



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
October 2023

Report No. 2023-090

December 2023

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## October 2023

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**SCOTT FITZPATRICK**  
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 shall notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 105 political subdivisions required to file a financial report by October 31, 2023, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in October 2023, after their filing deadline. The filing status for these 22 entities is presented in summary on page 3 and by individual entity in Appendixes B to G.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

October 2023

## Executive Summary

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### **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. Rule 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 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.

This report includes the filing status for the 105 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 105 political subdivisions, 82 filed an annual financial report timely.

This report also includes the filing status for 22 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2023, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023

Fiscal Year Ended April 30, 2023

| Primary County | Reporting Entity                             | Filed Annual<br>Financial Report | Date Filed         |
|----------------|--|----------------------------------|--------------------|
| Boone          | East Ashland Plaza CID                       | Yes                              | August 15, 2023    |
| Butler         | North Inter-River Drainage District          | Yes                              | July 25, 2023      |
| Camden         | Lake Ozarks Community Bridge TDD             | Yes                              | October 24, 2023   |
| Clay           | Antioch Center CID                           | No                               |                    |
|                | Brighton Creek Commons CID                   | Yes                              | August 29, 2023    |
|                | Creekwood Commons CID                        | Yes                              | August 28, 2023    |
|                | Flintlock Plaza CID                          | Yes                              | August 23, 2023    |
|                | Flintlock Shoppes CID                        | Yes                              | August 23, 2023    |
|                | Marketplace 152 CID                          | Yes                              | August 29, 2023    |
|                | Metro North Crossing CID                     | No                               |                    |
|                | Metro North Square & Commons CID             | Yes                              | August 29, 2023    |
|                | North Oak Village CID                        | Yes                              | October 30, 2023   |
|                | Oak Barry CID                                | Yes                              | August 29, 2023    |
|                | Pioneer Center CID                           | Yes                              | October 18, 2023   |
|                | Romanelli Shops CID                          | Yes                              | October 13, 2023   |
|                | Shoal Creek Parkway/North Oak Trafficway TDD | Yes                              | October 30, 2023   |
|                | Shoal Creek Valley CID                       | No                               |                    |
|                | South Bristol Center CID                     | Yes                              | August 27, 2023    |
|                | Twin Creeks Center CID                       | Yes                              | August 29, 2023    |
|                | Twin Creeks Village East CID                 | Yes                              | August 29, 2023    |
|                | Valley View CID                              | Yes                              | October 31, 2023   |
|                | Villages CID                                 | No                               |                    |
| DeKalb         | DeKalb-Clinton County Ambulance District 1   | Yes                              | August 8, 2023     |
| Jackson        | 1111 Grand CID                               | Yes                              | October 13, 2023   |
|                | 1200 Main/South Loop CID                     | Yes                              | September 18, 2023 |
|                | 12th & Wyandotte CID                         | No                               |                    |
|                | 12th Street Heritage CID                     | Yes                              | October 31, 2023   |
|                | 1707 Locust CID                              | Yes                              | October 13, 2023   |
|                | 31 Street CID                                | Yes                              | August 29, 2023    |
|                | 39th Street CID                              | Yes                              | October 26, 2023   |
|                | 46th & Wornall CID #1                        | Yes                              | October 13, 2023   |
|                | 46th & Wornall CID #2                        | Yes                              | October 13, 2023   |
|                | 4840 CID                                     | Yes                              | October 13, 2023   |
|                | 5050 Main CID                                | Yes                              | August 17, 2023    |
|                | 51st & Oak CID                               | Yes                              | August 30, 2023    |
|                | 801 Westport Road CID                        | Yes                              | August 21, 2023    |
|                | 89th & State Line CID                        | Yes                              | August 23, 2023    |
|                | 906 Grand CID                                | Yes                              | August 18, 2023    |
|                | 9th & Central CID                            | No                               |                    |
|                | Broadway Area CID                            | No                               |                    |
|                | Brookside CID                                | No                               |                    |
|                | Brywood Centre CID                           | Yes                              | October 30, 2023   |
|                | Downtown Kansas City CID                     | Yes                              | August 11, 2023    |
|                | Electric Park CID                            | Yes                              | May 11, 2023       |
|                | Freight House CID                            | Yes                              | June 12, 2023      |
|                | Grand Reserve CID                            | No                               |                    |
|                | Greenway Fields Neighborhood CID             | Yes                              | August 29, 2023    |

