



Office of Missouri State Auditor Nicole Galloway, CPA

Monthly Report on Municipal Court and Revenue Filings February 2019

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April 2019

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Monthly Report on Municipal Court and Revenue Filings

February 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 February 28, 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 6 cities, 1 town, 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 February 2019, after their filing deadline. The filing status for these 107 cities, 2 towns, and 12 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

The following staff participated in the preparation of this report:

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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 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2018, whose financial reports, addendums, or certifications were due by February 28, 2019. Of the 11 municipalities required to file an annual financial report, 5 filed the report timely. Of the 8 municipalities required to file an addendum, 2 filed an addendum timely. Of the 4 municipalities required to file a certification, 2 filed a certification timely.



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This report includes the filing status for 107 cities, 2 towns, and 12 villages that filed at least one of the items (financial report, addendum, or certification) in February 2019, after their filing deadline. Of these entities, 32 filed an annual financial report, 79 filed an addendum, and 38 filed a certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2019

Fiscal Year Ended August 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 8, 2019	No	n/a
Bates	Village of Merwin	Yes	January 14, 2019	n/a	n/a
Clay	City of Avondale	No		No	n/a
Franklin	Village of Miramigoua Park	No		n/a	n/a
Jefferson	City of Arnold	Yes	February 26, 2019	Yes	Yes
Scotland	City of Memphis	Yes	February 27, 2019	Yes	n/a
Scott	City of Miner	No		No	No
	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	November 8, 2018	No	n/a
St. Louis	Village of Pasadena Park	No		No	Yes
Taney	City of Forsyth	No		No	No
Total Filed		5		2	2
Total Not Filed		6		6	2
Total n/a		0		3	7

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 June 30, 2018

Filed in February 2019

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual		Filed	Filed
		Financial Report	Date Financial Report Filed		
Howell	City of Willow Springs	***	July 18, 2018	***	Yes
Total Filed		0		0	1

*** Filed after June 30, 2018, but before February 2019.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2018
 Filed in February 2019

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Tarkio	**	April 16, 2018	Yes	Yes
Camden	Village of Sunrise Beach	***	October 10, 2018	Yes	n/a
Howell	City of West Plains	**	September 13, 2018	Yes	n/a
Lafayette	City of Lexington	**	May 15, 2018	Yes	n/a
Lawrence	City of Verona	**	September 11, 2018	Yes	Yes
Ray	City of Hardin	**	August 31, 2018	**	Yes
Saline	City of Sweet Springs	**	July 19, 2018	Yes	Yes
	Village of Mount Leonard	Yes	February 22, 2019	n/a	n/a
Scott	City of Chaffee	***	October 23, 2018	Yes	No
St. Francois	City of Leadwood	**	August 2, 2018	Yes	No
St. Louis	City of Kirkwood	**	September 27, 2018	Yes	Yes
Texas	City of Licking	**	August 20, 2018	**	Yes
Total Filed		1		9	6

** Filed by September 30, 2018.

*** Filed after September 30, 2018, but before February 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 October 31, 2018
 Filed in February 2019

Fiscal Year Ended April 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Jackson	City of Kansas City	**	October 31, 2018	Yes	**
Jasper	City of Carl Junction	***	November 1, 2018	**	Yes
New Madrid	City of Risco	***	October 3, 2018	Yes	Yes
Phelps	City of St. James	**	October 24, 2018	Yes	Yes
St. Louis	City of Beverly Hills	***	December 14, 2018	**	Yes
Total Filed		0		3	4

** Filed by October 31, 2018.

*** Filed after October 31, 2018, but before February 2019.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due November 30, 2018

Filed in February 2019

Fiscal Year Ended May 31, 2018

County	Reporting Entity	Filed Annual		Date Financial Report Filed	Filed Addendum	Filed Certification
		Financial Report	Yes			
Cape Girardeau	Village of Gordonville		Yes	September 24, 2018	Yes	n/a
Total Filed			1		1	0

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 December 31, 2018
 Filed in February 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Laddonia	**	November 19, 2018	Yes	n/a
Bollinger	City of Marble Hill	**	December 13, 2018	Yes	n/a
Boone	City of Rocheport	Yes	February 17, 2019	n/a	n/a
	City of Sturgeon	**	October 24, 2018	Yes	n/a
	Town of Huntsdale	Yes	February 19, 2019	n/a	n/a
Buchanan	City of St. Joseph	***	January 23, 2019	Yes	Yes
Caldwell	City of Hamilton	**	December 28, 2018	Yes	n/a
Camden	City of Linn Creek	***	January 22, 2019	Yes	n/a
Cape Girardeau	City of Delta	Yes	February 23, 2019	**	n/a
	Village of Whitewater	Yes	February 25, 2019	**	n/a
Carter	City of Ellsinore	**	July 18, 2018	Yes	n/a
Cass	City of Archie	Yes	February 13, 2019	Yes	n/a
	City of Cleveland	**	December 12, 2018	Yes	n/a
	City of Freeman	**	December 11, 2018	Yes	n/a
	Village of Baldwin Park	Yes	February 8, 2019	n/a	n/a
Cedar	Village of Jerico Springs	**	November 5, 2018	Yes	n/a
Christian	City of Clever	**	October 17, 2018	Yes	**
	City of Highlandville	**	December 7, 2018	Yes	Yes
	City of Sparta	**	November 28, 2018	Yes	Yes
Clinton	City of Lathrop	**	December 20, 2018	Yes	Yes
Dade	City of Everton	**	November 16, 2018	Yes	n/a
Daviess	City of Jamesport	**	December 28, 2018	Yes	n/a
	City of Pattonsburg	**	August 27, 2018	Yes	n/a
	Village of Altamont	Yes	February 17, 2019	No	n/a
DeKalb	City of Clarksdale	**	July 18, 2018	Yes	n/a
Dent	City of Salem	Yes	February 4, 2019	Yes	n/a
Dunklin	City of Arbyrd	**	November 14, 2018	Yes	No
	City of Campbell	**	December 19, 2018	Yes	No
	City of Clarkton	**	August 8, 2018	**	Yes
	City of Kennett	**	December 19, 2018	Yes	No
	City of Senath	**	December 7, 2018	Yes	No
Gasconade	City of Owensville	**	December 18, 2018	Yes	No
Gentry	City of Albany	***	January 22, 2019	Yes	n/a
	City of King City	***	January 22, 2019	Yes	n/a
Greene	City of Battlefield	**	December 10, 2018	Yes	Yes
Holt	City of Craig	Yes	February 4, 2019	No	n/a
Howell	City of Mountain View	Yes	February 4, 2019	***	**
Iron	City of Ironton	**	December 27, 2018	Yes	n/a
Jasper	City of Waco	Yes	February 19, 2019	n/a	n/a
Jefferson	City of Byrnes Mill	***	January 28, 2019	**	Yes
	City of Hillsboro	No		Yes	Yes
	City of Olympian Village	Yes	February 8, 2019	n/a	n/a

