



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
September 2024

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Monthly Report on Political Subdivision Filings

September 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 49 political subdivisions required to file a financial report by September 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 September 2024, after their filing deadline. The filing status for these 46 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

September 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 49 political subdivisions, other than cities, towns, and villages, with a fiscal year end of March 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 49 political subdivisions, 42 filed an annual financial report timely.

This report also includes the filing status for 46 political subdivisions, other than cities, towns, and villages, that filed their financial report in September 2024, after their filing deadline.

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

Fiscal Year Ended March 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 3 Andrew County	Yes	July 8, 2024
Barry	Monett Marketplace CID	Yes	May 6, 2024
Boone	Centralia Public Library District	Yes	July 12, 2024
Buchanan	Maxwell Heights FPD	Yes	September 6, 2024
Butler	North Cache River Drainage District	Yes	May 24, 2024
Caldwell	Golden Age NHD	No	
Camden	Sunrise Beach Market Center CID	Yes	September 16, 2024
Carroll	Sambo Slough Levee District	No	
Carter	West Carter Ambulance District	Yes	September 30, 2024
Cass	Cedar Tree CID	Yes	July 17, 2024
	Fairfield Inn CID	Yes	September 12, 2024
	PWSD 6 Cass County	Yes	August 15, 2024
	Southview Commerce Center CID	Yes	September 16, 2024
	TXRH CID	Yes	July 1, 2024
	Y Belton CID	Yes	September 12, 2024
	Y Belton Two CID	Yes	September 12, 2024
	Y Highway Marketplace CID	Yes	September 24, 2024
Clay	210 Highway CID	Yes	September 30, 2024
	210 Highway TDD	Yes	September 30, 2024
	Kearney West Side CID	Yes	September 16, 2024
	Shoppes at Kearney CID	Yes	September 16, 2024
Cole	PWSD 2 Cole County	Yes	August 22, 2024
Franklin	St. Clair Sewer District	Yes	June 13, 2024
Harrison	Harrison County Hospital District	Yes	August 28, 2024
Henry	Golden Valley Memorial Hospital	Yes	May 29, 2024
Holt	Union Township Levee District	No	
Jasper	Sarcoxie Rural FPD	Yes	April 19, 2024
Jefferson	Twin City Mall CID	Yes	June 12, 2024
Lewis	Steffenville Drainage District	No	
Livingston	Livingston Ambulance District	Yes	May 22, 2024
	Stoneybrooke CID	Yes	August 19, 2024
Montgomery	Wellsville Public Library District	Yes	May 28, 2024
Perry	Perry County Memorial Hospital	Yes	September 19, 2024
	Perry Plaza CID	Yes	September 30, 2024
Pettis	Galaxy West CID	Yes	September 13, 2024
	Sedalia Public Library District	Yes	May 23, 2024
Putnam	Putnam County Care Center	No	
Ray	Levee District 2 Ray County	No	
Saline	Van Meter-Teteseau Levee District	Yes	April 9, 2024
Schuyler	Schuyler County Ambulance District	Yes	September 30, 2024
St. Louis	Jennings Station Road CID	Yes	September 30, 2024
	Kirkwood Square CID	No	
	Manchester Lindbergh Southeast CID	Yes	April 30, 2024
	Market at McKnight CID	Yes	July 18, 2024
	Plaza on the Boulevard-Jennings CID	Yes	September 30, 2024
	Rock Hill Public Library District	Yes	September 24, 2024
Stoddard	PWSD 4 Stoddard County	Yes	August 22, 2024

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

Fiscal Year Ended March 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Taney	Hollister Parkway CID	Yes	September 11, 2024
	Southtowne CID	Yes	September 16, 2024
Total Filed		42	
Total Not Filed		7	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District
TXRH	Texas Roadhouse

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

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Mountain SRD 22 Barry County	Yes	September 16, 2024
Boone	Clark Lane TDD	Yes	September 12, 2024
Caldwell	PWSD 2 Caldwell County	Yes	September 17, 2024
Callaway	Central Callaway FPD	Yes	September 17, 2024
	South Callaway FPD	Yes	September 18, 2024
Camden	Greenview CID	Yes	September 8, 2024
Carroll	Prairie Township Carroll County	Yes	September 22, 2024
Cass	PWSD 12 Cass County	Yes	September 13, 2024
Clay	PWSD 5 Clay County	Yes	September 23, 2024
Daviess	Coffey FPD	Yes	September 24, 2024
DeKalb	Central DeKalb County FPD	Yes	September 30, 2024
Dunklin	Dunklin County Health Department	Yes	September 26, 2024
Gasconade	Gasconade Manor NHD	Yes	September 24, 2024
Henry	Deerfield Creek SRD Henry County	Yes	September 20, 2024
	Honey Creek SRD 1 Henry County	Yes	September 14, 2024
Jackson	Ritter Plaza CID	Yes	September 6, 2024
Jefferson	Northwest Library Subdistrict	Yes	September 16, 2024
	Windsor-Fox Library Subdistrict	Yes	September 16, 2024
Lawrence	Avilla FPD	Yes	September 15, 2024
	Verona Benefit SRD Lawrence County	Yes	September 26, 2024
Linn	Laclede Community FPD	Yes	September 9, 2024
Marion	PWSD 1 Marion County	Yes	September 19, 2024
Miller	Iberia Rural FPD	Yes	September 18, 2024
Nodaway	Elmo Area FPD	Yes	September 30, 2024
	Jackson Township FPD	Yes	September 2, 2024
	Oregon County Health Department	Yes	September 12, 2024
Phelps	Phelps County 911 Board	Yes	September 18, 2024
	Rolla Rural FPD	Yes	September 18, 2024
	Dixon Rural FPD	Yes	September 5, 2024
Pulaski	Waynesville Rural FPD	Yes	September 17, 2024
	Hardin SRD Ray County	Yes	September 3, 2024
Scotland	Bear Creek Watershed Subdistrict	Yes	September 24, 2024
St. Clair	Collins SRD St. Clair County	Yes	September 24, 2024
	Hillsdale SRD St. Clair County	Yes	September 16, 2024
	Lowry City SRD St. Clair County	Yes	September 19, 2024
St. Louis	12796 Manchester Road TDD	Yes	September 24, 2024
	4325 Butler Hill Road CID	Yes	September 24, 2024
	Metropolitan Taxicab Commission	Yes	September 23, 2024
St. Louis City	Hampton Berthold CID	Yes	September 24, 2024
	Hampton Berthold TDD	Yes	September 24, 2024
Stoddard	Richland Township Stoddard County	Yes	September 19, 2024

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

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Washington	Washington County 911 Board	Yes	September 16, 2024
Total Filed		42	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

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

Fiscal Year Ended January 31, 2024

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Cedar	Cedar County Memorial Hospital	Yes	September 4, 2024
Mississippi	Consolidated DD 1 Mississippi County	Yes	September 24, 2024
St. Charles	Dardenne Creek Drainage District 3	Yes	September 27, 2024
Total Filed		3	

Acronyms:

DD Drainage District

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

Fiscal Year Ended February 29, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Marion	Drainage District Marion County	Yes	September 23, 2024
Total Filed		1	