



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
July 2024

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Monthly Report on Political Subdivision Filings

July 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 10 political subdivisions required to file a financial report by July 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 July 2024, after their filing deadline. The filing status for these 145 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

Scott Fitzpatrick
State Auditor

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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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of January 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 145 political subdivisions, other than cities, towns, and villages, that filed their financial report in July 2024, after their filing deadline.

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

Fiscal Year Ended January 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	South St. Joseph Drainage & Levee District	Yes	June 27, 2024
Carroll	Carr Sal Levee District	Yes	January 30, 2024
	Eugene Township Drainage District	Yes	February 6, 2024
	Farmers Drainage & Levee District	Yes	February 6, 2024
	Wakenda Levee District	Yes	February 1, 2024
	Cedar County Memorial Hospital	No	
Jefferson	Valle Lake Sewer District	Yes	July 31, 2024
Mississippi	Consolidated DD 1 Mississippi County	No	
Scott	North Scott Ambulance District	Yes	June 28, 2024
St. Charles	Dardenne Creek Drainage District 3	No	
Total Filed		7	
Total Not Filed		3	

Acronyms:

DD Drainage District

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

Fiscal Year Ended June 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	212 South Grand CID	Yes	July 29, 2024
	212 South Grand TDD	Yes	July 29, 2024
Total Filed		2	

Acronyms:

CID Community Improvement District
 TDD Transportation Development District

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

Fiscal Year Ended September 30, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	PWSD 3 Clay County	Yes	July 29, 2024
Monroe	Monroe City Area FPD	Yes	July 11, 2024
St. Charles	HIE Richmond Center CID	Yes	July 23, 2024
Total Filed		3	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
HIE	Holiday Inn Express
PWSD	Public Water Supply District

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

Fiscal Year Ended November 30, 2023

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Laclede	Lebanon SRD 1 Laclede County	Yes	July 9, 2024
Total Filed		1	

Acronyms:

SRD Special Road District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2024
 Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 2 Andrew County	Yes	July 25, 2024
Atchison	Atchison County Library District	Yes	July 26, 2024
	Atchison-Holt Ambulance District	Yes	July 16, 2024
	Watson SRD Atchison County	Yes	July 11, 2024
	Westboro Volunteer FPD	Yes	July 28, 2024
	PWSD 2 Audrain County	Yes	July 25, 2024
Barry	Exeter SRD Barry County	Yes	July 29, 2024
	Liberty Common SRD 34 Barry County	Yes	July 25, 2024
	Monett SRD Barry County	Yes	July 29, 2024
	Southwest Rural Water Supply District 1	Yes	July 26, 2024
Bates	Bates County Health Center	Yes	July 2, 2024
	Bates County Memorial Hospital	Yes	July 8, 2024
	Cornland SRD Bates County	Yes	July 29, 2024
	PWSD 4 Bates County	Yes	July 30, 2024
Benton	South Hudson SRD Bates County	Yes	July 9, 2024
	Cole Camp & Rural FPD	Yes	July 1, 2024
	Warsaw FPD	Yes	July 29, 2024
Bollinger	Bollinger County Ambulance District	Yes	July 29, 2024
	Leopold Volunteer FPD	Yes	July 8, 2024
Buchanan	Lake Contrary FPD	Yes	July 26, 2024
	St. Joseph Airport Levee District	Yes	July 5, 2024
Butler	Consolidated DD 10 Butler County	Yes	July 25, 2024
	Naylor-Neelyville AD	Yes	July 3, 2024
	PWSD 2 Butler County	Yes	July 29, 2024
	PWSD 3 Butler County	Yes	July 16, 2024
Caldwell	Caldwell County Health Department	Yes	July 31, 2024
Camden	American Center CID	Yes	July 26, 2024
Carter	Carter County Health Center	Yes	July 9, 2024
Cass	Central Cass County FPD	Yes	July 16, 2024
	Dolan & West Dolan FPD	Yes	July 29, 2024
	Mount Pleasant FPD	Yes	July 8, 2024
	PWSD 4 Cass County	Yes	July 25, 2024
Cedar	Cedar County Ambulance District	Yes	July 13, 2024
Christian	Bluff Drive CID	Yes	July 15, 2024
Clark	Clark County Ambulance District	Yes	July 8, 2024
Clay	Historic Downtown Liberty CID	Yes	July 5, 2024
	PWSD 4 Clay County	Yes	July 16, 2024
Cooper	Windsor Place CID	Yes	July 16, 2024
Daviess	Daviess County SRD 1	Yes	July 22, 2024
	PWSD 1 Daviess County	Yes	July 3, 2024
Dunklin	PWSD 2 Dunklin County	Yes	July 29, 2024
	PWSD 3 Dunklin County	Yes	July 29, 2024
Franklin	Gerald-Rosebud FPD	Yes	July 10, 2024
Greene	Logan-Rogersville FPD	Yes	July 30, 2024
Grundy	Grundy County Rural FPD	Yes	July 3, 2024

