



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
March 2024

Report No. 2024-040

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auditor.mo.gov

Monthly Report on Political Subdivision Filings

March 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 97 political subdivisions required to file a financial report by March 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 March 2024, after their filing deadline. The filing status for these 4 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

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

March 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 97 political subdivisions, other than cities, towns, and villages, with a fiscal year end of September 30, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 97 political subdivisions, 79 filed an annual financial report timely.

This report also includes the filing status for 4 political subdivisions, other than cities, towns, and villages, that filed their financial report in March 2024, after their filing deadline.

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

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	March 29, 2024
Andrew	PWSD 4 Andrew County	Yes	March 22, 2024
Boone	Business Loop CID	Yes	October 23, 2023
	Downtown CID	Yes	November 29, 2023
	North 763 CID	Yes	January 26, 2024
Butler	Drainage District 7 Butler County	Yes	December 19, 2023
Callaway	Millersburg FPD	No	
Camden	Camdenton SRD Camden County	No	
Carroll	Cherry Valley Levee District	No	
Cass	211th Street CID	Yes	March 20, 2024
	Peculiar Main Street CID	Yes	March 28, 2024
	PWSD 2 Cass County	Yes	December 13, 2023
	West Peculiar FPD	Yes	February 22, 2024
Chariton	PWSD 3 Chariton-Linn County	Yes	February 29, 2024
Clay	1645 Kearney Road CID	Yes	March 25, 2024
	Downtown Excelsior Springs CID	Yes	February 5, 2024
	Elms Hotel CID	Yes	March 25, 2024
	North K.C. Missouri Light Rail TDD	No	
	North KC Destination Developers CID	Yes	March 26, 2024
	PWSD 3 Clay County	No	
	PWSD 9 Clay County	Yes	March 1, 2024
	Vintage Plaza CID	Yes	January 24, 2024
	Westside CID	Yes	February 1, 2024
Clinton	PWSD 3 Clinton County	No	
Cole	Cole Junction Levee District	No	
Daviess	PWSD 2 Daviess County	Yes	January 17, 2024
Franklin	Pacific FPD	Yes	November 14, 2023
	Phoenix Center II CID	Yes	March 27, 2024
	Sullivan FPD	Yes	November 14, 2023
	Sullivan Marketplace CID	Yes	November 2, 2023
	Washington Community FPD	Yes	December 21, 2023
Howell	PWSD 2 Howell-Oregon County	No	
Jackson	Adams Dairy Landing CID	Yes	March 25, 2024
	Adams Farm TDD	Yes	March 26, 2024
	Central Jackson County FPD	Yes	February 21, 2024
	Downtown Blue Springs CID	Yes	March 26, 2024
	Fall Creek CID	Yes	March 21, 2024
	Fort Osage FPD	Yes	March 18, 2024
	Grandview Village CID	Yes	February 5, 2024
	Little Blue Valley Sewer District	Yes	February 13, 2024
	North Blue Springs CID	Yes	March 21, 2024
	Oaks at Woods Chapel CID	Yes	March 21, 2024
	Raytown FPD	Yes	March 28, 2024
	Sunrise Farms CID	Yes	November 9, 2023
	Sunset Plaza CID	Yes	March 21, 2024
	Truman's Marketplace CID	Yes	March 12, 2024
Truman's Marketplace TDD	Yes	March 12, 2024	

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

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	White Oak CID	Yes	March 21, 2024
Jasper	Levee District 1 Jasper County	Yes	October 11, 2023
Jefferson	Antonia FPD	Yes	December 5, 2023
	Glaize Creek Sewer District	No	
	High Ridge FPD	Yes	November 2, 2023
	Rock Community FPD	Yes	November 29, 2023
	Sni Valley FPD	Yes	March 20, 2024
Lafayette	Madison Memorial Hospital District	Yes	January 10, 2024
Madison	PWSD 1 Madison County	Yes	November 1, 2023
	Miller County NHD	Yes	January 31, 2024
Moniteau	Mid Mo Ambulance District	Yes	January 11, 2024
Monroe	Clarence Cannon Water Commission	Yes	February 21, 2024
	Monroe City Ambulance District	No	
	Monroe City Area FPD	No	
	PWSD 2 Monroe County	Yes	January 25, 2024
	Big Spring Plaza CID	Yes	December 26, 2023
Newton	Mary Mart CID	Yes	March 26, 2024
Nodaway	Maryville Public Library District	Yes	March 28, 2024
	Consolidated PWSD 1 Pemiscot County	Yes	February 14, 2024
Pemiscot	Forum Plaza CID	Yes	February 16, 2024
Phelps	Move Rolla TDD	Yes	March 27, 2024
	PWSD 1 Pike County	Yes	February 26, 2024
Pike	Consolidated PWSD 1 Platte County	Yes	March 25, 2024
Platte	Farley Beverly Drainage District	Yes	January 19, 2024
	Cannon PWSD 1 Ralls County	No	
Ralls	PWSD 3 Ray County	Yes	February 5, 2024
Ray	Doniphan-Ripley County PLD	No	
Ripley	Ripley County Ambulance District	Yes	March 11, 2024
	Schuyler County NHD	No	
Schuyler	PWSD 4 Scott County	No	
Scott	PWSD 1 Shelby County	Yes	February 28, 2024
Shelby	HIE Richmond Center CID	No	
	Mountain Farm CID	No	
	Shoppes of Mid Rivers CID	Yes	February 7, 2024
	St. Peters Hotel CID	Yes	January 23, 2024
	Suemandy Drive One CID	Yes	November 2, 2023
	Suemandy Drive Two CID	Yes	December 18, 2023
	Suemandy/Mid-Rivers CID	Yes	February 29, 2024
	Bismarck FPD	Yes	November 25, 2023
	Farmington Land ABG CID	Yes	December 5, 2023
	GPMVLC CID	Yes	February 7, 2024
St. Francois	Maple Valley Plaza CID	Yes	October 16, 2023
	Mineral Area CID	Yes	December 12, 2023
	25 North Central CID	Yes	February 13, 2024
	7730 Bonhomme CID	Yes	January 26, 2024
	Daniele CID	Yes	December 27, 2023
St. Louis	St. Louis County PID 1	Yes	March 29, 2024

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

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	St. Louis Public Library Districts	Yes	March 19, 2024
Washington	PWSD 2 Washington County	Yes	October 24, 2023
Wayne	Clearwater Ambulance District	No	
Total Filed		79	
Total Not Filed		18	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
HIE	Holiday Inn Express
NHD	Nursing Home District
PID	Port Improvement District
PLD	Public Library 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 October 31, 2023
 Filed in March 2024

Fiscal Year Ended April 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Platte	Edgewood Farms CID	Yes	March 8, 2024
Total Filed		1	

Acronyms:

CID Community Improvement District

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

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	St. Joseph Downtown CID	Yes	March 15, 2024
Marion	Hannibal Free Library District	Yes	March 25, 2024
Scott	SEMO Regional Port Authority	Yes	March 27, 2024
Total Filed		3	

Acronyms:

CID Community Improvement District
 SEMO Southeast Missouri