



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
September 2024

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Monthly Report on Municipal Court and Revenue Filings

September 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 September 30, 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.

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 49 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 2024, after their filing deadline. The filing status for these 20 cities and 10 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive, flowing style.

Scott Fitzpatrick
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 49 cities and 25 villages with a fiscal year end of March 31, 2024, whose financial report was due by September 30, 2024. Of the 74 municipalities, 48 filed the financial report timely. Of the 53 municipalities required to file an addendum, 25 filed timely. Of the 22 municipalities required to file a certification, 14 filed timely.



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Executive Summary

This report includes the filing status for 20 cities and 10 villages that filed at least one of the items (financial report, addendum, or certification) in September 2024, after their filing deadline. Of these municipalities, 19 filed an annual financial report, 9 filed an addendum, and 11 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2024

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	Village of Gibbs Village	No		N/A	N/A
Atchison	City of Tarkio	No		Yes	Yes
Audrain	City of Martinsburg	Yes	June 26, 2024	Yes	N/A
	Village of Benton City	Yes	August 5, 2024	No	N/A
Barry	City of Monett	No		Yes	Yes
Bates	City of Butler	Yes	September 13, 2024	Yes	Yes
Boone	City of Centralia	Yes	September 24, 2024	No	N/A
Buchanan	Village of Agency	Yes	August 3, 2024	N/A	N/A
	Village of Lewis & Clark	No		N/A	N/A
Camden	Village of Sunrise Beach	Yes	September 30, 2024	No	N/A
Cape Girardeau	Village of Old Appleton	No		N/A	N/A
	Village of Pochontas	Yes	September 26, 2024	N/A	N/A
Carroll	City of Norborne	No		No	N/A
Cass	City of Belton	Yes	September 23, 2024	Yes	Yes
	City of Pleasant Hill	Yes	September 30, 2024	Yes	Yes
Chariton	City of Triplett	Yes	September 24, 2024	N/A	N/A
Clark	City of Kahoka	No		No	N/A
Clay	City of Holt	No		No	N/A
	City of Kearney	Yes	September 17, 2024	Yes	Yes
	City of Mosby	Yes	March 28, 2024	No	N/A
	Village of Claycomo	Yes	August 30, 2024	Yes	Yes
	Village of Oakview	Yes	August 26, 2024	No	No
Clinton	Village of Grayson	No		N/A	N/A
Cole	City of Lohman	Yes	September 17, 2024	N/A	N/A
Cooper	City of Blackwater	No		No	N/A
	City of Boonville	Yes	August 13, 2024	No	N/A
	City of Pilot Grove	Yes	August 22, 2024	No	N/A
DeKalb	City of Osborn	Yes	September 26, 2024	No	N/A
Franklin	Village of Leslie	Yes	July 31, 2024	N/A	N/A
Grundy	City of Spickard	Yes	September 23, 2024	N/A	N/A
Henry	City of Calhoun	Yes	September 30, 2024	Yes	N/A
Holt	Village of Corning	No		N/A	N/A
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	Yes	July 24, 2024	N/A	N/A
Lafayette	City of Lexington	Yes	August 26, 2024	Yes	Yes
	City of Napoleon	Yes	July 7, 2024	Yes	N/A
	City of Odessa	No		No	No
Lawrence	Village of Dover	Yes	September 10, 2024	N/A	N/A
	City of Pierce City	Yes	September 20, 2024	No	N/A
	City of Verona	No		Yes	Yes
Livingston	City of Chillicothe	Yes	August 19, 2024	Yes	N/A
Miller	City of Iberia	Yes	August 22, 2024	Yes	N/A
	Village of Olean	Yes	September 30, 2024	N/A	N/A
Mississippi	City of East Prairie	Yes	April 11, 2024	No	Yes
Moniteau	City of California	Yes	July 24, 2024	Yes	N/A
Monroe	City of Paris	Yes	June 28, 2024	Yes	N/A
Montgomery	City of Jonesburg	Yes	September 30, 2024	No	N/A

