

High Schools—Joint School Districts—Funds—Transfers.

High school funds of joint districts are required to be kept in the county where collected and are paid out on warrants drawn by the school board. The fund is not required to be transferred to the county where the high school is located.

Mr. Charles E. Ballard,
County Treasurer,
Townsend, Montana.

December 7, 1931.

My dear Mr. Ballard:

You have requested an opinion of this office as to whether the high school fund belonging to a joint high school district should be transferred

to the county treasurer of the county in which the high school of the joint district is located.

This office recently had occasion to consider this question with respect to the funds belonging to the elementary grades in a joint school district in an opinion to Miss Gladys Garr, county superintendent of Beaverhead county, and Miss Maybelle Hogan, county superintendent of Silver Bow county, dated October 29th, a copy of which I am enclosing. We advised that under the provisions of section 24 of chapter 146 of the laws of 1931 the fund should be transferred. This opinion was based not upon any specific provision contained in chapter 146 but upon the apparent necessity of transferring the funds to one county treasurer in order that he could determine whether the district was exceeding any item of its budget as prepared and approved by the budget commission. There is no provision of law for a budget for a high school, either county or district, such as chapter 146. A preliminary budget, of course, is prepared but this is only for the purpose of arriving at the proper estimate of the amount of money necessary to carry on school in the various high schools of the county for the ensuing year.

Section 92 of the high school code provides as follows:

“The moneys apportioned to any school district or county high school under this chapter shall be held by the county treasurer of the county to the credit of the school district or county high school as its high school fund, and distinct from all other public moneys; disbursements therefrom shall be made for high school purposes only by warrant specifying on its face the consideration for which it is issued.”

Section 93 provides that the county treasurer shall not pay out any moneys collected for the maintenance of high schools by the levy of the special high school tax until the county superintendent of schools has apportioned the proceeds of such tax among the high schools entitled to share therein and in the manner provided by law, but the board of trustees of any county high school or school district maintaining a district high school may draw warrants against the high school fund before apportionment provided that the aggregate of all such warrants does not exceed one-half of the anticipated share of the high school in the tax. This, however, does not prohibit the issuance of warrants out of any other moneys belonging to the said high school or high schools, which may have been theretofore apportioned to it, or which may have been received from other sources.

Section 94 provides that every accredited high school maintained by a joint school district shall be considered as though it were situated in every county in which any part of its territory is located and shall share in the apportionment of the proceeds of the special high school tax of every county in which any part of the joint district is located. This is for the purpose of preparing and submitting budgets and apportionments.

It is therefore my opinion that the opinion heretofore rendered and referred to requiring the transfer of the elementary school fund to the county treasurer of the county in which the school is located does not

apply in the case of the high school fund, but in so far as the fund is concerned it must remain in the county collecting it and be disbursed by warrants drawn upon the treasurer by the school board of the joint school district.

Very truly yours,

L. A. FOOT,

Attorney General.