



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
September 2016

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September 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 March 31, 2016, fiscal year end, that were required to file a financial report by September 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 54 cities, 1 town, and 27 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, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in September 2016, after their filing deadline. The filing status for these 11 cities and 2 villages is presented in summary on page 3 and by individual entity in Appendix B, Appendix C, Appendix D, and Appendix E.

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:

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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 54 cities, 1 town, and 27 villages with a fiscal year end of March 31, 2016, whose financial reports or certifications were due by September 30, 2016. Of the 82 entities, 41 filed an annual financial report and 19 entities filed an addendum. A municipal court certification was required to be filed by 36 of the 82 entities, of which 18 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 11 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in September 2016, after their filing deadline. Of these entities, 6 filed an annual financial report, 2 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 September 30, 2016

Fiscal Year Ended March 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Belton	No	Yes	Yes
City of Bethany	Yes	–	n/a
City of Blackwater	No	–	n/a
City of Boonville	Yes	–	n/a
City of Butler	No	–	n/a
City of Calhoun	Yes	–	n/a
City of California	Yes	Yes	Yes
City of Centralia	Yes	–	n/a
City of Chaffee	No	Yes	Yes
City of Chillicothe	No	–	Yes
City of Concordia	Yes	–	No
City of Crystal City	No	–	No
City of East Prairie	Yes	–	No
City of Glenaire	No	–	n/a
City of Hardin	No	–	Yes
City of Hollister	Yes	–	No
City of Holt	No	–	n/a
City of Iberia	Yes	–	No
City of Jennings	Yes	Yes	No
City of Jonesburg	Yes	–	n/a
City of Kahoka	No	–	n/a
City of Kearney	Yes	–	Yes
City of Kirkwood	Yes	Yes	No
City of Leadwood	No	–	Yes
City of Lexington	Yes	–	No
City of Licking	No	–	No
City of Lohman	No	–	n/a
City of Mansfield	Yes	–	Yes
City of Martinsburg	Yes	–	No
City of McKittrick	No	–	n/a
City of Mendon	No	–	n/a
City of Monett	Yes	–	No
City of Mosby	Yes	–	n/a
City of Napoleon	Yes	–	Yes
City of Norborne	Yes	–	n/a
City of Oran	No	–	n/a
City of Osborn	Yes	–	n/a
City of Paris	Yes	–	n/a
City of Perryville	Yes	Yes	Yes
City of Pierce City	No	Yes	Yes
City of Pilot Grove	No	Yes	n/a
City of Pleasant Hill	Yes	–	No
City of Rock Hill	Yes	Yes	Yes
City of Sedalia	Yes	Yes	Yes
City of Spickard	No	Yes	n/a

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

Fiscal Year Ended March 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Sweet Springs	Yes	Yes	Yes
City of Tarkio	Yes	–	No
City of Triplett	Yes	–	n/a
City of Unionville	No	–	n/a
City of Velda Village Hills	Yes	Yes	Yes
City of Verona	Yes	–	No
City of Wellsville	No	–	No
City of West Plains	Yes	–	No
City of Westphalia	No	–	n/a
Town of Paynesville	No	–	n/a
Village of Agency	Yes	–	n/a
Village of Arbela	No	–	n/a
Village of Arrow Rock	No	Yes	n/a
Village of Benton City	Yes	–	n/a
Village of Bethel	No	Yes	n/a
Village of Claycomo	No	Yes	Yes
Village of Corning	No	–	n/a
Village of Dover	Yes	–	n/a
Village of Eolia	Yes	–	n/a
Village of Gibbs Village	No	Yes	n/a
Village of Grayson	No	–	n/a
Village of Harwood	No	–	n/a
Village of Hillsdale	No	–	Yes
Village of Leslie	No	Yes	n/a
Village of Lewis & Clark	Yes	–	n/a
Village of Lock Springs	No	–	n/a
Village of Mount Leonard	No	–	n/a
Village of Oakview	Yes	–	Yes
Village of Old Appleton	Yes	–	n/a
Village of Olean	No	–	n/a
Village of Pocahontas	No	–	n/a
Village of Rhineland	Yes	–	n/a
Village of Scotsdale	No	–	n/a
Village of Sunrise Beach	No	–	No
Village of Sycamore Hills	Yes	–	No
Village of Vista	No	–	n/a
Village of Zalma	No	Yes	n/a
Total Filed	41	19	18
Total Not Filed	41	0	18
Total N/A	0	0	46

* 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 August 31, 2016

Filed in September 2016

Fiscal Year Ended February 29, 2016

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*</u>	<u>Filed Certification</u>
City of Tindall	Yes	–	n/a
Village of Chain of Rocks	Yes	Yes	n/a
Total Filed During September 2016	2	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.

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 September 2016
 Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Armstrong	No	–	Yes
City of Billings	**	–	Yes
City of Cardwell	No	–	Yes
City of Fairview	**	–	Yes
City of Gallatin	Yes	–	**
City of Morehouse	**	–	Yes
City of Ozark	**	–	Yes
City of Poplar Bluff	Yes	**	**
Village of Leawood	Yes	–	No
Total Filed During September 2016	3	0	6

* 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

Appendix D

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due March 31, 2016

Filed in September 2016

Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Sugar Creek	***	Yes	***
Total Filed During September 2016	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 after March 31, 2016, but before September 1, 2016

Appendix E
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2015
 Filed in September 2016
 Fiscal Year Ended June 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum* [^]	Filed Certification [^]
City of Delta	Yes	–	**
Total Filed During September 2016	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 by December 31, 2015

[^] 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.