



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

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Monthly Report on Municipal Court  
and Revenue Filings  
May 2018

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# Monthly Report on Municipal Court and Revenue Filings

## May 2018

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## **NICOLE GALLOWAY, CPA** **Missouri State Auditor**

Honorable Michael L. Parson, 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 required to file a financial report by May 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 2 cities is 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 includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in May 2018, after their filing deadline. The filing status for these 34 cities and 1 village is presented in summary on pages 3-4 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

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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.

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 2 cities with a fiscal year end of November 30, 2017, whose financial report was due by May 31, 2018. Of these entities, 1 filed their financial report timely. One entity was required to file an addendum and a certification, which were filed.

This report includes the filing status for 34 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in May



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2018, after their filing deadline. Of these entities, 12 filed an annual financial report, 19 filed an addendum, 10 filed a certification.

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

Fiscal Year Ended November 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Mayview	No		n/a	n/a
St. Louis	City of Florissant	Yes	April 5, 2018	Yes	Yes
Total Filed		1		1	1
Total Not Filed		1		0	0
Total n/a		0		1	1

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 June 30, 2017  
 Filed in May 2018

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Pemiscot	City of Homestown	Yes	May 18, 2018	n/a	n/a
Texas	Village of Raymondville	Yes	May 16, 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 C  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due September 30, 2017  
 Filed in May 2018

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Howell	City of West Plains	**	September 20, 2017	Yes	**
Total Filed		0		1	0

\*\* Filed by September 30, 2017.



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

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Chariton	City of Brunswick	Yes	May 9, 2018	n/a	n/a
Christian	City of Clever	**	October 18, 2017	Yes	***
Dade	City of Greenfield	**	November 1, 2017	No	Yes
Dunklin	City of Arbyrd	**	September 1, 2017	Yes	***
	City of Clarkton	***	January 22, 2018	Yes	***
	City of Holcomb	***	February 8, 2018	Yes	Yes
Jefferson	City of Byrnes Mill	***	February 5, 2018	Yes	No
Lafayette	City of Waverly	**	October 20, 2017	Yes	**
Oregon	City of Thayer	***	January 12, 2018	Yes	***
Reynolds	City of Bunker	**	July 26, 2017	Yes	n/a
St. Louis	City of Country Club Hills	***	January 18, 2018	No	Yes
Stoddard	City of Bloomfield	***	February 6, 2018	Yes	***
Wayne	City of Greenville	Yes	May 24, 2018	Yes	n/a
Total Filed		2		10	3

\*\* Filed by December 31, 2017.

\*\*\* Filed after December 31, 2017, but before May 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 E  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due March 31, 2018  
 Filed in May 2018

Fiscal Year Ended September 30, 2017

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Peculiar	**	March 20, 2018	Yes	Yes
Clay	City of North Kansas City	**	March 23, 2018	**	Yes
Franklin	City of Washington	**	March 29, 2018	Yes	Yes
Henry	City of Urich	Yes	May 4, 2018	n/a	n/a
	City of Windsor	Yes	May 14, 2018	n/a	n/a
Jackson	City of Sugar Creek	***	April 10, 2018	Yes	**
Jefferson	City of Festus	**	March 29, 2018	Yes	Yes
Johnson	City of Warrensburg	**	February 14, 2018	Yes	**
Macon	City of Atlanta	Yes	May 2, 2018	n/a	n/a
Madison	City of Fredericktown	Yes	May 10, 2018	**	**
Ozark	City of Theodosia	Yes	May 17, 2018	n/a	n/a
St. Louis	City of Greendale	**	March 28, 2018	**	Yes
	City of Normandy	**	March 30, 2018	**	Yes
Ste. Genevieve	City of Ste. Genevieve	**	February 14, 2018	Yes	Yes
Total Filed		5		6	7

\*\* Filed by March 31, 2018.

\*\*\* Filed after March 31, 2018, but before May 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 F  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due April 30, 2018  
 Filed in May 2018

Fiscal Year Ended October 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Holt	City of Oregon	Yes	May 24, 2018	n/a	n/a
Jackson	City of Raytown	Yes	May 14, 2018	**	**
Jasper	City of Joplin	Yes	May 18, 2018	**	**
Jefferson	City of De Soto	**	March 29, 2018	Yes	**
Linn	City of Marceline	**	April 19, 2018	Yes	n/a
Total Filed		3		2	0

\*\* Filed by April 30, 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.