



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
March 2023

Report No. 2023-018

May 2023

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

March 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 March 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.

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 63 cities and 2 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 March 2023, after their filing deadline. The filing status for these 23 cities and 10 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

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State Auditor

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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.



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

This report includes the filing status for the 63 cities and 2 villages with a fiscal year end of September 30, 2022, whose financial report was due by March 31, 2023. Of the 65 municipalities, 49 filed the financial report timely. Of the 62 municipalities required to file an addendum, 39 filed timely. Of the 37 municipalities required to file a certification, 22 filed timely.

This report includes the filing status for 23 cities and 10 villages that filed at least one of the items (financial report, addendum, or certification) in March 2023, after their filing deadline. Of these municipalities, 15 filed an annual financial report, 17 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, 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	Yes	December 13, 2022	No	N/A
Audrain	City of Farber	Yes	February 24, 2023	No	N/A
	City of Mexico	Yes	January 31, 2023	Yes	Yes
Barry	City of Exeter	Yes	March 31, 2023	No	N/A
Boone	City of Columbia	Yes	March 15, 2023	Yes	Yes
Camden	City of Camdenton	Yes	October 6, 2022	No	N/A
Cass	City of Peculiar	Yes	March 21, 2023	Yes	No
Cedar	City of El Dorado Springs	Yes	March 31, 2023	Yes	Yes
	City of Stockton	Yes	March 28, 2023	Yes	N/A
Clay	City of Excelsior Springs	Yes	March 31, 2023	Yes	Yes
	City of North Kansas City	Yes	March 27, 2023	Yes	Yes
	Village of Oakwood	Yes	September 27, 2022	N/A	N/A
Clinton	City of Cameron	No		No	N/A
Dallas	City of Buffalo	Yes	March 31, 2023	No	N/A
Franklin	City of Sullivan	Yes	January 4, 2023	Yes	Yes
	City of Washington	Yes	March 29, 2023	Yes	N/A
Greene	City of Strafford	Yes	March 28, 2023	No	No
Henry	City of Clinton	Yes	March 30, 2023	No	No
	City of Montrose	Yes	November 29, 2022	Yes	N/A
	City of Urich	No		No	N/A
	City of Windsor	Yes	February 23, 2023	Yes	N/A
Jackson	City of Blue Springs	Yes	March 24, 2023	Yes	Yes
	City of Buckner	Yes	January 12, 2023	No	No
	City of Grandview	No		Yes	Yes
	City of Sugar Creek	No		No	No
Jasper	City of Duquesne	Yes	February 10, 2023	Yes	No
Jefferson	City of Festus	Yes	March 29, 2023	Yes	N/A
Johnson	City of Warrensburg	No		No	No
Lafayette	City of Concordia	Yes	February 14, 2023	Yes	Yes
	City of Higginsville	Yes	January 6, 2023	Yes	Yes
	City of Lake Lafayette	Yes	March 30, 2023	Yes	N/A
Linn	City of Brookfield	Yes	February 24, 2023	Yes	N/A
	City of Purdin	Yes	February 24, 2023	N/A	N/A
Macon	City of Atlanta	Yes	February 13, 2023	Yes	N/A
Madison	City of Fredericktown	No		Yes	No
McDonald	City of Anderson	No		No	No
Moniteau	City of Tipton	Yes	December 16, 2022	Yes	N/A
Monroe	City of Monroe City	No		Yes	N/A
Newton	City of Neosho	Yes	March 22, 2023	Yes	Yes
Nodaway	City of Maryville	Yes	March 27, 2023	Yes	N/A
Ozark	City of Gainesville	No		No	N/A
	Village of Theodosia	Yes	January 10, 2023	No	N/A
Phelps	City of Rolla	Yes	January 12, 2023	Yes	Yes
Pike	City of Bowling Green	Yes	March 20, 2023	Yes	N/A
Platte	City of Platte Woods	No		Yes	Yes
Pulaski	City of Dixon	Yes	March 13, 2023	Yes	No
Ray	City of Richmond	Yes	March 20, 2023	Yes	Yes
Saline	City of Marshall	Yes	March 8, 2023	Yes	Yes

