

ORDINANCE NO. 2020-023

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF CLEBURNE, STATE OF ARKANSAS; AN ORDINANCE TO BE ENTITLED: "AN ORDINANCE TO ESTABLISH A SUB-FUND OF COUNTY GENERAL TO BE CALLED THE CORONAVIRUS RELIEF FUND; AND TO DECLARE AN EMERGENCY".

NOW THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF CLEBURNE COUNTY, ARKANSAS:

**Section 1.** Affirmation. It comes before this Court that there is a need to establish a fund on the books of the county as a sub fund of the County General Fund [#1000] to track the revenues, expenditures and/or appropriated transfers of federal assistance through the CARES Act as received by the county from the State of Arkansas. This Court recognizes and affirms the need for such a fund to properly account for and control all such revenues received and expenditures made in compliance with all applicable laws.

**Section 2.** There is hereby created on the books of the Cleburne County Treasurer and the books of the Cleburne County Clerk or Comptroller a fund to be known as the Coronavirus Relief Fund with a fund number of 1005 as assigned by Arkansas Legislative Audit. The revenue code for the federal assistance through the CARES Act, as assigned by Legislative Audit, is 7112 – Federal Coronavirus Relief.

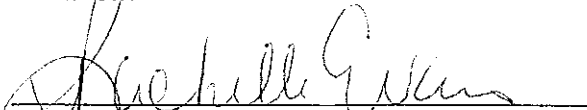
**Section 3.** The Coronavirus Relief Fund is subject to all the normal county budgeting, appropriation, and expenditure regulations of Arkansas Code Annotated, Title 14 and the County Financial Management System. As a sub fund of the County General Fund any balance in the fund is considered accruable to County General and is part of the general fund balance in aggregate as defined in A.C.A. 14-15-805(3). Any revenue received from the CRF for an approved county project shall be used exclusively for said project. Any revenue received from the CRF to compensate the county for eligible and approved expenditures made by the county due to the public health emergency with respect to COVID-19 is unrestricted county revenue and may be expended for any legal county expense.

**EMERGENCY CLAUSE**

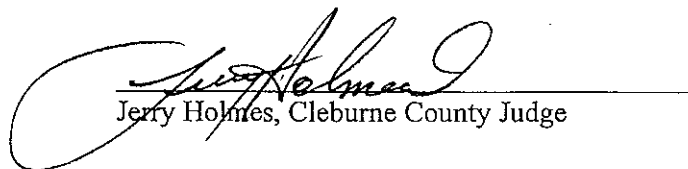
It is found by this Court that the arrival of federal assistance funds from the CARES Act are imminent making it necessary to establish the Coronavirus Relief Fund, a sub fund of County General in order to be able to properly track the revenue, appropriated expenditures and/or appropriated transfers. Therefore, an emergency is declared to exist, and this ordinance shall be in full force and effect from the date of passage and approval.

PASSED AND ADOPTED this 8<sup>th</sup> day of October 2020.

ATTEST:

  
Rachelle Evans, Cleburne County Clerk

APPROVED:

  
Jerry Holmes, Cleburne County Judge

Recorded: Book E Page(s) 020-219.