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Missouri State Auditor

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

Report No. 2021-081

September 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

August 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 August 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 4 cities and 4 villages 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 August 2021, after their filing deadline. The filing status for these 59 cities, 1 town and 19 villages is presented in summary on page 3-4 and by individual entity in Appendixes B to H.

Nicole R. Galloway, CPA
State Auditor

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August 2021

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 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 4 cities and 4 villages with a fiscal year end of February 28, 2021, whose financial report was due by August 31, 2021. Of the 8 municipalities, 4 filed the financial report timely. Of the 4 municipalities required to file an addendum, 1 filed timely. Of the 3 municipalities required to file a certification, none filed timely.

This report includes the filing status for 59 cities, 1 town and 19 villages that filed at least one of the items (financial report, addendum, or certification) in August 2021, after their filing deadline. Of these municipalities, 61 filed an annual financial report, 20 filed an addendum, and 13 filed a certification.

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

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Fillmore	Yes	March 12, 2021	n/a	n/a
Audrain	City of Vandalia	No		No	No
Clay	Village of Oaks	No		n/a	n/a
Grundy	City of Tindall	Yes	July 31, 2021	n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	July 28, 2021	n/a	n/a
Osage	Village of Freeburg	No		No	n/a
St. Louis	City of Pasadena Hills	Yes	August 16, 2021	Yes	No
	Village of Uplands Park	No		No	No
Total Filed		4		1	0
Total Not Filed		4		3	3
Total n/a		0		4	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 November 30, 2020
 Filed in August 2021

Fiscal Year Ended May 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	Village of Oakwood Park	Yes	August 30, 2021	n/a	n/a
Total Filed		1		0	0

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 December 31, 2020
Filed in August 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Whitewater	Yes	August 16, 2021	No	n/a
St. Louis	City of Bella Villa	**	December 23, 2020	No	Yes
	City of Oakland	**	November 19, 2020	No	Yes
	City of Pine Lawn	No		***	Yes
Total Filed		1		0	3

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before August 2021.

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 March 31, 2021
Filed in August 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	***	July 2, 2021	**	Yes
St. Louis	City of Cool Valley	Yes	August 20, 2021	Yes	**
Total Filed		1		1	1

** Filed by March 31, 2021.

*** Filed after March 31, 2021, but before August 2021.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2021
 Filed in August 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	No		Yes	Yes
Total Filed		0		1	1

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2021
 Filed in August 2021

Fiscal Year Ended November 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Flordell Hills	Yes	August 3, 2021	No	No
Total Filed		1		0	0

