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ATTORNEY GENERAL OPINION NO. 83- 140

The Honorable Ginger Barr
State Representative, Fifty-First District
P.O. Box 58
Auburn, Kansas 66402

Re: Townships and Township Officers--Township Treasurer--
Publication of Township Statements; Listing of
Individual Expenditures, Receipts and Liabilities

Synopsis: K.S.A. 80-410 provides that the treasurer of each Kansas township shall have the duty of publishing or causing to be published a financial statement of the township following the meeting of the township board in December of each year. As the statute requires the issuance of a "full and detailed statement, duly verified, of the receipts, expenditures and liabilities" of the township, a treasurer may not substitute a summary which shows totals for categories of expenditures rather than individual items. Cited heren: K.S.A. 19-228, 80-140, L. 1980, ch. 118, §1.

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Dear Representative Barr:

As State Representative for the 51st District, which is contained in Shawnee County, you request our opinion on a matter concerning the publication of the annual financial statement by Topeka Township. In the past, the officials of the township have

interpreted K.S.A. 80-410 to require the listing of each item of expenditure. They now wish to publish a summary of such expenditures, along with the township's receipts and liabilities, rather than a list showing each item. You inquire on their behalf whether this is possible in light of the statute.

K.S.A. 80-410 is contained in that portion of the statutes governing townships which concern the duties of the township treasurer. As it has read since 1913, the statute states:

"The treasurer of each and every township shall publish, or cause to be published, in some newspaper published in the township of which he or she is treasurer, or in some newspaper published in the county in which such township is located and having a general circulation in such township, immediately following the annual settlement in December of each year, a full and detailed statement, duly verified, of the receipts, expenditures and liabilities of such township for the year ending at the time of such annual settlement." (Emphasis added.)

A review of past opinions of this office indicates no prior statements of interpretation or application, nor have we been able to find any reported Kansas decision in which the meaning of the phrase "full and detailed statement" has been construed.

However, we believe that prior interpretations of a similar statute can be looked to here as analogous. That statute, K.S.A. 19-228, prior to amendment in 1980 (L. 1980, ch. 118), concerned the duty of a county commission to publish, either on a quarterly or a monthly basis, a "statement of all sums of money allowed in excess of fifty dollars, and for what purposes, during the preceding quarter or month." Numerous decisions of this office dating back to 1961 are unanimous in holding that the language used indicated a desire on the part of the legislature that individual items, rather than general totals, be published. In Attorney General Opinion No. 61-318, Attorney General Ferguson wrote:

"As a general proposition it may be advanced that under our system of government, wherein elected representatives are accountable to the people, the publication of an itemized statement of moneys allowed will better promote and inform the electorate than will a general classification

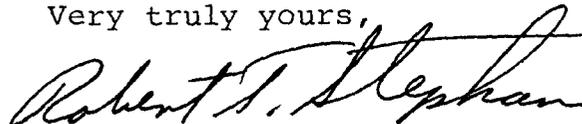
of expenditures. The purpose of a published statement would become meaningless to the majority of the electorate if only total amounts expended by general classifications were set forth. In order to preserve the right of the people to know what is going on in their county government it is necessary that they be informed of the expenditures of the board of county commissioners and this may best be done by publication of an itemized statement."

See also VII Att'y Gen. Op. 306, Att'y Gen. Op. Nos. 75-310, 79-160.

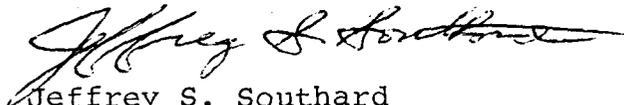
Given the very similar nature of the two statutes, we conclude that the public interest would be best served if a similar construction were given to K.S.A. 80-410. Accordingly, itemized statements of each expense incurred by the township must be published, rather than totals of expense in various categories. If this proves onerous to townships, they may seek relief from the legislature, as county governments did in 1980, when K.S.A. 19-228 was amended to permit categorizing of same expenses. See Kan. Att'y Gen. Op. No. 81-51.

In conclusion, K.S.A. 80-410 provides that the treasurer of each Kansas township shall have the duty of publishing or causing to be published a financial statement of the township following the meeting of the township board in December of each year. As the statute requires the issuance of a "full and detailed statement, duly verified, of the receipts, expenditures and liabilities" of the township, a treasurer may not substitute a summary which shows totals for categories of expenditures rather than individual items.

Very truly yours,



ROBERT T. STEPHAN
Attorney General of Kansas



Jeffrey S. Southard
Assistant Attorney General