



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
October 2023

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December 2023

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Monthly Report on Municipal Court and Revenue Filings

October 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 October 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. Due to different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for the 19 cities, 1 town, 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 October 2023, after their filing deadline. The filing status for these 35 cities, 1 town, and 14 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

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Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, 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 procedure 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, RSMo, 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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2023, whose financial report was due by October 31, 2023. Of the 24 municipalities, 17 filed the financial report timely. Of the 17 municipalities required to file an addendum, 12 filed timely. Of the 6 municipalities required to file a certification, 5 filed timely.



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This report includes the filing status for 35 cities, 1 town, and 14 villages that filed at least one of the items (financial report, addendum, or certification) in October 2023, after their filing deadline. Of these municipalities, 30 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 October 31, 2023

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	Village of Ionia	Yes	May 16, 2023	N/A	N/A
Boone	City of Ashland	Yes	July 26, 2023	Yes	N/A
Dunklin	City of Hornersville	No		No	N/A
Gentry	Village of Gentry	No		N/A	N/A
Grundy	City of Trenton	Yes	October 18, 2023	Yes	N/A
Jackson	City of Kansas City	Yes	October 31, 2023	Yes	Yes
Jasper	City of Carl Junction	No		Yes	No
Lafayette	City of Alma	No		No	N/A
Lewis	City of La Belle	Yes	October 31, 2023	N/A	N/A
	City of La Grange	Yes	September 7, 2023	Yes	Yes
Lincoln	Village of Truxton	No		No	N/A
Marion	City of Palmyra	Yes	October 30, 2023	Yes	N/A
Mercer	City of Princeton	Yes	September 27, 2023	No	N/A
Mississippi	City of Charleston	Yes	October 27, 2023	Yes	Yes
New Madrid	City of Portageville	Yes	September 18, 2023	Yes	Yes
	City of Risco	Yes	September 1, 2023	Yes	N/A
Newton	Town of Grand Falls Plaza	Yes	July 10, 2023	N/A	N/A
	Village of Wentworth	Yes	July 3, 2023	N/A	N/A
Osage	City of Linn	Yes	September 1, 2023	Yes	N/A
Phelps	City of St. James	Yes	June 2, 2023	No	N/A
Ralls	City of Perry	Yes	October 19, 2023	Yes	N/A
Randolph	City of Higbee	Yes	July 17, 2023	N/A	N/A
St. Charles	City of Portage Des Sioux	No		N/A	N/A
St. Louis	City of Beverly Hills	No		Yes	Yes
Total Filed		17		12	5
Total Not Filed		7		5	1
Total N/A		0		7	18

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 December 31, 2022
 Filed in October 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	***	February 2, 2023	Yes	N/A
Greene	City of Ash Grove	**	September 20, 2022	***	Yes
Mercer	City of Mercer	***	March 3, 2023	Yes	N/A
Ralls	Village of Rensselaer	Yes	October 17, 2023	N/A	N/A
Randolph	City of Clark	**	December 16, 2022	Yes	N/A
Stone	Village of McCord Bend	Yes	October 9, 2023	N/A	N/A
Total Filed		2		3	1

** Filed by December 31, 2022.

*** Filed after December 31, 2022, but before October 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 March 31, 2023
 Filed in October 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Normandy	Yes	October 11, 2023	***	**
Stoddard	City of Advance	**	February 6, 2023	Yes	Yes
Total Filed		1		1	1

** Filed by March 31, 2023.

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

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

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification	
		Financial Report	Date Financial Report Filed			
Boone	Town of McBaine	Yes	October 3, 2023	N/A	N/A	
Cass	Village of Gunn City	Yes	October 12, 2023	N/A	N/A	
Christian	City of Ozark	***	July 10, 2023	Yes	N/A	
Dade	Village of Arcola	Yes	October 6, 2023	N/A	N/A	
Iron	Village of Des Arc	Yes	October 5, 2023	N/A	N/A	
Knox	Village of Novelty	**	June 27, 2023	Yes	N/A	
Lawrence	Village of Freistatt	Yes	October 17, 2023	No	N/A	
Lincoln	City of Elsberry	***	July 13, 2023	Yes	Yes	
	City of Winfield	Yes	October 4, 2023	***	N/A	
	Village of Fountain 'N Lakes	Yes	October 4, 2023	No	N/A	
Moniteau	City of Jamestown	**	June 28, 2023	Yes	N/A	
New Madrid	City of Canalou	Yes	October 2, 2023	No	N/A	
Newton	City of Fairview	No		Yes	N/A	
Ray	City of Camden	**	June 29, 2023	**	Yes	
	City of Crystal Lakes	**	June 29, 2023	**	Yes	
	City of Excelsior Estates	Yes	October 7, 2023	N/A	N/A	
	City of Fleming	**	June 29, 2023	**	Yes	
	City of Henrietta	**	June 29, 2023	**	Yes	
	Schuyler	City of Lancaster	**	June 30, 2023	Yes	N/A
		City of Queen City	**	June 30, 2023	Yes	N/A
Scott	City of Morley	**	June 29, 2023	Yes	N/A	
St. Louis	City of Dellwood	Yes	October 13, 2023	Yes	Yes	
	City of Green Park	Yes	October 12, 2023	N/A	N/A	
	City of Shrewsbury	***	August 31, 2023	Yes	***	
	Village of Westwood	***	September 21, 2023	***	Yes	
Taney	City of Merriam Woods	Yes	October 25, 2023	No	N/A	
Total Filed		12		10	7	

** Filed by June 30, 2023.

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

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Butler	Yes	October 2, 2023	**	**
Boone	City of Centralia	Yes	October 3, 2023	No	N/A
Buchanan	Village of Agency	Yes	October 29, 2023	N/A	N/A
Cape Girardeau	Village of Pocahontas	Yes	October 26, 2023	N/A	N/A
Carroll	City of Norborne	Yes	October 2, 2023	No	N/A
Cass	City of Pleasant Hill	Yes	October 31, 2023	**	**
Clay	City of Mosby	Yes	October 26, 2023	No	N/A
	Village of Oakview	Yes	October 4, 2023	No	Yes
Cooper	City of Blackwater	**	August 24, 2023	Yes	N/A
Franklin	Village of Leslie	Yes	October 25, 2023	N/A	N/A
Grundy	City of Spickard	Yes	October 23, 2023	N/A	N/A
Jefferson	City of Crystal City	Yes	October 24, 2023	Yes	No
Lawrence	City of Verona	Yes	October 24, 2023	**	**
Mississippi	City of East Prairie	Yes	October 25, 2023	Yes	**
Scotland	Village of Arbela	Yes	October 3, 2023	N/A	N/A
Texas	City of Licking	Yes	October 23, 2023	No	N/A
Total Filed		15		3	1

** Filed by September 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.