



Office of Missouri State Auditor
Nicole Galloway, CPA

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

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April 2018

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Monthly Report on Political Subdivision Filings

March 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 September 30, 2017 Reports Due March 31, 2018	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in March 2018	6
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2018 Filed in March 2018	7
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 28, 2018 Filed in March 2018	8



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 80 political subdivisions required to file a financial report by March 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 March 2018, after their filing deadline. The filing status for these 9 entities is presented in summary on page 3 and by individual entity in Appendix B-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

March 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 80 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 80 political subdivisions, 72 filed an annual financial report by March 31, 2018.

This report also includes the filing status for 9 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2018, after their filing deadline. Of the 9 political subdivisions, 1 political subdivision filed a partial financial report for only a portion of the fiscal year.

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

Fiscal Year Ended September 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	March 7, 2018
Andrew	PWSD 4 Andrew County	Yes	December 13, 2017
Boone	Business Loop CID	Yes	November 22, 2017
	Downtown CID	Yes	October 12, 2017
Butler	Drainage District 7 Butler County	Yes	December 21, 2017
Callaway	Millersburg FPD	Yes	March 5, 2018
Camden	Camdenton SRD Camden County	Yes	October 4, 2017
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 2, 2018
	PWSD 2 Cass County	Yes	December 20, 2017
	West Peculiar FPD	Yes	January 17, 2018
Chariton	PWSD 3 Chariton-Linn County	Yes	December 22, 2017
Clay	Downtown Excelsior Springs CID	Yes	February 9, 2018
	Elms Hotel CID	Yes	January 17, 2018
	North Kansas City Missouri Light Rail TDD	Yes	November 3, 2017
	PWSD 3 Clay County	Yes	February 26, 2018
	PWSD 9 Clay County	Yes	March 1, 2018
	Vintage Plaza CID	Yes	November 22, 2017
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	Yes	November 13, 2017
Daviess	PWSD 2 Daviess County	Yes	February 26, 2018
Franklin	Phoenix Center II CID	Yes	March 20, 2018
	Sullivan Marketplace CID	Yes	March 9, 2018
	Washington FPD	Yes	October 24, 2017
Howell	PWSD 2 Howell-Oregon County	Yes	February 8, 2018
Jackson	Adams Dairy Landing CID	Yes	March 30, 2018
	Adams Farm TDD	Yes	March 1, 2018
	Central Jackson County FPD	Yes	February 9, 2018
	Coronado Drive TDD	Yes	March 1, 2018
	Fall Creek CID	Yes	January 23, 2018
	Fort Osage FPD	Yes	January 17, 2018
	Little Blue Valley Sewer District	Yes	March 27, 2018
	Oaks at Woods Chapel CID	Yes	February 23, 2018
	Sunrise Farms CID	No	
	Truman's Marketplace CID	Yes	March 16, 2018
	Truman's Marketplace TDD	Yes	March 16, 2018
	White Oak CID	Yes	March 16, 2018
	Jasper	Levee District 1 Jasper County	Yes
Jefferson	Festus Public Library District	No	
	Glaize Creek Sewer District	Yes	March 29, 2018
	High Ridge FPD	Yes	December 1, 2017
	Truman Village CID	Yes	November 22, 2017
Lafayette	Higginsville Library District	No	
	Sni Valley FPD	Yes	March 6, 2018
Madison	Madison Memorial Hospital District	Yes	January 24, 2018
	PWSD 1 Madison County	Yes	January 12, 2018
Miller	Miller County NHD	Yes	March 27, 2018

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

Fiscal Year Ended September 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2018	
Monroe	Monroe City Ambulance District	No		
	PWSD 2 Monroe County	Yes	November 13, 2017	
Newton	Big Spring Plaza CID	Yes	December 6, 2017	
Nodaway	Mary Mart CID	Yes	November 6, 2017	
	Maryville Public Library District	Yes	March 30, 2018	
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 7, 2018	
Phelps	Forum Plaza CID	Yes	March 30, 2018	
	Move Rolla TDD	Yes	December 29, 2017	
	PWSD 1 Pike County	Yes	December 7, 2017	
Platte	Consolidated PWSD 1 Platte County	Yes	February 8, 2018	
	Farley Beverly Drainage District	No		
Ralls	Cannon PWSD 1 Ralls County	Yes	December 12, 2017	
Ray	PWSD 3 Ray County	Yes	December 22, 2017	
Ripley	Doniphan-Ripley County PLD	Yes	January 17, 2018	
	Ripley County Ambulance District	Yes	January 31, 2018	
Schuyler	Schuyler County NHD	Yes	March 1, 2018	
Shelby	PWSD 1 Shelby County	Yes	December 18, 2017	
St. Charles	Mountain Farm CID	Yes	January 23, 2018	
	Shoppes of Mid Rivers CID	Yes	January 19, 2018	
	St. Peters Hotel CID	Yes	December 20, 2017	
	Suemandy Drive One CID	Yes	March 28, 2018	
	Suemandy Drive Two CID	Yes	March 28, 2018	
	Suemandy/Mid-Rivers CID	Yes	March 29, 2018	
	St. Francois	GPMVLC CID	Yes	January 26, 2018
		Maple Valley Plaza CID	Yes	December 12, 2017
Mineral Area CID		Yes	March 16, 2018	
St. Louis	25 North Central CID	Yes	November 6, 2017	
	Daniele CID	Yes	February 27, 2018	
	St. Louis County PID 1	Yes	February 8, 2018	
St. Louis City	St. Louis Public Library Districts	Yes	March 29, 2018	
Washington	PWSD 2 Washington County	No		
	Washington Ambulance District	Yes	March 22, 2018	
Total Filed		72		
Total Not Filed		8		

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library 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 March 2018

Fiscal Year Ended June 30, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Buchanan	Commons CID	Yes	March 21, 2018
Caldwell	Caldwell County Ambulance District	Yes	March 19, 2018
Greene	Glenstone Marketplace CID	Yes	March 23, 2018
Total Filed		3	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2018
 Filed in March 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	Riverside Levee District	Yes	March 21, 2018
Osage	Linn City SRD Osage County	Partial	March 1, 2018
Ray	Richmond SRD Ray County	Yes	March 13, 2018
Total Filed		2	
Total Partially Filed		1	

Acronyms:

SRD Special Road District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2018
 Filed in March 2018

Fiscal Year Ended August 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jefferson	Arnold Triangle TDD	Yes	March 26, 2018
Lawrence	Lawrence County NHD	Yes	March 27, 2018
Washington	Washington County Memorial Hospital	Yes	March 26, 2018
Total Filed		3	

Acronyms:

NHD Nursing Home District
 TDD Transportation Development District