



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
September 2023

Report No. 2023-083

November 2023

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Municipal Court and Revenue Filings

## September 2023

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**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

Honorable Michael L. Parson, 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 September 30, 2023, 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 50 cities and 25 villages 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 September 2023, after their filing deadline. The filing status for these 59 cities and 11 villages is presented in summary on page 4 and by individual entity in Appendixes B to H.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

September 2023

## Executive Summary

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### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state 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, except any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.

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 procedures 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 50 cities and 25 villages with a fiscal year end of March 31, 2023, whose financial report was due by September 30, 2023. Of the 75 municipalities, 51 filed the financial report timely. Of the 54 municipalities required to file an addendum, 30 filed timely. Of the 24 municipalities required to file a certification, 15 filed timely.



Monthly Report on Municipal Court and Revenue Filings  
September 2023  
Executive Summary

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This report includes the filing status for 59 cities and 11 villages that filed at least one of the items (financial report, addendum, or certification) in September 2023, after their filing deadline. Of these municipalities, 12 filed an annual financial report, 47 filed an addendum, and 21 filed a certification.

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due September 30, 2023

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		N/A	N/A
Atchison	City of Tarkio	Yes	April 10, 2023	Yes	No
Audrain	City of Martinsburg	Yes	June 27, 2023	Yes	N/A
	Village of Benton City	Yes	April 17, 2023	No	N/A
Barry	City of Monett	No		Yes	Yes
Bates	City of Butler	No		Yes	Yes
Boone	City of Centralia	No		No	N/A
Buchanan	Village of Agency	No		N/A	N/A
	Village of Lewis & Clark	Yes	September 14, 2023	N/A	N/A
Camden	Village of Sunrise Beach	Yes	September 28, 2023	No	Yes
Cape Girardeau	Village of Old Appleton	No		N/A	N/A
	Village of Pocahontas	No		N/A	N/A
Carroll	City of Norborne	No		No	N/A
Cass	City of Belton	Yes	September 26, 2023	Yes	Yes
	City of Pleasant Hill	No		Yes	Yes
Chariton	City of Triplett	Yes	August 31, 2023	N/A	N/A
Clark	City of Kahoka	Yes	September 21, 2023	No	N/A
Clay	City of Holt	Yes	September 25, 2023	No	N/A
	City of Kearney	Yes	September 19, 2023	Yes	Yes
	City of Mosby	No		No	N/A
	Village of Claycomo	Yes	April 19, 2023	Yes	Yes
	Village of Oakview	No		No	No
Clinton	Village of Grayson	No		N/A	N/A
Cole	City of Lohman	Yes	August 11, 2023	N/A	N/A
Cooper	City of Blackwater	Yes	August 24, 2023	No	N/A
	City of Boonville	Yes	September 11, 2023	Yes	N/A
	City of Pilot Grove	Yes	August 24, 2023	Yes	N/A
	City of Osborn	Yes	September 30, 2023	No	N/A
Franklin	Village of Leslie	No		N/A	N/A
Grundy	City of Spickard	No		N/A	N/A
Henry	City of Calhoun	Yes	September 29, 2023	Yes	N/A
Holt	Village of Corning	No		N/A	N/A
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	Yes	August 4, 2023	N/A	N/A
Lafayette	City of Lexington	Yes	September 13, 2023	No	No
	City of Napoleon	Yes	June 11, 2023	Yes	N/A
	City of Odessa	Yes	September 27, 2023	Yes	Yes
	Village of Dover	Yes	September 5, 2023	N/A	N/A
Lawrence	City of Pierce City	Yes	April 21, 2023	Yes	N/A
	City of Verona	No		Yes	Yes
Livingston	City of Chillicothe	Yes	September 28, 2023	Yes	N/A
Miller	City of Iberia	Yes	August 8, 2023	No	N/A
	Village of Olean	Yes	September 29, 2023	N/A	N/A
Mississippi	City of East Prairie	No		No	Yes
Moniteau	City of California	Yes	July 6, 2023	Yes	N/A
Monroe	City of Paris	Yes	July 26, 2023	No	N/A
Montgomery	City of Jonesburg	Yes	April 24, 2023	No	N/A
	City of McKittrick	Yes	June 12, 2023	N/A	N/A

