



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

November 2017

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 May 31, 2017 Reports Due November 30, 2017	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due September 30, 2017 Filed in November 2017	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2017 Filed in November 2017	6



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 12 political subdivisions required to file a financial report by November 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 November 2017, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

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

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

November 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 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 10 filed an annual financial report by November 30, 2017.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2017, after their filing deadline.

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

Fiscal Year Ended May 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	July 21, 2017
Barry	Southwest Rural Water Supply District 1	No	
Caldwell	PWSD 3 Caldwell County	Yes	November 30, 2017
Carroll	Mi De Levee District	Yes	June 20, 2017
Cass	PWSD 3 Cass County	Yes	November 16, 2017
Franklin	PWSD 3 Franklin County	Yes	October 4, 2017
Holt	Canon Drainage District	Yes	September 21, 2017
Jefferson	PWSD 7 Jefferson County	Yes	October 11, 2017
	PWSD C-1 Jefferson County	Yes	September 12, 2017
Pike	Louisiana Public Library	No	
Polk	Citizens Memorial Hospital District	Yes	October 4, 2017
St. Clair	Ellett Memorial Hospital District	Yes	October 23, 2017
Total Filed		10	
Total Not Filed		2	

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2017
 Filed in November 2017

Fiscal Year Ended March 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cass	Y Highway Marketplace CID	Yes	November 10, 2017
Total Filed		1	

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2017
 Filed in November 2017

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	November 13, 2017
Clay	Antioch Center CID	Yes	November 8, 2017
DeKalb	DeKalb-Clinton Ambulance District 1	Yes	November 30, 2017
Jackson	4840 CID	Yes	November 21, 2017
	Performing Arts CID	Yes	November 20, 2017
	Shops on Blue Parkway CID	Yes	November 9, 2017
	Skelly CID	Yes	November 27, 2017
Pemiscot	Elk Chute Drainage District	Yes	November 29, 2017
Platte	K.C. International Airport CID	Yes	November 28, 2017
Ray	Senior Citizen's Nursing Home District	Yes	November 20, 2017
Total Filed		10	