



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
August 2016**

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Monthly Report on Municipal Court and Revenue Filings

August 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 cities, towns, and villages with a February 29, 2016, fiscal year end, that were required to file a financial report by August 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 these 10 cities and villages are 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 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 August 2016, after their filing deadline. The filing status for these 19 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendix B, Appendix C, and Appendix D.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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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 10 cities, towns, and villages with a fiscal year end of February 29, 2016, whose financial reports or certifications were due by August 31, 2016. Of the 10 entities, 4 filed an annual financial report and 1 entity filed an addendum. A municipal court certification was required to be filed by 4 of the 10 entities, of which none were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 19 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in August 2016, after their filing deadline. Of these entities, 16 filed an annual financial report, 4 filed an addendum, and 9 filed a municipal court certification.

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

Fiscal Year Ended February 29, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Fillmore	Yes	Yes	n/a
City of Knox City	Yes	–	n/a
City of Pasadena Hills	No	–	No
City of Vandalia	No	–	No
Village of Chain of Rocks	No	–	n/a
Village of Freeburg	No	–	n/a
Village of Oaks	Yes	–	n/a
Village of Oakwood Park	No	–	n/a
Village of Uplands Park	No	–	No
Village of Vinita Terrace	Yes	–	No
Total Filed	4	1	0
Total Not Filed	6		4
Total N/A	0		6

* 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 August 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Van Buren	No	—	Yes
City of Gerald	**	—	Yes
City of Pevely	Yes	—	Yes
Village of Lake Tekakwitha	Yes	Yes	n/a
City of Leeton	Yes	Yes	n/a
City of Edina	Yes	—	n/a
City of Elsberry	Yes	—	**
City of Moscow Mills	Yes	**	**
City of Matthews	Yes	**	**
City of Dearborn	Yes	Yes	Yes
City of Weston	**	**	Yes
City of St. Paul	Yes	—	n/a
Village of Riverview	**	—	Yes
City of Blackburn	**	—	Yes
City of Slater	Yes	Yes	Yes
City of Galena	Yes	**	***
City of Merriam Woods	Yes	—	No
Village of Worth	Yes	—	n/a
Total Filed During August 2016	13	4	8

* 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

*** Filed after June 30, 2016, but before August 1, 2016

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 March 31, 2016

Filed in August 2016

Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Dixon	No	–	Yes
City of Rolla	Yes	**	**
Total Filed During August 2016	1	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.

** Filed by March 31, 2016

Appendix D
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due On or Before December 31, 2015
 Filed in August 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*^	Filed Certification^
Fiscal Year Ended March 31, 2015			
City of Norborne	Yes	***	n/a
Fiscal Year Ended June 30, 2015			
City of Green Ridge	Yes	—	***
Total Filed during August 2016	2	0	0

* 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 after December 31, 2015, but before August 1, 2016

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