

Section 142, page 63, of School law provides that, "At the proper time each county superintendent of schools shall notify the county treasurer, in writing, that the State money apportioned to the county is ready for distribution, whereupon the county treasurer shall forthwith make requisition in due form upon the Second Auditor of the State for the amount specified; and as soon as the money has been received into the county treasury, it shall be the duty of the treasurer to inform the county superintendent, in writing, of the fact."

County treasurers will please observe the following form in drawing the warrants on the Second Auditor :

FORM OF DRAFT.

....., Va.,
.....188

To the Second Auditor of Virginia:

Pay to the order of, the sum of dollars and cents, the same being the amount due the county of for public free school purposes according to Apportionment No..... published by the Superintendent of Public Instruction, dated 188...

.....
County Treasurer of County.

This money is to be used *exclusively* for the *pay of teachers*, and cannot be used for any other purpose.

Section 150, page 67, of School law, provides that "all sums of money derived from State funds which are unexpended in any year in any school district, shall go into the general school fund of the State for redivision the next year." Several counties report a balance of this fund on hand, and all such balances have been deducted from the amount apportioned to such counties.

A copy of this circular is sent to each county and city superintendent and to each county and city treasurer.

R. R. FARR,
Superintendent Public Instruction.

Handwritten notes and scribbles at the bottom right of the page, including the number "145" and other illegible markings.