

SECOND REGULAR SESSION

[PERFECTED]

SENATE BILL NO. 845

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR ESLINGER.

3796S.02P

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 50.800, 50.810, 50.815, and 50.820, RSMo, and to enact in lieu thereof two new sections relating to county financial statements, with existing penalty provisions.

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

Section A. Sections 50.800, 50.810, 50.815, and 50.820, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 50.815 and 50.820, to read as follows:

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

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

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

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

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

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

74 Date _____

75 _____

76 _____

77 _____

78 Commissioners, County Commission

79 _____

80 County Clerk

81 5. Any person falsely certifying to any fact covered
82 by the certificate is liable on his **or her** bond and is

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

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

50.820. 1. The statement required by section 50.815
2 shall be set in the standard column width measure which will
3 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 of each year
26 the county treasurer shall not pay or enter for protest any
27 warrant for the pay of any of the county commission until
28 notice is received from the state auditor that the required
29 proof of publication has been filed. [Any county treasurer
30 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
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.

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

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

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

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

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

56 6. Total disbursements or expenditures
57 shall be shown for warrants issued in each
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 elections at
71 \$ per day (listing the names run in and
72 not listing each name by lines, and at the end
73 of the list of names giving the total of the
74 amount of all the warrants issued for such
75 election services).

76 8. Warrants issued to pay for the service
77 of jurors shall be in the following form:
78 Names of jurors at \$ per day (listing
79 the names run in and not listing each name by
80 lines, and at the end of the list of names
81 giving the total of the amount of all the
82 warrants issued for such election service).

83 9. Warrants to Internal Revenue Service
84 for Social Security and withholding taxes shall
85 be brought into one call.

86 10. Warrants to the director of revenue of
87 Missouri for withholding taxes shall be brought
88 into one call.

89 11. Warrants to the division of employment
90 security shall be brought into one call.

91 12. Warrants to Missouri local government
92 employees' retirement system or other retirement
93 funds for each office shall be brought into one
94 call.

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

99 14. Warrants issued to each telephone
100 company shall be brought into one call for each
101 office in the following form:
102 (Name of Telephone Company for
103 office and total amount of warrants issued).

104 15. Warrants issued to the postmaster for
105 postage shall be brought into one call for each
106 office in the following form:
107 (Postmaster for office and total
108 amount of warrants issued).

109 16. Disbursements or expenditures by road
110 districts shall show the warrants, if warrants
111 have been issued in the same manner as provided
112 for in subsection 5 of this section. If money
113 has been disbursed or expended by overseers the
114 financial statement shall show the total paid by

115 the overseer to each person for the year, and
116 the purpose of each payment. Receipts or
117 revenues into the county distributive school
118 fund shall be listed in detail, disbursements or
119 expenditures shall be listed and the amount of
120 each disbursement or expenditure. If any taxes
121 have been levied by virtue of Section 12(a) of
122 Article X of the Constitution of Missouri the
123 financial statement shall contain the following:

124 By virtue and authority of the
125 discretionary power conferred upon the county
126 commissions of the several counties of this
127 state to levy a tax of not to exceed 35 cents on
128 the \$100 assessed valuation the county
129 commission of County did for the year
130 covered by this report levy a tax rate of
131 cents on the \$100 assessed valuation which said
132 tax amounted to \$ and was disbursed or
133 expended as follows:

134 The statement shall show how the money was
135 disbursed or expended and if any part of the sum
136 has not been accounted for in detail under some
137 previous appropriate heading the portion not
138 previously accounted for shall be shown in
139 detail.

140 17. At the end of the statement the person
141 designated by the county commission to prepare
142 the financial statement herein required shall
143 append the following certificate:

144 I, , the duly authorized agent
145 appointed by the county commission of
146 County, state of Missouri, to
147 prepare for publication the financial
148 statement as required by section 50.800,
149 RSMo, hereby certify that I have diligently
150 checked the records of the county and that
151 the above and foregoing is a complete and
152 correct statement of every item of
153 information required in section 50.800,
154 RSMo, for the year ending December 31,
155 , and especially have I checked every
156 receipt from every source whatsoever and
157 every disbursement or expenditure of every
158 kind and to whom and for what each such
159 disbursement or expenditure was made and
160 that each receipt or revenue and
161 disbursement or expenditure is accurately
162 shown. (If for any reason complete and
163 accurate information is not given the
164 following shall be added to the
165 certificate.) Exceptions: The above report
166 is incomplete because proper information
167 was not available in the following records
168 which are in the keeping of the
169 following officer or officers. The person
170 designated to prepare the financial
171 statement shall give in detail any
172 incomplete data called for by this section.

173

Date _____

174
175
176

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

177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199

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.]

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

[50.810. 1. The statement shall be
printed in not less than 8-point type, but not
more than the smallest point type over 8-point
type available and in the standard column width
measure that will take the least space. The
publisher shall file two proofs of publication
with the county commission and the commission
shall forward one proof to the state auditor and
shall file the other in the office of the
commission. The county commission shall not pay
the publisher until proof of publication is
filed with the commission and shall not pay the
person designated to prepare the statement for
the preparation of the copy for the statement
until the state auditor notifies the commission
that proof of publication has been received and
that it complies with the requirements of this
section.]

2. The statement shall be spread on the
record of the commission and for this purpose
the publisher shall be required to furnish the
commission with at least two copies of the
statement that may be pasted on the record. The
publisher shall itemize the cost of publishing
said statement by column inch as properly
chargeable to the several funds and shall submit
such costs for payment to the county

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.]

✓