

FIRST REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 352

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGAUGH.

0169H.01P

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 50.800 and 50.810, RSMo, and section 50.815 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh general assembly, first regular session, section 105.145 as enacted by house bill no. 1606, one hundred first general assembly, second regular session, and section 105.145 as enacted by senate bill no. 112, ninety-ninth general assembly, first regular session, and to enact in lieu thereof three new sections relating to financial statements of certain local governments, with penalty provisions.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 50.800 and 50.810, RSMo, and section 50.815 as enacted by
2 house bill no. 1606, one hundred first general assembly, second regular session, section
3 50.815 as enacted by house bill no. 669, seventy-seventh general assembly, first regular
4 session, section 50.820 as enacted by house bill no. 1606, one hundred first general assembly,
5 second regular session, section 50.820 as enacted by house bill no. 669, seventy-seventh
6 general assembly, first regular session, section 105.145 as enacted by house bill no. 1606, one
7 hundred first general assembly, second regular session, and section 105.145 as enacted by
8 senate bill no. 112, ninety-ninth general assembly, first regular session, are repealed and three
9 new sections enacted in lieu thereof, to be known as sections 50.815, 50.820, and 105.145, to
10 read as follows:

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

~~[50.815. 1. On or before June thirtieth of each year, the county commission of each county of the first, second, third, or fourth classification shall, with the assistance of the county clerk or other officer responsible for the preparation of the financial statement, prepare and publish in some newspaper of general circulation published in the county, as provided under section 493.050, a financial statement of the county for the year ending the preceding December thirty-first.~~

~~2. The financial statement shall show at least the following:~~

~~(1) A summary of the receipts of each fund of the county for the year;~~

~~(2) A summary of the disbursements and transfers of each fund of the county for the year;~~

~~(3) A statement of the cash balance at the beginning and at the end of the year for each fund of the county;~~

~~(4) A summary of delinquent taxes and other due bills for each fund of the county;~~

~~(5) A summary of warrants of each fund of the county outstanding at the end of the year;~~

~~(6) A statement of bonded indebtedness, if any, at the beginning and at the end of the year for each fund of the county;~~

~~(7) A statement of the tax levies of each fund of the county for the year; and~~

~~(8) The name, office, and current gross annual salary of each elected or appointed county official.~~

~~3. The financial statement need not show specific disbursements, warrants issued, or the names of specific payees except to comply with subdivision (8) of subsection 2 of this section, but every individual warrant, voucher, receipt, court order and all other items, records, documents and other information which are not specifically required to be retained by the officer having initial charge thereof shall be filed on or before the date of publication of the financial statement prescribed by subsection 1 of this section in the office of the county clerk. The county clerk or other officer responsible for the preparation of the financial statement shall preserve the same, shall provide an electronic copy of the data used to create the financial statement without charge to any newspaper requesting a copy of such data, and shall cause the same to be available for inspection during normal business hours on the request of any person, for a period of five years following the date of filing in his or her office, after which five-year period these records may be disposed of according to law unless they are the subject of a legal suit pending at the expiration of that period.~~

~~4. At the end of the financial statement, each commissioner of the county commission and the county clerk shall sign and append the following certificate:~~

~~We, _____, _____, and _____, duly elected commissioners of the county commission of _____ County, Missouri, and I, _____, county clerk of that county, certify that the above and foregoing is a complete and correct statement of every item of information required in section 50.815 for the year ending December 31, 20_____, and we have checked every~~

receipt from every source and every disbursement of every kind and to whom and for what each disbursement was made, and each receipt and disbursement is accurately included in the above and foregoing totals. (If for any reason complete and accurate information is not given the following shall be added to the certificate.) Exceptions: the above report is incomplete because proper information was not available in the following records _____ which are in the keeping of the following officer or officers _____.

Date _____

Commissioners, County Commission

County Clerk

5. Any person falsely certifying to any fact covered by the certificate is liable on his or her bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of not less than two hundred dollars or more than one thousand dollars, or by confinement in the county jail for a period of not less than thirty days nor more than six months, or by both such fine and confinement. Any person charged with preparing the financial report who willfully or knowingly makes a false report of any record is, in addition to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction thereof shall be sentenced to imprisonment by the department of corrections for a term of not less than two years nor more than five years.]

