



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

May 2018

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, 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 11 political subdivisions required to file a financial report by May 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 May 2018, after their filing deadline. The filing status for these 13 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, sweeping flourish at the end.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

May 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 11 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 11 political subdivisions, 9 filed an annual financial report by May 31, 2018.

This report also includes the filing status for 13 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2018, after their filing deadline.

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

Fiscal Year Ended November 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	December 27, 2017
Carroll	Wakenda Township Drainage District	No	
Greene	PWSD 5 Greene County	Yes	February 19, 2018
Holt	Big Tarkio Drainage District	No	
Jefferson	Antonia FPD	Yes	March 7, 2018
	Goldman FPD	Yes	January 2, 2018
Laclede	Lebanon SRD 1 Laclede County	Yes	May 30, 2018
Moniteau	Tipton Rural FPD	Yes	May 15, 2018
New Madrid	Drainage District 29 New Madrid County	Yes	May 3, 2018
St. Charles	PWSD 2 St. Charles County	Yes	April 12, 2018
St. Francois	Leadwood FPD	Yes	May 17, 2018
Total Filed		9	
Total Not Filed		2	

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 May 2018

Fiscal Year Ended April 30, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Brywood Centre CID	Yes	May 9, 2018
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2017
 Filed in May 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>
Clay	Meadowbrook Village CID	Yes	May 15, 2018
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2018
 Filed in May 2018

Fiscal Year Ended September 30, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clinton	PWSD 3 Clinton County	Yes	May 3, 2018
Platte	Farley Beverly Drainage District	Yes	May 3, 2018
Total Filed		2	

Acronyms:

PWSD Public Water Supply District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2018
 Filed in May 2018

Fiscal Year Ended October 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cape Girardeau	Little River Drainage District	Yes	May 17, 2018
Jackson	Raytown Crossing CID	Yes	May 17, 2018
	Raytown Square CID	Yes	May 17, 2018
Jasper	1717 Market Place TDD	Yes	May 18, 2018
	510 Rangeline CID	Yes	May 8, 2018
	Joplin Public Library District	Yes	May 14, 2018
Lewis	Lewis County NHD	Yes	May 15, 2018
New Madrid	Drainage District 18 New Madrid County	Yes	May 29, 2018
Newton	Hope Valley CID	Yes	May 18, 2018
Total Filed		9	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
TDD	Transporation Development District