



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
August 2023

Report No. 2023-070

October 2023

auditor.mo.gov

Monthly Report on Political Subdivision Filings

August 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 13 political subdivisions required to file a financial report by August 31, 2023, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in August 2023, after their filing deadline. The filing status for these 187 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

August 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. 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 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.

This report includes the filing status for the 13 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 13 political subdivisions, 12 filed an annual financial report timely.

This report also includes the filing status for 187 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2023, after their filing deadline.

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

Fiscal Year Ended February 28, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	April 4, 2023
	Nishnabotna Drainage District	Yes	April 4, 2023
Audrain	Van-Far Ambulance District	Yes	July 31, 2023
Barton	Golden City Volunteer FPD	Yes	April 24, 2023
Carroll	Dewitt Drainage & Levee District	No	
	Egypt-Prairie Drainage District	Yes	March 16, 2023
	Norborne Land Drainage District	Yes	February 21, 2023
	PWSD 1 Carroll County	Yes	August 22, 2023
	Riverside Levee District	Yes	February 28, 2023
Marion	Drainage District Marion County	Yes	May 11, 2023
	Fabius River Drainage District	Yes	June 7, 2023
Ray	Levee District Ray-Carroll County	Yes	March 13, 2023
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 23, 2023
Total Filed		12	
Total Not Filed		1	

Acronyms:

FPD Fire Protection District
 PWSD Public Water Supply District

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

Fiscal Year Ended April 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	906 Grand Community Improvement District	Yes	August 18, 2023
Total Filed		1	

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due May 31, 2023
 Filed in August 2023

Fiscal Year Ended November 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Laclede	Lebanon SRD 1 Laclede County	Yes	August 2, 2023
Total Filed		1	

Acronyms:

SRD Special Road District

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

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Baltimore Commons CID	Yes	August 31, 2023
Andrew	Bolckow FPD	Yes	August 9, 2023
	LD 5 Andrew-Holt-Nodaway County	Yes	August 8, 2023
	PWSD 2 Andrew County	Yes	August 7, 2023
Atchison	Tarkio SRD Atchison County	Yes	August 7, 2023
	West Atchison FPD	Yes	August 2, 2023
	Westboro Volunteer FPD	Yes	August 7, 2023
Audrain	Tri County NHD	Yes	August 10, 2023
Barry	Central Crossing FPD	Yes	August 7, 2023
	Kings Prairie SRD Barry County	Yes	August 2, 2023
	Washburn SRD 4 Barry County	Yes	August 17, 2023
	Wheaton SRD 29 Barry County	Yes	August 14, 2023
Barton	Barton County Ambulance District	Yes	August 7, 2023
Bates	Cornland SRD Bates County	Yes	August 12, 2023
	PWSD 6 Bates County	Yes	August 7, 2023
	South Hudson SRD Bates County	Yes	August 7, 2023
Benton	Brandon SRD Benton County	Yes	August 6, 2023
	Cole Camp & Rural FPD	Yes	August 8, 2023
Bollinger	Bollinger County Health Center	Yes	August 11, 2023
	Zalma FPD	Yes	August 14, 2023
Boone	Broadway-Fairview TDD	Yes	August 21, 2023
	Clark Lane TDD	Yes	August 21, 2023
	Conley Road TDD	Yes	August 21, 2023
	Cross Creek TDD	Yes	August 22, 2023
	Grindstone Plaza TDD	Yes	August 21, 2023
	Rock Bridge Center TDD	Yes	August 21, 2023
	Shoppes at Stadium TDD	Yes	August 21, 2023
Buchanan	San Antonio FPD	Yes	August 4, 2023
Butler	Kelly Town Plaza CID	Yes	August 17, 2023
	PWSD 2 Butler County	Yes	August 7, 2023
Caldwell	Caldwell County Library District	Yes	August 7, 2023
	Cowgill FPD	Yes	August 9, 2023
	PWSD 2 Caldwell County	Yes	August 8, 2023
Callaway	Central Callaway FPD	Yes	August 15, 2023
Camden	Ballparks of the Ozarks CID	Yes	August 16, 2023
	Dierbergs Osage Beach TDD	Yes	August 16, 2023
	Peninsula Development CID	Yes	August 8, 2023
	Sunrise Beach FPD	Yes	August 8, 2023
Cape Girardeau	PWSD 4 Cape Girardeau County	Yes	August 11, 2023
Carroll	Carrollton Public Library District	Yes	August 8, 2023
Carter	PWSD 1 Carter County	Yes	August 15, 2023
Cass	Creighton FPD	Yes	August 25, 2023
Cedar	Bear Creek SRD Cedar County	Yes	August 17, 2023
	Bethel SRD Cedar County	Yes	August 17, 2023
	Caplinger Mills SRD Cedar County	Yes	August 17, 2023
	Cedar County Chapel Hills FPD	Yes	August 17, 2023