50.815. 1. On or before ~~[the first Monday in March]~~ **June thirtieth** of each year, the county commission of each county of the first ~~[class not having a charter form of government]~~, **second, third, or fourth classification** shall, with the assistance of the county clerk **or other officer responsible for the preparation of the financial statement**, prepare and publish in some newspaper of general circulation published in the county, **as provided under section 493.050**, a financial statement of the county for the year ending the preceding December thirty-first.

2. The financial statement shall show at least the following:

- (1) A summary of the receipts of each fund of the county for the year;
- (2) A summary of the disbursements and transfers of each fund of the county for the year;
- (3) A statement of the cash balance at the beginning and at the end of the year for each fund of the county;
- (4) A summary of delinquent taxes and other due bills for each fund of the county;

15 (5) A summary of warrants of each fund of the county outstanding at the end of the
16 year;

17 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the
18 year for each fund of the county; ~~and~~

19 (7) A statement of the tax levies of each fund of the county for the year; **and**

20 **(8) The name, office, and current gross annual salary of each elected or**
21 **appointed county official.**

22 3. The financial statement need not show specific disbursements, warrants issued, or
23 the names of specific payees **except to comply with subdivision (8) of subsection 2 of this**
24 **section**, but every individual warrant, voucher, receipt, court order and all other items,
25 records, documents and other information which are not specifically required to be retained
26 by the officer having initial charge thereof ~~[and which would be required to be included in or~~
27 ~~to construct a financial statement in the form prescribed for other counties by section 50.800]~~
28 shall be filed on or before the date of publication of the financial statement prescribed by
29 subsection 1 **of this section** in the office of the county clerk~~[-and]~~. The county clerk **or other**
30 **officer responsible for the preparation of the financial statement** shall preserve the same,
31 **shall provide an electronic copy of the data used to create the financial statement**
32 **without charge to any newspaper requesting a copy of such data**, and shall cause the same
33 to be available for inspection during normal business hours on the request of any person, for a
34 period of five years following the date of filing in his **or her** office, after which five-year
35 period these records may be disposed of according to law unless they are the subject of a legal
36 suit pending at the expiration of that period.

37 4. At the end of the financial statement, each commissioner of the county commission
38 and the county clerk shall sign and append the following certificate:

39 We, _____, _____, and _____, duly elected commissioners of the
40 county commission of _____ County, Missouri, and I, _____,
41 county clerk of that county, certify that the above and foregoing is a
42 complete and correct statement of every item of information required
43 in section 50.815 for the year ending December 31, ~~[19]~~ **20** _____, and
44 we have checked every receipt from every source and every
45 disbursement of every kind and to whom and for what each
46 disbursement was made, and each receipt and disbursement is
47 accurately included in the above and foregoing totals. (If for any reason
48 complete and accurate information is not given the following shall be
49 added to the certificate.) Exceptions: the above report is incomplete
50 because proper information was not available in the following records

51 _____ which are in the keeping of the following officer or officers ____
52 _____.

53 Date _____

54 _____

55 _____

56 _____

57 Commissioners, County Commission

58 _____

59 County Clerk

60 5. Any person falsely certifying to any fact covered by the certificate is liable on his
61 **or her** bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a
62 fine of not less than two hundred dollars or more than one thousand dollars, or by
63 confinement in the county jail for a period of not less than thirty days nor more than six
64 months, or by both such fine and confinement. Any person charged with preparing the
65 financial report who willfully or knowingly makes a false report of any record is, in addition
66 to the penalties otherwise provided for in this section, guilty of a felony, and upon conviction
67 thereof shall be sentenced to imprisonment by the division of corrections for a term of not less
68 than two years nor more than five years.

69 ~~[6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first~~
70 ~~class not having a charter form of government, except as provided in subsection 3 of this~~
71 ~~section.]~~

2 ~~[50.820. 1. The statement required by section 50.815 shall be set in~~
3 ~~the standard column width measure which will take the least space and the~~
4 ~~publisher shall file two proofs of publication with the county commission and~~
5 ~~the commission shall forward one proof to the state auditor and shall file the~~
6 ~~other in the office of the commission. As required under section 493.025, a~~
7 ~~newspaper publishing the statement shall charge and receive no more than its~~
8 ~~regular local classified advertising rate, which shall be the rate on the~~
9 ~~newspaper's rate schedule that was offered to the public thirty days before the~~
10 ~~publication of the statement. The county commission shall pay the publisher~~
11 ~~upon the filing of proof of publication with the commission. After~~
12 ~~verification, the state auditor shall notify the commission that proof of~~
13 ~~publication has been received and that it complies with the requirements of~~
14 ~~this section.~~

