148 OPINIONS

by the issuance of bonds would be for indebtedness accruing prior to January 1, 1924, and must necessarily now be past due obligations that have been due for more than fourteen months.

' If it should be the case that the obligations ha e arisen prior to January 1, 1924, we will still be confronted with the proposition that a debt has been made for removing, improving and equipping the light and waterworks plant without complying with the provisions of section 3806, General Code. Said section provides as follows:

"No contract, agreement or other obligation involving the expenditure of money shall be entered into, nor shall any ordinance, resolution or order for the expenditure of money, be passed by the council or by any board or officer of a municipal corporation, unless the auditor or clerk thereof, first certifies to council or to the proper board, as the case may be, that the money required for such contract, agreement or other obligation, or to pay such appropriation or expenditure, is in the treasury to the credit of the fund from which it is to be drawn, and not appropriated for any other purpose, which certificate shall be filed and immediately recorded. The sum so certified shall not thereafter be considered unappropriated until the corporation is discharged from the contract, agreement or obligation, or so long as the ordinance, resolution or order is in force."

It is therefore apparent that either the provisions of section 3806, General Code, have not been complied with, or that this issue is in violation of the provisions of section 3916, General Code. Because of the provisions of these two sections, I am of the opinion that these bonds are not valid and legal obligations of the Village, and advise you not to purchase the same.

Respectfully,
C. C. CRABBE,

Attorney-General.

2296.

APPROVAL BONDS OF CONCORD TOWNSHIP RURAL SCHOOL DISTRICT FAYETTE COUNTY \$20,500.00.

Columbus, Ohio, March 17, 1925.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2297.

DISAPPROVAL BONDS OF SOUTH EUCLID—LYNDHURST VILLAGE SCHOOL DISTRICT CUYAHOGA COUNTY \$60 000.00.

COLUMBUS, OHIO, March 17, 1925.

Re: Bonds of South Euclid—Lyndhurst Village School District, Cuyahoga County, \$60,000.00.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Gentlemen:—It is observed that you have purchased \$60,000.00 of a bond issue of \$421,360.37. An examination of the transcript discloses that the electors of this