



**Nicole Galloway, CPA**

---

**Missouri State Auditor**

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

Report No. 2020-016

April 2020

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

---

# Monthly Report on Municipal Court and Revenue Filings

## March 2020

### Table of Contents

---

State Auditor's Report	2
------------------------	---

---

Executive Summary	3
-------------------	---

---

### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended September 30, 2019 Reports Due March 31, 2020 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2019 Filed in March 2020 .....	7
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2019 Filed in March 2020 .....	8
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2019 Filed in March 2020 .....	9
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due November 30, 2019 Filed in March 2020 .....	10
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2019 Filed in March 2020 .....	11
G	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 29, 2020 Filed in March 2020 .....	12



## **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 March 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 63 cities and 2 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 March 2020, after their filing deadline. The filing status for these 28 cities, 1 town, and 3 villages is presented in summary on pages 4 and by individual entity in Appendixes B to G.

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:

Director of Audits: Jon Halwes, CPA, CGFM  
General Counsel: Paul Harper, JD  
Senior Analyst: Jill Wilson, MBA

---

# Monthly Report on Municipal Court and Revenue Filings

March 2020

## 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.

This report includes the filing status for the 63 cities and 2 villages with a fiscal year end of September 30, 2019, whose financial report was due by March 31, 2020. Of the 65 municipalities required to file an annual financial report, 50 filed the report timely and 1 filed a financial report for a portion of the fiscal year. Of the 62 municipalities required to file an addendum, 35 filed an addendum timely. Of the 43 municipalities required to file a certification, 27 filed a certification timely.



Monthly Report on Municipal Court and Revenue Filings  
March 2020  
Executive Summary

---

This report includes the filing status for 28 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in March 2020, after their filing deadline. Of these municipalities, 7 filed an annual financial report, 26 filed an addendum, and 7 filed a certification.

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

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Savannah	Yes	February 21, 2020	No	n/a
Audrain	City of Farber	Yes	January 10, 2020	No	n/a
	City of Mexico	Yes	February 12, 2020	Yes	Yes
Barry	City of Exeter	Yes	October 11, 2019	No	No
Boone	City of Columbia	Yes	February 4, 2020	Yes	Yes
Camden	City of Camdenton	Yes	October 2, 2019	No	No
Cass	City of Peculiar	Yes	March 17, 2020	Yes	Yes
Cedar	City of El Dorado Springs	No		No	No
	City of Stockton	Yes	March 17, 2020	Yes	n/a
Clay	City of Excelsior Springs	Yes	March 13, 2020	Yes	Yes
	City of North Kansas City	Yes	March 19, 2020	Yes	Yes
	Village of Oakwood	Yes	February 24, 2020	n/a	n/a
Clinton	City of Cameron	Yes	March 20, 2020	Yes	Yes
Dallas	City of Buffalo	Yes	March 23, 2020	No	n/a
Franklin	City of Sullivan	Yes	January 16, 2020	Yes	Yes
	City of Washington	Yes	March 18, 2020	Yes	n/a
Greene	City of Strafford	Yes	February 6, 2020	No	No
Henry	City of Clinton	No		Yes	Yes
	City of Montrose	Yes	October 11, 2019	Yes	n/a
	City of Urich	No		No	n/a
	City of Windsor	No		No	n/a
Jackson	City of Blue Springs	Yes	March 11, 2020	Yes	Yes
	City of Buckner	Yes	March 25, 2020	Yes	No
	City of Grandview	Yes	March 25, 2020	Yes	Yes
	City of Sugar Creek	Yes	March 27, 2020	No	No
Jasper	City of Duquesne	Yes	January 27, 2020	No	No
Jefferson	City of Festus	Yes	March 26, 2020	No	n/a
Johnson	City of Warrensburg	Yes	March 26, 2020	Yes	Yes
Lafayette	City of Concordia	No		No	No
	City of Higginsville	Yes	January 27, 2020	Yes	Yes
	City of Lake Lafayette	No		Yes	n/a
Linn	City of Brookfield	Yes	March 24, 2020	No	n/a
	City of Purdin	Yes	October 9, 2019	n/a	n/a
Macon	City of Atlanta	No		No	n/a
Madison	City of Fredericktown	No		No	No
McDonald	City of Anderson	No		No	No
Moniteau	City of Tipton	Yes	December 13, 2019	Yes	Yes
Monroe	City of Monroe City	Yes	January 31, 2020	Yes	No
Newton	City of Neosho	Yes	March 6, 2020	Yes	Yes
Nodaway	City of Maryville	Yes	February 25, 2020	Yes	Yes
Ozark	City of Gainesville	Yes	December 10, 2019	No	n/a
	Village of Theodosia	Yes	March 10, 2020	No	n/a

