



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
April 2024

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June 2024

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Monthly Report on Municipal Court and Revenue Filings

April 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 April 30, 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 14 cities 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 April 2024, after their filing deadline. The filing status for these 24 cities and 5 villages is presented in summary on page 4 and by individual entity in Appendixes B to G.

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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 14 cities with a fiscal year end of October 31, 2023, whose financial report was due by April 30, 2024. Of the 14 municipalities, 10 filed the financial report timely. Of the 13 municipalities required to file an addendum, 8 filed timely. Of the 6 municipalities required to file a certification, 3 filed timely.



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This report includes the filing status for 24 cities and 5 villages that filed at least one of the items (financial report, addendum, or certification) in April 2024, after their filing deadline. Of these municipalities, 15 filed an annual financial report, 12 filed an addendum, and 12 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2024

Fiscal Year Ended October 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Raymore	Yes	February 13, 2024	No	No
Clay	City of Smithville	Yes	April 17, 2024	No	N/A
Cole	City of Jefferson City	No		No	Yes
Holt	City of Maitland	Yes	April 26, 2024	Yes	N/A
	City of Oregon	Yes	March 8, 2024	Yes	N/A
Jackson	City of Raytown	Yes	April 3, 2024	Yes	Yes
Jasper	City of Asbury	Yes	April 30, 2024	N/A	N/A
	City of Cartersville	Yes	February 8, 2024	Yes	No
	City of Joplin	Yes	April 22, 2024	Yes	Yes
	City of Webb City	No		Yes	No
Jefferson	City of De Soto	No		Yes	N/A
Laclede	City of Conway	Yes	March 12, 2024	No	N/A
Linn	City of Marceline	Yes	April 17, 2024	Yes	N/A
Platte	City of Platte City	No		No	N/A
Total Filed		10		8	3
Total Not Filed		4		5	3
Total N/A		0		1	8

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 April 2024

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 Maryland Heights	**	June 29, 2023	***	Yes
Total Filed		0		0	1

** Filed by June 30, 2023.

*** Filed after June 30, 2023, but before April 2024.

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

Fiscal Year Ended March 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Clinton	Village of Grayson	Yes	April 1, 2024	N/A	N/A
St. Louis	Village of Hillsdale	**	August 30, 2023	**	Yes
Total Filed		1		0	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 April 2024

Fiscal Year Ended April 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carl Junction	***	December 8, 2023	**	Yes
Total Filed		0		0	1

** Filed by October 31, 2023.

*** Filed after October 31, 2023, but before April 2024.

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

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	***	January 29, 2024	Yes	N/A
Cole	City of Taos	***	January 3, 2024	Yes	N/A
Harrison	Village of Mount Moriah	Yes	April 4, 2024	N/A	N/A
Laclede	Village of Evergreen	Yes	April 3, 2024	N/A	N/A
Ray	City of Lawson	***	January 29, 2024	Yes	No
St. Louis	City of Country Club Hills	**	July 17, 2023	No	Yes
Total Filed		2		3	1

** Filed by December 31, 2023.

*** Filed after December 31, 2023, but before April 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 April 2024

Fiscal Year Ended August 31, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Pasadena Park	No		Yes	Yes
Total Filed		0		1	1

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

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Farber	Yes	April 3, 2024	Yes	N/A
Barry	City of Exeter	Yes	April 7, 2024	No	N/A
Cass	City of Peculiar	**	March 6, 2024	**	Yes
Clinton	City of Cameron	Yes	April 23, 2024	No	N/A
Franklin	City of Sullivan	Yes	April 23, 2024	No	No
Greene	City of Strafford	**	March 19, 2024	Yes	Yes
Henry	City of Clinton	Yes	April 23, 2024	No	No
	City of Urich	Yes	April 23, 2024	No	N/A
Johnson	City of Warrensburg	**	March 29, 2024	Yes	Yes
Lafayette	City of Concordia	Yes	April 19, 2024	**	**
Madison	City of Fredericktown	Yes	April 23, 2024	**	**
McDonald	City of Anderson	Yes	April 2, 2024	Yes	Yes
Monroe	City of Monroe City	Yes	April 29, 2024	Yes	N/A
Newton	City of Neosho	**	March 25, 2024	**	Yes
Ozark	City of Gainesville	Yes	April 17, 2024	Yes	N/A
St. Louis	City of Normandy	**	March 28, 2024	**	Yes
	City of Pagedale	No		Yes	**
Stone	City of Branson West	Yes	April 19, 2024	Yes	Yes
Total Filed		12		8	7

** Filed by March 31, 2024.

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