



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**Monthly Report on Political  
Subdivision Filings  
February 2019**

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# Monthly Report on Political Subdivision Filings

## February 2019

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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 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, 2019, 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 2019, after their filing deadline. The filing status for these 20 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

The following staff participated in the preparation of this report:

|                     |                       |
|---------------------|-----------------------|
| Director of Audits: | Jon Halwes, CPA, CGFM |
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# Monthly Report on Political Subdivision Filings

February 2019

## Executive Summary

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### **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 posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, 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, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 21 political subdivisions, 12 filed an annual financial report by February 28, 2019.

This report also includes the filing status for 20 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2019, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2019

Fiscal Year Ended August 31, 2018

| Primary County  | Reporting Entity                       | Filed Annual<br>Financial Report | Date Filed        |
|-----------------|--|----------------------------------|-------------------|
| Adair           | Twin Pines Adult Care Center           | No                               |                   |
| Carroll         | Brunswick Levee District               | Yes                              | September 4, 2018 |
| Franklin        | New Haven SRD Franklin County          | Yes                              | October 1, 2018   |
| Holt            | Little Tarkio Drainage District        | No                               |                   |
| Jackson         | Atherton Blue Mills Levee District     | Yes                              | November 12, 2018 |
| Jefferson       | Arnold Retail Corridor TDD             | Yes                              | February 11, 2019 |
|                 | Arnold Triangle TDD                    | Yes                              | February 11, 2019 |
|                 | Ridgecrest CID                         | Yes                              | December 13, 2018 |
| Knox            | Knox County NHD                        | No                               |                   |
| Lawrence        | Lawrence County NHD                    | No                               |                   |
| McDonald        | PWSD 2 McDonald County                 | Yes                              | December 18, 2018 |
| New Madrid      | Drainage District 33 New Madrid County | No                               |                   |
| Pemiscot        | St. Francis Levee District             | Yes                              | January 28, 2019  |
| Ripley          | Ripley County Memorial Hospital        | No                               |                   |
| Saline          | Miami Levee District 1                 | Yes                              | August 18, 2018   |
| Scott           | Miner Gateway CID                      | Yes                              | February 11, 2019 |
| St. Louis       | Richardson Crossing CID                | No                               |                   |
| Stoddard        | Essex SRD Stoddard County              | Yes                              | January 15, 2019  |
|                 | PWSD 2 Stoddard County                 | No                               |                   |
| Washington      | Washington County Memorial Hospital    | Yes                              | January 30, 2019  |
| Wayne           | PWSD 3 Wayne County                    | No                               |                   |
| Total Filed     |  | 12                               |                   |
| Total Not Filed |  | 9                                |                   |

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 October 31, 2018  
 Filed in February 2019

Fiscal Year Ended April 30, 2018

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual<br/>Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-------------------------|--|-------------------|
| Jackson               | Broadway Area CID       | Yes                                      | February 15, 2019 |
| Total Filed           |                         | 1  |                   |

Acronyms:

CID                      Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2018

Filed in February 2019

Fiscal Year Ended June 30, 2018

| Primary County | Reporting Entity                   | Filed Annual<br>Financial Report | Date Filed        |
|----------------|------------------------------------|----------------------------------|-------------------|
| Buchanan       | 2317 Belt CID                      | Yes                              | February 22, 2019 |
|                | Commons CID                        | Yes                              | February 21, 2019 |
|                | Cook Crossings CID                 | Yes                              | February 11, 2019 |
| Caldwell       | Caldwell County Ambulance District | Yes                              | February 1, 2019  |
| Greene         | Commercial Street CID              | Yes                              | February 5, 2019  |
|                | James River Commons CID            | Yes                              | February 14, 2019 |
| Lincoln        | Lincoln County Health Department   | Yes                              | February 25, 2019 |
| Nodaway        | West Nodaway FPD                   | Yes                              | February 25, 2019 |
| Ralls          | Highway 61 CID                     | Yes                              | February 5, 2019  |
| Ray            | Ray County Ambulance District      | Yes                              | February 6, 2019  |
| St. Charles    | Consolidated North County LD       | Yes                              | February 18, 2019 |
| St. Louis City | Grand Center Area Two CID          | Yes                              | February 4, 2019  |
|                | North Broadway Carrie CID          | Yes                              | February 6, 2019  |
|                | Riverside CID                      | Yes                              | February 12, 2019 |
| Vernon         | Vernon County Ambulance District   | Yes                              | February 25, 2019 |
| Total Filed    |                                    | 15                               |                   |

Acronyms:

|     |                                |
|-----|--------------------------------|
| CID | Community Improvement District |
| FPD | Fire Protection District       |
| LD  | Levee District                 |

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2019  
 Filed in February 2019

Fiscal Year Ended July 31, 2018

| Primary County | Reporting Entity           | Filed Annual<br>Financial Report | Date Filed        |
|----------------|----------------------------|----------------------------------|-------------------|
| Lafayette      | Alma FPD                   | Yes                              | February 20, 2019 |
| Lewis          | La Grange SRD Lewis County | Yes                              | February 22, 2019 |
| Ray            | Richmond SRD Ray County    | Yes                              | February 22, 2019 |
| St. Francois   | St. Francois County SRD 2  | Yes                              | February 22, 2019 |
| Total Filed    |                            | 4                                |                   |

Acronyms:

FPD                Fire Protection District  
 SRD                Special Road District