



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2021-039

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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.

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

May 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 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
May 2021
Executive Summary

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 | | Filed Addendum | Filed Certification |
|-------------|--------------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| 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 | | Filed Addendum | Filed Certification |
|-------------|----------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| 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.