

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS  
JUNE 30, 2021**

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
CONTENTS**

---

ROSTER OF THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT OFFICIALS.....	i
---	---

INDEPENDENT AUDITOR’S REPORT.....	1 - 4
-----------------------------------	-------

**BASIC FINANCIAL STATEMENTS**

COMBINED BALANCE SHEET BY SCHOOL – REGULATORY BASIS.....	5 - 14
--	--------

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE BY SCHOOL – REGULATORY BASIS.....	15 - 24
---	---------

NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS.....	25 - 28
---	---------

**SUPPLEMENTARY INFORMATION**

Individual School Financial Statements:

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis – of Both General and Restricted Activity Funds.....	29 - 178
---	----------

Schedule of Public Official Bonds.....	179
--	-----

Schedule of Salary Supplements.....	180 - 186
-------------------------------------	-----------

Schedule of General Fund Revenues and Expenditures for Schools With General and Restricted Activity Funds.....	187 - 196
--	-----------

Schedule of Interfund and Interaccount Transfers.....	197 - 204
---	-----------

**INTERNAL CONTROL AND COMPLIANCE**

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	205 - 206
---	-----------

Schedule of Findings and Responses.....	207 - 209
---	-----------

# ROSTER OF THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT OFFICIALS

## OFFICERS

Dr. Bryan Johnson, Superintendent  
Dr. T. Nakia Towns Edwards, Deputy Superintendent  
Dr. Justin Robertson, Chief Operations Officer  
Mary Ellen Heuton, Chief Financial Officer  
Penny Murray, Chief Talent Officer  
Dr. Marsha Drake, Chief Equity Officer  
Dr. Neelie Parker, Chief Schools Officer  
Dr. Jill Levine, Chief of Innovation and Choice

## BOARD MEMBERS

Rhonda Thurman, District One  
Marco Perez, District Two  
Joe Smith, District Three  
Tiffanie Robinson, District Four  
Karitsa Jones, District Five  
Jenny Hill, District Six  
Joe Wingate, District Seven  
Tucker McClendon, District Eight  
Dr. Steve Highlander, District Nine \* Resigned June 9, 2021



## INDEPENDENT AUDITOR'S REPORT

---

**To the Superintendent of Hamilton County Schools  
and Members of the Board of Education  
Hamilton County, Tennessee**

### **Report on the Financial Statements**

We have audited the accompanying combined balance sheet – regulatory basis of the Hamilton County, Tennessee Schools Internal School Funds (the Schools), as of June 30, 2021, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the Hamilton County, Tennessee Schools Internal School Funds' basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information in the accompanying individual school financial statements as of and for the year ended June 30, 2021, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

---

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statements, the financial statements are prepared by Hamilton County, Tennessee Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Hamilton County, Tennessee Schools Internal School Funds, as of June 30, 2021, or changes in financial position for the year ended.

---

## **Unmodified Opinion on Regulatory Basis Accounting**

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Hamilton County, Tennessee Schools Internal School Funds as of June 30, 2021, and the related revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1. In addition, in our opinion, the individual school financial statements referred to in the first paragraph present fairly in all material respects, the assets, liabilities and fund balances of the Hamilton County, Tennessee Schools Internal School Funds as of June 30, 2021, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Hamilton County, Tennessee School Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information, as defined by the Government Accounting Standards Board. The roster of those charged with governance and management officials and the supplementary information, as listed in the Table of Contents on 29 through 203, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note 1 of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by the Hamilton County, Tennessee Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

---

The supplemental schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

The roster of those charged with governance has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2022 on our consideration of the Hamilton County, Tennessee Schools Internal School Funds’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hamilton County, Tennessee Schools Internal School Funds’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hamilton County, Tennessee Schools Internal School Funds’ internal control over financial reporting or on compliance.

*Mauldin & Jenkins, LLC*

Chattanooga, TN  
March 2, 2022

## **BASIC FINANCIAL STATEMENTS**



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Total	Allen Elementary	Apline Crest Elementary	Apison Elementary	Barger Academy of Fine Arts	Battle Academy	Big Ridge Elementary	Brown Academy
<b>ASSETS</b>								
Cash & equivalents	\$ 5,140,622	\$ 23,100	\$ 31,825	\$ 45,297	\$ 44,595	\$ 32,986	\$ 28,633	\$ 57,160
Restricted cash & equivalents	<u>5,276,493</u>	<u>7,173</u>	<u>2,788</u>	<u>14,372</u>	<u>57,565</u>	<u>209,690</u>	<u>11,303</u>	<u>13,779</u>
<b>TOTAL ASSETS</b>	<u>\$ 10,417,115</u>	<u>\$ 30,273</u>	<u>\$ 34,613</u>	<u>\$ 59,669</u>	<u>\$ 102,160</u>	<u>\$ 242,676</u>	<u>\$ 39,936</u>	<u>\$ 70,939</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	918,182	14,700	5,663	15,460	9,488	8,704	657	7,669
Unassigned	<u>4,222,440</u>	<u>8,400</u>	<u>26,162</u>	<u>29,837</u>	<u>35,107</u>	<u>24,282</u>	<u>27,976</u>	<u>49,491</u>
Total general fund balances	<u>5,140,622</u>	<u>23,100</u>	<u>31,825</u>	<u>45,297</u>	<u>44,595</u>	<u>32,986</u>	<u>28,633</u>	<u>57,160</u>
Restricted fund								
Restricted	471,264	-	530	1,634	14,284	929	2,942	1,232
Assigned	<u>4,805,229</u>	<u>7,173</u>	<u>2,258</u>	<u>12,738</u>	<u>43,281</u>	<u>208,761</u>	<u>8,361</u>	<u>12,547</u>
Total restricted fund balances	<u>5,276,493</u>	<u>7,173</u>	<u>2,788</u>	<u>14,372</u>	<u>57,565</u>	<u>209,690</u>	<u>11,303</u>	<u>13,779</u>
Total fund balances	<u>10,417,115</u>	<u>30,273</u>	<u>34,613</u>	<u>59,669</u>	<u>102,160</u>	<u>242,676</u>	<u>39,936</u>	<u>70,939</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 10,417,115</u>	<u>\$ 30,273</u>	<u>\$ 34,613</u>	<u>\$ 59,669</u>	<u>\$ 102,160</u>	<u>\$ 242,676</u>	<u>\$ 39,936</u>	<u>\$ 70,939</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Clifton Hills Elementary	Daisy Elementary	Dawn	Calvin Donaldson Elementary	DuPont Elementary	East Brainerd Elementary	East Lake Elementary	East Ridge Elementary
<b>ASSETS</b>								
Cash & equivalents	\$ 31,124	\$ 66,990	\$ 50,748	\$ 16,095	\$ 36,647	\$ 89,242	\$ 80,861	\$ 82,688
Restricted cash & equivalents	<u>13,306</u>	<u>16,627</u>	<u>7,692</u>	<u>5,782</u>	<u>30,147</u>	<u>43,149</u>	<u>21,481</u>	<u>32,007</u>
<b>TOTAL ASSETS</b>	<u>\$ 44,430</u>	<u>\$ 83,617</u>	<u>\$ 58,440</u>	<u>\$ 21,877</u>	<u>\$ 66,794</u>	<u>\$ 132,391</u>	<u>\$ 102,342</u>	<u>\$ 114,695</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>								
General fund								
Assigned	15,846	6,414	14,000	14,000	5,817	27,099	2,510	15,153
Unassigned	<u>15,278</u>	<u>60,576</u>	<u>36,748</u>	<u>2,095</u>	<u>30,830</u>	<u>62,143</u>	<u>78,351</u>	<u>67,535</u>
Total general fund balances	<u>31,124</u>	<u>66,990</u>	<u>50,748</u>	<u>16,095</u>	<u>36,647</u>	<u>89,242</u>	<u>80,861</u>	<u>82,688</u>
Restricted fund								
Restricted	2,431	866	3,990	1,210	6,245	18,071	14,143	25,261
Assigned	<u>10,875</u>	<u>15,761</u>	<u>3,702</u>	<u>4,572</u>	<u>23,902</u>	<u>25,078</u>	<u>7,338</u>	<u>6,746</u>
Total restricted fund balances	<u>13,306</u>	<u>16,627</u>	<u>7,692</u>	<u>5,782</u>	<u>30,147</u>	<u>43,149</u>	<u>21,481</u>	<u>32,007</u>
Total fund balances	<u>44,430</u>	<u>83,617</u>	<u>58,440</u>	<u>21,877</u>	<u>66,794</u>	<u>132,391</u>	<u>102,342</u>	<u>114,695</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 44,430</u>	<u>\$ 83,617</u>	<u>\$ 58,440</u>	<u>\$ 21,877</u>	<u>\$ 66,794</u>	<u>\$ 132,391</u>	<u>\$ 102,342</u>	<u>\$ 114,695</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	East Side Elementary	Hardy Elementary	Harrison Elementary	Hillcrest Elementary	Hixson Elementary	Lakeside Academy of Math, Science & Technology	Lookout Mountain Elementary	Lookout Valley Elementary
<b>ASSETS</b>								
Cash & equivalents	\$ 69,857	\$ 26,102	\$ 141,930	\$ -	\$ 60,968	\$ 27,150	\$ 36,816	\$ 38,551
Restricted cash & equivalents	11,733	28,001	35,221	-	24,575	-	27,669	16,443
<b>TOTAL ASSETS</b>	<b><u>\$ 81,590</u></b>	<b><u>\$ 54,103</u></b>	<b><u>\$ 177,151</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 85,543</u></b>	<b><u>\$ 27,150</u></b>	<b><u>\$ 64,485</u></b>	<b><u>\$ 54,994</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	16,095	-	18,441	-	8,168	4,006	3,227	5,356
Unassigned	53,762	26,102	123,489	-	52,800	23,144	33,589	33,195
Total general fund balances	<u>69,857</u>	<u>26,102</u>	<u>141,930</u>	<u>-</u>	<u>60,968</u>	<u>27,150</u>	<u>36,816</u>	<u>38,551</u>
Restricted fund								
Restricted	1,834	10,842	17,232	-	11,493	-	23	5,309
Assigned	9,899	17,159	17,989	-	13,082	-	27,646	11,134
Total restricted fund balances	<u>11,733</u>	<u>28,001</u>	<u>35,221</u>	<u>-</u>	<u>24,575</u>	<u>-</u>	<u>27,669</u>	<u>16,443</u>
Total fund balances	<u>81,590</u>	<u>54,103</u>	<u>177,151</u>	<u>-</u>	<u>85,543</u>	<u>27,150</u>	<u>64,485</u>	<u>54,994</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 81,590</u></b>	<b><u>\$ 54,103</u></b>	<b><u>\$ 177,151</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 85,543</u></b>	<b><u>\$ 27,150</u></b>	<b><u>\$ 64,485</u></b>	<b><u>\$ 54,994</u></b>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	McConnell Elementary	Middle Valley Elementary	Nolan Elementary	Normal Park Museum Magnet School	North Hamilton County Elementary	Ooltewah Elementary	Orchard Knob Elementary	Red Bank Elementary
<b>ASSETS</b>								
Cash & equivalents	\$ 81,767	\$ 89,104	\$ 56,530	\$ 49,306	\$ 75,273	\$ 158,609	\$ 27,399	\$ 124,840
Restricted cash & equivalents	8,246	48,331	40,522	166,126	18,037	20,044	16,484	59,420
<b>TOTAL ASSETS</b>	<b><u>\$ 90,013</u></b>	<b><u>\$ 137,435</u></b>	<b><u>\$ 97,052</u></b>	<b><u>\$ 215,432</u></b>	<b><u>\$ 93,310</u></b>	<b><u>\$ 178,653</u></b>	<b><u>\$ 43,883</u></b>	<b><u>\$ 184,260</u></b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	10,519	21,020	2,142	25,541	3,435	19,372	11,648	8,205
Unassigned	71,248	68,084	54,388	23,765	71,838	139,237	15,751	116,635
Total general fund balances	<u>81,767</u>	<u>89,104</u>	<u>56,530</u>	<u>49,306</u>	<u>75,273</u>	<u>158,609</u>	<u>27,399</u>	<u>124,840</u>
Restricted fund								
Restricted	4,045	10,998	744	10,279	77	4,806	8,826	36,075
Assigned	4,201	37,333	39,778	155,847	17,960	15,238	7,658	23,345
Total restricted fund balances	<u>8,246</u>	<u>48,331</u>	<u>40,522</u>	<u>166,126</u>	<u>18,037</u>	<u>20,044</u>	<u>16,484</u>	<u>59,420</u>
Total fund balances	<u>90,013</u>	<u>137,435</u>	<u>97,052</u>	<u>215,432</u>	<u>93,310</u>	<u>178,653</u>	<u>43,883</u>	<u>184,260</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 90,013</u></b>	<b><u>\$ 137,435</u></b>	<b><u>\$ 97,052</u></b>	<b><u>\$ 215,432</u></b>	<b><u>\$ 93,310</u></b>	<b><u>\$ 178,653</u></b>	<b><u>\$ 43,883</u></b>	<b><u>\$ 184,260</u></b>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Rivermont Elementary	Bess T. Shepherd Elementary	Wallace A. Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary
<b>ASSETS</b>								
Cash & equivalents	\$ 53,632	\$ 25,954	\$ 91,068	\$ 107,684	\$ 44,319	\$ 138,662	\$ 59,042	\$ 43,072
Restricted cash & equivalents	<u>25,808</u>	<u>3,182</u>	<u>63,778</u>	<u>16,353</u>	<u>50,332</u>	<u>21,003</u>	<u>30,571</u>	<u>56,343</u>
<b>TOTAL ASSETS</b>	<u>\$ 79,440</u>	<u>\$ 29,136</u>	<u>\$ 154,846</u>	<u>\$ 124,037</u>	<u>\$ 94,651</u>	<u>\$ 159,665</u>	<u>\$ 89,613</u>	<u>\$ 99,415</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	6,280	15,139	18,253	16,707	7,372	16,890	6,210	18,438
Unassigned	<u>47,352</u>	<u>10,815</u>	<u>72,815</u>	<u>90,977</u>	<u>36,947</u>	<u>121,772</u>	<u>52,832</u>	<u>24,634</u>
Total general fund balances	<u>53,632</u>	<u>25,954</u>	<u>91,068</u>	<u>107,684</u>	<u>44,319</u>	<u>138,662</u>	<u>59,042</u>	<u>43,072</u>
Restricted fund								
Restricted	1,000	77	1,301	1,186	-	6,227	865	1,913
Assigned	<u>24,808</u>	<u>3,105</u>	<u>62,477</u>	<u>15,167</u>	<u>50,332</u>	<u>14,776</u>	<u>29,706</u>	<u>54,430</u>
Total restricted fund balances	<u>25,808</u>	<u>3,182</u>	<u>63,778</u>	<u>16,353</u>	<u>50,332</u>	<u>21,003</u>	<u>30,571</u>	<u>56,343</u>
Total fund balances	<u>79,440</u>	<u>29,136</u>	<u>154,846</u>	<u>124,037</u>	<u>94,651</u>	<u>159,665</u>	<u>89,613</u>	<u>99,415</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 79,440</u>	<u>\$ 29,136</u>	<u>\$ 154,846</u>	<u>\$ 124,037</u>	<u>\$ 94,651</u>	<u>\$ 159,665</u>	<u>\$ 89,613</u>	<u>\$ 99,415</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Wolftever Creek Elementary	Woodmore Elementary	Brown Middle	Chattanooga School for the Liberal Arts	Dalewood Middle	East Hamilton Middle School	East Lake Academy of Fine Arts	East Ridge Middle
<b>ASSETS</b>								
Cash & equivalents	\$ 53,197	\$ 13,411	\$ 31,423	\$ 133,612	\$ 20,161	\$ 99,137	\$ 13,765	\$ 60,625
Restricted cash & equivalents	<u>15,447</u>	<u>29,219</u>	<u>51,147</u>	<u>100,628</u>	<u>28,106</u>	<u>146,113</u>	<u>25,314</u>	<u>72,077</u>
<b>TOTAL ASSETS</b>	<u>\$ 68,644</u>	<u>\$ 42,630</u>	<u>\$ 82,570</u>	<u>\$ 234,240</u>	<u>\$ 48,267</u>	<u>\$ 245,250</u>	<u>\$ 39,079</u>	<u>\$ 132,702</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>								
General fund								
Assigned	11,083	7,130	12,599	13,699	3,391	-	12,041	10,412
Unassigned	<u>42,114</u>	<u>6,281</u>	<u>18,824</u>	<u>119,913</u>	<u>16,770</u>	<u>99,137</u>	<u>1,724</u>	<u>50,213</u>
Total general fund balances	<u>53,197</u>	<u>13,411</u>	<u>31,423</u>	<u>133,612</u>	<u>20,161</u>	<u>99,137</u>	<u>13,765</u>	<u>60,625</u>
Restricted fund								
Restricted	1,935	7,910	5,729	23	1,381	1,111	803	11,575
Assigned	<u>13,512</u>	<u>21,309</u>	<u>45,418</u>	<u>100,605</u>	<u>26,725</u>	<u>145,002</u>	<u>24,511</u>	<u>60,502</u>
Total restricted fund balances	<u>15,447</u>	<u>29,219</u>	<u>51,147</u>	<u>100,628</u>	<u>28,106</u>	<u>146,113</u>	<u>25,314</u>	<u>72,077</u>
Total fund balances	<u>68,644</u>	<u>42,630</u>	<u>82,570</u>	<u>234,240</u>	<u>48,267</u>	<u>245,250</u>	<u>39,079</u>	<u>132,702</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 68,644</u>	<u>\$ 42,630</u>	<u>\$ 82,570</u>	<u>\$ 234,240</u>	<u>\$ 48,267</u>	<u>\$ 245,250</u>	<u>\$ 39,079</u>	<u>\$ 132,702</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Hixson Middle	Howard Connect Academy	Hunter Middle	Loftis Middle	Ooltewah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High
<b>ASSETS</b>								
Cash & equivalents	\$ 149,930	\$ 80,930	\$ 72,441	\$ 49,174	\$ 122,667	\$ 41,060	\$ 51,172	\$ 208,860
Restricted cash & equivalents	<u>97,871</u>	<u>15,214</u>	<u>86,345</u>	<u>107,080</u>	<u>125,672</u>	<u>49,568</u>	<u>43,305</u>	<u>325,023</u>
<b>TOTAL ASSETS</b>	<u>\$ 247,801</u>	<u>\$ 96,144</u>	<u>\$ 158,786</u>	<u>\$ 156,254</u>	<u>\$ 248,339</u>	<u>\$ 90,628</u>	<u>\$ 94,477</u>	<u>\$ 533,883</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	15,305	42,576	26,782	12,953	16,211	8,729	17,813	-
Unassigned	<u>134,625</u>	<u>38,354</u>	<u>45,659</u>	<u>36,221</u>	<u>106,456</u>	<u>32,331</u>	<u>33,359</u>	<u>208,860</u>
Total general fund balances	<u>149,930</u>	<u>80,930</u>	<u>72,441</u>	<u>49,174</u>	<u>122,667</u>	<u>41,060</u>	<u>51,172</u>	<u>208,860</u>
Restricted fund								
Restricted	22,173	-	237	3,956	11,139	1,029	6,857	8,805
Assigned	<u>75,698</u>	<u>15,214</u>	<u>86,108</u>	<u>103,124</u>	<u>114,533</u>	<u>48,539</u>	<u>36,448</u>	<u>316,218</u>
Total restricted fund balances	<u>97,871</u>	<u>15,214</u>	<u>86,345</u>	<u>107,080</u>	<u>125,672</u>	<u>49,568</u>	<u>43,305</u>	<u>325,023</u>
Total fund balances	<u>247,801</u>	<u>96,144</u>	<u>158,786</u>	<u>156,254</u>	<u>248,339</u>	<u>90,628</u>	<u>94,477</u>	<u>533,883</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 247,801</u>	<u>\$ 96,144</u>	<u>\$ 158,786</u>	<u>\$ 156,254</u>	<u>\$ 248,339</u>	<u>\$ 90,628</u>	<u>\$ 94,477</u>	<u>\$ 533,883</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Soddy-Daisy Middle	Tyner Middle Academy	Brainerd High	Central High	Chattanooga High Center for Creative Arts	Chattanooga School for the Arts & Sciences	East Hamilton School	East Ridge High
<b>ASSETS</b>								
Cash & equivalents	\$ 27,287	\$ 75,242	\$ 10,277	\$ 43,611	\$ 139,429	\$ 219,990	\$ 145,104	\$ 13,857
Restricted cash & equivalents	<u>89,873</u>	<u>31,955</u>	<u>88,980</u>	<u>150,712</u>	<u>128,692</u>	<u>225,805</u>	<u>289,403</u>	<u>97,812</u>
<b>TOTAL ASSETS</b>	<u>\$ 117,160</u>	<u>\$ 107,197</u>	<u>\$ 99,257</u>	<u>\$ 194,323</u>	<u>\$ 268,121</u>	<u>\$ 445,795</u>	<u>\$ 434,507</u>	<u>\$ 111,669</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	3,624	-	10,607	23,204	15,036	20,389	5,192	24,871
Unassigned	<u>23,663</u>	<u>75,242</u>	<u>(330)</u>	<u>20,407</u>	<u>124,393</u>	<u>199,601</u>	<u>139,912</u>	<u>(11,014)</u>
Total general fund balances	<u>27,287</u>	<u>75,242</u>	<u>10,277</u>	<u>43,611</u>	<u>139,429</u>	<u>219,990</u>	<u>145,104</u>	<u>13,857</u>
Restricted fund								
Restricted	-	2,235	9,707	11,764	16,493	2,865	1,394	10,612
Assigned	<u>89,873</u>	<u>29,720</u>	<u>79,273</u>	<u>138,948</u>	<u>112,199</u>	<u>222,940</u>	<u>288,009</u>	<u>87,200</u>
Total restricted fund balances	<u>89,873</u>	<u>31,955</u>	<u>88,980</u>	<u>150,712</u>	<u>128,692</u>	<u>225,805</u>	<u>289,403</u>	<u>97,812</u>
Total fund balances	<u>117,160</u>	<u>107,197</u>	<u>99,257</u>	<u>194,323</u>	<u>268,121</u>	<u>445,795</u>	<u>434,507</u>	<u>111,669</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 117,160</u>	<u>\$ 107,197</u>	<u>\$ 99,257</u>	<u>\$ 194,323</u>	<u>\$ 268,121</u>	<u>\$ 445,795</u>	<u>\$ 434,507</u>	<u>\$ 111,669</u>



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Harrison Bay Future Ready Center	Hixson High	Howard School of Academics and Technology	Lookout Valley Middle/High	Ooltewah High	Red Bank High	Sale Creek Middle/High	Sequoyah High
<b>ASSETS</b>								
Cash & equivalents	\$ 24,401	\$ 176,506	\$ 60,539	\$ 101,980	\$ 188,746	\$ 52,401	\$ 65,746	\$ 50,465
Restricted cash & equivalents	16,325	201,660	323,532	67,954	165,303	223,612	89,497	56,004
<b>TOTAL ASSETS</b>	<b>\$ 40,726</b>	<b>\$ 378,166</b>	<b>\$ 384,071</b>	<b>\$ 169,934</b>	<b>\$ 354,049</b>	<b>\$ 276,013</b>	<b>\$ 155,243</b>	<b>\$ 106,469</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Assigned	10,441	25,395	24,119	10,026	27,952	6,463	14,561	9,942
Unassigned	13,960	151,111	36,420	91,954	160,794	45,938	51,185	40,523
Total general fund balances	24,401	176,506	60,539	101,980	188,746	52,401	65,746	50,465
Restricted fund								
Restricted	3,438	6,489	17,924	6,938	1,669	14,469	884	2,137
Assigned	12,887	195,171	305,608	61,016	163,634	209,143	88,613	53,867
Total restricted fund balances	16,325	201,660	323,532	67,954	165,303	223,612	89,497	56,004
Total fund balances	40,726	378,166	384,071	169,934	354,049	276,013	155,243	106,469
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 40,726</b>	<b>\$ 378,166</b>	<b>\$ 384,071</b>	<b>\$ 169,934</b>	<b>\$ 354,049</b>	<b>\$ 276,013</b>	<b>\$ 155,243</b>	<b>\$ 106,469</b>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
June 30, 2021**

	Soddy Daisy High	STEM School	Tyner Academy	Washington Alternative School
<b>ASSETS</b>				
Cash & equivalents	\$ 111,614	\$ 65,382	\$ 7,468	\$ 13,386
Restricted cash & equivalents	<u>310,282</u>	<u>77,040</u>	<u>46,742</u>	<u>2,098</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 421,896</u></u>	<u><u>\$ 142,422</u></u>	<u><u>\$ 54,210</u></u>	<u><u>\$ 15,484</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>				
General fund				
Assigned	23,593	11,860	7,468	7,071
Unassigned	<u>88,021</u>	<u>53,522</u>	<u>-</u>	<u>6,315</u>
Total general fund balances	<u>111,614</u>	<u>65,382</u>	<u>7,468</u>	<u>13,386</u>
Restricted fund				
Restricted	45,309	2,848	506	-
Assigned	<u>264,973</u>	<u>74,192</u>	<u>46,236</u>	<u>2,098</u>
Total restricted fund balances	<u>310,282</u>	<u>77,040</u>	<u>46,742</u>	<u>2,098</u>
Total fund balances	<u>421,896</u>	<u>142,422</u>	<u>54,210</u>	<u>15,484</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 421,896</u></u>	<u><u>\$ 142,422</u></u>	<u><u>\$ 54,210</u></u>	<u><u>\$ 15,484</u></u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Total	Allen Elementary	Alpine Crest Elementary	Apison Elementary	Barger Academy of Fine Arts	Battle Academy	Big Ridge Elementary	Brown Academy
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 2,895,575	\$ 28,391	\$ 14,008	\$ 22,466	\$ 15,293	\$ 14,342	\$ 29,870	\$ 10,427
General expenditures	(3,251,474)	(40,542)	(15,116)	(38,075)	(14,444)	(18,052)	(47,743)	(8,892)
Excess (deficiency) of general revenues over (under) general expenditures	(355,899)	(12,151)	(1,108)	(15,609)	849	(3,710)	(17,873)	1,535
Restricted revenues	5,471,825	5,405	8,895	21,755	14,584	201,474	8,764	5,381
Restricted expenditures	(5,384,982)	(12,140)	(11,312)	(22,692)	(6,516)	(14,375)	(19,121)	(8,245)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	86,843	(6,735)	(2,417)	(937)	8,068	187,099	(10,357)	(2,864)
<b>FUND BALANCES</b>								
Beginning general fund balance	5,499,437	35,251	32,933	60,906	43,743	36,696	46,505	55,624
Operating transfers in	9,219	-	-	-	3	-	1	1
Operating transfers out	(12,135)	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	5,496,521	35,251	32,933	60,906	43,746	36,696	46,506	55,625
Beginning restricted fund balance	5,186,734	13,908	5,205	15,309	49,500	22,591	21,661	16,644
Operating transfers in	36,500	-	-	-	-	-	-	-
Operating transfers out	(33,584)	-	-	-	(3)	-	(1)	(1)
Total beginning restricted fund balance and residual equity	5,189,650	13,908	5,205	15,309	49,497	22,591	21,660	16,643
Ending general fund balance	\$ 5,140,622	\$ 23,100	\$ 31,825	\$ 45,297	\$ 44,595	\$ 32,986	\$ 28,633	\$ 57,160
Ending restricted fund balance	\$ 5,276,493	\$ 7,173	\$ 2,788	\$ 14,372	\$ 57,565	\$ 209,690	\$ 11,303	\$ 13,779

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Clifton Hills Elementary	Daisy Elementary	Dawn	Calvin Donaldson Elementary	DuPont Elementary	East Brainerd Elementary	East Lake Elementary	East Ridge Elementary
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 25,253	\$ 21,999	\$ 14,008	\$ 15,582	\$ 14,475	\$ 43,529	\$ 18,032	\$ 35,558
General expenditures	<u>(35,280)</u>	<u>(18,785)</u>	<u>(3,442)</u>	<u>(7,382)</u>	<u>(18,284)</u>	<u>(32,698)</u>	<u>(18,284)</u>	<u>(66,185)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(10,027)</u>	3,214	<u>10,566</u>	8,200	<u>(3,809)</u>	10,831	<u>(252)</u>	<u>(30,627)</u>
Restricted revenues	8,404	12,387	1,794	8,470	19,310	162,142	4,784	5,650
Restricted expenditures	<u>(7,405)</u>	<u>(4,220)</u>	<u>(2,288)</u>	<u>(11,921)</u>	<u>(16,408)</u>	<u>(180,666)</u>	<u>(10,909)</u>	<u>(10,415)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>999</u>	8,167	<u>(494)</u>	<u>(3,451)</u>	2,902	<u>(18,524)</u>	<u>(6,125)</u>	<u>(4,765)</u>
<b>FUND BALANCES</b>								
Beginning general fund balance	41,149	63,776	40,182	7,895	40,456	78,411	81,090	113,313
Operating transfers in	2	-	-	-	-	-	23	2
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>41,151</u>	<u>63,776</u>	<u>40,182</u>	<u>7,895</u>	<u>40,456</u>	<u>78,411</u>	<u>81,113</u>	<u>113,315</u>
Beginning restricted fund balance	12,309	8,460	8,186	9,233	27,245	61,673	27,629	36,774
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>(2)</u>	-	-	-	-	-	<u>(23)</u>	<u>(2)</u>
Total beginning restricted fund balance and residual equity	<u>12,307</u>	<u>8,460</u>	<u>8,186</u>	<u>9,233</u>	<u>27,245</u>	<u>61,673</u>	<u>27,606</u>	<u>36,772</u>
Ending general fund balance	<u>\$ 31,124</u>	<u>\$ 66,990</u>	<u>\$ 50,748</u>	<u>\$ 16,095</u>	<u>\$ 36,647</u>	<u>\$ 89,242</u>	<u>\$ 80,861</u>	<u>\$ 82,688</u>
Ending restricted fund balance	<u>\$ 13,306</u>	<u>\$ 16,627</u>	<u>\$ 7,692</u>	<u>\$ 5,782</u>	<u>\$ 30,147</u>	<u>\$ 43,149</u>	<u>\$ 21,481</u>	<u>\$ 32,007</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	East Side Elementary	Hardy Elementary	Harrison Elementary	Hillcrest Elementary	Hixson Elementary	Lakeside Academy of Math, Science & Technology	Lookout Mountain Elementary	Lookout Valley Elementary
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 26,155	\$ 16,424	\$ 71,662	\$ -	\$ 17,985	\$ 18,048	\$ 7,233	\$ 26,997
General expenditures	(12,561)	(40,880)	(22,885)	(40,745)	(18,840)	(49,142)	(15,510)	(27,463)
Excess (deficiency) of general revenues over (under) general expenditures	13,594	(24,456)	48,777	(40,745)	(855)	(31,094)	(8,277)	(466)
Restricted revenues	39,376	10,729	26,939	56	4,850	4,446	13,320	4,628
Restricted expenditures	(51,726)	(12,612)	(24,910)	(16,054)	(5,457)	(10,929)	(26,090)	(6,341)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(12,350)	(1,883)	2,029	(15,998)	(607)	(6,483)	(12,770)	(1,713)
<b>FUND BALANCES</b>								
Beginning general fund balance	56,257	50,558	93,153	40,745	61,823	58,244	45,088	39,012
Operating transfers in	6	-	-	-	-	-	5	5
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	56,263	50,558	93,153	40,745	61,823	58,244	45,093	39,017
Beginning restricted fund balance	24,089	29,884	33,192	15,998	25,182	6,483	40,444	18,161
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	(6)	-	-	-	-	-	(5)	(5)
Total beginning restricted fund balance and residual equity	24,083	29,884	33,192	15,998	25,182	6,483	40,439	18,156
Ending general fund balance	\$ 69,857	\$ 26,102	\$ 141,930	\$ -	\$ 60,968	\$ 27,150	\$ 36,816	\$ 38,551
Ending restricted fund balance	\$ 11,733	\$ 28,001	\$ 35,221	\$ -	\$ 24,575	\$ -	\$ 27,669	\$ 16,443

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	McConnell Elementary	Middle Valley Elementary	Noian Elementary	Normal Park Museum Magnet School	North Hamilton County Elementary	Ooltawah Elementary	Orchard Knob Elementary	Red Bank Elementary
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 25,929	\$ 51,050	\$ 65,628	\$ 54,870	\$ 28,178	\$ 37,764	\$ 15,308	\$ 22,710
General expenditures	(24,587)	(35,201)	(76,998)	(57,850)	(22,611)	(44,222)	(14,145)	(22,596)
Excess (deficiency) of general revenues over (under) general expenditures	1,342	15,849	(11,370)	(2,980)	5,567	(6,458)	1,163	114
Restricted revenues	4,634	13,019	118,766	225,392	11,219	11,638	5,906	4,154
Restricted expenditures	(8,452)	(24,821)	(103,978)	(216,397)	(18,522)	(20,140)	(11,203)	(18,271)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(3,818)	(11,802)	14,788	8,995	(7,303)	(8,502)	(5,297)	(14,117)
<b>FUND BALANCES</b>								
Beginning general fund balance	80,425	73,255	67,900	52,286	69,706	165,064	26,236	124,706
Operating transfers in	-	-	-	-	-	3	-	20
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	80,425	73,255	67,900	52,286	69,706	165,067	26,236	124,726
Beginning restricted fund balance	12,064	60,133	25,734	157,131	25,340	28,549	21,781	73,557
Operating transfers in	-	-	-	33	-	-	-	-
Operating transfers out	-	-	-	(33)	-	(3)	-	(20)
Total beginning restricted fund balance and residual equity	12,064	60,133	25,734	157,131	25,340	28,546	21,781	73,537
Ending general fund balance	\$ 81,767	\$ 89,104	\$ 56,530	\$ 49,306	\$ 75,273	\$ 158,609	\$ 27,399	\$ 124,840
Ending restricted fund balance	\$ 8,246	\$ 48,331	\$ 40,522	\$ 166,126	\$ 18,037	\$ 20,044	\$ 16,484	\$ 59,420

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Rivermont Elementary	Bess T. Shepherd Elementary	Wallace A. Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 38,730	\$ 30,998	\$ 47,222	\$ 27,521	\$ 46,111	\$ 24,096	\$ 37,007	\$ 51,510
General expenditures	<u>(33,138)</u>	<u>(39,520)</u>	<u>(37,628)</u>	<u>(16,770)</u>	<u>(46,441)</u>	<u>(13,567)</u>	<u>(43,995)</u>	<u>(56,325)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>5,592</u>	<u>(8,522)</u>	<u>9,594</u>	<u>10,751</u>	<u>(330)</u>	<u>10,529</u>	<u>(6,988)</u>	<u>(4,815)</u>
Restricted revenues	6,752	11,822	34,119	9,638	15,794	13,452	57,607	49,703
Restricted expenditures	<u>(37,132)</u>	<u>(29,228)</u>	<u>(37,289)</u>	<u>(14,530)</u>	<u>(32,412)</u>	<u>(26,962)</u>	<u>(63,044)</u>	<u>(55,161)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(30,380)</u>	<u>(17,406)</u>	<u>(3,170)</u>	<u>(4,892)</u>	<u>(16,618)</u>	<u>(13,510)</u>	<u>(5,437)</u>	<u>(5,458)</u>
<b>FUND BALANCES</b>								
Beginning general fund balance	48,040	34,471	81,464	96,927	44,649	128,133	66,026	47,887
Operating transfers in	-	5	10	6	-	-	4	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>48,040</u>	<u>34,476</u>	<u>81,474</u>	<u>96,933</u>	<u>44,649</u>	<u>128,133</u>	<u>66,030</u>	<u>47,887</u>
Beginning restricted fund balance	56,188	20,593	66,958	21,251	66,950	34,513	36,012	61,801
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>(5)</u>	<u>(10)</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>-</u>
Total beginning restricted fund balance and residual equity	<u>56,188</u>	<u>20,588</u>	<u>66,948</u>	<u>21,245</u>	<u>66,950</u>	<u>34,513</u>	<u>36,008</u>	<u>61,801</u>
Ending general fund balance	<u>\$ 53,632</u>	<u>\$ 25,954</u>	<u>\$ 91,068</u>	<u>\$ 107,684</u>	<u>\$ 44,319</u>	<u>\$ 138,662</u>	<u>\$ 59,042</u>	<u>\$ 43,072</u>
Ending restricted fund balance	<u>\$ 25,808</u>	<u>\$ 3,182</u>	<u>\$ 63,778</u>	<u>\$ 16,353</u>	<u>\$ 50,332</u>	<u>\$ 21,003</u>	<u>\$ 30,571</u>	<u>\$ 56,343</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Wolftever Creek Elementary	Woodmore Elementary	Brown Middle	Chattanooga School for the Liberal Arts	Dalewood Middle	East Hamilton Middle School	East Lake Academy of Fine Arts	East Ridge Middle
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 34,331	\$ 8,904	\$ 18,901	\$ 48,113	\$ 20,288	\$ 195,947	\$ 24,440	\$ 28,665
General expenditures	<u>(31,136)</u>	<u>(6,864)</u>	<u>(21,605)</u>	<u>(47,399)</u>	<u>(19,663)</u>	<u>(96,810)</u>	<u>(26,918)</u>	<u>(34,095)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>3,195</u>	<u>2,040</u>	<u>(2,704)</u>	<u>714</u>	<u>625</u>	<u>99,137</u>	<u>(2,478)</u>	<u>(5,430)</u>
Restricted revenues	36,033	4,437	33,653	74,176	47,341	224,944	24,055	23,136
Restricted expenditures	<u>(38,833)</u>	<u>(16,568)</u>	<u>(34,810)</u>	<u>(47,781)</u>	<u>(51,369)</u>	<u>(78,831)</u>	<u>(27,927)</u>	<u>(25,677)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(2,800)</u>	<u>(12,131)</u>	<u>(1,157)</u>	<u>26,395</u>	<u>(4,028)</u>	<u>146,113</u>	<u>(3,872)</u>	<u>(2,541)</u>
<b>FUND BALANCES</b>								
Beginning general fund balance	49,975	11,354	34,121	132,898	19,534	-	16,243	65,698
Operating transfers in	27	17	6	-	2	-	-	357
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>50,002</u>	<u>11,371</u>	<u>34,127</u>	<u>132,898</u>	<u>19,536</u>	<u>-</u>	<u>16,243</u>	<u>66,055</u>
Beginning restricted fund balance	18,274	41,367	52,310	74,233	32,136	-	29,186	74,975
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>(27)</u>	<u>(17)</u>	<u>(6)</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>(357)</u>
Total beginning restricted fund balance and residual equity	<u>18,247</u>	<u>41,350</u>	<u>52,304</u>	<u>74,233</u>	<u>32,134</u>	<u>-</u>	<u>29,186</u>	<u>74,618</u>
Ending general fund balance	<u>\$ 53,197</u>	<u>\$ 13,411</u>	<u>\$ 31,423</u>	<u>\$ 133,612</u>	<u>\$ 20,161</u>	<u>\$ 99,137</u>	<u>\$ 13,765</u>	<u>\$ 60,625</u>
Ending restricted fund balance	<u>\$ 15,447</u>	<u>\$ 29,219</u>	<u>\$ 51,147</u>	<u>\$ 100,628</u>	<u>\$ 28,106</u>	<u>\$ 146,113</u>	<u>\$ 25,314</u>	<u>\$ 72,077</u>



