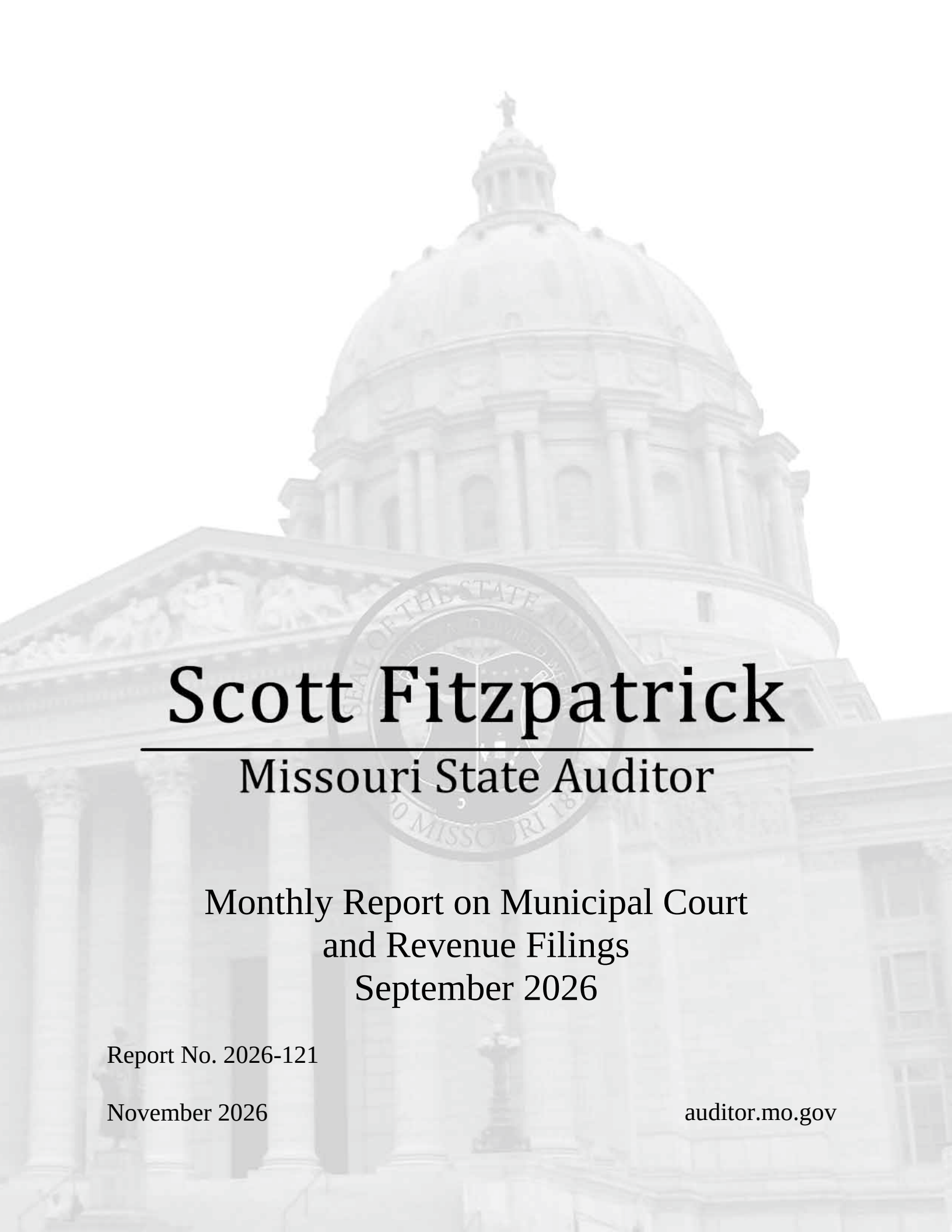

Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings September 2026

Report No. 2026-121

November 2026

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings
September 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 the municipalities required to file a financial report by September 30, 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 73 municipalities (49 cities and 24 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 September 2026, after their filing deadline. The filing status for these 7 cities is presented in summary on page 4 and by individual entity in Appendixes B and C.

Scott Fitzpatrick
State Auditor

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 73 municipalities (49 cities and 24 villages) with a fiscal year end of March 31, 2026, whose financial report was due by September 30, 2026. Of the 73 municipalities, 51 filed the financial report timely. Of the 52 municipalities required to file an addendum, 25 filed timely. Of the 17 municipalities required to file a certification, 8 filed timely.

This report includes the filing status for 7 cities that filed at least one of the items (financial report, addendum, or certification) in September 2026, after their filing deadline. Of these municipalities, 3 filed an annual financial report, 2 filed an addendum, and 2 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2026

