

than the construction and extension of the waterworks. The decision of the supreme court to which reference has been made is in accord with the express provision of the statute. However, it must be remembered that the section authorizing the combination of the two plants is later in the order of enactment than the former. It will be obvious that when there is a uniting of such departments, it is somewhat difficult to separate the two projects, and it is possible to argue that after such combination, any of the moneys remaining in either of the funds would be available to pay any part of the joint operation. However, for the purposes of this opinion it is unnecessary to go that far, for the reason that it is believed to be apparent that the building of a smoke stack, even though it be a part of the electric light plant, after such combination, when the same is to be used in connection with the operation of the waterworks system, it is an enlargement, extension or repair of the waterworks system within the provisions of section 3959.

Of course, if such a balance were used for the purpose of extending lines or other purpose as distinguished from a use which necessarily aids the waterworks system itself, then, of course, a different question is presented. However, as heretofore indicated, it will be unnecessary to determine that question at the present time.

Respectfully,

C. C. CRABBE,
Attorney General.

2805.

SCHOOL DISTRICT—BLANK ACCOUNT BOOK—SECTIONS 4778 AND 2519
G. C. CONSTRUED.

SYLLABUS:

(1) *Where a school district is partly within two or more counties, the county auditor of the county having the greater tax valuation in such school district should furnish the blank book provided for in section 4778.*

(2) *The necessary blank account book required by the provisions of section 4778 of the General Code for distribution by the county auditor should be provided by the county commissioners the same as other equipment and stationery, as required by section 2419, General Code.*

(3) *The county auditor is without authority to deduct the expense of such blank books from the funds due to the several school districts.*

COLUMBUS, OHIO, Sept. 25, 1925.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your communication in which you request my opinion on the following:

“Section 4778 of the General Code provides that the auditor of each county shall furnish to the clerk-treasurer of each school district in his county a suitable blank book, made according to the form prescribed by the bureau of inspection and supervision of public offices, in which each clerk must keep an account of the school funds of each district. Inasmuch as recent legislation will require new books to be kept by clerks of boards of education, the questions arise:

"Question 1. Whether the expense incurred by the auditors in furnishing the clerks of boards of education the necessary books under this section is an expense which must be paid from the general funds of the county?"

"Question 2. If such expense is paid from the general funds of the county, may the county auditor deduct the same from funds due the school districts from the collection of taxes?"

"Question 3. In the event that a school district is partly within one county and partly within another, which county is to furnish the book in question?"

Section 4778, General Code, to which you refer, reads as follows:

"The auditor of each county shall furnish to the clerk and treasurer of each school district in his county a suitable blank book, made according to the form prescribed by the bureau of inspection and supervision of public offices, in which each must keep an account of the school funds of his district."

This section clearly makes it the duty of the auditor of each county to furnish the clerk-treasurer of each school district *in his county* a suitable blank account book in which such clerk-treasurer shall keep an account of the school funds of the district.

However, your third question arises when a school district is partly within one county and partly within another. In this connection attention is directed to the provisions of section 7599, General Code, which provides as follows:

"The funds belonging to a district composed of territory in more than one county shall be paid by the treasurers of the other counties to the treasurer of the county having the greatest tax valuation in such district. The auditors of other counties must make settlement on account of such funds with the auditor of the county having the greatest tax valuation; and the treasurer of the district shall make the settlement with such auditor, required by section seventy-six hundred and two."

Under the provisions of the above section, the duty devolves upon the auditor of the county having the greatest tax valuation in such a school district to collect the funds of such school district from the auditor of the other county or counties and make settlement with the treasurer of the school district in question.

Attention is also directed to the provisions of section 4684, General Code, which provides as follows:

"Each county, exclusive of the territory embraced in any city school district and the territory in any village school district exempted from the supervision of the county board of education by the provisions of sections 4688 and 4688-1, and territory detached for school purposes, and including the territory attached to it for school purposes, shall constitute a county school district. In each case where any village or rural school district is situated in more than one county such district shall become a part of the county school district in which the greatest part of the territory of such village or rural district is situated."

Particular attention is directed to the provision of the latter part of the above section which shows the intention of the legislature to cause a school district, lo-

cated in two or more counties, to become a part of the county school district in which the greater part of the territory of such district is situated. In view of the above provisions and the evident intention of the legislature, I am of the opinion that where a school district is partly within two or more counties, the county auditor of the county having the greater tax valuation in such school district should furnish the blank book provided for in section 4778.

Considering your first and second questions with reference to the expense incurred on account of the purchase of such blank account books by the county auditor, attention is directed to the provision of section 2419, General Code, which places upon the county commissioners the duty and obligation of providing offices for all county officers, and further provides:

"They shall also provide *all the equipment, stationery and postage as the county commissioners may deem necessary for the proper and convenient conduct of such offices*, and such facilities as will result in the expeditious and economical administration of said county offices."

In view of this provision, it is believed that the necessary blank account books required by the provisions of section 4778 of the General Code, for distribution by the county auditor, should be provided by the county commissioners, the same as other equipment and stationery, as required by section 2419, General Code.

With reference to your second question, I find no statutory authority for the county auditor to deduct such expense from funds due to the several school districts, and, therefore, your second question should be answered in the negative.

Respectfully,

C. C. CRABBE,
Attorney General.

2806.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND GARBER & WOODWARD, OF CINCINNATI, OHIO, COVERING ARCHITECTURAL SERVICES ON FURTHER IMPROVEMENT OF A MONUMENT TO THE MEMORY OF WILLIAM HENRY HARRISON AND THE WILLIAM HENRY HARRISON MEMORIAL PARK, AT EXPENSE OF \$600.00. UNENCUMBERED BALANCES LEGALLY APPROPRIATED SUFFICIENTLY COVER THE OBLIGATIONS OF THE CONTRACT.

COLUMBUS, OHIO, Sept. 25, 1925.

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

DEAR SIR:—You have submitted for my approval a contract between the state of Ohio, acting by the department of highways and public works and Garber & Woodward, of Cincinnati, Ohio. This contract covers the architectural services on the further improvement of a monument to the memory of William Henry Harrison and the William Henry Harrison Memorial Park, and calls for an expenditure of \$600.00.

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.