Appendix F

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

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Johnson	City of Holden	Yes	February 13, 2019	No	n/a
Laclede	Village of Evergreen	Yes	February 14, 2019	n/a	n/a
Lafayette	City of Corder	**	July 11, 2018	Yes	n/a
Lafayette	City of Wellington	**	August 24, 2018	Yes	n/a
Lawrence	City of Miller	**	October 12, 2018	Yes	Yes
Lewis	City of Lewistown	Yes	February 5, 2019	n/a	n/a
Lincoln	City of Troy	**	December 19, 2018	**	Yes
Livingston	Village of Mooresville	Yes	February 11, 2019	n/a	n/a
Macon	City of La Plata	**	July 24, 2018	Yes	n/a
Marion	City of Hannibal	**	December 18, 2018	Yes	**
Montgomery	City of Middletown	Yes	February 5, 2019	No	n/a
	City of Montgomery	**	December 28, 2018	**	Yes
	City of New Florence	Yes	February 19, 2019	Yes	No
Morgan	City of Stover	**	October 15, 2018	Yes	n/a
New Madrid	City of Gideon	Yes	February 13, 2019	No	No
Newton	City of Diamond	**	December 11, 2018	**	Yes
	City of Granby	***	January 24, 2019	***	Yes
Nodaway	City of Arkoe	Yes	February 17, 2019	n/a	n/a
	City of Burlington Junction	**	December 26, 2018	Yes	n/a
Oregon	City of Alton	**	December 19, 2018	Yes	n/a
	City of Koshkonong	**	July 24, 2018	Yes	n/a
	City of Thayer	**	December 31, 2018	Yes	**
Pettis	City of Smithton	Yes	February 7, 2019	No	n/a
Pike	City of Clarksville	**	December 31, 2018	Yes	n/a
	City of Frankford	***	January 22, 2019	Yes	n/a
Pulaski	City of Crocker	**	November 14, 2018	Yes	No
Ralls	City of New London	***	January 14, 2019	Yes	n/a
	Village of Rensselaer	Yes	February 5, 2019	n/a	n/a
Randolph	City of Moberly	***	January 29, 2019	Yes	n/a
	Village of Jacksonville	Yes	February 25, 2019	n/a	n/a
Ray	City of Lawson	**	November 26, 2018	Yes	Yes
	City of Wood Heights	**	November 30, 2018	Yes	No
Reynolds	Village of Elmira	Yes	February 1, 2019	n/a	n/a
	City of Ellington	***	January 23, 2019	Yes	n/a
Ripley	City of Doniphan	**	December 19, 2018	Yes	n/a
Scott	City of Benton	Yes	February 5, 2019	No	n/a
Shelby	City of Clarence	**	December 18, 2018	Yes	n/a
St. Louis	City of Bella Villa	**	December 28, 2018	No	Yes
	City of Country Club Hills	***	January 22, 2018	Yes	**
	City of Creve Coeur	**	December 18, 2018	Yes	Yes
	City of Eureka	**	December 20, 2018	**	Yes
	City of Frontenac	**	December 28, 2018	**	Yes

Appendix F

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

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Louis	City of Glendale	**	December 4, 2018	Yes	No
	City of Maplewood	***	January 23, 2019	Yes	Yes
	City of University City	Yes	February 22, 2019	Yes	Yes
	City of Velda City	Yes	February 11, 2019	No	Yes
	City of Vinita Park	**	November 14, 2018	Yes	Yes
	City of Wellston	**	December 31, 2018	No	Yes
	City of Winchester	**	December 12, 2018	**	Yes
	Town of Grantwood Village	Yes	February 8, 2019	No	No
	City of Bell City	**	December 21, 2018	Yes	n/a
	City of Bernie	Yes	February 8, 2019	Yes	No
Stoddard	City of Bloomfield	***	January 11, 2019	Yes	Yes
	City of Crane	Yes	February 4, 2019	**	**
Stone	City of Milan	**	November 7, 2018	Yes	n/a
Taney	City of Rockaway Beach	***	January 18, 2019	Yes	n/a
Texas	City of Summersville	**	December 28, 2018	Yes	Yes
Vernon	City of Walker	**	October 5, 2018	Yes	n/a
Washington	City of Potosi	**	December 20, 2018	Yes	Yes
Webster	City of Seymour	**	November 12, 2018	Yes	n/a
Total Filed		30		66	27

** Filed by December 31, 2018.

*** Filed after December 31, 2018, but before February 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.