



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-116

December 2019

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Monthly Report on Municipal Court and Revenue Filings

October 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 October 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 19 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 October 2019, after their filing deadline. The filing status for these 16 cities and 6 villages is presented in summary on pages 4 and by individual entity in Appendixes B to E.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2019, whose financial report was due by October 31, 2019. Of the 24 municipalities required to file an annual financial report, 20 filed the report timely. Of the 17 municipalities required to file an addendum, 5 filed an addendum timely. Of the 10 municipalities required to file a certification, 7 filed a certification timely.



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This report includes the filing status for 16 cities and 6 villages that filed at least one of the items (financial report, addendum, or certification) in October 2019, after their filing deadline. Of these entities, 16 filed an annual financial report, 8 filed an addendum, and 3 filed a certification.

Appendix A

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

Fiscal Year Ended April 30, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Benton	Village of Ionia	Yes	June 19, 2019	n/a	n/a
Boone	City of Ashland	Yes	July 30, 2019	No	n/a
Dunklin	City of Hornersville	Yes	July 9, 2019	No	Yes
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	October 25, 2019	No	n/a
Jackson	City of Kansas City	Yes	October 30, 2019	Yes	Yes
Jasper	City of Carl Junction	Yes	October 30, 2019	Yes	Yes
Lafayette	City of Alma	Yes	August 16, 2019	No	n/a
Lewis	City of La Belle	Yes	September 18, 2019	n/a	n/a
	City of La Grange	Yes	October 31, 2019	No	No
Lincoln	Village of Truxton	Yes	October 3, 2019	No	n/a
Marion	City of Palmyra	Yes	July 11, 2019	Yes	Yes
Mercer	City of Princeton	Yes	May 14, 2019	No	n/a
Mississippi	City of Charleston	No		No	No
New Madrid	City of Portageville	Yes	August 27, 2019	Yes	Yes
	City of Risco	Yes	September 24, 2019	No	Yes
Newton	Town of Grand Falls Plaza	Yes	October 28, 2019	n/a	n/a
	Village of Wentworth	Yes	July 18, 2019	n/a	n/a
Osage	City of Linn	Yes	October 11, 2019	Yes	n/a
Phelps	City of St. James	Yes	October 23, 2019	No	No
Ralls	City of Perry	Yes	October 24, 2019	No	n/a
Randolph	City of Higbee	Yes	July 22, 2019	n/a	n/a
St. Charles	City of Portage Des Sioux	No		n/a	n/a
St. Louis	City of Beverly Hills	No		No	Yes
Total Filed		20		5	7
Total Not Filed		4		12	3
Total n/a		0		7	14

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 March 31, 2019

Filed in October 2019

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Henry	City of Windsor	Yes	October 9, 2019	Yes	n/a
Total Filed		1		1	0

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 June 30, 2019
 Filed in October 2019

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Callaway	City of Mokane	Yes	October 17, 2019	n/a	n/a
Carroll	Village of Tina	**	May 14, 2019	Yes	n/a
Daviess	Village of Winston	**	April 6, 2019	Yes	n/a
Johnson	City of Kingsville	**	April 9, 2019	Yes	n/a
Scott	Village of Kelso	**	February 22, 2019	Yes	n/a
Worth	Village of Worth	Yes	October 4, 2019	n/a	n/a
Total Filed		2		4	0

** Filed by June 30, 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 October 2019

Fiscal Year Ended February 28, 2019

County	Reporting Entity	Filed Annual		Date Financial Report Filed	Filed Addendum	Filed Certification
		Financial Report	***			
Osage	Village of Freeburg		***	September 30, 2019	Yes	n/a
Total Filed		0			1	0

*** Filed after August 31, 2019, but before October 2019.

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

Appendix E

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

Fiscal Year Ended March 31, 2019

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	City of Martinsburg	Yes	October 15, 2019	No	n/a
Carroll	City of Norborne	Yes	October 17, 2019	Yes	n/a
Cass	City of Pleasant Hill	Yes	October 1, 2019	Yes	Yes
Clay	City of Holt	Yes	October 9, 2019	No	n/a
Cooper	City of Pilot Grove	Yes	October 15, 2019	No	n/a
Lawrence	City of Pierce City	Yes	October 16, 2019	**	**
Miller	City of Iberia	**	July 10, 2019	**	Yes
Mississippi	City of East Prairie	Yes	October 30, 2019	No	Yes
Moniteau	City of California	Yes	October 1, 2019	**	n/a
Montgomery	City of Wellsville	Yes	October 16, 2019	No	n/a
Osage	City of Westphalia	Yes	October 17, 2019	n/a	n/a
St. Louis	City of Velda Village Hills	Yes	October 31, 2019	No	No
	Village of Hillsdale	Yes	October 16, 2019	No	n/a
Texas	City of Licking	Yes	October 15, 2019	No	No
Total Filed		13		2	3

** Filed by September 30, 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.