



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
November 2023

Report No. 2024-010

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Monthly Report on Municipal Court and Revenue Filings

November 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 November 30, 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 3 cities and 3 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 November 2023, after their filing deadline. The filing status for these 15 cities, 1 town, and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized with a large, flowing "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick
State Auditor

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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 3 cities and 3 villages with a fiscal year end of May 31, 2023, whose financial report was due by November 30, 2023. Of the 6 municipalities, 1 filed the financial report timely. Of the 3 municipalities required to file an addendum, none filed timely. The 1 municipality that was required to file a certification was not filed timely.



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This report includes the filing status for 15 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in November 2023, after their filing deadline. Of these municipalities, 12 filed an annual financial report and 9 filed an addendum.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2023

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	No	November 30, 2023	N/A	N/A
Clay	Village of Oakwood Park	No		N/A	N/A
Cole	Village of Centertown	Yes		N/A	N/A
Nodaway	City of Ravenwood	No		No	N/A
Pettis	City of La Monte	No		No	No
Pike	City of Louisiana	No		No	N/A
Total Filed		1		0	0
Total Not Filed		5		3	1
Total N/A		0		3	5

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 November 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dunklin	City of Campbell	Yes	November 27, 2023	***	***
Gasconade	City of Rosebud	**	December 29, 2022	Yes	N/A
New Madrid	Village of Catron	**	December 31, 2022	Yes	N/A
Total Filed		1		2	0

** Filed by December 31, 2022.

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

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ste. Genevieve	City of St. Mary	Yes	November 2, 2023	Yes	N/A
Total Filed		1		1	0

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 June 30, 2023
Filed in November 2023

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cooper	Village of Windsor Place	Yes	November 14, 2023	No	N/A
Jasper	City of Sarcoxie	**	June 20, 2023	Yes	N/A
Lincoln	City of Hawk Point	Yes	November 8, 2023	No	**
McDonald	Town of Jane	Yes	November 13, 2023	N/A	N/A
Montgomery	City of High Hill	Yes	November 13, 2023	Yes	N/A
Pemiscot	City of Bragg City	Yes	November 1, 2023	N/A	N/A
St. Francois	City of Iron Mountain Lake	Yes	November 13, 2023	**	N/A
Taney	City of Merriam Woods	***	October 25, 2023	Yes	N/A
Total Filed		6		3	0

** Filed by June 30, 2023.

*** Filed after June 30, 2023, but before November 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 November 2023

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barry	City of Monett	Yes	November 8, 2023	**	**
Camden	Village of Sunrise Beach	**	September 28, 2023	Yes	**
Clay	City of Mosby	***	October 26, 2023	Yes	N/A
Montgomery	City of Jonesburg	Yes	November 2, 2023	No	N/A
	City of Wellsville	Yes	November 13, 2023	No	N/A
Texas	City of Licking	***	October 23, 2023	Yes	N/A
Total Filed		3		3	0

** Filed by September 30, 2023.

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

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Beverly Hills	Yes	November 9, 2023	**	**
Total Filed		1		0	0

** Filed by October 31, 2023.