

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 845**  
**101ST GENERAL ASSEMBLY**

3796H.03C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal sections 50.800, 50.810, 50.815, 50.820, 115.306, and 473.742, RSMo, and to enact in lieu thereof four new sections relating to financial information provided to county officials.

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

Section A. Sections 50.800, 50.810, 50.815, 50.820, 115.306, and 473.742, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 50.815, 50.820, 115.306, and 473.742, to read as follows:

50.815. 1. On or before the first Monday in March 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;
- (5) A summary of warrants of each fund of the county outstanding at the end of the year;

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.

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 complete and  
42 correct statement of every item of information required in section 50.815 for the  
43 year ending December 31, ~~[+9]~~ **20** \_\_\_\_\_, and we have checked every receipt  
44 from every source and every disbursement of every kind and to whom and for  
45 what each disbursement was made, and each receipt and disbursement is  
46 accurately included in the above and foregoing totals. (If for any reason complete  
47 and accurate information is not given the following shall be added to the  
48 certificate.) Exceptions: the above report is incomplete because proper  
49 information was not available in the following records \_\_\_\_\_ which are in  
50 the keeping of the following officer or officers \_\_\_\_\_ .  
51 \_\_\_\_\_ Date \_\_\_\_\_  
52 \_\_\_\_\_  
53 \_\_\_\_\_

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	_____
	Commissioners, County Commission
	_____
	County Clerk

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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 division of corrections for a term of not less than two years nor more than five years.

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

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

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

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first day of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any of the county commission until notice is received from the state auditor that the required proof of 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.

115.306. 1. No person shall qualify as a candidate for elective public office in the  
2 state of Missouri who has been found guilty of or pled guilty to a felony under the federal  
3 laws of the United States of America or to a felony under the laws of this state or an offense  
4 committed in another state that would be considered a felony in this state.

5 2. (1) Any person who files as a candidate for election to a public office shall be  
6 disqualified from participation in the election for which the candidate has filed if such person  
7 is delinquent in the payment of any state income taxes, personal property taxes, municipal  
8 taxes, real property taxes on the place of residence, as stated on the declaration of candidacy,  
9 or if the person is a past or present corporate officer of any fee office that owes any taxes to  
10 the state.

11 (2) Each potential candidate for election to a public office, except candidates for a  
12 county or city committee of a political party, shall file an affidavit with the department of  
13 revenue and include a copy of the affidavit with the declaration of candidacy required under  
14 section 115.349. Such affidavit shall be in substantially the following form:

<p>AFFIRMATION OF TAX PAYMENTS AND BONDING REQUIREMENTS:</p> <p>I hereby declare under penalties of perjury that I am not currently aware of any delinquency in the filing or payment of any state income taxes, personal property taxes, municipal taxes, real property taxes on the place of residence, as stated on the declaration of candidacy, or that I am a past or present corporate officer of any fee office that owes any taxes to the state, other than those taxes which may be in dispute. I declare under penalties of perjury that I am not aware of any information that would prohibit me from fulfilling any bonding requirements for the office for which I am filing.</p> <p>_____ Candidate's Signature _____ Printed Name of Candidate</p>
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28 (3) Upon receipt of a complaint alleging a delinquency of the candidate in the filing  
29 or payment of any state income taxes, personal property taxes, municipal taxes, real property  
30 taxes on the place of residence, as stated on the declaration of candidacy, or if the person is a  
31 past or present corporate officer of any fee office that owes any taxes to the state, the  
32 department of revenue shall investigate such potential candidate to verify the claim contained  
33 in the complaint. If the department of revenue finds a positive affirmation to be false, the  
34 department shall contact the secretary of state, or the election official who accepted such  
35 candidate's declaration of candidacy, and the potential candidate. The department shall notify  
36 the candidate of the outstanding tax owed and give the candidate thirty days to remit any such  
37 outstanding taxes owed which are not the subject of dispute between the department and the  
38 candidate. If the candidate fails to remit such amounts in full within thirty days, the candidate  
39 shall be disqualified from participating in the current election and barred from refile for an  
40 entire election cycle even if the individual pays all of the outstanding taxes that were the  
41 subject of the complaint.

