III School Calencars

State of Iowa 1953

## SCHOOL CALENDAR

A brief summary of powers and duties of boards of school directors in conduct and management of business affairs of public school district they serve

School Year 1953-54

Issued by the DEPARTMENT OF PUBLIC INSTRUCTION

Published by the STATE OF IOWA Des Moines State of Jowa 1953

# SCHOOL CALENDAR

Ready reference for guidance of Public School Boards

School Year 1953-54

Issued by the
DEPARTMENT OF PUBLIC INSTRUCTION
JESSIE M. PARKER
Superintendent

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### SCHOOL CALENDAR

### Complete for the

#### School and Fiscal Year

Beginning July 1, 1953, and Ending June 30, 1954

# DEPARTMENT OF PUBLIC INSTRUCTION JESSIE M. PARKER, Superintendent

# Compiled by R. A. GRIFFIN, Legal Advisor

The section numbers in this school calendar are identical with those of the 1950 Code of Iowa.

1953 JULY 1953

- 1 July 1 SCHOOL AND FISCAL years begin, sections 279.10 and 24.2(4)
- 2 July 1 TREASURER in all districts must: (1) File annual 1953 report with board and county superintendent (2) Furnish board with sworn statement from each depository bank to show balance on deposit at the close of business hours June 30, sections 279.30 and 291.15
- 3 July 1 SECRETARY in all districts file annual report with the board for approval by the board at the annual meeting the first secular day in July, section 291.8
- 4 July 1
  BOARDS in all districts, the first secular day in
  1953
  July, hold annual meeting to transact following
  business:
  - 1. Examine books of and settle with secretary and treasurer, and require treasurer to furnish sworn statement from each depository bank to show balance on deposit at close of business hours June 30, section 279.30
  - 2. Appoint a secretary in all districts for a term of one year and notify him of the amount of the bond he shall file, sections 279.3, 291.2
  - 3. Appoint a treasurer for a term of one year in all school townships, rural and village independent districts, and in consolidated districts that do not contain a city or town, and notify him of the amount of the bond he shall file, sections 279.3, 297.2

Note 1. In city and town independent districts, and all consolidated districts that contain a city or town, the treasurer is elected at the regular election in alternate years for a term of two years, section 277.26.

- Note 2. Bonds for the secretary and treasurer may be personal or surety and cannot be for less than \$500.00 in each case, section 291.2. The board may pay the cost of surety bonds, section 291.3.
- 4. Administer oath and approve bonds of secretary-elect and treasurer-elect, sections 291.2-291.4. Such oath may be administered by any member of the board, the secretary (except to himself), by the county superintendent or by certain other officers designated by statute to administer oaths, sections 78.1, 78.2, 277.28 and 273.18(30), Code 1950, which oath shall be endorsed upon the bond, section 291.4 Form of oath as secretary or treasurer:
- 5. Transact such other business as may come before the board, section 279.30. See items 6, 7, 8, and 14 for other important items of business that may be transacted at the annual meeting
- 5 July 1-10 PUBLICATION OF QUARTERLY AND ANNUAL REPORTS OF SCHOOL DISTRICTS

Section 279.32 of the Code of Iowa provides for the publication of the annual report of school districts. The law requires that the following reports be published:

- 279.32 Financial statement—publication. In each consolidated district and in each independent city or town school district, the board shall, during the first week of July of each year, publish by one insertion in at least one newspaper, if there is a newspaper published in said district, a summarized statement verified by affidavit of the secretary of the board showing the receipts and disbursements of all funds for the preceding school year. In all such districts of more than one hundred twenty-five thousand population, the statement of disbursements is to show the names of the persons, firms, or corporations, and the total amount paid to each during the school year.
- 279.33 Other districts—filing statement. In every other school district, and in every school district wherein no newspaper is published, the president and secretary of the board of directors thereof shall file the above statement with the county superintendent of schools during the first week of July of each year and shall post copies thereof in three conspicuous places in the district.
- 279.34 Summary of warrants published. In each consolidated district and in each independent city or town school district, except districts of over one hundred twenty-five thousand population,\* the board shall quarterly publish by one insertion in at least one newspaper published in the district, if there is a newspaper published in the district, a statement verified by affidavit of the secretary of the board showing a summary of the proceedings of the board pertaining to financial matters or expenses to the district for the previous quarter, including the list of all warrants issued by the board, the names of the persons, firms or corporations receiving same, the amount thereof and the reason therefor; except that warrants issued to persons regularly employed by the school district for services regularly performed by them need be listed not oftener than annually. The fee for publication of the statement provided for herein shall

<sup>\*</sup>Note: Apparently rural independent districts and school townships are not required to publish quarterly reports.

not exceed one-half of the legal publication fee provided by statute for the publication of legal notices.

The cost of publishing the ANNUAL statement is at the full legal rate, which is 15 cents per line for regular matter of eight point type; 22½ cents per line for the list of warrants.

If set in 6 point type or some face other than 8 point, the rate would be adjusted to an equivalent rate, covering such matters as found on page six (6) of the Publishing Laws. See 279.32, 279.34, 618.1 to .3, inclusive.

The above interpretation of this law has been approved by the attorney general's office. The publication and posting is mandatory—the time is directory.

#### PENALTY FOR NONPUBLICATION

The 54th General Assembly repealed section 618.2, Code 1950, and enacted the following in lieu thereof:

"Any public official who violates the provisions of section six hundred eighteen point one (618.1) or who willfully fails to make publication as now required of him by law of any notice, report of proceedings or other matter whatsoever, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than one hundred dollars (\$100) or by imprisonment in the county jail for not more than thirty (30) days."

#### ANNUAL FINANCIAL STATEMENT

| GENERAL FUND   |       |  |
|--|-------|--|
| Balance July 1, 195  | \$    |  |
| Receipts: Taxes Tuition Other Total receipts to account for. Grand Total                             | .\$   |  |
| Expenditures: Salaries (to be listed): Superintendent  |       |  |
| Name   | .\$   |  |
| Other expenditures (show here the combined total of the itemized warrants on the quarterly reports): | ·     |  |
| Total Expenditures   |       |  |
| Balance June 30, 195   | · · · |  |

#### QUARTERLY FINANCIAL STATEMENT

First Quarter, July 1, 195...., to Sept. 30, 195.... Second Quarter, Oct. 1, 195...., to Dec. 31, 195.... Third Quarter, Jan. 1, 195...., to Mar. 31, 195.... Fourth Quarter, Apr. 1, 195...., to June 30, 195....

#### GENERAL FUND

| Balance—Beginning of Quarter\$.  Total Receipts for Quarter\$.  Total to Account for\$.   |  |
|---|--|
| Salaries (all regular salaries for teachers, janitors, etc., are to be grouped into one amount)\$   |  |
| Other Expenditures (itemized) Iowa Power & Light Co., lights\$ Jones Hardware Co., supplies Smith Publishing Co., warrants No. 3, 6, 7, books |  |
| Balance—End of Quarter\$. (Statement for Schoolhouse Fund to be in same form.)  |  |

6 July 1-8 BOARD in city, town, and consolidated districts 1953 in which a newspaper is published shall, during the first week in July, publish therein the annual financial statement of receipts and expenditures itemized to show the name of each person, firm, or corporation to whom warrants have been issued with the total amount paid to each, section 279.32

Note 1. The publication of this statement is mandatory; the time is directory. Mandamus will lie to compel publication.

Note 2. The post office where a newspaper is entered as second class matter determines its place of publication, even though actually printed elsewhere. To determine where a newspaper is published, refer to the statement of publication.

