

# SENATE BILL NO. 1191

101ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR CRAWFORD.

5727S.02I

ADRIANE D. CROUSE, Secretary

## AN ACT

To repeal sections 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Section A. Sections 50.815 and 50.820, RSMo, are repealed  
2 and two new sections enacted in lieu thereof, to be known as  
3 sections 50.815 and 50.820, to read as follows:

50.815. 1. On or before [the first Monday in March]  
2 **June thirtieth** of each year, the county commission of each  
3 county of the first class not having a charter form of  
4 government shall, with the assistance of the county clerk,  
5 prepare and publish in some newspaper of general circulation  
6 published in the county a financial statement of the county  
7 for the year ending the preceding December thirty-first.

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

10 (1) A summary of the receipts of each fund of the  
11 county for the year;

12 (2) A summary of the disbursements and transfers of  
13 each fund of the county for the year;

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

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

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

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

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

23           (7) A statement of the tax levies of each fund of the  
24 county for the year.

25           3. The financial statement need not show specific  
26 disbursements, warrants issued, or the names of specific  
27 payees, but every individual warrant, voucher, receipt,  
28 court order and all other items, records, documents and  
29 other information which are not specifically required to be  
30 retained by the officer having initial charge thereof and  
31 which would be required to be included in or to construct a  
32 financial statement in the form prescribed for other  
33 counties by section 50.800 shall be filed on or before the  
34 date of publication of the financial statement prescribed by  
35 subsection 1 in the office of the county clerk, and the  
36 county clerk shall preserve the same, and shall cause the  
37 same to be available for inspection during normal business  
38 hours on the request of any person, for a period of five  
39 years following the date of filing in his office, after  
40 which five-year period these records may be disposed of  
41 according to law unless they are the subject of a legal suit  
42 pending at the expiration of that period.

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

46           We, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_, duly  
47 elected commissioners of the county commission of  
48 \_\_\_\_\_ County, Missouri, and I, \_\_\_\_\_  
49 \_\_\_\_\_, county clerk of that county, certify

50 that the above and foregoing is a complete and  
 51 correct statement of every item of information  
 52 required in section 50.815 for the year ending  
 53 December 31, 19\_\_\_\_\_, and we have checked  
 54 every receipt from every source and every  
 55 disbursement of every kind and to whom and for  
 56 what each disbursement was made, and each receipt  
 57 and disbursement is accurately included in the  
 58 above and foregoing totals. (If for any reason  
 59 complete and accurate information is not given the  
 60 following shall be added to the certificate.)  
 61 Exceptions: the above report is incomplete because  
 62 proper information was not available in the  
 63 following records \_\_\_\_\_ which are in the  
 64 keeping of the following officer or officers  
 65 \_\_\_\_\_ .

66 Date \_\_\_\_\_

67 \_\_\_\_\_

68 \_\_\_\_\_

69 \_\_\_\_\_

70 Commissioners, County Commission

71 \_\_\_\_\_

72 County Clerk

73 5. Any person falsely certifying to any fact covered  
 74 by the certificate is liable on his bond and is guilty of a  
 75 misdemeanor and, on conviction thereof, shall be punished by  
 76 a fine of not less than two hundred dollars or more than one  
 77 thousand dollars, or by confinement in the county jail for a  
 78 period of not less than thirty days nor more than six  
 79 months, or by both such fine and confinement. Any person  
 80 charged with preparing the financial report who willfully or  
 81 knowingly makes a false report of any record is, in addition  
 82 to the penalties otherwise provided for in this section,  
 83 guilty of a felony, and upon conviction thereof shall be

84 sentenced to imprisonment by the division of corrections for  
85 a term of not less than two years nor more than five years.

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

50.820. 1. The statement required by section 50.815  
2 shall be set in the standard column width measure which will  
3 take the least space and the publisher shall file two proofs  
4 of publication with the county commission and the commission  
5 shall forward one proof to the state auditor and shall file  
6 the other in the office of the commission. The county  
7 commission shall not pay the publisher until proof of  
8 publication is filed with the commission and the state  
9 auditor notifies the commission that proof of publication  
10 has been received and that it complies with the requirements  
11 of this section.

12 2. The statement shall be spread on the record of the  
13 commission and for this purpose the publisher shall be  
14 required to furnish the commission with at least two copies  
15 of the statement which may be pasted on the record.

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

27           4. The state auditor shall prepare sample forms for  
28 financial statements required by section 50.815 and shall  
29 mail the same to the county clerk of each county of the  
30 first class not having a charter form of government in this  
31 state, but failure of the auditor to supply such forms shall  
32 not in any way excuse any person from the performance of any  
33 duty imposed by this section or by section 50.815. If any  
34 county officer fails, neglects, or refuses to comply with  
35 the provisions of this section or section 50.815 he shall,  
36 in addition to other penalties provided by law, be liable on  
37 his official bond for dereliction of duty.

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