



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
July 2024

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Monthly Report on Municipal Court and Revenue Filings

July 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 July 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 1 city 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 July 2024, after their filing deadline. The filing status for these 57 cities, 1 town, and 10 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

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 1 city with a fiscal year end of January 31, 2024, whose financial report was due by July 31, 2024. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.



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This report includes the filing status for 57 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in July 2024, after their filing deadline. Of these municipalities, 54 filed an annual financial report, 19 filed an addendum, and 15 filed a certification.

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

Fiscal Year Ended January 31, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 30, 2024	N/A	N/A
Total Filed		1		0	0
Total Not Filed		0		0	0
Total N/A		0		1	1

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, 2023
 Filed in July 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clinton	City of Plattsburg	***	May 13, 2024	Yes	Yes
Maries	City of Vienna	Yes	July 11, 2024	No	N/A
Wayne	City of Piedmont	**	November 15, 2023	Yes	Yes
Total Filed		1		2	2

** Filed by December 31, 2023.

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

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, 2024
 Filed in July 2024

Fiscal Year Ended September 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Buckner	**	March 14, 2024	**	Yes
Total Filed		0		0	1

** Filed by March 31, 2024.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2024
 Filed in July 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	Village of Rea	Yes	July 26, 2024	N/A	N/A
Atchison	City of Fairfax	Yes	July 1, 2024	No	N/A
Bates	City of Rich Hill	Yes	July 31, 2024	No	N/A
	City of Rockville	Yes	July 1, 2024	N/A	N/A
Benton	City of Warsaw	**	June 28, 2024	Yes	N/A
Butler	City of Poplar Bluff	Yes	July 18, 2024	No	**
Caldwell	City of Polo	Yes	July 12, 2024	No	N/A
Camden	City of Osage Beach	Yes	July 2, 2024	Yes	Yes
Carroll	Town of Carrollton	Yes	July 10, 2024	**	N/A
Chariton	City of Mendon	Yes	July 1, 2024	N/A	N/A
	City of Sumner	Yes	July 25, 2024	N/A	N/A
Christian	City of Nixa	**	May 23, 2024	Yes	N/A
	City of Ozark	Yes	July 15, 2024	No	N/A
Clay	City of Glenaire	Yes	July 19, 2024	No	N/A
Crawford	Village of West Sullivan	Yes	July 20, 2024	N/A	N/A
DeKalb	City of Stewartville	**	June 20, 2024	Yes	N/A
Franklin	City of Gerald	Yes	July 22, 2024	Yes	N/A
	Village of Miramiguoa Park	Yes	July 20, 2024	No	N/A
Greene	City of Republic	Yes	July 2, 2024	**	Yes
	City of Willard	Yes	July 29, 2024	Yes	Yes
Harrison	City of Bethany	**	June 27, 2024	Yes	N/A
Jackson	City of Lake Lotawana	Yes	July 16, 2024	No	N/A
Jasper	City of Sarcouxie	Yes	July 14, 2024	Yes	N/A
Jefferson	City of Kimmswick	Yes	July 31, 2024	N/A	N/A
Lawrence	City of Aurora	Yes	July 25, 2024	**	**
	Village of Hoberg	Yes	July 22, 2024	N/A	N/A
Lincoln	City of Elsberry	Yes	July 31, 2024	No	No
Linn	City of Bucklin	Yes	July 16, 2024	No	N/A
McDonald	City of Southwest City	Yes	July 26, 2024	No	**
Mississippi	City of Anniston	Yes	July 22, 2024	N/A	N/A
New Madrid	City of Matthews	Yes	July 1, 2024	**	No
Nodaway	Village of Guilford	Yes	July 2, 2024	No	N/A
	City of Camden Point	Yes	July 8, 2024	No	N/A
Platte	City of Parkville	Yes	July 9, 2024	No	N/A
	City of Humansville	Yes	July 29, 2024	No	N/A
Polk	City of Humansville	Yes	July 29, 2024	No	N/A
Pulaski	City of St. Robert	Yes	July 5, 2024	Yes	Yes
Randolph	Village of Cairo	Yes	July 19, 2024	N/A	N/A
Saline	City of Blackburn	Yes	July 30, 2024	No	N/A
	City of Emma	Yes	July 19, 2024	No	N/A
	City of Miami	Yes	July 29, 2024	N/A	N/A
Schuyler	City of Lancaster	Yes	July 5, 2024	Yes	N/A
	City of Queen City	Yes	July 5, 2024	Yes	N/A
	Village of Glenwood	Yes	July 8, 2024	N/A	N/A
Shannon	City of Birch Tree	Yes	July 1, 2024	**	N/A
St. Charles	City of St. Charles	Yes	July 26, 2024	No	No

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2024
 Filed in July 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Charles	City of St. Paul	Yes	July 15, 2024	N/A	N/A
	City of West Alton	Yes	July 9, 2024	N/A	N/A
St. Louis	City of Ballwin	**	May 22, 2024	Yes	Yes
	City of Breckenridge Hills	**	June 14, 2024	**	Yes
	City of Crystal Lake Park	Yes	July 29, 2024	No	No
	City of Ellisville	Yes	July 2, 2024	Yes	**
	City of Maryland Heights	**	June 21, 2024	Yes	Yes
	City of Moline Acres	Yes	July 12, 2024	Yes	Yes
	City of Northwoods	No		No	Yes
	City of Shrewsbury	No		No	Yes
	City of St. Ann	**	June 30, 2024	**	Yes
	City of Town and Country	**	June 27, 2024	Yes	Yes
	Village of Marlborough	Yes	July 29, 2024	No	No
Stone	City of Galena	Yes	July 26, 2024	Yes	No
	City of Reeds Spring	Yes	July 26, 2024	No	**
Taney	City of Merriam Woods	Yes	July 1, 2024	No	N/A
Vernon	City of Nevada	Yes	July 1, 2024	No	N/A
Warren	Village of Pendleton	Yes	July 26, 2024	N/A	N/A
Washington	Village of Mineral Point	Yes	July 26, 2024	N/A	N/A
Total Filed		53		17	12

** Filed by June 30, 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.