



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
August 2024

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Monthly Report on Municipal Court and Revenue Filings
August 2024
Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended February 29, 2024 Reports Due August 31, 2024	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2023 Filed in August 2024	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due May 31, 2024 Filed in August 2024	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2024 Filed in August 2024	8



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 August 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 4 cities 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 August 2024, after their filing deadline. The filing status for these 17 cities, 2 towns, and 6 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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August 2024

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 4 cities and 4 villages with a fiscal year end of February 29, 2024, whose financial report was due by August 31, 2024. Of the 8 municipalities, 5 filed the financial report timely. Of the 4 municipalities required to file an addendum, 1 filed timely. Of the 3 municipalities required to file a certification, none filed timely.



Monthly Report on Municipal Court and Revenue Filings
August 2024
Executive Summary

This report includes the filing status for 17 cities, 2 towns, and 6 villages that filed at least one of the items (financial report, addendum, or certification) in August 2024, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 10 filed an addendum, and 4 filed a certification.

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

Fiscal Year Ended February 29, 2024

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	March 21, 2024	N/A	N/A
Audrain	City of Vandalia	Yes	August 1, 2024	No	No
Clay	Village of Oaks	No		N/A	N/A
Grundy	City of Tindall	Yes	August 27, 2024	N/A	N/A
Lincoln	Village of Chain of Rocks	Yes	June 24, 2024	N/A	N/A
Osage	Village of Freeburg	Yes	August 26, 2024	Yes	N/A
St. Louis	City of Pasadena Hills	No		No	No
	Village of Uplands Park	No		No	No
Total Filed		5		1	0
Total Not Filed		3		3	3
Total N/A		0		4	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, 2023
Filed in August 2024

Fiscal Year Ended June 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Iron	City of Viburnum	Yes	August 13, 2024	Yes	N/A
Jackson	City of Greenwood	**	December 20, 2023	Yes	Yes
Total Filed		1		2	1

** Filed by December 31, 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 May 31, 2024
 Filed in August 2024

Fiscal Year Ended November 30, 2023

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	August 16, 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 June 30, 2024
Filed in August 2024

Fiscal Year Ended December 31, 2023

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 28, 2024	N/A	N/A
Bollinger	Village of Glen Allen	Yes	August 8, 2024	N/A	N/A
Boone	Town of McBaine	Yes	August 3, 2024	N/A	N/A
Carroll	City of Bosworth	Yes	August 12, 2024	Yes	N/A
	Village of Tina	Yes	August 23, 2024	No	N/A
Dunklin	City of Cardwell	**	June 25, 2024	Yes	Yes
Jackson	Town of Unity Village	Yes	August 15, 2024	N/A	N/A
Linn	City of Browning	Yes	August 16, 2024	No	N/A
McDonald	City of Southwest City	***	July 26, 2024	Yes	**
	Village of Ginger Blue	Yes	August 1, 2024	N/A	N/A
Montgomery	City of High Hill	**	June 29, 2024	Yes	N/A
Newton	City of Seneca	Yes	August 20, 2024	**	**
	Village of Shoal Creek Estates	Yes	August 21, 2024	N/A	N/A
Ray	City of Hardin	Yes	August 14, 2024	No	No
Shannon	City of Winona	Yes	August 7, 2024	No	N/A
St. Charles	City of St. Charles	***	July 26, 2024	Yes	Yes
	Village of Josephville	Yes	August 7, 2024	N/A	N/A
St. Louis	City of Bel Nor	No		Yes	Yes
	City of Crystal Lake Park	***	July 29, 2024	Yes	No
	City of Riverview	Yes	August 23, 2024	Yes	No
	City of Shrewsbury	Yes	August 9, 2024	No	***
Texas	Village of Raymondville	Yes	August 2, 2024	N/A	N/A
Total Filed		16		8	3

** Filed by June 30, 2024.

*** Filed after June 30, 2024, but before August 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.