

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

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Missouri State Auditor

Monthly Report on Municipal Court  
and Revenue Filings  
August 2022

Report No. 2022-093

October 2022

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

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# Monthly Report on Municipal Court and Revenue Filings

## August 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 August 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 4 cities and 4 villages is presented in summary on page 4 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 August 2022, after their filing deadline. The filing status for these 27 cities and 11 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

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

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

August 2022

## Executive Summary

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### 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 that effective August 28, 2022, any political subdivision with gross revenues less than \$5,000 or that has not levied or collected taxes in the fiscal year of the annual financial report is not subject to the fine.<sup>1</sup>

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.

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<sup>1</sup> Prior to August 28, 2022, only transportation development districts with gross revenues less than \$5,000 in the fiscal year of the annual financial report were not subject to the fine.



Monthly Report on Municipal Court and Revenue Filings  
August 2022  
Executive Summary

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This report includes the filing status for the 4 cities and 4 villages with a fiscal year end of February 28, 2022, whose financial report was due by August 31, 2022. Of the 8 municipalities, 6 filed the financial report timely. Of the 4 municipalities required to file an addendum, 2 filed timely. Of the 3 municipalities required to file a certification, 2 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 August 2022, after their filing deadline. Of these municipalities, 22 filed an annual financial report, 19 filed an addendum, and 3 filed a certification.

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

Fiscal Year Ended February 28, 2022

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Fillmore	Yes	March 23, 2022	N/A	N/A
Audrain	City of Vandalia	Yes	August 8, 2022	Yes	Yes
Clay	Village of Oaks	Yes	April 6, 2022	N/A	N/A
Grundy	City of Tindall	Yes	July 30, 2022	N/A	N/A
Lincoln	Village of Chain of Rocks	Yes	July 12, 2022	N/A	N/A
Osage	Village of Freeburg	No		No	N/A
St. Louis	City of Pasadena Hills	No		Yes	Yes
	Village of Uplands Park	Yes	July 20, 2022	No	No
Total Filed		6		2	2
Total Not Filed		2		2	1
Total N/A		0		4	5

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 October 31, 2021  
 Filed in August 2022

Fiscal Year Ended April 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lewis	City of La Grange	**	July 26, 2021	Yes	No
Total Filed		0		1	0

\*\* Filed by October 31, 2021.

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

Fiscal Year Ended June 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lawrence	City of Miller	**	October 27, 2021	Yes	N/A
Marion	City of Hannibal	***	February 15, 2022	Yes	**
Total Filed		0		2	0

\*\* Filed by December 31, 2021.

\*\*\* Filed after December 31, 2021, but before August 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 March 31, 2022  
 Filed in August 2022

Fiscal Year Ended September 30, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of El Dorado Springs	Yes	August 15, 2022	***	***
Jasper	City of Duquesne	**	January 13, 2022	Yes	No
Total Filed		1		1	0

\*\* Filed by March 31, 2022.

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

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

Fiscal Year Ended October 31, 2021

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	**	April 14, 2022	Yes	Yes
Total Filed		0		1	1

\*\* Filed by April 30, 2022.

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

Fiscal Year Ended December 31, 2021

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barry	City of Cassville	**	June 14, 2022	Yes	N/A
Bates	City of Rich Hill	***	July 26, 2022	Yes	N/A
Carroll	City of Bosworth	Yes	August 10, 2022	Yes	N/A
Christian	City of Ozark	***	July 6, 2022	Yes	N/A
Daviess	Village of Winston	Yes	August 13, 2022	Yes	N/A
DeKalb	City of Stewartsville	***	July 25, 2022	Yes	N/A
Dunklin	City of Cardwell	***	July 27, 2022	Yes	No
Franklin	City of Gerald	Yes	August 9, 2022	No	N/A
Greene	City of Walnut Grove	Yes	August 17, 2022	No	No
Jackson	City of Grain Valley	**	June 24, 2022	No	Yes
	City of Lake Lotawana	Yes	August 4, 2022	No	N/A
Jasper	City of Duenweg	Yes	August 1, 2022	No	No
	Village of Reeds	Yes	August 17, 2022	N/A	N/A
Jefferson	Village of Peaceful Village	Yes	August 12, 2022	N/A	N/A
Knox	City of Baring	Yes	August 25, 2022	N/A	N/A
Laclede	Village of Phillipsburg	Yes	August 24, 2022	N/A	N/A
Lawrence	Village of Freistatt	Yes	August 4, 2022	Yes	N/A
Linn	City of Laclede	Yes	August 5, 2022	N/A	N/A
Livingston	Village of Utica	Yes	August 8, 2022	N/A	N/A
McDonald	City of Goodman	Yes	August 18, 2022	No	**
	City of Noel	**	April 21, 2022	Yes	Yes
Montgomery	City of High Hill	***	July 8, 2022	Yes	N/A
New Madrid	City of Matthews	Yes	August 24, 2022	***	***
	City of Morehouse	***	July 27, 2022	Yes	No
Newton	Village of Shoal Creek Estates	Yes	August 23, 2022	N/A	N/A
Nodaway	Village of Guilford	***	July 28, 2022	Yes	N/A
St. Louis	City of Green Park	Yes	August 12, 2022	N/A	N/A
	City of Moline Acres	Yes	August 4, 2022	***	***
Stone	City of Northwoods	Yes	August 5, 2022	Yes	**
	Village of Indian Point	**	June 29, 2022	Yes	N/A
Taney	Village of Taneyville	Yes	August 4, 2022	N/A	N/A
Worth	Village of Denver	Yes	August 10, 2022	N/A	N/A
Total Filed		21		14	2

\*\* Filed by June 30, 2022.

\*\*\* Filed after June 30, 2022, but before August 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.