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2024

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Montgomery	City of McKittrick	No		N/A	N/A
	City of Wellsville	No		No	N/A
	Village of Rhineland	Yes	June 30, 2024	No	N/A
Osage	City of Westphalia	Yes	April 6, 2024	N/A	N/A
Perry	City of Perryville	Yes	August 22, 2024	No	N/A
Pettis	City of Sedalia	Yes	September 19, 2024	Yes	N/A
Pike	Village of Eolia	Yes	May 23, 2024	Yes	N/A
Putnam	City of Unionville	Yes	June 25, 2024	Yes	N/A
Saline	City of Sweet Springs	Yes	September 9, 2024	No	No
	Village of Arrow Rock	Yes	May 30, 2024	No	N/A
	Village of Mount Leonard	Yes	August 15, 2024	N/A	N/A
Scotland	Village of Arbela	Yes	September 4, 2024	N/A	N/A
Scott	City of Chaffee	No		No	No
	City of Oran	Yes	April 30, 2024	No	N/A
Shelby	Village of Bethel	No		N/A	N/A
St. Clair	Village of Vista	No		N/A	N/A
St. Francois	City of Leadwood	No		No	N/A
St. Louis	City of Jennings	No		No	No
	City of Kirkwood	No		Yes	Yes
	City of Rock Hill	Yes	September 9, 2024	Yes	Yes
	City of Velda Village Hills	No		Yes	No
	Village of Hillsdale	Yes	August 21, 2024	Yes	No
Taney	Village of Sycamore Hills	Yes	September 28, 2024	Yes	Yes
	City of Hollister	Yes	August 19, 2024	No	N/A
Texas	City of Licking	No		No	N/A
Vernon	Village of Harwood	No		N/A	N/A
Wright	City of Mansfield	No		Yes	Yes
Total Filed		48		25	14
Total Not Filed		26		28	8
Total N/A		0		21	52

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, 2023
 Filed in September 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Ellsinore	Yes	September 5, 2024	No	N/A
Scott	City of Sikeston	**	December 12, 2023	Yes	Yes
Total Filed		1		1	1

** Filed by December 31, 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 May 31, 2024
 Filed in September 2024

Fiscal Year Ended November 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Florissant	Yes	September 12, 2024	No	No
Total Filed		1		0	0

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

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	Village of Rush Hill	Yes	September 18, 2024	Yes	N/A
Dade	Village of South Greenfield	Yes	September 23, 2024	N/A	N/A
Howell	City of Willow Springs	Yes	September 16, 2024	No	**
Jasper	Village of Reeds	Yes	September 15, 2024	N/A	N/A
Jefferson	City of Pevely	**	March 28, 2024	Yes	Yes
Lawrence	City of Stotts City	Yes	September 17, 2024	No	N/A
Miller	City of Eldon	Yes	September 19, 2024	No	N/A
New Madrid	Village of Tallapoosa	Yes	September 14, 2024	N/A	N/A
Pemiscot	City of Bragg City	Yes	September 27, 2024	N/A	N/A
Putnam	Village of Powersville	Yes	September 30, 2024	N/A	N/A
	Village of Worthington	Yes	September 28, 2024	N/A	N/A
Ray	City of Camden	**	June 27, 2024	**	Yes
	City of Crystal Lakes	**	June 27, 2024	**	Yes
	City of Fleming	**	June 27, 2024	**	Yes
	City of Hardin	***	August 14, 2024	No	Yes
	City of Henrietta	**	June 27, 2024	**	Yes
St. Louis	City of Bel Nor	Yes	September 17, 2024	***	***
	City of Crestwood	**	May 29, 2024	Yes	Yes
	City of St. John	**	June 28, 2024	Yes	Yes
	Village of Westwood	Yes	September 20, 2024	Yes	Yes
Stone	City of Reeds Spring	***	July 26, 2024	Yes	**
Vernon	City of Schell City	Yes	September 25, 2024	N/A	N/A
	Village of Moundville	Yes	September 17, 2024	No	N/A
Washington	Village of Caledonia	Yes	September 16, 2024	N/A	N/A
Worth	Village of Denver	Yes	September 23, 2024	N/A	N/A
Total Filed		16		6	9

** Filed by June 30, 2024.

*** Filed after June 30, 2024, but before September 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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due August 31, 2024
 Filed in September 2024

Fiscal Year Ended February 29, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	**	August 1, 2024	Yes	Yes
St. Louis	City of Pasadena Hills	Yes	September 26, 2024	Yes	No
Total Filed		1		2	1

** Filed by August 31, 2024.