



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
August 2018

Monthly Report on Municipal Court and Revenue Filings

August 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 February 28, 2018 Reports Due August 31, 2018	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in August 2018	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2018 Filed in August 2018	7



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 August 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 5 cities 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 August 2018, after their filing deadline. The filing status for these 24 cities, 1 town, and 18 villages is presented in summary on pages 4 and by individual entity in Appendixes B to C.

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

August 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, 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 5 cities and 4 villages with a fiscal year end of February 28, 2018, whose financial reports, addendums, or certifications were due by August 31, 2018. Of the 9 cities and villages required to file an annual financial report, 6 filed the annual financial report timely. Of the 3 cities and villages required to file an addendum and certification, 2 filed an addendum and none filed a certification timely.



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

This report includes the filing status for 24 cities, 1 town, and 18 villages that filed at least one of the items (financial report, addendum, or certification) in August 2018, after their filing deadline. Of these entities, 40 filed an annual financial report, 4 filed an addendum, and 1 filed a certification.

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

Fiscal Year Ended February 28, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	May 30, 2018	n/a	n/a
Audrain	City of Vandalia	Yes	August 13, 2018	Yes	No
Clay	Village of Oaks	No		n/a	n/a
Grundy	City of Tindall	Yes	June 21, 2018	n/a	n/a
Knox	City of Knox City	Yes	August 8, 2018	n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	July 30, 2018	n/a	n/a
Osage	Village of Freeburg	No		n/a	n/a
St. Louis	City of Pasadena Hills	Yes	August 23, 2018	Yes	No
	Village of Uplands Park	No		No	No
Total Filed		6		2	0
Total Not Filed		3		1	3
Total n/a		0		6	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 December 31, 2017
 Filed in August 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Adrian	Yes	August 1, 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 C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2018
 Filed in August 2018

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Adair	City of Brashear	Yes	August 23, 2018	n/a	n/a
Andrew	Village of Rea	Yes	August 10, 2018	n/a	n/a
Barton	Village of Lamar Heights	Yes	August 1, 2018	n/a	n/a
Bates	City of Hume	Yes	August 29, 2018	n/a	n/a
	City of Rockville	Yes	August 2, 2018	n/a	n/a
	Village of Passaic	Yes	August 7, 2018	n/a	n/a
Bollinger	Village of Sedgewickville	Yes	August 22, 2018	n/a	n/a
Callaway	City of Holts Summit	Yes	August 3, 2018	No	No
	City of New Bloomfield	Yes	August 7, 2018	n/a	n/a
Cape Girardeau	Town of Allenville	Yes	August 3, 2018	n/a	n/a
Cass	City of Strasburg	Yes	August 30, 2018	n/a	n/a
	Village of Gunn City	Yes	August 9, 2018	n/a	n/a
	Village of Rothville	Yes	August 17, 2018	n/a	n/a
Clinton	City of Trimble	Yes	August 2, 2018	**	**
Daviess	Village of Lock Springs	Yes	August 13, 2018	n/a	n/a
Greene	City of Walnut Grove	Yes	August 17, 2018	Yes	No
Grundy	City of Laredo	Yes	August 21, 2018	n/a	n/a
Harrison	City of Ridgeway	Yes	August 17, 2018	No	n/a
Howell	City of Willow Springs	***	July 18, 2018	Yes	No
Iron	Village of Des Arc	Yes	August 3, 2018	n/a	n/a
Jasper	City of Carytown	Yes	August 7, 2018	n/a	n/a
	City of Sarcoxie	Yes	August 17, 2018	n/a	n/a
	Village of Peaceful Village	Yes	August 7, 2018	n/a	n/a
Knox	Village of Novelty	Yes	August 8, 2018	n/a	n/a
Lewis	Village of East Fenway	Yes	August 11, 2018	n/a	n/a
Livingston	Village of Ludlow	Yes	August 13, 2018	n/a	n/a
Macon	City of Elmer	Yes	August 14, 2018	n/a	n/a
	City of New Cambria	Yes	August 16, 2018	n/a	n/a
Mississippi	City of Wyatt	Yes	August 2, 2018	n/a	n/a
	Village of Pinhook	Yes	August 28, 2018	n/a	n/a
Moniteau	City of Jamestown	Yes	August 3, 2018	n/a	n/a
Monroe	Village of Stoutsville	Yes	August 13, 2018	n/a	n/a
New Madrid	Village of Tallapoosa	Yes	August 7, 2018	n/a	n/a
Newton	Village of Shoal Creek Drive	Yes	August 15, 2018	n/a	n/a
Nodaway	City of Conception Junction	Yes	August 3, 2018	n/a	n/a
Pemiscot	City of Bragg City	Yes	August 7, 2018	n/a	n/a
Platte	City of Dearborn	Yes	August 29, 2018	**	**
Reynolds	City of Centerville	Yes	August 13, 2018	n/a	n/a
Stoddard	Village of Pennermon	Yes	August 24, 2018	n/a	n/a
Stone	City of Galena	***	July 30, 2018	Yes	**
	City of Reeds Spring	No		Yes	Yes
Warren	Village of Pendleton	Yes	August 21, 2018	n/a	n/a
Total Filed		39		4	1

** Filed by June 30, 2018.

*** Filed after June 30, 2018, but before August 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.