



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
February 2025

Report No. 2025-017

April 2025

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

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# Monthly Report on Municipal Court and Revenue Filings

## February 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 February 28, 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.

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 6 cities, 1 town, and 3 villages is presented in summary on page 3 and by individual entity 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 February 2025, after their filing deadline. The filing status for these 14 cities, 1 town, and 7 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

February 2025

## 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 6 cities, 1 town, and 3 villages with a fiscal year end of August 31, 2024, whose financial report was due by February 28, 2025. Of the 10 municipalities, 6 filed the financial report timely. Of the 8 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 14 cities, 1 town, and 7 villages that filed at least one of the items (financial report, addendum, or certification) in February 2025, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 4 filed an addendum, and 1 filed a certification.

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 28, 2025

Fiscal Year Ended August 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	No		No	N/A
Bates	Village of Merwin	Yes	February 17, 2025	N/A	N/A
Clay	City of Avondale	No		No	N/A
Jefferson	City of Arnold	Yes	February 25, 2025	No	Yes
Scotland	City of Memphis	No		No	N/A
Scott	City of Miner	Yes	January 23, 2025	Yes	N/A
	Village of Haywood City	No		N/A	N/A
St. Charles	Town of Augusta	Yes	January 27, 2025	No	N/A
St. Louis	Village of Pasadena Park	Yes	January 20, 2025	No	No
Taney	City of Forsyth	Yes	February 26, 2025	No	N/A
Total Filed		6		1	1
Total Not Filed		4		7	1
Total N/A		0		2	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 March 31, 2024  
 Filed in February 2025

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Henry	City of Urich	***	April 23, 2024	Yes	N/A
Total Filed		0		1	0

\*\*\* Filed after March 31, 2024, but before February 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 June 30, 2024  
 Filed in February 2025

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
McDonald	Town of Jane	Yes	February 10, 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 February 2025

Fiscal Year Ended April 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lincoln	Village of Truxton	Yes	February 23, 2025	No	N/A
Total Filed		1		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 December 31, 2024  
 Filed in February 2025

Fiscal Year Ended June 30, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	***	January 27, 2025	Yes	N/A
Caldwell	City of Breckenridge	Yes	February 26, 2025	No	N/A
Cass	City of Lake Annette	Yes	February 18, 2025	No	N/A
Crawford	Village of St. Cloud	Yes	February 21, 2025	N/A	N/A
DeKalb	City of Clarksdale	Yes	February 3, 2025	No	N/A
Jefferson	City of Herculaneum	Yes	February 7, 2025	No	No
Laclede	Village of Evergreen	Yes	February 25, 2025	N/A	N/A
Lewis	Village of Monticello	Yes	February 24, 2025	N/A	N/A
Macon	City of Callao	Yes	February 24, 2025	No	N/A
New Madrid	City of Howardville	Yes	February 1, 2025	No	N/A
Newton	City of Granby	**	December 27, 2024	Yes	Yes
Perry	City of Frohna	Yes	February 14, 2025	N/A	N/A
Pettis	City of Smithton	Yes	February 19, 2025	No	N/A
Polk	City of Morrisville	Yes	February 4, 2025	No	N/A
Ray	Village of Elmira	Yes	February 10, 2025	N/A	N/A
Reynolds	City of Ellington	Yes	February 13, 2025	No	N/A
Scott	Village of Commerce	Yes	February 2, 2025	N/A	N/A
	Village of Diehlstadt	Yes	February 24, 2025	N/A	N/A
St. Louis	City of Warson Woods	**	December 24, 2024	Yes	No
Total Filed		16		3	1

\*\* Filed by December 31, 2024.

\*\*\* Filed after December 31, 2024, but before February 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.