



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
August 2025

Report No. 2025-066

October 2025

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

August 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 August 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 4 cities and 4 villages 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 August 2025, after their filing deadline. The filing status for these 40 cities and 11 villages is presented in summary on page 4 and by individual entity in Appendixes B to H.

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

August 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 4 cities and 4 villages with a fiscal year end of February 28, 2025, whose financial report was due by August 31, 2025. Of the 8 municipalities, 6 filed the financial report timely. Of the 4 municipalities required to file an addendum, 2 filed timely. Of the 3 municipalities required to file a certification, 1 filed timely.



Monthly Report on Municipal Court and Revenue Filings
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This report includes the filing status for 40 cities and 11 villages that filed at least one of the items (financial report, addendum, or certification) in August 2025, after their filing deadline. Of these municipalities, 41 filed an annual financial report, 14 filed an addendum, and 8 filed a certification.

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

Fiscal Year Ended February 28, 2025

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	April 11, 2025	N/A	N/A
Audrain	City of Vandalia	Yes	August 28, 2025	Yes	Yes
Clay	Village of Oaks	No		N/A	N/A
Grundy	City of Tindall	Yes	August 15, 2025	N/A	N/A
Lincoln	Village of Chain of Rocks	Yes	May 21, 2025	N/A	N/A
Osage	Village of Freeburg	Yes	August 9, 2025	No	N/A
St. Louis	City of Pasadena Hills	No		No	No
	Village of Uplands Park	Yes	July 9, 2025	Yes	No
Total Filed		6		2	1
Total Not Filed		2		2	2
Total N/A		0		4	5

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 August 2025

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Odessa	Yes	August 28, 2025	***	***
Saline	City of Sweet Springs	**	September 9, 2024	Yes	No
Total Filed		1		1	0

** Filed by September 30, 2024

*** Filed after September 30, 2024, but before August 2025.

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

Fiscal Year Ended June 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Whitewater	Yes	August 25, 2025	No	N/A
Dunklin	City of Clarkton	***	March 20, 2025	No	Yes
Total Filed		1		0	1

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

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

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in August 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Andrew	Bolckow FPD	Yes	August 8, 2025
	Levee District 5 Andrew-Holt-Nodaway County	Yes	August 27, 2025
	Rosendale FPD	Yes	August 26, 2025
Atchison	Phelps City SRD Atchison County	Yes	August 7, 2025
	West Atchison FPD	Yes	August 7, 2025
Audrain	Consolidated PWSD 2 Audrain County	Yes	August 18, 2025
	Laddonia & Rural FPD	Yes	August 18, 2025
	Mexico SRD 13 Audrain County	Yes	August 6, 2025
Bates	PWSD 4 Bates County	Yes	August 6, 2025
Benton	Brandon SRD Benton County	Yes	August 5, 2025
Boone	Broadway-Fairview TDD	Yes	August 27, 2025
	Callahan Creek WSD	Yes	August 8, 2025
	Clark Lane TDD	Yes	August 20, 2025
	Conley Road TDD	Yes	August 22, 2025
	Daniel Boone Regional PLD	Yes	August 5, 2025
	Grindstone Plaza TDD	Yes	August 26, 2025
	Rock Bridge Center TDD	Yes	August 22, 2025
	Shoppes at Stadium TDD	Yes	August 26, 2025
	Easton FPD	Yes	August 13, 2025
Butler	PWSD 3 Butler County	Yes	August 6, 2025
Caldwell	Cowgill FPD	Yes	August 12, 2025
	PWSD 1 Caldwell County	Yes	August 12, 2025
	PWSD 2 Caldwell County	Yes	August 12, 2025
	Shoal Creek FPD	Yes	August 16, 2025
Callaway	Callaway County Sewer District	Yes	August 28, 2025
Camden	American Center CID	Yes	August 11, 2025
Cape Girardeau	PWSD 1 Cape-Perry County	Yes	August 6, 2025
Carroll	Carroll County FPD	Yes	August 18, 2025
	Norborne FPD	Yes	August 26, 2025
Carter	Carter County Health Center	Yes	August 4, 2025
Cass	Dolan & West Dolan FPD	Yes	August 6, 2025
	Northwest Cass CID	Yes	August 27, 2025
	PWSD 12 Cass County	Yes	August 4, 2025
	PWSD 4 Cass County	Yes	August 31, 2025
Clay	Liberty Commons CID Clay County	Yes	August 29, 2025
	North Kansas City SRD 9 Clay County	Yes	August 12, 2025
	PWSD 4 Clay County	Yes	August 6, 2025
	PWSD 5 Clay County	Yes	August 7, 2025
Cole	Missouri River Regional PLD	Yes	August 4, 2025
Cooper	Boonville Riverfront TDD	Yes	August 18, 2025
Crawford	Cuba Community FPD	Yes	August 14, 2025
Dade	Dadeville Rural FPD	Yes	August 15, 2025
Dent	Dent County Health Center	Yes	August 6, 2025
Dunklin	PWSD 2 Dunklin County	Yes	August 4, 2025
Gasconade	Bland FPD	Yes	August 17, 2025

