



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2019-063

July 2019

auditor.mo.gov

Monthly Report on Municipal Court and Revenue Filings

June 2019

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 December 31, 2018 Reports Due June 30, 2019..... | 5 |
| B | Status of Counties Required to File Addendums and Certifications - Fiscal Year Ended December 31, 2018 Reports Due June 30, 2019..... | 15 |
| C | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due March 31, 2019 Filed in June 2019 | 16 |
| D | Status of Cities, Towns, and Villages Required to File Annual Financial Reports - Reports Due April 30, 2019 Filed in June 2019 | 17 |



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 counties and municipalities required to file a financial report by June 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 257 cities, 11 towns, and 134 villages is presented in summary on page 3 and by individual entity in Appendix A. The filing status for 5 counties is presented in summary on page 4 and by individual entity in Appendix B. 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 June 2019, after their filing deadline. The filing status for these 7 cities is presented in summary on pages 4 and by individual entity in Appendixes C 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:

| | |
|---------------------|-----------------------|
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Monthly Report on Municipal Court and Revenue Filings

June 2019

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 257 cities, 11 towns, and 134 villages with a fiscal year end of December 31, 2018, whose financial reports, addendums, or certifications were due by June 30, 2019. Of the 402 municipalities required to file an annual financial report, 268 filed the report timely, and 2 filed financial report for a partial fiscal year. Of the 216 municipalities required to file an addendum, 78 filed an addendum timely. Of the 114 municipalities required to file a certification, 62 filed a certification timely.



Monthly Report on Municipal Court and Revenue Filings
June 2019
Executive Summary

This report includes the filing status for the 5 counties, with a fiscal year end of December 31, 2018, whose addendum and certification was due by June 30, 2019. Of these entities, 3 filed their addendum timely, and 3 filed their certification timely.

This report includes the filing status for 7 cities that filed at least one of the items (financial report, addendum, or certification) in June 2019, after their filing deadline. Of these entities, 1 filed an annual financial report, 7 filed an addendum, and 2 filed a certification.

