



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
April 2026

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May 2026

auditor.mo.gov

Monthly Report on Political Subdivision Filings

April 2026

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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 62 political subdivisions required to file a financial report by April 30, 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 April 2026, after their filing deadline. The filing status for these 20 entities is presented in summary on page 3 and by individual entity in Appendixes B to F.

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

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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 62 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 62 political subdivisions, 49 filed an annual financial report timely.

This report also includes the filing status for 20 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2026, after their filing deadline.

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2026

Fiscal Year Ended October 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed	
Adair	PWSD 1 Adair County	No		
Atchison	Corning Levee District 2	Yes	December 18, 2025	
	Fairfax Drainage District	Yes	April 28, 2026	
Buchanan	DeKalb FPD	Yes	October 31, 2025	
Cape Girardeau	Little River Drainage District	Yes	February 16, 2026	
Carroll	Baltimore Bend Levee District	Yes	December 8, 2025	
	Wakenda Township Drainage District	Yes	November 25, 2025	
Cass	58 Hwy Regional Market Center CID	Yes	April 27, 2026	
	Belton/Raymore Interchange TDD	Yes	April 20, 2026	
	Foxridge CID	Yes	April 20, 2026	
	Foxwood Village Shops CID	Yes	April 20, 2026	
	Highway 58 & Dean Avenue CID	Yes	April 30, 2026	
	Hubach Hill Road/North Cass Parkway CID	Yes	April 20, 2026	
	Hubach Hill Road/North Cass Parkway TDD	Yes	April 20, 2026	
	Jeter Farm CID	Yes	February 26, 2026	
	Raymore Galleria CID	Yes	April 20, 2026	
	Clay	Fairview Crossing CID	Yes	April 27, 2026
Shops at Smithville CID		Yes	April 27, 2026	
Smithville Commons CID		Yes	April 30, 2026	
Cole	Capital Mall CID	Yes	April 24, 2026	
	Christy Drive CID	Yes	April 24, 2026	
	MSP CID	Yes	April 30, 2026	
	St. Mary's Hospital CID	Yes	April 24, 2026	
Dade	Dade County R-IV Rural FPD	Yes	January 21, 2026	
Franklin	St. Clair Ambulance District	Yes	December 18, 2025	
Gentry	Grand River Regional AD	No		
Jackson	Ditzler CID	No		
	Highway 350 CID	Yes	February 10, 2026	
	PWSD 1 Jackson County	Yes	April 28, 2026	
	Raytown Crossing CID	Yes	April 29, 2026	
	Raytown Highway 350 TDD	Yes	April 27, 2026	
	Raytown Square CID	Yes	April 29, 2026	
	Jasper	1717 Market Place TDD	Yes	April 23, 2026
		510 Rangeline CID	Yes	April 29, 2026
Centennial Railroad TDD		Yes	April 30, 2026	
Joplin Public Library District		Yes	December 18, 2025	
Joplin Sports Facility CID		Yes	March 6, 2026	
Jefferson	Northpark Lane CID	No		
	Tri-Cities FPD	No		
	Auto Plaza CID	Yes	April 30, 2026	
	Highway 21 TDD	Yes	April 30, 2026	
Knox	North Jefferson Ambulance District	Yes	December 19, 2025	
	Valle Ambulance District	Yes	November 19, 2025	
Knox	PWSD 1 Knox County	No		
Lafayette	PWSD 1 Lafayette County	Yes	January 20, 2026	
	Wellington-Napoleon FPD	No		

Appendix A
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due April 30, 2026

Fiscal Year Ended October 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lewis	Gregory Levee District	Yes	November 14, 2025
	Lewis County NHD	Yes	April 17, 2026
Macon	Callao Town & Country Volunteer FPD	No	
Montgomery	PWSD 1 Montgomery County	Yes	February 2, 2026
New Madrid	Drainage District 18 New Madrid County	No	
	St. John's Bayou Basin DD	Yes	November 12, 2025
Newton	32nd Street Place CID	Yes	March 20, 2026
	32nd Street Theatre CID	Yes	April 24, 2026
	Hope Valley CID	Yes	April 27, 2026
Osage	Meta Fire & Rescue FPD	No	
Platte	Platte City Market Center CID	Yes	January 15, 2026
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	No	
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	December 19, 2025
Sullivan	Sullivan County Memorial Hospital	No	
Wayne	East Wayne County Ambulance District	Yes	April 30, 2026
Total Filed		49	
Total Not Filed		13	

Abbreviations:

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 October 31, 2025
 Filed in April 2026

Fiscal Year Ended April 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Villages CID	Yes	April 7, 2026
Oregon	PWSD 1 Oregon County	Yes	April 6, 2026
Total Filed		2	

Abbreviations:

CID Community Improvement District
 PWSD Public Water Supply District

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

Fiscal Year Ended June 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Miller	Osage National TDD	Yes	April 20, 2026
St. Louis City	Northeast Hampton/I-44 CID	Yes	April 3, 2026
Total Filed		2	

Abbreviations:

CID Community Improvement District
 TDD Transportation Development District

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

Fiscal Year Ended July 31, 2025

<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	April 9, 2026
Total Filed		1	

Abbreviations:

SRD Special Road District

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2026
 Filed in April 2026

Fiscal Year Ended August 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Cass	PWSD 8 Cass County	Yes	April 27, 2026
Holt	Little Tarkio Drainage District	Yes	April 14, 2026
Jefferson	Arnold Retail Corridor TDD	Yes	April 9, 2026
Total Filed		3	

Abbreviations:

PWSD Public Water Supply District
 TDD Transportation Development District

Appendix F
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due March 31, 2026
 Filed in April 2026

Fiscal Year Ended September 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	PWSD 4 Andrew County	Yes	April 30, 2026
Cass	Peculiar Main Street CID	Yes	April 2, 2026
Clay	1645 Kearney Road CID	Yes	April 2, 2026
	Elms Hotel CID	Yes	April 3, 2026
	PWSD 9 Clay County	Yes	April 28, 2026
Clinton	Cameron Crossing CID	Yes	April 2, 2026
Cole	Cole Junction Levee District	Yes	April 24, 2026
Howell	PWSD 2 Howell-Oregon County	Yes	April 24, 2026
Moniteau	Mid Mo Ambulance District	Yes	April 27, 2026
Nodaway	Mary Mart CID	Yes	April 2, 2026
Schuyler	Schuyler County NHD	Yes	April 24, 2026
St. Charles	St. Peters Hotel CID	Yes	April 27, 2026
Total Filed		12	

Abbreviations:

CID Community Improvement District
 NHD Nursing Home District
 PWSD Public Water Supply District