



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Political
Subdivision Filings
February 2026

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auditor.mo.gov

Monthly Report on Political Subdivision Filings

February 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 20 political subdivisions required to file a financial report by February 28, 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 February 2026, after their filing deadline. The filing status for these 31 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 style with a large initial "S".

Scott Fitzpatrick
State Auditor

Monthly Report on Political Subdivision Filings

February 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 20 political subdivisions, other than cities, towns, and villages, with a fiscal year end of August 31, 2025. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 20 political subdivisions, 10 filed an annual financial report timely.

This report also includes the filing status for 31 political subdivisions, other than cities, towns, and villages, that filed their financial report in February 2026, after their filing deadline.

Appendix A

Status of Political Subdivisions Required to File Annual Financial Reports
 Reports Due February 28, 2026

Fiscal Year Ended August 31, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County NHD	No	
Carroll	Brunswick Levee District	Yes	September 5, 2025
Cass	PWSD 8 Cass County	No	
Franklin	New Haven SRD Franklin County	Yes	December 18, 2025
Holt	Little Tarkio Drainage District	No	
Jackson	Atherton Blue Mills Levee District	Yes	September 10, 2025
Jefferson	Arnold Retail Corridor TDD	No	
	Arnold Triangle TDD	No	
	Ridgecrest CID	Yes	December 22, 2025
Knox	Knox County NHD	No	
Lawrence	Lawrence County NHD	No	
McDonald	PWSD 2 McDonald County	Yes	January 9, 2026
Pemiscot	St. Francis Levee District	Yes	February 9, 2026
Saline	Miami Levee District 1	Yes	August 27, 2025
Scott	Miner Gateway CID	Yes	February 23, 2026
St. Louis	Richardson Crossing CID	No	
Stoddard	Essex SRD Stoddard County	No	
	PWSD 2 Stoddard County	Yes	February 12, 2026
Washington	Washington County Memorial Hospital	Yes	January 27, 2026
Wayne	PWSD 3 Wayne County	No	
Total Filed		10	
Total Not Filed		10	

Abbreviations:

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

Appendix B

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in February 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>
New Madrid	PWSD 2 New Madrid County	Yes	February 6, 2026
Total Filed		1	

Abbreviations:

PWSD Public Water Supply District

Appendix C

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due October 31, 2025

Filed in February 2026

Fiscal Year Ended April 30, 2025

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
Jackson	Truman Road CID	Yes	February 2, 2026
Total Filed		1	

Abbreviations:

CID Community Improvement District

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due December 31, 2025

Filed in February 2026

Fiscal Year Ended June 30, 2025

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Buchanan	2317 Belt CID	Yes	February 24, 2026
	Rolling Hills Consolidated PLD	Yes	February 24, 2026
	Tuscany North CID	Yes	February 12, 2026
Butler	East Butler County Sewer District	Yes	February 3, 2026
Camden	Camden County Ambulance District	Yes	February 17, 2026
Clark	Clark County NHD	Yes	February 2, 2026
Gentry	Albany Community FPD	Yes	February 4, 2026
Jackson	Pryor Mixed-Use CID	Yes	February 16, 2026
Linn	Brookfield Carnegie PLD	Yes	February 2, 2026
Newton	Lost Creek Watershed Subdistrict	Yes	February 3, 2026
Pemiscot	Caruthersville Library District	Yes	February 12, 2026
	Hayti-Ventures CID	Yes	February 4, 2026
	Steele Public Library District	Yes	February 25, 2026
Pettis	1705 Broadway CID	Yes	February 24, 2026
Phelps	Rolla Free Public Library District	Yes	February 2, 2026
Platte	Tracy Highlands TDD	Yes	February 17, 2026
Scotland	Scotland County Memorial Hospital	Yes	February 24, 2026
St. Louis	North County Festival/Square CID	Yes	February 2, 2026
St. Louis City	14th & Market Street CID	Yes	February 10, 2026
	1831/2000 Sidney Street CID	Yes	February 10, 2026
	City Hospital Laundry Building TDD	Yes	February 5, 2026
	City Hospital Powerhouse TDD	Yes	February 3, 2026
	City Hospital RPA 2-Phase 1 CID	Yes	February 5, 2026
	Downtown St. Louis CID	Yes	February 4, 2026
	Grand Center Area Two CID	Yes	February 13, 2026
Loop East CID	Yes	February 12, 2026	
Stoddard	PWSD 1 Stoddard County	Yes	February 5, 2026
Webster	Webster County NHD	Yes	February 25, 2026
Total Filed		28	

Abbreviations:

CID	Community Improvement District
FPD	Fire Protection District
NHD	Nursing Home District
PLD	Public Library District
PWSD	Public Water Supply District
RPA	Robotic Process Automation
TDD	Transportation Development District

Appendix E

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due January 31, 2026

Filed in February 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>
Monroe	Monroe City SRD Monroe County	Yes	February 17, 2026
Total Filed		1	

Abbreviations:

SRD Special Road District