15 ~~2. The statement shall be spread on the record of the commission and~~
16 ~~for this purpose the publisher shall be required to furnish the commission with~~
17 ~~at least two copies of the statement which may be placed in the record.~~

18 ~~3. The state auditor shall notify the county treasurer immediately of~~
19 ~~the receipt of the proof of publication of the statement. After the first day of~~
~~July of each year the county treasurer shall not pay or enter for protest any~~

20 ~~warrant for the pay of any of the county commission until notice is received~~
21 ~~from the state auditor that the required proof of publication has been filed.~~

22 4. ~~The state auditor shall prepare sample forms for financial statements~~
23 ~~required by section 50.815 and shall provide the same to the county clerk of~~
24 ~~each county of the first, second, third, or fourth classification in this state, but~~
25 ~~failure of the auditor to supply such forms shall not in any way excuse any~~
26 ~~person from the performance of any duty imposed by this section or by section~~
27 ~~50.815. If any county officer fails, neglects, or refuses to comply with the~~
28 ~~provisions of this section or section 50.815, the county officer shall, in~~
29 ~~addition to other penalties provided by law, be liable on his or her official bond~~
30 ~~for dereliction of duty.]~~

50.820. 1. The statement required by section 50.815 shall be set in the standard
2 column width measure which will take the least space and the publisher shall file two proofs
3 of publication with the county commission and the commission shall forward one proof to the
4 state auditor and shall file the other in the office of the commission. **As required under**
5 **section 493.025, a newspaper publishing the statement shall charge and receive no more**
6 **than its regular local classified advertising rate, which shall be the rate on the**
7 **newspaper's rate schedule that was offered to the public thirty days before the**
8 **publication of the statement.** The county commission shall ~~not~~ pay the publisher ~~until~~
9 **upon the filing of** proof of publication ~~is filed~~ with the commission ~~and~~. **After**
10 **verification,** the state auditor ~~notifies~~ **shall notify** the commission that proof of publication
11 has been received and that it complies with the requirements of this section.

12 2. The statement shall be spread on the record of the commission and for this purpose
13 the publisher shall be required to furnish the commission with at least two copies of the
14 statement which may be ~~pasted on~~ **placed in** the record.

15 3. The state auditor shall notify the county treasurer immediately of the receipt of the
16 proof of publication of the statement. After the first day of ~~April~~ **July** of each year the
17 county treasurer shall not pay or enter for protest any warrant for the pay of any of the county
18 commission until notice is received from the state auditor that the required proof of
19 publication has been filed. ~~[Any county treasurer paying or entering for protest any warrant~~
20 ~~for any commissioner of the county commission prior to the receipt of such notice from the~~
21 ~~state auditor shall be liable therefor on his official bond.]~~

22 4. The state auditor shall prepare sample forms for financial statements required by
23 section 50.815 and shall ~~mail~~ **provide** the same to the county clerk of each county of the
24 first ~~[class not having a charter form of government]~~, **second, third, or fourth classification**
25 in this state, but failure of the auditor to supply such forms shall not in any way excuse any
26 person from the performance of any duty imposed by this section or by section 50.815. If any
27 county officer fails, neglects, or refuses to comply with the provisions of this section or

28 section 50.815 ~~[he]~~, **the county officer** shall, in addition to other penalties provided by law,
29 be liable on his **or her** official bond for dereliction of duty.

~~[105.145. 1. The following definitions shall be applied to the terms used in this section:~~

~~(1) "Governing body", the board, body, or persons in which the powers of a political subdivision as a body corporate, or otherwise, are vested;~~

~~(2) "Political subdivision", any agency or unit of this state, except counties and school districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause taxes to be levied.~~

~~2. The governing body of each political subdivision in the state shall cause to be prepared an annual report of the financial transactions of the political subdivision in such summary form as the state auditor shall prescribe by rule, except that the annual report of political subdivisions whose cash receipts for the reporting period are ten thousand dollars or less shall only be required to contain the cash balance at the beginning of the reporting period, a summary of cash receipts, a summary of cash disbursements and the cash balance at the end of the reporting period.~~

