



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Political Subdivision Filings

November 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 11 political subdivisions required to file a financial report by November 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 November 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

The following staff participated in the preparation of this report:

| | |
|---------------------|-----------------------|
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Monthly Report on Political Subdivision Filings

November 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 11 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 11 political subdivisions, 8 filed an annual financial report by November 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 November 2018, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due November 30, 2018

Fiscal Year Ended May 31, 2018

| Primary County | Reporting Entity | Filed Annual Financial Report | Date Filed |
|-----------------|---|----------------------------------|--------------------|
| Atchison | Buchanan Drainage District | Yes | August 6, 2018 |
| Barry | Southwest Rural Water Supply District 1 | Yes | August 14, 2018 |
| Caldwell | PWSD 3 Caldwell County | Yes | June 28, 2018 |
| Carroll | Mi De Levee District | Yes | June 12, 2018 |
| Cass | PWSD 3 Cass County | Yes | November 15, 2018 |
| Franklin | PWSD 3 Franklin County | Yes | September 25, 2018 |
| Holt | Canon Drainage District | No | |
| Jefferson | PWSD 7 Jefferson County | No | |
| | PWSD C-1 Jefferson County | Yes | November 6, 2018 |
| Polk | Citizens Memorial Hospital District | Yes | October 26, 2018 |
| St. Clair | Ellett Memorial Hospital District | No | |
| Total Filed | | 8 | |
| Total Not Filed | | 3 | |

Acronyms:

PWSD Public Water Supply District

Appendix B

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2018

Filed in November 2018

Fiscal Year Ended December 31, 2017

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-------------------------------|--|-------------------|
| Audrain | PWSD 1 Audrain County | Yes | November 15, 2018 |
| Clinton | Plattsburg SRD Clinton County | Yes | November 7, 2018 |
| Jackson | Inter City FPD | Yes | November 14, 2018 |
| Lincoln | PWSD 2 Lincoln County | Yes | November 28, 2018 |
| Total Filed | | 4 | |

Acronyms:

| | |
|------|------------------------------|
| FPD | Fire Protection District |
| PWSD | Public Water Supply District |
| SRD | Special Road District |

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

Fiscal Year Ended March 31, 2018

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Date Filed</u> |
|-----------------------|--------------------------------|--|-------------------|
| Lewis | Steffenville Drainage District | Yes | November 13, 2018 |
| St. Louis | Kirkwood Square CID | Yes | November 1, 2018 |
| Total Filed | | 2 | |

Acronyms:

CID Community Improvement District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due October 31, 2018

Filed in November 2018

Fiscal Year Ended April 30, 2018

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-----------------------------|--|-------------------|
| Jackson | 39th Street CID | Yes | November 27, 2018 |
| | 4840 CID | Yes | November 2, 2018 |
| | Downtown Kansas City CID | Yes | November 21, 2018 |
| | InterContinental CID | Yes | November 20, 2018 |
| | Performing Arts CID | Yes | November 26, 2018 |
| | River Market CID | Yes | November 21, 2018 |
| Pemiscot | Elk Chute Drainage District | Yes | November 28, 2018 |
| Ray | Senior Citizen's NHD | Yes | November 27, 2018 |
| Total Filed | | 8 | |

Acronyms:

CID Community Improvement District
NHD Nursing Home District