



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings**
July 2017

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Monthly Report on Municipal Court and Revenue Filings

July 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 city with a January 31, 2017, fiscal year end, that was required to file a financial report by July 31, 2017, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for the city is presented on page 3 and in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

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.

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 July 2017, after their filing deadline. The filing status for these 45 cities, 2 towns, and 11 villages is presented in summary on page 3 and by individual entity in Appendixes B to F.

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. 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 entities operating a municipal court 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. 15 CSR 40-3.170 provides the procedures to file an addendum. 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.

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 1 city with a fiscal year end of January 31, 2017, whose financial report was due by July 31, 2017. That city did not file a financial report. The city was not required to file an addendum or certification. No other entities were required to file within the reporting period of this report.

This report also includes the filing status for 45 cities, 2 towns, and 11 villages that filed at least one of the items (financial report, addendum, or certification) in July 2017, after their filing deadline. Of these entities, 53 filed an annual financial report, 8 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 July 31, 2017

Fiscal Year Ended January 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Cole	City of St. Martins	No	n/a	n/a
	Total Filed	0	0	0
	Total Not Filed	1	0	0
	Total Partially Filed	0	0	0
	Total n/a	0	1	1

n/a Entities that do not operate a municipal division are not required to file an addendum and 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 July 2017

Fiscal Year Ended March 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Scotland	Village of Arbela	Yes	-	n/a
Total Filed		1	0	0

* On 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 December 31, 2016
Filed in July 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
St. Louis	City of Pine Lawn	***	-	Yes
Total Filed		0	0	1

* On 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 after December 31, 2016, but before July 2017.

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 December 31, 2016
Filed in July 2017

Fiscal Year Ended June 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Scotland	Village of Arbela	Yes	-	n/a
St. Louis	City of Pine Lawn	***	-	Yes
Total Filed		1	0	1

* On 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 after December 31, 2016, but before July 2017.

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 March 31, 2017
Filed in July 2017

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Phelps	City of Rolla	Yes	-	***
Total Filed		1	0	0

* On 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 after March 31, 2017, but before July 2017.

Appendix E

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2017
Filed in July 2017

Fiscal Year Ended October 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum [*]	Filed Certification
Jasper	City of Carterville	No	Yes	No
Total Filed		0	1	0

* On 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.

Appendix F

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

Reports Due June 30, 2017

Filed in July 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Andrew	Village of Country Club	Yes	n/a	n/a
Atchison	City of Fairfax	Yes	No	No
Bates	City of Amoret	Yes	n/a	n/a
	City of Rich Hill	No	Yes	Yes
Benton	City of Lincoln	Yes	**	n/a
Butler	City of Poplar Bluff	Yes	**	**
Callaway	City of Holts Summit	Yes	Yes	Yes
Camden	Village of Four Seasons	Yes	n/a	n/a
Cape Girardeau	Town of Alleville	Yes	n/a	n/a
Carter	City of Van Buren	Yes	n/a	n/a
Cass	City of Harrisonville	Yes	No	No
	Village of Riverview Estates	Yes	n/a	n/a
Clinton	City of Trimble	Yes	**	**
Cole	City of Russellville	Yes	n/a	n/a
Dade	Village of Dadeville	Yes	n/a	n/a
De Kalb	City of Stewartsville	Yes	n/a	n/a
Greene	City of Walnut Grove	Yes	No	**
Harrison	City of Gilman City	Yes	Yes	n/a
	Village of Eagleville	Yes	n/a	n/a
Iron	City of Annapolis	Yes	Yes	No
Jasper	City of Duenweg	**	Yes	**
	City of Jasper	Yes	n/a	n/a
	Village of Fidelity	Yes	n/a	n/a
Jefferson	City of Pevely	Yes	No	**
Johnson	City of Chilhowee	Yes	n/a	n/a
Knox	City of Baring	Yes	n/a	n/a
Laclede	Village of Phillipsburg	Yes	n/a	n/a
Lafayette	City of Bates City	Yes	**	**
Lawrence	City of Marionville	Yes	**	**
	Village of Freistatt	Yes	n/a	n/a
Lincoln	City of Elsberry	Yes	Yes	**
Moniteau	City of Jamestown	Yes	**	n/a
Montgomery	City of High Hill	Yes	n/a	n/a
Morgan	City of Barnett	Yes	n/a	n/a
New Madrid	City of Marston	Yes	No	**
Newton	City of Seneca	No	No	Yes
	Village of Leawood	Yes	n/a	n/a
Pemiscot	City of Bragg City	Yes	n/a	n/a
Pettis	City of Houstonia	Yes	n/a	n/a
Pike	Town of Paynesville	Yes	n/a	n/a
Platte	City of Weston	Yes	**	**
Polk	City of Bolivar	Yes	**	**
Randolph	Village of Cairo	Yes	n/a	n/a
Ray	City of Camden	Yes	n/a	n/a
Saline	City of Slater	Yes	**	**

Appendix F

Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2017
 Filed in July 2017

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Filed Addendum	Filed Certification
Schuyler	City of Lancaster	Yes	n/a	n/a
Shannon	City of Winona	Yes	**	**
Shelby	City of Shelbyville	Yes	n/a	n/a
St. Charles	City of New Melle	Yes	No	No
Stone	City of Galena	Yes	No	No
	City of Reeds Spring	Yes	No	No
Taney	City of Branson	Yes	Yes	**
Wayne	City of Williamsville	Yes	No	n/a
Worth	City of Grant City	Yes	n/a	n/a
Total Filed		51	7	3

** Filed by June 30, 2017

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