



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
January 2024

Report No. 2024-030

April 2024

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## January 2024

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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 31 political subdivisions required to file a financial report by January 31, 2024, 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 January 2024, after their filing deadline. The filing status for these 35 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

January 2024

## Executive Summary

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### **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.

This report includes the filing status for the 31 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 31 political subdivisions, 25 filed an annual financial report timely.

This report also includes the filing status for 35 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2024, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2024

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 13, 2023
Carroll	Mi De Levee District	Yes	June 27, 2023
	Sugartree Bottom Levee District	Yes	August 2, 2023
Lafayette	Alma FPD	Yes	December 8, 2023
	Alma SRD Lafayette County	Yes	December 19, 2023
	Concordia SRD Lafayette County	Yes	December 19, 2023
	Corder SRD Lafayette County	No	
	Dover SRD Lafayette County	Yes	December 19, 2023
	Higginsville SRD Lafayette County	No	
	Lexington SRD Lafayette County	Yes	January 25, 2024
	Mayview SRD Lafayette County	Yes	December 19, 2023
	Odessa SRD Lafayette County	Yes	December 19, 2023
	Waverly SRD Lafayette County	Yes	December 19, 2023
	Wellington Napoleon SRD Lafayette County	Yes	December 19, 2023
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	October 16, 2023
	La Plata SRD Macon County	Yes	August 25, 2023
Monroe	Monroe City SRD Monroe County	Yes	January 24, 2024
Newton	Stella SRD Newton County	Yes	December 12, 2023
Osage	Chamois SRD Osage County	Yes	October 25, 2023
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	September 10, 2023
Platte	PWSD 9 Platte County	No	
Randolph	Moberly SRD Randolph County	Yes	January 10, 2024
	Camden SRD Ray County	Yes	August 14, 2023
Ray	Henrietta SRD Ray County	Yes	August 24, 2023
	Orrick SRD Ray County	Yes	November 17, 2023
	Richmond SRD Ray County	Yes	January 4, 2024
	Illmo SRD Scott County	Yes	September 25, 2023
Scott	Sikeston SRD Scott County	No	
	St. Francois County SRD 2	Yes	January 16, 2024
Total Filed		25	
Total Not Filed		6	

Acronyms:

FPD	Fire Protection District
PWSD	Public Water Supply District
SRD	Special Road District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2023  
 Filed in January 2024

Fiscal Year Ended August 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Lawrence County Nursing Home District	Yes	January 22, 2024
Washington	Washington County Memorial Hospital	Yes	January 31, 2024
Total Filed		2	

Appendix C  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due June 30, 2023  
Filed in January 2024

Fiscal Year Ended December 31, 2022

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Lawrence	Miller Rural Fire Protection District	Yes	January 2, 2024
Total Filed		1	

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2023  
 Filed in January 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Waldo Community Improvement District	Yes	January 2, 2024
Total Filed		1	



Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due November 30, 2023  
 Filed in January 2024

Fiscal Year Ended May 31, 2023

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jefferson	PWSD 7 Jefferson County	Yes	January 23, 2024
Total Filed		1	

Acronyms:

PWSD            Public Water Supply District

Appendix F  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due December 31, 2023  
 Filed in January 2024

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Lincoln Community NHD	Yes	January 29, 2024
Buchanan	2317 Belt CID	Yes	January 3, 2024
	East Hills CID	Yes	January 4, 2024
	Rolling Hills Consolidated PLD	Yes	January 27, 2024
	East Butler County Sewer District	Yes	January 29, 2024
Butler	East Butler County Sewer District	Yes	January 29, 2024
Caldwell	Hamilton Public Library District	Yes	January 30, 2024
Cape Girardeau	Cape Girardeau Library District	Yes	January 8, 2024
Chariton	Chariton County Ambulance District	Yes	January 3, 2024
Clay	North Kansas City Levee District	Yes	January 29, 2024
Dunklin	Consolidated DD 2 Dunklin County	Yes	January 18, 2024
Franklin	Scenic Regional Library District	Yes	January 19, 2024
Iron	Iron County Medical Center	Yes	January 15, 2024
Jackson	Mid Continent Library District	Yes	January 29, 2024
Jefferson	PWSD 10 Jefferson County	Yes	January 25, 2024
Johnson	South Fork of Blackwater WSD	Yes	January 30, 2024
Morgan	Golden Age NHD 1	Yes	January 30, 2024
Pemiscot	Steele Public Library District	Yes	January 30, 2024
Pettis	1705 Broadway CID	Yes	January 3, 2024
Randolph	Downtown Moberly CID	Yes	January 2, 2024
Ray	Ray County Ambulance District	Yes	January 17, 2024
Scotland	Scotland County Memorial Hospital	Yes	January 29, 2024
Shelby	Clarence Public Library District	Yes	January 30, 2024
St. Louis	10895 West Florissant CID	Yes	January 10, 2024
St. Louis City	EQH Market Street CID	Yes	January 3, 2024
	Euclid South CID	Yes	January 29, 2024
	Expanded Forsyth Associates CID	Yes	January 16, 2024
	Loop East CID	Yes	January 3, 2024
	Riverfront Hotel CID	Yes	January 2, 2024
	Levee District 3 Ste. Genevieve County	Yes	January 12, 2024
Webster	Webster County NHD	Yes	January 4, 2024
Total Filed		30	

Acronyms:

CID	Community Improvement District
DD	Drainage District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
WSD	Watershed Subdistrict