~~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.~~

~~4. The state auditor shall immediately on receipt of each financial report acknowledge the receipt of the report.~~

~~5. In any fiscal year no member of the governing body of any political subdivision of the state shall receive any compensation or payment of expenses after the end of the time within which the financial statement of the political subdivision is required to be filed with the state auditor and until such time as the notice from the state auditor of the filing of the annual financial report for the fiscal year has been received.~~

~~6. The state auditor shall prepare sample forms for financial reports and shall mail the same to the political subdivisions of the state. Failure of the auditor to supply such forms shall not in any way excuse any person from the performance of any duty imposed by this section.~~

~~7. All reports or financial statements hereinabove mentioned shall be considered to be public records.~~

~~8. The provisions of this section apply to the board of directors of every transportation development district organized under sections 238.200 to 238.275.~~

~~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.~~

~~10. The state auditor shall report any violation of subsection 9 of this section to the department of revenue. Upon notification from the state auditor's office that a political subdivision failed to timely submit a copy of the annual financial statement, the department of revenue shall notify such political subdivision by certified mail that the statement has not been received. Such notice shall clearly set forth the following:~~

(1) ~~The name of the political subdivision;~~

(2) ~~That the political subdivision shall be subject to a fine of five hundred dollars per day if the political subdivision does not submit a copy of the annual financial statement to the state auditor's office within thirty days from the postmarked date stamped on the certified mail envelope;~~

(3) ~~That the fine will be enforced and collected as provided under subsection 11 of this section; and~~

(4) ~~That the fine will begin accruing on the thirty first day from the postmarked date stamped on the certified mail envelope and will continue to accrue until the state auditor's office receives a copy of the financial statement.~~

~~In the event a copy of the annual financial statement is received within such thirty day period, no fine shall accrue or be imposed. The state auditor shall report receipt of the financial statement to the department of revenue within ten business days. Failure of the political subdivision to submit the required annual financial statement within such thirty day period shall cause the fine to be collected as provided under subsection 11 of this section.~~

~~11. The department of revenue may collect the fine authorized under the provisions of subsection 9 of this section by offsetting any sales or use tax distributions due to the political subdivision. The director of revenue shall retain two percent for the cost of such collection. The remaining revenues collected from such violations shall be distributed annually to the schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines collected for any breach of the penal laws of the state are distributed.~~

~~12. Any political subdivision that has gross revenues of less than five thousand dollars or that has not levied or collected taxes in the fiscal year for which the annual financial statement was not timely filed shall not be subject to the fine authorized in this section.~~

~~13. If a failure to timely submit the annual financial statement is the result of fraud or other illegal conduct by an employee or officer of the political subdivision, the political subdivision shall not be subject to a fine authorized under this section if the statement is filed within thirty days of the discovery of the fraud or illegal conduct. If a fine is assessed and paid prior to the filing of the statement, the department of revenue shall refund the fine upon notification from the political subdivision.~~

~~14. If a political subdivision has an outstanding balance for fines or penalties at the time it files its first annual financial statement after January 1, 2023, the director of revenue shall make a one time downward adjustment to such outstanding balance in an amount that reduces the outstanding balance by no less than ninety percent.~~

~~15. The director of revenue shall have the authority to make a one time downward adjustment to any outstanding penalty imposed under this section on a political subdivision if the director determines the fine is uncollectable. The director of revenue may prescribe rules and regulations necessary to carry out the provisions of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This~~

94 ~~section and chapter 536 are nonseverable and if any of the powers vested with~~
95 ~~the general assembly pursuant to chapter 536 to review, to delay the effective~~
96 ~~date, or to disapprove and annul a rule are subsequently held unconstitutional,~~
97 ~~then the grant of rulemaking authority and any rule proposed or adopted after~~
98 ~~August 28, 2022, shall be invalid and void.]~~

105.145. 1. The following definitions shall be applied to the terms used in this
2 section:

3 (1) "Governing body", the board, body, or persons in which the powers of a political
4 subdivision as a body corporate, or otherwise, are vested;

5 (2) "Political subdivision", any agency or unit of this state, except counties and school
6 districts, which now is, or hereafter shall be, authorized to levy taxes or empowered to cause
7 taxes to be levied.

