



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
January 2019

Monthly Report on Municipal Court and Revenue Filings

January 2019

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2018 Filed in January 2019	4
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due November 30, 2018 Filed in January 2019	5
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2018 Filed in January 2019	6



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 January 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. No cities, towns, or villages had a fiscal year end of July 31, 2018; therefore, no financial reports, addendums, or certifications were due by January 31, 2019.

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.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in January 2019, after their filing deadline. The filing status for these 49 cities, 2 towns, and 6 villages is presented in summary on pages 3 and by individual entity in Appendixes A to C.

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:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA



Monthly Report on Municipal Court and Revenue Filings

January 2019

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.

No cities, towns, or villages had a fiscal year end of July 31, 2018; therefore, no financial reports, addendums, or certifications were due by January 31, 2019.

This report includes the filing status for 49 cities, 2 towns, and 6 villages that filed at least one of the items (financial report, addendum, or certification) in January 2019, after their filing deadline. Of these entities, 46 filed an annual financial report, 16 filed an addendum, and 10 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in January 2019

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Greene	City of Walnut Grove	***	July 3, 2018	***	Yes
Total Filed		0		0	1

*** Filed after June 30, 2018, but before January 31, 2019.

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

Fiscal Year Ended May 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pettis	City of La Monte	***	December 24, 2018	Yes	Yes
Total Filed		0		1	1

*** Filed after November 30, 2018, but before January 31, 2019.

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

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Washburn	Yes	January 18, 2019	**	**
Buchanan	City of St. Joseph	Yes	January 23, 2019	No	No
Butler	City of Fisk	Yes	January 11, 2019	Yes	n/a
	City of Qulin	**	July 17, 2018	Yes	n/a
Camden	City of Linn Creek	Yes	January 22, 2019	No	n/a
Carroll	City of Bogard	**	December 27, 2018	Yes	n/a
	City of De Witt	Yes	January 25, 2019	No	n/a
Cass	City of Garden City	Yes	January 10, 2019	Yes	Yes
Clinton	City of Gower	Yes	January 18, 2019	**	**
Cole	City of Taos	Yes	January 31, 2019	No	n/a
Dallas	City of Urbana	Yes	January 2, 2019	**	**
	Village of Louisburg	Yes	January 22, 2019	n/a	n/a
DeKalb	City of Maysville	Yes	January 24, 2019	No	n/a
Dunklin	City of Holcomb	Yes	January 30, 2019	No	No
	City of Malden	Yes	January 29, 2019	**	**
Gasconade	City of Bland	**	November 23, 2018	Yes	Yes
Gentry	City of Albany	Yes	January 22, 2019	No	n/a
	City of King City	Yes	January 22, 2019	No	n/a
Greene	City of Fair Grove	**	September 21, 2018	Yes	**
Howell	City of Mountain View	No		Yes	Yes
Jackson	City of Greenwood	Yes	January 18, 2019	**	**
Jefferson	City of Byrnes Mill	Yes	January 28, 2019	**	No
Madison	Village of Cobalt City	Yes	January 31, 2019	n/a	n/a
Maries	City of Belle	Yes	January 18, 2019	**	n/a
Mercer	City of Mercer	Yes	January 18, 2019	No	n/a
Mississippi	City of Bertrand	Yes	January 7, 2019	No	n/a
	Village of Wilson City	Yes	January 30, 2019	n/a	n/a
Morgan	Town of Gravois Mills	Yes	January 29, 2019	n/a	n/a
New Madrid	City of Howardville	Yes	January 18, 2019	Yes	Yes
Newton	City of Granby	Yes	January 24, 2019	Yes	No
Pemiscot	City of Hayti	**	December 14, 2018	Yes	Yes
	Town of Cooter	Yes	January 22, 2019	No	No
Perry	City of Altenburg	Yes	January 20, 2019	n/a	n/a
Pike	City of Frankford	Yes	January 22, 2019	No	No
Platte	City of Houston Lake	Yes	January 20, 2019	Yes	n/a
	City of Northmoor	**	July 5, 2018	Yes	Yes
Pulaski	City of Richland	**	December 24, 2018	Yes	Yes
Putnam	Village of Lucerne	Yes	January 18, 2019	n/a	n/a
Ralls	City of New London	Yes	January 14, 2019	No	n/a
Randolph	City of Huntsville	Yes	January 2, 2019	No	n/a
	City of Moberly	Yes	January 29, 2019	No	n/a
Reynolds	City of Ellington	Yes	January 23, 2019	No	n/a

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

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Saline	City of Nelson	Yes	January 28, 2019	n/a	n/a
Scott	City of Sikeston	Yes	January 16, 2019	**	**
	Village of Lambert	Yes	January 22, 2019	n/a	n/a
St. Louis	City of Country Club Hills	Yes	January 22, 2019	No	**
	City of Maplewood	Yes	January 23, 2019	No	No
	City of Pine Lawn	Yes	January 2, 2019	Yes	Yes
	City of Warson Woods	Yes	January 22, 2019	**	**
Stoddard	City of Bloomfield	Yes	January 11, 2019	No	No
	City of Dexter	Yes	January 24, 2019	**	**
	City of Dudley	Yes	January 4, 2019	n/a	n/a
Stone	Village of Coney Island	Yes	January 9, 2019	n/a	n/a
Taney	City of Rockaway Beach	Yes	January 18, 2019	No	n/a
Webster	City of Rogersville	**	December 27, 2018	Yes	n/a
Total Filed		46		15	8

** Filed by December 31, 2018.

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.