

**CHAPTER 5****SCHOOL TREASURER'S ANNUAL REPORT***S.F. 50***AN ACT** relating to the annual report of a school district.*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 291.15, Code 1987, is amended to read as follows:

**291.15 ANNUAL REPORT.**

The treasurer shall make an annual report to the board at its regular July meeting, which shall show the amount of the general fund and the schoolhouse fund held over, received, paid out, and on hand, the several funds to be separately stated; and the treasurer shall immediately file a copy of this report with the director of the department of education and a copy with the county treasurer.

Approved March 2, 1987

**CHAPTER 6****SCHOOL TRANSPORTATION REIMBURSEMENT***S.F. 41***AN ACT** relating to the reimbursement to a parent or guardian for the cost of transporting the pupil to school when bus transportation is not available, providing for the applicability of the Act, and providing an effective date.*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 285.1, subsection 3, unnumbered paragraph 2, Code 1987, is amended to read as follows:

However, a parent or guardian shall not receive reimbursement for furnishing transportation for more than ~~two~~ three family members who attend elementary school and one family member who attends high school.

**Sec. 2. NEW SECTION. 285.3 PARENTAL REIMBURSEMENT FOR NONPUBLIC SCHOOL PUPIL TRANSPORTATION.**

The portion of the amount appropriated under section 285.2 to pay claims to reimburse parents or guardians of nonpublic school pupils for furnishing transportation for their children is equal to eighty dollars plus seventy-five percent of the difference between eighty dollars and the previous school year's statewide average per pupil transportation cost as determined by the department of education multiplied by the total number of nonpublic school pupils for which the parent or guardian furnishes transportation, except that all elementary pupils and two members of a family who attend a nonpublic high school shall be included in the total number.

The amount of an approved claim to a parent or guardian for furnishing transportation shall include a base payment, and may include a supplemental payment, determined under this section. The base payment is equal to the amount of the reimbursement determined under section 285.1, subsection 3.

The difference between the amount appropriated under this section for reimbursement of parents and guardians of nonpublic school pupils and the amount paid to parents and guardians of nonpublic school pupils pursuant to section 285.1, subsection 3, shall be used for supplemental payments to the parents and guardians of nonpublic school pupils who transport