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.

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.