



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
October 2017**

Monthly Report on Political Subdivision Filings

October 2017

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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 58 political subdivisions required to file a financial report by October 31, 2017, are 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 October 2017, after their September 30, 2017, filing deadline. The filing status for these 5 entities is presented in summary on page 3 and by individual entity in Appendix B.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

October 2017

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 58 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 58 political subdivisions, 45 filed an annual financial report by October 31, 2017.

This report also includes the filing status for 5 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2017, after their September 30, 2017, filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2017

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barton	Golden City Volunteer FPD	Yes	October 30, 2017
Butler	North Inter-River Drainage District	Yes	June 26, 2017
Camden	Lake Ozarks Community Bridge TDD	Yes	September 21, 2017
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	August 15, 2017
	Creekwood Commons CID	Yes	August 18, 2017
	Flintlock Plaza CID	Yes	September 8, 2017
	Flintlock Shoppes CID	Yes	September 8, 2017
	Metro North Square & Commons CID	Yes	August 30, 2017
	North Oak Village CID	Yes	August 31, 2017
	Oak Barry CID	Yes	August 30, 2017
	Shoal Creek Parkway/N.Oak Trafficway TDD	Yes	October 31, 2017
	Shoal Creek Valley CID	Yes	August 30, 2017
De Kalb	DeKalb-Clinton Ambulance District 1	No	
Jackson	39th Street CID	Yes	October 10, 2017
	4840 CID	No	
	5050 Main CID	Yes	August 28, 2017
	Brookside CID	Yes	June 27, 2017
	Brywood Centre CID	No	
	Greenway Fields Neighborhood CID	Yes	August 24, 2017
	Independence Avenue CID	Yes	August 25, 2017
	InterContinental CID	Yes	August 24, 2017
	Kansas City Downtown Streetcar TDD	Yes	August 30, 2017
	Kansas City MO PID 1	Yes	September 6, 2017
	Kansas City MO PID 2	Yes	September 6, 2017
	Kansas City MO PID 3	Yes	September 6, 2017
	Kansas City MO PID 4	Yes	September 6, 2017
	Landing Mall CID	Yes	September 8, 2017
	Martin City CID	Yes	August 25, 2017
	Noland Fashion Square CID	Yes	September 8, 2017
	Performing Arts CID	No	
	Pershing and Grand CID	No	
	PWSD 2 Jackson County	Yes	September 27, 2017
	Red Bridge CID	Yes	August 28, 2017
	Red Bridge Shopping Center CID	Yes	August 28, 2017
	Shops on Blue Parkway CID	No	
	Skelly CID	No	
	State Line Shopping Center CID	Yes	August 25, 2017
	Troost Avenue CID	Yes	June 27, 2017
	Truman Road CID	Yes	September 21, 2017
	Uptown CID	Yes	August 24, 2017
	Waldo CID	Yes	June 27, 2017
	Ward Parkway Center CID	Yes	September 15, 2017
	Westport CID II	Yes	October 20, 2017
Jasper	Briarbrook CID	Yes	August 3, 2017
Mississippi	St. James Drainage District	No	
New Madrid	Drainage District 38 New Madrid County	No	

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due October 31, 2017

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
New Madrid	Richland Drainage District	Yes	June 28, 2017
Oregon	PWSD 1 Oregon County	Yes	June 5, 2017
Pemiscot	Elk Chute Drainage District	No	
Platte	K.C. International Airport CID	No	
	Old Foundation CID	Yes	September 8, 2017
	PWSD 6 Platte County	Yes	July 25, 2017
	Tiffany Landing CID	Yes	August 30, 2017
	Zona Rosa CID	Yes	August 15, 2017
Ray	Senior Citizen's NHD	No	
Shelby	Valley Drainage District	Yes	May 2, 2017
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	September 26, 2017
Total Filed		45	
Total Not Filed		13	

Appendix B

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2017

Filed in October 2017

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carter	West Carter Ambulance District	Yes	October 18, 2017
Cole	PWSD 2 Cole County	Yes	October 13, 2017
Harrison	Harrison County Hospital District	Yes	October 17, 2017
Jefferson	Twin City Mall CID	Yes	October 18, 2017
Perry	Perry County Memorial Hospital	Yes	October 16, 2017
Total Filed		5	