

balances of any license fees imposed by law for a specified purpose or purposes.”

In view of the fact that revenues of municipally owned public utilities are not excise taxes (*Cincinnati vs. Roettinger*, 105 O. S. 145), it is my opinion that the general fund of a municipality may be reimbursed from its public utility funds to pay the cost of an examination conducted by your Bureau which was heretofore paid out of the general fund.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1248.

APPROVAL—CONTRACT BY AND BETWEEN R. P. CARBONE COMPANY AND THE STATE OF OHIO FOR GENERAL WORK ON THE MAIN BUILDING, CLEVELAND STATE HOSPITAL.

COLUMBUS, OHIO, September 28, 1937.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract by and between R. P. Carbone Company, Cleveland, Ohio, and the State of Ohio, acting by Carl G. Wahl, Director of Public Works, for the General Work known as North and South Porches, Main Building, Cleveland State Hospital, Cleveland, Ohio, as set forth in Item I, General Contract, and Item 5, Alternate "G-1," which contract calls for the total expenditure of eighteen thousand two hundred and fifty dollars (\$18,250.00).

You have also submitted the following papers and documents in this connection: Encumbrance estimate No. 65, dated September 20, 1937, the estimate of cost, the division of contract, the notice to bidders, the proof of publication, workmen's compensation certificate showing the contractor having complied with the laws of Ohio relating to compensation, the form of proposal containing the contract bonds signed by the United States Fidelity and Guaranty Company, its power of attorney for the signer, its financial statement and its

certificate of compliance with the laws of Ohio relating to surety, companies, the recommendation of the State Architect and Engineer, Director of Public Welfare and Director of Public Works, letter of certification from the Auditor of State showing that the necessary papers and documents are on file in said office and the tabulation of bids received on this project.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other documents submitted in this connection.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1249.

APPROVAL — BONDS OF NOBLE TOWNSHIP RURAL
SCHOOL DISTRICT, AUGLAIZE COUNTY, OHIO, \$1,200.00
(Limited).

COLUMBUS, OHIO, September 29, 1937.

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

GENTLEMEN :

RE: Bonds of Noble Township Rural School Dis-
trict, Auglaize County, Ohio, \$1,200.00
(Limited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of school bus bonds dated September 1, 1937, 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 a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.