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Hixson Middle	Howard Connect Academy	Hunter Middle	Loftis Middle	Ooltewah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 62,219	\$ 63,490	\$ 50,205	\$ 40,650	\$ 29,744	\$ 21,548	\$ 25,410	\$ 88,730
General expenditures	(49,371)	(76,102)	(66,602)	(54,609)	(50,881)	(19,579)	(14,452)	(112,743)
Excess (deficiency) of general revenues over (under) general expenditures	12,848	(12,612)	(16,397)	(13,959)	(21,137)	1,969	10,958	(24,013)
Restricted revenues	59,261	20,690	48,085	55,379	26,610	32,940	36,074	397,975
Restricted expenditures	(56,047)	(20,227)	(43,582)	(50,215)	(39,191)	(26,154)	(44,095)	(420,548)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	3,214	463	4,503	5,164	(12,581)	6,786	(8,021)	(22,573)
<b>FUND BALANCES</b>								
Beginning general fund balance	137,080	105,527	88,838	63,118	142,270	39,083	40,214	232,405
Operating transfers in	2	15	-	15	1,534	8	-	468
Operating transfers out	-	(12,000)	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	137,082	93,542	88,838	63,133	143,804	39,091	40,214	232,873
Beginning restricted fund balance	94,659	2,766	81,842	101,931	139,787	42,790	51,326	348,064
Operating transfers in	115	12,000	-	-	-	-	648	-
Operating transfers out	(117)	(15)	-	(15)	(1,534)	(8)	(648)	(468)
Total beginning restricted fund balance and residual equity	94,657	14,751	81,842	101,916	138,253	42,782	51,326	347,596
Ending general fund balance	\$ 149,930	\$ 80,930	\$ 72,441	\$ 49,174	\$ 122,667	\$ 41,060	\$ 51,172	\$ 208,860
Ending restricted fund balance	\$ 97,871	\$ 15,214	\$ 86,345	\$ 107,080	\$ 125,672	\$ 49,568	\$ 43,305	\$ 325,023

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Soddy Daisy Middle	Tyner Middle Academy	Brainerd High	Central High	Chattanooga High Center for Creative Arts	Chattanooga School for the Arts & Sciences	East Hamilton School	East Ridge High
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 22,408	\$ 98,662	\$ 28,992	\$ 41,124	\$ 94,605	\$ 114,768	\$ 58,778	\$ 44,732
General expenditures	<u>(27,673)</u>	<u>(23,426)</u>	<u>(39,451)</u>	<u>(53,020)</u>	<u>(95,386)</u>	<u>(102,284)</u>	<u>(207,867)</u>	<u>(58,854)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(5,265)</u>	<u>75,236</u>	<u>(10,459)</u>	<u>(11,896)</u>	<u>(781)</u>	<u>12,484</u>	<u>(149,089)</u>	<u>(14,122)</u>
Restricted revenues	62,684	61,161	84,550	209,602	98,923	170,987	361,013	144,443
Restricted expenditures	<u>(66,135)</u>	<u>(29,200)</u>	<u>(79,101)</u>	<u>(203,142)</u>	<u>(90,338)</u>	<u>(165,588)</u>	<u>(427,835)</u>	<u>(156,638)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(3,451)</u>	<u>31,961</u>	<u>5,449</u>	<u>6,460</u>	<u>8,585</u>	<u>5,399</u>	<u>(66,822)</u>	<u>(12,195)</u>
<b>FUND BALANCES</b>								
Beginning general fund balance	32,552	-	20,723	55,503	139,247	207,116	294,193	27,977
Operating transfers in	-	6	13	4	963	390	-	2
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>32,552</u>	<u>6</u>	<u>20,736</u>	<u>55,507</u>	<u>140,210</u>	<u>207,506</u>	<u>294,193</u>	<u>27,979</u>
Beginning restricted fund balance	93,324	-	83,544	144,256	121,070	220,796	356,225	110,009
Operating transfers in	-	-	-	-	1,692	1,150	-	-
Operating transfers out	<u>-</u>	<u>(6)</u>	<u>(13)</u>	<u>(4)</u>	<u>(2,655)</u>	<u>(1,540)</u>	<u>-</u>	<u>(2)</u>
Total beginning restricted fund balance and residual equity	<u>93,324</u>	<u>(6)</u>	<u>83,531</u>	<u>144,252</u>	<u>120,107</u>	<u>220,406</u>	<u>356,225</u>	<u>110,007</u>
Ending general fund balance	<u>\$ 27,287</u>	<u>\$ 75,242</u>	<u>\$ 10,277</u>	<u>\$ 43,611</u>	<u>\$ 139,429</u>	<u>\$ 219,990</u>	<u>\$ 145,104</u>	<u>\$ 13,857</u>
Ending restricted fund balance	<u>\$ 89,873</u>	<u>\$ 31,955</u>	<u>\$ 88,980</u>	<u>\$ 150,712</u>	<u>\$ 128,692</u>	<u>\$ 225,805</u>	<u>\$ 289,403</u>	<u>\$ 97,812</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Harrison Bay Future Ready Center	Hixson High	Howard School of Academics and Technology	Lookout Valley Middle/High	Ooltewah High	Red Bank High	Sale Creek Middle/High	Sequoyah High
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 14,716	\$ 63,415	\$ 79,917	\$ 24,648	\$ 71,026	\$ 45,426	\$ 36,298	\$ 24,066
General expenditures	(6,231)	(75,461)	(98,001)	(17,901)	(97,256)	(102,096)	(32,014)	(17,323)
Excess (deficiency) of general revenues over (under) general expenditures	8,485	(12,046)	(18,084)	6,747	(26,230)	(56,670)	4,284	6,743
Restricted revenues	22,065	237,743	296,144	78,283	315,964	263,468	141,804	50,230
Restricted expenditures	(25,929)	(241,567)	(243,995)	(78,811)	(336,882)	(260,537)	(152,102)	(73,284)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(3,864)	(3,824)	52,149	(528)	(20,918)	2,931	(10,298)	(23,054)
<b>FUND BALANCES</b>								
Beginning general fund balance	15,916	187,298	78,623	95,232	215,111	109,023	61,462	40,508
Operating transfers in	-	1,254	-	1	-	48	-	3,214
Operating transfers out	-	-	-	-	(135)	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	15,916	188,552	78,623	95,233	214,976	109,071	61,462	43,722
Beginning restricted fund balance	20,189	206,738	271,383	68,483	186,086	220,729	99,795	82,272
Operating transfers in	-	7,143	-	3,141	3,953	87	-	-
Operating transfers out	-	(8,397)	-	(3,142)	(3,818)	(135)	-	(3,214)
Total beginning restricted fund balance and residual equity	20,189	205,484	271,383	68,482	186,221	220,681	99,795	79,058
Ending general fund balance	\$ 24,401	\$ 176,506	\$ 60,539	\$ 101,980	\$ 188,746	\$ 52,401	\$ 65,746	\$ 50,465
Ending restricted fund balance	\$ 16,325	\$ 201,660	\$ 323,532	\$ 67,954	\$ 165,303	\$ 223,612	\$ 89,497	\$ 56,004

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
Year Ended June 30, 2021**

	Soddy Daisy High	STEM School	Tyner Academy	Washington Alternative School
<b>REVENUES AND EXPENDITURES</b>				
General revenues	\$ 80,844	\$ 27,751	\$ 41,438	\$ 8,007
General expenditures	<u>(113,947)</u>	<u>(13,248)</u>	<u>(142,918)</u>	<u>(1,464)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(33,103)</u>	<u>14,503</u>	<u>(101,480)</u>	<u>6,543</u>
Restricted revenues	368,732	68,975	103,055	52
Restricted expenditures	<u>(308,183)</u>	<u>(63,839)</u>	<u>(148,990)</u>	<u>(737)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>60,549</u>	<u>5,136</u>	<u>(45,935)</u>	<u>(685)</u>
<b>FUND BALANCES</b>				
Beginning general fund balance	144,717	50,868	108,182	6,843
Operating transfers in	-	11	766	-
Operating transfers out	-	-	-	-
Increase (decrease) in inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total beginning general fund balance and residual equity	<u>144,717</u>	<u>50,879</u>	<u>108,948</u>	<u>6,843</u>
Beginning restricted fund balance	249,733	71,915	93,443	2,783
Operating transfers in	-	-	6,538	-
Operating transfers out	<u>-</u>	<u>(11)</u>	<u>(7,304)</u>	<u>-</u>
Total beginning restricted fund balance and residual equity	<u>249,733</u>	<u>71,904</u>	<u>92,677</u>	<u>2,783</u>
Ending general fund balance	<u>\$ 111,614</u>	<u>\$ 65,382</u>	<u>\$ 7,468</u>	<u>\$ 13,386</u>
Ending restricted fund balance	<u>\$ 310,282</u>	<u>\$ 77,040</u>	<u>\$ 46,742</u>	<u>\$ 2,098</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**June 30, 2021**

BACKGROUND- Section 49-2-110, *Tennessee Code Annotated*, provides for school activity funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**FINANCIAL REPORTING ENTITY**

The accompanying financial statements include only the internal school funds maintained by public schools within Hamilton County, Tennessee. The accompanying financial statements do not include all internal school funds of the Hamilton County School System. The combined Internal School Funds, along with the school food authority operations, are included in the Hamilton County Board of Education, which is reported as a component unit of Hamilton County, Tennessee.

**Internal School Funds**

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local Board of Education; funds raised through cooperative agreements; rental fees; and student activity funds.

**Student Activity Funds**

Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to, funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students and property during the school day.

**SPECIAL PURPOSE FRAMEWORK**

The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

**HAMILTON COUNTY, TENNESSEE SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-** continued

The financial statements consist of balance sheets and statements of revenue, expenditures and changes in fund balances.

The financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported in the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

**FUND STRUCTURE**

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund's assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

**General Fund**

The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

**Restricted Fund**

The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

**HAMILTON COUNTY, TENNESSEE SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-** continued

**INVENTORY**

Inventories are stated at the lower of cost (first-in, first-out) or market (net realizable value). The purchase method is used to account for inventories. Under the purchase method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value of donated goods and supplies is recognized as revenues and expenditures in the financial statements. For the current year, no significant amounts of such donations were received.

**FUND BALANCES**

**Nonspendable Fund Balance**

Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

**Restricted Fund Balance**

Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assigned Fund Balance**

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

**HAMILTON COUNTY, TENNESSEE SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS**  
**June 30, 2021**

**NOTE 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-** continued

**Unassigned Fund Balance**

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for the unassigned fund balance. This classification represents the fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

**NOTE 2 –DEPOSITS**

**Legal Provision**

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105% of the uninsured amount of the deposits.

**Cash Deposits**

Cash in bank represents funds on deposit in various depositories.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the schools' deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

**NOTE 3- CAPITAL ASSETS**

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the Board of Education.



**SUPPLEMENTARY INFORMATION**

**ALLEN ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 23,100	\$ -	\$ -	\$ -	\$ 23,100	\$ -	\$ -	\$ -	\$ 14,700	\$ 8,400	\$ 23,100	\$ 23,100
Restricted fund:												
Art Club	92	-	-	-	92	-	-	-	92	-	92	92
Chorus	64	-	-	-	64	-	-	-	64	-	64	64
Faculty Fund	334	-	-	-	334	-	-	-	334	-	334	334
Fine Arts	398	-	-	-	398	-	-	-	398	-	398	398
Library	639	-	-	-	639	-	-	-	639	-	639	639
Music	191	-	-	-	191	-	-	-	191	-	191	191
PTA Donations	2,549	-	-	-	2,549	-	-	-	2,549	-	2,549	2,549
Student Teacher Program	52	-	-	-	52	-	-	-	52	-	52	52
Technology	2,138	-	-	-	2,138	-	-	-	2,138	-	2,138	2,138
TVA Science Olympiad	716	-	-	-	716	-	-	-	716	-	716	716
Total restricted fund	7,173	-	-	-	7,173	-	-	-	7,173	-	7,173	7,173
Total	\$ 30,273	\$ -	\$ -	\$ -	\$ 30,273	\$ -	\$ -	\$ -	\$ 21,873	\$ 8,400	\$ 30,273	\$ 30,273

**ALLEN ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 35,251	\$ 28,391	\$ (40,542)	\$ -	\$ -	\$ -	\$ 23,100
Restricted fund:							
Art Club	332	-	(240)	-	-	-	92
Basic Education Program	355	-	(355)	-	-	-	-
Chorus	1,034	-	(970)	-	-	-	64
Faculty Fund	2,169	824	(2,659)	-	-	-	334
Fine Arts	323	1,600	(1,525)	-	-	-	398
Library	911	1,735	(2,007)	-	-	-	639
Music	589	-	(398)	-	-	-	191
Physical Education	138	500	(638)	-	-	-	-
Project Hometown Help Grant	586	-	(586)	-	-	-	-
PTA Donations	4,102	746	(2,299)	-	-	-	2,549
Student Teacher Program	127	-	(75)	-	-	-	52
Technology	2,526	-	(388)	-	-	-	2,138
TVA Science Olympiad	716	-	-	-	-	-	716
Total restricted fund	13,908	5,405	(12,140)	-	-	-	7,173
Total	\$ 49,159	\$ 33,796	\$ (52,682)	\$ -	\$ -	\$ -	\$ 30,273

**ALPINE CREST ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets				Liabilities and Fund Balance							Total Liabilities and Fund Balance
					Liabilities	Fund Balance				Total Fund Balance		
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned		Unassigned	
General	\$ 31,825	\$ -	\$ -	\$ -	\$ 31,825	\$ -	\$ -	\$ -	\$ 5,663	\$ 26,162	\$ 31,825	\$ 31,825
Restricted fund:												
Faculty Fund	318	-	-	-	318	-	-	-	318	-	318	318
Fine Arts	25	-	-	-	25	-	-	-	25	-	25	25
Fund for the Needy	1,296	-	-	-	1,296	-	-	-	1,296	-	1,296	1,296
Library	445	-	-	-	445	-	-	-	445	-	445	445
Physical Education	82	-	-	-	82	-	-	-	82	-	82	82
PTA Donations	62	-	-	-	62	-	-	-	62	-	62	62
Special Allocation	530	-	-	-	530	-	-	530	-	-	530	530
Student Teacher Program	30	-	-	-	30	-	-	-	30	-	30	30
Total restricted fund	2,788	-	-	-	2,788	-	-	530	2,258	-	2,788	2,788
Total	\$ 34,613	\$ -	\$ -	\$ -	\$ 34,613	\$ -	\$ -	\$ 530	\$ 7,921	\$ 26,162	\$ 34,613	\$ 34,613

**ALPINE CREST ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund		Other Financing Sources (Uses)		Increase	Fund
	Balances 7/1/2020	Revenue	Expenditures	Transfers In	(Decrease) In Inventory	Balances 6/30/2021
General	\$ 32,933	\$ 14,008	\$ (15,116)	\$ -	\$ -	\$ 31,825
Restricted fund:						
Basic Education Program	1,042	-	(1,042)	-	-	-
Faculty Fund	1,039	100	(821)	-	-	318
Fine Arts	382	1,600	(1,957)	-	-	25
Fund for the Needy	996	300	-	-	-	1,296
Junior League Grant	-	300	(300)	-	-	-
Library	350	3,235	(3,140)	-	-	445
Physical Education	217	500	(635)	-	-	82
PTA Donations	225	2,860	(3,023)	-	-	62
Special Allocation	924	-	(394)	-	-	530
Student Teacher Program	30	-	-	-	-	30
Total restricted fund	5,205	8,895	(11,312)	-	-	2,788
Total	\$ 38,138	\$ 22,903	\$ (26,428)	\$ -	\$ -	\$ 34,613

**APISON ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 45,297	\$ -	\$ -	\$ -	\$ 45,297	\$ -	\$ -	\$ -	\$ 15,460	\$ 29,837	\$ 45,297	\$ 45,297
Restricted fund:												
Basic Education Program	1,634	-	-	-	1,634	-	-	1,634	-	-	1,634	1,634
Faculty Fund	872	-	-	-	872	-	-	-	872	-	872	872
Fine Arts	1,052	-	-	-	1,052	-	-	-	1,052	-	1,052	1,052
Library	4,141	-	-	-	4,141	-	-	-	4,141	-	4,141	4,141
Physical Education	132	-	-	-	132	-	-	-	132	-	132	132
PTA Donations	6,219	-	-	-	6,219	-	-	-	6,219	-	6,219	6,219
Staff Development	200	-	-	-	200	-	-	-	200	-	200	200
TVA Donations	122	-	-	-	122	-	-	-	122	-	122	122
Total restricted fund	14,372	-	-	-	14,372	-	-	1,634	12,738	-	14,372	14,372
Total	\$ 59,669	\$ -	\$ -	\$ -	\$ 59,669	\$ -	\$ -	\$ 1,634	\$ 28,198	\$ 29,837	\$ 59,669	\$ 59,669

**APISON ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 60,906	\$ 22,466	\$ (38,075)	\$ -	\$ -	\$ -	\$ 45,297
Restricted fund:							
Basic Education Program	1,685	-	(51)	-	-	-	1,634
Faculty Fund	1,015	1,148	(1,291)	-	-	-	872
Fine Arts	978	1,600	(1,526)	-	-	-	1,052
Junior League Grant	-	755	(755)	-	-	-	-
Library	3,510	3,857	(3,226)	-	-	-	4,141
Music	104	-	(104)	-	-	-	-
Physical Education	72	560	(500)	-	-	-	132
PTA Donations	1,728	13,735	(9,244)	-	-	-	6,219
Special Allocation	5,995	-	(5,995)	-	-	-	-
Staff Development	200	-	-	-	-	-	200
TVA Donations	22	100	-	-	-	-	122
Total restricted fund	15,309	21,755	(22,692)	-	-	-	14,372
Total	\$ 76,215	\$ 44,221	\$ (60,767)	\$ -	\$ -	\$ -	\$ 59,669

**BARGER ACADEMY OF FINE ARTS  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 44,595	\$ -	\$ -	\$ -	\$ 44,595	\$ -	\$ -	\$ -	\$ 9,488	\$ 35,107	\$ 44,595	\$ 44,595
Restricted fund:												
Art	35	-	-	-	35	-	-	-	35	-	35	35
Basic Education Program	363	-	-	-	363	-	-	363	-	-	363	363
Benevolent Fund	1,722	-	-	-	1,722	-	-	-	1,722	-	1,722	1,722
Chorus	38	-	-	-	38	-	-	-	38	-	38	38
Commissioner Donations	1,979	-	-	-	1,979	-	-	-	1,979	-	1,979	1,979
Community Foundation Donations	18,124	-	-	-	18,124	-	-	-	18,124	-	18,124	18,124
Community Foundation Donations - Leadership	69	-	-	-	69	-	-	-	69	-	69	69
Drama	294	-	-	-	294	-	-	-	294	-	294	294
Faculty Fund	212	-	-	-	212	-	-	-	212	-	212	212
Fine Arts	4,020	-	-	-	4,020	-	-	-	4,020	-	4,020	4,020
Library	1,577	-	-	-	1,577	-	-	-	1,577	-	1,577	1,577
Music Grant	59	-	-	-	59	-	-	59	-	-	59	59
Outdoor Learning	2,262	-	-	-	2,262	-	-	-	2,262	-	2,262	2,262
Physical Education Equipment Grant	2	-	-	-	2	-	-	2	-	-	2	2
Playground Fund	12,484	-	-	-	12,484	-	-	-	12,484	-	12,484	12,484
Special Allocation	13,842	-	-	-	13,842	-	-	13,842	-	-	13,842	13,842
Staff Development	54	-	-	-	54	-	-	-	54	-	54	54
Student Teacher Program	411	-	-	-	411	-	-	-	411	-	411	411
Walmart Grant	18	-	-	-	18	-	-	18	-	-	18	18
Total restricted fund	57,565	-	-	-	57,565	-	-	14,284	43,281	-	57,565	57,565
Total	\$ 102,160	\$ -	\$ -	\$ -	\$ 102,160	\$ -	\$ -	\$ 14,284	\$ 52,769	\$ 35,107	\$ 102,160	\$ 102,160



