



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2020-058

September 2020

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

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# Monthly Report on Municipal Court and Revenue Filings

## July 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 July 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 1 city 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 July 2020, after their filing deadline. The filing status for these 44 cities, 2 towns, and 10 villages is presented in summary on pages 3 and 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:

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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 1 city with a fiscal year end of January 31, 2020, whose financial report was due by July 31, 2020. That 1 municipality filed the report timely. No municipalities were required to file an addendum or certification.

This report includes the filing status for 44 cities, 2 towns, and 10 villages that filed at least one of the items (financial report, addendum, or certification)



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in July 2020, after their filing deadline. Of these municipalities, 42 filed an annual financial report, 15 filed an addendum, and 13 filed a certification.

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

Fiscal Year Ended January 31, 2020

<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>
Cole	City of St. Martins	Yes	July 30, 2020	n/a	n/a
Total Filed		1		0	0
Total Not Filed		0		0	0
Total n/a		0		1	1

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 September 30, 2019  
 Filed in July 2020

Fiscal Year Ended March 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Saline	City of Sweet Springs	**	August 14, 2019	Yes	Yes
Total Filed		0		1	1

\*\* Filed by September 30, 2019.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due December 31, 2019  
 Filed in July 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 Woodson Terrace	**	October 25, 2019	***	Yes
Total Filed		0		0	1

\*\* Filed by December 31, 2019.

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



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

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cedar	City of El Dorado Springs	***	April 20, 2020	Yes	Yes
Total Filed		0		1	1

\*\*\* Filed after March 31, 2020, but before July 2020.

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

Fiscal Year Ended October 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	**	April 28, 2020	Yes	Yes
Jasper	City of Cartersville	**	April 7, 2020	***	Yes
	City of Webb City	**	April 30, 2020	Yes	Yes
Total Filed		0		2	3

\*\* Filed by April 30, 2020.

\*\*\* Filed after April 30, 2020, but before July 2020.

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

Fiscal Year Ended November 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Flordell Hills	***	June 25, 2020	***	Yes
Total Filed		0		0	1

\*\*\* Filed after May 31, 2020, but before July 2020.

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

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	Village of Country Club	Yes	July 27, 2020	No	n/a
Atchison	City of Fairfax	**	June 30, 2020	Yes	n/a
Barton	City of Liberal	Yes	July 27, 2020	No	n/a
Benton	City of Warsaw	Yes	July 1, 2020	Yes	Yes
Bollinger	Village of Glen Allen	Yes	July 22, 2020	n/a	n/a
Butler	City of Poplar Bluff	Yes	July 10, 2020	Yes	Yes
Caldwell	City of Kingston	Yes	July 15, 2020	n/a	n/a
Camden	City of Osage Beach	**	June 2, 2020	Yes	Yes
Carroll	Town of Carrollton	Yes	July 27, 2020	No	n/a
Carter	City of Van Buren	Yes	July 24, 2020	**	n/a
Clark	City of Revere	Yes	July 30, 2020	n/a	n/a
	City of Wyaconda	Yes	July 31, 2020	n/a	n/a
Cooper	City of Otterville	Yes	July 13, 2020	No	n/a
	Village of Windsor Place	Yes	July 10, 2020	No	n/a
Dade	Village of Arcola	Yes	July 28, 2020	n/a	n/a
	Village of South Greenfield	Yes	July 27, 2020	n/a	n/a
DeKalb	City of Stewartsville	Yes	July 20, 2020	No	n/a
	City of Union Star	Yes	July 27, 2020	No	n/a
Dunklin	City of Cardwell	Yes	July 7, 2020	**	**
Gentry	City of Stanberry	Yes	July 30, 2020	No	n/a
Greene	City of Walnut Grove	Yes	July 7, 2020	No	No
Harrison	City of Ridgeway	Yes	July 14, 2020	No	n/a
	Village of Eagleville	Yes	July 10, 2020	No	n/a
Henry	Village of Tightwad	Yes	July 1, 2020	n/a	n/a
Jackson	City of Lake Lotawana	Yes	July 27, 2020	No	n/a
Jasper	City of Purcell	**	June 30, 2020	Yes	n/a
Jefferson	City of Kimmswick	Yes	July 27, 2020	n/a	n/a
	City of Pevely	**	April 20, 2020	Yes	Yes
Johnson	City of Kingsville	Yes	July 10, 2020	No	n/a
Knox	City of Baring	Yes	July 28, 2020	n/a	n/a
Lincoln	City of Silex	Yes	July 21, 2020	No	n/a
Linn	City of Laclede	Yes	July 28, 2020	n/a	n/a
Madison	City of Marquand	Yes	July 1, 2020	n/a	n/a
McDonald	City of Goodman	Yes	July 17, 2020	No	No
Nodaway	Village of Guilford	Yes	July 4, 2020	No	n/a
Platte	City of Camden Point	Yes	July 9, 2020	No	n/a
	City of Weston	No		Yes	No
Pulaski	City of St. Robert	Yes	July 1, 2020	No	No
Ray	City of Homestead Village	Yes	July 15, 2020	Yes	n/a
Reynolds	City of Centerville	Yes	July 16, 2020	n/a	n/a
Saline	City of Miami	Yes	July 21, 2020	n/a	n/a
St. Charles	City of Cottleville	Yes	July 13, 2020	Yes	**
	Town of Weldon Springs Heights	Yes	July 28, 2020	n/a	n/a
St. Louis	City of Chesterfield	Yes	July 27, 2020	**	No
	City of Dellwood	**	June 26, 2020	Yes	Yes

Appendix G  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due June 30, 2020  
 Filed in July 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 Northwoods	Yes	July 15, 2020	**	**
	City of St. Ann	Yes	July 13, 2020	Yes	**
	Village of Champ	**	February 12, 2020	No	Yes
Sullivan	Village of Humphreys	Yes	July 27, 2020	n/a	n/a
Total Filed		42		11	6

\*\* Filed by June 30, 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.