

3170.

APPROVAL, BONDS OF DOVER TOWNSHIP RURAL SCHOOL DISTRICT,  
TUSCARAWAS COUNTY, \$8,100.00.

COLUMBUS, OHIO, March 3, 1926.

*Retirement Board, State Teachers' Retirement System, Columbus, Ohio.*

3171.

DISAPPROVAL, BONDS OF HARDIN COUNTY, \$6,336.00.

COLUMBUS, OHIO, March 3, 1926.

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

Bonds of Hardin county, \$6,336.00.

GENTLEMEN :—The foregoing bonds in the amount of \$6,336.00, have been issued, based on the estimated cost of the improvement.

Section 5654-1, General Code, provides that such bonds shall not be advertised for sale nor issued until the contract has been let, and shall be issued in an amount not exceeding the full amount of the accepted bid more than the estimated amount of such other items of cost as may be legally included in the total cost of such construction and improvement.

Since the issuance of these bonds the contract price has been determined and certified to this office as being \$5,130.00. In order to comply with the provisions of section 5654-1, G. C., it will therefore be necessary to pass an amending bond resolution reducing the amount of the original resolution to the sum of \$5,130.00, and as the provisions of the foregoing section will require that the bonds in the reduced amount shall be advertised for sale, this will necessitate the disapproval of the issue in the sum of \$6,336.00, and you are therefore advised not to accept said bonds as they have been issued in accordance with the provisions of section 5654-1, G. C.

Respectfully,

C. C. CRABBE,

*Attorney General.*

3172.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND WILBERT C. RONAN AND ROBERT G. INGLESON (A PARTNERSHIP), OF COLUMBUS, OHIO, COVERING COMPLETE ARCHITECTURAL AND ENGINEERING SERVICES IN CONNECTION WITH CONSTRUCTION OF THE BOYS' AND GIRLS' BUILDING, OHIO STATE FAIR GROUNDS, AT EXPENDTURE OF \$6,000.00.

COLUMBUS, OHIO, March 4, 1926.

HON. G. F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted a contract between the State of Ohio, acting by the Department of Highways and Public Works, and Wilbert C. Ronan and Robert

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