



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-095

September 2019

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Monthly Report on Municipal Court and Revenue Filings

August 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 August 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 5 cities 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 August 2019, after their filing deadline. The filing status for these 76 cities, 2 towns, and 27 villages is presented in summary on pages 4 and by individual entity in Appendixes B to E.

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:

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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 5 cities and 4 villages with a fiscal year end of February 28, 2019, whose financial report was due by August 31, 2019. Of the 9 municipalities required to file an annual financial report, 7 filed the report timely. Of the 4 municipalities required to file an addendum, 2 filed an addendum timely. Of the 3 municipalities required to file a certification, 1 filed a certification timely.



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This report includes the filing status for 76 cities, 2 towns, and 27 villages that filed at least one of the items (financial report, addendum, or certification) in August 2019, after their filing deadline. Of these entities, 33 filed an annual financial report, 57 filed an addendum, and 30 filed a certification.

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

Fiscal Year Ended February 28, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Fillmore	Yes	July 22, 2019	n/a	n/a
Audrain	City of Vandalia	Yes	August 21, 2019	Yes	No
Clay	Village of Oaks	Yes	June 7, 2019	n/a	n/a
Grundy	City of Tindall	Yes	July 19, 2019	n/a	n/a
Knox	City of Knox City	Yes	August 26, 2019	n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	July 19, 2019	n/a	n/a
Osage	Village of Freeburg	No		No	n/a
St. Louis	City of Pasadena Hills	Yes	August 15, 2019	Yes	Yes
	Village of Uplands Park	No		No	No
Total Filed		7		2	1
Total Not Filed		2		2	2
Total n/a		0		5	6

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 August 2019

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	Village of Sycamore Hills	**	April 20, 2018	**	Yes
Total Filed		0		0	1

** Filed by September 30, 2018.

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2018
 Filed in August 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Moniteau	City of Clarksburg	**	July 25, 2018	Yes	n/a
St. Louis	Town of Grantwood Village	***	February 8, 2019	No	Yes
Total Filed		0		1	1

** Filed by December 31, 2018.

*** Filed after December 31, 2018, but before August 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 May 31, 2019
 Filed in August 2019

Fiscal Year Ended November 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Flordell Hills	**	January 31, 2019	Yes	Yes
Total Filed		0		1	1

** Filed by May 31, 2019.

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2019
 Filed in August 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 Rea	Yes	August 20, 2019	n/a	n/a
Atchison	City of Fairfax	***	July 24, 2019	Yes	n/a
	City of Rock Port	**	June 28, 2019	**	Yes
Audrain	Village of Rush Hill	Yes	August 29, 2019	No	n/a
Barry	City of Cassville	**	May 14, 2019	Yes	No
	City of Wheaton	**	April 3, 2019	Yes	Yes
Barton	City of Liberal	**	June 12, 2019	Yes	n/a
Bates	City of Rich Hill	**	June 28, 2019	Yes	n/a
Benton	City of Lincoln	**	June 17, 2019	Yes	n/a
Bollinger	Village of Sedgewickville	Yes	August 27, 2019	n/a	n/a
Caldwell	City of Kingston	Yes	August 3, 2019	n/a	n/a
Callaway	City of Holts Summit	**	January 7, 2019	Yes	**
	City of New Bloomfield	**	May 20, 2019	Yes	n/a
Camden	City of Osage Beach	**	June 19, 2019	***	Yes
	Village of Four Seasons	**	January 18, 2019	Yes	n/a
Cape Girardeau	City of Jackson	**	January 28, 2019	**	Yes
Carroll	City of Bosworth	Yes	August 1, 2019	Yes	n/a
	Town of Carrollton	**	June 13, 2019	Yes	n/a
Carter	City of Grandin	**	January 7, 2019	Yes	n/a
Cass	City of East Lynne	***	July 25, 2019	Yes	n/a
	City of Lake Winnebago	**	April 5, 2019	**	Yes
	Village of Gunn City	Yes	August 28, 2019	n/a	n/a
Chariton	City of Mendon	Yes	August 31, 2019	n/a	n/a
Christian	City of Nixa	**	April 25, 2019	Yes	Yes
	City of Ozark	**	June 24, 2019	Yes	**
Clay	City of Missouri City	Yes	August 9, 2019	No	n/a
	Village of Prathersville	**	June 29, 2019	Yes	n/a
Clinton	City of Trimble	***	July 1, 2019	Yes	Yes
Cole	Village of Wardsville	**	June 26, 2019	Yes	n/a
Crawford	Village of West Sullivan	Yes	August 9, 2019	n/a	n/a
Dade	Village of Arcola	Yes	August 9, 2019	n/a	n/a
	Village of Dadeville	Yes	August 1, 2019	n/a	n/a
DeKalb	City of Stewartsville	**	March 13, 2019	Yes	n/a
	City of Union Star	**	March 4, 2019	Yes	n/a
Dunklin	City of Cardwell	**	January 4, 2019	Yes	No
Franklin	City of St. Clair	**	June 17, 2019	Yes	Yes
Harrison	City of Bethany	***	July 26, 2019	Yes	n/a
	City of Gilman City	**	June 26, 2019	Yes	n/a
	City of New Hampton	**	May 21, 2019	Yes	n/a
Jackson	City of Grain Valley	**	June 17, 2019	**	Yes
Jasper	City of Duenweg	**	June 14, 2019	Yes	Yes
	Village of Airport Drive	**	April 26, 2019	Yes	n/a

