



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2021-112

December 2021

auditor.mo.gov

Monthly Report on Political Subdivision Filings

October 2021

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended April 30, 2021 Reports Due October 31, 2021	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2020 Filed in October 2021	7
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due August 31, 2021 Filed in October 2021	8
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due September 30, 2021 Filed in October 2021	9



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 94 political subdivisions required to file a financial report by October 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 October 2021, after their filing deadline. The filing status for these 13 entities is presented in summary on page 3 and by individual entity in Appendix B-D.

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

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings

October 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 94 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 94 political subdivisions, 82 filed an annual financial report timely.

This report also includes the filing status for 13 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2021, after their filing deadline.

Appendix A

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

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	September 22, 2021
Butler	North Inter-River Drainage District	Yes	July 29, 2021
Camden	Lake Ozarks Community Bridge TDD	Yes	September 28, 2021
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	August 30, 2021
	Creekwood Commons CID	Yes	August 24, 2021
	Flintlock Plaza CID	Yes	October 1, 2021
	Flintlock Shoppes CID	Yes	October 4, 2021
	Marketplace 152 CID	Yes	October 27, 2021
	Metro North Crossing CID	No	
	Metro North Square & Commons CID	Yes	October 27, 2021
	North Oak Village CID	Yes	October 26, 2021
	Oak Barry CID	Yes	October 27, 2021
	Pioneer Center CID	Yes	October 20, 2021
	Romanelli Shops CID	Yes	October 20, 2021
	Shoal Creek Parkway/N Oak Trafficway TDD	Yes	October 26, 2021
	Shoal Creek Valley CID	Yes	August 27, 2021
	South Bristol Center CID	Yes	August 30, 2021
	Twin Creeks Center CID	Yes	October 27, 2021
	Twin Creeks Village East CID	Yes	August 30, 2021
	Valley View CID	Yes	October 20, 2021
	Villages CID	No	
DeKalb	DeKalb-Clinton County Ambulance District 1	No	
Jackson	1111 Grand CID	Yes	October 20, 2021
	1200 Main/South Loop CID	Yes	October 28, 2021
	12th & Wyandotte CID	Yes	September 14, 2021
	1707 Locust CID	Yes	October 20, 2021
	31 Street CID	Yes	October 27, 2021
	39th Street CID	Yes	October 28, 2021
	46th & Wornall CID #1	Yes	October 20, 2021
	46th & Wornall CID #2	Yes	October 20, 2021
	4840 CID	Yes	August 5, 2021
	5050 Main CID	Yes	August 27, 2021
	51st & Oak CID	Yes	August 27, 2021
	801 Westport Road CID	Yes	October 28, 2021
	89th & State Line CID	Yes	October 1, 2021
	9th & Central CID	Yes	September 14, 2021
	Broadway Area CID	Yes	August 17, 2021
	Brookside CID	Yes	August 30, 2021
	Brywood Centre CID	Yes	October 29, 2021
	Downtown Kansas City CID	Yes	October 6, 2021
	Electric Park CID	Yes	May 18, 2021
	Grand Reserve CID	Yes	October 27, 2021
	Greenway Fields Neighborhood CID	Yes	August 17, 2021
	Historic Kansas City Club CID	Yes	October 20, 2021
	I-70 & Blue Ridge Cutoff CID	No	

Appendix A

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

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Independence Avenue CID	Yes	August 27, 2021
	InterContinental CID	Yes	October 13, 2021
	Kansas City Downtown Streetcar TDD	Yes	August 31, 2021
	Kansas City Main Street Rail TDD	Yes	October 27, 2021
	Kansas City MO PID 1	Yes	September 17, 2021
	Kansas City MO PID 2	Yes	September 17, 2021
	Kansas City MO PID 3	Yes	September 17, 2021
	Kansas City MO PID 4	Yes	September 17, 2021
	KC Convention Center Headquarters Hotel CID	Yes	October 20, 2021
	Landing Mall CID	Yes	October 1, 2021
	Linwood Shopping Center CID	Yes	August 30, 2021
	Martin City CID	Yes	October 4, 2021
	Performing Arts CID	Yes	October 26, 2021
	Pershing & Grand CID	Yes	August 6, 2021
	Pioneer Plaza CID	Yes	October 20, 2021
	PWSD 2 Jackson County	Yes	July 19, 2021
	Red Bridge Shopping Center CID	Yes	August 30, 2021
	River Market CID	Yes	August 11, 2021
	Shops on Blue Parkway CID	No	
	Skelly CID	Yes	October 22, 2021
	State Line Shopping Center CID	Yes	August 30, 2021
	Troost Avenue CID	Yes	August 31, 2021
	Truman Road CID	Yes	October 28, 2021
	Uptown CID	Yes	August 27, 2021
	Waldo CID	Yes	August 18, 2021
	WallStreet Garage CID	Yes	October 20, 2021
	Ward Parkway Center CID	Yes	October 28, 2021
	Ward Parkway Plaza CID	Yes	October 1, 2021
	Watts Mill CID	Yes	October 1, 2021
	Westport CID II	Yes	October 1, 2021
	Wornall Village CID	Yes	October 14, 2021
Jasper	Briarbrook CID	No	
Mississippi	St. James Drainage District	Yes	September 9, 2021
New Madrid	Drainage District 38 New Madrid County	No	
	Richland Drainage District	No	
Oregon	PWSD 1 Oregon County	No	
Pemiscot	Elk Chute Drainage District	Yes	July 29, 2021
Platte	Ambassador Building CID	Yes	August 30, 2021
	Edgewood Farms CID	No	
	K.C. International Airport CID	Yes	August 5, 2021
	Old Foundation CID	Yes	October 1, 2021
	PWSD 6 Platte County	Yes	July 8, 2021
	Tiffany Landing CID	Yes	October 28, 2021
	Twin Creeks Village West CID	Yes	August 30, 2021
	Zona Rosa CID	Yes	August 31, 2021
Ray	Senior Citizen's NHD	No	

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

Fiscal Year Ended April 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Shelby	Valley Drainage District	Yes	May 5, 2021
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	September 7, 2021
Total Filed		82	
Total Not Filed		12	

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, 2020
Filed in October 2021

Fiscal Year Ended June 30, 2020

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Big Bend Levee District	Yes	October 4, 2021
Clay	North Kansas City SRD 9 Clay County	Yes	October 5, 2021
Dade	Lockwood FPD	Yes	October 13, 2021
Pike	Eolia Community FPD	Yes	October 21, 2021
Pulaski	Dixon Rural FPD	Yes	October 12, 2021
Scotland	Bear Creek Watershed Subdistrict	Yes	October 5, 2021
Scott	Oran FPD	Yes	October 1, 2021
St. Charles	Hutchings Farm Plaza TDD	Yes	October 4, 2021
Total Filed		8	

Acronyms:

FPD	Fire Protection District
SRD	Special Road District
TDD	Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2021
 Filed in October 2021

Fiscal Year Ended February 28, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Dewitt Drainage & Levee District	Yes	October 28, 2021
Total Filed		1	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2021

Filed in October 2021

Fiscal Year Ended March 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Y Highway Marketplace CID	Yes	October 21, 2021
Harrison	Harrison County Hospital District	Yes	October 18, 2021
Perry	Perry County Memorial Hospital	Yes	October 18, 2021
Stoddard	PWSD 4 Stoddard County	Yes	October 19, 2021
Total Filed		4	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District