

FIRST REGULAR SESSION

HOUSE BILL NO. 815

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SCHARNHORST.

1535L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 50.800 and 50.815, RSMo, and to enact in lieu thereof two new sections relating to published 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Section A. Sections 50.800 and 50.815, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 50.800 and 50.815, to read as follows:

50.800. 1. On or before the first Monday in March of each year, the county commission of each county of the second, third, or fourth class shall prepare and publish in some newspaper as provided for in section 493.050, if there is one, and if not by notices posted in at least ten places in the county, a detailed financial statement of the county for the year ending December thirty-first, preceding. **The published financial statement shall provide county government financial and policy information as a means of creating better public understanding of county government policies, practices, and operations.**

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

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

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.

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

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

30 6. Total disbursements or expenditures shall be shown for warrants issued in each
31 category contained in the forms developed or approved by the state auditor pursuant to section
32 50.745. Total amount of warrants, person or vendor to whom issued and purpose for which
33 issued shall be shown except as herein provided. Under a separate heading in each fund the
34 statements shall show what warrants are outstanding and unpaid for the lack of funds on that date
35 with appropriate balance or overdraft in each fund as the case may be.

36 7. **(1) The published financial statement shall include the following:**

37 **(a) Detailed compensation information for all county government employees,**
38 **including the adopted salary schedules with the number of employees in the various**
39 **subcategories of the schedules;**

40 **(b) All extra duty compensation;**

41 **(c) All employee benefits; and**

42 **(d) The county budget.**

43 **(2) The office of administration shall establish clear standards for budget format**
44 **and detail to ensure that all county government budgets contain all necessary information**
45 **and present the information according to consistent reporting standards.**

46 8. Warrants issued to pay for the service of election judges and clerks of elections shall
47 be in the following form:

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

51 [8.] 9. Warrants issued to pay for the service of jurors shall be in the following form:

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

55 [9.] **10.** Warrants to Internal Revenue Service for Social Security and withholding taxes
56 shall be brought into one call.

57 [10.] **11.** Warrants to the director of revenue of Missouri for withholding taxes shall be
58 brought into one call.

59 [11.] **12.** Warrants to the division of employment security shall be brought into one call.

60 [12.] **13.** Warrants to Missouri local government employees' retirement system or other
61 retirement funds for each office shall be brought into one call.

62 [13.] **14.** Warrants for utilities such as gas, water, lights and power shall be brought into
63 one call except that the total shall be shown for each vendor.

64 [14.] **15.** Warrants issued to each telephone company shall be brought into one call for
65 each office in the following form:

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

67 [15.] **16.** Warrants issued to the postmaster for postage shall be brought into one call for
68 each office in the following form:

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

70 [16.] **17.** Disbursements or expenditures by road districts shall show the warrants, if
71 warrants have been issued in the same manner as provided for in subsection 5 of this section.
72 If money has been disbursed or expended by overseers the financial statement shall show the
73 total paid by the overseer to each person for the year, and the purpose of each payment. Receipts
74 or revenues into the county distributive school fund shall be listed in detail, disbursements or
75 expenditures shall be listed and the amount of each disbursement or expenditure. If any taxes
76 have been levied by virtue of section 12(a) of article X of the Constitution of Missouri the
77 financial statement shall contain the following:

78 By virtue and authority of the discretionary power conferred upon the county
79 commissions of the several counties of this state to levy a tax of not to exceed 35 cents on the
80 \$100 assessed valuation the county commission of County did for the year covered by this
81 report levy a tax rate of cents on the \$100 assessed valuation which said tax amounted to
82 \$..... and was disbursed or expended as follows: The statement shall show how the money was
83 disbursed or expended and if any part of the sum has not been accounted for in detail under some
84 previous appropriate heading the portion not previously accounted for shall be shown in detail.

