

FIRST REGULAR SESSION

[PERFECTED]

SENATE BILL NO. 2

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

0455S.01P

KRISTINA MARTIN, Secretary

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

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

12 assembly, first regular session, are repealed and three new
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,
court order and all other items, records,

40 documents and other information which are not
41 specifically required to be retained by the
42 officer having initial charge thereof shall be
43 filed on or before the date of publication of
44 the financial statement prescribed by subsection
45 1 of this section in the office of the county
46 clerk. The county clerk or other officer
47 responsible for the preparation of the financial
48 statement shall preserve the same, shall provide
49 an electronic copy of the data used to create
50 the financial statement without charge to any
51 newspaper requesting a copy of such data, and
52 shall cause the same to be available for
53 inspection during normal business hours on the
54 request of any person, for a period of five
55 years following the date of filing in his or her
56 office, after which five-year period these
57 records may be disposed of according to law
58 unless they are the subject of a legal suit
59 pending at the expiration of that period.

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

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

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Date _____

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Commissioners, County Commission

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County Clerk

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5. Any person falsely certifying to any

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fact covered by the certificate is liable on his

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or her bond and is guilty of a misdemeanor and,

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on conviction thereof, shall be punished by a

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fine of not less than two hundred dollars or

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more than one thousand dollars, or by

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confinement in the county jail for a period of

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not less than thirty days nor more than six

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months, or by both such fine and confinement.

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Any person charged with preparing the financial

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report who willfully or knowingly makes a false

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report of any record is, in addition to the

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penalties otherwise provided for in this

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section, guilty of a felony, and upon conviction

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thereof shall be sentenced to imprisonment by

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the department of corrections for a term of not

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less than two years nor more than five years.]

50.815. 1. On or before [the first Monday in March]

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June thirtieth of each year, the county commission of each

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county of the first [class not having a charter form of

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government], **second, third, or fourth classification** shall,

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with the assistance of the county clerk **or other officer**

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responsible for the preparation of the financial statement,

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prepare and publish in some newspaper of general circulation

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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 _____.

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Date _____

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.

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[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

7 auditor and shall file the other in the office
8 of the commission. As required under section
9 493.025, a newspaper publishing the statement
10 shall charge and receive no more than its
11 regular local classified advertising rate, which
12 shall be the rate on the newspaper's rate
13 schedule that was offered to the public thirty
14 days before the publication of the statement.
15 The county commission shall pay the publisher
16 upon the filing of proof of publication with the
17 commission. After verification, the state
18 auditor shall notify the commission that proof
19 of publication has been received and that it
20 complies with the requirements of this section.

21 2. The statement shall be spread on the
22 record of the commission and for this purpose
23 the publisher shall be required to furnish the
24 commission with at least two copies of the
25 statement which may be placed in the record.

26 3. The state auditor shall notify the
27 county treasurer immediately of the receipt of
28 the proof of publication of the statement.
29 After the first day of July of each year the
30 county treasurer shall not pay or enter for
31 protest any warrant for the pay of any of the
32 county commission until notice is received from
33 the state auditor that the required proof of
34 publication has been filed.

35 4. The state auditor shall prepare sample
36 forms for financial statements required by
37 section 50.815 and shall provide the same to the
38 county clerk of each county of the first,
39 second, third, or fourth classification in this
40 state, but failure of the auditor to supply such
41 forms shall not in any way excuse any person
42 from the performance of any duty imposed by this
43 section or by section 50.815. If any county
44 officer fails, neglects, or refuses to comply
45 with the provisions of this section or section
46 50.815, the county officer shall, in addition to
47 other penalties provided by law, be liable on
48 his or her official bond for dereliction of
49 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 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

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
36 [mail] **provide** the same to the county clerk of each county
37 of the first [class not having a charter form of
38 government], **second, third, or fourth classification** in this
39 state, but failure of the auditor to supply such forms shall
40 not in any way excuse any person from the performance of any
41 duty imposed by this section or by section 50.815. If any
42 county officer fails, neglects, or refuses to comply with
43 the provisions of this section or section 50.815 [he], **the**
44 **county officer** shall, in addition to other penalties
45 provided by law, be liable on his **or her** official bond for
46 dereliction of duty.

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

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

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

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

24 summary of cash disbursements and the cash
25 balance at the end of the reporting period.

26 3. Within such time following the end of
27 the fiscal year as the state auditor shall
28 prescribe by rule, the governing body of each
29 political subdivision shall cause a copy of the
30 annual financial report to be remitted to the
31 state auditor.

