



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2020-011

March 2020

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Monthly Report on Municipal Court and Revenue Filings

February 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 February 29, 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.

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 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 2020, after their filing deadline. The filing status for these 105 cities, 1 town, and 15 villages is presented in summary on pages 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

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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, 2019, whose financial report was due by February 29, 2020. Of the 11 municipalities required to file an annual financial report, 8 filed the report timely. Of the 9 municipalities required to file an addendum, 5 filed an addendum timely. Of the 4 municipalities required to file a certification, 2 filed a certification timely.



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This report includes the filing status for 105 cities, 1 town, and 15 villages that filed at least one of the items (financial report, addendum, or certification) in February 2020, after their filing deadline. Of these municipalities, 23 filed an annual financial report, 93 filed an addendum, and 33 filed a certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 29, 2020

Fiscal Year Ended August 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barton	City of Golden City	Yes	December 31, 2019	Yes	n/a
Bates	Village of Merwin	Yes	February 8, 2020	n/a	n/a
Clay	City of Avondale	Yes	November 26, 2019	Yes	n/a
Franklin	Village of Miramigoua Park	No		No	n/a
Jefferson	City of Arnold	No		Yes	Yes
Scotland	City of Memphis	Yes	February 24, 2020	Yes	n/a
Scott	City of Miner	Yes	February 12, 2020	No	No
	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	January 20, 2020	No	n/a
St. Louis	Village of Pasadena Park	Yes	February 29, 2020	No	No
Taney	City of Forsyth	Yes	February 24, 2020	Yes	Yes
Total Filed		8		5	2
Total Not Filed		3		4	2
Total n/a		0		2	7

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 March 31, 2019
Filed in February 2020

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Linn	City of Brookfield	**	March 29, 2019	Yes	n/a
Pulaski	City of Dixon	***	April 17, 2019	Yes	***
Total Filed		0		2	0

** Filed by March 31, 2019.

*** Filed after March 31, 2019, but before February 2020.

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 April 30, 2019
Filed in February 2020

Fiscal Year Ended October 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Holt	City of Maitland	**	April 30, 2019	Yes	n/a
Jasper	City of Carterville	**	May 17, 2019	Yes	No
Total Filed		0		2	0

** Filed by April 30, 2019.

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 June 30, 2019
 Filed in February 2020

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	Village of Country Club	***	July 22, 2019	Yes	n/a
Barry	City of Butterfield	**	June 27, 2019	Yes	No
Buchanan	City of Easton	**	May 9, 2019	Yes	***
Caldwell	City of Kidder	Yes	February 16, 2020	No	n/a
	City of Polo	**	April 24, 2019	Yes	n/a
Jackson	City of Lake Lotawana	**	June 18, 2019	Yes	n/a
Johnson	City of Centerview	**	January 18, 2019	Yes	n/a
	City of Knob Noster	***	July 29, 2019	**	Yes
Nodaway	City of Hopkins	**	February 27, 2019	Yes	n/a
Platte	Village of Ferrelview	***	August 9, 2019	Yes	n/a
Ray	City of Homestead Village	***	December 10, 2019	Yes	n/a
Schuylerville	City of Queen City	**	June 30, 2019	Yes	n/a
Scott	City of Morley	***	July 26, 2019	Yes	n/a
St. Louis	City of Moline Acres	Yes	February 21, 2020	Yes	Yes
Taney	City of Branson	**	June 28, 2019	Yes	**
Vernon	Village of Moundville	***	August 30, 2019	Yes	n/a
Worth	City of Grant City	***	January 31, 2019	Yes	n/a
Total Filed		2		15	2

** Filed by June 30, 2019.

*** Filed after June 30, 2019, but before February 2020.

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 August 31, 2019
Filed in February 2020

Fiscal Year Ended February 28, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Uplands Park	***	September 18, 2019	Yes	No
Total Filed		0		1	0

*** Filed after August 31, 2019, but before February 2020.

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2019
 Filed in February 2020

