



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
July 2023

Report No. 2023-060

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auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

July 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 July 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 1 city 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 July 2023, after their filing deadline. The filing status for these 29 cities and 3 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

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. 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, 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. 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 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 a 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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This report includes the filing status for the 1 city with a fiscal year end of January 31, 2023, whose financial report was due by July 31, 2023. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.

This report includes the filing status for 29 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in July 2023, after their filing deadline. Of these municipalities, 20 filed an annual financial report, 17 filed an addendum, and 2 filed a certification.

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

Fiscal Year Ended January 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cole	City of St. Martins	Yes	July 28, 2023	N/A	N/A
Total Filed		1		0	0
Total Not Filed		0		0	0
Total N/A		0		1	1

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 September 30, 2022
 Filed in July 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	Yes	July 24, 2023	***	***
Total Filed		1		0	0

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

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

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Sturgeon	**	July 29, 2022	Yes	N/A
Carter	City of Ellsinore	Yes	July 24, 2023	Yes	N/A
Total Filed		1		2	0

** Filed by December 31, 2022.

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 March 31, 2023
 Filed in July 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Sugar Creek	***	May 1, 2023	Yes	Yes
Total Filed		0		1	1

*** Filed after March 31, 2023, but before July 2023.

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

Fiscal Year Ended November 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Flordell Hills	Yes	July 5, 2023	No	**
Total Filed		1		0	0

** Filed by May 31, 2023.

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

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Butterfield	**	May 23, 2023	Yes	N/A
Barton	City of Liberal	**	June 29, 2023	Yes	N/A
Bates	City of Rich Hill	Yes	July 11, 2023	Yes	N/A
Callaway	City of Fulton	**	June 30, 2023	Yes	N/A
Cass	City of East Lynne	Yes	July 18, 2023	Yes	N/A
Chariton	City of Mendon	Yes	July 2, 2023	N/A	N/A
Christian	City of Ozark	Yes	July 10, 2023	No	N/A
Henry	Village of Tightwad	Yes	July 28, 2023	N/A	N/A
Holt	City of Forest City	**	June 28, 2023	Yes	N/A
Knox	City of Baring	Yes	July 12, 2023	N/A	N/A
Lincoln	City of Elsberry	Yes	July 13, 2023	No	No
Linn	City of Laclede	Yes	July 3, 2023	No	N/A
McDonald	City of Southwest City	**	June 29, 2023	Yes	**
Madison	City of Marquand	Yes	July 5, 2023	No	N/A
New Madrid	City of Matthews	No		Yes	**
Nodaway	City of Graham	**	June 30, 2023	Yes	N/A
Pettis	City of Houstonia	Yes	July 7, 2023	Yes	N/A
Platte	City of Parkville	No		Yes	**
Polk	City of Fair Play	**	June 13, 2023	Yes	N/A
St. Charles	City of St. Charles	Yes	July 21, 2023	No	**
	City of Wentzville	Yes	July 5, 2023	**	**
	City of Dardenne Prairie	Yes	July 5, 2023	Yes	Yes
Saline	City of Miami	Yes	July 19, 2023	N/A	N/A
Schuyler	Village of Glenwood	Yes	July 26, 2023	N/A	N/A
Shannon	City of Birch Tree	Yes	July 12, 2023	**	N/A
	City of Winona	**	June 30, 2023	Yes	N/A
Vernon	Village of Milo	Yes	July 1, 2023	N/A	N/A
Total Filed		17		14	1

** Filed by June 30, 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.