

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Substitute for House Committee Substitute for House Bill No. 441, Page 3, Section
2 49.266, Line 22, by inserting after all of said line the following:

3
4 "50.815. 1. On or before the first Monday in March of each year, the county commission of
5 each county of the first ~~[class not having a charter form of government]~~, second, third, or fourth
6 classification shall, with the assistance of the county clerk or other officer responsible for the
7 preparation of the financial statement, prepare and publish in some newspaper of general circulation
8 published in the county, as provided under section 493.050, a financial statement of the county for
9 the year ending the preceding December thirty-first.

10 2. The financial statement shall show at least the following:

- 11 (1) A summary of the receipts of each fund of the county for the year;
12 (2) A summary of the disbursements and transfers of each fund of the county for the year;
13 (3) A statement of the cash balance at the beginning and at the end of the year for each fund
14 of the county;
15 (4) A summary of delinquent taxes and other due bills for each fund of the county;
16 (5) A summary of warrants of each fund of the county outstanding at the end of the year;
17 (6) A statement of bonded indebtedness, if any, at the beginning and at the end of the year
18 for each fund of the county; ~~[and]~~
19 (7) A statement of the tax levies of each fund of the county for the year; and
20 (8) The name, office, and current gross annual salary of each elected or appointed county
21 official whose salary is set by the county salary commission.

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

36 4. At the end of the financial statement, each commissioner of the county commission and

Action Taken _____ Date _____

the county clerk shall sign and append the following certificate:

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

Date _____

Commissioners, County Commission

County Clerk

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.]~~

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 ~~[pasted 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 commissioner of the county commission]~~

1 prior to the receipt of such notice from the state auditor shall be liable therefor on his official bond.]

2 4. The state auditor shall prepare sample forms for financial statements required by section
3 50.815 and shall [mail] provide the same to the county clerk of each county of the first [class not
4 ~~having a charter form of government~~], second, third, or fourth classification in this state, but failure
5 of the auditor to supply such forms shall not in any way excuse any person from the performance of
6 any duty imposed by this section or by section 50.815. If any county officer fails, neglects, or
7 refuses to comply with the provisions of this section or section 50.815 [he], the county officer shall,
8 in addition to other penalties provided by law, be liable on his or her official bond for dereliction of
9 duty."; and

10
11 Further amend said bill, Page 29, Section 610.021, Line 118, by inserting after all of said line the
12 following:

13
14 "[50.800. ~~1. On or before the first Monday in March of each year, the county~~
15 ~~commission of each county of the second, third, or fourth class shall prepare~~
16 ~~and publish in some newspaper as provided for in section 493.050, if there is~~
17 ~~one, and if not by notices posted in at least ten places in the county, a detailed~~
18 ~~financial statement of the county for the year ending December thirty-first,~~
19 ~~preceding.~~

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

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

33 ~~4. The statement shall show the total valuation of the county for purposes of~~
34 ~~taxation, the highest rate of taxation the constitution permits the county~~
35 ~~commission to levy for purposes of county revenue, the rate levied by the~~
36 ~~county commission for the year covered by the statement, division of the rate~~
37 ~~levied among the several funds and total amount of delinquent taxes for all~~
38 ~~years as of December thirty-first.~~

39 ~~5. The statement shall show receipts or revenues into each and every fund~~
40 ~~separately. Each fund shall show the beginning balance of each fund; each~~
41 ~~source of revenue; the total amount received from each source of revenue; the~~
42 ~~total amount available in each fund; the total amount of disbursements or~~
43 ~~expenditures from each fund and the ending balance of each fund as of~~
44 ~~December thirty-first. The total receipts or revenues for the year into all~~
45 ~~funds shall be shown in the recapitulation. In counties with the township~~
46 ~~form of government, each township shall be considered a fund pursuant to~~
47 ~~this subsection.~~

48 ~~6. Total disbursements or expenditures shall be shown for warrants issued in~~
49 ~~each category contained in the forms developed or approved by the state~~

auditor pursuant to section 50.745. Total amount of warrants, person or vendor to whom issued and purpose for which issued shall be shown except as herein provided. Under a separate heading in each fund the statements shall show what warrants are outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

By virtue and authority of the discretionary power conferred upon the county commissions of the several counties of this state to levy a tax of not to exceed 35 cents on the \$100

assessed valuation the county commission of _____ County
 did for the year covered by this report levy a tax rate of
 _____ cents on the \$100 assessed valuation which said tax
 amounted to \$ _____ and was disbursed or expended as
 follows:

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

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

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

Date _____

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

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

1 makes a false report of any record, is, in addition to the penalty otherwise
 2 provided for in this law, deemed guilty of a felony and upon conviction shall
 3 be sentenced to the penitentiary for not less than two years nor more than five
 4 years.]

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

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

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

34 4. The state auditor shall prepare sample forms for financial statements and
 35 shall mail the same to the county clerks of the several counties in this state. If
 36 the county commission employs any person other than a bonded county
 37 officer to prepare the financial statement the county commission shall require
 38 such person to give bond with good and sufficient sureties in the penal sum of
 39 one thousand dollars for the faithful performance of his duty. If any county
 40 officer or other person employed to prepare the financial statement herein
 41 provided for shall fail, neglect, or refuse to, in any manner, comply with the
 42 provisions of this law he shall, in addition to other penalties herein provided,
 43 be liable on his official bond for dereliction of duty.]" ; and
 44

45 Further amend said bill by amending the title, enacting clause, and intersectional references
 46 accordingly.