Fiscal Year Ended March 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Atchison	City of Tarkio	**	April 2, 2019	Yes	Yes
Audrain	City of Martinsburg	***	October 15, 2019	Yes	n/a
Bates	City of Butler	**	September 27, 2019	Yes	**
Cooper	City of Boonville	**	August 21, 2019	Yes	n/a
Henry	City of Calhoun	**	September 23, 2019	Yes	n/a
Howell	City of West Plains	**	September 24, 2019	Yes	**
Lawrence	City of Verona	**	September 16, 2019	**	Yes
Mississippi	City of East Prairie	***	October 30, 2019	Yes	***
Monroe	City of Paris	**	August 15, 2019	Yes	n/a
Montgomery	Village of Rhineland	**	May 29, 2019	Yes	n/a
Pike	Village of Eolia	**	June 28, 2019	Yes	n/a
Scott	City of Chaffee	**	September 30, 2019	Yes	Yes
St. Louis	City of Velda Village Hills	***	October 31, 2019	Yes	No
Texas	City of Licking	***	October 15, 2019	Yes	Yes
Total Filed		0		13	4

** Filed by September 30, 2019.

*** Filed after September 30, 2019, but before February 2020.

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

Appendix G

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2019
 Filed in February 2020

Fiscal Year Ended April 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Dunklin	City of Hornersville	**	July 9, 2019	Yes	**
Lafayette	City of Alma	**	August 16, 2019	Yes	n/a
Lewis	City of La Grange	**	October 31, 2019	Yes	Yes
Mercer	City of Princeton	**	May 14, 2019	Yes	n/a
Mississippi	City of Charleston	***	November 15, 2019	Yes	Yes
New Madrid	City of Risco	**	September 24, 2019	Yes	**
Phelps	City of St. James	**	October 23, 2019	Yes	Yes
Total Filed		0		7	3

** Filed by October 31, 2019.

*** Filed after October 31, 2019, but before February 2020.

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 December 31, 2019

Filed in February 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Atchison	City of Westboro	Yes	February 7, 2020	n/a	n/a
Audrain	City of Laddonia	Yes	February 3, 2020	No	n/a
Barton	City of Lamar	**	November 19, 2019	Yes	Yes
Bollinger	City of Marble Hill	**	December 26, 2019	Yes	n/a
Boone	Town of Huntsdale	Yes	February 6, 2020	n/a	n/a
Cape Girardeau	Village of Whitewater	Yes	February 13, 2020	No	n/a
Cass	City of Cleveland	**	December 31, 2019	Yes	n/a
	City of Garden City	**	November 25, 2019	Yes	n/a
Chariton	City of Brunswick	**	December 12, 2019	Yes	n/a
	City of Keytesville	**	September 19, 2019	Yes	n/a
Clay	Village of Birmingham	**	November 29, 2019	Yes	n/a
Clinton	City of Gower	Yes	February 5, 2020	Yes	Yes
Cole	City of Taos	**	December 23, 2019	Yes	n/a
Crawford	City of Steelville	**	December 31, 2019	Yes	n/a
Dade	City of Everton	**	July 23, 2019	Yes	n/a
	City of Greenfield	**	September 25, 2019	No	Yes
	City of Lockwood	**	December 4, 2019	Yes	n/a
Daviess	City of Pattonsburg	**	July 26, 2019	Yes	n/a
Dent	City of Salem	***	January 21, 2020	Yes	n/a
Dunklin	City of Clarkton	**	August 29, 2019	Yes	**
	City of Malden	Yes	February 12, 2020	**	**
	City of Senath	**	October 15, 2019	Yes	**
Franklin	City of Union	**	December 9, 2019	**	Yes
Gasconade	City of Bland	***	January 3, 2020	Yes	Yes
	City of Owensville	**	December 3, 2019	Yes	n/a
Greene	City of Ash Grove	**	October 30, 2019	Yes	No
	City of Fair Grove	**	September 25, 2019	Yes	**
Grundy	Village of Brimson	Yes	February 20, 2020	n/a	n/a
Holt	City of Craig	Yes	February 6, 2020	Yes	n/a
Howard	City of Fayette	Yes	February 17, 2020	Yes	n/a
	City of Glasgow	**	January 13, 2020	Yes	n/a
Iron	City of Ironton	***	January 2, 2020	Yes	n/a
Jasper	City of Carthage	***	January 17, 2020	Yes	Yes
	City of Neck City	Yes	February 6, 2020	n/a	n/a
Johnson	City of Holden	Yes	February 12, 2020	No	n/a
Knox	City of Hurdland	Yes	February 10, 2020	n/a	n/a
Lafayette	Village of Aullville	Yes	February 16, 2020	n/a	n/a
Lawrence	City of Miller	**	December 2, 2019	Yes	Yes
Lewis	City of Canton	**	December 9, 2019	Yes	Yes
	City of Lewistown	Yes	February 5, 2020	n/a	n/a
Marion	City of Hannibal	**	December 19, 2019	Yes	**
Mercer	City of Mercer	**	July 1, 2019	Yes	n/a
Mississippi	Village of Wilson City	Yes	February 6, 2020	n/a	n/a
Monroe	City of Madison	**	July 16, 2019	Yes	n/a
Montgomery	City of Middletown	***	January 22, 2020	Yes	n/a