8 2. The governing body of each political subdivision in the state shall cause to be
9 prepared an annual report of the financial transactions of the political subdivision in such
10 summary form as the state auditor shall prescribe by rule, except that the annual report of
11 political subdivisions whose cash receipts for the reporting period are ten thousand dollars or
12 less shall only be required to contain the cash balance at the beginning of the reporting period,
13 a summary of cash receipts, a summary of cash disbursements and the cash balance at the end
14 of the reporting period.

15 3. Within such time following the end of the fiscal year as the state auditor shall
16 prescribe by rule, the governing body of each political subdivision shall cause a copy of the
17 annual financial report to be remitted to the state auditor.

18 4. The state auditor shall immediately on receipt of each financial report acknowledge
19 the receipt of the report.

20 5. In any fiscal year no member of the governing body of any political subdivision of
21 the state shall receive any compensation or payment of expenses after the end of the time
22 within which the financial statement of the political subdivision is required to be filed with
23 the state auditor and until such time as the notice from the state auditor of the filing of the
24 annual financial report for the fiscal year has been received.

25 6. The state auditor shall prepare sample forms for financial reports and shall mail the
26 same to the political subdivisions of the state. Failure of the auditor to supply such forms
27 shall not in any way excuse any person from the performance of any duty imposed by this
28 section.

29 7. All reports or financial statements hereinabove mentioned shall be considered to be
30 public records.

31 8. The provisions of this section apply to the board of directors of every
32 transportation development district organized under sections 238.200 to 238.275.

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

35 10. The state auditor shall report any violation of subsection 9 of this section to the
36 department of revenue. Upon notification from the state auditor's office that a political
37 subdivision failed to timely submit a copy of the annual financial statement, the department of
38 revenue shall notify such political subdivision by certified mail that the statement has not
39 been received. Such notice shall clearly set forth the following:

40 (1) The name of the political subdivision;

41 (2) That the political subdivision shall be subject to a fine of five hundred dollars per
42 day if the political subdivision does not submit a copy of the annual financial statement to the
43 state auditor's office within thirty days from the postmarked date stamped on the certified
44 mail envelope;

45 (3) That the fine will be enforced and collected as provided under subsection 11 of
46 this section; and

47 (4) That the fine will begin accruing on the thirty-first day from the postmarked date
48 stamped on the certified mail envelope and will continue to accrue until the state auditor's
49 office receives a copy of the financial statement.

50

51 In the event a copy of the annual financial statement is received within such thirty-day period,
52 no fine shall accrue or be imposed. The state auditor shall report receipt of the financial
53 statement to the department of revenue within ten business days. Failure of the political
54 subdivision to submit the required annual financial statement within such thirty-day period
55 shall cause the fine to be collected as provided under subsection 11 of this section.

56 11. The department of revenue may collect the fine authorized under the provisions of
57 subsection 9 of this section by offsetting any sales or use tax distributions due to the political
58 subdivision. The director of revenue shall retain two percent for the cost of such collection.
59 The remaining revenues collected from such violations shall be distributed annually to the
60 schools of the county in the same manner that proceeds for all penalties, forfeitures, and fines
61 collected for any breach of the penal laws of the state are distributed.

62 12. Any ~~[transportation development district organized under sections 238.200 to~~
63 ~~238.275 having]~~ **political subdivision that has** gross revenues of less than five thousand
64 dollars **or that has not levied or collected sales or use taxes** in the fiscal year for which the
65 annual financial statement was not timely filed shall not be subject to the fine authorized in
66 this section.

67 13. **If a failure to timely submit the annual financial statement is the result of**
68 **fraud or other illegal conduct by an employee or officer of the political subdivision, the**
69 **political subdivision shall not be subject to a fine authorized under this section if the**

statement is filed within thirty days of the discovery of the fraud or illegal conduct. If a fine is assessed and paid prior to the filing of the statement, the department of revenue shall refund the fine upon notification from the political subdivision.

14. If a political subdivision has an outstanding balance for fines or penalties at the time it files its first annual financial statement after August 28, 2025, the director of revenue shall make a one-time downward adjustment to such outstanding balance in an amount that reduces the outstanding balance by no less than ninety percent.

15. The director of revenue shall have the authority to make a one-time downward adjustment to any outstanding penalty imposed under this section on a political subdivision if the director determines the fine is uncollectable. The director of revenue may prescribe rules and regulations necessary to carry out the provisions of this subsection. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2025, shall be invalid and void.

