



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
February 2023

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Monthly Report on Municipal Court and Revenue Filings

February 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 February 28, 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. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 6 cities, 1 town, and 4 villages is presented in summary on page 4 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 February 2023, after their filing deadline. The filing status for these 57 cities, 1 town, and 5 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

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, 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.



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Executive Summary

This report includes the filing status for the 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2022, whose financial report was due by February 28, 2023. Of the 11 municipalities, 8 filed the financial report timely. Of the 9 municipalities required to file an addendum, 4 filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.

This report includes the filing status for 57 cities, 1 town, and 5 villages that filed at least one of the items (financial report, addendum, or certification) in February 2023, after their filing deadline. Of these municipalities, 15 filed an annual financial report, 47 filed an addendum, and 19 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2023

Fiscal Year Ended August 31, 2022

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-----------------|---------------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Barton | City of Golden City | Yes | December 5, 2022 | No | N/A |
| Bates | Village of Merwin | Yes | January 24, 2023 | N/A | N/A |
| Clay | City of Avondale | Yes | February 21, 2023 | No | N/A |
| Franklin | Village of Miramiguo Park | Yes | February 24, 2023 | No | N/A |
| Jefferson | City of Arnold | Yes | February 28, 2023 | Yes | Yes |
| Scotland | City of Memphis | No | | No | N/A |
| Scott | City of Miner | Yes | January 13, 2023 | Yes | N/A |
| | Village of Haywood City | No | | N/A | N/A |
| St. Charles | Town of Augusta | Yes | February 15, 2023 | Yes | N/A |
| St. Louis | Village of Pasadena Park | No | | No | No |
| Taney | City of Forsyth | Yes | February 13, 2023 | Yes | N/A |
| Total Filed | | 8 | | 4 | 1 |
| Total Not Filed | | 3 | | 5 | 1 |
| Total N/A | | 0 | | 2 | 9 |

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 March 31, 2022
 Filed in February 2023

Fiscal Year Ended September 30, 2021

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|-----------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Jasper | City of Duquesne | ** | January 13, 2022 | *** | Yes |
| Lafayette | City of Concordia | ** | February 25, 2022 | Yes | Yes |
| Linn | City of Brookfield | *** | April 22, 2022 | Yes | N/A |
| Madison | City of Fredericktown | *** | April 18, 2022 | Yes | No |
| Total Filed | | 0 | | 3 | 2 |

** Filed by March 31, 2022.

*** Filed after March 31, 2022, but before February 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 June 30, 2022
 Filed in February 2023

Fiscal Year Ended December 31, 2021

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|---------------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Atchison | City of Fairfax | ** | June 16, 2022 | Yes | N/A |
| | City of Rock Port | *** | September 6, 2022 | Yes | N/A |
| Barry | City of Seligman | ** | April 11, 2022 | ** | Yes |
| Benton | City of Cole Camp | ** | June 30, 2022 | Yes | Yes |
| Caldwell | City of Kidder | Yes | February 26, 2023 | No | N/A |
| Callaway | City of New Bloomfield | ** | May 24, 2022 | Yes | N/A |
| Christian | City of Billings | ** | April 26, 2022 | Yes | N/A |
| Greene | City of Republic | ** | June 22, 2022 | Yes | ** |
| Harrison | City of Gilman City | ** | June 27, 2022 | Yes | N/A |
| Holt | City of Forest City | *** | January 12, 2023 | Yes | N/A |
| Jackson | City of Grain Valley | ** | June 24, 2022 | Yes | *** |
| Knox | Village of Novelty | ** | June 30, 2022 | Yes | N/A |
| | City of Edgerton | ** | March 22, 2022 | Yes | N/A |
| Platte | City of Parkville | *** | September 19, 2022 | ** | Yes |
| | City of Bolivar | ** | January 24, 2022 | Yes | N/A |
| Saline | City of Blackburn | *** | July 25, 2022 | Yes | N/A |
| | City of Slater | ** | March 9, 2022 | Yes | N/A |
| St. Louis | City of Bel Ridge | ** | June 27, 2022 | Yes | *** |
| | City of Crystal Lake Park | ** | May 31, 2022 | Yes | ** |
| | City of Ladue | ** | June 29, 2022 | Yes | Yes |
| | City of Shrewsbury | ** | June 30, 2022 | Yes | Yes |
| | City of Sunset Hills | ** | June 23, 2022 | Yes | Yes |
| Stone | Village of Glen Echo Park | ** | May 31, 2022 | Yes | N/A |
| | City of Galena | ** | June 2, 2022 | ** | Yes |
| Webster | City of Niangua | ** | February 16, 2022 | Yes | N/A |
| Total Filed | | 1 | | 21 | 7 |

