



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
October 2024

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Monthly Report on Municipal Court and Revenue Filings

October 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 October 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 19 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 October 2024, after their filing deadline. The filing status for these 19 cities and 1 village is presented in summary on page 4 and by individual entity in Appendixes B to E.

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State Auditor

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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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2024, whose financial report was due by October 31, 2024. Of the 24 municipalities, 17 filed the financial report timely. Of the 17 municipalities required to file an addendum, 6 filed timely. Of the 6 municipalities required to file a certification, 4 filed timely.



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This report includes the filing status for 19 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in October 2024, after their filing deadline. Of these municipalities, 17 filed an annual financial report, 1 filed an addendum, and 2 filed a certification.

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

Fiscal Year Ended April 30, 2024

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-----------------|---------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Benton | Village of Ionia | Yes | June 15, 2024 | N/A | N/A |
| Boone | City of Ashland | Yes | July 17, 2024 | Yes | N/A |
| Dunklin | City of Hornersville | Yes | June 25, 2024 | No | N/A |
| Gentry | Village of Gentry | No | | N/A | N/A |
| Grundy | City of Trenton | Yes | October 31, 2024 | No | N/A |
| Jackson | City of Kansas City | Yes | October 31, 2024 | Yes | Yes |
| Jasper | City of Carl Junction | No | | No | No |
| Lafayette | City of Alma | Yes | October 18, 2024 | No | N/A |
| Lewis | City of La Belle | Yes | October 9, 2024 | N/A | N/A |
| | City of La Grange | Yes | August 26, 2024 | Yes | Yes |
| Lincoln | Village of Truxton | No | | No | N/A |
| Marion | City of Palmyra | Yes | October 17, 2024 | Yes | N/A |
| Mercer | City of Princeton | No | | No | N/A |
| Mississippi | City of Charleston | No | | No | Yes |
| New Madrid | City of Portageville | Yes | June 12, 2024 | No | No |
| | City of Risco | Yes | July 3, 2024 | No | N/A |
| Newton | Town of Grand Falls Plaza | Yes | September 17, 2024 | N/A | N/A |
| | Village of Wentworth | No | | N/A | N/A |
| Osage | City of Linn | Yes | October 4, 2024 | Yes | N/A |
| Phelps | City of St. James | Yes | July 18, 2024 | No | N/A |
| Ralls | City of Perry | Yes | October 30, 2024 | No | N/A |
| Randolph | City of Higbee | Yes | May 22, 2024 | N/A | N/A |
| St. Charles | City of Portage Des Sioux | No | | N/A | N/A |
| St. Louis | City of Beverly Hills | Yes | October 24, 2024 | Yes | Yes |
| Total Filed | | 17 | | 6 | 4 |
| Total Not Filed | | 7 | | 11 | 2 |
| Total N/A | | 0 | | 7 | 18 |

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 October 2024

Fiscal Year Ended June 30, 2023

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Stoddard | City of Dexter | *** | January 31, 2024 | ** | Yes |
| Total Filed | | 0 | | 0 | 1 |

** Filed by December 31, 2023.

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

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

Fiscal Year Ended October 31, 2023

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|---------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Jasper | City of Carterville | ** | February 8, 2024 | ** | Yes |
| Total Filed | | 0 | | 0 | 1 |

** Filed by April 30, 2024.

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

Fiscal Year Ended December 31, 2023

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|---------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Carter | City of Van Buren | Yes | October 7, 2024 | No | N/A |
| Crawford | Village of Leasburg | No | | Yes | N/A |
| New Madrid | City of New Madrid | Yes | October 9, 2024 | No | N/A |
| Nodaway | City of Hopkins | Yes | October 21, 2024 | No | N/A |
| Pemiscot | City of Holland | Yes | October 4, 2024 | N/A | N/A |
| Saline | City of Gilliam | Yes | October 23, 2024 | No | N/A |
| St. Louis | City of Dellwood | Yes | October 11, 2024 | No | No |
| | City of Green Park | Yes | October 16, 2024 | No | No |
| | City of Northwoods | Yes | October 10, 2024 | No | *** |
| Total Filed | | 8 | | 1 | 0 |

*** Filed after June 30, 2024, but before October 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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2024
 Filed in October 2024

Fiscal Year Ended March 31, 2024

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|----------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Atchison | City of Tarkio | Yes | October 25, 2024 | ** | ** |
| Barry | City of Monett | Yes | October 4, 2024 | ** | ** |
| Clark | City of Kahoka | Yes | October 4, 2024 | No | N/A |
| Jefferson | City of Crystal City | Yes | October 31, 2024 | No | No |
| Lawrence | City of Verona | Yes | October 28, 2024 | ** | ** |
| Scott | City of Chaffee | Yes | October 30, 2024 | No | No |
| St. Louis | City of Kirkwood | Yes | October 16, 2024 | ** | ** |
| Texas | City of Licking | Yes | October 25, 2024 | No | N/A |
| Wright | City of Mansfield | Yes | October 25, 2024 | ** | ** |
| Total Filed | | 9 | | 0 | 0 |

** Filed by September 30, 2024.

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