- 7 July 1-8
  BOARD in city, town, and consolidated districts 1953
  in which no newspaper is published shall prepare the annual financial statement of receipts and expenditures in each fund with the expenditures itemized to show the name of each person, firm, or corporation to whom warrants have been issued with the total amount paid to each, and post said statement in three conspicuous places in the district and file a copy with the county superintendent during the first week in July, section 279.33
  - Note 1. The posting and filing of this statement is mandatory; the time is directory. Mandamus will lie to compel posting and filing of this statement.
- 8 July 1-8 BOARD in school townships and in rural and village independent districts shall prepare the annual financial statement of receipts and expenditures in each fund with the expenditures itemized to show the name of each person, firm or corporation to whom warrants have been issued with the total amount paid to each, and post said statement in three conspicuous places in the district and file a copy with the county superintendent during the first week in July, section 279.33

Note 1. The posting and filing is mandatory; the time is directory. Mandamus will lie to compel posting or filing this statement.

- 9 July 1-10 SUPERINTENDENT between the first and tenth 1953 days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 10 July 1-10 SECRETARY in independent city and town dis1953 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall
  file with board the statement of the receipts and expenditures of
  the previous month with the balance on hand in each fund, section 291.7
- 11 July 1-10 SECRETARY 1. File annual report with county superintendent ten days after the July meeting, section 291.10
  - 2. Report to county superintendent, county auditor, and county treasurer the name and post office address of the president, secretary, and treasurer as soon as practicable after the qualification of each, section 291.11
- 12 July 1-14
  1. COUNTY TREASURER before the fifteenth day
  1953
  of each month shall give the president notice of
  the amount collected for each fund during the previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 13 July 1-15 COUNTY BOARD OF EDUCATION consider budget as submitted by county superintendent and certify to the board of supervisors the estimates of the amounts needed. Such estimates shall follow the budget procedure under Section 273.13 (10), Code 1950.

Note: County board of supervisors required to levy a tax on all taxable property in the county for the county board of education fund. Section 273.13 (10), Code 1950

14 **July 1-25** BOARD in all districts including school town-1953 ships and rural independent districts shall, between July 1 and July 25 prepare the annual budget estimates preparatory to filing them with the school secretary, sections 24.9 and 24 17

Steps in the preparation, filing and certification of annual budget. Read carefully and follow instructions found on page 2, Iowa Official Form No. 632 (Budget Estimate) and on page 3, Iowa Official Form No. 636 (Adopted Budget and Certificate of Taxes) both of which may be secured from your county auditor.

See also section VI, page 37, 1951 pamphlet relating to Tax Levies, Expenditures and Budgets, which is distributed through the office of county auditor. Section VI covers briefly the laws relating to local school budgets and tax limitations. 1. Secure necessary budget blanks from the county auditor if they have not already been provided by that officer. 2. Make up budget by determining the amounts to estimate and certify in each of the two funds in accordance with the following:

(a) General fund, sections 298.1, 298.3, 298.4 and 301.4 Section 298.1 reads:

"The board of each school corporation shall at its regular meeting

in July, or at a special meeting called between the time for the regular meeting and the twenty-fifth day of July, estimate the amount required for the general fund. The amount so estimated shall not exceed the following sum for each person of school age:

- 1. All school corporations having a school enumeration of twelve hundred or more, one hundred forty dollars.
- 2. All school corporations having a school enumeration of less than twelve hundred and exceeding two hundred fifty, one hundred sixty dollars.
- 3. All other school corporations, one hundred seventy-five dollars except in districts not maintaining an approved high school and which have tuition pupils attending high school in other districts, two hundred dollars plus cost of tuition for such pupils.

(b) Schoolhouse fund

- (1) By board but only when authorized by voters, section 278.1 (7)
- (2) By board but only when bonded indebtedness is outstanding, section 298.18
- (3) By board only in city independent districts to buy sites, section 297.5
- (c) Emergency levy, section 298.2 (In extreme situations, section 24.6 of the code.)

Section 298.2 reads:

"In all school districts where the maximum statutory allowances provided in section 298.1 are not sufficient to meet the budget requirements, upon proper showing by any such school district the state comptroller may authorize such district to levy an additional amount above the said maximum statutory allowance for each person of school age in the district, up to but not in excess of 35 percent, provided that the comptroller may, upon recommendation of the County Board of Education, or the County Board of Supervisors of the County in which the school is located, authorize such district to levy an amount in excess of thirty-five percent."

(d) Special courses fund, section 286A.7, Code 1950

- 3. Itemize amounts according to section 24.5
- 4. Set up comparisons required by section 24.3
- 5. File budget with secretary at least twenty days before August 15, which is July 26, sections 24.9 and 24.17
- 6. Set date for hearing before the board on the budget estimates, section 24.9 (Date set for hearing must allow for ten days publication notice)
- 7. Arrange for publication of budget estimates with date for hearing thereon, section 24.9 (In rural independent districts and school townships such estimates and the notice of hearing thereon shall be posted in three places in the district in lieu of publication)
- 8. Conduct hearing on budget, section 24.11
- 9. Make final decisions on budget estimates not later than August 15, section 24.12
- 10. Budget certified to county auditor by president of board, section 24.17 with proof of publication or posting, as the case may be. Levies are void unless proof of publication is filed, section 24.10
- 11. How certified
  - (a) When in dollars, section 444.2
  - (b) When in mills, section 298.5 (Joint district)

- 12. Protest may be filed with county auditor in writing not later than the first Tuesday in September by a number of persons equal to at least one-fourth of one per cent of those voting for the office of governor at the last general election in said municipality, but in no event less than ten who are affected by any proposed budget, three of whom shall have appeared and made objection at the budget hearing, section 24.26. See item 24.
- 13. Secretary certify to county auditor the amount of tax free land in the district that belongs to the state or federal government, a county, or to a municipal corporation with a description of such lands, and the branch of government by which owned, section 284.5. Blanks for this purpose may be secured from the county auditor or from the state tax commission, section 284.7. Be sure that all budget motions and resolutions are made of record by the secretary as they appear on the Iowa Official Forms No. 636 and No. 632 secured from your county auditor

Under the Iowa statutes, school budgets are made for the fiscal year following their certification to the county auditor. The fiscal year begins July 1, and closes June 30. School taxes are certified to the county auditor in September. They become due January 1 following certification and are delinquent on April 1. About one-half of the school taxes are paid into the county treasury by April 1. Such taxes under the present law are to be used for the school year beginning July 1, following their collection. They are therefore an encumbered balance and should not be subtracted from the levy as fixed in the proposed budget.

Following the intent of the statute will enable school districts to operate on a cash basis. Schools are advised to operate on a cash basis as intended by law.

Note 1. A board has no power to estimate a tax for the schoolhouse fund unless there is outstanding bonded indebtedness, section 298.18, or unless the voters have authorized a schoolhouse fund tax as provided in section 278.1 (7), except that the board in a city independent district has authority under section 297.5 to levy not to exceed a 1-mill schoolhouse fund tax for the purchase of sites.

Note 2. See Item 24 for budget appeal procedure.

Note 3. Limits fixed in section 298.1.

15 July 1 to COUNTY SUPERINTENDENT on or before August 1 shall

1953

1. Report to superintendent of school for the blind the name, age, residence, and post office address of persons so blind as to be unable to acquire an education in the common schools, section 273.18(28), Code 1950.

- 2. Report to superintendent of school for the deaf the same details for those whose faculties with reference to speech and hearing are so deficient as to prevent them from obtaining an education in the common schools, section 273.18(28), Code 1950.
- 3. Report to institution for the feeble-minded all persons of school age, who because of mental defects are entitled to admission therein, section 273.18(28), Code 1950.
- 16 July 6 to COUNTY BOARD OF EDUCATION between first October 1 Monday in July and October first shall expend library fund withheld by county auditor, section 292.4 and section 292.3

- 17 July 15 COUNTY AUDITOR on the fifteenth day of July, 1953 October, and April shall furnish the county superintendent a statement showing various appropriations to his office together with a statement of the unexpended balances of such appropriations, section 344.7
- 18 July 31 COUNTY SUPERINTENDENT, on or before July 1953 31, file with superintendent of public instruction annual report, section 273.18(26), Code 1950, and file duplicate with county board of education.
- 19 July 31 COUNTY SUPERINTENDENT on or before last 1953 secular day in July, file with county auditor statement of the number of persons of school age in each township and independent district in the county and make such other reports thereon as may be required by law. Section 273.18(27), Code 1950.

