



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Monthly Report on Municipal Court and Revenue Filings

September 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 52 cities and 26 villages with a March 31, 2017, fiscal year end, that were required to file a financial report by September 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 52 cities and 26 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 September 2017, after their filing deadline. The filing status for these 11 cities and 5 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

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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 52 cities and 26 villages with a fiscal year end of March 31, 2017, whose financial report was due by September 30, 2017. Of the 78 entities, 29 did not file a financial report.



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There were 33 entities required to file an addendum, of which 17 were filed.
There were 31 entities required to file a certification, of which 19 were filed.

This report also includes the filing status for 11 cities and 5 villages that filed at least one of the items (financial report, addendum, or certification) in September 2017, after their filing deadline. Of these entities, 15 filed an annual financial report and 1 filed an addendum.

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

| County | Reporting Entity | Filed Annual | | | |
|----------------|--------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
| Adair | Village of Gibbs Village | No | | n/a | n/a |
| Atchison | City of Tarkio | No | | Yes | Yes |
| Audrain | City of Martinsburg | Yes | August 19, 2017 | No | No |
| | Village of Benton City | Yes | August 9, 2017 | n/a | n/a |
| Barry | City of Monett | Yes | August 9, 2017 | Yes | Yes |
| Bates | City of Butler | No | | No | Yes |
| Boone | City of Centralia | Yes | September 19, 2017 | No | n/a |
| Buchanan | Village of Agency | No | | n/a | n/a |
| | Village of Lewis & Clark | Yes | August 2, 2017 | n/a | n/a |
| Camden | Village of Sunrise Beach | No | | No | No |
| Cape Girardeau | Village of Old Appleton | Yes | September 7, 2017 | n/a | n/a |
| | Village of Pochahontas | No | | n/a | n/a |
| Carroll | City of Norborne | Yes | August 18, 2017 | n/a | n/a |
| Cass | City of Belton | Yes | September 27, 2017 | n/a | n/a |
| | City of Pleasant Hill | Yes | September 27, 2017 | No | No |
| Chariton | City of Triplett | Yes | September 1, 2017 | n/a | n/a |
| Clark | City of Kahoka | Yes | July 24, 2017 | n/a | n/a |
| Clay | City of Glenaire | Yes | September 5, 2017 | n/a | n/a |
| | City of Holt | No | | n/a | n/a |
| | City of Kearney | Yes | September 18, 2017 | Yes | Yes |
| | City of Mosby | Yes | September 12, 2017 | n/a | n/a |
| | Village of Claycomo | No | | Yes | Yes |
| | Village of Oakview | Yes | August 25, 2017 | Yes | Yes |
| | Village of Grayson | No | | n/a | n/a |
| Clinton | City of Lohman | Yes | August 29, 2017 | n/a | n/a |
| Cooper | City of Blackwater | No | | n/a | n/a |
| | City of Boonville | Yes | July 31, 2017 | n/a | n/a |
| | City of Pilot Grove | Yes | April 4, 2017 | n/a | n/a |
| Daviess | Village of Lock Springs | No | | n/a | n/a |
| De Kalb | City of Osborn | No | | n/a | n/a |
| Franklin | Village of Leslie | No | | n/a | n/a |
| Grundy | City of Spickard | No | | n/a | n/a |
| Harrison | City of Bethany | No | | Yes | n/a |
| Henry | City of Calhoun | Yes | August 17, 2017 | n/a | n/a |
| Holt | Village of Corning | No | | n/a | n/a |
| Howell | City of West Plains | Yes | September 20, 2017 | No | Yes |
| Jefferson | City of Crystal City | No | | No | No |
| | Village of Scotsdale | No | | n/a | n/a |
| Lafayette | City of Lexington | No | | Yes | Yes |
| | City of Napoleon | Yes | July 30, 2017 | No | No |
| | Village of Dover | Yes | July 27, 2017 | n/a | n/a |

