

its own jurisdiction, has power to determine whether a will is entitled to probate and whether letters testamentary thereon shall issue.

2. When, upon the hearing of an application for the probate of a will and for letters testamentary, the probate court finds that the testator at the time of his death was a resident of the county in which the application is made, an order or judgment of the court admitting the will to probate and issuing letters testamentary thereon, however erroneous the conclusions of law and fact upon which the judgment or order is based may be, cannot be reviewed or set aside by a superior court in a proceeding in prohibition."

In your last letter you also state:

"All soldiers who enter the Ohio Soldiers Home say in their applications that they will make it their permanent place of abode. If there is anything to this promise in the application, hasn't the Probate Judge of Erie County jurisdiction in all cases where the soldier dies in the Home?"

This is only one fact for the court to consider in determining the jurisdictional question before it. The soldier may have changed his residence after entering the Home.

It is therefore my opinion that:

1. Upon the death of an inhabitant of this state, under the terms of Section 10604, General Code, the Probate Court of the county in which he was an inhabitant or resident at the time he died has sole jurisdiction to administer said inhabitant's estate.

2. The question of the jurisdiction of the probate court to appoint executors or administrators for soldiers who die in the Ohio Soldiers' Home is a question of fact to be determined by the court before which the application for administration is made.

3. If the probate judge of any county makes a finding that it has jurisdiction of the estate of a deceased soldier who died at the Ohio Soldiers' Home, and issues letters of administration thereon, it is your duty to turn over to such administrator or executor, as the case may be, any monies or other property belonging to said deceased soldier which may be in your possession.

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

1001.

PUBLIC MONEYS—UNLAWFUL EXPENDITURES—CERTIFICATE OF CHIEF FISCAL OFFICER OF TAXING SUBDIVISION—VOID CONTRACTS—TAXING SUBDIVISION CANNOT RECOVER FROM CONTRACTOR UNLESS CONTRACTOR IS PLACED IN STATUS QUO—PUBLIC FUNDS IN HANDS OF BOARD OF EDUCATION NEEDED FOR PUBLIC PURPOSES CANNOT BE ATTACHED BY JUDGMENT CREDITORS.

**SYLLABUS:**

1. *When public authorities expend or authorize the expenditure of public moneys in pursuance of any contract, agreement, obligation or order without first having ob-*

tained the certificate of the chief fiscal officer of the taxing subdivision for which they are acting that the money required to meet such contract, agreement, obligation or order has been appropriated or authorized or directed for such purpose and is in the treasury to the credit of the appropriate fund free from any previous and outstanding obligation or certification as provided by Section 5660, General Code, and such contract, agreement, obligation or order has been executed by the delivery to the taxing subdivision of the subject of the contract, agreement, obligation or order, and the contract price fully paid, the taxing subdivision cannot recover from the contractor or obligor the amount paid on such void and illegal contract without first putting or showing readiness to put the contractor or obligor in status quo.

2. Public officers who expend or authorize the expenditure of public funds on void contracts, agreements, obligations or orders contrary to the provisions of Section 5660, General Code, are liable to the taxing district whose funds have been so expended for all damages or loss sustained by such taxing subdivision in an amount equal to the full amount of such funds paid on or on account of any such void contract, agreement obligation or order.

3. Public funds in the custody of the board of education needed for public purposes are not subject to attachment by judgment creditors.

COLUMBUS, OHIO, September 14, 1927.

HON. W. P. TUCKER, *Prosecuting Attorney, West Union, Ohio.*

DEAR SIR:—This will acknowledge receipt of your communication requesting my opinion as to the liability of the Manchester Village Board of Education on certain contracts with J. C. Simon of Maysville, Ky., covering the erection of a new school building at Manchester, Ohio.

You enclose a copy of a letter addressed to you from the clerk of the Board of Education, Manchester, Ohio, also copy of the report of the Bureau of Inspection and Supervision of Public Offices dealing with the contracts in question.

It appears (quoting from the letter of the clerk of the Board of Education) that:

“On the 7th day of October, 1925, this Board of Education entered into a contract with Mr. Simon of Maysville, Ky., for the erection of the new school house in Manchester, the contract price being \$70,596.16. Concerning this contract there is no dispute.

