

2643.

APPROVAL, REFUNDING BONDS OF BLUECREEK TOWNSHIP RURAL SCHOOL DISTRICT, PAULDING COUNTY, OHIO, IN AMOUNT OF \$8,000.

COLUMBUS, OHIO, November 30, 1921.

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

2644.

APPROVAL, REFUNDING BONDS OF JOHNSON-ST. PARIS VILLAGE SCHOOL DISTRICT, CHAMPAIGN COUNTY, OHIO, IN AMOUNT OF \$9,377.72.

COLUMBUS, OHIO, November 30, 1921.

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

2645.

DISAPPROVAL, REFUNDING BONDS OF SALEM CITY SCHOOL DISTRICT IN AMOUNT OF \$50,000.

COLUMBUS, OHIO, December 1, 1921.

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

Re: Refunding bonds of Salem City School District in the amount of \$50,000.

GENTLEMEN:—The transcript discloses that the indebtedness declared by the bond resolution to exist includes not only teachers' and janitors' salaries due on October 3, 1921, being the date of the passage of such resolution, but also salaries for such officers thereafter to become due in November and December, also items for school supplies and current expenses. It is my opinion that under section 5656 G. C. a board of education is authorized to issue bonds to refund valid obligations or debts such as it is authorized to incur without having funds in its treasury appropriated for the payment thereof as required by section 5660 G. C., but that a board of education is without authority to issue bonds under said section 5656 to secure funds with which to pay obligations contingent upon the future performance of service and not yet due, nor obligations which the board is without authority to incur without compliance with the provisions of said section 5660 G. C.

It follows that on October 3, 1921, the board of education was without authority to issue bonds for salaries not then due nor for the purpose of securing funds to pay for supplies and ordinary current expenses. Doubtless a considerable part of this bond issue is for purposes authorized by section