

These sections provide the usual method of accounting required of the treasurer of a board of education and I am unable to discover anything in the recent enactment (section 4762-1, 111 O. L., 316) sufficient to remove or exempt the accounting therein provided for from the operation of the two sections last above quoted.

Section 7604 G. C., provides in part :

"That within thirty days after the first Monday in January, 1916, and every two years thereafter, the board of education of any school district by resolution *shall provide for the deposit of any or all moneys coming into the hands of its treasurer.*"

This provision needs no interpretation and is clearly to the effect that all boards of education shall provide a depository for any and all funds in its treasury and section 4762-1 G. C., in no wise exempts the "lunch room fund" from the above section.

Therefore, I am of the opinion that the lunch room fund provided in section 4762-1 G. C., shall be considered as a part of the general school funds to be deposited in the usual depositories and paid out upon warrants properly signed by the president and clerk of the board of education as provided in section 4768 G. C.

Respectfully,

C. C. CRABBE,

Attorney General.

3103.

FINAL RESOLUTION ON IMPROVEMENT ON SANDUSKY-NORWALK
ROAD, ERIE COUNTY.

COLUMBUS, OHIO, January 28, 1926.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

3105.

APPROVAL, BONDS OF HARDIN COUNTY, \$6,300.00.

COLUMBUS, OHIO, January 27, 1926.

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