



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
May 2017

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May 2017

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, 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 with a November 30, 2016, fiscal year end, that were required to file a financial report by May 31, 2017, 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. During the month of May, the SAO remained under the injunction and we took no action to enforce the addendum provision.

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 May 2017, after their filing deadline. The filing status for these 20 cities and 3 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

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. 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. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment. Because the SAO remained under the injunction in May, we took no action to enforce the addendum provision, but have 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 10 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, 2016, whose financial reports or certifications were due by May 31, 2017. Of the 2 entities, both filed an annual financial report and 1 filed an addendum. A municipal court certification was filed by the 1 required entity. No counties had to file within the reporting period of this report.

This report also includes the filing status for 20 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in May 2017, after their filing deadline. Of these entities, 14 filed an annual financial report, 8 filed an addendum, and 11 filed a municipal court certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2017

Fiscal Year Ended November 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Lafayette	City of Mayview	Yes	–	n/a
St. Louis	City of Florissant	Yes	Yes	Yes
Total Filed		2	1	1
Total Not Filed		0	0	0
Total Partially Filed		0	0	0
Total n/a		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 took 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 June 30, 2016
 Filed in May 2017

Fiscal Year Ended December 31, 2015

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Bates	City of Rich Hill	Yes	–	n/a
Cole	Village of Wardsville	Yes	–	n/a
Platte	City of Camden Point	Yes	–	No
Total Filed		3	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 took 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 September 30, 2016
 Filed in May 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Clay	Village of Claycomo	Yes	**	**
Livingston	City of Chillicothe	Yes	Yes	n/a
Total Filed		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 took 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 December 31, 2016
 Filed in May 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Clay	Village of Birmingham	Yes	**	n/a
Cole	City of St. Thomas	Yes	–	n/a
Howard	City of New Franklin	***	Yes	Yes
Maries	City of Vienna	**	Yes	n/a
Vernon	City of Walker	Yes	–	n/a
Total Filed		3	2	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 took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by December 31, 2016.

*** Filed after December 31, 2016 but before May 2017.

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 March 31, 2017
 Filed in May 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cass	City of Peculiar	**	Yes	Yes
Franklin	City of Sullivan	Yes	**	**
Jackson	City of Buckner	***	–	Yes
Jasper	City of Duquesne	Yes	Yes	Yes
Jefferson	City of Festus	***	Yes	Yes
Johnson	City of Warrensburg	***	**	Yes
Lafayette	City of Lake Lafayette	Yes	–	n/a
Macon	City of Atlanta	Yes	–	n/a
Phelps	City of Rolla	No	–	Yes
St. Charles	City of Weldon Spring	Yes	Yes	Yes
St. Louis	City of Greendale	**	–	Yes
Total Filed		5	4	8

* 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 took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017.

*** Filed after March 31, 2017 but before May 2017.

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 April 30, 2017
 Filed in May 2017

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Cass	City of Raymore	**	–	Yes
Clay	City of Smithville	Yes	Yes	Yes
Total Filed		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 took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by April 30, 2017.