



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-105

October 2019

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Monthly Report on Municipal Court and Revenue Filings

September 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 September 30, 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 51 cities and 25 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 September 2019, after their filing deadline. The filing status for these 21 cities and 5 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

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 51 cities and 25 villages with a fiscal year end of March 31, 2019, whose financial report was due by September 30, 2019. Of the 76 municipalities required to file an annual financial report, 55 filed the report timely. Of the 54 municipalities required to file an addendum, 25 filed an addendum timely. Of the 31 municipalities required to file a certification, 18 filed a certification timely and 1 filed a certification for only a portion of the fiscal year.



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Executive Summary

This report includes the filing status for 21 cities and 5 villages that filed at least one of the items (financial report, addendum, or certification) in September 2019, after their filing deadline. Of these entities, 12 filed an annual financial report, 14 filed an addendum, and 3 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2019

Fiscal Year Ended March 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	Village of Gibbs Village	No		n/a	n/a
Atchison	City of Tarkio	Yes	April 2, 2019	No	No
Audrain	City of Martinsburg	No		No	n/a
	Village of Benton City	No		No	n/a
Barry	City of Monett	Yes	August 7, 2019	Yes	Yes
Bates	City of Butler	Yes	September 27, 2019	No	Yes
Boone	City of Centralia	No		No	n/a
Buchanan	Village of Agency	Yes	September 18, 2019	n/a	n/a
	Village of Lewis & Clark	Yes	September 22, 2019	n/a	n/a
Camden	Village of Sunrise Beach	Yes	July 19, 2019	No	No
Cape Girardeau	Village of Old Appleton	Yes	September 9, 2019	n/a	n/a
	Village of Pochontas	Yes	September 30, 2019	n/a	n/a
Carroll	City of Norborne	No		No	n/a
Cass	City of Belton	Yes	September 27, 2019	Yes	Yes
	City of Pleasant Hill	No		No	No
Chariton	City of Triplett	Yes	August 7, 2019	n/a	n/a
Clark	City of Kahoka	Yes	August 26, 2019	No	n/a
Clay	City of Holt	No		No	n/a
	City of Kearney	Yes	September 4, 2019	Yes	Yes
	City of Mosby	Yes	June 15, 2019	Yes	n/a
	Village of Claycomo	Yes	September 25, 2019	Yes	Yes
	Village of Oakview	Yes	June 20, 2019	Yes	Yes
Clinton	Village of Grayson	Yes	September 3, 2019	n/a	n/a
Cole	City of Lohman	Yes	August 29, 2019	n/a	n/a
Cooper	City of Blackwater	Yes	August 21, 2019	No	n/a
	City of Boonville	Yes	August 21, 2019	No	n/a
	City of Pilot Grove	No		No	n/a
DeKalb	City of Osborn	Yes	August 28, 2019	No	n/a
Franklin	Village of Leslie	No		n/a	n/a
Grundy	City of Spickard	Yes	May 14, 2019	n/a	n/a
Henry	City of Calhoun	Yes	September 23, 2019	No	n/a
Holt	Village of Corning	No		n/a	n/a
Howell	City of West Plains	Yes	September 24, 2019	No	Yes
Jefferson	City of Crystal City	Yes	September 24, 2019	Yes	Yes
	Village of Scotsdale	Yes	April 23, 2019	n/a	n/a
Lafayette	City of Lexington	Yes	August 13, 2019	Yes	Yes
	City of Napoleon	Yes	July 28, 2019	No	n/a
	City of Odessa	Yes	September 30, 2019	Yes	Partial
	Village of Dover	No		n/a	n/a
Lawrence	City of Pierce City	No		Yes	Yes
	City of Verona	Yes	September 16, 2019	Yes	No
Livingston	City of Chillicothe	Yes	September 26, 2019	Yes	n/a