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | | |
|-----------|---------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
| Adair | City of Brashear | Yes | June 28, 2019 | n/a | n/a |
| | City of Kirksville | Yes | June 26, 2019 | Yes | n/a |
| | Village of Millard | Yes | January 8, 2019 | n/a | n/a |
| Andrew | City of Bolckow | Yes | May 25, 2019 | n/a | n/a |
| | Village of Cosby | Yes | June 19, 2019 | n/a | n/a |
| | Village of Country Club | No | | No | n/a |
| | Village of Rea | No | | n/a | n/a |
| Atchison | Village of Rosendale | Yes | June 2, 2019 | n/a | n/a |
| | City of Fairfax | No | | No | n/a |
| | City of Rock Port | Yes | June 28, 2019 | Yes | No |
| Audrain | Village of Watson | Yes | January 17, 2019 | n/a | n/a |
| | Village of Rush Hill | No | | No | n/a |
| Barry | Arrow Point Village, Inc. | Yes | May 8, 2019 | n/a | n/a |
| | City of Butterfield | Yes | June 27, 2019 | No | No |
| | City of Cassville | Yes | May 14, 2019 | No | No |
| | City of Seligman | Yes | June 7, 2019 | Yes | Yes |
| | City of Wheaton | Yes | April 3, 2019 | No | No |
| | Village of Chain O Lakes | Yes | March 10, 2019 | n/a | n/a |
| | Village of Emerald Beach | Yes | February 14, 2019 | n/a | n/a |
| Barton | City of Liberal | Yes | June 12, 2019 | No | n/a |
| | Village of Lamar Heights | No | | n/a | n/a |
| Bates | City of Amoret | Yes | June 15, 2019 | n/a | n/a |
| | City of Hume | No | | n/a | n/a |
| | City of Rich Hill | Yes | June 28, 2019 | No | n/a |
| | City of Rockville | Yes | June 3, 2019 | n/a | n/a |
| | Village of Foster | Yes | February 26, 2019 | n/a | n/a |
| | Village of Passaic | No | | n/a | n/a |
| Benton | City of Cole Camp | No | | Yes | Yes |
| | City of Lincoln | Yes | June 17, 2019 | No | n/a |
| | City of Warsaw | Yes | June 25, 2019 | Yes | n/a |
| Bollinger | Village of Glen Allen | No | | n/a | n/a |
| | Village of Sedgewickville | No | | n/a | n/a |
| Boone | Town of Harrisburg | Yes | June 25, 2019 | n/a | n/a |
| | Town of McBaine | Yes | April 12, 2019 | n/a | n/a |
| | Village of Pierpont | Yes | April 25, 2019 | n/a | n/a |
| Buchanan | City of Easton | Yes | May 9, 2019 | No | No |
| | Village of DeKalb | Yes | February 5, 2019 | n/a | n/a |
| | Village of Rushville | Yes | March 4, 2019 | n/a | n/a |
| Butler | City of Neelyville | No | | n/a | n/a |
| | City of Poplar Bluff | No | | No | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|----------------|-------------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Caldwell | City of Kidder | No | | No | n/a |
| | City of Kingston | No | | n/a | n/a |
| Caldwell | City of Polo | Yes | April 24, 2019 | No | n/a |
| Callaway | City of Auxvasse | No | | No | n/a |
| | City of Fulton | Yes | June 26, 2019 | Yes | n/a |
| | City of Holts Summit | Yes | | No | Yes |
| | City of Mokane | No | | n/a | n/a |
| Camden | City of New Bloomfield | Yes | May 20, 2019 | No | n/a |
| | City of Osage Beach | Yes | June 19, 2019 | No | No |
| Cape Girardeau | Village of Four Seasons | Yes | January 18, 2019 | No | n/a |
| | City of Jackson | Yes | May 1, 2019 | Yes | No |
| Carroll | Town of Allenville | No | | Yes | n/a |
| | City of Bosworth | No | | No | n/a |
| | City of Hale | Yes | January 31, 2019 | No | n/a |
| | Town of Carrollton | Yes | June 13, 2019 | No | n/a |
| Carter | Village of Tina | Yes | May 14, 2019 | No | n/a |
| | City of Grandin | Yes | January 7, 2019 | No | n/a |
| | City of Van Buren | No | | No | n/a |
| Cass | City of Drexel | Yes | February 22, 2019 | Yes | n/a |
| | City of East Lynne | No | | No | n/a |
| | City of Harrisonville | Yes | May 7, 2019 | Yes | Yes |
| | City of Lake Winnebago | Yes | April 5, 2019 | Yes | No |
| | City of Strasburg | Yes | May 20, 2019 | No | n/a |
| | Village of Gunn City | No | | n/a | n/a |
| | Village of Riverview Estates | Yes | March 13, 2019 | n/a | n/a |
| | Village of West Line | Yes | January 15, 2019 | n/a | n/a |
| Cedar | Village of Umber View Heights | Yes | June 27, 2019 | n/a | n/a |
