



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
March 2017

Monthly Report on Municipal Court and Revenue Filings

March 2017

Table of Contents

State Auditor's Report	2
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Executive Summary	3
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Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended September 30, 2016 Reports Due March 31, 2017	4
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due June 30, 2016 Filed in March 2017	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due October 31, 2016 Filed in March 2017	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due November 30, 2016 Filed in March 2017	8
E	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2016 Filed in March 2017	9
F	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due February 28, 2017 Filed in March 2017	11



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 September 30, 2016, fiscal year end, that were required to file a financial report by March 31, 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 64 cities and 1 village 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. 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 March 2017, after their filing deadline. The filing status for these 43 cities and 12 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

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

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Municipal Court and Revenue Filings

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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 64 cities and 1 village with a fiscal year end of September 30, 2016, whose financial reports or certifications were due by March 31, 2017. Of the 65 entities, 41 filed an annual financial report, 36 entities filed an addendum, and 1 entity filed an addendum for a partial year. A municipal court certification was required to be filed by 44 of the 65 entities, of which 34 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 43 cities and 12 villages that filed at least one of the items (financial report, addendum, or certification) in March 2017, after their filing deadline. Of these entities, 53 filed an annual financial report, 4 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 March 31, 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Andrew	City of Savannah	Yes	–	n/a
Audrain	City of Farber	Yes	–	n/a
	City of Mexico	Yes	Yes	Yes
Barry	City of Exeter	No	–	Yes
Boone	City of Columbia	Yes	Yes	Yes
Camden	City of Camdenton	Yes	Yes	Yes
Cass	City of Peculiar	Yes	–	No
Cedar	City of El Dorado Springs	Yes	Yes	Yes
Cedar	City of Stockton	Yes	Yes	n/a
Clay	City of Excelsior Springs	Yes	Yes	Yes
	City of North Kansas City	Yes	Yes	Yes
	Village of Oakwood	No	–	n/a
Clinton	City of Cameron	Yes	Yes	Yes
Dallas	City of Buffalo	Yes	Yes	n/a
Franklin	City of Sullivan	No	Yes	Yes
	City of Washington	Yes	Yes	Yes
Greene	City of Strafford	Yes	Yes	Yes
Henry	City of Clinton	Yes	Yes	Yes
	City of Montrose	Yes	–	n/a
	City of Urich	No	–	n/a
	City of Windsor	No	–	n/a
Jackson	City of Blue Springs	Yes	Yes	Yes
	City of Buckner	No	–	No
	City of Grandview	Yes	Yes	Yes
	City of Sugar Creek	No	–	Yes
Jasper	City of Duquesne	No	–	No
Jefferson	City of Festus	No	–	No
Johnson	City of Warrensburg	No	–	No
Lafayette	City of Higginsville	Yes	Yes	Yes
	City of Lake Lafayette	No	–	n/a
	City of Odessa	Yes	Yes	Yes
Linn	City of Brookfield	No	Yes	n/a
	City of Purdin	Yes	–	n/a
Macon	City of Atlanta	No	–	n/a
Madison	City of Fredericktown	No	Yes	Yes
McDonald	City of Anderson	Yes	Yes	Yes
Moniteau	City of Tipton	Yes	Yes	n/a
Monroe	City of Monroe City	No	–	n/a
Newton	City of Neosho	Yes	Yes	Yes
Nodaway	City of Maryville	Yes	Yes	Yes
Ozark	City of Gainesville	No	–	n/a
	City of Theodosia	No	–	n/a
Phelps	City of Rolla	No	–	No
Pike	City of Bowling Green	Yes	Yes	n/a
Platte	City of Platte Woods	No	–	No
Pulaski	City of Dixon	No	–	Yes

