



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2021-020

April 2021

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

March 2021

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, 2020 Reports Due March 31, 2021	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2020 Filed in March 2021	7
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2020 Filed in March 2021	8
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 28, 2021 Filed in March 2021	9



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, 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 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 2021, after their filing deadline. The filing status for these 16 cities and 9 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

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 2021

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, 2020, whose financial report was due by March 31, 2021. Of the 65 municipalities, 51 filed the financial report timely. Of the 60 municipalities required to file an addendum, 38 filed timely. Of the 41 municipalities required to file a certification, 29 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
February 2021
Executive Summary

This report includes the filing status for 16 cities and 9 villages that filed at least one of the items (financial report, addendum, or certification) in March 2021, after their filing deadline. Of these municipalities, 16 filed an annual financial report, 7 filed an addendum, and 5 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Savannah	Yes	March 26, 2021	Yes	n/a
Audrain	City of Farber	Yes	December 17, 2020	Yes	n/a
	City of Mexico	Yes	February 10, 2021	Yes	Yes
	City of Exeter	Yes	October 8, 2020	No	No
Boone	City of Columbia	Yes	February 16, 2021	Yes	Yes
Camden	City of Camdenton	Yes	October 7, 2020	No	n/a
Cass	City of Peculiar	Yes	March 25, 2021	Yes	Yes
Cedar	City of El Dorado Springs	No		No	Yes
	City of Stockton	Yes	March 23, 2021	Yes	n/a
	City of Excelsior Springs	Yes	March 22, 2021	Yes	Yes
Clay	City of North Kansas City	Yes	March 19, 2021	Yes	Yes
	Village of Oakwood	Yes	February 21, 2021	n/a	n/a
	City of Cameron	Yes	March 31, 2021	Yes	Yes
	City of Buffalo	Yes	December 31, 2020	No	n/a
Clinton	City of Sullivan	Yes	January 20, 2021	No	No
Dallas	City of Washington	Yes	March 26, 2021	Yes	n/a
	City of Strafford	Yes	February 16, 2021	No	No
Henry	City of Clinton	Yes	February 18, 2021	Yes	Yes
	City of Montrose	Yes	December 3, 2020	Yes	n/a
	City of Urich	No		No	n/a
	City of Windsor	Yes	December 7, 2020	Yes	n/a
Jackson	City of Blue Springs	Yes	March 3, 2021	Yes	Yes
	City of Buckner	Yes	March 25, 2021	No	No
	City of Grandview	Yes	March 25, 2021	Yes	Yes
	City of Sugar Creek	Yes	March 30, 2021	No	No
Jasper	City of Duquesne	Yes	February 19, 2021	No	No
Jefferson	City of Festus	Yes	March 23, 2021	No	n/a
Johnson	City of Warrensburg	Yes	March 18, 2021	Yes	Yes
Lafayette	City of Concordia	Yes	February 24, 2021	No	No
	City of Higginsville	Yes	January 20, 2021	Yes	Yes
	City of Lake Lafayette	No		No	n/a
	City of Brookfield	No		No	n/a
Linn	City of Purdin	Yes	November 16, 2020	n/a	n/a
	City of Atlanta	No		Yes	n/a
Madison	City of Fredericktown	Yes	December 28, 2020	No	No
McDonald	City of Anderson	Yes	March 29, 2021	Yes	Yes
Moniteau	City of Tipton	Yes	December 14, 2020	Yes	Yes
Monroe	City of Monroe City	No	April 1, 2021	No	No
Newton	City of Neosho	Yes	March 3, 2021	Yes	Yes
Nodaway	City of Maryville	Yes	March 12, 2021	Yes	Yes
Ozark	City of Gainesville	Yes	March 30, 2021	Yes	n/a
	Village of Theodosia	Yes	March 18, 2021	No	n/a
	City of Rolla	Yes	December 31, 2020	Yes	Yes
Pike	City of Bowling Green	Yes	March 11, 2021	No	n/a
Platte	City of Platte Woods	No		Yes	Yes
Pulaski	City of Dixon	Yes	March 24, 2021	Yes	Yes

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Ray	City of Richmond	Yes	March 24, 2021	Yes	Yes
Saline	City of Marshall	Yes	February 11, 2021	Yes	Yes
Shelby	City of Hunnewell	Yes	March 29, 2021	n/a	n/a
St. Charles	City of St. Peters	Yes	March 26, 2021	n/a	n/a
	City of Weldon Spring	No		Yes	Yes
St. Clair	City of Appleton City	No		No	n/a
	City of Osceola	No	April 1, 2021	No	n/a
St. Francois	City of Bonne Terre	No		Yes	Yes
	City of Farmington	Yes	March 29, 2021	Yes	Yes
	City of Park Hills	No		Yes	Yes
St. Louis	City of Clayton	Yes	March 29, 2021	Yes	No
	City of Cool Valley	No		No	Yes
	City of Greendale	Yes	March 12, 2021	Yes	Yes
	City of Normandy	Yes	March 31, 2021	Yes	Yes
	City of Pagedale	Yes	March 30, 2021	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	December 28, 2020	n/a	n/a
	City of Ste. Genevieve	No		Yes	n/a
Stoddard	City of Advance	Yes	January 26, 2021	No	No
Stone	City of Branson West	Yes	March 31, 2021	Yes	No
Total Filed		51		38	29
Total Not Filed		14		22	12
Total n/a		0		5	24

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 March 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lawrence	City of Verona	***	October 20, 2020	Yes	Yes
St. Louis	Village of Hillsdale	Yes	March 10, 2021	***	n/a
Total Filed		1		1	1

*** Filed after September 30, 2020, but before March 2021.

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 December 31, 2020
 Filed in March 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Lake Annette	Yes	March 14, 2021	No	n/a
Cedar	Village of Jerico Springs	Yes	March 1, 2021	No	n/a
Crawford	City of Cuba	***	February 8, 2021	Yes	Yes
DeKalb	Village of Amity	Yes	March 2, 2021	n/a	n/a
Jefferson	City of Byrnes Mill	Yes	March 19, 2021	**	No
Johnson	City of Holden	Yes	March 10, 2021	No	n/a
Lewis	Village of Monticello	Yes	March 3, 2021	n/a	n/a
Miller	City of Bagnell	Yes	March 9, 2021	n/a	n/a
New Madrid	City of Gideon	Yes	March 30, 2021	No	**
Newton	Village of Stella	Yes	March 3, 2021	n/a	n/a
Pemiscot	City of Hayti Heights	Yes	March 5, 2021	No	No
Randolph	Village of Jacksonville	Yes	March 29, 2021	n/a	n/a
Reynolds	City of Ellington	**	December 23, 2020	Yes	n/a
Saline	City of Nelson	Yes	March 16, 2021	n/a	n/a
Scotland	Village of Rutledge	Yes	March 15, 2021	n/a	n/a
Scott	Village of Diehlstadt	Yes	March 19, 2021	n/a	n/a
St. Louis	City of Bellefontaine Neighbors	**	December 30, 2020	Yes	No
	City of Charlack	No		Yes	**
	City of Velda City	No		No	Yes
	Village of Hanley Hills	**	December 3, 2020	***	Yes
Texas	City of Summersville	**	November 18, 2020	Yes	No
Total Filed		14		5	3

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before March 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.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2021
 Filed in March 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jefferson	City of Arnold	**	February 26, 2021	Yes	Yes
Taney	City of Forsyth	Yes	March 1, 2021	No	No
Total Filed		1		1	1

** Filed by February 28, 2021.