



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
April 2023

Report No. 2023-024

June 2023

auditor.mo.gov

Monthly Report on Political Subdivision Filings

April 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 56 political subdivisions required to file a financial report by April 30, 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 April 2023, after their filing deadline. The filing status for these 11 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

Monthly Report on Political Subdivision Filings

April 2023

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 56 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2022. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 56 political subdivisions, 47 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 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 April 30, 2023

Fiscal Year Ended October 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	No	
Atchison	Corning Levee District 2	Yes	December 5, 2022
	Fairfax Drainage District	Yes	March 28, 2023
Buchanan	DeKalb FPD	Yes	December 1, 2022
Cape Girardeau	Little River Drainage District	Yes	February 16, 2023
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	Yes	December 5, 2022
Cass	58 Hwy Regional Market Center CID	Yes	April 17, 2023
	Belton/Raymore Interchange TDD	Yes	April 10, 2023
	Foxridge CID	Yes	April 10, 2023
	Foxwood Village Shops CID	Yes	April 10, 2023
	Highway 58 & Dean Avenue CID	Yes	April 17, 2023
	Hubach Hill Road/North Cass Parkway CID	Yes	April 10, 2023
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 10, 2023
	Jeter Farm CID	Yes	February 28, 2023
	Raymore Galleria CID	Yes	April 27, 2023
	Smithville Commons CID	Yes	April 17, 2023
Clay	Capital Mall CID	Yes	April 20, 2023
	Missouri State Penitentiary CID	Yes	April 21, 2023
Cole	St. Mary's Hospital CID	Yes	April 20, 2023
	Dade County R-IV Rural FPD	Yes	December 27, 2022
Gentry	Grand River Regional Ambulance District	Yes	April 26, 2023
Jackson	Ditzler CID	Yes	November 15, 2022
	Highway 350 CID	Yes	March 1, 2023
	PWSD 1 Jackson County	Yes	April 27, 2023
	Raytown Crossing CID	Yes	April 28, 2023
	Raytown Highway 350 TDD	Yes	April 21, 2023
	Raytown Square CID	Yes	April 28, 2023
	1717 Market Place TDD	No	
Jasper	510 Rangeline CID	Yes	April 26, 2023
	Centennial Railroad TDD	Yes	April 21, 2023
	Joplin Public Library District	Yes	January 24, 2023
	Northpark Lane CID	Yes	April 27, 2023
	Auto Plaza CID	Yes	March 7, 2023
Jefferson	Highway 21 TDD	Yes	April 21, 2023
	North Jefferson Ambulance District	Yes	January 19, 2023
	Valle Ambulance District	Yes	December 1, 2022
Knox	PWSD 1 Knox County	Yes	February 22, 2023
Lafayette	PWSD 1 Lafayette County	Yes	January 17, 2023
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	November 10, 2022
	Lewis County Nursing Home District	Yes	January 18, 2023
Macon	Callao Town & Country Volunteer FPD	No	
Montgomery	PWSD 1 Montgomery County	Yes	February 27, 2023
New Madrid	Drainage District 18 New Madrid County	Yes	March 9, 2023
	St. John's Bayou Basin Drainage District	Yes	November 11, 2022
Newton	32nd Street Place CID	Yes	April 26, 2023

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2023

Fiscal Year Ended October 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	Yes	December 12, 2022
Platte	Platte City Market Center CID	Yes	February 20, 2023
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	March 20, 2023
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	January 6, 2023
Sullivan	Sullivan County Memorial Hospital	No	
Warren	Warrenton FPD	Yes	February 24, 2023
Wayne	East Wayne Ambulance District	No	
Total Filed		47	
Total Not Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection 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, 2022
 Filed in April 2023

Fiscal Year Ended December 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Maricopa	Belle Fire Protection District	Yes	April 12, 2023
Total Filed		1	

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

Fiscal Year Ended June 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	2317 Belt CID	Yes	April 11, 2023
Caldwell	Caldwell County Ambulance District	Yes	April 14, 2023
Dent	Salem Memorial Hospital District	Yes	April 6, 2023
Howard	Historic Downtown Fayette CID	Yes	April 6, 2023
Jackson	Crackerneck Center CID	Yes	April 1, 2023
Pettis	1705 Broadway CID	Yes	April 11, 2023
St. Louis City	Railway Exchange Building CID	Yes	April 25, 2023
	Railway Exchange Building TDD	Yes	April 25, 2023
Total Filed		8	

Acronyms:

CID Community Improvement District
 TDD Transportation Development District

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

Fiscal Year Ended August 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Lawrence County Nursing Home District	Yes	April 18, 2023
Washington	Washington County Memorial Hospital	Yes	April 4, 2023
Total Filed		2	