

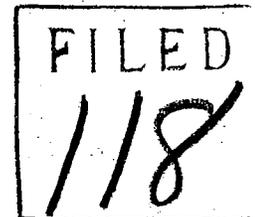
FINANCIAL STATEMENTS:
WATER SUPPLY DISTRICTS:

A public water supply district, formed under the provisions of Section 247.010 to 247.220, required to file financial reports.

February 2, 1966

OPINION No. 118

Honorable William Fickle
Missouri House of Representatives
Representative of Platte County
7406 Tomahawk Road
Parkville, Missouri



Dear Mr. Fickle:

Your request for an opinion, dated January 4, 1966, is as follows:

"Section 105.145, Revised Statutes of Missouri, 1959, requires certain political subdivisions of the State of Missouri to make annual reports of financial transactions. Does this statute include public water supply districts, formed under the provisions of Sections 247.010 to and including 247.220? In the event that such districts are included within the provisions of Section 105.145, must all of the information required under subsection 3. be included, or can the district file a copy of the annual audit required by Section 247.080-2 in lieu of the annual report required by Section 105.145-3?"

Although you refer to Section 105.145 RSMo 1959, we are sure you intended to refer to Section 105.145 RSMo Supp. 1965.

In your first question you ask if Section 105.145 Mo.Supp. 1965, which requires certain political subdivisions of the state to make annual reports of financial transactions, includes public water supply districts. The districts are formed under the provisions of Section 247.010 to Section 247.220 RSMo 1959.

Section 247.020 provides that public water supply districts formed under these sections shall be political corporations of the state.

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Section 247.050, paragraph 11, provides that they shall certify to the county courts the amount of money to be provided by a levy of a tax upon all the taxable property within the district.

Section 105.145(1) defines a political subdivision as any agency or unit of the state except counties and school districts, which is authorized to levy taxes or empowered to cause taxes to be levied.

It will be seen that a public water supply district is included because it is empowered to "levy taxes or cause taxes to be levied," under Section 247.050.

Section 105.145 RSMo Supp. 1965, requires that the governing body of each political subdivision shall, within 60 days following the end of a fiscal year, prepare an annual report of its financial transactions.

Paragraph 3(1) sets forth with particularity exactly what the financial reports shall contain.

Paragraph 5 requires that a copy of this report be remitted to the state auditor.

Paragraph 4 of Section 105.145 is as follows:

"Any political subdivision required by other laws of this state to prepare and publish an annual or semiannual financial report may comply with this section by filing a copy of its annual report prepared according to law, and, when semiannual reports are required, by filing together copies of such reports, prepared according to law. The reports shall be filed with the state auditor within the time herein specified."

Your next question is, may a public water supply district under the authority of paragraph 4, send in a copy of its annual audit, which it is required to make under Section 247.080(2), and thus comply with the requirements of paragraph 2 and paragraph 3, supra. Section 247.080 RSMo 1959, paragraph 2, provides, "It (the board of directors) shall have made by a competent accountant an annual audit of the receipts and expenditures of the district." Note that there is no provision that this audit be published, hence such an audit would not fulfill the requirements set out in paragraph 4, quoted above.

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CONCLUSION

For the reasons stated herein, it is the opinion of this office that a public water supply district formed under the provisions of Section 247.010 to 247.220 RSMo 1959, is subject to the requirements under Section 105.145 Mo. Supp. 1965, and is required to prepare and to send to the state auditor a report of its financial transactions as provided under Section 105.145 Mo. Supp. 1965.

The foregoing opinion, which I hereby approve, was prepared by my assistant, O. Hampton Stevens.

Yours very truly,



NORMAN H. ANDERSON
Attorney General