



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
March 2024

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Monthly Report on Municipal Court and Revenue Filings

March 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 March 31, 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 63 cities and 2 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 March 2024, after their filing deadline. The filing status for these 16 cities and 4 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

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 63 cities and 2 villages with a fiscal year end of September 30, 2023, whose financial report was due by March 31, 2024. Of the 65 municipalities, 47 filed the financial report timely. Of the 62 municipalities required to file an addendum, 34 filed timely. Of the 37 municipalities required to file a certification, 20 filed timely.



Monthly Report on Municipal Court and Revenue Filings
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Executive Summary

This report includes the filing status for 16 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in March 2024, after their filing deadline. Of these municipalities, 16 filed an annual financial report, 4 filed an addendum, and 3 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	Yes	October 23, 2023	No	N/A
Audrain	City of Farber	No		No	N/A
	City of Mexico	Yes	February 16, 2024	Yes	Yes
Barry	City of Exeter	No		No	N/A
Boone	City of Columbia	Yes	March 15, 2024	Yes	Yes
Camden	City of Camden	Yes	October 5, 2023	No	N/A
Cass	City of Peculiar	Yes	March 6, 2024	Yes	No
Cedar	City of El Dorado Springs	Yes	March 29, 2024	Yes	Yes
	City of Stockton	Yes	March 13, 2024	Yes	N/A
Clay	City of Excelsior Springs	Yes	March 28, 2024	Yes	Yes
	City of North Kansas City	Yes	March 29, 2024	Yes	Yes
	Village of Oakwood	No		N/A	N/A
Clinton	City of Cameron	No		No	N/A
Dallas	City of Buffalo	Yes	March 26, 2024	Yes	N/A
Franklin	City of Sullivan	No		No	No
	City of Washington	Yes	March 28, 2024	Yes	N/A
Greene	City of Strafford	Yes	March 19, 2024	No	No
Henry	City of Clinton	No		No	No
	City of Montrose	Yes	December 18, 2023	Yes	N/A
	City of Urich	No		No	N/A
	City of Windsor	Yes	January 24, 2024	Yes	N/A
Jackson	City of Blue Springs	Yes	March 21, 2024	Yes	Yes
	City of Buckner	Yes	March 14, 2024	Yes	Yes
	City of Grandview	Yes	March 27, 2024	No	No
	City of Sugar Creek	Yes	March 28, 2024	Yes	Yes
Jasper	City of Duquesne	Yes	February 20, 2024	No	No
Jefferson	City of Festus	Yes	March 29, 2024	Yes	N/A
Johnson	City of Warrensburg	Yes	March 29, 2024	No	No
Lafayette	City of Concordia	No		Yes	Yes
	City of Higginsville	Yes	January 16, 2024	Yes	Yes
	City of Lake Lafayette	No		No	N/A
Linn	City of Brookfield	Yes	January 29, 2024	No	N/A
	City of Purdin	No		N/A	N/A
Macon	City of Atlanta	Yes	January 19, 2024	Yes	N/A
Madison	City of Fredericktown	No		Yes	Yes
McDonald	City of Anderson	No		No	No
Moniteau	City of Tipton	Yes	November 30, 2023	Yes	N/A
Monroe	City of Monroe City	No		No	N/A
Newton	City of Neosho	Yes	March 25, 2024	Yes	No
Nodaway	City of Maryville	Yes	March 25, 2024	Yes	N/A
Ozark	City of Gainesville	No		No	N/A
	Village of Theodosia	Yes	January 17, 2024	No	N/A
Phelps	City of Rolla	Yes	January 1, 2024	Yes	Yes
Pike	City of Bowling Green	Yes	March 14, 2024	No	N/A
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	Yes	March 13, 2024	Yes	Yes
Ray	City of Richmond	Yes	March 19, 2024	Yes	Yes

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Saline	City of Marshall	Yes	December 20, 2023	Yes	Yes
Shelby	City of Hunnewell	Yes	March 29, 2024	N/A	N/A
St. Charles	City of St. Peters	Yes	March 28, 2024	Yes	Yes
	City of Weldon Spring	Yes	March 12, 2024	Yes	No
St. Clair	City of Appleton City	No		No	N/A
	City of Osceola	Yes	March 28, 2024	No	N/A
St. Francois	City of Bonne Terre	Yes	November 14, 2023	No	No
	City of Farmington	Yes	March 19, 2024	No	No
	City of Park Hills	Yes	February 28, 2024	Yes	Yes
St. Louis	City of Clayton	Yes	March 28, 2024	Yes	Yes
	City of Cool Valley	Yes	March 27, 2024	Yes	Yes
	City of Greendale	Yes	February 28, 2024	No	No
	City of Normandy	Yes	March 28, 2024	Yes	No
	City of Pagedale	No		No	Yes
Ste. Genevieve	City of St. Mary	Yes	November 14, 2023	Yes	N/A
	City of Ste. Genevieve	Yes	January 17, 2024	Yes	N/A
Stoddard	City of Advance	Yes	January 30, 2024	No	No
Stone	City of Branson West	No		No	No
Total Filed		47		34	20
Total Not Filed		18		28	17
Total N/A		0		3	28

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 June 30, 2023
 Filed in March 2024

Fiscal Year Ended December 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Newton	Village of Shoal Creek Drive	Yes	March 19, 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 C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2023
 Filed in March 2024

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Alma	Yes	March 1, 2024	No	N/A
Total Filed		1		0	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 November 30, 2023
 Filed in March 2024

Fiscal Year Ended May 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pettis	City of La Monte	Yes	March 12, 2024	***	***
Total Filed		1		0	0

*** Filed after November 30, 2023, but before March 2024.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2023
 Filed in March 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Westboro	Yes	March 31, 2024	N/A	N/A
Caldwell	City of Cowgill	Yes	March 29, 2024	Yes	N/A
Cass	City of Lake Annette	Yes	March 20, 2024	No	N/A
Holt	City of Craig	Yes	March 28, 2024	No	N/A
Jasper	City of Carthage	**	December 28, 2023	Yes	Yes
Miller	City of Bagnell	Yes	March 11, 2024	N/A	N/A
Mississippi	Village of Wilson City	Yes	March 7, 2024	N/A	N/A
Montgomery	City of New Florence	Yes	March 28, 2024	**	**
Newton	Village of Stella	Yes	March 29, 2024	N/A	N/A
Phelps	City of Doolittle	Yes	March 31, 2024	No	N/A
Ralls	Village of Rensselaer	Yes	March 11, 2024	N/A	N/A
Scotland	City of South Gorin	Yes	March 1, 2024	N/A	N/A
Scott	City of Scott City	No		No	Yes
St. Francois	City of Bismarck	***	February 21, 2024	Yes	Yes
St. Louis	City of Oakland	No		Yes	No
	City of Valley Park	Yes	March 21, 2024	**	**
Total Filed		12		4	3

** Filed by December 31, 2023.

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

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 29, 2024
 Filed in March 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Taney	City of Forsyth	Yes	March 18, 2024	No	N/A
Total Filed		1		0	0

N/A Entities without a municipal judge are not required to file a certification.