



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-117

December 2019

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Monthly Report on Political Subdivision Filings

October 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 78 political subdivisions required to file a financial report by October 31, 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 October 2019, 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-E.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

October 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 78 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 78 political subdivisions, 71 filed an annual financial report timely.

This report also includes the filing status for 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2019

Fiscal Year Ended April 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Boone	East Ashland Plaza CID	Yes	May 8, 2019	
Butler	North Inter-River Drainage District	Yes	July 17, 2019	
Camden	Lake Ozarks Community Bridge TDD	Yes	September 16, 2019	
Clay	Antioch Center CID	No		
	Brighton Creek Commons CID	Yes	July 25, 2019	
	Creekwood Commons CID	Yes	July 25, 2019	
	Flintlock Plaza CID	Yes	September 12, 2019	
	Flintlock Shoppes CID	Yes	September 11, 2019	
	Marketplace 152 CID	Yes	August 1, 2019	
	Metro North Crossing CID	Yes	October 28, 2019	
	Metro North Square & Commons CID	Yes	October 30, 2019	
	North Oak Village CID	Yes	August 30, 2019	
	Oak Barry CID	Yes	October 30, 2019	
	Shoal Creek Parkway/North Oak Trafficway TDD	Yes	October 29, 2019	
	Shoal Creek Valley CID	Yes	October 31, 2019	
	South Bristol Center CID	Yes	August 29, 2019	
	Twin Creeks Center CID	Yes	October 30, 2019	
	Valley View CID	Yes	August 20, 2019	
	Villages CID	Yes	October 17, 2019	
	DeKalb	DeKalb-Clinton Ambulance District 1	Yes	October 14, 2019
	Jackson	12th & Wyandotte CID	Yes	July 31, 2019
		39th Street CID	Yes	October 29, 2019
4840 CID		Yes	October 28, 2019	
5050 Main CID		Yes	August 28, 2019	
51st & Oak CID		Yes	August 28, 2019	
801 Westport Road CID		No		
89th & State Line CID		Yes	September 11, 2019	
9th & Central CID		Yes	July 31, 2019	
Broadway Area CID		Yes	September 30, 2019	
Brookside CID		Yes	August 30, 2019	
Brywood Centre CID		Yes	August 30, 2019	
Downtown Kansas City CID		Yes	October 28, 2019	
Grandview Village CID		No		
Greenway Fields Neighborhood CID		Yes	August 6, 2019	
Independence Avenue CID		Yes	September 24, 2019	
InterContinental CID		Yes	September 30, 2019	
Kansas City Downtown Streetcar TDD		Yes	August 30, 2019	
Kansas City Main Street Rail TDD		Yes	October 24, 2019	
Kansas City MO PID 1		Yes	September 3, 2019	
Kansas City MO PID 2		Yes	September 3, 2019	
Kansas City MO PID 3	Yes	September 3, 2019		
Kansas City MO PID 4	Yes	September 3, 2019		
Landing Mall CID	Yes	September 11, 2019		
Linwood Shopping Center CID	No			
Martin City CID	Yes	October 31, 2019		

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due October 31, 2019

Fiscal Year Ended April 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
	Noland Fashion Square CID	No	
	Performing Arts CID	Yes	September 4, 2019
	Pershing & Grand CID	Yes	September 25, 2019
Jackson	PWSD 2 Jackson County	Yes	July 11, 2019
	Red Bridge CID	Yes	October 31, 2019
	Red Bridge Shopping Center CID	Yes	August 27, 2019
	River Market CID	Yes	August 15, 2019
	Shops on Blue Parkway CID	Yes	August 21, 2019
	Skelly CID	Yes	September 11, 2019
	State Line Shopping Center CID	Yes	October 31, 2019
	Troost Avenue CID	Yes	August 29, 2019
	Truman Road CID	Yes	October 17, 2019
	Uptown CID	Yes	September 25, 2019
	Waldo CID	Yes	August 14, 2019
	Ward Parkway Center CID	Yes	October 23, 2019
	Ward Parkway Plaza CID	Yes	September 11, 2019
	Watts Mill CID	Yes	September 11, 2019
	Westport CID II	Yes	October 23, 2019
Jasper	Briarbrook CID	Yes	October 28, 2019
Mississippi	St. James Drainage District	No	
New Madrid	Drainage District 38 New Madrid County	Yes	October 5, 2019
	Richland Drainage District	Yes	August 25, 2019
Oregon	PWSD 1 Oregon County	Yes	June 18, 2019
Pemiscot	Elk Chute Drainage District	No	
Platte	Edgewood Farms CID	Yes	October 30, 2019
	K.C. International Airport CID	Yes	August 28, 2019
	Old Foundation CID	Yes	September 11, 2019
	PWSD 6 Platte County	Yes	July 23, 2019
	Tiffany Landing CID	Yes	August 30, 2019
	Zona Rosa CID	Yes	July 25, 2019
Ray	Senior Citizen's NHD	Yes	October 30, 2019
Shelby	Valley Drainage District	Yes	April 27, 2019
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	August 13, 2019
Total Filed		71	
Total Not Filed		7	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PID	Port Improvement District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in October 2019

Fiscal Year Ended December 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	October 1, 2019
Phelps	Edgar Springs Rural Volunteer FPD	Yes	October 21, 2019
Randolph	Higbee Area FPD	Yes	October 16, 2019
St. Louis City	Laurel TDD	Yes	October 9, 2019
Total Filed		4	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due July 31, 2019
 Filed in October 2019

Fiscal Year Ended January 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Charles	Dardenne Creek Drainage District 3	Yes	October 11, 2019
Total Filed		1	

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

Fiscal Year Ended February 28, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Dewitt Drainage & Levee District	Yes	October 8, 2019
Total Filed		1	

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2019

Filed in October 2019

Fiscal Year Ended March 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cass	Cedar Tree CID	Yes	October 2, 2019
Howell	63 Bypass CID	Yes	October 15, 2019
	Ozark Hills CID	Yes	October 15, 2019
	Ramseur Farm CID	Yes	October 15, 2019
	South 160 CID	Yes	October 15, 2019
	Southern Hills CID	Yes	October 15, 2019
Jefferson	Twin City Mall CID	Yes	October 17, 2019
Stoddard	PWSD 4 Stoddard County	Yes	October 19, 2019
Total Filed		8	

Acronyms:

CID Community Improvement District
PWSD Public Water Supply District