

Pursuant to the principle of law just noted, this department, in an opinion under date of November 7, 1919, Opinions of the Attorney General for 1919, Vol. 2, p. 1402, held that where a non-depository bank received county funds, having actual or imputed knowledge of their public character, and commingled and used such funds with its general deposits, such bank is required to account to the county for the profits derived by it from the use of such funds. A like ruling was made by this department in an opinion under date of August 1, 1918, Opinions of the Attorney General for 1918, Vol. 2, p. 1043, where it was held that banks other than depository banks, accepting deposits of school funds, were liable to the board of education for the profits arising from the use of such funds by the bank. However, in the case here presented, it appears that the funds in question were deposited strictly according to law, and, in the absence of an agreement upon the part of the designated banks receiving such deposits to pay interest thereon, I am of the opinion that they are not liable for the payment of such interest.

Respectfully,  
 EDWARD C. TURNER,  
*Attorney General.*

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2069.

APPROVAL, BONDS OF THE VILLAGE OF BETHESDA, BELMONT COUNTY—\$10,550.00.

COLUMBUS, OHIO, May 8, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2070.

APPROVAL, BONDS OF THE CITY OF STRUTHERS, MAHONING COUNTY—\$14,753.64.

COLUMBUS, OHIO, May 8, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*