



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
October 2022

Report No. 2022-119

December 2022

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Monthly Report on Municipal Court and Revenue Filings

October 2022

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NICOLE GALLOWAY, CPA **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, 2022, 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) 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 notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of 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 4 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 2022, after their filing deadline. The filing status for these 9 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, in the state to prepare and remit to the state auditor an annual report of financial transactions. 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, except that effective August 28, 2022, any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.¹

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 procedures 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. 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 that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 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 mandatory ballot measure to dissolve the political subdivision.

¹ Prior to August 28, 2022, only transportation development districts with gross revenues less than \$5,000 in the fiscal year of the annual financial report were not subject to the fine.



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This report includes the filing status for the 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2022, whose financial report was due by October 31, 2022. Of the 24 municipalities, 17 filed the financial report timely. Of the 17 municipalities required to file an addendum, 7 filed timely. Of the 7 municipalities required to file a certification, 4 filed timely.

This report includes the filing status for 9 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in October 2022, after their filing deadline. Of these municipalities, 6 filed an annual financial report and 7 filed an addendum.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2022

Fiscal Year Ended April 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	Village of Ionia	Yes	August 29, 2022	N/A	N/A
Boone	City of Ashland	Yes	July 27, 2022	Yes	N/A
Dunklin	City of Hornersville	No		No	N/A
Gentry	Village of Gentry	No		N/A	N/A
Grundy	City of Trenton	Yes	October 12, 2022	No	N/A
Jackson	City of Kansas City	Yes	October 31, 2022	Yes	Yes
Jasper	City of Carl Junction	No		No	No
Lafayette	City of Alma	Yes	October 28, 2022	No	N/A
Lewis	City of La Belle	Yes	October 31, 2022	N/A	N/A
	City of La Grange	Yes	August 22, 2022	Yes	Yes
Lincoln	Village of Truxton	No		No	N/A
Marion	City of Palmyra	Yes	October 24, 2022	Yes	N/A
Mercer	City of Princeton	No		No	N/A
Mississippi	City of Charleston	Yes	October 31, 2022	No	No
New Madrid	City of Portageville	Yes	July 11, 2022	Yes	Yes
	City of Risco	Yes	August 15, 2022	Yes	N/A
Newton	Town of Grand Falls Plaza	Yes	October 31, 2022	N/A	N/A
	Village of Wentworth	Yes	June 9, 2022	N/A	N/A
Osage	City of Linn	No		No	N/A
Phelps	City of St. James	Yes	May 25, 2022	No	No
Ralls	City of Perry	Yes	October 14, 2022	Yes	N/A
Randolph	City of Higbee	Yes	September 22, 2022	N/A	N/A
St. Charles	City of Portage Des Sioux	Yes	June 12, 2022	N/A	N/A
St. Louis	City of Beverly Hills	No		No	Yes
Total Filed		17		7	4
Total Not Filed		7		10	3
Total N/A		0		7	17

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, 2021
 Filed in October 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Montgomery	**	December 15, 2021	Yes	N/A
Total Filed		0		1	0

** Filed by December 31, 2021.

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 June 30, 2022
 Filed in October 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Van Buren	Yes	October 7, 2022	No	N/A
Lincoln	City of Elsberry	***	September 23, 2022	Yes	No
Total Filed		1		1	0

*** Filed after June 30, 2022, but before October 2022.

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 August 31, 2022
 Filed in October 2022

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Osage	Village of Freeburg	Yes	October 11, 2022	Yes	N/A
Total Filed		1		1	0

N/A 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, 2022
 Filed in October 2022

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Pleasant Hill	Yes	October 4, 2022	**	**
Clark	City of Kahoka	**	September 20, 2022	Yes	N/A
Clay	Village of Claycomo	No		Yes	No
Howell	City of West Plains	Yes	October 7, 2022	Yes	**
Jefferson	City of Crystal City	Yes	October 19, 2022	No	No
Perry	City of Perryville	**	September 2, 2022	Yes	N/A
Pettis	City of Sedalia	Yes	October 31, 2022	No	N/A
Total Filed		4		4	0

** Filed by September 30, 2022.

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