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Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
April 2019**

Report No. 2019-039

May 2019

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Monthly Report on Municipal Court and Revenue Filings

April 2019

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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 April 30, 2019, 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 14 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 April 2019, after their filing deadline. The filing status for these 30 cities, 1 town and 2 villages is presented in summary on pages 4 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

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 14 cities with a fiscal year end of October 31, 2018, whose financial reports, addendums, or certifications were due by April 30, 2019. Of the 14 municipalities required to file an annual financial report, 11 filed the report timely. Of the 13 municipalities required to file an addendum, 6 filed an addendum timely. Of the 8 municipalities required to file a certification, 4 filed a certification timely.



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This report includes the filing status for 30 cities, 1 town and 2 villages that filed at least one of the items (financial report, addendum, or certification) in April 2019, after their filing deadline. Of these entities, 14 filed an annual financial report, 20 filed an addendum, and 9 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2019

Fiscal Year Ended October 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Raymore	Yes	April 5, 2019	No	No
Clay	City of Smithville	Yes	March 19, 2019	Yes	Yes
Cole	City of Jefferson City	Yes	April 26, 2019	Yes	Yes
Holt	City of Maitland	Yes	April 30, 2019	No	n/a
	City of Oregon	Yes	February 21, 2019	No	n/a
Jackson	City of Raytown	Yes	April 8, 2019	Yes	Yes
Jasper	City of Asbury	Yes	March 12, 2019	n/a	n/a
	City of Cartersville	No		No	No
	City of Joplin	No		Yes	Yes
	City of Webb City	No		No	No
Jefferson	City of De Soto	Yes	March 21, 2019	No	No
Laclede	City of Conway	Yes	February 22, 2019	No	n/a
Linn	City of Marceline	Yes	April 17, 2019	Yes	n/a
Platte	City of Platte City	Yes	April 8, 2019	Yes	n/a
Total Filed		11		6	4
Total Not Filed		3		7	4
Total n/a		0		1	6

n/a Entities that do not have 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, 2018
 Filed in April 2019

Fiscal Year Ended March 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Centralia	***	December 7, 2018	Yes	n/a
Total Filed		0		1	0

*** Filed after September 30, 2018, but before April 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 December 31, 2018
 Filed in April 2019

Fiscal Year Ended June 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Bates	City of Adrian	Yes	April 11, 2019	No	n/a
Cooper	City of Bunceton	**	October 10, 2018	Yes	n/a
Dade	City of Greenfield	**	September 19, 2018	***	Yes
Gentry	Village of Darlington	Yes	April 17, 2019	n/a	n/a
Monroe	City of Madison	***	March 18, 2019	Yes	n/a
Scott	Village of Commerce	Yes	April 2, 2019	n/a	n/a
Total Filed		3		2	1

** Filed by December 31, 2018.

*** Filed after December 31, 2018, but before April 2019.

n/a Entities that do not have a municipal division are not required to file an addendum and 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 February 28, 2019
 Filed in April 2019

Fiscal Year Ended August 31, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Barton	City of Golden City	**	January 8, 2019	Yes	n/a
St. Charles	Town of Augusta	**	November 8, 2018	Yes	n/a
Taney	City of Forsyth	***	March 4, 2019	Yes	Yes
Total Filed		0		3	1

** Filed by February 28, 2019.

*** File after February 28, 2019, but before April 2019.

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, 2019
 Filed in April 2019

Fiscal Year Ended September 30, 2018

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Audrain	City of Farber	**	January 8, 2019	Yes	n/a
Cedar	City of El Dorado Springs	Yes	April 15, 2019	**	**
Clay	City of Excelsior Springs	**	March 7, 2019	Yes	Yes
	City of North Kansas City	**	March 11, 2019	Yes	Yes
Dallas	City of Buffalo	Yes	April 15, 2019	Yes	n/a
Franklin	City of Washington	**	March 25, 2019	Yes	n/a
Henry	City of Urich	Yes	April 16, 2019	No	n/a
Lafayette	City of Concordia	Yes	April 15, 2019	Yes	n/a
Macon	City of Atlanta	Yes	April 23, 2019	n/a	n/a
Monroe	City of Monroe City	**	January 27, 2019	Yes	n/a
Pike	City of Bowling Green	**	March 4, 2019	Yes	n/a
Platte	City of Platte Woods	Yes	April 4, 2019	No	No
Pulaski	City of Dixon	Yes	April 17, 2019	No	No
St. Charles	City of Weldon Spring	Yes	April 17, 2019	Yes	Yes
St. Clair	City of Appleton City	**	January 31, 2019	Yes	n/a
	City of Osceola	**	February 14, 2019	Yes	n/a
St. Francois	City of Park Hills	Yes	April 11, 2019	Yes	Yes
St. Louis	City of Clayton	**	March 28, 2019	**	Yes
	City of Greendale	Yes	April 16, 2019	No	**
	City of Normandy	**	March 6, 2019	Yes	**
Ste. Genevieve	City of Ste. Genevieve	**	January 16, 2019	**	Yes
Stoddard	City of Advance	Yes	April 15, 2019	No	No
Stone	City of Branson West	**	March 21, 2019	Yes	Yes
Total Filed		11		14	7

** Filed by March 31, 2019.

n/a Entities that do not have a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.