

FIRST REGULAR SESSION

# HOUSE BILL NO. 381

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGAUGH.

0719H.011

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Section A. Sections 50.800, 50.810, 50.815, and 50.820, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 50.815 and 50.820, to read as follows: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

(3) A statement of the cash balance at the beginning and at the end of the year for each fund of the county;

(4) A summary of delinquent taxes and other due bills for each fund of the county;

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

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

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 (7) A statement of the tax levies of each fund of the county for the year; and  
 18 **(8) The name, office, and current gross annual salary of each elected or appointed**  
 19 **county official whose salary is set by the county salary commission.**

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

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

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

49 Date \_\_\_\_\_  
 50 \_\_\_\_\_  
 51 \_\_\_\_\_  
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Commissioners, County Commission

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County Clerk

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

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

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50.820. 1. The statement required by section 50.815 shall be set in the standard column width measure which will take the least space and 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. **As required under section 493.025, a newspaper publishing the statement shall charge and receive no more than its regular local classified advertising rate, which shall be the rate on the newspaper's rate schedule that was offered to the public thirty days before the publication of the statement.** The county commission shall ~~not~~ pay the publisher ~~until~~ **upon the filing of** proof of publication ~~is filed~~ with the commission ~~and~~ . **After verification,** the state auditor ~~notifies~~ **shall notify** 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 which may be ~~pastored on~~ **placed in** the record.

3. The state auditor shall notify the county treasurer immediately of the receipt of the proof of publication of the statement. After the first day of April of each year the county treasurer shall not pay or enter for protest any warrant for the pay of any of the county commission until notice is received from the state auditor that the required proof of publication has been filed. ~~[Any county treasurer paying or entering for protest any warrant for any~~

20 ~~commissioner of the county commission prior to the receipt of such notice from the state auditor~~  
21 ~~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 first  
24 ~~[class not having a charter form of government]~~ , **second, third, or fourth classification** in this  
25 state, but failure of the auditor to supply such forms shall not in any way excuse any person from  
26 the performance of any duty imposed by this section or by section 50.815. If any county officer  
27 fails, neglects, or refuses to comply with the provisions of this section or section 50.815 ~~[he]~~ ,  
28 **the county officer** shall, in addition to other penalties provided by law, be liable on his **or her**  
29 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~~  
7 ~~thirty-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 fund;~~  
16 ~~the name of each person who has a loan from the permanent school fund, whether~~  
17 ~~county or township, the amount of the loan, date loan was made and date of~~  
18 ~~maturity, description of the security for the loan, amount, if any, of delinquent~~  
19 ~~interest on each loan.~~

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

26 ~~5. The statement shall show receipts or revenues into each and every fund~~  
27 ~~separately. Each fund shall show the beginning balance of each fund; each~~  
28 ~~source of revenue; the total amount received from each source of revenue; the~~  
29 ~~total amount available in each fund; the total amount of disbursements or~~  
30 ~~expenditures from each fund and the ending balance of each fund as of December~~  
~~thirty-first. The total receipts or revenues for the year into all funds shall be~~

- 31 ~~shown in the recapitulation. In counties with the township form of government;~~  
32 ~~each township shall be considered a fund pursuant to this subsection:~~
- 33 ~~6. Total disbursements or expenditures shall be shown for warrants~~  
34 ~~issued in each category contained in the forms developed or approved by the state~~  
35 ~~auditor pursuant to section 50.745. Total amount of warrants, person or vendor~~  
36 ~~to whom issued and purpose for which issued shall be shown except as herein~~  
37 ~~provided. Under a separate heading in each fund the statements shall show what~~  
38 ~~warrants are outstanding and unpaid for the lack of funds on that date with~~  
39 ~~appropriate balance or overdraft in each fund as the case may be.~~
- 40 ~~7. Warrants issued to pay for the service of election judges and clerks of~~  
41 ~~elections shall be in the following form:~~
- 42 ~~Names of judges and clerks of elections at \$ \_\_\_\_\_ per day~~  
43 ~~(listing the names run in and not listing each name by lines, and~~  
44 ~~at the end of the list of names giving the total of the amount of all~~  
45 ~~the warrants issued for such election services).~~
- 46 ~~8. Warrants issued to pay for the service of jurors shall be in the~~  
47 ~~following form:~~
- 48 ~~Names of jurors at \$ \_\_\_\_\_ per day (listing the names run in and~~  
49 ~~not listing each name by lines, and at the end of the list of names~~  
50 ~~giving the total of the amount of all the warrants issued for such~~  
51 ~~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 taxes~~  
55 ~~shall be brought into one call.~~
- 56 ~~11. Warrants to the division of employment security shall be brought into~~  
57 ~~one call.~~
- 58 ~~12. Warrants to Missouri local government employees' retirement system~~  
59 ~~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 one~~  
63 ~~call for each office in the following form:~~
- 64 ~~(Name of Telephone Company for \_\_\_\_\_ office and total~~  
65 ~~amount of 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~~  
69 ~~issued).~~
- 70 ~~16. Disbursements or expenditures by road districts shall show the~~  
71 ~~warrants, if warrants have been issued in the same manner as provided for in~~  
72 ~~subsection 5 of this section. If money has been disbursed or expended by~~  
73 ~~overseers the financial statement shall show the total paid by the overseer to each~~

74 ~~person for the year, and the purpose of each payment. Receipts or revenues into~~  
 75 ~~the county distributive school fund shall be listed in detail, disbursements or~~  
 76 ~~expenditures shall be listed and the amount of each disbursement or expenditure.~~  
 77 ~~If any taxes have been levied by virtue of Section 12(a) of Article X of the~~  
 78 ~~Constitution of Missouri the financial statement shall contain the following:~~

79 ~~\_\_\_\_\_ By virtue and authority of the discretionary power conferred upon~~  
 80 ~~the county commissions of the several counties of this state to~~  
 81 ~~levy a tax of not to exceed 35 cents on the \$100 assessed~~  
 82 ~~valuation the county commission of \_\_\_\_\_ County did for the~~  
 83 ~~year covered by this report levy a tax rate of \_\_\_\_\_ cents on the~~  
 84 ~~\$100 assessed valuation which said tax amounted to \$ \_\_\_\_\_ and~~  
 85 ~~was disbursed or expended as follows:~~

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

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

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

113 Date \_\_\_\_\_

114 ~~\_\_\_\_\_ Officer designated by county commission to prepare financial~~  
 115 ~~statement required by section 50.800, RSMo.~~

117 ~~Or if no one has been designated said statement having been prepared by the~~  
118 ~~county clerk, signature shall be in the following form:~~

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

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

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

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

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

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

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