



Nicole Galloway, CPA

Missouri State Auditor

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

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Monthly Report on Municipal Court and Revenue Filings

January 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 January 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. No cities, towns, or villages had a fiscal year end of July 31, 2019; therefore, no financial reports, addendums, or certifications were due by January 31, 2020.

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.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2020, after their filing deadline. The filing status for these 49 cities and 11 villages is presented in summary on pages 3 and by individual entity in Appendixes A 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

January 2020

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.

No cities, towns, or villages had a fiscal year end of July 31, 2019; therefore, no financial reports, addendums, or certifications were due by January 31, 2020.

This report includes the filing status for 49 cities and 11 villages that filed at least one of the items (financial report, addendum, or certification) in January 2020, after their filing deadline. Of these municipalities, 49 filed an annual financial report, 14 filed an addendum, and 6 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in January 2020

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Sullivan	City of Green City	**	June 24, 2019	Yes	n/a
Total Filed		0		1	0

** Filed by June 30, 2019.

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 September 30, 2019
 Filed in January 2020

Fiscal Year Ended March 31, 2019

<u>County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Financial Report Filed</u>	<u>Filed Addendum</u>	<u>Filed Certification</u>
Lafayette	Village of Dover	Yes	January 16, 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 C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2019
 Filed in January 2020

Fiscal Year Ended April 30, 2019

<u>County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Financial Report Filed</u>	<u>Filed Addendum</u>	<u>Filed Certification</u>
St. Charles	City of Portage Des Sioux	Yes	January 12, 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 D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2019
 Filed in January 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Washburn	Yes	January 23, 2020	**	**
Bates	City of Adrian	Yes	January 21, 2020	No	n/a
Boone	City of Rocheport	Yes	January 23, 2020	n/a	n/a
Buchanan	City of St. Joseph	Yes	January 17, 2020	**	**
Butler	City of Qulin	Yes	January 10, 2020	Yes	n/a
Camden	City of Linn Creek	Yes	January 29, 2020	No	n/a
Cass	Village of Baldwin Park	Yes	January 30, 2020	n/a	n/a
	Village of Loch Lloyd	Yes	January 18, 2020	n/a	n/a
Cooper	City of Bunceton	**	December 9, 2019	Yes	n/a
Daviess	Village of Altamont	**	December 6, 2019	Yes	n/a
DeKalb	Village of Amity	Yes	January 6, 2020	n/a	n/a
Dent	City of Salem	Yes	January 21, 2020	No	n/a
Dunklin	City of Kennett	**	December 30, 2019	No	Yes
Gasconade	City of Bland	Yes	January 3, 2020	No	No
Greene	City of Battlefield	**	November 4, 2019	Yes	Yes
Holt	Village of Big Lake	Yes	January 22, 2020	No	n/a
Howard	City of Glasgow	Yes	January 13, 2020	No	n/a
Iron	City of Ironton	Yes	January 2, 2020	No	n/a
Jackson	City of Lake Tapawingo	Yes	January 6, 2020	No	n/a
Jasper	City of Carthage	Yes	January 17, 2020	No	No
Jefferson	City of Byrnes Mill	Yes	January 1, 2020	No	No
	City of Herculaneum	Yes	January 1, 2020	**	**
Laclede	Village of Evergreen	Yes	January 22, 2020	n/a	n/a
Lewis	City of Ewing	Yes	January 22, 2020	n/a	n/a
	Village of Monticello	Yes	January 25, 2020	n/a	n/a
Maries	City of Belle	Yes	January 21, 2020	**	**
	City of Vienna	**	October 4, 2019	Yes	n/a
Montgomery	City of Middletown	Yes	January 22, 2020	No	n/a
New Madrid	City of Howardville	Yes	January 24, 2020	No	No
Newton	City of Diamond	**	October 25, 2019	Yes	No
	Village of Stark City	Yes	January 21, 2020	n/a	n/a
Nodaway	City of Burlington Junction	Yes	January 7, 2020	No	n/a
Oregon	City of Alton	Yes	January 14, 2020	No	n/a
Phelps	City of Doolittle	Yes	January 15, 2020	No	n/a
Pike	City of Clarksville	Yes	January 3, 2020	No	n/a
Randolph	City of Clark	Yes	January 22, 2020	No	n/a
Ripley	City of Doniphan	Yes	January 17, 2020	Yes	n/a
Saline	City of Nelson	Yes	January 24, 2020	n/a	n/a
Scotland	Village of Rutledge	Yes	January 25, 2020	n/a	n/a
Scott	City of Benton	Yes	January 17, 2020	No	n/a
	City of Sikeston	Yes	January 23, 2020	**	**
Shelby	City of Clarence	Yes	January 15, 2020	No	No
St. Clair	City of Lowry City	Yes	January 17, 2020	**	n/a
St. Francois	City of Desloge	Yes	January 17, 2020	**	**
	City of Leadington	Yes	January 22, 2020	Yes	n/a

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2019
 Filed in January 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Bellefontaine Neighbors	**	December 31, 2019	Yes	Yes
	City of Berkeley	Yes	January 31, 2020	Yes	Yes
	City of Charlack	Yes	January 21, 2020	Yes	**
	City of Ferguson	**	December 24, 2019	Yes	Yes
	City of Pine Lawn	**	December 31, 2019	**	Yes
Stoddard	City of Bernie	Yes	January 23, 2020	**	**
	City of Dexter	Yes	January 17, 2020	**	**
Stone	City of Crane	Yes	January 22, 2020	No	No
	Village of McCord Bend	Yes	January 27, 2020	n/a	n/a
Taney	City of Rockaway Beach	Yes	January 21, 2020	No	n/a
Texas	City of Summersville	**	December 21, 2019	Yes	**
Washington	City of Irondale	Yes	January 29, 2020	n/a	n/a
Total Filed		47		13	6

** Filed by December 31, 2019.

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.