

SECOND REGULAR SESSION

SENATE BILL NO. 859

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HEGEMAN.

Read 1st time January 13, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

4839S.011

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
2 repealed and two new sections enacted in lieu thereof, to be known as sections
3 50.815 and 50.820, to read as follows:

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

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

- 10 (1) A summary of the receipts of each fund of the county for the year;
11 (2) A summary of the disbursements and transfers of each fund of the
12 county for the year;
13 (3) A statement of the cash balance at the beginning and at the end of the
14 year for each fund of the county;
15 (4) A summary of delinquent taxes and other due bills for each fund of the
16 county;

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

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

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

21 (7) A statement of the tax levies of each fund of the county for the year;
22 **and**

23 **(8) The name and current gross annual salary of each elected or**
24 **appointed county official whose salary is set by the county salary**
25 **commission.**

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

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

46 We, _____, _____, and _____, duly elected commissioners of the
47 county commission of _____ County, Missouri, and I, _____
48 _____, county clerk of that county, certify that the above and
49 foregoing is a complete and correct statement of every item of
50 information required in section 50.815 for the year ending
51 December 31, [19] **20** _____, and we have checked every
52 receipt from every source and every disbursement of every kind and

53 to whom and for what each disbursement was made, and each
 54 receipt and disbursement is accurately included in the above and
 55 foregoing totals. (If for any reason complete and accurate
 56 information is not given the following shall be added to the
 57 certificate.) Exceptions: the above report is incomplete because
 58 proper information was not available in the following records
 59 _____ which are in the keeping of the following officer or officers
 60 _____.

61 Date _____

62 _____
 63 _____
 64 _____
 65 Commissioners, County Commission

66 _____
 67 County Clerk

68 5. Any person falsely certifying to any fact covered by the certificate is
 69 liable on his **or her** bond and is guilty of a misdemeanor and, on conviction
 70 thereof, shall be punished by a fine of not less than two hundred dollars or more
 71 than one thousand dollars, or by confinement in the county jail for a period of not
 72 less than thirty days nor more than six months, or by both such fine and
 73 confinement. Any person charged with preparing the financial report who
 74 willfully or knowingly makes a false report of any record is, in addition to the
 75 penalties otherwise provided for in this section, guilty of a felony, and upon
 76 conviction thereof shall be sentenced to imprisonment by the division of
 77 corrections for a term of not less than two years nor more than five years.

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

50.820. 1. The statement required by section 50.815 shall be set in the
 2 standard column width measure which will take the least space and the publisher
 3 shall file two proofs of publication with the county commission and the
 4 commission shall forward one proof to the state auditor and shall file the other
 5 in the office of the commission. **As required by section 493.025, a**
 6 **newspaper publishing the statement shall charge and receive no more**
 7 **than its regular local classified advertising rate, which shall be the rate**
 8 **on the newspaper's rate schedule that was offered to the public thirty**

9 **days before the publication of the statement.** The county commission shall
10 [not] pay the publisher [until] **upon the filing of** proof of publication [is filed]
11 with the commission [and]. **After verification,** the state auditor [notifies]
12 **shall notify** the commission that proof of publication has been received and that
13 it complies with the requirements of this section.

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

17 3. The state auditor shall notify the county treasurer immediately of the
18 receipt of the proof of publication of the statement. After the first day of April
19 of each year the county treasurer shall not pay or enter for protest any warrant
20 for the pay of any of the county commission until notice is received from the state
21 auditor that the required proof of publication has been filed. [Any county
22 treasurer paying or entering for protest any warrant for any commissioner of the
23 county commission prior to the receipt of such notice from the state auditor shall
24 be liable therefor on his official bond.]

25 4. The state auditor shall prepare sample forms for financial statements
26 required by section 50.815 and shall [mail] **provide** the same to the county clerk
27 of each county of the first [class not having a charter form of government],
28 **second, third, and fourth classification** in this state, but failure of the
29 auditor to supply such forms shall not in any way excuse any person from the
30 performance of any duty imposed by this section or by section 50.815. If any
31 county officer fails, neglects, or refuses to comply with the provisions of this
32 section or section 50.815 [he], **the county officer** shall, in addition to other
33 penalties provided by law, be liable on his **or her** official bond for dereliction of
34 duty.

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

8 2. The statement shall show the bonded debt of the county,
9 if any, kind of bonds, date of maturity, interest rate, rate of
10 taxation levied for interest and sinking fund and authority for the

11 levy, the total amount of interest and sinking fund that has been
12 collected and interest and sinking fund on hand in cash.

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

23 4. The statement shall show the total valuation of the
24 county for purposes of taxation, the highest rate of taxation the
25 constitution permits the county commission to levy for purposes of
26 county revenue, the rate levied by the county commission for the
27 year covered by the statement, division of the rate levied among
28 the several funds and total amount of delinquent taxes for all years
29 as of December thirty-first.

30 5. The statement shall show receipts or revenues into each
31 and every fund separately. Each fund shall show the beginning
32 balance of each fund; each source of revenue; the total amount
33 received from each source of revenue; the total amount available in
34 each fund; the total amount of disbursements or expenditures from
35 each fund and the ending balance of each fund as of December
36 thirty-first. The total receipts or revenues for the year into all
37 funds shall be shown in the recapitulation. In counties with the
38 township form of government, each township shall be considered a
39 fund pursuant to this subsection.

