

Opinion No. 468.**Schools—High Schools—Budget—Cash Reserve.**

HELD: High schools in counties, both where there is a county high school and where there is not a county high school, may budget for a cash reserve to run the high school from July 1 to December 1.

February 17, 1934.

You ask whether or not high schools in counties, both where there is a county high school and where there is not a county high school, can budget for a reserve, (a cash balance at the end of the school year July 1, 1934, to run the high school from July 1 to December 10.)

Chapter 178 of the Laws of Montana 1933 provides: "This Act shall apply to all districts maintaining district high schools and to all county high schools." In Section 2 thereof, it provides for budget forms to be furnished by the State Superintendent of Public Instruction, which form provides for "CASH RESERVE REQUIRED TO MAINTAIN HIGH SCHOOL FROM JULY 1 TO DECEMBER 1 OF FOLLOWING YEAR."

As the law expressly states that it applies to high schools of both classes, a budget for reserve may be set up in counties where there is a county high school and in county high school districts.