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due September 30, 2023

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Wellsville	No		No	N/A
	Village of Rhineland	Yes	August 9, 2023	Yes	N/A
Osage	City of Westphalia	Yes	April 20, 2023	N/A	N/A
Perry	City of Perryville	Yes	August 29, 2023	No	N/A
Pettis	City of Sedalia	Yes	September 19, 2023	Yes	N/A
Pike	Village of Eolia	Yes	July 10, 2023	Yes	N/A
Putnam	City of Unionville	Yes	September 22, 2023	Yes	N/A
Ray	City of Hardin	Yes	September 29, 2023	No	No
Saline	City of Sweet Springs	Yes	August 23, 2023	Yes	Yes
	Village of Arrow Rock	Yes	June 30, 2023	No	N/A
	Village of Mount Leonard	Yes	August 19, 2023	N/A	N/A
Scotland	Village of Arbela	No		N/A	N/A
Scott	City of Chaffee	Yes	September 7, 2023	No	No
	City of Oran	Yes	April 27, 2023	No	N/A
Shelby	Village of Bethel	Yes	September 5, 2023	N/A	N/A
St. Clair	Village of Vista	No		N/A	N/A
St. Francois	City of Leadwood	Yes	April 3, 2023	Yes	N/A
St. Louis	City of Jennings	No		No	No
	City of Kirkwood	Yes	September 27, 2023	Yes	Yes
	City of Rock Hill	Yes	September 29, 2023	Yes	Yes
	City of Velda Village Hills	Yes	August 1, 2023	Yes	Yes
	Village of Hillsdale	Yes	August 3, 2023	Yes	No
	Village of Sycamore Hills	Yes	September 19, 2023	Yes	Yes
Taney	City of Hollister	Yes	August 3, 2023	Yes	N/A
Texas	City of Licking	No		No	N/A
Vernon	Village of Harwood	No		N/A	N/A
Wright	City of Mansfield	Yes	August 4, 2023	Yes	No
Total Filed		51		30	15
Total Not Filed		24		24	9
Total N/A		0		21	51

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, 2022  
 Filed in September 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Archie	***	January 11, 2023	Yes	N/A
Cooper	City of Bunceton	***	March 6, 2023	Yes	N/A
Daviess	City of Pattonsburg	**	July 20, 2022	Yes	N/A
Greene	City of Ash Grove	**	September 20, 2022	Yes	No
Howard	City of Glasgow	**	December 7, 2022	Yes	N/A
Lewis	City of Canton	***	January 4, 2023	Yes	Yes
Mississippi	City of Bertrand	**	August 2, 2022	Yes	Yes
Newton	City of Granby	**	November 8, 2022	Yes	Yes
Phelps	City of Newburg	**	September 20, 2022	Yes	N/A
Ralls	City of New London	***	January 4, 2023	Yes	N/A
Shelby	City of Shelbina	***	February 8, 2023	Yes	**
St. Louis	City of Glendale	**	December 2, 2022	**	Yes
	City of Oakland	**	November 28, 2022	Yes	Yes
	City of Vinita Park	**	November 1, 2022	Yes	**
	City of Warson Woods	**	October 19, 2022	**	Yes
Texas	City of Cabool	**	December 20, 2022	Yes	**
Wayne	City of Piedmont	**	December 14, 2022	Yes	Yes
Webster	City of Rogersville	**	December 20, 2022	**	Yes
	City of Seymour	**	November 8, 2022	**	Yes
Wright	City of Mountain Grove	**	December 20, 2022	Yes	***
Total Filed		0		16	9

\*\* Filed by December 31, 2022.

\*\*\* Filed after December 31, 2022, but before September 2023.

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 February 28, 2023  
 Filed in September 2023

Fiscal Year Ended August 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	**	December 5, 2022	Yes	N/A
Total Filed		0		1	0

\*\* Filed by December 31, 2022.

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, 2023  
 Filed in September 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	**	December 13, 2022	Yes	N/A
Audrain	City of Farber	**	February 24, 2023	Yes	N/A
Barry	City of Exeter	**	March 31, 2023	Yes	N/A
Dallas	City of Buffalo	**	March 31, 2023	Yes	N/A
Jackson	City of Buckner	**	January 12, 2023	Yes	Yes
Jasper	City of Duquesne	**	February 10, 2023	**	Yes
Total Filed		0		5	2

\*\* Filed by March 31, 2023.

