

## CHAPTER 23.

RELATING TO FINANCIAL REPORT TO BE PREPARED BY COUNTY AUDITOR.

H. F. 230.

AN ACT requiring the county auditor to compile and prepare a financial report, and providing for the printing and distribution thereof. [Additonal to chapter three (3), of title four (IV) of the code, relating to the county auditor.]

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Financial report—what to contain.** The county auditor shall during the month of January of each year, compile and prepare a financial report, which report shall contain a schedule showing the amount of the various classes of warrants drawn on the county fund, except for court expenses during the preceding year, including therein, among other items, the total amount paid each county officer also their deputies and extra help, also other employes of the county and amounts paid for rent and various other expenses, including printing and stationery, furniture and fixtures, publishing proceedings of the board of supervisors[,] postage allowed each county official, complete election expenses, including printing of ballots, expenses of registration and items of like nature; a schedule showing the amount of warrants drawn on the county fund for various court expenses, which shall include among other items the salary paid the county attorney and the amounts received by him as commission on fines and from other sources, and the amount paid to assistant counsel; also amount paid jurors in the district court, amount paid witnesses in the district court, amount paid bailiffs in district court[,] amount paid for shorthand reporting, amount paid for printing and stationery, amount paid for attorney fees for defending criminals[,] amount paid for meals for jurors and items of like nature; a schedule showing the expenses of the grand jury, stating amounts paid grand jurors, bailiffs, witnesses and items of like nature; a schedule showing the expenses of the coroner's court, stating amount paid coroner, coroner's clerk, constable fees[,] witness fees and items of items of like nature [and items of like nature]; a schedule showing the expenses of justice courts, stating amounts paid various justices, constables, total amount paid witnesses, jurors, attorney fees, for printing and items of like nature; a schedule showing the amount drawn by each member of the board of supervisors from the several funds of the county for services during the preceding year; a schedule, being a recapitulation of the total amount of warrants drawn on the county fund with a comparison with the amount of warrants drawn on the county fund each year for the last five years; a schedule showing the various classes of warrants drawn on the pauper fund for the preceding year, with a comparison with the total amount of warrants drawn on the pauper fund each year for the last five years; a schedule showing the amount of warrants drawn on the insane fund for the preceding year, including the amount received by each commissioner as fees and expenses, fees of witnesses, sheriff's fees and expenses, the cost of transportation and items of like nature; also total cost of maintenance of insane at county asylum, with number confined therein, and total paid the various state hospitals for the insane, with the number of patients from the county confined in such hospitals; a schedule showing the amount paid the various state institutions during the preceding year; a schedule showing the amounts paid the sheriff for boarding prisoners during the preceding year, together with the amount paid the sheriff as jail expenses, with a comparison with the amounts paid for boarding prisoners and for jail expenses each year during the last five years; a schedule showing the amounts paid for the condemning of intoxicating liquors during the preceding year, also costs of convictions, both in justice courts and in the district court, for the violation of the laws relating to the sale of intoxicating liquors, together with the amount of fines collected for such violation and the amounts received

as mulct tax, if any; a schedule showing the amount of warrants drawn on the county road fund and each of the various other funds of the county. Said financial report shall also contain the report of the county auditor as required by section four hundred and seventy-five (475) of the code, also the various reports of magistrates and other officers as required by section one thousand three hundred and two (1302) of the code, also the various reports made during the preceding year, by the county treasurer, county auditor, county recorder, sheriff, clerk of the district court and the soldiers relief commission, as required by law. It shall also contain the reports of the various committees that may be appointed by the board of supervisors to examine the affairs and accounts of the various county officials and employes. It shall also contain such other and further matters and information as the board of supervisors may direct or the county auditor may deem advisable. The comparison herein provided for shall not be required in the first report published; the second report need only contain a comparison with the preceding year, the third report with the last two years, the fourth report with the last three years and the fifth report with the last four years.

**SEC. 2. Printing and distribution.** Said financial report shall be ordered printed by the board of supervisors in pamphlet form, in such numbers as the board may direct, for distribution among the tax payers of the county.

Approved April 12, 1902.

## CHAPTER 24.

### PAYMENT OF INTEREST ON COUNTY WARRANTS.

S. F. 28.

AN ACT to amend section four hundred and eighty-three [483] of the code, relating to the payment of interest on county warrants.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Rate of interest.** That section four hundred and eighty-three of the code be amended as follows: Strike out the word "six" in the fifth line of said section and insert in lieu thereof the word "five".

Approved February 26, 1902.

## CHAPTER 25.

### EMPLOYMENT OF ADDITIONAL HELP BY COUNTY RECORDERS.

H. F. 287.

AN ACT to amend section four hundred and ninety-six (496) of the code, relating to the employment of additional help by county recorders.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Assistants—compensation.** That section four hundred and ninety-six (496) of the code be and the same is hereby amended by striking out of said section all after the word "supervisors," in the eleventh (11th) line, down to and including the first word "for", in line sixteen (16) thereof, and inserting in place thereof the words:

"In counties where no deputy is appointed, or in counties having a population of thirty five thousand (35,000) or over, the recorder may, with the approval of the board of supervisors, temporarily employ one or more assistants, when the pressure of business in his office renders it necessary, and he shall file a bill for such service at the next regular meeting of the board of supervisors, who shall make a reasonable allowance therefor."

Approved April 9, 1902.