

your request is not strictly in furtherance of his prescribed duties nor primarily for the public benefit, but rather for that of the private individuals involved. This office can not consider the question from a humanitarian viewpoint but solely from the point of whether or not existing law permits such public expenditure.

From these considerations and from the fact that provision for such expenses is not enumerated in the statute providing for expense allowance for a sheriff, I am impelled to the conclusion that the sheriff may not, with propriety, include such items in his expense account for later allowance and payment by the county.

I, therefore, conclude and it is my opinion that: (1) Where a sheriff, in the investigation of a highway accident, calls an ambulance for the removal of injured persons to a hospital, it is not proper for county commissioners to authorize the payment of such bills for ambulance service; (2) nor may the sheriff properly include such bills for ambulance services in his expense account for collection from the county.

Yours very truly,

THOMAS J. HERBERT,  
*Attorney General.*

714.

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BONDS—CITY OF CLEVELAND, CUYAHOGA COUNTY,  
\$5,000.00.

COLUMBUS, OHIO, June 7, 1939.

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

GENTLEMEN:

RE: Bonds of the City of Cleveland, Cuyahoga County,  
Ohio, \$5,000.

The above purchase of bonds appears to be part of two bond issues in the aggregate amounts of \$529,662.00 and \$646,500.00 of the above city dated September 1, 1937. The transcript relative to this issue was approved by this office in an opinion rendered to your Board under date of December 13, 1938, being Opinion No. 3361.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*