



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Political
Subdivision Filings
March 2022**

Report No. 2022-027

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auditor.mo.gov

Monthly Report on Political Subdivision Filings

March 2022

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 September 30, 2021 Reports Due March 31, 2022	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due August 31, 2021 Filed in March 2022	7
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2021 Filed in March 2022	8
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 28, 2022 Filed in March 2022	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 98 political subdivisions required to file a financial report by March 31, 2022, 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 2022, after their filing deadline. The filing status for these 11 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". The signature is written in a cursive style with a large, looping flourish at the end.

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Political Subdivision Filings

March 2022

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 98 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 98 political subdivisions, 83 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2022, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Adair	Adair County Ambulance District	No		
Andrew	PWSD 4 Andrew County	Yes	January 2, 2022	
Boone	Business Loop CID	Yes	November 10, 2021	
	Downtown CID	Yes	December 13, 2021	
	North 763 CID	Yes	November 4, 2021	
	Drainage District 7 Butler County	Yes	December 16, 2021	
Butler	Millersburg FPD	Yes	February 13, 2022	
Callaway	Camdenton SRD Camden County	Yes	October 6, 2021	
Camden	Cherry Valley Levee District	No		
Carroll	211th Street CID	Yes	March 2, 2022	
Cass	Peculiar Main Street CID	Yes	March 14, 2022	
	PWSD 2 Cass County	Yes	December 16, 2021	
	West Peculiar FPD	Yes	December 15, 2021	
	PWSD 3 Chariton-Linn County	Yes	March 18, 2022	
	Chariton	1645 Kearney Road CID	Yes	March 14, 2022
		18th & Swift CID	Yes	January 26, 2022
		Downtown Excelsior Springs CID	Yes	February 18, 2022
		Elms Hotel CID	Yes	January 18, 2022
		North K.C. Missouri Light Rail TDD	No	
		North K.C. Destination Developers CID	Yes	March 14, 2022
PWSD 3 Clay County		No		
PWSD 9 Clay County		Yes	March 1, 2022	
Vintage Plaza CID		Yes	February 25, 2022	
Clinton		PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	No		
Daviess	PWSD 2 Daviess County	No		
Franklin	Pacific FPD	Yes	November 23, 2021	
	Phoenix Center II CID	Yes	March 31, 2022	
	Sullivan FPD	Yes	November 23, 2021	
	Sullivan Marketplace CID	Yes	December 2, 2021	
	Washington Community FPD	Yes	November 16, 2021	
	PWSD 2 Howell-Oregon County	Yes	January 26, 2022	
	Howell	Adams Dairy Landing CID	Yes	March 28, 2022
		Adams Farm TDD	Yes	March 2, 2022
Central Jackson County FPD		Yes	January 28, 2022	
Coronado Drive TDD		Yes	March 2, 2022	
Downtown Blue Springs CID		Yes	March 2, 2022	
Fall Creek CID		Yes	March 11, 2022	
Fort Osage FPD		Yes	December 7, 2021	
Grandview Village CID		No		
Little Blue Valley Sewer District		Yes	February 9, 2022	
North Blue Springs CID		Yes	March 11, 2022	
Oaks at Woods Chapel CID		Yes	March 11, 2022	
Raytown FPD		Yes	March 28, 2022	
Sunrise Farms CID		Yes	February 15, 2022	
Sunset Plaza CID		Yes	March 11, 2022	
Jackson				