**BARGER ACADEMY OF FINE ARTS**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 43,743	\$ 15,293	\$ (14,444)	\$ 3	\$ -	\$ -	\$ 44,595
Restricted fund:							
Art	35	-	-	-	-	-	35
Basic Education Program	767	-	(404)	-	-	-	363
Benevolent Fund	-	1,722	-	-	-	-	1,722
Chorus	126	-	(88)	-	-	-	38
Clothes Closet	250	-	(250)	-	-	-	-
Commissioner Donations	1,979	-	-	-	-	-	1,979
Community Foundation Donations	14,124	4,000	-	-	-	-	18,124
Community Foundation Donations- Leadership	292	-	(223)	-	-	-	69
Drama	294	-	-	-	-	-	294
Faculty Fund	407	635	(830)	-	-	-	212
Fine Arts	2,188	2,400	(568)	-	-	-	4,020
Junior League Grant	-	622	(619)	-	(3)	-	-
Library	1,462	1,318	(1,203)	-	-	-	1,577
Music Grant	59	1,000	(1,000)	-	-	-	59
Outdoor Learning	-	2,262	-	-	-	-	2,262
Physical Education Equipment Grant	564	500	(1,062)	-	-	-	2
Playground Fund	12,484	-	-	-	-	-	12,484
Special Allocation	13,842	-	-	-	-	-	13,842
Staff Development	54	-	-	-	-	-	54
Student Teacher Program	286	125	-	-	-	-	411
Walmart Grant	287	-	(269)	-	-	-	18
Total restricted fund	49,500	14,584	(6,516)	-	(3)	-	57,565
Total	\$ 93,243	\$ 29,877	\$ (20,960)	\$ 3	\$ (3)	\$ -	\$ 102,160

**BATTLE ACADEMY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 32,986	\$ -	\$ -	\$ -	\$ 32,986	\$ -	\$ -	\$ -	\$ 8,704	\$ 24,282	\$ 32,986	\$ 32,986
Restricted fund:												
Art	1,426	-	-	-	1,426	-	-	-	1,426	-	1,426	1,426
Beautification	334	-	-	-	334	-	-	-	334	-	334	334
Environmental Club	199	-	-	-	199	-	-	-	199	-	199	199
Faculty Fund	818	-	-	-	818	-	-	-	818	-	818	818
Field Trip Donations	1,907	-	-	-	1,907	-	-	-	1,907	-	1,907	1,907
Fifth Grade Field Trip	539	-	-	-	539	-	-	-	539	-	539	539
Fine Arts	110	-	-	-	110	-	-	-	110	-	110	110
First Baptist Church Donation	1,000	-	-	-	1,000	-	-	-	1,000	-	1,000	1,000
Hutcheson Foundation Donation	3,332	-	-	-	3,332	-	-	-	3,332	-	3,332	3,332
Lego Robotics Club	360	-	-	-	360	-	-	-	360	-	360	360
Library	1,268	-	-	-	1,268	-	-	-	1,268	-	1,268	1,268
Music	110	-	-	-	110	-	-	-	110	-	110	110
Outdoor Classroom Grant	500	-	-	-	500	-	-	500	-	-	500	500
Physical Education	68	-	-	-	68	-	-	-	68	-	68	68
Pilgrim's Price Donation	190,271	-	-	-	190,271	-	-	-	190,271	-	190,271	190,271
PTA Donations	19	-	-	-	19	-	-	-	19	-	19	19
PTA Donations - Field Trips	74	-	-	-	74	-	-	-	74	-	74	74
School Focus Donation	5,171	-	-	-	5,171	-	-	-	5,171	-	5,171	5,171
Special Allocation	429	-	-	-	429	-	-	429	-	-	429	429
Student Teacher Programs	1,349	-	-	-	1,349	-	-	-	1,349	-	1,349	1,349
Student Uniforms	286	-	-	-	286	-	-	-	286	-	286	286
TVA Science Olympiad Donations	120	-	-	-	120	-	-	-	120	-	120	120
Total restricted fund	209,690	-	-	-	209,690	-	-	929	208,761	-	209,690	209,690
Total	\$ 242,676	\$ -	\$ -	\$ -	\$ 242,676	\$ -	\$ -	\$ 929	\$ 217,465	\$ 24,282	\$ 242,676	\$ 242,676

**BATTLE ACADEMY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 36,696	\$ 14,342	\$ (18,052)	\$ -	\$ -	\$ -	\$ 32,986
Restricted fund:							
Art	1,426	-	-	-	-	-	1,426
Basic Education Program	657	-	(657)	-	-	-	-
Beautification	334	-	-	-	-	-	334
Environmental Club	199	-	-	-	-	-	199
Faculty Fund	606	1,420	(1,208)	-	-	-	818
Field Trip Donations	1,907	-	-	-	-	-	1,907
Fifth Grade Field Trip	539	-	-	-	-	-	539
Fine Arts	876	1,600	(2,366)	-	-	-	110
First Baptist Church Donation	-	1,000	-	-	-	-	1,000
Hutcheson Foundation Donation	4,225	-	(893)	-	-	-	3,332
Lego Robotics Club	360	-	-	-	-	-	360
Library	1,262	1,250	(1,244)	-	-	-	1,268
Music	110	-	-	-	-	-	110
Outdoor Classroom Grant	-	500	-	-	-	-	500
Physical Education	478	500	(910)	-	-	-	68
Pilgrim's Pride Donation	-	190,472	(201)	-	-	-	190,271
PTA Donations	56	1,632	(1,669)	-	-	-	19
PTA Donations - Field Trips	74	-	-	-	-	-	74
School Focus Donation	5,230	100	(159)	-	-	-	5,171
Special Allocation	2,352	-	(1,923)	-	-	-	429
Student Teacher Program	1,349	-	-	-	-	-	1,349
Student Uniforms	431	-	(145)	-	-	-	286
TN Arts Commission Grant	-	3,000	(3,000)	-	-	-	-
TVA Science Olympiad Donations	120	-	-	-	-	-	120
Total restricted fund	22,591	201,474	(14,375)	-	-	-	209,690
Total	\$ 59,287	\$ 215,816	\$ (32,427)	\$ -	\$ -	\$ -	\$ 242,676

**BIG RIDGE ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 28,633	\$ -	\$ -	\$ -	\$ 28,633	\$ -	\$ -	\$ -	\$ 657	\$ 27,976	\$ 28,633	\$ 28,633
Restricted fund:												
Chorus	628	-	-	-	628	-	-	-	628	-	628	628
Connie McDade Memorial	1,468	-	-	-	1,468	-	-	-	1,468	-	1,468	1,468
Davis Family Donation	1,878	-	-	-	1,878	-	-	-	1,878	-	1,878	1,878
Faculty Fund	227	-	-	-	227	-	-	-	227	-	227	227
Fifth Grade Field Trip	2,459	-	-	-	2,459	-	-	-	2,459	-	2,459	2,459
Fine Arts	232	-	-	-	232	-	-	-	232	-	232	232
Hixson Chamber of Commerce	6	-	-	-	6	-	-	-	6	-	6	6
Library	1,087	-	-	-	1,087	-	-	-	1,087	-	1,087	1,087
Physical Education	210	-	-	-	210	-	-	-	210	-	210	210
Special Allocation	2,942	-	-	-	2,942	-	-	2,942	-	-	2,942	2,942
Staff Development	55	-	-	-	55	-	-	-	55	-	55	55
Student Teacher Program	71	-	-	-	71	-	-	-	71	-	71	71
TVA Science Olympiad	40	-	-	-	40	-	-	-	40	-	40	40
Total restricted fund	11,303	-	-	-	11,303	-	-	2,942	8,361	-	11,303	11,303
Total	\$ 39,936	\$ -	\$ -	\$ -	\$ 39,936	\$ -	\$ -	\$ 2,942	\$ 9,018	\$ 27,976	\$ 39,936	\$ 39,936

**BIG RIDGE ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 46,505	\$ 29,870	\$ (47,743)	\$ 1	\$ -	\$ -	\$ 28,633
Restricted fund:							
Art	1	-	(1)	-	-	-	-
Basic Education Program	433	-	(433)	-	-	-	-
Chorus	628	-	-	-	-	-	628
Connie McDade Memorial	1,753	-	(285)	-	-	-	1,468
Davis Family Donation	-	2,500	(622)	-	-	-	1,878
Faculty Fund	856	754	(1,383)	-	-	-	227
Fifth Grade Field Trip	4,132	-	(1,673)	-	-	-	2,459
Fine Arts	533	1,600	(1,901)	-	-	-	232
Hixson Chamber of Commerce	188	-	(182)	-	-	-	6
Hixson First Baptist Church Donation	1,500	-	(1,500)	-	-	-	-
Lego Robotics Club	271	-	(271)	-	-	-	-
Library	3,436	1,410	(3,759)	-	-	-	1,087
Physical Education	202	500	(492)	-	-	-	210
PTA Donations	1,713	2,000	(3,713)	-	-	-	-
Science	400	-	(400)	-	-	-	-
Special Allocation	3,105	-	(163)	-	-	-	2,942
Staff Development	55	-	-	-	-	-	55
Student Teacher Program	71	-	-	-	-	-	71
TVA Donations	1,092	-	(1,092)	-	-	-	-
TVA Robotics Donations	61	-	(61)	-	-	-	-
TVA Science Olympiad	40	-	-	-	-	-	40
Unum Donations	1,029	-	(1,029)	-	-	-	-
Unum Grant	162	-	(161)	-	(1)	-	-
Total restricted fund	21,661	8,764	(19,121)	-	(1)	-	11,303
Total	\$ 68,166	\$ 38,634	\$ (66,864)	\$ 1	\$ (1)	\$ -	\$ 39,936

**BROWN ACADEMY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 57,160	\$ -	\$ -	\$ -	\$ 57,160	\$ -	\$ -	\$ -	\$ 7,669	\$ 49,491	\$ 57,160	\$ 57,160
Restricted fund:												
Faculty Fund	141	-	-	-	141	-	-	-	141	-	141	141
Field Trip Donations	6,223	-	-	-	6,223	-	-	-	6,223	-	6,223	6,223
Fine Arts	827	-	-	-	827	-	-	-	827	-	827	827
First Christian Church Donations	4	-	-	-	4	-	-	-	4	-	4	4
Hutcheson Foundation Donations	341	-	-	-	341	-	-	-	341	-	341	341
Library	1,340	-	-	-	1,340	-	-	-	1,340	-	1,340	1,340
Physical Education	473	-	-	-	473	-	-	-	473	-	473	473
Positive Behavior Donations	56	-	-	-	56	-	-	-	56	-	56	56
Professional Development Services -												
UTC Grant	10	-	-	-	10	-	-	10	-	-	10	10
Robotics Club	43	-	-	-	43	-	-	-	43	-	43	43
Science Olympiad Club	320	-	-	-	320	-	-	-	320	-	320	320
Special Allocation	1,222	-	-	-	1,222	-	-	1,222	-	-	1,222	1,222
Student Teacher Program	1,079	-	-	-	1,079	-	-	-	1,079	-	1,079	1,079
Student Uniforms	1,700	-	-	-	1,700	-	-	-	1,700	-	1,700	1,700
Total restricted fund	13,779	-	-	-	13,779	-	-	1,232	12,547	-	13,779	13,779
Total	\$ 70,939	\$ -	\$ -	\$ -	\$ 70,939	\$ -	\$ -	\$ 1,232	\$ 20,216	\$ 49,491	\$ 70,939	\$ 70,939

**BROWN ACADEMY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 55,624	\$ 10,427	\$ (8,892)	\$ 1	\$ -	\$ -	\$ 57,160
Restricted fund:							
Art	1,048	-	(1,048)	-	-	-	-
Basic Education Program	1,251	-	(1,251)	-	-	-	-
Faculty Fund	202	800	(861)	-	-	-	141
Field Trip Donations	6,223	-	-	-	-	-	6,223
Fine Arts	639	1,600	(1,412)	-	-	-	827
First Christian Church Donations	137	-	(133)	-	-	-	4
Hutcheson Foundation Donations	428	-	(87)	-	-	-	341
Junior League Grant	-	750	(749)	-	(1)	-	-
Library	621	1,200	(481)	-	-	-	1,340
Physical Education	215	500	(242)	-	-	-	473
Positive Behavior Donations	-	481	(425)	-	-	-	56
Professional Development Services - UTC Grant	10	-	-	-	-	-	10
Robotics Club	43	-	-	-	-	-	43
Science Olympiad Club	320	-	-	-	-	-	320
Special Allocation	1,566	-	(344)	-	-	-	1,222
Student Teacher Program	2,291	-	(1,212)	-	-	-	1,079
Student Uniforms	1,650	50	-	-	-	-	1,700
Total restricted fund	16,644	5,381	(8,245)	-	(1)	-	13,779
Total	\$ 72,268	\$ 15,808	\$ (17,137)	\$ 1	\$ (1)	\$ -	\$ 70,939

**CLIFTON HILLS ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance							Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance		
General	\$ 31,124	\$ -	\$ -	\$ -	\$ 31,124	\$ -	\$ -	\$ -	\$ 15,846	\$ 15,278	\$ 31,124	\$ 31,124	
Restricted fund:													
Faculty Fund	566	-	-	-	566	-	-	-	566	-	566	566	
Field Trips	4,132	-	-	-	4,132	-	-	-	4,132	-	4,132	4,132	
Fine Arts	640	-	-	-	640	-	-	-	640	-	640	640	
Library	5,335	-	-	-	5,335	-	-	-	5,335	-	5,335	5,335	
Physical Education	202	-	-	-	202	-	-	-	202	-	202	202	
Whole Kids Garden Grant	2,431	-	-	-	2,431	-	-	2,431	-	-	2,431	2,431	
Total restricted fund	13,306	-	-	-	13,306	-	-	2,431	10,875	-	13,306	13,306	
Total	\$ 44,430	\$ -	\$ -	\$ -	\$ 44,430	\$ -	\$ -	\$ 2,431	\$ 26,721	\$ 15,278	\$ 44,430	\$ 44,430	



**CLIFTON HILLS ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund		Expenditures	Other Financing Sources (Uses)		Increase	Fund
	Balances	Revenue		Transfers In	Transfers Out	(Decrease)	Balances
	7/1/2020					In Inventory	6/30/2021
General	\$ 41,149	\$ 25,253	\$ (35,280)	\$ 2	\$ -	\$ -	\$ 31,124
Restricted fund:							
Basic Education Program	334	-	(334)	-	-	-	-
Faculty Fund	617	309	(360)	-	-	-	566
Field Trips	4,382	-	(250)	-	-	-	4,132
Fine Arts	2,024	1,600	(2,984)	-	-	-	640
Junior League Grant	-	1,570	(1,570)	-	-	-	-
Library	4,559	1,200	(424)	-	-	-	5,335
Music	30	-	(30)	-	-	-	-
Osborne Foundation Grant	22	-	(22)	-	-	-	-
Physical Education	204	500	(502)	-	-	-	202
Special Allocation	30	-	(30)	-	-	-	-
Student Council	68	-	(68)	-	-	-	-
Technology	-	225	(225)	-	-	-	-
UNUM Grant	39	-	(37)	-	(2)	-	-
Whole Kids Garden Grant	-	3,000	(569)	-	-	-	2,431
Total restricted fund	12,309	8,404	(7,405)	-	(2)	-	13,306
Total	\$ 53,458	\$ 33,657	\$ (42,685)	\$ 2	\$ (2)	\$ -	\$ 44,430

**DAISY ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 66,990	\$ -	\$ -	\$ -	\$ 66,990	\$ -	\$ -	\$ -	\$ 6,414	\$ 60,576	\$ 66,990	\$ 66,990
Restricted fund:												
Basic Education Program	41	-	-	-	41	-	-	41	-	-	41	41
Faculty Fund	999	-	-	-	999	-	-	-	999	-	999	999
Fine Arts	326	-	-	-	326	-	-	-	326	-	326	326
Library	3,274	-	-	-	3,274	-	-	-	3,274	-	3,274	3,274
Music	84	-	-	-	84	-	-	-	84	-	84	84
Physical Education	1,018	-	-	-	1,018	-	-	-	1,018	-	1,018	1,018
Playground	250	-	-	-	250	-	-	-	250	-	250	250
PTA Donations	9,151	-	-	-	9,151	-	-	-	9,151	-	9,151	9,151
Special Allocation	825	-	-	-	825	-	-	825	-	-	825	825
TVA Donations	659	-	-	-	659	-	-	-	659	-	659	659
Total restricted fund	16,627	-	-	-	16,627	-	-	866	15,761	-	16,627	16,627
Total	\$ 83,617	\$ -	\$ -	\$ -	\$ 83,617	\$ -	\$ -	\$ 866	\$ 22,175	\$ 60,576	\$ 83,617	\$ 83,617

**DAISY ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 63,776	\$ 21,999	\$ (18,785)	\$ -	\$ -	\$ -	\$ 66,990
Restricted fund:							
Basic Education Program	1,048	-	(1,007)	-	-	-	41
Faculty Fund	795	1,365	(1,161)	-	-	-	999
Fine Arts	99	1,600	(1,373)	-	-	-	326
Library	2,308	1,422	(456)	-	-	-	3,274
Music	84	-	-	-	-	-	84
Physical Education	518	500	-	-	-	-	1,018
Playground	250	-	-	-	-	-	250
PTA Donations	1,651	7,500	-	-	-	-	9,151
Special Allocation	1,000	-	(175)	-	-	-	825
Student Teacher Program	48	-	(48)	-	-	-	-
TVA Donations	659	-	-	-	-	-	659
Total restricted fund	8,460	12,387	(4,220)	-	-	-	16,627
Total	\$ 72,236	\$ 34,386	\$ (23,005)	\$ -	\$ -	\$ -	\$ 83,617

**DAWN  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 50,748	\$ -	\$ -	\$ -	\$ 50,748	\$ -	\$ -	\$ -	\$ 14,000	\$ 36,748	\$ 50,748	\$ 50,748
Restricted fund:												
Basic Education Program	136	-	-	-	136	-	-	136	-	-	136	136
Building Trades	531	-	-	-	531	-	-	-	531	-	531	531
Chapman Donation	1,010	-	-	-	1,010	-	-	-	1,010	-	1,010	1,010
Faculty Fund	437	-	-	-	437	-	-	-	437	-	437	437
Library	1,724	-	-	-	1,724	-	-	-	1,724	-	1,724	1,724
Special Allocation	3,854	-	-	-	3,854	-	-	3,854	-	-	3,854	3,854
Total restricted fund	7,692	-	-	-	7,692	-	-	3,990	3,702	-	7,692	7,692
Total	\$ 58,440	\$ -	\$ 0	\$ -	\$ 58,440	\$ -	\$ -	\$ 3,990	\$ 17,702	\$ 36,748	\$ 58,440	\$ 58,440