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

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
	Village of Avilla	Yes	August 8, 2019	n/a	n/a
	Village of Reeds	Yes	August 15, 2019	n/a	n/a
Johnson	City of Chilhowee	**	June 25, 2019	Yes	n/a
Knox	City of Edina	**	April 29, 2019	Yes	n/a
Laclede	Village of Phillipsburg	Yes	August 29, 2019	n/a	n/a
Lawrence	City of Mount Vernon	**	February 5, 2019	**	Yes
Lincoln	City of Moscow Mills	**	April 3, 2019	**	Yes
Livingston	Village of Ludlow	Yes	August 13, 2019	n/a	n/a
	Village of Utica	Yes	August 26, 2019	n/a	n/a
Macon	City of Macon	**	June 19, 2019	Yes	n/a
McDonald	City of Southwest City	**	June 26, 2019	Yes	**
	Village of Ginger Blue	Yes	August 13, 2019	n/a	n/a
Miller	City of Eldon	***	July 3, 2019	Yes	n/a
Moniteau	City of Jamestown	**	June 29, 2019	Yes	n/a
New Madrid	City of Marston	**	February 14, 2019	No	Yes
	City of New Madrid	Yes	August 15, 2019	Yes	n/a
	Village of Tallapoosa	Yes	August 21, 2019	n/a	n/a
Newton	City of Fairview	**	February 14, 2019	**	Yes
	City of Seneca	**	April 5, 2019	Yes	No
	Village of Shoal Creek Estates	Yes	August 7, 2019	n/a	n/a
Nodaway	City of Clearmont	Yes	August 8, 2019	No	n/a
	City of Graham	**	June 1, 2019	Yes	n/a
	City of Parnell	**	February 13, 2019	Yes	n/a
Pemiscot	City of Bragg City	Yes	August 3, 2019	n/a	n/a
Pettis	City of Houstonia	Yes	August 5, 2019	No	n/a
Platte	City of Dearborn	**	June 27, 2019	Yes	No
	City of Edgerton	**	March 11, 2019	Yes	n/a
	City of Lake Waukomis	**	June 27, 2019	Yes	n/a
	City of Parkville	**	June 25, 2019	**	Yes
	City of Tracy	**	June 26, 2019	Yes	n/a
	City of Weston	***	July 15, 2019	Yes	Yes
	Village of Ferrelview	Yes	August 9, 2019	n/a	n/a
Polk	City of Bolivar	**	June 13, 2019	**	Yes
	City of Fair Play	Yes	August 8, 2019	Yes	n/a
Ray	City of Orrick	**	February 26, 2019	**	Yes
Ripley	City of Naylor	Yes	August 2, 2019	No	n/a
Saline	City of Slater	**	May 22, 2019	Yes	n/a
St. Charles	City of Cottleville	***	July 3, 2019	Yes	Yes
	City of Wentzville	**	June 13, 2019	Yes	Yes
St. Francois	City of Iron Mountain Lake	**	March 8, 2019	Yes	Yes
St. Louis	City of Des Peres	**	June 4, 2019	Yes	Yes
	City of Huntleigh	Yes	August 7, 2019	n/a	n/a

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 Filed in August 2019

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Stone	City of Lakeshire	**	June 24, 2019	No	Yes
	City of Shrewsbury	**	June 28, 2019	Yes	No
	City of St. John	**	June 18, 2019	Yes	Yes
	City of Town and Country	**	June 28, 2019	**	Yes
	City of Galena	**	June 28, 2019	Yes	**
	Village of Indian Point	**	April 24, 2019	Yes	n/a
Sullivan	Village of Humphreys	Yes	August 13, 2019	n/a	n/a
	Village of Pollock	Yes	August 4, 2019	n/a	n/a
Taney	City of Merriam Woods	Yes	August 22, 2019	No	n/a
	Village of Kirbyville	Yes	August 7, 2019	n/a	n/a
Vernon	City of Bronaugh	**	March 12, 2019	Yes	n/a
	City of Nevada	**	June 28, 2019	***	Yes
	City of Sheldon	**	April 24, 2019	Yes	n/a
	Village of Moundville	Yes	August 30, 2019	No	n/a
Webster	City of Marshfield	**	June 7, 2019	**	Yes
	City of Niangua	**	February 21, 2019	Yes	n/a
Worth	Village of Denver	Yes	August 22, 2019	n/a	n/a
Total Filed		33		55	27

** Filed by June 30, 2019.

*** Filed after June 30, 2019, but before August 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.