



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
July 2016

Monthly Report on Municipal Court and Revenue Filings

July 2016

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the city with a January 31, 2016, fiscal year end, that was required to file a financial report by July 31, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for the city is presented on page 3 and in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in July 2016, after their filing deadline. The filing status for these 47 cities, towns, and villages is presented in summary on page 3 and by individual entity in Appendix B, Appendix C, Appendix D, and Appendix E.

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

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. However, reports due between August 28, 2015, and November 30, 2015, were allowed to be filed on or before December 31, 2015. 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 479.359.1, RSMo, effective August 28, 2015, 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 provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. 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. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, effective August 28, 2015, 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 9 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.

This report includes the filing status for the city with a fiscal year end of January 31, 2016, whose financial report was due by July 31, 2016. This entity did not file a financial statement by the reporting deadline and did not have to file a municipal court certification. No counties had to file within the reporting period of this report.

This report also includes the filing status for 47 cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in July 2016, after their filing deadline. Of these entities, 22 filed an annual financial report, 11 filed an addendum, and 28 filed a municipal court certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due July 31, 2016

Fiscal Year Ended January 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of St. Martins	No	–	n/a
Total Filed	0	0	0
Total Not Filed	1		0
Total N/A	0		1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take 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 B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2016
 Filed in July 2016
 Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Bates City	Yes	Yes	**
City of Bridgeton	**	–	Yes
City of Cassville	**	–	Yes
City of Chilhowee	Yes	–	n/a
City of Eldon	No	Yes	Yes
City of Fremont Hills	Yes	–	n/a
City of Galena	No	**	Yes
City of Grain Valley	**	–	Yes
City of Greentop	Yes	–	n/a
City of Kimberling City	Yes	Yes	Yes
City of Knob Noster	Yes	**	Yes
City of Laclede	Yes	–	n/a
City of Lake Lotawana	No	–	Yes
City of Lake Ozark	**	–	Yes
City of Lake Waukomis	Yes	**	**
City of Lincoln	Yes	**	**
City of Marionville	Yes	Yes	Yes
City of Marston	Yes	–	**
City of New Bloomfield	Yes	–	No
City of New Madrid	No	Yes	Yes
City of Noel	No	Yes	Yes
City of Osage Beach	**	–	Yes
City of Parkville	Yes	**	**
City of Polo	**	–	Yes
City of Reeds Spring	No	–	Yes
City of Republic	**	–	Yes
City of Seneca	**	Yes	Yes
City of Southwest City	No	Yes	Yes
City of St. Charles	**	–	Yes
City of St. Robert	Yes	Yes	Yes
City of Tracy	Yes	–	Yes
City of Wheaton	**	–	Yes
Village of Airport Drive	**	Yes	n/a
Village of Country Club	Yes	**	**
Village of Jameson	Yes	Yes	n/a
Village of Mackenzie	**	–	n/a ³
Total Filed	17	11	22

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016

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

3 Officials reported the political subdivision does not have a municipal court.

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2016
 Filed in July 2016
 Fiscal Year Ended October 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Carterville	No	–	Yes
Total Filed	0	0	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2016
 Filed in July 2016
 Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Branson West	No	–	Yes
City of Brookfield	Yes	**	n/a
City of Buckner	No	–	Yes
City of Buffalo	**	***	Yes
City of Festus	***	–	Yes
City of Fredericktown	Yes	**	**
City of Lake Lafayette	Yes	–	n/a
Total Filed	3	0	4

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2016

*** Filed after March 31, 2016, but before July 1, 2016

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 December 31, 2015
 Filed in July 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*^	Filed Certification^
Fiscal Year Ended April 30, 2015			
City of Portageville	Yes	–	***
Fiscal Year Ended June 30, 2015			
City of Franklin	**	–	Yes
Town of Huntsdale	Yes	–	n/a
Total Filed	2	0	1

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

^ 15 CSR 40-3.170 and 15 CSR 40-3.180 have provisions that do not require the use of the SAO addendum and certification forms by cities, towns, or villages with a fiscal year end before August 28, 2015.

** Filed by December 31, 2015.

*** Filed after December 31, 2015, but before July 1, 2016.

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