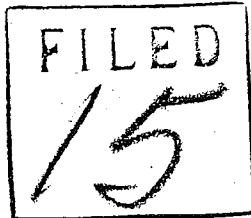


CITIES, TOWNS AND VILLAGES:

LEGAL PUBLICATIONS:



Cities of Fourth Class must publish financial statement required by Sec. 79.160 RSMo 1949, in newspaper meeting requirements set forth in Sec. 493.050 RSMo 1949. Described financial statement does not meet requirements of Sec. 79.160 RSMo 1949

August 18, 1955

Honorable John R. Caslavka
Prosecuting Attorney
Dade County
Greenfield, Missouri

Dear Sir:

The following opinion is rendered in reply to your inquiry reading as follows:

"Section 79.160 VAMS 1949, commands the Board of Aldermen of a City of the Fourth Class, to semiannually make out and spread upon their records a full and detailed account and statement of their receipts and expenditures and to publish the same in some newspaper in the city.

"Section 493.050 VAMS, 1949, indicates that public advertisements and orders of publication, required by law to be made shall be published only in certain newspapers.

"For your convenience I am enclosing herewith a copy of the semiannual statements that was published by the City of Greenfield, Missouri, in the Dade county Advertiser, a newspaper that has not been published for the period of three (3) years as set out in Section 493.050 and respectfully request your opinion on the following matters.

"1) Must the semiannual statement be published in a paper qualified under Section 493.050, VAMS, 1949?

"2) Does the form and contents of the statement meet the requirements of Section 79.160?"

Honorable John R. Caslavka

In order that no doubt will exist as to the "financial statement" to which remarks in this opinion are addressed, we quote in full the "financial statement" forwarded with your inquiry:

"FINANCIAL STATEMENT

"Financial statement of the City of Greenfield of the year 1954 to 1955

GENERAL FUND

| | | |
|---|------------------|-------------|
| Balance on Hand July 1, 1954 OD | \$ 23.03 | |
| Received Since | 8,954.73 | |
| Paid Out. | <u>17,343.98</u> | |
| July 1, 1955 Balance, OD. | | \$ 8,412.28 |

STREET AND ALLEY FUND

| | | |
|---|-----------------|-------------|
| Balance on Hand July 1, 1954, OD. | \$ 6,387.51 | |
| Received Since | 5,208.26 | |
| Paid Out | <u>4,089.16</u> | |
| July 1, 1955 Balance, OD. | | \$ 5,268.41 |

PARK FUND

| | | |
|---------------------------------------|-----------------|----------|
| Balance on Hand July 1, 1954. | \$ 0,000.00 | |
| Received Since | 1,751.94 | |
| Paid Out. | <u>1,679.48</u> | |
| July 1, 1955 Balance. | | \$ 72.46 |

METER FUND

| | | |
|---------------------------------------|---------------|-----------|
| Balance on Hand July 1, 1954. | \$ 200.00 | |
| Received Since | 000.00 | |
| Paid Out. | <u>000.00</u> | |
| July 1, 1955 Balance. | | \$ 200.00 |

BAND FUND

| | | |
|---------------------------------------|---------------|-----------|
| Balance on Hand July 1, 1954. | \$ 85.02 | |
| Received Since | 876.35 | |
| Paid Out | <u>666.50</u> | |
| July 1, 1955 Balance. | | \$ 294.87 |

Honorable John R. Caslavka

WATER FUND

| | | |
|---------------------------------------|-------------|-------------|
| Balance on Hand July 1, 1954. | \$ 7,326.80 | |
| Received Since | 10,527.99 | |
| | <hr/> | |
| Paid Out. | 3,571.91 | |
| July 1, 1955 Balance. | | <hr/> |
| | | \$14,282.88 |
| July 1, 1955 Grand Total. | | <hr/> |
| | | \$ 1,169.52 |

Lee Stivers
Clerk

E. O. Ball
Mayor "

For the purpose of this opinion we adopt your conclusion that the "Dade County Advertiser" does not meet the requirements necessary to qualify for publishing legal notices under Section 493.050, RSMo 1949.

On July 5, 1938, this office rendered an opinion to Mr. A. E. Long, City Clerk of Rolla, Missouri, construing Section 13775 R.S. Mo 1929, which statute, with subsequent amendments, is now found at Section 493.050, RSMo 1949. In such opinion, a copy of which is enclosed, it was held that the statement required to be published in cities of the Fourth Class by Section 6965, R.S. Mo. 1929 (Sec. 79.160, RSMo 1949) must be published in a newspaper which fully complied with Section 13775, R.S. Mo. 1929. Such opinion has been reviewed in the light of present language found in Section 493.050, RSMo 1949, and the opinion is considered correct in the light of our present statute.

We next consider the form of "financial statement" submitted with your inquiry. Section 79.160, RSMo 1949, applicable to cities of the Fourth Class, provides:

"The board of aldermen shall semi-annually in January and July of each year make out and spread upon their records a full and detailed account and statement of the receipts and expenditures and indebtedness of the city for the half year ending December thirty-first and June thirtieth, preceding the date of such report, which account and statement shall be published in some newspaper in the city."
(Emphasis supplied)

Honorable John R. Caslavka

The "financial statement" quoted in the forepart of this opinion can not, on its face, be construed as a "full and detailed account and statement of the receipts and expenditures and indebtedness" of the city, as such descriptive language is used in Section 79.160 RSMo 1949. It does not purport to descend into details with reference to any of the six separate funds treated in the statement. No citation of authority is necessary to support the conclusion that such "financial statement" is wholly inadequate to meet the minimum requirements of Section 79.160 RSMo 1949.

CONCLUSION

It is the opinion of this office that the financial statement which cities of the Fourth Class are required to publish under the directive contained in Section 79.160, RSMo 1949, must be published in a newspaper meeting requirements set forth in Section 493.050, RSMo 1949. It is the further opinion of this office that the "financial statement" referred to in the foregoing opinion does not meet the requirements of Section 79.160, RSMo 1949.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Julian L. O'Malley.

Very truly yours,

JOHN M. DALTON
Attorney General

JLO:M:gm