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Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
March 2022**

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May 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

March 2022

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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 March 31, 2022, 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 63 cities and 2 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 March 2022, after their filing deadline. The filing status for these 41 cities, 2 towns, and 6 villages is presented in summary on page 3 and by individual entity in Appendixes B and G.

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

Nicole R. Galloway, CPA
State Auditor

Monthly Report on Municipal Court and Revenue Filings

March 2022

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 63 cities and 2 villages with a fiscal year end of September 30, 2021, whose financial report was due by March 31, 2022. Of the 65 municipalities, 49 filed the financial report timely. Of the 62 municipalities required to file an addendum, 39 filed timely. Of the 41 municipalities required to file a certification, 25 filed timely.

This report includes the filing status for 41 cities, 2 towns, and 6 villages that filed at least one of the items (financial report, addendum, or certification) in March 2022, after their filing deadline. Of these municipalities, 13 filed an annual financial report, 37 filed an addendum, and 14 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	No		No	n/a
Audrain	City of Farber	Yes	February 22, 2022	Yes	n/a
	City of Mexico	Yes	January 28, 2022	Yes	Yes
Barry	City of Exeter	Yes	January 19, 2022	Yes	n/a
Boone	City of Columbia	Yes	March 18, 2022	Yes	Yes
Camden	City of Camden	Yes	October 6, 2021	No	n/a
Cass	City of Peculiar	Yes	March 24, 2022	No	No
Cedar	City of El Dorado Springs	No		No	No
	City of Stockton	Yes	March 29, 2022	Yes	n/a
Clay	City of Excelsior Springs	Yes	March 31, 2022	Yes	Yes
	City of North Kansas City	Yes	March 31, 2022	Yes	Yes
	Village of Oakwood	No		n/a	n/a
Clinton	City of Cameron	No		No	No
Dallas	City of Buffalo	Yes	March 31, 2022	No	n/a
Franklin	City of Sullivan	Yes	January 5, 2022	Yes	Yes
	City of Washington	Yes	March 30, 2022	Yes	n/a
Greene	City of Strafford	Yes	February 20, 2022	Yes	Yes
Henry	City of Clinton	Yes	March 24, 2022	Yes	Yes
	City of Montrose	Yes	November 23, 2021	Yes	n/a
	City of Urich	Yes	March 30, 2022	Yes	n/a
	City of Windsor	Yes	January 19, 2022	Yes	n/a
Jackson	City of Blue Springs	Yes	March 11, 2022	Yes	Yes
	City of Buckner	Yes	January 13, 2022	Yes	Yes
	City of Grandview	Yes	March 28, 2022	Yes	Yes
	City of Sugar Creek	No		No	No
Jasper	City of Duquesne	Yes	January 13, 2022	No	No
Jefferson	City of Festus	Yes	March 29, 2022	Yes	n/a
Johnson	City of Warrensburg	Yes	March 17, 2022	Yes	Yes
Lafayette	City of Concordia	Yes	February 25, 2022	No	No
	City of Higginsville	Yes	January 6, 2022	No	No
	City of Lake Lafayette	No		No	n/a
Linn	City of Brookfield	No		No	n/a
	City of Purdin	Yes	November 17, 2021	n/a	n/a
Macon	City of Atlanta	Yes	March 28, 2022	Yes	n/a
Madison	City of Fredericktown	No		No	No
McDonald	City of Anderson	Yes	March 31, 2022	Yes	Yes
Moniteau	City of Tipton	Yes	December 15, 2021	Yes	Yes
Monroe	City of Monroe City	No		No	No
Newton	City of Neosho	Yes	March 17, 2022	Yes	Yes
Nodaway	City of Maryville	Yes	March 22, 2022	Yes	Yes
Ozark	City of Gainesville	Yes	March 31, 2022	Yes	n/a

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
	Village of Theodosia	Yes	December 28, 2021	Yes	n/a
Phelps	City of Rolla	Yes	March 1, 2022	Yes	Yes
Pike	City of Bowling Green	Yes	March 21, 2022	Yes	n/a
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	Yes	March 31, 2022	Yes	No
Ray	City of Richmond	Yes	March 14, 2022	Yes	Yes
Saline	City of Marshall	Yes	January 20, 2022	No	Yes
Shelby	City of Hunnewell	Yes	March 30, 2022	n/a	n/a
St. Charles	City of St. Peters	Yes	March 29, 2022	Yes	Yes
	City of Weldon Spring	Yes	March 31, 2022	Yes	Yes
St. Clair	City of Appleton City	Yes	March 3, 2022	No	n/a
	City of Osceola	No		No	n/a
St. Francois	City of Bonne Terre	No		No	No
	City of Farmington	No		No	No
	City of Park Hills	No		No	No
St. Louis	City of Clayton	Yes	March 29, 2022	Yes	Yes
	City of Cool Valley	No		No	No
	City of Greendale	Yes	February 21, 2022	Yes	Yes
	City of Normandy	Yes	March 28, 2022	Yes	Yes
	City of Pagedale	No		No	No
Ste. Genevieve	City of St. Mary	Yes	February 21, 2022	Yes	n/a
	City of Ste. Genevieve	Yes	February 15, 2022	Yes	n/a
Stoddard	City of Advance	Yes	January 25, 2022	Yes	Yes
Stone	City of Branson West	Yes	March 31, 2022	Yes	Yes
	Total Filed	49		39	25
	Total Not Filed	16		23	16
	Total n/a	0		3	24

