



Office of Missouri State Auditor
Nicole Galloway, CPA

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

Report No. 2016-144
December 2016

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Monthly Report on Municipal Court and Revenue Filings

November 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 and villages with a May 31, 2016, fiscal year end, that were required to file a financial report by November 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 3 cities and 2 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 and villages that filed at least one of the items (financial report, addendum, or certification) in November 2016, after their filing deadline. The filing status for these 12 cities and 2 villages is presented in summary on page 3 and by individual entity in Appendixes B to E.

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, 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 3 cities and 2 villages with a fiscal year end of May 31, 2016, whose financial reports or certifications were due by November 30, 2016. Of the 5 entities, 3 filed an annual financial report and 1 entity filed an addendum. A municipal court certification was required to be filed by 2 of the 5 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 12 cities and 2 villages that filed at least one of the items (financial report, addendum, or certification) in November 2016, after their filing deadline. Of these entities, 11 filed an annual financial report, 1 filed an addendum, and 4 filed a municipal court certification.

Appendix A

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

Fiscal Year Ended May 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of La Monte	No	—	No
City of Louisiana	Yes	Yes	Yes
City of Ravenwood	Yes	—	n/a
Village of Centertown	No	—	n/a
Village of Gordonville	Yes	—	n/a
Total Filed	3	1	1
Total Not Filed	2	0	1
Total N/A	0	0	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.

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 October 31, 2016
Filed in November 2016

Fiscal Year Ended March 31, 2016

<u>Reporting Entity</u>	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Higbee	Yes	—	n/a
City of Kansas City	Yes	Yes	Yes
City of Palmyra	**	**	Yes
City of St. James	Yes	—	No
Total Filed During November 2016	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 October 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 September 30, 2016

Filed in November 2016

Fiscal Year Ended March 31, 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Belton	Yes	**	**
City of Crystal City	Yes	—	No
City of Iberia	**	—	Yes
City of Pleasant Hill	**	—	Yes
Village of Leslie	Yes	**	n/a
Total Filed During November 2016	3	0	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 September 30, 2016.

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

Appendix D

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

Reports Due June 30, 2016

Filed in November 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Green City	Yes	—	n/a
City of Luper	Yes	—	n/a
City of Shelbyville	Yes	**	n/a
City of Walnut Grove	Yes	—	No
Total Filed During November 2016	4	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 June 30, 2016.

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 December 31, 2015

Filed in November 2016

Fiscal Year Ended June 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of St. Cloud	Yes	—	n/a
Total Filed During November 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.