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 3, 2021	n/a	n/a
Benton	City of Lincoln	Yes	August 2, 2021	Yes	Yes
Butler	City of Poplar Bluff	***	July 1, 2021	Yes	**
Caldwell	City of Kidder	Yes	August 29, 2021	No	n/a
	City of Kingston	Yes	August 30, 2021	n/a	n/a
Carroll	City of Bosworth	Yes	August 13, 2021	No	n/a
Carter	City of Van Buren	Yes	August 2, 2021	No	n/a
Clinton	City of Trimble	No		Yes	No
Cooper	City of Otterville	**	May 19, 2021	Yes	n/a
	Village of Windsor Place	Yes	August 16, 2021	No	n/a
Dunklin	City of Cardwell	Yes	August 24, 2021	No	No
Gentry	City of Stanberry	Yes	August 3, 2021	***	n/a
Greene	City of Walnut Grove	Yes	August 10, 2021	**	No
Harrison	City of Gilman City	Yes	August 25, 2021	No	n/a
	City of Ridgeway	Yes	August 16, 2021	**	n/a
Henry	City of Deepwater	Yes	August 11, 2021	No	n/a
Hickory	City of Cross Timbers	Yes	August 5, 2021	n/a	n/a
Holt	Village of Fortescue	Yes	August 11, 2021	n/a	n/a
Jasper	Village of Reeds	Yes	August 27, 2021	n/a	n/a
Jefferson	City of Kimmswick	Yes	August 2, 2021	n/a	n/a
	City of Pevely	Yes	August 9, 2021	No	No
Knox	City of Knox City	Yes	August 27, 2021	n/a	n/a
Lawrence	City of Stotts City	Yes	August 23, 2021	n/a	n/a
	Village of Freistatt	Yes	August 11, 2021	No	n/a
	Village of Hoberg	Yes	August 14, 2021	n/a	n/a
Lincoln	City of Elsberry	Yes	August 16, 2021	Yes	Yes
	City of Hawk Point	Yes	August 30, 2021	No	n/a
	City of Silex	**	February 23, 2021	Yes	n/a
	Village of Whiteside	Yes	August 9, 2021	n/a	n/a
Linn	City of Browning	Yes	August 9, 2021	Yes	n/a
Livingston	Village of Utica	Yes	August 8, 2021	n/a	n/a
McDonald	City of Noel	**	January 21, 2021	Yes	Yes
	Village of Ginger Blue	Yes	August 13, 2021	n/a	n/a
Miller	City of Eldon	Yes	August 12, 2021	Yes	n/a
Morgan	City of Barnett	Yes	August 3, 2021	n/a	n/a
	City of Syracuse	Yes	August 3, 2021	n/a	n/a
New Madrid	City of New Madrid	Yes	August 16, 2021	No	n/a
	Village of Tallapoosa	Yes	August 3, 2021	n/a	n/a
Nodaway	City of Conception Junction	Yes	August 31, 2021	Yes	n/a
	Village of Guilford	Yes	August 6, 2021	No	n/a
Pemiscot	City of Bragg City	Yes	August 21, 2021	n/a	n/a
	City of Homestown	Yes	August 3, 2021	n/a	n/a
	City of Pascola	Yes	August 24, 2021	n/a	n/a
	Village of Holland	Yes	August 2, 2021	n/a	n/a
Pike	Town of Paynesville	Yes	August 8, 2021	n/a	n/a

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2021
Filed in August 2021

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Platte	City of Camden Point	Yes	August 17, 2021	No	n/a
Platte	City of Lake Waukomis	Yes	August 4, 2021	No	n/a
	City of Parkville	Yes	August 19, 2021	**	**
	City of Weston	Yes	August 13, 2021	No	No
Randolph	Village of Cairo	Yes	August 27, 2021	n/a	n/a
Ray	City of Homestead Village	Yes	August 11, 2021	No	n/a
Saline	City of Emma	**	June 30, 2021	Yes	n/a
St. Charles	City of Dardenne Prairie	**	June 3, 2021	Yes	Yes
	City of New Melle	Yes	August 31, 2021	n/a	n/a
	City of St. Paul	Yes	August 9, 2021	n/a	n/a
St. Louis	City of Bel Nor	**	June 30, 2021	Yes	No
	City of Brentwood	Yes	August 4, 2021	**	**
	City of Crestwood	**	May 26, 2021	Yes	Yes
	City of Dellwood	**	June 30, 2021	Yes	Yes
	City of Moline Acres	No		Yes	Yes
	City of Northwoods	No		Yes	**
	Village of Marlborough	Yes	August 6, 2021	n/a	n/a
	Village of Riverview	Yes	August 20, 2021	Yes	***
	Village of Westwood	Yes	August 9, 2021	No	No
Sullivan	City of Harris	Yes	August 3, 2021	n/a	n/a
Taney	Village of Kirbyville	Yes	August 10, 2021	n/a	n/a
Washington	Village of Mineral Point	Yes	August 7, 2021	n/a	n/a
Webster	City of Marshfield	**	June 2, 2021	**	Yes
Worth	City of Grant City	Yes	August 4, 2021	No	n/a
Total Filed		56		18	8

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before August 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.

Appendix H
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due July 31, 2021
Filed in August 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	Yes	August 2, 2021	n/a	n/a
Total Filed		1		0	0

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.