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in August 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Gasconade	Gasconade County 911 Board	Yes	August 6, 2025
	Gasconade County Health Department	Yes	August 4, 2025
Greene	PWSD 6 Greene County	Yes	August 13, 2025
	West Republic FPD	Yes	August 18, 2025
Grundy	Grundy County Rural FPD	Yes	August 11, 2025
	Laredo FPD	Yes	August 7, 2025
Henry	Deerfield Creek SRD Henry County	Yes	August 19, 2025
Hickory	Hickory County Health Department	Yes	August 7, 2025
Howard	Howard County 911 Board	Yes	August 8, 2025
	Moniteau Creek WSD	Yes	August 21, 2025
Howell	Ramseur Farm CID	Yes	August 11, 2025
	South 160 CID	Yes	August 7, 2025
Jackson	Bridgewood Plaza CID	Yes	August 13, 2025
	Inter City FPD	Yes	August 13, 2025
Jefferson	Northwest Library Subdistrict	Yes	August 20, 2025
	PWSD 3 Jefferson County	Yes	August 27, 2025
	PWSD 5 Jefferson County	Yes	August 4, 2025
	Windsor-Fox Library Subdistrict	Yes	August 20, 2025
Lafayette	Higginsville FPD	Yes	August 6, 2025
Lawrence	Freistatt SRD Lawrence County	Yes	August 10, 2025
	Red Oak Benefit SRD Lawrence County	Yes	August 11, 2025
	Verona Benefit SRD Lawrence County	Yes	August 10, 2025
	Vineyard Benefit SRD Lawrence County	Yes	August 25, 2025
	Northwest FPD Lincoln County	Yes	August 5, 2025
Lincoln	Old Monroe FPD	Yes	August 9, 2025
	Laclede Community FPD	Yes	August 12, 2025
Linn	PWSD 3 Livingston County	Yes	August 25, 2025
Livingston	Mississippi County Library District	Yes	August 14, 2025
Mississippi	Jamestown Rural FPD	Yes	August 6, 2025
Moniteau	Madison-West Monroe FPD	Yes	August 28, 2025
Monroe	Versailles Rural FPD	Yes	August 4, 2025
Morgan	Fairview SRD Newton County	Yes	August 11, 2025
	PWSD 1 Newton County	Yes	August 12, 2025
Oregon	Oregon County Library District	Yes	August 28, 2025
Pemiscot	Pemiscot County Health Center	Yes	August 4, 2025
Phelps	PWSD 1 Phelps County	Yes	August 6, 2025
Pike	Pike County Health Department	Yes	August 4, 2025
Platte	Farley SRD Platte County	Yes	August 25, 2025
	Parkville SRD Platte County	Yes	August 25, 2025
Platte	Platte City SRD Platte County	Yes	August 25, 2025
	Platte County Regional Sewer District	Yes	August 13, 2025
	Smithville Area FPD	Yes	August 6, 2025
Platte	Weatherby Lake FPD	Yes	August 22, 2025
Polk	Central Polk County FPD	Yes	August 12, 2025
	Polk County 911 Board	Yes	August 7, 2025

Appendix D

Status of Political Subdivisions Required to File Annual Financial Reports

Reports Due June 30, 2025

Filed in August 2025

Fiscal Year Ended December 31, 2024

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Polk	Polk County Library District	Yes	August 6, 2025
Pulaski	Interstate Plaza/North Town Village TDD	Yes	August 11, 2025
Putnam	Liberty Township FPD	Yes	August 13, 2025
	York Township Volunteer FPD	Yes	August 22, 2025
Ralls	Ralls County Health Department	Yes	August 4, 2025
Randolph	Westran FPD	Yes	August 22, 2025
Ray	Consolidated PWSD 2 Ray County	Yes	August 6, 2025
	Levee District 5 Ray County	Yes	August 13, 2025
	Stet Rural FPD	Yes	August 7, 2025
Reynolds	Reynolds County Health Center	Yes	August 14, 2025
	Reynolds County Library District	Yes	August 4, 2025
Ripley	Purman SRD Ripley County	Yes	August 8, 2025
Saline	Cole Lake Drainage District 2	Yes	August 11, 2025
Scotland	Scotland County Health Department	Yes	August 4, 2025
Scott	Oran FPD	Yes	August 19, 2025
Shannon	Shannon County Health Department	Yes	August 7, 2025
St. Charles	Mexico Road TDD	Yes	August 18, 2025
St. Louis	370/MO Bottom Road/Taussig Road TDD	Yes	August 28, 2025
	8750 Manchester Road CID	Yes	August 6, 2025
	Hanley Station TDD	Yes	August 10, 2025
	Hanley/Eager Road TDD	Yes	August 6, 2025
	Manchester/Ballas CID	Yes	August 3, 2025
	Metropolitan Taxicab Commission	Yes	August 6, 2025
	Station Plaza TDD	Yes	August 18, 2025
Ste. Genevieve	Ste. Genevieve County PLD	Yes	August 4, 2025
Stoddard	Richland Township Stoddard County	Yes	August 18, 2025
Stone	Stone County 911 Board	Yes	August 7, 2025
	Stone County Library District	Yes	August 12, 2025
Sullivan	Harris SRD Sullivan County	Yes	August 12, 2025
Taney	Taney County Regional Sewer District	Yes	August 6, 2025
Texas	PWSD 4 Texas County	Yes	August 11, 2025
Vernon	PWSD 2 Vernon County	Yes	August 7, 2025
Webster	Webster County Health Unit	Yes	August 12, 2025
Worth	Worth County Ambulance District	Yes	August 20, 2025
Wright	Wright County 911 Board	Yes	August 8, 2025
Total Filed		125	

