2728.

"CURRENT OPERATING EXPENSE" AS USED IN SECTION 2295-7 G. C. PASSED UPON—ALSO PHRASE "CREATE OR INCUR ANY INDEBTEDNESS" IN SAID SECTION ALSO CONSTRUED.

The phrase "current operating expense" as used in section 2295-7 G. C. means and includes all usual or ordinary expenditures of government, as distinguished from extraordinary expenditures and investments. Specifically, the term includes fixed charges, such as teachers' salaries, salaries of county officials, etc.

The phrase "create or incur any indebtedness" as used in said section means to borrow money, and does not refer to the creation or incurring of a primary obligation to a person for services rendered, goods sold and delivered, etc.

As a result of the foregoing, section 2295-7 by itself prohibits borrowing money to meet accrued primary obligations which are themselves in the nature of current expense, as defined.

But the continuance in force of sections 5656 and 3916 of the General Code, amended so as to authorize the borrowing of money to pay any unfunded legal obligation created prior to January 1, 1924, constitutes a temporary and special exception to the prohibition of section 2295-7, the sections thus continued in force being given the same meaning which has attached to them in practice in the past.

Accordingly, money may still be borrowed after January 1, 1922, to pay salaries of school teachers, salaries of county officials, and other like obligations when matured, if created or incurred prior to January 1, 1924.

COLUMBUS, OHIO, December 22, 1921.

HON. A. S. BEACH, *Prosecuting Attorney, Mansfield, Ohio.*

DEAR SIR:—This department acknowledges the receipt of your letter of recent date requesting opinion, as follows:

> "Would you be so kind as to advise us on the following:
>
> General Code Section 2295-7, we find that 'No county, school district, township, municipality, including charter municipalities, or other political subdivision shall, with the exceptions hereinafter named, create or incur any indebtedness for current operating expense.'
>
> What is meant by or included in the phrase 'current operating expense?'
>
> To be more specific, after January 1, 1922, will teachers' salaries, salaries of county officials, pay of officers of the police and the fire departments whether the contracts were entered into in 1921 or in 1922 or for additional force, fall within the term 'current operating expense?'
>
> Another question which vitally concerns us is: After January, 1922, for the purpose of extending the time of payment of such indebtedness as above referred to which from the limitations of taxation the political subdivision is unable to pay at maturity, can we borrow money or issue bonds as provided in G. C. 5656 or any other provisions of the statute?"

The following sections of the General Code as enacted or amended in what is known as House Bill No. 33 of the eighty-fourth general assembly (109 O. L., 336) should be quoted, in order to obtain the statutory setting for your questions and a basis for the answers thereto:

"Sec. 2295-7. No county, school district, township, municipality, including charter municipalities, or other political subdivision shall, with the exceptions hereinafter named, create or incur any indebtedness for current operating expense. The acquisition or construction of any property, asset or improvement with an estimated life or usefulness of less than five years shall be deemed current expense. This prohibition shall not apply to borrowing as provided by law in anticipation of collection of special assessments or in anticipation of special assessments or current revenues or for defraying the expenses of an extraordinary epidemic of disease or emergency expenses made necessary by sudden casualty which could not have reasonably been foreseen or for deficiencies created by enjoined taxes as provided in section 5659-1 of the General Code or for paying final judgments upon non-contractual obligations as provided in section 4 thereof. The estimate of the life of the property, asset or improvement proposed to be acquired or constructed from the proceeds of any bonds, shall be made in any case by the fiscal officer of the subdivision and certified by him to the bond-issuing authority and shall be binding upon such authority."

"Sec. 2295-8. When the fiscal officer of any county or other political subdivision, including charter municipalities, certifies to the bond-issuing authority that, within the limits of its funds, available for the purpose, the subdivision is unable, with due consideration of the best interests of the subdivision, to pay a final judgment rendered against the subdivision in an action for personal injuries or based on other noncontractual obligations, then such subdivision may issue bonds, in an amount not exceeding the amount of the judgment and carrying interest not to exceed six per cent, for the purpose of providing funds with which to pay such final judgment."

"Sec. 3916. For the purpose of extending the time of payment of any indebtedness created or incurred before the first day of January, 1924, which from its limits of taxation the corporation is unable to pay at maturity, the council thereof may issue bonds of the corporation or borrow money so as to change but not to increase the indebtedness, in such amounts, for such length of time and at such rate of interest as the council deems proper, not to exceed six per cent per annum, payable annually or semi-annually."

