respect to the limitation of amount which may be used to administer the Act, said provision has application only to the annual amounts received by the county from the state.

If the limitation had been meant to apply also to amounts transferred from the general fund of a county to the special fund provided for by said section, the language fixing such limitation should obviously read "10 per cent of such fund", rather than "10 per cent of such amounts". This distinction is all the more apparent because of the discretion placed in the Department of Public Welfare, as indicated by the emphasized language above. It should be noted that 10 per cent specified is the maximum, leaving in the Department of Public Welfare the authority to fix any amount up to such maximum. Whether or not such percentage might be reduced by the Department of Public Welfare, if the administrative expense of the county's portion of such special fund were to be deemed excessive, is a question which need not be determined herein.

It is accordingly my opinion that, when a transfer from the general fund of a county to a special fund for the aid of needy children is made in accordance with the provisions of section 1359-36, General Code, there is no limitation as to the amount of such moneys so transferred which may be used for administering the Act and that of the amount paid to the county by the state only that portion up to 10 per cent, as determined by the State Department of Public Welfare, may be used for the expense of administering said Act within the county.

Respectfully,

THOMAS J. HERBERT,

Attorney General.

1392.

BONDS—BERNE UNION VILLAGE SCHOOL DISTRICT, FAIR-FIELD COUNTY, \$2,000.00.

COLUMBUS, OHIO, November 6, 1939.

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

Gentlemen:

RE: Bonds of Berne Union Village School District, Fair-field County, \$2,000. (Limited.)

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of school improvement bonds in the aggregate amount of \$2,000, dated December 1, 1939, and bearing interest at the rate of $3\frac{1}{2}$ per cent per annum.

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From this examination, in the light of the law under authority of which the above bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said village school district.

Respectfully,
THOMAS J. HERBERT,
Attorney General.

1393.

BONDS—MAHONING COUNTY, \$100,000.00

COLUMBUS, OHIO, November 6, 1939.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Mahoning County, Ohio, \$100,000.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of refunding bonds in the aggregate amount of \$470,000, dated August 1, 1939, and bearing interest at the rate of 2½ per cent per annum.

From this examination, in the light of the law under authority of which the above bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said county.

Respectfully,
THOMAS J. HERBERT,
Attorney General.

1394.

PROPOSED AGREEMENT, STATE WITH COUNTY COMMISSIONERS, IMPROVEMENT SH 41, SECTIONS BATAVIA PART D, CLERMONT COUNTY.

COLUMBUS, OHIO, November 6, 1939.

Hon. Robert S. Beightler, Director, Department of Highways, Columbus, Ohio.

DEAR SIR: You have submitted for my consideration a proposed agreement between yourself as Director of Highways of the State of Ohio