40 6. Total disbursements or expenditures shall be shown for
41 warrants issued in each category contained in the forms developed
42 or approved by the state auditor pursuant to section 50.745. Total
43 amount of warrants, person or vendor to whom issued and purpose
44 for which issued shall be shown except as herein provided. Under
45 a separate heading in each fund the statements shall show what
46 warrants are outstanding and unpaid for the lack of funds on that

47 date with appropriate balance or overdraft in each fund as the case
48 may be.

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

51 Names of judges and clerks of elections at \$_____ per day
52 (listing the names run in and not listing each name by lines, and
53 at the end of the list of names giving the total of the amount of all
54 the warrants issued for such election services).

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

57 Names of jurors at \$_____ per day (listing the names run
58 in and not listing each name by lines, and at the end of the list of
59 names giving the total of the amount of all the warrants issued for
60 such election service).

61 9. Warrants to Internal Revenue Service for Social Security
62 and withholding taxes shall be brought into one call.

63 10. Warrants to the director of revenue of Missouri for
64 withholding taxes shall be brought into one call.

65 11. Warrants to the division of employment security shall
66 be brought into one call.

67 12. Warrants to Missouri local government employees'
68 retirement system or other retirement funds for each office shall be
69 brought into one call.

70 13. Warrants for utilities such as gas, water, lights and
71 power shall be brought into one call except that the total shall be
72 shown for each vendor.

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

75 (Name of Telephone Company for _____ office and total
76 amount of warrants issued).

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

79 (Postmaster for _____ office and total amount of warrants
80 issued).

81 16. Disbursements or expenditures by road districts shall
82 show the warrants, if warrants have been issued in the same

83 manner as provided for in subsection 5 of this section. If money
84 has been disbursed or expended by overseers the financial
85 statement shall show the total paid by the overseer to each person
86 for the year, and the purpose of each payment. Receipts or
87 revenues into the county distributive school fund shall be listed in
88 detail, disbursements or expenditures shall be listed and the
89 amount of each disbursement or expenditure. If any taxes have
90 been levied by virtue of Section 12(a) of Article X of the
91 Constitution of Missouri the financial statement shall contain the
92 following:

93 By virtue and authority of the discretionary power
94 conferred upon the county commissions of the several counties of
95 this state to levy a tax of not to exceed 35 cents on the \$100
96 assessed valuation the county commission of _____ County did for
97 the year covered by this report levy a tax rate of _____ cents on
98 the \$100 assessed valuation which said tax amounted to \$_____

99 and was disbursed or expended as follows:

100 The statement shall show how the money was disbursed or
101 expended and if any part of the sum has not been accounted for in
102 detail under some previous appropriate heading the portion not
103 previously accounted for shall be shown in detail.

104 17. At the end of the statement the person designated by
105 the county commission to prepare the financial statement herein
106 required shall append the following certificate:

107 I, _____, the duly authorized agent appointed by the county
108 commission of _____ County, state of Missouri, to prepare for
109 publication the financial statement as required by section 50.800,
110 RSMo, hereby certify that I have diligently checked the records of
111 the county and that the above and foregoing is a complete and
112 correct statement of every item of information required in section
113 50.800, RSMo, for the year ending December 31, _____, and
114 especially have I checked every receipt from every source
115 whatsoever and every disbursement or expenditure of every kind
116 and to whom and for what each such disbursement or expenditure
117 was made and that each receipt or revenue and disbursement or
118 expenditure is accurately shown. (If for any reason complete and

119 accurate information is not given the following shall be added to
120 the certificate.) Exceptions: The above report is incomplete because
121 proper information was not available in the following records
122 _____ which are in the keeping of the following officer or
123 officers. The person designated to prepare the financial statement
124 shall give in detail any incomplete data called for by this section.

125 Date _____

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

128 Or if no one has been designated said statement having been
129 prepared by the county clerk, signature shall be in the following
130 form:

131 Clerk of the county commission and ex officio officer
132 designated to prepare financial statement required by section
133 50.800, RSMo.

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

2 [50.810. 1. The statement shall be printed in not less than
3 8-point type, but not more than the smallest point type over 8-point
4 type available and in the standard column width measure that will
5 take the least space. The publisher shall file two proofs of
6 publication with the county commission and the commission shall
7 forward one proof to the state auditor and shall file the other in the
8 office of the commission. The county commission shall not pay the
publisher until proof of publication is filed with the commission

9 and shall not pay the person designated to prepare the statement
10 for the preparation of the copy for the statement until the state
11 auditor notifies the commission that proof of publication has been
12 received and that it complies with the requirements of this section.

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

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

34 4. The state auditor shall prepare sample forms for
35 financial statements and shall mail the same to the county clerks
36 of the several counties in this state. If the county commission
37 employs any person other than a bonded county officer to prepare
38 the financial statement the county commission shall require such
39 person to give bond with good and sufficient sureties in the penal
40 sum of one thousand dollars for the faithful performance of his
41 duty. If any county officer or other person employed to prepare the
42 financial statement herein provided for shall fail, neglect, or refuse
43 to, in any manner, comply with the provisions of this law he shall,
44 in addition to other penalties herein provided, be liable on his

45 official bond for dereliction of duty.]

✓

Unofficial

Bill

Copy