

35 include the value of gifts or services contributed in kind to the indi-  
36 vidual or family.

37 b. Any individual whose resources, after deduction of health care  
38 expenses incurred by the applicant, exceeds two thousand dollars, or  
39 any family living together whose combined resources exceed two  
40 thousand dollars for the first member, one thousand dollars for the  
41 second member, plus two hundred dollars for each additional member.  
42 The value of resources shall be the current market value minus any  
43 encumbrances against such resource or resources. In determining  
44 the foregoing, the following resources shall be excluded: Real prop-  
45 erty occupied as a residence; household goods and furnishings, an auto-  
46 mobile, personal effects and tools necessary for the pursuit of a trade,  
47 occupation or profession of a market value not to exceed six thousand  
48 dollars and the cash surrender value of life insurance not to exceed  
49 one thousand dollars, however, if the face value of such individual's  
50 life insurance does not exceed one thousand dollars, it shall be ex-  
51 cluded without necessity for determining its cash surrender value.

Approved April 1, 1971.

## CHAPTER 158

### LOCAL BUDGET PREPARATION

#### H. F. 317

AN ACT relating to supervision of local budget preparation.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section two hundred fifty-seven point eighteen  
2 (257.18), subsection eleven (11), Code 1971, is amended as follows:

3 11. Prepare for the approval of the state board, such forms and  
4 procedures as are deemed necessary to be used by county boards,  
5 district boards, school officials, principals, teachers, and other em-  
6 ployees, and to insure uniformity, accuracy, and efficiency in keeping  
7 records in both pupil and cost accounting, the execution of contracts,  
8 [the preparation of budgets,] and the submission of reports; furnish,  
9 when deemed advisable by him and approved by the state board, those  
10 forms which can more economically and efficiently be provided in that  
11 manner; and notify the county board, or district board, or school  
12 authorities, in any case when any report has not been filed in the  
13 manner or on the dates prescribed by law or by regulation of the  
14 state board that the school be not approved until the report has been  
15 properly filed.

1 SEC. 2. Section eight point six (8.6), subsection four (4), Code  
2 1971, is amended by adding the following new paragraph:

3 "To insure uniformity, accuracy, and efficiency in the preparation  
4 of budget estimates by municipalities subject to chapter twenty-four  
5 (24) of the Code, the comptroller shall prescribe the procedures to  
6 be used and instruct the appropriate officials of the various municipal-  
7 ities on implementation of the procedures."

Approved June 30, 1971.