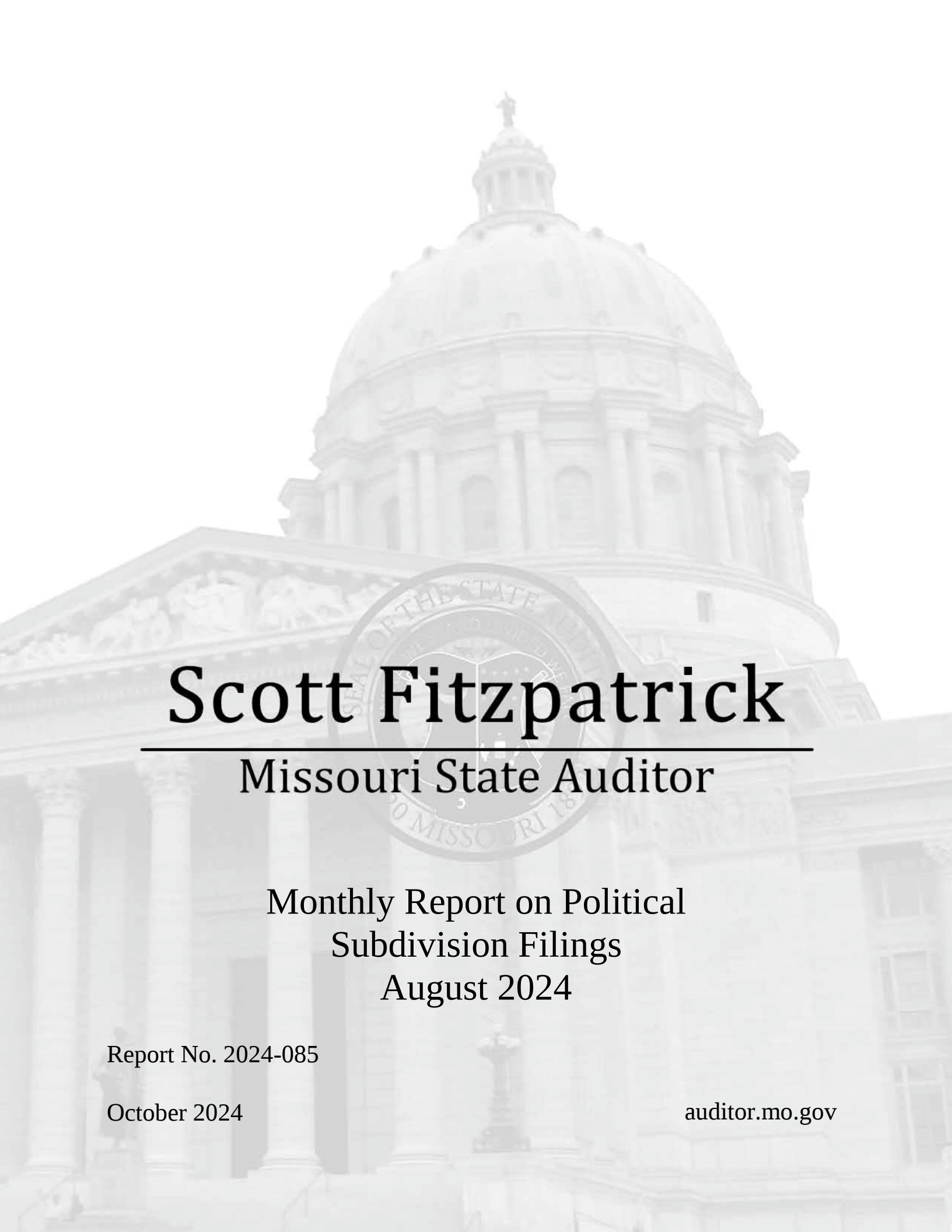




# Scott Fitzpatrick

---

Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
August 2024

Report No. 2024-085

October 2024

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

---

# Monthly Report on Political Subdivision Filings

## August 2024

### Table of Contents

---

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

---

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

---

### Appendixes

|                 |                                                                                                                                                        |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Appendix</u> |                                                                                                                                                        |
| A               | Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended February 29, 2024<br>Reports Due August 31, 2024 .....4 |
| B               | Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2023<br>Filed in August 2024 .....5               |
| C               | Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2024<br>Filed in August 2024 .....6                  |



**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 12 political subdivisions required to file a financial report by August 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 August 2024, after their filing deadline. The filing status for these 87 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

## August 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 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 29, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 9 filed an annual financial report timely.

This report also includes the filing status for 87 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2024, after their filing deadline.

