



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
January 2023

Report No. 2023-006

March 2023

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

January 2023

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2022 Filed in January 2023	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2022 Filed in January 2023	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2022 Filed in January 2023	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2022 Filed in January 2023	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2022 Filed in January 2023	9



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, 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. No cities, towns, or villages had a fiscal year end of July 31, 2022; therefore, no financial reports, addendums, or certifications were due by January 31, 2023.

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. Because of 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 2023, after their filing deadline. The filing status for these 59 cities and 6 villages is presented in summary on page 4 and by individual entity in Appendixes A to E.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick
State Auditor

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January 2023

Executive Summary

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. 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 that effective August 28, 2022, 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.¹

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. 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 that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 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 mandatory ballot measure to dissolve the political subdivision.

¹ Prior to August 28, 2022, only transportation development districts with gross revenues less than \$5,000 in the fiscal year of the annual financial report were not subject to the fine.



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

No cities, towns, or villages had a fiscal year end of July 31, 2022; therefore no financial reports, addendums, or certifications were due by January 31, 2023.

This report includes the filing status for 59 cities and 6 villages that filed at least one of the items (financial report, addendum, or certification) in January 2023, after their filing deadline. Of these municipalities, 46 filed an annual financial report, 19 filed an addendum, and 10 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2022
 Filed in January 2023

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Higginsville	**	January 6, 2022	Yes	Yes
Total Filed		0		1	1

** Filed by March 31, 2022.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in January 2023

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Butler	City of Poplar Bluff	***	July 25, 2022	No	Yes
Holt	City of Forest City	Yes	January 12, 2023	No	N/A
Mississippi	City of Wyatt	Yes	January 20, 2023	N/A	N/A
Moniteau	City of Jamestown	**	June 29, 2022	Yes	N/A
Ray	City of Excelsior Estates	Yes	January 11, 2023	N/A	N/A
Total Filed		3		1	1

** Filed by June 30, 2022.

*** Filed after June 30, 2022, but before January 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 C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2022
 Filed in January 2023

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Velda Village Hills	No		No	Yes
Total Filed		0		0	1

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2022
 Filed in January 2023

Fiscal Year Ended April 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Phelps	City of St. James	**	May 25, 2022	Yes	Yes
Total Filed		0		1	1

** Filed by October 31, 2022.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2022
 Filed in January 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 11, 2023	No	N/A
Atchison	City of Westboro	Yes	January 28, 2023	N/A	N/A
Caldwell	City of Cowgill	Yes	January 4, 2023	**	N/A
Cass	City of Archie	Yes	January 11, 2023	No	N/A
	City of Cleveland	Yes	January 24, 2023	No	N/A
	Village of Loch Lloyd	Yes	January 26, 2023	N/A	N/A
Chariton	City of Brunswick	**	August 30, 2022	Yes	N/A
Clinton	City of Gower	**	December 31, 2022	Yes	Yes
	City of Lathrop	**	December 27, 2022	**	Yes
Cole	City of Taos	Yes	January 1, 2023	Yes	N/A
Crawford	City of Bourbon	**	December 31, 2022	Yes	N/A
Dade	City of Greenfield	**	September 21, 2022	No	Yes
	City of Lockwood	Yes	January 17, 2023	No	N/A
DeKalb	City of Clarksdale	Yes	January 25, 2023	**	N/A
	City of Maysville	Yes	January 9, 2023	No	N/A
Douglas	City of Ava	**	December 21, 2022	Yes	N/A
Franklin	City of Pacific	Yes	January 31, 2023	No	No
	City of Union	**	September 20, 2022	Yes	**
Gasconade	City of Bland	Yes	January 3, 2023	**	**
Gentry	City of Albany	Yes	January 6, 2023	Yes	N/A
	City of King City	Yes	January 12, 2023	No	N/A
Grundy	City of Galt	Yes	January 28, 2023	N/A	N/A
	Village of Brimson	Yes	January 25, 2023	N/A	N/A
Holt	City of Craig	Yes	January 26, 2023	Yes	N/A
Iron	City of Ironton	Yes	January 26, 2023	No	N/A
Jefferson	City of Byrnes Mill	Yes	January 27, 2023	**	**
	City of Herculaneum	Yes	January 3, 2023	Yes	Yes
Johnson	City of Holden	Yes	January 29, 2023	No	N/A
Lafayette	City of Wellington	**	December 13, 2022	Yes	N/A
Lewis	City of Canton	Yes	January 4, 2023	No	No
Macon	City of Bevier	Yes	January 26, 2023	No	N/A
Marion	City of Hannibal	Yes	January 25, 2023	No	**
Miller	Village of Brumley	Yes	January 17, 2023	N/A	N/A
Mississippi	Village of Wilson City	Yes	January 2, 2023	N/A	N/A
Montgomery	City of Middletown	Yes	January 31, 2023	No	N/A
Newton	Village of Saginaw	Yes	January 27, 2023	N/A	N/A
Nodaway	City of Barnard	Yes	January 5, 2023	No	N/A
Oregon	City of Thayer	Yes	January 6, 2023	No	**
Pemiscot	City of Steele	**	December 5, 2022	Yes	Yes
Pike	City of Clarksville	**	December 29, 2022	Yes	N/A
Polk	City of Morrisville	Yes	January 25, 2023	No	N/A
	Village of Flemington	Yes	January 2, 2023	N/A	N/A
Ralls	City of New London	Yes	January 4, 2023	No	N/A
Scott	City of Benton	**	December 16, 2022	Yes	N/A
	City of Sikeston	Yes	January 11, 2023	**	**
Shelby	City of Clarence	Yes	January 26, 2023	No	No

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2022
 Filed in January 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Francois	City of Bismarck	Yes	January 26, 2023	No	No
St. Louis	City of Bella Villa	**	December 28, 2022	**	Yes
	City of Bellefontaine Neighbor	Yes	January 26, 2023	No	**
	City of Berkeley	Yes	January 12, 2023	No	No
	City of Country Club Hills	Yes	January 30, 2023	No	N/A
	City of Hazelwood	**	December 29, 2022	Yes	**
	City of Valley Park	Yes	January 27, 2023	**	**
St. Louis City	City of St. Louis City	**	December 30, 2022	Yes	**
Warren	City of Warrenton	Yes	January 4, 2023	No	No
Washington	City of Irondale	Yes	January 26, 2023	N/A	N/A
Wright	City of Hartville	Yes	January 27, 2023	Yes	N/A
Total Filed		43		16	6

** Filed by December 31, 2022.

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.