

CHAPTER 170—H. F. No. 513

An act relating to the annual financial statement of the county board, amending Minnesota Statutes 1941, Section 375.17.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1941, Section 375.17, is hereby amended to read as follows:

375.17. **Publication of financial statements.** Annually, not later than the first Tuesday after the first Monday in February, the county board shall make a full and accurate statement of the receipts and expenditures of the preceding year, which shall contain a statement of the assets and liabilities, a summary of receipts, disbursements, and balances of all county funds together with a detailed statement of each fund account together with an itemized account of amounts paid out, to whom, and for what purpose, under the form and style prescribed by and on file with the public examiner, which prescribed form and any changes or modifications thereof shall so far as practical be uniform for all counties and shall be approved by the attorney general and the state printer and within 30 days thereafter shall cause the same to be published for one issue in some newspaper within the county, which newspaper must be a duly qualified legal newspaper, as provided by law. In addition to the publication thereof in the newspaper designated by the board as the official newspaper for publication of the financial statement, the same shall be published in one other newspaper of the county, located in a different section of the county than the official newspaper. The county board shall call for separate bids for each publication. At its meeting in July and January each year it shall examine and count all the funds in the treasury, examine the accounts and vouchers of the auditor and treasurer, and make a written certificate of the condition of the treasury, showing the amount, kind, and character of the funds therein, and all other matters in connection therewith and file the same with the auditor. In so far as any provision of this section is inconsistent with the provisions of section 393.07, the provisions of that section shall prevail.

Approved March 28, 1945.