

567.

FINANCIAL STATEMENT—MUST BE PUBLISHED ANNUALLY BY
BOARD OF EDUCATION OF RURAL SCHOOL DISTRICT.

SYLLABUS:

A board of education of a rural school district must publish an annual financial statement in accordance with section 291, General Code.

COLUMBUS, OHIO, April 12, 1933.

HON. VERNON L. MARCHAL, *Prosecuting Attorney, Greenville, Ohio.*

DEAR SIR:—Your request for my opinion reads as follows.

"I wish you would render this office an opinion as to whether or not it is compulsory for a Township School Board, or its Clerk, to publish a financial statement once each year in a newspaper of general circulation.

Now, an examination of the Statutes shows that General Code Section 4776 provided that such financial statement should be published. However this Section was repealed in 1929, and, as I have been unable to discover any other Section that would require such publication, I desire to be advised if there is any other Statute or ruling of your office that would require such publication."

Section 4776, General Code, referred to in your letter, was repealed in 113 O. L. 685. This was part of House Bill No. 362, entitled "An Act to further supplement Sec. 13767 of the General Code, by the enactment of supplemental Sections 13767-3 and 13767-4, to repeal the following sections of the General Code and the appendix thereto, which are obsolete, unconstitutional or unnecessary." Section 4776, General Code, before its repeal read as follows:

"Except city districts, the board of education of each district shall require the clerk of the board annually, ten days prior to the election, to prepare and post at the place or places of holding such elections, or publish in some newspaper of general circulation in the district, an itemized statement of all money received and disbursed by the treasurer of the board, within the school year next preceding."

However, section 291, General Code of Ohio, provides for the publishing of certain reports. This section reads as follows:

"On or before the thirty-first day of March annually, the chief fiscal officer of each political subdivision or taxing district of each county 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 same to be published in a newspaper published in the political subdivision or taxing district and if there is no such newspaper, then in a newspaper of general circulation in the district or political subdivision.

Any fiscal officer of any political subdivision or taxing district of any county who fails to comply with the provisions of this section shall forfeit and pay into the treasury of such subdivision or district five dollars for each day, after the said thirty-first day of March, of the period of such failure. Nothing in this section shall be construed so as to apply to a county auditor."

In specific answer to your question, it is my opinion that a board of education of a rural school district must publish an annual financial statement in accordance with section 291, General Code.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

568.

APPROVAL, PETITION FOR PROPOSED REFERENDUM ON HOUSE
 BILL NO. 271, 90th GENERAL ASSEMBLY.

COLUMBUS, OHIO, April 13, 1933.

MR. M. RAY ALLISON, *Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a measure to be referred and a summary of the same, under Section 4785-175, General Code.

It is proposed to refer to the electors of this state House Bill No. 271 of the 90th General Assembly, entitled "an act to amend sections 6290-1, 6291, 6291-1, 6294, 6294-1, 6295, 6297, 6298, 6299, 6300, 6301, 6302, 6304, 6305, 6306-1, 6309, 6309-2, 6310-1, 6310-2, 12607-1, 12610, 12613, 12622, and 12624 of the General Code, relative to the bureau of motor vehicles."

The summary of this measure to be referred reads as follows:

"House Bill No. 271, recently passed by the General Assembly of Ohio, provides for the transfer of the Bureau of Motor Vehicles from the Department of the Secretary of State to the Department of Highways. Under our present laws, the Secretary of State appoints the Commissioner of Motor Vehicles and has official supervision over the Bureau of Motor Vehicles in its administrative functions, whereas House Bill No. 271 proposes to transfer that power and authority to the Department of Highways. While the present law designates the administrative official as 'Commissioner of Motor Vehicles', the proposed law changes the name to 'Registrar of Motor Vehicles'. Under the present law, the 'Commissioner of Motor Vehicles' appoints all assistants, deputies, clerks, stenographers and other employees deemed necessary for proper administration, and fixes their salaries, whereas under House Bill No. 271, the 'Registrar of Motor Vehicles' may exercise the appointment of such subordinate employees *only* with the approval of the 'Director of Highways', who is empowered to fix their salaries. In addition, the 'Registrar' is empowered to designate 'Deputy Registrars' to be located in the cities