| Chariton | City of Mendon | No | | n/a | n/a |
| | City of Sumner | No | | n/a | n/a |
| | Village of Rothville | No | | n/a | n/a |
| Christian | City of Billings | Yes | March 26, 2019 | Yes | Yes |
| | City of Fremont Hills | Yes | April 30, 2019 | n/a | n/a |
| | City of Nixa | Yes | April 25, 2019 | No | No |
| | City of Ozark | Yes | June 24, 2019 | No | Yes |
| | Village of Saddlebrooke | Yes | January 7, 2019 | No | n/a |
| Clark | City of Revere | Yes | February 23, 2019 | n/a | n/a |
| | City of Wyaconda | Yes | March 5, 2019 | n/a | n/a |
| | Village of Luray | Partial | July 26, 2018 | n/a | n/a |
| Clay | City of Liberty | Yes | June 28, 2019 | Yes | Yes |
| | City of Missouri City | No | | No | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | | |
|----------|-----------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
| | City of Randolph | Yes | June 4, 2019 | n/a | n/a |
| | Village of Prathersville | Yes | June 29, 2019 | No | n/a |
| Clinton | City of Trimble | No | | No | No |
| | Village of Turney | No | | n/a | n/a |
| Cole | City of Russellville | Yes | June 13, 2019 | n/a | n/a |
| | Village of Wardsville | Yes | June 26, 2019 | No | n/a |
| Cooper | City of Otterville | Yes | June 25, 2019 | No | n/a |
| | Village of Windsor Place | Yes | June 28, 2019 | n/a | n/a |
| Crawford | Village of Leasburg | No | | No | n/a |
| | Village of West Sullivan | No | | n/a | n/a |
| Dade | Village of Arcola | No | | n/a | n/a |
| | Village of Dadeville | No | | n/a | n/a |
| | Village of South Greenfield | No | | n/a | n/a |
| Daviess | City of Gallatin | Yes | June 28, 2019 | No | n/a |
| | Village of Jameson | Yes | February 4, 2019 | n/a | n/a |
| | Village of Lock Springs | No | | n/a | n/a |
| | Village of Winston | Yes | April 6, 2019 | No | n/a |
| DeKalb | City of Stewartsville | Yes | March 13, 2019 | No | n/a |
| | City of Union Star | Yes | March 4, 2019 | No | n/a |
| Dunklin | City of Cardwell | Yes | January 4, 2019 | No | No |
| | Village of Rives | No | | n/a | n/a |
| Franklin | City of Gerald | Yes | June 28, 2019 | Yes | n/a |
| | City of St. Clair | Yes | June 17, 2019 | No | No |
| | Town of Charmwood | Yes | April 16, 2019 | n/a | n/a |
| | Village of Oak Grove | No | | n/a | n/a |
| Gentry | City of McFall | Yes | March 11, 2019 | n/a | n/a |
| | City of Stanberry | Yes | April 30, 2019 | Yes | n/a |
| Greene | City of Republic | Yes | June 25, 2019 | No | Yes |
| | City of Walnut Grove | No | | No | Yes |
| | City of Willard | Yes | June 3, 2019 | Yes | Yes |
| Grundy | City of Laredo | Yes | February 6, 2019 | n/a | n/a |
| | Village of Dunlap | No | | n/a | n/a |
| Harrison | City of Bethany | No | | No | n/a |
| | City of Cainsville | Yes | February 15, 2019 | n/a | n/a |
| | City of Gilman City | Yes | June 26, 2019 | No | n/a |
| | City of New Hampton | Yes | May 21, 2019 | No | n/a |
| | City of Ridgeway | No | | n/a | n/a |
| | Village of Blythedale | Yes | December 28, 2018 | n/a | n/a |
| | Village of Eagleville | No | | n/a | n/a |
| Henry | City of Blainstown | No | | n/a | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-----------|-----------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| | City of Deepwater | Yes | January 24, 2019 | No | n/a |
| | Village of Tightwad | Yes | June 26, 2019 | n/a | n/a |
| Hickory | City of Cross Timbers | No | | n/a | n/a |
| | Village of Preston | Yes | May 13, 2019 | n/a | n/a |
| Holt | City of Forest City | No | | No | n/a |
| | Village of Fortescue | No | | n/a | n/a |
| Howard | City of Armstrong | Yes | June 29, 2019 | No | No |
| Howell | City of Brandsville | Yes | March 25, 2019 | n/a | n/a |
| | City of Willow Springs | No | | Yes | Yes |
| Iron | City of Annapolis | Yes | February 5, 2019 | Yes | n/a |
| | Village of Des Arc | No | | n/a | n/a |
| Jackson | City of Grain Valley | Yes | June 17, 2019 | Yes | No |
| | City of Lake Lotawana | Yes | June 18, 2019 | No | No |
| | City of Levasy | No | | n/a | n/a |