"Sec. 5656. The trustees of a township, the board of education of a school district and the commissioners of a county, for the purpose of extending the time of payment of any indebtedness created or incurred before the first day of January, 1924, which from its limits of taxation such township, district or county is unable to pay at maturity, may borrow money or issue the bonds thereof, so as to change, but not increase the indebtedness in the amounts, for the length of time and at the rate of interest that said trustees, board or commissioners deem proper, not to exceed the rate of six per cent per annum, payable annually or semi-annually."

Section 2295-7, to which you refer in asking your first question and under which that question arises, is new. The phrase "current operating expense" is at least partially defined in the section itself. Thus, it is stated that the acquisition of property with an estimated life or usefulness of less than five years "shall be deemed current expense." In the opinion of this department, this means that such acquisition shall be deemed a "current operating expense." On the other hand, the anticipation of special assessments or cur-

rent revenues, the defraying of emergency expenses, supplying deficiencies created by enjoined taxes and paying final judgments upon non-contractual obligations are expressly excluded from the definition in the section. By this process of inclusion and exclusion we get, it is believed, a general idea of what the legislature had in mind in using the phrase "current operating expense." The idea thus suggested certainly does not imply any very narrow or restricted meaning of the phrase. That the phrase is not accidental or descriptive of a subordinate legislative idea is apparent from the title of the act, which is in part as follows:

> "An act to prohibit the creation or incurring of indebtedness * * for current expense * * *," etc.

In other words, the legislature thus formally declared its main object to be the prohibition of the incurring of indebtedness for current expenses.

No intention being thus manifested to use the phrase with any narrow or restricted meaning, it would seem appropriate to ascertain what the natural meaning of the words used is.

The noun used in this context is the word "expense;" the following definitions are given by the Century Dictionary:

> 1. A laying out or expending; the disbursing of money; * * *.
> 3. That which is expended, laid out or consumed; especially, money expended; cost; charge; as, a prudent man limits his *expenses* by his income."

It is not particularly important to determine just which of these two meanings the legislature had in mind. The basic idea is that of costs, charges, or disbursements.

The word "current" seems to be next in importance, as it is used once in the title and twice in section 2295-7. The meaning given to this word by the same dictionary is as follows:

> "2. * * * common; general; prevalent."

The word "operating," which is used but once, is a participle or adjective derived from the verb "to operate," and is defined as being synonymous virtually with "act" or "work." Thus, the phrase "in operation" is defined by the dictionary referred to as

> "The state of being at work; active exercise of some specific function or office; *systematic action.*"

Judicial definitions of similar phrases are not lacking, although those found have to be accepted with some caution because they occur in contexts in a sense unlike that in which the phrase under examination is placed.

In Smith vs. Eastern Railway Co., 125 Mass., 154, it was held that damage claims against a railroad growing out of alleged negligent operation of its trains constituted "operating expenses." This holding is consistent with the section under examination; for while like claims do not constitute "current operating expense" under that section, this result comes about because of the specific exception found in the latter part of the section; and the very fact that the general assembly saw fit to make these specific exceptions is some evidence that it used the phrase "current operating expense" in a pri-

mary sense broad enough to include the excepted things, else it would not have created the express exceptions which it did create.

The following quotations show judicial definition of the phrase "current expense:"

> "The term was doubtless used by the legislature to distinguish the common, recurring, running expenses of a city from such expenses as partake of the nature of an investment, or such as are to be incurred in a substantial or permanent improvement."
>
> Helena Water Works Co. vs. Helena, 31 Mont. 243.

> "The term 'current and incidental expenses' * * * means the usual and reasonably necessary expenses, not otherwise provided for, of carrying into effect the powers and discharging the duties given and imposed by the charter."
>
> Mitchell vs. St. Paul, 114 Minn., 141.

> (Holding that contributions to a "publicity bureau" for the purpose of furthering commercial interests of the city did not constitute such current expenses within the meaning of a statute defining the objects for which taxes might be levied and limiting the rates.)

