

NATIONAL FOREST RESERVE FUNDS: Money received from the National  
TEACHER'S FUND: Forest Reserves under Chapter 12,  
SCHOOL DISTRICTS: RSMo, and distributed to the vari-  
TAXATION - SCHOOLS: ous counties for the use of school  
COUNTIES: districts shall under Section 165.011,  
RSMo Supp. 1965, be placed to the  
credit of the teacher's fund.

OPINION NO. 46  
(384-1966)

March 7, 1967

Honorable Haskell Holman  
State Auditor  
State of Missouri  
Capitol Building  
Jefferson City, Missouri



Dear Mr. Holman:

This is in answer to your request for an opinion of this of-  
fice which reads as follows:

"In a recent audit of a six-director school district, it was found that the board of education distributed the monies received from National Forest Reserve funds under Section 12.100, R. S. Mo., 1959, to the several funds in the same manner as provided by Section 165.011, Cum. Suppl., 1965, in the distribution of monies received from other sources of taxation.

"I will appreciate your advice and of-  
ficial opinion in answer to the following  
question:

'Would the method used in Section  
12.100, R. S. Mo., 1959, be applicable  
in the distribution of monies received  
from the National Forest Reserve to the  
several funds at the discretion of the  
board of education in a six-director  
school district, or must the proceeds  
from such source be distributed to the  
several funds on the basis of the re-  
spective tax levies as provided by  
Section 165.011, Cum. Suppl., 1965.'

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Section 12.070, RSMo 1959, provides the manner that money received by Missouri from the National Forest Reserves shall be expended. This section reads in part as follows:

"\* \* \* shall be expended as follows:  
Seventy-five per cent for the public schools and twenty-five per cent for roads in the counties in which national forests are situated. The funds shall be used to aid in maintaining the schools and roads of those school districts that lie or are situated partly or wholly within or adjacent to the national forest in the county. The distribution to each county from the proceeds received on account of a national forest within its boundaries shall be in the proportion that the area of the national forest in the county bears to the total area of the forest in the state, as of June thirtieth of the fiscal year for which the money is received."

This section, then, directs the manner that the money is distributed to various counties and how much is to be used to aid schools. It does not direct how the money is to be expended after the money reaches the various counties.

Section 12.100, RSMo 1959, reads as follows:

"The county court of each county receiving any such moneys shall use the funds to aid in maintaining the schools and roads and for defraying any of the expenses of the county in accordance with the provisions set forth in sections 12.070 and 12.080. The county court shall allow to the school districts and for roads an amount based upon their respective levies equal to that which would ordinarily be allowed to them out of taxes from property owned by the United States if the property were privately owned before using any of the moneys for defraying other expenses of the county."

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This section, then, directs the manner in which the county court allocates money to the various school districts.

Neither Section 12.070, supra, nor Section 12.100, supra, directs how the school districts, once they receive the money, must expend the money.

Section 165.011, RSMo Supp. 1965, provides for the creation of certain funds for the allocation of all school moneys. This section reads in part as follows:

"The following funds are created for the accounting of all school moneys: Teachers' fund, incidental fund, free text-book fund, building fund, and debt service fund. The treasurer of the county, township or school district shall open an account for each fund specified in this section, \* \* \* ." (Emphasis ours)

The statute then directs that money received from various sources shall be credited to the various funds.

It is our opinion that the specific method for allocation of all school moneys by school districts must be followed here. Therefore, the money received by the school district from National Forest Reserve funds must be distributed as provided by Section 165.011, supra.

Section 165.011, supra, then provides for moneys coming from various sources to be divided and distributed to the various funds and in addition to other moneys the following is credited to the teachers' fund:

" \* \* \* and all other moneys received from the state except as herein provided, shall be placed to the credit of the teacher's fund. \* \* \* "

It is our opinion that money received by Missouri from the National Forest Reserves and distributed to the various counties for the use of school districts is money received from the state and is therefore to be placed to the credit of the teacher's fund.

#### CONCLUSION

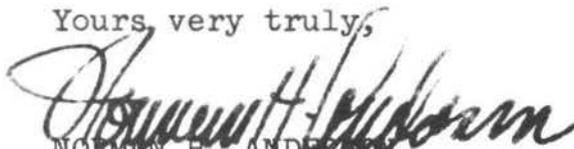
It is the opinion of this office that money received from the

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National Forest Reserves under Chapter 12, RSMo, and distributed to the various counties for the use of school districts shall under Section 165.011, RSMo Supp. 1965, be placed to the credit of the teacher's fund.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Walter W. Nowotny, Jr.

Yours very truly,



NORMAN H. ANDERSON  
Attorney General