



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
November 2023

Report No. 2024-011

January 2024

auditor.mo.gov

Monthly Report on Political Subdivision Filings

November 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 9 political subdivisions required to file a financial report by November 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 November 2023, after their filing deadline. The filing status for these 8 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

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

November 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 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 6 filed an annual financial report timely.

This report also includes the filing status for 8 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2023, after their filing deadline.

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

Fiscal Year Ended May 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	August 10, 2023
Caldwell	PWSD 3 Caldwell County	No	
Cass	PWSD 3 Cass County	Yes	November 15, 2023
Franklin	PWSD 3 Franklin County	Yes	November 16, 2023
Holt	Canon Drainage District	Yes	June 22, 2023
Jefferson	PWSD 7 Jefferson County	No	
	PWSD C-1 Jefferson County	No	
Polk	Citizens Memorial Hospital District	Yes	September 18, 2023
St. Clair	Ellett Memorial Hospital District	Yes	September 27, 2023
Total Filed		6	
Total Not Filed		3	

Acronyms:

PWSD Public Water Supply District

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

Fiscal Year Ended July 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Alma Fire Protection District	Yes	November 13, 2023
Total Filed		1	

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

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lincoln	Winfield-Foley FPD	Yes	November 17, 2023
Montgomery	Bellflower FPD	Yes	November 1, 2023
Putnam	Unionville SRD Putnam County	Yes	November 6, 2023
St. Louis City	CB 5421/5975 TDD	Yes	November 8, 2023
Total Filed		4	

Acronyms:

FPD	Fire Protection District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended January 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Charles	Dardenne Creek Drainage District 3	Yes	November 12, 2023
Total Filed		1	

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

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Antioch Center CID	Yes	November 6, 2023
	Metro North Crossing CID	Yes	November 6, 2023
Total Filed		2	

Acronyms:

CID Community Improvement District