



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
May 2024

Report No. 2024-046

July 2024

auditor.mo.gov

Monthly Report on Political Subdivision Filings

May 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 9 political subdivisions required to file a financial report by May 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 May 2024, after their filing deadline. The filing status for these 11 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

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

May 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 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2023. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 11 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2024, after their filing deadline.

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

Fiscal Year Ended November 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	December 20, 2023
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	Yes	January 22, 2024
Jefferson	Goldman FPD	Yes	December 27, 2023
Laclede	Lebanon SRD 1 Laclede County	No	
Moniteau	Tipton Rural FPD	Yes	May 3, 2024
New Madrid	Drainage District 29 New Madrid County	Yes	December 20, 2023
St. Charles	PWSD 2 St. Charles County	Yes	May 15, 2024
St. Francois	Leadwood FPD	Yes	May 29, 2024
Total Filed		7	
Total Not Filed		2	

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 June 30, 2023
 Filed in May 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>
Cooper	PWSD 1 Cooper County	Yes	May 21, 2024
Total Filed		1	

Acronyms:

PWSD Public Water Supply District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2023
 Filed in May 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>
Buchanan	Tuscany Village CID	Yes	May 15, 2024
St. Charles	Consolidated North County LD	Yes	May 2, 2024
St. Louis City	620 Market CID	Yes	May 29, 2024
Total Filed		3	

Acronyms:

CID Community Improvement District
 LD Levee District

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

Fiscal Year Ended July 31, 2023

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Lewis	La Grange SRD Lewis County	Yes	May 22, 2024
Scott	Sikeston SRD Scott County	Yes	May 17, 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 May 2024

Fiscal Year Ended August 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Nursing Home District	Yes	May 14, 2024
Knox	Knox County Nursing Home District	Yes	May 20, 2024
Total Filed		2	

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

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Glaize Creek Sewer District	Yes	May 23, 2024
Schuyler	Schuyler County Nursing Home District	Yes	May 22, 2024
Wayne	Clearwater Ambulance District	Yes	May 2, 2024
Total Filed		3	