



Office of Missouri State Auditor
Nicole Galloway, CPA

Monthly Report on Municipal Court
and Revenue Filings
December 2016

Monthly Report on Municipal Court and Revenue Filings

December 2016

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, towns, and villages with a June 30, 2016, fiscal year end, that were required to file a financial report by December 31, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. The filing status for these 259 cities, 5 towns and 69 villages are 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 reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities and villages that filed at least one of the items (financial report, addendum, or certification) in December 2016, after their filing deadline. The filing status for these 13 cities and 4 villages is presented in summary on page 3 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 |
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Monthly Report on Municipal Court and Revenue Filings

December 2016

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision 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 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 municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 9 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.

This report includes the filing status for the 259 cities, 5 towns, and 69 villages with a fiscal year end of June 30, 2016, whose financial reports or certifications were due by December 31, 2016. Of the 333 entities, 189 filed an annual financial report, 1 filed a partial financial statement and 103 entities filed an addendum. A municipal court certification was required to be filed by 140 of the 333 entities, of which 73 were filed. No counties had to file within the reporting period of this report.

This report also includes the filing status for 13 cities and 4 villages that filed at least one of the items (financial report, addendum, or certification) in December 2016, after their filing deadline. Of these entities, 8 filed an annual financial report, 8 filed an addendum, and 2 filed a municipal court certification.

