



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
March 2018**

Monthly Report on Municipal Court and Revenue Filings

March 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 and village required to file a financial report by March 31, 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 66 cities and 1 village 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 and villages that filed at least one of the items (financial report, addendum, or certification) in March 2018, after their filing deadline. The filing status for these 12 cities and 4 villages is presented in summary on page 4 and by individual entity in Appendixes B to G.

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 66 cities and 1 village with a fiscal year end of September 30, 2017, whose financial report was due by March 31, 2018. Of these entities, 50 filed their financial report timely. There



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were 49 entities required to file an addendum, of which 30 were filed. There were 47 entities required to file a certification, of which 31 were filed.

This report includes the filing status for 12 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in March 2018, after their filing deadline. Of these entities, 12 filed an annual financial report, 3 filed an addendum, and 4 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2018

Fiscal Year Ended September 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Savannah	Yes	December 7, 2017	n/a	n/a
Audrain	City of Farber	Yes	December 13, 2017	n/a	n/a
	City of Mexico	Yes	February 9, 2018	Yes	Yes
Barry	City of Exeter	No		No	No
Boone	City of Columbia	Yes	February 2, 2018	Yes	Yes
Camden	City of Camdenton	Yes	October 4, 2017	No	No
Cass	City of Peculiar	Yes	March 20, 2018	No	No
Cedar	City of El Dorado Springs	Yes	February 22, 2018	Yes	Yes
	City of Stockton	Yes	March 13, 2018	n/a	n/a
Clay	City of Excelsior Springs	Yes	March 9, 2018	Yes	Yes
	City of North Kansas City	Yes	March 23, 2018	Yes	No
	Village of Oakwood	Yes	March 5, 2018	No	No
Clinton	City of Cameron	Yes	February 6, 2018	Yes	Yes
Dallas	City of Buffalo	Yes	February 20, 2018	n/a	n/a
Franklin	City of Sullivan	Yes	March 9, 2018	Yes	Yes
	City of Washington	Yes	March 29, 2018	No	No
Greene	City of Strafford	Yes	January 18, 2018	Yes	Yes
Henry	City of Clinton	Yes	February 13, 2018	Yes	Yes
	City of Montrose	Yes	November 8, 2017	n/a	n/a
	City of Urich	No		n/a	n/a
Jackson	City of Windsor	No		n/a	n/a
	City of Blue Springs	Yes	March 16, 2018	Yes	Yes
	City of Buckner	Yes	March 27, 2018	Yes	Yes
Jasper	City of Grandview	Yes	March 28, 2018	Yes	Yes
	City of Sugar Creek	No		No	Yes
	City of Duquesne	Yes	March 19, 2018	Yes	Yes
	City of Festus	Yes	March 29, 2018	No	No
Johnson	City of Warrensburg	Yes	February 14, 2018	No	Yes
Lafayette	City of Concordia	Yes	March 7, 2018	Yes	Yes
	City of Higginsville	Yes	January 26, 2018	Yes	Yes
	City of Lake Lafayette	No		n/a	n/a
	City of Odessa	Yes	December 6, 2017	No	No
Linn	City of Brookfield	No		n/a	n/a
	City of Purdin	Yes	October 23, 2017	n/a	n/a
Macon	City of Atlanta	No		n/a	n/a
Madison	City of Fredericktown	No		Yes	Yes
McDonald	City of Anderson	Yes	March 30, 2018	Yes	Yes
Moniteau	City of Tipton	Yes	January 11, 2018	Yes	n/a
Monroe	City of Monroe City	No		No	n/a
Newton	City of Neosho	Yes	March 21, 2018	Yes	Yes

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2018

Fiscal Year Ended September 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Nodaway	City of Maryville	Yes	March 27, 2018	Yes	Yes
Ozark	City of Gainesville	No		n/a	n/a
	City of Theodosia	No		n/a	n/a
Phelps	City of Rolla	No		No	Yes
Pike	City of Bowling Green	Yes	February 7, 2018	n/a	n/a
Platte	City of Platte Woods	No		No	No
Pulaski	City of Dixon	No		No	No
Ray	City of Richmond	Yes	February 14, 2018	Yes	No
Saline	City of Marshall	Yes	January 16, 2018	No	No
Shelby	City of Hunnewell	Yes	November 3, 2017	n/a	n/a
St. Charles	City of St. Peters	Yes	February 23, 2018	Yes	Yes
	City of Weldon Spring	Yes	March 14, 2018	Yes	Yes
	City of West Alton	Yes	November 16, 2017	n/a	n/a
St. Clair	City of Appleton City	Yes	January 18, 2018	n/a	n/a
	City of Osceola	Yes	March 19, 2018	n/a	n/a
St. Francois	City of Bonne Terre	No		No	Yes
	City of Farmington	Yes	March 30, 2018	Yes	Yes
	City of Park Hills	No		No	No
St. Louis	City of Clayton	Yes	March 29, 2018	Yes	Yes
	City of Cool Valley	No		No	Yes
	City of Greendale	Yes	March 28, 2018	Yes	No
	City of Normandy	Yes	March 30, 2018	Yes	No
	City of Pagedale	Yes	March 28, 2018	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	January 12, 2018	Yes	Yes
	City of Ste. Genevieve	Yes	February 14, 2018	No	No
Stoddard	City of Advance	Yes	December 5, 2017	Yes	Yes
Stone	City of Branson West	Yes	March 19, 2018	No	Yes
Total Filed		50		30	31
Total Not Filed		17		19	16
Total n/a		0		18	20

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 April 30, 2017
 Filed in March 2018

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
Holt	City of Oregon	Yes	March 21, 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 June 30, 2017
 Filed in March 2018

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Callaway	City of New Bloomfield	Yes	March 6, 2018	n/a	n/a
Cole	Village of Wardsville	Yes	March 6, 2018	n/a	n/a
Total Filed		2		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 D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due September 30, 2017
 Filed in March 2018

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Jefferson	Village of Scotsdale	Yes	March 14, 2018	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 October 31, 2017
 Filed in March 2018

Fiscal Year Ended April 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
New Madrid	City of Portageville	Yes	March 13, 2018	**	**
	City of Risco	Yes	March 13, 2018	No	No
Total Filed		2		0	0

** Filed by October 31, 2017.

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2017
 Filed in March 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Gasconade	City of Morrison	Yes	March 13, 2018	n/a	n/a
New Madrid	City of Howardville	Yes	March 17, 2018	Yes	Yes
Newton	City of Granby	Yes	March 22, 2018	No	***
Randolph	City of Clark	Yes	March 13, 2018	n/a	n/a
Ray	City of Lawson	**	December 19, 2017	Yes	Yes
Scott	Village of Commerce	Yes	March 20, 2018	n/a	n/a
St. Francois	City of Bismarck	**	January 23, 2018	No	Yes
St. Louis	City of Wellston	Yes	March 28, 2018	No	No
Total Filed		6		2	3

** Filed by December 31, 2017.

*** Filed after December 31, 2017, but before March 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.

Appendix G
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due February 28, 2018
 Filed in March 2018

Fiscal Year Ended August 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scott	City of Miner	No		Yes	**
St. Louis	Village of Pasadena Park	**	February 26, 2018	No	Yes
Total Filed		0		1	1

** Filed by February 28, 2018.