



Office of Missouri State Auditor Nicole Galloway, CPA

Monthly Report on Political Subdivision Filings November 2018

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December 2018

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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". The signature is fluid and cursive, with a large, stylized "G" at the end.

Nicole R. Galloway, CPA
State Auditor

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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

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
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

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
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

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
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