



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
October 2020**

Report No. 2020-112

December 2020

auditor.mo.gov

Monthly Report on Political Subdivision Filings

October 2020

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended April 30, 2020 Reports Due October 31, 2020	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2019 Filed in October 2020.....	7
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2020 Filed in October 2020.....	8
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due August 31, 2020 Filed in October 2020.....	9
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due September 30, 2020 Filed in October 2020.....	10



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 89 political subdivisions required to file a financial report by October 31, 2020, 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 2020, after their filing deadline. The filing status for these 9 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

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

October 2020

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 89 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 89 political subdivisions, 82 filed an annual financial report timely.

This report also includes the filing status for 9 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2020, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2020

Fiscal Year Ended April 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Boone	East Ashland Plaza CID	Yes	September 30, 2020	
Buchanan	36th & Frederick CID	No		
Butler	North Inter-River Drainage District	Yes	July 29, 2020	
Camden	Lake Ozarks Community Bridge TDD	Yes	September 17, 2020	
Clay	Antioch Center CID	Yes	October 29, 2020	
	Brighton Creek Commons CID	Yes	July 27, 2020	
	Creekwood Commons CID	Yes	August 27, 2020	
	Flintlock Plaza CID	Yes	June 30, 2020	
	Flintlock Shoppes CID	Yes	June 30, 2020	
	Marketplace 152 CID	Yes	August 27, 2020	
	Metro North Crossing CID	No		
	Metro North Square & Commons CID	Yes	October 28, 2020	
	North Oak Village CID	Yes	October 15, 2020	
	Oak Barry CID	Yes	October 28, 2020	
	Pioneer Center CID	Yes	October 8, 2020	
	Romanelli Shops CID	Yes	October 9, 2020	
	Shoal Creek Parkway/North Oak Trafficway TDD	Yes	August 31, 2020	
	Shoal Creek Valley CID	Yes	October 29, 2020	
	South Bristol Center CID	Yes	August 31, 2020	
	Twin Creeks Center CID	Yes	October 26, 2020	
	Valley View CID	Yes	October 9, 2020	
	Villages CID	Yes	August 28, 2020	
	DeKalb	DeKalb-Clinton County Ambulance District 1	Yes	October 7, 2020
	Jackson	1111 Grand CID	Yes	October 28, 2020
1200 Main/South Loop CID		Yes	October 20, 2020	
12th & Wyandotte CID		Yes	August 11, 2020	
1707 Locust CID		Yes	October 9, 2020	
31 Street CID		Yes	July 27, 2020	
39th Street CID		Yes	October 23, 2020	
46th & Wornall CID #1		Yes	October 9, 2020	
46th & Wornall CID #2		Yes	October 9, 2020	
4840 CID		Yes	October 8, 2020	
5050 Main CID		Yes	August 28, 2020	
51st & Oak CID		Yes	August 28, 2020	
801 Westport Road CID		Yes	October 28, 2020	
89th & State Line CID		Yes	June 30, 2020	
9th & Central CID		Yes	August 25, 2020	
Broadway Area CID		Yes	October 1, 2020	
Brookside CID		Yes	October 28, 2020	
Brywood Centre CID		Yes	October 29, 2020	
Downtown Kansas City CID		Yes	October 19, 2020	
Greenway Fields Neighborhood CID		Yes	September 9, 2020	
Historic Kansas City Club CID		Yes	October 8, 2020	
I-70 & Blue Ridge Cutoff CID	Yes	August 24, 2020		

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2020

Fiscal Year Ended April 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Independence Avenue CID	Yes	October 27, 2020
	InterContinental CID	Yes	October 27, 2020
	Kansas City Downtown Streetcar TDD	Yes	August 26, 2020
	Kansas City Main Street Rail TDD	Yes	October 7, 2020
	Kansas City MO PID 1	Yes	August 27, 2020
	Kansas City MO PID 2	Yes	August 27, 2020
	Kansas City MO PID 3	Yes	August 27, 2020
	Kansas City MO PID 4	Yes	August 27, 2020
	K.C. Convention Center Headquarters Hotel CID	Yes	October 9, 2020
	Landing Mall CID	Yes	June 30, 2020
	Linwood Shopping Center CID	Yes	October 30, 2020
	Martin City CID	Yes	October 23, 2020
	Performing Arts CID	Yes	September 2, 2020
	Pershing & Grand CID	Yes	August 26, 2020
	PWSD 2 Jackson County	Yes	June 19, 2020
	Red Bridge Shopping Center CID	Yes	August 18, 2020
	River Market CID	Yes	August 13, 2020
	Shops on Blue Parkway CID	Yes	September 23, 2020
	Skelly CID	Yes	June 30, 2020
	State Line Shopping Center CID	Yes	August 13, 2020
	Troost Avenue CID	Yes	October 28, 2020
	Truman Road CID	Yes	October 23, 2020
	Uptown CID	Yes	September 22, 2020
	Waldo CID	Yes	October 27, 2020
	Ward Parkway Center CID	Yes	October 22, 2020
	Ward Parkway Plaza CID	Yes	June 30, 2020
	Watts Mill CID	Yes	June 30, 2020
Westport CID II	Yes	October 20, 2020	
Wornall Village CID	No		
Jasper	Briarbrook CID	Yes	September 25, 2020
Mississippi	St. James Drainage District	No	
New Madrid	Drainage District 38 New Madrid County	Yes	August 31, 2020
	Richland Drainage District	Yes	July 10, 2020
Oregon	PWSD 1 Oregon County	Yes	October 22, 2020
Pemiscot	Elk Chute Drainage District	Yes	July 9, 2020
Platte	Ambassador Building CID	No	
	Edgewood Farms CID	No	
	K.C. International Airport CID	Yes	September 9, 2020
	Old Foundation CID	Yes	June 30, 2020
	PWSD 6 Platte County	Yes	July 22, 2020
	Tiffany Landing CID	Yes	October 28, 2020
Ray	Zona Rosa CID	Yes	July 27, 2020
	Senior Citizen's NHD	No	
Shelby	Valley Drainage District	Yes	June 16, 2020

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2020

Fiscal Year Ended April 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	September 29, 2020
Total Filed		82	
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 December 31, 2019
 Filed in October 2020

Fiscal Year Ended June 30, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis City	Cherokee Street CID	Yes	October 5, 2020
Total Filed		1	

Acronyms:

CID Community Improvement District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in October 2020

Fiscal Year Ended December 31, 2019

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Atchison	Langdon SRD Atchison County	Yes	October 2, 2020
Callaway	Central Callaway FPD	Yes	October 9, 2020
Lawrence	Mt. Vernon Ambulance District	Yes	October 14, 2020
Total Filed		3	

Acronyms:

FPD Fire Protection District
 SRD Special Road District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2020
 Filed in October 2020

Fiscal Year Ended February 29, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Atchison	Nishnabotna Drainage District	Yes	October 19, 2020
Total Filed		1	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2020
 Filed in October 2020

Fiscal Year Ended March 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cass	Cedar Tree CID	Yes	October 7, 2020
	Y Belton CID	Yes	October 19, 2020
Pettis	Galaxy West CID	Yes	October 7, 2020
Schuylar	Schuylar County Ambulance District	Yes	October 20, 2020
<u>Total Filed</u>		4	

Acronyms:

CID Community Improvement District