



Nicole Galloway, CPA

Missouri State Auditor

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

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July 2021

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Monthly Report on Municipal Court and Revenue Filings

May 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 May 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 2 cities 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 May 2021, after their filing deadline. The filing status for these 80 cities and 9 villages is presented in summary on page 4 and by individual entity in Appendixes B to H.

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 2 cities with a fiscal year end of November 30, 2020, whose financial report was due by May 31, 2021. Of the 2 municipalities, both filed the financial report timely. Of the 2 municipalities required to file an addendum, 1 filed timely. The only municipality required to file a certification filed it timely.



Monthly Report on Municipal Court and Revenue Filings
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This report includes the filing status for 80 cities and 9 villages that filed at least one of the items (financial report, addendum, or certification) in May 2021, after their filing deadline. Of these municipalities, 3 filed an annual financial report, 77 filed an addendum, and 31 filed a certification.

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

Fiscal Year Ended November 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	February 18, 2021	No	n/a
St. Louis	City of Florissant	Yes	May 27, 2021	Yes	Yes
Total Filed		2		1	1
Total Not Filed		0		1	0
Total n/a		0		0	1

n/a 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 June 30, 2020
Filed in May 2021

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	Village of Rush Hill	**	April 26, 2021	Yes	n/a
Callaway	City of Holts Summit	**	June 25, 2020	Yes	Yes
Daviess	City of Gallatin	**	June 30, 2020	Yes	n/a
Franklin	City of Gerald	***	September 14, 2020	Yes	n/a
Greene	City of Walnut Grove	***	July 7, 2020	Yes	No
Harrison	City of Ridgeway	***	July 14, 2020	Yes	n/a
Lincoln	City of Winfield	**	June 24, 2020	Yes	Yes
Platte	City of Edgerton	**	April 6, 2020	Yes	n/a
Ralls	City of Center	**	May 28, 2020	Yes	n/a
Schuyler	City of Greentop	**	June 25, 2020	Yes	n/a
Scott	Village of Kelso	***	August 17, 2020	Yes	n/a
Shannon	City of Birch Tree	No		Yes	n/a
St. Louis	City of Crystal Lake Park	**	June 9, 2020	Yes	No
	Village of Westwood	***	August 7, 2020	Yes	No
Sullivan	City of Green City	**	June 22, 2020	Yes	n/a
Total Filed		0		15	2

** Filed by June 30, 2020.

*** Filed after June 30, 2020, but before May 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 September 30, 2020
Filed in May 2021

Fiscal Year Ended March 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Butler	**	September 4, 2020	**	Yes
Camden	Village of Sunrise Beach	**	September 9, 2020	No	Yes
Clark	City of Kahoka	**	August 6, 2020	Yes	n/a
Lafayette	City of Lexington	**	July 29, 2020	Yes	Yes
Moniteau	City of California	**	September 14, 2020	Yes	n/a
Montgomery	Village of Rhineland	***	October 22, 2020	Yes	n/a
Pike	Village of Eolia	**	April 22, 2020	Yes	n/a
Scott	City of Chaffee	**	September 3, 2020	Yes	**
	City of Oran	***	October 19, 2020	Yes	n/a
St. Louis	City of Rock Hill	**	September 25, 2020	***	Yes
Total Filed		0		7	4

** Filed by September 30, 2020.

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

n/a 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 October 31, 2020
Filed in May 2021

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lewis	City of La Grange	**	September 24, 2020	**	Yes
Mississippi	City of Charleston	**	January 23, 2021	Yes	Yes
New Madrid	City of Portageville	**	June 9, 2020	Yes	**
	City of Risco	**	October 20, 2020	Yes	No
Osage	City of Linn	***	December 16, 2020	Yes	n/a
Total Filed		0		4	2