1953 AUGUST 1953

- 20 August 1-10 SUPERINTENDENT between the first and tenth days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 21 August 1-10 SECRETARY in independent city and town dis-1953 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 22 August 1-14
  1. COUNTY TREASURER before the fifteenth day of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 23 August 15 BOARD in all districts including school township 1953 and rural or village independent districts certify budget to county auditor not later than the fifteenth day of August with proof of publication or posting, as the case may be, section 24.17. (Refer to Item 14)
- August 15 to
  September 1
  September 2
  September 3
  September 3
  September 3
  September, may appeal from board's decision on its budget by filing with county auditor a written protest setting forth their objections to the board's decision on its budget, provided 3 of such persons appeared at board's hearing on such budget and made objections, section 24.26
  - 2. COUNTY AUDITOR immediately upon the filing of such protest shall prepare true and complete copy of said protest, together with the budget and transmit them to the state appeal board. He shall

also transmit to the school board a copy of such protest, section 24.26 3. STATE APPEAL BOARD within a reasonable time, shall fix the date for initial hearing and designate deputy to hold such hearing and at least 5 days before such date shall notify the president of school board and the first ten property owners whose names appear on such protest of the time and place of such initial hearing, section 24.27

- 4. DEPUTY shall attend hearing in person and report proceedings to state appeal board, section 24.28
- 5. STATE APPEAL BOARD shall review and pass upon proposed budget and may approve, disapprove or reduce, but not increase, such budget, section 24.29

IMPORTANT. Boards in school districts in which land owned by the state or federal government is located must file a claim for payment of taxes on said land with the secretary of the Executive Council, Statehouse, Des Moines, Iowa, in accordance with the statutes briefed as follows:

"An opinion rendered by the attorney general under date of May 26, 1949, regarding federal and state owned unplatted land. Chapter 284, subsection 284.1 (computations shall be made on or before the first day of September in the year in which said deductions are to be made). Subsection 284.2 (shall not exceed the average assessable value per acre of taxable lands in said district). Subsection 284.3 (not later than April of each succeeding year)."

Taxes on said land will not be paid if filed after April 1.

#### 1953 SEPTEMBER 1953

- 25 September 1-10 SUPERINTENDENT between the first and tenth 1953 days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 26 September 1-10 SECRETARY in independent city and town dis-1953 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 27 September 1-14 1. COUNTY TREASURER before the fifteenth day 1953 of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 28 September 1 SUPERINTENDENT check up on non-resident 1953 grade and high school tuition pupils. It is important that this check be made at the time any such pupil presents himself for admission. Claims by such students that their home districts are responsible for their tuition should be verified promptly by securing from their respective home districts an acknowledgment of responsibility for such tuition. Section 282.19. Where tuition is to be paid personally it may be collected in advance as the board may require.

1953 OCTOBER 1953

- 29 October 1 COUNTY BOARD OF EDUCATION (Expenditure of library fund. Refer to Item 16)
- 30 October 1-10 SUPERINTENDENT between the first and tenth days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 31 October 1-10 SECRETARY in independent city and town dis-1953 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 32 October 1-10 BOARD (Quarterly publication of expenditures. 1953 Refer to Item 5)
- 33 October 1-14
  1. COUNTY TREASURER before the fifteenth day of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 34 October 5 COUNTY AUDITOR on first Monday in October 1953 and April shall apportion school tax and other moneys to school districts, section 298.11\*

  Note: In amending section 8.6 the 54th General Assembly apparently overlooked and failed to make corresponding change in 298.11.
- 35 October 12 COLUMBUS DAY, section 31.6 1953
- 36 October 15 COUNTY AUDITOR on the fifteenth day of October, April, and July shall furnish to the county superintendent a statement showing various appropriations to his office together with a statement of the unexpended balances of such appropriations, section 344.7

1953 NOVEMBER 1953

- 37 November 1-10 SUPERINTENDENT between the first and tenth days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 38 November 1-10 SECRETARY in independent city and town dis-1953 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 39 November 1-14 1. COUNTY TREASURER before the fifteenth day 1953 of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13

1953 DECEMBER 1953

- 40 **December 1-10** SUPERINTENDENT between the first and tenth days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 41 December 1-10 SECRETARY in independent city and town dis-1953 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 42 December 1-14 1. COUNTY TREASURER before the fifteenth day 1953 of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 43 December 31 COUNTY SUPERINTENDENT on or before the 1953 thirty-first day of December shall prepare and submit to the board of supervisors a detailed estimate itemized in the same manner that the various expenditures of his office are itemized by the county auditor, showing the proposed expenditures for the following calendar year. If the estimated expenditures show an increase over those of the current year, he shall also submit in writing a statement of his reasons for such estimated increase, section 344.1, section 273.13(10), Code 1950.

Note: County superintendent should request Improvement of Instruction appropriation from board of supervisors. See section 272.5.

1954 JANUARY 1954

- 44 January 1 SUPERINTENDENT OF PUBLIC INSTRUC-1954 TION on the first day of January shall report census enumeration to state comptroller, section 257.4 (12)
- 45 January 1 COUNTY AUDITOR on the first day of January 1954 shall report to the state comptroller the amount of permanent school fund with interest due, section 298.12
- 46 January 1-10 SUPERINTENDENT between the first and tenth days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 47 January 1-10 SECRETARY in independent city and town dis-1954 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 48 January 1-10 BOARD (Quarterly publication of expenditures. Refer to Item 5)

- 49 January 1-14
  1. COUNTY TREASURER before the fifteenth
  1954
  day of each month shall give the president notice
  of the amount collected for each fund during previous month, section
  298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 50 January 23 to February 17 of education filed with county superintendent of schools not more than 45 days nor less than 20 days prior to the election section 273.5, Code 1950, section 43.17.
- BOARD OF SUPERVISORS on or before the 31st day of January shall appropriate by resolution such amounts as are deemed necessary for the office of county superintendent during the ensuing year, specifying from which funds created by law the appropriated sums shall be derived, the appropriations to be itemized in the same manner that the accounts are itemized by the county auditor, section 344.2

The board of supervisors shall also make the appropriation for the Improvement of Instruction Fund as required by section 272.5. This appropriation is mandatory. (O. A. G.)

1954 FEBRUARY 1954

- 52 February 1-10 SUPERINTENDENT between the first and tenth tays of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 53 February 1-10 SECRETARY in independent city and town dis1954 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall
  file with board the statement of the receipts and expenditures of
  the previous month with the balance on hand in each fund, section 291.7
- 54 February 1-14
  1954
  1. COUNTY TREASURER before the fifteenth day of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 55 February 6 to 12 o'clock noon February 26 may be filed with the SECRETARY not earlier than thirty days nor later than noon of the tenth day prior to said election—that is, not earlier than February 6, nor later than 12 o'clock noon on Friday, February 26, section 277.4.

Note: Nominations are not required in school townships nor in rural or village independent districts, section 277.4. See sections 277.23 and 277.26 for the list of officers to be elected at the regular election.

56 **February 15** SECRETARY in a district having non-resident high school tuition pupils enrolled whose tuition expense is to be paid by their home districts on or before February 15 and June 15 shall deliver to the secretary of the debtor districts an itemized statement of the amount of tuition due, section 282.20.

Note: This date is merely directory; the statement should be delivered as soon as possible after the close of the semester.

57 February 16 ABSENT VOTER in city, town, or consolidated to March 6 districts, on any day not Sunday, election day, 1954 or a holiday and not earlier than 20 days prior to date of election nor later than the last secular day before election day, may make application to the school secretary for an absent voter's ballot, section 53.2

Note: The absent voter's law does not apply to subdistrict and school township elections nor to elections in rural or village independent districts. Section 53.1.