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

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-----------------|-----------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Lawrence | City of Pierce City | No | | No | No |
| Lawrence | City of Verona | No | | Yes | Yes |
| Livingston | City of Chillicothe | No | | n/a | n/a |
| Miller | City of Iberia | Yes | August 8, 2017 | No | No |
| | Village of Olean | Yes | September 30, 2017 | n/a | n/a |
| Mississippi | City of East Prairie | Yes | June 13, 2017 | No | Yes |
| Moniteau | City of California | Yes | August 21, 2017 | Yes | Yes |
| Monroe | City of Paris | Yes | September 5, 2017 | n/a | n/a |
| Montgomery | City of Jonesburg | Yes | May 16, 2017 | n/a | n/a |
| | City of McKittrick | No | | n/a | n/a |
| | City of Wellsville | No | | n/a | n/a |
| | Village of Rhineland | Yes | April 28, 2017 | n/a | n/a |
| Osage | City of Westphalia | Yes | June 28, 2017 | n/a | n/a |
| Perry | City of Perryville | Yes | September 29, 2017 | Yes | Yes |
| Pettis | City of Sedalia | Yes | September 8, 2017 | Yes | Yes |
| Pike | Village of Eolia | Yes | June 20, 2017 | n/a | n/a |
| Putnam | City of Unionville | Yes | September 22, 2017 | n/a | n/a |
| Ray | City of Hardin | Yes | September 6, 2017 | n/a | n/a |
| Saline | City of Sweet Springs | Yes | August 16, 2017 | Yes | Yes |
| | Village of Arrow Rock | Yes | August 14, 2017 | n/a | n/a |
| | Village of Mount Leonard | No | | n/a | n/a |
| Scotland | Village of Arbela | Yes | July 11, 2017 | n/a | n/a |
| Scott | City of Chaffee | Yes | August 22, 2017 | No | No |
| | City of Oran | No | | n/a | n/a |
| Shelby | Village of Bethel | Yes | June 7, 2017 | n/a | n/a |
| St. Clair | Village of Vista | No | | n/a | n/a |
| St. Francois | City of Leadwood | No | | No | No |
| St. Louis | City of Jennings | Yes | August 31, 2017 | Yes | No |
| | City of Kirkwood | Yes | September 25, 2017 | Yes | Yes |
| | City of Rock Hill | Yes | August 16, 2017 | Yes | Yes |
| | City of Velda Village Hills | Yes | September 30, 2017 | Yes | Yes |
| | Village of Hillsdale | Yes | June 19, 2017 | No | No |
| | Village of Sycamore Hills | Yes | August 24, 2017 | n/a | n/a |
| Taney | City of Hollister | Yes | August 22, 2017 | No | No |
| Texas | City of Licking | Yes | August 8, 2017 | No | Yes |
| Vernon | Village of Harwood | No | | n/a | n/a |
| Wright | City of Mansfield | Yes | July 14, 2017 | Yes | Yes |
| Total Filed | | 49 | | 17 | 19 |
| Total Not Filed | | 29 | | 16 | 12 |
| Total n/a | | 0 | | 45 | 47 |

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 October 31, 2016
 Filed in September 2017

Fiscal Year Ended April 30, 2016

| County | Reporting Entity | Filed Annual | | Filed Addendum* | Filed Certification |
|-------------|--------------------|---------------------|--------------------------------|--------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Mississippi | City of Charleston | Yes | September 27, 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 December 31, 2016
 Filed in September 2017

Fiscal Year Ended June 30, 2016

| County | Reporting Entity | Filed Annual | | Filed Addendum* | Filed Certification |
|-------------|------------------------|---------------------|--------------------------------|--------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Adair | City of Novinger | Yes | September 20, 2017 | - | n/a |
| Randolph | Village of Renick | Yes | September 21, 2017 | - | n/a |
| Taney | City of Rockaway Beach | Yes | September 6, 2017 | ** | ** |
| Total Filed | | 3 | | 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 December 31, 2016.

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 March 31, 2017
 Filed in September 2017

Fiscal Year Ended September 30, 2016

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum* | Filed Certification |
|-------------|---------------------|-------------------------------------|--------------------------------|--------------------|------------------------|
| Henry | City of Urich | Yes | September 13, 2017 | - | n/a |
| Jackson | City of Sugar Creek | *** | June 1, 2017 | 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 September 2017.

n/a 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 June 30, 2017
 Filed in September 2017

Fiscal Year Ended December 31, 2016

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|-------------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Bates | City of Rich Hill | Yes | September 14, 2017 | n/a | n/a |
| Lawrence | Village of Hoberg | Yes | September 12, 2017 | n/a | n/a |
| Lincoln | City of Foley | Yes | September 28, 2017 | No | No |
| Linn | City of Bucklin | Yes | September 13, 2017 | No | n/a |
| New Madrid | City of New Madrid | Yes | September 12, 2017 | No | No |
| Reynolds | City of Centerville | Yes | September 12, 2017 | n/a | n/a |
| Stone | Village of Indian Point | Yes | September 27, 2017 | n/a | n/a |
| Worth | Village of Worth | Yes | September 19, 2017 | n/a | n/a |
| Total Filed | | 8 | | 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 August 31, 2017
 Filed in September 2017

Fiscal Year Ended February 28, 2017

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|------------------|---------------------|--------------------------------|-------------------|------------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Audrain | City of Vandalia | Yes | September 20, 2017 | ** | ** |
| Clay | Village of Oaks | Yes | September 18, 2017 | n/a | n/a |
| Total Filed | | 2 | | 0 | 0 |

** Filed by August 31, 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.