



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
April 2026

Report No. 2026-046

May 2026

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Municipal Court and Revenue Filings

## April 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 April 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 14 cities 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 April 2026, after their filing deadline. The filing status for these 22 cities and 1 village is presented in summary on page 4 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, flowing style.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

April 2026

## Executive Summary

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### 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 14 cities with a fiscal year end of October 31, 2025, whose financial report was due by April 30, 2026. Of the 14 municipalities, 11 filed the financial report timely. Of the 13 municipalities required to file an addendum, 10 filed timely. Of the 6 municipalities required to file a certification, 3 filed timely.



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April 2026  
Executive Summary

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This report includes the filing status for 22 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in April 2026, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 7 filed an addendum, and 1 filed a certification.

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

Fiscal Year Ended October 31, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Raymore	Yes	April 30, 2026	No	No
Clay	City of Smithville	Yes	April 29, 2026	Yes	N/A
Cole	City of Jefferson City	Yes	April 8, 2026	Yes	Yes
Holt	City of Maitland	Yes	April 28, 2026	Yes	N/A
	City of Oregon	Yes	November 21, 2025	Yes	N/A
Jackson	City of Raytown	Yes	April 27, 2026	Yes	Yes
Jasper	City of Asbury	Yes	March 14, 2026	N/A	N/A
	City of Cartersville	No		No	No
	City of Joplin	Yes	April 23, 2026	Yes	Yes
	City of Webb City	No		No	No
Jefferson	City of De Soto	No		Yes	N/A
Laclede	City of Conway	Yes	March 18, 2026	Yes	N/A
Linn	City of Marceline	Yes	April 29, 2026	Yes	N/A
Platte	City of Platte City	Yes	April 29, 2026	Yes	N/A
Total Filed		11		10	3
Total Not Filed		3		3	3
Total N/A		0		1	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 April 2026

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Chariton	City of Sumner	Yes	April 6, 2026	N/A	N/A
	Village of Rothville	Yes	April 24, 2026	N/A	N/A
Howell	City of West Plains	***	July 1, 2025	Yes	**
Jasper	City of Duenweg	**	June 19, 2025	Yes	No
Total Filed		2		2	0

\*\* Filed by June 30, 2025.

\*\*\* Filed after June 30, 2025, but before April 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 April 2026

Fiscal Year Ended June 30, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	Yes	April 7, 2026	Yes	N/A
Camden	City of Linn Creek	Yes	April 20, 2026	Yes	N/A
Crawford	City of Bourbon	Yes	April 27, 2026	Yes	N/A
Dunklin	City of Kennett	Yes	April 7, 2026	No	N/A
Oregon	City of Thayer	Yes	April 8, 2026	No	**
Pemiscot	City of Hayti Heights	Yes	April 23, 2026	N/A	N/A
Phelps	City of Doolittle	Yes	April 30, 2026	No	N/A
Randolph	City of Clifton Hill	Yes	April 27, 2026	N/A	N/A
Ray	City of Wood Heights	Yes	April 8, 2026	**	N/A
Total Filed		9		3	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.

Appendix D  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 28, 2026  
 Filed in April 2026

Fiscal Year Ended August 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	City of Avondale	Yes	April 3, 2026	No	N/A
Scotland	City of Memphis	Yes	April 17, 2026	No	N/A
Total Filed		2		0	0

N/A Entities without a municipal judge are not required to file a certification.

Appendix E  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due March 31, 2026  
 Filed in April 2026

Fiscal Year Ended September 30, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Exeter	Yes	April 27, 2026	**	N/A
Clinton	City of Cameron	**	March 31, 2026	Yes	N/A
Greene	City of Strafford	Yes	April 24, 2026	No	No
Henry	City of Urich	**	March 23, 2026	Yes	N/A
Jasper	City of Duquesne	Yes	April 17, 2026	No	No
Lafayette	City of Concordia	Yes	April 2, 2026	No	**
Linn	City of Brookfield	Yes	April 27, 2026	No	N/A
St. Francois	City of Farmington	**	March 30, 2026	**	Yes
Total Filed		5		2	1

\*\* Filed by March 31, 2026.

N/A Entities without a municipal judge are not required to file a certification.