"Should Union Township issue a transfer to the Middletown School Corporation for this child?"

It is my opinion, that as the child is a resident of Union Township, Madison County, that Union Township should issue a transfer to the Middletown School Corporation. I reach this conclusion in that the residence of the child, rather than the parent, controls.

ACCOUNTS, BOARD OF: State sinking fund for public deposits—whether depository interest on funds accruing to Indiana State Soldiers' Home by virtue of Sec. 13542, Burns Annotated Indiana Statutes of 1926, may be diverted to said state sinking fund.

January 27, 1933.

Hon. Lawrence F. Orr,
State Examiner,
Indianapolis, Indiana.

Dear Sir:
I have before me your letter in part as follows:

"Under the provisions of section 13542, Burns Annotated Indiana Statutes of 1926, the board of trustees of the Indiana State Soldiers' Home are authorized to make it a condition for the admission to said home, that where pensions are received in excess of amounts stipulated in this statute, the excess shall be paid into a fund to be used by the board of trustees in any manner that will add to the comfort and welfare of the members of said institution."

You submit the following questions:

"Does the money received under this statute constitute a trust fund in charge of the treasurer of the institution, or is this money a state fund?"

"Is interest on this money subject to provisions of chapter 33, Acts 1932?"

The provisions of chapter 33 of the Acts of 1932, requiring the diversion of certain depository interest to the "state sinking fund for public deposits", created by the act in express terms applies to all funds which are required to be deposited under and pursuant to the public Depository Act. The answers
to your questions must depend, therefore, upon whether the funds referred to by you are required to be thus deposited.

Section 19 of the Public Depository Act provides in part that:

"The state board of finance shall arrange for the deposit of all state funds held by state schools or educational institutions, and all funds held by any state institutions now authorized to keep public funds on hands, in banks or trust companies, convenient to said officers or institutions, and said deposits shall be made in accordance with the provisions of this act." (Our italics.)

Burns Annotated Indiana Statutes of 1926, section 12629.

The Indiana State Soldiers' Home is a state institution and, in my opinion, the funds referred to by you are "public funds" within the meaning of section 19 of the Public Depository Act. It is my opinion, therefore, that depository interest on these funds is subject to diversion to the state sinking fund for public deposits as provided in chapter 33 of the Acts of 1932, supra.

The answer to your second question, is in the affirmative. As to your first question, the fund referred to is to be devoted to particular specified uses as provided by statute and to that extent is impressed with a trust for those uses, but that fact, in my opinion, would not affect its status to the extent of changing its actual character as a public fund.

GOVERNOR: Special judge, requirements necessary for appointment of; In re cause No. 8192 Delaware Superior Court.

January 30, 1933.

Hon. Paul V. McNutt,
Governor of Indiana,
Indianapolis, Indiana.

My dear Governor:

In the matter of the appointment of a special judge in cause No. 8192 In the Delaware Superior Court.

I have before me the original of a certification by the clerk of the Delaware Superior Court with reference to the appointment of a special judge in the above entitled cause. This