February 21 SECRETARY in districts in which registration of to February 27 voters is required and also in districts consisting of more than one voting precinct shall publish notice of the election once each week for two consecutive weeks The first weekly publication cannot be preceding the election. later than during the week beginning Sunday, February 21, and ending Sunday, February 28. The second weekly publication shall be made on the corresponding day of the week immediately following the week of the first weekly publication. Publication must be in some newspaper published in the county and of general circulation in the district. In addition to such publication, the election notice must also be posted in each precinct, not earlier than 30 days nor later than 10 days before the election, section 277.3

Note 1. It is better to publish the notice a little early than at the latest date permitted by statute, and thus run the risk of an inadequate notice due to publication too late.

Note 2. Registration is required in all districts that contain a city with a population of 10,000 or more; it is optional with the city council in cities between 6,000 and 10,000, section 47.1.

59 February 20 SECRETARY in city, town, and consolidated dis-1954 tricts deliver absent voter's ballots to those who have filed with him the required application for an absent voter's ballot not more than fifteen\* days before the date of said election, section 53.11.

\*Note 1. Since nominations can be filed up to 12 o'clock noon of Saturday, February 20, the secretary cannot print ballots until after that hour. Therefore, ballots cannot be available for delivery to absent voters before the afternoon of February 20.

60 February 20 ABSENT VOTER in city, town, and consolidated districts prior to election day shall deliver his ballot to the secretary, section 53.17

61 12 o'clock noon February 26 Solidated districts must be filed with the secre1954 tary of the board not earlier than 30 days nor
later than noon of the tenth day prior to said election—that is, not
earlier than Saturday, February 6, nor later than 12 o'clock noon on
Friday, February 26, section 277.4.

Note: The names of candidates whose nomination papers are filed after

12 o'clock noon of this date and those filed earlier than February 6 cannot be printed on the official ballot. Voters are permitted to write on their ballot the name of any candidate whose name is not printed on the ballot, for which purpose there shall also be a blank line with a square for each office. An "X" must be made in the square for names written in. Nomination papers are not required in school townships or rural or village independent districts. See section 277.4.

62 **February 26** SECRETARY shall post five notices of election not less than ten days preceding the day of the election—that is, not later than Friday, February 26, section 277.3.

Note: It is better to post the required notices a few days earlier than required rather than to run the risk of posting them too late. In school townships that are divided into subdistricts there is no need to hold the regular township election unless the board in legal session has passed a resolution directing that a certain proposition be submitted to the voters of the entire township as a whole at one voting precinct; in the absence of such authorization by the township board the township secretary will, of course, post no notice of a township election and no township election need be held. By order of the township board, propositions may be submitted to subdistrict elections instead and the ballots canvassed by subdistrict election boards, sealed and delivered to the township secretary prior to organization of the board on the third Monday in March following the election, the votes canvassed by the board and the results made of record by the secretary.

63 **February 26** SECRETARY in independent city, town, and consolidated districts shall cause ballots to be printed as soon after 12 o'clock noon, Friday, February 26, as practicable, section 277.8.

Note 1. The names of candidates for a particular office shall be printed in alphabetical order according to surname, section 43.29.

Note 2. In those districts where printed ballots for the election of officers are not authorized by law—namely, in rural and village independent districts and in subdistricts—ballots printed in blank may be used.

64 **February 26** BOARD in districts where registration is required, 1954 except in those districts where permanent registration is required, shall appoint two registrars in each registration district, not less than ten days prior to the election—that is, not later than Friday, February 26, section 277.17.

Note: Registration is required in districts that contain a city having a population of 10,000 or more; it is optional with the city council in cities between 6,000 and 10,000, section 47.1.

65 February 26 SUBDIRECTOR in each subdistrict of a school 1954 township posts three notices of the regular subdistrict election, one of which notices shall be posted on the front of the school building. All three notices shall be posted not less than ten days next preceding the day of the election—that is, not later than Friday, February 26, section 277.3.

Note: It is far better for the subdirector to post these notices a few days earlier than required by law rather than to run the risk of posting them too late.

If the school township is divided into an even number of subdistricts, the notices posted by the subdirector must also contain a statement that votes may be cast for director-at-large. Section 277.23.

Where the subdirector fails to post the election notices, any qualified voter and the county superintendent may post said notices five days before the election. Section 277.3.

66 February 26 to March 2 TICE—Where there is no subdirector or where 1954 the regular subdirector fails to post the required notices not less than ten days next preceding the day of election, any voter other than the subdirector may post the three notices of regular subdistrict election not later than five days next preceding the day of election—that is, not later than Tuesday, March 2, providing such voter secures from the county superintendent the proper form for the required number of notices and the county superintendent joins him in signing such notices, section 277.3

1954 MARCH 1954

- 67 March 1-10 SUPERINTENDENT between the first and tenth 1954 days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 68 March 1-10 SECRETARY in independent city and town dis-1954 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 69 March 1-14
  1. COUNTY TREASURER before the fifteenth
  1954
  day of each month shall give the president notice
  of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 70 March 1 STATE COMPTROLLER on the first Monday in 1954 March shall apportion interest on permanent school fund among counties, section 8.6 (9).
- 71 March 8 REGULAR ELECTION shall be held on the sec-1954 ond Monday in March in all districts and subdistricts, section 277.1

Elections to the county board of education shall be held at the annual school elections in odd-numbered years for members whose terms expire on the first Monday of April following said elections, section 273.4, Code 1950

Note: Regular school elections in districts or subdistricts in which no public school is being maintained must be held just as in subdistricts where schools are kept open. The date of the regular school election in districts and subdistricts is mandatory; they cannot be held as regular elections at any other time.

- 72 March 8 SECRETARY in city, town, and consolidated dis-1954 tricts deliver to the election judges of the proper precinct all absent voters ballots received by him not later than Monday, March 8, sections 53.19, 53.20, 53.21.
- 73 March 8-15 SECRETARY of the school township board ascer-1954 tain from president of the board whether the organization meeting the third Monday in March is to be held at

2 p.m. or at 7:30 p.m. and then notify each member and each member-elect of the time and place of such meeting, section 279.1

- 74 March 15 ORGANIZATION MEETING held the third Mon-1954 day in March in all school townships, city, town, village and rural independent districts and consolidated districts, section 279.1. Final meeting of retiring board. For details see page 21.
- 75 March 15 SECRETARY shall report to county superintend-1954 ent, auditor, and county treasurer, the name and post office address of the president as soon as practicable after his qualification, section 291.11

Note: If the president should be changed at any other time during the year, the secretary should immediately send the name and post office address of the new president to the county superintendent, the county auditor, and the county treasurer.

- 76 March 21 BIRD DAY the twenty-first of March, section 279.39
- 77 March 29 CONTESTED SCHOOL ELECTION must be in1954 stituted within twenty days after the day when
  the incumbent was declared elected. Therefore, March 29 is the latest
  date for filing written statement of intention to contest election of
  one declared elected March 8, section 62.5. Written statement of
  intention to contest must be accompanied by a bond conditioned to
  pay all costs if contest fails, section 62.6

The above also applies to county board election contests.

#### 1954 APRIL 1954

**April 1.** Last day to file claim for school taxes on state and federal owned land. See Important Notice, page 11.

- 78 April 1-10 SUPERINTENDENT between the first and tenth days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 79 April 1-10 SECRETARY in independent city and town dis-1954 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 80 April 1-10 BOARD (Quarterly publication of expenditures. 1954 Refer to Item 5)
- 81 April 1-14 1. COUNTY TREASURER before the fifteenth day of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13

- 82 April 5 COUNTY AUDITOR on first Monday in April and 1954 October shall apportion school tax and other moneys to school districts, section 298.11
- 83 April 5 COUNTY BOARD OF EDUCATION meet and or1954 ganize first Monday in April in each odd-numbered year at ten o'clock, A.M. by electing a president for a term
  of two years, section 273.9, Code 1950.

