

county funds. In other words, the bond payment fund or the bond retirement fund must be deposited in the same manner as other county funds, as directed in Sections 2715 to 2745, General Code, of which group of sections Section 2737, General Code, a part of which is quoted in your communication, is a part. Section 2737, General Code, specifically provides that all interest arising from the deposit of funds belonging specifically to the county shall be credited to the general fund of the county by the county treasurer.

The conclusions above reached apply to all sinking funds or bond payment or bond retirement funds established for the redemption or payment of all county bonds, regardless of whether such bonds are general bonds or are issued in anticipation of the collection of assessments under the sanitary sewer laws.

Answering your questions specifically, it is my opinion that :

1. Interest arising out of the investment of monies in the county sinking fund by the trustees of the sinking fund, under authority of Section 2976-21, General Code, should be placed in the county treasury and credited to said sinking fund.

2. Interest earned on the deposit of monies in the county sinking fund, which have not been invested by the trustees of the sinking fund under authority of Section 2976-21, General Code, should be credited to the general fund of the county, in accordance with Section 2737, General Code.

3. Interest on the bond payment fund or bond retirement fund of a county should be credited to the general fund of the county in accordance with Section 2737, General Code.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1900.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
WILLIAMS COUNTY.

COLUMBUS, OHIO, March 26, 1928.

HON. GEORGE F. SCHLESINGER, *Director of Highways, Columbus, Ohio.*

1901.

DISAPPROVAL, BONDS OF MONTGOMERY COUNTY—\$57,000.00.

COLUMBUS, OHIO, March 27, 1928.

Re: Bonds of Montgomery County, \$57,000.00.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—I have examined the transcripts of the proceedings of the board of county commissioners and other officers of Montgomery County relative to ten