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DISAPPROVAL, FINAL RESOLUTION ON ROAD IMPROVEMENTS, HIGHLAND COUNTY, I. C. H. No. 261.

COLUMBUS, OHIO, April 16, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—Receipt is acknowledged of final resolution with county auditor's certificate attached thereto for the following improvement:

Highland County—I. C. H. No. 261, Section O.

It will be observed that the date that the motion was made for the adoption of the resolution is lacking.

The resolution of the board of county commissioners provides for an appropriation of \$441.20 as the cost of the improvement, less that part assumed by the state. The total cost of the improvement is estimated at \$883.20. The total amount to be expended by the county and the state is less than the total estimated cost.

It will be observed that on the reverse side of said resolution there is no certificate on the part of the president of the board of county commissioners or the clerk of said board to the effect that said resolution was duly passed, and there is no reference made to the volume and page in which said resolution is recorded.

I would further call your attention to the fact that the appropriation made by the Department of Highways and Public Works, Division of Highways, as certified to by the auditor of the highway department, is not the same as the sum mentioned as appropriated in the resolution of the board of county Commissioners of Highland county.

It will be further observed that the amount as certified by the county auditor in his certificate as being available for said improvement does not agree with the amount appropriated by the board of county commissioners in its resolution.

For these further reasons I am returning this final resolution without my approval endorsed thereon.

Respectfully,
EDWARD C. TURNER,
Attorney General.

337.

TEACHERS' RETIREMENT BOARD—SECTION 7786, GENERAL CODE, CONSTRUED.

SYLLABUS:

Section 7786, General Code, relates only to reports pertaining to school records and to the management and conduct of schools, and does not include reports containing information required by the Teachers Retirement Board, such as Form A, adopted by such board.

COLUMBUS, OHIO, April 18, 1927.

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

GENTLEMEN:—I acknowledge receipt of your letter of recent date reading as follows: