



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
March 2019**

Report No. 2019-030

April 2019

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

March 2019

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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 March 31, 2019, 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 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 2019, after their filing deadline. The filing status for these 23 cities and 3 villages is presented in summary on pages 4 and by individual entity in Appendixes B to F.

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 63 cities and 2 villages with a fiscal year end of September 30, 2018, whose financial reports, addendums, or certifications were due by March 31, 2019. Of the 65 municipalities required to file an annual financial report, 49 filed the report timely and 1 filed a financial report for a partial fiscal year. Of the 61 municipalities required to file an addendum, 32 filed an addendum timely. Of the 44 municipalities required to file a certification, 30 filed a certification timely.



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This report includes the filing status for 23 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in March 2019, after their filing deadline. Of these entities, 9 filed an annual financial report, 17 filed an addendum, and 6 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2019

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Savannah	Yes	March 22, 2019	No	n/a
Audrain	City of Farber	Yes	January 8, 2019	No	n/a
	City of Mexico	Yes	February 19, 2019	Yes	Yes
Barry	City of Exeter	Yes	October 16, 2018	Yes	Yes
Boone	City of Columbia	Yes	February 4, 2019	Yes	Yes
Camden	City of Camden	Yes	October 3, 2018	Yes	Yes
Cass	City of Peculiar	Yes	March 5, 2019	Yes	Yes
Cedar	City of El Dorado Springs	No		Yes	Yes
	City of Stockton	Yes	March 14, 2019	Yes	n/a
Clay	City of Excelsior Springs	Yes	March 7, 2019	No	No
	City of North Kansas City	Yes	March 11, 2019	No	No
	Village of Oakwood	Yes	September 10, 2018	n/a	n/a
Clinton	City of Cameron	Yes	March 20, 2019	Yes	Yes
Dallas	City of Buffalo	No		No	n/a
Franklin	City of Sullivan	No		Yes	Yes
	City of Washington	Yes	March 25, 2019	No	n/a
Greene	City of Strafford	Yes	January 22, 2019	Yes	Yes
Henry	City of Clinton	Yes	January 25, 2019	Yes	Yes
	City of Montrose	Yes	October 17, 2018	No	n/a
	City of Urich	No		No	n/a
	City of Windsor	No		No	n/a
Jackson	City of Blue Springs	Yes	March 19, 2019	Yes	Yes
	City of Buckner	Yes	March 29, 2019	Yes	Yes
	City of Grandview	Yes	March 20, 2019	Yes	Yes
	City of Sugar Creek	Yes	March 28, 2019	Yes	Yes
Jasper	City of Duquesne	Yes	January 15, 2019	Yes	Yes
Jefferson	City of Festus	Yes	March 25, 2019	Yes	Yes
Johnson	City of Warrensburg	Yes	March 26, 2019	Yes	Yes
Lafayette	City of Concordia	No		No	n/a
	City of Higginsville	Yes	January 15, 2019	Yes	Yes
	City of Lake Lafayette	No		No	n/a
Linn	City of Brookfield	Yes	March 29, 2019	No	n/a
	City of Purdin	Yes	October 19, 2018	n/a	n/a
Macon	City of Atlanta	No		n/a	n/a
Madison	City of Fredericktown	Yes	March 18, 2019	Yes	Yes
McDonald	City of Anderson	Yes	March 28, 2019	Yes	Yes
Moniteau	City of Tipton	Yes	January 20, 2019	Yes	n/a
Monroe	City of Monroe City	Yes	January 27, 2019	No	n/a
Newton	City of Neosho	Yes	March 21, 2019	Yes	Yes
Nodaway	City of Maryville	Yes	March 12, 2019	Yes	Yes