42 (4) **Any person who files as a candidate for election to a public office that**  
43 **performs county functions in a city not within a county shall provide appropriate copies**  
44 **of paid tax receipts or no-tax-due statements for each tax listed in subdivision (1) of this**  
45 **subsection that indicate the person has paid all taxes due and is not delinquent in any**  
46 **tax. If available, the election authority shall utilize online databases to verify the**  
47 **candidate's tax payments instead of the paper copies provided by the candidate. The**  
48 **election authority shall review such documentation and the affirmation of tax payments**  
49 **required under subdivision (2) of this subsection. In addition to the above review, the**  
50 **election authority shall verify there is no ethics complaint filed under section 105.472**  
51 **with the Missouri ethics commission for the candidate. If such a complaint has been**  
52 **filed against the candidate, the election authority shall not allow the candidate's name to**  
53 **be placed on a ballot until the ethics complaint has been resolved. This subdivision shall**  
54 **apply only to offices of a city not within a county that perform county functions.**

473.742. 1. Each public administrator in counties of the second, third or fourth  
2 classification and in the city of St. Louis shall make a determination within thirty days after  
3 taking office whether such public administrator shall elect to receive a salary as defined  
4 herein or receive fees as may be allowed by law to executors, administrators and personal  
5 representatives. The election by the public administrator shall be made in writing to the  
6 county clerk. Should the public administrator elect to receive a salary, the public  
7 administrator's office may not then elect to change at any future time to receive fees in lieu of  
8 salary. **Every public administrator who begins his or her first term on or after January**  
9 **1, 2023, shall be deemed to have elected to receive a salary as provided in this section.**

10 2. If a public administrator elects to be placed on salary, the salary shall be based  
 11 upon the average number of open letters in the two years preceding the term when the salary  
 12 is elected, based upon the following schedule:

13 (1) Zero to five letters: salary shall be a minimum of seven thousand five hundred  
 14 dollars;

15 (2) Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;

16 (3) Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand  
 17 dollars;

18 (4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five  
 19 thousand dollars;

20 (5) Public administrators with forty or more letters shall be considered full-time  
 21 county officials and shall be paid according to the assessed valuation schedule set forth  
 22 below:

Assessed Valuation	Salary
\$ 8,000,000 to 40,999,999	\$29,000
\$ 41,000,000 to 53,999,999	\$30,000
\$ 54,000,000 to 65,999,999	\$32,000
\$ 66,000,000 to 85,999,999	\$34,000
\$ 86,000,000 to 99,999,999	\$36,000
\$ 100,000,000 to 130,999,999	\$38,000
\$ 131,000,000 to 159,999,999	\$40,000
\$ 160,000,000 to 189,999,999	\$41,000
\$ 190,000,000 to 249,999,999	\$41,500
\$ 250,000,000 to 299,999,999	\$43,000
\$ 300,000,000 to 449,999,999	\$45,000
\$ 450,000,000 to 599,999,999	\$47,000
\$ 600,000,000 to 749,999,999	\$49,000
\$ 750,000,000 to 899,999,999	\$51,000
\$ 900,000,000 to 1,049,999,999	\$53,000
\$ 1,050,000,000 to 1,199,999,999	\$55,000
\$ 1,200,000,000 to 1,349,999,999	\$57,000
\$ 1,350,000,000 and over	\$59,000

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43 (6) The public administrator in the city of St. Louis shall receive a salary not less than  
 44 sixty-five thousand dollars;

45 (7) Two thousand dollars of the compensation authorized in this section shall be  
46 payable to the public administrator only if he or she has completed at least twenty hours of  
47 instruction each calendar year relating to the operations of the public administrator's office  
48 when approved by a professional association of the county public administrators of Missouri  
49 unless exempted from the training by the professional association. The professional  
50 association approving the program shall provide a certificate of completion to each public  
51 administrator who completes the training program and shall send a list of certified public  
52 administrators to the treasurer of each county. Expenses incurred for attending the training  
53 session shall be reimbursed to the county public administrator in the same manner as other  
54 expenses as may be appropriated for that purpose.

55 **3. If a public administrator is appointed by the court as both a guardian and a**  
56 **conservator to the same ward or protectee, it shall be considered two letters.**

57 **4. Notwithstanding subsection 2 or 5 of this section, upon majority approval by**  
58 **the salary commission, a public administrator may be paid according to the assessed**  
59 **valuation schedule set forth in subdivision (5) of subsection 2 of this section. If the**  
60 **salary commission elects to pay a public administrator according to the assessed**  
61 **valuation schedule, the salary commission shall not elect to change at any future time to**  
62 **pay the public administrator's office according to the average number of open letters in**  
63 **lieu of paying them according to the assessed valuation schedule.**

64 **5.** The initial compensation of the public administrator who elects to be put on salary  
65 shall be determined by the average number of letters for the two years preceding the term  
66 when the salary is elected. Salary increases or decreases according to the minimum schedule  
67 set forth in ~~[subsection 1 of]~~ this section shall be adjusted only after the number of open  
68 letters places the workload in a different subdivision for two consecutive years. Minimum  
69 salary increases or decreases shall only take effect upon a new term of office of the public  
70 administrator. The number of letters each year shall be determined in accordance with the  
71 reporting requirements set forth in law.

