



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
January 2024

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Monthly Report on Municipal Court and Revenue Filings

January 2024

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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 January 31, 2024, 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. No cities, towns, or villages had a fiscal year end of July 31, 2023; therefore, no financial reports, addendums, or certifications were due by January 31, 2024.

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.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2024, after their filing deadline. The filing status for these 55 cities, 1 town, and 10 villages is presented in summary on page 4 and by individual entity in Appendixes A to D.

Scott Fitzpatrick
State Auditor

Monthly Report on Municipal Court and Revenue Filings

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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.

No cities, towns, or villages had a fiscal year end of July 31, 2023; therefore no financial reports, addendums, or certifications were due by January 31, 2024.



Monthly Report on Municipal Court and Revenue Filings
January 2024
Executive Summary

This report includes the filing status for 55 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in January 2024, after their filing deadline. Of these municipalities, 52 filed an annual financial report, 22 filed an addendum, and 7 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2023
 Filed in January 2024

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	Village of Rea	Yes	January 19, 2024	N/A	N/A
Bates	City of Rockville	Yes	January 1, 2024	N/A	N/A
Carter	City of Van Buren	Yes	January 2, 2024	No	N/A
Harrison	City of New Hampton	**	February 15, 2023	Yes	N/A
Lincoln	City of Hawk Point	***	November 8, 2023	Yes	N/A
Newton	City of Fairview	Yes	January 30, 2024	***	N/A
Randolph	Village of Cairo	Yes	January 14, 2024	N/A	N/A
St. Louis	City of Bel Ridge	Yes	January 9, 2024	**	***
Total Filed		6		2	0

** Filed by June 30, 2023.

*** Filed after June 30, 2023, but before January 2024.

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, 2023
 Filed in January 2024

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	Village of Benton City	**	April 17, 2023	Yes	N/A
Boone	City of Centralia	***	October 3, 2023	Yes	N/A
Carroll	City of Norborne	***	October 2, 2023	Yes	N/A
DeKalb	City of Osborn	**	September 30, 2023	Yes	N/A
Saline	Village of Arrow Rock	**	June 30, 2023	Yes	N/A
Scott	City of Chaffee	**	September 7, 2023	Yes	Yes
Total Filed		0		6	1

** Filed by September 30, 2023.

*** Filed after September 30, 2023, but before January 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 November 30, 2023
 Filed in January 2024

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Nodaway	City of Ravenwood	Yes	January 22, 2024	No	N/A
Pettis	City of La Monte	No		Yes	Yes
Total Filed		1		1	1

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 December 31, 2023
 Filed in January 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 4, 2024	No	N/A
Audrain	City of Laddonia	Yes	January 29, 2024	No	N/A
Barry	City of Purdy	Yes	January 30, 2024	No	N/A
Cape Girardeau	City of Cape Girardeau	Yes	January 25, 2024	**	**
Carroll	City of Bogard	Yes	January 12, 2024	Yes	N/A
Cass	Village of Loch Lloyd	Yes	January 19, 2024	N/A	N/A
Christian	City of Highlandville	Yes	January 29, 2024	Yes	N/A
Cole	City of Taos	Yes	January 3, 2024	No	N/A
Crawford	City of Bourbon	Yes	January 30, 2024	Yes	N/A
Dade	City of Greenfield	**	September 19, 2023	Yes	Yes
DeKalb	City of Clarksdale	Yes	January 18, 2024	**	N/A
	City of Maysville	Yes	January 12, 2024	**	N/A
	Village of Weatherby	Yes	January 1, 2024	N/A	N/A
Franklin	City of Pacific	Yes	January 30, 2024	No	No
	City of Union	Yes	January 29, 2024	Yes	No
Gentry	City of Albany	Yes	January 25, 2024	Yes	N/A
	City of King City	Yes	January 3, 2024	No	N/A
Greene	City of Ash Grove	Yes	January 29, 2024	**	N/A
	City of Fair Grove	**	November 28, 2023	**	Yes
Grundy	Village of Brimson	Yes	January 10, 2024	N/A	N/A
Jasper	City of Alba	Yes	January 2, 2024	N/A	N/A
Jefferson	City of Herculaneum	Yes	January 18, 2024	Yes	Yes
Lawrence	City of Miller	Yes	January 11, 2024	No	N/A
Macon	City of Bevier	Yes	January 30, 2024	No	N/A
Montgomery	City of Middletown	Yes	January 31, 2024	No	N/A
New Madrid	City of Parma	Yes	January 30, 2024	**	N/A
	Village of Catron	Yes	January 6, 2024	Yes	N/A
Nodaway	City of Burlington Junction	Yes	January 17, 2024	No	N/A
Oregon	City of Alton	Yes	January 29, 2024	No	N/A
Pemiscot	City of Caruthersville	Yes	January 17, 2024	**	No
Pike	City of Clarksville	Yes	January 24, 2024	Yes	N/A
Polk	Village of Flemington	Yes	January 30, 2024	No	N/A
Ralls	City of New London	Yes	January 29, 2024	No	N/A
Ray	City of Lawson	Yes	January 29, 2024	No	No
Reynolds	City of Bunker	Yes	January 2, 2024	Yes	N/A
Ripley	City of Doniphan	Yes	January 12, 2024	No	N/A
Scott	City of Benton	**	December 26, 2023	Yes	N/A
Shelby	City of Clarence	Yes	January 30, 2024	Yes	Yes
St. Louis	City of Bellefontaine Neighbors	Yes	January 25, 2024	No	No
	City of Clarkson Valley	Yes	January 13, 2024	**	**
	City of Edmundson	**	December 28, 2023	Yes	**
	City of Hazelwood	Yes	January 30, 2024	No	No
	Town of Grantwood Village	**	December 31, 2023	**	Yes
Stoddard	Village of Norwood Court	Yes	January 5, 2024	No	No
	City of Dexter	Yes	January 31, 2024	**	No

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2023
 Filed in January 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Stoddard	City of Dudley	Yes	January 10, 2024	N/A	N/A
	City of Puxico	Yes	January 19, 2024	No	N/A
Texas	City of Summersville	Yes	January 17, 2024	No	N/A
Warren	City of Warrenton	Yes	January 25, 2024	No	No
Wright	City of Hartville	Yes	January 29, 2024	**	N/A
Total Filed		45		13	5

** Filed by December 31, 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.