SCHOOL DISTRICTS

CHAPTER 50.

[H. B. No. 40-Marshall.]

ANNUAL REPORT FILED WITH BANK OF NORTH DAKOTA.

An Act to Amend Section 1218, Compiled Laws of North Dakota, 1913, Requiring School District Treasurers to File a Copy of Their Annual Report With the Bank of North Dakota.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 1218 of the Compiled Laws of North Dakota for the year 1913 shall be amended and re-enacted to read as follows:

§ 1218. TREASURER'S ACCOUNT. ANNUAL SETTLEMENT.] The district treasurer shall open new accounts with each fund at the beginning of each school year, and the balance of each fund shall be brought down and become a part of the first entry in opening the account for the new year. On the second Tuesday in July, the School Board shall make settlement with the district treasurer, and shall carefully examine his books, accounts and vouchers, and shall ascertain if the amount of all warrants, bonds and coupons paid and redeemed or paid in part, together with the cash in his hands or under his control, is equal to the amount of cash on hand at the beginning of the school year, together with all money received by him from all sources for school purposes during the year. The district treasurer shall deliver to the board at such annual meeting, all warrants, bonds and coupons paid and redeemed by him during the school year and held by him as vouchers, taking the receipt of the board therefor, and such vouchers shall forthwith be filed with the district clerk. He shall at that meeting make his annual report in quadruplicate, one copy to be preserved in the treasurer's office, one to be filed with the clerk of the school board, one to be transmitted to the County Superintendent of Schools and one to the Bank of North Dakota, and the board shall cause to be published an itemized statement of the receipts and expenditures of the preceding year in a newspaper of the county nearest said school district; provided, that if said board or treasurer shall have failed to publish said statement by the first of September following the presentation of the treasurer's annual report, then it shall be the duty of the County Superintendent of Schools to cause the publication of the same in a newspaper of the county, said publication to be paid for by the school district. The treasurer's reports shall show the following:

RECEIPTS.

The balance at the close of the year.

The amount received into the State Tuition Fund.

The amount received into the Special Fund.

The amount received into the County Tuition Fund.

The amount received into the Sinking Fund.

Expenditures.

The amount paid for school houses, sites and furniture.

The amount paid for apparatus and fixtures.

The amount paid for teachers' wages.

The amount paid for services and expenses of school officers.

The amount paid for redemption of bonds. The amount paid for interest on bonds.

The amount paid for incidental expenses.

The cash on hand at the close of the school year.

Such reports shall include such other items as may be required by the district board, or the superintendent of public instruction, and shall be upon and in conformity with the blanks furnished him for that purpose.

§ 2. All Acts and parts of Acts in conflict with the provisions

of this Act are hereby repealed.

Approved 7:20 P. M. Dec. 11, 1919.

CHAPTER 51. [S. B. No. 53—Webber.]

BONDING.

- An Act to Amend and Re-enact Section 1341 of the Compiled Laws of North Dakota for 1913, Providing for the Bonding of School Districts for the Building of School Houses When Warrants Have Been Issued.
- Be It Enacted by the Legislative Assembly of the State of North Dakota:
- § 1. AMENDMENT.] That Section 1341 of the Compiled Laws of North Dakota for 1913 be amended and re-enacted to read as follows:
- § 1341. Provisions of This Article, How Applicable.] The provisions of this article shall be applicable to and authorize the issuance of bonds by such school districts as have already built, or are building, school houses and have issued orders or warrants therefor, and any such school district may vote to bond the indebtedness incurred by reason of building and furnishing a school house and purchasing a site for the same and bonds may be issued in the same manner as hereinbefore provided for building and furnishing school houses; provided, further, that the indebtedness incurred and warrants issued, or orders for the building of such school houses

are, when the same are within the debt limit, hereby legalized and declared to be a valid indebtedness of such school district.

§ 2. REPEAL.] All Acts and parts of Acts in conflict herewith

are hereby repealed.

§ 3. EMERGENCY.] This Act is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval.

Approved 10:15 P. M. Dec. 11, 1919.

SCHOOLS

CHAPTER 52.

[S. B. No. 23-Mortenson.]

STATE AID.

An Act to Amend and Re-enact Sections 1445 and 1446 of the Compiled Laws of North Dakota for the Year 1913, as Amended and Re-enacted by Chapter 212 of the Laws of North Dakota for the Year 1917, Relating to State Aid for Rural Schools as Represented by the One-room Graded and Graded Consolidated Schools.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

- § 1. That Section 1445 of the Compiled Laws of North Dakota for the year 1913, as amended by Chapter 212 of the Laws of North Dakota for the year 1917, be amended and re-enacted to read as follows:
- § 1445. The Apportionment, When Apportioned, Amount OF APPORTIONMENT.] Between the first and fifteenth of August in each year the State Board of Administration shall apportion such amounts as are appropriated to each of said state graded consolidated schools, the sums named in Section 1446 of this Act; to each of state graded schools which have fully complied with the provisions of this Act and such additional rules as may be established by the State Board relating to state graded schools, the sum of one hundred dollars in each year to state graded schools of the first class; to state graded schools of the second class a sum of seventyfive dollars; and to state graded schools of the third class, the sum of fifty dollars; and the Board shall apportion to each of the state rural schools which have fully complied with the provisions of this Act and such additional rules as may be established by the Board relating to state rural schools, the sum of fifty dollars in each year to each rural school of the first class; to each state rural school of the second class, the sum of forty dollars; and to each state rural school of the third class, a sum of thirty dollars; provided that in any district where the tax rate for the preceding year is four mills