



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
October 2018

Monthly Report on Municipal Court and Revenue Filings

October 2018

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended April 30, 2018 Reports Due October 31, 2018.....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in October 2018.....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2018 Filed in October 2018.....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2018 Filed in October 2018.....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2018 Filed in October 2018.....	9



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, 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 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 2018, after their filing deadline. The filing status for these 22 cities and 7 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

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

October 2018

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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2018, whose financial reports, addendums, or certifications were due by October 31, 2018. Of the 24 cities, town, and villages required to file an annual financial report, 16 filed the annual financial report timely. Of the 9 cities required to file an addendum, 4 filed an addendum timely. Of the 8 cities required to file a certification, 3 filed a certification timely.



Monthly Report on Municipal Court and Revenue Filings
October 2018
Executive Summary

This report includes the filing status for 22 cities and 7 villages that filed at least one of the items (financial report, addendum, or certification) in October 2018, after their filing deadline. Of these entities, 18 filed an annual financial report, 12 filed an addendum, and 1 filed a certification.

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

Fiscal Year Ended April 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Benton	Village of Ionia	Yes	May 17, 2018	n/a	n/a
Boone	City of Ashland	No		n/a	n/a
Dunklin	City of Hornersville	No		No	No
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	October 18, 2018	n/a	n/a
Jackson	City of Kansas City	Yes	October 31, 2018	No	Yes
Jasper	City of Carl Junction	No		Yes	No
Lafayette	City of Alma	Yes	July 26, 2018	n/a	n/a
Lewis	City of La Belle	No		n/a	n/a
	City of La Grange	Yes	October 2, 2018	Yes	n/a
Lincoln	Village of Truxton	Yes	October 28, 2018	n/a	n/a
Marion	City of Palmyra	Yes	July 6, 2018	Yes	Yes
Mercer	City of Princeton	Yes	May 17, 2018	n/a	n/a
Mississippi	City of Charleston	No		n/a	n/a
New Madrid	City of Portageville	Yes	September 13, 2018	No	Yes
	City of Risco	Yes	October 3, 2018	No	No
Newton	Town of Grand Falls Plaza	Yes	October 4, 2018	n/a	n/a
	Village of Wentworth	Yes	July 13, 2018	n/a	n/a
Osage	City of Linn	Yes	October 10, 2018	n/a	n/a
Phelps	City of St. James	Yes	October 24, 2018	No	No
Ralls	City of Perry	Yes	September 25, 2018	n/a	n/a
Randolph	City of Higbee	Yes	June 11, 2018	n/a	n/a
St. Charles	City of Portage Des Sioux	No		n/a	n/a
St. Louis	City of Beverly Hills	No		Yes	No
Total Filed		16		4	3
Total Not Filed		8		5	5
Total n/a		0		15	16

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 October 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Clinton	City of Plattsburg	Yes	October 17, 2018	***	***
Dunklin	City of Senath	**	October 31, 2017	Yes	No
Grundy	City of Galt	Yes	October 23, 2018	n/a	n/a
Wayne	City of Williamsville	***	July 24, 2018	Yes	n/a
Total Filed		2		2	0

** Filed by December 31, 2017.

*** Filed after December 31, 2017, but before October 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 June 30, 2018
 Filed in October 2018

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Benton	City of Lincoln	**	May 30, 2018	Yes	n/a
Butler	City of Neelyville	Yes	October 15, 2018	n/a	n/a
Christian	City of Billings	**	April 24, 2018	Yes	***
	City of Nixa	**	April 27, 2018	Yes	No
Jackson	Village of River Bend	No		Yes	No
Lafayette	City of Bates City	Yes	October 26, 2018	Yes	No
Lincoln	City of Elsberry	***	July 9, 2018	Yes	***
New Madrid	City of Matthews	***	July 12, 2018	Yes	**
Platte	City of Weston	**	June 14, 2018	Yes	**
St. Louis	City of Flordell Hills	Yes	October 11, 2018	No	**
	City of Wildwood	**	June 28, 2018	Yes	***
Taney	City of Branson	**	June 28, 2018	Yes	**
Total Filed		3		10	0

** Filed by June 30, 2018.

*** Filed after June 30, 2018, but before October 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 October 2018

Fiscal Year Ended February 28, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Osage	Village of Freeburg	Yes	October 15, 2018	n/a	n/a
St. Louis	Village of Uplands Park	Yes	October 14, 2018	No	Yes
Total Filed		2		0	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 E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2018
 Filed in October 2018

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Martinsburg	Yes	October 20, 2018	n/a	n/a
Camden	Village of Sunrise Beach	Yes	October 10, 2018	No	No
Cape Girardeau	Village of Pocahontas	Yes	October 30, 2018	n/a	n/a
Clark	City of Kahoka	Yes	October 17, 2018	n/a	n/a
Clay	City of Glenaire	Yes	October 24, 2018	n/a	n/a
Franklin	Village of Leslie	Yes	October 5, 2018	n/a	n/a
Henry	City of Calhoun	Yes	October 2, 2018	n/a	n/a
Lafayette	City of Odessa	Yes	October 12, 2018	No	No
Montgomery	City of Jonesburg	Yes	October 26, 2018	n/a	n/a
	Village of Rhineland	Yes	October 30, 2018	n/a	n/a
Scott	City of Chaffee	Yes	October 23, 2018	No	No
Total Filed		11		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.