



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2020-023

May 2020

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Monthly Report on Municipal Court and Revenue Filings

April 2020

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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, 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 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 2020, after their filing deadline. The filing status for these 33 cities is presented in summary on pages 4 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

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

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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 14 cities with a fiscal year end of October 31, 2019, whose financial report was due by April 30, 2020. Of the 14 municipalities required to file an annual financial report, 12 filed the report timely. Of the 13 municipalities required to file an addendum, 5 filed an addendum timely. Of the 6 municipalities required to file a certification, 2 filed a certification timely.



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This report includes the filing status for 33 cities that filed at least one of the items (financial report, addendum, or certification) in April 2020, after their filing deadline. Of these municipalities, 16 filed an annual financial report, 17 filed an addendum, and 10 filed a certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due April 30, 2020

Fiscal Year Ended October 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Cass	City of Raymore	Yes	April 28, 2020	No	No
Clay	City of Smithville	Yes	April 6, 2020	No	n/a
Cole	City of Jefferson City	Yes	April 28, 2020	Yes	Yes
Holt	City of Maitland	No		No	n/a
	City of Oregon	Yes	April 17, 2020	No	n/a
Jackson	City of Raytown	Yes	April 30, 2020	No	No
Jasper	City of Asbury	No		n/a	n/a
	City of Cartersville	Yes	April 7, 2020	No	No
	City of Joplin	Yes	April 20, 2020	Yes	Yes
	City of Webb City	Yes	April 30, 2020	No	No
Jefferson	City of De Soto	Yes	November 18, 2020	No	n/a
Laclede	City of Conway	Yes	March 6, 2020	Yes	n/a
Linn	City of Marceline	Yes	April 29, 2020	Yes	n/a
Platte	City of Platte City	Yes	February 27, 2020	Yes	n/a
Total Filed		12		5	2
Total Not Filed		2		8	4
Total n/a		0		1	8

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 June 30, 2019
 Filed in April 2020

Fiscal Year Ended December 31, 2018

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Carter	City of Van Buren	***	September 15, 2019	Yes	n/a
Total Filed		0		1	0

*** Filed after June 30, 2019, but before April 2020.

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, 2019
 Filed in April 2020

Fiscal Year Ended March 31, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cooper	City of Pilot Grove	Yes	April 1, 2020	Yes	n/a
Montgomery	City of Wellsville	**	October 16, 2019	Yes	n/a
Taney	City of Hollister	**	September 6, 2019	Yes	Yes
Total Filed		1		3	1

** Filed by September 30, 2019.

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, 2019
 Filed in April 2020

Fiscal Year Ended June 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Christian	City of Highlandville	**	December 19, 2019	**	Yes
Dade	City of Greenfield	**	September 25, 2019	Yes	***
Jefferson	City of Byrnes Mill	***	January 1, 2020	No	Yes
Shelby	City of Clarence	***	January 15, 2020	Yes	***
St. Louis	City of Velda City	***	March 10, 2020	Yes	**
Stoddard	City of Essex	Yes	April 7, 2020	No	n/a
Total Filed		1		3	2

** Filed by December 31, 2019.

*** Filed after December 31, 2019, but before April 2020.

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 February 29, 2020
 Filed in April 2020

Fiscal Year Ended August 31, 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>
Scott	City of Miner	**	February 12, 2020	Yes	No
Total Filed		0		1	0

** Filed by February 29, 2020.

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2020
 Filed in April 2020

Fiscal Year Ended September 30, 2019

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Andrew	City of Savannah	Yes	April 30, 2020	No	n/a
Camden	City of Camdenton	Yes	April 2, 2020	No	No
Cedar	City of El Dorado Springs	Yes	April 20, 2020	No	No
Greene	City of Strafford	**	January 31, 2020	Yes	Yes
Henry	City of Clinton	Yes	April 22, 2020	**	**
	City of Windsor	Yes	April 1, 2020	Yes	n/a
Jackson	City of Sugar Creek	**	March 27, 2020	Yes	Yes
Jefferson	City of Festus	**	March 26, 2020	Yes	n/a
Lafayette	City of Concordia	Yes	April 23, 2020	Yes	No
Macon	City of Atlanta	Yes	April 24, 2020	No	n/a
Madison	City of Fredericktown	Yes	April 20, 2020	No	No
McDonald	City of Anderson	Yes	April 2, 2020	Yes	Yes
Monroe	City of Monroe City	**	January 31, 2020	**	Yes
Platte	City of Platte Woods	Yes	April 21, 2020	No	No
Pulaski	City of Dixon	Yes	April 24, 2020	**	**
Ray	City of Richmond	**	March 23, 2020	**	Yes
Saline	City of Marshall	**	March 23, 2020	No	Yes
St. Clair	City of Appleton City	**	February 10, 2020	Yes	n/a
	City of Osceola	Yes	April 24, 2020	Yes	n/a
St. Louis	City of Clayton	Yes	April 22, 2020	**	**
	City of Greendale	Yes	April 1, 2020	No	**
Stoddard	City of Advance	**	February 24, 2020	Yes	Yes
Total Filed		14		9	7

** Filed by March 31, 2020.

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