

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill No. 724, Page 1, Section A, Line 3,

2 by inserting after all of said line the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

76 Date _____

77 _____

78 _____

79 _____

80 _____

Commissioners, County Commission

81 _____

82 _____

County Clerk

83 5. Any person falsely certifying to any fact covered
 84 by the certificate is liable on his or her bond and is
 85 guilty of a misdemeanor and, on conviction thereof, shall be
 86 punished by a fine of not less than two hundred dollars or
 87 more than one thousand dollars, or by confinement in the
 88 county jail for a period of not less than thirty days nor
 89 more than six months, or by both such fine and confinement.
 90 Any person charged with preparing the financial report who
 91 willfully or knowingly makes a false report of any record
 92 is, in addition to the penalties otherwise provided for in
 93 this section, guilty of a felony, and upon conviction

94 thereof shall be sentenced to imprisonment by the division
95 of corrections for a term of not less than two years nor
96 more than five years.

97 [6. The provisions of sections 50.800 and 50.810 do
98 not apply to counties of the first class not having a
99 charter form of government, except as provided in subsection
100 3 of this section.]

101 50.820. 1. The statement required by section 50.815
102 shall be set in the standard column width measure which will
103 take the least space and the publisher shall file two proofs
104 of publication with the county commission and the commission
105 shall forward one proof to the state auditor and shall file
106 the other in the office of the commission. As required
107 under section 493.025, a newspaper publishing the statement
108 shall charge and receive no more than its regular local
109 classified advertising rate, which shall be the rate on the
110 newspaper's rate schedule that was offered to the public
111 thirty days before the publication of the statement. The
112 county commission shall [not] pay the publisher [until] upon
113 the filing of proof of publication [is filed] with the
114 commission [and]. After verification, the state auditor
115 [notifies] shall notify the commission that proof of
116 publication has been received and that it complies with the
117 requirements of this section.

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

123 3. The state auditor shall notify the county treasurer
124 immediately of the receipt of the proof of publication of
125 the statement. After the first day of April of each year
126 the county treasurer shall not pay or enter for protest any

127 warrant for the pay of any of the county commission until
 128 notice is received from the state auditor that the required
 129 proof of publication has been filed. [Any county treasurer
 130 paying or entering for protest any warrant for any
 131 commissioner of the county commission prior to the receipt
 132 of such notice from the state auditor shall be liable
 133 therefor on his official bond.]

134 4. The state auditor shall prepare sample forms for
 135 financial statements required by section 50.815 and shall
 136 [mail] provide the same to the county clerk of each county
 137 of the first [class not having a charter form of
 138 government], second, third, or fourth classification in this
 139 state, but failure of the auditor to supply such forms shall
 140 not in any way excuse any person from the performance of any
 141 duty imposed by this section or by section 50.815. If any
 142 county officer fails, neglects, or refuses to comply with
 143 the provisions of this section or section 50.815 [he], the
 144 county officer shall, in addition to other penalties
 145 provided by law, be liable on his or her official bond for
 146 dereliction of duty."; and

147 Further amend said bill, page 5, section 105.145, line
 148 128, by inserting after all of said line the following:

149 "[50.800. 1. On or before the first
 150 Monday in March of each year, the county
 151 commission of each county of the second, third,
 152 or fourth class shall prepare and publish in
 153 some newspaper as provided for in section
 154 493.050, if there is one, and if not by notices
 155 posted in at least ten places in the county, a
 156 detailed financial statement of the county for
 157 the year ending December thirty-first, preceding.

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

166 3. The statement shall also show
 167 separately the total amount of the county and

168 township school funds on hand and loaned out,
169 the amount of penalties, fines, levies,
170 utilities, forfeitures, and any other taxes
171 collected and disbursed or expended during the
172 year and turned into the permanent school fund,
173 the name of each person who has a loan from the
174 permanent school fund, whether county or
175 township, the amount of the loan, date loan was
176 made and date of maturity, description of the
177 security for the loan, amount, if any, of
178 delinquent interest on each loan.

179 4. The statement shall show the total
180 valuation of the county for purposes of
181 taxation, the highest rate of taxation the
182 constitution permits the county commission to
183 levy for purposes of county revenue, the rate
184 levied by the county commission for the year
185 covered by the statement, division of the rate
186 levied among the several funds and total amount
187 of delinquent taxes for all years as of December
188 thirty-first.