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023

Fiscal Year Ended April 30, 2023

| Primary County          | Reporting Entity                            | Filed Annual<br>Financial Report | Date Filed         |
|-------------------------|---|----------------------------------|--------------------|
| Jackson                 | Health Sciences CID                         | Yes                              | October 2, 2023    |
|                         | Historic Kansas City Club CID               | Yes                              | October 31, 2023   |
|                         | I-70 & Blue Ridge Cutoff CID                | No                               |                    |
|                         | Independence Avenue CID                     | Yes                              | October 20, 2023   |
|                         | InterContinental CID                        | Yes                              | August 24, 2023    |
|                         | Kansas City Downtown Streetcar TDD          | Yes                              | October 19, 2023   |
|                         | Kansas City Main Street Rail TDD            | Yes                              | October 19, 2023   |
|                         | Kansas City MO PID 1                        | Yes                              | August 31, 2023    |
|                         | Kansas City MO PID 2                        | Yes                              | August 31, 2023    |
|                         | Kansas City MO PID 3                        | Yes                              | August 31, 2023    |
|                         | Kansas City MO PID 4                        | Yes                              | August 31, 2023    |
|                         | Kansas City MO PID 5                        | Yes                              | August 31, 2023    |
|                         | Kansas City MO PID 7                        | Yes                              | August 31, 2023    |
|                         | KC Convention Center Headquarters Hotel CID | Yes                              | October 13, 2023   |
|                         | Landing Mall CID                            | Yes                              | August 22, 2023    |
|                         | Linwood Shopping Center CID                 | No                               |                    |
|                         | Linwood Square Shopping Center CID          | No                               |                    |
|                         | Martin City CID                             | No                               |                    |
|                         | Performing Arts CID                         | Yes                              | August 30, 2023    |
|                         | Pershing & Grand CID                        | Yes                              | October 24, 2023   |
|                         | Pioneer Plaza CID                           | Yes                              | October 31, 2023   |
|                         | Plaza East CID                              | Yes                              | October 31, 2023   |
|                         | PWSD 2 Jackson County                       | Yes                              | June 27, 2023      |
|                         | Red Bridge Shopping Center CID              | Yes                              | August 31, 2023    |
|                         | River Market CID                            | Yes                              | August 11, 2023    |
|                         | Shops on Blue Parkway CID                   | No                               |                    |
|                         | Skelly CID                                  | Yes                              | August 22, 2023    |
|                         | State Line Shopping Center CID              | Yes                              | August 31, 2023    |
|                         | Troost Avenue CID                           | No                               |                    |
|                         | Truman Road CID                             | No                               |                    |
|                         | Uptown CID                                  | Yes                              | August 29, 2023    |
|                         | Vine Street CID                             | Yes                              | August 25, 2023    |
|                         | Waldo CID                                   | No                               |                    |
| WallStreet Garage CID   | Yes   | October 20, 2023                 |                    |
| Ward Parkway Center CID | Yes   | October 31, 2023                 |                    |
| Ward Parkway Plaza CID  | Yes   | August 23, 2023                  |                    |
| Watts Mill CID          | Yes   | August 23, 2023                  |                    |
| Westport CID II         | Yes   | September 29, 2023               |                    |
| Wornall Village CID     | Yes   | October 20, 2023                 |                    |
| Jasper                  | Briarbrook CID                              | No                               |                    |
| Mississippi             | St. James Drainage District                 | No                               |                    |
| New Madrid              | Drainage District 38 New Madrid County      | Yes                              | October 17, 2023   |
|                         | Richland Drainage District                  | No                               |                    |
| Oregon                  | PWSD 1 Oregon County                        | Yes                              | September 12, 2023 |
| Pemiscot                | Elk Chute Drainage District                 | Yes                              | July 24, 2023      |
| Platte                  | Ambassador Building CID                     | Yes                              | August 29, 2023    |
|                         | Edgewood Farms CID                          | No                               |                    |

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023

Fiscal Year Ended April 30, 2023

| Primary County  | Reporting Entity                        | Filed Annual<br>Financial Report | Date Filed       |
|-----------------|---|----------------------------------|------------------|
| Platte          | K.C. International Airport CID          | Yes                              | August 29, 2023  |
|                 | NW 112th Street CID                     | Yes                              | October 30, 2023 |
|                 | Old Foundation CID                      | Yes                              | August 23, 2023  |
|                 | PWSD 6 Platte County                    | Yes                              | October 24, 2023 |
|                 | Tiffany Landing CID                     | Yes                              | August 29, 2023  |
|                 | Tiffany Square East CID                 | Yes                              | August 24, 2023  |
|                 | Twin Creeks Village West CID            | Yes                              | August 29, 2023  |
|                 | Zona Rosa CID                           | Yes                              | August 1, 2023   |
|                 | Ray                                     | Senior Citizen's NHD             | No               |
| Shelby          | Valley Drainage District                | Yes                              | May 8, 2023      |
| Ste. Genevieve  | Ste. Genevieve County Memorial Hospital | No                               |                  |
| Total Filed     |   | 82                               |                  |
| Total Not Filed |   | 23                               |                  |

