



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal
Court and Revenue Filings
April 2016

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Monthly Report on Municipal Court and Revenue Filings

April 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 an October 31, 2015, fiscal year end, that were required to file a financial report by April 30, 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 14 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 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, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in April 2016, after their filing deadline. The filing status for these 29 cities, towns, and villages is presented in summary on page 3 and by individual entity in Appendix B, Appendix C, and Appendix D

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

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. 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 14 cities, towns, and villages with a fiscal year end of October 31, 2015, whose financial reports or certifications were due by April 30, 2016. Of the 14 entities, 11 filed an annual financial report and 7 entities filed an addendum. A municipal court certification was filed by 7 entities and 3 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 29 cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in April 2016, after their filing deadline. Of these entities, 11 filed an annual financial report, 17 filed an addendum, and 13 filed a municipal court certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2016

Fiscal Year Ended October 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Asbury	Yes	–	n/a
City of Carterville	No	–	No
City of Conway	Yes	–	Yes
City of De Soto	Yes	–	No
City of Jefferson City	Yes	Yes	No
City of Joplin	Yes	Yes	Yes
City of Maitland	Yes	Yes	n/a
City of Marcelline	No	–	n/a
City of Oregon	No	–	n/a
City of Platte City	Yes	Yes	Yes
City of Raymore	Yes	–	Yes
City of Raytown	Yes	Yes	Yes
City of Smithville	Yes	Yes	Yes
City of Webb City	Yes	Yes	Yes
Total Filed	11	7	7
Total Not Filed	3	–	3
Total N/A			4

* 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 April 2016

Fiscal Year Ended September 30, 2015

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*</u>	<u>Filed Certification</u>
City of Cool Valley	Yes	–	n/a
City of Festus	Yes	–	No
City of Peculiar	**	–	Yes
City of Savannah	**	Yes	Yes
City of Sugar Creek	Yes	–	No
Total Filed	3	1	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 March 31, 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 February 29, 2016

Filed in April 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>
Town of Augusta	**	Yes	Yes
Total Filed	0	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 29, 2016

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

Reporting Entity	Filed Annual Financial Report	Filed Addendum* [^]	Filed Certification [^]
Fiscal Year Ended March 31, 2015			
City of Westphalia	** ²	Yes	n/a
Village of Pocahontas	** ²	Yes	n/a
Fiscal Year Ended April 30, 2015			
City of Palmyra	** ²	—	Yes
City of Portageville	No	—	Yes
Fiscal Year Ended June 30, 2015			
City of Chamois	Yes	—	n/a
City of Cleveland	Yes	***	n/a
City of Diamond	**	** ¹	Yes
City of Fayette	Yes	Yes	Yes
City of Gideon	Yes	Yes	Yes
City of Greenfield	***	*** ¹	Yes
City of Hartville	Yes	**	**
City of Holcomb	No	Yes	Yes
City of Houston Lake	Yes	Yes	Yes
City of Mindenmines	**	Yes	n/a
City of Rosebud	** ²	Yes	Yes
City of Sparta	Yes	Yes	Yes
Village of Aullville	Yes	—	n/a
Village of Blodgett	***	Yes	n/a
Village of Blue Eye	**	Yes	n/a
Village of Brumley	***	Yes	n/a
Village of Evergreen	No	Yes	n/a
Village of Stark City	** ²	Yes	n/a
Village of Weatherby	**	Yes	n/a
Total Filed	8	15	10

* 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 April 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.