



Nicole Galloway, CPA
Missouri State Auditor

Monthly Report on Municipal Court and Revenue Filings

January 2016



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Monthly Report on Municipal Court and Revenue Filings

January 2016

Table of Contents

State Auditor's Report	2
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Executive Summary	3
-------------------	---

Appendix

Appendix

Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2015 Filed in January 2016	4
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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
and
Nia Ray, Director
Department of Revenue
Jefferson City, Missouri

Section 479.362, RSMo, requires the State Auditor's Office (SAO) to notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. 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.

The primary objective of this compilation is to report the updated filing status for certain cities, towns, and villages required to file a financial report by December 31, 2015, under Section 105.145; addendum under Section 479.359, RSMo, and 15 CSR 40-3.170; and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. No counties, cities, towns, or villages had a fiscal year end of July 31, 2015, therefore no financial reports, addendums, or certifications were due by January 31, 2016.

This report includes those cities, towns, and villages with fiscal year ends between February 28, 2015, and June 30, 2015, that filed at least one of the required items (financial report, addendum, or certification) in January 2016, after the December 31, 2015, filing deadline. The filing status for these 142 cities, towns, and villages is presented in summary on page 3 and by individual entity in the appendix.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor: Keriann Wright, MBA, CPA
General Counsel: Paul Harper, JD
Senior Analyst: Dana Wansing, MPA

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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, RSMo, effective August 28, 2015, requires every county, city, town, and village to 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.

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. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

No counties, cities, towns, or villages had a fiscal year end of July 31, 2015, therefore no financial reports, addendums, or certifications were due by January 31, 2016.

This report includes the filing status for 142 cities, towns, and villages with fiscal year ends between February 28, 2015, and June 30, 2015, that filed at least one of the required items (financial report, addendum, or certification) in January 2016, after the December 31, 2015, filing deadline. Of these entities, 46 filed an annual financial report, 91 filed an addendum, and 70 filed a municipal court certification. Of the 142 entities, 136 were also included in Report No. 2016-007, *Monthly Report on Municipal Court and Revenue Filings, Reports Due December 31, 2015*. Six entities (City of Charleston, City of Dexter, City of New Franklin, City of Sedalia, Village of Rhineland, and Village of Vinita Terrace) filed a financial report before August 28, 2015, and were not included in that report; however, they also filed at least 1 of the required items in January 2016, as indicated in the appendix.

Appendix
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2015
Filed in January 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification*
Fiscal Year Ended February 28, 2015			
City of Fillmore	**	Yes	n/a
City of Vandalia	**	** ¹	Yes
Village of Freeburg	No	Yes	n/a
Village of Vinita Terrace	** ²	** ^{1,2}	Yes
Fiscal Year Ended March 31, 2015			
City of California	**	** ¹	Yes
City of Chillicothe	Yes	Yes ¹	Yes
City of Concordia	**	Yes	Yes
City of Crystal City	**	Yes	Yes
City of Hardin	Yes	No	n/a
City of Jonesburg	No	No	Yes
City of Kahoka	**	Yes	n/a
City of Kearney	**	**	Yes
City of McKittrick	No	Yes	n/a
City of Perryville	**	** ¹	Yes
City of Pleasant Hill	**	** ¹	Yes
City of Rock Hill	**	** ¹	Yes
City of Sedalia	** ²	** ^{1,2}	Yes
City of Tarkio	**	Yes	** ²
City of Verona	**	Yes	Yes
City of Wellsville	No	Yes	Yes
City of West Plains	**	** ¹	Yes
Town of Paynesville	Yes	Yes	n/a
Village of Rhineland	** ²	Yes	Yes
Fiscal Year Ended April 30, 2015			
City of Beverly Hills	**	** ¹	Yes
City of Carl Junction	**	** ¹	Yes
City of Charleston	** ²	Yes	Yes
City of Higbee	**	Yes	n/a
City of Kansas City	**	** ¹	Yes
City of Perry	**	Yes	Yes
Town of Grand Falls Plaza	**	Yes ¹	n/a
Fiscal Year Ended May 31, 2015			
City of Louisiana	**	Yes	Yes
Fiscal Year Ended June 30, 2015			
City of Alba	**	Yes	n/a
City of Albany	No	Yes	n/a
City of Alton	Yes	No	n/a

