



**Nicole Galloway, CPA**

**Missouri State Auditor**

**Monthly Report on Municipal Court  
and Revenue Filings  
July 2021**

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

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# Monthly Report on Municipal Court and Revenue Filings

## July 2021

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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 July 31, 2021, 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 1 city 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 July 2021, after their filing deadline. The filing status for these 37 cities, 1 town and 5 villages is presented in summary on page 3-4 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

July 2021

## 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 transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

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.

This report includes the filing status for the 1 city with a fiscal year end of January 31, 2021, whose financial report was due by July 31, 2021. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.

This report includes the filing status for 37 cities, 1 town and 5 villages that filed at least one of the items (financial report, addendum, or certification) in July 2021, after their filing deadline. Of these municipalities, 25 filed an annual financial report, 18 filed an addendum, and 5 filed a certification.

Appendix A  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due July 31, 2021

Fiscal Year Ended January 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	No		n/a	n/a
Total Filed		0		0	0
Total Not Filed		1		0	0
Total n/a		0		1	1

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 September 30, 2020  
Filed in July 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Camden	Village of Sunrise Beach	**	March 3, 2021	Yes	***
Clay	City of Holt	***	October 27, 2020	Yes	n/a
Cooper	City of Blackwater	**	August 21, 2020	Yes	n/a
Lafayette	City of Napoleon	**	July 27, 2020	Yes	n/a
Total Filed		0		4	0

\*\* Filed by September 30, 2020.

\*\*\* Filed after September 30, 2020, but before July 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 December 31, 2020  
Filed in July 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Caldwell	City of Breckenridge	**	November 25, 2020	Yes	n/a
Dallas	City of Urbana	**	November 9, 2020	Yes	**
Total Filed		0		2	0

\*\* Filed by December 31, 2020.

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, 2021  
Filed in July 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Charles	Town of Augusta	**	December 18, 2020	Yes	n/a
Total Filed		0		1	0

\*\* Filed by February 28, 2021.

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 March 31, 2021  
Filed in July 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of El Dorado Springs	Yes	July 2, 2021	**	No
Greene	City of Strafford	**	February 16, 2021	Yes	No
Lafayette	City of Lake Lafayette	***	June 24, 2021	Yes	n/a
Total Filed		1		2	0

\*\* Filed by March 31, 2021.

\*\*\* Filed after March 31, 2021, but before July 2021.

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 June 30, 2021  
Filed in July 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Rock Port	Yes	July 1, 2021	No	Yes
Barry	City of Seligman	**	June 14, 2021	Yes	Yes
Caldwell	City of Polo	Yes	July 15, 2021	No	n/a
Callaway	City of Auxvasse	Yes	July 14, 2021	No	n/a
Camden	City of Osage Beach	**	June 16, 2021	Yes	No
Cape Girardeau	City of Jackson	**	June 8, 2021	Yes	Yes
Cass	City of East Lynne	Yes	July 27, 2021	No	n/a
Chariton	City of Mendon	Yes	July 10, 2021	n/a	n/a
Christian	City of Nixa	**	April 22, 2021	**	Yes
Clay	City of Glenaire	Yes	July 28, 2021	Yes	n/a
Gentry	City of Stanberry	No		Yes	n/a
Harrison	City of New Hampton	Yes	July 21, 2021	No	n/a
Henry	Village of Tightwad	Yes	July 16, 2021	n/a	n/a
Johnson	City of Kingsville	Yes	July 13, 2021	n/a	n/a
Knox	City of Baring	Yes	July 9, 2021	n/a	n/a
Mississippi	Village of Pinhook	Yes	July 20, 2021	n/a	n/a
Morgan	City of Laurie	**	April 28, 2021	Yes	n/a
New Madrid	City of Matthews	Yes	July 1, 2021	No	No
Newton	Village of Newtonia	Yes	July 17, 2021	n/a	n/a
Nodaway	City of Pickering	Yes	July 4, 2021	**	n/a
Pettis	City of Houstonia	**	June 30, 2021	Yes	n/a
Phelps	City of Edgar Springs	Yes	July 8, 2021	**	n/a
Platte	City of Dearborn	Yes	July 2, 2021	**	n/a
Polk	City of Humansville	Yes	July 6, 2021	No	**
Ralls	City of Center	Yes	July 21, 2021	No	n/a
Reynolds	City of Centerville	Yes	July 2, 2021	n/a	n/a
Saline	City of Gilliam	Yes	July 14, 2021	n/a	n/a
St. Louis	City of Huntleigh	Yes	July 28, 2021	n/a	n/a
	City of Maryland Heights	Yes	July 2, 2021	**	**
	City of St. Ann	Yes	July 28, 2021	**	**
	Village of Riverview	No		No	Yes
Stone	City of Galena	**	June 30, 2021	Yes	No
Taney	City of Branson	Yes	July 1, 2021	Yes	**
Total Filed		24		9	5

\*\* Filed by June 30, 2021.

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.