



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
March 2023

Report No. 2023-019

May 2023

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

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# Monthly Report on Political Subdivision Filings

## March 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 98 political subdivisions required to file a financial report by March 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 March 2023, after their filing deadline. The filing status for these 17 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large initial "S".

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

March 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 98 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 98 political subdivisions, 88 filed an annual financial report timely.

This report also includes the filing status for 17 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 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 March 31, 2023

Fiscal Year Ended September 30, 2022

| Primary County | Reporting Entity                      | Filed Annual<br>Financial Report | Date Filed        |
|----------------|---------------------------------------|----------------------------------|-------------------|
| Adair          | Adair County Ambulance District       | Yes                              | March 30, 2023    |
| Andrew         | PWSD 4 Andrew County                  | Yes                              | February 10, 2023 |
| Boone          | Business Loop CID                     | Yes                              | November 29, 2022 |
|                | Downtown CID                          | Yes                              | December 12, 2022 |
|                | North 763 CID                         | Yes                              | January 11, 2023  |
|                | Drainage District 7 Butler County     | Yes                              | December 14, 2022 |
| Butler         | Drainage District 7 Butler County     | Yes                              | December 14, 2022 |
| Callaway       | Millersburg FPD                       | No                               |                   |
| Camden         | Camdenton SRD Camden County           | Yes                              | October 6, 2022   |
| Carroll        | Cherry Valley Levee District          | No                               |                   |
| Cass           | 211th Street CID                      | Yes                              | March 6, 2023     |
|                | Peculiar Main Street CID              | Yes                              | March 28, 2023    |
|                | PWSD 2 Cass County                    | Yes                              | January 20, 2023  |
|                | West Peculiar FPD                     | Yes                              | March 27, 2023    |
|                | PWSD 3 Chariton-Linn County           | Yes                              | February 24, 2023 |
| Clay           | 1645 Kearney Road CID                 | Yes                              | March 23, 2023    |
|                | 18th & Swift CID                      | No                               |                   |
|                | Downtown Excelsior Springs CID        | Yes                              | March 10, 2023    |
|                | Elms Hotel CID                        | Yes                              | March 23, 2023    |
|                | North K.C. Missouri Light Rail TDD    | No                               |                   |
|                | North K.C. Destination Developers CID | Yes                              | March 29, 2023    |
|                | PWSD 3 Clay County                    | Yes                              | February 27, 2023 |
|                | PWSD 9 Clay County                    | Yes                              | February 9, 2023  |
|                | Vintage Plaza CID                     | Yes                              | November 18, 2022 |
|                | PWSD 3 Clinton County                 | No                               |                   |
| Cole           | Cole Junction Levee District          | Yes                              | January 1, 2023   |
| Daviess        | PWSD 2 Daviess County                 | Yes                              | January 11, 2023  |
| Franklin       | Pacific FPD                           | Yes                              | November 21, 2022 |
|                | Phoenix Center II CID                 | Yes                              | March 31, 2023    |
|                | Sullivan FPD                          | Yes                              | December 14, 2022 |
|                | Sullivan Marketplace CID              | Yes                              | November 18, 2022 |
|                | Washington Community FPD              | Yes                              | December 15, 2022 |
|                | PWSD 2 Howell-Oregon County           | Yes                              | January 16, 2023  |
| Jackson        | Adams Dairy Landing CID               | Yes                              | March 24, 2023    |
|                | Adams Farm TDD                        | Yes                              | March 24, 2023    |
|                | Central Jackson County FPD            | Yes                              | February 14, 2023 |
|                | Downtown Blue Springs CID             | Yes                              | March 24, 2023    |
|                | Fall Creek CID                        | Yes                              | March 24, 2023    |
|                | Fort Osage FPD                        | Yes                              | January 9, 2023   |
|                | Grandview Village CID                 | Yes                              | March 21, 2023    |
|                | Little Blue Valley Sewer District     | Yes                              | January 31, 2023  |
|                | North Blue Springs CID                | Yes                              | March 24, 2023    |
|                | Oaks at Woods Chapel CID              | Yes                              | March 24, 2023    |
|                | Raytown FPD                           | Yes                              | March 24, 2023    |
|                | Sunrise Farms CID                     | Yes                              | October 3, 2022   |
|                | Sunset Plaza CID                      | Yes                              | March 24, 2023    |
|                | Truman's Marketplace CID              | Yes                              | March 21, 2023    |
|                | Truman's Marketplace TDD              | Yes                              | March 21, 2023    |

