

The same method is to be followed in computing the total expenses in conducting a high school except that the divisor is the "average monthly enrollment." Section 7747 has been quoted to show the same deductions are to be made and to call attention to the different divisor to be used. Care must be taken that items chargeable to the conduct of an elementary school are separated from those chargeable to conducting high schools.

It is apparently the intent of this new law to establish painstaking businesslike care in running either an elementary or a high school and in the conduct of all the affairs of the public schools to the end that an equitable and just distribution of the cost of either kind of school shall be had. In this way all schools may be as good and as efficient as the capital of each district and the enterprise of its school authorities can make them, as a result of such a careful, efficient and businesslike management.

In the construction of these sections of the school law the legislative intent and the plain meaning of the language used is to be observed. In *Scheu vs. State*, 83 O. S. 146, the court says:

"In the construction of a statute the question is, what did the legislature mean by what it said, and not, what did it mean to say."

These statutes are unambiguous and clear in phrase and it is the intention to set out herein what is their meaning. Such discretion may be exercised in the items that are charged to what is known as cost of permanent improvement and repairs as circumstances in each case seem fairly to allow. But the items numbered two, three and four herein, which are to be deducted from the total expenditures for the school, allow of no discretion and must be copied from the county auditor's certificate of apportionment as furnished to the treasurer and clerk of each school district.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*

1472.

APPROVAL, FINAL RESOLUTION FOR ROAD IMPROVEMENT IN  
GEAUGA COUNTY, OHIO.

COLUMBUS, OHIO, July 29, 1920.

HON. A. R. TAYLOR, *State Highway Commissioner, Columbus, Ohio.*

1473.

APPROVAL, ARTICLES OF INCORPORATION OF THE RICHLAND  
EQUITY FIRE & LIGHTNING PROTECTED MUTUAL INSURANCE  
ASSOCIATION.

COLUMBUS, OHIO, August 3, 1920.

HON. HARVEY C. SMITH, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—The articles of incorporation of the Richmond Equity Fire & Lightning