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|---------------------------------|----------------------------------|--------------------|------------------------|
| City of Adrian | No | – | n/a |
| City of Alba | Yes | – | n/a |
| City of Albany | No | Yes | n/a |
| City of Alexandria | Yes | – | n/a |
| City of Altenburg | No | – | n/a |
| City of Alton | No | – | n/a |
| City of Amazonia | Yes | Yes | n/a |
| City of Amsterdam | Yes | Yes | n/a |
| City of Arbyrd | Yes | – | No |
| City of Arcadia | Yes | – | n/a |
| City of Archie | No | – | n/a |
| City of Arkoe | No | – | n/a |
| City of Ash Grove | Yes | – | No |
| City of Ava | Yes | Yes | Yes |
| City of Bagnell | No | – | n/a |
| City of Barnard | No | – | n/a |
| City of Battlefield | Yes | – | No |
| City of Bell City | Yes | – | n/a |
| City of Bella Villa | Yes | Yes | No |
| City of Belle | No | – | No |
| City of Bellefontaine Neighbors | Yes | Yes | Yes |
| City of Benton | No | – | n/a |
| City of Berger | Yes | Yes | Yes |
| City of Berkeley | Yes | Yes | No |
| City of Bernie | No | – | No |
| City of Bevier | Yes | – | n/a |
| City of Bismarck | Yes | Yes | Yes |
| City of Black Jack | Yes | Yes | Yes |
| City of Bland | No | – | No |
| City of Bloomfield | No | – | No |
| City of Bogard | Yes | Yes | n/a |
| City of Bourbon | Yes | – | n/a |
| City of Bragg City | No | – | n/a |
| City of Braymer | No | – | n/a |
| City of Breckenridge | No | – | No |
| City of Brunswick | No | – | n/a |
| City of Bunceton | No | – | n/a |
| City of Bunker | Yes | – | n/a |
| City of Burlington Junction | Yes | – | n/a |
| City of Byrnes Mill | Yes | – | No |
| City of Cabool | Yes | Yes | Yes |
| City of Callao | No | – | n/a |
| City of Campbell | No | – | No |
| City of Canton | No | – | n/a |
| City of Cape Girardeau | Yes | Yes | Yes |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|----------------------------|----------------------------------|--------------------|------------------------|
| City of Carthage | Yes | – | No |
| City of Caruthersville | Yes | Yes | Yes |
| City of Chamois | No | – | n/a |
| City of Charlack | Yes | Yes | Yes |
| City of Chula | No | – | n/a |
| City of Clarence | Yes | – | n/a |
| City of Clark | No | – | n/a |
| City of Clarksburg | Yes | Yes | n/a |
| City of Clarksdale | Yes | – | n/a |
| City of Clarkson Valley | Yes | Yes | Yes |
| City of Clarksville | Yes | – | n/a |
| City of Clarkton | No | – | No |
| City of Cleveland | No | – | n/a |
| City of Clever | Yes | – | No |
| City of Clifton Hill | Yes | – | n/a |
| City of Coffey | Yes | – | n/a |
| City of Corder | Yes | – | n/a |
| City of Country Club Hills | No | – | No |
| City of Cowgill | No | – | n/a |
| City of Craig | No | – | n/a |
| City of Crane | No | – | No |
| City of Creighton | No | – | n/a |
| City of Creve Coeur | Yes | Yes | Yes |
| City of Crocker | Yes | – | No |
| City of Cuba | Yes | Yes | Yes |
| City of De Witt | No | – | n/a |
| City of Delta | No | – | n/a |
| City of Desloge | Yes | Yes | Yes |
| City of Dexter | Yes | Yes | Yes |
| City of Diamond | No | – | No |
| City of Doniphan | Yes | – | n/a |
| City of Doolittle | No | – | n/a |
| City of Dudley | Yes | – | n/a |
| City of Edmundson | Yes | – | Yes |
| City of Ellington | No | – | n/a |
| City of Ellsinore | Yes | – | n/a |
| City of Elmo | Yes | – | n/a |
| City of Essex | Yes | Yes | n/a |
| City of Eureka | Yes | Yes | Yes |
| City of Everton | Yes | – | n/a |
| City of Ewing | Yes | Yes | n/a |
| City of Fair Grove | Yes | Yes | No |
| City of Fayette | No | – | No |
| City of Ferguson | Yes | – | Yes |
| City of Fisk | No | – | n/a |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|-----------------------|----------------------------------|--------------------|------------------------|
| City of Fordland | Yes | Yes | n/a |
| City of Frankford | No | – | No |
| City of Franklin | Yes | – | No |
| City of Freeman | Yes | – | n/a |
| City of Frohna | No | – | n/a |
| City of Frontenac | Yes | Yes | Yes |
| City of Galt | No | – | n/a |
| City of Garden City | Yes | – | No |
| City of Gasconade | No | – | Yes |
| City of Gideon | No | – | No |
| City of Gladstone | Yes | Yes | Yes |
| City of Glasgow | No | Yes | n/a |
| City of Glendale | Yes | Yes | Yes |
| City of Gower | No | – | No |
| City of Granby | No | – | Yes |
| City of Green Ridge | No | – | n/a |
