



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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Monthly Report on Municipal Court  
and Revenue Filings  
October 2018

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# Monthly Report on Municipal Court and Revenue Filings

## October 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 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:

|                     |                       |
|---------------------|-----------------------|
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# Monthly Report on Municipal Court and Revenue Filings

October 2018

## Executive Summary

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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 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.



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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<br>Financial<br>Report | Date Financial<br>Report Filed | Filed<br>Addendum | Filed<br>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<br>Addendum | Filed<br>Certification |
|-------------|-----------------------|---------------------|--------------------------------|-------------------|------------------------|
|             |                       | Financial<br>Report | Date Financial<br>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<br>Addendum | Filed<br>Certification |
|-------------|------------------------|---------------------|--------------------------------|-------------------|------------------------|
|             |                        | Financial<br>Report | Date Financial<br>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<br>Financial<br>Report | Date Financial<br>Report Filed | Filed<br>Addendum | Filed<br>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<br>Addendum | Filed<br>Certification |
|----------------|--------------------------|---------------------|--------------------------------|-------------------|------------------------|
|                |                          | Financial<br>Report | Date Financial<br>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.