 PWSD Public Water Supply District

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

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Phelps City SRD Atchison County	Yes	August 3, 2022
	West Atchison FPD	Yes	August 29, 2022
Audrain	Audrain County Health Department	Yes	August 1, 2022
	Laddonia Farber SRD Audrain County	Yes	August 2, 2022
	PWSD 1 Audrain County	Yes	August 30, 2022
Barry	Exeter SRD Barry County	Yes	August 5, 2022
	Kings Prairie SRD Barry County	Yes	August 2, 2022
	Washburn SRD 4 Barry County	Yes	August 10, 2022
Bollinger	Bollinger County Health Center	Yes	August 1, 2022
Boone	Clark Lane TDD	Yes	August 1, 2022
	Cross Creek TDD	Yes	August 1, 2022
Buchanan	San Antonio FPD	Yes	August 17, 2022
	Tuscany Village TDD	Yes	August 12, 2022
Butler	PWSD 104 Butler County	Yes	August 4, 2022
Caldwell	Hamilton FPD	Yes	August 11, 2022
Callaway	North Callaway FPD	Yes	August 4, 2022
Camden	Mid-County FPD Camden County	Yes	August 16, 2022
	Peninsula Development CID	Yes	August 30, 2022
	Southwest Camden County FPD	Yes	August 9, 2022
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	August 10, 2022
Carroll	Carroll County Health Department	Yes	August 2, 2022
	Carrollton Public Library District	Yes	August 3, 2022
Cass	Central Cass County FPD	Yes	August 16, 2022
Cedar	Bear Creek SRD Cedar County	Yes	August 29, 2022
	Bethel SRD Cedar County	Yes	August 29, 2022
	Caplinger Mills FPD	Yes	August 29, 2022
	Caplinger Mills SRD Cedar County	Yes	August 29, 2022
	Cedar County Chapel Hills FPD	Yes	August 29, 2022
	Cedar Hall SRD Cedar County	Yes	August 29, 2022
	Eldorado Springs SRD Cedar County	Yes	August 29, 2022
	Independence SRD Cedar County	Yes	August 29, 2022
	Jerico Springs SRD Cedar County	Yes	August 29, 2022
	Koncord SRD Cedar County	Yes	August 29, 2022
	Korth Special Road Subdistrict	Yes	August 29, 2022
	Madison SRD Cedar County	Yes	August 29, 2022
	Masters SRD Cedar County	Yes	August 29, 2022
	Omer SRD Cedar County	Yes	August 29, 2022
	Rowland SRD Cedar County	Yes	August 29, 2022
Stockton SRD Cedar County	Yes	August 29, 2022	
Christian	Selmore SRD Christian County	Yes	August 2, 2022
Clay	Liberty Commons CID Clay County	Yes	August 17, 2022
	Liberty Commons TDD	Yes	August 17, 2022
Dallas	Southern Dallas County FPD	Yes	August 6, 2022
Daviess	Gallatin FPD	Yes	August 1, 2022

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

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Dunklin	PWSD 2 Dunklin County	Yes	August 26, 2022
Franklin	PWSD 4 Franklin County	Yes	August 11, 2022
Gentry	McFall FPD	Yes	August 9, 2022
Greene	Brookline FPD	Yes	August 15, 2022
	Southern Hills CID Greene County	Yes	August 11, 2022
Henry	Henry County 911 Board	Yes	August 3, 2022
Holt	Bigelow Independent SRD Holt County	Yes	August 8, 2022
	Drainage District 2 Holt County	Yes	August 20, 2022
Howard	Armstrong FPD	Yes	August 5, 2022
Howell	PWSD 1 Howell County	Yes	August 24, 2022
Jackson	PWSD 16 Jackson County	Yes	August 25, 2022
Laclede	Lebanon-Laclede County PLD	Yes	August 1, 2022
Lawrence	Stotts City FPD	Yes	August 26, 2022
Lincoln	Northwest FPD Lincoln County	Yes	August 31, 2022
Linn	Laclede Community FPD	Yes	August 24, 2022
	Linn County Ambulance District	Yes	August 4, 2022
	Brumley FPD	Yes	August 5, 2022
Miller	Iberia Rural FPD	Yes	August 1, 2022
	Madison-West Monroe FPD	Yes	August 8, 2022
Monroe	New Madrid Ambulance District	Yes	August 5, 2022
New Madrid	Midway SRD Newton County	Yes	August 10, 2022
Newton	Polk Rural FPD	Yes	August 2, 2022
	Union Township FPD	Yes	August 21, 2022
	Pemiscot County Memorial Hospital	Yes	August 1, 2022
Pemiscot	Pike County Health Department	Yes	August 1, 2022
Pike	Dearborn Area FPD	Yes	August 18, 2022
	PWSD 7 Platte County	Yes	August 8, 2022
	Waldron Levee District	Yes	August 5, 2022
	Crocker Rural FPD	Yes	August 20, 2022
Pulaski	Northeast R-IV Rural FPD	Yes	August 5, 2022
Randolph	Hardin SRD Ray County	Yes	August 31, 2022
Ray	Tri-County Drainage District	Yes	August 2, 2022
	Reynolds County Health Center	Yes	August 8, 2022
Reynolds	Malta Bend FPD	Yes	August 8, 2022
Saline	Malta Bend Levee District	Yes	August 8, 2022
	Saline County Rural FPD	Yes	August 2, 2022
	North Main/Malone TDD	Yes	August 1, 2022
Scott	Salt River NHD	Yes	August 4, 2022
Shelby	Collins FPD	Yes	August 3, 2022
St. Clair	Pilot Knob Rural Water District	Yes	August 15, 2022
St. Francois	370/MO Bottom Road/Taussig Road TDD	Yes	August 22, 2022
St. Louis	Town & Country Crossing TDD	Yes	August 8, 2022
	620 Market TDD	Yes	August 1, 2022
St. Louis City	PWSD 1 Ste. Genevieve County	Yes	August 1, 2022
Ste. Genevieve			

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 Filed in August 2022

Fiscal Year Ended December 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Stone	Stone County Library District	Yes	August 8, 2022
Sullivan	Medicine Creek FPD	Yes	August 3, 2022
Taney	Taney County Regional SwrD	Yes	August 1, 2022
Washington	Richwoods FPD	Yes	August 2, 2022
Webster	Southern Webster County FPD	Yes	August 25, 2022
	Webster County Health Unit	Yes	August 8, 2022
Total Filed		94	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due July 31, 2022
 Filed in August 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>
Jefferson	Valle Lake Sewer District	Yes	August 25, 2022
Total Filed		1	