72 ~~[4.]~~ **6.** All fees collected by a public administrator who elects to be salaried shall be  
73 deposited in the county treasury or with the treasurer for the city of St. Louis.

74 ~~[5.]~~ **7.** Any public administrator in a county of the first classification without a charter  
75 form of government with a population of less than one hundred thousand inhabitants who  
76 elects to receive fees in lieu of a salary pursuant to this section may elect to join the Missouri  
77 local government employees' retirement system created pursuant to sections 70.600 to 70.755.

78 **8. (1) A letter of guardianship and a letter of conservatorship shall be counted as**  
79 **separate letters.**

80 **(2) For purposes of this subsection:**

81 (a) "Letter of conservatorship" means the appointment of a conservatorship of  
82 an estate by the court to a protectee adjudged to be disabled;

83 (b) "Letter of guardianship" means the appointment of a guardianship by the  
84 court to a ward adjudged to be incapacitated.

2 ~~[50.800. 1. On or before the first Monday in March of each year, the~~  
3 ~~county commission of each county of the second, third, or fourth class shall~~  
4 ~~prepare and publish in some newspaper as provided for in section 493.050, if~~  
5 ~~there is one, and if not by notices posted in at least ten places in the county, a~~  
6 ~~detailed financial statement of the county for the year ending December thirty-~~  
7 ~~first, preceding.~~

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

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

20 ~~4. The statement shall show the total valuation of the county for~~  
21 ~~purposes of taxation, the highest rate of taxation the constitution permits the~~  
22 ~~county commission to levy for purposes of county revenue, the rate levied by~~  
23 ~~the county commission for the year covered by the statement, division of the~~  
24 ~~rate levied among the several funds and total amount of delinquent taxes for all~~  
25 ~~years as of December thirty first.~~

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

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

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

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

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

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

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

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

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

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

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

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

64 (Name of Telephone Company for \_\_\_\_\_ office and total amount of  
65 warrants issued):

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

68 (Postmaster for \_\_\_\_\_ office and total amount of warrants issued).

69 16. Disbursements or expenditures by road districts shall show the  
70 warrants, if warrants have been issued in the same manner as provided for in  
71 subsection 5 of this section. If money has been disbursed or expended by  
72 overseers the financial statement shall show the total paid by the overseer to  
73 each person for the year, and the purpose of each payment. Receipts or  
74 revenues into the county distributive school fund shall be listed in detail,  
75 disbursements or expenditures shall be listed and the amount of each  
76 disbursement or expenditure. If any taxes have been levied by virtue of  
77 Section 12(a) of Article X of the Constitution of Missouri the financial  
78 statement shall contain the following:

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

85  
86 The statement shall show how the money was disbursed or expended and if  
87 any part of the sum has not been accounted for in detail under some previous  
88 appropriate heading the portion not previously accounted for shall be shown in  
89 detail.

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

<p>93 I, _____, the duly authorized agent appointed by the county commission 94 of _____ County, state of Missouri, to prepare for publication the financial 95 statement as required by section 50.800, RSMo, hereby certify that I have 96 diligently checked the records of the county and that the above and 97 foregoing is a complete and correct statement of every item of information 98 required in section 50.800, RSMo, for the year ending December 31, _____ 99 _____, and especially have I checked every receipt from every source 100 whatsoever and every disbursement or expenditure of every kind and to 101 whom and for what each such disbursement or expenditure was made and 102 that each receipt or revenue and disbursement or expenditure is accurately 103 shown. (If for any reason complete and accurate information is not given 104 the following shall be added to the certificate.) Exceptions: The above 105 report is incomplete because proper information was not available in the 106 following records _____ which are in the keeping of the following officer 107 or officers. The person designated to prepare the financial statement shall 108 give in detail any incomplete data called for by this section.</p> <p style="text-align: right;">109 Date _____</p> <p>110 Officer designated by county commission to prepare financial statement 111 required by section 50.800, RSMo.</p>
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112 Or if no one has been designated said statement having been prepared by the  
113 county clerk, signature shall be in the following form:

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

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

8 not pay the person designated to prepare the statement for the preparation of  
9 the copy for the statement until the state auditor notifies the commission that  
10 proof of publication has been received and that it complies with the  
11 requirements of this section.

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

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

30 4. The state auditor shall prepare sample forms for financial statements  
31 and shall mail the same to the county clerks of the several counties in this  
32 state. If the county commission employs any person other than a bonded  
33 county officer to prepare the financial statement the county commission shall  
34 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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