

February 3, 1959

Mr. D. W. Harbison  
c/o Eloy Elementary Schools  
Box 1268  
Eloy, Arizona

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**ARIZONA ATTORNEY GENERAL**

Dear Mr. Harbison:

In your letter of January 27th regarding the high school at Window Rock, Arizona, you refer to the method in which accounts are kept for a school district. It is not clear whether you are referring to the Apache County High School Board accounts or the Window Rock Consolidated District accounts. A.R.S. § 15-1231, in setting out the duties of the County Treasurer relating to school funds, states that he shall "1. Receive and hold as special funds all public school money for common school and high school education, and keep separate accounts thereof. When public school money is apportioned among the school districts, the treasurer shall keep a separate account for each district and for the special county school reserve fund." Possibly the answer to your question is contained in this statute.

A procedure for the annexation of a common school district to a high school district is set out in A.R.S. § 15-407. If the Window Rock High School is, as you imply, now being maintained by a common school district, it would appear that this annexation process might be the beginning of a solution to its problem.

Your interest in the welfare of the schools is appreciated and we trust that the foregoing may be of some assistance.

Yours very truly,

WADE CHURCH  
The Attorney General

BETSY C. FREDERICKSON  
Assistant Attorney General

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