~~[50.800. 1. On or before the first Monday in March of each year, the county commission of each county of the second, third, or fourth class shall prepare and publish in some newspaper as provided for in section 493.050, if there is one, and if not by notices posted in at least ten places in the county, a detailed financial statement of the county for the year ending December thirty-first, preceding.~~

~~2. The statement shall show the bonded debt of the county, if any, kind of bonds, date of maturity, interest rate, rate of taxation levied for interest and sinking fund and authority for the levy, the total amount of interest and sinking fund that has been collected and interest and sinking fund on hand in cash.~~

~~3. The statement shall also show separately the total amount of the county and township school funds on hand and loaned out, the amount of penalties, fines, levies, utilities, forfeitures, and any other taxes collected and disbursed or expended during the year and turned into the permanent school fund, the name of each person who has a loan from the permanent school fund, whether county or township, the amount of the loan, date loan was made and date of maturity, description of the security for the loan, amount, if any, of delinquent interest on each loan.~~

~~4. The statement shall show the total valuation of the county for purposes of taxation, the highest rate of taxation the constitution permits the county commission to levy for purposes of county revenue, the rate levied by the county commission for the year covered by the statement, division of the~~

rate levied among the several funds and total amount of delinquent taxes for all years as of December thirty first.

5. The statement shall show receipts or revenues into each and every fund separately. Each fund shall show the beginning balance of each fund; each source of revenue; the total amount received from each source of revenue; the total amount available in each fund; the total amount of disbursements or expenditures from each fund and the ending balance of each fund as of December thirty first. The total receipts or revenues for the year into all funds shall be shown in the recapitulation. In counties with the township form of government, each township shall be considered a fund pursuant to this subsection.

6. Total disbursements or expenditures shall be shown for warrants issued in each category contained in the forms developed or approved by the state auditor pursuant to section 50.745. Total amount of warrants, person or vendor to whom issued and purpose for which issued shall be shown except as herein provided. Under a separate heading in each fund the statements shall show what warrants are outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be.

7. Warrants issued to pay for the service of election judges and clerks of elections shall be in the following form:

Names of judges and clerks of elections at \$ _____ per day (listing the names run in and not listing each name by lines, and at the end of the list of names giving the total of the amount of all the warrants issued for such election services).

8. Warrants issued to pay for the service of jurors shall be in the following form:

Names of jurors at \$ _____ per day (listing the names run in and not listing each name by lines, and at the end of the list of names giving the total of the amount of all the warrants issued for such election service).

9. Warrants to Internal Revenue Service for Social Security and withholding taxes shall be brought into one call.

10. Warrants to the director of revenue of Missouri for withholding taxes shall be brought into one call.

11. Warrants to the division of employment security shall be brought into one call.

12. Warrants to Missouri local government employees' retirement system or other retirement funds for each office shall be brought into one call.

13. Warrants for utilities such as gas, water, lights and power shall be brought into one call except that the total shall be shown for each vendor.

14. Warrants issued to each telephone company shall be brought into one call for each office in the following form:

(Name of Telephone Company for _____ office and total amount of warrants issued).

15. Warrants issued to the postmaster for postage shall be brought into one call for each office in the following form:

(Postmaster for _____ office and total amount of warrants issued).

16. Disbursements or expenditures by road districts shall show the warrants, if warrants have been issued in the same manner as provided for in

subsection 5 of this section. ~~If money has been disbursed or expended by
overseers the financial statement shall show the total paid by the overseer to
each person for the year, and the purpose of each payment. Receipts or
revenues into the county distributive school fund shall be listed in detail;
disbursements or expenditures shall be listed and the amount of each
disbursement or expenditure. If any taxes have been levied by virtue of
Section 12(a) of Article X of the Constitution of Missouri the financial
statement shall contain the following:~~

~~By virtue and authority of the discretionary power conferred upon the
county commissions of the several counties of this state to levy a tax of not to
exceed 35 cents on the \$100 assessed valuation the county commission of _____
County did for the year covered by this report levy a tax rate of _____
cents on the \$100 assessed valuation which said tax amounted to \$_____ and
was disbursed or expended as follows:-~~