Acronyms:

CID	Community Improvement District
FPD	Fire Protection District
PLD	Public Library District
PWSD	Public Water Supply District
SRD	Special Road District
TDD	Transportation Development District
WSD	Watershed Subdistrict

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

Fiscal Year Ended September 30, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Camden	City of Camden	**	October 7, 2024	Yes	N/A
Total Filed		0		1	0

** Filed by March 31, 2025.

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 April 30, 2025
Filed in August 2025

Fiscal Year Ended October 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	***	June 4, 2025	Yes	No
Linn	City of Marceline	Yes	August 14, 2025	**	N/A
Total Filed		1		1	0

** Filed by April 30, 2025.

*** Filed after April 30, 2025, but before August 2025.

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

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due May 31, 2025
Filed in August 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	Yes	August 8, 2025	No	N/A
Total Filed		1		0	0

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

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

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 8, 2025	N/A	N/A
	Village of Rosendale	Yes	August 7, 2025	N/A	N/A
Barry	Village of Emerald Beach	Yes	August 11, 2025	N/A	N/A
Butler	City of Poplar Bluff	***	July 23, 2025	Yes	**
Clay	City of Glenaire	Yes	August 6, 2025	No	N/A
	City of Liberty	**	June 30, 2025	**	Yes
Dade	Village of South Greenfield	Yes	August 12, 2025	N/A	N/A
Franklin	City of St. Clair	Yes	August 20, 2025	Yes	Yes
Holt	City of Forest City	Yes	August 6, 2025	No	N/A
Iron	Village of Des Arc	Yes	August 25, 2025	N/A	N/A
Jefferson	Village of Cedar Hill Lakes	Yes	August 8, 2025	N/A	N/A
Johnson	City of Kingsville	Yes	August 14, 2025	No	N/A
	City of Knob Noster	Yes	August 5, 2025	No	No
Knox	City of Edina	**	June 24, 2025	Yes	N/A
Lincoln	City of Elsberry	Yes	August 27, 2025	No	No
Linn	City of Laclede	Yes	August 13, 2025	No	N/A
Livingston	Village of Ludlow	Yes	August 11, 2025	N/A	N/A
Miller	City of Bagnell	Yes	August 19, 2025	N/A	N/A
	City of Eldon	Yes	August 11, 2025	No	N/A
Morgan	City of Laurie	Yes	August 6, 2025	No	N/A
New Madrid	City of New Madrid	Yes	August 26, 2025	No	N/A
Newton	City of Seneca	**	June 27, 2025	Yes	Yes
Pemiscot	City of Holland	Yes	August 7, 2025	N/A	N/A
Pettis	Village of Hughesville	Yes	August 4, 2025	**	N/A
Platte	City of Tracy	Yes	August 17, 2025	No	N/A
Pulaski	City of St. Robert	Yes	August 11, 2025	No	N/A
Putnam	Village of Powersville	Yes	August 17, 2025	N/A	N/A
Ray	City of Hardin	Yes	August 13, 2025	No	No
Saline	City of Blackburn	Yes	August 29, 2025	Yes	N/A
	City of Gilliam	Yes	August 15, 2025	No	N/A
Schuyler	City of Lancaster	Yes	August 4, 2025	Yes	N/A
	City of Queen City	Yes	August 6, 2025	Yes	N/A
St. Charles	City of New Melle	Yes	August 4, 2025	N/A	N/A
	City of Wentzville	**	June 26, 2025	Yes	Yes
St. Louis	City of Crystal Lake Park	Yes	August 14, 2025	No	No
	City of Ellisville	Yes	August 5, 2025	Yes	**
	City of Green Park	Yes	August 20, 2025	Yes	Yes
	City of Moline Acres	Yes	August 12, 2025	Yes	Yes
Stone	Village of Marlborough	Yes	August 8, 2025	No	No
	City of Reeds Spring	**	June 30, 2025	No	Yes

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

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Sullivan	City of Harris	Yes	August 9, 2025	N/A	N/A
Worth	Village of Worth	Yes	August 19, 2025	N/A	N/A
Total Filed		36		11	7

** Filed by June 30, 2025.

*** Filed after June 30, 2025, but before August 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.