

November 17, 1978

OPINION LETTER NO. 193  
Answer by Letter - Klaffenbach

Honorable John A. Parks  
Prosecuting Attorney  
Polk County Courthouse  
Bolivar, Missouri 65613



Dear Mr. Parks:

This letter is in response to your question asking whether the requirements of Section 108.180, RSMo, that debt service funds be kept "separate and apart from all other funds of such governmental unit, so that there shall be no commingling of such funds with any other funds of such . . . school district . . ." mean that a separate depository for debt service funds must be maintained or whether it is sufficient to have single depository with ledger accounting of all funds of the subdivision.

By the term "depository" we understand that you mean a separate account and not a separate depository institution.

It is our view that the language of Section 108.180 is quite clear and has an established meaning. Words and phrases are required to be taken in their plain or ordinary and usual sense except that technical words and phrases which have an appropriate meaning in law shall be understood according to their technical import. Section 1.090, RSMo.

We find no Missouri cases defining the term "commingle". However, it seems clear that the word commingle means to put together in one mass. Pfau v. State, 47 N.E. 927 (Ind. 1897).

Honorable John A. Parks

The legislature has provided that the debt service funds be kept separate and apart and that they shall not be commingled with other funds. Such a requirement must be accepted literally. Therefore, it is not proper for the funds to be maintained in one account with other school system funds segregated only by the school's ledger entries.

Very truly yours,

JOHN ASHCROFT  
Attorney General