



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
February 2024

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auditor.mo.gov

Monthly Report on Political Subdivision Filings

February 2024

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2023 Reports Due February 29, 2024	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2023 Filed in February 2024	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023 Filed in February 2024	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in February 2024	7
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2024 Filed in February 2024	8



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 19 political subdivisions required to file a financial report by February 29, 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 February 2024, after their filing deadline. The filing status for these 48 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 style with a large, stylized "S" and "F".

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

February 2024

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.

This report includes the filing status for the 19 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 19 political subdivisions, 11 filed an annual financial report timely.

This report also includes the filing status for 48 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2024, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 29, 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	February 6, 2024
Franklin	New Haven SRD Franklin County	Yes	December 10, 2023
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	October 2, 2023
Jefferson	Arnold Retail Corridor TDD	No	
	Arnold Triangle TDD	No	
	Ridgecrest CID	Yes	December 19, 2023
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	Yes	January 22, 2024
McDonald	PWSD 2 McDonald County	Yes	February 13, 2024
Pemiscot	St. Francis Levee District	Yes	February 23, 2024
Saline	Miami Levee District 1	Yes	August 14, 2023
Scott	Miner Gateway CID	No	
St. Louis	Richardson Crossing CID	Yes	January 31, 2024
Stoddard	Essex SRD Stoddard County	Yes	November 1, 2023
	PWSD 2 Stoddard County	No	
Washington	Washington County Memorial Hospital	Yes	January 31, 2024
Wayne	PWSD 3 Wayne County	No	
Total Filed		11	
Total Not Filed		8	

Acronyms:

CID	Community Improvement District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix B
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2023
 Filed in February 2024

Fiscal Year Ended September 30, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	West Peculiar FPD	Yes	February 22, 2024
Chariton	PWSD 3 Chariton-Linn County	Yes	February 29, 2024
Clay	Downtown Excelsior Springs CID	Yes	February 5, 2024
	Westside CID	Yes	February 1, 2024
Jackson	Central Jackson County FPD	Yes	February 21, 2024
	Grandview Village CID	Yes	February 5, 2024
	Little Blue Valley Sewer District	Yes	February 13, 2024
Monroe	Clarence Cannon Water Commission	Yes	February 21, 2024
Pemiscot	Consolidated PWSD 1 Pemiscot County	Yes	February 14, 2024
Phelps	Forum Plaza CID	Yes	February 16, 2024
Pike	PWSD 1 Pike County	Yes	February 26, 2024
Ray	PWSD 3 Ray County	Yes	February 5, 2024
Shelby	PWSD 1 Shelby County	Yes	February 28, 2024
St. Charles	Shoppes of Mid Rivers CID	Yes	February 7, 2024
	Suemandy/Mid-Rivers CID	Yes	February 29, 2024
St. Francois	GPMVLC CID	Yes	February 7, 2024
St. Louis	25 North Central CID	Yes	February 13, 2024
Total Filed		17	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District

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

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Martin City Community Improvement District	Yes	February 20, 2024
New Madrid	Richland Drainage District	Yes	February 26, 2024
Total Filed		2	

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

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clark	Clark County NHD	Yes	February 1, 2024
Clay	PWSD 2 Clay County	Yes	February 1, 2024
Dent	Salem Memorial Hospital District	Yes	February 12, 2024
	Salem Public Library District	Yes	February 7, 2024
Gentry	Albany Community FPD	Yes	February 14, 2024
Greene	James River Commons CID	Yes	February 1, 2024
Holt	Forest City Levee District	Yes	February 23, 2024
Jackson	Kansas City Public Library District	Yes	February 5, 2024
Jefferson	PWSD 1 Jefferson County	Yes	February 1, 2024
Lewis	Canton SRD Lewis County	Yes	February 14, 2024
	Dickerson SRD Lewis County	Yes	February 21, 2024
Macon	Macon County NHD	Yes	February 27, 2024
Morgan	Good Shepherd NHD	Yes	February 6, 2024
Nodaway	102 River Tributaries Subdistrict	Yes	February 7, 2024
	Hoover Frankum Watershed Subdistrict	Yes	February 7, 2024
	Mill Creek Watershed Subdistrict	Yes	February 7, 2024
	Mozingo Creek Watershed Subdistrict	Yes	February 7, 2024
Pemiscot	Hayti-Ventures CID	Yes	February 2, 2024
Putnam	PWSD 1 Putnam County	Yes	February 8, 2024
Shelby	Clarence NHD	Yes	February 27, 2024
St. Clair	Appleton City Library District	Yes	February 23, 2024
St. Louis	Missouri Bottoms LD - Bridgeton LSD	Yes	February 2, 2024
	St. Louis County Clean Energy Board	Yes	February 1, 2024
St. Louis City	Ballpark Village CID	Yes	February 1, 2024
	Ballpark Village TDD	Yes	February 1, 2024
	Clean Energy Development Board	Yes	February 1, 2024
Worth	Sheridan FPD	Yes	February 6, 2024
Total Filed		27	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
LD	Levee District
LSD	Levee and Sewer District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2024
 Filed in February 2024

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Corder SRD Lafayette County	Yes	February 29, 2024
Platte	PWSD 9 Platte County	Yes	February 15, 2024
Total Filed		2	

Acronyms:

PWSD Public Water Supply District
 SRD Special Road District