



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

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Monthly Report on Municipal Court  
and Revenue Filings  
February 2018

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# Monthly Report on Municipal Court and Revenue Filings

## February 2018

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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 cities, towns, and villages required to file a financial report by February 28, 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 the 6 cities, 1 town, and 4 villages is 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 includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in February 2018, after their filing deadline. The filing status for these 28 cities, 1 town, and 5 villages is presented in summary on page 4 and by individual entity in Appendixes B to C.

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:

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## 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 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2017, whose financial report was due by February 28, 2018. Of these entities, 7 filed their financial report timely.



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There were 4 entities required to file an addendum, of which 2 were filed.  
There were 4 entities required to file a certification, of which 3 were filed.

This report includes the filing status for 28 cities, 1 town, and 5 villages that filed at least one of the items (financial report, addendum, or certification) in February 2018, after their filing deadline. Of these entities, 32 filed an annual financial report, 3 filed an addendum, and 1 filed a certification.

Appendix A  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due February 28, 2018

Fiscal Year Ended August 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Barton	City of Golden City	Yes	January 3, 2018	n/a	n/a
Bates	Village of Merwin	No		n/a	n/a
Clay	City of Avondale	Yes	December 10, 2017	n/a	n/a
Franklin	Village of Miramiguoa Park	No		n/a	n/a
Jefferson	City of Arnold	Yes	February 16, 2018	Yes	Yes
Scotland	City of Memphis	Yes	February 28, 2018	n/a	n/a
Scott	City of Miner	No		No	Yes
Scott	Village of Haywood City	No		n/a	n/a
St. Charles	Town of Augusta	Yes	January 30, 2018	n/a	n/a
St. Louis	Village of Pasadena Park	Yes	February 26, 2018	No	No
Taney	City of Forsyth	Yes	January 18, 2018	Yes	Yes
Total Filed		7		2	3
Total Not Filed		4		2	1
Total n/a		0		7	7

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 February 2018

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
Henry	City of Windsor	Yes	February 5, 2018	-	n/a
Total Filed		1		0	0

\* On March 28, 2016, the Circuit Court of Cole County issued a judgement 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, 2017  
 Filed in February 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Adair	City of Novinger	Yes	February 15, 2018	n/a	n/a
Atchison	City of Westboro	Yes	February 14, 2018	n/a	n/a
Cape Girardeau	City of Delta	Yes	February 6, 2018	n/a	n/a
	Village of Whitewater	Yes	February 22, 2018	n/a	n/a
Chariton	Village of Dalton	Yes	February 19, 2018	n/a	n/a
Dunklin	City of Campbell	***	January 20, 2018	Yes	Yes
	City of Holcomb	Yes	February 8, 2018	No	No
	City of Malden	Yes	February 2, 2018	**	**
Howard	City of Fayette	Yes	February 16, 2018	n/a	n/a
Iron	City of Ironton	Yes	February 22, 2018	n/a	n/a
Jasper	City of La Russell	Yes	February 13, 2018	n/a	n/a
	City of Neck City	Yes	February 4, 2018	n/a	n/a
Jefferson	City of Byrnes Mill	Yes	February 5, 2018	No	No
	City of Olympian Village	Yes	February 18, 2018	n/a	n/a
Johnson	City of Holden	Yes	February 21, 2018	n/a	n/a
Lewis	City of Lewistown	Yes	February 9, 2018	n/a	n/a
	Village of Monticello	Yes	February 7, 2018	n/a	n/a
Livingston	City of Chula	Yes	February 20, 2018	n/a	n/a
Miller	City of Bagnell	Yes	February 2, 2018	n/a	n/a
Mississippi	Village of Wilson City	Yes	February 16, 2018	n/a	n/a
Monroe	City of Madison	Yes	February 13, 2018	n/a	n/a
New Madrid	City of Gideon	Yes	February 2, 2018	No	No
Oregon	City of Alton	Yes	February 13, 2018	n/a	n/a
Platte	City of Houston Lake	Yes	February 11, 2018	n/a	n/a
Pulaski	City of Crocker	***	January 19, 2018	Yes	**
Ralls	Village of Rensselaer	Yes	February 26, 2018	n/a	n/a
Randolph	City of Huntsville	Yes	February 2, 2018	**	No
	City of Moberly	Yes	February 2, 2018	n/a	n/a
St. Louis	City of University City	Yes	February 2, 2018	No	No
	City of Velda City	Yes	February 19, 2018	No	***
	Town of Grantwood Village	Yes	February 3, 2018	Yes	No
Stoddard	City of Bloomfield	Yes	February 6, 2018	No	No
Washington	City of Irondale	Yes	February 6, 2018	n/a	n/a
Total Filed		31		3	1

\*\* Filed by December 31, 2017.

\*\*\* Filed after December 31, 2017, but before February 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.