The first of the two cases from which quotation is last above made, especially, draws the line where it is believed the general assembly of Ohio intended to draw it, viz., between investments, on the one hand, and "common, recurring, running expenses," on the other hand. This is shown by the second sentence of the section, which declares that investments in property with an estimated life or usefulness of less than five years shall be regarded as current expense. The purpose of the legislature in thus drawing within the scope of the phrase expenditures that might not naturally fall within that scope is clear. All purchases are in a sense investments; yet commodities and improvements that are rapidly consumed fall closer to the line which must be drawn between investments and current operating expenses. That line being more or less indefinite, the legislature has seen fit to set up a hard and fast criterion by which it may be drawn.

The only possible line of distinction which has occurred to this department, and has not yet been discussed herein, is one that might be based upon the degree of control possessed by the subdivision over the expenditures in question. That is, there might be said to be a distinction between those charges which are imposed upon a subdivision by paramount law, such as state laws fixing salaries of county officers, exacting contributions to the funds of health districts, the expenditures of boards of deputy state supervisors of elections, etc., on the one hand, and such expenditures as are initiated by, and are therefore completely subject to the control of, the debt-incurring authorities. For purpose of clear expression the former might be designated as "fixed charges" and contrasted with the latter, which might be described as "ordinary operating or current expenses." This distinction is not unknown to Ohio statutory law; it is one that has been made in a series of "temporary relief measures," passed by several succeeding sessions of the general assembly, one of which, for example, is found in 109 O. L., p. 17. These acts all by conventional definition exclude what are therein referred to as "fixed charges" from "current expenses."

It must be admitted that the fact that the general assembly had created this distinction in other legislation having to do with the incurring of indebt-

edness is not without its weight in the interpretation of section 2295-7, which may be looked upon as a contemporaneous piece of legislation. Nevertheless, it is the opinion of this department that the phrase "current operating expense" as used in section 2295-7 includes "fixed charges" as well as other ordinary and usual expenditures which are wholly subject to the control of the debt-incurring authority. One reason for this conclusion is found in the express exclusion from the definition of "current operating expense" of borrowing to pay "final judgments upon non-contractual obligations as provided in section 4 hereof;" for many non-contractual obligations fall within the definition of "fixed charges" as employed in the other acts referred to; so that it seems to be the intention of the legislature that if it is necessary to incur a debt to pay a paramount obligation of the subdivision, such debt shall be incurred in the manner pointed out by "section 4 hereof" (section 2295-8 General Code).

Without prolonging the discussion, then, it is the opinion of this department that in the sense hereinafter to be developed all the specific items mentioned in your letter are included within the phrase "current operating expense," as used in section 2295-7. That is to say, teachers' salaries, salaries of county officials, pay of officers of the police and fire department, regardless of when they were employed, all fall within the scope of that term.

For the sake of complete treatment of your first question, however, and as an introduction to the discussion of your second question, the meaning and effect of section 2295-7 should be further defined. The question which arises is as to what is meant by the declaration that

> "No * * * political subdivision shall * * * *create or incur any indebtedness* for current operating expense."

This language cannot be given the broadest and most sweeping significance to which it is verbally susceptible, for in one sense a school teacher could not be employed by a board of education without incurring at least a contingent indebtedness; and in another sense she, having been employed, could not be permitted to serve and thus convert the contingent obligation of the district into a liability, without incurring an "indebtedness" to her on that behalf. So that in either of these two senses the section would have the effect of invalidating all contracts for personal service, supplies or materials, and making the interests of those who deal with the public dependent upon the will or caprice, or at least upon the mere discretion, of the public officers; nay, more, the section so construed would have the effect of repealing by implication all the previously enacted statutes imposing paramount obligations upon taxing districts, such as those apportioning the cost of operating the election machinery of the state. For such results would inevitably follow the giving to section 2295-7 of the meaning that no political subdivision of the state shall ever "become indebted" for or on account of "current operating expense."

Such interpretations as have been outlined would be manifestly absurd, and it is felt that no further discussion is required to demonstrate the conclusion that they must be rejected. In their stead, a definition must, in the opinion of this department, be adopted which would give to the phrase "create or incur any indebtedness for" a restricted and technical meaning consistent with the whole act in which the section is found, and in line with the manifest intention of the legislature. That interpretation gives to the phrase a meaning descriptive of the act of *borrowing money*. This meaning is the usual one for such phrases; that is to say, in dealing with the operations of a

municipal corporation or other political subdivision, it is customary to refer to the "public debt" as including only the money which has been borrowed on the faith and credit of the subdivision, and not the contingent or accrued liabilities to persons who have held office and rendered services, sold goods, done work, etc.

