



August 24, 2024

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# Reports on Unexpended Balances

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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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# Reports on Unexpended Balances

Reference Number: CTAS-875

If the final statement of a candidate shows an unexpended balance of contributions, continuing debts and obligations, or an expenditure deficit, the campaign treasurer shall file with the registry (for state offices) or county election commission (for local offices) a supplemental semiannual statement of contributions and expenditures. These reports begin after filing the first quarterly report due after an election and will continue to be filed until the account shows no unexpended balance, continuing debts and obligations, expenditures, or deficit. T.C.A. § 2-10-106.

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