



March 29, 2025

Financial Reports

Dear Reader:

The following document was created from the CTAS website (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 1953 Chapter 98

SECTION 1. That the County Judge or Chairman, County Court Clerk, Circuit Court Clerk, Trustee, Clerk & Master, County School Superintendent, Superintendent of Roads and Register of Deeds in all counties of the State of Tennessee having a population of not less than 42,000 and not more than 42,500, according to the Federal Census of 1950, or any subsequent Federal Census, shall file with the County Court Clerk a financial report in duplicate of their respective offices, quarterly, setting forth the financial condition of their respective offices in manner and form as hereinafter provided.

- A. The County Judges or Chairman shall set forth in their reports the total indebtedness of said county, viz:
1. Total bonds outstanding on the last day of the quarter which said report is made.
 2. Total amount of notes or warrants outstanding on said date.
 3. Total amount of open accounts outstanding on said date.
 4. Total amount of purchase orders or other contract obligations of said county which may become an obligation by acceptance of the other parties to said contract or purchase order.
 5. Any other information deemed appropriate by said County Judge or Chairman.
- B. The County Court Clerks of said counties shall set forth in their reports the following:
1. Total receipts of their offices for the quarter for which said report is made.
 2. Itemized statement of disbursements showing the total amount thereof for said quarter.
 3. Purchase orders or other contract obligations calling for the payment of money.
 4. Any other information deemed appropriate by said Clerks.
- C. The Circuit Court Clerks shall set forth in their reports the following:
1. Itemized statement of receipts of said offices from all fines, penalties or forfeitures of bonds or other obligations, or for costs in State cases.
 2. Total amount of all costs received in said offices from civil cases.
 3. Itemized statement of all disbursements.
 4. Balance of funds on hand, if any.
 5. Any other information deemed appropriate by said Clerks.
- D. The Trustees of said counties shall set forth in their reports the following:
1. Total funds received from all sources.
 2. Total amount of funds received for the account of each department of the county government or budgetary designation made by the County Court.
 3. Total disbursements.
 4. Amount of disbursements on account of each department of the county government or in the account of each budgetary designation made by the County Court.
 5. Any other information deemed appropriate by said Trustees.
- E. The Clerk and Masters shall set forth in their reports the following:
1. Total amount of delinquent taxes collected.
 2. Amount of delinquent taxes turned over to the Trustee.
 3. Total amount of all costs collected.
 4. Itemized statement of disbursements.
 5. Any other information deemed appropriate by said Clerk and Masters.
- F. The County Superintendents of Schools shall set forth in their reports the following:
1. Total amount of warrants issued for instructional service.
 2. Itemized list of warrants paid for supplies, repairs and to janitors and other employees with the exception of teachers or those engaged as supervisors or of those coming in the category of instructional employees.

3. Itemized list of warrants drawn for other expenses of operating the schools not hereinbefore specifically described.
 4. Total amount of open accounts outstanding on said date.
 5. Itemized list of all purchase orders or other contract obligations of said School Boards which may become obligations of said counties by the acceptance of the other parties to said contract or purchase order.
 6. Any other information deemed appropriate by said Superintendent of Schools.
- G. The Superintendent of Roads will set forth in their reports the following:
1. Total receipts from all sources.
 2. Itemized statement of disbursements.
 3. Total amount of open accounts outstanding on said date.
 4. Total amount of purchase orders or other contract obligations of said county which may become an obligation by acceptance of the other parties to said contract or purchase order.
 5. Any other information deemed appropriate by said Registers of Deeds.

SECTION 2. That each of the officials of said counties as hereinbefore designated, shall file their respective reports in the office of the County Court Clerk of said counties on or before the 15th day of the month following the last day of the quarter for which said reports are due.

SECTION 3. That said reports shall all be certified by the oath of the respective officials.

SECTION 4. That the County Court Clerks of said counties shall make publication of each of said reports so filed in his office as herein provided, by either posting a copy of said reports on the bulletin board of the Court House of said respective counties for a period of 15 days after the filing thereof (or in the alternative, publishing said reports in a newspaper published in said county.)

SECTION 5. That any of the officials violating any of the provisions of this Act shall be subject to a penalty of \$300.00 to be recovered in any court having jurisdiction of the same. One-third of said penalty shall be given to the person recovering the same, two-thirds will go into the general fund of said county. In addition to said penalty, such offending official shall be subject to removal from office under the provisions of the general ouster law and the Trustee will withhold any salary due such official until said reports have been filed in manner and form as herein provided.

SECTION 6. That it is the specific legislative intent and not in the passage of this Act to provide for the filing of financial reports with the respective County Court Clerks in order that the Quarterly County Courts of said counties will know the financial condition of the respective offices and can more efficiently adopt budgets and make appropriations for the needs of each office and in order that the citizens and taxpayers can more easily acquaint themselves of the conditions of said offices.

SECTION 7. That if any part, section, provision or clause of this Act shall be unconstitutional, it shall not affect the validity of any other part, section, provision or clause hereof.

SECTION 8. That all laws or parts of laws in conflict with this Act be, and the same are, hereby repealed.

SECTION 9. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 4, 1953.

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