

Reported Recommending
 Ind. Postponed
 Passed Senate
 Failed to Pass Senate
 Passed House
 Failed to Pass House

Senate File 432

March 14, 1947.
 Passed on File.

By COMMITTEE ON SCHOOLS AND
 EDUCATIONAL INSTITUTIONS.

A BILL FOR

An Act relating to the expenditure of state funds distributed to public school districts, providing for the method of expenditure, creating a special courses account, and providing for the accounting and expenditure of state aid funds.

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

1 Section 1. The funds of each school district, except
 2 school house funds, shall be designated as a general fund
 3 and a special courses fund, as hereinafter set out.

1 Sec. 2. All monies distributed to public school districts
 2 in accordance with the provisions of law relating to state aid
 3 for public schools, including transportation of pupils, shall
 4 be placed by said school district in the general fund of said
 5 district, which fund shall be used only for the following
 6 purposes:

7 The proportionate cost of operating and maintaining the
 8 school buildings and the proportionate cost of instruction
 9 and supervision occasioned by the teaching of the basic curriculum
 10 hereinafter described.

1 Sec. 3. The special courses fund shall consist of monies
 2 raised by levy against the taxable property of the school district

3 for the proportionate cost of operating and maintaining
4 buildings and the proportionate cost of instruction and
5 supervision in teaching courses other than those included in
6 the basic curriculum.

1 Sec. 4. For the purposes of this act there is hereby estab-
2 lished in each public school a basic curriculum which shall
3 consist of the following subjects:

4 a. In the elementary school, the following: reading,
5 writing, arithmetic, spelling, grammar, including written and
6 oral language and speech, geography, United States history,
7 history of Iowa, elementary principles of American government,
8 music, health and sanitation, physiology and hygiene, including
9 the teaching of the effects of alcohol, narcotics and poisons
10 upon the human system, physical education, elementary sciences
11 including conservation, and art.

12 b. In the junior and senior high school, the following:
13 principles of American Democracy, constitutions of the United
14 States and Iowa, American history, economics, sociology,
15 physical education, music, industrial arts, art, English,
16 mathematics, science, language, business education, home
17 economics, and agriculture.

1 Sec. 5. The board of directors of each school district
2 shall prepare a budget as required by law setting out the
3 amount of money proposed to be expended from the general fund
4 and from the special courses fund. The board shall include
5 all state funds distributed to the district in the anticipated

6 income to be received by the general fund, and the amount to
7 be raised by taxation for general fund purposes shall be
8 fixed after deducting the amount of state funds to be received
9 from the budget requirements. The board shall include in its
10 budget as a separate item, any proposed expenditures from the
11 special courses fund and the amount to be raised by taxation
12 for such purposes shall be a separate item; and the levy made
13 therefor shall be separate and distinct from the levy for
14 general fund purposes.

1 Sec. 6. No transfer of funds shall be made to the
2 special courses fund from the general fund, any provision
3 of the law to the contrary notwithstanding.

1 Sec. 7. The state comptroller shall not approve any
2 application for increased expenditures in the general fund by
3 said district as provided in section 298.2, Code 1946, if any levy is made
4 for the special courses fund.