

In addition to the provisions of Section 7603, General Code, quoted above, the proceeds of either of the tax levies spoken of which have been collected since August 10, 1927, must be dealt with in accordance with the provisions of Section 5625-9, General Code, which provides that a special fund shall be established for each special levy.

From the foregoing, it will readily be seen that the proceeds of the tax levies about which you inquire should have been placed in special funds and not in the general fund. So far as any proceeds of the first levy spoken of, that is the one "for school purposes", is concerned, there is no doubt, provided any revenues collected in pursuance of that levy are still in existence, but that they might be used for the erection of an auditorium. As to any revenues collected under the second levy "for current expenses" those revenues in my opinion could not be used for the erection of any building. Their use should be confined to what is generally understood to be current running expenses. However, it appears from your statement that all these revenues have been placed in the general fund and thus become so commingled with the general revenues of the district that they could hardly be identified.

While it is very possible that the surplus which has accumulated would not have been accumulated had it not been for the special levies spoken of, yet we cannot say that any of the specific moneys now composing the accumulated surplus came directly from the special levies mentioned. It may as reasonably be said that the money expended was the money derived from the special levies, and the surplus now on hand was derived from the general levies, as to say that money derived from the general levies was expended and that from the special levy allowed to accumulate.

I am of the opinion, under the circumstances, that the accumulated surplus now in the general fund of the Goshen Township School District may lawfully be used for the construction of a school auditorium.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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911.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE WEGE MARBLE AND TILE COMPANY, COLUMBUS, OHIO, FOR MARBLE; TILE AND TERRAZZO FOR PHARMACY AND BACTERIOLOGY BUILDING, OHIO STATE UNIVERSITY, COLUMBUS, OHIO, AT AN EXPENDITURE OF \$10,455.00—SURETY BOND EXECUTED BY THE INDEMNITY INSURANCE COMPANY OF NORTH AMERICA.

COLUMBUS, OHIO, September 24, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval, a contract between the State of Ohio, acting by the Department of Public Works, for the Board of Trustees of the Ohio State University, and The Wege Marble and Tile Company of Columbus Ohio. This contract covers the construction and completion of marble, tile and terrazzo contract for Pharmacy and Bacteriology building," Ohio State University, Columbus, Ohio, and calls for an expenditure of ten thousand four hundred and fifty-five dollars (\$10,455.00).

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. You have also submitted evidence that the consent of the Controlling Board to the release of funds has been obtained in accordance with Section 11 of House Bill 510 of the 88th General Assembly. In addition, you have submitted a contract bond upon which the Indemnity Insurance Company of North America appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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912.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN LICKING, MUSKINGUM AND VAN WERT COUNTIES.

COLUMBUS, OHIO, September 24, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

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913.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND L. R. KENNEDY, COLUMBUS, OHIO, FOR ELECTRICAL WORK FOR REMODELING PHYSICS BUILDING, OHIO STATE UNIVERSITY, COLUMBUS, OHIO, AT AN EXPENDITURE OF \$2,554.00—SURETY BOND EXECUTED BY THE GLOBE INDEMNITY COMPANY.

COLUMBUS, OHIO, September 24, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Board of Trustees of the Ohio State University, and L. R. Kennedy of Columbus, Ohio. This contract covers the construction and completion of electrical contract for "Remodeling Physics Building," Ohio State University, Columbus, Ohio, and calls for an expenditure of two thousand five hundred and fifty-four dollars (\$2,554.00).

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. You have also submitted evidence that the consent of the