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

Fiscal Year Ended February 29, 2024

| Primary County  | Reporting Entity                         | Filed Annual<br>Financial Report | Date Filed       |
|-----------------|------------------------------------------|----------------------------------|------------------|
| Atchison        | Mill Creek Dyke Drainage District        | Yes                              | April 1, 2024    |
|                 | Nishnabotna Drainage District            | Yes                              | April 1, 2024    |
| Audrain         | Van-Far Ambulance District               | Yes                              | June 4, 2024     |
| Barton          | Golden City Volunteer FPD                | Yes                              | June 24, 2024    |
| Carroll         | De Witt Drainage & Levee District        | Yes                              | June 6, 2024     |
|                 | Egypt-Prairie Drainage District          | Yes                              | March 13, 2024   |
|                 | Norborne Land Drainage District          | Yes                              | March 1, 2024    |
|                 | PWSD 1 Carroll County                    | No                               |                  |
|                 | Riverside Levee District                 | Yes                              | February 6, 2024 |
| Marion          | Drainage District Marion County          | No                               |                  |
|                 | Fabius River Drainage District           | No                               |                  |
| Ste. Genevieve  | Lake Forest Estates Clean Water District | Yes                              | March 19, 2024   |
| Total Filed     |                                          | 9                                |                  |
| Total Not Filed |                                          | 3                                |                  |

Acronyms:

FPD            Fire Protection District  
PWSD        Public Water Supply District

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

Fiscal Year Ended April 30, 2023

| Primary County | Reporting Entity          | Filed Annual<br>Financial Report | Date Filed      |
|----------------|---------------------------|----------------------------------|-----------------|
| Jackson        | Shops on Blue Parkway CID | Yes                              | August 23, 2024 |
| Total Filed    |                           | 1                                |                 |

Acronyms:

CID                      Community Improvement District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in August 2024

Fiscal Year Ended December 31, 2023

| Primary County | Reporting Entity                            | Filed Annual<br>Financial Report | Date Filed      |
|----------------|---------------------------------------------|----------------------------------|-----------------|
| Andrew         | Andrew County Ambulance District            | Yes                              | August 2, 2024  |
|                | Bolckow FPD                                 | Yes                              | August 16, 2024 |
|                | Levee District 5 Andrew-Holt-Nodaway County | Yes                              | August 7, 2024  |
| Atchison       | Langdon SRD Atchison County                 | Yes                              | August 9, 2024  |
| Audrain        | Audrain County Health Department            | Yes                              | August 8, 2024  |
| Barry          | Butterfield FPD                             | Yes                              | August 13, 2024 |
|                | Seligman FPD                                | Yes                              | August 12, 2024 |
|                | Sugar Creek SRD 3 Barry County              | Yes                              | August 14, 2024 |
|                | Washburn SRD 4 Barry County                 | Yes                              | August 16, 2024 |
| Barton         | Barton County Ambulance District            | Yes                              | August 8, 2024  |
| Bollinger      | North County FPD                            | Yes                              | August 27, 2024 |
| Boone          | Broadway-Fairview TDD                       | Yes                              | August 15, 2024 |
|                | Conley Road TDD                             | Yes                              | August 19, 2024 |
|                | Cross Creek TDD                             | Yes                              | August 15, 2024 |
|                | Grindstone Plaza TDD                        | Yes                              | August 19, 2024 |
|                | Rock Bridge Center TDD                      | Yes                              | August 19, 2024 |
|                | Shoppes at Stadium TDD                      | Yes                              | August 19, 2024 |
|                | San Antonio FPD                             | Yes                              | August 7, 2024  |
| Butler         | Kelly Town Plaza CID                        | Yes                              | August 1, 2024  |
|                | Pike Creek Common Sewer District            | Yes                              | August 5, 2024  |
|                | PWSD 104 Butler County                      | Yes                              | August 8, 2024  |
|                | Hamilton FPD                                | Yes                              | August 14, 2024 |
| Caldwell       | Northwest FPD Camden County                 | Yes                              | August 15, 2024 |
| Camden         | Osage Beach SRD Camden County               | Yes                              | August 21, 2024 |
|                | Peninsula Development CID                   | Yes                              | August 13, 2024 |
|                | Carrollton Township Carroll County          | Yes                              | August 10, 2024 |
| Cass           | Creighton FPD                               | Yes                              | August 22, 2024 |
| Cedar          | PWSD 1 Cedar County                         | Yes                              | August 14, 2024 |
| Chariton       | Mendon Public FPD                           | Yes                              | August 16, 2024 |
| Christian      | Finley River TDD                            | Yes                              | August 27, 2024 |
| Clay           | Fishing River FPD                           | Yes                              | August 23, 2024 |
| Cole           | Regional West FPD                           | Yes                              | August 7, 2024  |
| Cooper         | Overton-Wooldridge Levee District 1         | Yes                              | August 7, 2024  |
|                | Pilot Grove Area FPD                        | Yes                              | August 12, 2024 |
| Dallas         | Southern Dallas County FPD                  | Yes                              | August 15, 2024 |
| DeKalb         | Union Star FPD                              | Yes                              | August 26, 2024 |
| Dent           | PWSD 1 Dent County                          | Yes                              | August 13, 2024 |
| Franklin       | PWSD 4 Franklin County                      | Yes                              | August 9, 2024  |
| Gentry         | King City FPD                               | Yes                              | August 7, 2024  |
| Greene         | Ash Grove FPD                               | Yes                              | August 25, 2024 |
|                | PWSD 6 Greene County                        | Yes                              | August 19, 2024 |