Without elaborating this feature of the discussion, it is the opinion of this department that the phrase "create or incur indebtedness for current operating expense" means substantially "borrow money from one person to pay obligations incurred or to be incurred in favor of other persons on account of current operating expense."

But while the phrase in question is thus to be narrowly and technically construed in one respect, its application is broad and unlimited in another respect, in that the manner in which the borrowing is effected is immaterial. Section 2295-7 is not limited in its application to the incurring of funded or bonded indebtedness; it applies as well to the issuance of notes or certificates of indebtedness, and, in short, to any form of written or unwritten obligation by which the subdivision may attempt to bind itself through its proper officers, as for money borrowed.

The final conclusion as to the meaning of section 2295-7, standing alone, then is that it prohibits the borrowing of money for the purpose of meeting or discharging obligations which come within the scope of the phrase "current operating expense;" so that, specifically, it is by the terms of this section unlawful to borrow money for the purpose of paying teachers' salaries, salaries of county officials and the pay of officers of the police and fire department, etc. The act of "creation" or "incurring" must therefore refer to the process of borrowing, and not to the initiation of the employment or other transaction giving rise to the particular item of "current operating expense." In this sense, therefore, it makes no difference whether the obligation, which may be designated as the primary obligation, was itself incurred prior to the taking effect of section 2295-7 (January 1, 1922; see section 23 of the act, 109 O. L., 348) or not. That is to say, in so far as the words "create or incur any indebtedness" are concerned, they, though given a wholly prospective operation in that they apply merely to the act of borrowing, create no distinction with respect to the underlying or primary obligations to discharge which the money would have to be borrowed (if they were legal) as between such primary obligations initiated, incurred or matured prior to January 1, 1922, and those initiated, incurred or matured after that date.

This statement, however, does not entirely dispose of the question which you may have in mind; that is to say, it does not follow that because the words "create or incur any indebtedness" do not import any distinction in point of time as among primary obligations which might be made the predicate of the prohibited future borrowing, yet the word "current" in itself may not imply such a distinction. The word is frequently used in this sense, as, for example, where the "current year" is distinguished from past years. It may be possible to draw a distinction from the whole phrase, therefore, on the basis of which such borrowing for ordinary expenses as under any other statutes in force but for section 2295-7 might be made, would still be legal as to expenses incurred to the point of legal obligation prior to the date when section 2295-7 would take effect. In this opinion the question ultimately raised here will be reserved. This department does not hesitate, however, to advise that before the question is even raised it must be shown that the primary obligation for which future borrowing is to be attempted has completely matured and become fixed prior to the date in question. That is to say, the mere fact that a

teacher or a policeman was appointed or employed or a county official elected prior to January 1, 1922, would not raise the question, and this department is clearly of the opinion that so far as section 2295-7 is concerned, it prohibits borrowing after January 1, 1922, to pay obligations maturing in favor of such persons after that date. More specifically, section 2295-7, standing alone, would prohibit borrowing money to pay the January, 1922, payroll of the school district whose teachers were employed in 1921 (though it remains to be seen whether this conclusion is valid as an absolute statement on consideration of other provisions of the same act). The question reserved, then, and upon which no conclusion is herein expressed, is whether in January, 1922, or thereafter section 2295-7 would prohibit the borrowing of money to pay, for example, the December, 1921, payroll in the same district; and this question depends wholly upon the meaning of the word "current" as used in the section, and in nowise upon any meaning to be drawn from the words "shall (not) create or incur any indebtedness."

The foregoing statements seem to cover all the points necessarily involved in your first question.

Your second question refers to sections like section 5656 General Code, and, broadly considered, inquires about the relation between such sections and section 2295-7.

If in the act in which section 2295-7 is found the general assembly had made no mention whatever of sections 5656 and 3916 of the General Code, said section 2295-7 would have had a very profound influence upon those sections. Being later in point of enactment than either of them, its provisions would have controlled so far as inconsistent with those of either of them. Whether this effect would have amounted to an "implied repeal" or not need not be considered, because in point of fact the legislature did express its intention as regards sections 3916 and 5656 of the General Code by including amendments of them in the act in question (see 109 O. L., 339). These sections in their amended form have been quoted herein. At first blush, they seem inconsistent with section 2295-7, and it must be concluded that they are in some degree inconsistent with that section. It is the duty, however, of an interpreter of a statute like House Bill 33 to attempt at least to harmonize all of its provisions; every presumption is against an inconsistency in a single legislative act.

