



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
September 2018

Monthly Report on Municipal Court and Revenue Filings

September 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 municipalities required to file a financial report by September 30, 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 51 cities and 25 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 September 2018, after their filing deadline. The filing status for these 29 cities and 2 villages 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

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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 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 51 cities and 25 villages with a fiscal year end of March 31, 2018, whose financial reports, addendums, or certifications were due by September 30, 2018. Of the 76 cities and villages required to file an annual financial report, 55 filed the annual financial report timely. Of the 31 cities and villages required to file an addendum, 18 filed an addendum timely. Of the 30 cities and villages required to file a certification, 16 filed a certification timely.



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This report includes the filing status for 29 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in September 2018, after their filing deadline. Of these entities, 8 filed an annual financial report, 9 filed an addendum, and 21 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2018

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	Village of Gibbs Village	No		n/a	n/a
Atchison	City of Tarkio	Yes	April 16, 2018	No	No
Audrain	City of Martinsburg	No		n/a	n/a
	Village of Benton City	Yes	August 20, 2018	n/a	n/a
Barry	City of Monett	Yes	August 30, 2018	Yes	Yes
Bates	City of Butler	Yes	September 14, 2018	No	Yes
Boone	City of Centralia	No		n/a	n/a
Buchanan	Village of Agency	Yes	August 23, 2018	n/a	n/a
	Village of Lewis & Clark	Yes	June 18, 2018	n/a	n/a
Camden	Village of Sunrise Beach	No		No	No
Cape Girardeau	Village of Old Appleton	Yes	August 28, 2018	n/a	n/a
	Village of Pochontas	No		n/a	n/a
Carroll	City of Norborne	Yes	August 1, 2018	n/a	n/a
Cass	City of Belton	Yes	September 27, 2018	Yes	Yes
	City of Pleasant Hill	Yes	September 28, 2018	Yes	Yes
Chariton	City of Triplett	Yes	August 28, 2018	n/a	n/a
Clark	City of Kahoka	No		n/a	n/a
Clay	City of Glenaire	No		n/a	n/a
	City of Holt	No		n/a	n/a
	City of Kearney	Yes	September 6, 2018	Yes	Yes
	City of Mosby	Yes	May 22, 2018	n/a	n/a
	Village of Claycomo	Yes	September 5, 2018	No	No
	Village of Oakview	Yes	August 19, 2018	Yes	Yes
	Village of Grayson	No		n/a	n/a
Clinton	City of Lohman	Yes	August 29, 2018	n/a	n/a
Cooper	City of Blackwater	Yes	April 24, 2018	n/a	n/a
	City of Boonville	Yes	August 13, 2018	n/a	n/a
	City of Pilot Grove	Yes	April 3, 2018	n/a	n/a
DeKalb	City of Osborn	Yes	August 30, 2018	n/a	n/a
Franklin	Village of Leslie	No		n/a	n/a
Grundy	City of Spickard	Yes	September 25, 2018	n/a	n/a
Henry	City of Calhoun	No		n/a	n/a
Holt	Village of Corning	No		n/a	n/a
Howell	City of West Plains	Yes	September 13, 2018	No	Yes
Jefferson	City of Crystal City	Yes	September 25, 2018	Yes	Yes
	Village of Scotsdale	Yes	April 16, 2018	n/a	n/a
Lafayette	City of Lexington	Yes	May 15, 2018	No	No
	City of Napoleon	Yes	July 29, 2018	n/a	n/a
	Village of Dover	No		n/a	n/a
Lawrence	City of Pierce City	Yes	August 22, 2018	Yes	Yes
	City of Verona	Yes	September 11, 2018	No	No

