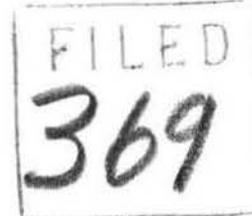


SCHOOLS: Publication of financial report, Section 165.111,
NEWSPAPERS: must be in a newspaper meeting requirements of
Section 493.050.

OPINION NO. 369

October 8, 1965



Honorable Peter H. Rea
Prosecuting Attorney
Taney County
Forsyth, Missouri

Dear Mr. Rea:

This official opinion is issued in response to your request of September 29, 1965, for a ruling of this office.

You inquire whether the school district financial report required to be published by Section 165.111, RSMo. Supp. 1963 Appendix, must be in a newspaper which meets the requirements of Section 493.050, RSMo 1959.

Section 165.111 provides:

"1. The school board of each six-director district shall make and publish annually, not later than August first, in some newspaper published in the school district, and if there is none then in some newspaper of general circulation within the district, a statement of all receipts of school moneys, when and from what source derived, and all expenditures, and on what account; also, the present indebtedness of the district and its nature, and the rate of taxation for all purposes for the year. . . ."

Thus, the school district is required by law to publish this financial report.

Section 493.050 provides "all public advertisements and orders of publication required by law to be made . . . shall be published in (newspapers meeting requirements specified)." Since the school district financial report is a publication required by law, it necessarily follows that it must be published in a newspaper that meets the requirements specified in Section 493.050.

Honorable Peter H. Rea

By the same course of reasoning this office has previously ruled that the financial report of a third class city which is required to be published by Section 77.110, RSMo 1959, must be published in a newspaper meeting the requirements of Section 493.050 (Opinion No. 38, Hayner, September 29, 1961, copy enclosed).

The foregoing opinion which I hereby approve was prepared by my assistant, Louis C. DeFeo, Jr.

Yours very truly,


NORMAN H. ANDERSON
Attorney General

Enclosure