

# 1889 North Dakota Session Laws.pdf/196



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tendent of schools shall not authorize the payment of money apportioned to any district unless the bond and oath of such treasurer, duly approved and certified, are on file in the office of the district clerk and a certificate thereof filed in the office of the county superintendent.

§ 95. APPORTIONMENT OF FUNDS, HOW MADE.] The county superintendent shall as soon as he receives the statement of the county treasurer provided for in the preceding section apportion separately such amounts to the several school districts within the county in proportion to the number of children residing in each over six and under twenty years of age excluding all married persons as appears from the last enumeration, and he shall immediately notify by mail or otherwise, in writing, each district treasurer of the amounts of money due his school district, and shall certify to the county treasurer and auditor the amounts due each school district. The county treasurer shall deliver to the several district treasurers upon the order of the county auditor the amounts apportioned to their respective districts, taking a receipt therefor; *Provided*, That new districts organized after the annual enumeration has been taken shall proceed immediately to take the enumeration as provided for by law, and after the receipt of such enumeration by the county superintendent, the newly organized districts shall receive their proportionate share of the funds distributed.

§ 96. SPECIAL SCHOOL DISTRICTS ENTITLED TO PORTION OF TUITION FUND.] Special school districts shall be entitled to receive their proportion of the State Tuition Fund; Provided, The clerk or secretary of the board of education thereof shall make report to county superintendent of the enumeration of children of school age therein at the time and in the manner prescribed in this act for other school districts to report the same.

§ 97. TREASURER'S ACCOUNTS-SETTLEMENT WITH BOARD ANNUALLY. The district treasurer shall open his accounts anew at the beginning of each school year with each fund, and the balance in each fund shall be brought down and become the first entry in opening the account for the new year. At the annual meeting of the school board on the second Tuesday of January in each year, the school board shall make settlement with the district treasurer, who shall at that meeting make his annual report in triplicate, one copy to be preserved in the treasurer's office, one to be filed with the clerk of the school board, and one to be transmitted to the county superintendent, and the board shall cause to be published an itemized statement of the receipts and expenditures of the preceding year. The treasurer's report shall show the following:

RECEIPTS.

The balance at the close of last year.

The amount received into the State Tuition Fund.

The amount received into the special fund.

The amount received into the sinking fund.



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