Subsequent to this contract it was found that it was necessary or at least desirable slightly to change the location of the new school house. This change, however, involved extra labor and material which was not included in the original contract and the Board could not insist upon Mr. Simon furnishing this extra material and labor without extra compensation.

On the 19th day of November, 1925, the Board passed a resolution authorizing Mr. Simon to perform this labor and furnish the material necessary and agreed to pay him therefor the actual cost plus ten per cent and after that Mr. Simon proceeded to furnish these extras which, so far as the present Board is informed and believes, was done in accordance with the architect's plans and specifications. Furthermore, we do not believe there was any fraud or over reaching in the contract.

When the work had been finished the contractor presented to our architects, Messrs. DeVoss and Donaldson, an itemized statement of this extra labor and material and the architects incorporated the same in estimate No. 3, which was presented to the Board and allowed and paid on the 19th day of December, 1925, by warrant No. 797. I am attaching hereto a copy of the or-

iginal statement furnished our architects by the contractor and a copy of the architects estimate which was paid.

Subsequent thereto an inspection of the proceedings of the Board was made by Inspector Vance of the Bureau of Inspection and you have a copy of his report before you so that I need not but refer to it.

The building has now been completed and taken over by the Board and the matter of final settlement with the contractor is the question that concerns us."

The report of the examiner working under the direction of your Bureau, compiled from his examination of the accounts of the village Board of Education of Manchester, as of January 18, 1927, shows that the original contract price for the building of the school building was \$70,001.16; that some time later an extra metal partition about which there is no question was duly provided for amounting to \$595.00 and that the cost of the changes occasioned by a change in the location of the new school house as authorized by the board's resolution of November 19, 1925, amounts to \$4,493.89. As the work progressed, there was paid to the contractor upon successive estimates of the architect numbered consecutively from 1 to 10 the sum of \$63,090.05. Included within this amount is the sum of \$4,493.89 for the extras as authorized by the resolution of the board of November 19, 1925. This allowance was included in estimate No.3 paid on December 14, 1925. The examiner's report with reference to estimate No. 3 says:

1925	March 10	J. C. Simon—all trades, contract price-----	\$70,001 16
	Oct. 9,	Metal partition extra-----	595 00
			\$70,596 16

*Payments*

1925	Oct. 9,	Estimate No. 1 -----	\$1,600 00
	Nov. 6,	Estimate No. 2 -----	5,000 00
	Dec. 14,	Estimate No. 3 -----	13,690 76
1926	Feb. 16,	Estimate No. 4 -----	2,909 10
	May 11,	Estimate No. 5 -----	4,211 67
	June 17,	Estimate No. 6 -----	4,875 00
	July 25,	Estimate No. 7 -----	5,900 00
	Sept. 21,	Estimate No. 8 -----	12,893 52
	Oct. 22,	Estimate No. 9 -----	1,767 00
	Nov. 17,	Estimate No. 10 -----	10,233 00
			\$63,090 05
1927	Jan. 18,	Balance due on original contract-----	\$7,506 11
		Extra; supposedly for grading-----	4,493 89
			\$12,000 00

The only mention, by the board of what we presume constitutes the "extra" charge, is in the minutes of November 19, 1925. No itemized bill on file to show how amount of extra was determined.

\* \* \* \* \*

In estimate No. 3 it is contended that the extra work complained of was paid for. That estimate is in the words and figures following:

Excavation -----	\$183 60	
Footers, 61 cu. yds. -----	671 00	
Foundation, 72 cu. yds. \$19.80 -----	1,425 60	
		\$2,280 20
Less 10% -----	228 02	
		\$1,952 18
Extra foundation, 75.9 cu. yds., \$19.80 -----	\$1,502 82	
Extra brick laid up, \$42.00—47,718 -----	2,004 15	
Extra filling on force account -----	986 92	
		\$4,493 89

To the items of extras, amounting to \$4,493.89 occasioned by the change in location of the school building and as included in estimate No. 3, objection was made by the Bureau's Examiner for three reasons:

1. Because there was no itemized bill to substantiate claim.
2. Because there was no certification of funds as required by Section 5660, General Code.
3. The contract should have been advertised and let to lowest bidder as required by Section 7623, General Code.

In the light of these facts, I am requested for an opinion as to the liability of the Board of Education to the contractor under the circumstances as outlined above, and also the liability of the members of the board as individuals.