**DAWN**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 40,182	\$ 14,008	\$ (3,442)	\$ -	\$ -	\$ -	\$ 50,748
Restricted fund:							
Basic Education Program	136	-	-	-	-	-	136
Building Trades	1,222	372	(1,063)	-	-	-	531
Chapman Donation	1,210	-	(200)	-	-	-	1,010
Faculty Fund	615	222	(400)	-	-	-	437
Library	754	1,200	(230)	-	-	-	1,724
Special Allocation	4,249	-	(395)	-	-	-	3,854
Total restricted fund	8,186	1,794	(2,288)	-	-	-	7,692
Total	\$ 48,368	\$ 15,802	\$ (5,730)	\$ -	\$ -	\$ -	\$ 58,440

**CALVIN DONALDSON ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 16,095	\$ -	\$ -	\$ -	\$ 16,095	\$ -	\$ -	\$ -	\$ 14,000	\$ 2,095	\$ 16,095	\$ 16,095
Restricted fund:												
Basic Education Program	87	-	-	-	87	-	-	87	-	-	87	87
Faculty Fund	466	-	-	-	466	-	-	-	466	-	466	466
Field Trip Donations	291	-	-	-	291	-	-	-	291	-	291	291
Fine Arts	2,682	-	-	-	2,682	-	-	-	2,682	-	2,682	2,682
Library	117	-	-	-	117	-	-	-	117	-	117	117
NLCEF Music and Art Grant	1,123	-	-	-	1,123	-	-	1,123	-	-	1,123	1,123
Physical Education	3	-	-	-	3	-	-	-	3	-	3	3
Rise Academy Donation	910	-	-	-	910	-	-	-	910	-	910	910
Student Teacher Program	103	-	-	-	103	-	-	-	103	-	103	103
Total restricted fund	5,782	-	-	-	5,782	-	-	1,210	4,572	-	5,782	5,782
Total	\$ 21,877	\$ -	\$ 0	\$ -	\$ 21,877	\$ -	\$ -	\$ 1,210	\$ 18,572	\$ 2,095	\$ 21,877	\$ 21,877

**CALVIN DONALDSON ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 7,895	\$ 15,582	\$ (7,382)	\$ -	\$ -	\$ -	\$ 16,095
Restricted fund:							
Arts Build Grant	335	-	(335)	-	-	-	-
Basic Education Program	527	-	(440)	-	-	-	87
Battelle STEM Grant	-	5,000	(5,000)	-	-	-	-
Benwood Grant	208	-	(208)	-	-	-	-
Faculty Fund	371	170	(75)	-	-	-	466
Field Trip Donations	291	-	-	-	-	-	291
Fine Arts	1,825	1,600	(743)	-	-	-	2,682
Library	230	1,200	(1,313)	-	-	-	117
NLCEF Music and Art Grant	3,340	-	(2,217)	-	-	-	1,123
Physical Education	93	500	(590)	-	-	-	3
Rise Academy Donation	910	-	-	-	-	-	910
Student Teacher Program	103	-	-	-	-	-	103
UNUM Grant	1,000	-	(1,000)	-	-	-	-
Total restricted fund	9,233	8,470	(11,921)	-	-	-	5,782
Total	\$ 17,128	\$ 24,052	\$ (19,303)	\$ -	\$ -	\$ -	\$ 21,877

**DUPONT ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 36,647	\$ -	\$ -	\$ -	\$ 36,647	\$ -	\$ -	\$ -	\$ 5,817	\$ 30,830	\$ 36,647	\$ 36,647
Restricted fund:												
Ashland Terrace Christian Church	1,500	-	-	-	1,500	-	-	-	1,500	-	1,500	1,500
Benevolent Fund	258	-	-	-	258	-	-	-	258	-	258	258
Faculty Fund	387	-	-	-	387	-	-	-	387	-	387	387
Fine Arts	879	-	-	-	879	-	-	-	879	-	879	879
Held Foundation Donations	4,843	-	-	-	4,843	-	-	-	4,843	-	4,843	4,843
Kordsa Global Donation	5,613	-	-	-	5,613	-	-	-	5,613	-	5,613	5,613
Library	2,693	-	-	-	2,693	-	-	-	2,693	-	2,693	2,693
Physical Education	839	-	-	-	839	-	-	-	839	-	839	839
PTA Donation	6,200	-	-	-	6,200	-	-	-	6,200	-	6,200	6,200
Special Allocation	4,139	-	-	-	4,139	-	-	4,139	-	-	4,139	4,139
Student Teacher Program	277	-	-	-	277	-	-	-	277	-	277	277
UNUM Grant	382	-	-	-	382	-	-	382	-	-	382	382
Visual Arts	413	-	-	-	413	-	-	-	413	-	413	413
Walmart Grant	1,724	-	-	-	1,724	-	-	1,724	-	-	1,724	1,724
Total restricted fund	30,147	-	-	-	30,147	-	-	6,245	23,902	-	30,147	30,147
Total	\$ 66,794	\$ -	\$ -	\$ -	\$ 66,794	\$ -	\$ -	\$ 6,245	\$ 29,719	\$ 30,830	\$ 66,794	\$ 66,794



**DUPONT ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 40,456	\$ 14,475	\$ (18,284)	\$ -	\$ -	\$ -	\$ 36,647
Restricted fund:							
Ashland Terrace Christian Church	-	1,500	-	-	-	-	1,500
Basic Education Program	895	-	(895)	-	-	-	-
Benevolent Fund	58	500	(300)	-	-	-	258
Faculty Fund	460	893	(966)	-	-	-	387
Fine Arts	883	800	(804)	-	-	-	879
Held Foundation Donations	4,843	-	-	-	-	-	4,843
Kordsa Global Donation	7,275	5,000	(6,662)	-	-	-	5,613
Krystal Foundation Grant	1,666	-	(1,666)	-	-	-	-
Library	2,367	1,734	(1,408)	-	-	-	2,693
Physical Education	1,147	500	(808)	-	-	-	839
PTA Donation	-	6,200	-	-	-	-	6,200
Special Allocation	4,765	8	(634)	-	-	-	4,139
Student Teacher Program	-	375	(98)	-	-	-	277
UNUM Grant	579	-	(197)	-	-	-	382
Visual Arts	800	800	(1,187)	-	-	-	413
Walmart Grant	1,507	1,000	(783)	-	-	-	1,724
Total restricted fund	27,245	19,310	(16,408)	-	-	-	30,147
Total	\$ 67,701	\$ 33,785	\$ (34,692)	\$ -	\$ -	\$ -	\$ 66,794

**EAST BRAINERD ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 89,242	\$ -	\$ -	\$ -	\$ 89,242	\$ -	\$ -	\$ -	\$ 27,099	\$ 62,143	\$ 89,242	\$ 89,242
Restricted fund:												
Basic Education Program	1,271	-	-	-	1,271	-	-	1,271	-	-	1,271	1,271
Benevolent Fund	160	-	-	-	160	-	-	-	160	-	160	160
BETA Club	45	-	-	-	45	-	-	-	45	-	45	45
Dollar General Literacy Grant	80	-	-	-	80	-	-	80	-	-	80	80
Faculty Fund	3,294	-	-	-	3,294	-	-	-	3,294	-	3,294	3,294
Fine Arts	866	-	-	-	866	-	-	-	866	-	866	866
Library	16,255	-	-	-	16,255	-	-	-	16,255	-	16,255	16,255
Music	269	-	-	-	269	-	-	-	269	-	269	269
Physical Education	4	-	-	-	4	-	-	-	4	-	4	4
PTA Donations	1,536	-	-	-	1,536	-	-	-	1,536	-	1,536	1,536
Special Allocation	16,720	-	-	-	16,720	-	-	16,720	-	-	16,720	16,720
Staff Development	542	-	-	-	542	-	-	-	542	-	542	542
Student Teacher Program	6,104	-	-	-	6,104	-	-	-	6,104	-	6,104	6,104
Tornado Damages Donations	9,186	-	-	-	9,186	-	-	-	9,186	-	9,186	9,186
Tornado Damage Replace	(13,534)	-	-	-	(13,534)	-	-	-	(13,534)	-	(13,534)	(13,534)
TVA Donations	351	-	-	-	351	-	-	-	351	-	351	351
Total restricted fund	43,149	-	-	-	43,149	-	-	18,071	25,078	-	43,149	43,149
Total	\$ 132,391	\$ -	\$ -	\$ -	\$ 132,391	\$ -	\$ -	\$ 18,071	\$ 52,177	\$ 62,143	\$ 132,391	\$ 132,391

**EAST BRAINERD ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 78,411	\$ 43,529	\$ (32,698)	\$ -	\$ -	\$ -	\$ 89,242
Restricted fund:							
Basic Education Program	3,193	-	(1,922)	-	-	-	1,271
Benevolent Fund	714	-	(554)	-	-	-	160
BETA Club	45	-	-	-	-	-	45
Dollar General Literacy Grant	-	2,400	(2,320)	-	-	-	80
Faculty Fund	3,477	2,203	(2,386)	-	-	-	3,294
Fine Arts	815	1,600	(1,549)	-	-	-	866
Library	16,141	1,200	(1,086)	-	-	-	16,255
Music	269	-	-	-	-	-	269
Physical Education	-	500	(496)	-	-	-	4
Pre-K Program	-	4,290	(4,290)	-	-	-	-
PTA Donations	1,536	-	-	-	-	-	1,536
Special Allocation	16,720	-	-	-	-	-	16,720
Staff Development	542	-	-	-	-	-	542
Student Teacher Program	6,570	-	(466)	-	-	-	6,104
Tornado Damages Donations	11,300	-	(2,114)	-	-	-	9,186
Tornado Damage Replace	-	149,949	(163,483)	-	-	-	(13,534)
TVA Donations	351	-	-	-	-	-	351
Total restricted fund	61,673	162,142	(180,666)	-	-	-	43,149
Total	\$ 140,084	\$ 205,671	\$ (213,364)	\$ -	\$ -	\$ -	\$ 132,391

**EAST LAKE ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 80,861	\$ -	\$ -	\$ -	\$ 80,861	\$ -	\$ -	\$ -	\$ 2,510	\$ 78,351	\$ 80,861	\$ 80,861
Restricted fund:												
Basic Education Program	575	-	-	-	575	-	-	575	-	-	575	575
Care Closet	3	-	-	-	3	-	-	-	3	-	3	3
Faculty Fund	1,503	-	-	-	1,503	-	-	-	1,503	-	1,503	1,503
Fine Arts	356	-	-	-	356	-	-	-	356	-	356	356
Golden Apple Teacher of the Year	50	-	-	-	50	-	-	-	50	-	50	50
Junior League Grant	491	-	-	-	491	-	-	491	-	-	491	491
Library	323	-	-	-	323	-	-	-	323	-	323	323
Physical Education	88	-	-	-	88	-	-	-	88	-	88	88
Playground	5,015	-	-	-	5,015	-	-	-	5,015	-	5,015	5,015
Special Allocation	13,077	-	-	-	13,077	-	-	13,077	-	-	13,077	13,077
Total restricted fund	21,481	-	-	-	21,481	-	-	14,143	7,338	-	21,481	21,481
Total	\$ 102,342	\$ -	\$ -	\$ -	\$ 102,342	\$ -	\$ -	\$ 14,143	\$ 9,848	\$ 78,351	\$ 102,342	\$ 102,342

**EAST LAKE ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 81,090	\$ 18,032	\$ (18,284)	\$ 23	\$ -	\$ -	\$ 80,861
Restricted fund:							
Basic Education Program	1,771	-	(1,179)	-	(17)	-	575
Care Closet	450	-	(447)	-	-	-	3
Community Foundation Grant	184	-	(182)	-	(2)	-	-
Faculty Fund	1,544	1,329	(1,370)	-	-	-	1,503
Fine Arts	1,323	1,600	(2,567)	-	-	-	356
Golden Apple Teacher of Year	175	-	(125)	-	-	-	50
Junior League Grant	2,224	-	(1,729)	-	(4)	-	491
Library	809	1,355	(1,841)	-	-	-	323
Physical Education	28	500	(440)	-	-	-	88
Playground	5,015	-	-	-	-	-	5,015
Special Allocation	14,106	-	(1,029)	-	-	-	13,077
Total restricted fund	27,629	4,784	(10,909)	-	(23)	-	21,481
Total	\$ 108,719	\$ 22,816	\$ (29,193)	\$ 23	\$ (23)	\$ -	\$ 102,342

**EAST RIDGE ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 82,688	\$ -	\$ -	\$ -	\$ 82,688	\$ -	\$ -	\$ -	\$ 15,153	\$ 67,535	\$ 82,688	\$ 82,688
Restricted fund:												
Faculty Fund	1,204	-	-	-	1,204	-	-	-	1,204	-	1,204	1,204
Fine Arts	515	-	-	-	515	-	-	-	515	-	515	515
Hamilton Sings Grant	917	-	-	-	917	-	-	917	-	-	917	917
Library	4,818	-	-	-	4,818	-	-	-	4,818	-	4,818	4,818
Physical Education	109	-	-	-	109	-	-	-	109	-	109	109
Special Allocation	24,344	-	-	-	24,344	-	-	24,344	-	-	24,344	24,344
Student Teacher Program	100	-	-	-	100	-	-	-	100	-	100	100
Total restricted fund	32,007	-	-	-	32,007	-	-	25,261	6,746	-	32,007	32,007
Total	\$ 114,695	\$ -	\$ -	\$ -	\$ 114,695	\$ -	\$ -	\$ 25,261	\$ 21,899	\$ 67,535	\$ 114,695	\$ 114,695

**EAST RIDGE ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease)	Fund Balances
	7/1/2020			Transfers In	Transfers Out	In Inventory	6/30/2021
General	\$ 113,313	\$ 35,558	\$ (66,185)	\$ 2	\$ -	\$ -	\$ 82,688
Restricted fund:							
Arts Build Grant	246	-	(246)	-	-	-	-
Basic Education Program	602	-	(602)	-	-	-	-
Chorus	18	-	(18)	-	-	-	-
Faculty Fund	1,879	1,273	(1,948)	-	-	-	1,204
Fine Arts	303	1,600	(1,388)	-	-	-	515
Hamilton Sings Grant	917	-	-	-	-	-	917
Junior League Grant	-	500	(500)	-	-	-	-
Leader in Me Donations	-	-	-	-	-	-	-
Library	6,227	1,527	(2,936)	-	-	-	4,818
Literacy Resources Allocation	-	-	-	-	-	-	-
Music	1,150	-	(1,150)	-	-	-	-
Music and Arts Grant	-	250	(248)	-	(2)	-	-
Physical Education	399	500	(790)	-	-	-	109
Special Allocation	24,344	-	-	-	-	-	24,344
Student Teacher Program	100	-	-	-	-	-	100
Walmart Grant	589	-	(589)	-	-	-	-
Total restricted fund	36,774	5,650	(10,415)	-	(2)	-	32,007
Total	\$ 150,087	\$ 41,208	\$ (76,600)	\$ 2	\$ (2)	\$ -	\$ 114,695

**EAST SIDE ELEMENTARY  
INTERNAL SCHOOL FUNDS  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts	Inventory	Other	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
		Receivable		Assets								
General	\$ 69,857	\$ -	\$ -	\$ -	\$ 69,857	\$ -	\$ -	\$ -	\$ 16,095	\$ 53,762	\$ 69,857	\$ 69,857
Restricted fund:												
Basic Education Program	37	-	-	-	37	-	-	37	-	-	37	37
Care Closet	503	-	-	-	503	-	-	-	503	-	503	503
Church of the Good Shepherd Donation	4,258	-	-	-	4,258	-	-	-	4,258	-	4,258	4,258
Community Foundation Donations	873	-	-	-	873	-	-	-	873	-	873	873
Faculty Fund	320	-	-	-	320	-	-	-	320	-	320	320
Field Trip Donations	7	-	-	-	7	-	-	-	7	-	7	7
Fine Arts	208	-	-	-	208	-	-	-	208	-	208	208
Library	2,006	-	-	-	2,006	-	-	-	2,006	-	2,006	2,006
Literacy Resources Allocation	1,675	-	-	-	1,675	-	-	1,675	-	-	1,675	1,675
Partners in Education	10	-	-	-	10	-	-	-	10	-	10	10
Physical Education	280	-	-	-	280	-	-	-	280	-	280	280
Professional Development Services	190	-	-	-	190	-	-	-	190	-	190	190
Special Allocation	66	-	-	-	66	-	-	66	-	-	66	66
Staff Development	26	-	-	-	26	-	-	-	26	-	26	26
Student Teacher Program	927	-	-	-	927	-	-	-	927	-	927	927
Student Uniforms	291	-	-	-	291	-	-	-	291	-	291	291
TVA Science Olympiad	56	-	-	-	56	-	-	56	-	-	56	56
Total restricted fund	11,733	-	-	-	11,733	-	-	1,834	9,899	-	11,733	11,733
Total	\$ 81,590	\$ -	\$ -	\$ -	\$ 81,590	\$ -	\$ -	\$ 1,834	\$ 25,994	\$ 53,762	\$ 81,590	\$ 81,590



**EAST SIDE ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	7/1/2020			Transfers In	Transfers Out		
General	\$ 56,257	\$ 26,155	\$ (12,561)	\$ 6	\$ -	\$ -	\$ 69,857
Restricted fund:							
Basic Education Program	1,323	-	(1,286)	-	-	-	37
Benwood Donations	6,000	-	(6,000)	-	-	-	-
Care Closet	-	600	(97)	-	-	-	503
Church of the Good Shepherd Donation	4,882	32,500	(33,124)	-	-	-	4,258
Community Foundation Donations	56	1,000	(183)	-	-	-	873
Community Foundation Donation-Technology	343	-	(343)	-	-	-	-
Faculty Fund	847	1,276	(1,803)	-	-	-	320
Field Trip Donations	7	-	-	-	-	-	7
Fine Arts	609	1,600	(2,001)	-	-	-	208
Junior League Grant	-	700	(695)	-	(5)	-	-
Library	2,840	1,200	(2,034)	-	-	-	2,006
Literacy Resources Allocation	1,821	-	(146)	-	-	-	1,675
Partners in Education	76	-	(66)	-	-	-	10
Physical Education	428	500	(648)	-	-	-	280
Professional Development Services	190	-	-	-	-	-	190
Special Allocation	1,999	-	(1,933)	-	-	-	66
Staff Development	26	-	-	-	-	-	26
Student Teacher Program	1,483	-	(556)	-	-	-	927
Student Uniforms	291	-	-	-	-	-	291
TVA Science Olympiad	56	-	-	-	-	-	56
UNUM Grant	812	-	(811)	-	(1)	-	-
Total restricted fund	24,089	39,376	(51,726)	-	(6)	-	11,733
Total	\$ 80,346	\$ 65,531	\$ (64,287)	\$ 6	\$ (6)	\$ -	\$ 81,590

