



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-078

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Monthly Report on Municipal Court and Revenue Filings

July 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 municipality required to file a financial report by July 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 1 city 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 July 2019, after their filing deadline. The filing status for these 41 cities, 2 towns, and 19 villages is presented in summary on pages 4 and by individual entity in Appendixes B to D.

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 1 city with a fiscal year end of January 31, 2019, whose financial report was due by July 31, 2019. The municipality filed its annual financial report timely. The municipality was not required to file an addendum or certification.



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This report includes the filing status for 41 cities, 2 towns, and 19 villages that filed at least one of the items (financial report, addendum, or certification) in July 2019, after their filing deadline. Of these entities, 56 filed an annual financial report, 9 filed an addendum, and 3 filed a certification.

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

Fiscal Year Ended January 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 30, 2019	n/a	n/a
Total Filed		1		0	0
Total Not Filed		0		0	0
Total n/a		0		1	1

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 February 28, 2019
 Filed in July 2019

Fiscal Year Ended August 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	City of Avondale	Yes	July 8, 2019	No	n/a
Total Filed		1		0	0

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 March 31, 2019
 Filed in July 2019

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Cool Valley	Yes	July 26, 2019	***	***
Total Filed		1		0	0

*** File after March 31, 2019, but before July 2019.

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

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	Village of Country Club	Yes	July 22, 2019	No	n/a
Atchison	City of Fairfax	Yes	July 24, 2019	No	n/a
Barton	Village of Lamar Heights	Yes	July 10, 2019	n/a	n/a
Bates	City of Hume	Yes	July 16, 2019	n/a	n/a
Benton	City of Cole Camp	Yes	July 22, 2019	**	n/a
Butler	City of Neelyville	Yes	July 23, 2019	n/a	n/a
	City of Poplar Bluff	Yes	July 1, 2019	Yes	n/a
Callaway	City of Auxvasse	Yes	July 25, 2019	No	n/a
Camden	City of Osage Beach	**	June 19, 2019	Yes	No
Cass	City of East Lynne	Yes	July 25, 2019	No	n/a
Chariton	City of Sumner	Yes	July 5, 2019	n/a	n/a
Clinton	City of Trimble	Yes	July 1, 2019	No	No
Dade	Village of South Greenfield	Yes	July 25, 2019	n/a	n/a
Franklin	Village of Oak Grove	Yes	July 23, 2019	n/a	n/a
Greene	City of Republic	**	June 25, 2019	Yes	**
	City of Walnut Grove	Yes	July 31, 2019	Yes	**
Harrison	City of Bethany	Yes	July 26, 2019	No	n/a
	City of Ridgeway	Yes	July 25, 2019	n/a	n/a
	Village of Eagleville	Yes	July 22, 2019	n/a	n/a
Holt	City of Forest City	Yes	July 10, 2019	No	n/a
Howell	City of Willow Springs	Yes	July 23, 2019	**	**
Jackson	City of Levasy	Yes	July 26, 2019	n/a	n/a
	City of Oak Grove	**	June 25, 2019	Yes	Yes
Jefferson	City of Kimmswick	Yes	July 24, 2019	n/a	n/a
Johnson	City of Knob Noster	Yes	July 29, 2019	**	No
Knox	City of Baring	Yes	July 31, 2019	n/a	n/a
Lafayette	City of Bates City	Yes	July 2, 2019	Yes	Yes
Lawrence	Village of Freistatt	Yes	July 23, 2019	No	n/a
Lewis	Village of East Fenway	Yes	July 30, 2019	n/a	n/a
Lincoln	City of Silex	Yes	July 29, 2019	No	n/a
Linn	City of Browning	Yes	July 26, 2019	No	n/a
Macon	City of Ethel	Yes	July 1, 2019	n/a	n/a
Madison	City of Marquand	Yes	July 1, 2019	No	n/a
McDonald	Town of Jane	Yes	July 3, 2019	n/a	n/a
Miller	City of Eldon	Yes	July 3, 2019	No	n/a
Monroe	Village of Stoutsville	Yes	July 31, 2019	n/a	n/a
Nodaway	Village of Guilford	Yes	July 27, 2019	No	n/a
Pettis	Village of Hughesville	Yes	July 25, 2019	n/a	n/a
Pike	Town of Paynesville	Yes	July 29, 2019	n/a	n/a
Platte	City of Weston	Yes	July 15, 2019	No	No
Pulaski	City of St. Robert	Yes	July 1, 2019	Yes	No
Ralls	City of Center	Yes	July 10, 2019	No	n/a

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

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Randolph	Village of Cairo	Yes	July 29, 2019	n/a	n/a
Saline	City of Gilliam	Yes	July 30, 2019	n/a	n/a
	City of Miami	Yes	July 13, 2019	n/a	n/a
Schuyler	Village of Glenwood	Yes	July 29, 2019	n/a	n/a
Scott	City of Morley	Yes	July 26, 2019	No	n/a
St. Charles	City of Cottleville	Yes	July 3, 2019	No	No
	City of St. Paul	Yes	July 25, 2019	n/a	n/a
St. Louis	City of St. Ann	**	June 28, 2019	Yes	**
	City of Sunset Hills	**	June 26, 2019	**	Yes
	Village of Glen Echo Park	Yes	July 31, 2019	No	**
	Village of Westwood	Yes	July 24, 2019	n/a	n/a
Sullivan	Village of Newtown	Yes	July 24, 2019	n/a	n/a
Texas	City of Houston	Yes	July 25, 2019	**	**
	Village of Raymondville	Yes	July 1, 2019	n/a	n/a
Vernon	City of Nevada	**	June 28, 2019	Yes	No
	Village of Deerfield	Yes	July 1, 2019	n/a	n/a
	Village of Stotesbury	Yes	July 30, 2019	n/a	n/a
Washington	Village of Caledonia	Yes	July 1, 2019	n/a	n/a
Total Filed		54		9	3

** Filed by June 30, 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.