



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
May 2025

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auditor.mo.gov

Monthly Report on Political Subdivision Filings

May 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 9 political subdivisions required to file a financial report by May 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 May 2025, after their filing deadline. The filing status for these 15 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

May 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 9 political subdivisions, other than cities, towns, and villages, with a fiscal year end of November 30, 2024. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 8 filed an annual financial report timely.

This report also includes the filing status for 15 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2025, after their filing deadline.

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

Fiscal Year Ended November 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	Yes	March 7, 2025
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	Yes	January 10, 2025
Jefferson	Goldman FPD	Yes	December 27, 2024
Laclede	Lebanon SRD 1 Laclede County	Yes	January 29, 2025
Moniteau	Tipton Rural FPD	Yes	April 30, 2025
New Madrid	Drainage District 29 New Madrid County	Yes	March 31, 2025
St. Charles	PWSD 2 St. Charles County	Yes	May 10, 2025
St. Francois	Leadwood FPD	Yes	May 24, 2025
Total Filed		8	
Total Not Filed		1	

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 May 2025

Fiscal Year Ended December 31, 2023

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	Wheaton Cook Lyndhurst SLD	Yes	May 1, 2025
Total Filed		1	

Acronyms:

SLD Street Light District

Appendix C

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

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis City	212 South Grand CID	Yes	May 5, 2025
	212 South Grand TDD	Yes	May 5, 2025
Total Filed		2	

Acronyms:

CID Community Improvement District
TDD Transportation Development District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due February 28, 2025

Filed in May 2025

Fiscal Year Ended August 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Knox	Knox County NHD	Yes	May 6, 2025
Total Filed		1	

Acronyms:

NHD Nursing Home District

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due March 31, 2025
Filed in May 2025

Fiscal Year Ended September 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	Columbia SBD	Yes	May 8, 2025
Clay	PWSD 3 Clay County	Yes	May 30, 2025
Schuyler	Schuyler County NHD	Yes	May 28, 2025
Wayne	Clearwater Ambulance District	Yes	May 15, 2025
Total Filed		4	

Acronyms:

NHD Nursing Home District
PWSD Public Water Supply District
SBD Special Business District

Appendix F

Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due April 30, 2025
Filed in May 2025

Fiscal Year Ended October 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	Yes	May 12, 2025
Atchison	Fairfax Drainage District	Yes	May 21, 2025
Jasper	Northpark Lane CID	Yes	May 2, 2025
Newton	Hope Valley CID	Yes	May 1, 2025
Osage	Meta Fire & Rescue FPD	Yes	May 20, 2025
Sullivan	Sullivan County Memorial Hospital	Yes	May 19, 2025
Wayne	East Wayne Ambulance District	Yes	May 27, 2025
Total Filed		7	

Acronyms:

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