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Ray	City of Richmond	Yes	Yes	Yes
Saline	City of Marshall	Yes	–	Yes
Shelby	City of Hunnewell	Yes	–	n/a
St. Charles	City of St. Peters	Yes	Yes	Yes
	City of Weldon Spring	No	–	No
St. Clair	City of Appleton City	Yes	Yes	n/a
	City of Osceola	Yes	Yes	n/a
St. Francois	City of Bonne Terre	Yes	–	Yes
	City of Farmington	Yes	Yes	Yes
	City of Park Hills	No	Partial	Yes
St. Louis	City of Clayton	Yes	Yes	Yes
	City of Cool Valley	No	–	n/a
	City of Greendale	Yes	Yes	No
	City of Normandy	Yes	Yes	Yes
	City of Pagedale	Yes	Yes	Yes
Ste. Genevieve	City of St. Mary	Yes	Yes	Yes
	City of Ste. Genevieve	Yes	Yes	Yes
Stoddard	City of Advance	Yes	Yes	Yes
Stone	City of Branson West	No	–	No
Total Filed		41	36	34
Total Not Filed		24	0	10
Total Partially Filed		0	1	0
Total n/a		0	0	21

* 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 March 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Andrew	City of Bolckow	Yes	–	n/a
Caldwell	City of Kidder	Yes	–	n/a
Jefferson	Village of Cedar Hill Lakes	Yes	–	n/a
Sullivan	Village of Pollock	Yes	–	n/a
Texas	Village of Raymondville	Yes	–	n/a
Total Filed		5	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 October 31, 2016
 Filed in March 2017

Fiscal Year Ended April 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
New Madrid	City of Portageville	Yes	–	***
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.

*** Filed after October 31, 2016 but before March 2017.

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

Fiscal Year Ended May 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Pettis	City of La Monte	Yes	—	***
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.

*** Filed after November 30, 2016 but before March 2017.

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

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Atchison	City of Westboro	Yes	–	n/a
Butler	City of Qulin	Yes	Yes	n/a
Caldwell	City of Braymer	Yes	–	n/a
	City of Cowgill	Yes	–	n/a
Camden	City of Stoutland	Yes	–	n/a
Cass	Village of Loch Lloyd	Yes	–	n/a
Dade	City of Greenfield	**	–	Yes
Daviess	Village of Altamont	Yes	–	n/a
Gentry	City of Albany	Yes	**	n/a
Grundy	City of Galt	Yes	–	n/a
Holt	City of Craig	Yes	–	n/a
Howell	City of Mountain View	Yes	–	***
Iron	City of Ironton	Yes	–	No
	City of Viburnum	Yes	–	No
Jasper	City of Neck City	Yes	–	n/a
Jefferson	City of Herculaneum	Yes	**	**
Johnson	City of Holden	Yes	–	n/a
Lafayette	City of Waverly	Yes	***	Yes
Maries	City of Belle	Yes	***	***
Mercer	City of Mercer	Yes	**	n/a
Monroe	City of Madison	Yes	–	n/a
Montgomery	City of New Florence	Yes	***	***
Morgan	City of Stover	Yes	***	n/a
New Madrid	City of Gideon	Yes	***	***
	City of Lilbourn	Yes	Yes	n/a
	Village of North Lilbourn	Yes	–	n/a
Nodaway	City of Skidmore	Yes	–	n/a
Oregon	City of Koshkonong	Yes	–	n/a
Perry	City of Frohna	Yes	–	n/a
Phelps	City of Doolittle	Yes	–	n/a
Ralls	City of New London	Yes	–	n/a
	Village of Rensselaer	Yes	–	n/a
Reynolds	City of Ellington	Yes	–	n/a
Scott	City of Sikeston	Yes	**	**
	Village of Lambert	Yes	–	n/a
St. Clair	City of Lowry City	Yes	**	n/a
St. Louis	City of Pine Lawn	Yes	–	No
	City of University City	Yes	–	No
	City of Valley Park	Yes	**	**
	City of Webster Groves	Yes	**	**

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

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Stoddard	City of Bernie	Yes	–	***
	City of Bloomfield	Yes	–	***
Stone	City of Crane	Yes	–	***
Webster	Village of Diggins	Yes	–	n/a
Total Filed		43	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 December 31, 2016.

*** Filed after December 31, 2016 but before March 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 February 28, 2017
 Filed in March 2017

Fiscal Year Ended August 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Bates	Village of Merwin	Yes	–	n/a
Franklin	Village of Miramigoua Park	Yes	Yes	n/a
Scotland	City of Memphis	No	Yes	n/a
St. Louis	Village of Pasadena Park	Yes	–	n/a
Total Filed		3	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.

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