The apparent inconsistency between section 2295-7 and sections 3916 and 5656 which would have the most far-reaching effect might be described as follows:

Section 2295-7 prohibits the creation or incurring of any indebtedness for current operating expense and speaks from January 1, 1922; the other two sections authorize the borrowing of money for purposes which may include current expense purposes; they also speak from January 1, 1922, in extending this authority, but in defining the purposes for which the money may be borrowed refer to the date January 1, 1924.

It has been the generally accepted view of sections 3916 and 5656 of the General Code that they have heretofore authorized the borrowing of money or the issuance of bonds for the payment of any accrued legal obligation. That is to say, these sections have been construed in a manner precisely opposite to that in which this opinion has construed section 2295-7 of the General Code. As has been said in this opinion, said section 2295-7 is to be interpreted as using the word "indebtedness" in a restricted sense as descriptive of an obligation to repay borrowed money; whereas previous rulings of this department and widespread and uniform practice in the state have been to the effect that the same word as used in sections 3916 and 5656 of the General

Code means any fixed and liquidated obligation. The reasons for such previous construction of these sections need not be set forth herein, though it will not be amiss to state that it has been based to some extent upon the provisions of sections 3917 and 5658, respectively, both *in pari materia* with the sections now under discussion. It is by virtue of this interpretation of the word "indebtedness" in section 5656, for example, that the authority of boards of education to borrow money to pay due and unpaid salaries of teachers was worked out and established.

It is impossible to suppose that in amending sections 3916 and 5656 of the General Code the general assembly intended to change the accepted meaning of those sections in the respect just discussed. The words used in the sections in their original form have been repeated without qualification save with respect to time, and we are driven to the conclusion that what was an "indebtedness" under original sections 3916 and 5656 of the General Code remains an "indebtedness" under those sections as amended.

When the significance of this conclusion is appreciated a certain degree of conflict between sections 3916 and 5656 as amended, on the one hand, and section 2295-7 as enacted in the same act, on the other hand, becomes inescapable; for we have it that a mere matured obligation to a person for services rendered, etc., is both an "indebtedness" under section 5656, for example, so that if "created or incurred before the first day of January, 1924," money may be borrowed to fund it or extend the time of its payment, and a "current expense" (at least if matured after January 1, 1922), for which money may not be borrowed under section 2295-7 of the General Code. To use the case of the salaries of school teachers as a concrete example, the one section says that money shall not be borrowed to pay unpaid salaries of teachers; the other says that money may be borrowed to pay unpaid salaries of teachers maturing into debts of the district before the first day of January, 1924. Of course, sections 3916 and 5656 of the General Code are not limited in their scope to the funding, refunding or extension of time for payment of indebtedness of this character, as the word "indebtedness" used therein is broad enough to include floating obligations and funded obligations or other obligations to repay borrowed money as well. But in so far as by mere implication these two sections assume something that is prohibited by section 2295-7, the latter must be held controlling. That is to say, simply because section 5656, for example, speaks of borrowing money to extend the time for payment of an indebtedness incurred after January 1, 1922, but before January 1, 1924, it cannot therefore be inferred that there is authority to incur or renew any such indebtedness between those dates, as against the positive prohibition of the incurring of indebtedness by borrowing money which is found in section 2295-7 and which applies on and after January 1, 1922. So that there can be a partial harmonization of the two sections by adhering to what are believed to be the correct interpretations of the word "indebtedness" as appearing in the sections which have to be harmonized. The effort to harmonize the sections, however, produces a dilemma, in that either view gives rise to some conflict, as has been shown; and where that is the case, speculation as to which is the greater "conflict" should perhaps be avoided and the question as to the true interpretation of the whole statute resolved on other principles.

It is believed that for these reasons we should adhere to the view that the word "indebtedness" in sections 3916 and 5656, on the one hand, is to be construed as it always has been, while the same word as occurring in section 2295-7 should be construed as in this opinion; that we should accept the consequences of that course, among which are that a conflict is still left between

section 2295-7 and sections 3916 and 5656 of the General Code, as above described, namely, in that the one prohibits, for example, the borrowing of money to pay salaries of teachers accruing after January 1, 1922, and the other would continue specifically to authorize that course of conduct for a time.

