

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

# Nicole Galloway, CPA

---

Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
May 2022

Report No. 2022-041

July 2022

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

---

# Monthly Report on Municipal Court and Revenue Filings

## May 2022

### 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 November 30, 2021 Reports Due May 31, 2022.....	4
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2021 Filed in May 2022 .....	5
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2021 Filed in May 2022 .....	6
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2021 Filed in May 2022 .....	7
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 28, 2022 Filed in May 2022 .....	8
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2022 Filed in May 2022 .....	9
G	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2022 Filed in May 2022 .....	10



**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 May 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 3 cities 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 May 2022, after their filing deadline. The filing status for these 17 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendixes B to 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

May 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 3 cities with a fiscal year end of November 30, 2021, whose financial report was due by May 31, 2022. Of the 3 municipalities, 3 filed the financial report timely. Of the 3 municipalities required to file an addendum, 2 filed timely. Of the 2 municipalities required to file a certification, 1 filed timely.

This report includes the filing status for 17 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in May 2022, after their filing deadline. Of these municipalities, 6 filed an annual financial report, 16 filed an addendum, and 3 filed a certification.

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

Fiscal Year Ended November 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	May 19, 2022	Yes	n/a
St. Louis	City of Flordell Hills	Yes	February 4, 2022	No	No
	City of Florissant	Yes	May 31, 2022	Yes	Yes
Total Filed		3		2	1
Total Not Filed		0		1	1
Total n/a		0		0	1

n/a 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 May 2022

Fiscal Year Ended December 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Harrison	City of Gilman City	***	August 25, 2021	Yes	n/a
Polk	City of Humansville	***	July 6, 2021	Yes	**
Schuyler	City of Lancaster	***	September 16, 2021	Yes	n/a
Total Filed		0		3	0

\*\* Filed by June 30, 2021.

\*\*\* Filed after June 30, 2021, but before May 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 September 30, 2021  
 Filed in May 2022

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Sycamore Hills	**	August 18, 2021	Yes	No
Total Filed		0		1	0

\*\* Filed by September 30, 2021.

Appendix D  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due December 31, 2021  
 Filed in May 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Adrian	***	January 31, 2022	Yes	n/a
Cedar	Village of Jerico Springs	Yes	May 26, 2022	Yes	n/a
Christian	City of Highlandville	**	December 23, 2021	Yes	n/a
Dunklin	City of Kennett	**	December 30, 2021	Yes	n/a
Gasconade	City of Gasconade	**	December 1, 2021	Yes	n/a
Miller	City of Bagnell	Yes	May 2, 2022	n/a	n/a
St. Francois	City of Leadington	Yes	May 20, 2022	Yes	n/a
Total Filed		3		6	0

\*\* Filed by December 31, 2021.

\*\*\* Filed after December 31, 2021, but before May 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 E  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 28, 2022  
 Filed in May 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguoa Park	***	April 25, 2022	Yes	n/a
Total Filed		0		1	0

\*\*\* Filed after February 28, 2022, but before May 2022.

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 March 31, 2022  
 Filed in May 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Clinton	City of Cameron	Yes	May 19, 2022	Yes	Yes
Dallas	City of Buffalo	**	March 31, 2022	Yes	n/a
Jackson	City of Sugar Creek	Yes	May 26, 2022	No	No
Monroe	City of Monroe City	No		Yes	Yes
St. Francois	City of Bonne Terre	***	April 19, 2022	***	Yes
	City of Farmington	***	April 18, 2022	Yes	***
Total Filed		2		4	3

\*\* Filed by March 31, 2022.

\*\*\* Filed after March 31, 2022, but before May 2022.

n/a 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 April 30, 2022  
 Filed in May 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Holt	City of Oregon	**	April 27, 2022	Yes	n/a
Jasper	City of Cartersville	Yes	May 6, 2022	No	No
Total Filed		1		1	0

\*\* Filed by March 31, 2022.

n/a Entities without a municipal judge are not required to file a certification.