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2024
 Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Henry	Osage SRD 1 Henry County	Yes	July 5, 2024
Holt	Corning SRD Holt County	Yes	July 26, 2024
Howard	Bonne Femme Levee District 1	Yes	July 25, 2024
	D&LD 2 Howard County	Yes	July 25, 2024
	Drainage District 1 Howard County	Yes	July 25, 2024
	Levee District 3 Howard County	Yes	July 25, 2024
	Levee District 4 Howard County	Yes	July 25, 2024
Howell	Pomona FPD	Yes	July 1, 2024
	Pumpkin Center FPD	Yes	July 16, 2024
	Willow Springs Library District	Yes	July 31, 2024
Iron	Ozark Regional Library District	Yes	July 29, 2024
	Pilot Knob FPD	Yes	July 29, 2024
Jasper	Jasper County Emergency Services	Yes	July 2, 2024
	PWSD 1 Jasper County	Yes	July 25, 2024
	Tri-Cities FPD	Yes	July 3, 2024
Jefferson	Hematite FPD	Yes	July 26, 2024
	PWSD 2 Jefferson County	Yes	July 30, 2024
	PWSD 6 Jefferson County	Yes	July 1, 2024
	PWSD 8 Jefferson County	Yes	July 10, 2024
Johnson	Western Missouri Medical Center	Yes	July 30, 2024
Laclede	PWSD 3 Laclede County	Yes	July 25, 2024
Lawrence	Midway Benefit SRD Lawrence County	Yes	July 27, 2024
	Monett SRD Lawrence County	Yes	July 29, 2024
Lewis	Western Lewis County FPD	Yes	July 1, 2024
Lincoln	Clarence Cannon Memorial WSD	Yes	July 31, 2024
	Elsberry SRD Lincoln County	Yes	July 25, 2024
Linn	PWSD 3 Linn-Livingston County	Yes	July 17, 2024
Macon	PWSD 1 Macon County	Yes	July 25, 2024
Marion	Marion County NHD	Yes	July 25, 2024
	South River Drainage District	Yes	July 25, 2024
Mercer	PWSD 1 Mercer County	Yes	July 30, 2024
Miller	Heartland Regional Library District	Yes	July 25, 2024
Moniteau	Fortuna FPD	Yes	July 1, 2024
Monroe	Monroe County Ambulance District	Yes	July 12, 2024
Newton	Diamond SRD Newton County	Yes	July 8, 2024
	Fairview SRD Newton County	Yes	July 8, 2024
	Midway SRD Newton County	Yes	July 8, 2024
Osage	PWSD 4 Osage County	Yes	July 18, 2024
Pemiscot	Pemiscot County Health Center	Yes	July 29, 2024
Perry	Perry County Health Department	Yes	July 22, 2024
Pettis	Pettis County FPD 1	Yes	July 29, 2024
	Pettis County Health Center	Yes	July 1, 2024
	PWSD 1 Pettis-Johnson-Saline County	Yes	July 25, 2024
Pike	Eolia Community FPD	Yes	July 25, 2024
	Pike County Health Department	Yes	July 25, 2024

