SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1541

101ST GENERAL ASSEMBLY

3146S.03C

AN ACT

To repeal sections 50.327, 50.800, 50.810, 50.815, 50.820, 58.095, 58.200, 70.631, 105.145, 233.095, and 473.742, RSMo, and to enact in lieu thereof nine new sections relating to finances of political subdivisions, with penalty provisions.

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

Section A. Sections 50.327, 50.800, 50.810, 50.815, 50.820, 58.095, 58.200, 70.631, 105.145, 233.095, and 473.742, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as sections 50.327, 50.815, 50.820, 58.095, 58.200, 70.631, 105.145, 233.095, and 473.742, to read as follows:

50.327. 1. Notwithstanding any other provisions of law to the contrary, the salary schedules contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 56.265, 473.742 shall be set as a base schedule for those county officials. Except when it is necessary to increase newly elected or reelected county officials' salaries, in accordance with Section 13, Article VII, Constitution of Missouri, to comply with the requirements of this section, the salary commission in all counties except charter counties in this state shall be responsible for the computation of salaries of all county officials; provided,
however, that any percentage salary adjustments in a county shall be equal for all such officials in that county.

2. Upon majority approval of the salary commission, the annual compensation of part-time prosecutors contained in section 56.265 and the county offices contained in sections 49.082, 50.334, 50.343, 51.281, 51.282, 52.269, 53.082, 53.083, 54.261, 54.320, 55.091, 58.095, and 473.742 may be increased by up to two thousand dollars greater than the compensation provided by the salary schedules; provided, however, that any vote to increase compensation be effective for all county offices in that county subject to the salary commission.

3. Upon the majority approval of the salary commission, the annual compensation of a county coroner of any county [of the second classification] not having a charter form of government as provided in section 58.095 may be increased up to fourteen thousand dollars greater than the compensation provided by the salary schedule of such section.

4. The salary commission of any county of the third classification may amend the base schedules for the computation of salaries for county officials referenced in subsection 1 of this section to include assessed valuation factors in excess of three hundred million dollars; provided that the percentage of any adjustments in assessed valuation factors shall be equal for all such officials in that county.

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;
   (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; [and]
   (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 [and which would be required to be included in or to construct a financial statement in the form prescribed for
other counties by section 50.800] 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[, and]. 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, [19] 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
__________.
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.]

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] July 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 for any commissioner of the county commission prior to the receipt of such notice from the state auditor shall be liable therefor on his official bond.]

4. The state auditor shall prepare sample forms for financial statements required by section 50.815 and shall [mail] provide the same to the county clerk of each county of the first [class not having a charter form of
government], second, third, or fourth classification in this state, but 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 or by section 50.815. If any county officer fails, neglects, or refuses to comply with the provisions of this section or section 50.815 [he], the county officer shall, in addition to other penalties provided by law, be liable on his or her official bond for dereliction of duty.

58.095. 1. The county coroner in any county not having a charter form of government shall receive an annual salary computed on a basis as set forth in the following schedule as well as any adjustment authorized under subsection 3 of section 50.327. The provisions of this section shall not permit or require a reduction in the amount of compensation being paid for the office of coroner on January 1, 1997:

