



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

September 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 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 is issued for cities, towns, and villages.

The filing status for the 50 political subdivisions required to file a financial report by September 30, 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.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in September 2017, after their August 31, 2017 filing deadline. The filing status for these 2 entities is presented in summary on page 3 and by individual entity in Appendix B.

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 September 2017, after their filing deadline. The filing status for these 2 TDDs is presented on summary on page 3 and by individual entity in Appendixes C and D.

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

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

September 2017

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 (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 50 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 50 political subdivisions, 31 filed an annual financial report by September 30, 2017.

This report also includes the filing status for 2 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2017, after their August 31, 2017 filing deadline.

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 2 transportation development districts that filed their financial report in September 2017, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	August 14, 2017
Barry	Monett Marketplace CID	Yes	June 26, 2017
Boone	Centralia Public Library	Yes	April 11, 2017
Buchanan	Maxwell Heights FPD	Yes	September 10, 2017
Butler	North Cache River Drainage District	Yes	May 17, 2017
Caldwell	Golden Age NHD	Yes	September 29, 2017
Camden	Sunrise Beach Market Center CID	Yes	September 28, 2017
Carroll	Norborne Public Library	No	
	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	No	
Cass	Cedar Tree CID	Yes	September 21, 2017
	PWSD 6 Cass County	Yes	July 20, 2017
	TXRH CID	Yes	July 24, 2017
	Y Belton CID	No	
	Y Highway Marketplace CID	No	
Clay	210 Highway CID	Yes	September 28, 2017
	210 Highway TDD	Yes	September 28, 2017
	Kearney West Side CID	Yes	September 12, 2017
	Shoppes at Kearney CID	Yes	September 12, 2017
Cole	PWSD 2 Cole County	No	
Franklin	St. Clair Sewer District	Yes	June 30, 2017
Harrison	Bethany 136 CID	Yes	June 26, 2017
	Harrison County Hospital District	No	
Henry	Golden Valley Memorial Hospital	Yes	July 7, 2017
Holt	Union Township Levee District	No	
Howell	63 Bypass CID	No	
	South 160 CID	No	
	Southern Hills CID	No	
Jefferson	Crystal City Public Library	No	
	Twin City Mall CID	No	
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	May 23, 2017
	Stoneybrooke CID	No	
Montgomery	Wellsville Public Library	Yes	April 7, 2017
Perry	Perry County Memorial Hospital	No	
Pettis	Sedalia Public Library	Yes	May 11, 2017
Putnam	Putnam County Care Center	Yes	August 30, 2017
Ray	Levee District 2 Ray County	Yes	March 21, 2017
	Ray-Carroll Levee District	Yes	March 15, 2017
Saline	Sweet Springs Public Library	No	
	Van Meter-Teteseau Levee District	Yes	May 8, 2017
Schuyler	Schuyler County Ambulance District	No	
St. Louis	Jennings Station Road CID	Yes	July 20, 2017
	Kirkwood Square CID	Yes	May 17, 2017
	Manchester Lindbergh Southeast CID	Yes	June 2, 2017
	Market at McKnight CID	Yes	June 26, 2017
	Plaza on the Boulevard-Jennings CID	Yes	July 20, 2017

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Rock Hill Public Library	Yes	September 26, 2017
Stoddard	PWSD 4 Stoddard County	No	
Taney	Southtowne CID	Yes	September 19, 2017
Total Filed		31	
Total Not Filed		19	

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2017
 Filed in September 2017

Fiscal Year Ended February 28, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Audrain	Van-Far Ambulance District	Yes	September 14, 2017
Marion	Marion County Drainage District	Yes	September 15, 2017
Total Filed		2	

Appendix C
 Status of Transportation Development Districts Required to File Annual Financial Reports
 Reports Due April 30, 2017
 Filed in September 2017

Fiscal Year Ended October 31, 2016

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jasper	1717 Market Place TDD	Yes	September 18, 2017
Total Filed		1	

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

Fiscal Year Ended December 31, 2016

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis City	The Laurel TDD	Yes	September 13, 2017
Total Filed		1	