



Nicole Galloway, CPA

Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
May 2020**

Report No. 2020-033

June 2020

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

May 2020

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Fiscal Year Ended November 30, 2019 Reports Due May 31, 2020.....	5
B	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due December 31, 2019 Filed in May 2020	6
C	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2020 Filed in May 2020	7
D	Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2020 Filed in May 2020	8



NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the municipalities required to file a financial report by May 31, 2020, 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.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

The filing status for 3 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 information submitted and, accordingly, do not express an opinion or any other form of assurance on it.

This report includes the updated filing status for municipalities that filed at least one of the items (financial report, addendum, or certification) in May 2020, after their filing deadline. The filing status for these 19 cities is presented in summary on pages 4 and by individual entity in Appendixes B to D.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
General Counsel:	Paul Harper, JD
Senior Analyst:	Jill Wilson, MBA

Monthly Report on Municipal Court and Revenue Filings

May 2020

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision, except counties and school districts, 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 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

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 having a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum.

Section 479.360, RSMo, requires every county, city, town, and village that has 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.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

This report includes the filing status for the 3 cities with a fiscal year end of November 30, 2019, whose financial report was due by May 31, 2020. Of the 3 municipalities required to file an annual financial report, 2 filed the report timely. Of the 3 municipalities required to file an addendum, 1 filed an addendum timely. Of the 2 municipalities required to file a certification, 1 filed a certification timely.



Monthly Report on Municipal Court and Revenue Filings
May 2020
Executive Summary

This report includes the filing status for 19 cities that filed at least one of the items (financial report, addendum, or certification) in May 2020, after their filing deadline. Of these municipalities, 3 filed an annual financial report, 14 filed an addendum, and 7 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due May 31, 2020

Fiscal Year Ended November 30, 2019

<u>County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Financial Report Filed</u>	<u>Filed Addendum</u>	<u>Filed Certification</u>
Lafayette	City of Mayview	Yes	February 12, 2020	No	n/a
St. Louis	City of Flordell Hills	No		No	No
	City of Florissant	Yes	May 28, 2020	Yes	Yes
Total Filed		2		1	1
Total Not Filed		1		2	1
Total n/a		0		0	1

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 December 31, 2019
 Filed in May 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
DeKalb	City of Clarksdale	**	December 30, 2019	Yes	n/a
Franklin	City of Berger	Yes	May 14, 2020	No	n/a
Jefferson	City of Hillsboro	**	November 18, 2019	Yes	Yes
Total Filed		1		2	1

** Filed by December 31, 2019.

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 March 31, 2020
 Filed in May 2020

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Farber	**	January 10, 2020	Yes	n/a
Barry	City of Exeter	**	October 11, 2019	Yes	Yes
Camden	City of Camdenton	**	October 2, 2019	Yes	Yes
Dallas	City of Buffalo	**	March 23, 2020	Yes	n/a
Henry	City of Urich	Yes	May 12, 2020	No	n/a
Jackson	City of Buckner	**	March 25, 2020	**	Yes
Jasper	City of Duquesne	**	January 27, 2020	Yes	Yes
Lafayette	City of Concordia	***	April 23, 2020	***	Yes
Madison	City of Fredericktown	***	April 20, 2020	Yes	No
Ozark	City of Gainesville	**	December 10, 2019	Yes	n/a
Saline	City of Marshall	**	March 23, 2020	Yes	***
St. Francois	City of Bonne Terre	**	March 30, 2020	Yes	**
Stone	City of Branson West	**	March 25, 2020	**	Yes
Total Filed		1		9	6

** Filed by March 31, 2020.

*** Filed after March 31, 2020, but before May 2020.

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 April 30, 2020
 Filed in May 2020

Fiscal Year Ended October 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Holt	City of Maitland	Yes	May 26, 2020	Yes	n/a
Jackson	City of Raytown	**	April 30, 2020	Yes	No
Jasper	City of Cartersville	**	April 7, 2020	Yes	No
Total Filed		1		3	0

** Filed by April 30, 2020.

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