

CHAPTER 112.

RELATING TO REPORTS OF SECRETARIES AND TREASURERS OF SCHOOL DISTRICTS.

H. F. 128. AN ACT to Amend Sections 1745, and 1751, Chapter 9, Title XII, of the Code, Relative to Report of Treasurers of School Districts.

Be it enacted by the General Assembly of the State of Iowa:

Code, §1745
amended.
Secretary's
report.
Code, §1751
amended.
Treasurer's
report.

SECTION 1. That section 1745, of chapter 9, title XII, of the Code be amended by striking out the 6th, 7th, and 8th sub-divisions of said section.

SEC. 2. That section 1751 of chapter 9, title XII, of the Code be amended by adding to the end of said section the following: "He shall make to the board, on the third Monday in September, a full and complete annual report, embracing:

Teacher's
fund;
Contingent;
School-house;

1st. The amount of teachers' fund held over, received, paid out, and on hand.

2nd. The amount of contingent fund held over, received, paid out, and on hand.

3rd. The amount of school house fund held over, received, paid out, and on hand.

On failure to
report, shall
forfeit.

He shall immediately file a copy of said report with the county superintendent, and for failure to file said report, he shall forfeit the sum of twenty-five dollars to be recovered by suit brought by the district on his official bond."

Approved March 15, 1878.

CHAPTER 113.

AUTHORIZING THE AUDITOR OF STATE TO PAY BACK TO COUNTIES ANY BALANCE DUE.

H. F. 248. AN ACT to Authorize the Auditor of State to cause to be paid back to Counties entitled thereto, any excess on Revenue paid into the State Treasury. [Additional to Code, Chapter 3, Title VI: "Provisions for the Security of the Revenue."]

Be it enacted by the General Assembly of the State of Iowa:

Duty of
auditor.

SECTION 1. That the auditor of the state be and he is hereby authorized and empowered to draw his warrant on the state treasury, in favor of any county in this state for the amount of any excess in any fund or tax due the state from said county excepting the state taxes.

SEC. 2. Whenever, it shall appear from the books in his office, that there is a balance due any county, and in excess of any rev-