



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
July 2025

Report No. 2025-051

September 2025

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

July 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 January 31, 2025 Reports Due July 31, 2025	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2024 Filed in July 2025	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2024 Filed in July 2025	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2025 Filed in July 2025	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2025 Filed in July 2025	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2025 Filed in July 2025	10



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 July 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 1 city 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 July 2025, after their filing deadline. The filing status for these 31 cities, 2 towns, and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is stylized with a large, flowing "S" and "F".

Scott Fitzpatrick
State Auditor

Monthly Report on Municipal Court and Revenue Filings

July 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 1 city with a fiscal year end of January 31, 2025, whose financial report was due by July 31, 2025. The 1 municipality filed the financial report timely. No municipalities were required to file an addendum or certification.



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

This report includes the filing status for 31 cities, 2 towns, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in July 2025, after their filing deadline. Of these municipalities, 23 filed an annual financial report, 14 filed an addendum, and 5 filed a certification.

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

Fiscal Year Ended January 31, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 28, 2025	N/A	N/A
Total Filed		1		0	0
Total Not Filed		0		0	0
Total N/A		0		1	1

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 September 30, 2024
Filed in July 2025

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Butler	**	September 13, 2024	Yes	**
Lafayette	City of Odessa	No		Yes	Yes
Taney	City of Hollister	**	August 19, 2024	Yes	N/A
Total Filed		0		3	1

** Filed by September 30, 2024

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 July 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 Highlandville	Yes	July 8, 2025	Yes	N/A
Jefferson	City of Herculanum	***	February 7, 2025	Yes	N/A
Lewis	City of Ewing	Yes	July 17, 2025	N/A	N/A
Total Filed		2		2	0

*** Filed after December 31, 2024, but before July 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 D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2025
 Filed in July 2025

Fiscal Year Ended September 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Linn	City of Brookfield	Yes	July 2, 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 April 30, 2025
 Filed in July 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	Yes	July 28, 2025	No	No
Total Filed		1		0	0

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

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Seligman	**	June 17, 2025	Yes	Yes
Bates	City of Rockville	Yes	July 1, 2025	N/A	N/A
Benton	City of Lincoln	Yes	July 10, 2025	Yes	N/A
Butler	City of Poplar Bluff	Yes	July 23, 2025	No	**
Camden	City of Osage Beach	**	June 30, 2025	Yes	No
Cape Girardeau	Town of Allenville	Yes	July 3, 2025	No	N/A
Clark	City of Revere	Yes	July 14, 2025	N/A	N/A
Gentry	City of Stanberry	Yes	July 10, 2025	No	N/A
Grundy	City of Laredo	Yes	July 17, 2025	N/A	N/A
Howell	City of West Plains	Yes	July 1, 2025	No	**
Knox	City of Baring	Yes	July 16, 2025	N/A	N/A
Monroe	Village of Stoutsville	Yes	July 9, 2025	N/A	N/A
Morgan	City of Versailles	Yes	July 8, 2025	No	N/A
New Madrid	City of Matthews	No		Yes	No
Pike	Town of Paynesville	Yes	July 14, 2025	N/A	N/A
Platte	City of Camden Point	Yes	July 24, 2025	No	N/A
St. Charles	City of St. Charles	**	June 26, 2025	Yes	**
	City of St. Paul	Yes	July 16, 2025	N/A	N/A
	City of West Alton	Yes	July 24, 2025	N/A	N/A
	Village of Josephville	Yes	July 31, 2025	N/A	N/A
	City of Chesterfield	**	June 2, 2025	Yes	Yes
St. Louis	City of Dellwood	Yes	July 1, 2025	No	No
	City of St. John	**	June 29, 2025	Yes	No
	City of Wildwood	**	June 30, 2025	**	Yes
	City of Galena	**	June 27, 2025	Yes	No
Stone	Village of Indian Point	Yes	July 1, 2025	**	N/A
Vernon	City of Sheldon	Yes	July 7, 2025	No	N/A
Warren	City of Warrenton	**	June 30, 2025	Yes	Yes
Total Filed		19		9	4

** Filed by June 30, 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.