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Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
January 2021**

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Monthly Report on Municipal Court and Revenue Filings

January 2021

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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 January 31, 2021, 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. No cities, towns, or villages had a fiscal year end of July 31, 2020; therefore, no financial reports, addendums, or certifications were due by January 31, 2021.

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.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2021, after their filing deadline. The filing status for these 38 cities, 1 town, and 11 villages is presented in summary on page 3 and by individual entity in Appendixes A to C.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Municipal Court and Revenue Filings

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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.

No cities, towns, or villages had a fiscal year end of July 31, 2020; therefore, no financial reports, addendums, or certifications were due by January 31, 2021.

This report includes the filing status for 38 cities, 1 town, and 11 villages that filed at least one of the items (financial report, addendum, or certification) in January 2021, after their filing deadline. Of these municipalities, 38 filed an annual financial report, 15 filed an addendum, and 6 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2020
Filed in January 2021

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mercer	Village of South Lineville	Yes	January 14, 2021	n/a	n/a
Texas	City of Houston	***	December 7, 2020	***	Yes
Total Filed		1		0	1

*** Filed after June 30, 2020, but before January 2021.

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, 2020
 Filed in January 2021

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Mississippi	City of Charleston	Yes	January 23, 2021	No	No
Total Filed		1		0	0

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in January 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	January 7, 2021	No	n/a
Atchison	City of Westboro	Yes	January 25, 2021	n/a	n/a
Audrain	City of Laddonia	Yes	January 25, 2021	No	n/a
Barry	City of Purdy	Yes	January 18, 2021	No	n/a
Bates	City of Adrian	Yes	January 19, 2021	No	n/a
Bollinger	City of Marble Hill	**	December 17, 2020	Yes	n/a
Cass	City of Cleveland	Yes	January 19, 2021	Yes	n/a
	Village of Baldwin Park	Yes	January 26, 2021	n/a	n/a
Christian	City of Sparta	**	November 9, 2020	**	Yes
Clinton	City of Gower	Yes	January 20, 2021	**	**
Cole	City of Taos	**	December 30, 2020	Yes	n/a
Crawford	City of Steelville	Yes	January 11, 2021	Yes	n/a
Dallas	Village of Louisburg	Yes	January 27, 2021	n/a	n/a
DeKalb	City of Clarksdale	Yes	January 21, 2021	No	n/a
Dent	City of Salem	No		Yes	n/a
Dunklin	City of Holcomb	Yes	January 27, 2021	No	No
	City of Kennett	Yes	January 8, 2021	No	n/a
Franklin	City of Pacific	Yes	January 5, 2021	Yes	Yes
Gasconade	City of Owensville	Yes	January 19, 2021	No	n/a
Gentry	Village of Darlington	Yes	January 29, 2021	n/a	n/a
Greene	City of Ash Grove	**	October 6, 2020	Yes	No
Grundy	Village of Brimson	Yes	January 18, 2021	n/a	n/a
Lewis	City of Canton	Yes	January 8, 2021	Yes	Yes
Madison	Village of Cobalt City	Yes	January 28, 2021	n/a	n/a
Mississippi	Village of Wilson City	Yes	January 26, 2021	n/a	n/a
Montgomery	City of Montgomery	Yes	January 7, 2021	Yes	Yes
Ozark	Village of Bakersfield	Yes	January 19, 2021	n/a	n/a
Pike	City of Clarksville	Yes	January 19, 2021	No	n/a
Platte	City of Riverside	**	December 9, 2020	Yes	No
Ralls	City of New London	Yes	January 19, 2021	No	n/a
Randolph	City of Clifton Hill	Yes	January 21, 2021	n/a	n/a
Ray	City of Wood Heights	Yes	January 20, 2021	No	n/a
Scotland	City of South Gorin	Yes	January 20, 2021	n/a	n/a
Scott	City of Benton	Yes	January 20, 2021	No	n/a
St. Francois	City of Bismarck	Yes	January 6, 2021	No	No
	City of Leadington	Yes	January 26, 2021	No	n/a
St. Louis	City of Maplewood	Yes	January 7, 2021	**	**
	City of Pine Lawn	No		Yes	No
	City of Valley Park	**	December 28, 2020	**	Yes
	City of Wellston	No		Yes	**
	Town of Grantwood Village	Yes	January 18, 2021	Yes	**
	Village of Hanley Hills	**	December 3, 2020	Yes	No
Stoddard	City of Essex	**	August 24, 2020	Yes	n/a
Stone	Village of Blue Eye	Yes	January 25, 2021	n/a	n/a
	Village of McCord Bend	Yes	January 21, 2021	n/a	n/a
Washington	City of Irondale	Yes	January 6, 2021	n/a	n/a

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2020
Filed in January 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Webster	City of Rogersville	Yes	January 21, 2021	**	No
Total Filed		36		15	5

** Filed by December 31, 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.