



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
February 2023

Report No. 2023-014

March 2023

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

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# Monthly Report on Political Subdivision Filings

## February 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 19 political subdivisions required to file a financial report by February 28, 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 February 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 D.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

## February 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. 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.<sup>1</sup>

This report includes the filing status for the 19 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 19 political subdivisions, 12 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 February 2023, after their filing deadline.

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<sup>1</sup> 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 February 28, 2023

Fiscal Year Ended August 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	September 7, 2022
Franklin	New Haven SRD Franklin County	No	
Holt	Little Tarkio Drainage District	Yes	September 27, 2022
Jackson	Atherton Blue Mills Levee District	Yes	January 30, 2023
Jefferson	Arnold Retail Corridor TDD	Yes	February 27, 2023
	Arnold Triangle TDD	Yes	February 27, 2023
	Ridgecrest CID	Yes	December 14, 2022
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	No	
McDonald	PWSD 2 McDonald County	Yes	December 19, 2022
Pemiscot	St. Francis Levee District	Yes	February 28, 2023
Saline	Miami Levee District 1	Yes	August 22, 2022
Scott	Miner Gateway CID	Yes	February 27, 2023
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	Yes	December 29, 2022
	PWSD 2 Stoddard County	Yes	November 11, 2022
Washington	Washington County Memorial Hospital	No	
Wayne	PWSD 3 Wayne County	No	
Total Filed		12	
Total Not Filed		7	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	801 Westport Road CID	Yes	February 2, 2023
Total Filed		1	

Acronyms:

CID                      Community Improvement District

# Appendix C

## Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2022

Filed in February 2023

Fiscal Year Ended June 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	American Electric Lofts CID	Yes	February 22, 2023
	Rolling Hills Consolidated PLD	Yes	February 21, 2023
	St. Joseph Downtown CID	Yes	February 13, 2023
Caldwell	Hamilton Public Library District	Yes	February 28, 2023
Carter	Ellsinore Rural FPD	Yes	February 4, 2023
Clay	Meadowbrook Village CID	Yes	February 14, 2023
Dade	Dade County NHD	Yes	February 2, 2023
Dent	Salem Public Library District	Yes	February 10, 2023
Greene	James River Commons CID	Yes	February 15, 2023
Holt	Forest City Levee District	Yes	February 27, 2023
Jefferson	PWSD 1 Jefferson County	Yes	February 1, 2023
Johnson	South Fork of Blackwater WSD	Yes	February 1, 2023
Montgomery	Wellsville FPD	Yes	February 15, 2023
Morgan	Good Shepherd NHD	Yes	February 17, 2023
Shelby	Shelbina Carnegie Library District	Yes	February 8, 2023
St. Louis	Missouri Bottoms LD - Bridgeton LSD	Yes	February 28, 2023
	Route 141/Marshall Road CID	Yes	February 28, 2023
St. Louis City	Ballpark Village CID	Yes	February 21, 2023
	Ballpark Village TDD	Yes	February 21, 2023
	Loop East CID	Yes	February 21, 2023
Total Filed		20	

### Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
LD	Levee District
LSD	Levee Subdistrict
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
TDD	Transportation Development District
WSD	Watershed Subdistrict

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

Fiscal Year Ended July 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lewis	La Grange SRD Lewis County	Yes	February 17, 2023
Total Filed		1	

Acronyms:

SRD                      Special Road District