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Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification*
City of Amazonia	**	Yes	n/a
City of Arbyrd	**	Yes	No
City of Archie	Yes	No	n/a
City of Ash Grove	**	** ¹	Yes
City of Ava	Yes	No	No
City of Bell City	**	Yes	n/a
City of Benton	**	Yes	n/a
City of Berkeley	Yes	Yes	Yes
City of Black Jack	**	** ¹	Yes
City of Bland	Yes	Yes	Yes
City of Bloomfield	Yes	Yes ¹	No
City of Bogard	**	Yes	n/a
City of Bourbon	**	** ¹	Yes
City of Bunceton	No	Yes	n/a
City of Byrnes Mill	**	** ¹	Yes
City of Campbell	**	** ¹	Yes
City of Canton	**	Yes	n/a
City of Carthage	Yes	Yes	Yes
City of Clarence	Yes	No	n/a
City of Clarksville	Yes	No	n/a
City of Cleveland	No	Yes	n/a
City of Clever	Yes	Yes ¹	No
City of Coffey	**	Yes	n/a
City of Dexter	** ²	Yes	Yes
City of Dudley	**	Yes	n/a
City of Elmo	**	Yes	n/a
City of Essex	**	Yes	n/a
City of Fair Grove	**	** ¹	Yes
City of Ferguson	**	Yes	**
City of Frankford	**	Yes	Yes
City of Garden City	**	Yes	No
City of Glasgow	Yes	Yes	Yes
City of Gower	Yes	Yes	Yes
City of Hamilton	Yes	Yes	Yes
City of Hannibal	**	** ¹	Yes
City of Harris	Yes	No	n/a
City of Hermitage	**	Yes	n/a
City of Highlandville	**	Yes	Yes
City of Hillsboro	Yes	Yes ¹	Yes
City of Holden	No	Yes	n/a

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Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification*
City of Howardville	**	Yes	Yes
City of Huntsville	Yes	No	No
City of Kennett	**	No	Yes
City of Keytesville	Yes	Yes	n/a
City of Kinloch	Yes	Yes	Yes
City of La Plata	Yes	Yes	Yes
City of Lake St. Louis	**	**	Yes
City of Lake Tapawingo	**	Yes	Yes
City of Lamar	Yes	Yes ¹	No
City of Lathrop	Yes	Yes	No
City of Lawson	Yes	No	No
City of Leadington	**	** ¹	Yes
City of Lebanon	**	Yes	Yes
City of Lee's Summit	**	** ¹	Yes
City of Linn Creek	Yes	Yes ¹	No
City of Lockwood	**	Yes	n/a
City of Madison	Yes	Yes ¹	n/a
City of Malden	No	**	Yes
City of Maplewood	**	** ¹	Yes
City of Maysville	**	Yes	n/a
City of Mercer	Yes	No	n/a
City of Meta	Yes	Yes ¹	n/a
City of Middletown	**	Yes	Yes
City of Milan	Yes	No	n/a
City of Montgomery	No	Yes	Yes
City of Morrisville	**	Yes	n/a
City of Mountain Grove	**	** ¹	Yes
City of Mountain View	No	Yes	Yes
City of New Florence	No	Yes	Yes
City of New Franklin	Yes ³	Yes ¹	n/a
City of Norwood	**	** ¹	Yes
City of Oronogo	**	** ¹	Yes
City of Pacific	Yes	Yes ¹	Yes
City of Piedmont	**	Yes	Yes
City of Pilot Knob	**	Yes	n/a
City of Potosi	**	** ¹	Yes
City of Puxico	Yes	Yes	Yes
City of Rocheport	No	Yes	n/a
City of Salisbury	No	Yes	n/a
City of Senath	No	Yes	Yes

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Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification*
City of Sikeston	Yes	Yes	Yes
City of Smithton	Yes	Yes	Yes
City of Springfield	**	Yes	Yes
City of St. Joseph	Yes	Yes	Yes
City of Stover	Yes	No	n/a
City of Sturgeon	**	Yes	n/a
City of Summersville	Yes	Yes ¹	No
City of Troy	Yes	**	**
City of Velda City	Yes	Yes	Yes
City of Warson Woods	**	** ^{1,2}	Yes
City of Washburn	**	** ¹	Yes
City of Waverly	** ²	Yes	**
City of Wellington	Yes	No	No
Village of Blodgett	Yes	No	n/a
Village of Brumley	Yes	No	n/a
Village of Elmira	Yes	Yes	n/a
Village of Flemington	**	Yes	n/a
Village of Hanley Hills	**	** ¹	Yes
Village of Hartsburg	Yes	No	n/a
Village of Innsbrook	**	Yes	n/a
Village of Lambert	**	Yes	n/a
Village of Louisburg	**	Yes	n/a
Village of Merwin	Yes	No	n/a
Village of Norwood Court	**	Yes	n/a
Village of Parkway	**	Yes	n/a
Village of Rensselaer	No	Yes	n/a
Village of Vanduser	**	Yes	n/a
Village of Wilson City	No	Yes	n/a
Total Filed	46	91	70

* 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.

** Filed by the December 31, 2015, filing deadline.

- 1 The percent was calculated and presented in the financial report or separate document (not the SAO addendum form) or the entity indicated no court revenues were received.
- 2 Filed before August 28, 2015.
- 3 Filed an unaudited financial report before August 28, 2015, and an audited financial report including addendum information in January 2016.

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