Note: The board shall meet regularly four times each year according to a schedule adopted at the organization meeting. Special meeting may be called by the president or upon the call of the secretary when requested

by two members of the board, section 273.10, Code 1950.

- 84 April 5 COUNTY SUPERINTENDENT presides at organization meeting of county board on first Monday in April in odd-numbered year of each biennium, and shall transmit to state superintendent within two weeks certified copy of the proceedings of organization, including schedule of regular meetings and names and addresses of all county school officials, section 273.18 (2), Code 1950.
- 85 April 10-15 BOARD AND TEACHERS—Teacher must file 1954 resignation on or before April 15 in order to terminate contract. Board must terminate contract by majority vote of full membership and send teacher written notification thereof by registered mail not later than April 10. Section 279.13
- 86 April 15 COUNTY AUDITOR on the fifteenth day of April, 1954 July, and October shall furnish to the county superintendent a statement showing various appropriations to his office together with a statement of the unexpended balances of such appropriations, section 344.7
- 87 Proclamation by Governor ARBOR DAY Date set by proclamation. Usually the latter part of April, section 279.38
- 88 April 24 COUNTY SUPERINTENDENT on the dates fixed by the department of public instruction, as provided in section 257.4 (15), shall conduct the eighth grade examination for all pupils of the county that are eligible to take this examination for certificates of admission to high school at the tuition expense of the home district.

1954 MAY 1954

- 89 May 1-10 SUPERINTENDENT between the first and tenth
  1954 days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous
  month, section 92.8
- 90 May 1-10 SECRETARY in independent city and town dis1954 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall
  file with board the statement of the receipts and expenditures of
  the previous month with the balance on hand in each fund, section 291.7
- 91 May 1-14 1. COUNTY TREASURER before the fifteenth day of each month shall give the president notice

of the amount collected for each fund during previous month, section 298.13

2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13

92 May 9 MOTHER'S DAY, the second Sunday in May. See section 31.4

1954 JUNE 1954

- 93 June 1-10 SUPERINTENDENT between the first and tenth 1954 days of each month shall file with labor commissioner duplicate copies of work permits issued during the previous month, section 92.8
- 94 June 1-10 SECRETARY in independent city and town dis-1954 tricts, including all consolidated districts that contain a city or town, on or before the tenth day of the month shall file with board the statement of the receipts and expenditures of the previous month with the balance on hand in each fund, section 291.7
- 95 June 1-14
  1. COUNTY TREASURER before the fifteenth day of each month shall give the president notice of the amount collected for each fund during previous month, section 298.13
  - 2. PRESIDENT draw draft therefor countersigned by the secretary, section 298.13
- 96 June 1-30 COUNTY SUPERINTENDENT prepare and sub-1954 mit detailed budget for approval of county board of education prior to first day of July each year, section 273.18(16), Code 1950.
- 97 June 14 FLAG DAY 1954
- 98 June 15 SECRETARY in a district having non-resident 1954 high school tuition pupils enrolled where tuition expense is to be paid by their home districts on or before June 15 and February 15 shall deliver to the secretary of the debtor districts an itemized statement of the amount of tuition due, section 282.20

Note: This date is merely directory; the statement should be delivered as soon after the close of the semester as possible.

- 99 June 30 COUNTY SUPERINTENDENT on or before June 1954 30 report to superintendent of public instruction concerning standard schools, section 293.3
- 100 **June 30** SCHOOL AND FISCAL YEARS end. See sections 24.2 (4) and 279.10

#### LEGAL HOLIDAYS

Section 541.85 designates the following as legal holidays in the state of Iowa:

January 1 February 12 February 22 May 30

July 4

First Monday in September

November 11

Thanksgiving Day. Fourth Thursday in November has been designated by Congress

December 25

Teachers cannot be required to teach on legal holidays but may be required to make up the time lost.

#### ORDER OF BUSINESS IN MEETINGS OF THE BOARD

There is no fixed order of business that boards must follow in their meetings. Where a board has not already adopted a regular order of business, the following is suggested:

1. Reading and approval of minutes of previous meetings

2. Reading and disposal of bills

- Reports of committees, petitions, and communications and disposal of same
- 4. New business

#### MINUTES

The secretary's book should show:

- 1. Date, hour, and place of meeting
- 2. Kind of meeting—regular, special, adjourned, or annual
- 3. By whom called
- 4. Who presided
- 5. Who served as secretary
- 6. Names of members present
- Record of each motion properly presented, whether adopted or not, with name of person making the motion. Motions withdrawn or declared out of order need not be recorded
- 8. Record of the number of votes cast for and against each motion. If taken by voice or by show of hands, standing, or by ballot, merely record the number of votes for and the number against, but if taken by yeas and nays, the names of the members and the way each member voted must be recorded

Note: The president and director-at-large are members of the board and as such are entitled to vote on all matters that come before the board.

- 9. All reports of committees, petitions, communications received and the action taken on each. Written reports, petitions, communications, etc., should be placed on file and referred to in the minutes for identification
- 10. Identification of all bills audited and allowed by the board, the name of each person, firm, or corporation presenting a bill recorded and the amount of the bill. Claims rejected should be included in the minutes and their rejection made of record
- 11. Signature of the secretary, or acting secretary
- 12. Record of approval of minutes by board with date of such approval

#### ORGANIZATION MEETING

Section 279.1 requires the board to organize on the third Monday in March in all school townships, city, town, village, rural independent districts and consolidated districts.

#### **Duties of Old Board**

- 1. Complete any unfinished business
- 2. Section 277.20 requires the old board in a school township that is divided into an even number of subdistricts to canvass the returns from the subdistrict elections for director-at-large, declare the results, and issue a certificate of election to the person receiving the highest number of votes for that office. A tie vote for director-at-large shall be decided by lot by the township board. Section 277.21. It should also canvass the vote on any proposition that the board authorized to be submitted to the voters for their determination and record the results
- 3. The president, some other member of the board, or the secretary may administer the oath of office to each new member-elect, the director-at-large, if any, and also to each re-elected member. If the one who administers the oath to the others has himself been re-elected, some other member shall then administer the oath of office to him, section 277.28

Form of oath of office as member of board, if oath is administered in the presence of the board in session:

"Do you solemnly swear that you will support the constitution of the United States and the constitution of the state of Iowa, and that you will faithfully and impartially, to the best of your ability, discharge all the duties of the office of......., in the district of....., township of....., county of...., state of Iowa, as now or hereafter required by law?" Section 277.28

Form of oath as member of the board, if the oath is administered elsewhere than in the presence of the board in session:

This oath may be administered by any person authorized to administer oaths and shall be signed by the person taking it. Said oath when signed shall be verified by the administering officer and filed with the secretary of the board, section 277.28

#### New Board

1. A majority of the school board constitutes a quorum. If a quorum is present, the new board can proceed at once to effect a permanent organization by the election of a president, section 279.1

2. The secretary or some member of the board shall administer the

following oath to the president-elect:

"Do you solemnly swear that you will support the constitution of the United States and the constitution of the state of Iowa, and that you will faithfully and impartially, to the best of your ability, discharge all the duties of the office of president of the board in the district of....., township of...., county of..., state of Iowa, as now or hereafter required by law?"

3. The newly organized board shall then proceed to fill all vacancies in the membership of the board and administer the oath of office to each appointee, section 279.6, subject to the provisions of sections 63.3 and 63.7

Note: A vacancy exists in each membership to which no one was elected, or, if elected, he has failed or refused to qualify within the time required by law.

- 4. Unfinished business
- 5. New business. The following items of business may come before the board for determination at the organization meeting:
  - a. Length of school year, if extended beyond nine months, section 279.10
  - b. Wages to be paid, if more than the minimum \$70.00-\$90.00, depending upon training, fixed by law, section 294.6
  - c. What schools are to be maintained, section 279.11
  - d. In school townships how are teachers to be employed, section 279.12

1. By the board, or

- 2. By the subdirectors subject to the approval of the board, or
- 3. By the subdirectors subject to limitations or prohibitions as the board may see fit to adopt. The township board may place such reasonable limitations upon the subdirector as it sees fit, provided such limitations are not in conflict with the law
- e. Authorize needed repair work on school buildings and grounds
- f. Authorize the purchase of fuel and supplies for the schools under its charge
- g. Decide questions that arise in regard to tuition or transportation or other matters of school policy
- h. Other business
- Note 1. A director-elect or re-elected director, provided he holds a certificate of election, may at any time between receiving such certificate of election and the day of organization of the board have the oath administered to him by a notary public, by the county superintendent, or by any officer authorized by law to administer oaths. When a director-elect takes the oath of office elsewhere than in the presence of the board in session the oath shall be in writing and signed, section 277.28.
- Note 2. If the number of qualified members present is not sufficient to constitute a quorum, those present should call additional members or adjourn to a fixed day to effect an organization, section 279.4.
- Note 3. A subdirector does not have authority to select a teacher unless that authority has been delegated to him by the township board. In delegating such authority to a subdirector the township board can place upon the subdirector any reasonable limitation it sees fit. The president has no authority to sign a contract with a teacher whose selection by the subdirector does not conform to the limitation fixed by the board, Hoffa vs. Saupe, 199 Iowa 515. Where the board has put no limitations upon the subdirector in regard to the hiring of a teacher, it is the duty of the president to sign the contract made by the subdirector with the teacher. Shill vs. School Township, 209 Iowa 1020.

#### PRESERVATION OF RECORDS

All bills presented to and allowed by the board should be filed with the secretary with the date of the board's approval stamped or written thereon and made a part of the records of his office until such time as the board has settled with the secretary and treasurer at the annual meeting at the close of the fiscal year and the finances of the district have been examined by a competent auditor and the audit approved. They should never be destroyed except on direct order of the board.

Deeds, insurance policies, contracts, books, records, and all other official documents should be carefully preserved by the secretary and upon the termination of his term of office should be immediately surrendered to his successor. The bonds of the secretary and treasurer must be filed

with the president. Where possible, the board should provide for the storage of these records in a fireproof vault

#### COLLECTION OF TUITION

I. When payable by home district

A. High school—to establish legal record

1. See that pupil presents

a. Certificate signed by county superintendent showing proficiency in the common branches for each pupil who has completed the eighth grade in a non-high school district

b. If a student enters high school in the same school corporation in which he completed the eighth grade, the certificate required by section 282.19 is not necessary so long as he

is a student in this high school

c. If he successfully completes one semester of work in such high school and then moves to another district the certificate of proficiency signed by the county superintendent is not required to obligate his home district to pay his high school tuition should he afterwards become a non-resident high school student in another school corporation. Opinion Attorney General

d. Affidavit of parent or guardian, or next friend, if he has neither parent nor guardian, as to residence and other

necessary matters stated in section 282.19

2. It is well to secure acknowledgment of residence of pupils from an officer in such pupil's home district. This is not required by law, nor does its absence impair the validity of a legitimate claim. It tends to avoid the difficulty of establishing the residence at the beginning of attendance period rather

than at the close of the period

- 3. High school attendance is not limited to four years. Tuition may legally be collected from the home district of a non-resident pupil until such pupil has graduated from an approved four-year public high school or attained his twenty-first birthday, whichever comes first. Section 282.20. Be sure time of attendance, residence, and credit for work done is accurate before sending statement requesting payment of tuition by non-high school district. The attorney general has held that tuition can be collected for work made up by pupils regularly enrolled for time missed in school if credit is given. This applies only after the student has been enrolled in good faith.
- B. Grade School

Secure from the secretary of the home district board a

- 1. Copy of the board's resolution authorizing the payment of tuition under sections 282.7 and 279.16.
- If such tuition payment has not been authorized by the board, ascertain whether it has been authorized by the county superintendent, as provided in section 282.7.
- 3. Or designation as provided in section 285.4.
- 4. Or a contract has been made for school facilities as provided in section 274.15, Code 1950
- II. When payable by parent or guardian personally When parent or guardian personally is liable for the payment

of tuition, such parent or guardian may, if he owns property within the district, deduct from such tuition the school taxes he pays on such property. See section 282.2. This deduction does not apply to post-graduate tuition nor to tuition for which the home district is responsible. Attorney General's opinion. Boards may exclude pupils from school for nonpayment of tuition but cannot legally withhold earned credits because of the nonpayment of tuition

#### III. Determination of residence for tuition purposes

Residence is a fact question to be primarily determined by the board of the district where such residence is claimed. The decision of the board may be appealed to the county superintendent of the county in which residence is claimed

"The fact question as to the residence of the pupil who is required to pay tuition on that account is for the determination of the board, and its finding and judgment on that question cannot be reviewed in an action of mandamus. The remedy is by appeal to the county superintendent." Preston vs. Board, 124 Iowa 355

- IV. Tuition of non-resident high school students, section 282.20 provides:
  - A. That non-high school districts in Iowa shall pay the pro rata cost of tuition for each student resident of the district attending an approved public high school at a rate not to exceed the maximum tuition rate as determined by the superintendent of public instruction as provided in 282.24, Code 1950
  - B. Boards in high school districts shall collect the pro rata cost of high school tuition. Such boards are not permitted to make rebates of any kind on this tuition to either pupils or their parents
  - C. Board members as individuals and the superintendent of schools violating the provisions of section 282.20 are each subject to a fine of not to exceed \$100.00 for each offense. Action to enjoin this practice and to recover this penalty may be instituted by the board of any school district or by a taxpayer of any school district. Code 1950

GOOD SCHOOL ETHICS AND GOOD CITIZENSHIP ENCOURAGE OBEDIENCE TO LAW WITHOUT EXCEPTIONS

## METHOD OF CONDUCTING A REGULAR OR A SPECIAL SCHOOL ELECTION

Regular or special school elections, whether district or subdistrict, are elections not meetings of the board. As elections they are held for the sole purpose of permitting the qualified voters of the district or subdistrict to vote on matters officially submitted to them. They should be conducted as are general elections, except where the law specifically provides otherwise. They are not meetings for debate or discussion purposes

1. Supplies. The secretary of the board, in all but subdistricts, shall see that there is on hand at the polling place at the time the polls are to open a suitable ballot box, the poll books, ballots, and a supply of pencils. Section 277.14. This duty devolves upon the subdirector in subdistricts

The board of the school corporation may provide each voting precinct with a suitable ballot box that can be securely locked and one that can be used from year to year. Section 277.14

2. Judges. In subdistrict elections the subdirector, and two voters chosen by the voters present at the polling places, shall act as the three

judges of such election. If the subdirector is not present or refuses to serve as judge, the voters present at the polls shall select someone to take his place. Section 277.10

In districts with but one voting precinct, the secretary, the president, and one other member of the board shall act as judges. Section 277.10

Oath: Each judge of election shall take the oath as judge, section 277.11. Any one of the judges present may administer the oath to the others, and this oath shall be entered in the poll book, subscribed to by the persons taking it, and certified to by the officials administering it. Section 49.76

Form of oath as judge of election:

"Do you solemnly swear that you will impartially, and to the best of your knowledge and ability, perform the duties of judge of this election, and will studiously endeavor to prevent fraud, deceit, and abuse in conducting the same?" Section 49.75

- 3. Open polls. Polls must be opened in accordance with law and the posted notices, as provided in section 277.9
- 4. When a voter appears at the polls in person to cast his ballot, the clerk of the election shall write his name in the poll book as required by section 49.83

Note: To vote at the school election in a subdistrict, a school township, or in rural or village independent district, the voter must be present in person at the polls; the absent voter's law applies only to school elections in city, town, and consolidated districts. Section 53.1.

5. Votes offered at school elections may be challenged. Text of the law with reference thereto is as follows:

"Section 49.79. Challenges. Any person offering to vote may be challenged as unqualified by any judge or elector; and it is the duty of each of the judges to challenge any person offering to vote whom he knows or suspects not to be duly qualified. No judge shall receive a ballot from a voter who is challenged, until such voter shall have established his right to vote.

"Section 49.80. Examination on challenge. When any person is so challenged, the judges shall explain to him the qualifications of an elector, and may examine him under oath touching his qualifications as a voter.

"Section 49.81. Oath in case of challenge. If the person challenged be duly registered, or if such person is offering to vote in a precinct where registration is not required, and insists that he is qualified, and the challenge be not withdrawn, one of the judges shall tender to him the following oath:

"'You do solemnly swear that you are a citizen of the United States, that you are a resident in good faith of this precinct, that you are twenty-one years of age as you verily believe, that you have been a resident of this county sixty days, and of this state six months next preceding this election, and that you have not voted at this election.'

"If said person takes such oath, his vote shall be received."

6. Right to vote:

a. Any person with the qualifications required for voting at the general election is eligible to vote at school elections

b. These qualifications are, citizen of the United States, residence for six months in Iowa, sixty days in the county and ten days in the school district. Section 277.12

c. When teacher may vote:

"Adult unmarried school teachers become 'residents' of the

county in which they teach, within the meaning of the constitutional provision governing suffrage, when the employment is entered upon with the good-faith intention of making the place of employment their permanent home or residence so long as the employment continues." Dodd vs. Lorenz, 210 Iowa 513

7. Delivery of ballot. When a voter presents himself at the polls and his name is entered in the poll book, one of the judges should hand him an initialed ballot, section 49.82

Printed official ballots are not required for school elections in subdistricts

- 8. The voter should secretly mark his ballot, fold it to conceal his vote, and hand it to the judge of the election, section 49.85
- 9. The judge receiving the ballot inserts it in the ballot box without unfolding, section 49.85
- 10. Closing polls. All persons entitled to vote who are within the polling place at the time said polls are closed shall be permitted to vote, section 49.74
- 11. The number of names on poll book should be checked against the number of votes cast, section 50.1
- 12. The ballots for each candidate for each office must be counted, section 50.1
- 13. A tie vote shall be broken by the judges by lot as provided in section 50.44, section 277.21
- 14. The results of the election should be declared and a certificate of election issued to the person or persons elected to the office, section 277.19
- In school townships that are divided into an 15. Director-at-large. even number of subdistricts, a director-at-large must be voted for. The judges of the subdistrict election shall certify to the secretary of the township the number of votes cast for each candidate for director-at-large in the subdistrict, section 277.20. In the event of a tie vote for directorat-large, the old board shall break the tie by lot, section 277.21

#### SCHOOL ELECTION CONTESTS

School Elections May Be Contested as Are Other Elections

School election contests are governed by the laws that relate to contesting the election of county officials, sections 277.22 and 57.6. For the laws governing other contests, see chapter 62, Code 1950.

Who May Contest

Only one who is himself eligible to the office and was a candidate for that office in the election can institute contest proceedings, section 57.1

Time Limit for Filing Contest

Contest for school director must be instituted not later than 20 days after the day when the incumbent was declared elected, section 62.5

Contestant Must File Bond to Cover Costs election is confirmed, section 62.6

Contestant must file with the county auditor a bond with surety to be approved by said auditor and conditioned to pay all costs in case the

The Contest The chairman of the county board of supervisors Court and one member selected by the contestant and one by the incumbent shall constitute the contest court, section 62.1

**Power of Contest** The contest court has power to require any person called as witness who voted at such election Board to answer questions as to qualifications as a voter. If he was not qualified to vote in the district where he voted, then he must tell for whom he voted at the election being contested, section 62.17

Rejected An election will not be set aside unless the re-Votes jected votes are sufficient in number to change the result of the election, section 57.4

Right to Appeal The losing party in the contest court may withto District Court in 20 days thereafter appeal to the district court by filing bond to cover costs of appeal, section 62.20

Costs of The three members of the contest court are encurred by the trial, section 62.23. The fees of officers and witnesses shall be the same as in the district court so far as the nature of the case admits, section 62.22

Who Pays Costs The loser of the contest is obligated to pay the costs of the contest

#### TYPES OF SCHOOL DISTRICTS

There are only two types of school districts-

(1) School townships

(2) Independent districts

School townships are of two kinds—

- (1) School townships that are divided into subdistricts, section 274.8
  - (a) The board in such townships consists of one subdirector from each subdistrict, where there is an odd number of subdistricts. In school townships that are divided into an even number of subdistricts, there is a director-at-large chosen by the voters of the entire township. Section 277.23
- (2) School townships that are not divided into subdistricts, section 274.12
  - (a) The board in such townships consists of three members elected by the voters of the entire township. Section 277.23

There are five kinds of independent districts—

- (1) Rural independent districts—that is, independent districts not consolidated, that do not contain a city, town or village. The board in such district consists of three members when the population of the district is 500 or less and five members when the population is over 500, section 277.23
- (2) Village independent districts—that is, independent districts that contain a village. (A village is an unincorporated town site regardless of population, section 73, ch. 145, acts of the 54th G.A.) The board in such districts consists of three members when the population is 500 or less, and five members when the population is over 500, section 277.23.
- (3) Town independent districts—that is, independent districts that contain an incorporated town. (A town is a municipal corporation with a population of less than 2,000, section 4, ch. 145, acts of the 54th G.A.) The board in town independent districts consists of five members, section 277.23.
- (4) City independent districts—that is, independent districts that contain a city. (A city is a municipal corporation having a population

of 2,000 or more, section 4, ch. 145, acts of the 54th G.A.) The board in such districts consists of seven members when the district contains a city of 15,000 or more population, or a city under special charter, section 277.23. In all other city independent districts the school board consists of five members.

(5) Consolidated districts—that is, independent districts organized as such under the provisions of chapter 276 of the code. The board consists of five members, section 277.23.

#### SECRETARY OF THE BOARD

Section 279.3 requires the board in every school district in Iowa to appoint a secretary who shall not be a teacher or other employee of the board, and must at the time of his appointment, and during the time he continues to hold office, be a resident of the school corporation or district, section 277.27.

The appointment must be made at the meeting of the school board on the first secular day in July. The secretary must qualify within ten days by filing bond and taking oath of office, sections 279.3 and 277.28. The term of the secretary is one year. Where a vacancy occurs the board fills the vacancy.

