

FINANCIAL STATEMENT:
THE COST OF PUBLICATION
CHARGED TO WHAT FUNDS:

The cost of the publication of the financial statement shall be charged to the various funds which are published in such statement and not to the general revenue fund alone.

March 22, 1939 ^{3/23}



Mr. F. M. Brady
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Warsaw, Missouri

Dear Sir:

This is in reply to yours of recent date wherein you request an opinion from this department on the question of how shall the cost of the publication of financial statement for the county be apportioned.

It appears from your request that you are under the impression that the cost of the publication of the financial statement shall be paid out of the ordinary revenue, and that this cost shall be divided and charged to the various classes of the ordinary revenue as is provided under the County Budget Act. We will refer you to Section 12165, Laws of Missouri, 1933, at page 353. You will note that this section requires the publication of the financial statement which is as follows:

"* * * * Said 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 such levy, the total amount of interest and sinking fund that has been collected, interest and sinking fund on hand in cash, list of persons to whom interest and sinking fund has been loaned with the name of each borrower, amount of each loan, interest rate on loan, description of the security for the loan, and amount of interest, if any, delinquent

on each loan. Said 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 and forfeitures collected during the year and turned into the permanent school fund, the name of each person who has a loan from the permanent school fund, whether county or township, the amount of the loan, date loan was made and date of maturity, description of the security for the loan, amount if any, of delinquent interest on each loan. Said statement shall show the total valuation of the county for purposes of taxation, the highest rate of taxation the Constitution permits the county court to levy for purposes of county revenue, the rate levied by the county court for the year covered by the statement, division of the rate levied among the several funds, total amount of delinquent taxes for all years as of December 31 and a list of all delinquent personal taxpayers, delinquent more than one year and against whom suit has not been filed. The statement shall show receipts into each and every fund separately. First, from the general tax book; second, from railroad tax book; third, from billiard and other table licenses; fourth, ferry licenses; fifth, from land back tax books; sixth, from personal delinquent lists; seventh, fines and penalties; and eighth, from other sources. The total receipts for the year into all funds shall be shown in the recapitulation. Disbursements shall be shown in detail and each every warrant issued shall be shown separately except as herein expressly provided. Date of warrant, number, person to whom issued and purpose for which issued shall be shown. Under separate heading in each fund the statement shall show what war-

rants had been paid (or to pay which funds were in the hands of the county treasurer as of December 31) and under a separate heading what warrants were outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be. Warrants for salaries of persons drawing yearly pay shall be brought into one call in the following form, Warrants No...., ..., etc., dated,, etc., salary of (name of person, title of office or employment, rate of pay, and total amount of warrants issued.) If part are paid and part unpaid such paid and unpaid warrants shall be listed separately under proper heading, as heretofore provided. Warrants issued to pay for the service of election judges and clerks of elections shall be in the following form, Warrants Nos..... to inclusive, pay 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. Disbursements by road districts shall show the warrants, if warrants have been issued. Where money has been disbursed by overseers the financial statement shall show the total paid by the overseer to each person for the year, and the purpose for each payment. If the payment was for labor it shall show the number of days each person worked during the year, the rate and the total amount paid to each person during the year. Each road district shall be shown separately and the status of receipts and disbursements for each district for the year shall be shown. Statements of special

road districts shall be included in the county financial statement in the form in which said statements were submitted to and approved by the county court. Receipts into the county distributive school fund shall be listed in detail, disbursements shall be listed and the amount of each such disbursement. If any taxes have been levied by virtue of Section 22 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 courts of the several counties of this state to levy a tax of not to exceed 25 cents on the \$100 assessed valuation the county court 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 as follows.' The statement shall show how said money was disbursed and if any part of said sum has not been accounted for in detail under some previous appropriate heading such portion not previously accounted for shall be shown in detail. * * * * *

It will be noted from this section that there are various funds which are shown by this financial statement, such as the county revenue fund, the road and bridge fund, a special road and bridge fund, special road district fund and the school fund, or any other fund, the receipts and disbursements of which are required to be made by such section.

We think that the funds to which the lawmakers were referring when they provided in Section 12166, R. S. Missouri, 1929, that the person preparing the statement and the publisher itemize the amount as properly chargeable to the several funds and the county court to pay out of each fund in proportion it bears to the total cost of preparing and publishing such statement, were the various funds described in said Section 12165, the receipts

and disbursements of which were being published.

You will note that in said Section 12166 that if any part of the cost for the publication of the statement is not chargeable to any specific fund, then it shall be paid from the fund from which officers' salaries are paid. By referring to the County Budget Act, Laws of Missouri, 1933, page 344, section 5, we find that salaries of officers come within class 4 of the expenditures of the ordinary county revenue, therefore, that part of the cost of publishing the financial statement which is not payable out of any of the other funds described in said Section 12165 than the ordinary county revenue fund shall be paid out of class 4 of the County Budget.

CONCLUSION.

From the foregoing, this office is of the opinion that the county court would not be authorized to pay the whole or any part of the expense of publishing the financial statement out of class 6 of the county revenue funds but that such expense shall be paid as hereinbefore set out.

Respectfully submitted

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APPROVED:

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