

FIRST REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 2

103RD GENERAL ASSEMBLY
2025

0455S.01T

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
2 50.815 as enacted by house bill no. 1606, one hundred first
3 general assembly, second regular session, section 50.815 as
4 enacted by house bill no. 669, seventy-seventh general
5 assembly, first regular session, section 50.820 as enacted by
6 house bill no. 1606, one hundred first general assembly, second
7 regular session, section 50.820 as enacted by house bill no.
8 669, seventy-seventh general assembly, first regular session,
9 section 105.145 as enacted by house bill no. 1606, one hundred
10 first general assembly, second regular session, and section
11 105.145 as enacted by senate bill no. 112, ninety-ninth general
12 assembly, first regular session, are repealed and three new

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

13 sections enacted in lieu thereof, to be known as sections
14 50.815, 50.820, and 105.145, to read as follows:

2 [50.815. 1. On or before June thirtieth
3 of each year, the county commission of each
4 county of the first, second, third, or fourth
5 classification shall, with the assistance of the
6 county clerk or other officer responsible for
7 the preparation of the financial statement,
8 prepare and publish in some newspaper of general
9 circulation published in the county, as provided
10 under section 493.050, a financial statement of
11 the county for the year ending the preceding
12 December thirty-first.

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

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

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

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

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

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

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

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

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

35 3. The financial statement need not show
36 specific disbursements, warrants issued, or the
37 names of specific payees except to comply with
38 subdivision (8) of subsection 2 of this section,
39 but every individual warrant, voucher, receipt,
40 court order and all other items, records,
41 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 _____.

86 Date _____
87 _____
88 _____
89 _____
90 Commissioners, County Commission
91 _____
92 County Clerk]

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

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

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

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

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

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

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

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

23 (6) A statement of bonded indebtedness, if any, at the
24 beginning and at the end of the year for each fund of the
25 county; [and]

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

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

30 3. The financial statement need not show specific
31 disbursements, warrants issued, or the names of specific
32 payees **except to comply with subdivision (8) of subsection 2**
33 **of this section**, but every individual warrant, voucher,
34 receipt, court order and all other items, records, documents
35 and other information which are not specifically required to
36 be retained by the officer having initial charge thereof
37 [and which would be required to be included in or to
38 construct a financial statement in the form prescribed for
39 other counties by section 50.800] shall be filed on or
40 before the date of publication of the financial statement
41 prescribed by subsection 1 **of this section** in the office of
42 the county clerk[, and]. The county clerk **or other officer**

43 **responsible for the preparation of the financial statement**
44 **shall preserve the same, shall provide an electronic copy of**
45 **the data used to create the financial statement without**
46 **charge to any newspaper requesting a copy of such data, and**
47 **shall cause the same to be available for inspection during**
48 **normal business hours on the request of any person, for a**
49 **period of five years following the date of filing in his or**
50 **her office, after which five-year period these records may**
51 **be disposed of according to law unless they are the subject**
52 **of a legal suit pending at the expiration of that period.**

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

56 We, _____, _____, and _____, duly
57 elected commissioners of the county commission of
58 _____ County, Missouri, and I,
59 _____, county clerk of that county,
60 certify that the above and foregoing is a
61 complete and correct statement of every item of
62 information required in section 50.815 for the
63 year ending December 31, [19] 20_____, and we
64 have checked every receipt from every source and
65 every disbursement of every kind and to whom and
66 for what each disbursement was made, and each
67 receipt and disbursement is accurately included
68 in the above and foregoing totals. (If for any
69 reason complete and accurate information is not
70 given the following shall be added to the
71 certificate.) Exceptions: the above report is
72 incomplete because proper information was not
73 available in the following records _____
74 which are in the keeping of the following officer
75 or officers _____.

76 Date _____

77 _____

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Commissioners, County Commission

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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.]

[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

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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 pay the publisher upon the filing of proof of publication with the commission. After verification, the state auditor 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 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 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.

4. The state auditor shall prepare sample forms for financial statements required by section 50.815 and shall provide the same to the county clerk of each county of the first, 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, the county officer shall, in addition to other penalties provided by law, be liable on his or her official bond for dereliction of duty.]

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

4 of publication with the county commission and the commission
5 shall forward one proof to the state auditor and shall file
6 the other in the office of the commission. **As required**
7 **under section 493.025, a newspaper publishing the statement**
8 **shall charge and receive no more than its regular local**
9 **classified advertising rate, which shall be the rate on the**
10 **newspaper's rate schedule that was offered to the public**
11 **thirty days before the publication of the statement.** The
12 county commission shall [not] pay the publisher [until] upon
13 **the filing of** proof of publication [is filed] with the
14 commission [and]. **After verification,** the state auditor
15 [notifies] **shall notify** the commission that proof of
16 publication has been received and that it complies with the
17 requirements of this section.