** Filed by June 30, 2022.

*** Filed after June 30, 2022, but before February 2023.

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 September 30, 2022
 Filed in February 2023

Fiscal Year Ended March 31, 2022

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|-----------------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Atchison | City of Tarkio | ** | April 12, 2022 | ** | Yes |
| Boone | City of Centralia | *** | November 23, 2022 | Yes | N/A |
| Camden | Village of Sunrise Beach | ** | September 26, 2022 | Yes | ** |
| Cooper | City of Pilot Grove | ** | September 27, 2022 | Yes | N/A |
| Lafayette | City of Lexington | ** | August 23, 2022 | Yes | Yes |
| Mississippi | City of East Prairie | ** | June 15, 2022 | Yes | Yes |
| Ray | City of Hardin | *** | December 28, 2022 | *** | Yes |
| Saline | Village of Arrow Rock | ** | July 1, 2022 | Yes | N/A |
| Scott | City of Oran | ** | June 30, 2022 | Yes | N/A |
| St. Louis | City of Velda Village Hills | No | | Yes | *** |
| | Village of Hillsdale | Yes | February 16, 2023 | Yes | No |
| Total Filed | | 1 | | 9 | 4 |

** Filed by September 30, 2022.

*** Filed after September 30, 2022, but before February 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 October 31, 2022
 Filed in February 2023

Fiscal Year Ended April 30, 2022

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|-----------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Grundy | City of Trenton | ** | October 12, 2022 | Yes | N/A |
| Jasper | City of Carl Junction | *** | December 6, 2022 | Yes | Yes |
| Total Filed | | 0 | | 2 | 1 |

** Filed by October 31, 2022.

*** Filed after October 31, 2022, but before February 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 December 31, 2022
 Filed in February 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 | *** | January 11, 2023 | Yes | N/A |
| Audrain | City of Laddonia | Yes | February 2, 2023 | No | N/A |
| Barry | City of Purdy | Yes | February 14, 2023 | No | N/A |
| Buchanan | City of St. Joseph | Yes | February 3, 2023 | ** | ** |
| Cape Girardeau | City of Cape Girardeau | Yes | February 2, 2023 | ** | ** |
| Cass | City of Cleveland | *** | January 24, 2023 | Yes | N/A |
| Clark | City of Alexandria | Yes | February 4, 2023 | N/A | N/A |
| Dade | City of Greenfield | ** | September 21, 2022 | Yes | *** |
| Dunklin | City of Campbell | Yes | February 21, 2023 | Yes | Yes |
| Johnson | City of Holden | *** | January 29, 2023 | Yes | N/A |
| Marion | City of Hannibal | *** | January 25, 2023 | Yes | ** |
| New Madrid | City of Howardville | Yes | February 2, 2023 | Yes | N/A |
| Pemiscot | City of Caruthersville | Yes | February 2, 2023 | ** | ** |
| Phelps | City of Doolittle | Yes | February 27, 2023 | No | N/A |
| Reynolds | City of Ellington | Yes | February 13, 2023 | Yes | N/A |
| Shelby | City of Shelbina | Yes | February 8, 2023 | No | ** |
| St. Louis | City of Black Jack | ** | December 16, 2022 | Yes | Yes |
| | City of Frontenac | Yes | February 2, 2023 | Yes | Yes |
| | City of Velda City | ** | December 27, 2022 | ** | Yes |
| | Town of Grantwood Village | Yes | February 3, 2023 | Yes | Yes |
| Sullivan | City of Milan | ** | December 6, 2022 | Yes | N/A |
| Total Filed | | 13 | | 12 | 5 |

** Filed by December 31, 2022.

*** Filed after December 31, 2022, but before February 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.