



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
May 2026

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Monthly Report on Municipal Court and Revenue Filings

May 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 May 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.

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 3 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 May 2026, after their filing deadline. The filing status for these 8 cities is presented in summary on page 4 and by individual entity in Appendixes B to D.

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.

This report includes the filing status for the 3 cities with a fiscal year end of November 30, 2025, whose financial report was due by May 31, 2026. Of the 3 municipalities, 2 filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.



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This report includes the filing status for 8 cities that filed at least one of the items (financial report, addendum, or certification) in May 2026, after their filing deadline. Of these municipalities, 3 filed an annual financial report, 6 filed an addendum, and 3 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2026

Fiscal Year Ended November 30, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	No		No	N/A
St. Louis	City of Flordell Hills	Yes	November 25, 2025	No	Yes
	City of Florissant	Yes	May 27, 2026	Yes	No
Total Filed		2		1	1
Total Not Filed		1		2	1
Total N/A		0		0	1

N/A 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 May 2026

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jefferson	City of Pevely	**	April 8, 2025	**	Yes
St. Francois	City of Iron Mountain Lake	**	March 25, 2025	Yes	N/A
Total Filed		0		1	1

** Filed by June 30, 2025.

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 March 31, 2026
 Filed in May 2026

Fiscal Year Ended September 30, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	City of Sullivan	**	November 20, 2025	Yes	**
Jasper	City of Duquesne	***	April 17, 2026	Yes	Yes
St. Louis	City of Cool Valley	Yes	May 27, 2026	Yes	**
Stone	City of Branson West	**	March 31, 2026	Yes	Yes
Total Filed		1		4	2

** Filed by March 31, 2026.

*** Filed after March 31, 2026, but before May 2026.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2026
 Filed in May 2026

Fiscal Year Ended October 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	Yes	May 29, 2026	No	No
	City of Webb City	Yes	May 29, 2026	Yes	No
Total Filed		2		1	0