

Opinion No. 32-383

February 17, 1932

BY: E. K. Neumann, Attorney General

TO: Mrs. Georgia L. Lusk, Supt. of Public Instruction, Santa Fe, New Mexico.

{*142} In answer to your letter of February 17th, in which you state that the San Juan County Board of Education desires to know whether school boards may use money collected after July 1, 1932 for indebtedness incurred for school year of 1931 and 1932, wish to advise as follows:

The Bateman Act is cited as Section 33-4241 of the 1929 Compilation {*143} and makes it unlawful to become indebted or contract any debts during any **current** year which at the end of such **current** year is not and cannot then be paid out of money actually collected and belonging to that **current** year.

The **current** year is defined by Section 33-4246 of the 1929 Compilation as being from January 1st to December 31st, except for Boards of Education and School Districts it is from September 1st to August 31st.

The current year then for the San Juan County Board of Education is from September 1st to August 31st, and all funds collected during such year must, under the Bateman Act, be applied to indebtedness for such year. Collections made during any current year, for such year, cannot be applied on indebtedness for another current year. However, collections for a particular current year may be applied on the indebtedness for that year, regardless of when such collections are made.

By: Frank H. Patton,

Asst. Attorney General