Another question which has no doubt suggested itself by reason of the situation in which the board finds itself is stated by the clerk of the Board of Education as follows:

"If a court judgment is taken against a board of education for a debt can the holder of that judgment attach the funds in the hands of the Board of Education in payment of that judgment provided the Board of Education has indicated its intention of paying the judgment by a levy?"

There is no question made as to fraud or collusion between the parties. So far as appears, the architect, members of the Board of Education and the contractor have all acted in good faith. Nor is it questioned but that the prices paid for the extras are reasonable and that the board received full value for the amount of these extras.

The objection of the examiner that the claim for extras is not properly itemized is of slight importance. The third item, to-wit: "Extra filling on force acc't.—\$986.82" might have been set forth in more detail, but I have no doubt the architect has on file detailed items from which he compiled the account. In any event, the correctness of the account is a question of fact, and in the absence of any showing to the contrary, the architect's statement must be taken as correct.

It appears that the original contract was lawfully entered into, bids properly advertised for and received, the contract let to the lowest responsible bidder, the clerk's certificate filed and all other requirements of law complied with. At least, no question is raised about these matters. It is stated that, after the contract had been let "it was found that it was necessary or at least desirable slightly to change the location of the new school house." Whether or not this change was really necessary, we are not at this time in a position to question. It was a matter entirely within the jurisdiction of the board and in the absence of facts showing an abuse thereof, is not within our province to question its discretion in the matter.

As stated by Judge Matthias in the case of *State ex rel. Maxwell vs. Schneider*, 103 O. S. 492, 498:

“The action of a public officer, or of a board, within the limits of the jurisdiction conferred by law, is not only presumed to be valid but it is also presumed to be in good faith and in the exercise of sound judgment. Before a court will take cognizance of a claim that the action of such officer or board is unlawful, arbitrary, unreasonable, or of such character as to constitute an abuse of discretion, facts must be set forth which would warrant such conclusion.”

Because of the change in location of the school house, additional work not included in the original specifications was made necessary. This the board authorized the contractor to do by its resolution of November 19, 1925, and the same was paid for in estimate No. 3 as set out above.

No attempt was made by the board to comply with the requirements of law with reference to the making of contracts when it authorized the contractor to perform the work made necessary by the change in plans. Section 7623 provides in part:

“When the Board of Education determines to build, repair, enlarge or furnish a schoolhouse or schoolhouses, or make any improvement or repair provided for in this chapter, the cost of which will exceed in city districts, three thousand dollars and in other districts one thousand dollars except in cases of urgent necessity or for the security, and protection of school property, it must proceed as follows: \* \* \* ”

Here follow provisions with reference to the advertising for bids, receiving and opening of the same and the letting of the contract, in accordance with said bids, to the lowest responsible bidder. .

It has been held that the terms of this statute are mandatory, and non-compliance with its terms is only excusable in cases of “*urgent necessity*” which must be determined by the circumstances of the particular case. *Mueller vs. Board of Education*, 11 O. N. P. (N. S.) 113. Whether or not the circumstances here under consideration presented a case of “urgent necessity” so as to make compliance with the statute unnecessary is a question I do not feel need be passed upon at this time inasmuch as the view I take of this matter makes unnecessary such determination, especially in view of the fact that there is no showing that the board made a finding that a case of “urgent necessity” existed, or in any wise attempted to act under this provision of the statute.

Even though it might be contended that under the circumstances the board need not have complied with the terms of Section 7623, General Code, no excuse is offered for ignoring the plain provisions of Section 5660 and 5661, General Code, wherein it is provided:

Sec. 5660. “\* \* \* No contract, agreement or other obligation calling for or requiring for its performance the expenditure of public funds from whatsoever source derived, shall be made or assumed by any authority, officer, or employee of any county or political subdivision or taxing district, nor shall any order for the payment or expenditure of money be approved by the county commissioners, council or by any body, board, officer or employee of any such subdivision or taxing district, unless the auditor or chief fiscal officer thereof first certifies that the money required to meet such contract, agreement or other obligation, or to make such payment or expendi-

ture has been lawfully appropriated or authorized or directed for such purpose and is in the treasury or in process of collection to the credit of the appropriate fund free from any previous and then outstanding obligation or certification, which certificate shall be filed with such authority, officer, employee, commissioners, council, body or board, or the chief clerk thereof.  
\* \* \* .”

