



# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
April 2024

Report No. 2024-044

June 2024

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

---

# Monthly Report on Political Subdivision Filings

April 2024

## Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

## Appendixes

### Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended October 31, 2023 Reports Due April 30, 2024 .....	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2023 Filed in April 2024 .....	6
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in April 2024 .....	7
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due January 31, 2024 Filed in April 2024 .....	8
E	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due February 29, 2024 Filed in April 2024 .....	9
F	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due March 31, 2024 Filed in April 2024 .....	10



**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 57 political subdivisions required to file a financial report by April 30, 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 April 2024, after their filing deadline. The filing status for these 18 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

Scott Fitzpatrick  
State Auditor

---

# Monthly Report on Political Subdivision Filings

April 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 57 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 57 political subdivisions, 52 filed an annual financial report timely.

This report also includes the filing status for 18 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2024, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due April 30, 2024

Fiscal Year Ended October 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	April 11, 2024
Atchison	Corning Levee District 2	Yes	December 4, 2023
	Fairfax Drainage District	Yes	March 27, 2024
Buchanan	DeKalb FPD	Yes	December 2, 2023
Cape Girardeau	Little River Drainage District	Yes	February 29, 2024
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	Yes	November 20, 2023
Cass	58 Hwy Regional Market Center CID	Yes	April 8, 2024
	Belton/Raymore Interchange TDD	Yes	April 24, 2024
	Foxridge CID	Yes	April 24, 2024
	Foxwood Village Shops CID	Yes	April 24, 2024
	Highway 58 & Dean Avenue CID	Yes	April 26, 2024
	Hubach Hill Rd/North Cass Parkway CID	Yes	April 24, 2024
	Hubach Hill Rd/North Cass Parkway TDD	Yes	April 24, 2024
	Jeter Farm CID	Yes	February 27, 2024
	Raymore Galleria CID	Yes	April 24, 2024
	Smithville Commons CID	Yes	April 4, 2024
Clay	Capital Mall CID	Yes	April 18, 2024
	Missouri State Penitentiary CID	Yes	February 26, 2024
	St. Mary's Hospital CID	No	
Dade	Dade County R-IV Rural FPD	Yes	January 22, 2024
Gentry	Grand River Regional Ambulance District	Yes	December 20, 2023
Jackson	Ditzler CID	Yes	January 11, 2024
	Highway 350 CID	Yes	March 8, 2024
	PWSD 1 Jackson County	Yes	April 17, 2024
	Raytown Crossing CID	Yes	April 17, 2024
	Raytown Highway 350 TDD	Yes	April 29, 2024
	Raytown Square CID	Yes	April 1, 2024
	1717 Market Place TDD	Yes	April 22, 2024
Jasper	32nd Street Theatre CID	Yes	April 22, 2024
	510 Rangeline CID	Yes	April 29, 2024
	Centennial Railroad TDD	Yes	April 11, 2024
	Joplin Public Library District	Yes	January 18, 2024
	Northpark Lane CID	Yes	April 23, 2024
	Auto Plaza CID	Yes	February 26, 2024
	Highway 21 TDD	Yes	April 11, 2024
Jefferson	North Jefferson Ambulance District	Yes	December 5, 2023
	Valle Ambulance District	Yes	November 29, 2023
Knox	PWSD 1 Knox County	Yes	April 27, 2024
Lafayette	PWSD 1 Lafayette County	Yes	January 23, 2024
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	November 10, 2023
	Lewis County Nursing Home District	Yes	February 20, 2024
Macon	Callao Town & Country Volunteer FPD	Yes	December 22, 2023
Montgomery	PWSD 1 Montgomery County	Yes	January 30, 2024
New Madrid	Drainage District 18 New Madrid County	Yes	April 10, 2024
	St. John's Bayou Basin Drainage District	Yes	November 14, 2023

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due April 30, 2024

Fiscal Year Ended October 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	32nd Street Place CID	Yes	April 26, 2024
	Hope Valley CID	Yes	April 22, 2024
Osage	Meta Fire & Rescue FPD	Yes	April 23, 2024
Platte	Platte City Market Center CID	Yes	February 15, 2024
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	April 18, 2024
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	November 28, 2023
Sullivan	Sullivan County Memorial Hospital	Yes	March 14, 2024
Warren	Warrenton FPD	Yes	December 19, 2023
Wayne	East Wayne Ambulance District	No	
Total Filed		52	
Total Not Filed		5	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection 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 April 2024

Fiscal Year Ended December 31, 2022

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Capital View Drainage District	Yes	April 5, 2024
Cape Girardeau	Millersville Rural FPD	Yes	April 14, 2024
Carroll	Norborne FPD	Yes	April 9, 2024
Henry	Montrose SRD Henry County	Yes	April 26, 2024
Total Filed		4	

Acronyms:

FPD            Fire Protection District  
 SRD            Special Road District

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

Fiscal Year Ended June 30, 2023

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Camden	Camden County Ambulance District	Yes	April 11, 2024
Jackson	Crackerneck Center CID	Yes	April 19, 2024
Pemiscot	Caruthersville Library District	Yes	April 11, 2024
Total Filed		3	

Acronyms:

CID                      Community Improvement District



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

Fiscal Year Ended July 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Higginsville SRD Lafayette County	Yes	April 8, 2024
Osage	Linn City SRD Osage County	Yes	April 4, 2024
Total Filed		2	

Acronyms:

SRD            Special Road District

Appendix E  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 29, 2024  
 Filed in April 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Arnold Retail Corridor TDD	Yes	April 1, 2024
Wayne	PWSD 3 Wayne County	Yes	April 11, 2024
Total Filed		2	

Acronyms:

PWSD      Public Water Supply District  
 TDD      Transportation Development District

Appendix F  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due March 31, 2024  
 Filed in April 2024

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	April 29, 2024
Clinton	PWSD 3 Clinton County	Yes	April 29, 2024
Cole	Cole Junction Levee District	Yes	April 13, 2024
Howell	PWSD 2 Howell-Oregon County	Yes	April 19, 2024
Monroe	Monroe City Ambulance District	Yes	April 20, 2024
Ripley	Doniphan-Ripley County PLD	Yes	April 22, 2024
Scott	PWSD 4 Scott County	Yes	April 19, 2024
Total Filed		7	

Acronyms:

FPD            Fire Protection District  
 PLD            Public Library District  
 PWSD        Public Water Supply District