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

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Phelps	City of Rolla	Yes	February 25, 2020	Yes	Yes
Pike	City of Bowling Green	Yes	February 4, 2020	Yes	n/a
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	Partial	April 24, 2019	Yes	Yes
Ray	City of Richmond	Yes	March 23, 2020	Yes	No
Saline	City of Marshall	Yes	March 23, 2020	No	No
Shelby	City of Hunnewell	Yes	November 4, 2019	n/a	n/a
St. Charles	City of St. Peters	Yes	February 27, 2020	Yes	Yes
	City of Weldon Spring	Yes	March 9, 2020	Yes	Yes
St. Clair	City of Appleton City	Yes	February 10, 2020	No	n/a
	City of Osceola	No		No	n/a
St. Francois	City of Bonne Terre	Yes	March 30, 2020	No	Yes
	City of Farmington	Yes	March 27, 2020	Yes	Yes
	City of Park Hills	Yes	November 19, 2019	Yes	Yes
St. Louis	City of Clayton	No		Yes	Yes
	City of Cool Valley	No		No	Yes
	City of Greendale	No		No	Yes
	City of Normandy	Yes	March 25, 2020	Yes	Yes
	City of Pagedale	Yes	March 30, 2020	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	January 14, 2020	Yes	n/a
	City of Ste. Genevieve	Yes	February 10, 2020	Yes	n/a
Stoddard	City of Advance	Yes	February 24, 2020	No	No
Stone	City of Branson West	Yes	March 25, 2020	Yes	No
Total Filed		50		35	27
Total Partially Filed		1		0	0
Total Not Filed		14		27	16
Total n/a		0		3	22

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 June 30, 2019  
 Filed in March 2020

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
New Madrid	City of Marston	**	February 14, 2019	Yes	***
Perry	Village of Longtown	Yes	March 25, 2020	No	No
Schuyler	City of Lancaster	**	June 25, 2019	Yes	n/a
Shannon	City of Eminence	**	March 25, 2019	Yes	n/a
Total Filed		1		3	0

\*\* Filed by June 30, 2019.

\*\*\* Filed after June 30, 2019, but before March 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 September 30, 2019  
 Filed in March 2020

Fiscal Year Ended March 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>
Camden	Village of Sunrise Beach	**	July 19, 2019	Yes	Yes
Montgomery	City of Jonesburg	**	July 22, 2019	Yes	n/a
Total Filed		0		2	1

\*\* Filed by September 30, 2019.

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 October 31, 2019  
 Filed in March 2020

Fiscal Year Ended April 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ralls	City of Perry	**	October 24, 2019	Yes	n/a
Total Filed		0		1	0

\*\* Filed by October 31, 2019.

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 November 30, 2019  
 Filed in March 2020

Fiscal Year Ended May 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pettis	City of La Monte	**	October 31, 2019	Yes	Yes
Total Filed		0		1	1

\*\* Filed by November 30, 2019.

Appendix F  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due December 31, 2019  
 Filed in March 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	***	February 3, 2020	Yes	n/a
Butler	City of Fisk	Yes	March 16, 2020	Yes	n/a
Caldwell	City of Hamilton	**	December 13, 2019	Yes	n/a
Cass	City of Archie	**	December 12, 2019	Yes	n/a
Cedar	Village of Jerico Springs	**	September 21, 2019	Yes	n/a
Christian	City of Clever	**	November 21, 2019	Yes	**
Cole	City of St. Thomas	Yes	March 25, 2020	n/a	n/a
Dunklin	City of Holcomb	**	December 31, 2019	No	Yes
	City of Kennett	**	December 30, 2019	Yes	***
Gasconade	City of Gasconade	**	December 23, 2019	Yes	n/a
Holt	City of Mound City	**	December 17, 2019	Yes	n/a
Howard	City of New Franklin	**	June 27, 2019	Yes	n/a
Howell	City of Mountain View	Yes	March 11, 2020	**	**
Jackson	City of Lake Tapawingo	***	January 6, 2020	Yes	n/a
Johnson	City of Holden	***	February 12, 2020	Yes	n/a
Pemiscot	Town of Cooter	**	August 26, 2019	Yes	Yes
Pike	City of Frankford	**	July 5, 2019	Yes	Yes
Pulaski	City of Crocker	**	November 11, 2019	Yes	Yes
Ralls	City of New London	Yes	March 11, 2020	Yes	n/a
Ray	City of Wood Heights	**	December 10, 2019	Yes	n/a
St. Francois	City of Bismarck	**	November 6, 2019	Yes	Yes
St. Louis	City of Kinloch	**	December 1, 2019	Yes	n/a
	City of Velda City	Yes	March 10, 2020	No	**
Total Filed		5		19	5

\*\* Filed by December 31, 2019.

\*\*\* Filed after December 31, 2019, but before March 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 G  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 29, 2020  
 Filed in March 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>
Shannon	City of Eminence	Yes	March 2, 2020	**	**
Total Filed		1		0	0

\*\* Filed by February 29, 2020.