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ARIZONA ATTORNEY GENERAL**

May 22, 1952
Op. No. 52-153

Yes
5/26/52
Mr. F. M. Gold
County Attorney
Coconino County
Flagstaff, Arizona

Dear Mr. Gold:

We have your letter of May 16, 1952, asking for an opinion from this office on the following:

"We expect to have some funds left at the close of our school year after all salaries are paid and outstanding accounts.

We are in need of new desks for some of our grade school rooms-- Will it be permissible for the district to purchase this new equipment out of our available funds, the bills being paid before July 1."

Answering the question propounded by Mr. Bowie, we call your attention to Section 54-431 ACA 1939, which, so far as material to your question, reads as follows:

" * * * If a balance remain in the school fund of a district after payment of all outstanding warrants and the expense of maintaining school for a period of eight (8) months during the school year has been paid, such balance may be expended for repairing the school house or improving

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the school grounds, or in the purchase of school furniture, fixtures, equipment and supplies, but no part of said money may be used in paying interest or principal of the bonded debts of the district or in the purchase of land for school purposes.
* * *

It is to be noted from the above section that it provides how a board of trustees may use school money. This section declares that funds from state and county apportionment shall be used exclusively for the payment of teachers' and other school employees' salaries and contingent expenses of the district and provides for the payment of registered warrants of the district and if a balance remains in a school fund after payment of outstanding warrants and maintaining school for a period of eight months during a school year, such balance may be expended for repairing school houses, improving school grounds, buying supplies, fixtures and equipment.

In support of our contention, we cite Yanke v. School District, No. 65, reported in 56 Arizona at page 93.

From the laws above set out and the ruling of the Supreme Court in the above cited case, it is our opinion that the Williams Public School may expend any surplus funds from state or county apportionments.

Trusting the above answers the question satisfactorily, we are

Respectfully yours,

FRED O. WILSON
Attorney General

MAURICE BARTH
Assistant Attorney General

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