



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
August 2025

Report No. 2025-067

October 2025

auditor.mo.gov

Monthly Report on Political Subdivision Filings

August 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 12 political subdivisions required to file a financial report by August 31, 2025, is presented in summary on page 3 and in detail 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 August 2025, after their filing deadline. The filing status for these 129 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

August 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 12 political subdivisions, other than cities, towns, and villages, with a fiscal year end of February 28, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 12 political subdivisions, 11 filed an annual financial report timely.

This report also includes the filing status for 129 political subdivisions, other than cities, towns, and villages, that filed their financial report in August 2025, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due August 31, 2025

Fiscal Year Ended February 28, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Mill Creek Dyke Drainage District	Yes	April 4, 2025
	Nishnabotna Drainage District	Yes	April 4, 2025
Audrain	Van-Far Ambulance District	Yes	July 9, 2025
Barton	Golden City Volunteer FPD	Yes	June 27, 2025
Carroll	De Witt Drainage & Levee District	No	
	Egypt-Prairie Drainage District	Yes	March 6, 2025
	Norborne Land Drainage District	Yes	February 18, 2025
	PWSD 1 Carroll County	Yes	August 27, 2025
	Riverside Levee District	Yes	February 11, 2025
Marion	Drainage District Marion County	Yes	March 26, 2025
	Fabius River Drainage District	Yes	April 30, 2025
Ste. Genevieve	Lake Forest Estates Clean Water District	Yes	March 5, 2025
Total Filed		11	
Total Not Filed		1	

Acronyms:

FPD Fire Protection District
PWSD Public Water Supply District

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

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
St. Louis	OHM Woodson Terrace CID	Yes	August 26, 2025
	OHM Woodson Terrace TDD	Yes	August 26, 2025
Total Filed		2	

Acronyms:

CID	Community Improvement District
OHM	Outstanding Hospitality Management
TDD	Transportation Development District

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

Fiscal Year Ended July 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Scott	Sikeston SRD Scott County	Yes	August 17, 2025
Total Filed		1	

Acronyms:

SRD Special Road District

Appendix D
Status of Political Subdivisions Required to File Annual Financial Reports
Reports Due June 30, 2025
Filed in August 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Bolckow FPD	Yes	August 8, 2025
	Levee District 5 Andrew-Holt-Nodaway County	Yes	August 27, 2025
	Rosendale FPD	Yes	August 26, 2025
Atchison	Phelps City SRD Atchison County	Yes	August 7, 2025
	West Atchison FPD	Yes	August 7, 2025
Audrain	Consolidated PWSD 2 Audrain County	Yes	August 18, 2025
	Ladonia & Rural FPD	Yes	August 18, 2025
	Mexico SRD 13 Audrain County	Yes	August 6, 2025
Bates	PWSD 4 Bates County	Yes	August 6, 2025
Benton	Brandon SRD Benton County	Yes	August 5, 2025
Boone	Broadway-Fairview TDD	Yes	August 27, 2025
	Callahan Creek WSD	Yes	August 8, 2025
	Clark Lane TDD	Yes	August 20, 2025
	Conley Road TDD	Yes	August 22, 2025
	Daniel Boone Regional PLD	Yes	August 5, 2025
	Grindstone Plaza TDD	Yes	August 26, 2025
	Rock Bridge Center TDD	Yes	August 22, 2025
	Shoppes at Stadium TDD	Yes	August 26, 2025
	Easton FPD	Yes	August 13, 2025
Butler	PWSD 3 Butler County	Yes	August 6, 2025
Caldwell	Cowgill FPD	Yes	August 12, 2025
	PWSD 1 Caldwell County	Yes	August 12, 2025
	PWSD 2 Caldwell County	Yes	August 12, 2025
	Shoal Creek FPD	Yes	August 16, 2025
Callaway	Callaway County Sewer District	Yes	August 28, 2025
Camden	American Center CID	Yes	August 11, 2025
Cape Girardeau	PWSD 1 Cape-Perry County	Yes	August 6, 2025
Carroll	Carroll County FPD	Yes	August 18, 2025
	Norborne FPD	Yes	August 26, 2025
Carter	Carter County Health Center	Yes	August 4, 2025
Cass	Dolan & West Dolan FPD	Yes	August 6, 2025
	Northwest Cass CID	Yes	August 27, 2025
	PWSD 12 Cass County	Yes	August 4, 2025
	PWSD 4 Cass County	Yes	August 31, 2025
Clay	Liberty Commons CID Clay County	Yes	August 29, 2025
	North Kansas City SRD 9 Clay County	Yes	August 12, 2025
	PWSD 4 Clay County	Yes	August 6, 2025
	PWSD 5 Clay County	Yes	August 7, 2025
Cole	Missouri River Regional PLD	Yes	August 4, 2025
Cooper	Boonville Riverfront TDD	Yes	August 18, 2025
Crawford	Cuba Community FPD	Yes	August 14, 2025
Dade	Dadeville Rural FPD	Yes	August 15, 2025
Dent	Dent County Health Center	Yes	August 6, 2025
Dunklin	PWSD 2 Dunklin County	Yes	August 4, 2025
Gasconade	Bland FPD	Yes	August 17, 2025

