

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. The background of the entire page is a faded image of the Missouri State Capitol building.

Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court
and Revenue Filings
July 2022

Report No. 2022-075

September 2022

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

July 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 July 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 the 1 city 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 July 2022, after their filing deadline. The filing status for these 55 cities, 3 towns, and 14 villages is presented in summary on page 4 and by individual entity in Appendixes B to H.

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

July 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 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 1 city with a fiscal year end of January 31, 2022, whose financial report was due by July 31, 2022. The municipality filed the financial report timely. The municipality was not required to file an addendum or certification.



Monthly Report on Municipal Court and Revenue Filings
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Executive Summary

This report includes the filing status for 55 cities, 3 towns, and 14 villages that filed at least one of the items (financial report, addendum, or certification) in July 2022, after their filing deadline. Of these municipalities, 47 filed an annual financial report, 30 filed an addendum, and 15 filed a certification.

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

Fiscal Year Ended January 31, 2022

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 28, 2022	n/a	n/a
Total Filed		1		0	0
Total Not Filed		0		0	0
Total n/a		0		1	1

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 August 31, 2021
 Filed in July 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	Yes	July 25, 2022	***	***
Total Filed		1		0	0

*** Filed after August 31, 2021, but before July 2022.

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

Fiscal Year Ended March 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Napoleon	Yes	July 11, 2022	Yes	n/a
Montgomery	City of Wellsville	***	November 5, 2021	Yes	n/a
Total Filed		1		2	0

*** Filed after September 30, 2021, but before July 2022.

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 December 31, 2021
 Filed in July 2022

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Ellsinore	Yes	July 14, 2022	Yes	n/a
Dade	City of Everton	**	November 5, 2021	Yes	n/a
Platte	City of Riverside	**	December 22, 2021	**	Yes
Scott	City of Scott City	**	December 28, 2021	***	Yes
Total Filed		1		2	2

** Filed by December 31, 2021.

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

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 February 28, 2022
 Filed in July 2022

Fiscal Year Ended August 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	**	January 28, 2022	Yes	n/a
St. Louis	Village of Pasadena Park	***	March 31, 2022	Yes	***
Total Filed		0		2	0

** Filed by February 28, 2022.

*** Filed after February 28, 2022, but before July 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 July 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Sugar Creek	***	May 26, 2022	Yes	Yes
Total Filed		0		1	1

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

Appendix G
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2022
 Filed in July 2022

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jasper	City of Carterville	***	May 6, 2022	Yes	Yes
Total Filed		0		1	1

*** Filed after April 30, 2022, but before July 2022.

Appendix H
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in July 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	July 25, 2022	n/a	n/a
Audrain	Village of Rush Hill	Yes	July 25, 2022	**	n/a
Barry	City of Butterfield	Yes	July 5, 2022	No	n/a
	Village of Emerald Beach	Yes	July 26, 2022	n/a	n/a
Barton	City of Liberal	**	June 16, 2022	Yes	n/a
Bates	City of Rich Hill	Yes	July 26, 2022	No	n/a
Benton	City of Lincoln	**	June 30, 2022	Yes	n/a
	City of Warsaw	Yes	July 11, 2022	Yes	Yes
Butler	City of Poplar Bluff	Yes	July 25, 2022	No	No
Caldwell	City of Polo	**	June 29, 2022	Yes	n/a
Camden	City of Osage Beach	Yes	July 22, 2022	Yes	Yes
Carroll	Town of Carrollton	Yes	July 27, 2022	**	n/a
Christian	City of Ozark	Yes	July 6, 2022	No	n/a
Clay	City of Missouri City	Yes	July 1, 2022	Yes	n/a
Clinton	City of Trimble	**	May 4, 2022	Yes	n/a
Cole	Village of Wardsville	**	June 30, 2022	Yes	n/a
Dade	Village of South Greenfield	Yes	July 25, 2022	n/a	n/a
DeKalb	City of Stewartsville	Yes	July 25, 2022	No	n/a
Dunklin	City of Cardwell	Yes	July 27, 2022	No	No
Franklin	Town of Charmwood	Yes	July 6, 2022	n/a	n/a
Gentry	City of Stanberry	Yes	July 25, 2022	No	n/a
Harrison	City of Bethany	**	June 30, 2022	Yes	n/a
	City of New Hampton	Yes	July 26, 2022	No	n/a
Holt	Village of Fortescue	Yes	July 20, 2022	n/a	n/a
Jasper	City of Sarcoxie	Yes	July 28, 2022	No	n/a
Lincoln	City of Elsberry	Yes	July 26, 2022	No	No
Linn	City of Browning	Yes	July 28, 2022	No	n/a
	City of Meadville	Yes	July 25, 2022	n/a	n/a
McDonald	City of Lanagan	**	June 29, 2022	Yes	**
Mercer	Village of South Lineville	Yes	July 18, 2022	n/a	n/a
Montgomery	City of High Hill	Yes	July 8, 2022	No	n/a
New Madrid	City of Matthews	No		Yes	Yes
	City of Morehouse	Yes	July 27, 2022	No	No
	City of New Madrid	Yes	July 27, 2022	No	n/a
Nodaway	Village of Tallapoosa	Yes	July 23, 2022	n/a	n/a
	City of Parnell	Yes	July 7, 2022	**	n/a
Pemiscot	Village of Guilford	Yes	July 28, 2022	No	n/a
	City of Holland	Yes	July 18, 2022	n/a	n/a
Pettis	City of Houstonia	**	June 30, 2022	Yes	n/a
Pike	Town of Paynesville	Yes	July 29, 2022	n/a	n/a
Platte	City of Camden Point	**	April 5, 2022	Yes	n/a
Polk	City of Humansville	No		Yes	No
Pulaski	City of St. Robert	**	June 30, 2022	Yes	Yes
Saline	City of Blackburn	Yes	July 25, 2022	No	n/a
	City of Emma	**	June 30, 2022	Yes	n/a

Appendix H
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2022
 Filed in July 2022

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Saline	City of Miami	Yes	July 21, 2022	n/a	n/a
Schuyler	Village of Glenwood	Yes	July 25, 2022	n/a	n/a
St. Charles	City of St. Charles	**	June 30, 2022	Yes	Yes
	City of St. Paul	Yes	July 6, 2022	n/a	n/a
	City of Wentzville	Yes	July 14, 2022	Yes	Yes
	City of West Alton	Yes	July 21, 2022	n/a	n/a
	City of Iron Mountain Lake	Yes	July 25, 2022	No	n/a
St. Francois	City of Iron Mountain Lake	Yes	July 25, 2022	No	n/a
St. Louis	City of Breckenridge Hills	Yes	July 29, 2022	**	**
	City of Crestwood	**	May 25, 2022	Yes	Yes
	City of Moline Acres	No		Yes	Yes
	Village of Riverview	Yes	July 28, 2022	Yes	Yes
Sullivan	City of Harris	Yes	July 25, 2022	n/a	n/a
	Village of Pollock	Yes	July 1, 2022	n/a	n/a
Taney	City of Branson	Yes	July 1, 2022	Yes	Yes
Washington	Village of Caledonia	Yes	July 25, 2022	n/a	n/a
Webster	City of Marshfield	**	June 24, 2022	**	Yes
Total Filed		44		22	11

** Filed by June 30, 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.