924 OPINIONS

of operating expenses for the Lake County Board of Education among the several school districts in the county it should count the average daily attendance of each and every pupil residing in the Willoughby Rural School District and enrolled in the joint-union high school in computing the total number of pupils in average daily attendance in the Willoughby Rural School District under the supervision of the Lake County Board of Education.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

545.

APPROVAL—BONDS OF EUCLID CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO, \$27,000.00 (Unlimited).

COLUMBUS, OHIO, April 30, 1937.

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

RE: Bonds of Euclid City School Dist., Cuyahoga County, Ohio, \$27,000.00. (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of refunding bonds dated October 1, 1936, bearing interest at the rate of 4% per annum.

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

Respectfully,

HERBERT S. DUFFY,

Attorney General.