



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
April 2018**

Monthly Report on Municipal Court and Revenue Filings

April 2018

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended October 31, 2017 Reports Due April 30, 2018	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2017 Filed in April 2018	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in April 2018	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 28, 2018 Filed in April 2018	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2018 Filed in April 2018	9



NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities required to file a financial report by April 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 the 14 cities 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 cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in April 2018, after their filing deadline. The filing status for these 37 cities, 1 town, and 3 villages is presented in summary on pages 3-4 and by individual entity in Appendixes B to E.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Municipal Court and Revenue Filings

April 2018

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision 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 14 cities with a fiscal year end of October 31, 2017, whose financial report was due by April 30, 2018. Of these entities, 10 filed their financial report timely. There were 9 entities required to file an addendum, of which 6 were filed. There were 8 entities required to file a certification, of which 7 were filed.

This report includes the filing status for 37 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in



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

April 2018, after their filing deadline. Of these entities, 12 filed an annual financial report, 11 filed an addendum, 28 filed a certification for the full fiscal year, and 1 filed a certification for only a partial fiscal year.

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

Fiscal Year Ended October 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	February 28, 2018	Yes	Yes
Clay	City of Smithville	Yes	April 26, 2018	Yes	Yes
Cole	City of Jefferson City	Yes	April 24, 2018	Yes	Yes
Holt	City of Maitland	Yes	April 6, 2018	n/a	n/a
Holt	City of Oregon	No		n/a	n/a
Jackson	City of Raytown	No		Yes	Yes
Jasper	City of Asbury	Yes	March 27, 2018	n/a	n/a
Jasper	City of Cartersville	No		No	No
Jasper	City of Joplin	No		Yes	Yes
Jasper	City of Webb City	Yes	April 30, 2018	Yes	Yes
Jefferson	City of De Soto	Yes	January 19, 2018	No	Yes
Laclede	City of Conway	Yes	February 27, 2018	n/a	n/a
Linn	City of Marceline	Yes	April 19, 2018	No	n/a
Platte	City of Platte City	Yes	April 10, 2018	n/a	n/a
Total Filed		10		6	7
Total Not Filed		4		3	1
Total n/a		0		5	6

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 April 2018

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
St. Louis	City of Beverly Hills	**	October 31, 2017	**	Yes
Total Filed		0		0	1

** Filed by October 31, 2017.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2017
Filed in April 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Garden City	***	January 24, 2018	Yes	Yes
Christian	City of Clever	**	October 18, 2017	No	Yes
	City of Sparta	**	October 25, 2017	No	Yes
Clinton	City of Gower	***	January 19, 2018	Yes	Yes
Dallas	City of Urbana	**	December 27, 2017	***	Yes
Dunklin	City of Arbyrd	**	September 1, 2017	No	Yes
	City of Clarkton	***	January 22, 2018	No	Yes
	City of Kennett	***	January 23, 2018	Yes	***
Gasconade	City of Gasconade	Yes	April 5, 2018	No	No
	City of Rosebud	***	January 22, 2018	Yes	Yes
Greene	City of Battlefield	**	December 6, 2017	Yes	Yes
Howell	City of Mountain View	***	January 17, 2018	Yes	Yes
Jefferson	City of Hillsboro	**	November 6, 2017	No	Yes
Lafayette	Village of Aullville	Yes	April 17, 2018	n/a	n/a
New Madrid	City of Gideon	***	February 2, 2018	Yes	Yes
	City of Lilbourn	Yes	April 6, 2018	n/a	n/a
Oregon	City of Thayer	***	January 12, 2018	No	Yes
Phelps	City of Doolittle	Yes	April 20, 2018	n/a	n/a
Ray	City of Wood Heights	**	December 6, 2017	No	Yes
St. Louis	City of Black Jack	**	October 25, 2017	**	Yes
	City of Clarkson Valley	**	August 22, 2017	**	Yes
	City of Pine Lawn	**	December 29, 2017	No	Yes
	City of Wellston	***	March 28, 2018	No	Partial
	City of Woodson Terrace	**	October 23, 2017	**	Yes
	Town of Grantwood Village	***	February 3, 2018	***	Yes
	City of Bloomfield	***	February 6, 2018	No	Yes
Taney	City of Rockaway Beach	**	December 28, 2017	Yes	Yes
Texas	City of Summersville	***	January 19, 2018	**	Yes
Wright	City of Hartville	**	July 12, 2017	**	Yes
Total Filed		4		8	23
Total Partially Filed		0		0	1

** Filed by December 31, 2017.

*** Filed after December 31, 2017, but before April 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 February 28, 2018
Filed in April 2018

Fiscal Year Ended August 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	Village of Merwin	Yes	April 2, 2018	n/a	n/a
Scott	City of Miner	Yes	April 10, 2018	***	**
St. Louis	Village of Pasadena Park	**	February 26, 2018	Yes	***
Total Filed		2		1	0

** Filed by February 28, 2018.

*** Filed after February 28, 2018, but before April 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 E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2018
Filed in April 2018

Fiscal Year Ended September 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	City of Sugar Creek	Yes	April 10, 2018	No	**
Monroe	City of Monroe City	Yes	April 16, 2018	No	n/a
Platte	City of Platte Woods	Yes	April 5, 2018	Yes	Yes
Pulaski	City of Dixon	No		No	Yes
Ray	City of Richmond	**	February 14, 2018	**	Yes
St. Francois	City of Bonne Terre	Yes	April 16, 2018	No	**
	City of Park Hills	Yes	April 16, 2018	Yes	Yes
St. Louis	City of Cool Valley	Yes	April 12, 2018	No	**
Total Filed		6		2	4

** Filed by March 31, 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.