Sec. 5661. “Every contract, agreement or other obligation and every order entered into or issued contrary to the provisions of the preceding section shall be null and void, and no claim or demand thereon shall be recoverable from any county or other political subdivision or taxing district or from any public funds. \* \* \* .”

Clearly, the failure on the part of the Board of Education to comply with the terms of Section 5660, *supra*, made the alleged contract for extras null and void, and if the contractor were to bring suit in reliance on the obligation attempted to be incurred by the board, by reason of its resolution of November 19, 1926, and his subsequent performance in reliance upon this resolution, he must necessarily fail.

In the case of *Buchanan Bridge Company vs. Campbell et al., Commissioners*, 60 O. S. 406, it was held, where the county authorities refused to pay for a bridge erected by a contractor under a contract entered into in violation of the statutes on the subject, the contractor could not recover when he sued on the contract for the price of the bridge; the court holding that it would leave the parties to such unlawful transaction in the situation in which they had placed themselves. In other words, the contract having been entered into without conformity to the legal requirements, the contractor could not when he came into court prove the legality of the contract that he had acted under and could not therefore maintain the burden of proof. However, the law as to irregularity in the making of contracts of this kind works very differently when a plaintiff sues upon a contract made in violation of the law, and when the city sues to recover back money rightfully paid or paid upon a contract which had been made in violation of law, but which has been performed. The latter situation was involved in the case of *State vs. Fronizer*, 77 O. S. 7. There the county authorities had caused a bridge to be constructed by a contractor and when the estimates were presented they paid for it. Thereafter the county undertook to get that money back, claiming the contract illegal because of the lack, through inadvertence, of a certificate of the county auditor that the money was in the treasury to the credit of the fund or had been levied and was in process of collection. The Supreme Court said that the money so paid could not be recovered back, there being no claim of unfairness or fraud in the making, or fraud or extortion in the execution of the contract for said work, nor any claim of effort to put the contractor in status quo by the return of the bridge or otherwise, the bridge having been accepted by the county commissioners and used as a part of the public highway. The court in this case said:

“The contract though void is not under the facts admitted by the pleadings in this case tainted \* \* \*

The principle applicable to the situation is the equitable one that where one has acquired possession of the property of another through an unauthorized and void contract, and has paid for the same, there can be no recovery back of the money paid without putting, or showing readiness to put, the other party in status quo, and that rule controls this case unless such recovery is plainly authorized by the statute. The rule rests upon that principle of common honesty that imposes an obligation to do justice upon all persons, natural as well as artificial, and is recognized in many cases.”

In the instant case, from the facts submitted, it appears that two contracts were entered into, or at least attempted to be entered into. The first was for the erection of the building on the site originally planned and was entered into according to law, while the second, the one for the extra work made necessary because of changing the site, was attempted to be entered into without compliance with the requirements of the statutes above referred to.

With reference to the first contract, it seems clear that the contractor can recover all moneys due thereon. As to the second contract or attempted contract, in view of the fact that the contractor has been paid all moneys due thereunder, and since the school district has received value for the funds so expended and can not now place the contractor in status quo, such school district can not recover back the funds paid to the contractor on this void contract. And it is my opinion that this is true; even though such funds were paid as a part of estimate No. 3 under the valid contract.

In the case of *Casey et al. vs. City of Canton*, 253 Fed. Rep. 589, the court had under consideration a situation very similar to the one which we have before us. The principles there laid down are in many respects pertinent to the questions involved in the situation at Manchester.

In the Casey case, the city of Canton had contracted with Casey for the building of a sewer. As stated by the court:

"The sewer ran through the property of a gentleman by the name of Mr. Barber, according to the original plan, and he refused to permit them to cross, and thereupon the work of constructing the sewer by the plaintiff company was interrupted, and, while it does not appear, it may be safely inferred from this testimony, that when they did get the right of way and the right to cross over the property of Mr. Barber, they had to cross somewhere else, and the sewer had to be constructed under different conditions and to a certain extent of different materials, that is, as to the foundation item, and by that action, as testified to here by the engineer, and as the court would imply if the engineer had not testified to it, certain damage resulted to the contractor."