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 June 30, 2021
 Filed in March 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Buchanan	City of Easton	**	May 28, 2021	Yes	n/a
Carroll	Town of Carrollton	**	June 30, 2021	Yes	n/a
Jefferson	City of Pevely	***	August 9, 2021	***	Yes
St. Louis	Village of Champ	**	January 8, 2021	Yes	Yes
Total Filed		0		3	2

** Filed by June 30, 2021.

*** Filed after June 30, 2021, but before March 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 August 31, 2021
 Filed in March 2022

Fiscal Year Ended February 28, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	No		Yes	Yes
Total Filed		0		1	1

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2021
 Filed in March 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cooper	City of Boonville	**	September 2, 2021	Yes	n/a
	City of Pilot Grove	**	April 7, 2021	Yes	n/a
Howell	City of West Plains	**	September 21, 2021	Yes	**
Montgomery	City of Jonesburg	**	July 13, 2021	Yes	n/a
Pettis	City of Sedalia	**	September 30, 2021	Yes	n/a
Saline	Village of Arrow Rock	**	May 10, 2021	Yes	No
Scott	City of Chaffee	**	September 1, 2021	Yes	**
St. Louis	City of Velda Village Hills	Yes	March 12, 2022	Yes	Yes
Total Filed		1		8	1

** Filed by September 30, 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 October 31, 2021
 Filed in March 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Grundy	City of Trenton	**	August 2, 2021	Yes	n/a
Total Filed		0		1	0

** Filed by October 31, 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 December 31, 2021
 Filed in March 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Amazonia	Yes	March 14, 2022	n/a	n/a
Buchanan	City of St. Joseph	Yes	March 2, 2022	**	**
Caldwell	City of Hamilton	***	January 18, 2022	Yes	n/a
Cape Girardeau	Village of Whitewater	No		Yes	n/a
Cass	City of Archie	***	February 1, 2022	Yes	n/a
Christian	City of Sparta	**	October 27, 2021	Yes	n/a
Dade	City of Greenfield	**	September 16, 2021	Yes	Yes
Dunklin	City of Arbyrd	**	September 10, 2021	Yes	Yes
	City of Campbell	Yes	March 5, 2022	No	No
	City of Holcomb	Yes	March 1, 2022	No	n/a
	City of Senath	**	October 21, 2021	Yes	Yes
Franklin	City of Pacific	***	February 28, 2022	Yes	***
Greene	City of Ash Grove	**	October 19, 2021	Yes	No
Grundy	City of Galt	Yes	March 18, 2022	n/a	n/a
Holt	City of Craig	***	February 9, 2022	Yes	n/a
Jasper	City of Carthage	**	December 27, 2021	Yes	Yes
Jefferson	City of Byrnes Mill	**	December 29, 2021	Yes	No
	City of Hillsboro	**	August 6, 2021	Yes	n/a
Newton	City of Granby	**	November 5, 2021	Yes	Yes
Pemiscot	City of Hayti	**	November 3, 2021	Yes	Yes
	Town of Cooter	***	February 23, 2022	Yes	Yes
Pettis	City of Green Ridge	No		Yes	n/a
Phelps	City of Doolittle	Yes	March 21, 2022	No	n/a
Ralls	City of New London	**	November 29, 2021	Yes	n/a
Randolph	City of Clark	***	February 15, 2022	Yes	n/a
	City of Huntsville	**	October 20, 2021	Yes	n/a
Ray	City of Lawson	**	December 29, 2021	Yes	No
Scott	City of Benton	**	December 30, 2021	Yes	n/a
Shelby	City of Shelbina	Yes	March 29, 2022	No	***
St. Louis	City of Webster Groves	Yes	March 21, 2022	**	**
Webster	City of Seymour	**	November 16, 2021	**	Yes
Total Filed		8		22	8

** Filed by December 31, 2021.

*** Filed after December 31, 2021, but before March 2022.

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 G
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2022
 Filed in March 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	Village of Merwin	Yes	March 31, 2022	n/a	n/a
Jefferson	City of Arnold	Yes	March 1, 2022	Yes	Yes
Scotland	City of Memphis	Yes	March 9, 2022	Yes	n/a
St. Louis	Village of Pasadena Park	Yes	March 31, 2022	No	Yes
Total Filed		4		2	2

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.