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Missouri State Auditor

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

Report No. 2021-111

December 2021

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Monthly Report on Municipal Court and Revenue Filings

October 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 October 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 19 cities, 1 town, 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 October 2021, after their filing deadline. The filing status for these 47 cities and 12 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

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State Auditor

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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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2021, whose financial report was due by October 31, 2021. Of the 24 municipalities, 18 filed the financial report timely. Of the 18 municipalities required to file an addendum, 8 filed timely. Of the 9 municipalities required to file a certification, 4 filed timely.

This report includes the filing status for 47 cities and 12 villages that filed at least one of the items (financial report, addendum, or certification) in October 2021, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 39 filed an addendum, and 10 filed a certification.

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

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Benton	Village of Ionia	Yes	June 29, 2021	n/a	n/a
Boone	City of Ashland	Yes	October 21, 2021	No	n/a
Dunklin	City of Hornersville	Yes	August 6, 2021	Yes	No
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	August 2, 2021	No	n/a
Jackson	City of Kansas City	Yes	October 29, 2021	Yes	Yes
Jasper	City of Carl Junction	No		Yes	No
Lafayette	City of Alma	Yes	October 25, 2021	No	n/a
Lewis	City of La Belle	Yes	October 4, 2021	n/a	n/a
	City of La Grange	Yes	July 26, 2021	No	No
Lincoln	Village of Truxton	No		No	n/a
Marion	City of Palmyra	Yes	October 12, 2021	Yes	n/a
Mercer	City of Princeton	Yes	September 28, 2021	No	n/a
Mississippi	City of Charleston	No		No	No
New Madrid	City of Portageville	Yes	June 25, 2021	Yes	Yes
	City of Risco	Yes	August 17, 2021	Yes	n/a
Newton	Town of Grand Falls Plaza	Yes	July 20, 2021	n/a	n/a
	Village of Wentworth	Yes	August 23, 2021	n/a	n/a
Osage	City of Linn	No		No	n/a
Phelps	City of St. James	Yes		Yes	Yes
Ralls	City of Perry	Yes	July 28, 2021	Yes	n/a
Randolph	City of Higbee	Yes	July 27, 2021	No	No
St. Charles	City of Portage Des Sioux	Yes	August 12, 2021	n/a	n/a
St. Louis	City of Beverly Hills	No		No	Yes
Total Filed		18		8	4
Total Not Filed		6		10	5
Total n/a		0		6	15

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 October 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Vinita Park	**	November 12, 2020	Yes	**
Total Filed		0		1	0

** Filed by December 31, 2020.

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

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	***	May 10, 2021	Yes	Yes
Jasper	City of Carterville	Yes	October 15, 2021	***	***
Total Filed		1		1	1

*** Filed after April 30, 2021, but before October 2021.

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

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Wheaton	**	June 29, 2021	Yes	No
Barton	City of Liberal	**	June 30, 2021	Yes	n/a
Benton	City of Cole Camp	**	June 21, 2021	Yes	Yes
Callaway	City of Fulton	**	June 29, 2021	Yes	n/a
Callaway	City of New Bloomfield	**	June 3, 2021	Yes	n/a
Camden	Village of Four Seasons	**	April 14, 2021	Yes	n/a
Carroll	City of Bosworth	***	August 13, 2021	Yes	n/a
Cass	City of East Lynne	***	July 27, 2021	Yes	n/a
Clinton	City of Trimble	Yes	October 15, 2021	***	n/a
Cole	Village of Wardsville	**	June 17, 2021	Yes	n/a
Cooper	Village of Windsor Place	***	August 16, 2021	Yes	n/a
Dade	Village of Arcola	Yes	October 19, 2021	n/a	n/a
Dunklin	City of Cardwell	***	August 24, 2021	No	Yes
Franklin	City of Gerald	**	June 29, 2021	Yes	n/a
Harrison	City of Bethany	**	June 30, 2021	Yes	n/a
Harrison	City of New Hampton	***	July 21, 2021	Yes	n/a
Henry	City of Deepwater	***	August 11, 2021	Yes	n/a
Holt	City of Forest City	**	March 31, 2021	Yes	n/a
Jackson	City of Lake Lotawana	**	May 6, 2021	Yes	n/a
Johnson	City of Chilhowee	**	June 21, 2021	Yes	n/a
Lafayette	City of Bates City	**	June 21, 2021	**	Yes
Lincoln	City of Old Monroe	**	June 24, 2021	Yes	n/a
McDonald	City of Lanagan	**	April 19, 2021	**	Yes
Montgomery	City of High Hill	**	June 15, 2021	Yes	n/a
New Madrid	City of Matthews	***	July 1, 2021	Yes	No
New Madrid	City of New Madrid	***	August 16, 2021	Yes	n/a
Newton	City of Seneca	**	June 14, 2021	Yes	Yes
Nodaway	Village of Clyde	**	February 9, 2021	Yes	n/a
Pettis	Village of Hughesville	**	February 4, 2021	Yes	n/a
Ralls	City of Center	***	July 21, 2021	Yes	n/a
Saline	City of Slater	**	April 9, 2021	Yes	n/a
Schuyler	City of Queen City	Yes	October 14, 2021	No	n/a
Scott	City of Morley	Yes	October 15, 2021	Yes	n/a
Shannon	City of Eminence	**	February 23, 2021	Yes	n/a
St. Francois	City of Iron Mountain Lake	**	June 29, 2021	Yes	No
St. Louis	City of Bel Nor	**	June 30, 2021	***	Yes
St. Louis	City of Crystal Lake Park	**	May 6, 2021	Yes	Yes
St. Louis	City of Ellisville	**	June 11, 2021	Yes	No
St. Louis	City of Moline Acres	Yes	October 13, 2021	***	***
St. Louis	City of Wildwood	**	June 30, 2021	Yes	Yes
St. Louis	Village of Westwood	***	August 9, 2021	Yes	Yes
Stone	Village of Indian Point	**	June 7, 2021	Yes	n/a

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

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Vernon	Village of Deerfield	Yes	October 4, 2021	n/a	n/a
Worth	City of Grant City	***	August 4, 2021	Yes	n/a
Total Filed		6		35	9

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before October 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 October 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	***	September 15, 2021	Yes	No
Total Filed		0		1	0

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

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2021
Filed in October 2021

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Buchanan	Village of Agency	Yes	October 25, 2021	n/a	n/a
Camden	Village of Sunrise Beach	Yes	October 19, 2021	No	**
Clark	City of Kahoka	Yes	October 14, 2021	No	n/a
Clay	City of Holt	Yes	October 1, 2021	**	n/a
	Village of Claycomo	Yes	October 18, 2021	No	No
Jefferson	City of Crystal City	Yes	October 4, 2021	No	No
Lawrence	City of Verona	Yes	October 1, 2021	No	No
Mississippi	City of East Prairie	Yes	October 20, 2021	No	No
Ray	City of Hardin	Yes	October 26, 2021	No	**
St. Louis	City of Jennings	Yes	October 5, 2021	**	**
Texas	City of Licking	Yes	October 4, 2021	Yes	**
Total Filed		11		1	0

** Filed by September 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.