

FIRST REGULAR SESSION

HOUSE BILL NO. 949

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGAUGH.

1983H.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 four 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Section A. Sections 50.800, 50.810, 50.815, and 50.820, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 50.800, 50.810, 50.815, and 50.820, to read as follows: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 a newspaper as provided under 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
39 in and not listing each name by lines, and at the end of the list of names giving
40 the total of the amount of 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
43 name by lines, and at the end of the list of names giving the total of the amount
44 of all the warrants issued 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
57 issued).

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

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

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

69 By virtue and authority of the discretionary power conferred upon the county
70 commissions of the several counties of this state to levy a tax of not to exceed 35
71 cents on the \$100 assessed valuation the county commission of _____ County
72 did for the year covered by this report levy a tax rate of _____ cents on the \$100
73 assessed valuation which said tax amounted to \$_____ and was disbursed or
74 expended as follows:

75

76 The statement shall show how the money was disbursed or expended and if any part of the sum
77 has not been accounted for in detail under some previous appropriate heading the portion not
78 previously accounted for shall be shown in detail.

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

81 I, _____, the duly authorized agent appointed by the county commission of
82 _____ County, state of Missouri, to prepare for publication the financial
83 statement as required by section 50.800, RSMo, hereby certify that I have
84 diligently checked the records of the county and that the above and foregoing is
85 a complete and correct statement of every item of information required in section
86 50.800, RSMo, for the year ending December 31, _____, and especially have
87 I checked every receipt from every source whatsoever and every disbursement or

88 expenditure of every kind and to whom and for what each such disbursement or
 89 expenditure was made and that each receipt or revenue and disbursement or
 90 expenditure is accurately shown. (If for any reason complete and accurate
 91 information is not given the following shall be added to the certificate.)
 92 Exceptions: The above report is incomplete because proper information was not
 93 available in the following records _____ which are in the keeping of the
 94 following officer or officers. The person designated to prepare the financial
 95 statement shall give in detail any incomplete data called for by this section.

96 Date _____

97 Officer designated by county commission to prepare financial statement required
 98 by section 50.800, RSMo.

99

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

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

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

50.810. 1. **If a county's detailed financial statement is published in a newspaper as
 2 provided under 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 section[-

11 ~~_____ 2. The statement shall be] ; and~~

12 (2) Spread on the record of the commission and for this purpose the publisher shall be
 13 required to furnish the commission with at least two copies of the statement that may be pasted
 14 on the record. The publisher shall itemize the cost of publishing said statement by column inch
 15 as properly chargeable to the several funds and shall submit such costs for payment to the county
 16 commission. The county commission shall pay out of each fund in the proportion that each item
 17 bears to the total cost of publishing said statement and shall issue warrants therefor; provided any
 18 part not properly chargeable to any specific fund shall be paid from the county general revenue
 19 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 a 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
 33 commission of _____ County, Missouri, and I, _____, county clerk of
 34 that county, certify that the above and foregoing is a complete and correct
 35 statement of every item of information required in section 50.815 for the year
 36 ending December 31, [~~19__~~] _____, and we have checked every receipt from every
 37 source and every disbursement of every kind and to whom and for what each
 38 disbursement was made, and each receipt and disbursement is accurately included
 39 in the above and foregoing totals. (If for any reason complete and accurate
 40 information is not given the following shall be added to the certificate.)
 41 Exceptions: the above report is incomplete because proper information was not
 42 available in the following records _____ which are in the keeping of the
 43 following officer or officers _____.

44 Date _____

45 _____
 46 _____
 47 _____

48 Commissioners, County Commission

49 _____
 50 County Clerk

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

59 6. The provisions of sections 50.800 and 50.810 do not apply to counties of the first
 60 ~~[class not having a charter form of government]~~ **classification**, except as provided in subsection
 61 3 of this section.

 50.820. 1. **If a county's financial statement is published in a newspaper as provided**
 2 **under 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[-

9 ~~———2. The statement shall be] ; and~~

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

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

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

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