



Office of Missouri State Auditor Nicole Galloway, CPA

Monthly Report on Municipal Court and Revenue Filings July 2018

Report No. 2018-067
September 2018

auditor.mo.gov

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 | | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-----------------|---------------------|------------------|-----|-----------------------------|----------------|---------------------|
| | | Financial Report | Yes | | | |
| 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 Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|------------|------------------------------|-------------------------------|-----------------------------|----------------|---------------------|
| 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 Stewartsville | 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 Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|----------------|---------------------------|-------------------------------|-----------------------------|----------------|---------------------|
| 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 |
| Ste. Genevieve | Village of Twin Oaks | Yes | July 6, 2018 | No | No |
| | 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.