



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Political
Subdivision Filings
October 2018**

Monthly Report on Political Subdivision Filings

October 2018

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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 70 political subdivisions required to file a financial report by October 31, 2018, 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 2018, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendix B-C.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Political Subdivision Filings

October 2018

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 70 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2018. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 70 political subdivisions, 56 filed an annual financial report by October 31, 2018.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2018, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2018

Fiscal Year Ended April 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barton	Golden City Volunteer FPD	No	
Boone	East Ashland Plaza CID	Yes	April 30, 2018
Butler	North Inter-River Drainage District	Yes	July 5, 2018
Camden	Lake Ozarks Community Bridge TDD	Yes	September 13, 2018
Clay	Antioch Center CID	Yes	October 30, 2018
	Brighton Creek Commons CID	Yes	August 8, 2018
	Creekwood Commons CID	Yes	July 25, 2018
	Flintlock Plaza CID	Yes	August 16, 2018
	Flintlock Shoppes CID	Yes	August 16, 2018
	Marketplace 152 CID	Yes	August 8, 2018
	Metro North Square & Commons CID	Yes	August 29, 2018
	North Oak Village CID	Yes	August 31, 2018
	Oak Barry CID	Yes	August 29, 2018
	Shoal Creek Parkway/N. Oak Trafficway TDD	Yes	October 31, 2018
	Shoal Creek Valley CID	No	
	South Bristol Center CID	Yes	August 8, 2018
	Twin Creeks Center CID	Yes	October 31, 2018
	Valley View CID	Yes	July 27, 2018
	DeKalb	DeKalb-Clinton Ambulance District 1	Yes
Jackson	12th & Wyandotte CID	Yes	August 31, 2018
	39th Street CID	No	
	4840 CID	No	
	5050 Main CID	Yes	August 28, 2018
	51st & Oak CID	Yes	August 28, 2018
	Brookside CID	Yes	August 28, 2018
	Brywood Centre CID	Yes	August 31, 2018
	Downtown Kansas City CID	No	
	Greenway Fields Neighborhood CID	Yes	August 23, 2018
	Independence Avenue CID	Yes	July 24, 2018
	InterContinental CID	No	
	Kansas City Downtown Streetcar TDD	Yes	August 27, 2018
	Kansas City Main Street Rail TDD	Yes	October 3, 2018
	Kansas City MO PID 1	Yes	August 29, 2018
	Kansas City MO PID 2	Yes	August 29, 2018
	Kansas City MO PID 3	Yes	August 29, 2018
	Kansas City MO PID 4	Yes	August 29, 2018
	Landing Mall CID	Yes	August 16, 2018
	Martin City CID	Yes	August 28, 2018
	Noland Fashion Square CID	Yes	August 16, 2018
	Performing Arts CID	No	
	Pershing & Grand CID	Yes	October 31, 2018
	PWSD 2 Jackson County	Yes	July 13, 2018
Red Bridge CID	Yes	October 29, 2018	
Red Bridge Shopping Center CID	Yes	October 29, 2018	

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2018

Fiscal Year Ended April 30, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
	River Market CID	No	
	Shops on Blue Parkway CID	Yes	June 26, 2018
	Skelly CID	Yes	August 16, 2018
Jackson	State Line Shopping Center CID	Yes	October 29, 2018
	Troost Avenue CID	Yes	August 28, 2018
	Truman Road CID	Yes	October 25, 2018
	Uptown CID	Yes	July 30, 2018
	Waldo CID	Yes	August 14, 2018
	Ward Parkway Center CID	Yes	September 18, 2018
	Westport CID	No	
	Westport CID II	Yes	October 22, 2018
Jasper	Briarbrook CID	No	
Mississippi	St. James Drainage District	No	
New Madrid	Drainage District 38 New Madrid County	No	
New Madrid	Richland Drainage District	Yes	June 25, 2018
Oregon	PWSD 1 Oregon County	Yes	October 25, 2018
Pemiscot	Elk Chute Drainage District	No	
Platte	Edgewood Farms CID	Yes	August 14, 2018
	K.C. International Airport CID	Yes	August 8, 2018
	Old Foundation CID	Yes	August 16, 2018
	PWSD 6 Platte County	Yes	July 11, 2018
	Tiffany Landing CID	Yes	August 29, 2018
	Zona Rosa CID	Yes	August 9, 2018
Ray	Senior Citizen's NHD	No	
Shelby	Valley Drainage District	Yes	May 5, 2018
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	August 2, 2018
Total Filed		56	
Total Not Filed		14	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection 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 June 30, 2018
 Filed in October 2018

Fiscal Year Ended December 31, 2017

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clark	Clark County Ambulance District	Yes	October 5, 2018
Gentry	McFall FPD	Yes	October 23, 2018
Total Filed		2	

Acronyms:

FPD Fire Protection District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due September 30, 2018

Filed in October 2018

Fiscal Year Ended March 31, 2018

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Barry	Monett Marketplace CID	Yes	October 29, 2018
Caldwell	Golden Age NHD	Yes	October 23, 2018
Cass	Y Belton CID	Yes	October 18, 2018
	Y Belton Two CID	Yes	October 18, 2018
Holt	Union Township Levee District	Yes	October 30, 2018
Jefferson	Twin City Mall CID	Yes	October 24, 2018
<u>Total Filed</u>		6	

Acronyms:

CID Community Improvement District
NHD Nursing Home District