| City of Greenfield | Yes | – | No |
| City of Greenwood | Yes | Yes | Yes |
| City of Hallsville | Yes | Yes | Yes |
| City of Hamilton | No | – | n/a |
| City of Hannibal | Yes | – | No |
| City of Hartville | Yes | – | No |
| City of Hayti | Yes | – | Yes |
| City of Hayti Heights | Yes | – | No |
| City of Hazelwood | Yes | Yes | Yes |
| City of Herculaneum | No | Yes | Yes |
| City of Hermann | Yes | Yes | Yes |
| City of Hermitage | Yes | – | n/a |
| City of Highlandville | Yes | Yes | Yes |
| City of Hillsboro | Yes | – | n/a |
| City of Holcomb | No | – | No |
| City of Holden | No | – | n/a |
| City of Houston Lake | No | – | No |
| City of Howardville | Yes | Yes | Yes |
| City of Huntsville | No | – | No |
| City of Hurdland | Yes | Yes | n/a |
| City of Hurley | Yes | – | n/a |
| City of Independence | Yes | Yes | Yes |
| City of Irondale | No | – | n/a |
| City of Ironton | No | – | n/a |
| City of Jamesport | No | – | n/a |
| City of Kennett | No | – | No |
| City of Keytesville | No | – | n/a |
| City of King City | Yes | Yes | n/a |
| City of Kinloch | Yes | Yes | No |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|------------------------|----------------------------------|--------------------|------------------------|
| City of Koshkonong | No | – | n/a |
| City of La Plata | No | – | No |
| City of La Russell | No | – | n/a |
| City of Laddonia | No | – | n/a |
| City of Lake Annette | No | – | n/a |
| City of Lake St. Louis | Yes | Yes | Yes |
| City of Lake Tapawingo | Yes | – | No |
| City of Lakeside | No | – | n/a |
| City of Lamar | No | – | No |
| City of Lathrop | No | – | No |
| City of Lawson | Yes | Yes | No |
| City of Leadington | Yes | Yes | Yes |
| City of Lebanon | Yes | Yes | Yes |
| City of Lee's Summit | Yes | Yes | Yes |
| City of Lewistown | No | – | n/a |
| City of Lilbourn | No | – | No |
| City of Linn Creek | Yes | Yes | Yes |
| City of Lockwood | Yes | – | n/a |
| City of Lone Jack | Yes | Yes | Yes |
| City of Lowry City | No | Yes | n/a |
| City of Madison | No | – | n/a |
| City of Malden | No | Yes | Yes |
| City of Maplewood | Yes | Yes | Yes |
| City of Marble Hill | No | Yes | n/a |
| City of Marthasville | Yes | Yes | n/a |
| City of Maysville | No | – | n/a |
| City of Mercer | No | Yes | n/a |
| City of Meta | No | – | n/a |
| City of Middletown | Yes | – | n/a |
| City of Milan | Yes | – | n/a |
| City of Miller | Yes | – | Yes |
| City of Mindenmines | Yes | Yes | n/a |
| City of Moberly | Yes | Yes | Yes |
| City of Montgomery | No | – | No |
| City of Morrison | No | Yes | n/a |
| City of Morrisville | No | – | n/a |
| City of Mound City | Yes | – | n/a |
| City of Mountain Grove | Yes | – | No |
| City of Mountain View | No | – | No |
| City of Neck City | No | – | n/a |
| City of Nelson | Yes | – | n/a |
| City of New Florence | No | – | No |
| City of New Franklin | No | – | n/a |
| City of New Haven | Yes | Yes | Yes |
| City of New London | No | – | n/a |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|--------------------------|----------------------------------|--------------------|------------------------|
| City of Newburg | P | – | No |
| City of Northmoor | Yes | – | No |
| City of Norwood | Yes | – | No |
| City of Novinger | No | – | n/a |
| City of Oakland | Yes | Yes | Yes |
| City of Olivette | Yes | – | Yes |
| City of Olympian Village | No | – | n/a |
| City of Oronogo | Yes | Yes | Yes |
| City of Overland | Yes | Yes | Yes |
| City of Owensville | Yes | Yes | Yes |
| City of Pacific | Yes | Yes | Yes |
| City of Parma | No | – | No |
| City of Pattonsburg | Yes | – | n/a |
| City of Piedmont | Yes | Yes | n/a |
| City of Pilot Knob | Yes | – | n/a |
| City of Pine Lawn | No | – | No |
| City of Plattsburg | No | – | No |
| City of Pleasant Valley | Yes | Yes | Yes |
| City of Potosi | Yes | – | No |
| City of Prairie Home | Yes | Yes | n/a |
| City of Purdy | Yes | Yes | Yes |
| City of Puxico | Yes | Yes | Yes |
| City of Qulin | No | – | n/a |
| City of Richland | No | Yes | Yes |
| City of Richmond Heights | Yes | Yes | Yes |
| City of Riverside | Yes | Yes | Yes |
| City of Rocheport | No | – | n/a |
| City of Rockaway Beach | No | Yes | Yes |
| City of Rogersville | Yes | Yes | n/a |
| City of Rosebud | Yes | – | No |
| City of Salem | Yes | Yes | n/a |
| City of Salisbury | No | – | n/a |