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

Fiscal Year Ended September 30, 2022

| Primary County | Reporting Entity                               | Filed Annual<br>Financial Report | Date Filed         |
|----------------|--|----------------------------------|--------------------|
| Jackson        | White Oak CID                                  | Yes                              | March 24, 2023     |
| Jasper         | Levee District 1 Jasper County                 | Yes                              | September 26, 2022 |
| Jefferson      | Antonia FPD                                    | Yes                              | January 6, 2023    |
|                | Glaize Creek Sewer District                    | No                               |                    |
|                | High Ridge FPD                                 | Yes                              | November 16, 2022  |
|                | Rock Community FPD                             | Yes                              | November 16, 2022  |
|                | Truman Village CID                             | Yes                              | November 18, 2022  |
|                | Lafayette                                      | Sni Valley FPD                   | Yes                |
| Madison        | Madison Memorial Hospital District             | Yes                              | February 8, 2023   |
|                | PWSD 1 Madison County                          | Yes                              | October 31, 2022   |
| Miller         | Miller County NHD                              | Yes                              | January 30, 2023   |
| Moniteau       | Mid Mo Ambulance District                      | Yes                              | January 4, 2023    |
| Monroe         | Clarence Cannon Water Commission               | Yes                              | January 31, 2023   |
|                | Monroe City Ambulance District                 | Yes                              | November 17, 2022  |
|                | Monroe City Area FPD                           | No                               |                    |
|                | PWSD 2 Monroe County                           | Yes                              | December 27, 2022  |
| Newton         | Big Spring Plaza CID                           | Yes                              | December 7, 2022   |
| Nodaway        | Mary Mart CID                                  | Yes                              | March 24, 2023     |
|                | Maryville Public Library District              | Yes                              | March 30, 2023     |
| Pemiscot       | Consolidated PWSD 1 Pemiscot County            | Yes                              | February 8, 2023   |
| Phelps         | Forum Plaza CID                                | Yes                              | January 20, 2023   |
|                | Move Rolla TDD                                 | Yes                              | March 31, 2023     |
| Pike           | PWSD 1 Pike County                             | Yes                              | January 25, 2023   |
| Platte         | Consolidated PWSD 1 Platte County              | Yes                              | March 14, 2023     |
|                | Farley Beverly Drainage District               | Yes                              | March 3, 2023      |
| Ralls          | Cannon PWSD 1 Ralls County                     | Yes                              | March 2, 2023      |
| Ray            | PWSD 3 Ray County                              | Yes                              | December 6, 2022   |
| Ripley         | Doniphan-Ripley County Public Library District | No                               |                    |
|                | Ripley County Ambulance District               | Yes                              | January 19, 2023   |
| Schuyler       | Schuyler County NHD                            | Yes                              | March 26, 2023     |
| Scott          | PWSD 4 Scott County                            | Yes                              | February 13, 2023  |
| Shelby         | PWSD 1 Shelby County                           | Yes                              | January 26, 2023   |
| St. Charles    | HIE Richmond Center CID                        | Yes                              | March 15, 2023     |
|                | Mountain Farm CID                              | Yes                              | January 19, 2023   |
|                | Shoppes of Mid Rivers CID                      | Yes                              | December 20, 2022  |
|                | St. Peters Hotel CID                           | Yes                              | January 25, 2023   |
|                | Suemandy Drive One CID                         | Yes                              | November 18, 2022  |
|                | Suemandy Drive Two CID                         | Yes                              | December 19, 2022  |
|                | Suemandy/Mid-Rivers CID                        | Yes                              | March 1, 2023      |
|                | Bismarck FPD                                   | Yes                              | March 23, 2023     |
|                | Farmington Land ABG CID                        | Yes                              | December 1, 2022   |
|                | GPMVLC CID                                     | Yes                              | February 1, 2023   |
| St. Francois   | Maple Valley Plaza CID                         | Yes                              | November 29, 2022  |
|                | Mineral Area CID                               | No                               |                    |
|                | 25 North Central CID                           | Yes                              | March 30, 2023     |
|                | 7730 Bonhomme CID                              | Yes                              | January 9, 2023    |
| St. Louis      | Daniele CID                                    | Yes                              | February 22, 2023  |