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Jackson	Truman's Marketplace CID	Yes	March 29, 2022	
	Truman's Marketplace TDD	Yes	March 29, 2022	
	White Oak CID	Yes	March 11, 2022	
Jasper	Levee District 1 Jasper County	Yes	October 8, 2021	
Jefferson	Antonia FPD	Yes	December 3, 2021	
	Glaize Creek Sewer District	No		
	High Ridge FPD	Yes	December 1, 2021	
	Rock Community FPD	Yes	December 10, 2021	
	Truman Village CID	Yes	December 1, 2021	
Lafayette	Sni Valley FPD	Yes	February 4, 2022	
Madison	Madison Memorial Hospital District	Yes	January 12, 2022	
	PWSD 1 Madison County	Yes	November 15, 2021	
Miller	Miller County NHD	Yes	February 11, 2022	
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2022	
Monroe	Clarence Cannon Water Commission	Yes	February 2, 2022	
	Monroe City Ambulance District	Yes	February 17, 2022	
	Monroe City Area FPD	No		
	PWSD 2 Monroe County	Yes	January 18, 2022	
	Big Spring Plaza CID	Yes	November 18, 2021	
Newton	Mary Mart CID	Yes	March 14, 2022	
	Maryville Public Library District	Yes	March 31, 2022	
	Consolidated PWSD 1 Pemiscot County	Yes	February 9, 2022	
Phelps	Forum Plaza CID	No		
	Move Rolla TDD	Yes	February 22, 2022	
	PWSD 1 Pike County	Yes	February 15, 2022	
Platte	Consolidated PWSD 1 Platte County	Yes	March 23, 2022	
	Farley Beverly Drainage District	Yes	March 10, 2022	
	Cannon PWSD 1 Ralls County	Yes	March 16, 2022	
Ralls	PWSD 3 Ray County	Yes	January 25, 2022	
Ripley	Doniphan-Ripley County PLD	Yes	March 14, 2022	
	Ripley County Ambulance District	Yes	January 17, 2022	
	Schuyler County NHD	No		
Schuyler	PWSD 4 Scott County	Yes	January 14, 2022	
Scott	PWSD 1 Shelby County	Yes	December 30, 2021	
Shelby	HIE Richmond Center CID	No		
	Mountain Farm CID	Yes	December 30, 2021	
	Shoppes of Mid Rivers CID	Yes	December 28, 2021	
	St. Peters Hotel CID	No		
	Suemandy Drive One CID	Yes	December 28, 2021	
	Suemandy Drive Two CID	Yes	December 28, 2021	
	Suemandy/Mid-Rivers CID	Yes	March 9, 2022	
	St. Francois	Farmington Land ABG CID	Yes	January 21, 2022
		GPMVLC CID	Yes	March 29, 2022
		Maple Valley Plaza CID	Yes	January 20, 2022
St. Louis	Mineral Area CID	Yes	November 8, 2021	
	25 North Central CID	Yes	March 16, 2022	

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	7730 Bonhomme CID	Yes	January 24, 2022
	Daniele CID	Yes	February 28, 2022
	St. Louis County PID 1	Yes	March 29, 2022
St. Louis City	St. Louis Public Library Districts	Yes	February 21, 2022
Washington	PWSD 2 Washington County	Yes	November 8, 2021
Wayne	Clearwater Ambulance District	No	
Total Filed		83	
Total Not Filed		15	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due August 31, 2021
 Filed in March 2022

Fiscal Year Ended February 28, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 3, 2022
Total Filed		1	

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2021
 Filed in March 2022

Fiscal Year Ended June 30, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Benton	Lincoln Community NHD	Yes	March 3, 2022
Caldwell	Caldwell County Ambulance District	Yes	March 1, 2022
Franklin	East Main & Highway 47 CID	Yes	March 9, 2022
Greene	James River Commons CID	Yes	March 16, 2022
Jackson	Crackerneck Center CID	Yes	March 16, 2022
Johnson	Johnson County Community Health	Yes	March 14, 2022
Lafayette	Little Sni A Bar WSD	Yes	March 1, 2022
	Wellington Napoleon WSD	Yes	March 1, 2022
St. Louis City	Lighthouse St. Louis TDD	Yes	March 15, 2022
Total Filed		9	

Acronyms:

CID Community Improvement District
 NHD Nursing Home District
 WSD Soil and Water Conservation Subdistrict

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2022
 Filed in March 2022

Fiscal Year Ended August 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis	Richardson Crossing CID	Yes	March 22, 2022
Total Filed		1	

Acronyms:

CID Community Improvement District