<table>
<thead>
<tr>
<th>Assessed Valuation</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$18,000,000 to 40,999,999</td>
<td>$8,000</td>
</tr>
<tr>
<td>41,000,000 to 53,999,999</td>
<td>8,500</td>
</tr>
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<td>54,000,000 to 65,999,999</td>
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<td>86,000,000 to 99,999,999</td>
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<td>100,000,000 to 130,999,999</td>
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</tr>
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<td>131,000,000 to 159,999,999</td>
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</tr>
<tr>
<td>160,000,000 to 189,999,999</td>
<td>13,000</td>
</tr>
<tr>
<td>190,000,000 to 249,999,999</td>
<td>14,000</td>
</tr>
</tbody>
</table>
2. One thousand dollars of the salary authorized in this section shall be payable to the coroner only if the coroner has completed at least twenty hours of classroom instruction each calendar year as established by the coroner standards and training commission unless exempted from the training by the Missouri Coroners' and Medical Examiners' Association for good cause. The Missouri Coroners' and Medical Examiners' Association shall provide a certificate of completion to each coroner who completes the training program and shall send a list of certified coroners to the treasurer of each county and the department of health and senior services. The coroner standards and training commission may certify training programs that satisfy the requirements of this section in lieu of the training provided by the Missouri Coroners' and Medical Examiners' Association. Certified training completion shall be submitted to the Missouri Coroners' and Medical Examiners' Association which, upon validating the certified training, shall submit the individual's name to the county treasurer and department of health and senior services indicating the individual is compliant with the training requirements. Expenses incurred for attending the training session may be reimbursed to the county coroner in the same manner as other expenses as may be appropriated for that purpose. All elected or appointed coroners, deputy coroners, and assistants to the coroner shall complete the annual training described in this subsection within six months of election or appointment.
3. The county coroner in any county not having a charter form of government shall not, except upon two-thirds vote of all the members of the salary commission, receive an annual compensation in an amount less than the total compensation being received for the office of county coroner in the particular county for services rendered or performed on the date the salary commission votes.

4. For the term beginning in 1997, the compensation of the coroner, in counties in which the salary commission has not voted to pay one hundred percent of the maximum allowable salary, shall be a percentage of the maximum allowable salary established by this section. The percentage applied shall be the same percentage of the maximum allowable salary received or allowed, whichever is greater, to the presiding commissioner or sheriff, whichever is greater, of that county for the year beginning January 1, 1997. In those counties in which the salary commission has voted to pay one hundred percent of the maximum allowable salary, the compensation of the coroner shall be based on the maximum allowable salary in effect at each time a coroner's term of office commences following the vote to pay one hundred percent of the maximum allowable compensation. Subsequent compensation shall be determined as provided in section 50.333.

5. Effective January 1, 1997, the county coroner in any county not having a charter form of government may, upon the approval of the county commission, receive additional compensation for any month during which investigations or other services are performed for three or more decedents in the same incident during such month. The additional compensation shall be an amount that when added to the
regular compensation the sum shall equal the monthly compensation of the county sheriff.

58.200. When the office of sheriff shall be vacant, by death or otherwise, the coroner of the county is authorized to perform all the duties which are by law required to be performed by the sheriff, until another sheriff for such county shall be appointed and qualified[,] and such coroner shall have notice thereof[, and]. In such case, said coroner may appoint one or more deputies, with the approbation of the judge of the circuit court[, and every such appointment, with the oath of office endorsed thereon, shall be filed in the office of the clerk of the circuit court of the county. If the coroner becomes the acting sheriff and the sheriff is no longer receiving the sheriff's salary, the coroner may be paid, in addition to the coroner's salary, the difference between the salaries of sheriff and coroner so that the coroner receives the equivalent of the sheriff's salary while serving as acting sheriff.

70.631. 1. Each political subdivision may, by majority vote of its governing body, elect to cover emergency telecommunicators, jailors, and emergency medical service personnel as public safety personnel members of the system. The clerk or secretary of the political subdivision shall certify an election concerning the coverage of emergency telecommunicators, jailors, and emergency medical service personnel as public safety personnel members of the system to the board within ten days after such vote. The date in which the political subdivision's election becomes effective shall be the first day of the calendar month specified by such governing body, the first day of the calendar month next following receipt by the board of the
certification of the election, or the effective date of the political subdivision's becoming an employer, whichever is the latest date. Such election shall not be changed after the effective date. If the election is made, the coverage provisions shall be applicable to all past and future employment with the employer by present and future employees. If a political subdivision makes no election under this section, no emergency telecommunicator, jailor, or emergency medical service personnel of the political subdivision shall be considered public safety personnel for purposes determining a minimum service retirement age as defined in section 70.600.

2. If an employer elects to cover emergency telecommunicators, jailors, and emergency medical service personnel as public safety personnel members of the system, the employer's contributions shall be correspondingly changed effective the same date as the effective date of the political subdivision's election.

