



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
April 2017**

Monthly Report on Municipal Court and Revenue Filings

April 2017

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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 with a October 31, 2016, fiscal year end, that were required to file a financial report by April 30, 2017, 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 14 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 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. Until all court proceedings are completed, 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 and villages that filed at least one of the items (financial report, addendum, or certification) in April 2017, after their filing deadline. The filing status for these 20 cities, 1 town, and 3 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits: Jon Halwes, CPA, CGFM
General Counsel: Paul Harper, JD
Senior Analyst: Jill Wilson, MBA

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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. 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, 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 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. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment. Until all court proceedings are completed, 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, 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.

This report includes the filing status for the 14 cities with a fiscal year end of October 31, 2016, whose financial reports or certifications were due by April 30, 2017. Of the 14 entities, 10 filed an annual financial report and 5 filed an addendum. A municipal court certification was required to be filed by 9 of the 14 entities, of which 5 were filed for the full fiscal year and 1 was filed for a partial fiscal year. No counties had to file within the reporting period of this report.

This report also includes the filing status for 20 cities, 1 town, and 3 villages that filed at least one of the items (financial report, addendum, or certification) in April 2017, after their filing deadline. Of these entities, 22 filed an annual financial report, 5 filed an addendum, and 2 filed a municipal court certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2017

Fiscal Year Ended October 31, 2016

| County | Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|-----------------------|------------------------|----------------------------------|--------------------|------------------------|
| Cass | City of Raymore | Yes | – | No |
| Clay | City of Smithville | No | – | No |
| Cole | City of Jefferson City | Yes | Yes | Yes |
| Holt | City of Maitland | Yes | – | n/a |
| | City of Oregon | No | – | n/a |
| Jackson | City of Raytown | Yes | Yes | Yes |
| Jasper | City of Asbury | Yes | – | n/a |
| | City of Carterville | No | – | No |
| | City of Joplin | Yes | Yes | Yes |
| | City of Webb City | Yes | Yes | Yes |
| Jefferson | City of De Soto | Yes | – | Partial |
| Laclede | City of Conway | Yes | – | n/a |
| Linn | City of Marceline | No | – | n/a |
| Platte | City of Platte City | Yes | Yes | Yes |
| Total Filed | | 10 | 5 | 5 |
| Total Not Filed | | 4 | 0 | 3 |
| Total Partially Filed | | 0 | 0 | 1 |
| Total n/a | | 0 | 0 | 5 |

* 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.

Partial Entities that filed for only a portion of the fiscal year.

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2016
 Filed in April 2017

Fiscal Year Ended December 31, 2015

| County | Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|-------------|-----------------------------|----------------------------------|--------------------|------------------------|
| Callaway | City of Auxvasse | Yes | – | ** |
| Dade | Village of South Greenfield | Yes | – | n/a |
| Harrison | City of Gilman City | Yes | Yes | n/a |
| Jasper | City of Sarcoxie | Yes | Yes | n/a |
| Stone | City of Reeds Spring | Yes | – | *** |
| Total Filed | | 5 | 2 | 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.
- ** Filed by June 30, 2016.
- *** Filed after June 30, 2016 but before April 2017.
- 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 October 31, 2016

Filed in April 2017

Fiscal Year Ended April 30, 2016

| County | Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|-------------|------------------|----------------------------------|--------------------|------------------------|
| Lafayette | City of Alma | Yes | ** | ** |
| Osage | City of Linn | Yes | – | n/a |
| Total Filed | | 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.

** Filed by October 31, 2016.

n/a 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 December 31, 2016
 Filed in April 2017

Fiscal Year Ended June 30, 2016

| County | Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|-------------|------------------------|----------------------------------|--------------------|------------------------|
| Dunklin | City of Holcomb | Yes | – | No |
| Madison | Village of Cobalt City | Yes | – | n/a |
| Montgomery | City of Montgomery | Yes | *** | *** |
| Oregon | City of Thayer | Yes | – | *** |
| Stoddard | City of Bernie | *** | Yes | *** |
| Total Filed | | 4 | 1 | 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.

*** Filed after December 31, 2016 but before April 2017.

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 February 28, 2017

Filed in April 2017

Fiscal Year Ended August 31, 2016

| County | Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|-------------|------------------|----------------------------------|--------------------|------------------------|
| Scotland | City of Memphis | Yes | *** | n/a |
| St. Charles | Town of Augusta | ** | Yes | Yes |
| Total Filed | | 1 | 1 | 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 February 28, 2017.

*** Filed after February 28, 2017 but before April 2017.

n/a 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 March 31, 2017
 Filed in April 2017

Fiscal Year Ended September 30, 2016

| County | Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|--------------|----------------------|----------------------------------|--------------------|------------------------|
| Barry | City of Exeter | Yes | — | ** |
| Clay | Village of Oakwood | Yes | — | n/a |
| Jackson | City of Buckner | Yes | — | No |
| Jefferson | City of Festus | Yes | — | No |
| Johnson | City of Warrensburg | Yes | ** | No |
| Linn | City of Brookfield | Yes | ** | n/a |
| Monroe | City of Monroe City | Yes | — | n/a |
| Platte | City of Platte Woods | Yes | Yes | Yes |
| St. Francois | City of Park Hills | Yes | — | ** |
| Stone | City of Branson West | Yes | — | No |
| Total Filed | | 10 | 1 | 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, 2017.

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