

county school district is based on the salaries stated in the salary schedule adopted by the county board of education, and not on the salaries actually paid.

(b) The answer to (a) above, will suffice to answer this question.

(c) In the absence of abuse of discretion, the determination of a county board of education as to the number of teachers and other educational employes in the several districts of the county school district, the adoption of a salary schedule for these districts and a determination of a transportation schedule upon which are based the distribution of the 2.65 mills tax levy provided for by Section 7575, General Code, among these districts, is final.

2. In determining a schedule upon which is based that portion of the 2.65 mills tax levy attributable to the expense of transportation which will be distributed to the several school districts of a county school district, the county board of education is not limited to a consideration only of the "personal service expense" as the same is defined in Section 7787, General Code, nor does any other provision of said section control in the county board's determination of said schedule.

3. Any balance of the 2.65 mills tax levy provided for by Section 7575, General Code, which is collected in a county school district, remaining after distribution of that portion of the tax attributable to the number of teachers and educational employes in the several districts of the county school district, and the expense of transporting pupils therein, should be distributed according to the ratio which the aggregate days of attendance of pupils in such districts bears to the aggregate days of attendance of pupils in the entire county school district without regard to the number of tuition pupils that may be in attendance in the schools of the several districts. School districts in which are located children's homes, the inmates of which attend the schools of the district are to be credited with the attendance of those pupils even though the district receives tuition from other districts for their attendance.

4. District B, should be credited with the number of days the pupils residing in district A attend the school in district B as a part of its "aggregate days of attendance" to be considered in making distribution of the 2.65 mills tax levy provided for by Section 7575, General Code.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*

1381.

APPROVAL, DEED TO LAND OF DAVID S. LONG AND WIFE IN MIDDLETOWN, GUERNSEY COUNTY, OHIO.

COLUMBUS, OHIO, January 9, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—Acknowledgment is made of your communication referring to Opinion No. 1283, issued to you under date of December 11, 1929. In said opinion it was pointed out that the deed of David S. Long and Maud Long, husband and wife, conveying the premises under consideration in said opinion to the state, had not been executed, and you return said deed for my consideration.

Upon examination, I find that said deed has been executed according to law, and therefore hereby approve the same and return it herewith.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*