



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
January 2018**

Monthly Report on Political Subdivision Filings

January 2018

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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 33 political subdivisions required to file a financial report by January 31, 2018, 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 January 2018, after their filing deadline. The filing status for these 37 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

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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 33 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 33 political subdivisions, 23 filed an annual financial report by January 31, 2018.

This report also includes the filing status for 37 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2018, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due January 31, 2018

Fiscal Year Ended July 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 13, 2017
Carroll	Riverside Levee District	No	
	Root Levee District	No	
	Sugartree Bottom Levee District	No	
Lafayette	Alma FPD	Yes	August 25, 2017
	Alma SRD Lafayette County	Yes	October 20, 2017
	Concordia SRD Lafayette County	Yes	October 20, 2017
	Corder SRD Lafayette County	Yes	October 20, 2017
	Dover SRD Lafayette County	Yes	October 20, 2017
	Higginsville SRD Lafayette County	Yes	October 20, 2017
	Lexington SRD Lafayette County	Yes	October 20, 2017
	Mayview SRD Lafayette County	Yes	October 20, 2017
	Odessa SRD Lafayette County	Yes	October 20, 2017
	Waverly SRD Lafayette County	Yes	October 20, 2017
	Wellington Napoleon SRD Lafayette	Yes	October 20, 2017
Lewis	La Grange SRD Lewis County	Yes	January 26, 2018
Macon	Hudson SRD Macon County	Yes	September 7, 2017
	La Plata SRD Macon County	Yes	August 25, 2017
Monroe	Madison SRD Monroe County	No	
	Monroe City SRD Monroe County	No	
Newton	Stella SRD Newton County	Yes	January 31, 2018
Osage	Chamois SRD Osage County	Yes	January 20, 2018
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	September 5, 2017
Platte	PWSD 9 Platte County	No	
Randolph	Moberly SRD Randolph County	Yes	August 7, 2017
Ray	Camden SRD Ray County	Yes	September 14, 2017
	Henrietta SRD Ray County	No	
	Orrick SRD Ray County	Yes	September 25, 2017
	Richmond SRD Ray County	No	
Scott	Illmo SRD Scott County	No	
	Sikeston SRD Scott County	Yes	September 13, 2017
St. Francois	Flat River SRD 2 St. Francois	Yes	January 17, 2018
Total Filed		23	
Total Not Filed		10	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2017
 Filed in January 2018

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
New Madrid	Drainage District 38 New Madrid County	Yes	January 18, 2018
Total Filed		1	

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due December 31, 2017
Filed in January 2018

Fiscal Year Ended June 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Good Samaritan NHD	Yes	January 19, 2018
Buchanan	Rolling Hills Consolidated Library	Yes	January 19, 2018
Caldwell	Hamilton Public Library	Yes	January 23, 2018
Camden	Camden County Ambulance District	Yes	January 30, 2018
Cape Girardeau	Town Plaza Crossing CID	Yes	January 2, 2018
Carroll	Sugartree Drainage District	Yes	January 20, 2018
Clark	Clark County NHD	Yes	January 22, 2018
	Northeast Missouri Library Service	Yes	January 22, 2018
Clay	Eastern Clay Ambulance District	Yes	January 24, 2018
	PWSD 2 Clay County	Yes	January 20, 2018
	Williams Creek Watershed Subdistrict	Yes	January 30, 2018
Dade	Dade County NHD	Yes	January 22, 2018
Dent	Salem Memorial Hospital District	Yes	January 30, 2018
	Salem Public Library	Yes	January 23, 2018
Greene	Airport Plaza CID	Yes	January 26, 2018
	Downtown Springfield CID	Yes	January 19, 2018
Henry	PWSD 4 Henry County	Yes	January 19, 2018
Holt	Forest City Levee District	Yes	January 25, 2018
Jackson	PWSD 17 Jackson County	Yes	January 25, 2018
Lafayette	Concordia FPD	Yes	January 22, 2018
Marion	Hannibal Free Public Library	Yes	January 4, 2018
Mississippi	Mississippi County Levee District 3	Yes	January 25, 2018
Platte	Riverside-Quindaro Bend Levee	Yes	January 19, 2018
Ray	Willow Creek Watershed Subdistrict	Yes	January 29, 2018
Scotland	Middle Fabius River Subdistrict	Yes	January 22, 2018
Shelby	Clarence NHD	Yes	January 26, 2018
St. Clair	Appleton City Public Library	Yes	January 2, 2018
St. Louis	Bridgeton Subdistrict Levee	Yes	January 19, 2018
	Delmar/Delcrest CID	Yes	January 22, 2018
	Earth City Levee District	Yes	January 30, 2018
	Kirkwood Public Library	Yes	January 23, 2018
	Olive Boulevard TDD	Yes	January 1, 2018
	Webster Groves Public Library	Yes	January 19, 2018
St. Louis City	Railway Exchange Building CID	Yes	January 10, 2018
	Railway Exchange Building TDD	Yes	January 10, 2018
Stoddard	PWSD 1 Stoddard County	Yes	January 22, 2018
Total Filed		36	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District