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, 2022  
 Filed in October 2023

Fiscal Year Ended June 30, 2022

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual<br/>Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-------------------------|--|-------------------|
| Clay                  | Pleasant Valley CID     | Yes                                      | October 20, 2023  |
| Total Filed           |                         | 1  |                   |

Acronyms:

CID                    Community Improvement District



Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2023  
 Filed in October 2023

Fiscal Year Ended July 31, 2022

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual<br/>Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-------------------------|--|-------------------|
| Ray                   | Richmond SRD Ray County | Yes                                      | October 17, 2023  |
| Total Filed           |                         | 1  |                   |

Acronyms:

SRD            Special Road District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2023  
 Filed in October 2023

Fiscal Year Ended September 30, 2022

| <u>Primary County</u> | <u>Reporting Entity</u> | <u>Filed Annual<br/>Financial Report</u> | <u>Date Filed</u> |
|-----------------------|-------------------------|--|-------------------|
| Daviess               | PWSD 2 Daviess County   | Yes                                      | October 31, 2023  |
| Total Filed           |                         | 1  |                   |

Acronyms:

PWSD      Public Water Supply District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due June 30, 2023  
 Filed in October 2023

Fiscal Year Ended December 31, 2022

| Primary County | Reporting Entity                  | Filed Annual<br>Financial Report | Date Filed       |
|----------------|-----------------------------------|----------------------------------|------------------|
| Audrain        | PWSD 1 Audrain County             | Yes                              | October 10, 2023 |
| Barry          | Seligman FPD                      | Yes                              | October 2, 2023  |
| Benton         | Warsaw FPD                        | Yes                              | October 10, 2023 |
| Boone          | Stadium Corridor TDD              | Yes                              | October 6, 2023  |
| Callaway       | New Bloomfield FPD                | Yes                              | October 6, 2023  |
| Cass           | PWSD 12 Cass County               | Yes                              | October 13, 2023 |
| Clay           | PWSD 5 Clay County                | Yes                              | October 4, 2023  |
| Jackson        | New Longview TDD                  | Yes                              | October 11, 2023 |
| Lincoln        | Clarence Cannon Memorial WSD      | Yes                              | October 3, 2023  |
| Livingston     | PWSD 3 Livingston County          | Yes                              | October 19, 2023 |
| Nodaway        | Elmo Area FPD                     | Yes                              | October 10, 2023 |
| Phelps         | Duke Rural FPD                    | Yes                              | October 5, 2023  |
| Randolph       | Westran FPD                       | Yes                              | October 19, 2023 |
| Saline         | Grand Pass SRD Saline County      | Yes                              | October 3, 2023  |
| Shannon        | Shannon County Ambulance District | Yes                              | October 2, 2023  |
| Taney          | Branson Hills CID                 | Yes                              | October 6, 2023  |
| Total Filed    |                                   | 16                               |                  |

Acronyms:

|      |                                     |
|------|-------------------------------------|
| CID  | Community Improvement District      |
| FPD  | Fire Protection District            |
| PWSD | Public Water Supply District        |
| TDD  | Transportation Development District |
| SRD  | Special Road District               |
| WSD  | Watershed Subdistrict               |

Appendix F  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due August 31, 2023  
 Filed in October 2023

Fiscal Year Ended February 28, 2023

| Primary County | Reporting Entity                 | Filed Annual<br>Financial Report | Date Filed       |
|----------------|----------------------------------|----------------------------------|------------------|
| Carroll        | Dewitt Drainage & Levee District | Yes                              | October 26, 2023 |
| Total Filed    |                                  | 1                                |                  |

Appendix G  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due September 30, 2023  
 Filed in October 2023

Fiscal Year Ended March 31, 2023

| Primary County | Reporting Entity                 | Filed Annual<br>Financial Report | Date Filed       |
|----------------|----------------------------------|----------------------------------|------------------|
| Caldwell       | Golden Age Nursing Home District | Yes                              | October 27, 2023 |
| Perry          | Perry County Memorial Hospital   | Yes                              | October 24, 2023 |
| Total Filed    |                                  | 2                                |                  |