Fiscal Year Ended March 31, 2026

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		N/A	N/A
Atchison	City of Tarkio	Yes	April 2, 2026	Yes	Yes
Audrain	City of Martinsburg	Yes	May 19, 2026	Yes	N/A
	Village of Benton City	Yes	June 13, 2026	Yes	N/A
Barry	City of Monett	Yes	September 30, 2026	Yes	Yes
Bates	City of Butler	Yes	September 25, 2026	No	N/A
Boone	City of Centralia	Yes	August 19, 2026	No	N/A
Buchanan	Village of Agency	Yes	August 11, 2026	N/A	N/A
	Village of Lewis & Clark	No		N/A	N/A
Cape Girardeau	Village of Old Appleton	No		N/A	N/A
	Village of Pocahontas	Yes	September 30, 2026	N/A	N/A
Carroll	City of Norborne	Yes	August 13, 2026	No	N/A
Cass	City of Belton	Yes	September 28, 2026	Yes	Yes
	City of Pleasant Hill	Yes	September 24, 2026	No	Yes
Chariton	City of Triplett	No		N/A	N/A
Clark	City of Kahoka	Yes	September 30, 2026	No	N/A
Clay	City of Holt	No		No	N/A
	City of Kearney	Yes	September 29, 2026	Yes	No
	City of Mosby	No		No	N/A
	Village of Claycomo	No		No	No
	Village of Oakview	Yes	September 30, 2026	Yes	Yes
Clinton	Village of Grayson	No		N/A	N/A
Cole	City of Lohman	Yes	September 6, 2026	N/A	N/A
Cooper	City of Blackwater	No		No	N/A
	City of Boonville	Yes	August 6, 2026	No	N/A
	City of Pilot Grove	No		No	N/A
DeKalb	City of Osborn	Yes	September 17, 2026	No	N/A
Franklin	Village of Leslie	No		N/A	N/A
Grundy	City of Spickard	Yes	May 8, 2026	N/A	N/A
Henry	City of Calhoun	Yes	September 22, 2026	Yes	N/A
Holt	Village of Corning	No		N/A	N/A
Jefferson	City of Crystal City	Yes	September 29, 2026	No	N/A
	Village of Scotsdale	Yes	April 15, 2026	N/A	N/A
Lafayette	City of Lexington	No		No	N/A
	City of Napoleon	Yes	June 6, 2026	Yes	N/A
	City of Odessa	Yes	April 29, 2026	No	No
	Village of Dover	Yes	September 16, 2026	N/A	N/A
Lawrence	City of Pierce City	Yes	April 10, 2026	Yes	N/A
	City of Verona	No		Yes	Yes
Livingston	City of Chillicothe	Yes	September 29, 2026	No	N/A
Miller	City of Iberia	Yes	September 21, 2026	Yes	N/A
	Village of Olean	Yes	September 23, 2026	N/A	N/A
Mississippi	City of East Prairie	Yes	April 15, 2026	No	No
Moniteau	City of California	Yes	July 23, 2026	Yes	N/A
Monroe	City of Paris	Yes	June 19, 2026	Yes	N/A
Montgomery	City of Jonesburg	Yes	May 5, 2026	Yes	N/A
	City of McKittrick	No		N/A	N/A

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2026

Fiscal Year Ended March 31, 2026

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Wellsville	Yes	September 30, 2026	No	N/A
	Village of Rhineland	Yes	June 11, 2026	Yes	N/A
Osage	City of Westphalia	Yes	April 20, 2026	N/A	N/A
Perry	City of Perryville	Yes	September 30, 2026	No	N/A
Pettis	City of Sedalia	Yes	September 23, 2026	Yes	N/A
Pike	Village of Eolia	Yes	May 4, 2026	Yes	N/A
Putnam	City of Unionville	Yes	September 30, 2026	Yes	N/A
Saline	City of Sweet Springs	Yes	September 17, 2026	No	No
	Village of Arrow Rock	Yes	May 19, 2026	Yes	N/A
	Village of Mount Leonard	Yes	September 8, 2026	N/A	N/A
Scotland	Village of Arbela	Yes	August 14, 2026	N/A	N/A
Scott	City of Chaffee	Yes	September 10, 2026	No	N/A
	City of Oran	Yes	April 30, 2026	No	N/A
Shelby	Village of Bethel	Yes	August 28, 2026	N/A	N/A
St. Clair	Village of Vista	No		N/A	N/A
St. Francois	City of Leadwood	No		No	N/A
St. Louis	City of Jennings	No		No	No
	City of Kirkwood	Yes	September 25, 2026	No	No
	City of Rock Hill	Yes	September 2, 2026	Yes	No
	City of Velda Village Hills	No		Yes	Yes
	Village of Hillsdale	No		No	No
	Village of Sycamore Hills	Yes	September 3, 2026	Yes	Yes
Taney	City of Hollister	Yes	September 3, 2026	No	N/A
Texas	City of Licking	Yes	June 24, 2026	Yes	N/A
Vernon	Village of Harwood	No		N/A	N/A
Wright	City of Mansfield	No		Yes	N/A
Total Filed		51		25	8
Total Not Filed		22		27	9
Total N/A		0		21	56

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 April 30, 2026
Filed in September 2026

Fiscal Year Ended October 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jefferson	City of De Soto	Yes	September 2, 2026	**	N/A
Total Filed		1		0	0

** Filed by April 30, 2026.

N/A 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 June 30, 2026
Filed in September 2026

Fiscal Year Ended December 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lawrence	City of Mount Vernon	**	February 27, 2026	No	Yes
Pemiscot	City of Holland	Yes	September 8, 2026	N/A	N/A
Platte	City of Dearborn	**	June 26, 2026	Yes	N/A
St. Louis	City of Crestwood	**	June 30, 2026	Yes	No
	City of Dellwood	***	August 4, 2026	No	Yes
Stone	City of Galena	Yes	September 16, 2026	***	**
Total Filed		2		2	2

** Filed by June 30, 2026.

*** Filed after June 30, 2026, but before September 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.