

SECOND REGULAR SESSION

HOUSE BILL NO. 2089

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CHIPMAN.

5387H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 50.800, 50.810, 50.815, and 50.820, RSMo, and to enact in lieu thereof four new sections relating to county financial statements, with 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Section A. Sections 50.800, 50.810, 50.815, and 50.820, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 50.800, 50.810, 50.815, and 50.820, to read as follows: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] **classification** 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 detailed financial statement shall be published:**

(1) On a dedicated county website; or

(2) In some newspaper as provided for in section 493.050.

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,

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.

16 whether county or township, the amount of the loan, date loan was made and date of maturity,
17 description of the security for the loan, amount, if any, of delinquent interest on each loan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

68 By virtue and authority of the discretionary power conferred upon the county
69 commissions of the several counties of this state to levy a tax of not to exceed 35 cents on the
70 \$100 assessed valuation the county commission of County did for the year covered by this
71 report levy a tax rate of cents on the \$100 assessed valuation which said tax amounted to
72 \$..... and was disbursed or expended as follows: The statement shall show how the money was
73 disbursed or expended and if any part of the sum has not been accounted for in detail under some
74 previous appropriate heading the portion not previously accounted for shall be shown in detail.

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

77 I,, the duly authorized agent appointed by the county commission of County, state
78 of Missouri, to prepare for publication the financial statement as required by section 50.800,
79 RSMo, hereby certify that I have diligently checked the records of the county and that the above
80 and foregoing is a complete and correct statement of every item of information required in
81 section 50.800, RSMo, for the year ending December 31,, and especially have I checked
82 every receipt from every source whatsoever and every disbursement or expenditure of every kind
83 and to whom and for what each such disbursement or expenditure was made and that each
84 receipt or revenue and disbursement or expenditure is accurately shown. (If for any reason
85 complete and accurate information is not given the following shall be added to the certificate.)
86 Exceptions: The above report is incomplete because proper information was not available in the
87 following records which are in the keeping of the following officer or officers. The person

88 designated to prepare the financial statement shall give in detail any incomplete data called for
 89 by this section.

90 Date

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

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

96 18. Any person falsely certifying to any fact covered by the certificate is liable on his
 97 bond and upon conviction of falsely certifying to any fact covered by the certificate is guilty of
 98 a misdemeanor and punishable by a fine of not less than two hundred dollars or more than one
 99 thousand dollars or by imprisonment in the county jail for not less than thirty days nor more than
 100 six months or by both fine and imprisonment. Any person charged with the responsibility of
 101 preparing the financial report who willfully or knowingly makes a false report of any record, is,
 102 in addition to the penalty otherwise provided for in this law, deemed guilty of a felony and upon
 103 conviction shall be sentenced to the penitentiary for not less than two years nor more than five
 104 years.

50.810. 1. **If a county's detailed financial statement is published in a newspaper as
 2 provided in section 50.800, the statement shall be:**

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

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

20 [3.] 2. The state auditor shall notify the county treasurer immediately of the receipt of
21 the proof of publication of the statement. After the first of April of each year the county treasurer
22 shall not pay or enter for protest any warrant for the pay of any commissioner of any county
23 commission until notice is received from the state auditor that the required proof of publication
24 has been filed. Any county treasurer paying or entering for protest any warrant for any
25 commissioner of the county commission prior to the receipt of such notice from the state auditor
26 shall be liable on his official bond therefor.

27 [4.] 3. The state auditor shall prepare sample forms for financial statements and shall
28 mail the same to the county clerks of the several counties in this state. If the county commission
29 employs any person other than a bonded county officer to prepare the financial statement the
30 county commission shall require such person to give bond with good and sufficient sureties in
31 the penal sum of one thousand dollars for the faithful performance of his duty. If any county
32 officer or other person employed to prepare the financial statement herein provided for shall fail,
33 neglect, or refuse to, in any manner, comply with the provisions of this law he shall, in addition
34 to other penalties herein provided, be liable on his official bond for dereliction of duty.

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 having a charter form of government] **classification** shall,
3 with the assistance of the county clerk, prepare and publish [in some newspaper of general
4 circulation published in the county] a financial statement of the county for the year ending the
5 preceding December thirty-first. **The financial statement shall be published:**

6 (1) **On a dedicated county website; or**

7 (2) **In some newspaper of general circulation published in the county.**

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 3. The financial statement need not show specific disbursements, warrants issued, or the
20 names of specific payees, but every individual warrant, voucher, receipt, court order and all other
21 items, records, documents and other information which are not specifically required to be

22 retained by the officer having initial charge thereof and which would be required to be included
 23 in or to construct a financial statement in the form prescribed for other counties by section
 24 50.800 shall be filed on or before the date of publication of the financial statement prescribed
 25 by subsection 1 in the office of the county clerk, and the county clerk shall preserve the same,
 26 and shall cause the same to be available for inspection during normal business hours on the
 27 request of any person, for a period of five years following the date of filing in his office, after
 28 which five-year period these records may be disposed of according to law unless they are the
 29 subject of a legal suit pending at the expiration of that period.

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

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

42 Date

43
 44
 45

46 Commissioners, County Commission

47

48 County Clerk

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

57 6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first
58 [class not having a charter form of government] **classification**, except as provided in subsection
59 3 of this section.

 50.820. 1. **If a county's financial statement is published in a newspaper as provided**
2 **in section 50.815**, the statement [required by section 50.815] shall be:

3 **(1)** Set in the standard column width measure which will take the least space and the
4 publisher shall file two proofs of publication with the county commission and the commission
5 shall forward one proof to the state auditor and shall file the other in the office of the
6 commission. The county commission shall not pay the publisher until proof of publication is
7 filed with the commission and the state auditor notifies the commission that proof of publication
8 has been received and that it complies with the requirements of this section[.] ; **and**

9 [2. The statement shall be] **(2)** Spread on the record of the commission and for this
10 purpose the publisher shall be required to furnish the commission with at least two copies of the
11 statement which may be pasted on the record.

12 [3.] **2.** The state auditor shall notify the county treasurer immediately of the receipt of
13 the proof of publication of the statement. After the first day of April of each year the county
14 treasurer shall not pay or enter for protest any warrant for the pay of any of the county
15 commission until notice is received from the state auditor that the required proof of publication
16 has been filed. Any county treasurer paying or entering for protest any warrant for any
17 commissioner of the county commission prior to the receipt of such notice from the state auditor
18 shall be liable therefor on his official bond.

19 [4.] **3.** The state auditor shall prepare sample forms for financial statements required by
20 section 50.815 and shall mail the same to the county clerk of each county of the first class not
21 having a charter form of government in this state, but failure of the auditor to supply such forms
22 shall not in any way excuse any person from the performance of any duty imposed by this section
23 or by section 50.815. If any county officer fails, neglects, or refuses to comply with the
24 provisions of this section or section 50.815 he shall, in addition to other penalties provided by
25 law, be liable on his official bond for dereliction of duty.

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