| City of Scott City | Yes | – | No |
| City of Senath | No | – | No |
| City of Seymour | No | – | n/a |
| City of Shelbina | No | – | n/a |
| City of Sikeston | No | Yes | Yes |
| City of Skidmore | No | – | n/a |
| City of Smithton | Yes | – | n/a |
| City of South Gorin | No | – | n/a |
| City of Sparta | Yes | Yes | Yes |
| City of Springfield | Yes | Yes | Yes |
| City of St. Joseph | No | – | No |
| City of St. Louis | Yes | Yes | No |
| City of St. Thomas | No | – | n/a |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|---------------------------|----------------------------------|--------------------|------------------------|
| City of Steele | Yes | Yes | Yes |
| City of Steelville | No | – | n/a |
| City of Stoutland | No | – | n/a |
| City of Stover | No | – | n/a |
| City of Sturgeon | Yes | – | n/a |
| City of Summersville | Yes | – | Yes |
| City of Taos | Yes | – | n/a |
| City of Thayer | No | – | No |
| City of Troy | Yes | Yes | Yes |
| City of Truesdale | Yes | Yes | n/a |
| City of Union | Yes | – | No |
| City of University City | No | – | No |
| City of Urbana | Yes | – | Yes |
| City of Valley Park | No | Yes | Yes |
| City of Velda City | No | – | No |
| City of Viburnum | No | – | n/a |
| City of Vienna | Yes | – | n/a |
| City of Vinita Park | Yes | Yes | Yes |
| City of Waco | No | – | n/a |
| City of Walker | No | – | n/a |
| City of Warrenton | Yes | Yes | Yes |
| City of Warson Woods | Yes | Yes | Yes |
| City of Washburn | Yes | – | No |
| City of Waverly | Yes | – | No |
| City of Wayland | No | – | n/a |
| City of Weaubleau | Yes | – | n/a |
| City of Webster Groves | No | Yes | Yes |
| City of Wellington | Yes | – | No |
| City of Wellston | No | – | No |
| City of Westboro | No | – | n/a |
| City of Wheatland | Yes | – | n/a |
| City of Winchester | Yes | Yes | Yes |
| City of Wood Heights | Yes | – | Yes |
| City of Woodson Terrace | Yes | Yes | Yes |
| Town of Brooklyn Heights | Yes | Yes | n/a |
| Town of Cooter | Yes | – | No |
| Town of Grantwood Village | Yes | Yes | Yes |
| Town of Gravois Mills | Yes | Yes | n/a |
| Town of Huntsdale | Yes | – | n/a |
| Village of Aldrich | Yes | Yes | n/a |
| Village of Altamont | No | – | n/a |
| Village of Amity | Yes | Yes | n/a |
| Village of Aullville | No | – | n/a |
| Village of Bakersfield | Yes | – | n/a |
| Village of Baldwin Park | No | – | n/a |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|---------------------------|----------------------------------|--------------------|------------------------|
| Village of Biehle | No | – | n/a |
| Village of Big Lake | Yes | – | n/a |
| Village of Bigelow | Yes | – | n/a |
| Village of Birmingham | No | Yes | n/a |
| Village of Blodgett | Yes | – | n/a |
| Village of Blue Eye | Yes | – | n/a |
| Village of Brownington | Yes | – | n/a |
| Village of Brumley | Yes | – | n/a |
| Village of Bull Creek | Yes | – | n/a |
| Village of Calverton Park | Yes | Yes | Yes |
| Village of Catron | Yes | – | n/a |
| Village of Cobalt City | No | Yes | n/a |
| Village of Commerce | No | – | n/a |
| Village of Coney Island | No | – | n/a |
| Village of Dalton | Yes | – | n/a |
| Village of Darlington | No | – | n/a |
| Village of Dennis Acres | Yes | – | n/a |
| Village of Diehlstadt | Yes | – | n/a |
| Village of Diggins | No | – | n/a |
| Village of Elmira | Yes | – | n/a |
| Village of Evergreen | No | – | n/a |
| Village of Flemington | Yes | Yes | n/a |
| Village of Gerster | No | – | n/a |
| Village of Glen Echo Park | No | – | No |
| Village of Grand Pass | Yes | – | n/a |
| Village of Granger | No | – | n/a |
| Village of Hanley Hills | Yes | Yes | Yes |
| Village of Hartsburg | No | – | n/a |
| Village of Innsbrook | Yes | Yes | n/a |
| Village of Jacksonville | Yes | – | n/a |
| Village of Jerico Springs | Yes | – | n/a |
| Village of Josephville | No | – | n/a |
| Village of Kingdom City | Yes | – | n/a |
| Village of Lambert | No | – | n/a |
| Village of Leonard | Yes | – | n/a |
| Village of Livonia | No | – | n/a |
| Village of Loch Lloyd | No | – | n/a |
| Village of Louisburg | Yes | – | n/a |
| Village of Lucerne | Yes | – | n/a |
| Village of McCord Bend | Yes | Yes | n/a |
| Village of Milford | Yes | – | n/a |
| Village of Monticello | No | – | n/a |
| Village of Mooresville | No | – | n/a |
| Village of Mount Moriah | Yes | – | n/a |
| Village of North Lilbourn | Yes | – | n/a |