189 5. The statement shall show receipts or
190 revenues into each and every fund separately.
191 Each fund shall show the beginning balance of
192 each fund; each source of revenue; the total
193 amount received from each source of revenue; the
194 total amount available in each fund; the total
195 amount of disbursements or expenditures from
196 each fund and the ending balance of each fund as
197 of December thirty-first. The total receipts or
198 revenues for the year into all funds shall be
199 shown in the recapitulation. In counties with
200 the township form of government, each township
201 shall be considered a fund pursuant to this
202 subsection.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

257 16. Disbursements or expenditures by road
258 districts shall show the warrants, if warrants
259 have been issued in the same manner as provided
260 for in subsection 5 of this section. If money
261 has been disbursed or expended by overseers the
262 financial statement shall show the total paid by
263 the overseer to each person for the year, and
264 the purpose of each payment. Receipts or
265 revenues into the county distributive school
266 fund shall be listed in detail, disbursements or
267 expenditures shall be listed and the amount of
268 each disbursement or expenditure. If any taxes
269 have been levied by virtue of Section 12(a) of
270 Article X of the Constitution of Missouri the
271 financial statement shall contain the following:

272 By virtue and authority of the
273 discretionary power conferred upon the county
274 commissions of the several counties of this
275 state to levy a tax of not to exceed 35 cents on
276 the \$100 assessed valuation the county

277 commission of _____ County did for the year
 278 covered by this report levy a tax rate of _____
 279 cents on the \$100 assessed valuation which said
 280 tax amounted to \$ _____ and was disbursed or
 281 expended as follows: _____

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

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

292 I, _____, the duly authorized agent
 293 appointed by the county commission of _____
 294 County, state of Missouri, to
 295 prepare for publication the financial
 296 statement as required by section 50.800,
 297 RSMo, hereby certify that I have diligently
 298 checked the records of the county and that
 299 the above and foregoing is a complete and
 300 correct statement of every item of _____
 301 information required in section 50.800,
 302 RSMo, for the year ending December 31, _____
 303 _____, and especially have I checked every
 304 receipt from every source whatsoever and
 305 every disbursement or expenditure of every
 306 kind and to whom and for what each such
 307 disbursement or expenditure was made and
 308 that each receipt or revenue and _____
 309 disbursement or expenditure is accurately
 310 shown. (If for any reason complete and
 311 accurate information is not given the
 312 following shall be added to the _____
 313 certificate.) Exceptions: The above report
 314 is incomplete because proper information
 315 was not available in the following records
 316 _____ which are in the keeping of the
 317 following officer or officers. The person
 318 designated to prepare the financial
 319 statement shall give in detail any
 320 incomplete data called for by this section.
 321 _____ Date _____

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

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

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

331 18. Any person falsely certifying to any
 332 fact covered by the certificate is liable on his

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

348 [50.810. 1. The statement shall be
349 printed in not less than 8-point type, but not
350 more than the smallest point type over 8-point
351 type available and in the standard column width
352 measure that will take the least space. The
353 publisher shall file two proofs of publication
354 with the county commission and the commission
355 shall forward one proof to the state auditor and
356 shall file the other in the office of the
357 commission. The county commission shall not pay
358 the publisher until proof of publication is
359 filed with the commission and shall not pay the
360 person designated to prepare the statement for
361 the preparation of the copy for the statement
362 until the state auditor notifies the commission
363 that proof of publication has been received and
364 that it complies with the requirements of this
365 section.

366 2. The statement shall be spread on the
367 record of the commission and for this purpose
368 the publisher shall be required to furnish the
369 commission with at least two copies of the
370 statement that may be pasted on the record. The
371 publisher shall itemize the cost of publishing
372 said statement by column inch as properly
373 chargeable to the several funds and shall submit
374 such costs for payment to the county
375 commission. The county commission shall pay out
376 of each fund in the proportion that each item
377 bears to the total cost of publishing said
378 statement and shall issue warrants therefor;
379 provided any part not properly chargeable to any
380 specific fund shall be paid from the county
381 general revenue fund.

382 3. The state auditor shall notify the
383 county treasurer immediately of the receipt of
384 the proof of publication of the statement.
385 After the first of April of each year the county
386 treasurer shall not pay or enter for protest any
387 warrant for the pay of any commissioner of any
388 county commission until notice is received from
389 the state auditor that the required proof of
390 publication has been filed. Any county

391 treasurer paying or entering for protest any
392 warrant for any commissioner of the county
393 commission prior to the receipt of such notice
394 from the state auditor shall be liable on his
395 official bond therefor.

396 4. The state auditor shall prepare sample
397 forms for financial statements and shall mail
398 the same to the county clerks of the several
399 counties in this state. If the county
400 commission employs any person other than a
401 bonded county officer to prepare the financial
402 statement the county commission shall require
403 such person to give bond with good and
404 sufficient sureties in the penal sum of one
405 thousand dollars for the faithful performance of
406 his duty. If any county officer or other person
407 employed to prepare the financial statement
408 herein provided for shall fail, neglect, or
409 refuse to, in any manner, comply with the
410 provisions of this law he shall, in addition to
411 other penalties herein provided, be liable on
412 his official bond for dereliction of duty.]" ; and

413 Further amend the title and enacting clause accordingly.