



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
July 2018

Monthly Report on Municipal Court and Revenue Filings

July 2018

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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 city required to file a financial report by July 31, 2018, 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 the city 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 July 2018, after their filing deadline. The filing status for these 58 cities, 1 town, and 24 villages is presented in summary on pages 3-4 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

The following staff participated in the preparation of this report:

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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, effective August 28, 2017, 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 operating 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 operates 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 city with a fiscal year end of January 31, 2018, whose financial report was due by July 31, 2018. That city filed its financial report timely. The city was not required to file an addendum or a certification.

This report includes the filing status for 58 cities, 1 town, and 24 villages that filed at least one of the items (financial report, addendum, or certification) in



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July 2018, after their filing deadline. Of these entities, 70 filed an annual financial report, 12 filed an addendum, 5 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due July 31, 2018

Fiscal Year Ended January 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	July 31, 2018	n/a	n/a
Total Filed		1		0	0
Total Not Filed		0		0	0
Total n/a		0		1	1

n/a Entities that do not operate 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 December 31, 2017
 Filed in July 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Morgan	City of Stover	***	January 19, 2018	Yes	n/a
Ray	City of Wood Heights	**	December 6, 2017	Yes	***
Wayne	City of Williamsville	Yes	July 24, 2018	No	n/a
Total Filed		1		2	0

** Filed by December 31, 2017.

*** Filed after December 31, 2017, but before July 2018.

n/a Entities that do not operate a municipal division are not required to file an addendum and 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, 2018
 Filed in July 2018

Fiscal Year Ended September 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Ozark	City of Gainesville	Yes	July 3, 2018	n/a	n/a
Phelps	City of Rolla	***	June 13, 2018	Yes	**
Total Filed		1		1	0

** Filed by March 31, 2018.

*** Filed after March 31, 2018, but before July 2018.

n/a Entities that do not operate 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 May 31, 2018
 Filed in July 2018

Fiscal Year Ended November 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	Yes	July 10, 2018	n/a	n/a
Total Filed		1		0	0

n/a Entities that do not operate a municipal division are not required to file an addendum and 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 June 30, 2018
 Filed in July 2018

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Bolckow	Yes	July 11, 2018	n/a	n/a
Atchison	City of Fairfax	Yes	July 19, 2018	n/a	n/a
Audrain	Village of Rush Hill	Yes	July 28, 2018	n/a	n/a
Barton	City of Liberal	Yes	July 16, 2018	n/a	n/a
Bates	City of Amoret	Yes	July 9, 2018	n/a	n/a
	City of Rich Hill	Yes	July 9, 2018	n/a	n/a
Butler	City of Poplar Bluff	**	June 29, 2018	Yes	Yes
Caldwell	City of Kingston	Yes	July 29, 2018	n/a	n/a
Carroll	City of Bosworth	Yes	July 24, 2018	n/a	n/a
Cedar	Village of Umber View Height	Yes	July 24, 2018	n/a	n/a
Chariton	City of Mendon	Yes	July 22, 2018	n/a	n/a
Clay	Village of Prathersville	Yes	July 16, 2018	n/a	n/a
Cole	City of Russellville	Yes	July 16, 2018	n/a	n/a
Cooper	City of Otterville	Yes	July 20, 2018	n/a	n/a
Dade	Village of Arcola	Yes	July 21, 2018	n/a	n/a
	Village of South Greenfield	Yes	July 24, 2018	n/a	n/a
DeKalb	City of Stewartville	Yes	July 23, 2018	n/a	n/a
Franklin	Village of Oak Grove	Yes	July 24, 2018	n/a	n/a
Greene	City of Walnut Grove	Yes	July 3, 2018	No	No
Harrison	City of Bethany	Yes	July 20, 2018	n/a	n/a
	Village of Blythedale	Yes	July 23, 2018	n/a	n/a
Henry	Village of Tightwad	Yes	July 30, 2018	n/a	n/a
Holt	Village of Fortescue	Yes	July 17, 2018	n/a	n/a
Howell	City of Willow Springs	Yes	July 18, 2018	No	No
Iron	City of Annapolis	No		Yes	No
Jasper	City of Duenweg	**	June 7, 2018	**	Yes
	City of Jasper	Yes	July 2, 2018	n/a	n/a
Knox	City of Baring	Yes	July 22, 2018	n/a	n/a
Lincoln	City of Elsberry	Yes	July 9, 2018	No	No
	City of Hawk Point	Yes	July 19, 2018	n/a	n/a
	Village of Fountain 'N Lakes	Yes	July 31, 2018	n/a	n/a
Linn	City of Laclede	Yes	July 24, 2018	n/a	n/a
Livingston	City of Wheeling	Yes	July 30, 2018	n/a	n/a
Macon	City of Ethel	Yes	July 18, 2018	n/a	n/a
McDonald	City of Noel	**	June 28, 2018	Yes	**
	City of Southwest City	Yes	July 3, 2018	No	**
Morgan	City of Syracuse	Yes	July 23, 2018	n/a	n/a
New Madrid	City of Canalou	Yes	July 17, 2018	No	Yes
	City of Marston	Yes	July 17, 2018	No	No
	City of Matthews	Yes	July 12, 2018	No	**
Newton	City of Seneca	Yes	July 10, 2018	**	**
	Village of Leawood	Yes	July 18, 2018	n/a	n/a
Nodaway	Village of Guilford	Yes	July 16, 2018	n/a	n/a
Osage	Village of Argyle	Yes	July 31, 2018	n/a	n/a
Pemiscot	City of Pascola	Yes	July 30, 2018	n/a	n/a
Phelps	City of Edgar Springs	Yes	July 26, 2018	n/a	n/a
Pike	Town of Paynesville	Yes	July 28, 2018	n/a	n/a

