



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
January 2026

Report No. 2026-026

March 2026

auditor.mo.gov

Monthly Report on Political Subdivision Filings

January 2026

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Political Subdivisions Required to File Annual Financial Reports - Fiscal Year Ended July 31, 2025 Reports Due January 31, 2026	4
B	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due June 30, 2025 Filed in January 2026	5
C	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due October 31, 2025 Filed in January 2026	6
D	Status of Political Subdivisions Required to File Annual Financial Reports - Reports Due December 31, 2025 Filed in January 2026	7



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, 2026, 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 January 2026, 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.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large initial "S".

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

January 2026

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 30 political subdivisions, other than cities, towns, and villages, with a fiscal year end of July 31, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 30 political subdivisions, 25 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 January 2026, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due January 31, 2026

Fiscal Year Ended July 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Benton	Ionia SRD Benton County	Yes	December 19, 2025
Carroll	Mi De Levee District	Yes	June 23, 2025
Lafayette	Alma FPD	Yes	January 6, 2026
	Alma SRD Lafayette County	Yes	December 17, 2025
	Concordia SRD Lafayette County	Yes	December 17, 2025
	Corder SRD Lafayette County	Yes	December 17, 2025
	Dover SRD Lafayette County	Yes	December 17, 2025
	Higginsville SRD Lafayette County	Yes	December 17, 2025
	Lexington SRD Lafayette County	Yes	December 17, 2025
	Mayview SRD Lafayette County	Yes	December 17, 2025
	Odessa SRD Lafayette County	Yes	August 19, 2025
	Waverly SRD Lafayette County	Yes	December 17, 2025
	Wellington Napoleon SRD Lafayette County	Yes	December 17, 2025
Lewis	La Grange SRD Lewis County	No	
Macon	Hudson SRD Macon County	Yes	September 29, 2025
	La Plata SRD Macon County	Yes	August 22, 2025
Monroe	Monroe City SRD Monroe County	No	
Newton	Stella SRD Newton County	Yes	November 18, 2025
Osage	Chamois SRD Osage County	Yes	September 17, 2025
	Linn City SRD Osage County	Yes	December 19, 2025
	Westphalia SRD Osage County	Yes	September 12, 2025
Platte	PWSD 9 Platte County	No	
Randolph	Moberly SRD Randolph County	No	
Ray	Camden SRD Ray County	Yes	September 12, 2025
Ray	Henrietta SRD Ray County	Yes	September 3, 2025
	Orrick SRD Ray County	Yes	January 5, 2026
	Richmond SRD Ray County	No	
Scott	Illmo SRD Scott County	Yes	August 26, 2025
	Sikeston SRD Scott County	Yes	September 3, 2025
St. Francois	St. Francois County SRD 2	Yes	December 2, 2025
Total Filed		25	
Total Not Filed		5	

Abbreviations:

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, 2025
 Filed in January 2026

Fiscal Year Ended December 31, 2024

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
St. Louis	Town & Country Crossing TDD	Yes	January 19, 2026
Total Filed		1	

Abbreviations:

TDD Transportation Development District

Appendix C
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due October 31, 2025
 Filed in January 2026

Fiscal Year Ended April 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Ray	Senior Citizen's NHD	Yes	January 22, 2026
Total Filed		1	

Abbreviations:

NHD Nursing Home District

Appendix D
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due December 31, 2025
 Filed in January 2026

Fiscal Year Ended June 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Claycomo SRD Clay County	Yes	January 7, 2026
Dent	Salem Public Library District	Yes	January 12, 2026
Jasper	Carthage SRD Jasper County	Yes	January 9, 2026
Jefferson	PWSD 1 Jefferson County	Yes	January 5, 2026
Macon	Macon County NHD	Yes	January 30, 2026
Scott	SEMO Regional Port Authority	Yes	January 7, 2026
Shelby	Clarence NHD	Yes	January 30, 2026
St. Louis City	Ballpark Village CID	Yes	January 20, 2026
	Ballpark Village TDD	Yes	January 20, 2026
	Expanded Forsyth Associates CID	Yes	January 27, 2026
Ste. Genevieve	Levee District 3 Ste. Genevieve County	Yes	January 15, 2026
Total Filed		11	

Abbreviations:

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