| | City of Oak Grove | Yes | June 25, 2019 | No | No |
| | Town of Unity Village | Yes | June 24, 2019 | n/a | n/a |
| | Village of River Bend | Yes | June 24, 2019 | n/a | n/a |
| | Village of Sibley | Yes | April 7, 2019 | n/a | n/a |
| Jasper | City of Carytown | Yes | March 8, 2019 | n/a | n/a |
| | City of Duenweg | Yes | June 14, 2019 | No | No |
| | City of Jasper | Yes | June 28, 2019 | Yes | n/a |
| | City of Purcell | Yes | June 29, 2019 | No | n/a |
| | City of Sarcoxie | Yes | March 29, 2019 | No | n/a |
| | Village of Airport Drive | Yes | April 26, 2019 | No | n/a |
| | Village of Avilla | No | | n/a | n/a |
| | Village of Fidelity | Yes | May 22, 2019 | n/a | n/a |
| | Village of Reeds | No | | n/a | n/a |
| Jefferson | City of Kimmswick | No | | n/a | n/a |
| | City of Pevely | Yes | February 25, 2019 | Yes | Yes |
| | Village of Cedar Hill Lakes | Yes | February 12, 2019 | n/a | n/a |
| | Village of Lake Tekakwitha | Yes | June 26, 2019 | n/a | n/a |
| | Village of Parkdale | Yes | March 15, 2019 | n/a | n/a |
| | Village of Peaceful Village | No | | n/a | n/a |
| Johnson | City of Centerview | Yes | January 18, 2019 | No | n/a |
| | City of Chilhowee | Yes | June 25, 2019 | No | n/a |
| | City of Kingsville | Yes | April 9, 2019 | No | n/a |
| | City of Knob Noster | No | | Yes | No |
| | City of Leeton | Yes | June 18, 2019 | No | n/a |
| Knox | City of Baring | No | | n/a | n/a |
| | City of Edina | Yes | April 29, 2019 | No | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|------------|------------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| | Village of Newark | No | | n/a | n/a |
| | Village of Novelty | Yes | March 14, 2019 | n/a | n/a |
| Laclede | Village of Phillipsburg | No | | n/a | n/a |
| Lafayette | City of Bates City | No | | No | No |
| Lawrence | City of Aurora | Yes | April 25, 2019 | Yes | Yes |
| | City of Halltown | No | | n/a | n/a |
| | City of Marionville | Yes | June 28, 2019 | Yes | Yes |
| | City of Mount Vernon | Yes | February 5, 2019 | Yes | No |
| Lawrence | City of Stotts City | Yes | January 8, 2019 | n/a | n/a |
| | Village of Freistatt | No | | No | n/a |
| | Village of Hoberg | No | | n/a | n/a |
| Lewis | Village of East Fenway | No | | n/a | n/a |
| Lincoln | City of Elsberry | Yes | June 25, 2019 | Yes | Yes |
| | City of Foley | No | | No | n/a |
| | City of Hawk Point | Yes | January 10, 2019 | No | n/a |
| | City of Moscow Mills | Yes | April 3, 2019 | Yes | No |
| | City of Old Monroe | No | | No | n/a |
| | City of Silex | No | | No | n/a |
| | City of Winfield | Yes | June 20, 2019 | Yes | Yes |
| | Village of Fountain 'N Lakes | No | | n/a | n/a |
| | Village of Whiteside | Yes | March 21, 2019 | n/a | n/a |
| Linn | City of Browning | No | | No | n/a |
| | City of Bucklin | Yes | January 14, 2019 | No | n/a |
| | City of Laclede | Yes | June 26, 2019 | n/a | n/a |
| | City of Linneus | Yes | January 10, 2019 | n/a | n/a |
| | City of Meadville | Yes | April 18, 2019 | n/a | n/a |
| Livingston | City of Wheeling | No | | n/a | n/a |
| | Village of Ludlow | No | | n/a | n/a |
| | Village of Utica | No | | n/a | n/a |
| Macon | City of Elmer | Yes | May 14, 2019 | n/a | n/a |
| | City of Ethel | No | | n/a | n/a |
| | City of Macon | Yes | June 19, 2019 | No | No |
| | City of New Cambria | No | | n/a | n/a |
| | Village of South Gifford | Yes | March 26, 2019 | n/a | n/a |
| Madison | City of Marquand | No | | No | n/a |
| | Village of Junction City | No | | n/a | n/a |
| McDonald | City of Goodman | Yes | January 22, 2019 | Yes | Yes |
| | City of Lanagan | Yes | June 28, 2019 | Yes | Yes |
| | City of Noel | Yes | January 23, 2019 | Yes | Yes |
| | City of Pineville | Yes | January 23, 2019 | Yes | Yes |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | | |
|------------------|--------------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
| Mercer Miller | City of Southwest City | Yes | June 26, 2019 | No | Yes |
