



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF LOCAL GOVERNMENT AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-1402  
PHONE (615) 401-7841

May 28, 2015

**MEMORANDUM**

**TO:** Volunteer Fire Departments  
County Mayors/County Executives  
County Clerks  
County Finance Directors  
Municipal Mayors  
Municipal Recorders

**FROM:** Jim Arnette  
Director

**SUBJECT:** Annual Statutory Financial Reporting for Volunteer Fire Departments

We are issuing this memorandum to ensure that Volunteer Fire Departments and Tennessee local governments are aware of the new reporting requirement enacted by the 109<sup>th</sup> General Assembly of the State of Tennessee. Public Chapter 210 amends Title 68, Chapter 102, Part 3, *Tennessee Code Annotated*. **This amendment to state statute requires each Volunteer Fire Department receiving appropriations from the federal government, the state, a county, or a municipality to file an annual financial report with the Comptroller of the Treasury and with each local government from which the Volunteer Fire Department received an appropriation.** This annual financial report is not an audit, but is a statement of cash receipts, disbursements, and balances. The annual report should reflect financial activity for the period July 1 through June 30 and is to be filed no later than the following December 31. This new reporting requirement is effective for the year ending June 30, 2015.

The Comptroller of the Treasury, Division of Local Government Audit, has developed a standard financial reporting form to be used by all Volunteer Fire Departments. This form may be completed manually and filed through e-mail, fax, or the U.S. Postal Service. An e-mail address, fax number and mailing address for the Comptroller's Office can be found on the following page. An on-line application is being developed that will allow the financial statement to be completed and filed electronically via the Internet. More information related to the on-line application will be forthcoming.

**Comptroller of the Treasury, Division of Local Government Audit Contact Information:**

**E-Mail:** [Karen.Patterson@cot.tn.gov](mailto:Karen.Patterson@cot.tn.gov)

**Fax Number:** 615-741-6216

**Mail:** Comptroller of the Treasury  
Division of Local Government Audit  
Suite 1500  
James K. Polk Building  
Nashville, Tennessee 37243-1402

Included with this memorandum are a copy of Public Chapter 210 and a copy of a blank financial reporting form.

If you have questions, please contact Karen Patterson with the Division of Local Government Audit at (615) 401-7841 or [Karen.Patterson@cot.tn.gov](mailto:Karen.Patterson@cot.tn.gov).

Enclosures:

Public Chapter 210  
Financial Reporting Form



# *State of Tennessee*

## **PUBLIC CHAPTER NO. 210**

**SENATE BILL NO. 415**

**By Kelsey**

Substituted for: House Bill No. 190

**By McManus**

AN ACT to amend Tennessee Code Annotated, Title 68, Chapter 102, Part 3, relative to financial accountability of volunteer fire departments.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 68, Chapter 102, Part 3, is amended by adding the following language as a new section:

The governing board of each recognized volunteer fire department receiving appropriations from the federal government, the state, a county, or a municipality, either directly or indirectly, shall file an annual financial report with the comptroller of the treasury and with each local government body from which the department received appropriations. The annual financial report shall be for the year ended June 30, in a form prescribed by the comptroller of the treasury, and such governing board shall file the report within six (6) months of the close of its fiscal year.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

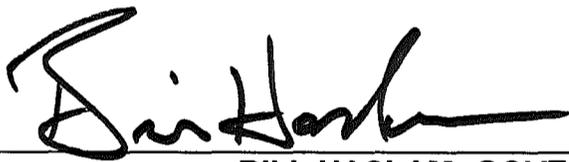
SENATE BILL NO. 415

PASSED: April 6, 2015

  
\_\_\_\_\_  
RON RAMSEY  
SPEAKER OF THE SENATE

  
\_\_\_\_\_  
BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 20<sup>th</sup> day of April 2015

