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Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings November 2022

Report No. 2022-130

December 2022

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Monthly Report on Municipal Court and Revenue Filings

November 2022

Table of Contents

State Auditor's Report	2
------------------------	---

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 May 31, 2022 Reports Due November 30, 2022	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2022 Filed in November 2022.....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2022 Filed in November 2022.....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2022 Filed in November 2022.....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2022 Filed in November 2022.....	9



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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 November 30, 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 3 cities and 3 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 November 2022, after their filing deadline. The filing status for these 19 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to E.

Nicole R. Galloway, CPA
State Auditor

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November 2022

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.



Monthly Report on Municipal Court and Revenue Filings
November 2022
Executive Summary

This report includes the filing status for the 3 cities and 3 villages with a fiscal year end of May 31, 2022, whose financial report was due by November 30, 2022. All 6 municipalities filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. One municipality was required to file a certification, and did so timely.

This report includes the filing status for 19 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in November 2022, after their filing deadline. Of these municipalities, 14 filed an annual financial report, 7 filed an addendum, and 6 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2022

Fiscal Year Ended May 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	October 6, 2022	N/A	N/A
Clay	Village of Oakwood Park	Yes	November 5, 2022	N/A	N/A
Cole	Village of Centertown	Yes	November 30, 2022	N/A	N/A
Nodaway	City of Ravenwood	Yes	July 29, 2022	No	N/A
Pettis	City of La Monte	Yes	October 21, 2022	Yes	Yes
Pike	City of Louisiana	Yes	November 30, 2022	No	N/A
Total Filed		6		1	1
Total Not Filed		0		2	0
Total N/A		0		3	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 June 30, 2022
Filed in November 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Hume	Yes	November 11, 2022	N/A	N/A
Iron	Village of Des Arc	Yes	November 3, 2022	N/A	N/A
Lincoln	City of Elsberry	***	July 26, 2022	***	Yes
Polk	City of Humansville	Yes	November 8, 2022	***	Yes
St. Charles	City of New Melle	Yes	November 7, 2022	N/A	N/A
St. Louis	City of Bellerive Acres	Yes	November 14, 2022	No	No
	City of St. John	**	June 30, 2022	Yes	Yes
Taney	City of Merriam Woods	Yes	November 15, 2022	No	N/A
Total Filed		6		1	3

** Filed by June 30, 2022.

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

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 C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due August 31, 2022
Filed in November 2022

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Pasadena Hills	Yes	November 14, 2022	**	**
Total Filed		1		0	0

** Filed by August 31, 2022.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2022
Filed in November 2022

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Centralia	Yes	November 23, 2022	No	N/A
Clay	City of Holt	Yes	November 3, 2022	No	N/A
	City of Mosby	Yes	November 18, 2022	No	N/A
	Village of Claycomo	Yes	November 9, 2022	***	Yes
Lafayette	City of Odessa	Yes	November 3, 2022	**	**
Lawrence	City of Verona	**	September 13, 2022	**	Yes
Pettis	City of Sedalia	***	October 31, 2022	Yes	N/A
Ray	City of Hardin	No		Yes	No
Total Filed		5		2	2

** Filed by September 30, 2022.

*** Filed after September 30, 2022, but before November 2022.

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 October 31, 2022
Filed in November 2022

Fiscal Year Ended April 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Alma	**	October 28, 2022	Yes	N/A
Clark	City of Charleston	**	October 31, 2022	Yes	Yes
Perry	City of Linn	Yes	November 2, 2022	Yes	N/A
Pettis	City of Beverly Hills	Yes	November 30, 2022	Yes	**
Total Filed		2		4	1

** Filed by October 31, 2022.

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