



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Political  
Subdivision Filings  
May 2026

Report No. 2026-056

July 2026

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## May 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 9 political subdivisions required to file a financial report by May 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 May 2026, after their filing deadline. The filing status for these 17 entities is presented in summary on page 3 and by individual entity in Appendixes B to G.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Political Subdivision Filings

May 2026

## Executive Summary

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### **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, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 9 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 17 political subdivisions, other than cities, towns, and villages, that filed their financial report in May 2026, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due May 31, 2026

Fiscal Year Ended November 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Amazonia Levee District	No	
Greene	PWSD 5 Greene County	No	
Holt	Big Tarkio Drainage District	Yes	January 8, 2026
Jefferson	Goldman FPD	Yes	December 23, 2025
Laclede	Lebanon SRD 1 Laclede County	Yes	February 18, 2026
Moniteau	Tipton Rural FPD	Yes	May 6, 2026
New Madrid	Drainage District 29 New Madrid County	Yes	December 19, 2025
St. Charles	PWSD 2 St. Charles County	Yes	May 29, 2026
St. Francois	Leadwood FPD	Yes	May 8, 2026
Total Filed		7	
Total Not Filed		2	

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 November 30, 2025

Filed in May 2026

Fiscal Year Ended May 31, 2025

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jefferson	PWSD 7 Jefferson County	Yes	May 24, 2026
Total Filed		1	

Abbreviations:

PWSD      Public Water Supply District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2025

Filed in May 2026

Fiscal Year Ended June 30, 2025

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Clay	Meadowbrook Village CID	Yes	May 13, 2026
Ripley	Fourche Creek Watershed Subdistrict	Yes	May 15, 2026
	Little Black Watershed Subdistrict	Yes	May 15, 2026
Sullivan	PWSD 1 Sullivan County	Yes	May 5, 2026
<u>Total Filed</u>		4	

Abbreviations:

CID            Community Improvement District  
PWSD        Public Water Supply District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due January 31, 2026

Filed in May 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>
Platte	PWSD 9 Platte County	Yes	May 26, 2026
Total Filed		1	

Abbreviations:

PWSD      Public Water Supply District

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due February 28, 2026

Filed in May 2026

Fiscal Year Ended August 31, 2025

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Knox	Knox County NHD	Yes	May 5, 2026
Total Filed		1	

Abbreviations:

NHD          Nursing Home District

Appendix F

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due March 31, 2026

Filed in May 2026

Fiscal Year Ended September 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Boone	Business Loop CID	Yes	May 26, 2026
Clay	Vintage Plaza CID	Yes	May 4, 2026
Madison	PWSD 1 Madison County	Yes	May 26, 2026
Ralls	Cannon PWSD 1 Ralls County	Yes	May 21, 2026
Ripley	Doniphan-Ripley County PLD	Yes	May 11, 2026
St. Charles	HIE Richmond Center CID	Yes	May 4, 2026
Wayne	Clearwater Ambulance District	Yes	May 6, 2026
Total Filed		7	

Abbreviations:

CID	Community Improvement District
HIE	Holiday Inn Express
PLD	Public Library District
PWSD	Public Water Supply District

Appendix G

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due April 30, 2026

Filed in May 2026

Fiscal Year Ended October 31, 2025

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Gentry	Grand River Regional AD	Yes	May 13, 2026
Macon	Callao Town & Country Volunteer FPD	Yes	May 14, 2026
Platte	PWSD 3 Platte County	Yes	May 26, 2026
Total Filed		3	

Abbreviations:

AD            Ambulance District  
FPD          Fire Protection District  
PWSD        Public Water Supply District