3. The limitation on increases in an employer's contributions provided by subsection 6 of section 70.730 shall not apply to any contribution increase resulting from an employer making an election under the provisions of this section.

[4. The provisions of this section shall only apply to counties of the third classification and any county of the first classification with more than seventy thousand but fewer than eighty-three thousand inhabitants and with a city of the fourth classification with more than thirteen thousand five hundred but fewer than sixteen thousand inhabitants as the county seat, and any political subdivisions located, in whole or in part, within such counties.]
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 transportation development district organized under sections 238.200 to 238.275 having political subdivision that has gross revenues of less than five thousand dollars or that has not levied or collected sales or use 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 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, 2022, shall be invalid and void.

16. If a political subdivision with an outstanding balance for fines or penalties:
   (1) Fails to file an annual financial statement after August 28, 2022, and before January 1, 2023; or
   (2) Files an annual financial statement after August 28, 2022, and before January 1, 2023, but fails to file any annual financial statement thereafter,

then the director of revenue shall initiate the process to disincorporate the political subdivision under subsection 18 of this section.

17. If any resident of a political subdivision believes or knows that the political subdivision has failed to file the annual financial report required under subsection 2 of this section, the resident may file an affidavit with the director of revenue that attests to the alleged failure. The director of revenue shall evaluate the allegation and, if true, notify the political subdivision that it has thirty days to comply with subsection 2 of this section. If the political subdivision has not complied after thirty days, the director of revenue shall initiate the process to disincorporate the political subdivision under subsection 18 of this section.

18. (1) The question of whether a political subdivision subject to possible disincorporation under subsection 16 or 17 of this section shall be disincorporated shall be submitted to the voters of the political subdivision. The election upon the question shall be held on the next general election day.
(2) No later than five p.m. on the tenth Tuesday prior to the election, the director of revenue shall notify the election authorities responsible for conducting the election according to the provisions of section 115.125 and the county governing body in which the political subdivision is located.

(3) The election authority shall give notice of the election for eight consecutive weeks prior to the election by publication in a newspaper of general circulation published in the political subdivision or, if there is no such newspaper in the political subdivision, in the newspaper in the county published nearest the political subdivision.

(4) Any costs of submitting the question shall be paid by the political subdivision.

(5) The question shall be submitted to the voters of such city, town, or village in substantially the following form:

The (city/town/village) of _________ (has an outstanding balance for fines or penalties and) has failed to file an annual financial statement, as required by law. Shall the (city/town/village) of _________ be disincorporated?

□ YES □ NO

Upon the affirmative vote of a majority of the qualified voters voting on the question, the director of revenue shall file an action to disincorporate the political subdivision in the circuit court with jurisdiction over the political subdivision.

19. In an action to disincorporate a political subdivision, the circuit court shall order:
(1) The appointment of an administrative authority for
the political subdivision, which may be another political
subdivision, the state, a qualified private party, or other
qualified entity;

(2) All financial and other institutions holding funds
of the political subdivision, as identified by the director
of revenue, to honor the directives of the administrative
authority;

(3) The director of revenue or other party charged
with distributing tax revenue to distribute the revenues and
funds of the political subdivision to the administrative
authority; and

(4) The disincorporation of the political subdivision
and the effective date of the disincorporation, taking into
consideration a reasonable transition period.

The administrative authority shall administer all revenues
under the name of the political subdivision or its agents
and administer all funds collected on behalf of the
political subdivision. The administrative authority shall
use the revenues and existing funds to pay all debts and
obligations of the political subdivision other than the
penalties accrued under this section. The circuit court
shall have ongoing jurisdiction to enforce its orders and
carry out the remedies under this subsection.

20. The attorney general shall have the authority to
file an action in a court of competent jurisdiction against
any political subdivision that fails to comply with this
section in order to force the political subdivision into
compliance.

