



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

September 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 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 52 political subdivisions required to file a financial report by September 30, 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 September 2018, after their filing deadline. The filing status for these 14 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

September 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 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 52 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 52 political subdivisions, 42 filed an annual financial report by September 30, 2018.

This report also includes the filing status for 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2018, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2018

Fiscal Year Ended March 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 31, 2018
Barry	Monett Marketplace CID	No	
Boone	Centralia Public Library District	Yes	April 17, 2018
Buchanan	Maxwell Heights FPD	Yes	April 6, 2018
Butler	North Cache River Drainage District	Yes	May 14, 2018
Caldwell	Golden Age NHD	No	
Camden	Sunrise Beach Market Center CID	Yes	September 24, 2018
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	August 3, 2018
Cass	Cedar Tree CID	Yes	August 9, 2018
	Fairfield Inn CID	Yes	August 8, 2018
	PWSD 6 Cass County	Yes	July 16, 2018
	TXRH CID	Yes	July 23, 2018
	Y Belton CID	No	
	Y Belton Two CID	No	
	Y Highway Marketplace CID	Yes	September 14, 2018
Clay	210 Highway CID	Yes	September 30, 2018
	210 Highway TDD	Yes	September 30, 2018
	Kearney West Side CID	Yes	September 24, 2018
	Shoppes at Kearney CID	Yes	September 24, 2018
	PWSD 2 Cole County	Yes	August 22, 2018
Franklin	St. Clair Sewer District	Yes	June 20, 2018
Harrison	Harrison County Hospital District	Yes	July 30, 2018
Henry	Golden Valley Memorial Hospital	Yes	June 12, 2018
Holt	Union Township Levee District	No	
Howell	63 Bypass CID	Yes	September 13, 2018
	Ozark Hills CID	Yes	September 13, 2018
	Ramseur Farm CID	Yes	September 13, 2018
	South 160 CID	Yes	September 13, 2018
	Southern Hills CID	Yes	September 13, 2018
	Sarcoxie Rural FPD	Yes	August 14, 2018
Jasper	Twin City Mall CID	No	
Jefferson	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	June 18, 2018
	Stoneybrooke CID	Yes	September 27, 2018
Montgomery	Wellsville Public Library District	Yes	April 16, 2018
Perry	Perry County Memorial Hospital	Yes	July 27, 2018
Pettis	Galaxy West CID	Yes	July 27, 2018
	Sedalia Public Library District	Yes	May 15, 2018
	Putnam County Care Center	Yes	September 4, 2018
Putnam	Levee District 2 Ray County	Yes	March 21, 2018
	Levee District Ray-Carroll County	Yes	February 27, 2018
Saline	Van Meter-Teteseau Levee District	Yes	May 16, 2018
Schuyler	Schuyler County Ambulance District	No	
St. Louis	Jennings Station Road CID	Yes	July 20, 2018
	Kirkwood Square CID	No	
	Manchester Lindbergh Southeast CID	Yes	May 24, 2018

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2018

Fiscal Year Ended March 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Market at McKnight CID	Yes	June 27, 2018
	Plaza on the Boulevard-Jennings CID	Yes	July 20, 2018
	Rock Hill Public Library District	Yes	September 28, 2018
Stoddard	PWSD 4 Stoddard County	Yes	August 23, 2018
Taney	Southtowne CID	Yes	September 24, 2018
Total Filed		42	
Total Not Filed		10	

Acronyms:

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

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2018
 Filed in September 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>
Cass	Jeter Farm CID	Yes	September 20, 2018
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in September 2018

Fiscal Year Ended December 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Bollinger	Leopold Volunteer FPD	Yes	September 26, 2018
Howell	Pomona FPD	Yes	September 24, 2018
Jackson	Bridgewood Plaza CID	Yes	September 25, 2018
	New Longview TDD	Yes	September 11, 2018
	Ritter Plaza CID	Yes	September 24, 2018
Linn	Linn County Ambulance District	Yes	September 4, 2018
Montgomery	Rhineland Bottom SRD Montgomery County	Yes	September 25, 2018
Polk	Bolivar SRD Polk County	Yes	September 28, 2018
St. Francois	St. Francois County 911 Board	Yes	September 24, 2018
Total Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended February 28, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Audrain	Van-Far Ambulance District	Yes	September 24, 2018
Carroll	Dewitt Drainage & Levee District	Yes	September 17, 2018
Marion	Drainage District Marion County	Yes	September 19, 2018
	Fabius River Drainage District	Yes	September 20, 2018
<u>Total Filed</u>		4	