



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
March 2021**

Report No. 2021-021

April 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

March 2021

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 September 30, 2020 Reports Due March 31, 2021	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2020 Filed in March 2021	7
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2020 Filed in March 2021	8
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2021 Filed in March 2021	9
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 28, 2021 Filed in March 2021	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 96 political subdivisions required to file a financial report by March 31, 2021, 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 March 2021, after their filing deadline. The filing status for these 15 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title of the State Auditor.

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

March 2021

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 96 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2020. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 96 political subdivisions, 80 filed an annual financial report timely.

This report also includes the filing status for 15 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2021, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	March 30, 2021
Andrew	PWSD 4 Andrew County	Yes	February 23, 2021
Boone	Business Loop CID	Yes	November 12, 2020
	Downtown CID	Yes	December 22, 2020
	North 763 CID	Yes	October 26, 2020
Butler	Drainage District 7 Butler County	Yes	November 10, 2020
Callaway	Millersburg FPD	No	
Camden	Camdenton SRD Camden County	Yes	October 7, 2020
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 4, 2021
	Peculiar Main Street CID	Yes	March 4, 2021
	PWSD 2 Cass County	No	
	West Peculiar FPD	Yes	January 14, 2021
Chariton	PWSD 3 Chariton-Linn County	Yes	March 4, 2021
Clay	1645 Kearney Road CID	Yes	February 22, 2021
	Downtown Excelsior Springs CID	No	
	Elms Hotel CID	Yes	January 25, 2021
	North K.C. Missouri Light Rail TDD	Yes	October 28, 2020
	North KC Destination Developers CID	Yes	March 11, 2021
	PWSD 3 Clay County	Yes	March 19, 2021
	PWSD 9 Clay County	Yes	February 23, 2021
	Vintage Plaza CID	Yes	November 18, 2020
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	Yes	November 20, 2020
Daviess	PWSD 2 Daviess County	Yes	February 24, 2021
Franklin	Pacific FPD	Yes	November 10, 2020
	Phoenix Center II CID	Yes	March 31, 2021
	Sullivan FPD	Yes	December 1, 2020
	Sullivan Marketplace CID	Yes	November 18, 2020
	Washington Community FPD	Yes	January 4, 2021
Howell	PWSD 2 Howell-Oregon County	Yes	December 15, 2020
Jackson	Adams Dairy Landing CID	Yes	March 26, 2021
	Adams Farm TDD	Yes	March 3, 2021
	Central Jackson County FPD	Yes	March 4, 2021
	Coronado Drive TDD	Yes	March 4, 2021
	Downtown Blue Springs CID	Yes	March 4, 2021
	Fall Creek CID	Yes	March 3, 2021
	Fort Osage FPD	Yes	December 15, 2020
	Grandview Village CID	Yes	March 15, 2021
	Little Blue Valley Sewer District	Yes	February 4, 2021
	North Blue Springs CID	Yes	March 3, 2021
	Oaks at Woods Chapel CID	Yes	March 3, 2021
	Raytown FPD	No	
	Sunrise Farms CID	Yes	January 11, 2021
	Sunset Plaza CID	Yes	March 3, 2021
	Truman's Marketplace CID	Yes	March 29, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Truman's Marketplace TDD	Yes	March 29, 2021
	White Oak CID	Yes	March 3, 2021
Jasper	Levee District 1 Jasper County	Yes	October 13, 2020
Jefferson	Antonia FPD	Yes	November 3, 2020
	Glaize Creek Sewer District	No	
	High Ridge FPD	Yes	November 4, 2020
	Rock Community FPD	Yes	December 7, 2020
	Truman Village CID	Yes	November 18, 2020
	Sni Valley FPD	Yes	March 26, 2021
	Madison Memorial Hospital District	No	
Madison	PWSD 1 Madison County	Yes	March 30, 2021
Miller	Miller County NHD	Yes	January 27, 2021
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2021
Monroe	Clarence Cannon Water Commission	Yes	February 1, 2021
	Monroe City Ambulance District	Yes	February 25, 2021
	Monroe City Area FPD	No	
	PWSD 2 Monroe County	Yes	December 30, 2020
	Big Spring Plaza CID	Yes	December 7, 2020
Newton	Mary Mart CID	Yes	March 9, 2021
Nodaway	Maryville Public Library District	Yes	March 30, 2021
	Consolidated PWSD 1 Pemiscot County	Yes	February 10, 2021
Pemiscot	Forum Plaza CID	No	
	Move Rolla TDD	Yes	March 30, 2021
Pike	PWSD 1 Pike County	Yes	January 8, 2021
Platte	Consolidated PWSD 1 Platte County	Yes	January 25, 2021
	Farley Beverly Drainage District	Yes	February 4, 2021
Ralls	Cannon PWSD 1 Ralls County	No	
Ray	PWSD 3 Ray County	Yes	January 14, 2021
Ripley	Doniphan-Ripley County PLD	No	
	Ripley County Ambulance District	Yes	January 12, 2021
Schuyler	Schuyler County NHD	No	
Scott	PWSD 4 Scott County	Yes	February 18, 2021
Shelby	PWSD 1 Shelby County	Yes	January 12, 2021
St. Charles	Mountain Farm CID	Yes	January 20, 2021
	Shoppes of Mid Rivers CID	Yes	December 28, 2020
	St. Peters Hotel CID	Yes	January 29, 2021
	Suemandy Drive One CID	Yes	December 28, 2020
	Suemandy Drive Two CID	Yes	December 28, 2020
	Suemandy/Mid-Rivers CID	Yes	March 2, 2021
	Farmington Land ABG CID	Yes	March 15, 2021
	GPMVLC CID	Yes	March 19, 2021
	Maple Valley Plaza CID	Yes	November 9, 2020
	Mineral Area CID	Yes	October 12, 2020
St. Louis	25 North Central CID	Yes	March 23, 2021
	Daniele CID	Yes	March 3, 2021
	St. Louis County PID 1	Yes	March 24, 2021

