



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
February 2024

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Monthly Report on Municipal Court and Revenue Filings

February 2024

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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 February 29, 2024, 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 6 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 February 2024, after their filing deadline. The filing status for these 20 cities and 8 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

Scott Fitzpatrick
State Auditor

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Executive Summary

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.

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 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2023, whose financial report was due by February 29, 2024. Of the 11 municipalities, 5 filed the financial report timely. Of the 9 municipalities required to file an addendum, 2 filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.



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Executive Summary

This report includes the filing status for 20 cities and 8 villages that filed at least one of the items (financial report, addendum, or certification) in February 2024, after their filing deadline. Of these municipalities, 22 filed an annual financial report, 5 filed an addendum, and 6 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 29, 2024

Fiscal Year Ended August 31, 2023

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-----------------|----------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Barton | City of Golden City | Yes | January 26, 2024 | Yes | N/A |
| Bates | Village of Merwin | Yes | February 14, 2024 | N/A | N/A |
| Clay | City of Avondale | No | | No | N/A |
| Franklin | Village of Miramiguoa Park | No | | No | N/A |
| Jefferson | City of Arnold | Yes | February 29, 2024 | Yes | Yes |
| Scotland | City of Memphis | No | | No | N/A |
| Scott | City of Miner | Yes | February 23, 2024 | No | N/A |
| | Village of Haywood City | No | | N/A | N/A |
| St. Charles | Town of Augusta | Yes | February 26, 2024 | No | N/A |
| St. Louis | Village of Pasadena Park | No | | No | No |
| Taney | City of Forsyth | No | | No | N/A |
| Total Filed | | 5 | | 2 | 1 |
| Total Not Filed | | 6 | | 7 | 1 |
| Total N/A | | 0 | | 2 | 9 |

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 March 31, 2023
 Filed in February 2024

Fiscal Year Ended September 30, 2022

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|-----------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Madison | City of Fredericktown | *** | May 1, 2023 | ** | Yes |
| Total Filed | | 0 | | 0 | 1 |

** Filed by March 31, 2023.

*** Filed after March 31, 2023, but before February 2024.

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2023
 Filed in February 2024

Fiscal Year Ended March 31, 2023

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|----------------|-------------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Cape Girardeau | Village of Old Appleton | Yes | February 8, 2024 | N/A | N/A |
| Lafayette | City of Lexington | ** | September 13, 2023 | Yes | Yes |
| Perry | City of Perryville | ** | August 29, 2023 | Yes | N/A |
| Total Filed | | 1 | | 2 | 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.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2023
 Filed in February 2024

Fiscal Year Ended April 30, 2023

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|---------------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| St. Charles | City of Portage Des Sioux | Yes | February 13, 2024 | 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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2023
 Filed in February 2024

Fiscal Year Ended June 30, 2023

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|--------------|---------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Bates | City of Adrian | Yes | February 9, 2024 | No | N/A |
| Buchanan | City of St. Joseph | Yes | February 7, 2024 | ** | ** |
| Caldwell | City of Breckenridge | Yes | February 4, 2024 | No | N/A |
| | City of Hamilton | Yes | February 5, 2024 | No | N/A |
| Callaway | Village of Kingdom City | Yes | February 21, 2024 | N/A | N/A |
| Cass | City of Archie | Yes | February 12, 2024 | No | N/A |
| | City of Cleveland | Yes | February 1, 2024 | No | N/A |
| | City of Garden City | Yes | February 29, 2024 | Yes | N/A |
| Cedar | Village of Jerico Springs | Yes | February 12, 2024 | No | N/A |
| Clinton | City of Lathrop | ** | December 28, 2023 | Yes | Yes |
| Lewis | City of Ewing | Yes | February 19, 2024 | N/A | N/A |
| | Village of Monticello | Yes | February 21, 2024 | N/A | N/A |
| Macon | City of Callao | Yes | February 1, 2024 | No | N/A |
| Madison | Village of Cobalt City | Yes | February 18, 2024 | N/A | N/A |
| Newton | Village of Saginaw | Yes | February 5, 2024 | N/A | N/A |
| Perry | City of Altenburg | Yes | February 12, 2024 | N/A | N/A |
| Putnam | Village of Lucerne | Yes | February 2, 2024 | N/A | N/A |
| St. Francois | City of Bismarck | Yes | February 21, 2024 | No | No |
| St. Louis | City of Bella Villa | Yes | February 1, 2024 | No | Yes |
| | City of Ferguson | Yes | February 19, 2024 | No | No |
| | City of Hazelwood | *** | January 30, 2024 | Yes | Yes |
| | City of Velda City | ** | December 30, 2023 | ** | Yes |
| Webster | Village of Diggins | Yes | February 7, 2024 | N/A | N/A |
| Total Filed | | 20 | | 3 | 4 |

** Filed by December 31, 2023.

*** Filed after December 31, 2023, but before February 2024.

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.