



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
November 2024

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December 2024

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Monthly Report on Political Subdivision Filings

November 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 November 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 November 2024, after their filing deadline. The filing status for these 7 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

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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 May 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, 8 filed an annual financial report timely.

This report also includes the filing status for 7 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2024, after their filing deadline.

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

Fiscal Year Ended May 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	September 12, 2024
Caldwell	PWSD 3 Caldwell County	No	
Carroll	Cherry Valley Levee District	Yes	June 4, 2024
Cass	PWSD 3 Cass County	Yes	November 27, 2024
Franklin	PWSD 3 Franklin County	Yes	October 31, 2024
Holt	Canon Drainage District	Yes	July 1, 2024
Jefferson	PWSD 7 Jefferson County	No	
	PWSD C-1 Jefferson County	Yes	November 18, 2024
Polk	Citizens Memorial Hospital District	Yes	October 22, 2024
St. Clair	Ellett Memorial Hospital District	Yes	November 15, 2024
Total Filed		8	
Total Not Filed		2	

Acronyms:

PWSD Public Water Supply District

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

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lawrence	Miller Rural FPD	Yes	November 8, 2024
Webster	Webster County Health Unit	Yes	November 20, 2024
Total Filed		2	

Acronyms:

FPD Fire Protection District

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

Fiscal Year Ended March 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Putnam	Putnam County Care Center	Yes	November 13, 2024
Total Filed		1	

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 30, 2024
 Filed in November 2024

Fiscal Year Ended April 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Camden	Lake Ozarks Community Bridge TDD	Yes	November 20, 2024
Jackson	12th & Wyandotte CID	Yes	November 22, 2024
	Waldo CID	Yes	November 26, 2024
Platte	Edgewood Farms CID	Yes	November 7, 2024
Total Filed		4	

Acronyms:

CID Community Improvement District
 TDD Transportation Development District