**HARDY ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Liabilities		Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 26,102	\$ -	\$ -	\$ -	\$ 26,102	\$ -	\$ -	\$ -	\$ -	\$ 26,102	\$ 26,102	\$ 26,102
Restricted fund:												
Allied Arts Grant	811	-	-	-	811	-	-	811	-	-	811	811
Amazon STEM Donation	1,956	-	-	-	1,956	-	-	-	1,956	-	1,956	1,956
Basic Education Program	4,175	-	-	-	4,175	-	-	4,175	-	-	4,175	4,175
Benevolent Fund	1,741	-	-	-	1,741	-	-	-	1,741	-	1,741	1,741
Community Foundation Grant	325	-	-	-	325	-	-	325	-	-	325	325
Faculty Fund	1,601	-	-	-	1,601	-	-	-	1,601	-	1,601	1,601
Fine Arts	1,589	-	-	-	1,589	-	-	-	1,589	-	1,589	1,589
Junior League Grant	609	-	-	-	609	-	-	609	-	-	609	609
Library	1,112	-	-	-	1,112	-	-	-	1,112	-	1,112	1,112
Physical Education	1,000	-	-	-	1,000	-	-	-	1,000	-	1,000	1,000
Physical Education Equipment Grant	28	-	-	-	28	-	-	28	-	-	28	28
PTA Donations	198	-	-	-	198	-	-	-	198	-	198	198
Rockpoint Church Donations	5,592	-	-	-	5,592	-	-	-	5,592	-	5,592	5,592
Special Allocation	2,680	-	-	-	2,680	-	-	2,680	-	-	2,680	2,680
Special Education	209	-	-	-	209	-	-	-	209	-	209	209
Staff Development	365	-	-	-	365	-	-	-	365	-	365	365
Student Teacher Program	559	-	-	-	559	-	-	-	559	-	559	559
TN Arts Commission Grant	1,401	-	-	-	1,401	-	-	1,401	-	-	1,401	1,401
TVA Donations	1,237	-	-	-	1,237	-	-	-	1,237	-	1,237	1,237
Walmart Grant	813	-	-	-	813	-	-	813	-	-	813	813
Total restricted fund	28,001	-	-	-	28,001	-	-	10,842	17,159	-	28,001	28,001
Total	\$ 54,103	\$ -	\$ -	\$ -	\$ 54,103	\$ -	\$ -	\$ 10,842	\$ 17,159	\$ 26,102	\$ 54,103	\$ 54,103

**HARDY ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 50,558	\$ 16,424	\$ (40,880)	\$ -	\$ -	\$ -	\$ 26,102
Restricted fund:							
Allied Arts Grant	811	-	-	-	-	-	811
Amazon STEM Donation	1,956	-	-	-	-	-	1,956
Basic Education Program	5,022	-	(847)	-	-	-	4,175
Benevolent Fund	1,741	-	-	-	-	-	1,741
Community Foundation Grant	325	-	-	-	-	-	325
Faculty Fund	1,196	999	(594)	-	-	-	1,601
Fine Arts	1,763	1,600	(1,774)	-	-	-	1,589
Junior League Grant	518	240	(149)	-	-	-	609
Library	2,521	4,097	(5,506)	-	-	-	1,112
Love Fellowship Donation	-	3,242	(3,242)	-	-	-	-
Physical Education	500	500	-	-	-	-	1,000
Physical Education Equipment Grant	28	-	-	-	-	-	28
PTA Donations	147	51	-	-	-	-	198
Rock Point Church Donations	5,592	-	-	-	-	-	5,592
Special Allocation	2,680	-	-	-	-	-	2,680
Special Education	209	-	-	-	-	-	209
Staff Development	365	-	-	-	-	-	365
Student Teacher Program	559	-	-	-	-	-	559
TN Arts Commission Grant	1,401	-	-	-	-	-	1,401
TN Foundation for Agriculture Grant	500	-	(500)	-	-	-	-
TVA Donations	1,237	-	-	-	-	-	1,237
Walmart Grant	813	-	-	-	-	-	813
Total restricted fund	29,884	10,729	(12,612)	-	-	-	28,001
Total	\$ 80,442	\$ 27,153	\$ (53,492)	\$ -	\$ -	\$ -	\$ 54,103

**HARRISON ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 141,930	\$ -	\$ -	\$ -	\$ 141,930	\$ -	\$ -	\$ -	\$ 18,441	\$ 123,489	\$ 141,930	\$ 141,930
Restricted fund:												
Basic Education Program	2,493	-	-	-	2,493	-	-	2,493	-	-	2,493	2,493
Battelle STEM Grant	4,480	-	-	-	4,480	-	-	4,480	-	-	4,480	4,480
Beautification	79	-	-	-	79	-	-	-	79	-	79	79
Creation Lab Donation	2,874	-	-	-	2,874	-	-	-	2,874	-	2,874	2,874
Faculty Fund	1,728	-	-	-	1,728	-	-	-	1,728	-	1,728	1,728
Fine Arts	2,378	-	-	-	2,378	-	-	-	2,378	-	2,378	2,378
Harrison Masonic Donation	231	-	-	-	231	-	-	-	231	-	231	231
Lego Robotics Club	144	-	-	-	144	-	-	-	144	-	144	144
Library	6,672	-	-	-	6,672	-	-	-	6,672	-	6,672	6,672
McCullough Donations	34	-	-	-	34	-	-	-	34	-	34	34
Ootewah Harrison Education Foundation	3,700	-	-	-	3,700	-	-	-	3,700	-	3,700	3,700
Special Allocation	10,259	-	-	-	10,259	-	-	10,259	-	-	10,259	10,259
Staff Development	64	-	-	-	64	-	-	-	64	-	64	64
Student Teacher Program	85	-	-	-	85	-	-	-	85	-	85	85
Total restricted fund	35,221	-	-	-	35,221	-	-	17,232	17,989	-	35,221	35,221
Total	\$ 177,151	\$ -	\$ -	\$ -	\$ 177,151	\$ -	\$ -	\$ 17,232	\$ 36,430	\$ 123,489	\$ 177,151	\$ 177,151

**HARRISON ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 93,153	\$ 71,662	\$ (22,885)	\$ -	\$ -	\$ -	\$ 141,930
Restricted fund:							
Basic Education Program	1,714	2,755	(1,976)	-	-	-	2,493
Battelle STEM Grant	10,000	300	(5,820)	-	-	-	4,480
Beautification	79	-	-	-	-	-	79
Creation Lab Donation	2,874	-	-	-	-	-	2,874
Faculty Fund	1,396	1,516	(1,184)	-	-	-	1,728
Fine Arts	2,289	5,717	(5,628)	-	-	-	2,378
Harrison Masonic Donation	595	1,000	(1,364)	-	-	-	231
Junior League Grant	-	461	(461)	-	-	-	-
Lego Robotics Club	144	-	-	-	-	-	144
Library	4,147	4,678	(2,153)	-	-	-	6,672
McCullough Donations	-	737	(703)	-	-	-	34
Ooltewah Harrison Education Foundation	3,700	-	-	-	-	-	3,700
Physical Education	383	1,167	(1,550)	-	-	-	-
Playground	-	1,971	(1,971)	-	-	-	-
Special Allocation	5,762	6,552	(2,055)	-	-	-	10,259
Staff Development	64	-	-	-	-	-	64
Student Teacher Program	-	85	-	-	-	-	85
Unum Grant	45	-	(45)	-	-	-	-
Total restricted fund	33,192	26,939	(24,910)	-	-	-	35,221
Total	\$ 126,345	\$ 98,601	\$ (47,795)	\$ -	\$ -	\$ -	\$ 177,151

**HILLCREST ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund:												
Basic Education Program	-	-	-	-	-	-	-	-	-	-	-	-
Faculty Fund	-	-	-	-	-	-	-	-	-	-	-	-
Fine Arts	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-
McCullough Donations	-	-	-	-	-	-	-	-	-	-	-	-
Physical Education	-	-	-	-	-	-	-	-	-	-	-	-
Playground Fund	-	-	-	-	-	-	-	-	-	-	-	-
Special Allocation	-	-	-	-	-	-	-	-	-	-	-	-
Student Teacher Program	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted fund	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**HILLCREST ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 40,745	\$ -	\$ (40,745)	\$ -	\$ -	\$ -	\$ -
Restricted fund:							
Basic Education Program	2,554	-	(2,554)	-	-	-	-
Faculty Fund	654	56	(710)	-	-	-	-
Fine Arts	2,517	-	(2,517)	-	-	-	-
Library	761	-	(761)	-	-	-	-
McCullough Donations	737	-	(737)	-	-	-	-
Physical Education	167	-	(167)	-	-	-	-
Playground Fund	1,970	-	(1,970)	-	-	-	-
Special Allocation	6,553	-	(6,553)	-	-	-	-
Student Teacher Program	85	-	(85)	-	-	-	-
Total restricted fund	15,998	56	(16,054)	-	-	-	-
Total	\$ 56,743	\$ 56	\$ (56,799)	\$ -	\$ -	\$ -	\$ -

**HIXSON ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Fund Balance				Total Fund Balance
								Restricted	Assigned	Unassigned		
General	\$ 60,968	\$ -	\$ -	\$ -	\$ 60,968	\$ -	\$ -	\$ -	\$ 8,168	\$ 52,800	\$ 60,968	\$ 60,968
Restricted fund:												
Band - Strings	1,970	-	-	-	1,970	-	-	-	1,970	-	1,970	1,970
Basic Education Program	1,517	-	-	-	1,517	-	-	1,517	-	-	1,517	1,517
Benevolent Fund	10	-	-	-	10	-	-	-	10	-	10	10
Faculty Fund	868	-	-	-	868	-	-	-	868	-	868	868
Fine Arts	3,396	-	-	-	3,396	-	-	-	3,396	-	3,396	3,396
Library	5,054	-	-	-	5,054	-	-	-	5,054	-	5,054	5,054
Music	693	-	-	-	693	-	-	-	693	-	693	693
Physical Education	272	-	-	-	272	-	-	-	272	-	272	272
PTA Donations	352	-	-	-	352	-	-	-	352	-	352	352
Special Allocation	9,952	-	-	-	9,952	-	-	9,952	-	-	9,952	9,952
TVA Donations	467	-	-	-	467	-	-	-	467	-	467	467
UNUM Grant	24	-	-	-	24	-	-	24	-	-	24	24
Total restricted fund	24,575	-	-	-	24,575	-	-	11,493	13,082	-	24,575	24,575
Total	\$ 85,543	\$ -	\$ -	\$ -	\$ 85,543	\$ -	\$ -	\$ 11,493	\$ 21,250	\$ 52,800	\$ 85,543	\$ 85,543



**HIXSON ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 61,823	\$ 17,985	\$ (18,840)	\$ -	\$ -	\$ -	\$ 60,968
Restricted fund:							
Band - Strings	1,970	-	-	-	-	-	1,970
Basic Education Program	1,517	-	-	-	-	-	1,517
Benevolent Fund	10	-	-	-	-	-	10
Faculty Fund	666	974	(772)	-	-	-	868
Fine Arts	2,021	1,619	(244)	-	-	-	3,396
Hixson Chamber of Commerce	108	-	(108)	-	-	-	-
Library	6,742	1,205	(2,893)	-	-	-	5,054
Music	693	-	-	-	-	-	693
Physical Education	91	500	(319)	-	-	-	272
PTA Donations	315	552	(515)	-	-	-	352
Special Allocation	9,952	-	-	-	-	-	9,952
TVA Donations	467	-	-	-	-	-	467
UNUM Grant	630	-	(606)	-	-	-	24
Total restricted fund	25,182	4,850	(5,457)	-	-	-	24,575
Total	\$ 87,005	\$ 22,835	\$ (24,297)	\$ -	\$ -	\$ -	\$ 85,543

**LAKESIDE ACADEMY OF MATH, SCIENCE & TECHNOLOGY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 27,150	\$ -	\$ -	\$ -	\$ 27,150	\$ -	\$ -	\$ -	\$ 4,006	\$ 23,144	\$ 27,150	\$ 27,150
Restricted fund:												
Basic Education Program	-	-	-	-	-	-	-	-	-	-	-	-
Battelle STEM Grant	-	-	-	-	-	-	-	-	-	-	-	-
BETA Club	-	-	-	-	-	-	-	-	-	-	-	-
Bookworm Club	-	-	-	-	-	-	-	-	-	-	-	-
Character Ed Clubs	-	-	-	-	-	-	-	-	-	-	-	-
Destination Imagination	-	-	-	-	-	-	-	-	-	-	-	-
Faculty Fund	-	-	-	-	-	-	-	-	-	-	-	-
Fine Arts	-	-	-	-	-	-	-	-	-	-	-	-
Junior League Grant	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-
Physical Education	-	-	-	-	-	-	-	-	-	-	-	-
Science Club	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-	-	-	-	-
TVA Donations	-	-	-	-	-	-	-	-	-	-	-	-
TVA Robotics Donations	-	-	-	-	-	-	-	-	-	-	-	-
TVA Science Olympiad	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted fund	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 27,150	\$ -	\$ -	\$ -	\$ 27,150	\$ -	\$ -	\$ -	\$ 4,006	\$ 23,144	\$ 27,150	\$ 27,150

**LAKESIDE ACADEMY OF MATH, SCIENCE & TECHNOLOGY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 58,244	\$ 18,048	\$ (49,142)	\$ -	\$ -	\$ -	\$ 27,150
Restricted fund:							
Basic Education Program	404	-	(404)	-	-	-	-
Battelle STEM Grant	13	-	(13)	-	-	-	-
BETA Club	619	420	(1,039)	-	-	-	-
Bookworm Club	81	-	(81)	-	-	-	-
Character Ed Clubs	11	-	(11)	-	-	-	-
Destination Imagination	288	-	(288)	-	-	-	-
Faculty Fund	825	708	(1,533)	-	-	-	-
Fine Arts	62	1,600	(1,662)	-	-	-	-
Junior League Grant	410	-	(410)	-	-	-	-
Library	2,422	1,218	(3,640)	-	-	-	-
Physical Education	19	500	(519)	-	-	-	-
Science Club	133	-	(133)	-	-	-	-
Technology	383	-	(383)	-	-	-	-
TVA Donations	149	-	(149)	-	-	-	-
TVA Robotics Donation	171	-	(171)	-	-	-	-
TVA Science Olympiad	493	-	(493)	-	-	-	-
Total restricted fund	6,483	4,446	(10,929)	-	-	-	-
Total	\$ 64,727	\$ 22,494	\$ (60,071)	\$ -	\$ -	\$ -	\$ 27,150

**LOOKOUT MOUNTAIN ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 36,816	\$ -	\$ -	\$ -	\$ 36,816	\$ -	\$ -	\$ -	\$ 3,227	\$ 33,589	\$ 36,816	\$ 36,816
Restricted fund:												
Basic Education Program	23	-	-	-	23	-	-	23	-	-	23	23
Community Foundation Donations	25,995	-	-	-	25,995	-	-	-	25,995	-	25,995	25,995
Faculty Fund	263	-	-	-	263	-	-	-	263	-	263	263
Fine Arts	45	-	-	-	45	-	-	-	45	-	45	45
Garden Club	541	-	-	-	541	-	-	-	541	-	541	541
Library	317	-	-	-	317	-	-	-	317	-	317	317
Physical Education	22	-	-	-	22	-	-	-	22	-	22	22
Pollinator Garden Project	4	-	-	-	4	-	-	-	4	-	4	4
PTA Donations	409	-	-	-	409	-	-	-	409	-	409	409
TVA Robotics Donations	50	-	-	-	50	-	-	-	50	-	50	50
Total restricted fund	27,669	-	-	-	27,669	-	-	23	27,646	-	27,669	27,669
Total	\$ 64,485	\$ -	\$ -	\$ -	\$ 64,485	\$ -	\$ -	\$ 23	\$ 30,873	\$ 33,589	\$ 64,485	\$ 64,485

**LOOKOUT MOUNTAIN ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 45,088	\$ 7,233	\$ (15,510)	\$ 5	\$ -	\$ -	\$ 36,816
Restricted fund:							
Arts Build Grant	4	-	-	-	(4)	-	-
Basic Education Program	162	-	(138)	-	(1)	-	23
Community Foundation Donations	37,673	-	(11,678)	-	-	-	25,995
Faculty Fund	503	138	(378)	-	-	-	263
Fine Arts	-	1,600	(1,555)	-	-	-	45
Garden Club	541	-	-	-	-	-	541
Library	915	1,310	(1,908)	-	-	-	317
Physical Education	21	500	(499)	-	-	-	22
Pollinator Garden Project	100	-	(96)	-	-	-	4
PTA Donations	475	9,772	(9,838)	-	-	-	409
TVA Robotics Donations	50	-	-	-	-	-	50
Total restricted fund	40,444	13,320	(26,090)	-	(5)	-	27,669
Total	\$ 85,532	\$ 20,553	\$ (41,600)	\$ 5	\$ (5)	\$ -	\$ 64,485

**LOOKOUT VALLEY ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 38,551	\$ -	\$ -	\$ -	\$ 38,551	\$ -	\$ -	\$ -	\$ 5,356	\$ 33,195	\$ 38,551	\$ 38,551
Restricted fund:												
Faculty Fund	199	-	-	-	199	-	-	-	199	-	199	199
Field Trip Donations	3,839	-	-	-	3,839	-	-	-	3,839	-	3,839	3,839
Fine Arts	1,400	-	-	-	1,400	-	-	-	1,400	-	1,400	1,400
Green Prix Racing Team	2,285	-	-	-	2,285	-	-	-	2,285	-	2,285	2,285
Library	1,023	-	-	-	1,023	-	-	-	1,023	-	1,023	1,023
Physical Education	202	-	-	-	202	-	-	-	202	-	202	202
Special Allocation	5,270	-	-	-	5,270	-	-	5,270	-	-	5,270	5,270
Technology	120	-	-	-	120	-	-	-	120	-	120	120
TN Foundation for Agriculture Grant	39	-	-	-	39	-	-	39	-	-	39	39
TN Foundation for Agriculture Grant	334	-	-	-	334	-	-	-	334	-	334	334
TVA Robotics Donations	1,732	-	-	-	1,732	-	-	-	1,732	-	1,732	1,732
Total restricted fund	16,443	-	-	-	16,443	-	-	5,309	11,134	-	16,443	16,443
Total	\$ 54,994	\$ -	\$ -	\$ -	\$ 54,994	\$ -	\$ -	\$ 5,309	\$ 16,490	\$ 33,195	\$ 54,994	\$ 54,994

**LOOKOUT VALLEY ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2020			Transfers In	Transfers Out		
General	\$ 39,012	\$ 26,997	\$ (27,463)	\$ 5	\$ -	\$ -	\$ 38,551
Restricted fund:							
Basic Education Program	609	-	(609)	-	-	-	-
Faculty Fund	504	757	(1,062)	-	-	-	199
Field Trip Donations	3,839	-	-	-	-	-	3,839
Fine Arts	1,229	1,600	(1,429)	-	-	-	1,400
Green Prix Racing Team	2,285	-	-	-	-	-	2,285
Junior League Grant	216	-	(216)	-	-	-	-
Library	1,963	1,231	(2,171)	-	-	-	1,023
Physical Education	55	540	(393)	-	-	-	202
Special Allocation	5,270	-	-	-	-	-	5,270
Technology	120	-	-	-	-	-	120
TN Foundation for Agriculture Grant	-	500	(461)	-	-	-	39
TVA Donations	334	-	-	-	-	-	334
TVA Robotics Donations	1,732	-	-	-	-	-	1,732
TVA Science Olympiad	5	-	-	-	(5)	-	-
Total restricted fund	18,161	4,628	(6,341)	-	(5)	-	16,443
Total	\$ 57,173	\$ 31,625	\$ (33,804)	\$ 5	\$ (5)	\$ -	\$ 54,994

