

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Davis**

A Bill

ACT 538 OF 1993
HOUSE BILL 1540

For An Act To Be Entitled

8 "AN ACT TO REPEAL ARKANSAS CODE ANNOTATED 14-21-102 AND
9 16-20-403 RELATING TO COUNTY FINANCIAL REPORTING AND TO
10 PROVIDE FOR AN ANNUAL FINANCIAL REPORT CONSISTENT WITH THE
11 ARKANSAS COUNTY FINANCIAL MANAGEMENT SYSTEM; AND FOR OTHER
12 PURPOSES."

Subtitle

14 "TO PROVIDE FOR AN ANNUAL COUNTY FINANCIAL REPORT
15 CONSISTENT WITH THE ARKANSAS COUNTY FINANCIAL MANAGEMENT
16 SYSTEM."
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18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. (a) Arkansas Code Annotated 14-21-102 is hereby repealed.
22 (b) Arkansas Code Annotated 16-20-403 is hereby repealed.

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24 SECTION 2. (a) The clerk of the county court shall make out or cause
25 to be made out a full and complete annual financial report of the county,
26 using the financial records of the county clerk and county treasurer, giving:

27 (1) A beginning cash balance;
28 (2) The amount of revenue from each source classification;
29 (3) The amount expended during the fiscal year for all purposes;

30 and

31 (4) An ending cash balance.

32 (b) The annual county financial report shall include all operating
33 accounts of the county for which the quorum court has appropriating control.

34 (c) The annual county financial report shall include a statement of the
35 indebtedness of the county.

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1 SECTION 3. (a) The clerk of the county court shall cause to be
2 published one (1) time in one (1) newspaper published in the county, the
3 annual financial report of the county. The report shall be published between
4 January 15 and February 15 of each year for the previous fiscal year of the
5 county.

6 (b) If no newspaper is published in such county, then the financial
7 report is to be published in a newspaper having the largest circulation in the
8 county.

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10 SECTION 4. All provisions of this act of a general and permanent nature
11 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
12 Revision Commission shall incorporate the same in the Code.

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14 SECTION 5. If any provision of this act or the application thereof to
15 any person or circumstance is held invalid, such invalidity shall not affect
16 other provisions or applications of the act which can be given effect without
17 the invalid provision or application, and to this end the provisions of this
18 act are declared to be severable.

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20 SECTION 6. All laws and parts of laws in conflict with this act are
21 hereby repealed.

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APPROVED: 03-16-93

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