



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
July 2023

Report No. 2023-061

September 2023

auditor.mo.gov

Monthly Report on Political Subdivision Filings

July 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 10 political subdivisions required to file a financial report by July 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 July 2023, after their filing deadline. The filing status for these 66 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

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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. Rule 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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 66 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 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 July 31, 2023

Fiscal Year Ended January 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph Drainage & Levee District	Yes	June 21, 2023
Carroll	Carr Sal Levee District	Yes	January 5, 2023
	Eugene Township Drainage District	Yes	February 28, 2023
	Farmers Drainage and Levee District	Yes	February 7, 2023
	Wakenda Levee District	Yes	January 11, 2023
	Cedar	Cedar County Memorial Hospital	No
Jefferson	Valle Lake Sewer District	Yes	July 25, 2023
Mississippi	Consolidated DD 1 Mississippi County	Yes	July 27, 2023
Scott	North Scott Ambulance District	Yes	July 13, 2023
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		8	
Total Not Filed		2	

Acronyms:

DD Drainage District

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

Fiscal Year Ended June 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	Laurel Community Improvement District	Yes	July 10, 2023
Total Filed		1	

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2023
Filed in July 2023

Fiscal Year Ended October 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Wayne	East Wayne Ambulance District	Yes	July 13, 2023
Total Filed		1	

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2023
 Filed in July 2023

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Audrain	Laddonia & Rural FPD	Yes	July 31, 2023
	Martinsburg Area FPD	Yes	July 23, 2023
Barry	Purdy FPD	Yes	July 21, 2023
Bollinger	North County FPD	Yes	July 8, 2023
Boone	Center State TDD	Yes	July 5, 2023
Butler	PWSD 3 Butler County	Yes	July 20, 2023
Callaway	North Callaway FPD	Yes	July 23, 2023
Cass	Central Cass County FPD	Yes	July 14, 2023
	Dolan & West Dolan FPD	Yes	July 5, 2023
	Mount Pleasant FPD	Yes	July 4, 2023
Clay	Homestead CID	Yes	July 5, 2023
	North Kansas City SRD 9 Clay County	Yes	July 13, 2023
Daviess	Daviess County SRD 1	Yes	July 18, 2023
DeKalb	Clarksdale FPD	Yes	July 6, 2023
	Osborn FPD	Yes	July 27, 2023
Gentry	King City FPD	Yes	July 24, 2023
Greene	Ash Grove FPD	Yes	July 17, 2023
Holt	Bigelow Independent SRD Holt County	Yes	July 29, 2023
	Drainage District 2 Holt County	Yes	July 29, 2023
Howard	Armstrong SRD Howard County	Yes	July 7, 2023
Howell	South Howell Ambulance District	Yes	July 17, 2023
Jackson	Grain Valley Marketplace CID	Yes	July 11, 2023
	Grain Valley Mercado TDD	Yes	July 11, 2023
	Inter City FPD	Yes	July 6, 2023
	PWSD 15 Jackson County	Yes	July 28, 2023
Jasper	Duenweg Volunteer FPD	Yes	July 20, 2023
Jefferson	Northeast Public Sewer District	Yes	July 5, 2023
	Rock Creek Public Sewer District	Yes	July 27, 2023
Linn	PWSD 3 Linn-Livingston County	Yes	July 26, 2023
Miller	Tuscumbia FPD	Yes	July 19, 2023
Mississippi	Mississippi County Health Department	Yes	July 5, 2023
Newton	Diamond SRD Newton County	Yes	July 3, 2023
Oregon	Oregon County Ambulance District	Yes	July 6, 2023
	Oregon County Health Department	Yes	July 6, 2023
	Oregon County Library District	Yes	July 6, 2023
	Thayer SRD Oregon County	Yes	July 6, 2023
	Drainage District 1 Platte County	Yes	July 17, 2023
Platte	Farley SRD Platte County	Yes	July 17, 2023
	Parkville Market Place CID	Yes	July 11, 2023
	Parkville SRD Platte County	Yes	July 17, 2023
	Platte City SRD Platte County	Yes	July 17, 2023
	Platte County Health Department	Yes	July 1, 2023
	Weatherby Lake FPD	Yes	July 12, 2023
	Weston SRD Platte County	Yes	July 17, 2023
Pulaski	Farris Family TDD	Yes	July 13, 2023
	Pulaski County Sewer District	Yes	July 19, 2023

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2023
 Filed in July 2023

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ray	Levee District 1 Ray County	Yes	July 31, 2023
Saline	Saline County Health Department	Yes	July 27, 2023
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	July 12, 2023
Scott	Scott County Rural FPD	Yes	July 27, 2023
Shannon	Shannon County Health Department	Yes	July 7, 2023
St. Charles	Darst Bottom Levee District	Yes	July 2, 2023
	Lake St. Louis FPD	Yes	July 11, 2023
	Wentzville Commons Connector TDD	Yes	July 27, 2023
	Wentzville Three TDD	Yes	July 5, 2023
St. Louis	Ballwin Town TDD	Yes	July 3, 2023
	Clarkson Kehrs Mill TDD	Yes	July 13, 2023
	Seven Trails Drive TDD	Yes	July 24, 2023
	St. Ann City-Wide TDD	Yes	July 25, 2023
St. Louis City	Bottle District TDD	Yes	July 12, 2023
	Laurel TDD	Yes	July 10, 2023
Stone	Hurley FPD	Yes	July 14, 2023
Texas	Texas County Memorial Hospital	Yes	July 7, 2023
Wayne	PWSD 4 Butler-Wayne County	Yes	July 5, 2023
Total Filed		64	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District