

In order to fortify my contention that the county auditor is out of the picture, I quote Section 22:

“The provisions of this act shall supersede those of any and all prior acts relative to the deposits of public moneys as herein defined, the payment of interest thereon or the giving of security therefor. All public moneys shall be deposited pursuant to the provisions of this act *and not otherwise, anything to the contrary in such prior laws notwithstanding.*”

In the face of these provisions, I see no reason for resorting to rules of statutory construction.

Answering your question specifically, the county auditor, under the law as it now exists, has no authority to pay school funds directly to a public depository. He must pay the funds to the treasurer or other officer exercising the functions of treasurer of the district.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

2091.

APPROVAL—BONDS, CITY OF CLEVELAND, CUYAHOGA COUNTY, OHIO, \$5,000.00, PART OF ISSUE DATED SEPTEMBER 1, 1936.

COLUMBUS, OHIO, March 14, 1938.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*  
GENTLEMEN:

RE: Bonds of City of Cleveland, Cuyahoga County,  
Ohio, \$5,000.00 (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of refunding bonds in the aggregate amount of \$2,138,000, dated September 1, 1936, bearing interest at the rate of  $2\frac{3}{4}\%$  per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds

issued under these proceedings constitute valid and legal obligations of said city.

Respectfully,  
HERBERT S. DUFFY,  
*Attorney General.*

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2092.

A P P R O V A L—BONDS, VILLAGE OF JACKSON CENTER,  
SHELBY COUNTY, OHIO, \$17,000.00, PART OF ISSUE  
DATED JULY 1, 1935.

COLUMBUS, OHIO, March 14, 1938.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*  
GENTLEMEN:

RE: Bonds of Village of Jackson Center, Shelby  
County, Ohio, \$17,000.00 (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of waterworks bonds in the aggregate amount of \$17,500.00, dated July 1, 1935, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said village.

Respectfully,  
HERBERT S. DUFFY,  
*Attorney General.*