



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
February 2019**

Monthly Report on Political Subdivision Filings

February 2019

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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 21 political subdivisions required to file a financial report by February 28, 2019, 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 February 2019, after their filing deadline. The filing status for these 20 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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February 2019

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 21 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 21 political subdivisions, 12 filed an annual financial report by February 28, 2019.

This report also includes the filing status for 20 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2019, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2019

Fiscal Year Ended August 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Twin Pines Adult Care Center	No	
Carroll	Brunswick Levee District	Yes	September 4, 2018
Franklin	New Haven SRD Franklin County	Yes	October 1, 2018
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	November 12, 2018
Jefferson	Arnold Retail Corridor TDD	Yes	February 11, 2019
	Arnold Triangle TDD	Yes	February 11, 2019
	Ridgecrest CID	Yes	December 13, 2018
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	No	
McDonald	PWSD 2 McDonald County	Yes	December 18, 2018
New Madrid	Drainage District 33 New Madrid County	No	
Pemiscot	St. Francis Levee District	Yes	January 28, 2019
Ripley	Ripley County Memorial Hospital	No	
Saline	Miami Levee District 1	Yes	August 18, 2018
Scott	Miner Gateway CID	Yes	February 11, 2019
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	Yes	January 15, 2019
	PWSD 2 Stoddard County	No	
Washington	Washington County Memorial Hospital	Yes	January 30, 2019
Wayne	PWSD 3 Wayne County	No	
Total Filed		12	
Total Not Filed		9	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2018
 Filed in February 2019

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	Broadway Area CID	Yes	February 15, 2019
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2018

Filed in February 2019

Fiscal Year Ended June 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	2317 Belt CID	Yes	February 22, 2019
	Commons CID	Yes	February 21, 2019
	Cook Crossings CID	Yes	February 11, 2019
Caldwell	Caldwell County Ambulance District	Yes	February 1, 2019
Greene	Commercial Street CID	Yes	February 5, 2019
	James River Commons CID	Yes	February 14, 2019
Lincoln	Lincoln County Health Department	Yes	February 25, 2019
Nodaway	West Nodaway FPD	Yes	February 25, 2019
Ralls	Highway 61 CID	Yes	February 5, 2019
Ray	Ray County Ambulance District	Yes	February 6, 2019
St. Charles	Consolidated North County LD	Yes	February 18, 2019
St. Louis City	Grand Center Area Two CID	Yes	February 4, 2019
	North Broadway Carrie CID	Yes	February 6, 2019
	Riverside CID	Yes	February 12, 2019
Vernon	Vernon County Ambulance District	Yes	February 25, 2019
Total Filed		15	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
LD	Levee District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2019
 Filed in February 2019

Fiscal Year Ended July 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Alma FPD	Yes	February 20, 2019
Lewis	La Grange SRD Lewis County	Yes	February 22, 2019
Ray	Richmond SRD Ray County	Yes	February 22, 2019
St. Francois	St. Francois County SRD 2	Yes	February 22, 2019
Total Filed		4	

Acronyms:

FPD Fire Protection District
 SRD Special Road District