



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
January 2026

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Monthly Report on Municipal Court and Revenue Filings

January 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 January 31, 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. No cities, towns, or villages had a fiscal year end of July 31, 2025; therefore, no financial reports, addendums, or certifications were due by January 31, 2026.

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.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2026, after their filing deadline. The filing status for these 23 cities and 4 villages is presented in summary on page 4 and by individual entity in Appendixes A to D.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

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 (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.

No cities, towns, or villages had a fiscal year end of July 31, 2025; therefore, no financial reports, addendums, or certifications were due by January 31, 2026.



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This report includes the filing status for 23 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in January 2026, after their filing deadline. Of these municipalities, 19 filed an annual financial report, 10 filed an addendum, and 1 filed a certification.

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

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
McDonald	City of Goodman	**	June 26, 2025	Yes	**
Total Filed		0		1	0

** Filed by June 30, 2025.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2025
 Filed in January 2026

Fiscal Year Ended April 30, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dunklin	City of Hornersville	Yes	January 6, 2026	Yes	N/A
Total Filed		1		1	0

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 November 30, 2025
 Filed in January 2026

Fiscal Year Ended May 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	January 12, 2026	N/A	N/A
Total Filed		1		0	0

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

Fiscal Year Ended June 30, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 8, 2026	**	N/A
Buchanan	City of St. Joseph	Yes	January 23, 2026	**	**
Butler	City of Qulin	Yes	January 30, 2026	Yes	N/A
Caldwell	City of Hamilton	Yes	January 2, 2026	No	No
Cass	City of Cleveland	**	December 31, 2025	Yes	N/A
Christian	City of Highlandville	Yes	January 7, 2026	No	N/A
Franklin	City of Pacific	Yes	January 8, 2026	No	**
Holt	City of Mound City	**	December 31, 2025	Yes	N/A
Lewis	City of Canton	**	December 19, 2025	Yes	No
Macon	City of Bevier	Yes	January 8, 2026	**	N/A
Marion	City of Hannibal	**	December 19, 2025	**	Yes
Polk	Village of Flemington	Yes	January 7, 2026	No	No
Putnam	Village of Livonia	Yes	January 29, 2026	N/A	N/A
	Village of Lucerne	Yes	January 5, 2026	N/A	N/A
Ripley	City of Doniphan	Yes	January 12, 2026	**	N/A
Scott	City of Benton	**	December 29, 2025	Yes	N/A
St. Francois	City of Bismarck	Yes	January 8, 2026	No	N/A
St. Louis	City of Frontenac	**	December 30, 2025	Yes	**
	City of Olivette	Yes	January 13, 2026	Yes	No
	City of Vinita Park	Yes	January 6, 2026	No	**
Stoddard	City of Puxico	**	October 22, 2025	Yes	N/A
Texas	City of Summersville	Yes	January 5, 2026	**	N/A
Washington	City of Irondale	Yes	January 8, 2026	N/A	N/A
Wayne	City of Piedmont	Yes	January 7, 2026	No	N/A
Total Filed		17		8	1

** 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.