



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2020-103

November 2020

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Monthly Report on Municipal Court and Revenue Filings

September 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 September 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 51 cities and 25 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 September 2020, after their filing deadline. The filing status for these 51 cities, 1 town, and 10 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

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 51 cities and 25 villages with a fiscal year end of March 31, 2020, whose financial report was due by September 30, 2020. Of the 76 municipalities, 54 filed the financial report timely. Of the 54 municipalities required to file an addendum, 28 filed timely. Of the 30 municipalities required to file a certification, 17 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
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Executive Summary

This report includes the filing status for 51 cities, 1 town, and 10 villages that filed at least one of the items (financial report, addendum, or certification) in September 2020, after their filing deadline. Of these municipalities, 18 filed an annual financial report, 35 filed an addendum, and 20 filed a certification.

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

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	Village of Gibbs Village	No		n/a	n/a
Atchison	City of Tarkio	Yes	April 14, 2020	Yes	Yes
Audrain	City of Martinsburg	Yes	April 16, 2020	Yes	n/a
	Village of Benton City	No		No	n/a
Barry	City of Monett	No		Yes	Yes
Bates	City of Butler	Yes	September 4, 2020	Yes	No
Boone	City of Centralia	No		No	n/a
Buchanan	Village of Agency	Yes	September 28, 2020	n/a	n/a
	Village of Lewis & Clark	Yes	July 27, 2020	n/a	n/a
Camden	Village of Sunrise Beach	Yes	September 9, 2020	No	No
Cape Girardeau	Village of Old Appleton	Yes	August 26, 2020	n/a	n/a
	Village of Pochontas	Yes	August 26, 2020	n/a	n/a
Carroll	City of Norborne	Yes	September 15, 2020	Yes	n/a
Cass	City of Belton	Yes	September 30, 2020	Yes	Yes
	City of Pleasant Hill	No		No	No
Chariton	City of Triplett	Yes	September 26, 2020	n/a	n/a
Clark	City of Kahoka	Yes	August 6, 2020	No	n/a
Clay	City of Holt	No		No	n/a
	City of Kearney	Yes	September 10, 2020	Yes	Yes
	City of Mosby	Yes	September 2, 2020	Yes	n/a
	Village of Claycomo	No		No	No
	Village of Oakview	Yes	August 26, 2020	Yes	Yes
Clinton	Village of Grayson	No		n/a	n/a
Cole	City of Lohman	Yes	August 12, 2020	n/a	n/a
Cooper	City of Blackwater	Yes	August 21, 2020	No	n/a
	City of Boonville	Yes	September 17, 2020	No	n/a
	City of Pilot Grove	Yes	April 1, 2020	Yes	n/a
	City of Osborn	Yes	August 26, 2020	Yes	n/a
Franklin	Village of Leslie	No		n/a	n/a
Grundy	City of Spickard	No		n/a	n/a
Henry	City of Calhoun	Yes	September 23, 2020	Yes	n/a
Holt	Village of Coming	No		n/a	n/a
Howell	City of West Plains	Yes	September 22, 2020	Yes	Yes
Jefferson	City of Crystal City	Yes	September 23, 2020	No	No
	Village of Scotsdale	Yes	June 23, 2020	n/a	n/a
Lafayette	City of Lexington	Yes	July 29, 2020	No	No
	City of Napoleon	Yes	July 27, 2020	No	n/a
	City of Odessa	Yes	September 28, 2020	Yes	Yes
	Village of Dover	Yes	August 31, 2020	n/a	n/a
Lawrence	City of Pierce City	Yes	September 16, 2020	No	n/a
	City of Verona	No		No	No
Livingston	City of Chillicothe	Yes	September 30, 2020	Yes	n/a
Miller	City of Iberia	Yes	July 7, 2020	Yes	Yes
	Village of Olean	Yes	September 26, 2020	n/a	n/a
Mississippi	City of East Prairie	No		No	No
Moniteau	City of California	Yes	September 14, 2020	No	n/a
Monroe	City of Paris	Yes	July 29, 2020	No	n/a

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

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Montgomery	City of Jonesburg	No		No	n/a
	City of McKittrick	Yes	April 13, 2020	n/a	n/a
	City of Wellsville	No		Yes	n/a
	Village of Rhineland	No		No	n/a
Osage	City of Westphalia	Yes	April 24, 2020	n/a	n/a
Perry	City of Perryville	Yes	August 5, 2020	Yes	Yes
Pettis	City of Sedalia	Yes	September 30, 2020	Yes	Yes
Pike	Village of Eolia	Yes	April 22, 2020	No	n/a
Putnam	City of Unionville	Yes	September 18, 2020	Yes	n/a
Ray	City of Hardin	Yes	September 3, 2020	Yes	Yes
Saline	City of Sweet Springs	Yes	August 12, 2020	Yes	Yes
	Village of Arrow Rock	Yes	June 30, 2020	n/a	n/a
	Village of Mount Leonard	Yes	June 19, 2020	n/a	n/a
Scotland	Village of Arbela	Yes	August 17, 2020	n/a	n/a
Scott	City of Chaffee	Yes	September 3, 2020	Yes	Yes
	City of Oran	No		No	n/a
Shelby	Village of Bethel	Yes	September 8, 2020	n/a	n/a
St. Clair	Village of Vista	No		n/a	n/a
St. Francois	City of Leadwood	Yes	April 29, 2020	Yes	Yes
St. Louis	City of Jennings	Yes	September 28, 2020	Yes	Yes
	City of Kirkwood	Yes	September 25, 2020	Yes	Yes
	City of Rock Hill	Yes	September 25, 2020	No	No
	City of Velda Village Hills	No		No	No
	Village of Hillsdale	No		No	n/a
	Village of Sycamore Hills	Yes	August 13, 2020	No	No
Taney	City of Hollister	Yes	August 7, 2020	No	No
Texas	City of Licking	Yes	September 28, 2020	Yes	No
Vernon	Village of Harwood	No		n/a	n/a
Wright	City of Mansfield	No		Yes	Yes
Total Filed		54		28	17
Total Not Filed		22		26	13
Total n/a		0		22	46