** Filed by October 31, 2020.

*** Filed after October 31, 2020, but before May 2021.

n/a 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 December 31, 2020
Filed in May 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Novinger	***	January 7, 2021	Yes	n/a
Barry	City of Washburn	**	December 28, 2020	Yes	n/a
Barton	City of Lamar	**	December 16, 2020	Yes	No
Chariton	City of Keytesville	**	July 17, 2020	Yes	n/a
	City of Salisbury	**	December 16, 2020	Yes	n/a
Dunklin	City of Holcomb	***	January 27, 2021	Yes	No
	City of Senath	**	December 28, 2020	Yes	Yes
Gasconade	City of Owensville	***	January 19, 2021	Yes	n/a
Greene	City of Battlefield	**	October 20, 2020	Yes	Yes
Holt	Village of Big Lake	**	November 25, 2020	Yes	n/a
Howard	City of Glasgow	**	December 15, 2020	Yes	n/a
Howell	City of Mountain View	**	December 29, 2020	Yes	**
Iron	City of Ironton	**	December 31, 2020	Yes	n/a
Jasper	City of Carthage	**	December 18, 2020	Yes	Yes
Jefferson	City of Hillsboro	**	September 8, 2020	Yes	n/a
Johnson	City of Holden	***	March 10, 2021	Yes	n/a
Lafayette	City of Waverly	**	July 17, 2020	Yes	n/a
Marion	City of Hannibal	**	December 16, 2020	Yes	**
Montgomery	City of Middletown	**	December 23, 2020	Yes	n/a
	City of New Florence	**	December 11, 2020	**	Yes
Morgan	City of Stover	**	November 5, 2020	Yes	n/a
New Madrid	City of Gideon	***	March 30, 2021	Yes	**
	City of Howardville	**	December 4, 2020	Yes	Yes
	City of Lilbourn	**	December 29, 2020	Yes	n/a
	Village of Catron	**	December 31, 2020	Yes	n/a
Newton	City of Granby	**	July 22, 2020	Yes	Yes
Nodaway	City of Burlington Junction	**	December 29, 2020	Yes	n/a
Pemiscot	City of Hayti	**	December 18, 2020	Yes	Yes
Phelps	City of Newburg	**	November 9, 2020	Yes	n/a
Platte	City of Riverside	**	December 9, 2020	***	Yes
Pulaski	City of Crocker	**	December 28, 2020	Yes	No
Randolph	City of Clark	**	October 30, 2020	Yes	n/a
Ray	City of Lawson	**	December 31, 2020	Yes	Yes
	City of Wood Heights	***	January 20, 2021	Yes	n/a
Scott	City of Benton	***	January 20, 2021	Yes	n/a
St. Charles	City of Lake St. Louis	**	December 28, 2020	Yes	**
St. Francois	City of Bismarck	***	January 6, 2021	Yes	Yes
St. Louis	City of Charlack	Yes	May 13, 2021	***	**
	City of Eureka	**	December 28, 2020	**	Yes
Stone	City of Crane	***	February 24, 2021	Yes	Yes

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

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Warren	City of Warrenton	**	December 16, 2020	Yes	Yes
Webster	City of Rogersville	***	January 21, 2021	**	Yes
Total Filed		1		37	14

** Filed by December 31, 2020.

*** Filed after December 31, 2020, but before May 2021.

n/a 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 February 28, 2021
Filed in May 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Taney	City of Forsyth	**	March 1, 2021	Yes	Yes
Total Filed		0		1	1

** Filed by February 28, 2021.

Appendix G
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in May 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Exeter	**	October 8, 2020	Yes	Yes
Camden	City of Camdenton	***	April 13, 2021	Yes	n/a
Franklin	City of Sullivan	**	January 20, 2021	Yes	Yes
Henry	City of Urich	***	April 30, 2021	Yes	n/a
Jackson	City of Buckner	**	March 25, 2021	Yes	Yes
	City of Sugar Creek	**	March 30, 2021	Yes	Yes
Jefferson	City of Festus	**	March 23, 2021	Yes	n/a
Lafayette	City of Concordia	**	February 24, 2021	Yes	Yes
Linn	City of Brookfield	Yes	May 18, 2021	Yes	n/a
Ozark	Village of Theodosia	**	March 18, 2021	Yes	n/a
Pike	City of Bowling Green	**	March 11, 2021	Yes	n/a
St. Louis	City of Clayton	**	March 29, 2021	**	Yes
Stoddard	City of Advance	**	January 26, 2021	Yes	Yes
Stone	City of Branson West	**	March 31, 2021	**	Yes
Total Filed		1		12	8

** Filed by March 31, 2021.

*** Filed after March 31, 2021, but before May 2021.

n/a Entities without a municipal judge are not required to file a certification.

Appendix H
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2021
Filed in May 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	May 10, 2021	No	No
Jasper	City of Webb City	**	April 30, 2021	Yes	**
Total Filed		1		1	0

** Filed by April 30, 2021.