



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
September 2023

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Monthly Report on Political Subdivision Filings

September 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. Due to different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 49 political subdivisions required to file a financial report by September 30, 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 September 2023, after their filing deadline. The filing status for these 39 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

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 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 49 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 49 political subdivisions, 40 filed an annual financial report timely.

This report also includes the filing status for 39 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2023, after their filing deadline.

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

Fiscal Year Ended March 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Andrew	PWSD 3 Andrew County	Yes	July 12, 2023	
Barry	Monett Marketplace CID	Yes	May 23, 2023	
Boone	Centralia Public Library District	Yes	September 15, 2023	
Buchanan	Maxwell Heights FPD	Yes	August 1, 2023	
Butler	North Cache River Drainage District	Yes	June 15, 2023	
Caldwell	Golden Age NHD	No		
Camden	Sunrise Beach Market Center CID	Yes	September 18, 2023	
Carroll	Sambo Slough Levee District	No		
Carter	West Carter Ambulance District	Yes	July 26, 2023	
Cass	Cedar Tree CID	Yes	August 10, 2023	
	Fairfield Inn CID	Yes	August 29, 2023	
	PWSD 6 Cass County	Yes	August 10, 2023	
	Southview Commerce Center CID	Yes	September 18, 2023	
	TXRH CID	Yes	August 29, 2023	
	Y Belton CID	Yes	August 29, 2023	
	Y Belton Two CID	Yes	August 29, 2023	
	Y Highway Marketplace CID	Yes	September 26, 2023	
	Clay	210 Highway CID	Yes	September 29, 2023
		210 Highway TDD	Yes	September 29, 2023
Kearney West Side CID		Yes	September 18, 2023	
Shoppes at Kearney CID		Yes	September 18, 2023	
PWSD 2 Cole County		Yes	September 29, 2023	
Franklin	St. Clair Sewer District	Yes	June 7, 2023	
Harrison	Harrison County Hospital District	Yes	September 27, 2023	
Henry	Golden Valley Memorial Hospital	Yes	May 31, 2023	
Holt	Union Township Levee District	No		
Jasper	Sarcoxie Rural FPD	Yes	June 9, 2023	
Jefferson	Twin City Mall CID	No		
Lewis	Steffenville Drainage District	No		
	Livingston Ambulance District	Yes	May 19, 2023	
Livingston	Stoneybrooke CID	Yes	September 28, 2023	
	Wellsville Public Library District	Yes	May 9, 2023	
Montgomery	Perry County Memorial Hospital District	No		
Perry	Perry Plaza CID	Yes	September 22, 2023	
	Galaxy West CID	Yes	September 19, 2023	
Pettis	Sedalia Public Library District	Yes	August 7, 2023	
	Putnam County Care Center	Yes	September 18, 2023	
Putnam	Levee District 2 Ray County	No		
Ray	Van Meter-Teteseau Levee District	No		
Saline	Schuyler County Ambulance District	Yes	July 20, 2023	
Schuyler	Jennings Station Road CID	Yes	September 22, 2023	
	Kirkwood Square CID	No		
St. Louis	Manchester Lindbergh Southeast CID	Yes	May 11, 2023	
	Market at McKnight CID	Yes	June 21, 2023	
	Plaza on the Boulevard-Jennings CID	Yes	September 22, 2023	
	Rock Hill Public Library District	Yes	September 18, 2023	
	PWSD 4 Stoddard County	Yes	July 27, 2023	

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

Fiscal Year Ended March 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Taney	Hollister Parkway CID	Yes	April 5, 2023
	Southtowne CID	Yes	September 18, 2023
Total Filed		40	
Total Not Filed		9	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home 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, 2023
 Filed in September 2023
 Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Butterfield FPD	Yes	September 6, 2023
	Monett SRD Barry County	Yes	September 15, 2023
Bollinger	Woodland FPD	Yes	September 11, 2023
Buchanan	St. Joseph Gateway TDD	Yes	September 19, 2023
Carter	East Carter Ambulance District	Yes	September 20, 2023
Cass	Stonegate CID	Yes	September 14, 2023
Christian	Bluff Drive CID	Yes	September 19, 2023
Clay	Pleasant Valley 8 SRD Clay County	Yes	September 5, 2023
Cole	Southside Munichburg CID	Yes	September 25, 2023
Dunklin	Drainage District 12 Dunklin County	Yes	September 22, 2023
	Drainage District 23 Dunklin County	Yes	September 22, 2023
	Drainage District 25 Dunklin County	Yes	September 22, 2023
	Dunklin County Health Department	Yes	September 18, 2023
Franklin	Labadie Levee District	Yes	September 19, 2023
Howell	PWSD 1 Howell County	Yes	September 20, 2023
Lawrence	Avilla FPD	Yes	September 18, 2023
	Monett SRD Lawrence County	Yes	September 15, 2023
	Pierce Benefit SRD Lawrence County	Yes	September 20, 2023
Lewis	Lewis County Health Department & HHA	Yes	September 27, 2023
Linn	Laclede Community FPD	Yes	September 26, 2023
Livingston	PWSD 1 Livingston County	Yes	September 21, 2023
Macon	Bevier FPD	Yes	September 20, 2023
	La Plata NHD	Yes	September 18, 2023
Platte	9 Highway Corridor CID	Yes	September 19, 2023
	NW 97th Terrace & N Congress Avenue CID	Yes	September 25, 2023
Polk	Pleasant Hope FPD	Yes	September 20, 2023
Pulaski	Dixon Rural FPD	Yes	September 6, 2023
Putnam	York Township Volunteer FPD	Yes	September 5, 2023
Saline	Saline County Rural FPD	Yes	September 22, 2023
Scott	PWSD 2 Scott County	Yes	September 20, 2023
St. Francois	Pilot Knob Rural Water District	Yes	September 27, 2023
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	September 6, 2023
	Kinloch FPD	Yes	September 5, 2023
	Loop Trolley TDD	Yes	September 30, 2023
	Northeast Ambulance & FPD	Yes	September 12, 2023
Washington	Washington County 911 Board	Yes	September 18, 2023
Webster	Niangua FPD	Yes	September 5, 2023
Wright	Wright County 911 Board	Yes	September 29, 2023
Total Filed		38	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
HHA	Home Health Agency
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended January 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cedar	Cedar County Memorial Hospital	Yes	September 15, 2023
Total Filed		1	