



**Nicole Galloway, CPA**

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**Missouri State Auditor**

**Monthly Report on Municipal Court  
and Revenue Filings  
August 2020**

Report No. 2020-082

September 2020

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

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# Monthly Report on Municipal Court and Revenue Filings

## August 2020

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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 municipality required to file a financial report by August 31, 2020, 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 5 cities 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 August 2020, after their filing deadline. The filing status for these 35 cities, 2 towns, and 22 villages is presented in summary on pages 3 and 4 and by individual entity in Appendixes B to E.

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

Nicole R. Galloway, CPA  
State Auditor

The following staff participated in the preparation of this report:

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# Monthly Report on Municipal Court and Revenue Filings

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## 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 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 5 cities and 4 villages with a fiscal year end of February 29, 2020, whose financial report was due by August 31, 2020. Of the 9 municipalities, 4 filed the report timely. Of the 4 municipalities required to file an addendum, 1 filed timely. Of the 3 municipalities required to file a certification, none filed the certification timely.

This report includes the filing status for 35 cities, 2 towns, and 22 villages that filed at least one of the items (financial report, addendum, or certification)



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in August 2020, after their filing deadline. Of these municipalities, 47 filed an annual financial report, 11 filed an addendum, and 10 filed a certification.

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due August 31, 2020

Fiscal Year Ended February 29, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Fillmore	No		n/a	n/a
Audrain	City of Vandalia	Yes	July 22, 2020	Yes	No
Clay	Village of Oaks	Yes	May 8, 2020	n/a	n/a
Grundy	City of Tindall	Yes	July 21, 2020	n/a	n/a
Knox	City of Knox City	No		n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	August 2, 2020	n/a	n/a
Osage	Village of Freeburg	No		No	n/a
St. Louis	City of Pasadena Hills	No		No	No
	Village of Uplands Park	No		No	No
Total Filed		4		1	0
Total Not Filed		5		3	3
Total n/a		0		5	6

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, 2019  
 Filed in August 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
New Madrid	City of Gideon	***	February 26, 2020	No	Yes
Osage	City of Chamois	Yes	August 18, 2020	n/a	n/a
Scott	Village of Commerce	Yes	August 29, 2020	n/a	n/a
Stoddard	City of Essex	***	April 7, 2020	Yes	n/a
Total Filed		2		1	1

\*\*\* Filed after December 31, 2019, but before August 2020.

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 C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 29, 2020  
 Filed in August 2020

Fiscal Year Ended August 31, 2019

<u>County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Financial Report Filed</u>	<u>Filed Addendum</u>	<u>Filed Certification</u>
St. Louis	Village of Pasadena Park	**	February 29, 2020	No	Yes
Total Filed		0		0	1

\*\* Filed by February 29, 2020.



Appendix D  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due April 30, 2020  
 Filed in August 2020

Fiscal Year Ended October 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of De Soto	**	November 18, 2019	Yes	n/a
Total Filed		0		1	0

\*\* Filed by April 30, 2020.

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 June 30, 2020  
 Filed in August 2020

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	August 6, 2020	n/a	n/a
Bates	City of Rockville	Yes	August 7, 2020	n/a	n/a
Bollinger	Village of Sedgewickville	Yes	August 28, 2020	n/a	n/a
Callaway	City of Auxvasse	Yes	August 11, 2020	**	n/a
Cape Girardeau	Town of Allenville	Yes	August 11, 2020	No	n/a
Carroll	City of Bosworth	Yes	August 17, 2020	No	n/a
Cass	City of East Lynne	Yes	August 17, 2020	No	n/a
	City of Harrisonville	Yes	August 20, 2020	**	**
	City of Strasburg	Yes	August 3, 2020	No	n/a
	Village of Gunn City	Yes	August 26, 2020	n/a	n/a
Clinton	City of Trimble	**	June 10, 2020	Yes	Yes
Franklin	Village of Oak Grove	Yes	August 20, 2020	No	No
Harrison	Village of Blythedale	Yes	August 3, 2020	n/a	n/a
Hickory	City of Cross Timbers	Yes	August 2, 2020	n/a	n/a
Holt	Village of Fortescue	Yes	August 25, 2020	n/a	n/a
Howell	City of Willow Springs	Yes	August 17, 2020	No	**
Jackson	City of Grain Valley	**	June 8, 2020	**	Yes
Jasper	Village of Reeds	Yes	August 21, 2020	n/a	n/a
Laclede	Village of Phillipsburg	Yes	August 3, 2020	n/a	n/a
Lafayette	City of Bates City	**	June 25, 2020	No	Yes
Lawrence	Village of Hoberg	Yes	August 20, 2020	n/a	n/a
Livingston	Village of Utica	Yes	August 12, 2020	n/a	n/a
McDonald	City of Goodman	***	July 17, 2020	Yes	Yes
	City of Lanagan	Yes	August 5, 2020	Yes	**
	City of Noel	**	February 6, 2020	Yes	Yes
	City of Southwest City	Yes	August 6, 2020	Yes	**
	Town of Jane	Yes	August 26, 2020	n/a	n/a
	Village of Ginger Blue	Yes	August 5, 2020	n/a	n/a
	Village of Stoutsville	Yes	August 27, 2020	n/a	n/a
Monroe	City of High Hill	Yes	August 31, 2020	No	n/a
Montgomery	City of Marston	**	June 29, 2020	**	Yes
	City of Matthews	No		No	Yes
	City of New Madrid	Yes	August 4, 2020	No	n/a
Nodaway	City of Conception Junction	Yes	August 12, 2020	Yes	n/a
Pemiscot	City of Bragg City	Yes	August 26, 2020	n/a	n/a
	City of Pascola	Yes	August 25, 2020	n/a	n/a
Phelps	City of Edgar Springs	Yes	August 3, 2020	No	n/a
Platte	City of Parkville	Yes	August 18, 2020	Yes	No
	City of Weston	Yes	August 14, 2020	***	No
Polk	City of Humansville	Yes	August 17, 2020	Yes	**
Randolph	Village of Cairo	Yes	August 6, 2020	n/a	n/a
Schuyler	City of Downing	Yes	August 18, 2020	n/a	n/a
	Village of Glenwood	Yes	August 10, 2020	n/a	n/a
Scott	Village of Kelso	Yes	August 17, 2020	No	n/a
St. Charles	City of Dardenne Prairie	**	June 18, 2020	Yes	Yes

Appendix E  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due June 30, 2020  
 Filed in August 2020

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Charles	City of St. Paul	Yes	August 5, 2020	n/a	n/a
St. Louis	City of Huntleigh	Yes	August 12, 2020	n/a	n/a
	Village of Glen Echo Park	Yes	August 21, 2020	No	No
	Village of Marlborough	Yes	August 13, 2020	n/a	n/a
	Village of Westwood	Yes	August 7, 2020	No	No
Vernon	Village of Deerfield	Yes	August 18, 2020	n/a	n/a
	Village of Moundville	Yes	August 4, 2020	**	n/a
Worth	Village of Denver	Yes	August 10, 2020	n/a	n/a
Total Filed		45		9	8

\*\* Filed by June 30, 2020.

\*\*\* Filed after June 30, 2020, but before August 2020.

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.