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2018

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Livingston	City of Chillicothe	Yes	September 27, 2018	n/a	n/a
Miller	City of Iberia	Yes	July 17, 2018	Yes	Yes
	Village of Olean	Yes	September 15, 2018	n/a	n/a
Mississippi	City of East Prairie	Yes	June 29, 2018	Yes	Yes
Moniteau	City of California	Yes	September 21, 2018	n/a	n/a
Monroe	City of Paris	Yes	August 28, 2018	n/a	n/a
Montgomery	City of Jonesburg	No		n/a	n/a
	City of McKittrick	Yes	June 13, 2018	n/a	n/a
	City of Wellsville	No		n/a	n/a
	Village of Rhineland	No		n/a	n/a
Osage	City of Westphalia	Yes	September 24, 2018	n/a	n/a
Perry	City of Perryville	Yes	September 27, 2018	Yes	Yes
Pettis	City of Sedalia	Yes	September 24, 2018	Yes	n/a
Pike	Village of Eolia	Yes	May 9, 2018	n/a	n/a
Putnam	City of Unionville	Yes	July 30, 2018	n/a	n/a
Ray	City of Hardin	Yes	August 31, 2018	Yes	No
	City of Sweet Springs	Yes	July 19, 2018	No	No
	Village of Arrow Rock	Yes	June 6, 2018	n/a	n/a
Scotland	Village of Mount Leonard	No		n/a	n/a
	Village of Arbela	Yes	July 20, 2018	n/a	n/a
	City of Chaffee	No		No	No
Scott	City of Oran	No		n/a	n/a
	Village of Bethel	Yes	August 22, 2018	n/a	n/a
St. Clair	Village of Vista	No		n/a	n/a
St. Francois	City of Leadwood	Yes	August 2, 2018	No	No
St. Louis	City of Jennings	Yes	September 25, 2018	Yes	Yes
	City of Kirkwood	Yes	September 27, 2018	No	No
	City of Rock Hill	Yes	September 25, 2018	Yes	Yes
	City of Velda Village Hills	Yes	September 28, 2018	Yes	Yes
	Village of Hillsdale	Yes	August 1, 2018	No	No
Taney	Village of Sycamore Hills	Yes	April 20, 2018	Yes	No
	City of Hollister	Yes	July 20, 2018	No	No
Texas	City of Licking	Yes	August 20, 2018	Yes	No
Vernon	Village of Harwood	No		n/a	n/a
Wright	City of Mansfield	Yes	August 9, 2018	Yes	Yes
Total Filed		55		18	16
Total Not Filed		21		13	14
Total n/a		0		45	46

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 October 31, 2017
 Filed in September 2018

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
New Madrid	City of Risco	***	March 13, 2018	No	Yes
Total Filed		0		0	1

*** Filed after October 31, 2017, but before September 2018.

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

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barry	City of Butterfield	Yes	September 12, 2018	No	No
	City of Cassville	**	May 15, 2018	Yes	Yes
Buchanan	City of Easton	Yes	September 25, 2018	**	No
Callaway	City of Holts Summit	***	August 3, 2018	Yes	Yes
Camden	City of Osage Beach	**	June 13, 2018	Yes	Yes
Cass	City of Lake Winnebago	**	April 18, 2018	**	Yes
Christian	City of Billings	**	April 24, 2018	No	Yes
Clay	City of Liberty	**	June 29, 2018	**	Yes
Franklin	City of St. Clair	**	June 28, 2018	**	Yes
Greene	City of Republic	**	June 20, 2018	Yes	No
Holt	City of Forest City	Yes	September 11, 2018	n/a	n/a
Iron	City of Annapolis	Yes	September 10, 2018	***	Yes
Jackson	City of Grain Valley	**	June 14, 2018	No	Yes
Laclede	Village of Phillipsburg	Yes	September 11, 2018	n/a	n/a
Lincoln	City of Elsberry	***	July 9, 2018	No	Yes
New Madrid	City of Canalou	***	July 17, 2018	Yes	**
	City of Marston	***	July 17, 2018	No	Yes
Newton	City of Fairview	**	February 7, 2018	**	Yes
Polk	City of Bolivar	**	January 10, 2018	**	Yes
Polk	City of Humansville	**	June 13, 2018	Yes	Yes
St. Louis	City of Dellwood	**	June 27, 2018	Yes	Yes
	City of Manchester	***	July 17, 2018	Yes	Yes
	City of Wilbur Park	**	June 26, 2018	Yes	No
	City of Wildwood	**	June 28, 2018	No	Yes
Stone	City of Reeds Spring	Yes	September 13, 2018	***	***
Taney	City of Merriam Woods	Yes	September 7, 2018	n/a	n/a
Texas	City of Houston	***	July 3, 2018	**	Yes
Washington	Village of Caledonia	Yes	September 14, 2018	n/a	n/a
Webster	City of Marshfield	**	June 4, 2018	**	Yes
Total Filed		8		9	19

** Filed by June 30, 2018.

*** Filed after June 30, 2018, but before September 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 August 31, 2018
 Filed in September 2018

Fiscal Year Ended February 28, 2018

<u>County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Financial Report Filed</u>	<u>Filed Addendum</u>	<u>Filed Certification</u>
Audrain	City of Vandalia	**	August 13, 2018	**	Yes
Total Filed		0		0	1

** Filed by August 31, 2018.