It does not clearly appear from the report of this case just what this damage consisted of, whether it was entirely the damage resulting from the delay and the contractor's consequent loss of time and the loss occasioned by the demoralization of his organization or whether it was partly made up of additional work which the contractor had to do on account of the change of plans, but at any rate this damage had been paid to the contractor and the city of Canton later sought to recover it back by way of counter-claim after the contractor had brought suit on his final estimate. The court said:

"Perhaps, if \* \* \* the Casey Company had not been able to get an estimate, or had not been able to get the money and had to sue they would fail to sustain the burden of proof; in other words, they would not be able, perhaps, to show or to prove a contract binding legally upon the city authorities to pay them that money. But if the city authorities, recognizing their normal obligation to pay for that which was morally due and ought to have been covered by the contract originally, issued a proper voucher and paid it, certainly the city authorities afterwards have no standing in court when they undertake to recover that money back, and it does not take from the strength of the position of the person who has received the money that he has thereafter, and at a date so late that on its face it looks as if it were a superfluity, or almost a subterfuge, gotten that contract under the circumstances shown in evidence in this case."

The headnotes of this case read as follows :

"1. Where construction contract provided that work should be done under the supervision of an engineer, who was empowered to determine classification and allow estimates, his decision can be impeached only for fraud and gross mistake, implying bad faith.

2. Where city enters into a contract with a contractor to build a building or lay a sewer, it warrants, just the same as a private owner would warrant, delivery of the site upon which the work is to be constructed, and in event of failure is responsible to the contractor for damages resulting.

3. Where municipality, which contracted for the laying of a sewer, did not have title to the site selected, and the contractor was by that reason delayed and injured, held that, the municipality being liable for such damage, payment could properly be made without any supplemental contract.

4. Where a municipality, which contracted for the laying of a sewer, did not own the site selected, and the contractor was damaged, held that, having paid such damages, the municipality could not recover the same, nor set them off in an action by the contractor, though the procedure for payment was irregular."

A similar question was involved in the case of *Bates & Rodgers Construction Company vs. Board of Commissioners of Cuyahoga County, Ohio*, 274 Fed. Rep. 659 in which suit was brought by the contractor against the commissioners of Cuyahoga County on account of a change in the plans and the consequent damages to the contractor occasioned thereby on a contract for the building of the bridge approaches of the Superior Street Viaduct in Cleveland. The first branch of the syllabus of this case reads as follows :

"A contract for the construction of approaches to a bridge carries with it an implied covenant to deliver the site in a condition to permit the work to be done, and a failure is a wrongful breach, for which the contractor may recover damages."

In the case before us, it appears that the Board of Education did not deliver to the contractor the site for the school building as originally planned and in accordance with the specifications upon which bids were received and the contract let. For that reason, under the authority of the two federal cases heretofore cited, the contractor would have been entitled to damages on account of, or occasioned by, the change in plans necessitated on account of the changing or relocation of the site for the school building and in my opinion the principles involved in these two federal cases are controlling in the question before us.

It should not be overlooked that both the Casey case and the Bates & Rodgers Construction Company case were in the United States District Court for the Northern District of Ohio and both decided by Judge Westenhaver. Inasmuch as the contractor for the Manchester School House is a citizen of Kentucky and the amount involved is more than \$3,000, if suit were brought by him to recover the amount of this estimate it would be instituted, or at least the contractor would have a right to bring his suit in the United States District Court for the Southern District of Ohio, and these two cases would be weighty obstacles in the path of the defense.

The liability of the members of the Board of Education and its members who expend public funds or authorize the expenditure of public funds contrary to the provisions of Section 5660, supra, is fixed by Section 5661, General Code, as follows :



"Any officer, employe or other person who issues any order contrary to the provisions of the preceding section or who expends or authorizes the expenditure of any public funds for or on account of any such void contract, agreement, obligation, or order, shall be liable to the county or other political subdivision or taxing district for the full amount paid from the funds of such county, subdivision or district on or on account of any such void contract, agreement, obligation or order."

The foregoing provisions were incorporated in the statute by an amendment which became effective July 21, 1925, about five months prior to the allowance and payment of estimate number 3 as set out above.

The members of the Manchester Village Board of Education are therefore amenable to this provision of law.

Prior to the amendment of this statute, in the absence of bad faith or a corrupt motive, public officials were not personally responsible when acting within the scope of their powers even though in so doing they did not comply with the requirements of law and loss or damage resulted therefrom. See *Commissioners of Brown County vs. Butt*, 2 Ohio 253; *Ramsey vs. Riley*, 13 Ohio 107; *Stewart vs. Southard*, 17 Ohio 402; *Gregory vs. Small*, 39 O. S. 346.

