



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

February 2018

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2017 Reports Due February 28, 2018	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in February 2018	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2018 Filed in February 2018	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 21 political subdivisions required to file a financial report by February 28, 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 February 2018, after their filing deadline. The filing status for these 21 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

February 2018

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 21 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 21 political subdivisions, 11 filed an annual financial report by February 28, 2018.

This report also includes the filing status for 21 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2018, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2018

Fiscal Year Ended August 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Twin Pines Adult Care Center	No	
Carroll	Brunswick Levee District	Yes	September 6, 2017
Franklin	New Haven SRD Franklin County	Yes	September 22, 2017
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	October 9, 2017
Jefferson	Arnold Retail Corridor TDD	Yes	December 22, 2017
	Arnold Triangle TDD	No	
	Ridgecrest CID	Yes	November 30, 2017
Knox	Knox County NHD	Yes	February 13, 2018
Lawrence	Lawrence County NHD	No	
McDonald	PWSD 2 McDonald County	Yes	November 16, 2017
New Madrid	Drainage District 33 New Madrid County	No	
Pemiscot	St. Francis Levee District	Yes	January 30, 2018
Ripley	Ripley County Memorial Hospital	No	
Saline	Miami Levee District 1	Yes	September 5, 2017
Scott	Miner Gateway CID	Yes	February 28, 2018
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	Yes	January 17, 2018
	PWSD 2 Stoddard County	No	
Washington	Washington County Memorial Hospital	No	
Wayne	PWSD 3 Wayne County	No	
Total Filed		11	
Total Not Filed		10	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended June 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Barry County 911 Board	Yes	February 20, 2018
Carter	Ellsinore Herren Avenue CID	Yes	February 2, 2018
	Ellsinore Rural FPD	Yes	February 19, 2018
Holt	Oregon Public Library District	Yes	February 14, 2018
Jackson	Noland Fashion Square CID	Yes	February 2, 2018
Lewis	Dickerson SRD Lewis County	Yes	February 7, 2018
Mississippi	St. Johns Levee & Drainage District	Yes	February 7, 2018
Monroe	Madison SRD Monroe County	Yes	February 21, 2018
New Madrid	PWSD 1 New Madrid County	Yes	February 5, 2018
Nodaway	West Nodaway FPD	Yes	February 8, 2018
St. Charles	Lakeside 370 Levee District	Yes	February 5, 2018
St. Louis	Riverport Levee District	Yes	February 5, 2018
St. Louis City	Ballpark Village CID	Yes	February 16, 2018
	Ballpark Village TDD	Yes	February 16, 2018
	CWE Business CID	Yes	February 1, 2018
	Expanded Forsyth Associates CID	Yes	February 1, 2018
Ste. Genevieve	Levee District 2 Ste. Genevieve County	Yes	February 3, 2018
Webster	Webster County NHD	Yes	February 7, 2018
Total Filed		18	

Acronyms:

CID	Community Improvement District
CWE	Central West End
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended July 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Carroll	Sugartree Bottom Levee District	Yes	February 13, 2018
Monroe	Monroe City SRD Monroe County	Yes	February 16, 2018
Platte	PWSD 9 Platte County	Yes	February 15, 2018
Total Filed		3	

Acronyms:

PWSD Public Water Supply District
 SRD Special Road District