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, 2023  
 Filed in September 2023

Fiscal Year Ended October 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	City of Smithville	***	May 24, 2023	Yes	N/A
Cole	City of Jefferson City	**	April 17, 2023	**	Yes
Total Filed		0		1	1

\*\* Filed by April 30, 2023.

\*\*\* Filed after April 30, 2023, but before September 2023.

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 May 31, 2023  
 Filed in September 2023

Fiscal Year Ended November 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Worth	City of Flordell Hills	***	July 5, 2023	Yes	**
Total Filed		0		1	0

\*\* Filed by May 31, 2023.

\*\*\* Filed after May 31, 2023, but before September 2023.

Appendix G  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due June 30, 2023  
 Filed in September 2023

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Cassville	**	June 13, 2023	Yes	N/A
	City of Seligman	***	August 9, 2023	Yes	**
Bates	Village of Passaic	Yes	September 29, 2023	N/A	N/A
Butler	City of Poplar Bluff	***	August 10, 2023	Yes	**
Camden	City of Osage Beach	**	June 7, 2023	**	Yes
Carroll	City of Bosworth	***	August 10, 2023	Yes	N/A
Christian	City of Fremont Hills	**	May 4, 2023	Yes	N/A
	City of Nixa	**	May 5, 2023	Yes	N/A
Clark	City of Revere	Yes	September 25, 2023	N/A	N/A
Daviess	City of Gallatin	**	June 30, 2023	Yes	N/A
DeKalb	City of Stewartsville	**	June 30, 2023	Yes	N/A
	City of Union Star	**	January 27, 2023	Yes	N/A
Dunklin	City of Cardwell	***	August 11, 2023	Yes	Yes
Henry	City of Deepwater	**	February 23, 2023	Yes	N/A
Hickory	City of Cross Timbers	Yes	September 25, 2023	N/A	N/A
Jackson	City of Grain Valley	**	June 26, 2023	Yes	Yes
Jasper	Village of Reeds	Yes	September 14, 2023	N/A	N/A
Johnson	City of Knob Noster	**	January 9, 2023	Yes	No
Knox	City of Edina	**	April 18, 2023	Yes	N/A
Lawrence	City of Aurora	**	April 26, 2023	Yes	Yes
Lincoln	City of Winfield	No		Yes	N/A
Linn	City of Browning	***	August 11, 2023	Yes	N/A
	City of Bucklin	Yes	September 19, 2023	No	N/A
McDonald	City of Noel	**	February 10, 2023	Yes	***
Mississippi	City of Anniston	Yes	September 21, 2023	No	N/A
New Madrid	Village of Tallapoosa	Yes	September 18, 2023	N/A	N/A
Newton	City of Seneca	**	June 19, 2023	**	Yes
Pemiscot	Village of Wardell	Yes	September 20, 2023	N/A	N/A
St. Louis	City of Bel Nor	***	August 30, 2023	***	Yes
	City of Bel Ridge	No		**	Yes
	City of Northwoods	***	August 28, 2023	Yes	**
	City of Shrewsbury	***	August 31, 2023	No	Yes
	City of Wildwood	**	June 29, 2023	**	Yes
Sullivan	Village of Westwood	Yes	September 21, 2023	Yes	No
	Village of Humphreys	**	June 14, 2023	Yes	N/A
	Village of Newtown	**	January 4, 2023	Yes	N/A
	Village of Pollock	**	June 14, 2023	Yes	N/A
Vernon	Village of Moundville	Yes	September 9, 2023	No	N/A
Washington	Village of Caledonia	Yes	September 20, 2023	N/A	N/A
Total Filed		11		23	9

\*\* Filed by June 30, 2023.

\*\*\* Filed after June 30, 2023, but before September 2023.

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 H  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due August 31, 2023  
 Filed in September 2023

Fiscal Year Ended February 28, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	Yes	September 20, 2023	**	**
Total Filed		1		0	0

\*\* Filed by August 31, 2023.