

5
SCHOOL DISTRICTS - FINANCIAL STATEMENTS shall contain what.
School Boards may be compelled to publish
annual statements, how.

6-8
June 6, 1934



Honorable J. H. Wilson
Justice of the Peace
Forest City,
Missouri

Dear Mr. Wilson:

Receipt of your letter to the Attorney General
dated May 25, 1934 is acknowledged.

As we understand, you desire to know:

1. "Whether or not a person summoned
as a juror in a civil case in jus-
tice court is entitled to his per
diem regardless of whether such per-
son is selected as a juror or not,
because of the disqualification of
such juror or for any other reason."

In reference to the matter inquired about
Section 11797 Revised Statutes Missouri 1929 provides:

"Jurors shall be allowed fees for
their services as follows: * * * *

'For each person, who shall be sum-
moned, attend and report for duty
as a juror in any case before a jus-
tice of the peace, per day,75'."

The above quoted provision of the Section does
not require a person summoned for jury service to actually
serve on a jury in order to be entitled to his per diem, but
such per diem is allowed every person who shall be summoned

June 6, 1934

and who shall attend and report for duty as a juror. The summoning, attending and reporting for duty necessarily precedes any service as a juror.

We do not think the above statute is to be construed according to the case of State ex rel Suter, et al v. Wilder 196 Mo. 418, 433. That case construed a statute providing that the jurors summoned in a criminal case, where the punishment might be death or imprisonment for life, or for not less than a specified number of years and no limit to the time, should be allowed the sum of \$1.00 per day for each day that he might be in attendance on the court,

"Whether he sits in the trial of the cause or is challenged off."

The court construed the statute as providing for jury fees to only such persons as were selected on the panel of forty from which the panel of twelve to try the cause were to be selected, but put the construction on the ground that the use of the words 'challenged off' showed that the statute had reference to those who could qualify on the panel of forty, and not those who were disqualified or were not chosen on the panel of forty.

We are of the opinion that that part of Section 11797, above quoted, means what it says - that is - that when a person is summoned as a juror in a civil cause in justice court and when such person shall attend and report for duty as a juror, then such person is entitled to his fees the same as if he had sat as a juror and tried the case.

2.

Your next inquiry is in reference to the duties of the boards of directors in school districts in this state with reference to the publication of annual financial statement.

Section 9360 referred to in your letter, in part, provides:

"* * *it shall be the duty of each of said boards, and of the boards of directors in other school districts in this state having graded schools, to make and publish, annually, on or before the 15th day of July in each year, in some newspaper published in such school district, and if there be no newspaper published therein,

then by written statements posted in five public places in such district, a detailed statement of all receipts of school moneys, when and from what source derived, and of all expenditures, and on what account; also, the present indebtedness of the district and its nature, and the rate of taxation for all school purposes for the year* * * ."

We have only been able to find one case dealing with the subject of your last inquiry. State ex rel. McKinney v. Commissioners of Washington County 47 N. E. 565, decided by the Supreme Court of Ohio, is a construction of the laws of that state requiring the Commissioners (whose duties compare to our county judges) to make and file a detailed report in writing of their financial transactions during the year preceding the time of making such report, and which report is required to be published. The report is set out in full in the opinion, but is too long to be included in this opinion in its entirety. The court at page 568 of the opinion, discussing the report, said:

"If, by requiring of the county commissioners an annual 'detailed' report of their financial transactions, the general assembly intended that they should reduce their account to its ultimate analysis, then the account set forth by the commissioners in their answer did not comply with the statute; for it is obvious that many, if not all, of the items (so called) in this report, are made up of a large number of more minute items. For illustration, under the statement of expenditures from dog tax fund, only two items are found:

For claims for sheep killed by dogs..	\$1,259.16
Witness fees, mileage, and blanks.....	79.70
Total.....	<u>\$1,338.86</u>

A subsequent part of the record discloses that there were at least 57 distinct claims paid on account of sheep killed or injured by dogs. Probably there were a number of others. If, however, the number was 57 only, as the statute requires each claim to be established by two witnesses, and as each witness would be entitled to a specific fee of 50 cents and mile-

age, and as the account, reduced to its last analysis, must state the fee and mileage separately, each sheep claim would require 5 distinct items, making for the 57 claims 275 items instead of 2, as stated in this report; requiring nearly as much space for stating it, and expense for its publication, as will be necessary in respect of the entire report as made. This part of the report perhaps shows a greater condensation than any other portion of it; but an inspection of the whole statement, as reported, will clearly show that a reduction to its final analysis would enlarge it manifold. In the more populous and wealthy counties - Hamilton and Cuyahoga, for instance - the report would swell into an immense volume if thus extended. No one would be found patient enough to wade through the vast mass of detail, and each item would be lost in the multitude of its fellows. It is, of course, within the power of the general assembly to require such minuteness as this in the report made by the commissioners; but, unless the language chosen by that body imperatively demands such construction, the section should not, in our opinion, be so construed. Doubtless an account or report which gave the most minute circumstances of a transaction, or resolved into its ultimate component parts every composite item, would properly fall within the definition of a detailed account or report; but the common acceptation of the term, as applied to the ordinary transactions of mankind, denotes also a much less specific and extended subdivision of a transaction. None of the lexicographers assign to this word 'detail' such a fixed and unyielding sense as to limit its application to such transactions and accounts only as have been subjected to the most minute and extended subdivision or analysis of which they were susceptible; nor do we think the legislature used the word in the section under consideration in this narrow sense.

In the report under consideration the county commissioners classified the several heads of expenditure concisely and clearly, and, under its appropriate head, stated, separately, each particular subject of expenditure. In every instance the purpose to be attained by

Honorable J. H. Wilson

-5-

June 6, 1934

the money expended was clearly shown. The report afforded the data necessary to enable the committee appointed, pursuant to the statute, to intelligently examine it. It advised the taxpayers of the county of the several subjects to which the public revenue had been devoted, and the amount expended upon each subject; and this, we think, is all the statute requires."

Every statute must, of course, be construed according to its own peculiar wording, keeping in mind the purpose the enactment was intended to serve. So far as Section 9360 is concerned, the foregoing quotation from the opinion of the Supreme Court of Ohio may be taken as a fair statement of the duties of a board of directors of a school district and as to what a published financial statement should show.

For your further information we are inclosing you herewith copy of an opinion of this department dated November 3, 1933, with reference to compelling members of school boards to publish annual reports.

Very truly yours,

GILBERT LAMB
Assistant Attorney General,

APPROVED:

ROY McKITTRICK
Attorney General.

GL:LC

Inclosure