



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Municipal Court and Revenue Filings

November 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 May 31, 2018 Reports Due November 30, 2018.....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2017 Filed in November 2018.....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2018 Filed in November 2018.....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2018 Filed in November 2018.....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2018 Filed in November 2018.....	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2018 Filed in November 2018.....	10



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 November 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 3 cities and 3 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 November 2018, after their filing deadline. The filing status for these 11 cities and 7 villages is presented in summary on pages 4 and by individual entity in Appendixes B to F.

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

November 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 3 cities and 3 villages with a fiscal year end of May 31, 2018, whose financial reports, addendums, or certifications were due by November 30, 2018. Of the 6 cities and villages required to file an annual financial report, 5 filed the report timely. Of the 4 entities required to file an addendum, 1 filed an addendum timely. Of the 2 entities required to file a certification, 1 filed a certification timely.



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

This report includes the filing status for 11 cities and 7 villages that filed at least one of the items (financial report, addendum, or certification) in November 2018, after their filing deadline. Of these entities, 16 filed an annual financial report and 2 filed an addendum.

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

Fiscal Year Ended May 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	September 24, 2018	No	n/a
Clay	Village of Oakwood Park	Yes	November 14, 2018	n/a	n/a
Cole	Village of Centertown	Yes	November 29, 2018	n/a	n/a
Nodaway	City of Ravenwood	Yes	August 13, 2018	No	n/a
Pettis	City of La Monte	No		No	No
Pike	City of Louisiana	Yes	November 20, 2018	Yes	Yes
Total Filed		5		1	1
Total Not Filed		1		3	1
Total n/a		0		2	4

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 November 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Stoddard	City of Bernie	Yes	November 7, 2018	No	No
Total Filed		1		0	0

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2018
Filed in November 2018

Fiscal Year Ended December 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jackson	Village of River Bend	Yes	November 28, 2018	***	No
New Madrid	City of New Madrid	Yes	November 14, 2018	***	n/a
Platte	Village of Ferrelview	**	March 5, 2018	Yes	n/a
St. Louis	City of Shrewsbury	**	June 27, 2018	Yes	**
Total Filed		2		2	0

** Filed by June 30, 2018.

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

n/a 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 November 2018

Fiscal Year Ended February 28, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	Village of Oaks	Yes	November 29, 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 September 30, 2018
Filed in November 2018

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Clay	City of Holt	Yes	November 9, 2018	No	n/a
Holt	Village of Corning	Yes	November 13, 2018	n/a	n/a
Lafayette	Village of Dover	Yes	November 8, 2018	n/a	n/a
Montgomery	City of Wellsville	Yes	November 5, 2018	No	n/a
Scott	City of Oran	Yes	November 7, 2018	***	n/a
St. Clair	Village of Vista	Yes	November 30, 2018	n/a	n/a
Vernon	Village of Harwood	Yes	November 30, 2018	n/a	n/a
Total Filed		7		0	0

*** Filed after September 30, 2018, but before November 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 F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2018
Filed in November 2018

Fiscal Year Ended April 30, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Ashland	Yes	November 19, 2018	**	n/a
Dunklin	City of Hornersville	Yes	November 20, 2018	No	No
Jasper	City of Carl Junction	Yes	November 1, 2018	**	No
Lewis	City of La Belle	Yes	November 15, 2018	n/a	n/a
Mississippi	City of Charleston	Yes	November 26, 2018	**	n/a
Total Filed		5		0	0

** Filed by October 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.