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

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

34 4. The state auditor shall prepare sample forms for
35 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.

[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 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.]

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

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

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

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

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

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

27 5. In any fiscal year no member of the governing body
28 of any political subdivision of the state shall receive any
29 compensation or payment of expenses after the end of the
30 time within which the financial statement of the political
31 subdivision is required to be filed with the state auditor
32 and until such time as the notice from the state auditor of

33 the filing of the annual financial report for the fiscal
34 year has been received.

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

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

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

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

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

57 (1) The name of the political subdivision;

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

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

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

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

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

88 12. Any [transportation development district organized
89 under sections 238.200 to 238.275 having] **political**
90 **subdivision that has** gross revenues of less than five
91 thousand dollars **or that has not levied or collected sales**
92 **or use taxes** in the fiscal year for which the annual
93 financial statement was not timely filed shall not be
94 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 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

127 **authority and any rule proposed or adopted after August 28,**
128 **2025, shall be invalid and void.**

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

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

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

31 4. The statement shall show the total
32 valuation of the county for purposes of
33 taxation, the highest rate of taxation the
34 constitution permits the county commission to
35 levy for purposes of county revenue, the rate
36 levied by the county commission for the year
37 covered by the statement, division of the rate
38 levied among the several funds and total amount
39 of delinquent taxes for all years as of December
40 thirty-first.

41 5. The statement shall show receipts or
42 revenues into each and every fund separately.
43 Each fund shall show the beginning balance of
44 each fund; each source of revenue; the total
45 amount received from each source of revenue; the
46 total amount available in each fund; the total
47 amount of disbursements or expenditures from
48 each fund and the ending balance of each fund as
49 of December thirty-first. The total receipts or
50 revenues for the year into all funds shall be
51 shown in the recapitulation. In counties with
52 the township form of government, each township
53 shall be considered a fund pursuant to this
54 subsection.

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

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

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

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

80 Names of jurors at \$_____ per
81 day (listing the names run in and
82 not listing each name by lines,
83 and at the end of the list of
84 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

180 certificate.) Exceptions: The above report
181 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.

182 Date _____

183 Officer designated by county commission to
184 prepare financial statement required by
185 section 50.800, RSMo.

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

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

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

2 [50.810. 1. The statement shall be
3 printed in not less than 8-point type, but not
4 more than the smallest point type over 8-point
5 type available and in the standard column width
6 measure that will take the least space. The
publisher shall file two proofs of publication

7 with the county commission and the commission
8 shall forward one proof to the state auditor and
9 shall file the other in the office of the
10 commission. The county commission shall not pay
11 the publisher until proof of publication is
12 filed with the commission and shall not pay the
13 person designated to prepare the statement for
14 the preparation of the copy for the statement
15 until the state auditor notifies the commission
16 that proof of publication has been received and
17 that it complies with the requirements of this
18 section.

19 2. The statement shall be spread on the
20 record of the commission and for this purpose
21 the publisher shall be required to furnish the
22 commission with at least two copies of the
23 statement that may be pasted on the record. The
24 publisher shall itemize the cost of publishing
25 said statement by column inch as properly
26 chargeable to the several funds and shall submit
27 such costs for payment to the county
28 commission. The county commission shall pay out
29 of each fund in the proportion that each item
30 bears to the total cost of publishing said
31 statement and shall issue warrants therefor;
32 provided any part not properly chargeable to any
33 specific fund shall be paid from the county
34 general revenue fund.

35 3. The state auditor shall notify the
36 county treasurer immediately of the receipt of
37 the proof of publication of the statement.
38 After the first of April of each year the county
39 treasurer shall not pay or enter for protest any
40 warrant for the pay of any commissioner of any
41 county commission until notice is received from
42 the state auditor that the required proof of
43 publication has been filed. Any county
44 treasurer paying or entering for protest any
45 warrant for any commissioner of the county
46 commission prior to the receipt of such notice
47 from the state auditor shall be liable on his
48 official bond therefor.

49 4. The state auditor shall prepare sample
50 forms for financial statements and shall mail

51 the same to the county clerks of the several
52 counties in this state. If the county
53 commission employs any person other than a
54 bonded county officer to prepare the financial
55 statement the county commission shall require
56 such person to give bond with good and
57 sufficient sureties in the penal sum of one
58 thousand dollars for the faithful performance of
59 his duty. If any county officer or other person
60 employed to prepare the financial statement
61 herein provided for shall fail, neglect, or
62 refuse to, in any manner, comply with the
63 provisions of this law he shall, in addition to
64 other penalties herein provided, be liable on
65 his official bond for dereliction of duty.]

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