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 September 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Country Club Hills	**	July 16, 2019	***	Yes
Total Filed		0		0	1

** Filed by December 31, 2019.

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

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

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Cool Valley	Yes	September 22, 2020	No	**
Total Filed		1		0	0

** Filed by March 31, 2020.

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

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Wheaton	**	April 27, 2020	Yes	Yes
Barton	City of Liberal	***	July 27, 2020	Yes	n/a
Bates	City of Hume	Yes	September 23, 2020	n/a	n/a
	City of Rich Hill	**	June 25, 2020	Yes	n/a
Benton	City of Cole Camp	**	June 17, 2020	Yes	Yes
	City of Lincoln	**	June 29, 2020	Yes	Yes
Cape Girardeau	City of Jackson	**	June 2, 2020	Yes	Yes
Carroll	City of Bosworth	***	August 17, 2020	Yes	n/a
	Town of Carrollton	***	July 27, 2020	Yes	n/a
Cass	City of East Lynne	***	August 17, 2020	Yes	n/a
	City of Lake Winnebago	**	May 22, 2020	Yes	Yes
Clay	City of Liberty	**	June 30, 2020	Yes	No
	City of Missouri City	**	May 13, 2020	Yes	n/a
Cole	Village of Wardsville	**	June 29, 2020	Yes	n/a
DeKalb	City of Union Star	***	July 27, 2020	Yes	n/a
Franklin	City of Gerald	Yes	September 14, 2020	No	n/a
Harrison	City of Bethany	**	June 26, 2020	Yes	n/a
	City of Gilman City	Yes	September 10, 2020	No	n/a
	City of New Hampton	**	June 26, 2020	Yes	n/a
Howell	City of Willow Springs	***	August 17, 2020	Yes	***
Iron	City of Annapolis	***	January 3, 2020	Yes	n/a
Jasper	City of Duenweg	**	June 22, 2020	Yes	Yes
	City of Sarcoxie	**	March 5, 2020	Yes	n/a
Johnson	City of Chilhowee	**	January 30, 2020	Yes	n/a
	City of Kingsville	***	July 10, 2020	Yes	n/a
Knox	City of Edina	**	April 14, 2020	Yes	n/a
Lawrence	Village of Freistatt	Yes	September 8, 2020	No	n/a
Lincoln	City of Moscow Mills	**	April 24, 2020	**	Yes
	Village of Fountain 'N Lakes	Yes	September 2, 2020	No	n/a
Livingston	Village of Ludlow	Yes	September 28, 2020	n/a	n/a
Miller	City of Eldon	**	June 4, 2020	Yes	n/a
Mississippi	Village of Pinhook	Yes	September 8, 2020	n/a	n/a
New Madrid	City of Matthews	Yes	September 2, 2020	No	***
	City of Morehouse	**	January 2, 2020	**	Yes
	Village of Tallapoosa	Yes	September 14, 2020	n/a	n/a
Newton	City of Seneca	**	May 5, 2020	No	Yes
Nodaway	Village of Clyde	**	February 7, 2020	Yes	n/a
Pettis	City of Houstonia	Yes	September 10, 2020	No	n/a
Phelps	City of Edgar Springs	***	August 3, 2020	Yes	n/a
Platte	City of Lake Waukomis	**	June 29, 2020	Yes	n/a
	City of Parkville	***	August 18, 2020	***	Yes
Pulaski	City of Richland	**	June 29, 2020	Yes	Yes
Ray	City of Orrick	**	February 4, 2020	**	Yes
Saline	City of Slater	**	April 9, 2020	Yes	n/a
Schuyler	City of Queen City	**	June 30, 2020	Yes	n/a
St. Charles	City of West Alton	Yes	September 15, 2020	n/a	n/a

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

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Bel Ridge	Yes	September 8, 2020	No	**
	City of Chesterfield	***	July 27, 2020	**	Yes
	City of Des Peres	**	May 28, 2020	Yes	Yes
	City of Wildwood	**	June 30, 2020	**	Yes
	Village of Glen Echo Park	***	August 21, 2020	No	Yes
Stone	City of Galena	**	June 3, 2020	**	Yes
Texas	City of Houston	No		Yes	No
Vernon	City of Metz	Yes	September 14, 2020	n/a	n/a
Warren	City of Wright City	**	June 24, 2020	Yes	Yes
Webster	City of Marshfield	**	April 24, 2020	**	Yes
Total Filed		13		33	19

** Filed by June 30, 2020.

*** Filed after June 30, 2020, but before September 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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due August 31, 2020
 Filed in September 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	Yes	September 21, 2020	n/a	n/a
Osage	Village of Freeburg	Yes	September 25, 2020	Yes	n/a
St. Louis	City of Pasadena Hills	Yes	September 16, 2020	Yes	No
St. Louis	Village of Uplands Park	Yes	September 27, 2020	No	No
Total Filed		4		2	0

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.