  
\_\_\_\_\_  
BILL HASLAM, GOVERNOR



## Volunteer Fire Department Annual Reporting Form

Volunteer Fire Department Name \_\_\_\_\_

### Annual Financial Report of Cash Receipts, Disbursements, and Balances For the Year July 1, 2014 through June 30, 2015

Report Required by Title 68, Chapter 102, Part 3, *Tennessee Code Annotated*  
Report Due December 31, 2015

Report to be filed with each local government providing appropriations and the

**Comptroller of the Treasury**  
**Division of Local Government Audit**  
**Suite 1500, James K. Polk State Office Building**  
**Nashville, TN 37243-1402**  
**Phone: 615-401-7841**  
**Fax: 615-741-6216**  
**E-mail Address: Karen.Patterson@cot.tn.gov**

#### Cash Available – July 1, 2014

Cash on Hand \$ \_\_\_\_\_  
Cash in Bank –Checking \_\_\_\_\_  
Cash in Bank –Savings Accounts \_\_\_\_\_  
Cash in Bank –Certificates of Deposits \_\_\_\_\_  
Other Cash \_\_\_\_\_

Total Cash Available – July 1, 2014 \$ \_\_\_\_\_ (A)

#### Receipts

Federal Grants \$ \_\_\_\_\_  
State Grants \_\_\_\_\_  
Appropriations from County \_\_\_\_\_  
Name of County \_\_\_\_\_  
Appropriations from County \_\_\_\_\_  
Name of County \_\_\_\_\_  
Appropriations from County \_\_\_\_\_  
Name of County \_\_\_\_\_  
Appropriations from Municipality \_\_\_\_\_  
Name of Municipality \_\_\_\_\_

Receipts (Cont.)

Fees/Charges for Fire Service \$ \_\_\_\_\_  
 Donations and Gifts from Citizens \_\_\_\_\_  
 Loans – Borrowed Funds \_\_\_\_\_  
 Funds Raisers \_\_\_\_\_  
 Sale of Surplus Property and Equipment \_\_\_\_\_  
 Investment Income \_\_\_\_\_  
 Other \_\_\_\_\_

Total Receipts \$ \_\_\_\_\_ (B)

Disbursements

Salaries and Wages \$ \_\_\_\_\_  
 Employee Benefits \_\_\_\_\_  
 Leases/Rentals \_\_\_\_\_  
 Maintenance and Repairs – Vehicles and Equipment \_\_\_\_\_  
 Maintenance and Repairs – Buildings \_\_\_\_\_  
 Supplies – Office and Custodial \_\_\_\_\_  
 Fuel – Vehicles \_\_\_\_\_  
 Utilities – electric, gas, water, cell phones, telephones \_\_\_\_\_  
 Firefighting Materials and Supplies \_\_\_\_\_  
 Insurance – Vehicles, Buildings, and Equipment \_\_\_\_\_  
 Training Expenses \_\_\_\_\_  
 Purchase of Vehicles and Equipment \_\_\_\_\_  
 Purchase of Property and Buildings \_\_\_\_\_  
 Other \_\_\_\_\_

Total Disbursements \$ \_\_\_\_\_ (C)

Total Cash Available – June 30, 2015: (A+B-C=D) \$ \_\_\_\_\_ (D)

Breakdown of Cash Available – June 30, 2015:

Cash on Hand \$ \_\_\_\_\_  
 Cash in Bank – Checking \_\_\_\_\_  
 Cash in Bank – Savings Accounts \_\_\_\_\_  
 Cash in Bank – Certificates of Deposit \_\_\_\_\_  
 Other Cash \_\_\_\_\_

Total Cash Available – June 30, 2015 (Should equal D above) \$ \_\_\_\_\_

I certify that this report accurately presents the cash receipts, disbursements, and balances of the volunteer fire department for the year noted above.

Person Preparing Report \_\_\_\_\_  
 Printed Name Signature

Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_ Date \_\_\_\_\_

Comptroller Date Received \_\_\_\_\_