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

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cedar	Cedar Hall SRD Cedar County	Yes	August 17, 2023
	Eldorado Springs SRD Cedar County	Yes	August 17, 2023
	Independence SRD Cedar County	Yes	August 17, 2023
	Jerico Springs SRD Cedar County	Yes	August 17, 2023
	Koncord SRD Cedar County	Yes	August 17, 2023
	Korth Special Road Subdistrict	Yes	August 17, 2023
	Madison SRD Cedar County	Yes	August 17, 2023
	Masters SRD Cedar County	Yes	August 17, 2023
	Omer SRD Cedar County	Yes	August 17, 2023
	Rowland SRD Cedar County	Yes	August 17, 2023
	Stockton SRD Cedar County	Yes	August 17, 2023
Chariton	PWSD 2 Chariton County	Yes	August 7, 2023
Clark	Clark County Ambulance District	Yes	August 8, 2023
	Wayland SRD Clark County	Yes	August 12, 2023
Clay	Fishing River FPD	Yes	August 28, 2023
	Holt Community FPD	Yes	August 28, 2023
	Liberty Commons TDD	Yes	August 30, 2023
	PWSD 4 Clay County	Yes	August 17, 2023
	Rogers Plaza CID	Yes	August 16, 2023
Clinton	Gower FPD	Yes	August 15, 2023
Cole	Regional West FPD	Yes	August 11, 2023
	Show Me PACE	Yes	August 7, 2023
	Boonville Riverfront TDD	Yes	August 8, 2023
Cooper	Overton-Wooldridge Levee District 1	Yes	August 25, 2023
	Windsor Place CID	Yes	August 7, 2023
	Dade County Ambulance District	Yes	August 11, 2023
Dade	Good Shepherd NHD	Yes	August 24, 2023
	Southern Dallas County FPD	Yes	August 9, 2023
Dallas	PWSD 1 Daviess County	Yes	August 7, 2023
Daviess	Central DeKalb County FPD	Yes	August 10, 2023
DeKalb	Union Star FPD	Yes	August 27, 2023
	Dent County FPD	Yes	August 8, 2023
Dent	Douglas County Health Department	Yes	August 7, 2023
Douglas	PWSD 2 Dunklin County	Yes	August 8, 2023
Dunklin	Highway 100 CID	Yes	August 8, 2023
Franklin	PWSD 4 Franklin County	Yes	August 24, 2023
	St. Clair Ambulance District	Yes	August 16, 2023
	Washington Area Ambulance District	Yes	August 9, 2023
	McFall FPD	Yes	August 11, 2023
Gentry	Spickard FPD	Yes	August 10, 2023
Grundy	North Harrison FPD	Yes	August 17, 2023
Harrison	Deerfield Creek SRD Henry County	Yes	August 23, 2023
Henry	Osage SRD 1 Henry County	Yes	August 16, 2023
	Hickory County Health Department	Yes	August 5, 2023
Hickory	Corning SRD Holt County	Yes	August 10, 2023
Holt	Levee District 9 Holt County	Yes	August 17, 2023

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

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Howard	Bonne Femme Levee District 1	Yes	August 7, 2023
	Consolidated PWSO 1 Howard County	Yes	August 25, 2023
	D&LD 2 Howard County	Yes	August 7, 2023
	Howard County Ambulance District	Yes	August 7, 2023
	Levee District 3 Howard County	Yes	August 7, 2023
	Levee District 4 Howard County	Yes	August 7, 2023
Howell	PWSO 3 Howell County	Yes	August 7, 2023
Iron	Iron County Health Department	Yes	August 15, 2023
	Pilot Knob FPD	Yes	August 22, 2023
Jackson	71 Highway & 150 Highway TDD	Yes	August 14, 2023
	PWSO 16 Jackson County	Yes	August 14, 2023
Jasper	PWSO 1 Jasper County	Yes	August 7, 2023
Jefferson	Hematite FPD	Yes	August 8, 2023
	PWSO 2 Jefferson County	Yes	August 9, 2023
Johnson	Western Missouri Medical Center	Yes	August 8, 2023
Laclede	Bennett Spring FPD	Yes	August 12, 2023
Lawrence	Aurora SRD Lawrence County	Yes	August 10, 2023
	Mt. Pleasant Benefit SRD Lawrence County	Yes	August 7, 2023
	Mt. Vernon FPD	Yes	August 2, 2023
	Stotts City FPD	Yes	August 5, 2023
	Old Monroe FPD	Yes	August 7, 2023
Lincoln	PWSO 2 Lincoln County	Yes	August 25, 2023
	Linn County Ambulance District	Yes	August 11, 2023
Linn	Marceline SRD Linn County	Yes	August 8, 2023
	Purdin SRD Linn County	Yes	August 9, 2023
	Livingston County Health Center	Yes	August 7, 2023
Marion	Marion County NHD	Yes	August 8, 2023
McDonald	McDonald County Library District	Yes	August 7, 2023
Miller	Brumley FPD	Yes	August 9, 2023
	Isla Del Sol CID	Yes	August 8, 2023
	Big Lake Drainage District	Yes	August 14, 2023
Mississippi	Mississippi County Library District	Yes	August 7, 2023
	Fortuna FPD	Yes	August 7, 2023
Moniteau	Monroe County Ambulance District	Yes	August 1, 2023
Montgomery	Montgomery Ambulance District	Yes	August 7, 2023
Morgan	Morgan County Health Center	Yes	August 8, 2023
New Madrid	Drainage District 33 New Madrid County	Yes	August 25, 2023
	PWSO 2 New Madrid County	Yes	August 16, 2023
Newton	Highway 166 CID	Yes	August 18, 2023
	Redings Mill FPD	Yes	August 1, 2023
Ozark	Ozark County Ambulance District	Yes	August 14, 2023
	Ozark County Health Center	Yes	August 7, 2023
Pemiscot	Pemiscot County Memorial Hospital	Yes	August 7, 2023
Phelps	Edgar Springs Rural Volunteer FPD	Yes	August 22, 2023
Pike	Eolia Community FPD	Yes	August 7, 2023
	Pike County Health Department	Yes	August 7, 2023

