



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
May 2025

Report No. 2025-038

July 2025

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

May 2025

Table of Contents

| | |
|------------------------|---|
| State Auditor's Report | 2 |
|------------------------|---|

| | |
|-------------------|---|
| Executive Summary | 3 |
|-------------------|---|

Appendixes

Appendix

| | | |
|---|---|---|
| A | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2024 Reports Due May 31, 2025..... | 5 |
| B | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in May 2025 | 6 |
| C | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2024 Filed in May 2025 | 7 |
| D | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2025 Filed in May 2025 | 8 |
| E | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2025 Filed in May 2025 | 9 |



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

Scott Fitzpatrick
State Auditor

Monthly Report on Municipal Court and Revenue Filings

May 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.

This report includes the filing status for the 3 cities with a fiscal year end of November 30, 2024, whose financial report was due by May 31, 2025. 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, 2 filed timely.



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

This report includes the filing status for 6 cities and 1 town that filed at least one of the items (financial report, addendum, or certification) in May 2025, after their filing deadline. Of these municipalities, 6 filed an annual financial report, 2 filed an addendum, and 1 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2025

Fiscal Year Ended November 30, 2024

| 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 | December 12, 2024 | No | Yes |
| | City of Florissant | Yes | May 28, 2025 | Yes | Yes |
| Total Filed | | 2 | | 1 | 2 |
| Total Not Filed | | 1 | | 2 | 0 |
| 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, 2024
 Filed in May 2025

Fiscal Year Ended December 31, 2023

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|----------------|--------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Cape Girardeau | Town of Allenville | Yes | May 30, 2025 | No | N/A |
| Total Filed | | 1 | | 0 | 0 |

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 December 31, 2024
 Filed in May 2025

Fiscal Year Ended June 30, 2024

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Barry | City of Washburn | Yes | May 20, 2025 | *** | N/A |
| St. Louis | City of Ferguson | Yes | May 27, 2025 | No | *** |
| Total Filed | | 2 | | 0 | 0 |

*** Filed after December 31, 2024, but before May 2025.

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 May 2025

Fiscal Year Ended September 30, 2024

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|--------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| St. Charles | City of St. Peters | Yes | May 16, 2025 | ** | ** |
| St. Louis | City of Pagedale | Yes | May 6, 2025 | Yes | Yes |
| Total Filed | | 2 | | 1 | 1 |

** Filed by March 31, 2025.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2025
 Filed in May 2025

Fiscal Year Ended October 31, 2024

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|--------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Clay | City of Smithville | Yes | May 20, 2025 | No | N/A |
| Jefferson | City of De Soto | No | | Yes | N/A |
| Total Filed | | 1 | | 1 | 0 |

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