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2024

Filed in August 2024

Fiscal Year Ended December 31, 2023

| Primary County | Reporting Entity                        | Filed Annual<br>Financial Report | Date Filed      |
|----------------|-----------------------------------------|----------------------------------|-----------------|
| Grundy         | Laredo FPD                              | Yes                              | August 26, 2024 |
|                | Spickard FPD                            | Yes                              | August 9, 2024  |
|                | Spickard SRD Grundy County              | Yes                              | August 14, 2024 |
| Henry          | Tightwad FPD                            | Yes                              | August 9, 2024  |
| Howard         | Levee District 7 Howard County          | Yes                              | August 6, 2024  |
| Iron           | Iron County Health Department           | Yes                              | August 1, 2024  |
| Laclede        | Bennett Spring FPD                      | Yes                              | August 6, 2024  |
| Lawrence       | Vineyard Benefit SRD Lawrence County    | Yes                              | August 1, 2024  |
| Lincoln        | Winfield-Foley FPD                      | Yes                              | August 16, 2024 |
| Linn           | Linn County Health Department           | Yes                              | August 6, 2024  |
|                | Purdin SRD Linn County                  | Yes                              | August 26, 2024 |
| Miller         | Tuscumbia FPD                           | Yes                              | August 30, 2024 |
| Monroe         | Madison-West Monroe FPD                 | Yes                              | August 29, 2024 |
| Montgomery     | Montgomery Volunteer FPD                | Yes                              | August 8, 2024  |
| New Madrid     | PWSD 4 New Madrid County                | Yes                              | August 14, 2024 |
| Nodaway        | Hopkins FPD                             | Yes                              | August 20, 2024 |
|                | Nodaway Township Nodaway County         | Yes                              | August 15, 2024 |
| Ozark          | Ozark County Health Center              | Yes                              | August 21, 2024 |
| Pemiscot       | Pemiscot County Memorial Hospital       | Yes                              | August 13, 2024 |
| Phelps         | Doolittle Rural FPD                     | Yes                              | August 7, 2024  |
| Platte         | Central Platte FPD                      | Yes                              | August 8, 2024  |
|                | Dearborn Area FPD                       | Yes                              | August 6, 2024  |
|                | Parkville Commons TDD                   | Yes                              | August 5, 2024  |
|                | Weatherby Lake FPD                      | Yes                              | August 5, 2024  |
|                | Pleasant Hope FPD                       | Yes                              | August 27, 2024 |
| Polk           | Interstate Plaza/North Town Village TDD | Yes                              | August 8, 2024  |
| Pulaski        | Unionville SRD Putnam County            | Yes                              | August 12, 2024 |
| Putnam         | Crooked River Drainage District         | Yes                              | August 5, 2024  |
|                | Hardin FPD                              | Yes                              | August 3, 2024  |
|                | Henrietta-Crooked River D&LD            | Yes                              | August 5, 2024  |
|                | Levee District 5 Ray County             | Yes                              | August 16, 2024 |
|                | Tri-County Drainage District            | Yes                              | August 2, 2024  |
|                | Gilliam SRD Saline County               | Yes                              | August 15, 2024 |
|                | Grand Pass SRD Saline County            | Yes                              | August 6, 2024  |
| Saline         | Levee District 2 Saline County          | Yes                              | August 19, 2024 |
|                | Malta Bend SRD Saline County            | Yes                              | August 7, 2024  |
|                | Saline County Rural FPD                 | Yes                              | August 6, 2024  |
| Shelby         | Salt River NHD                          | Yes                              | August 2, 2024  |
| St. Clair      | Vista SRD St. Clair County              | Yes                              | August 7, 2024  |
| St. Louis      | 370/MO Bottom Road/Taussig Road TDD     | Yes                              | August 15, 2024 |
|                | Northeast Ambulance & FPD               | Yes                              | August 29, 2024 |
| Ste. Genevieve | Ste. Genevieve County PLD               | Yes                              | August 1, 2024  |

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

Fiscal Year Ended December 31, 2023

| Primary County | Reporting Entity                | Filed Annual<br>Financial Report | Date Filed      |
|----------------|---------------------------------|----------------------------------|-----------------|
| Stoddard       | Castor Township Stoddard County | Yes                              | August 13, 2024 |
|                | Gray Ridge SRD Stoddard County  | Yes                              | August 9, 2024  |
| Taney          | Historic Downtown Branson CID   | Yes                              | August 6, 2024  |
| Total Filed    |                                 | 86                               |                 |

Acronyms:

|      |                                     |
|------|-------------------------------------|
| CID  | Community Improvement District      |
| D&LD | Drainage and Levee District         |
| FPD  | Fire Protection District            |
| NHD  | Nursing Home District               |
| PLD  | Public Library District             |
| PWSD | Public Water Supply District        |
| SRD  | Special Road District               |
| TDD  | Transportation Development District |