



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
February 2026

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Monthly Report on Municipal Court and Revenue Filings

February 2026

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended August 31, 2025 Reports Due February 28, 2026	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2025 Filed in February 2026	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2025 Filed in February 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 the municipalities required to file a financial report by February 28, 2026, under Section 105.145, RSMo, and 15 CSR 40-3.030 and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) shall notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO shall notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 6 cities, 1 town, and 3 villages is presented in summary on page 3 and in detail in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in February 2026, after their filing deadline. The filing status for these 32 cities, 1 town, and 10 villages is presented in summary on page 4 and by individual entity in Appendixes B and C.

Scott Fitzpatrick
State Auditor

Monthly Report on Municipal Court and Revenue 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 (SAO) 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.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedure to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. Rule 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires the SAO to notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359, RSMo, and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and a mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 6 cities, 1 town, and 3 villages with a fiscal year end of August 31, 2025, whose financial report was due by February 28, 2026. Of the 10 municipalities, 7 filed the financial report timely. Of the 8 municipalities required to file an addendum, 3 filed timely. Of the 2 municipalities required to file an certification, neither filed timely.



Monthly Report on Municipal Court and Revenue Filings
February 2026
Executive Summary

This report includes the filing status for 32 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in February 2026, after their filing deadline. Of these municipalities, 40 filed an annual financial report and 9 filed an addendum.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2026

Fiscal Year Ended August 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	February 11, 2026	Yes	N/A
Bates	Village of Merwin	Yes	February 17, 2026	N/A	N/A
Clay	City of Avondale	No		No	N/A
Jefferson	City of Arnold	Yes	February 24, 2026	No	No
Scotland	City of Memphis	No		No	N/A
Scott	City of Miner	Yes	January 12, 2026	Yes	N/A
	Village of Haywood City	No		N/A	N/A
St. Charles	Town of Augusta	Yes	February 27, 2026	No	N/A
St. Louis	Village of Pasadena Park	Yes	February 27, 2026	No	No
Taney	City of Forsyth	Yes	February 23, 2026	Yes	N/A
Total Filed		7		3	0
Total Not Filed		3		5	2
Total N/A		0		2	8

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2025
 Filed in February 2026

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Van Buren	Yes	February 23, 2026	No	N/A
Harrison	Village of Mount Moriah	Yes	February 11, 2026	N/A	N/A
St. Louis	City of Northwoods	***	November 12, 2025	Yes	**
Total Filed		2		1	0

** Filed by June 30, 2025.

*** Filed after June 30, 2025, but before February 2026.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2025
 Filed in February 2026

Fiscal Year Ended June 30, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Westboro	Yes	February 8, 2026	N/A	N/A
Audrain	Village of Vandiver	Yes	February 3, 2026	**	N/A
Barry	City of Purdy	Yes	February 23, 2026	Yes	N/A
Barton	City of Lamar	Yes	February 2, 2026	**	N/A
	Village of Milford	Yes	February 21, 2026	N/A	N/A
Bates	City of Adrian	Yes	February 23, 2026	Yes	N/A
Caldwell	City of Breckenridge	Yes	February 18, 2026	No	No
Carroll	City of Bogard	Yes	February 11, 2026	No	N/A
Carter	City of Ellsinore	Yes	February 24, 2026	**	N/A
Cass	City of Archie	Yes	February 2, 2026	No	N/A
Clinton	City of Gower	Yes	February 26, 2026	**	**
Cole	City of St. Thomas	Yes	February 8, 2026	N/A	N/A
	City of Taos	Yes	February 2, 2026	No	N/A
Crawford	City of Steelville	Yes	February 2, 2026	Yes	N/A
Daviess	Village of Altamont	Yes	February 2, 2026	**	N/A
DeKalb	City of Clarksdale	Yes	February 2, 2026	**	N/A
	Village of Amity	Yes	February 2, 2026	N/A	N/A
Franklin	City of Union	Yes	February 3, 2026	No	N/A
Grundy	City of Galt	Yes	February 6, 2026	N/A	N/A
Holt	City of Craig	Yes	February 12, 2026	Yes	N/A
Jasper	City of Neck City	Yes	February 2, 2026	N/A	N/A
Jasper	City of Oronogo	Yes	February 4, 2026	No	No
	Town of Brooklyn Heights	Yes	February 16, 2026	N/A	N/A
Jefferson	City of Herculaneum	Yes	February 4, 2026	Yes	N/A
Laclede	Village of Evergreen	Yes	February 16, 2026	N/A	N/A
Lafayette	City of Wellington	**	December 30, 2025	Yes	N/A
Miller	Village of Brumley	Yes	February 9, 2026	N/A	N/A
Morgan	City of Stover	Yes	February 5, 2026	No	N/A
Perry	City of Frohna	Yes	February 1, 2026	N/A	N/A
Randolph	Village of Jacksonville	Yes	February 24, 2026	N/A	N/A
Scotland	Village of Rutledge	Yes	February 14, 2026	N/A	N/A
	City of Blodgett	Yes	February 4, 2026	N/A	N/A
Scott	City of Scott City	Yes	February 24, 2026	No	No
	Village of Leonard	Yes	February 2, 2026	N/A	N/A
Shelby	City of Charlack	Yes	February 3, 2026	**	**
St. Louis	City of Country Club Hills	Yes	February 3, 2026	No	No
	City of Bloomfield	Yes	February 2, 2026	**	**
Stoddard	City of Dexter	Yes	February 23, 2026	**	**
	City of Rockaway Beach	**	December 29, 2025	Yes	N/A
Wright	City of Mountain Grove	Yes	February 25, 2026	Yes	N/A
Total Filed		38		8	0

** Filed by December 31, 2025.

N/A Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.