



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
January 2025

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auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

January 2025

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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, 2025, 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, 2024; therefore, no financial reports, addendums, or certifications were due by January 31, 2025.

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 2025, after their filing deadline. The filing status for these 45 cities, 2 towns, and 9 villages is presented in summary on page 4 and by individual entity in Appendixes A to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick
State Auditor

Monthly Report on Municipal Court and Revenue Filings

January 2025

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, 2024; therefore, no financial reports, addendums, or certifications were due by January 31, 2025.



Monthly Report on Municipal Court and Revenue Filings
January 2025
Executive Summary

This report includes the filing status for 45 cities, 2 towns, and 9 villages that filed at least one of the items (financial report, addendum, or certification) in January 2025, after their filing deadline. Of these municipalities, 47 filed an annual financial report, 16 filed an addendum, and 5 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2024
 Filed in January 2025

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Charles	City of Cottleville	**	June 28, 2024	Yes	Yes
St. Louis	City of Green Park	***	October 16, 2024	Yes	Yes
Total Filed		0		2	2

** Filed by June 30, 2024.

*** Filed after June 30, 2024, but before January 2025.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due August 31, 2024
 Filed in January 2025

Fiscal Year Ended February 28, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	Village of Oaks	Yes	January 14, 2025	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 C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2024
 Filed in January 2025

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Old Appleton	Yes	January 29, 2025	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 October 31, 2024
 Filed in January 2025

Fiscal Year Ended April 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Charles	City of Portage Des Sioux	Yes	January 19, 2025	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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due November 30, 2024
 Filed in January 2025

Fiscal Year Ended May 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Nodaway	City of Ravenwood	Yes	January 28, 2025	No	N/A
Total Filed		1		0	0

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

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2024
 Filed in January 2025

Fiscal Year Ended June 30, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 3, 2025	No	N/A
Audrain	City of Laddonia	Yes	January 27, 2025	No	N/A
Boone	City of Sturgeon	Yes	January 28, 2025	Yes	N/A
Buchanan	City of St. Joseph	Yes	January 30, 2025	**	No
Caldwell	City of Cowgill	Yes	January 28, 2025	Yes	N/A
Cape Girardeau	City of Cape Girardeau	Yes	January 24, 2025	**	**
Carroll	City of Bogard	**	December 12, 2024	Yes	N/A
Cass	City of Garden City	**	November 21, 2024	Yes	N/A
Chariton	City of Keytesville	Yes	January 27, 2025	No	N/A
Clay	City of Gladstone	**	December 30, 2024	**	Yes
Clinton	City of Plattsburg	Yes	January 27, 2025	**	**
Cole	City of Taos	Yes	January 2, 2025	No	N/A
Crawford	City of Steelville	No		Yes	N/A
DeKalb	Village of Amity	Yes	January 29, 2025	N/A	N/A
	Village of Weatherby	Yes	January 1, 2025	N/A	N/A
Dunklin	City of Kennett	Yes	January 29, 2025	No	N/A
	City of Malden	Yes	January 2, 2025	**	**
Franklin	City of Pacific	Yes	January 27, 2025	No	No
	City of Union	Yes	January 27, 2025	Yes	**
Grundy	Village of Brimson	Yes	January 21, 2025	N/A	N/A
Iron	City of Ironton	Yes	January 28, 2025	No	N/A
Jasper	City of Alba	Yes	January 27, 2025	N/A	N/A
	City of Neck City	Yes	January 14, 2025	N/A	N/A
Johnson	City of Holden	Yes	January 14, 2025	**	N/A
Lafayette	City of Corder	Yes	January 28, 2025	No	N/A
Madison	Village of Cobalt City	Yes	January 28, 2025	N/A	N/A
Montgomery	City of Middletown	Yes	January 28, 2025	No	N/A
Morgan	Town of Gravois Mills	Yes	January 5, 2025	N/A	N/A
Newton	City of Diamond	**	December 20, 2024	No	Yes
Pemiscot	City of Caruthersville	Yes	January 10, 2025	**	No
	Town of Cooter	Yes	January 30, 2025	Yes	**
Perry	City of Altenburg	Yes	January 27, 2025	N/A	N/A
Pettis	City of Green Ridge	Yes	January 27, 2025	Yes	N/A
Pike	City of Frankford	Yes	January 22, 2025	No	N/A
Platte	City of Houston Lake	Yes	January 1, 2025	Yes	N/A
Putnam	Village of Livonia	Yes	January 27, 2025	N/A	N/A
	Village of Lucerne	Yes	January 6, 2025	N/A	N/A
Scott	City of Benton	**	December 16, 2024	Yes	N/A
Shelby	Village of Leonard	Yes	January 29, 2025	N/A	N/A
St. Clair	City of Lowry City	Yes	January 29, 2025	No	N/A
St. Francois	City of Desloge	Yes	January 24, 2025	**	**
St. Louis	City of Bellefontaine Neighbor	Yes	January 29, 2025	No	No
	City of Berkeley	Yes	January 29, 2025	No	No
	City of Calverton Park	Yes	January 2, 2025	Yes	**
	City of Charlack	Yes	January 27, 2025	Yes	**

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2024
 Filed in January 2025

Fiscal Year Ended June 30, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Country Club Hills	Yes	January 28, 2025	No	No
	City of Frontenac	Yes	January 27, 2025	Yes	Yes
Stoddard	City of Bloomfield	Yes	January 27, 2025	No	No
	City of Dexter	Yes	January 29, 2025	**	**
	City of Puxico	**	November 26, 2024	Yes	N/A
Total Filed		43		14	3

** Filed by December 31, 2024.

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.