Appendix A
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due December 31, 2016

Fiscal Year Ended June 30, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|--------------------------|----------------------------------|--------------------|------------------------|
| Village of Norwood Court | Yes | Yes | n/a |
| Village of Oak Ridge | Yes | – | n/a |
| Village of Parkway | Yes | – | n/a |
| Village of Passaic | No | – | n/a |
| Village of Pollock | No | – | n/a |
| Village of Renick | No | – | n/a |
| Village of Rensselaer | No | – | n/a |
| Village of Rutledge | Yes | – | n/a |
| Village of Saginaw | Yes | – | n/a |
| Village of St. Cloud | Yes | – | n/a |
| Village of Stark City | Yes | Yes | n/a |
| Village of Stella | Yes | – | n/a |
| Village of Vandiver | Yes | – | n/a |
| Village of Vanduser | Yes | – | n/a |
| Village of Weatherby | No | – | n/a |
| Village of Whitewater | No | – | n/a |
| Village of Wilson City | No | – | n/a |
| Village of Wooldridge | Yes | Yes | n/a |
| Total Filed | 189 | 103 | 73 |
| Total Partially Filed | 1 | 0 | 0 |
| Total Not Filed | 143 | 0 | 67 |
| Total n/a | 0 | 0 | 193 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

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

P Entities that filed a financial statement for a period less than their full fiscal year

Appendix B
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due November 30, 2016
 Filed in December 2016

Fiscal Year Ended May 31, 2016

| Reporting Entity | Filed Annual Financial Report | Filed Addendum* | Filed Certification |
|----------------------------------|----------------------------------|--------------------|------------------------|
| City of La Monte | No | – | Yes |
| Total Filed During December 2016 | 0 | 0 | 1 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due October 31, 2016

Filed in December 2016

Fiscal Year Ended April 30, 2016

| <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Filed Addendum*</u> | <u>Filed Certification</u> |
|----------------------------------|--|----------------------------|--------------------------------|
| City of Ashland | ** | Yes | n/a |
| City of Risco | Yes | - | No |
| City of St. James | *** | Yes | Yes |
| Total Filed During December 2016 | 1 | 2 | 1 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by October 31, 2016.

*** Filed after October 31, 2016, but before December 2016.

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 September 30, 2016

Filed in December 2016

Fiscal Year Ended March 31, 2016

| <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Filed Addendum*</u> | <u>Filed Certification</u> |
|----------------------------------|--|----------------------------|--------------------------------|
| City of Butler | Yes | – | n/a |
| City of Centralia | ** | – | n/a |
| City of Mansfield | ** | Yes | ** |
| City of Unionville | Yes | Yes | n/a |
| Village of Oakview | ** | Yes | ** |
| Village of Olean | Yes | – | n/a |
| Village of Sunrise Beach | Yes | – | *** |
| Total Filed During December 2016 | 4 | 3 | 0 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by September 30, 2016.

*** Filed after September 30, 2016, but before December 2016.

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 August 31, 2016

Filed in December 2016

Fiscal Year Ended February 29, 2016

| <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Filed Addendum*</u> | <u>Filed Certification</u> |
|----------------------------------|--|----------------------------|--------------------------------|
| Village of Vinita Terrace | ** | Yes | No |
| Total Filed During December 2016 | 0 | 1 | 0 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by August 31, 2016.

Appendix F
 Status of Cities, Towns, and Villages Required to File Annual Financial Reports
 Reports Due June 30, 2016
 Filed in December 2016
 Fiscal Year Ended December 31, 2015

| <u>Reporting Entity</u> | <u>Filed Annual Financial Report</u> | <u>Filed Addendum*</u> | <u>Filed Certification</u> |
|----------------------------------|--|----------------------------|--------------------------------|
| City of Noel | Yes | *** | *** |
| City of Fair Play | No | Yes | *** |
| City of Town and Country | ** | Yes | ** |
| City of Schell City | Yes | – | n/a |
| City of Grant City | Yes | ** | n/a |
| Total Filed During December 2016 | 3 | 2 | 0 |

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by June 30, 2016.

*** Filed after June 30, 2016, but before December 2016.

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