

RSMo 321.180. Treasurer's duties — file bond — make annual financial statement. — The treasurer shall keep strict and accurate accounts of all money received by and disbursed for and on behalf of the district in permanent records. He shall file with the clerk of the court, at the expense of the district, a corporate fidelity bond in an amount to be determined by the board for not less than five thousand dollars, conditioned on the faithful performance of the duties of his office. He shall file in the office of the county clerk of each county in which all or part of the district lies a detailed financial statement for the preceding fiscal year of the district on behalf of the board, on or before April first of the following year.

RSMo 105.145. Political subdivisions to make annual report of financial transactions to state auditor — state auditor to report violations — collection of fines, exemption. — 3. Within such time following the end of the fiscal year as the state auditor shall prescribe by rule, the governing body of each political subdivision shall cause a copy of the annual financial report to be remitted to the state auditor.

9. Any political subdivision that fails to timely submit a copy of the annual financial statement to the state auditor shall be subject to a fine of five hundred dollars per day.

15 CSR 40-3.030 Annual Financial Reports of Political Subdivisions — (5) An unaudited annual financial report shall be submitted within six (6) months after the end of the political subdivision's fiscal year; an audit report prepared by a certified public accountant shall be submitted within six (6) months after the end of the political subdivision's fiscal year; any such reports due between August 28, 2015, and November 30, 2015, may be filed on or before December 31, 2015.