

2285.

APPROVAL, BONDS OF CLARK COUNTY, OHIO—\$59,557.85.

COLUMBUS, OHIO, September 4, 1930.

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

2286.

APPROVAL, BONDS OF HARRIS TOWNSHIP, OTTAWA COUNTY, OHIO
—\$18,000.00.

COLUMBUS, OHIO, September 4, 1930.

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

2287.

KENT STATE COLLEGE—FEES COLLECTED FROM STUDENTS MATRICULATING THEREIN—VARIOUS KINDS THAT SHOULD BE DEPOSITED IN STATE TREASURY WEEKLY DISCUSSED.

*SYLLABUS:**Status of various fees collected from students attending Kent State College discussed.*

COLUMBUS, OHIO, September 4, 1930.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—Your recent communication reads as follows:

“We are making an examination of Kent State College and find that some fees and collections made at the above school are not deposited in the state treasury in compliance with Section 24, G. C., but are deposited in a local bank and later disbursed by the college for various purposes.

We desire an opinion concerning the depositing of the following fees and collections which are not now deposited in the state treasury weekly:

1. In the departments of home economics, biology, art, music, kindergarten primary, manual training, physical education and psychology, laboratory supplies of raw materials and things needed for practical illustration are a necessity. These various supplies are used up by the students in the different lessons in the department. Each student is charged a fee, not for the purpose of revenue, but to cover, in part, the actual cost of materials used.

2. (a) In the departments of chemistry and physics fees are charged to cover use of materials and breakage of equipment. A portion of this is