**MCCONNELL ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Fund Balance				Total Fund Balance
									Assigned	Unassigned	Total Fund Balance		
General	\$ 81,767	\$ -	\$ -	\$ -	\$ 81,767	\$ -	\$ -	\$ -	\$ 10,519	\$ 71,248	\$ 81,767	\$ 81,767	
Restricted fund:													
Exceptional Education	300	-	-	-	300	-	-	-	300	-	300	300	
Faculty Fund	529	-	-	-	529	-	-	-	529	-	529	529	
Field Trip Donations	206	-	-	-	206	-	-	-	206	-	206	206	
Fine Arts	66	-	-	-	66	-	-	-	66	-	66	66	
Library	313	-	-	-	313	-	-	-	313	-	313	313	
Library	500	-	-	-	500	-	-	-	500	-	500	500	
PTA Donations	1,212	-	-	-	1,212	-	-	-	1,212	-	1,212	1,212	
Special Allocation	4,020	-	-	-	4,020	-	-	4,020	-	-	4,020	4,020	
Student Teacher Program	1,075	-	-	-	1,075	-	-	-	1,075	-	1,075	1,075	
UNUM Grant	25	-	-	-	25	-	-	25	-	-	25	25	
Total restricted fund	8,246	-	-	-	8,246	-	-	4,045	4,201	-	8,246	8,246	
Total	\$ 90,013	\$ -	\$ -	\$ -	\$ 90,013	\$ -	\$ -	\$ 4,045	\$ 14,720	\$ 71,248	\$ 90,013	\$ 90,013	



**MCCONNELL ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 80,425	\$ 25,929	\$ (24,587)	\$ -	\$ -	\$ -	\$ 81,767
Restricted fund:							
Basic Education Program	1,271	-	(1,271)	-	-	-	-
Exceptional Education	300	-	-	-	-	-	300
Faculty Fund	341	1,205	(1,017)	-	-	-	529
Field Trip Donations	206	-	-	-	-	-	206
Fine Arts	1,175	1,600	(2,709)	-	-	-	66
Library	1,044	1,329	(2,060)	-	-	-	313
Physical Education	-	500	-	-	-	-	500
PTA Donations	1,212	-	-	-	-	-	1,212
Special Allocation	5,387	-	(1,367)	-	-	-	4,020
Student Teacher Program	1,075	-	-	-	-	-	1,075
UNUM Grant	53	-	(28)	-	-	-	25
Total restricted fund	12,064	4,634	(8,452)	-	-	-	8,246
Total	\$ 92,489	\$ 30,563	\$ (33,039)	\$ -	\$ -	\$ -	\$ 90,013

**MIDDLE VALLEY ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 89,104	\$ -	\$ -	\$ -	\$ 89,104	\$ -	\$ -	\$ -	\$ 21,020	\$ 68,084	\$ 89,104	\$ 89,104
Restricted fund:												
Faculty Fund	333	-	-	-	333	-	-	-	333	-	333	333
Fifth Grade Trip	180	-	-	-	180	-	-	-	180	-	180	180
Library	2,992	-	-	-	2,992	-	-	-	2,992	-	2,992	2,992
Music Club	53	-	-	-	53	-	-	-	53	-	53	53
Partners in Education	394	-	-	-	394	-	-	-	394	-	394	394
Physical Education	550	-	-	-	550	-	-	-	550	-	550	550
PTA Donations	24,391	-	-	-	24,391	-	-	-	24,391	-	24,391	24,391
Special Allocation	10,998	-	-	-	10,998	-	-	10,998	-	-	10,998	10,998
Staff Development	1,987	-	-	-	1,987	-	-	-	1,987	-	1,987	1,987
Student Teacher Program	2,190	-	-	-	2,190	-	-	-	2,190	-	2,190	2,190
TVA Donations	1,330	-	-	-	1,330	-	-	-	1,330	-	1,330	1,330
TVA Robotics Program Donations	362	-	-	-	362	-	-	-	362	-	362	362
TVA Science Olympiad	336	-	-	-	336	-	-	-	336	-	336	336
Yearbook Club	2,235	-	-	-	2,235	-	-	-	2,235	-	2,235	2,235
Total restricted fund	48,331	-	-	-	48,331	-	-	10,998	37,333	-	48,331	48,331
Total	\$ 137,435	\$ -	\$ -	\$ -	\$ 137,435	\$ -	\$ -	\$ 10,998	\$ 58,353	\$ 68,084	\$ 137,435	\$ 137,435

**MIDDLE VALLEY ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 73,255	\$ 51,050	\$ (35,201)	\$ -	\$ -	\$ -	\$ 89,104
Restricted fund:							
Basic Education Program	3,147	-	(3,147)	-	-	-	-
Faculty Fund	875	409	(951)	-	-	-	333
Fifth Grade Trip	3,523	-	(3,343)	-	-	-	180
Fine Arts	831	1,600	(2,431)	-	-	-	-
Junior League Grant	-	1,376	(1,376)	-	-	-	-
Library	5,273	1,634	(3,915)	-	-	-	2,992
Library Read 20 Donation	-	5,000	(5,000)	-	-	-	-
Music Club	53	-	-	-	-	-	53
National Society Daughters Grant	-	500	(500)	-	-	-	-
Partners in Education	394	-	-	-	-	-	394
Physical Education	300	500	(250)	-	-	-	550
PTA Donations	24,590	-	(199)	-	-	-	24,391
Special Allocation	12,918	-	(1,920)	-	-	-	10,998
Staff Development	1,987	-	-	-	-	-	1,987
Student Teacher Program	2,255	-	(85)	-	-	-	2,190
TVA Donations	2,239	-	(909)	-	-	-	1,330
TVA Robotics Program Donations	362	-	-	-	-	-	362
TVA Science Olympiad	336	-	-	-	-	-	336
Yearbook Club	1,050	2,000	(815)	-	-	-	2,235
Total restricted fund	60,133	13,019	(24,821)	-	-	-	48,331
Total	\$ 133,388	\$ 64,069	\$ (60,022)	\$ -	\$ -	\$ -	\$ 137,435

**NOLAN ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 56,530	\$ -	\$ -	\$ -	\$ 56,530	\$ -	\$ -	\$ -	\$ 2,142	\$ 54,388	\$ 56,530	\$ 56,530
Restricted fund:												
Chess Club	53	-	-	-	53	-	-	-	53	-	53	53
Drama Club	3,827	-	-	-	3,827	-	-	-	3,827	-	3,827	3,827
Faculty Fund	2,400	-	-	-	2,400	-	-	-	2,400	-	2,400	2,400
Fine Arts	903	-	-	-	903	-	-	-	903	-	903	903
First Grade Garden	47	-	-	-	47	-	-	-	47	-	47	47
Library	449	-	-	-	449	-	-	-	449	-	449	449
Mountain Education Fund	6,219	-	-	-	6,219	-	-	-	6,219	-	6,219	6,219
Newspaper Club	1,093	-	-	-	1,093	-	-	-	1,093	-	1,093	1,093
Outdoor Classroom Grant	672	-	-	-	672	-	-	672	-	-	672	672
Physical Education	1,881	-	-	-	1,881	-	-	-	1,881	-	1,881	1,881
PTA Donations	21,992	-	-	-	21,992	-	-	-	21,992	-	21,992	21,992
Special Allocation	72	-	-	-	72	-	-	72	-	-	72	72
Staff Development	38	-	-	-	38	-	-	-	38	-	38	38
STEM Club	198	-	-	-	198	-	-	-	198	-	198	198
Student Council	83	-	-	-	83	-	-	-	83	-	83	83
TVA Robotics Donations	595	-	-	-	595	-	-	-	595	-	595	595
Total restricted fund	40,522	-	-	-	40,522	-	-	744	39,778	-	40,522	40,522
Total	\$ 97,052	\$ -	\$ -	\$ -	\$ 97,052	\$ -	\$ -	\$ 744	\$ 41,920	\$ 54,388	\$ 97,052	\$ 97,052

**NOLAN ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances 7/1/2020	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
				Transfers In	Transfers Out		
General	\$ 67,900	\$ 65,628	\$ (76,998)	\$ -	\$ -	\$ -	\$ 56,530
Restricted fund:							
Basic Education Program	21	-	(21)	-	-	-	-
Chess Club	53	-	-	-	-	-	53
Drama Club	3,827	-	-	-	-	-	3,827
Faculty Fund	2,125	1,828	(1,553)	-	-	-	2,400
Fine Arts	913	1,600	(1,610)	-	-	-	903
First Grade Garden	47	-	-	-	-	-	47
Library	377	1,604	(1,532)	-	-	-	449
Medieval Labyrinth	20	-	(20)	-	-	-	-
Mountain Education Fund	6,219	78,775	(78,775)	-	-	-	6,219
Newspaper Club	1,093	-	-	-	-	-	1,093
Outdoor Classroom Grant	672	-	-	-	-	-	672
Physical Education	2,842	500	(1,461)	-	-	-	1,881
PTA Donations	3,715	34,459	(16,192)	-	-	-	21,992
Special Allocation	648	-	(576)	-	-	-	72
Staff Development	2,286	-	(2,248)	-	-	-	38
STEM Club	198	-	-	-	-	-	198
Student Council	83	-	-	-	-	-	83
TVA Robotics Donations	595	-	-	-	-	-	595
Total restricted fund	25,734	118,766	(103,978)	-	-	-	40,522
Total	\$ 93,634	\$ 184,394	\$ (180,976)	\$ -	\$ -	\$ -	\$ 97,052

**NORMAL PARK MUSEUM MAGNET SCHOOL**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 49,306	\$ -	\$ -	\$ -	\$ 49,306	\$ -	\$ -	\$ -	\$ 25,541	\$ 23,765	\$ 49,306	\$ 49,306
Restricted fund:												
Art	5,302	-	-	-	5,302	-	-	-	5,302	-	5,302	5,302
Athletics	19,199	-	-	-	19,199	-	-	-	19,199	-	19,199	19,199
Battelle STEM Grant	10,116	-	-	-	10,116	-	-	10,116	-	-	10,116	10,116
Cheerleading	295	-	-	-	295	-	-	-	295	-	295	295
Dance	1,259	-	-	-	1,259	-	-	-	1,259	-	1,259	1,259
E-Lab	482	-	-	-	482	-	-	-	482	-	482	482
Faculty Fund	586	-	-	-	586	-	-	-	586	-	586	586
Field Trips	1,528	-	-	-	1,528	-	-	-	1,528	-	1,528	1,528
Fine Arts	3,835	-	-	-	3,835	-	-	-	3,835	-	3,835	3,835
Lego Club	32	-	-	-	32	-	-	-	32	-	32	32
Library	1,014	-	-	-	1,014	-	-	-	1,014	-	1,014	1,014
Magnet Programming	15,047	-	-	-	15,047	-	-	-	15,047	-	15,047	15,047
Music	3,849	-	-	-	3,849	-	-	-	3,849	-	3,849	3,849
Music Theatre	240	-	-	-	240	-	-	-	240	-	240	240
National Jr Honor Society	128	-	-	-	128	-	-	-	128	-	128	128
Normal Park Education Fund	14,979	-	-	-	14,979	-	-	-	14,979	-	14,979	14,979
Park Place Day Care Supplies	3,121	-	-	-	3,121	-	-	-	3,121	-	3,121	3,121
Physical Education	240	-	-	-	240	-	-	-	240	-	240	240
Pre-K Program	80,460	-	-	-	80,460	-	-	-	80,460	-	80,460	80,460
Special Allocation	163	-	-	-	163	-	-	163	-	-	163	163
Student Council	3,131	-	-	-	3,131	-	-	-	3,131	-	3,131	3,131
Student Teacher Program	152	-	-	-	152	-	-	-	152	-	152	152
TVA Donations	968	-	-	-	968	-	-	-	968	-	968	968
Total restricted fund	166,126	-	-	-	166,126	-	-	10,279	155,847	-	166,126	166,126
Total	\$ 215,432	\$ -	\$ -	\$ -	\$ 215,432	\$ -	\$ -	\$ 10,279	\$ 181,388	\$ 23,765	\$ 215,432	\$ 215,432

**NORMAL PARK MUSEUM MAGNET SCHOOL**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 52,286	\$ 54,870	\$ (57,850)	\$ -	\$ -	\$ -	\$ 49,306
Restricted fund:							
Art	5,861	324	(883)	-	-	-	5,302
Athletics	13,924	14,598	(9,323)	-	-	-	19,199
Basic Education Program	660	-	(660)	-	-	-	-
Battelle STEM Grant	10,000	2,786	(2,670)	-	-	-	10,116
Cheerleading	1,572	4,350	(5,627)	-	-	-	295
Dance	1,097	550	(388)	-	-	-	1,259
E-Lab	482	-	-	-	-	-	482
Faculty Fund	556	1,388	(1,358)	-	-	-	586
Field Trips	1,893	300	(665)	-	-	-	1,528
Fine Arts	1,108	4,500	(1,806)	33	-	-	3,835
Junior League Grant	-	600	(600)	-	-	-	-
Lego Club	32	-	-	-	-	-	32
Library	4,634	2,416	(6,036)	-	-	-	1,014
Magnet Programming	11,201	12,270	(8,424)	-	-	-	15,047
Music	6,915	-	(3,066)	-	-	-	3,849
Music Theatre	-	240	-	-	-	-	240
National Jr Honor Society	128	-	-	-	-	-	128
Normal Park Education Fund	16,648	35,955	(37,624)	-	-	-	14,979
Park Place Day Care Supplies	3,121	-	-	-	-	-	3,121
Physical Education	1,173	1,500	(2,433)	-	-	-	240
Piano	-	-	33	-	(33)	-	-
Pre-K Program	69,950	143,615	(133,105)	-	-	-	80,460
PTA Donations	150	-	(150)	-	-	-	-
Special Allocation	830	-	(667)	-	-	-	163
Student Council	3,827	-	(696)	-	-	-	3,131
Student Teacher Program	401	-	(249)	-	-	-	152
TVA Donations	968	-	-	-	-	-	968
Total restricted fund	157,131	225,392	(216,397)	33	(33)	-	166,126
Total	\$ 209,417	\$ 280,262	\$ (274,247)	\$ 33	\$ (33)	\$ -	\$ 215,432

**NORTH HAMILTON COUNTY ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 75,273	\$ -	\$ -	\$ -	\$ 75,273	\$ -	\$ -	\$ -	\$ 3,435	\$ 71,838	\$ 75,273	\$ 75,273
Restricted fund:												
Faculty Fund	590	-	-	-	590	-	-	-	590	-	590	590
Fine Arts	1,336	-	-	-	1,336	-	-	-	1,336	-	1,336	1,336
Library	4,708	-	-	-	4,708	-	-	-	4,708	-	4,708	4,708
Music	2,094	-	-	-	2,094	-	-	-	2,094	-	2,094	2,094
Physical Education	537	-	-	-	537	-	-	-	537	-	537	537
PTA Donations	6,402	-	-	-	6,402	-	-	-	6,402	-	6,402	6,402
PTA Donations - Community Foundation Grant	77	-	-	-	77	-	-	77	-	-	77	77
Robotics Donations	299	-	-	-	299	-	-	-	299	-	299	299
Staff Development	5	-	-	-	5	-	-	-	5	-	5	5
Student Council	10	-	-	-	10	-	-	-	10	-	10	10
Student Council	250	-	-	-	250	-	-	-	250	-	250	250
Track Project	1,729	-	-	-	1,729	-	-	-	1,729	-	1,729	1,729
Total restricted fund	18,037	-	-	-	18,037	-	-	77	17,960	-	18,037	18,037
Total	\$ 93,310	\$ -	\$ -	\$ -	\$ 93,310	\$ -	\$ -	\$ 77	\$ 21,395	\$ 71,838	\$ 93,310	\$ 93,310



**NORTH HAMILTON COUNTY ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 69,706	\$ 28,178	\$ (22,611)	\$ -	\$ -	\$ -	\$ 75,273
Restricted fund:							
Basic Education Program	674	-	(674)	-	-	-	-
Faculty Fund	1,721	776	(1,907)	-	-	-	590
Fine Arts	1,091	1,600	(1,355)	-	-	-	1,336
Library	5,405	4,443	(5,140)	-	-	-	4,708
Music	2,094	-	-	-	-	-	2,094
Physical Education	909	700	(1,072)	-	-	-	537
PTA Donations	5,759	3,450	(2,807)	-	-	-	6,402
PTA Donations - Community Foundation Grant	77	-	-	-	-	-	77
Robotics Donations	299	-	-	-	-	-	299
Special Allocation	4,567	-	(4,567)	-	-	-	-
Staff Development	1,005	-	(1,000)	-	-	-	5
Student Council	10	-	-	-	-	-	10
Student Teacher Program	-	250	-	-	-	-	250
Track Project	1,729	-	-	-	-	-	1,729
Total restricted fund	25,340	11,219	(18,522)	-	-	-	18,037
Total	\$ 95,046	\$ 39,397	\$ (41,133)	\$ -	\$ -	\$ -	\$ 93,310

**OLTEWAH ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 158,609	\$ -	\$ -	\$ -	\$ 158,609	\$ -	\$ -	\$ -	\$ 19,372	\$ 139,237	\$ 158,609	\$ 158,609
Restricted fund:												
Beautification	154	-	-	-	154	-	-	-	154	-	154	154
Choir	506	-	-	-	506	-	-	-	506	-	506	506
Faculty Fund	1,374	-	-	-	1,374	-	-	-	1,374	-	1,374	1,374
Fine Arts	18	-	-	-	18	-	-	-	18	-	18	18
German Program - Special	1,201	-	-	-	1,201	-	-	-	1,201	-	1,201	1,201
Library	5,656	-	-	-	5,656	-	-	-	5,656	-	5,656	5,656
Physical Education	2	-	-	-	2	-	-	-	2	-	2	2
PTA Donations	6,327	-	-	-	6,327	-	-	-	6,327	-	6,327	6,327
Special Allocation	4,806	-	-	-	4,806	-	-	4,806	-	-	4,806	4,806
Total restricted fund	20,044	-	-	-	20,044	-	-	4,806	15,238	-	20,044	20,044
Total	\$ 178,653	\$ -	\$ -	\$ -	\$ 178,653	\$ -	\$ -	\$ 4,806	\$ 34,610	\$ 139,237	\$ 178,653	\$ 178,653

**OOLTEWAH ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances 7/1/2020	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
				Transfers In	Transfers Out		
General	\$ 165,064	\$ 37,764	\$ (44,222)	\$ 3	\$ -	\$ -	\$ 158,609
Restricted fund:							
Basic Education Program	709	-	(706)	-	(3)	-	-
Beautification	154	-	-	-	-	-	154
Choir	506	-	-	-	-	-	506
Community Foundation Donation	14	-	(14)	-	-	-	-
Faculty Fund	2,056	148	(830)	-	-	-	1,374
Fine Arts	77	1,600	(1,659)	-	-	-	18
German Program - Special	1,201	-	-	-	-	-	1,201
Library	4,735	1,570	(649)	-	-	-	5,656
Ooltewah Harrison Education Foundation	14	-	(14)	-	-	-	-
Physical Education	500	500	(998)	-	-	-	2
Pre-K Program	-	1,770	(1,770)	-	-	-	-
PTA Donations	11,851	6,050	(11,574)	-	-	-	6,327
Special Allocation	6,732	-	(1,926)	-	-	-	4,806
Total restricted fund	28,549	11,638	(20,140)	-	(3)	-	20,044
Total	\$ 193,613	\$ 49,402	\$ (64,362)	\$ 3	\$ (3)	\$ -	\$ 178,653

