



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
January 2023

Report No. 2023-007

March 2023

auditor.mo.gov

Monthly Report on Political Subdivision Filings

January 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. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 31 political subdivisions required to file a financial report by January 31, 2023, 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 January 2023, after their filing deadline. The filing status for these 37 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

Scott Fitzpatrick
State Auditor

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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 31 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 31 political subdivisions, 24 filed an annual financial report timely.

This report also includes the filing status for 37 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2023, 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 January 31, 2023

Fiscal Year Ended July 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 5, 2022
Carroll	Mi De Levee District	Yes	June 28, 2022
	Sugartree Bottom Levee District	Yes	August 19, 2022
Lafayette	Alma FPD	No	
	Alma SRD Lafayette County	Yes	November 30, 2022
	Concordia SRD Lafayette County	Yes	November 30, 2022
	Corder SRD Lafayette County	Yes	November 30, 2022
	Dover SRD Lafayette County	Yes	November 30, 2022
	Higginsville SRD Lafayette County	Yes	November 30, 2022
	Lexington SRD Lafayette County	Yes	November 30, 2022
	Mayview SRD Lafayette County	Yes	November 30, 2022
	Odessa SRD Lafayette County	Yes	November 30, 2022
	Waverly SRD Lafayette County	Yes	November 30, 2022
	Wellington Napoleon SRD Lafayette County	Yes	November 30, 2022
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	October 19, 2022
	La Plata SRD Macon County	Yes	August 23, 2022
Monroe	Monroe City SRD Monroe County	Yes	January 13, 2023
Newton	Stella SRD Newton County	Yes	December 7, 2022
Osage	Chamois SRD Osage County	Yes	September 27, 2022
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	August 13, 2022
Platte	PWSD 9 Platte County	Yes	January 17, 2023
Randolph	Moberly SRD Randolph County	No	
	Camden SRD Ray County	Yes	August 19, 2022
Ray	Henrietta SRD Ray County	No	
	Orrick SRD Ray County	Yes	August 26, 2022
	Richmond SRD Ray County	No	
	Illmo SRD Scott County	Yes	September 21, 2022
Scott	Sikeston SRD Scott County	No	
	St. Francois County SRD 2	Yes	January 24, 2023
Total Filed		24	
Total Not Filed		7	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in January 2023

Fiscal Year Ended December 31, 2021

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis	St. Cyr Road TDD	Yes	January 24, 2023
Total Filed		1	

Acronyms:

TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2022
 Filed in January 2023

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	12th & Wyandotte CID	Yes	January 17, 2023
	InterContinental CID	Yes	January 9, 2023
Platte	Edgewood Farms CID	Yes	January 10, 2023
Total Filed		3	

Acronyms:

CID Community Improvement District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due November 30, 2022
 Filed in January 2023

Fiscal Year Ended May 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Southwest Rural Water Supply District 1	Yes	January 4, 2023
Total Filed		1	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2022
 Filed in January 2023

Fiscal Year Ended June 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Good Samaritan NHD	Yes	January 26, 2023
Cape Girardeau	Cape Girardeau Library District	Yes	January 26, 2023
Chariton	Chariton County Ambulance District	Yes	January 25, 2023
Gentry	Albany Community FPD	Yes	January 23, 2023
Grundy	Grundy County NHD	Yes	January 25, 2023
Harrison	East Fork of Big Creek Subdistrict	Yes	January 25, 2023
	Panther Creek Watershed Subdistrict	Yes	January 25, 2023
	West Fork of Big Creek Subdistrict	Yes	January 25, 2023
Lafayette	Corder FPD	Yes	January 10, 2023
Macon	Macon County NHD	Yes	January 4, 2023
Mississippi	Mississippi County Port Authority	Yes	January 3, 2023
	St. Johns Levee & Drainage District	Yes	January 3, 2023
New Madrid	PWSD 1 New Madrid County	Yes	January 9, 2023
Pemiscot	Hayti-Ventures CID	Yes	January 31, 2023
Pike	Pike County Memorial Hospital	Yes	January 10, 2023
Platte	Northmoor Associates CID	Yes	January 23, 2023
Putnam	Putnam County Memorial Hospital	Yes	January 3, 2023
Ray	Ray County Ambulance District	Yes	January 30, 2023
Scotland	Scotland County Memorial Hospital	Yes	January 4, 2023
Shelby	Clarence NHD	Yes	January 24, 2023
	Clarence Public Library District	Yes	January 26, 2023
St. Louis	Olive Boulevard TDD	Yes	January 5, 2023
	St. Louis County Clean Energy Board	Yes	January 13, 2023
	Webster Groves Library District	Yes	January 9, 2023
St. Louis City	Clean Energy Development Board	Yes	January 13, 2023
	Crowne Plaza CID	Yes	January 26, 2023
	Downtown St. Louis CID	Yes	January 26, 2023
	Lighthouse St. Louis TDD	Yes	January 25, 2023
	Olive West CID	Yes	January 31, 2023
Ste. Genevieve	Levee District 3 Ste. Genevieve County	Yes	January 3, 2023
Stoddard	PWSD 1 Stoddard County	Yes	January 26, 2023
Webster	Webster County NHD	Yes	January 31, 2023
Total Filed		32	

Acronyms:

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