



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 Appendices B to E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is fluid and cursive, with "Nicole" and "R." on the first line and "Galloway" on the second line.

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

August 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 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.



Monthly Report on Municipal Court and Revenue Filings
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Executive Summary

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 Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-----------------|---------------------------|-------------------------------|-----------------------------|----------------|---------------------|
| 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 | | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|---------------------------|------------------|----|-----------------------------|----------------|---------------------|
| | | Financial Report | ** | | | |
| St. Louis | Village of Sycamore Hills | | ** | April 20, 2018 | | |
| 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 | | Filed Addendum | Filed Certification |
|-------------|---------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| 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 | | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|------------------------|------------------|----|-----------------------------|----------------|---------------------|
| | | Financial Report | ** | | | |
| St. Louis | City of Flordell Hills | | 0 | 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 |
| Chariton | Village of Gunn City | Yes | August 28, 2019 | n/a | n/a |
| | 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 |
| Jackson | City of New Hampton | ** | May 21, 2019 | Yes | n/a |
| | 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 | | |
| Johnson | 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 |
| Newton | Village of Tallapoosa | Yes | August 21, 2019 | n/a | n/a |
| | City of Fairview | ** | February 14, 2019 | ** | Yes |
| Nodaway | City of Seneca | ** | April 5, 2019 | Yes | No |
| | Village of Shoal Creek Estates | Yes | August 7, 2019 | n/a | n/a |
| Pemiscot | City of Clearmont | Yes | August 8, 2019 | No | n/a |
| | City of Graham | ** | June 1, 2019 | Yes | n/a |
| Pettis | City of Parnell | ** | February 13, 2019 | Yes | n/a |
| | City of Bragg City | Yes | August 3, 2019 | n/a | n/a |
| Platte | 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 |
| Polk | City of Lake Waukomis | ** | June 27, 2019 | Yes | n/a |
| | City of Parkville | ** | June 25, 2019 | ** | Yes |
| Ray | City of Tracy | ** | June 26, 2019 | Yes | n/a |
| | City of Weston | *** | July 15, 2019 | Yes | Yes |
| Ripley | Village of Ferrelview | Yes | August 9, 2019 | n/a | n/a |
| | City of Bolivar | ** | June 13, 2019 | ** | Yes |
| Saline | City of Fair Play | Yes | August 8, 2019 | Yes | n/a |
| | City of Orrick | ** | February 26, 2019 | ** | Yes |
| St. Charles | City of Naylor | Yes | August 2, 2019 | No | n/a |
| St. Francois | City of Slater | ** | May 22, 2019 | Yes | n/a |
| | City of Cottleville | *** | July 3, 2019 | Yes | Yes |
| St. Louis | City of Wentzville | ** | June 13, 2019 | Yes | Yes |
| | 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 |

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 | | |
| 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 |
| | Village of Humphreys | Yes | August 13, 2019 | n/a | n/a |
| Sullivan | Village of Pollock | Yes | August 4, 2019 | n/a | n/a |
| | City of Merriam Woods | Yes | August 22, 2019 | No | n/a |
| | Village of Kirbyville | Yes | August 7, 2019 | n/a | n/a |
| Taney | 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 |
| Vernon | Village of Moundville | Yes | August 30, 2019 | No | n/a |
| | 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.