



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
April 2025

Report No. 2025-035

June 2025

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

April 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 April 30, 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 14 cities 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 April 2025, after their filing deadline. The filing status for these 17 cities and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

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 14 cities with a fiscal year end of October 31, 2024, whose financial report was due by April 30, 2025. Of the 14 municipalities, 10 filed the financial report timely. Of the 13 municipalities required to file an addendum, 8 filed timely. Of the 6 municipalities required to file a certification, 3 filed timely.



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This report includes the filing status for 17 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in April 2025, after their filing deadline. Of these municipalities, 14 filed an annual financial report, 9 filed an addendum, and 7 filed a certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2025

Fiscal Year Ended October 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	No		No	No
Clay	City of Smithville	No		No	N/A
Cole	City of Jefferson City	Yes	April 2, 2025	Yes	Yes
Holt	City of Maitland	Yes	April 28, 2025	Yes	N/A
	City of Oregon	Yes	March 29, 2025	Yes	N/A
Jackson	City of Raytown	Yes	April 30, 2025	Yes	Yes
Jasper	City of Asbury	Yes	April 14, 2025	N/A	N/A
	City of Carterville	No		No	No
	City of Joplin	Yes	April 28, 2025	Yes	Yes
	City of Webb City	Yes	April 30, 2025	Yes	No
Jefferson	City of De Soto	No		No	N/A
Laclede	City of Conway	Yes	April 17, 2025	No	N/A
Linn	City of Marceline	Yes	April 29, 2025	Yes	N/A
Platte	City of Platte City	Yes	April 28, 2025	Yes	N/A
Total Filed		10		8	3
Total Not Filed		4		5	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 December 31, 2024
 Filed in April 2025

Fiscal Year Ended June 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Christian	City of Clever	**	October 10, 2024	Yes	Yes
New Madrid	Village of Catron	Yes	April 30, 2025	No	N/A
Newton	City of Diamond	**	December 20, 2024	Yes	***
St. Louis	City of Ferguson	No		No	Yes
Stone	Village of McCord Bend	Yes	April 7, 2025	N/A	N/A
Webster	City of Seymour	**	November 14, 2024	Yes	Yes
Total Filed		2		3	3

** Filed by December 31, 2024.

*** Filed after December 31, 2024, but before April 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 C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due February 28, 2025

Filed in April 2025

Fiscal Year Ended August 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguoa Park	Yes	April 6, 2025	No	N/A
Total Filed		1		0	0

N/A 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 March 31, 2025
 Filed in April 2025

Fiscal Year Ended September 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Farber	Yes	April 2, 2025	Yes	N/A
Cass	City of Peculiar	Yes	April 23, 2025	No	**
Franklin	City of Sullivan	Yes	April 23, 2025	No	No
Greene	City of Strafford	**	March 24, 2025	Yes	Yes
Jackson	City of Blue Springs	Yes	April 22, 2025	**	**
Jasper	City of Duquesne	**	March 26, 2025	Yes	Yes
Lafayette	City of Concordia	Yes	April 21, 2025	No	**
Ozark	City of Gainesville	Yes	April 22, 2025	Yes	N/A
Pike	City of Bowling Green	Yes	April 22, 2025	**	N/A
Platte	City of Platte Woods	Yes	April 29, 2025	No	Yes
St. Francois	City of Farmington	Yes	April 25, 2025	Yes	Yes
	City of Park Hills	Yes	April 24, 2025	Yes	No
St. Louis	City of Greendale	Yes	April 10, 2025	No	No
Total Filed		11		6	4

** Filed by March 31, 2025.

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