

COUNTY FINANCIAL
STATEMENT:
COUNTY COURT:

The cost of preparation and publishing the financial statement as required in Section 50.800 and 50.810, RSMo 1969, is to be paid by the county and the cost thereof not to be pro-rated to the various funds.

OPINION NO. 203

May 10, 1971



Honorable Claude R. Blakeley
State Representative
One Hundred Thirty-sixth District
Room 235B, State Capitol Building
Jefferson City, Missouri 65101

Dear Representative Blakeley:

This is in answer to your request for an opinion from this office asking whether the county court is to pay out of each fund included in the county financial statement an amount in the proportion that the space used for each fund in such statement bears to the total cost of preparing and publishing such statement.

Section 50.800, RSMo 1969, provides in part:

"1. On or before the first Monday in March of each year, the county court of each county shall prepare and publish in some newspaper of general circulation published in the county, if there is one, and if not by notices posted in at least ten places in the county, a detailed financial statement of the county for the year ending December thirty-first, preceding.

"2. The statement shall show the bonded debt of the county, if any, kind of bonds, date of maturity, interest rate, rate of taxation levied

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for interest and sinking fund and authority for the levy, the total amount of interest and sinking fund that has been collected and interest and sinking fund on hand in cash.

"3. The statement shall also show separately the total amount of the county and township school funds on hand and loaned out, the amount of penalties, fines and forfeitures collected during the year and turned into the permanent school fund, the name of each person who has a loan from the permanent, school fund, whether county or township, the amount of the loan, date loan was made and date of maturity, description of the security for the loan, amount, if any, of delinquent interest on each loan.

"4. The statement shall show the total valuation of the county for purposes of taxation, the highest rate of taxation the constitution permits the county court to levy for purposes of county revenue, the rate levied by the county court for the year covered by the statement, division of the rate levied among the several funds and total amount of delinquent taxes for all years as of December thirty-first.

"5. The statement shall show receipts into each and every fund separately. First, from the general tax book; second, from railroad tax book; third, from billiard and other table licenses; fourth, ferry licenses; fifth, from land back tax books; sixth, from personal delinquent lists; seventh, fines and penalties; and eighth, from other sources. The total receipts for the year into all funds shall be shown in the recapitulation.

"6. Disbursements shall be shown in detail and every warrant issued shall be shown separately except as herein

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expressly provided. Date of warrant, number, person to whom issued and purpose for which issued shall be shown. Under separate heading in each fund the statement shall show what warrants have been paid (or to pay which funds were in the hands of the county treasurer as of December thirty-first) and under a separate heading what warrants are outstanding and unpaid for the lack of funds on that date with appropriate balance or overdraft in each fund as the case may be.

"7. Warrants for salaries of persons drawing yearly pay shall be brought into one call in the following form:

"Warrants No. ... etc., dated ... etc., salary of (name of person, title of office or employment, rate of pay and total amount of warrants issued).

"If part are paid and part unpaid the paid and unpaid warrants shall be listed separately under proper heading, as heretofore provided.

"8. Warrants issued to pay for the service of election judges and clerks of elections shall be in the following form:

"Warrants Nos. ... to ... inclusive, pay judges and clerks of elections at \$... per day (listing the names run in and not listing each name by lines, and at the end of the list of names giving the total of the amount of all the warrants issued for such election services.)

