



Nicole Galloway, CPA
Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings

March 2016

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Monthly Report on Municipal Court and Revenue Filings

March 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 September 30, 2015, fiscal year end, that were required to file a financial report by March 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 65 cities, towns, and villages 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 provisions 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 those cities, towns, and villages with fiscal year ends between March 31, 2015, and August 31, 2015, that filed at least one of the items (financial report, addendum, or certification) in March 2016, after the filing deadline. The filing status for these 70 cities, towns, and villages is presented in summary on page 3 and by individual entity in Appendix B and Appendix C.

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:

Deputy State Auditor: Keriann Wright, MBA, CPA
General Counsel: Paul Harper, JD
Senior Analyst: Dana Wansing, MPA

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March 2016

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 65 cities, towns, and villages with a fiscal year end of September 30, 2015, whose financial reports or certifications were due by March 31, 2016. Of the 65 entities, 41 filed an annual financial report and 36 entities filed an addendum. A municipal court certification was filed by 33 entities and 16 entities with a municipal court judge did not file a certification. No counties had to file within the reporting period of this report.

This report also includes the filing status for 70 cities, towns, and villages with fiscal year ends between March 31, 2015, and August 31, 2015, that filed at least one of the items (financial report, addendum, or certification) in March 2016. Of these entities, 13 filed an annual financial report, 51 filed an addendum, and 22 filed a municipal court certification.

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

Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Advance	Yes	Yes	Yes
City of Anderson	Yes	Yes	Yes
City of Appleton City	Yes	Yes	n/a
City of Atlanta	No	–	n/a
City of Blue Springs	Yes	Yes	Yes
City of Bonne Terre	No	–	No
City of Bowling Green	Yes	Yes	Yes
City of Branson West	No	–	No
City of Brookfield	No	Yes	n/a
City of Buckner	No	–	No
City of Buffalo	Yes	–	No
City of Camdenton	Yes	Yes	Yes
City of Cameron	Yes	Yes	Yes
City of Clayton	Yes	Yes	Yes
City of Clinton	Yes	Yes	Yes
City of Columbia	Yes	Yes	Yes
City of Cool Valley	No	–	n/a
City of Dixon	No	–	No
City of El Dorado Springs	Yes	Yes	Yes
City of Excelsior Springs	Yes	–	No
City of Exeter	No	–	No
City of Farber	Yes	–	Yes
City of Farmington	Yes	Yes	Yes
City of Festus	No	–	No
City of Fredericktown	No	Yes	Yes
City of Gainesville	No	–	n/a
City of Grandview	Yes	Yes	Yes
City of Greendale	Yes	Yes	Yes
City of Higginsville	Yes	–	No
City of Hunnewell	Yes	–	n/a
City of Lake Lafayette	No	–	n/a
City of Marshall	Yes	–	No
City of Maryville	Yes	Yes	Yes
City of Mexico	Yes	Yes	Yes
City of Monroe City	Yes	–	n/a
City of Montrose	Yes	Yes	n/a
City of Neosho	Yes	Yes	Yes
City of Normandy	Yes	Yes	Yes
City of North Kansas City	Yes	Yes	Yes
City of Odessa	No	–	No

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

Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Osceola	Yes	–	Yes
City of Pagedale	Yes	Yes	Yes
City of Park Hills	No	–	No
City of Peculiar	Yes	–	No
City of Platte Woods	Yes	Yes	Yes
City of Purdin	Yes	–	n/a
City of Richmond	Yes	Yes	Yes
City of Rolla	No	Yes	Yes
City of Savannah	Yes	–	n/a
City of St. Mary	Yes	Yes	Yes
City of St. Peters	Yes	Yes	Yes
City of Ste. Genevieve	Yes	Yes	Yes
City of Stockton	Yes	Yes	n/a
City of Strafford	Yes	Yes	Yes
City of Sugar Creek	No	–	No
City of Sullivan	No	Yes	Yes
City of Theodosia	No	–	n/a
City of Tipton	Yes	Yes	Yes
City of Urich	No	–	n/a
City of Warrensburg	No	–	No
City of Washington	Yes	Yes	Yes
City of Weldon Spring	No	–	No
City of Windsor	No	Yes	n/a
Village of Duquesne	No	Yes	Yes
Village of Oakwood	No	–	n/a
Total Filed	41	36	33
Total Not Filed	24	–	16
Total N/A			16

