



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
February 2017

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February 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, town, and villages with a August 31, 2016, fiscal year end, that were required to file a financial report by February 28, 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 6 cities, 1 town, and 4 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 and villages that filed at least one of the items (financial report, addendum, or certification) in February 2017, after their filing deadline. The filing status for these 38 cities is presented in summary on page 3 and by individual entity in Appendixes B to E.

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. 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 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 6 cities, 1 town, and 4 villages with a fiscal year end of August 31, 2016, whose financial reports or certifications were due by February 28, 2017. Of the 11 entities, 6 filed an annual financial report, and 3 entities filed an addendum. A municipal court certification was required to be filed by 4 of the 11 entities, of which 3 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 38 cities that filed at least one of the items (financial report, addendum, or certification) in February 2017, after their filing deadline. Of these entities, 18 filed an annual financial report, 12 filed an addendum, and 12 filed a municipal court certification.

Appendix A

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2017

Fiscal Year Ended August 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barton	City of Golden City	Yes	–	n/a
Bates	Village of Merwin	No	–	n/a
Clay	City of Avondale	Yes	–	n/a
Franklin	Village of Miramiguo Park	No	–	n/a
Jefferson	City of Arnold	Yes	Yes	Yes
Scotland	City of Memphis	No	–	n/a
Scott	City of Miner	Yes	Yes	Yes
	Village of Haywood City	No	–	n/a
St. Charles	Town of Augusta	Yes	–	No
St. Louis	Village of Pasadena Park	No	–	n/a
Taney	City of Forsyth	Yes	Yes	Yes
Total Filed		6	3	3
Total Not Filed		5	0	1
Total n/a		0	0	7

* 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 March 31, 2016
 Filed in February 2017

Fiscal Year Ended September 30, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Ozark	City of Gainesville	Yes	–	n/a
Total Filed		1	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.

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 June 30, 2016

Filed in February 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Benton	City of Warsaw	Yes	**	n/a
Jasper	City of Duenweg	Yes	–	No
Scott	City Morley	Yes	**	n/a
Total Filed		3	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 June 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 September 30, 2016
 Filed in February 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Lafayette	City of Napoleon	**	Yes	**
Total Filed		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 September 30, 2016.

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

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Barton	City of Lamar	No	–	Yes
Buchanan	City of St. Joseph	***	Yes	***
Caldwell	City of Hamilton	***	Yes	n/a
Cass	City of Archie	Yes	–	n/a
Chariton	City of Keytesville	Yes	–	n/a
Chariton	City of Salisbury	Yes	–	n/a
Clinton	City of Gower	***	Yes	Yes
Daviess	City of Jamesport	Yes	–	n/a
Dunklin	City of Arbyrd	**	–	Yes
	City of Senath	Yes	–	***
Franklin	City of Union	**	–	Yes
Gasconade	City of Bland	Yes	***	***
Howard	City of Fayette	No	Yes	Yes
	City of New Franklin	Yes	–	n/a
Jackson	City of Lake Tapawingo	**	Yes	Yes
Jefferson	City of Byrnes Mill	**	–	Yes
Lewis	City of Lewistown	Yes	–	n/a
Montgomery	City of New Florence	No	Yes	***
New Madrid	City of Gideon	No	Yes	Yes
Oregon	City of Alton	Yes	–	n/a
Osage	City of Meta	Yes	–	n/a
Pike	City of Frankford	Yes	***	***
Platte	City of Houston Lake	Yes	Yes	No
Pulaski	City of Crocker	**	–	Yes
Scott	City of Benton	Yes	–	n/a
	City of Scott City	**	–	Yes
Shelby	City of Clarence	**	Yes	n/a
St. Louis	City of Country Club Hills	Yes	–	No
Stoddard	City of Bloomfield	No	–	Yes
Stone	City of Crane	No	–	Yes
Texas	City of Summersville	**	Yes	**
Webster	City of Seymour	***	Yes	n/a
Wright	City of Hartville	**	–	Yes
Total Filed		14	11	12

* 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.

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

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