85 [17.] **18.** At the end of the statement the person designated by the county commission
86 to prepare the financial statement herein required shall append the following certificate:

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

100 Date

101 Officer designated by county commission to prepare financial statement required by
102 section 50.800. Or if no one has been designated said statement having been prepared by the
103 county clerk, signature shall be in the following form:

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

106 [18.] 19. Any person falsely certifying to any fact covered by the certificate is liable on
107 his bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty
108 of a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one
109 thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than
110 six months or by both fine and imprisonment. Any person charged with the responsibility of
111 preparing the financial report who willfully or knowingly makes a false report of any record, is,
112 in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon
113 conviction shall be sentenced to the penitentiary for not less than two years nor more than five
114 years.

50.815. 1. On or before the first Monday in March of each year, the county commission
2 of each county of the first [class not] **classification and each county** having a charter form of
3 government shall, with the assistance of the county clerk, prepare and publish in some newspaper
4 of general circulation published in the county a financial statement of the county for the year
5 ending the preceding December thirty-first. **The published financial statement shall provide**
6 **county government financial and policy information as a means of creating better public**
7 **understanding of county government policies, practices, and operations.**

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 each
- 13 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 year;
- 16 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the
- 17 year for each fund of the county; [and]
- 18 (7) A statement of the tax levies of each fund of the county for the year;
- 19 **(8) Detailed compensation information for all county government employees,**
- 20 **including the adopted salary schedules with the number of employees in the various**
- 21 **subcategories of the schedules;**
- 22 **(9) All extra duty compensation;**
- 23 **(10) All employee benefits; and**
- 24 **(11) The county budget.**
- 25 **3. The office of administration shall establish clear standards for budget format**
- 26 **and detail to ensure that all county government budgets contain all necessary information**
- 27 **and present the information according to consistent reporting standards.**
- 28 **4.** The financial statement need not show specific disbursements, warrants issued, or the
- 29 names of specific payees, but every individual warrant, voucher, receipt, court order and all other
- 30 items, records, documents and other information which are not specifically required to be
- 31 retained by the officer having initial charge thereof and which would be required to be included
- 32 in or to construct a financial statement in the form prescribed for other counties by section
- 33 50.800 shall be filed on or before the date of publication of the financial statement prescribed
- 34 by subsection 1 in the office of the county clerk, and the county clerk shall preserve the same,
- 35 and shall cause the same to be available for inspection during normal business hours on the
- 36 request of any person, for a period of five years following the date of filing in his office, after
- 37 which five-year period these records may be disposed of according to law unless they are the
- 38 subject of a legal suit pending at the expiration of that period.
- 39 [4.] **5.** At the end of the financial statement, each commissioner of the county
- 40 commission and the county clerk shall sign and append the following certificate:
- 41 We,,, and, duly elected commissioners of the county commission of
- 42 County, Missouri, and I,, county clerk of that county, certify that the above and foregoing
- 43 is a complete and correct statement of every item of information required in section 50.815 for
- 44 the year ending December 31, 19.., and we have checked every receipt from every source and

45 every disbursement of every kind and to whom and for what each disbursement was made, and
 46 each receipt and disbursement is accurately included in the above and foregoing totals. (If for
 47 any reason complete and accurate information is not given the following shall be added to the
 48 certificate.) Exceptions: the above report is incomplete because proper information was not
 49 available in the following records which are in the keeping of the following officer or officers
 50 Date

51
 52
 53

Commissioners, County Commission

55
 56 County Clerk

57 [5.] 6. Any person falsely certifying to any fact covered by the certificate is liable on his
 58 bond and is guilty of a misdemeanor and, on conviction thereof, shall be punished by a fine of
 59 not less than two hundred dollars or more than one thousand dollars, or by confinement in the
 60 county jail for a period of not less than thirty days nor more than six months, or by both such fine
 61 and confinement. Any person charged with preparing the financial report who willfully or
 62 knowingly makes a false report of any record is, in addition to the penalties otherwise provided
 63 for in this section, guilty of a felony, and upon conviction thereof shall be sentenced to
 64 imprisonment by the division of corrections for a term of not less than two years nor more than
 65 five years.

66 [6.] 7. The provisions of sections 50.800 and 50.810 do not apply to counties of the first
 67 class not having a charter form of government, except as provided in subsection [3] 4 of this
 68 section.