



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
October 2022

Report No. 2022-120

December 2022

auditor.mo.gov

Monthly Report on Political Subdivision Filings

October 2022

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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 99 political subdivisions required to file a financial report by October 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 October 2022, after their filing deadline. The filing status for these 15 entities is presented in summary on page 3 and by individual entity in Appendixes B and E.

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

October 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 that effective August 28, 2022, any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.¹

This report includes the filing status for the 99 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 99 political subdivisions, 84 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 October 2022, after their filing deadline.

¹ Prior to August 28, 2022, only transportation development districts with gross revenues less than \$5,000 in the fiscal year of the annual financial report were not subject to the fine.

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

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	July 14, 2022
Butler	North Inter-River Drainage District	Yes	June 1, 2022
Camden	Lake Ozarks Community Bridge TDD	Yes	September 26, 2022
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	August 25, 2022
	Creekwood Commons CID	Yes	October 24, 2022
	Flintlock Plaza CID	Yes	August 31, 2022
	Flintlock Shoppes CID	Yes	August 31, 2022
	Marketplace 152 CID	Yes	August 25, 2022
	Metro North Crossing CID	No	
	Metro North Square & Commons CID	Yes	August 25, 2022
	North Oak Village CID	Yes	August 29, 2022
	Oak Barry CID	Yes	August 25, 2022
	Pioneer Center CID	Yes	October 11, 2022
	Romanelli Shops CID	Yes	October 17, 2022
	Shoal Creek Parkway/North Oak Trafficway TDD	Yes	August 29, 2022
	Shoal Creek Valley CID	Yes	September 28, 2022
	South Bristol Center CID	Yes	August 25, 2022
	Twin Creeks Center CID	Yes	August 25, 2022
	Twin Creeks Village East CID	Yes	June 21, 2022
	Valley View CID	Yes	October 17, 2022
	Villages CID	No	
	DeKalb	DeKalb-Clinton Ambulance District 1	Yes
Jackson	1111 Grand CID	Yes	October 7, 2022
	1200 Main/South Loop CID	Yes	August 29, 2022
	12th & Wyandotte CID	No	
	1707 Locust CID	Yes	October 31, 2022
	31 Street CID	Yes	August 25, 2022
	39th Street CID	Yes	October 12, 2022
	46th & Wornall CID #1	Yes	October 7, 2022
	46th & Wornall CID #2	Yes	October 7, 2022
	4840 CID	Yes	October 7, 2022
	5050 Main CID	Yes	July 14, 2022
	51st & Oak CID	Yes	August 29, 2022
	801 Westport Road CID	No	
	89th & State Line CID	Yes	August 31, 2022
	9th & Central CID	No	
	Broadway Area CID	Yes	August 31, 2022
	Brookside CID	Yes	August 29, 2022
	Brywood Centre CID	Yes	August 29, 2022
	Downtown Kansas City CID	Yes	October 13, 2022
	Electric Park CID	Yes	May 17, 2022
	Grand Reserve CID	No	
	Greenway Fields Neighborhood CID	Yes	September 20, 2022
	Health Sciences CID	No	
	Historic Kansas City Club CID	Yes	October 27, 2022
I-70 & Blue Ridge Cutoff CID	No		

