

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also furnished evidence to show that the Emergency Board has released funds for this project. In addition, you have submitted a contract bond upon which the United States Fidelity and Guaranty Company of Baltimore, Maryland, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies have been complied with. The certificate of the Industrial Commission as to compliance with the laws pertaining to the Workmen's Compensation expired on October 1, 1931, and I am informed that a new certificate cannot be furnished at the present time, for the reason that the Skeldon Company has just been billed by the Industrial Commission and has not yet had time to pay in its premium. A new Industrial Certificate should be obtained before the contractor is permitted to proceed with the work.

Finding said contract and bond in proper legal form, with the exception noted in the preceding paragraph, I hereby approve same, conditioned upon the obtaining of a certificate from the Industrial Commission, I have noted my approval on the contract and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
 GILBERT BETTMAN,  
*Attorney General.*

3695.

POOR RELIEF—PRINGLE-ROBERTS BILL—BOARD OF EDUCATION  
 MAY NOT ISSUE BONDS FOR SUCH RELIEF—POWER OF BOARD  
 TO EXPEND FUNDS FOR PERSONAL NECESSITIES OF CERTAIN  
 CHILDREN NOT POOR RELIEF.

*SYLLABUS:*

1. *Boards of education are not authorized by law to borrow money or issue bonds for poor relief purposes; nor are boards of education authorized, under any circumstances, to expend public funds for poor relief purposes, as such.*

2. *The power of a board of education to expend public funds for textbooks, personal necessities and medical care for certain classes of children, in order to enable them to attend school, as authorized by Section 7777, General Code, should not be regarded as the extension of poor relief, as such.*

COLUMBUS, OHIO, October 26, 1931.

HON. CAMERON MEACHAM, *Prosecuting Attorney, Portsmouth, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion, which reads as follows:

“Amended House Bill No. 102, known as the Pringle-Roberts bill, authorizes the taxing authority of a municipal corporation, township or county, to borrow money and issue bonds or notes to supply de-

iciencies in revenues to assist the poor relief. This bill defines subdivision as meaning any county, municipal corporation or township.

Under this section, can a local school district be considered as a political subdivision, and if so, would it have the authority under this section to furnish relief to school children by compliance with the terms of the act? If not, is there any section under which a school district can provide relief to indigent school children, since Section 7777 has been interpreted to mean that such cannot be obtained under the provisions of Section 7777?"

House Bill No. 102 of the 89th General Assembly, known as the Pringle-Roberts Bill, is entitled:

"AN ACT To authorize the taxing authority of a municipal corporation, township or county to borrow money and issue bonds or notes to supply deficiencies in revenues available for poor relief caused by the present abnormal unemployment conditions and crop failures, and to declare an emergency."

The purpose of the bill, as stated in its title, is to provide a means of raising money for poor relief. Like all legislative enactments providing for the issuance of bonds, it can not be extended beyond its terms. The authority to issue bonds and borrow money for poor relief is extended, by the terms of the act, to municipal corporations, townships and counties. School districts are not mentioned in the act and for this reason it is clear that the legislature did not intend school districts to be authorized to issue bonds for the purpose mentioned. The apparent purpose of the act is to provide additional revenues for poor relief purposes for the use of those agencies that have always been recognized in the law as the proper poor relief agencies. School districts were never so considered.

Boards of education, as public officers, charged with the administration of the school laws in a school district have never been regarded as the proper purveyors of poor relief, except as temporary authority was extended to them to administer certain poor relief by Amended Senate Bill No. 81 of the 89th General Assembly, to which I will refer later.

There is at present no statutory authority whatever for a board of education to expend school funds for poor relief purposes. Section 7777, General Code, does not authorize poor relief. It sets forth in clear and unambiguous language the circumstances under which boards of education are empowered to expend school funds for textbooks, personal necessities and medical care for a child or for persons entitled to the services of the child in order to enable the child to go to school. This may be done only in cases where the child is "absolutely required to work at home or elsewhere in order to support himself or help support or care for others legally entitled to his services." This does not authorize the extension of poor relief, as such. It merely provides a means whereby the compulsory school laws may be enforced in cases where children cannot be in school because their time is taken up working to support themselves or others legally entitled to their services.

Section 7777, General Code, was not intended to authorize the substitution of a board of education for the proper poor relief agency in a school district and it should not be so construed. See Opinions of the Attorney General for 1909-10, page 639; 1923, page 729; 1928, page 57, and 1929, page 288.

School funds are in the nature of trust funds for school purposes. To

expend them otherwise than for school purposes strictly in accordance with law, is violative of the trust with which they are charged.

There is no section of the law authorizing boards of education to extend poor relief, as such, from school funds, or to extend any aid to the needy except to that limited class described in Section 7777, General Code. When poor relief, as such, is necessary, that is, where children or their families, other than described in Section 7777, General Code, need personal necessities or medical care in order that the children may be in school, that relief should be extended by the proper municipal or township authorities, in accordance with Sections 3476 et seq. of the General Code, of Ohio. If funds are not otherwise available for the extension of this relief by the proper municipal or township authorities money may be borrowed and bonds issued by the municipality or township in accordance with the terms of said House Bill No. 102.

The 89th General Assembly, by the enactment of Section 7777-1, General Code, in Amended Senate Bill No. 81, extended authority, temporarily, to boards of education to extend any sort of poor relief necessary to enable children to attend school, but limited that authority so that it would not be effective after July 15, 1931.

The fact that the legislature enacted Section 7777-1, General Code, and limited the authority there extended to boards of education so that it would not be effective after July 15, 1931, clearly indicates a legislative intent that boards of education should not be authorized to expend school funds for poor relief purposes after said date.

In specific answer to your questions, I am therefore of the opinion that Amended House Bill No. 102, of the 89th General Assembly, known as the Pringle-Roberts Bill, does not authorize boards of education to issue bonds for poor relief purposes.

I am of the further opinion that boards of education have no authority whatever, to extend poor relief, as such, under any circumstances. The power of a board of education to expend school funds for textbooks, personal necessities and medical care, as authorized by Section 7777, General Code, in the limited class of cases described in said statute should not be regarded as poor relief.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*

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3696.

APPROVAL, BONDS OF VILLAGE OF SHAKER HEIGHTS, CUYAHOGA  
COUNTY, OHIO—\$30,000.00.

COLUMBUS, OHIO, October 26, 1931.

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