

RANDOLPH COUNTY *v.* BROOKS.

4-4173

Opinion delivered February 17, 1936.

COUNTIES—LIMIT OF ALLOWANCE OF CLAIM.—A sheriff's claim for services rendered and expenses incurred during the years 1931 to 1934, which might have been paid during those years if pressed and allowed, will be limited to the unexpended balance brought over from 1934 to 1935.

Appeal from Randolph Circuit Court; *John L. Bledsoe*, Judge; reversed.

A. J. Cole and *George M. Booth*, for appellant.

George H. Steimel and *W. J. Schoonover*, for appellee.

McHANEY, J. Appellee is the former sheriff of Randolph County, having served as such during the years 1931 and 1934, both inclusive. He filed numerous claims for services rendered and expenses incurred during those years, but the county court did not act upon them, made no order of allowance or disallowance thereof until May 1, 1935, when, acting pursuant to a writ of mandamus issued out of the circuit court, the county court passed upon all claims filed by appellee and disallowed same because of insufficient revenue. On appeal to the cir-

cuit court said claims were allowed and ordered paid in the following amounts: For 1931, \$367.75; for 1932, \$926.90; for 1933, \$792.33; for 1934, \$853.95,—a total of \$2,740.93.

The evidence shows there was a balance or surplus of revenue over expenditures carried over in each of said years to the succeeding years which was sufficient to pay appellee's claims in such year, had they been pressed and allowed. The excess carried over in 1934 into 1935 was the sum of \$147.06. In other words, all the revenue for 1934, including that brought over from 1933, was expended except said sum of \$147.06.

Under the holding of this court in *Skinner & Kennedy Stationery Co. v. Crawford County*, 190 Ark. 883, 82 S. W. (2d) 22, and *Democrat P. & L. Co. v. Crawford County*, 191 Ark. 409, 86 S. W. (2d) 522, the maximum amount for which appellee's claims can be allowed is the sum of \$147.06, the unexpended balance carried forward into 1935. The reason why this is so is stated in said cases, and it is unnecessary to repeat same here.

The judgment will be reversed, and the cause remanded with directions to allow the claim in the amount stated, and certify same to the county court.
