greater area than four miles square, unless a part of it be located in a thinly settled region. In the formation of the school districts the committee shall take into consideration the most suitable site for the school house, the general features of the country, and shall make each school district of such size and form as will best accommodate the population within its bounds. The committee shall make an accurate description of the bounds of the school districts, accompanied by a plat, and shall report the same to the board of county school commissioners, who shall thereupon give notice in all the newspapers of the county at what time they will meet to hear applications for a change of boundaries, which applications shall be made in writing and within two months from the date of the first publication of such notice. When the application shall have been made and considered, the board of county school commissioners may then change the boundaries of school districts and revise the description; or they may, without application, make such change as may be deemed important, or they may ratify and confirm the report of the committee. The description of the boundaries of school districts shall be recorded in a book kept for that purpose by the secretary of the board of county school commissioners. In those counties where no newspaper is published the notice of application for a change of boundaries shall be published in such a manner as the board of county school commissioners may decide. Whenever it may be necessary, the board of county school commissioners shall employ a surveyor to aid the committee in the performance of such duty, and they shall allow the surveyor such compensation for his services as may be just and proper; and the committee shall receive no compensation whatever for their services. The cost of dividing the county shall be paid by the county school commissioners out of the school fund of the county. If a county has already been divided into school districts, and it may be necessary to revise the same, the board of county school commissioners shall have full power to make such revision or alteration as may be necessary to accommodate the population and increase the efficiency of the schools. A full description of such changes and alterations shall also be made and recorded as aforesaid

• 1904, art. 77, sec. 27. 1888, art. 77, sec. 24. 1872, ch. 377. 1890, ch. 324. 1904, ch. 584.

28. The board of county school commissioners shall, on or before the first day of September in every year, make a report to the State board of education, in such form as may be prescribed by the latter of the schools and all matters affecting the educational interests of the county; they shall also publish annually, in the month of November, in such form and manner as they may deem proper, a statement of their receipts and disbursements, including the money received and expended on account of text-books, and a statement of the indebtedness of the board at the close of the fiscal year, and the items of expense of the individual schools, and forward a copy to the State board of education.