32 4. The state auditor shall immediately on
33 receipt of each financial report acknowledge the
34 receipt of the report.

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

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

52 7. All reports or financial statements
53 hereinabove mentioned shall be considered to be
54 public records.

55 8. The provisions of this section apply to
56 the board of directors of every transportation
57 development district organized under sections
58 238.200 to 238.275.

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

63 10. The state auditor shall report any
64 violation of subsection 9 of this section to the
65 department of revenue. Upon notification from
66 the state auditor's office that a political
67 subdivision failed to timely submit a copy of

68 the annual financial statement, the department
69 of revenue shall notify such political
70 subdivision by certified mail that the statement
71 has not been received. Such notice shall
72 clearly set forth the following:

73 (1) The name of the political subdivision;

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

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

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

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

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

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

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

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

139 15. The director of revenue shall have the
140 authority to make a one-time downward adjustment
141 to any outstanding penalty imposed under this
142 section on a political subdivision if the
143 director determines the fine is uncollectable.
144 The director of revenue may prescribe rules and
145 regulations necessary to carry out the
146 provisions of this subsection. Any rule or
147 portion of a rule, as that term is defined in
148 section 536.010, that is created under the
149 authority delegated in this section shall become
150 effective only if it complies with and is
151 subject to all of the provisions of chapter 536
152 and, if applicable, section 536.028. This
153 section and chapter 536 are nonseverable and if
154 any of the powers vested with the general
155 assembly pursuant to chapter 536 to review, to

156 delay the effective date, or to disapprove and
157 annul a rule are subsequently held
158 unconstitutional, then the grant of rulemaking
159 authority and any rule proposed or adopted after
160 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.

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

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

111 15. The director of revenue shall have the authority
112 to make a one-time downward adjustment to any outstanding
113 penalty imposed under this section on a political
114 subdivision if the director determines the fine is
115 uncollectable. The director of revenue may prescribe rules
116 and regulations necessary to carry out the provisions of
117 this subsection. Any rule or portion of a rule, as that
118 term is defined in section 536.010, that is created under
119 the authority delegated in this section shall become
120 effective only if it complies with and is subject to all of
121 the provisions of chapter 536 and, if applicable, section
122 536.028. This section and chapter 536 are nonseverable and
123 if any of the powers vested with the general assembly

124 pursuant to chapter 536 to review, to delay the effective
125 date, or to disapprove and annul a rule are subsequently
126 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
85 amount of all the warrants issued
86 for such election service).

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

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

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

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

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

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

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

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

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

114 16. Disbursements or expenditures by road
115 districts shall show the warrants, if warrants
116 have been issued in the same manner as provided
117 for in subsection 5 of this section. If money
118 has been disbursed or expended by overseers the
119 financial statement shall show the total paid by
120 the overseer to each person for the year, and
121 the purpose of each payment. Receipts or
122 revenues into the county distributive school
123 fund shall be listed in detail, disbursements or
124 expenditures shall be listed and the amount of
125 each disbursement or expenditure. If any taxes

126 have been levied by virtue of Section 12(a) of
127 Article X of the Constitution of Missouri the
128 financial statement shall contain the following:

129 By virtue and authority of the
130 discretionary power conferred
131 upon the county commissions of
132 the several counties of this
133 state to levy a tax of not to
134 exceed 35 cents on the \$100
135 assessed valuation the county
136 commission of _____ County did
137 for the year covered by this
138 report levy a tax rate of _____
139 cents on the \$100 assessed
140 valuation which said tax amounted
141 to \$ _____ and was disbursed or
142 expended as follows:

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

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

153 I, _____, the duly authorized agent
154 appointed by the county commission of
155 _____ County, state of Missouri, to
156 prepare for publication the financial
157 statement as required by section 50.800,
158 RSMo, hereby certify that I have diligently
159 checked the records of the county and that
160 the above and foregoing is a complete and
161 correct statement of every item of
162 information required in section 50.800,
163 RSMo, for the year ending December 31,
164 _____, and especially have I checked every
165 receipt from every source whatsoever and
166 every disbursement or expenditure of every
167 kind and to whom and for what each such
168 disbursement or expenditure was made and
169 that each receipt or revenue and
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177 disbursement or expenditure is accurately
 178 shown. (If for any reason complete and
 179 accurate information is not given the
 180 following shall be added to the
 181 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.

182

Date _____

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

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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.

18. 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

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3 more than the smallest point type over 8-point
4 type available and in the standard column width
5 measure that will take the least space. The
6 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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