



# Scott Fitzpatrick

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Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
April 2023

Report No. 2023-023

June 2023

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Municipal Court and Revenue Filings

## April 2023

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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 April 30, 2023, 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. 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 14 cities 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 April 2023, after their filing deadline. The filing status for these 15 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

Scott Fitzpatrick  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

April 2023

## Executive Summary

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### 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.<sup>1</sup>

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.

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<sup>1</sup> 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  
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Executive Summary

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This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2022, whose financial report was due by April 30, 2023. Of the 14 municipalities, 11 filed the financial report timely. Of the 13 municipalities required to file an addendum, 11 filed timely. Of the 6 municipalities required to file a certification, 3 filed timely.

This report includes the filing status for 15 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in April 2023, after their filing deadline. Of these municipalities, 8 filed an annual financial report, 10 filed an addendum, and 3 filed a certification.

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due April 30, 2023

Fiscal Year Ended October 31, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Raymore	No		Yes	Yes
Clay	City of Smithville	No		No	N/A
Cole	City of Jefferson City	Yes	April 17, 2023	Yes	No
Holt	City of Maitland	Yes	April 27, 2023	Yes	N/A
	City of Oregon	No		Yes	N/A
Jackson	City of Raytown	Yes	April 28, 2023	No	No
Jasper	City of Asbury	Yes	March 6, 2023	N/A	N/A
	City of Cartersville	Yes	April 11, 2023	Yes	No
	City of Joplin	Yes	April 27, 2023	Yes	Yes
	City of Webb City	Yes	April 25, 2023	Yes	Yes
Jefferson	City of De Soto	Yes	April 24, 2023	Yes	N/A
Laclede	City of Conway	Yes	March 20, 2023	Yes	N/A
Linn	City of Marceline	Yes	April 25, 2023	Yes	N/A
Platte	City of Platte City	Yes	April 26, 2023	Yes	N/A
Total Filed		11		11	3
Total Not Filed		3		2	3
Total N/A		0		1	8

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 April 2023

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Gentry	City of Stanberry	***	July 25, 2022	Yes	N/A
St. Louis	City of Dellwood	***	September 30, 2022	Yes	Yes
Total Filed		0		2	1

\*\*\* Filed after June 30, 2022, but before April 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 September 30, 2022  
 Filed in April 2023

Fiscal Year Ended March 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	City of Mosby	***	November 18, 2022	Yes	N/A
Monroe	City of Paris	**	July 20, 2022	Yes	N/A
Total Filed		0		2	0

\*\* Filed by September 30, 2022.

\*\*\* Filed after September 30, 2022, but before April 2023.

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 October 31, 2022  
 Filed in April 2023

Fiscal Year Ended April 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lincoln	Village of Truxton	Yes	April 26, 2023	No	N/A
Total Filed		1		0	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 December 31, 2022  
 Filed in April 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	Village of Baldwin Park	Yes	April 3, 2023	N/A	N/A
Crawford	City of Cuba	Yes	April 5, 2023	No	No
Dunklin	City of Clarkton	Yes	April 10, 2023	No	**
Maries	City of Vienna	***	March 31, 2023	Yes	N/A
Total Filed		3		1	0

\*\* Filed by December 31, 2022.

\*\*\* Filed after December 31, 2022, but before April 2023.

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 F  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due March 31, 2023  
 Filed in April 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Camden	City of Camden	**	October 6, 2022	Yes	N/A
Johnson	City of Warrensburg	Yes	April 3, 2023	No	No
McDonald	City of Anderson	Yes	April 12, 2023	Yes	Yes
Ozark	City of Gainesville	Yes	April 4, 2023	Yes	N/A
St. Charles	City of Weldon Spring	Yes	April 3, 2023	**	**
St. Clair	City of Osceola	**	March 31, 2023	Yes	N/A
St. Louis	City of Normandy	**	March 31, 2023	Yes	**
Stone	City of Branson West	**	March 31, 2023	**	Yes
Total Filed		4		5	2

\*\* Filed by March 31, 2023.

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