expenditures incurred in the interment of those persons contemplated by the act. If the expenditures are proved to the satisfaction of the Board of Commissioners, then the allowances, not to exceed the maximum should be granted.

In summarization, my conclusions are as follows: (1) The 1942 Opinion of the Attorney General, referred to supra, p. 1 of this opinion, is not now controlling; (2) A claim may be allowed up to $75.00 for burial, and up to $25.00 for a burial place for one who is a resident of the county, and dies while in the armed forces of the United States; or has died in the past while in the armed forces of the United States; or who dies after honorable discharge from the armed forces of the United States; but with this proviso, (3) Such allowances are conditioned upon proof of expenditures by an interested person for the interment of persons contemplated by this act, such proof being made to the Board of County Commissioners who have the power to approve or disapprove such allowances.

OFFICIAL OPINION NO. 20

March 8, 1948.

Miss Margaret E. Lake,
Secretary State Board
for Depositories,
242 State House,
Indianapolis, Indiana.

Dear Miss Lake:

Pursuant to your request for an official opinion on a question which has arisen concerning extra-curricular funds, I beg to submit the following: The specific question you submitted is:

"Are funds which are collected or obtained by means of class plays, school lunches, athletic contests or social activities, and deposited by a class treasurer or by the superintendent of the school, to be classed as public funds and therefore require that the institution receiving such funds be required to be approved by the State Board of Depositories?"
The first matter to be considered is the character of the funds in question, their source and the manner of their administration. Chapter 312 of the Acts of 1945, being "An Act concerning a uniform accounting system for all extra-curricular activities in all Indiana public schools," etc., provides (Sec. 1) for the appointment of a treasurer immediately upon the opening of the school term. This treasurer may be the superintendent or principal of the particular school or some clerk of the school corporation or member of the faculty appointed by such superintendent or principal. The treasurer is charged (Sec. 2) with the collection, custody and disbursement of any funds collected and expended for extra-curricular school activities and he is required to keep an accurate account of all money so received and expended, and a copy of such report shall be filed with the township trustee, board of school trustees or board of school commissioners, within two weeks after the close of each and every school year together with all records and files of such extra-curricular activity.

Section 3 of the Act provides for a bond by the treasurer but exempts this requirement if the amount of such fund, as estimated by the principal, will not exceed Three Hundred Dollars during the school year. The treasurer is required (Sec. 4) to deposit all receipts in one bank account to be known as the "Extra-Curricular Account" and the records of each organization, class or activity shall be kept separate so that the balance in each fund may be known at all times. A simplified system of forms and records prescribed by the State Board of Accounts or the Department of Inspection and Supervision of Public Offices, shall be kept and maintained as set out in Section 5 of the act and among other things provides that "No funds shall be transferred from the accounts of any organization, class or activity except by a majority vote of its members and/or by the approval of the principal, sponsor, and treasurer of the organization, class or activity."

It is, therefore, apparent that the supervision, safekeeping and deposit of these funds lies wholly within the immediate school personnel and the expenditures to be made from these funds are made in cases in which the cost is not paid from public funds and even though all the extra-curricular activities are carried on within the school organization they are not such a part of it as to come within the supervision of the
trustee and the monies do not become a part of the common school fund and therefore can not be considered as falling within the scope of the provisions of Burns' R. S. 61-634, relative to inviting proposals from depositories by the several boards of finance. Section 36 of the Public Deposits Insurance Fund Act, being Chapter 3 of the Acts of 1937, provides as follows:

"Notwithstanding any other law of this state providing for the supervision, management and control of any public funds of the state or any municipal corporation, hereafter all public funds shall be under the jurisdiction and supervision of the appropriate board of finance created by this act and shall be deposited and kept under and pursuant to the terms of this act and to the order and direction of said board of finance." (Burns' 61-657.)

Section 1 (s) Chapter 3, of the Acts of 1937, defined "public funds" as follows:

"The term 'Public Funds' means and includes all funds coming into the hands of the treasurer of state, treasurer of the board of trustees of any state benevolent, penal or educational institution and all funds coming into the possession of any state officer by virtue of such office, ** and all funds coming into the possession of any local officer by virtue of such office, but shall not mean nor include funds coming into the possession of any public officer which are not impressed with a public interest nor designed for a public use." (Underscoring, my own.)

The Public Depository Law is intended to provide for the deposit of public funds pending the time when they can be applied to the ultimate use for which they are designed and requires the deposit in approved state depositories of all such public funds. For the purposes of that law, the Supreme Court of Indiana, In Storen, Treas., v. Sexton, Treas. (1935), 209 Ind. 589, at 597, held that funds impressed with a public interest, that is, funds raised by general taxation, or special levies upon special assessment districts, or the income from publicly owned properties, or funds arising from private
sources in the hands of public officers which are designed for
public use, must be deemed public funds.

The extra-curricular funds are separate and distinct. Even
though the records may be examined by the state, the cost
thereof is not taken from the fund and the sole authority
over it is the principal, his appointees, the sponsor, and mem-
ers of the organization or class. It is neither impressed with
a public interest nor designed for a public use.

Even though the treasurer, after each semester or at the
end of the term, as the case may be, is required to file a
copy of his report of such extra-curricular activities, together
with all records, in the office of the township trustee, board
of school trustees or board of school commissioners, and the
statutes declare them to be a public record, open to inspection
by any interested person, the fact remains that neither
Chapter 151 of the Acts of 1937, nor the Chapter 312 of the
Acts of 1945, nor any other act, attempts to delegate any
authority over the fund beyond the immediate school per-
sonnel.

I am, therefore, of the opinion that these moneys do not
possess the character of public funds so as to require the
institution receiving them to be approved by the State Board
for Depositories.

OFFICIAL OPINION NO. 21
March 9, 1948.
Hon. C. E. Ruston,
State Examiner,
State Board of Accounts,
Room 304, State House, Indianapolis, Indiana.

Dear Sir:

I have your letter requesting an official opinion in which
you state that you have had many inquiries in recent months
concerning the disposition of fines and fees collected by a city
court with special reference to cities of the fifth class. You
then quote Section 4-2407, Volume 2, Part 2, Burns' 1933,
same being Acts 1907, Chapter 138, Section 1, page 222,
which reads as follows: