



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2021-099

October 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

September 2021

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 March 31, 2021 Reports Due September 30, 2021	4
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2020 Filed in September 2021.....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2021 Filed in September 2021.....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2021 Filed in September 2021.....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2021 Filed in September 2021.....	9



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 September 30, 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 51 cities and 25 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 September 2021, after their filing deadline. The filing status for these 27 cities and 11 villages is presented in summary on page 3-4 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits: Jon Halwes, CPA, CGFM
General Counsel: Paul Harper, JD
Senior Analyst: Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

September 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 51 cities and 25 villages with a fiscal year end of March 31, 2021, whose financial report was due by September 30, 2021. Of the 76 municipalities, 58 filed the financial report timely. Of the 55 municipalities required to file an addendum, 28 filed timely. Of the 28 municipalities required to file a certification, 20 filed timely.

This report includes the filing status for 27 cities and 11 villages that filed at least one of the items (financial report, addendum, or certification) in September 2021, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 16 filed an addendum, and 8 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		n/a	n/a
Atchison	City of Tarkio	Yes	June 30, 2021	Yes	Yes
Audrain	City of Martinsburg	Yes	May 18, 2021	Yes	n/a
	Village of Benton City	Yes	July 23, 2021	Yes	n/a
Barry	City of Monett	Yes	September 30, 2021	Yes	Yes
Bates	City of Butler	Yes	September 9, 2021	Yes	Yes
Boone	City of Centralia	Yes	August 25, 2021	Yes	n/a
Buchanan	Village of Agency	No		n/a	n/a
	Village of Lewis & Clark	Yes	August 6, 2021	n/a	n/a
Camden	Village of Sunrise Beach	No		No	Yes
Cape Girardeau	Village of Old Appleton	Yes	August 30, 2021	n/a	n/a
	Village of Pochontas	Yes	August 31, 2021	n/a	n/a
Carroll	City of Norborne	Yes	September 28, 2021	Yes	n/a
Cass	City of Belton	Yes	September 30, 2021	Yes	Yes
	City of Pleasant Hill	Yes	September 30, 2021	Yes	Yes
	City of Triplett	Yes	August 28, 2021	n/a	n/a
Chariton	City of Kahoka	No		No	n/a
Clay	City of Holt	No		Yes	n/a
	City of Kearney	Yes	April 28, 2021	Yes	Yes
	City of Mosby	Yes	August 30, 2021	Yes	n/a
	Village of Claycomo	No		No	No
	Village of Oakview	Yes	July 20, 2021	Yes	Yes
Clinton	Village of Grayson	No		n/a	n/a
Cole	City of Lohman	Yes	August 10, 2021	n/a	n/a
Cooper	City of Blackwater	Yes	August 27, 2021	No	n/a
	City of Boonville	Yes	September 2, 2021	No	n/a
	City of Pilot Grove	Yes	April 7, 2021	No	n/a
	City of Osborn	Yes	September 30, 2021	Yes	n/a
Franklin	Village of Leslie	No		n/a	n/a
Grundy	City of Spickard	Yes	July 13, 2021	n/a	n/a
Henry	City of Calhoun	Yes	September 20, 2021	No	n/a
Holt	Village of Corning	No		n/a	n/a
Howell	City of West Plains	Yes	September 21, 2021	No	Yes
Jefferson	City of Crystal City	No		No	No
	Village of Scotsdale	Yes	June 8, 2021	n/a	n/a
Lafayette	City of Lexington	Yes	September 27, 2021	Yes	Yes
	City of Napoleon	Yes	July 11, 2021	No	n/a
	City of Odessa	Yes	September 24, 2021	Yes	Yes
	Village of Dover	Yes	September 1, 2021	n/a	n/a
Lawrence	City of Pierce City	Yes	September 15, 2021	Yes	n/a
	City of Verona	Yes		No	No
Livingston	City of Chillicothe	Yes	September 24, 2021	Yes	n/a
Miller	City of Iberia	Yes	August 4, 2021	Yes	Yes
	Village of Olean	Yes	September 18, 2021	n/a	n/a
Mississippi	City of East Prairie	No		No	No
Moniteau	City of California	Yes	September 9, 2021	No	n/a

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Monroe	City of Paris	Yes	July 27, 2021	No	n/a
Montgomery	City of Jonesburg	Yes	July 13, 2021	No	n/a
	City of McKittrick	Yes	May 5, 2021	n/a	n/a
	City of Wellsville	No		No	n/a
	Village of Rhineland	Yes	April 23, 2021	No	n/a
	City of Westphalia	Yes	May 6, 2021	n/a	n/a
Osage	City of Perryville	Yes	July 15, 2021	No	n/a
Perry	City of Sedalia	Yes	September 30, 2021	No	n/a
Pettis	Village of Eolia	Yes	April 22, 2021	No	n/a
Pike	City of Unionville	Yes	September 3, 2021	Yes	n/a
Putnam	City of Hardin	No		No	Yes
Ray	City of Sweet Springs	Yes	August 6, 2021	Yes	Yes
	Village of Arrow Rock	Yes	May 10, 2021	No	n/a
	Village of Mount Leonard	Yes	June 10, 2021	n/a	n/a
Scotland	Village of Arbela	Yes	July 22, 2021	n/a	n/a
Scott	City of Chaffee	Yes	September 1, 2021	No	Yes
	City of Oran	Yes	May 5, 2021	Yes	n/a
Shelby	Village of Bethel	Yes	September 15, 2021	n/a	n/a
St. Clair	Village of Vista	No		n/a	n/a
St. Francois	City of Leadwood	Yes	April 6, 2021	No	No
St. Louis	City of Jennings	No		Yes	Yes
	City of Kirkwood	Yes	September 26, 2021	Yes	Yes
	City of Rock Hill	Yes	September 26, 2021	Yes	Yes
	City of Velda Village Hills	No		No	No
	Village of Hillsdale	Yes	September 17, 2021	Yes	No
	Village of Sycamore Hills	Yes	August 18, 2021	No	No
Taney	City of Hollister	Yes	August 5, 2021	No	n/a
Texas	City of Licking	No		Yes	Yes
Vernon	Village of Harwood	No		n/a	n/a
Wright	City of Mansfield	Yes	September 29, 2021	Yes	Yes
Total Filed		58		28	20
Total Not Filed		18		27	8
Total n/a		0		21	48

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 December 31, 2020
 Filed in September 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Ellsinore	Yes	September 9, 2021	Yes	n/a
St. Clair	City of Lowry City	**	August 5, 2020	Yes	n/a
Total Filed		1		2	0

** Filed by December 31, 2020.

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 April 30, 2021
 Filed in September 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Raytown	**	April 21, 2021	Yes	Yes
Jefferson	City of De Soto	**	March 24, 2021	Yes	n/a
Laclede	City of Conway	**	March 10, 2021	Yes	n/a
Total Filed		0		3	1

** Filed by April 30, 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 June 30, 2021
 Filed in September 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 Fairfax	**	June 30, 2021	Yes	n/a
	City of Rock Port	***	July 1, 2021	Yes	n/a
Bates	City of Hume	Yes	September 7, 2021	n/a	n/a
Bollinger	Village of Sedgewickville	Yes	September 16, 2021	n/a	n/a
Callaway	City of Auxvasse	***	July 14, 2021	Yes	n/a
	City of Holts Summit	Yes	September 2, 2021	**	**
Camden	City of Osage Beach	**	June 16, 2021	***	Yes
Chariton	Village of Rothville	Yes	September 11, 2021	n/a	n/a
Clay	City of Liberty	**	June 30, 2021	n/a	n/a
Harrison	Village of Eagleville	**	June 15, 2021	Yes	n/a
Iron	Village of Des Arc	Yes	September 20, 2021	n/a	n/a
Jackson	City of Grain Valley	**	June 9, 2021	**	Yes
Jefferson	City of Pevely	***	August 9, 2021	Yes	No
Johnson	City of Knob Noster	**	June 30, 2021	Yes	**
Knox	City of Edina	**	June 29, 2021	Yes	n/a
Lewis	Village of East Fenway	Yes	September 7, 2021	n/a	n/a
Lincoln	Village of Fountain 'N Lakes	Yes	September 9, 2021	No	n/a
Monroe	Village of Stoutsville	Yes	September 21, 2021	n/a	n/a
Platte	City of Lake Waukomis	***	August 4, 2021	Yes	n/a
Putnam	Village of Worthington	Yes	September 17, 2021	n/a	n/a
Ray	City of Orrick	**	May 5, 2021	**	Yes
Schuyler	City of Lancaster	Yes	September 16, 2021	No	n/a
St. Charles	City of West Alton	Yes	September 13, 2021	n/a	n/a
St. Louis	City of Bel Ridge	**	June 28, 2021	No	Yes
	City of Bellerive Acres	Yes	September 9, 2021	Yes	**
	City of Northwoods	Yes	September 3, 2021	***	**
	City of St. John	**	June 29, 2021	Yes	Yes
	City of Town and Country	**	June 8, 2021	**	Yes
	Village of Glen Echo Park	Yes	September 19, 2021	No	**
Stone	City of Galena	**	June 30, 2021	***	Yes
Total Filed		14		10	7

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before September 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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due August 31, 2021
 Filed in September 2021

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Vandalia	Yes	September 15, 2021	No	No
Clay	Village of Oaks	Yes	September 26, 2021	n/a	n/a
Osage	Village of Freeburg	Yes	September 20, 2021	Yes	n/a
Total Filed		3		1	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.