

3 be amended by striking the word "less" out of the eighth line of
4 said section, and by inserting in lieu thereof the word "more".

Approved April 13, A. D. 1921.

CHAPTER 232

SCHOOLS AND SCHOOL DISTRICTS

S. F. 333.

AN ACT to repeal section two thousand seven hundred eighty-one (2781) of the code, as amended by chapter two hundred twenty-three (223), acts thirty-seventh (37) general assembly (C. C. Sec. 2562), and to enact a substitute therefor, relating to financial statements by school boards.

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

That section two thousand seven hundred eighty-one (2781) of the code, as amended by chapter two hundred twenty-three (223), acts thirty-seventh (37) general assembly (C. C. Sec. 2562), is hereby repealed and the following enacted in lieu thereof:

1 SECTION 1. Claims paid—publication. In each consolidated dis-
2 trict and in each independent city or town school district, the board
3 shall, during the first week of July of each year, publish, by one in-
4 sertion in at least one newspaper of general circulation within the
5 district, if there is a newspaper published within said district, a
6 statement, verified by the affidavit of the secretary of the board, of
7 all claims paid by said board during the preceding year, showing the
8 amount paid, the name of the payee, and the purpose for which paid.

1 SEC. 2. Financial statement. The boards specified in the pre-
2 ceding section shall, two week before each annual school election,
3 make a like publication showing:

4 1. A summarized statement of the receipts and disbursements
5 of all funds for the preceding school year, and

6 2. A detailed estimate of the several amounts necessary to main-
7 tain the school in such district during the next succeeding school
8 year.

1 SEC. 3. Other districts—publication or posting. The president
2 and secretary of the board of directors of all other school districts
3 shall comply with the provisions of section 2, except that the publica-
4 tion may be by publication in a newspaper or by posting in not less
5 than three conspicuous places in the district.

Approved April 13, A. D. 1921.