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2019

Fiscal Year Ended March 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Miller	City of Iberia	Yes	July 10, 2019	Yes	No
	Village of Olean	Yes	September 26, 2019	n/a	n/a
Mississippi	City of East Prairie	No		No	No
Moniteau	City of California	No		Yes	n/a
Monroe	City of Paris	Yes	August 15, 2019	No	n/a
Montgomery	City of Jonesburg	Yes	July 22, 2019	No	n/a
	City of McKittrick	Yes	April 5, 2019	n/a	n/a
	City of Wellsville	No		No	n/a
Osage	Village of Rhineland	Yes	May 29, 2019	No	n/a
	City of Westphalia	No		n/a	n/a
Perry	City of Perryville	Yes	September 25, 2019	Yes	Yes
Pettis	City of Sedalia	Yes	September 24, 2019	Yes	Yes
Pike	Village of Eolia	Yes	June 28, 2019	No	n/a
Putnam	City of Unionville	Yes	August 22, 2019	Yes	n/a
Ray	City of Hardin	Yes	September 30, 2019	Yes	Yes
Saline	City of Sweet Springs	Yes	August 14, 2019	No	No
	Village of Arrow Rock	Yes	July 18, 2019	n/a	n/a
	Village of Mount Leonard	Yes	August 1, 2019	n/a	n/a
Scotland	Village of Arbela	Yes	August 19, 2019	n/a	n/a
Scott	City of Chaffee	Yes	September 30, 2019	No	No
	City of Oran	Yes	August 29, 2019	Yes	n/a
Shelby	Village of Bethel	Yes	September 3, 2019	n/a	n/a
St. Clair	Village of Vista	No		n/a	n/a
St. Francois	City of Leadwood	Yes	May 15, 2019	Yes	Yes
St. Louis	City of Jennings	Yes	September 24, 2019	Yes	Yes
	City of Kirkwood	Yes	September 27, 2019	Yes	Yes
	City of Rock Hill	Yes	September 27, 2019	Yes	Yes
	City of Velda Village Hills	No		No	No
	Village of Hillsdale	No		No	n/a
Taney	Village of Sycamore Hills	Yes	September 26, 2019	Yes	No
	City of Hollister	Yes	September 6, 2019	No	No
	City of Licking	No		No	No
Vernon	Village of Harwood	No		n/a	n/a
Wright	City of Mansfield	Yes	July 22, 2019	Yes	Yes
Total Filed		55		25	18
Total Partially Filed		0		0	1
Total Not Filed		21		29	12
Total n/a		0		22	45

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 December 31, 2018
 Filed in September 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Webster	City of Fordland	**	December 31, 2018	Yes	Yes
Total Filed		0		1	1

** Filed by December 31, 2018.

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

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Buchanan	City of Easton	**	May 9, 2019	No	Yes
Carter	City of Van Buren	Yes	September 15, 2019	No	n/a
Cooper	City of Otterville	**	June 25, 2019	Yes	n/a
Dunklin	City of Cardwell	**	January 4, 2019	***	Yes
Iron	Village of Des Arc	Yes	September 12, 2019	n/a	n/a
Jasper	City of Sarcoxie	**	March 29, 2019	Yes	n/a
Johnson	City of Leeton	**	June 18, 2019	Yes	n/a
Lincoln	City of Foley	Yes	September 18, 2019	No	n/a
	City of Old Monroe	Yes	September 16, 2019	Yes	n/a
	City of Silex	***	July 29, 2019	Yes	n/a
Macon	City of New Cambria	Yes	September 19, 2019	n/a	n/a
Madison	City of Marquand	***	July 1, 2019	Yes	n/a
Montgomery	City of Bellflower	**	February 22, 2019	Yes	n/a
New Madrid	City of Morehouse	**	January 4, 2019	Yes	**
Nodaway	City of Pickering	**	March 14, 2019	Yes	n/a
Osage	Village of Argyle	Yes	September 4, 2019	n/a	n/a
Reynolds	City of Centerville	Yes	September 11, 2019	n/a	n/a
Saline	City of Emma	**	June 29, 2019	Yes	n/a
Shelby	City of Shelbyville	**	June 17, 2019	Yes	n/a
St. Louis	City of Bel Ridge	Yes	September 12, 2019	Yes	**
	City of Lakeshire	**	June 24, 2019	Yes	***
Vernon	City of Metz	Yes	September 5, 2019	n/a	n/a
Warren	Village of Pendleton	Yes	September 16, 2019	n/a	n/a
Total Filed		10		13	2

** Filed by June 30, 2019.

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

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

Fiscal Year Ended February 28, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Osage	Village of Freeburg	Yes	September 30, 2019	No	n/a
St. Louis	Village of Uplands Park	Yes	September 18, 2019	No	No
Total Filed		2		0	0

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