"9. Disbursements by road districts shall show the warrants, if warrants have been issued. If money has been disbursed by overseers the financial statement shall show the total paid by the overseer to each person for the year, and the purpose of each payment. If the payment was for labor it shall show the number of days each person worked during the year, the rate and the total amount

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paid to each person during the year. Each road district shall be shown separately and the status of receipts and disbursements for each district for the year shall be shown. Statements of special road districts shall be included in the county financial statement in the form in which the statements were submitted to and approved by the county court. Receipts into the county distributive school fund shall be listed in detail, disbursements shall be listed and the amount of each disbursement. If any taxes have been levied by virtue of section 12(a) of article X of the Constitution of Missouri the financial statement shall contain the following:

"By virtue and authority of the discretionary power conferred upon the county courts of the several counties of this state to levy a tax of not to exceed 35 cents on the \$100 assessed valuation the county court of ... county did for the year covered by this report levy a tax rate of ... cents on the \$100 assessed valuation which said tax amounted to \$... and was disbursed as follows:

"The statement shall show how the money was disbursed and if any part of the sum has not been accounted for in detail under some previous appropriate heading the portion not previously accounted for shall be shown in detail. . . ."

Section 50.810, RSMo 1969, provides in part that the publisher shall file two proofs of publication with the county court and the county court shall not pay the publisher until said proof of publication is filed with the county court. It further provides:

"2. The statement shall be spread on the record of the court and for this purpose the publisher shall be required to furnish the court with at least two copies of said statement that the same may be pasted on the record."

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This section was enacted in 1969. Prior to that time, Section 50.810, RSMo 1959, subsection 2 provided as follows:

"2. The statement shall be spread on the record of the court and for this purpose the publisher shall be required to furnish the court with at least two copies of said statement that the same may be pasted on the record. For the preparation of the copy for the statement the court may allow a sum not less than ten cents and not to exceed thirty cents for every hundred words and figures, which sum, if allowed to the clerk of the court, shall be in addition to the salary or fees allowed him by law, and no pay shall be allowed for pasting a printed copy in the record. In submitting bill to the county court the person preparing the statement and the publisher shall itemize the amount as properly chargeable to the several funds and the county court shall pay out of each fund in the proportion that each item bears to the total cost of preparing and publishing said statement and shall issue warrants therefor; provided, any part not properly chargeable to any specific fund shall be paid from the fund from which officers salaries are paid."

When Section 50.810, RSMo 1959, was repealed in 1969 and reenacted, that portion of the statute which provided for the cost of preparation and publishing said financial statement was to be pro-rated to the several funds was omitted.

The rule in construing statutes when matters are omitted is stated in 82 C.J.S. §328 as follows:

"Since the court in construing a statute must ascertain and give effect to the legislative intent as expressed in the language of the statute, as a general rule the court cannot, under its powers of construction, supply omissions in a statute, especially where it appears that the matter may have been intentionally omitted. It has been held to make no difference that the omission resulted from inadvertence, or because

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the case in question was not foreseen or contemplated, or that as a result of the omission the statute is a nullity. . . ."

The legislature is presumed to know prior construction of an original act, an amendment substituting a new phrase for one previously construed generally indicates an intention that a different interpretation be given the new phrase. Salitan v. Carter, Ealey and Dinwiddie, 332 S.W.2d 11 (1960). It is presumed the legislature knows the existing law and seeks to make some change when it enacts a statute. Reed v. Goldneck, 112 Mo.App. 310, 86 S.W. 1104.

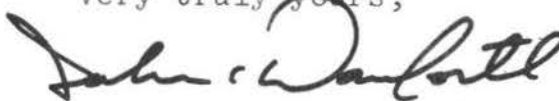
It is the opinion of this office that when the legislature repealed Section 50.810, RSMo 1959, and enacted Section 50.810, RSMo 1969, and omitted a provision of the statute which provided for pro-rating the cost of the preparation and publishing of the financial statement to the various funds, it was its intention that the cost thereof should no longer be pro-rated to the various funds. As it is the duty and responsibility of the county court to prepare and have printed the financial statement, it is the responsibility of the county to pay the cost thereof.

CONCLUSION

It is the opinion of this office that the cost of preparation and publishing the financial statement as required in Section 50.800 and 50.810, RSMo 1969, is to be paid by the county and the cost thereof not to be pro-rated to the various funds.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Moody Mansur.

Very truly yours,



JOHN C. DANFORTH
Attorney General