233.095. Said board shall have authority to expend
[not more than one-fourth of] the revenue which may now or
which may hereafter be paid into its treasury for the
purpose of grading and repairing any roads or streets within
the corporate limits of any city within said special road
district in conformity with the established grade of said
roads and streets in said cities and for the purpose of
constructing and maintaining macadam, gravel, rock or paved
roads or streets within the corporate limits of any city
within the said special road district in conformity with the
established grade of said roads and streets in said city;
provided, that no part of the revenue of any special road
district in this state be expended outside of the county in
which such special road district is situated.

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

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

   (1) Zero to five letters: salary shall be a minimum
of seven thousand five hundred dollars;
(2) Six to fifteen letters: salary shall be a minimum of fifteen thousand dollars;
(3) Sixteen to twenty-five letters: salary shall be a minimum of twenty thousand dollars;
(4) Twenty-six to thirty-nine letters: salary shall be a minimum of twenty-five thousand dollars;
(5) Public administrators with forty or more letters shall be considered full-time county officials and shall be paid according to the assessed valuation schedule set forth below:

<table>
<thead>
<tr>
<th>Assessed Valuation</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 8,000,000 to 40,999,999</td>
<td>$29,000</td>
</tr>
<tr>
<td>$ 41,000,000 to 53,999,999</td>
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<td>$ 54,000,000 to 65,999,999</td>
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</tr>
<tr>
<td>$ 750,000,000 to 899,999,999</td>
<td>$51,000</td>
</tr>
</tbody>
</table>
(6) The public administrator in the city of St. Louis shall receive a salary not less than sixty-five thousand dollars;

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

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

4. **Notwithstanding subsection 2 or 5 of this section to the contrary, upon majority approval by the salary commission, a public administrator may be paid according to**

<table>
<thead>
<tr>
<th>Salary Range</th>
<th>Allowable Salary</th>
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</thead>
<tbody>
<tr>
<td>$900,000,000 to $1,049,999,999</td>
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<td>$57,000</td>
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<td>$1,350,000,000 and over</td>
<td>$59,000</td>
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the assessed valuation schedule set forth in subdivision (5)
of subsection 2 of this section. If the salary commission
elects to pay a public administrator according to the
assessed valuation schedule, the salary commission shall not
elect to change at any future time to pay the public
administrator's office according to the average number of
open letters in lieu of paying them according to the
assessed valuation schedule.

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

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

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

8. (1) A letter of guardianship and a letter of
conservatorship shall be counted as separate letters.
(2) For purposes of this subsection:

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

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

[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:
15. Warrants issued to the postmaster for postage 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).

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:

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

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

[50.810. 1. The statement shall be
printed in not less than 8-point type, but not
more than the smallest point type over 8-point
type available and in the standard column width
measure that will take the least space. 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. The county commission shall not pay
the publisher until proof of publication is
filed with the commission and shall not pay the
person designated to prepare the statement for
the preparation of the copy for the statement
until the state auditor notifies 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 that may be pasted on the record. The
publisher shall itemize the cost of publishing
said statement by column inch as properly
chargeable to the several funds and shall submit
such costs for payment to the county
commission. The county commission shall pay out
of each fund in the proportion that each item
bears to the total cost of publishing said
statement and shall issue warrants therefor;
provided any part not properly chargeable to any
specific fund shall be paid from the county
general revenue fund.

3. The state auditor shall notify the
county treasurer immediately of the receipt of
the proof of publication of the statement.
After the first of April of each year the county
treasurer shall not pay or enter for protest any
warrant for the pay of any commissioner of any
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 for any commissioner of the county
commission prior to the receipt of such notice
from the state auditor shall be liable on his
official bond therefor.

4. The state auditor shall prepare sample
forms for financial statements and shall mail
the same to the county clerks of the several
counties in this state. If the county
commission employs any person other than a
bonded 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 sum of one
thousand dollars for the faithful performance of
his duty. If any county officer or other person
employed to prepare the financial statement
herein provided for shall fail, neglect, or
refuse to, in any manner, comply with the
provisions of this law he shall, in addition to
other penalties herein provided, be liable on
his official bond for dereliction of duty.]