



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**Monthly Report on Political  
Subdivision Filings  
August 2017**

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# Monthly Report on Political Subdivision Filings

## August 2017

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Honorable Eric R. Greitens, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the updated 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 (SAO) 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 shall be issued for cities, towns, and villages.

The filing status for the 12 political subdivisions required to file a financial report by August 31, 2017, are 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.

The law in effect prior to August 28, 2017, required the SAO to report if any transportation development district (TDD) failed to timely submit a copy of its annual financial report. This report includes the updated filing status of the TDDs that filed their financial report in August 2017, after their filing deadline. The filing status for these 6 TDDs is presented on summary on page 3 and by individual entry in Appendix B.

Nicole R. Galloway, CPA  
State Auditor

The following staff participated in the preparation of this report:

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# Monthly Report on Political Subdivision Filings

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## 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 (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, 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, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 8 filed an annual financial report by August 31, 2017.

The law in effect prior to August 28, 2017, required the SAO to report if any transportation development district (TDD) failed to timely submit a copy of its annual financial report. This report includes the updated filing status for 6 transportation development districts that filed their financial report in August 2017, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due August 31, 2017

Fiscal Year Ended February 28, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	March 20, 2017
	Nishnabotna Drainage District	Yes	March 20, 2017
Audrain	Van-Far Ambulance District	No	
Barton	Golden City Volunteer FPD	No	
Carroll	Dewitt Drainage & Levee District	Yes	July 27, 2017
	Egypt-Prairie Drainage District	Yes	February 22, 2017
	Norborne Land Drainage District	Yes	February 21, 2017
	PWSD 1 Carroll County	Yes	August 29, 2017
Marion	Fabius River Drainage District	Yes	August 22, 2017
	Marion County Drainage District	No	
Ozark	Ozark County Ambulance District	Yes	May 16, 2017
Texas	Current Township Texas County	No	
Total Filed		8	
Total Not Filed		4	

## Appendix B

Status of Transportation Development Districts Required to File Annual Financial Reports  
 Reports Due June 30, 2017  
 Filed in August 2017

Fiscal Year Ended December 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	Cross Creek TDD	Yes	August 4, 2017
Buchanan	St. Joseph Gateway TDD	Yes	August 7, 2017
Cass	Belton Town Centre TDD	Yes	August 7, 2017
Jefferson	Truman Boulevard TDD	Yes	August 13, 2017
Pulaski	Farris Family TDD	Yes	August 1, 2017
Webster	Spindler TDD	Yes	August 9, 2017
Total Filed		6	