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

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Independence Avenue CID	Yes	September 20, 2022
	InterContinental CID	No	
	Kansas City Downtown Streetcar TDD	Yes	October 21, 2022
	Kansas City Main Street Rail TDD	Yes	October 21, 2022
	Kansas City MO PID 1	Yes	August 31, 2022
	Kansas City MO PID 2	Yes	August 31, 2022
	Kansas City MO PID 3	Yes	August 31, 2022
	Kansas City MO PID 4	Yes	August 31, 2022
	Kansas City MO PID 5	Yes	August 31, 2022
	KC Convention Center Headquarters Hotel CID	Yes	October 31, 2022
	Landing Mall CID	Yes	August 31, 2022
	Linwood Shopping Center CID	Yes	August 29, 2022
	Linwood Square Shopping Center CID	Yes	October 28, 2022
	Martin City CID	Yes	September 20, 2022
	Performing Arts CID	Yes	August 26, 2022
	Pershing & Grand CID	Yes	August 25, 2022
	Pioneer Plaza CID	Yes	October 28, 2022
	PWSD 2 Jackson County	Yes	August 31, 2022
	Red Bridge Shopping Center CID	Yes	October 24, 2022
	River Market CID	Yes	August 9, 2022
	Shops on Blue Parkway CID	No	
	Skelly CID	Yes	August 31, 2022
	State Line Shopping Center CID	Yes	October 24, 2022
	Troost Avenue CID	Yes	August 29, 2022
	Truman Road CID	Yes	October 28, 2022
	Uptown CID	Yes	August 31, 2022
	Vine Street CID	No	
	Waldo CID	Yes	October 24, 2022
	WallStreet Garage CID	Yes	October 21, 2022
	Ward Parkway Center CID	Yes	October 27, 2022
	Ward Parkway Plaza CID	Yes	August 31, 2022
	Watts Mill CID	Yes	August 31, 2022
Westport CID II	Yes	September 30, 2022	
Wornall Village CID	Yes	October 31, 2022	
Jasper	Briarbrook CID	No	
Mississippi	St. James Drainage District	Yes	October 3, 2022
New Madrid	Drainage District 38 New Madrid County	No	
	Richland Drainage District	Yes	May 27, 2022
Oregon	PWSD 1 Oregon County	Yes	July 13, 2022
Pemiscot	Elk Chute Drainage District	Yes	August 19, 2022
Platte	Ambassador Building CID	Yes	August 25, 2022
	Edgewood Farms CID	No	
	K.C. International Airport CID	Yes	August 18, 2022
	NW 112th Street CID	Yes	October 28, 2022
	Old Foundation CID	Yes	August 31, 2022

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

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	PWSD 6 Platte County	Yes	October 24, 2022
	Tiffany Landing CID	Yes	August 25, 2022
	Twin Creeks Village West CID	Yes	June 21, 2022
	Zona Rosa CID	Yes	August 25, 2022
Ray	Senior Citizen's NHD	Yes	September 23, 2022
Shelby	Valley Drainage District	Yes	May 1, 2022
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	July 29, 2022
Total Filed		84	
Total Not Filed		15	

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, 2021
 Filed in October 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>
Cape Girardeau	Reorganized Common SwrD Cape Girardeau County	Yes	October 24, 2022
St. Louis	NP Kinloch CID III	Yes	October 27, 2022
	NP Kinloch CID IV	Yes	October 27, 2022
<u>Total Filed</u>		3	

Acronyms:

CID Community Improvement District
 SwrD Sewer District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in October 2022

Fiscal Year Ended December 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Bollinger	Zalma FPD	Yes	October 24, 2022
Dade	Lockwood FPD	Yes	October 24, 2022
Howard	Armstrong SRD Howard County	Yes	October 4, 2022
Laclede	Nebo Falcon FPD	Yes	October 13, 2022
Putnam	Unionville SRD Putnam County	Yes	October 31, 2022
Shannon	Shannon County Ambulance District	Yes	October 24, 2022
Total Filed		6	

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, 2022
 Filed in October 2022

Fiscal Year Ended February 28, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	October 12, 2022
	Nishnabotna Drainage District	Yes	October 12, 2022
Audrain	Van-Far Ambulance District	Yes	October 4, 2022
Carroll	Dewitt Drainage & Levee District	Yes	October 6, 2022
Total Filed		4	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2022
 Filed in October 2022

Fiscal Year Ended March 31, 2022

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Howell	63 Bypass CID	Yes	October 7, 2022
	Ozark Hills CID	Yes	October 7, 2022
<u>Total Filed</u>		2	

Acronyms:

CID Community Improvement District