



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
August 2023

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Monthly Report on Municipal Court and Revenue Filings

August 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 August 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 4 cities and 4 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 August 2023, after their filing deadline. The filing status for these 47 cities, 2 towns, and 9 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

Scott Fitzpatrick
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. 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 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.

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 the SAO to 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.

This report includes the filing status for the 4 cities and 4 villages with a fiscal year end of February 28, 2023, whose financial report was due by August 31, 2023. Of the 8 municipalities, 6 filed the financial report timely. Of the 3 municipalities required to file an addendum, all 3 filed timely. Of the 2 municipalities required to file a certification, both filed timely.



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This report includes the filing status for 47 cities, 2 towns, and 9 villages that filed at least one of the items (financial report, addendum, or certification) in August 2023, after their filing deadline. Of these municipalities, 45 filed an annual financial report, 23 filed an addendum, and 9 filed a certification.

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

Fiscal Year Ended February 28, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Fillmore	Yes	July 12, 2023	N/A	N/A
Audrain	City of Vandalia	Yes	August 18, 2023	Yes	Yes
Clay	Village of Oaks	Yes	May 20, 2023	N/A	N/A
Grundy	City of Tindall	Yes	July 31, 2023	N/A	N/A
Lincoln	Village of Chain of Rocks	Yes	May 23, 2023	N/A	N/A
Osage	Village of Freeburg	Yes	August 24, 2023	Yes	N/A
St. Louis	City of Pasadena Hills	No		N/A	N/A
	Village of Uplands Park	No		Yes	Yes
Total Filed		6		3	2
Total Not Filed		2		0	0
Total N/A		0		5	6

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 August 2023

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Old Appleton	Yes	August 16, 2023	N/A	N/A
Total Filed		1		0	0

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 December 31, 2022
 Filed in August 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Creighton	**	August 16, 2022	Yes	N/A
Franklin	City of Berger	**	July 18, 2022	Yes	N/A
Wright	City of Mountain Grove	**	December 20, 2022	No	Yes
Total Filed		0		2	1

** 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 August 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Henry	City of Clinton	**	March 30, 2023	Yes	Yes
Pulaski	City of Dixon	**	March 13, 2023	**	Yes
Total Filed		0		1	2

** Filed by March 31, 2023.

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

Fiscal Year Ended November 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	August 16, 2023	Yes	N/A
Total Filed		1		1	0

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 June 30, 2023
 Filed in August 2023

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 9, 2023	N/A	N/A
	Village of Rosendale	Yes	August 5, 2023	N/A	N/A
Barry	City of Seligman	Yes	August 9, 2023	No	**
Bates	City of Hume	Yes	August 24, 2023	N/A	N/A
Butler	City of Poplar Bluff	Yes	August 10, 2023	No	**
Callaway	City of Auxvasse	Yes	August 7, 2023	Yes	N/A
Carroll	City of Bosworth	Yes	August 10, 2023	No	N/A
	Town of Carrollton	Yes	August 8, 2023	**	N/A
Clay	City of Glenaire	Yes	August 7, 2023	No	N/A
Dade	Village of South Greenfield	Yes	August 7, 2023	N/A	N/A
Dunklin	City of Cardwell	Yes	August 11, 2023	No	No
Franklin	City of Gerald	Yes	August 21, 2023	***	N/A
	Town of Charmwood	Yes	August 11, 2023	N/A	N/A
Greene	City of Walnut Grove	Yes	August 8, 2023	No	No
Harrison	Village of Eagleville	Yes	August 7, 2023	Yes	N/A
Howell	City of Willow Springs	Yes	August 8, 2023	**	**
Jackson	City of Lake Lotawana	Yes	August 10, 2023	**	N/A
Jasper	City of Duenweg	**	June 30, 2023	Yes	Yes
	Village of Fidelity	Yes	August 21, 2023	N/A	N/A
Jefferson	City of Kimmswick	Yes	August 7, 2023	N/A	N/A
Johnson	City of Chilhowee	**	February 27, 2023	Yes	N/A
	City of Kingsville	Yes	August 8, 2023	No	N/A
Lincoln	City of Silex	Yes	August 17, 2023	Yes	N/A
Linn	City of Browning	Yes	August 11, 2023	No	N/A
Livingston	Village of Utica	Yes	August 8, 2023	N/A	N/A
McDonald	City of Goodman	Yes	August 10, 2023	Yes	**
	City of Lanagan	Yes	August 9, 2023	Yes	**
	City of Noel	**	February 10, 2023	No	Yes
New Madrid	City of Matthews	Yes	August 9, 2023	***	**
	City of New Madrid	Yes	August 15, 2023	**	N/A
Newton	Village of Shoal Creek Estates	Yes	August 30, 2023	N/A	N/A
Nodaway	City of Hopkins	Yes	August 23, 2023	No	N/A
	City of Parnell	Yes	August 8, 2023	**	N/A
	Village of Guilford	Yes	August 10, 2023	Yes	N/A
Platte	City of Dearborn	**	June 23, 2023	Yes	N/A
	City of Lake Waukomis	Yes	August 22, 2023	No	N/A
	City of Tracy	Yes	August 17, 2023	Yes	N/A
	City of Weston	Yes	August 21, 2023	Yes	Yes
Polk	City of Humansville	Yes	August 8, 2023	Yes	N/A
St. Charles	City of St. Charles	***	July 21, 2023	Yes	**
	City of St. Paul	Yes	August 8, 2023	N/A	N/A
St. Louis	City of Bel Nor	Yes	August 30, 2023	Yes	No
	City of Breckenridge Hills	Yes	August 28, 2023	Yes	Yes
	City of Ellisville	**	June 29, 2023	Yes	Yes
	City of Maryland Heights	**	June 29, 2023	Yes	No
	City of Northwoods	Yes	August 28, 2023	No	**

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

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Shrewsbury	Yes	August 31, 2023	No	No
	City of St. John	**	June 29, 2023	Yes	Yes
	City of Twin Oaks	Yes	August 9, 2023	N/A	N/A
	Village of Marlborough	Yes	August 15, 2023	N/A	N/A
Worth	City of Grant City	Yes	August 9, 2023	Yes	N/A
Total Filed		43		19	6

** Filed by June 30, 2023.

*** Filed after June 30, 2023, but before August 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.