



Scott Fitzpatrick

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
May 2023

Report No. 2023-028

July 2023

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

May 2023

Table of Contents

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

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2022 Reports Due May 31, 2023.....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2022 Filed in May 2023	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2022 Filed in May 2023	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 28, 2023 Filed in May 2023	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2023 Filed in May 2023	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2023 Filed in May 2023	10



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 May 31, 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 3 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 May 2023, after their filing deadline. The filing status for these 20 cities and 2 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

Scott Fitzpatrick
State Auditor

Monthly Report on Municipal Court and Revenue Filings

May 2023

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. 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, 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. 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 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
May 2023
Executive Summary

This report includes the filing status for the 3 cities with a fiscal year end of November 30, 2022, whose financial report was due by May 31, 2023. Of the 3 municipalities, 1 filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. Of the 2 municipalities required to file a certification, 2 filed timely.

This report includes the filing status for 20 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in May 2023, after their filing deadline. Of these municipalities, 14 filed an annual financial report, 11 filed an addendum, and 5 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2023

Fiscal Year Ended November 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Lafayette	City of Mayview	No		No	N/A
St. Louis	City of Flordell Hills	No		No	Yes
	City of Florissant	Yes	May 24, 2023	Yes	Yes
Total Filed		1		1	2
Total Not Filed		2		2	0
Total N/A		0		0	1

N/A 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 May 2023

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Macon	Village of South Gifford	**	May 27, 2022	Yes	N/A
Total Filed		0		1	0

** Filed by June 30, 2022.

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 December 31, 2022
 Filed in May 2023

Fiscal Year Ended June 30, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bollinger	City of Marble Hill	**	December 19, 2022	Yes	N/A
Crawford	City of Cuba	***	April 5, 2023	Yes	No
Dunklin	City of Clarkton	***	April 10, 2023	Yes	**
St. Francois	City of Bismarck	***	January 26, 2023	Yes	Yes
Total Filed		0		4	1

** Filed by December 31, 2022.

*** Filed after December 31, 2022, but before May 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 February 28, 2023
 Filed in May 2023

Fiscal Year Ended August 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Pasadena Park	Yes	May 14, 2023	No	***
Total Filed		1		0	0

*** Filed after February 28, 2023, but before May 2023.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2023
 Filed in May 2023

Fiscal Year Ended September 30, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Clinton	City of Cameron	Yes	May 16, 2023	No	N/A
Greene	City of Strafford	**	March 28, 2023	Yes	Yes
Henry	City of Urich	Yes	May 5, 2023	Yes	N/A
Jackson	City of Grandview	Yes	May 3, 2023	**	**
	City of Sugar Creek	Yes	May 1, 2023	No	No
Johnson	City of Warrensburg	***	April 3, 2023	Yes	Yes
Madison	City of Fredericktown	Yes	May 1, 2023	**	No
Monroe	City of Monroe City	Yes	May 1, 2023	**	N/A
Platte	City of Platte Woods	Yes	May 2, 2023	**	**
St. Clair	City of Appleton City	Yes	May 3, 2023	Yes	N/A
St. Francois	City of Park Hills	Yes	May 2, 2023	**	**
St. Louis	City of Pagedale	Yes	May 18, 2023	Yes	Yes
Total Filed		10		5	3

** Filed by March 31, 2023.

*** Filed after March 31, 2023, but before May 2023.

N/A 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 April 30, 2023
 Filed in May 2023

Fiscal Year Ended October 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	May 24, 2023	**	**
Clay	City of Smithville	Yes	May 24, 2023	No	N/A
Holt	City of Oregon	Yes	May 1, 2023	**	N/A
Jackson	City of Raytown	**	April 28, 2023	Yes	Yes
Total Filed		3		1	1

** Filed by April 30, 2023.

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