

**School Boards—High Schools—Reports—County Superintendent of Schools.**

The board of trustees of a county high school should make a report to the county superintendent of schools as provided in section 977, R. C. M. 1921.

Miss May Trumper,  
Superintendent of Public Instruction,  
Helena, Montana.

August 25, 1925.

My dear Miss Trumper :

You have requested my opinion whether county high school boards are obliged to make reports at the close of the school years similar to those required by law of all other boards of trustees.

Section 955, R. C. M. 1921, provides that the county superintendent of schools shall have general supervision of the public schools in his county.

Section 976, R. C. M. 1921, requires the county superintendent to publish annually a statement of the financial condition and transactions of all school districts, which statement shall contain: first, a statement of all moneys received by such school district in the county and from what source derived; second, a summary of all the moneys paid out in each of the school districts of the county, showing the total amount expended in each district for salaries of teachers, for maintenance of schools, for repairs, new equipment, buildings, improvements, and any other miscellaneous expense.

Section 977, R. C. M. 1921, provides as follows:

“It shall be the duty of all boards of school trustees to furnish to the county superintendent of schools of their county, at such time and in such form as may be required by said county superintendent, the information specified in the preceding section with reference to their several school districts.”

While the board of trustees of county schools is not specifically mentioned neither is it excepted by the above statutes, and as a county high school is clearly a public school of the county, supported by the taxpayers the same as the district schools, it is my opinion that the term “all boards of school trustees,” as used in section 977, is broad enough to include the county high school boards and that these boards should make their reports accordingly.

Very truly yours,

L. A. FOOT,  
Attorney General.