



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
November 2017

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November 2017

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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 3 cities and 2 villages with a May 31, 2017, fiscal year end, that were required to file a financial report by November 30, 2017, 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 3 cities and 2 villages are presented in summary on pages 3-4 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 also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in November 2017, after their filing deadline. The filing status for these 20 cities and 7 villages is presented in summary on page 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

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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. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

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 2 villages with a fiscal year end of May 31, 2017, whose financial report was due by November 30, 2017. All 5 entities filed their financial report timely. There



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were 2 entities required to file an addendum, of which 1 was filed. There were 2 entities required to file a certification, of which both were filed.

This report also includes the filing status for 20 cities and 7 villages that filed at least one of the items (financial report, addendum, or certification) in November 2017, after their filing deadline. Of these entities, 17 filed an annual financial report, 3 filed an addendum, and 11 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due November 30, 2017
 Fiscal Year Ended May 31, 2017

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cape Girardeau	Village of Gordonville	Yes	August 8, 2017	n/a	n/a
Cole	Village of Centertown	Yes	October 25, 2017	n/a	n/a
Nodaway	City of Ravenwood	Yes	August 23, 2017	n/a	n/a
Pettis	City of La Monte	Yes	October 30, 2017	No	Yes
Pike	City of Louisiana	Yes	November 14, 2017	Yes	Yes
Total Filed		5		1	2
Total Not Filed		0		1	0
Total n/a		0		3	3

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 March 31, 2017
 Filed in November 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual		Filed Addendum*	Filed Certification
		Financial Report	Date Financial Report Filed		
St. Charles	City of West Alton	Yes	November 16, 2017	-	n/a
Total Filed		1		0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

n/a 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, 2017
 Filed in November 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Rock Port	**	June 29, 2017	**	Yes
Caldwell	City of Kidder	Yes	November 28, 2017	No	n/a
Christian	City of Ozark	**	June 29, 2017	No	Yes
Iron	City of Annapolis	***	July 27, 2017	***	Yes
Jasper	City of Purcell	Yes	November 2, 2017	n/a	n/a
Miller	City of Eldon	Yes	November 13, 2017	**	**
Platte	City of Tracy	**	March 9, 2017	**	Yes
St. Charles	City of Cottleville	**	June 22, 2017	Yes	Yes
	City of Dardenne Prairie	**	June 29, 2017	Yes	Yes
St. Louis	City of Lakeshire	**	June 22, 2017	No	Yes
Taney	Village of Kirbyville	Yes	November 20, 2017	n/a	n/a
Total Filed		4		2	7

** Filed by June 30, 2017.

*** Filed after June 30, 2017, but before October 2017.

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 September 30, 2017
 Filed in November 2017

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Martinsburg	**	August 19, 2017	No	Yes
Camden	Village of Sunrise Beach	No		No	Yes
Clay	City of Holt	Yes	November 1, 2017	n/a	n/a
Franklin	Village of Leslie	Yes	November 8, 2017	n/a	n/a
Holt	Village of Corning	Yes	November 7, 2017	n/a	n/a
Lawrence	City of Pierce City	Yes	November 15, 2017	No	No
Saline	Village of Mount Leonard	Yes	November 13, 2017	n/a	n/a
St. Clair	Village of Vista	Yes	November 6, 2017	n/a	n/a
St. Francois	City of Leadwood	Yes	November 8, 2017	***	***
St. Louis	Village of Hillsdale	**		No	Yes
Total Filed		7		0	3

** Filed by September 30, 2017.

*** Filed after September 30, 2017, but before November 2017.

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 October 31, 2017
 Filed in November 2017

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Dunklin	City of Hornersville	Yes	November 21, 2017	No	No
Jackson	City of Kansas City	Yes	November 2, 2017	Yes	Yes
Mississippi	City of Charleston	Yes	November 30, 2017	No	n/a
Osage	City of Linn	Yes	November 27, 2017	n/a	n/a
Randolph	City of Higbee	Yes	November 28, 2017	n/a	n/a
Total Filed		5		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.