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

Fiscal Year Ended September 30, 2022

| Primary County  | Reporting Entity                   | Filed Annual<br>Financial Report | Date Filed       |
|-----------------|------------------------------------|----------------------------------|------------------|
| St. Louis       | St. Louis County PID 1             | Yes                              | March 21, 2023   |
| St. Louis City  | St. Louis Public Library Districts | Yes                              | March 20, 2023   |
| Washington      | PWSD 2 Washington County           | Yes                              | October 11, 2022 |
| Wayne           | Clearwater Ambulance District      | No                               |                  |
| Total Filed     |                                    | 88                               |                  |
| Total Not Filed |                                    | 10                               |                  |

Acronyms:

|      |                                     |
|------|-------------------------------------|
| CID  | Community Improvement District      |
| FPD  | Fire Protection District            |
| NHD  | Nursing Home District               |
| PID  | Port Improvement 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 June 30, 2022  
 Filed in March 2023

Fiscal Year Ended December 31, 2021

| Primary County | Reporting Entity                  | Filed Annual<br>Financial Report | Date Filed     |
|----------------|-----------------------------------|----------------------------------|----------------|
| Atchison       | Langdon SRD Atchison County       | Yes                              | March 6, 2023  |
| Buchanan       | St. Joseph Airport Levee District | Yes                              | March 22, 2023 |
| Linn           | Consolidated PWSD 1 Linn County   | Yes                              | March 9, 2023  |
| Moniteau       | PWSD 1 Moniteau County            | Yes                              | March 15, 2023 |
| Polk           | Southwest SRD Polk County         | Yes                              | March 20, 2023 |
| Total Filed    |                                   | 5                                |                |

Acronyms:

PWSD      Public Water Supply District  
 SRD      Special Road District



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

Fiscal Year Ended April 30, 2022

| <u>Primary County</u> | <u>Reporting Entity</u>   | <u>Filed Annual<br/>Financial Report</u> | <u>Date Filed</u> |
|-----------------------|---------------------------|--|-------------------|
| Jackson               | Shops on Blue Parkway CID | Yes                                      | March 10, 2023    |
| Total Filed           |                           | 1  |                   |

Acronyms:

CID                    Community Improvement District

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

Fiscal Year Ended June 30, 2022

| Primary County | Reporting Entity                 | Filed Annual<br>Financial Report | Date Filed     |
|----------------|----------------------------------|----------------------------------|----------------|
| Jasper         | Carthage SRD Jasper County       | Yes                              | March 7, 2023  |
| Johnson        | Johnson County Community Health  | Yes                              | March 31, 2023 |
| Pemiscot       | Consolidated Drainage District 1 | Yes                              | March 13, 2023 |
| Platte         | Riverside Gateway Crossing CID   | Yes                              | March 10, 2023 |
|                | Riverside Horizons CID           | Yes                              | March 10, 2023 |
| St. Louis      | NP Kinloch CID                   | Yes                              | March 27, 2023 |
| St. Louis City | Soda Fountain Square CID         | Yes                              | March 27, 2023 |
| Total Filed    |                                  | 7                                |                |

Acronyms:

CID           Community Improvement District  
 SRD           Special Road District

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

Fiscal Year Ended July 31, 2022

| Primary County | Reporting Entity           | Filed Annual<br>Financial Report | Date Filed     |
|----------------|----------------------------|----------------------------------|----------------|
| Osage          | Linn City SRD Osage County | Yes                              | March 16, 2023 |
| Ray            | Henrietta SRD Ray County   | Yes                              | March 1, 2023  |
| Total Filed    |                            | 2                                |                |

Acronyms:

SRD                      Special Road District

Appendix F  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2023  
 Filed in March 2023

Fiscal Year Ended August 31, 2022

| Primary County | Reporting Entity | Filed Annual<br>Financial Report | Date Filed     |
|----------------|------------------|----------------------------------|----------------|
| Adair          | Adair County NHD | Yes                              | March 21, 2023 |
| Knox           | Knox County NHD  | Yes                              | March 26, 2023 |
| Total Filed    |                  | 2                                |                |

Acronyms:

NHD            Nursing Home District