

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Section A. Sections 50.800, 50.810, 50.815, and 50.820, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 50.815 and 50.820, to read as follows: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

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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.]

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[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.]

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