



Office of Missouri State Auditor  
**Nicole Galloway, CPA**

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Monthly Report on Municipal Court  
and Revenue Filings  
October 2016

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# Monthly Report on Municipal Court and Revenue Filings

## October 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 April 30, 2016, fiscal year end, that were required to file a financial report by October 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 19 cities, 1 town, and 4 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 October 2016, after their filing deadline. The filing status for these 21 cities and 1 village is presented in summary on page 3 and by individual entity in Appendixes B to G.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Municipal Court and Revenue Filings

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## Executive Summary

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### 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, 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 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 19 cities, 1 town, and 4 villages with a fiscal year end of April 30, 2016, whose financial reports or certifications were due by October 31, 2016. Of the 24 entities, 12 filed an annual financial report and 4 entities filed an addendum. A municipal court certification was required to be filed by 9 of the 24 entities, of which 1 was filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 21 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in October 2016, after their filing deadline. Of these entities, 10 filed an annual financial report, 5 filed an addendum, and 14 filed a municipal court certification.

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

Fiscal Year Ended April 30, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Alma	No	Yes	Yes
City of Ashland	Yes	–	n/a
City of Beverly Hills	Yes	Yes	No
City of Carl Junction	Yes	–	No
City of Charleston	No	–	n/a
City of Higbee	No	–	n/a
City of Hornersville	Yes	–	No
City of Kansas City	No	–	No
City of La Belle	Yes	–	n/a
City of La Grange	Yes	–	n/a
City of Linn	No	–	n/a
City of Palmyra	Yes	Yes	No
City of Perry	Yes	–	n/a
City of Portage Des Sioux	No	Yes	n/a
City of Portageville	No	–	No
City of Princeton	Yes	–	n/a
City of Risco	No	–	No
City of St. James	No	–	No
City of Trenton	Yes	–	n/a
Town of Grand Falls Plaza	Yes	–	n/a
Village of Gentry	No	–	n/a
Village of Ionia	No	–	n/a
Village of Truxton	No	–	n/a
Village of Wentworth	Yes	–	n/a
Total Filed	12	4	1
Total Not Filed	12	0	8
Total N/A	0	0	15

\* 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 September 30, 2016  
 Filed in October 2016

Fiscal Year Ended March 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of East Prairie	**	–	Yes
City of Jennings	**	**	Yes
City of Kirkwood	**	**	Yes
City of Lexington	**	Yes	Yes
City of Licking	Yes	Yes	Yes
City of Monett	**	Yes	Yes
City of Pierce City	Yes	**	**
City of Tarkio	**	–	Yes
City of West Plains	**	Yes	Yes
Village of Sunrise Beach	No	–	Yes
Total Filed During October 2016	2	4	9

\* 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 September 30, 2016.

Appendix C

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

Reports Due August 31, 2016

Filed in October 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 Pasadena Hills	No	–	Yes
City of Vandalia	Yes	–	No
Total Filed During October 2016	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.

Appendix D

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

Reports Due July 31, 2016

Filed in October 2016

Fiscal Year Ended January 31, 2016

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*</u>	<u>Filed Certification</u>
City of St. Martins	Yes	-	n/a
Total Filed During October 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.

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



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

<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Filed Addendum*</u>	<u>Filed Certification</u>
City of Eldon	Yes	***	***
City of Miami	Yes	—	n/a
City of New Madrid	Yes	***	***
City of Queen City	Yes	—	n/a
City of Randolph	Yes	—	Yes
Total Filed During October 2016	5	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 after June 30, 2016, but before October 1, 2016.

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 March 31, 2016

Filed in October 2016

Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Bonne Terre	***	–	Yes
Total Filed During October 2016	0	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 after March 31, 2016, but before October 1, 2016.

Appendix G

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

Reports Due December 31, 2015

Filed in October 2016

Fiscal Year Ended June 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Berger	No	Yes	Yes
City of Gasconade	No	–	Yes
City of Seymour	Yes	***	***
Total Filed During October 2016	1	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 after December 31, 2015, but before October 1, 2016.