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in August 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Gasconade	Gasconade County 911 Board	Yes	August 6, 2025
	Gasconade County Health Department	Yes	August 4, 2025
Greene	PWSD 6 Greene County	Yes	August 13, 2025
	West Republic FPD	Yes	August 18, 2025
Grundy	Grundy County Rural FPD	Yes	August 11, 2025
	Laredo FPD	Yes	August 7, 2025
Henry	Deerfield Creek SRD Henry County	Yes	August 19, 2025
Hickory	Hickory County Health Department	Yes	August 7, 2025
Howard	Howard County 911 Board	Yes	August 8, 2025
	Moniteau Creek WSD	Yes	August 21, 2025
Howell	Ramseur Farm CID	Yes	August 11, 2025
	South 160 CID	Yes	August 7, 2025
Jackson	Bridgewood Plaza CID	Yes	August 13, 2025
	Inter City FPD	Yes	August 13, 2025
Jefferson	Northwest Library Subdistrict	Yes	August 20, 2025
	PWSD 3 Jefferson County	Yes	August 27, 2025
	PWSD 5 Jefferson County	Yes	August 4, 2025
	Windsor-Fox Library Subdistrict	Yes	August 20, 2025
Lafayette	Higginsville FPD	Yes	August 6, 2025
Lawrence	Freistatt SRD Lawrence County	Yes	August 10, 2025
	Red Oak Benefit SRD Lawrence County	Yes	August 11, 2025
	Verona Benefit SRD Lawrence County	Yes	August 10, 2025
	Vineyard Benefit SRD Lawrence County	Yes	August 25, 2025
Lincoln	Northwest FPD Lincoln County	Yes	August 5, 2025
	Old Monroe FPD	Yes	August 9, 2025
Linn	Laclede Community FPD	Yes	August 12, 2025
Livingston	PWSD 3 Livingston County	Yes	August 25, 2025
Mississippi	Mississippi County Library District	Yes	August 14, 2025
Moniteau	Jamestown Rural FPD	Yes	August 6, 2025
Monroe	Madison-West Monroe FPD	Yes	August 28, 2025
Morgan	Versailles Rural FPD	Yes	August 4, 2025
Newton	Fairview SRD Newton County	Yes	August 11, 2025
	PWSD 1 Newton County	Yes	August 12, 2025
Oregon	Oregon County Library District	Yes	August 28, 2025
Pemiscot	Pemiscot County Health Center	Yes	August 4, 2025
Phelps	PWSD 1 Phelps County	Yes	August 6, 2025
Pike	Pike County Health Department	Yes	August 4, 2025
Platte	Farley SRD Platte County	Yes	August 25, 2025
	Parkville SRD Platte County	Yes	August 25, 2025
Platte	Platte City SRD Platte County	Yes	August 25, 2025
	Platte County Regional Sewer District	Yes	August 13, 2025
	Smithville Area FPD	Yes	August 6, 2025
Platte	Weatherby Lake FPD	Yes	August 22, 2025
Polk	Central Polk County FPD	Yes	August 12, 2025
	Polk County 911 Board	Yes	August 7, 2025

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in August 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Polk	Polk County Library District	Yes	August 6, 2025
Pulaski	Interstate Plaza/North Town Village TDD	Yes	August 11, 2025
Putnam	Liberty Township FPD	Yes	August 13, 2025
	York Township Volunteer FPD	Yes	August 22, 2025
Ralls	Ralls County Health Department	Yes	August 4, 2025
Randolph	Westran FPD	Yes	August 22, 2025
Ray	Consolidated PWSO 2 Ray County	Yes	August 6, 2025
	Levee District 5 Ray County	Yes	August 13, 2025
	Stet Rural FPD	Yes	August 7, 2025
Reynolds	Reynolds County Health Center	Yes	August 14, 2025
	Reynolds County Library District	Yes	August 4, 2025
Ripley	Purman SRD Ripley County	Yes	August 8, 2025
Saline	Cole Lake Drainage District 2	Yes	August 11, 2025
Scotland	Scotland County Health Department	Yes	August 4, 2025
Scott	Oran FPD	Yes	August 19, 2025
Shannon	Shannon County Health Department	Yes	August 7, 2025
St. Charles	Mexico Road TDD	Yes	August 18, 2025
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	August 28, 2025
	8750 Manchester Road CID	Yes	August 6, 2025
	Hanley Station TDD	Yes	August 10, 2025
	Hanley/Eager Road TDD	Yes	August 6, 2025
	Manchester/Ballas CID	Yes	August 3, 2025
	Metropolitan Taxicab Commission	Yes	August 6, 2025
	Station Plaza TDD	Yes	August 18, 2025
Ste. Genevieve	Ste. Genevieve County PLD	Yes	August 4, 2025
Stoddard	Richland Township Stoddard County	Yes	August 18, 2025
Stone	Stone County 911 Board	Yes	August 7, 2025
	Stone County Library District	Yes	August 12, 2025
Sullivan	Harris SRD Sullivan County	Yes	August 12, 2025
Taney	Taney County Regional Sewer District	Yes	August 6, 2025
Texas	PWSO 4 Texas County	Yes	August 11, 2025
Vernon	PWSO 2 Vernon County	Yes	August 7, 2025
Webster	Webster County Health Unit	Yes	August 12, 2025
Worth	Worth County Ambulance District	Yes	August 20, 2025
Wright	Wright County 911 Board	Yes	August 8, 2025
Total Filed		125	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PLD	Public Library District
PWSO	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed Subdistrict

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due July 31, 2025
 Filed in August 2025

Fiscal Year Ended January 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Mississippi	Consolidated DD 1 Mississippi County	Yes	August 5, 2025
Total Filed		1	

Acronyms:

DD Drainage District