



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

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Monthly Report on Municipal Court  
and Revenue Filings  
January 2017

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# Monthly Report on Municipal Court and Revenue Filings

## January 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 updated filing status for cities, towns, and villages required to file a financial report, 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. No counties, cities, towns, or villages had a fiscal year end of July 31, 2016; therefore, no financial reports, addendums, or certifications were due by January 31, 2017.

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 includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in January 2017, after their filing deadline. The filing status for these 60 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendixes A to F. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

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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# Monthly Report on Municipal Court and Revenue Filings

January 2017

## 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 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. 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 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.

No counties, cities, towns, or villages had a fiscal year end of July 31, 2016; therefore, no financial reports, addendums, or certifications were due by January 31, 2017. This report includes the filing status for 60 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in January 2017, after their filing deadline. Of these entities, 27 filed an annual financial report, 19 filed an addendum, and 33 filed a municipal court certification.

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

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Camden	City of Osage Beach	**	Yes	***
Carter	City of Van Buren	Yes	—	n/a
DeKalb	City of Stewartsville	Yes	—	n/a
Greene	City of Walnut Grove	***	—	Yes
Jefferson	City of Pevely	***	Yes	***
McDonald	City of Lanagan	No	—	Yes
Schuyler	City of Lancaster	Yes	—	n/a
St. Louis	City of Huntleigh	Yes	—	n/a
Ste. Genevieve	City of Bloomsdale	Yes	—	n/a
Total Filed During January 2017		5	2	2

\* 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 January 2017.

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 August 31, 2016  
 Filed in January 2017

Fiscal Year Ended February 29, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Audrain	City of Vandalia	***	Yes	***
St. Louis	City of Pasadena Hills	Yes	–	***
Total Filed During January 2017		1	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 August 31, 2016, but before January 2017.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due September 30, 2016  
 Filed in January 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Clark	City of Kahoka	Yes	–	n/a
Harrison	City of Bethany	**	Yes	n/a
Total Filed During January 2017		1	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 by September 30, 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 October 31, 2016  
 Filed in January 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
New Madrid	City of Portageville	No	–	Yes
	City of Risco	***	–	Yes
Total Filed During January 2017		0	0	2

\* 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 October 31, 2016, but before January 2017.



Appendix E  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due November 30, 2016  
 Filed in January 2017

Fiscal Year Ended May 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cape Girardeau	Village of Gordonville	**	Yes	n/a
Total Filed During January 2017		0	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 by November 30, 2016.

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 December 31, 2016  
 Filed in January 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barry	City of Washburn	**	Yes	No
Boone	Village of Hartsburg	Yes	—	n/a
Buchanan	City of St. Joseph	Yes	—	Yes
Caldwell	City of Hamilton	Yes	—	n/a
Cape Girardeau	City of Delta	No	Yes	n/a
	Village of Whitewater	No	Yes	n/a
Cass	City of Cleveland	Yes	—	n/a
	City of Garden City	**	—	Yes
Christian	City of Clever	**	Yes	Yes
Clinton	City of Gower	Yes	—	No
	City of Lathrop	Yes	Yes	Yes
	City of Plattsburg	No	—	Yes
De Kalb	City of Maysville	Yes	—	n/a
Dunklin	City of Campbell	Yes	—	Yes
	City of Clarkton	No	Yes	Yes
	City of Kennett	Yes	Yes	Yes
	City of Malden	Yes	**	**
	City of Senath	No	—	Yes
Gasconade	City of Bland	No	Yes	Yes
Greene	City of Ash Grove	**	—	Yes
	City of Fair Grove	**	**	Yes
Howard	City of Glasgow	Yes	**	**
Howell	City of Mountain View	No	—	Yes
Jasper	City of Carthage	**	—	Yes
	City of Waco	Yes	—	n/a
Lafayette	City of Waverly	P	—	Yes
Lewis	City of Canton	Yes	—	n/a
Maries	City of Belle	No	Yes	Yes
Marion	City of Hannibal	**	—	Yes
Montgomery	City of Montgomery	No	Yes	Yes
	City of New Florence	No	—	Yes
Morgan	City of Stover	No	Yes	n/a
Newton	City of Diamond	Yes	—	Yes
Oregon	City of Thayer	No	—	Yes
Pemiscot	City of Hayti Heights	Yes	—	No
Pettis	City of Green Ridge	Yes	—	n/a
Phelps	City of Newburg	Yes	Yes	Yes
Pike	City of Frankford	No	Yes	Yes
Platte	City of Northmoor	**	Yes	Yes
Pulaski	City of Richland	Yes	**	**
Randolph	City of Huntsville	Yes	—	No
St. Louis	City of Bella Villa	**	**	Yes
	City of Berkeley	**	**	Yes
	City of Kinloch	**	**	Yes

Appendix F  
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports  
 Reports Due December 31, 2016  
 Filed in January 2017

Fiscal Year Ended June 30, 2016

<u>County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*</u>	<u>Filed Certification</u>
	City of Velda City	Yes	Yes	No
	City of Wellston	No	–	Yes
<u>Stoddard</u>	<u>City of Bernie</u>	<u>P</u>	<u>–</u>	<u>Yes</u>
Total Filed During January 2017		20	14	29

\* 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 December 31, 2016.

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

P Entities that filed a financial statement for a period less than their full fiscal year.