The rule established by these cases was cited with approval by Judge Shauck, in the case of *State vs. Bair*, 71 O. S. 410. In this case, two members of the Board of Commissioners of Sandusky County were indicted under Section 6915, Revised Statutes (now Section 12920, General Code) for misconduct in office, consisting of entering into a contract for the building of a bridge without first securing the certificate of the county auditor that the money therefor was appropriated and in the treasury to the credit of the fund from which it was to be drawn, as provided by a statute then in force very similar to Section 5660, supra.

While the "misconduct in office" under consideration in the Bair case was with reference to its relation to criminal conduct as defined by the statute, the court cited with approval and applied the principles laid down in the cases of Stewart vs. Southard and Ramsey vs. Riley, supra, to the effect that an officer acting within the scope of his duties is only responsible for an injury resulting from a corrupt motive. The syllabus of this case reads as follows:

"A county commissioner who without wilfulness or a corrupt motive but through ignorance, disregards the provisions of a statute regulating the exercise of his faithful duties is not thereby guilty of misconduct in office within the meaning of Section 6915 of the Revised Statutes which prescribes a fine and the forfeiture of office for such misconduct."

The provisions of Section 5661, General Code, as above quoted, have not been the subject of judicial construction. The question arises whether the statute by its provisions provides a penalty, or does it merely fix the measure of liability and make it absolute, in derogation of the common law rule that public officials are not personally liable for their acts in the absence of bad faith or corrupt motives, as applied in the case of Stewart vs. Southard and other cases above cited.

If the statute is to be considered as providing a penalty, then clearly the principles laid down by Judge Shauck in the Bair case apply, and the liability for the penalty is dependent on the imputation of wilfulness, bad faith, fraud or corruption.

In my opinion, however, the statute is not to be regarded as penal in its nature but was intended to abrogate the common law rule of liability of public officers and to fix the measure of their liability when they expend public funds or authorize the expenditure of public funds for, or on account of any void contract, agreement, obligation or

order so rendered void by reason of failure to comply with the provisions of Section 5660, General Code.

Adopting this construction of the statute, that is, that it is not a penal statute, but one fixing liability as absolute irrespective of wilfulness or bad motive, it follows that the amount for which such officials may be held is the amount of *actual damage or loss suffered* by the taxing district by reason of such void contract in no case more than "the full amount paid from the funds of such county, subdivision or district on account of any such void contract, obligation or order." If as a matter of fact the taxing district sustained no damages, there would be no liability. Stated differently, the official is liable only for any damage caused by his wrongful act.

To hold otherwise, that is, to hold that such officials are liable for such full amount of public funds paid, whether or not loss or damage has been suffered by the county, subdivision or district is to hold that the statute is penal.

Coming now to your third question as to whether or not public funds in the custody of a Board of Education may be attached, and subjected to the payment of a judgment against the board.

Section 4759, General Code, reads as follows :

"Real or personal property vested in any Board of Education shall be exempt from taxation and from sale on execution or other writ or order in the nature of an execution."

The above statute is an expression of the common law, the policy of which is to render public property inviolable and unamenable to seizure by creditors to the end that governments may function and governmental agencies perform their appointed work. Dillon Municipal Corporations, Sec. 248; 35 Cyc. 1062; 10 R. C. L. 1222.

School funds in the hands of a Board of Education being exempt from sale on execution or other writ or order in the nature of an execution, it follows that they can not be attached.

Specifically answering your questions therefore, I am of the opinion :

1. That the Manchester Village Board of Education is liable to Mr. Simon for the full amount found to be due on his contract for the building of the new school house at Manchester and it has no right in making final settlement with him to deduct the sum of \$4,493.89, being the amount paid to him under estimate number 3, authorized by the board's resolution of November 19, 1925.
2. That the members of the Board of Education are liable to the Manchester Village School District for any loss or damage suffered by the said district on account of the void contract authorized by the board's resolution of November 19, 1925. In no case for a greater amount than \$4,493.89.
3. Public Funds in the custody of a Board of Education can not be attached or subjected to the payment of a judgment by a judgment creditor.

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