| | Town of Jane | No | | n/a | n/a |
| | Village of Ginger Blue | No | | n/a | n/a |
| | Village of South Lineville | No | | n/a | n/a |
| | City of Eldon | No | | No | n/a |
| | City of Lake Ozark | Yes | June 14, 2019 | Yes | Yes |
| | Village of St. Elizabeth | Yes | June 10, 2019 | n/a | n/a |
| Mississippi | Village of Tuscumbia | Yes | April 15, 2019 | n/a | n/a |
| | City of Anniston | No | | No | n/a |
| | City of Wyatt | Yes | March 18, 2019 | No | n/a |
| Mississippi | Village of Pinhook | Yes | May 31, 2019 | n/a | n/a |
| Moniteau | City of Jamestown | Yes | June 29, 2019 | No | n/a |
| | City of Lupus | Yes | June 3, 2019 | n/a | n/a |
| Monroe | Village of Holliday | Yes | February 1, 2019 | n/a | n/a |
| | Village of Stoutsville | No | | n/a | n/a |
| Montgomery | City of Bellflower | Yes | February 22, 2019 | No | n/a |
| | City of High Hill | Yes | June 2, 2019 | No | n/a |
| Morgan | City of Barnett | Yes | June 17, 2019 | n/a | n/a |
| | City of Laurie | Yes | April 17, 2019 | Yes | n/a |
| | City of Syracuse | Yes | April 10, 2019 | n/a | n/a |
| New Madrid | City of Versailles | Yes | March 15, 2019 | Yes | Yes |
| | City of Canalou | Yes | February 22, 2019 | Yes | Yes |
| | City of Marston | Yes | February 14, 2019 | No | No |
| | City of Matthews | Yes | June 14, 2019 | No | No |
| | City of Morehouse | Yes | January 4, 2019 | No | Yes |
| | City of New Madrid | No | | No | n/a |
| | Village of Tallapoosa | No | | n/a | n/a |
| Newton | City of Fairview | Yes | February 14, 2019 | Yes | No |
| | City of Seneca | Yes | April 5, 2019 | No | No |
| | Town of Loma Linda | Yes | June 20, 2019 | n/a | n/a |
| | Village of Cliff Village | Yes | March 27, 2019 | n/a | n/a |
| | Village of Leawood | Yes | January 29, 2019 | n/a | n/a |
| | Village of Newtonia | Yes | June 25, 2019 | n/a | n/a |
| | Village of Redings Mill | Yes | June 27, 2019 | n/a | n/a |
| Nodaway | Village of Ritchey | Yes | January 22, 2019 | n/a | n/a |
| | Village of Shoal Creek Drive | Yes | February 14, 2019 | n/a | n/a |
| | Village of Shoal Creek Estates | No | | n/a | n/a |
| | City of Clearmont | No | | n/a | n/a |
| | City of Conception Junction | Partial | December 26, 2018 | No | n/a |
| | City of Graham | Yes | June 1, 2019 | No | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|----------|------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| | City of Hopkins | Yes | February 27, 2019 | No | n/a |
| | City of Parnell | Yes | February 13, 2019 | No | n/a |
| | Village of Clyde | Yes | February 8, 2019 | No | n/a |
| | Village of Guilford | No | | No | n/a |
| | Village of Pickering | Yes | March 14, 2019 | No | n/a |
| Osage | Village of Argyle | No | | n/a | n/a |
| Pemiscot | City of Bragg City | No | | n/a | n/a |
| | City of Homestown | Yes | March 29, 2019 | n/a | n/a |
| | City of Pascola | Yes | May 23, 2019 | n/a | n/a |
| | Village of Holland | No | | n/a | n/a |
| | Village of Wardell | Yes | February 6, 2019 | Yes | Yes |
| Perry | Village of Longtown | No | | n/a | n/a |
| Pettis | City of Houstonia | No | | n/a | n/a |
| | Village of Hughesville | No | | n/a | n/a |
| Phelps | City of Edgar Springs | No | February 20, 2019 | n/a | n/a |
| Pike | City of Curryville | Yes | June 10, 2019 | n/a | n/a |
| | Town of Paynesville | No | | n/a | n/a |
| | Village of Annada | Yes | March 26, 2019 | n/a | n/a |
| Platte | City of Camden Point | Yes | June 10, 2019 | No | n/a |
| | City of Dearborn | Yes | June 27, 2019 | No | No |
| | City of Edgerton | Yes | March 11, 2019 | No | n/a |
| | City of Lake Waukomis | Yes | June 27, 2019 | No | n/a |
| | City of Parkville | Yes | June 25, 2019 | Yes | No |
| | City of Tracy | Yes | June 26, 2019 | No | No |
| | City of Weatherby Lake | Yes | April 26, 2019 | Yes | Yes |
| | City of Weston | No | | No | No |
| | Town of Ridgely | Yes | January 28, 2019 | n/a | n/a |
| | Village of Farley | Yes | February 2, 2019 | n/a | n/a |
| | Village of Ferrelview | No | | n/a | n/a |
