

CHAPTER 247

COUNTY AUDITOR

S. F. 131

AN ACT to amend, revise and codify sections thirty-one hundred forty-six (3146), thirty-one hundred forty-seven (3147) and thirty-one hundred fifty-eight (3158) of the compiled code of Iowa, relating to the county auditor.

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

That sections thirty-one hundred forty-six (3146), thirty-one hundred forty-seven (3147) and thirty-one hundred fifty-eight (3158) of the compiled code of Iowa are amended, revised and codified to read as follows:

- 1 SECTION 1. **Financial report to contain certain schedules.** The
2 county auditor shall during the month of January of each year, com-
3 pile and prepare a financial report, which shall contain schedules
4 showing:
 - 5 1. The amount of the various classes of warrants drawn on the
6 county fund, except for court expenses, during the preceding year,
7 including therein, among other items, the total amount paid each
8 county officer, also their deputies and extra help, also other employees
9 of the county, and amounts paid for rent and various other expenses,
10 including printing and stationery, furniture and fixtures, publishing
11 proceedings of the board of supervisors, postage allowed each county
12 official, complete election expenses, including printing of ballots, ex-
13 penses of registration and items of like nature.
 - 14 2. The amount of warrants drawn on the county fund for various
15 court expenses, which shall include among other items the salary
16 paid the county attorney and the amounts received by him as com-
17 mission on fines and from other sources, and the amount paid to
18 assistant counsel.
 - 19 3. The amount paid jurors, witnesses and bailiffs, respectively, in
20 district court, amount paid for shorthand reporting, amount paid for
21 printing and stationery, amount paid for attorney fees for defending
22 criminals, amount paid for meals for jurors, and items of like nature.
 - 23 4. The expenses of the grand jury, stating amounts paid grand
24 jurors, bailiffs, witnesses, and items of like nature.
 - 25 5. The expenses of the coroner's court, stating amount paid cor-
26 oner, coroner's clerk, constable fees, witness fees and items of like
27 nature.
 - 28 6. The expenses of justice courts, stating amounts paid various
29 justices, constables, total amount paid witnesses, jurors, attorney fees,
30 for printing and items of like nature.
 - 31 7. The amount drawn by each member of the board of supervisors
32 from the several funds of the county for services during the preced-
33 ing year.
 - 34 8. A recapitulation of the total amount of warrants drawn on the
35 county fund with a comparison with the amount of warrants drawn
36 on the county fund each year for the last five (5) years.
 - 37 9. The various classes of warrants drawn on the poor fund for the
38 preceding year, with a comparison with the total amount of warrants
39 drawn on such fund each year for the last five (5) years.

40 10. The amount of warrants drawn on the fund for the support
41 of the insane for the preceding year, including the amounts received
42 by each commissioner as fees and expenses, fees of witnesses, sheriff's
43 fees and expenses, the cost of transportation and items of like nature.

44 11. The total cost of maintenance of insane at county asylum, with
45 number confined therein, and total paid the various state hospitals
46 for the insane, with the number of patients from the county confined
47 in such hospitals.

48 12. The amount paid the various state institutions during the pre-
49 ceeding year.

50 13. The amounts paid the sheriff for boarding prisoners during the
51 preceding year, together with the amount paid the sheriff as jail
52 expenses, with a comparison with the amounts paid for boarding
53 prisoners and for jail expenses each year during the last five (5) years.

54 14. The amounts paid for the condemning of intoxicating liquors
55 during the preceding year, also cost of convictions, both in justice
56 courts and in the district court, for the violation of the laws relating
57 to the sale of intoxicating liquors, together with the amount of fines
58 collected for such violation and the amounts received as mulct tax, if
59 any.

60 15. The amount of warrants drawn on the county road fund and
61 each of the various other funds of the county.

[C. C. 3158.]

1 SEC. 2. **Publication of comparison.** The comparisons with preced-
2 ing years provided for in the preceding section shall, after the taking
3 effect of the permanent code be as follows:

- 4 1. The first year, comparison only with the preceding year.
- 5 2. The second year, with the two (2) preceding years.
- 6 3. The third year, with the three (3) preceding years.
- 7 4. The fourth year, with the four (4) preceding years.
- 8 5. The fifth year, with the five (5) preceding years.
- 9 6. Thereafter in the same order and manner for each five (5) year
10 period.

[C. C. 3158.]

1 SEC. 3. **Financial report—to contain other matters.** Said financial
2 report shall also contain the following:

3 1. The report of the county auditor as required by law to be made
4 to the superintendent of public instruction, relating to school funds
5 and property.

6 2. The various reports as required by law to be made to the county
7 board of supervisors of magistrates and other officers, including for-
8 feited recognizances in their offices, fines, penalties, forfeitures im-
9 posed in their respective courts, and forfeited appearance bonds in
10 criminal cases, all of which by law go into the county treasury for the
11 benefit of the school fund.

12 3. The various reports made during the preceding year, by the
13 county treasurer, auditor, recorder, sheriff, clerk of the district court
14 and the soldiers' relief commission, as required by law.

15 4. The reports of the various committees that may be appointed
16 by the board of supervisors to examine the affairs and accounts of
17 the various county officials and employees.

18 5. Such other and further matters and information as the board
19 of supervisors may direct or the auditor may deem advisable.

[C. C. 3158.]

1 SEC. 4. **Assistants when no deputy.** In case no deputy shall be
2 appointed, but on account of the pressure of business in his office the
3 auditor is compelled temporarily to employ assistants, he shall file
4 the bill for such services with the board of supervisors at their next
5 regular meeting and it shall make a reasonable allowance therefor.

[S. C. C. 3164.]

Approved March 22, A. D. 1923.

CHAPTER 248

COUNTY TREASURER

H. F. 132

AN ACT to amend, revise and codify sections thirty-one hundred seventy-three (3173) and thirty-one hundred seventy-four (3174) of the compiled code of Iowa, relating to the county treasurer.

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

That sections thirty-one hundred seventy-three (3173) and thirty-one hundred seventy-four (3174) of the compiled code of Iowa are amended, revised and codified to read as follows:

1 SECTION 1. **Separate account of each fund.** The treasurer shall,
2 for each term of his office, keep a separate account of the several
3 taxes for state, county, school, highway or other purposes, and of all
4 other funds created by law, whether regular, temporary or special,
5 and no moneys in any such fund shall be paid out or used for any
6 other purpose, except as specially authorized by law. The treasurer
7 shall charge himself with the amount of the tax or other fund and
8 credit himself with the amounts disbursed on each and with the
9 amount of delinquent taxes, when authorized to do so.

[C. C. 3173.]

Approved February 21, A. D. 1923.