

SCHOOLS: Duties of treasurer in six-director school district of first, second and third class cities must keep financial records and reports.

June 7, 1934. 6-11.



Mr. Chas. C. Crosswhite
Statistician
Department of Public Schools
Jefferson City, Missouri

Dear Mr. Crosswhite:

This is to acknowledge your letter dated May 5th as follows:

"I have your opinion concerning the duties of the treasurer in a six director school district, but I would like to have this opinion supplemented to include the duties of the treasurer with reference to keeping of financial records and reports in a six director district of all first, second and third class high schools in the state.

"Your opinion written on April 28, 1934 sets out the duties of the treasurer in the city districts only. Your supplementary opinion on this point will be greatly appreciated and will be of considerable service to the officials concerned."

Our opinion rendered on April 28, 1934, as referred to in your letter, only touched upon the duties of the treasurer in a six director school district organized under Section 9515, R. S. 1929, because as stated therein your letter was ambiguous. So this supplemental opinion will concern the keeping of "financial records and reports in six director districts of all first, second and third class high schools in the state."

Section 9194, R. S. Mo. 1929, provides in part as follows:

"The public schools of this state are hereby classified as follows: **** fourth, all districts in which is located any city of the first, second or third class shall be known as city school districts."

Article IV. Chapter 57, and Amendments, R. S. 1929, pertain to "Laws Applicable to City, Town and Consolidated Schools." Section 9327 of said article and chapter provides in part as follows:

"The government and control of such town or city school district shall be vested in a board of education of six members, ****."

Article II. of Chapter 57, concerns "Laws Applicable to All Classes of Schools."

Nowhere in the statutes do we find where it specifically and in so many words requires the treasurer to keep financial records and reports. However, such does provide indirectly that the report shall be kept. The following sections relate to the treasurer of a six-director district of high schools located in cities of the first, second and third classes - Sections 9266, 9329, 9335, 9336, 9337, 9338 and 9340.

Section 9266 in part provides:

"The county treasurer in each county shall be the custodian of all moneys for school purposes belonging to the different districts, until paid out on warrants duly issued by order of the Board of directors or to the treasurer of some town, city or consolidated school district, as authorized by this chapter, except in counties having adopted the township organization law. ****."

Section 9329 amended, Laws 1931, page 333 provides in part as follows:

"****, and the board shall, ****, elect a secretary and a treasurer, ****; said secretary and treasurer may be or may not be members of the board. No compensation shall be granted to either the secretary or the treasurer until his report and settlement shall have been made and filed or published as the law directs.****"

Thus the above statute provides for a report and settlement of the treasurer.

Section 9335 provides that a bond is to be given by the treasurer before he enters upon his duties as such, and further provides as follows:

"****; and thereafter said treasurer shall be the custodian of all school moneys derived from taxation for school purposes in said district until paid out on the order of the board, ****"

Section 9336 provides for the liability of the treasurer for sinking fund and interest, and in part provides:

"The treasurer of the board shall be the custodian of all moneys collected for liquidating any bonded indebtedness and interest on the same, and shall be responsible on his official bond for the safe-keeping and proper appliance of such sinking fund and interest as may be by him received, ****."

Section 9337 provides:

"Whenever any state or county school money apportioned to any town, city or consolidated school district shall have been paid to any county or township treasurer, as now provided by

law, the same shall, on the application of the treasurer of said town, city or consolidated school district, be paid over to him by said county or township treasurer, and the receipt of any such school district treasurer for said money shall be a lawful voucher for the disposition of said money by said county or township treasurer, and be accepted as such by the county court or other body or person having authority by law to make settlements with said county or township treasurer."

Thus when the school district treasurer receives school moneys from the county treasurer he issues to him a duplicate receipt. So by implication the district treasurer would have to keep some record of the money he received also a record of what receipts he has issued.

Section 9338 provides for the settlement of treasurer and reads as follows:

"The treasurer of the board of education of any town, city or consolidated school district shall, annually, between the first and fifteenth of July, settle with the board of education, and account to said board for all school moneys or funds received, from whom and on what account, and the amount paid out for school purposes in such town, city or consolidated school district, which settlement, if found correct by said board of education, shall be approved by said board; and when the said settlement is thus approved, it is hereby made the duty of said treasurer to present his settlement to the clerk of the county court of said county, and the said clerk shall make a careful examination of the said settlement, and, if found correct, he shall certify the same, which certificate shall be prima facie a discharge of such liability of the treasurer for the funds expressed in the vouchers;

and at the expiration of his term of office said treasurer shall deliver over to his successor in office all books and papers, with all moneys or other property in his hands and also all orders he may have redeemed since his last annual settlement with the board of education and with the county clerk, and take the duplicate receipts of his successor therefor, one of which he shall deposit with the secretary of said board of education and the other with the clerk of said county court."

Thus the above section implies that he will have books and papers connected with his tenure of office.

Section 9340 provides:

"The county or township collector shall pay over to the treasurer of said board of education all moneys received and collected by him to which said board is entitled at least once in every month; and upon such payment he shall take duplicate receipts from said treasurer, one of which he shall file with the secretary of said board of education, and the other shall be filed in his settlement with the county court."

From the above and foregoing, it is our opinion that it is the duty of the treasurer in a six-director school district of cities of the first, second and third classes to keep true, complete and correct records of all moneys that have come into his possession, also into what fund he has placed the same and a record showing the disbursement thereof.

Yours very truly,

APPROVED:

James L. HornBostel
Assistant Attorney-General.

Roy McKittrick
Attorney-General.

JLH/afj