

the names of the said owners arranged according to election districts and alphabetically for each district; and also to deliver to said treasurer a certified copy of the order or resolution of the county commissioners making such tax levy. It shall also be the duty of the clerk of said commissioners to examine and audit the accounts and reports of the treasurer, as presented to them under their direction, or of a committee thereof appointed for that purpose, and carefully to preserve for reference all such reports and accounts, together with the vouchers accompanying the same, after cancelling such vouchers.

1884, ch. 462.

227. It shall be the duty of the treasurer to keep books, to be supplied by the county commissioners, in which shall be entered consecutively a fair and correct itemized account of all taxes, accounts and monies to be collected by him, with the names of the persons owing the same, and if for taxes, with the assessments of the persons owing the same, and opposite each such item, on the same line and in appropriate columns, to enter the time of payment of the same, the amount received on account thereof in cash, or county scrip, or certificates of indebtedness, respectively; the discount allowed on the original amount of such item, or the interest collected thereon, as the case may be; and in a final column, headed "result," the final disposition made of such item, and the date of his report or account thereof made to said commissioners. He shall also keep a full and fair cash account, showing all sums of money received by him, so as to indicate the sources whence the same were derived, respectively, and showing all sums of money disbursed by him, so as to indicate the purposes to which the same were applied, respectively. He shall also keep an account of all debts due to or due by said commissioners, and shall enter regularly on his books all accounts certified by the clerk of said commissioners to have been examined and passed by them. He shall open a separate account against each salaried officer, agent, or employee receiving his compensation from the county, or disbursing money for the county, and against each creditor of the county and each debtor, (other than for individual taxes), and against each appropriation or levy specially made for schools, roads, or other specific purposes. The said