

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1606

101ST GENERAL ASSEMBLY

3703H.03P

DANA RADEMAN MILLER, Chief Clerk

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.

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Section A. Sections 50.800, 50.810, 50.815, and 50.820, RSMo, are repealed and two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

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

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

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

EXPLANATION — Matter enclosed in bold-faced brackets ~~[thus]~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the
18 year for each fund of the county; ~~and~~

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

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

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

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

39 We, _____, _____, and _____, duly elected commissioners of the
40 county commission of _____ County, Missouri, and I, _____
41 _____, county clerk of that county, certify that the above and foregoing is a
42 complete and correct statement of every item of information required
43 in section 50.815 for the year ending December 31, ~~19~~ **20**_____,
44 and we have checked every receipt from every source and every
45 disbursement of every kind and to whom and for what each
46 disbursement was made, and each receipt and disbursement is
47 accurately included in the above and foregoing totals. (If for any
48 reason complete and accurate information is not given the following
49 shall be added to the certificate.) Exceptions: the above report is
50 incomplete because proper information was not available in the
51 following records _____ which are in the keeping of the following
52 officer or officers _____.
53 Date _____

19 publication has been filed. [~~Any county treasurer paying or entering for protest any warrant~~
20 ~~for any commissioner of the county commission prior to the receipt of such notice from the~~
21 ~~state auditor shall be liable therefor on his official bond.~~]

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

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

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

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

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

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

34 ~~6. Total disbursements or expenditures shall be shown for warrants~~
35 ~~issued in each category contained in the forms developed or approved by the~~
36 ~~state auditor pursuant to section 50.745. Total amount of warrants, person or~~
37 ~~vendor to whom issued and purpose for which issued shall be shown except as~~
38 ~~herein provided. Under a separate heading in each fund the statements shall~~
39 ~~show what warrants are outstanding and unpaid for the lack of funds on that~~
40 ~~date with appropriate balance or overdraft in each fund as the case may be.~~

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

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

47 ~~8. Warrants issued to pay for the service of jurors shall be in the~~
48 ~~following form:~~

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

52 ~~9. Warrants to Internal Revenue Service for Social Security and~~
53 ~~withholding taxes shall be brought into one call.~~

54 ~~10. Warrants to the director of revenue of Missouri for withholding~~
55 ~~taxes shall be brought into one call.~~

56 ~~11. Warrants to the division of employment security shall be brought~~
57 ~~into one call.~~

58 ~~12. Warrants to Missouri local government employees' retirement~~
59 ~~system or other retirement funds for each office shall be brought into one call.~~

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

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

64 ~~(Name of Telephone Company for _____ office and total amount of~~
65 ~~warrants issued).~~

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

68 ~~(Postmaster for _____ office and total amount of warrants issued).~~

69 ~~16. Disbursements or expenditures by road districts shall show the~~
70 ~~warrants, if warrants have been issued in the same manner as provided for in~~
71 ~~subsection 5 of this section. If money has been disbursed or expended by~~
72 ~~overseers the financial statement shall show the total paid by the overseer to~~
73 ~~each person for the year, and the purpose of each payment. Receipts or~~
74 ~~revenues into the county distributive school fund shall be listed in detail,~~
75 ~~disbursements or expenditures shall be listed and the amount of each~~
76 ~~disbursement or expenditure. If any taxes have been levied by virtue of~~
77 ~~Section 12(a) of Article X of the Constitution of Missouri the financial~~
78 ~~statement shall contain the following:~~

79 ~~By virtue and authority of the discretionary power conferred upon the~~
80 ~~county commissions of the several counties of this state to levy a tax of not to~~
81 ~~exceed 35 cents on the \$100 assessed valuation the county commission of _____~~

82 ~~_____ County did for the year covered by this report levy a tax rate of _____~~
83 ~~cents on the \$100 assessed valuation which said tax amounted to \$ _____ and~~
84 ~~was disbursed or expended as follows:-~~

85
86 ~~The statement shall show how the money was disbursed or expended and if~~
87 ~~any part of the sum has not been accounted for in detail under some previous~~
88 ~~appropriate heading the portion not previously accounted for shall be shown in~~
89 ~~detail.~~

90 ~~17. At the end of the statement the person designated by the county~~
91 ~~commission to prepare the financial statement herein required shall append the~~
92 ~~following certificate:~~

93 I, _____, the duly authorized agent appointed by the county
94 commission of _____ County, state of Missouri, to prepare for
95 publication the financial statement as required by section 50.800,
96 RSMo, hereby certify that I have diligently checked the records of the
97 county and that the above and foregoing is a complete and correct
98 statement of every item of information required in section 50.800,
99 RSMo, for the year ending December 31, _____, and especially have
100 I checked every receipt from every source whatsoever and every
101 disbursement or expenditure of every kind and to whom and for what
102 each such disbursement or expenditure was made and that each receipt
103 or revenue and disbursement or expenditure is accurately shown. (If
104 for any reason complete and accurate information is not given the
105 following shall be added to the certificate.) Exceptions: The above
106 report is incomplete because proper information was not available in
107 the following records _____ which are in the keeping of the
108 following officer or officers. The person designated to prepare the
109 financial statement shall give in detail any incomplete data called for
110 by this section.
111
112 Date _____
113 Officer designated by county commission to prepare financial
114 statement required by section 50.800, RSMo.

114
115 Or if no one has been designated said statement having been prepared by the
116 county clerk, signature shall be in the following form:

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

119 18. Any person falsely certifying to any fact covered by the certificate
120 is liable on his bond and upon conviction of falsely certifying to any fact
121 covered by the certificate is guilty of a misdemeanor and punishable by a fine
122 of not less than two hundred dollars or more than one thousand dollars or by
123 imprisonment in the county jail for not less than thirty days nor more than six
124 months or by both fine and imprisonment. Any person charged with the
125 responsibility of preparing the financial report who willfully or knowingly
126 makes a false report of any record, is, in addition to the penalty otherwise
127 provided for in this law, deemed guilty of a felony and upon conviction shall

128 be sentenced to the penitentiary for not less than two years nor more than five
129 years.]

2 ~~[50.810. 1. The statement shall be printed in not less than 8 point~~
3 ~~type, but not more than the smallest point type over 8 point type available and~~
4 ~~in the standard column width measure that will take the least space. The~~
5 ~~publisher shall file two proofs of publication with the county commission and~~
6 ~~the commission shall forward one proof to the state auditor and shall file the~~
7 ~~other in the office of the commission. The county commission shall not pay~~
8 ~~the publisher until proof of publication is filed with the commission and shall~~
9 ~~not pay the person designated to prepare the statement for the preparation of~~
10 ~~the copy for the statement until the state auditor notifies the commission that~~
11 ~~proof of publication has been received and that it complies with the~~
12 ~~requirements of this section.~~

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

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

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

✓