Appendix H

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

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Montgomery	City of Montgomery	**	December 17, 2019	**	Yes
	City of New Florence	**	December 10, 2019	Yes	Yes
New Madrid	City of Gideon	Yes	February 26, 2020	No	No
	City of Howardville	***	January 24, 2020	Yes	Yes
	City of Parma	**	October 8, 2019	Yes	No
Newton	City of Diamond	**	October 25, 2019	***	Yes
	Village of Stella	Yes	February 18, 2020	n/a	n/a
Nodaway	City of Arkoe	Yes	February 21, 2020	n/a	n/a
Pemiscot	City of Hayti	**	November 15, 2019	Yes	Yes
Pettis	City of Green Ridge	**	December 27, 2019	Yes	n/a
	City of Smithton	****	December 30, 2019	Yes	n/a
Pike	City of Clarksville	***	January 3, 2020	Yes	n/a
Ralls	Village of Rensselaer	Yes	February 16, 2020	n/a	n/a
Ray	City of Lawson	**	December 31, 2019	Yes	Yes
Reynolds	City of Bunker	**	December 30, 2019	Yes	n/a
	City of Ellington	**	December 30, 2019	Yes	n/a
Scott	City of Benton	***	January 17, 2020	Yes	n/a
	City of Blodgett	Yes	February 23, 2020	n/a	n/a
Shelby	Village of Diehlstadt	Yes	February 11, 2020	n/a	n/a
	City of Clarence	***	January 15, 2020	No	Yes
St. Louis	City of Shelbina	**	December 27, 2019	Yes	Yes
	City of Country Club Hills	**	July 16, 2019	Yes	No
St. Louis	City of Eureka	**	December 20, 2019	**	Yes
	City of Glendale	**	November 19, 2019	Yes	Yes
	City of Oakland	**	December 6, 2019	Yes	Yes
	City of Warson Woods	**	November 22, 2019	Yes	Yes
	City of Wellston	**	December 31, 2019	Yes	**
	City of Winchester	**	December 20, 2019	**	Yes
	City of Woodson Terrace	**	October 25, 2019	Yes	No
	Village of Hanley Hills	**	December 19, 2019	Yes	Yes
	City of Crane	**	January 22, 2020	Yes	Yes
Sullivan	City of Milan	**	December 10, 2019	Yes	n/a
Webster	City of Fordland	**	September 4, 2019	Yes	Yes
Total Filed		21		53	24

** Filed by December 31, 2019.

*** Filed after December 31, 2019, but before February 2020.

**** Filed a partial report by December 31, 2019, but has not filed a report for the full fiscal year

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.