



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
November 2025

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January 2026

auditor.mo.gov

Monthly Report on Political Subdivision Filings

November 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 10 political subdivisions required to file a financial report by November 30, 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 November 2025, after their filing deadline. The filing status for these 9 entities is presented in summary on page 3 and by individual entity in Appendixes B to E.

Scott Fitzpatrick
State Auditor

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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 10 political subdivisions, other than cities, towns, and villages, with a fiscal year end of May 31, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 10 political subdivisions, 7 filed an annual financial report timely.

This report also includes the filing status for 9 political subdivisions, other than cities, towns, and villages, that filed their financial report in November 2025, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports Reports Due November 30, 2025

Fiscal Year Ended May 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Atchison	Buchanan Drainage District	Yes	August 27, 2025
Caldwell	PWSD 3 Caldwell County	No	
Carroll	Cherry Valley Levee District	No	
Cass	PWSD 3 Cass County	Yes	September 10, 2025
Franklin	PWSD 3 Franklin County	Yes	October 30, 2025
Holt	Canon Drainage District	Yes	June 23, 2025
Jefferson	PWSD 7 Jefferson County	No	
	PWSD C-1 Jefferson County	Yes	October 15, 2025
Polk	Citizens Memorial Hospital District	Yes	October 14, 2025
St. Clair	Ellett Memorial Hospital District	Yes	November 20, 2025
Total Filed		7	
Total Not Filed		3	

Acronyms:

PWSD Public Water Supply District

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

Fiscal Year Ended June 30, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Scotland	Scotland County NHD	Yes	November 13, 2025
Total Filed		1	

Acronyms:

NHD Nursing Home District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in November 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Barry	Sugar Creek SRD 3 Barry County	Yes	November 12, 2025
Clay	Fishing River FPD	Yes	November 19, 2025
Howell	Willow Springs Library District	Yes	November 4, 2025
St. Louis	5620 Telegraph Road CID	Yes	November 20, 2025
Stoddard	Drainage District 28 Stoddard County	Yes	November 18, 2025
Total Filed		5	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
SRD	Special Road District

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

Fiscal Year Ended January 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Carroll	De Witt Drainage & Levee District	Yes	November 14, 2025
Total Filed		1	

Appendix E
 Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due September 30, 2025
 Filed in November 2025

Fiscal Year Ended March 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Jefferson	Twin City Mall CID	Yes	November 26, 2025
St. Louis	Rock Hill Public Library District	Yes	November 13, 2025
Total Filed		2	

Acronyms:

CID Community Improvement District