



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
October 2025

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Monthly Report on Municipal Court and Revenue Filings

October 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 October 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 18 cities, 1 town, 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 October 2025, after their filing deadline. The filing status for these 20 cities and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

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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 18 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2025, whose financial report was due by October 31, 2025. Of the 23 municipalities, 16 filed the financial report timely. Of the 16 municipalities required to file an addendum, 9 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 20 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in October 2025, after their filing deadline. Of these municipalities, 8 filed an annual financial report, 16 filed an addendum, and 2 filed a certification.

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

Fiscal Year Ended April 30, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	Village of Ionia	Yes	July 16, 2025	N/A	N/A
Boone	City of Ashland	Yes	July 15, 2025	Yes	N/A
Dunklin	City of Hornersville	No		No	N/A
Gentry	Village of Gentry	No		N/A	N/A
Grundy	City of Trenton	No		Yes	N/A
Jackson	City of Kansas City	Yes	October 31, 2025	Yes	Yes
Jasper	City of Carl Junction	Yes	October 22, 2025	Yes	Yes
Lafayette	City of Alma	Yes	September 3, 2025	Yes	N/A
Lewis	City of La Belle	Yes	October 30, 2025	N/A	N/A
	City of La Grange	Yes	August 28, 2025	Yes	No
Lincoln	Village of Truxton	No		No	N/A
Marion	City of Palmyra	Yes	October 31, 2025	Yes	N/A
Mercer	City of Princeton	Yes	July 31, 2025	No	N/A
Mississippi	City of Charleston	Yes	September 17, 2025	No	No
New Madrid	City of Portageville	No		Yes	Yes
	City of Risco	No		No	N/A
Newton	Town of Grand Falls Plaza	Yes	July 29, 2025	N/A	N/A
	Village of Wentworth	Yes	October 22, 2025	N/A	N/A
Osage	City of Linn	Yes	July 25, 2025	No	N/A
Ralls	City of Perry	Yes	June 17, 2025	Yes	N/A
Randolph	City of Higbee	Yes	September 12, 2025	N/A	N/A
St. Charles	City of Portage Des Sioux	Yes	October 31, 2025	N/A	N/A
St. Louis	City of Beverly Hills	No		No	No
Total Filed		16		9	3
Total Not Filed		7		7	3
Total N/A		0		7	17

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 November 30, 2024
 Filed in October 2025

Fiscal Year Ended May 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Nodaway	City of Ravenwood	***	January 28, 2025	Yes	N/A
Total Filed		0		1	0

*** Filed after November 30, 2024, but before October 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 December 31, 2024
 Filed in October 2025

Fiscal Year Ended June 30, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cape Girardeau	Village of Whitewater	***	August 25, 2025	Yes	N/A
Carter	City of Ellsinore	**	September 5, 2024	Yes	N/A
Chariton	City of Keytesville	***	January 27, 2025	Yes	N/A
Jackson	City of Lee's Summit	**	December 20, 2024	Yes	**
Montgomery	City of Montgomery	**	December 16, 2024	Yes	N/A
Nodaway	City of Barnard	**	December 12, 2024	Yes	N/A
Pettis	City of Smithton	***	February 19, 2025	Yes	N/A
Ripley	City of Doniphan	***	March 19, 2025	Yes	N/A
St. Louis	City of Berkeley	***	January 29, 2025	Yes	Yes
Total Filed		0		9	1

** Filed by December 31, 2024.

*** Filed after December 31, 2024, but before October 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 June 30, 2025
 Filed in October 2025

Fiscal Year Ended December 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
DeKalb	City of Stewartsville	Yes	October 16, 2025	No	N/A
Knox	Village of Novelty	**	June 30, 2025	Yes	N/A
Lincoln	City of Hawk Point	***	September 23, 2025	Yes	N/A
Platte	City of Weston	Yes	October 15, 2025	No	No
Taney	City of Branson	Yes	October 14, 2025	No	**
Vernon	City of Nevada	**	June 30, 2025	Yes	N/A
Total Filed		3		3	0

** Filed by June 30, 2025.

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

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 September 30, 2025
 Filed in October 2025

Fiscal Year Ended March 31, 2025

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Butler	Yes	October 2, 2025	**	**
Cape Girardeau	Village of Old Appleton	Yes	October 8, 2025	N/A	N/A
Cass	City of Pleasant Hill	Yes	October 3, 2025	Yes	Yes
Clark	City of Kahoka	**	September 30, 2025	Yes	N/A
Lawrence	City of Pierce City	Yes	October 21, 2025	**	N/A
Perry	City of Perryville	**	August 14, 2025	Yes	N/A
St. Louis	City of Kirkwood	Yes	October 27, 2025	**	**
Total Filed		5		3	1

** Filed by September 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.