| | Village of Iatan | No | | n/a | n/a |
| Polk | City of Bolivar | Yes | June 13, 2019 | Yes | No |
| | City of Fair Play | No | | No | n/a |
| | City of Humansville | Yes | June 28, 2019 | Yes | Yes |
| | City of Pleasant Hope | Yes | May 2, 2019 | Yes | n/a |
| | Village of Halfway | Yes | April 15, 2019 | n/a | n/a |
| Pulaski | City of St. Robert | No | | No | No |
| | City of Waynesville | Yes | May 17, 2019 | Yes | Yes |
| Putnam | Village of Powersville | Yes | June 30, 2019 | n/a | n/a |
| | Village of Worthington | Yes | March 28, 2019 | n/a | n/a |
| Ralls | City of Center | No | | No | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | Filed Addendum | Filed Certification |
|-------------|------------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | | |
| Randolph | Village of Cairo | No | | n/a | n/a |
| Ray | City of Camden | Yes | June 25, 2019 | Yes | Yes |
| | City of Crystal Lakes | Yes | June 25, 2019 | Yes | Yes |
| | City of Excelsior Estates | Yes | June 26, 2019 | n/a | n/a |
| | City of Fleming | Yes | June 25, 2019 | Yes | Yes |
| | City of Henrietta | Yes | June 25, 2019 | Yes | Yes |
| | City of Orrick | Yes | February 26, 2019 | Yes | No |
| Ray | Village of Homestead | No | | No | n/a |
| Reynolds | City of Centerville | No | | n/a | n/a |
| Ripley | City of Naylor | No | | No | n/a |
| Saline | City of Blackburn | Yes | June 29, 2019 | Yes | n/a |
| | City of Emma | Yes | June 29, 2019 | No | n/a |
| | City of Gilliam | No | | n/a | n/a |
| | City of Malta Bend | Yes | February 14, 2019 | n/a | n/a |
| Saline | City of Miami | No | | n/a | n/a |
| | City of Slater | Yes | May 22, 2019 | No | n/a |
| Schuyler | City of Downing | Yes | June 25, 2019 | n/a | n/a |
| | City of Greentop | Yes | June 24, 2019 | n/a | n/a |
| | City of Lancaster | Yes | June 25, 2019 | No | n/a |
| | City of Queen City | Yes | June 30, 2019 | No | n/a |
| | Village of Glenwood | No | | n/a | n/a |
| Scotland | City of South Gorin | No | | n/a | n/a |
| Scott | City of Morley | No | | No | n/a |
| | Village of Kelso | Yes | February 22, 2019 | No | n/a |
| Shannon | City of Birch Tree | Yes | June 27, 2019 | No | n/a |
| | City of Eminence | Yes | March 25, 2019 | No | n/a |
| | City of Winona | Yes | June 28, 2019 | Yes | Yes |
| Shelby | City of Shelbyville | Yes | June 17, 2019 | No | n/a |
| St. Charles | City of Cottleville | No | | No | No |
| | City of Dardenne Prairie | Yes | June 21, 2019 | Yes | Yes |
| | City of Flint Hill | Yes | January 17, 2019 | n/a | n/a |
| | City of Foristell | Yes | June 7, 2019 | Yes | Yes |
| | City of New Melle | Yes | May 23, 2019 | n/a | n/a |
| | City of O'Fallon | Yes | June 17, 2019 | Yes | Yes |
| | City of St. Charles | Yes | June 25, 2019 | Yes | Yes |
| | City of St. Paul | No | | n/a | n/a |
| | City of Wentzville | Yes | June 13, 2019 | No | No |
| | City of West Alton | Yes | February 19, 2019 | n/a | n/a |
| | Town of Weldon Springs Heigh | Yes | March 2, 2019 | n/a | n/a |
| | Village of Josephville | Yes | January 21, 2019 | n/a | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | | |
|-------------------------------|----------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
| St. Clair | Village of Collins | Yes | May 24, 2019 | n/a | n/a |
| | Village of Roscoe | Yes | February 11, 2019 | n/a | n/a |
| St. Francois | City of Iron Mountain Lake | Yes | March 8, 2019 | No | No |
| St. Louis | City of Ballwin | Yes | June 6, 2019 | Yes | Yes |
| | City of Bel Nor | Yes | June 21, 2019 | Yes | Yes |
| | City of Bel Ridge | No | | No | Yes |
| | City of Bellerive Acres | Yes | June 24, 2019 | Yes | Yes |
| | City of Breckenridge Hills | Yes | June 20, 2019 | Yes | Yes |
| | City of Brentwood | Yes | June 27, 2019 | Yes | Yes |
| | City of Bridgeton | Yes | June 21, 2019 | Yes | Yes |
| | City of Chesterfield | Yes | June 27, 2019 | Yes | Yes |
| | City of Crestwood | Yes | June 24, 2019 | Yes | Yes |
| | City of Crystal Lake Park | Yes | June 28, 2019 | n/a | n/a |