Appendix D
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 Filed in August 2023

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Camden Point FPD	Yes	August 11, 2023
	Parkville Old Towne CID	Yes	August 8, 2023
	PWSD 7 Platte County	Yes	August 7, 2023
	PWSD 8 Platte County	Yes	August 7, 2023
	Smithville Area FPD	Yes	August 8, 2023
Polk	Humansville SRD Polk County	Yes	August 15, 2023
	Polk County 911 Board	Yes	August 8, 2023
Pulaski	Dixon Ambulance District	Yes	August 8, 2023
	Waynesville Rural FPD	Yes	August 9, 2023
Putnam	Grant Township FPD	Yes	August 21, 2023
	Putnam County Ambulance District	Yes	August 7, 2023
Ralls	Ralls County Library District	Yes	August 9, 2023
Randolph	Thomas Hill PWSD 1 Randolph County	Yes	August 8, 2023
Ray	Consolidated PWSD 2 Ray County	Yes	August 29, 2023
	Crooked River Drainage District	Yes	August 21, 2023
	Hardin SRD Ray County	Yes	August 22, 2023
	Henrietta-Crooked River D&LD	Yes	August 7, 2023
	Stet Rural FPD	Yes	August 10, 2023
	Tri-County Drainage District	Yes	August 7, 2023
	Reynolds County Health Center	Yes	August 8, 2023
Saline	PWSD 3 Saline County	Yes	August 9, 2023
	Slater Rural FPD	Yes	August 28, 2023
Scotland	Consolidated PWSD 1 Scotland County	Yes	August 8, 2023
St. Charles	Augusta FPD	Yes	August 14, 2023
	Mark Twain Mall TDD	Yes	August 18, 2023
	Wentzville Parkway I TDD	Yes	August 16, 2023
St. Clair	Chloe SRD St. Clair County	Yes	August 7, 2023
	Collins SRD St. Clair County	Yes	August 7, 2023
	Hillsdale SRD St. Clair County	Yes	August 7, 2023
	Lowry City SRD St. Clair County	Yes	August 7, 2023
	Osceola SRD St. Clair County	Yes	August 5, 2023
	Sac Osage FPD	Yes	August 14, 2023
	Vista SRD St. Clair County	Yes	August 7, 2023
St. Louis	Brentwood Pointe TDD	Yes	August 16, 2023
	Centene Plaza TDD	Yes	August 18, 2023
	Dierbergs Des Peres TDD	Yes	August 16, 2023
	St. Charles Rock Road TDD	Yes	August 31, 2023
	Dudley SRD Stoddard County	Yes	August 11, 2023
Stoddard	Stoddard County Ambulance District	Yes	August 7, 2023
	Stoddard County Public Health	Yes	August 23, 2023
	Stone County 911 Board	Yes	August 7, 2023
Stone	Stone County Library District	Yes	August 22, 2023
	Branson Hills Infrastructure Facilities CID	Yes	August 8, 2023
Taney	Taney County Health Department	Yes	August 10, 2023
	Western Taney County FPD	Yes	August 8, 2023

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
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 Filed in August 2023

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Texas	Texas County EMS Board	Yes	August 8, 2023
Vernon	PWSD 7 Vernon County	Yes	August 8, 2023
Total Filed		185	

Acronyms:

CID	Community Improvement District
D&LD	Drainage and Levee District
EMS	Emergency Medical Services
FPD	Fire Protection District
LD	Levee District
NHD	Nursing Home District
PACE	Property Assessed Clean Energy
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District