



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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**Monthly Report on Municipal Court  
and Revenue Filings  
August 2017**

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# Monthly Report on Municipal Court and Revenue Filings

## August 2017

### Table of Contents

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State Auditor's Report	2
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Executive Summary	3
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### Appendixes

#### Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended February 28, 2017 Reports Due August 31, 2017 .....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due September 30, 2016 Filed in August 2017 .....	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2016 Filed in August 2017 .....	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2016 Filed in August 2017 .....	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2017 Filed in August 2017 .....	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2017 Filed in August 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 5 cities and 5 villages with a February 28, 2017, fiscal year end, that were required to file a financial report by August 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 shall be issued for all other political subdivisions required to file a financial report.

The filing status for the 5 cities and 5 villages are 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 also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in August 2017, after their filing deadline. The filing status for these 23 cities and 14 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

August 2017

## Executive Summary

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### 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 5 cities and 5 villages with a fiscal year end of February 28, 2017, whose financial report was due by August 31, 2017. Of the 10 entities, 4 did not file a financial report. There



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Monthly Report on Municipal Court and Revenue Filings  
March 2016  
Executive Summary

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was 1 entity required to file an addendum and certification, of which both were filed.

This report also includes the filing status for 23 cities and 14 villages that filed at least one of the items (financial report, addendum, or certification) in August 2017, after their filing deadline. Of these entities, 30 filed an annual financial report, 6 filed an addendum, and 3 filed a municipal court certification.

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

Fiscal Year Ended February 28, 2017

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Andrew	City of Fillmore	Yes	n/a	n/a
Audrain	City of Vandalia	No	Yes	Yes
Clay	Village of Oaks	No	n/a	n/a
Clay	Village of Oakwood Park	No	n/a	n/a
Grundy	City of Tindall	Yes	n/a	n/a
Knox	City of Knox City	Yes	n/a	n/a
Lincoln	Village of Chain of Rocks	Yes	n/a	n/a
Osage	Village of Freeburg	No	n/a	n/a
St. Louis	City of Pasadena Hills	Yes	n/a	n/a
St. Louis	Village of Uplands Park	Yes	n/a	n/a
Total Filed		6	1	1
Total Not Filed		4	0	0
Total Partially Filed		0	0	0
Total n/a		0	9	9

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 September 30, 2016  
Filed in August 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cape Girardeau	Village of Pocahontas	Yes	-	n/a
Scott	City of Chaffee	Yes	**	**
Total Filed		2	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.

\*\* Filed by September 30, 2016.

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 October 31, 2016  
Filed in August 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
New Madrid	City of Portageville	***	Yes	***
Total Filed		0	1	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.

\*\*\* Filed after October 31, 2016, but before August 2017.



Appendix D  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due December 31, 2016  
Filed in August 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Bates	City of Adrian	No	Yes	No
Mississippi	City of Bertrand	No	-	Yes
Total Filed		0	1	1

\* 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.

Appendix E  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due March 31, 2017  
Filed in August 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barry	City of Exeter	***	Yes	**
Madison	City of Fredericktown	Yes	**	**
Total Filed		1	1	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.

\*\* Filed by March 31, 2017

\*\*\* Filed after March 31, 2017, but before August 2017.

Appendix F  
Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
Reports Due June 30, 2017  
Filed in August 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Buchanan	Village of DeKalb	Yes	n/a	n/a
Cedar	Village of UMBER View Heights	Yes	n/a	n/a
Clark	City of Wyaconda	Yes	n/a	n/a
Clark	Village of Luray	Yes	n/a	n/a
Clay	City of Randolph	Yes	n/a	n/a
Cooper	Village of Windsor Place	Yes	n/a	n/a
Franklin	Village of Oak Grove	Yes	n/a	n/a
Harrison	Village of Blythedale	Yes	n/a	n/a
Howell	City of Willow Springs	Yes	No	**
Jefferson	City of Kimmswick	Yes	No	No
Lincoln	City of Moscow Mills	Yes	**	**
Linn	City of Laclede	Yes	n/a	n/a
Livingston	Village of Ludlow	Yes	n/a	n/a
Livingston	Village of Utica	Yes	n/a	n/a
Macon	City of Ethel	Yes	n/a	n/a
Newton	City of Seneca	Yes	No	***
Pettis	Village of Hughesville	Yes	n/a	n/a
Ray	City of Crystal Lakes	Yes	n/a	n/a
Schuyler	City of Greentop	Yes	n/a	n/a
Schuyler	City of Queen City	Yes	n/a	n/a
Scott	Village of Kelso	Yes	n/a	n/a
St. Charles	City of Flint Hill	Yes	n/a	n/a
St. Charles	City of St. Charles	**	Yes	Yes
St. Louis	City of Bel Ridge	No	Yes	**
St. Louis	Village of Glen Echo Park	Yes	n/a	n/a
St. Louis	Village of Riverview	Yes	**	**
Ste. Genevieve	City of Bloomsdale	Yes	n/a	n/a
Stone	City of Galena	***	Yes	Yes
Sullivan	City of Green Castle	Yes	n/a	n/a
Worth	Village of Allendale	Yes	n/a	n/a
Total Filed		27	3	2

\*\* Filed by June 30, 2017

\*\*\* Filed after June 30, 2017, but before August 2017.

n/a Entities without a municipal judge are not required to file a certification.