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Missouri State Auditor

**Monthly Report on Municipal Court
and Revenue Filings
April 2021**

Report No. 2021-025

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Monthly Report on Municipal Court and Revenue Filings

April 2021

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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, 2021, 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 the 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 2021, after their filing deadline. The filing status for these 14 cities and 3 villages is presented in summary on page 4 and by individual entity in Appendixes B to F.

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, 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, 2021, whose financial report was due by April 30, 2021. Of the 14 municipalities, 11 filed the financial report timely. Of the 13 municipalities required to file an addendum, 7 filed timely. Of the 6 municipalities required to file a certification, 3 filed the certification timely.



Monthly Report on Municipal Court and Revenue Filings
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This report includes the filing status for 14 cities and 3 villages that filed at least one of the items (financial report, addendum, or certification) in April 2021, after their filing deadline. Of these municipalities, 14 filed an annual financial report, 4 filed an addendum, and 2 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due April 30, 2021

Fiscal Year Ended October 31, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Cass	City of Raymore	No		No	No
Clay	City of Smithville	Yes	April 21, 2021	Yes	n/a
Cole	City of Jefferson City	Yes	April 27, 2021	Yes	Yes
Holt	City of Maitland	No		No	n/a
	City of Oregon	Yes	March 30, 2021	Yes	n/a
Jackson	City of Raytown	Yes	April 21, 2021	No	No
Jasper	City of Asbury	Yes	March 15, 2021	n/a	n/a
	City of Cartersville	No		No	No
	City of Joplin	Yes	April 22, 2021	Yes	Yes
	City of Webb City	Yes	April 30, 2021	Yes	Yes
Jefferson	City of De Soto	Yes	March 24, 2021	No	n/a
Laclede	City of Conway	Yes	March 10, 2021	No	n/a
Linn	City of Marceline	Yes	April 28, 2021	Yes	n/a
Platte	City of Platte City	Yes	March 30, 2021	Yes	n/a
Total Filed		11		7	3
Total Not Filed		3		6	3
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, 2020
Filed in April 2021

Fiscal Year Ended December 31, 2019

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Audrain	Village of Rush Hill	Yes	April 26, 2021	No	n/a
Barry	City of Cassville	**	May 27, 2020	Yes	No
Pemiscot	Village of Holland	Yes	April 20, 2021	n/a	n/a
Total Filed		2		1	0

** Filed by June 30, 2020.

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 C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due October 31, 2020
 Filed in April 2021

Fiscal Year Ended April 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Lafayette	City of Alma	Yes	April 26, 2021	No	n/a
Total Filed		1		0	0

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, 2020
 Filed in April 2021

Fiscal Year Ended June 30, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Shelby	City of Clarence	**	December 29, 2020	Yes	Yes
Total Filed		0		1	1

** Filed by December 31, 2020.

Appendix E
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due February 28, 2021
Filed in April 2021

Fiscal Year Ended August 31, 2020

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Scotland	City of Memphis	Yes	April 9, 2021	No	n/a
Scott	City of Miner	Yes	April 6, 2021	**	n/a
St. Louis	Village of Pasadena Park	Yes	April 2, 2021	No	**
Total Filed		3		0	0

** Filed by February 28, 2021.

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

Appendix F
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2021
Filed in April 2021

Fiscal Year Ended September 30, 2020

County	Reporting Entity	Filed Annual		Filed Addendum	Filed Certification
		Financial Report	Date Financial Report Filed		
Henry	City of Urich	Yes	April 30, 2021	No	n/a
Jasper	City of Duquesne	**	February 19, 2021	Yes	Yes
Macon	City of Atlanta	Yes	April 26, 2021	**	n/a
Monroe	City of Monroe City	Yes	April 1, 2021	No	No
St. Charles	City of Weldon Spring	Yes	April 21, 2021	**	**
St. Clair	City of Osceola	Yes	April 1, 2021	Yes	n/a
St. Francois	City of Bonne Terre	Yes	April 19, 2021	**	**
	City of Park Hills	Yes	April 29, 2021	**	**
Ste. Genevieve	City of Ste. Genevieve	Yes	April 19, 2021	**	n/a
Total Filed		8		2	1

** Filed by March 31, 2021.

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