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

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Platte	City of Edgerton	Yes	July 16, 2018	n/a	n/a
	City of Parkville	**	June 1, 2018	Yes	**
Putnam	Village of Powersville	Yes	July 31, 2018	n/a	n/a
Randolph	Village of Cairo	Yes	July 27, 2018	n/a	n/a
Saline	City of Emma	Yes	July 1, 2018	n/a	n/a
	City of Miami	Yes	July 24, 2018	n/a	n/a
	City of Slater	Yes	July 16, 2018	n/a	n/a
Schuyler	Village of Glenwood	Yes	July 23, 2018	n/a	n/a
Shannon	City of Winona	Yes	July 16, 2018	Yes	**
St. Charles	City of St. Charles	**	June 29, 2018	**	Yes
	City of St. Paul	Yes	July 19, 2018	n/a	n/a
St. Louis	City of Bel Ridge	**	June 15, 2018	Yes	**
	City of Brentwood	Yes	July 18, 2018	**	**
	City of Huntleigh	Yes	July 30, 2018	n/a	n/a
	City of Lakeshire	**	June 11, 2018	No	Yes
	City of Manchester	Yes	July 17, 2018	No	No
	City of Moline Acres	No		Yes	No
	City of Sunset Hills	Yes	July 12, 2018	Yes	**
	Village of Champ	Yes	July 30, 2018	No	No
	Village of Glen Echo Park	Yes	July 21, 2018	n/a	n/a
	Village of Twin Oaks	Yes	July 6, 2018	No	No
Ste. Genevieve	City of Bloomsdale	Yes	July 18, 2018	n/a	n/a
Stone	City of Galena	Yes	July 30, 2018	No	**
Taney	Village of Kirbyville	Yes	July 1, 2018	n/a	n/a
Texas	City of Houston	Yes	July 3, 2018	**	No
Vernon	City of Nevada	**	June 29, 2018	Yes	**
	Village of Deerfield	Yes	July 19, 2018	n/a	n/a
	Village of Stotesbury	Yes	July 31, 2018	n/a	n/a
Worth	Village of Allendale	Yes	July 24, 2018	n/a	n/a
	Village of Denver	Yes	July 27, 2018	n/a	n/a
Total Filed		67		9	5

** Filed by June 30, 2018.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.