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due June 30, 2024
 Filed in July 2024

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Platte	Smithville Area FPD	Yes	July 25, 2024	
	Tuileries Plaza TDD	Yes	July 30, 2024	
Polk	Central Polk County FPD	Yes	July 2, 2024	
	Polk County 911 Board	Yes	July 25, 2024	
	Polk County Health Center	Yes	July 26, 2024	
	Prairie Heights Area Common SwrD	Yes	July 15, 2024	
Pulaski	Bowman TDD	Yes	July 29, 2024	
	Crocker Rural FPD	Yes	July 21, 2024	
	Farris Family TDD	Yes	July 2, 2024	
	Pulaski County Sewer District	Yes	July 2, 2024	
Putnam	Liberty Township FPD	Yes	July 24, 2024	
Randolph	Randolph County Ambulance District	Yes	July 2, 2024	
	Westran FPD	Yes	July 30, 2024	
Ray	Consolidated PWSD 2 Ray County	Yes	July 2, 2024	
Reynolds	Northern Reynolds County FPD	Yes	July 1, 2024	
	Reynolds County Health Center	Yes	July 30, 2024	
	Reynolds County Library District	Yes	July 25, 2024	
Ripley	Purman SRD Ripley County	Yes	July 25, 2024	
Saline	Cole Lake Drainage District 2	Yes	July 26, 2024	
	PWSD 3 Saline County	Yes	July 5, 2024	
	Saline County Health Department	Yes	July 31, 2024	
	Sweet Springs Ambulance District	Yes	July 29, 2024	
	Consolidated PWSD 1 Schuyler County	Yes	July 15, 2024	
Schuyler	Consolidated PWSD 1 Schuyler County	Yes	July 15, 2024	
Scott	Scott County Health Department	Yes	July 30, 2024	
Shannon	Shannon County Ambulance District	Yes	July 18, 2024	
Shelby	Salt River Ambulance District	Yes	July 2, 2024	
St. Charles	Augusta FPD	Yes	July 15, 2024	
	Junction TDD	Yes	July 1, 2024	
	Kingsmill TDD	Yes	July 29, 2024	
	Lake St. Louis FPD	Yes	July 10, 2024	
	Mark Twain Mall TDD	Yes	July 1, 2024	
	New Melle FPD	Yes	July 2, 2024	
	Wentzville Commons Connector TDD	Yes	July 16, 2024	
	St. Clair	St. Clair County Health Center	Yes	July 26, 2024
	St. Francois	St. Francois County Health Center	Yes	July 30, 2024
St. Louis	Chesterfield Blue Valley CID	Yes	July 1, 2024	
	Hanley Station TDD	Yes	July 29, 2024	
	St. Louis Ice Center CID	Yes	July 1, 2024	
	Town & Country Crossing TDD	Yes	July 29, 2024	
	Upper West End Park CID	Yes	July 29, 2024	
St. Louis City	Crowne Plaza TDD	Yes	July 17, 2024	
	Euclid Buckingham TDD	Yes	July 1, 2024	
Stoddard	Drainage District 28 Stoddard County	Yes	July 1, 2024	
	Stoddard County Public Health Center	Yes	July 17, 2024	
Stone	Stone County Library District	Yes	July 25, 2024	

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Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Taney	Fall Creek Valley CID	Yes	July 2, 2024
Washington	Richwoods FPD	Yes	July 2, 2024
Wayne	Clearwater FPD	Yes	July 28, 2024
Webster	Southern Webster County FPD	Yes	July 9, 2024
Total Filed		139	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
D&LD	Drainage and Levee District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict