



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
February 2025

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

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# Monthly Report on Political Subdivision Filings

## February 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 20 political subdivisions required to file a financial report by February 28, 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 February 2025, after their filing deadline. The filing status for these 17 entities is presented in summary on page 3 and by individual entity in Appendixes B and C.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

February 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 20 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 20 political subdivisions, 14 filed an annual financial report timely.

This report also includes the filing status for 17 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2025, after their filing deadline.

Appendix A  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due February 28, 2025

Fiscal Year Ended August 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	September 20, 2024
Cass	PWSD 8 Cass County	Yes	October 10, 2024
Franklin	New Haven SRD Franklin County	No	
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	February 19, 2025
Jefferson	Arnold Retail Corridor TDD	Yes	February 25, 2025
	Arnold Triangle TDD	No	
	Ridgecrest CID	Yes	December 13, 2024
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	Yes	February 11, 2025
McDonald	PWSD 2 McDonald County	Yes	January 8, 2025
Pemiscot	St. Francis Levee District	Yes	February 6, 2025
Saline	Miami Levee District 1	Yes	August 17, 2024
Scott	Miner Gateway CID	Yes	February 19, 2025
St. Louis	Richardson Crossing CID	Yes	January 29, 2025
Stoddard	Essex SRD Stoddard County	Yes	February 3, 2025
	PWSD 2 Stoddard County	Yes	February 14, 2025
Washington	Washington County Memorial Hospital	Yes	February 6, 2025
Wayne	PWSD 3 Wayne County	No	
Total Filed		14	
Total Not Filed		6	

Acronyms:

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

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

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	Big Creek Watershed Subdistrict	Yes	February 10, 2025
Clark	Clark County NHD	Yes	February 14, 2025
Clay	Claycomo SRD Clay County	Yes	February 6, 2025
Dunklin	Dunklin County Sewer District	Yes	February 10, 2025
Gentry	Albany Community FPD	Yes	February 18, 2025
Holt	Forest City Levee District	Yes	February 27, 2025
Johnson	Johnson County Community Health	Yes	February 5, 2025
Lewis	Dickerson SRD Lewis County	Yes	February 24, 2025
Pemiscot	Hayti-Ventures CID	Yes	February 24, 2025
Ray	Ray County Ambulance District	Yes	February 4, 2025
St. Louis City	501 Olive CID	Yes	February 8, 2025
	501 Olive TDD	Yes	February 8, 2025
	EQH Market Street CID	Yes	February 3, 2025
	Expanded Forsyth Associates CID	Yes	February 5, 2025
	Loop East CID	Yes	February 10, 2025
Sullivan	PWSD 1 Sullivan County	Yes	February 4, 2025
Total Filed		16	

Acronyms:

CID	Community Improvement District
EQH	Equitable Holdings
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 January 31, 2025  
 Filed in February 2025

Fiscal Year Ended July 31, 2024

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Lewis	La Grange SRD Lewis County	Yes	February 21, 2025
Total Filed		1	

Acronyms:

SRD            Special Road District