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2019

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Ozark	City of Gainesville	No		No	n/a
Ozark	Village of Theodosia	Yes	October 25, 2018	No	n/a
Phelps	City of Rolla	Yes	January 21, 2019	Yes	Yes
Pike	City of Bowling Green	Yes	March 4, 2019	No	No
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	Partial	April 17, 2018	No	No
Ray	City of Richmond	Yes	March 18, 2019	Yes	Yes
Saline	City of Marshall	Yes	February 14, 2019	No	No
Shelby	City of Hunnewell	Yes	November 19, 2018	n/a	n/a
St. Charles	City of St. Peters	Yes	March 7, 2019	Yes	Yes
	City of Weldon Spring	No		No	No
St. Clair	City of Appleton City	Yes	January 31, 2019	No	n/a
	City of Osceola	Yes	February 14, 2019	No	n/a
St. Francois	City of Bonne Terre	Yes	March 25, 2019	No	No
	City of Farmington	Yes	March 21, 2019	Yes	Yes
	City of Park Hills	No		No	No
St. Louis	City of Clayton	Yes	March 28, 2019	Yes	No
	City of Cool Valley	No		No	No
	City of Greendale	No		No	Yes
	City of Normandy	Yes	March 6, 2019	No	Yes
	City of Pagedale	Yes	March 29, 2019	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	February 4, 2019	Yes	Yes
	City of Ste. Genevieve	Yes	January 16, 2019	Yes	No
Stoddard	City of Advance	No		No	No
Stone	City of Branson West	Yes	March 21, 2019	No	No
Total Filed		49		32	30
Total Not Filed		15		29	14
Total Partially Filed		1		0	0
Total n/a		0		4	21

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, 2018
 Filed in March 2019

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Butler	**	September 14, 2018	Yes	n/a
Scott	City of Chaffee	***	October 23, 2018	***	Yes
Total Filed		0		1	1

** Filed by September 30, 2018.

*** Filed after September 30, 2018, but before March 2019.

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 October 31, 2018
 Filed in March 2019

Fiscal Year Ended April 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
New Madrid	City of Portageville	**	September 13, 2018	Yes	**
Total Filed		0		1	0

** Filed by October 31, 2018.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due November 30, 2018
 Filed in March 2019

Fiscal Year Ended May 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Nodaway	City of Ravenwood	**	August 13, 2018	Yes	n/a
Total Filed		0		1	0

** Filed by November 30, 2018.

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, 2018
 Filed in March 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Creighton	**	December 26, 2018	Yes	n/a
Clinton	City of Plattsburg	**	October 17, 2018	Yes	Yes
Crawford	City of Steelville	Yes	March 29, 2019	No	n/a
Dade	City of Greenfield	**	September 19, 2018	Yes	No
Daviess	Village of Altamont	***	February 17, 2019	Yes	n/a
DeKalb	City of Maysville	***	January 24, 2019	Yes	n/a
Greene	City of Ash Grove	**	November 6, 2018	Yes	Yes
Holt	City of Mound City	**	December 28, 2018	Yes	n/a
Jackson	City of Lake Tapawingo	**	December 28, 2018	Yes	n/a
Jefferson	City of Hillsboro	Yes	March 12, 2019	***	***
Monroe	City of Madison	Yes	March 18, 2019	No	n/a
Montgomery	City of Middletown	***	February 5, 2019	Yes	n/a
Nodaway	City of Skidmore	Yes	March 18, 2019	No	n/a
Pettis	City of Green Ridge	**	September 30, 2018	Yes	No
Phelps	City of Doolittle	Yes	March 7, 2019	No	n/a
Pulaski	City of Crocker	**	November 14, 2018	***	Yes
Shelby	City of Shelbina	Yes	March 11, 2019	Yes	n/a
St. Francois	City of Bismarck	**	November 14, 2018	Yes	Yes
St. Louis	Village of Hanley Hills	**	December 7, 2018	Yes	**
Total Filed		6		13	4

** Filed by December 31, 2018.

*** Filed after December 31, 2018, but before March 2019.

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, 2019
 Filed in March 2019

Fiscal Year Ended August 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scott	City of Miner	Yes	March 19, 2019	Yes	Yes
St. Louis	Village of Pasadena Park	Yes	March 18, 2019	No	**
Taney	City of Forsyth	Yes	March 4, 2019	No	No
Total Filed		3		1	1

** Filed by February 28, 2019.