* 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 February 29, 2016

Filed in March 2016

Fiscal Year Ended August 31, 2015

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*</u>	<u>Filed Certification</u>
City of Memphis	Yes	–	n/a
City of Miner	**	**	Yes
Total Filed	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 February 29, 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 December 31, 2015
 Filed in March 2016

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*^</u>	<u>Filed Certification^</u>
Fiscal Year Ended March 31, 2015			
City of Centralia	**2	Yes	n/a
City of Iberia	**2	**1,2	Yes
City of Leadwood	No	Yes	No
City of Monett	**2	Yes	Yes
City of Norborne	No	Yes	n/a
Village of Sycamore Hills	**2	**1,2	Yes
Fiscal Year Ended April 30, 2015			
City of Ashland	**	**1	Yes
City of Hornersville	**2	Yes	No
City of La Belle	**	Yes	n/a
City of La Grange	**	Yes	Yes
City of Princeton	**2	Yes	n/a
Village of Truxton	**	Yes	n/a
Fiscal Year Ended May 31, 2015			
City of La Monte	**	Yes	Yes
City of Ravenwood	**2	Yes	n/a
Village of Centertown	No	Yes	n/a
Fiscal Year Ended June 30, 2015			
City of Adrian	**	Yes	n/a
City of Alexandria	**2	Yes	n/a
City of Amsterdam	**2	Yes	n/a
City of Barnard	No	Yes	n/a
City of Battlefield	**	**1	Yes
City of Bernie	Yes	Yes	Yes
City of Bloomfield	***	***1	Yes
City of Braymer	**	Yes	Yes
City of Breckenridge	No	Yes	n/a
City of Bunker	Yes	-	n/a
City of Clarence	***	Yes	Yes
City of Clarksburg	**2	**1,2	Yes
City of Clarksville	***	Yes	n/a
City of Clever	***	***1	Yes
City of Cowgill	**2	Yes	n/a
City of Crane	Yes	Yes	Yes
City of Creighton	**	Yes	n/a
City of Crocker	***	***1	Yes
City of Doolittle	Yes	-	n/a
City of Freeman	Yes	Yes	n/a
City of Galt	No	Yes	n/a
City of Harris	***	Yes	n/a
City of Hayti Heights	**2	Yes	No
City of Herculaneum	Yes	***	***

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2015
 Filed in March 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum* [^]	Filed Certification [^]
City of Huntsville	***	Yes	Yes
City of Ironton	Yes	Yes	n/a
City of Kennett	**	Yes	***
City of King City	***	Yes	Yes
City of Koshkonong	**	Yes	n/a
City of La Russell	***	***	Yes
City of Lake Annette	No	Yes	n/a
City of Lamar	***	*** ¹	Yes
City of Lilbourn	No	Yes	No
City of Neck City	**	Yes	n/a
City of Novinger	No	Yes	n/a
City of Rockaway Beach	No	Yes	No
City of Steelville	Yes	***	n/a
City of University City	Yes	Yes	Yes
City of Wellston	**	** ¹	Yes
City of Wheatland	Yes	Yes	n/a
Village of Bull Creek	***	Yes	n/a
Village of Dennis Acres	** ²	Yes	n/a
Village of Diggins	**	Yes	n/a
Village of Kingdom City	**	Yes	n/a
Village of Livonia	Yes	Yes	n/a
Village of Merwin	***	Yes	n/a
Village of Monticello	Yes	—	n/a
Village of Oak Ridge	**	Yes	n/a
Village of Pollock	No	Yes	n/a
Village of Rutledge	** ²	Yes	n/a
Village of Saginaw	**	Yes	n/a
Village of Vandiver	** ²	Yes	n/a
Village of Whitewater	No	Yes	n/a
Total Filed	12	51	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.

[^] 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 by December 31, 2015

*** Filed after December 31, 2015, but before March 1, 2016.

1 The percent was calculated and presented in the financial report or separate document (not the SAO addendum form) or the entity indicated no court revenues were received.

2 Filed before August 28, 2015.

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