



# **Nicole Galloway, CPA**

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**Missouri State Auditor**

**Monthly Report on Political  
Subdivision Filings  
October 2019**

Report No. 2019-117

December 2019

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

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# Monthly Report on Political Subdivision Filings

## October 2019

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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 78 political subdivisions required to file a financial report by October 31, 2019, 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 2019, after their filing deadline. The filing status for these 14 entities is presented in summary on page 3 and by individual entity in Appendix B-E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is fluid and cursive, with a large, stylized "G" at the beginning.

Nicole R. Galloway, CPA  
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

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# Monthly Report on Political Subdivision Filings

## October 2019

### 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. 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 78 political subdivisions, other than cities, towns, and villages, with a fiscal year end of April 30, 2019. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 78 political subdivisions, 71 filed an annual financial report timely.

This report also includes the filing status for 14 political subdivisions, other than cities, towns, and villages, that filed their financial report in October 2019, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2019

Fiscal Year Ended April 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	East Ashland Plaza CID	Yes	May 8, 2019
Butler	North Inter-River Drainage District	Yes	July 17, 2019
Camden	Lake Ozarks Community Bridge TDD	Yes	September 16, 2019
Clay	Antioch Center CID	No	
	Brighton Creek Commons CID	Yes	July 25, 2019
	Creekwood Commons CID	Yes	July 25, 2019
	Flintlock Plaza CID	Yes	September 12, 2019
	Flintlock Shoppes CID	Yes	September 11, 2019
	Marketplace 152 CID	Yes	August 1, 2019
	Metro North Crossing CID	Yes	October 28, 2019
	Metro North Square & Commons CID	Yes	October 30, 2019
	North Oak Village CID	Yes	August 30, 2019
	Oak Barry CID	Yes	October 30, 2019
	Shoal Creek Parkway/North Oak Trafficway TDD	Yes	October 29, 2019
	Shoal Creek Valley CID	Yes	October 31, 2019
	South Bristol Center CID	Yes	August 29, 2019
	Twin Creeks Center CID	Yes	October 30, 2019
	Valley View CID	Yes	August 20, 2019
	Villages CID	Yes	October 17, 2019
DeKalb	DeKalb-Clinton Ambulance District 1	Yes	October 14, 2019
Jackson	12th & Wyandotte CID	Yes	July 31, 2019
	39th Street CID	Yes	October 29, 2019
	4840 CID	Yes	October 28, 2019
	5050 Main CID	Yes	August 28, 2019
	51st & Oak CID	Yes	August 28, 2019
	801 Westport Road CID	No	
	89th & State Line CID	Yes	September 11, 2019
	9th & Central CID	Yes	July 31, 2019
	Broadway Area CID	Yes	September 30, 2019
	Brookside CID	Yes	August 30, 2019
	Brywood Centre CID	Yes	August 30, 2019
	Downtown Kansas City CID	Yes	October 28, 2019
	Grandview Village CID	No	
	Greenway Fields Neighborhood CID	Yes	August 6, 2019
	Independence Avenue CID	Yes	September 24, 2019
	InterContinental CID	Yes	September 30, 2019
	Kansas City Downtown Streetcar TDD	Yes	August 30, 2019
	Kansas City Main Street Rail TDD	Yes	October 24, 2019
	Kansas City MO PID 1	Yes	September 3, 2019
	Kansas City MO PID 2	Yes	September 3, 2019
	Kansas City MO PID 3	Yes	September 3, 2019
	Kansas City MO PID 4	Yes	September 3, 2019
	Landing Mall CID	Yes	September 11, 2019
	Linwood Shopping Center CID	No	
	Martin City CID	Yes	October 31, 2019

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due October 31, 2019

Fiscal Year Ended April 30, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Noland Fashion Square CID	No	
	Performing Arts CID	Yes	September 4, 2019
	Pershing & Grand CID	Yes	September 25, 2019
	PWSD 2 Jackson County	Yes	July 11, 2019
	Red Bridge CID	Yes	October 31, 2019
	Red Bridge Shopping Center CID	Yes	August 27, 2019
	River Market CID	Yes	August 15, 2019
	Shops on Blue Parkway CID	Yes	August 21, 2019
	Skelly CID	Yes	September 11, 2019
	State Line Shopping Center CID	Yes	October 31, 2019
	Troost Avenue CID	Yes	August 29, 2019
	Truman Road CID	Yes	October 17, 2019
Jasper	Uptown CID	Yes	September 25, 2019
	Waldo CID	Yes	August 14, 2019
	Ward Parkway Center CID	Yes	October 23, 2019
	Ward Parkway Plaza CID	Yes	September 11, 2019
	Watts Mill CID	Yes	September 11, 2019
	Westport CID II	Yes	October 23, 2019
	Briarbrook CID	Yes	October 28, 2019
	St. James Drainage District	No	
	Drainage District 38 New Madrid County	Yes	October 5, 2019
	Richland Drainage District	Yes	August 25, 2019
Oregon	PWSD 1 Oregon County	Yes	June 18, 2019
Pemiscot	Elk Chute Drainage District	No	
Platte	Edgewood Farms CID	Yes	October 30, 2019
	K.C. International Airport CID	Yes	August 28, 2019
	Old Foundation CID	Yes	September 11, 2019
	PWSD 6 Platte County	Yes	July 23, 2019
	Tiffany Landing CID	Yes	August 30, 2019
	Zona Rosa CID	Yes	July 25, 2019
Ray	Senior Citizen's NHD	Yes	October 30, 2019
Shelby	Valley Drainage District	Yes	April 27, 2019
Ste. Genevieve	Ste. Genevieve County Memorial Hospital	Yes	August 13, 2019
Total Filed		71	
Total Not Filed		7	

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 June 30, 2019  
Filed in October 2019

Fiscal Year Ended December 31, 2018

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	October 1, 2019
Phelps	Edgar Springs Rural Volunteer FPD	Yes	October 21, 2019
Randolph	Higbee Area FPD	Yes	October 16, 2019
St. Louis City	Laurel TDD	Yes	October 9, 2019
Total Filed		4	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due July 31, 2019

Filed in October 2019

Fiscal Year Ended January 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Dardenne Creek Drainage District 3	Yes	October 11, 2019
Total Filed		1	

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due August 31, 2019

Filed in October 2019

Fiscal Year Ended February 28, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Dewitt Drainage & Levee District	Yes	October 8, 2019
Total Filed		1	

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due September 30, 2019  
Filed in October 2019

Fiscal Year Ended March 31, 2019

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	Cedar Tree CID	Yes	October 2, 2019
Howell	63 Bypass CID	Yes	October 15, 2019
	Ozark Hills CID	Yes	October 15, 2019
	Ramseur Farm CID	Yes	October 15, 2019
	South 160 CID	Yes	October 15, 2019
	Southern Hills CID	Yes	October 15, 2019
Jefferson	Twin City Mall CID	Yes	October 17, 2019
Stoddard	PWSD 4 Stoddard County	Yes	October 19, 2019
Total Filed		8	

Acronyms:

CID	Community Improvement District
PWSD	Public Water Supply District