



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
November 2024

Report No. 2024-108

December 2024

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

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# Monthly Report on Municipal Court and Revenue Filings

## November 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 November 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 3 cities and 3 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 November 2024, after their filing deadline. The filing status for these 9 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

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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# Monthly Report on Municipal Court and Revenue Filings

November 2024

## Executive Summary

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### 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 3 cities and 3 villages with a fiscal year end of May 31, 2024, whose financial report was due by November 30, 2024. Of the 6 municipalities, 3 filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. The 1 municipality that was required to file a certification did so timely.



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This report includes the filing status for 9 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in November 2024, after their filing deadline. Of these municipalities, 8 filed an annual financial report and 4 filed an addendum.

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

Fiscal Year Ended May 31, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cape Girardeau	Village of Gordonville	Yes	November 20, 2024	N/A	N/A
Clay	Village of Oakwood Park	No		N/A	N/A
Cole	Village of Centertown	Yes	November 29, 2024	N/A	N/A
Nodaway	City of Ravenwood	No		No	N/A
Pettis	City of La Monte	Yes	October 25, 2024	Yes	Yes
Pike	City of Louisiana	No		No	N/A
Total Filed		3		1	1
Total Not Filed		3		2	0
Total N/A		0		3	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 December 31, 2023  
 Filed in November 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Black Jack	Yes	November 18, 2024	No	No
Total Filed		1		0	0

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

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Butler	City of Poplar Bluff	***	July 18, 2024	Yes	**
Lincoln	City of Foley	**	January 13, 2024	Yes	N/A
Total Filed		0		2	0

\*\* Filed by June 30, 2024.

\*\*\* Filed after June 30, 2024, but before November 2024.

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 August 31, 2024  
 Filed in November 2024

Fiscal Year Ended February 29, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	Yes	November 22, 2024	No	No
Total Filed		1		0	0

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

Fiscal Year Ended March 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Wellsville	Yes	November 13, 2024	No	N/A
St. Louis	City of Velda Village Hills	Yes	November 7, 2024	**	No
Total Filed		2		0	0

\*\* Filed by September 30, 2024.

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 October 31, 2024  
 Filed in November 2024

Fiscal Year Ended April 30, 2024

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Grundy	City of Trenton	**	October 31, 2024	Yes	N/A
Jasper	City of Carl Junction	Yes	November 8, 2024	Yes	No
Mercer	City of Princeton	Yes	November 15, 2024	No	N/A
Mississippi	City of Charleston	Yes	November 20, 2024	No	**
Newton	Village of Wentworth	Yes	November 5, 2024	N/A	N/A
Total Filed		4		2	0

\*\* Filed by October 31, 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.