| | City of Dellwood | Yes | June 28, 2019 | Yes | Yes |
| | City of Des Peres | Yes | June 4, 2019 | No | No |
| | City of Ellisville | Yes | June 21, 2019 | Yes | Yes |
| | City of Fenton | Yes | June 27, 2019 | Yes | Yes |
| | City of Flordell Hills | Yes | January 31, 2019 | No | No |
| | City of Green Park | Yes | June 18, 2019 | No | No |
| | City of Huntleigh | No | | n/a | n/a |
| | City of Ladue | Yes | June 25, 2019 | Yes | Yes |
| | City of Lakeshire | Yes | June 24, 2019 | No | No |
| | City of Manchester | Yes | June 10, 2019 | Yes | Yes |
| | City of Maryland Heights | Yes | June 18, 2019 | Yes | Yes |
| | City of Moline Acres | No | | No | No |
| | City of Northwoods | Yes | June 28, 2019 | Yes | Yes |
| City of Shrewsbury | Yes | June 28, 2019 | No | No | |
| City of St. Ann | Yes | June 28, 2019 | No | Yes | |
| City of St. John | Yes | June 18, 2019 | No | No | |
| City of Sunset Hills | Yes | June 26, 2019 | Yes | No | |
| City of Town and Country | Yes | June 28, 2019 | Yes | No | |
| City of Twin Oaks | Yes | June 17, 2019 | No | No | |
| City of Wilbur Park | Yes | June 17, 2019 | No | No | |
| City of Wildwood | Yes | June 27, 2019 | Yes | No | |
| Village of Champ | Yes | January 25, 2019 | No | No | |
| Village of Country Life Acres | Yes | June 27, 2019 | n/a | n/a | |
| Village of Glen Echo Park | No | | No | Yes | |
| Village of Marlborough | Yes | April 17, 2019 | n/a | n/a | |
| Village of Riverview | Yes | June 28, 2019 | Yes | Yes | |
| Village of Westwood | No | | n/a | n/a | |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual | | | |
|----------------|--------------------------|------------------|-----------------------------|----------------|---------------------|
| | | Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
| Ste. Genevieve | City of Bloomsdale | Yes | June 20, 2019 | n/a | n/a |
| Stoddard | Village of Pendermon | Yes | February 19, 2019 | n/a | n/a |
| Stone | City of Galena | Yes | June 28, 2019 | No | Yes |
| | City of Kimberling City | Yes | June 20, 2019 | Yes | Yes |
| | City of Reeds Spring | No | | No | No |
| | Village of Indian Point | Yes | April 24, 2019 | No | n/a |
| Sullivan | City of Green Castle | Yes | April 10, 2019 | n/a | n/a |
| | City of Green City | Yes | June 24, 2019 | No | n/a |
| | City of Harris | Yes | January 18, 2019 | n/a | n/a |
| | Village of Humphreys | No | | n/a | n/a |
| | Village of Newtown | No | | n/a | n/a |
| | Village of Osgood | No | | n/a | n/a |
| | Village of Pollock | No | | n/a | n/a |
| Taney | City of Branson | Yes | June 28, 2019 | No | Yes |
| | City of Merriam Woods | No | | No | n/a |
| | Village of Kirbyville | No | | n/a | n/a |
| | Village of Taneyville | Yes | June 30, 2019 | n/a | n/a |
| Texas | City of Houston | No | | Yes | Yes |
| Texas | Village of Plato | Yes | March 4, 2019 | n/a | n/a |
| | Village of Raymondville | No | | n/a | n/a |
| Vernon | City of Bronaugh | Yes | March 12, 2019 | No | n/a |
| | City of Metz | No | | n/a | n/a |
| | City of Nevada | Yes | June 28, 2019 | No | No |
| | City of Richards | No | | n/a | n/a |
| | City of Schell City | Yes | June 30, 2019 | n/a | n/a |
| | City of Sheldon | Yes | April 24, 2019 | No | n/a |
| | Village of Deerfield | No | | n/a | n/a |
| | Village of Milo | Yes | March 28, 2019 | n/a | n/a |
| | Village of Moundville | No | | No | n/a |
| | Village of Stotesbury | No | | n/a | n/a |
| Warren | City of Wright City | Yes | June 24, 2019 | Yes | Yes |
| | Village of Pendleton | No | | n/a | n/a |
| Washington | Village of Caledonia | No | | n/a | n/a |
| | Village of Mineral Point | Yes | April 4, 2019 | n/a | n/a |
| Wayne | Village of Mill Spring | No | | No | n/a |
| Webster | City of Marshfield | Yes | June 7, 2019 | Yes | No |
| | City of Niangua | Yes | February 21, 2019 | No | n/a |
| Worth | City of Grant City | Yes | January 31, 2019 | No | n/a |
| | City of Sheridan | Yes | April 9, 2019 | n/a | n/a |
| | Village of Allendale | Yes | June 14, 2019 | n/a | n/a |