The acceptance of such consequences does not involve any very incongruous or far-reaching results. It is familiar law that special and temporary provisions control over general and permanent provisions of the same act. In so far as the common ground inconsistently covered by the two groups of sections is concerned, section 2295-7 may be regarded as permanent, general law, and sections 3916 and 5656 in their present form as special, temporary laws. True, the two sections last mentioned have formerly been general and permanent, but that they are now temporary and special inevitably results from the insertion of the language "created or incurred before the first day of January, 1924," in each of them. After all the indebtedness that was created or incurred prior to January 1, 1924, has been paid—and that time will at least theoretically come at some time—sections 3916 and 5656 will lose their force; they will become *executed statutes.* In other words, after that event has happened it will be impossible for anybody to do anything under authority of either of these sections, nor for anything to happen to which either of them could apply. Whereas section 2295-7, so long as it is left unamended and unrepealed, will continue to be the law of the state, exerting an actual effect upon transactions which may occur indefinitely in point of time.

It is by no means unusual to find provisions inconsistent in respects like these in the same act. Many sweeping reforms are effected by legislative acts which it would be inexpedient to put into effect without any period of adjustment, or without any saving of the legal effect of past transactions. Section 26 of the General Code, the universal saving clause which applies, in the absence of provision to the contrary, to every statute, but which does not apply to House Bill 33 because of the express provisions of section 23 of the act, is really of this character; read, as it must be, into every statute which contains no saving clause of its own, it imports into such a statute provisions literally inconsistent with some of those of the statute; but that inconsistency will disappear in time, for section 26, though itself a permanent law of general application, becomes, when read as a part of an amendatory or repealing act and therefore in its particular application, is always a potentially special and temporary provision applying to "the pending proceedings, etc." to which the act into which it is imported would otherwise apply, and to nothing else so far as that act is concerned.

Without prolonging the discussion, it is believed that the general assembly intended to keep sections 3916 and 5656 in effect for two years as temporary exceptions to the rule laid down in section 2295-7, in so far as they would amount to such temporary exceptions.

Accordingly, the conclusion laid down in answer to your first question will have to be modified and your second question will have to be answered by the statement that any obligation existing in favor of persons or corporations against a political subdivision for which money might heretofore have been borrowed under sections 3916 or 5656 of the General Code, excepting an obligation which itself consists of the duty to repay money borrowed for current operating expense, as the same has been defined in this opinion, may, if the obligation itself is incurred prior to January 1, 1924, and if it is a legal as distinguished from a moral obligation, be made the predicate of the borrowing of money or the issuance of bonds under either section 3916 or section 5656 of the General Code, though such obligation may have been incurred after January 1, 1922.

Specifically, therefore, the January, 1922, payroll of teachers of a school district, if due and unpaid and if the district is without funds raised within its limits of taxation sufficient to meet it, may be made the subject of a borrowing under section 5656 of the General Code as heretofore and during the period referred to, in spite of the general and permanent prohibition against such borrowing contained in section 2295-7 of the General Code.

Undoubtedly, it may be that many sections authorizing borrowing for current expenses, which are not expressly amended or repealed in House Bill 33, are repealed by implication; but, for the reasons above stated, we cannot say this of sections 3916 and 5656 of the General Code.

The principle laid down may have application also to cases other than that of teachers' salaries, which has been used merely for purpose of illustration in dealing with your second question. Specifically, it has admitted application to the case of salaries of county officials. Whether it applies to the salaries of officers of the police and fire departments of municipal corporations is a question which has not been considered herein.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2729.

APPROVAL, BONDS OF HIGHLAND TOWNSHIP, DEFIANCE COUNTY, OHIO, IN AMOUNT OF $2,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, December 22, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2730.

APPROVAL, BONDS OF HIGHLAND TOWNSHIP, DEFIANCE COUNTY, OHIO, IN AMOUNT OF $5,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, December 22, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2731.

APPROVAL, REFUNDING BONDS OF WELLSVILLE CITY SCHOOL DISTRICT IN AMOUNT OF $40,000.

COLUMBUS, OHIO, December 22, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.