



Nicole Galloway, CPA

Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings May 2019

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June 2019

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Monthly Report on Municipal Court and Revenue Filings

May 2019

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendices

Appendix

A Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2018 Reports Due May 31, 2019.....	5
B Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2018 Filed in May 2019	6
C Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2019 Filed in May 2019	7
D Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2019 Filed in May 2019	8



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 May 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 2 cities 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 May 2019, after their filing deadline. The filing status for these 14 cities 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

The following staff participated in the preparation of this report:

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Monthly Report on Municipal Court and Revenue Filings

May 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.

This report includes the filing status for the 2 cities with a fiscal year end of November 30, 2018, whose financial reports, addendums, or certifications were due by May 31, 2019. Of the 2 municipalities required to file an annual financial report, both filed the report timely. Of the 2 municipalities required to file an addendum, 1 filed an addendum timely. One municipality was required to file a certification and filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
May 2019
Executive Summary

This report includes the filing status for 14 cities that filed at least one of the items (financial report, addendum, or certification) in May 2019, after their filing deadline. Of these entities, 6 filed an annual financial report, 8 filed an addendum, and 5 filed a certification.

Appendix A

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

Fiscal Year Ended November 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	February 13, 2019	No	n/a
St. Louis	City of Florissant	Yes	May 30, 2019	Yes	Yes
Total Filed		2		1	1
Total Not Filed		0		1	0
Total n/a		0		0	1

n/a 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 May 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Chariton	City of Keytesville	**	September 11, 2018	Yes	n/a
Gasconade	City of Owensesville	**	December 18, 2018	***	Yes
New Madrid	City of Parma	Yes	May 29, 2019	No	No
Total Filed		1		1	1

** Filed by December 31, 2018.

*** Filed after December 31, 2018, but before May 2019.

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 May 2019

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Franklin	City of Sullivan	Yes	May 8, 2019	**	**
Henry	City of Urich	***	April 16, 2019	Yes	n/a
Lafayette	City of Lake Lafayette	Yes	May 27, 2019	No	No
Saline	City of Marshall	**	February 14, 2019	Yes	Yes
St. Francois	City of Bonne Terre	**	March 25, 2019	Yes	No
St. Louis	City of Cool Valley	No		Yes	Yes
	City of Greendale	***	April 16, 2019	Yes	**
Stoddard	City of Advance	***	April 15, 2019	Yes	Yes
Total Filed		2		6	3

** Filed by March 31, 2019.

*** File after March 31, 2019, but before May 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 April 30, 2019
Filed in May 2019

Fiscal Year Ended October 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Jasper	City of Carterville	Yes	May 17, 2019	No	No
	City of Joplin	Yes	May 9, 2019	**	**
	City of Webb City	Yes	May 15, 2019	Yes	Yes
Total Filed		3		1	1

** Filed by April 30, 2019.