



**Nicole Galloway, CPA**

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**Missouri State Auditor**

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

Report No. 2021-015

March 2021

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

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# Monthly Report on Municipal Court and Revenue Filings

## February 2021

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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 February 28, 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.

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 6 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 February 2021, after their filing deadline. The filing status for these 19 cities, 1 town, and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to D.

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

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

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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 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2020, whose financial report was due by February 28, 2021. Of the 11 municipalities, 6 filed the financial report timely. Of the 9 municipalities required to file an addendum, 4 filed timely. Of the 3 municipalities required to file a certification, 1 filed the certification timely.



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Executive Summary

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This report includes the filing status for 19 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in February 2021, after their filing deadline. Of these municipalities, 20 filed an annual financial report, 4 filed an addendum, and 3 filed a certification.

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 28, 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 4, 2021	Yes	n/a
Bates	Village of Merwin	Yes	February 25, 2021	n/a	n/a
Clay	City of Avondale	Yes	November 9, 2020	Yes	n/a
Franklin	Village of Miramigoua Park	Yes	November 19, 2020	Yes	n/a
Jefferson	City of Arnold	Yes	February 26, 2021	No	No
Scotland	City of Memphis	No		No	n/a
Scott	City of Miner	No		Yes	n/a
	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	December 18, 2020	No	n/a
St. Louis	Village of Pasadena Park	No		No	Yes
Taney	City of Forsyth	No		No	No
Total Filed		6		4	1
Total Not Filed		5		5	2
Total n/a		0		2	8

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, 2020  
 Filed in February 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Pleasant Hill	**	October 21, 2020	**	Yes
Total Filed		0		0	1

\*\* Filed by September 30, 2020.

Appendix C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due November 30, 2020  
 Filed in February 2021

Fiscal Year Ended May 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pike	City of Louisiana	**	November 30, 2020	Yes	Yes
Total Filed		0		1	1

\*\* Filed by November 30, 2020



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

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Boone	City of Rocheport	Yes	February 24, 2021	n/a	n/a
	Town of Huntsdale	Yes	February 7, 2021	n/a	n/a
Cape Girardeau	Village of Oak Ridge	Yes	February 12, 2021	n/a	n/a
Crawford	City of Cuba	Yes	February 8, 2021	No	No
Dent	City of Salem	Yes	February 1, 2021	***	n/a
Dunklin	City of Campbell	Yes	February 22, 2021	**	**
	City of Malden	Yes	February 2, 2021	**	**
Grundy	City of Galt	Yes	February 26, 2021	n/a	n/a
Holt	City of Craig	Yes	February 23, 2021	No	n/a
Macon	City of La Plata	**	August 18, 2020	Yes	n/a
Maries	City of Belle	Yes	February 22, 2021	**	**
Nodaway	City of Arkoe	Yes	February 3, 2021	n/a	n/a
Osage	City of Chamois	Yes	February 9, 2021	n/a	n/a
Phelps	City of Doolittle	Yes	February 2, 2021	No	n/a
Putnam	Village of Livonia	Yes	February 4, 2021	n/a	n/a
Ralls	Village of Rensselaer	Yes	February 9, 2021	n/a	n/a
Scott	City of Blodgett	Yes	February 10, 2021	n/a	n/a
	City of Sikeston	Yes	February 17, 2021	**	**
St. Louis	City of Berkeley	Yes	February 23, 2021	Yes	Yes
Stoddard	City of Bell City	Yes	February 23, 2021	Yes	n/a
Stone	City of Crane	Yes	February 24, 2021	No	No
Total Filed		20		3	1

\*\* Filed by December 31, 2020.

\*\*\* Filed after December 31, 2020, but before February 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.