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	St. Louis Public Library Districts	Yes	March 29, 2021
Washington	PWSD 2 Washington County	No	
	Washington County AD	No	
Wayne	Clearwater Ambulance District	No	
Total Filed		80	
Total Not Filed		16	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
FPD	Fire Protection District
PLD	Public Library 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 June 30, 2020
Filed in March 2021

Fiscal Year Ended December 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	New Town at St. Charles	Yes	March 10, 2021
	New Town at St. Charles II	Yes	March 25, 2021
Total Filed		2	

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2020

Filed in March 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clinton	Consolidated PWSD 4 Clinton County	Yes	March 3, 2021
Jackson	Crackerneck Center CID	Yes	March 16, 2021
Jasper	Carthage SRD Jasper County	Yes	March 6, 2021
Lewis	Dickerson SRD Lewis County	Yes	March 3, 2021
St. Louis City	Bevo CID	Yes	March 9, 2021
	CWE Business CID	Yes	March 10, 2021
	Downtown St. Louis CID	Yes	March 11, 2021
	Grand Center Area Two CID	Yes	March 9, 2021
	Sheridan FPD	Yes	March 11, 2021
Worth			
Total Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2021
 Filed in March 2021

Fiscal Year Ended July 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Osage	Linn City SRD Osage County	Yes	March 19, 2021
Total Filed		1	

Acronyms:

SRD Special Road District

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due February 28, 2021

Filed in March 2021

Fiscal Year Ended August 31, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Franklin	New Haven SRD Franklin County	Yes	March 15, 2021
St. Louis	Richardson Crossing CID	Yes	March 16, 2021
Washington	Washington County Memorial Hospital	Yes	March 9, 2021
Total Filed		3	

Acronyms:

CID	Community Improvement District
SRD	Special Road District