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Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings November 2020

Report No. 2020-120

December 2020

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Monthly Report on Municipal Court and Revenue Filings

November 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 municipalities required to file a financial report by November 30, 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 3 cities and 3 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 November 2020, after their filing deadline. The filing status for these 27 cities and 4 villages is presented in summary on pages 3 and 4 and by individual entity in Appendixes B to H.

A handwritten signature in black ink, reading "Nicole R. Galloway", is positioned above the printed name and title.

Nicole R. Galloway, CPA
State Auditor

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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 3 cities and 3 villages with a fiscal year end of May 31, 2020, whose financial report was due by November 30, 2020. Of the 6 municipalities, 5 filed the financial report timely. Of the 3 municipalities required to file an addendum, 1 filed timely. Of the 2 municipalities required to file a certification, 1 filed the certification timely.



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This report includes the filing status for 27 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in November 2020, after their filing deadline. Of these municipalities, 4 filed an annual financial report, 29 filed an addendum, and 8 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due November 30, 2020

Fiscal Year Ended May 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	October 23, 2020	n/a	n/a
Clay	Village of Oakwood Park	No		n/a	n/a
Cole	Village of Centertown	Yes	November 30, 2020	n/a	n/a
Nodaway	City of Ravenwood	Yes	September 16, 2020	No	n/a
Pettis	City of La Monte	Yes	October 30, 2020	Yes	Yes
Pike	City of Louisiana	Yes	November 30, 2020	No	No
Total Filed		5		1	1
Total Not Filed		1		2	1
Total n/a		0		3	4

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 November 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	**	December 31, 2019	Yes	n/a
Camden	City of Linn Creek	***	January 29, 2020	Yes	n/a
Dunklin	City of Arbyrd	**	September 27, 2019	Yes	Yes
Iron	City of Viburnum	**	July 12, 2019	Yes	n/a
Jefferson	City of Byrnes Mill	***	January 1, 2020	Yes	***
New Madrid	City of Gideon	***	February 26, 2020	Yes	***
	City of Lilbourn	**	December 26, 2019	Yes	n/a
	City of Parma	**	October 8, 2019	***	Yes
Nodaway	City of Elmo	**	August 12, 2019	Yes	n/a
Oregon	City of Alton	***	January 14, 2020	Yes	n/a
St. Louis	City of Bella Villa	**	December 18, 2019	Yes	**
Total Filed		0		10	2

** Filed by December 31, 2019.

*** Filed after December 31, 2019, but before November 2020.

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 February 29, 2020
 Filed in November 2020

Fiscal Year Ended August 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Franklin	Village of Miramiguo Park	No		Yes	n/a
Total Filed		0		1	0

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, 2020
Filed in November 2020

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Savannah	***	April 30, 2020	Yes	n/a
Macon	City of Atlanta	***	April 24, 2020	Yes	n/a
Platte	City of Platte Woods	***	April 21, 2020	Yes	Yes
Total Filed		0		3	1

*** Filed after March 31, 2020, but before November 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 April 30, 2020
Filed in November 2020

Fiscal Year Ended October 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Holt	City of Oregon	**	April 17, 2020	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 F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in November 2020

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Brashear	**	May 28, 2020	Yes	n/a
Cooper	Village of Windsor Place	***	July 10, 2020	Yes	n/a
Lincoln	City of Hawk Point	**	January 22, 2020	Yes	n/a
Moniteau	City of Jamestown	**	June 5, 2020	Yes	n/a
New Madrid	City of New Madrid	***	August 4, 2020	Yes	n/a
Platte	City of Dearborn	**	June 29, 2020	Yes	n/a
St. Francois	City of Iron Mountain Lake	**	January 28, 2020	Yes	Yes
Saline	City of Emma	**	June 30, 2020	Yes	n/a
Stone	City of Reeds Spring	**	May 19, 2020	Yes	Yes
	Village of Indian Point	**	April 7, 2020	Yes	n/a
Total Filed		0		10	2

** Filed by June 30, 2020.

*** Filed after June 30, 2020, but before November 2020.

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 September 30, 2020
Filed in November 2020

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	Village of Benton City	Yes	November 4, 2020	Yes	n/a
Jefferson	City of Crystal City	**	September 23, 2020	Yes	Yes
Mississippi	City of East Prairie	Yes	November 17, 2020	Yes	Yes
St. Louis	City of Velda Village Hills	Yes	November 13, 2020	No	No
Total Filed		3		3	2

** Filed by September 30, 2020.

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

Appendix H
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2020
 Filed in November 2020

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Phelps	City of St. James	Yes	November 2, 2020	Yes	Yes
Total Filed		1		1	1