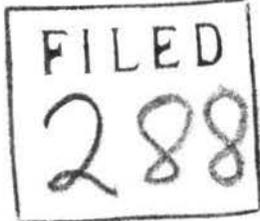


December 10, 1968



Honorable R. Jack Garrett
Prosecuting Attorney
Howell County
West Plains, Missouri 65775

Dear Mr. Garrett:

This is in reply to your request for an opinion as to whether the last published financial statement of the City of West Plains, a third-class city with a population of 5836, complies with the requirements of Section 78.180, RSMo 1959. In our opinion your city need not also comply with Section 77.110, RSMo 1959, since you advise that the City of West Plains operates as a commissioned form of government under the optional form for a third-class city as contained in Chapter 78.

Section 78.180 requiring periodical printing and publication of "a detailed, itemized statement of all receipts and expenses of the city" is similar to Section 79.160, RSMo 1959, requiring the financial statements of fourth-class cities to be "full and detailed".

Although the courts have not specifically defined this terminology, we enclose for your guidance a previous opinion of this office, No. 113 rendered March 19, 1962, to the Honorable W. D. Hibler, Jr. That opinion refers to a circuit court decision regarding the City of Hamilton and the publication of their financial statement. We enclose a copy of the court's memorandum decision, and the financial statement which was the subject of the suit as well as the one later published pursuant to the court's decision.

Very truly yours,

NORMAN H. ANDERSON
Attorney General

WLC/jlf
Enc: Op. No. 113, 3/19/62, Hibler
Two Financial Statements
Court's Memorandum Decision