



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

April 2018

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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 49 political subdivisions required to file a financial report by April 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 April 2018, after their filing deadline. The filing status for these 12 entities is presented in summary on page 3 and by individual entity in Appendix B-F.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Political Subdivision Filings

April 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 49 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2017. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 49 political subdivisions, 36 filed an annual financial report by April 30, 2018.

This report also includes the filing status for 12 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2018, after their filing deadline.

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

Fiscal Year Ended October 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	March 29, 2018
Atchison	Corning Levee District 2	Yes	December 8, 2017
	Fairfax Drainage District	Yes	March 29, 2018
Buchanan	DeKalb FPD	Yes	April 18, 2018
Cape Girardeau	Little River Drainage District	No	
Carroll	Baltimore Bend Levee District	No	
Cass	58 Hwy Regional Market Center CID	Yes	January 11, 2018
	Belton/Raymore Interchange TDD	Yes	April 9, 2018
	Foxridge CID	Yes	April 9, 2018
	Foxwood Village Shops CID	Yes	April 9, 2018
	Highway 58 & Dean Avenue CID	Yes	April 30, 2018
	Hubach Hill Rd/North Cass Parkway TDD	Yes	April 13, 2018
	Hubach Hill Rd/North Cass Parkway CID	Yes	April 9, 2018
	Jeter Farm CID	No	
	Raymore Galleria CID	Yes	April 9, 2018
Cole	Capital Mall CID	Yes	April 26, 2018
Dade	Dade County R-IV Rural FPD	Yes	December 13, 2017
Gentry	Grand River Regional AD	Yes	March 15, 2018
Jackson	Ditzler CID	Yes	November 29, 2017
	Highway 350 CID	Yes	April 30, 2018
	PWSD 1 Jackson County	Yes	April 20, 2018
	Raytown Crossing CID	No	
	Raytown Highway 350 TDD	Yes	April 9, 2018
	Raytown Square CID	No	
Jasper	1717 Market Place TDD	No	
	Centennial Railroad TDD	Yes	April 9, 2018
	Joplin Public Library District	No	
	Northpark Lane CID	Yes	February 28, 2018
Jefferson	Highway 21 TDD	Yes	February 8, 2018
	North Jefferson Ambulance District	Yes	December 12, 2017
	Valle Ambulance District	Yes	February 15, 2018
Knox	PWSD 1 Knox County	Yes	February 21, 2018
Lafayette	PWSD 1 Lafayette County	Yes	January 18, 2018
	Wellington-Napoleon FPD	Yes	February 21, 2018
Lewis	Gregory Levee District	Yes	January 18, 2018
	Lewis County NHD	No	
Macon	Callao Town & Country Volunteer FPD	Yes	March 27, 2018
Montgomery	PWSD 1 Montgomery County	Yes	February 27, 2018
New Madrid	Drainage District 18 New Madrid County	No	
	St. John's Bayou Basin DD	Yes	November 7, 2017
Newton	Hope Valley CID	No	
Platte	Platte City Market Center CID	Yes	April 18, 2018
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	February 16, 2018
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	January 30, 2018
Sullivan	Sullivan County Memorial Hospital	Yes	March 9, 2018
Warren	Warrenton FPD	Yes	January 3, 2018

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

Fiscal Year Ended October 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Wayne	Clearwater Ambulance District	No	
	East Wayne Ambulance District	No	
Total Filed		36	
Total Not Filed		13	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2017
 Filed in April 2018

Fiscal Year Ended March 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Pettis	Galaxy West CID	Yes	April 19, 2018
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2017
 Filed in April 2018

Fiscal Year Ended April 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	River Market CID	Yes	April 24, 2018
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2017
 Filed in April 2018

Fiscal Year Ended June 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Raintree 150 Center CID	Yes	April 27, 2018
Pemiscot	Hayti-Ventures CID	Yes	April 23, 2018
St. Charles	Consolidated North County LD	Yes	April 6, 2018
Total Filed		3	

Acronyms:

CID Community Improvement District
 LD Library District

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

Fiscal Year Ended August 31, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Twin Pines Adult Care Center	Yes	April 18, 2018
Ripley	Ripley County Memorial Hospital	Yes	April 12, 2018
St. Louis	Richardson Crossing CID	Yes	April 5, 2018
Stoddard	PWSD 2 Stoddard County	Yes	April 3, 2018
Total Filed		4	

Acronyms:

CID Community Improvement District
PWSD Public Water Supply District

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

Fiscal Year Ended September 30, 2017

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Sunrise Farms CID	Yes	April 20, 2018
Monroe	Monroe City Ambulance District	Yes	April 25, 2018
Washington	PWSD 2 Washington County	Yes	April 16, 2018
Total Filed		3	

Acronyms:

CID Community Improvement District
 PWSD Public Water Supply District