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Missouri State Auditor

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

Report No. 2020-111

December 2020

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Monthly Report on Municipal Court and Revenue Filings

October 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 October 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 the 17 cities, 1 town, and 4 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 October 2020, after their filing deadline. The filing status for these 39 cities and 9 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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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 17 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2020, whose financial report was due by October 31, 2020. Of the 22 municipalities, 13 filed the financial report timely. Of the 16 municipalities required to file an addendum, 4 filed timely. Of the 9 municipalities required to file a certification, 4 filed the certification timely.



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This report includes the filing status for 39 cities and 9 villages that filed at least one of the items (financial report, addendum, or certification) in October 2020, after their filing deadline. Of these municipalities, 17 filed an annual financial report, 29 filed an addendum, and 7 filed a certification.

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

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	Village of Ionia	Yes	May 29, 2020	n/a	n/a
Boone	City of Ashland	Yes	August 2, 2020	No	n/a
Dunklin	City of Hornersville	No		No	No
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	October 23, 2020	No	n/a
Jackson	City of Kansas City	Yes	October 30, 2020	Yes	Yes
Jasper	City of Carl Junction	Yes	October 28, 2020	Yes	Yes
Lafayette	City of Alma	No		No	n/a
Lewis	City of La Belle	No		n/a	n/a
	City of La Grange	Yes	September 24, 2020	Yes	No
Lincoln	Village of Truxton	Yes	September 28, 2020	No	n/a
Mercer	City of Princeton	Yes	June 9, 2020	No	n/a
Mississippi	City of Charleston	No		No	No
New Madrid	City of Portageville	Yes	June 9, 2020	No	Yes
	City of Risco	Yes	October 20, 2020	No	No
Newton	Town of Grand Falls Plaza	Yes	August 13, 2020	n/a	n/a
	Village of Wentworth	Yes	June 30, 2020	n/a	n/a
Osage	City of Linn	No		No	n/a
Phelps	City of St. James	No		No	No
Ralls	City of Perry	Yes	October 29, 2020	Yes	n/a
Randolph	City of Higbee	No		n/a	n/a
St. Louis	City of Beverly Hills	No		No	Yes
Total Filed		13		4	4
Total Not Filed		9		12	5
Total n/a		0		6	13

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 October 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Creighton	**	August 2, 2019	Yes	n/a
Macon	City of La Plata	**	December 20, 2019	Yes	n/a
Total Filed		0		2	0

** Filed by December 31, 2019.

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 April 30, 2020
 Filed in October 2020

Fiscal Year Ended October 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Raytown	**	April 30, 2020	***	Yes
Total Filed		0		0	1

** Filed by April 30, 2020.

*** Filed after April 30, 2020, but before October 2020.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2020
 Filed in October 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 Rea	Yes	October 1, 2020	n/a	n/a
Callaway	City of New Bloomfield	**	May 19, 2020	Yes	n/a
Carroll	City of Hale	**	April 28, 2020	Yes	n/a
Cass	City of Strasburg	***	August 3, 2020	Yes	n/a
Clay	City of Liberty	**	June 30, 2020	***	Yes
Cooper	City of Otterville	***	July 13, 2020	Yes	n/a
Iron	Village of Des Arc	Yes	October 2, 2020	n/a	n/a
Jackson	City of Lake Lotawana	***	July 27, 2020	Yes	n/a
Lawrence	Village of Freistatt	***	September 8, 2020	Yes	n/a
Linn	City of Browning	**	February 28, 2020	Yes	n/a
Mississippi	City of Wyatt	Yes	October 23, 2020	n/a	n/a
Montgomery	City of High Hill	***	August 31, 2020	Yes	n/a
Newton	City of Seneca	**	May 5, 2020	Yes	***
Nodaway	City of Hopkins	**	February 25, 2020	Yes	n/a
	City of Pickering	**	March 26, 2020	Yes	n/a
Pettis	Village of Hughesville	**	May 29, 2020	Yes	n/a
Platte	City of Tracy	**	May 30, 2020	Yes	n/a
Polk	City of Pleasant Hope	**	May 8, 2020	Yes	n/a
Pulaski	City of St. Robert	***	July 1, 2020	Yes	Yes
Shelby	City of Shelbyville	**	June 23, 2020	Yes	n/a
St. Louis	City of Bel Ridge	***	September 8, 2020	Yes	**
	City of Breckenridge Hills	**	June 30, 2020	**	Yes
	City of Shrewsbury	**	June 26, 2020	Yes	***
	City of St. John	**	June 30, 2020	Yes	Yes
	Village of Champ	**	February 12, 2020	Yes	***
Taney	City of Merriam Woods	**	January 23, 2020	Yes	n/a
Vernon	City of Nevada	Yes	October 8, 2020	Yes	**
	City of Sheldon	**	April 17, 2020	Yes	n/a
Webster	City of Niangua	**	January 24, 2020	Yes	n/a
Total Filed		4		24	4

** Filed by June 30, 2020.

*** Filed after June 30, 2020, but before October 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 October 2020

Fiscal Year Ended February 29, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Knox	City of Knox City	Yes	October 5, 2020	n/a	n/a
Total Filed		1		0	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.

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

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Monett	Yes	October 5, 2020	**	**
Boone	City of Centralia	Yes	October 20, 2020	Yes	n/a
Cass	City of Pleasant Hill	Yes	October 21, 2020	Yes	No
Clay	City of Holt	Yes	October 27, 2020	No	n/a
	Village of Claycomo	Yes	October 6, 2020	No	No
Clinton	Village of Grayson	Yes	October 28, 2020	n/a	n/a
Grundy	City of Spickard	Yes	October 19, 2020	n/a	n/a
Lawrence	City of Verona	Yes	October 20, 2020	No	No
Montgomery	City of Jonesburg	Yes	October 19, 2020	No	n/a
	Village of Rhineland	Yes	October 22, 2020	No	n/a
Scott	City of Oran	Yes	October 19, 2020	No	n/a
St. Louis	City of Rock Hill	**	September 25, 2020	Yes	No
	Village of Sycamore Hills	**	August 13, 2020	No	Yes
Texas	City of Licking	**	September 28, 2020	**	Yes
Wright	City of Mansfield	Yes	October 20, 2020	**	**
Total Filed		12		3	2

** Filed by September 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.