

education to borrow money in anticipation of the collection of the current revenues of the school district in any fiscal year. It provides further, however, that the

“sums so anticipated shall be deemed appropriated for the payment of such certificates at maturity.”

It follows that if the board of education was authorized under said section to borrow money (which is extremely doubtful in view of the purpose for which it was borrowed), the revenues in anticipation of which such indebtedness was incurred should, when received, have been used to liquidate the certificates when due.

Section 5656 does not authorize a board of education by such indirect method to borrow money for the purpose of constructing or improving school property. If the board of education required funds for the purpose of completing the school building referred to, they should have availed themselves of the authority granted in section 7629 G. C. or section 7625 G. C.

I am clearly of the opinion that the board of education was without authority under section 5656 G. C. to issue bonds for the purpose indicated in the bond resolution and advise the industrial commission not to purchase such bonds.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3156.

APPROVAL, BONDS OF HANCOCK COUNTY, \$9,780, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, May 31, 1922.

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

3157.

APPROVAL, BONDS OF JEFFERSON COUNTY, \$47,000, FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, May 31, 1922.

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

3158.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENTS IN KNOX AND SENECA COUNTIES.

COLUMBUS, OHIO, May 31, 1922.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.