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

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Shelby	City of Hunnewell	Yes	March 29, 2023	N/A	N/A
St. Charles	City of St. Peters	Yes	March 28, 2023	Yes	Yes
	City of Weldon Spring	No		Yes	Yes
St. Clair	City of Appleton City	No		No	N/A
	City of Osceola	Yes	March 31, 2023	No	N/A
St. Francois	City of Bonne Terre	No		No	No
	City of Farmington	Yes	March 29, 2023	No	No
	City of Park Hills	No		Yes	Yes
St. Louis	City of Clayton	Yes	March 24, 2023	Yes	Yes
	City of Cool Valley	No		No	Yes
	City of Greendale	Yes	February 14, 2023	Yes	Yes
	City of Normandy	Yes	March 31, 2023	No	Yes
	City of Pagedale	No		No	No
Ste. Genevieve	City of St. Mary	Yes	January 18, 2023	Yes	N/A
	City of Ste. Genevieve	Yes	February 2, 2023	Yes	N/A
Stoddard	City of Advance	Yes	February 6, 2023	No	No
Stone	City of Branson West	Yes	March 31, 2023	Yes	No
Total Filed		49		39	22
Total Not Filed		16		23	15
Total N/A		0		3	28

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 June 30, 2022
 Filed in March 2023

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Callaway	City of Fulton	**	June 29, 2022	Yes	N/A
	City of Holts Summit	**	June 23, 2022	Yes	N/A
Cass	City of Strasburg	Yes	March 27, 2023	Yes	N/A
Cooper	City of Otterville	**	February 18, 2022	Yes	N/A
Franklin	City of Gerald	***	August 9, 2022	Yes	N/A
Jackson	City of Lake Lotawana	***	August 4, 2022	Yes	N/A
Jasper	City of Duenweg	***	August 1, 2022	Yes	Yes
	City of Sarcoxie	***	July 28, 2022	Yes	N/A
Nodaway	City of Clearmont	**	June 20, 2022	Yes	N/A
Osage	Village of Argyle	Yes	March 13, 2023	N/A	N/A
Stone	City of Reeds Spring	**	June 29, 2022	**	Yes
Total Filed		2		9	2

** Filed by June 30, 2022.

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

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	**	July 20, 2022	Yes	Yes
Total Filed		0		1	1

** Filed by August 31, 2022.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2022
 Filed in March 2023

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Hillisdale	***	February 16, 2023	***	Yes
Total Filed		0		0	1

*** Filed after September 30, 2022, but before March 2023.

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

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Washburn	Yes	March 3, 2023	**	N/A
Butler	City of Fisk	Yes	March 31, 2023	Yes	N/A
Caldwell	City of Hamilton	Yes	March 23, 2023	No	N/A
Cape Girardeau	Village of Whitewater	No		Yes	N/A
Clinton	City of Plattsburg	Yes	March 2, 2023	No	No
Greene	City of Battlefield	**	October 19, 2022	Yes	Yes
Jasper	City of Carthage	**	December 27, 2022	Yes	Yes
Laclede	Village of Evergreen	Yes	March 28, 2023	N/A	N/A
Maries	City of Vienna	Yes	March 31, 2023	No	N/A
Mercer	City of Mercer	Yes	March 3, 2023	No	N/A
Putnam	Village of Lucerne	Yes	March 8, 2023	N/A	N/A
Ray	City of Lawson	**	December 30, 2022	Yes	Yes
Scotland	Village of Rutledge	Yes	March 20, 2023	N/A	N/A
Scott	City of Scott City	Yes	March 30, 2023	**	**
	Village of Diehlstadt	Yes	March 15, 2023	N/A	N/A
St. Louis	City of Country Club Hills	***	January 30, 2023	No	Yes
Warren	City of Warrenton	***	January 4, 2023	Yes	Yes
Webster	Village of Diggins	Yes	March 20, 2023	N/A	N/A
Total Filed		12		6	5

** Filed by December 31, 2022.

*** Filed after December 31, 2022, but before March 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 F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2023
 Filed in March 2023

Fiscal Year Ended August 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scotland	City of Memphis	Yes	March 16, 2023	Yes	N/A
St. Louis	Village of Pasadena Park	No		No	Yes
Total Filed		1		1	1

N/A Entities without a municipal judge are not required to file a certification.