



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
May 2016**

Monthly Report on Municipal Court and Revenue Filings

May 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 November 30, 2015, fiscal year end, that were required to file a financial report by May 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 2 cities 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 May 2016, after their filing deadline. The filing status for these 14 cities 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

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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 2 cities with a fiscal year end of November 30, 2015, whose financial reports or certifications were due by May 31, 2016. Of the 2 entities, both filed an annual financial report and one filed an addendum. The only entity with a municipal court filed the required certification. No counties had to file within the reporting period of this report.

This report also includes the filing status for 14 cities and villages that filed at least one of the items (financial report, addendum, or certification) in May 2016, after their filing deadline. Of these entities, 3 filed an annual financial report, 4 filed an addendum, and 6 filed a municipal court certification.

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

Fiscal Year Ended November 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Florissant	Yes	Yes	Yes
City of Mayview	Yes	–	n/a
Total Filed	2	1	1
Total Not Filed	0	–	0
Total N/A			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.

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 May 2016
 Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum ⁴	Filed Certification
City of Bonne Terre	Yes	–	No
City of Buffalo	**	Yes	n/a ³
City of Higginsville	**	Yes	Yes
City of Marshall	**	–	Yes
City of Odessa	No	–	Yes
City of Sullivan	Yes	**	**
Total Filed	2	2	3

* 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

3 Officials reported the political subdivision does not have a municipal court.

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

Reporting Entity	Filed Annual Financial Report	Filed Addendum* [^]	Filed Certification [^]
Fiscal Year Ended February 28, 2015			
Village of Freeburg	Yes	**	n/a
Fiscal Year Ended March 31, 2015			
Village of Hillsdale	** ²	** ^{1,2}	Yes
Fiscal Year Ended April 30, 2015			
City of Palmyra	** ²	Yes	***
Fiscal Year Ended June 30, 2015			
City of Green Ridge	No	–	Yes
City of Lilbourn	No	***	n/a ³
City of Summersville	***	*** ¹	Yes
City of Wellington	***	***	n/a ³
City of Wood Heights	***	Yes	**
Total Filed	1	2	3

* 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 May 1, 2016.

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

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.

3 Officials reported the political subdivision does not have a municipal court.