



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
January 2025

Report No. 2025-012

March 2025

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

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# Monthly Report on Political Subdivision Filings

## January 2025

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Mike Kehoe, 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 30 political subdivisions required to file a financial report by January 31, 2025, 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 January 2025, after their filing deadline. The filing status for these 41 entities is presented in summary on page 3 and by individual entity in Appendixes B to D.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

January 2025

## Executive Summary

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### **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 30 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 30 political subdivisions, 26 filed an annual financial report timely.

This report also includes the filing status for 41 political subdivisions, other than cities, towns, and villages, that filed their financial report in January 2025, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2025

Fiscal Year Ended July 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 16, 2024
Carroll	Mi De Levee District	No	
Lafayette	Alma FPD	Yes	November 20, 2024
	Alma SRD Lafayette County	Yes	December 16, 2024
	Concordia SRD Lafayette County	Yes	December 16, 2024
	Corder SRD Lafayette County	Yes	December 16, 2024
	Dover SRD Lafayette County	Yes	December 16, 2024
	Higginsville SRD Lafayette County	Yes	December 16, 2024
	Lexington SRD Lafayette County	Yes	December 16, 2024
	Mayview SRD Lafayette County	Yes	December 16, 2024
	Odessa SRD Lafayette County	Yes	December 16, 2024
	Waverly SRD Lafayette County	Yes	December 16, 2024
	Wellington Napoleon SRD Lafayette County	Yes	December 16, 2024
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	January 10, 2025
	La Plata SRD Macon County	Yes	August 30, 2024
Monroe	Monroe City SRD Monroe County	Yes	January 30, 2025
Newton	Stella SRD Newton County	Yes	December 16, 2024
Osage	Chamois SRD Osage County	Yes	August 27, 2024
	Linn City SRD Osage County	No	
	Westphalia SRD Osage County	Yes	August 25, 2024
Platte	PWSD 9 Platte County	Yes	January 22, 2025
Randolph	Moberly SRD Randolph County	Yes	August 19, 2024
Ray	Camden SRD Ray County	Yes	August 15, 2024
	Henrietta SRD Ray County	Yes	August 16, 2024
	Orrick SRD Ray County	Yes	November 25, 2024
	Richmond SRD Ray County	Yes	December 6, 2024
Scott	Illmo SRD Scott County	Yes	October 23, 2024
	Sikeston SRD Scott County	No	
St. Francois	St. Francois County SRD 2	Yes	January 15, 2025
Total Filed		26	
Total Not Filed		4	

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, 2024  
 Filed in January 2025

Fiscal Year Ended December 31, 2023

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Butler	Butler County FPD	Yes	January 6, 2025
Total Filed		1	

Acronyms:

FPD            Fire Protection District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due October 31, 2024  
 Filed in January 2025

Fiscal Year Ended April 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Oregon	PWSD 1 Oregon County	Yes	January 3, 2025
Ray	Senior Citizen's NHD	Yes	January 15, 2025
Total Filed		2	

Acronyms:

NHD            Nursing Home District  
 PWSD        Public Water Supply District

Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due December 31, 2024  
 Filed in January 2025

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Barry County 911 Board	Yes	January 3, 2025
Buchanan	Rolling Hills Consolidated PLD	Yes	January 13, 2025
	St. Joseph Downtown CID	Yes	January 29, 2025
Camden	Camden County Ambulance District	Yes	January 2, 2025
Cape Girardeau	Cape Girardeau Library District	Yes	January 29, 2025
	Reorganized Common SwrD Cape Girardeau	Yes	January 7, 2025
Chariton	Chariton County Ambulance District	Yes	January 27, 2025
Dunklin	Consolidated DD 2 Dunklin County	Yes	January 7, 2025
Greene	James River Commons CID	Yes	January 28, 2025
Grundy	Grundy County NHD	Yes	January 27, 2025
Iron	Iron County Medical Center	Yes	January 27, 2025
Jackson	Mid Continent Library District	Yes	January 28, 2025
	PWSD 17 Jackson County	Yes	January 27, 2025
Jefferson	PWSD 1 Jefferson County	Yes	January 29, 2025
	PWSD 10 Jefferson County	Yes	January 6, 2025
Johnson	South Fork of Blackwater WSD	Yes	January 28, 2025
Lafayette	Corder FPD	Yes	January 7, 2025
Macon	Macon County NHD	Yes	January 30, 2025
Marion	Hannibal Free Library District	Yes	January 30, 2025
Pemiscot	Steele Public Library District	Yes	January 28, 2025
Ripley	Fourche Creek Watershed Subdistrict	Yes	January 16, 2025
	Little Black Watershed Subdistrict	Yes	January 16, 2025
	Scotland County Memorial Hospital	Yes	January 3, 2025
Scott	SEMO Regional Port Authority	Yes	January 31, 2025
Shelby	Clarence NHD	Yes	January 27, 2025
St. Louis	711 and 717 Kingsland CID	Yes	January 30, 2025
	8640 Evans CID	Yes	January 31, 2025
	Delmar/Delcrest CID	Yes	January 2, 2025
	Olia Village CID	Yes	January 31, 2025
St. Louis City	City Hospital Laundry Building TDD	Yes	January 31, 2025
	City Hospital Powerhouse CID	Yes	January 31, 2025
	City Hospital Powerhouse TDD	Yes	January 31, 2025
	City Hospital RPA 2-Phase 1 CID	Yes	January 31, 2025
	Downtown St. Louis CID	Yes	January 29, 2025
	Georgian Square CID	Yes	January 31, 2025
	Northeast Hampton/I-44 CID	Yes	January 13, 2025



Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due December 31, 2024  
 Filed in January 2025

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ste. Genevieve	Levee District 3 Ste. Genevieve County	Yes	January 27, 2025
Webster	Webster County NHD	Yes	January 16, 2025
Total Filed		38	

Acronyms:

CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
RPA	Robotic Process Automation
SEMO	Southeast Missouri
SwrD	Sewer District
TDD	Transportation Development District
WSD	Watershed Subdistrict