



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

July 03, 2024

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# Financial Reports

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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# Financial Reports

## Private Acts of 1935 Chapter 276

**SECTION 1.** That in counties having a population of not less than 12,035 nor more than 12,045 according to the Federal Census of 1930, or any subsequent Federal Census, all public officials who are entrusted with the duties of receiving and disbursing public funds, shall prepare and publish, once each year, a complete and detailed statement of all funds received and disbursed by him or her, during the preceding year.

**SECTION 2.** That the reports or statements prepared and published under the provisions of this Act shall be clear and explicit, showing from what source of all money received comes, with proper classification of accounts, and for what purpose all money disbursed was spent, with proper classification of accounts also.

Classification of accounts of funds received to be made so as to show whether money received is for taxes collected, fees collected, or state funds distributed (and from what account). And the classification of accounts of funds disbursed to be made so as to show whether money was paid for salaries, labor, materials, machinery, office supplies and furnishings, fuel and lights, repairs, or transferred to other departments.

**SECTION 3.** That all public officials coming under the provisions of this act shall, after having prepared and published such reports, same to be published in the leading newspaper of said counties, and at the first of each calendar year covering the previous year of operations, pay for all the cost and expense of such publication.

**SECTION 4.** That all laws or parts of laws conflicting with this act be, and are hereby, repealed, and that this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 2, 1935

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