

G. Ingleson, a partnership, of Columbus, Ohio. This contract covers the complete architectural and engineering services in connection with the construction of the boys' and girls' building, Ohio State Fair Grounds, and calls for an expenditure of \$6,000.00.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract.

It further appears that the Ohio State Board of Agriculture, and the Director of Agriculture have requested said employment.

Finding said contract in proper legal form, I have noted my approval thereon and return the same herewith.

Respectfully,
C. C. CRABBE,
Attorney General.

3173.

SCHOOL REPORT REQUIRED BY SECTION 7785 OF THE GENERAL CODE SHOULD COVER THE SCHOOL YEAR—JULY FIRST TO JUNE THIRTIETH OF THE SUCCEEDING CALENDAR YEAR.

SYLLABUS:

The school report required to be published by section 7785 G. C. shall be made for the school year as defined in section 7689 to wit from July 1st to June 30th of the succeeding calendar year.

Aside from the provision of section 7785 G. C. with reference to city schools, there is no statutory provision requiring two reports to be made and published by school districts other than city school districts. In view of the fact that the publication of the report provided by section 291 G. C. is within the discretion of the Bureau of Inspection and Supervision of Public Offices, publication of an annual financial report by city school districts, other than that provided in section 7785, could be dispensed with by your department.

COLUMBUS, OHIO, March 6, 1926.

Bureau of Inspection and Supervision of Public Works, Columbus, Ohio.

GENTLEMEN:—You recently submitted to this department for our formal opinion the following questions:

“For what period of time is the report required to be published by section 7785 G. C., to be made, for the school year ending June 30th, or for the fiscal year ending December 31st?”

Will two reports be required to be published, one for the school year ending June 30th and another for the fiscal year ending December 31st?”

Attention is first directed to the provisions of section 291 G. C., as enacted in Amended Substitute Senate Bill No. 94, 111 Ohio Laws, 371:

“On or before the thirty-first day of March annually, the auditor or other chief *fiscal* officer of each county or other political subdivision or taxing district shall prepare a financial report for the preceding fiscal year, in such form as will comply with the requirements of the bureau of inspection and supervision of public offices, and shall cause such parts thereof to be published

as may be ordered by the said bureau.

Any fiscal officer of any county or other political subdivision or taxing district who fails to comply with the provisions of this section shall forfeit and pay into the treasury of such county, subdivision or district five dollars for each day, after the said thirty-first day of March, of the period of such failure."

This section requires, in effect, that the chief fiscal officer of each political subdivision or taxing district prepare on or before the first day of March a financial report of the preceding fiscal year, in such manner as will comply with the requirements of the Bureau of Inspection and Supervision of Public Offices, and shall cause such parts thereof to be published as may be ordered by said bureau.

Section 260-1 G. C., also a part of the Vorys law, reads in part as follows :

"Beginning with January 1, 1926, the fiscal year of the state and beginning with January 1, 1926, the fiscal year of every county, municipal corporation, including charter municipalities, school district, township or other political subdivision or taxing district, and of every officer, department, commission, board or institution thereof, shall begin at the opening of the first day of January of each calendar year and end at the close of the succeeding thirty-first day of December,"

and thus provides that the fiscal year of a school district shall begin January 1st, and end December 31st, and further provides :

"All provisions of law heretofore or hereafter enacted and relating to the levying of taxes, * * * or the making of financial reports or statements for a fiscal year or other year shall be construed to refer and apply to the fiscal year as herein defined, except that reports required by title V, chapter 5, part second, of the General Code shall be for the school year as defined in section 7689 of the General Code."

In view of the above provision, it is clear that the reports required by section 291 of the General Code above referred to should be made *for the fiscal year beginning January 1st*, and ending December 31st, and it is believed publication of the report required by section 291 would be entirely within the discretion of the Bureau of Inspection and Supervision of Public Offices, the language of the section being "and shall cause such parts thereof to be published as may be ordered by the said bureau."

Further directing attention to the provisions of section 260-1 above quoted, it appears that the reports required by title V, chapter 5, part second of the General Code shall be for the school year as defined by section 7689 G. C.

Section 7689 G. C. as amended in the Vorys Law, provides as follows :

"Beginning on July 1, 1925, the school year shall begin on the first day of July of each calendar year and close on the thirtieth day of June of the succeeding calendar year."

Examination of section 7785 G. C. referred to in your first question discloses said section to be a part of chapter V, title 5, part second of the General Code, and it is therefore clear that the reports required by section 7785 shall be for the *school year as defined in section 7689*, to wit, from July 1st, to June 30th of the succeeding calendar year.

However, the financial report required by section 7785 applies only to city districts, but does require that such report shall be made and be published annually, "and include therein a complete exhibit of the financial affairs of the district."

Section 7787, also a part of title V, chapter 5, part second of the General Code, requires that the board of education of *each district* shall make a report to the county auditor on or before the first day of August of each year, and in accordance with the provisions of the latter part of section 260-1, supra, this report would be for the *school year* beginning July 1st, and closing June 30th of the succeeding calendar year.

Section 7787 also requires that this report shall contain a statement of the receipts and expenditures of the board and seems to apply to boards of education of all districts. However, I find nowhere any requirement that the report provided for in section 7787 need be published.

Therefore, aside from the possible provision of section 7785 G. C., with reference to city schools, it is not believed that there is any statutory provision requiring two reports to be made and published by school districts other than city school districts. In view of the fact that the publication of the report provided by section 291 G. C. is within the discretion of the Bureau of Inspection and Supervision of Public Offices, publication of an annual financial report by city school districts, other than that provided in section 7785, could be dispensed with by the order of your department.

Respectfully,

C. C. CRABBE,

Attorney General.

3174.

GASOLINE TAX FUND DOES NOT SUPPLEMENT IN ALL RESPECTS
THE FUND DERIVED FROM REGISTRATION OF MOTOR VEHICLES.

SYLLABUS:

The revenue derived from the gasoline tax excise fund does not supplement in all respects and for all uses and purposes the funds derived from the registration of motor vehicles.

COLUMBUS, OHIO, March 6, 1926.

HON. JOSEPH T. TRACEY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows:

"Your opinion is desired with reference to the expenditure of the funds which are available for the use of the highway department in the maintenance of highways, by virtue of the gasoline tax and the automobile registration fees.

Section 1221 of the General Code, provides that the state highway commissioner may use part of the license fee funds for the purchase of such machinery and tools as may be found necessary in the maintenance of the state roads

Sections of the law relating to the imposition and use of the gasoline tax provide that the fund is to be used to supplement revenue already available from motor vehicle registration fees but does not make any specific state-