

CITIES, TOWNS AND VILLAGES: Described financial statement does not meet requirements of Section 79.160 RSMo 1949.

FILED
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March 30, 1956

Honorable Forrest L. Hill
Prosecuting Attorney
Howard County
Fayette, Missouri

Dear Sir:

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

"Your opinion on the following is respectfully requested:

"The city of Armstrong, Missouri, a city of the fourth class has published the enclosed financial statement in accordance with Section 79.160 RSMo 1949. The question is whether or not the board of aldermen has fully complied with the requirements of this section by it's publication of the condensed statement enclosed herein."

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
OF THE
CITY OF ARMSTRONG, MO.
JULY 1, 1955 TO DEC. 31, 1955

July, 1955

DISBURSEMENTS---	
Electrical Department	\$ 417.26
Street Department	8.00
Miscellaneous Department	<u>231.98</u>
TOTAL DISBURSEMENTS	\$ 657.24
DEPOSITS---\$829.49	

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August, 1955

DISBURSEMENTS---	
Electrical Department	\$ 436.26
Street Department	889.00
Miscellaneous Department	107.58
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TOTAL DISBURSEMENTS	\$1,432.84
DEPOSITS---	\$1137.14

September, 1955

DISBURSEMENTS---	
Electrical Department	\$ 657.85
Street Department	93.87
Miscellaneous Department	52.70
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TOTAL DISBURSEMENTS	\$ 804.42
DEPOSITS---	\$1100.58

October, 1955

DISBURSEMENTS---	
Electrical Department	\$ 402.69
Street Department	12.00
Miscellaneous Department	19.18
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TOTAL DISBURSEMENTS	\$ 433.87
DEPOSITS---	\$1130.55

November, 1955

DISBURSEMENTS---	
Electrical Department	\$ 514.03
Street Department	10.00
Miscellaneous Department	103.37
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TOTAL DISBURSEMENTS	\$ 627.40
DEPOSITS---	\$1174.48

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December, 1955

DISBURSEMENTS---	
Electrical Department	\$ 511.92
Street Department	3.00
Miscellaneous Department	45.00
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TOTAL DISBURSEMENTS	\$ 559.12
DEPOSITS---\$1533.13	
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TOTAL DEPOSITS	\$ 6,905.37
Money on Hand June 30, 1955	3,955.34
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TOTAL	\$10,860.71
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TOTAL DISBURSEMENTS	\$ 4,515.69
Money on Hand Dec. 31, 1955	6,345.02
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TOTAL	\$10,860.71
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MONEY IN SAVINGS ACCOUNT	
AT COMMERCIAL TRUST CO.,	
FAYETTE, MO.	\$ 5,595.00
R. J. Bagby, City Clerk."	

Section 79.160 RSMo 1949, applicable to cities of the Fourth Class, provides:

"The board of aldermen shall semiannually 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).

The "financial statement" quoted in the forepart of this opinion cannot, on its face, be construed as a "full and detailed

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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 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" 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.

Yours very truly,

John M. Dalton
Attorney General

JEO'M:vlw