The secretary must give bond before entering upon his duties. The bond may be either personal or surety and cannot be for less than \$500. If surety bond is required, the cost may be paid from the general fund of the school district. Section 291.2

The salary of the secretary is fixed by the school board

The secretary's duties are pretty well defined in Chapter 291, sections 291.6-291.11. They are:

- 1. Preserve the records, file reports, and all papers pertaining to the business of the school corporation (district)
- 2. Keep a complete record of all the proceedings had and done in meetings of the board, also a record of all regular and special elections held in the school corporation (district)
- 3. Keep an accurate account of each school fund with the treasurer, charge the treasurer with all warrants and drafts drawn in his favor, credit the treasurer with all orders drawn on each fund
- 4. Keep accurate account of all expenses incurred by the corporation (district). Present claims to the board for audit and payment
- 5. Record in a poll book all names of persons voting at any school election held in the corporation (district). Record the name of each candidate voted for and the number of votes each candidate received. Make a record of each and every proposition voted upon by the electors at a school election, and the number of votes cast for and against each proposition submitted
- 6. Make and file monthly reports to the board of receipts and disbursements in town and city independent districts
- 7. Countersign all warrants and drafts upon the county treasurer drawn or signed by the president of the board. Draw warrants for claims allowed by the board, countersign and keep a record of them, showing fund upon which warrant is drawn, the date, the name of the payee, the purpose and amount of each such warrant drawn, section 291.8
- 8. Take the school census in even numbered years, as required by section 291.9 of the code

- Make complete reports, giving the information required by section 291.10
- 10. Report to county superintendent, county auditor, and county treasurer the name of the president, the secretary, and the treasurer of the school board as soon as practicable after each such officer has qualified, section 291.11
- 11. Prepare and publish the annual report required by sections 279.32 and 279.33 and the quarterly reports required by section 279.34
- 12. Mail itemized statements for tuition due from non-high school districts as required by section 282.20, Code 1950

#### THE SCHOOL TREASURER

#### A. Election and qualification-

- 1. Elected by the qualified voters of the school corporation (district) in all districts composed in whole or in part of cities or towns, section 277.26. Appointed by the board the first secular day in July in all other school districts, section 279.3
- 2. When elected by the voters the term is two years. When appointed by the board the term is one year. He must be a resident of the school corporation at the time of his election or appointment
- 3. The treasurer must give bond in a sum fixed by the board and for not less than \$500. The bond may be either a personal or a surety bond. Section 291.2. Cost of surety bond may be paid from general fund, section 291.3
- 4. The treasurer must take the oath of office, section 291.4. Section 277.27 if elected, and sections 279.3 and 277.28 if appointed by the board.
- 5. Vacancies in the office of school treasurer, when appointed by the board, are filled by the board for the residue of the term. Vacancies in districts in which the treasurer is elected are filled by the board and the appointee holds until the next regular school election. Section 279.6
- 6. Salary of treasurer, if permitted, is fixed by the board at a reasonable amount. Section 279.29. The school treasurer may be legally paid only in school townships, rural or village independent districts, and in consolidated districts that contain a city or town having a population less than 1,000
- B. Duties of the school treasurer, section 291.12, Code 1950—
  - 1. Receive all moneys belonging to the school corporation (district)
  - 2. Pay warrants signed by the president and countersigned by the secretary of the school board
  - 3. Keep an accurate account of all receipts and expenditures of school funds made by him in a book provided for that purpose
  - 4. Register all orders drawn and reported to him by the secretary showing:
    - a. Number
    - b. Date
    - c. To whom drawn
    - d. The fund upon which drawn
    - e. The purpose and amount of each order
  - 5. Keep an accurate separate account of
    - a. The general fund
    - b. The schoolhouse fund
    - c. Special courses fund (286A.7)

- 6. The treasurer shall pay no order that fails to state the fund upon which it is drawn and the specific use to which it applies, section
- 7. He shall render a financial report whenever required by the board, section 291.14
- 8. He shall make an annual report to the board at its meeting the first secular day in July showing:
  - a. The amount in the general fund held over
  - b. The amount in the schoolhouse fund held over
  - c. The amount received during the fiscal year
  - d. The amount paid out
  - e. The amount on hand in each fund
  - f. File copy of this report with the county superintendent, section
- 9. Deposit school funds coming into his hands in the bank designated by the board as the school depository and file with the county treasurer a list of such depositories with any changes that may be authorized by the board, sections 453.1 and 454.6
- C. Duties of school treasurer, sections 74.1-74.7, warrants not paid for want of funds
  - 1. Must stamp warrants "Not paid for want of funds" and sell at par at a lower rate of interest than the legal maximum rate of 4% if possible
  - 2. Must keep a record of the warrants so endorsed
  - 3. Call in warrants for payment when funds are available. Warrants are paid in the order of presentation. Warrants draw interest from the date they are endorsed, "Not paid for want of funds"
- D. Duties in respect to bonds, section 298.24.
  - 1. Redeem bonds.
  - 2. Keep a record of bond buyers.
- E. Miscellaneous duties.
  - 1. Keep books open for public inspection. Section 291.14.
  - 2. Settle accounts with board and secretary. Section 279.30.
  - 3. Furnish sworn statement from each depository showing balance on hand. Section 279.30.
  - 4. Receive and have custody of forfeitures imposed on school officers. Section 277.32.
  - 5. Receive apportionment of school funds. Section 298.11.
  - 6. Receive monthly payment of taxes from county treasurer. Section 298.13.
  - 7. Receive or disburse tuition payments. Sections 282.7, 282.20, 282.23. 8. Receive and disburse playground fund. Section 300.4.

  - 9. Report violations of truancy law. Section 299.15.

## COUNTY BOARD OF EDUCATION

Chapter 273, Code 1950

County school system created, general powers of county board of education, election areas and membership of county board, 273.1 to 273.4.

Petition for nomination of candidates for county board of education, ballots, canvas votes and certification of election returns, 273.5 to 273.7.

Oath of office, organization, regular meetings of the county board, 273.8 to 273.10.

General powers and duties of county board enumerated, 273.12.

Special duties of county board enumerated, 273.13.

County superintendent appointed by county board, 273.14.

Qualifications of county superintendent, oath of office and bond, 273.15, 273.16.

Vacancy in office of county superintendent, 273.17.

Powers and duties of county superintendent enumerated, 273.18.

Limitation of powers of county superintendent and board, 273.19.

Cooperation with federal government required, 273.20.

Penalty for failure to make reports, 273.21.

Duties in respect to transportation, sections 285.4, 285.7, 285.9, 285.12, 285.13.

#### INSTRUCTIONS AS TO FUNDS

General Fund: For each person of school age the following levies are authorized by section 298.1, Code 1950, as amended by H. F. 183, Acts of 54th G. A.

| Enumeration   | (V) | Amount each |
|---------------|-----|-------------|
| 1,200 or more |     | 140         |
| 251 to 1.199  |     |             |

All other school corporations one hundred seventy-five dollars, except corporations not maintaining an approved high school, two hundred dollars, and such additional amount as will be necessary to pay the cost of tuition for pupils attending high schools; provided, however, that compliance with chapter twenty-four (24), Code 1950, shall be observed.

298.2 Emergency increase—approval as amended by H. F. 183, Acts of 54th G. A. In all school districts where the maximum statutory allowances provided in section 298.1 are not sufficient to meet the budget requirements, upon proper showing by any such school district the state comptroller may authorize such district to levy an additional amount above the said maximum statutory allowance for each person of school age in the district, up to but not in excess of thirty-five per cent, provided that the comptroller may, upon recommendation of the County Board of Education, or the County Board of Supervisors of the county in which the school is located, authorize such district to levy an amount in excess of thirty-five per cent.

**Transportation Fund:** If the General Fund is insufficient to provide for all transportation, board may levy a transportation fund of not to exceed \$5.00 for each person of school age for transporting children to and from school when authorized by law. Sec. 298.4.

**Library Fund:** Not to exceed ¼ mill on the dollar for the purpose of providing library service by contract with free public library, in school district in which there is no free public library, etc. Sec. 298.7.

**Text Books and Supplies:** Not to exceed in any one year the sum of \$1.50 for each pupil residing in the corporation. Additional to other taxes. Sec. 301.4.

Playgrounds Tax: Applicable to all cities of the first and second class, special charter cities and cities under the commission form of government when voted by the electors of the district, not more than ½ mill. Sec. 300.3.

**Purchase of Schoolhouse Sites:** Not to exceed 1 mill. Applicable to all cities, including cities under special charter, manager plan and commission form of government. Sec. 297.5.

**Schoolhouse Funds:** Not more than 2½ mills, when so voted by electors of district at annual or special meeting. Sec. 278.1, Par. 7.

**Bond Fund:** Not to exceed 7 mills on the dollar on the valuation of taxable property of school corporation. Sec. 298.18.

Pension-State System: Sec. 97.6, Par. 3.

Special Courses Fund: Amount necessary. Chap. 286A, Code 1950.



