

UNIFORM SYSTEM OF ACCOUNTING (EXCERPT)
Act 71 of 1919

21.44 Accounting system; uniform annual financial reports from county offices; filing.

Sec. 4. It shall be the duty of each county office to make an annual financial report in accordance with forms prescribed by the state treasurer, which shall be uniform for all accounts of the same class. The reports shall be made in duplicate, 1 copy of which shall, within 6 months after the close of each fiscal year, be filed in the office of the state treasurer, and shall contain an accurate statement in summarized form showing, for each fiscal year, the amount of all collections and receipts from all sources, and their disposition, all accounts due the public treasury but not collected, the amount of expenditures for every purpose and by what authority authorized, the amount of indebtedness, the cost of operation of all industrial activities and financial results obtained, balance of funds on hand at the close of each fiscal period, together with any other information as may be required by the state treasurer.

History: 1919, Act 71, Imd. Eff. Apr. 15, 1919;—CL 1929, 302;—CL 1948, 21.44;—Am. 2002, Act 370, Imd. Eff. May 24, 2002;—Am. 2009, Act 68, Imd. Eff. July 9, 2009.