~~The statement shall show how the money was disbursed or expended and if
any part of the sum has not been accounted for in detail under some previous
appropriate heading the portion not previously accounted for shall be shown in
detail.~~

~~17. At the end of the statement the person designated by the county
commission to prepare the financial statement herein required shall append the
following certificate:~~

~~I, _____, the duly authorized agent appointed by the county
commission of _____ County, state of Missouri, to prepare for
publication the financial statement as required by section 50.800,
RSMo, hereby certify that I have diligently checked the records of the
county and that the above and foregoing is a complete and correct
statement of every item of information required in section 50.800,
RSMo, for the year ending December 31, _____, and especially have
I checked every receipt from every source whatsoever and every
disbursement or expenditure of every kind and to whom and for what
each such disbursement or expenditure was made and that each receipt
or revenue and disbursement or expenditure is accurately shown. (If
for any reason complete and accurate information is not given the
following shall be added to the certificate.) Exceptions: The above
report is incomplete because proper information was not available in
the following records _____ which are in the keeping of the following
officer or officers. The person designated to prepare the financial
statement shall give in detail any incomplete data called for by this
section.~~

~~Date _____~~

~~Officer designated by county commission to prepare financial
statement required by section 50.800, RSMo.~~

~~Or if no one has been designated said statement having been prepared by the
county clerk, signature shall be in the following form:~~

117 Clerk of the county commission and ex officio officer designated to
118 prepare financial statement required by section 50.800, RSMo.

119 18. Any person falsely certifying to any fact covered by the certificate
120 is liable on his bond and upon conviction of falsely certifying to any fact
121 covered by the certificate is guilty of a misdemeanor and punishable by a fine
122 of not less than two hundred dollars or more than one thousand dollars or by
123 imprisonment in the county jail for not less than thirty days nor more than six
124 months or by both fine and imprisonment. Any person charged with the
125 responsibility of preparing the financial report who willfully or knowingly
126 makes a false report of any record, is, in addition to the penalty otherwise
127 provided for in this law, deemed guilty of a felony and upon conviction shall
128 be sentenced to the penitentiary for not less than two years nor more than five
129 years.]

2 [50.810. 1. The statement shall be printed in not less than 8 point
3 type, but not more than the smallest point type over 8 point type available and
4 in the standard column width measure that will take the least space. The
5 publisher shall file two proofs of publication with the county commission and
6 the commission shall forward one proof to the state auditor and shall file the
7 other in the office of the commission. The county commission shall not pay
8 the publisher until proof of publication is filed with the commission and shall
9 not pay the person designated to prepare the statement for the preparation of
10 the copy for the statement until the state auditor notifies the commission that
11 proof of publication has been received and that it complies with the
12 requirements of this section.

13 2. The statement shall be spread on the record of the commission and
14 for this purpose the publisher shall be required to furnish the commission with
15 at least two copies of the statement that may be pasted on the record. The
16 publisher shall itemize the cost of publishing said statement by column inch as
17 properly chargeable to the several funds and shall submit such costs for
18 payment to the county commission. The county commission shall pay out of
19 each fund in the proportion that each item bears to the total cost of publishing
20 said statement and shall issue warrants therefor; provided any part not properly
21 chargeable to any specific fund shall be paid from the county general revenue
22 fund.

23 3. The state auditor shall notify the county treasurer immediately of
24 the receipt of the proof of publication of the statement. After the first of April
25 of each year the county treasurer shall not pay or enter for protest any warrant
26 for the pay of any commissioner of any county commission until notice is
27 received from the state auditor that the required proof of publication has been
28 filed. Any county treasurer paying or entering for protest any warrant for any
29 commissioner of the county commission prior to the receipt of such notice
30 from the state auditor shall be liable on his official bond therefor.

31 4. The state auditor shall prepare sample forms for financial statements
32 and shall mail the same to the county clerks of the several counties in this
33 state. If the county commission employs any person other than a bonded
34 county officer to prepare the financial statement the county commission shall
require such person to give bond with good and sufficient sureties in the penal

35 ~~sum of one thousand dollars for the faithful performance of his duty. If any~~
36 ~~county officer or other person employed to prepare the financial statement~~
37 ~~herein provided for shall fail, neglect, or refuse to, in any manner, comply with~~
38 ~~the provisions of this law he shall, in addition to other penalties herein~~
39 ~~provided, be liable on his official bond for dereliction of duty.]~~

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