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

Fiscal Year Ended December 31, 2018

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-----------------------|-------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| | Village of Denver | No | | n/a | n/a |
| | Village of Worth | No | | n/a | n/a |
| Total Filed | | 268 | | 78 | 62 |
| Total Not Filed | | 132 | | 138 | 52 |
| Total Partially Filed | | 2 | | 0 | 0 |
| Total n/a | | 0 | | 186 | 288 |

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 Counties Required to File Addendums and Certifications
Reports Due June 30, 2019

Fiscal Year Ended December 31, 2018

| <u>County</u> | <u>Filed Addendum</u> | <u>Filed Certification</u> |
|--------------------|---------------------------|--------------------------------|
| Franklin County | No | No |
| Jackson County | Yes | Yes |
| Jefferson County | Yes | Yes |
| St. Charles County | Yes | Yes |
| St. Louis County | No | No |
| Total Filed | 3 | 3 |
| Total Not Filed | 2 | 2 |

Appendix C
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due March 31, 2019
 Filed in June 2019

Fiscal Year Ended September 30, 2018

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|----------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Henry | City of Montrose | ** | October 17, 2018 | Yes | n/a |
| Ozark | City of Gainesville | Yes | June 12, 2019 | Yes | n/a |
| Platte | City of Platte Woods | *** | April 4, 2019 | Yes | Yes |
| Total Filed | | 1 | | 3 | 1 |

** Filed by March 31, 2019.

*** Filed after March 31, 2019, but before June 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 April 30, 2019
 Filed in June 2019

Fiscal Year Ended September 30, 2018

| County | Reporting Entity | Filed Annual Financial Report | Date Financial Report Filed | Filed Addendum | Filed Certification |
|-------------|------------------|-------------------------------------|--------------------------------|-------------------|------------------------|
| Cass | City of Raymore | ** | April 5, 2019 | Yes | Yes |
| Holt | City of Oregon | ** | February 21, 2019 | Yes | n/a |
| Jefferson | City of De Soto | ** | March 21, 2019 | Yes | No |
| Laclede | City of Conway | ** | February 22, 2019 | Yes | n/a |
| Total Filed | | 0 | | 4 | 1 |

** Filed by April 30, 2019.

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