



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
April 2025

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Monthly Report on Political Subdivision Filings

April 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 57 political subdivisions required to file a financial report by April 30, 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 April 2025, after their filing deadline. The filing status for these 13 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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April 2025

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 57 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 57 political subdivisions, 47 filed an annual financial report timely.

This report also includes the filing status for 13 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2025, after their filing deadline.

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2025

Fiscal Year Ended October 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	No	
Atchison	Corning Levee District 2	Yes	December 20, 2024
	Fairfax Drainage District	No	
Buchanan	DeKalb FPD	Yes	November 1, 2024
Cape Girardeau	Little River Drainage District	Yes	February 10, 2025
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	Yes	November 13, 2024
Cass	58 Hwy Regional Market Center CID	Yes	April 23, 2025
	Belton/Raymore Interchange TDD	Yes	April 21, 2025
	Foxridge CID	Yes	February 28, 2025
	Foxwood Village Shops CID	Yes	February 28, 2025
	Highway 58 & Dean Avenue CID	Yes	April 29, 2025
	Hubach Hill Road/North Cass Parkway CID	Yes	February 28, 2025
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 21, 2025
	Jeter Farm CID	Yes	February 28, 2025
	Raymore Galleria CID	Yes	February 28, 2025
Clay	Fairview Crossing CID	Yes	April 23, 2025
	Smithville Commons CID	Yes	April 25, 2025
Cole	Capital Mall CID	Yes	April 23, 2025
	MSP CID	Yes	February 19, 2025
	St. Mary's Hospital CID	Yes	April 23, 2025
Dade	Dade County R-IV Rural FPD	Yes	January 20, 2025
Gentry	Grand River Regional AD	Yes	December 16, 2024
Jackson	Ditzler CID	Yes	January 9, 2025
	Highway 350 CID	Yes	February 24, 2025
	PWSD 1 Jackson County	Yes	April 16, 2025
	Raytown Crossing CID	Yes	April 29, 2025
	Raytown Highway 350 TDD	Yes	April 21, 2025
	Raytown Square CID	Yes	April 29, 2025
Jasper	1717 Market Place TDD	Yes	April 28, 2025
	32nd Street Theatre CID	Yes	April 28, 2025
	510 Rangeline CID	Yes	April 30, 2025
	Centennial Railroad TDD	Yes	February 19, 2025
	Joplin Public Library District	Yes	January 24, 2025
	Northpark Lane CID	No	
Jefferson	Auto Plaza CID	Yes	February 19, 2025
	Highway 21 TDD	Yes	February 19, 2025
	North Jefferson Ambulance District	Yes	December 9, 2024
	Valle Ambulance District	Yes	November 18, 2024
Knox	PWSD 1 Knox County	Yes	March 18, 2025
Lafayette	PWSD 1 Lafayette County	Yes	January 21, 2025
	Wellington-Napoleon FPD	No	
Lewis	Gregory Levee District	Yes	November 7, 2024
Lewis	Lewis County NHD	Yes	February 3, 2025
Macon	Callao Town & Country Volunteer FPD	Yes	March 31, 2025
Montgomery	PWSD 1 Montgomery County	Yes	March 11, 2025
New Madrid	Drainage District 18 New Madrid County	Yes	March 16, 2025

Appendix A
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2025

Fiscal Year Ended October 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
New Madrid	St. John's Bayou Basin DD	Yes	November 17, 2024
Newton	32nd Street Place CID	Yes	April 16, 2025
	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	No	
Platte	Platte City Market Center CID	Yes	February 7, 2025
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	April 17, 2025
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	December 5, 2024
Sullivan	Sullivan County Memorial Hospital	No	
Wayne	East Wayne Ambulance District	No	
Total Filed		47	
Total Not Filed		10	

Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

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

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jackson	Crackerneck Center CID	Yes	April 6, 2025
St. Louis	NP Kinloch CID	Yes	April 8, 2025
Total Filed		2	

Acronyms:

CID Community Improvement District
 NP North Province

Appendix C
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due February 28, 2025
Filed in April 2025

Fiscal Year Ended August 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Franklin	New Haven SRD Franklin County	Yes	April 23, 2025
Jefferson	Arnold Triangle TDD	Yes	April 25, 2025
Wayne	PWSD 3 Wayne County	Yes	April 4, 2025
Total Filed		3	

Acronyms:

PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2025

Filed in April 2025

Fiscal Year Ended September 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Callaway	Millersburg FPD	Yes	April 25, 2025
Cass	West Peculiar FPD	Yes	April 10, 2025
Clay	Downtown Excelsior Springs CID	Yes	April 2, 2025
	Westside CID	Yes	April 10, 2025
Monroe	Monroe City Area FPD	Yes	April 9, 2025
Scott	PWSD 4 Scott County	Yes	April 28, 2025
St. Francois	Bismarck FPD	Yes	April 27, 2025
	Mineral Area CID	Yes	April 28, 2025
Total Filed		8	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PWSD	Public Water Supply District