



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
October 2017

Monthly Report on Municipal Court and Revenue Filings

October 2017

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 April 30, 2017 Reports Due October 31, 2017	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2016 Filed in October 2017	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2017 Filed in October 2017	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due July 31, 2017 Filed in October 2017	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due August 31, 2017 Filed in October 2017	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2017 Filed in October 2017	10



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 19 cities, 1 town and 4 villages with a April 30, 2017, fiscal year end, that were required to file a financial report by October 31, 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 19 cities, 1 town, and 4 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 October 2017, after their filing deadline. The filing status for these 21 cities and 7 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

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

October 2017

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. 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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2017, whose financial report was due by October 31, 2017. Of the 24 entities, 9 did not file a financial report. There



Monthly Report on Municipal Court and Revenue Filings
September 2017
Executive Summary

were 12 entities required to file an addendum, of which 5 were filed. There were 9 entities required to file a certification, of which 4 were filed.

This report also includes the filing status for 21 cities and 7 villages that filed at least one of the items (financial report, addendum, or certification) in October 2017, after their filing deadline. Of these entities, 26 filed an annual financial report, 2 filed an addendum, and 1 filed a certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due October 31, 2017

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual			
		Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Benton	Village of Ionia	No		n/a	n/a
Boone	City of Ashland	Yes	August 9, 2017	n/a	n/a
Dunklin	City of Hornersville	No		No	No
Gentry	Village of Gentry	No		n/a	n/a
Grundy	City of Trenton	Yes	August 31, 2017	n/a	n/a
Jackson	City of Kansas City	No		No	No
Jasper	City of Carl Junction	Yes	July 10, 2017	Yes	Yes
Lafayette	City of Alma	Yes	August 17, 2017	No	No
Lewis	City of La Belle	Yes	October 23, 2017	n/a	n/a
	City of La Grange	Yes	September 25, 2017	No	n/a
Lincoln	Village of Truxton	Yes	June 19, 2017	n/a	n/a
Marion	City of Palmyra	Yes	August 2, 2017	Yes	Yes
Mercer	City of Princeton	Yes	June 5, 2017	No	n/a
Mississippi	City of Charleston	No		No	n/a
New Madrid	City of Portageville	No		Yes	Yes
	City of Risco	No		No	No
Newton	Town of Grand Falls Plaza	Yes	June 26, 2017	n/a	n/a
	Village of Wentworth	Yes	July 13, 2017	n/a	n/a
Osage	City of Linn	No		n/a	n/a
Phelps	City of St. James	Yes	October 30, 2017	Yes	Yes
Ralls	City of Perry	Yes	August 29, 2017	n/a	n/a
Randolph	City of Higbee	No		n/a	n/a
St. Charles	City of Portage Des Sioux	Yes	July 5, 2017	n/a	n/a
St. Louis	City of Beverly Hills	Yes	October 31, 2017	Yes	No
Total Filed		15		5	4
Total Not Filed		9		7	5
Total n/a		0		12	15

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, 2016
 Filed in October 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
Crawford	City of Steelville	Yes	October 25, 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 October 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Brashear	Yes	October 10, 2017	n/a	n/a
Cass	City of East Lynne	Yes	October 6, 2017	n/a	n/a
Cooper	City of Otterville	Yes	October 2, 2017	n/a	n/a
Daviess	Village of Lock Springs	Yes	October 20, 2017	n/a	n/a
Jackson	City of Lake Lotawana	Yes	October 19, 2017	**	No
Johnson	City of Kingsville	Yes	October 24, 2017	n/a	n/a
McDonald	City of Noel	Yes	October 12, 2017	**	**
Newton	Village of Cliff Village	Yes	October 10, 2017	n/a	n/a
	Village of Shoal Creek Estates	Yes	October 27, 2017	n/a	n/a
St. Louis	City of Bel Ridge	Yes	October 24, 2017	***	**
Total Filed		10		0	0

** 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 July 31, 2017
 Filed in October 2017

Fiscal Year Ended January 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cole	City of St. Martins	Yes	October 16, 2017	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 August 31, 2017
 Filed in October 2017

Fiscal Year Ended February 28, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Osage	Village of Freeburg	Yes	October 23, 2017	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 F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2017
 Filed in October 2017

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Atchison	City of Tarkio	Yes	October 16, 2017	**	**
Bates	City of Butler	Yes	October 16, 2017	No	**
Buchanan	Village of Agency	Yes	October 18, 2017	n/a	n/a
Cape Girardeau	Village of Pochontas	Yes	October 27, 2017	n/a	n/a
Cass	City of Pleasant Hill	**	September 27, 2017	Yes	No
Clinton	Village of Grayson	Yes	October 23, 2017	n/a	n/a
De Kalb	City of Osborn	Yes	October 4, 2017	n/a	n/a
Grundy	City of Spickard	Yes	October 25, 2017	n/a	n/a
Harrison	City of Bethany	Yes	October 3, 2017	**	n/a
Jefferson	City of Crystal City	Yes	October 16, 2017	No	No
Lafayette	City of Lexington	Yes	October 16, 2017	**	**
Lawrence	City of Verona	Yes	October 23, 2017	**	**
Montgomery	City of McKittrick	Yes	October 17, 2017	n/a	n/a
Montgomery	City of Wellsville	Yes	October 18, 2017	n/a	n/a
St. Francois	City of Leadwood	No		Yes	Yes
Total Filed		13		2	1

** Filed by September 30, 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.