**ORCHARD KNOB ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 27,399	\$ -	\$ -	\$ -	\$ 27,399	\$ -	\$ -	\$ -	\$ 11,648	\$ 15,751	\$ 27,399	\$ 27,399
Restricted fund:												
BASF Donation	3	-	-	-	3	-	-	-	3	-	3	3
BETA Club	432	-	-	-	432	-	-	-	432	-	432	432
Care Closet Donations	792	-	-	-	792	-	-	-	792	-	792	792
Community Foundation Grant	337	-	-	-	337	-	-	337	-	-	337	337
Environmental Project	1,312	-	-	-	1,312	-	-	-	1,312	-	1,312	1,312
Faculty Fund	206	-	-	-	206	-	-	-	206	-	206	206
Fine Arts	324	-	-	-	324	-	-	-	324	-	324	324
First Presbyterian Church Donation	12	-	-	-	12	-	-	-	12	-	12	12
Health Fair Donations	1,954	-	-	-	1,954	-	-	-	1,954	-	1,954	1,954
Library	1,606	-	-	-	1,606	-	-	-	1,606	-	1,606	1,606
Physical Education	6	-	-	-	6	-	-	-	6	-	6	6
SMBC Donations	765	-	-	-	765	-	-	-	765	-	765	765
Special Allocation	8,489	-	-	-	8,489	-	-	8,489	-	-	8,489	8,489
Staff Development	246	-	-	-	246	-	-	-	246	-	246	246
Total restricted fund	16,484	-	-	-	16,484	-	-	8,826	7,658	-	16,484	16,484
Total	\$ 43,883	\$ -	\$ -	\$ -	\$ 43,883	\$ -	\$ -	\$ 8,826	\$ 19,306	\$ 15,751	\$ 43,883	\$ 43,883

**ORCHARD KNOB ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 26,236	\$ 15,308	\$ (14,145)	\$ -	\$ -	\$ -	\$ 27,399
Restricted fund:							
BASF Donation	400	1,000	(1,397)	-	-	-	3
Basic Education Program	2,469	-	(2,469)	-	-	-	-
Benwood Foundation Grant	178	-	(178)	-	-	-	-
BETA Club	432	-	-	-	-	-	432
Care Closet Donations	792	-	-	-	-	-	792
Community Foundation Grant	337	-	-	-	-	-	337
Environmental Project	1,339	-	(27)	-	-	-	1,312
Faculty Fund	262	996	(1,052)	-	-	-	206
Fine Arts	968	1,600	(2,244)	-	-	-	324
First Presbyterian Church Donation	201	200	(389)	-	-	-	12
Health Fair Donations	1,954	-	-	-	-	-	1,954
Library	396	1,210	-	-	-	-	1,606
Orchard Knob Church Donation	94	100	(194)	-	-	-	-
Physical Education	4	500	(498)	-	-	-	6
SMBC Donations	765	300	(300)	-	-	-	765
Special Allocation	10,926	-	(2,437)	-	-	-	8,489
Staff Development	246	-	-	-	-	-	246
TVA Robotics Donations	18	-	(18)	-	-	-	-
Total restricted fund	21,781	5,906	(11,203)	-	-	-	16,484
Total	\$ 48,017	\$ 21,214	\$ (25,348)	\$ -	\$ -	\$ -	\$ 43,883

**RED BANK ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 124,840	\$ -	\$ -	\$ -	\$ 124,840	\$ -	\$ -	\$ -	\$ 8,205	\$ 116,635	\$ 124,840	\$ 124,840
Restricted fund:												
Allied Arts Grant	138	-	-	-	138	-	-	138	-	-	138	138
Art	193	-	-	-	193	-	-	-	193	-	193	193
Basic Education Program	1,217	-	-	-	1,217	-	-	1,217	-	-	1,217	1,217
Battelle STEM Grant	4,153	-	-	-	4,153	-	-	4,153	-	-	4,153	4,153
Beautification	110	-	-	-	110	-	-	-	110	-	110	110
Benwood Foundation Grant	15,989	-	-	-	15,989	-	-	15,989	-	-	15,989	15,989
Cadre Family Community Event	48	-	-	-	48	-	-	-	48	-	48	48
Car Wash Painters Donation	403	-	-	-	403	-	-	-	403	-	403	403
Commissioner Donations	1,624	-	-	-	1,624	-	-	-	1,624	-	1,624	1,624
Community Foundation Grant	1,525	-	-	-	1,525	-	-	1,525	-	-	1,525	1,525
Faculty Fund	1,038	-	-	-	1,038	-	-	-	1,038	-	1,038	1,038
Fine Arts	3,483	-	-	-	3,483	-	-	-	3,483	-	3,483	3,483
Forest Kindergarten Class	1,413	-	-	-	1,413	-	-	-	1,413	-	1,413	1,413
Furniture, Fixtures and Equipment	337	-	-	-	337	-	-	-	337	-	337	337
Green Spaces Grant	40	-	-	-	40	-	-	40	-	-	40	40
Lego Robotics Club	292	-	-	-	292	-	-	-	292	-	292	292
Library	5,257	-	-	-	5,257	-	-	-	5,257	-	5,257	5,257
Masonic Lodge Donations	79	-	-	-	79	-	-	-	79	-	79	79
Music	725	-	-	-	725	-	-	-	725	-	725	725
Outdoor Learning	500	-	-	-	500	-	-	-	500	-	500	500
Physical Education	345	-	-	-	345	-	-	-	345	-	345	345
Professional Development	115	-	-	-	115	-	-	-	115	-	115	115
Special Allocation	4,925	-	-	-	4,925	-	-	4,925	-	-	4,925	4,925
Special Education	57	-	-	-	57	-	-	-	57	-	57	57
Staff Development	994	-	-	-	994	-	-	-	994	-	994	994
Student Teacher Program	937	-	-	-	937	-	-	-	937	-	937	937
TN Arts Commission Grant	220	-	-	-	220	-	-	220	-	-	220	220
TVA Donations	5,395	-	-	-	5,395	-	-	-	5,395	-	5,395	5,395
Unum Grant	7,868	-	-	-	7,868	-	-	7,868	-	-	7,868	7,868
Total restricted fund	59,420	-	-	-	59,420	-	-	36,075	23,345	-	59,420	59,420
Total	\$ 184,260	\$ -	\$ -	\$ -	\$ 184,260	\$ -	\$ -	\$ 36,075	\$ 31,550	\$ 116,635	\$ 184,260	\$ 184,260

**RED BANK ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 124,706	\$ 22,710	\$ (22,596)	\$ 20	\$ -	\$ -	\$ 124,840
Restricted fund:							
Allied Arts Grant	138	-	-	-	-	-	138
Art	193	-	-	-	-	-	193
Basic Education Program	3,845	-	(2,628)	-	-	-	1,217
Battelle STEM Grant	10,000	-	(5,847)	-	-	-	4,153
Beautification	110	-	-	-	-	-	110
Benwood Foundation Grant	15,989	-	-	-	-	-	15,989
Cadre Family Community Event	48	-	-	-	-	-	48
Car Wash Partners Donation	403	-	-	-	-	-	403
Commissioner Donations	1,624	-	-	-	-	-	1,624
Community Foundation Grant	7,186	-	(5,661)	-	-	-	1,525
Faculty Fund	867	313	(142)	-	-	-	1,038
Fine Arts	2,011	1,600	(128)	-	-	-	3,483
Forest Kindergarten Class	1,413	-	-	-	-	-	1,413
Furniture, Fixtures and Equipment	337	-	-	-	-	-	337
Green Spaces Grant	40	-	-	-	-	-	40
Lego Robotics Club	292	-	-	-	-	-	292
Library	6,432	1,241	(2,416)	-	-	-	5,257
Masonic Lodge Donations	79	-	-	-	-	-	79
Music	725	-	-	-	-	-	725
Needy Children's Fund	4	-	-	-	(4)	-	-
Outdoor Learning	-	500	-	-	-	-	500
Physical Education	341	500	(496)	-	-	-	345
Professional Development	115	-	-	-	-	-	115
Special Allocation	4,925	-	-	-	-	-	4,925
Special Education	57	-	-	-	-	-	57
Staff Development	994	-	-	-	-	-	994
Student Teacher Program	1,436	-	(499)	-	-	-	937
TN Arts Commission Grant	220	-	-	-	-	-	220
TVA Donations	5,411	-	-	-	(16)	-	5,395
Unum Grant	8,322	-	(454)	-	-	-	7,868
Total restricted fund	73,557	4,154	(18,271)	-	(20)	-	59,420
Total	\$ 198,263	\$ 26,864	\$ (40,867)	\$ 20	\$ (20)	\$ -	\$ 184,260

**RIVERMONT ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Fund Balance					
							Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 53,632	\$ -	\$ -	\$ -	\$ 53,632	\$ -	\$ -	\$ -	\$ 6,280	\$ 47,352	\$ 53,632	\$ 53,632
Restricted fund:												
Art	416	-	-	-	416	-	-	-	416	-	416	416
Causeway-STEAM Lab	1,251	-	-	-	1,251	-	-	-	1,251	-	1,251	1,251
Commissioner Donations	380	-	-	-	380	-	-	-	380	-	380	380
Community Foundation Donations	834	-	-	-	834	-	-	-	834	-	834	834
Community Donations	9,546	-	-	-	9,546	-	-	-	9,546	-	9,546	9,546
Community Outreach Donations	141	-	-	-	141	-	-	-	141	-	141	141
Faculty Fund	1,945	-	-	-	1,945	-	-	-	1,945	-	1,945	1,945
Fine Arts	1,074	-	-	-	1,074	-	-	-	1,074	-	1,074	1,074
Library	3,933	-	-	-	3,933	-	-	-	3,933	-	3,933	3,933
Outdoor Classroom	396	-	-	-	396	-	-	-	396	-	396	396
Physical Education	6	-	-	-	6	-	-	-	6	-	6	6
PTA Donations	1,532	-	-	-	1,532	-	-	-	1,532	-	1,532	1,532
Robotics Donation	374	-	-	-	374	-	-	-	374	-	374	374
Special Allocation	1,000	-	-	-	1,000	-	-	1,000	-	-	1,000	1,000
Student Teacher Program	889	-	-	-	889	-	-	-	889	-	889	889
Student Uniforms	91	-	-	-	91	-	-	-	91	-	91	91
UPS Store Donation	2,000	-	-	-	2,000	-	-	-	2,000	-	2,000	2,000
Total restricted fund	25,808	-	-	-	25,808	-	-	1,000	24,808	-	25,808	25,808
Total	\$ 79,440	\$ -	\$ -	\$ -	\$ 79,440	\$ -	\$ -	\$ 1,000	\$ 31,088	\$ 47,352	\$ 79,440	\$ 79,440



**RIVERMONT ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 48,040	\$ 38,730	\$ (33,138)	\$ -	\$ -	\$ -	\$ 53,632
Restricted fund:							
Art	416	-	-	-	-	-	416
Basic Education Program	737	-	(737)	-	-	-	-
Causeway-STEAM Lab	1,251	-	-	-	-	-	1,251
Commissioner Donations	380	-	-	-	-	-	380
Community Foundation Donations	4,807	-	(3,973)	-	-	-	834
Community Donations	9,546	-	-	-	-	-	9,546
Community Outreach Donations	141	-	-	-	-	-	141
Faculty Fund	1,685	872	(612)	-	-	-	1,945
Fine Arts	166	1,600	(692)	-	-	-	1,074
Library	3,798	1,443	(1,308)	-	-	-	3,933
Osborne Foundation Grant	10,000	-	(10,000)	-	-	-	-
Outdoor Classroom	396	-	-	-	-	-	396
Physical Education	315	516	(825)	-	-	-	6
Playground Fund	16,582	-	(16,582)	-	-	-	-
PTA Donations	1,532	991	(991)	-	-	-	1,532
Robotics Donations	374	-	-	-	-	-	374
Special Allocation	1,000	-	-	-	-	-	1,000
St. Luke United Methodist Church Donation	165	-	(165)	-	-	-	-
Student Teacher Program	789	100	-	-	-	-	889
Student Uniforms	108	130	(147)	-	-	-	91
TN Arts Commission Grant	-	1,100	(1,100)	-	-	-	-
UPS Store Donation	2,000	-	-	-	-	-	2,000
Total restricted fund	56,188	6,752	(37,132)	-	-	-	25,808
Total	\$ 104,228	\$ 45,482	\$ (70,270)	\$ -	\$ -	\$ -	\$ 79,440

**BESS T. SHEPHERD ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 25,954	\$ -	\$ -	\$ -	\$ 25,954	\$ -	\$ -	\$ -	\$ 15,139	\$ 10,815	\$ 25,954	\$ 25,954
Restricted fund:												
Basic Education Program	-	-	-	-	-	-	-	-	-	-	-	-
Faculty Fund	282	-	-	-	282	-	-	-	282	-	282	282
Field Trips	141	-	-	-	141	-	-	-	141	-	141	141
Fine Arts	172	-	-	-	172	-	-	-	172	-	172	172
Leadership Academy	58	-	-	-	58	-	-	-	58	-	58	58
Library	565	-	-	-	565	-	-	-	565	-	565	565
Physical Education	494	-	-	-	494	-	-	-	494	-	494	494
PTA Donations	593	-	-	-	593	-	-	-	593	-	593	593
Special Allocation	77	-	-	-	77	-	-	77	-	-	77	77
TVA Robotics Grant	-	-	-	-	-	-	-	-	-	-	-	-
Vandalism	800	-	-	-	800	-	-	-	800	-	800	800
Total restricted fund	3,182	-	-	-	3,182	-	-	77	3,105	-	3,182	3,182
Total	\$ 29,136	\$ -	\$ -	\$ -	\$ 29,136	\$ -	\$ -	\$ 77	\$ 18,244	\$ 10,815	\$ 29,136	\$ 29,136

**BESS T. SHEPHERD ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 34,471	\$ 30,998	\$ (39,520)	\$ 5	\$ -	\$ -	\$ 25,954
Restricted fund:							
Basic Education Program	125	-	(125)	-	-	-	-
Faculty Fund	917	2,476	(3,111)	-	-	-	282
Field Trips	141	-	-	-	-	-	141
Fine Arts	970	1,600	(2,398)	-	-	-	172
Junior League Grant	-	514	(514)	-	-	-	-
Leadership Academy	58	-	-	-	-	-	58
Library	460	6,032	(5,927)	-	-	-	565
Physical Education	-	1,000	(506)	-	-	-	494
PTA Donations	593	-	-	-	-	-	593
Remake Learning Days	-	200	(195)	-	(5)	-	-
Robotics/STEM Donation	9	-	(9)	-	-	-	-
Special Allocation	16,382	-	(16,305)	-	-	-	77
TVA Robotics Grant	138	-	(138)	-	-	-	-
Vandalism	800	-	-	-	-	-	800
Total restricted fund	20,593	11,822	(29,228)	-	(5)	-	3,182
Total	\$ 55,064	\$ 42,820	\$ (68,748)	\$ 5	\$ (5)	\$ -	\$ 29,136

**WALLACE A. SMITH ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 91,068	\$ -	\$ -	\$ -	\$ 91,068	\$ -	\$ -	\$ -	\$ 18,253	\$ 72,815	\$ 91,068	\$ 91,068
Restricted fund:												
Art Club	1,273	-	-	-	1,273	-	-	-	1,273	-	1,273	1,273
Basic Education Program	290	-	-	-	290	-	-	290	-	-	290	290
Benevolent Fund	1,212	-	-	-	1,212	-	-	-	1,212	-	1,212	1,212
Butterfly Garden Donations	275	-	-	-	275	-	-	-	275	-	275	275
Collins Court Memorial Fund	125	-	-	-	125	-	-	-	125	-	125	125
Community Foundation Donations	631	-	-	-	631	-	-	-	631	-	631	631
Faculty Fund	2,066	-	-	-	2,066	-	-	-	2,066	-	2,066	2,066
Fine Arts	5	-	-	-	5	-	-	-	5	-	5	5
Junior League Grant	27	-	-	-	27	-	-	27	-	-	27	27
Library	8,691	-	-	-	8,691	-	-	-	8,691	-	8,691	8,691
Music Club	2,015	-	-	-	2,015	-	-	-	2,015	-	2,015	2,015
Ooltewah Harrison Education	3,700	-	-	-	3,700	-	-	-	3,700	-	3,700	3,700
Physical Education	716	-	-	-	716	-	-	-	716	-	716	716
PTA Donations	40,437	-	-	-	40,437	-	-	-	40,437	-	40,437	40,437
Special Allocation	984	-	-	-	984	-	-	984	-	-	984	984
Special Education	1,160	-	-	-	1,160	-	-	-	1,160	-	1,160	1,160
Technology	171	-	-	-	171	-	-	-	171	-	171	171
Total restricted fund	63,778	-	-	-	63,778	-	-	1,301	62,477	-	63,778	63,778
Total	\$ 154,846	\$ -	\$ -	\$ -	\$ 154,846	\$ -	\$ -	\$ 1,301	\$ 80,730	\$ 72,815	\$ 154,846	\$ 154,846

**WALLACE A. SMITH ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 81,464	\$ 47,222	\$ (37,628)	\$ 10	\$ -	\$ -	\$ 91,068
Restricted fund:							
Art Club	1,340	-	(67)	-	-	-	1,273
Basic Education Program	2,065	-	(1,774)	-	(1)	-	290
Benevolent Fund	1,212	-	-	-	-	-	1,212
Butterfly Garden Donations	275	-	-	-	-	-	275
Collins Court Memorial Fund	125	-	-	-	-	-	125
Community Foundation Donations	631	-	-	-	-	-	631
Faculty Fund	2,568	1,656	(2,158)	-	-	-	2,066
Fine Arts	258	1,600	(1,853)	-	-	-	5
Junior League Grant	27	-	-	-	-	-	27
Library	12,994	1,363	(5,666)	-	-	-	8,691
Music Club	2,936	-	(921)	-	-	-	2,015
Nancy Lackey Foundation	96	-	(96)	-	-	-	-
Ooltewah Harrison Education	3,700	-	-	-	-	-	3,700
Physical Education	847	500	(631)	-	-	-	716
PTA Donations	35,690	28,000	(23,253)	-	-	-	40,437
Special Allocation	984	-	-	-	-	-	984
Special Education	803	1,000	(643)	-	-	-	1,160
Technology	171	-	-	-	-	-	171
Unum Grant	236	-	(227)	-	(9)	-	-
Total restricted fund	66,958	34,119	(37,289)	-	(10)	-	63,778
Total	\$ 148,422	\$ 81,341	\$ (74,917)	\$ 10	\$ (10)	\$ -	\$ 154,846

**SNOW HILL ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			
									Assigned	Unassigned		Total Fund Balance
General	\$ 107,684	\$ -	\$ -	\$ -	\$ 107,684	\$ -	\$ -	\$ -	\$ 16,707	\$ 90,977	\$ 107,684	\$ 107,684
Restricted fund:												
Basic Education Program	78	-	-	-	78	-	-	78	-	-	78	78
Benevolent Fund	680	-	-	-	680	-	-	-	680	-	680	680
Commissioner Donations	542	-	-	-	542	-	-	-	542	-	542	542
Faculty Fund	1,123	-	-	-	1,123	-	-	-	1,123	-	1,123	1,123
Fine Arts	2,105	-	-	-	2,105	-	-	-	2,105	-	2,105	2,105
Library	2,783	-	-	-	2,783	-	-	-	2,783	-	2,783	2,783
Literacy Resources Allocation	79	-	-	-	79	-	-	79	-	-	79	79
Music	25	-	-	-	25	-	-	-	25	-	25	25
Foundation	1,826	-	-	-	1,826	-	-	-	1,826	-	1,826	1,826
Physical Education	25	-	-	-	25	-	-	-	25	-	25	25
PTA Donations	5,228	-	-	-	5,228	-	-	-	5,228	-	5,228	5,228
Special Allocation	1,005	-	-	-	1,005	-	-	1,005	-	-	1,005	1,005
Special Education	813	-	-	-	813	-	-	-	813	-	813	813
Staff Development	10	-	-	-	10	-	-	-	10	-	10	10
TVA Donations	7	-	-	-	7	-	-	-	7	-	7	7
UNUM Grant	24	-	-	-	24	-	-	24	-	-	24	24
Total restricted fund	16,353	-	-	-	16,353	-	-	1,186	15,167	-	16,353	16,353
Total	\$ 124,037	\$ -	\$ -	\$ -	\$ 124,037	\$ -	\$ -	\$ 1,186	\$ 31,874	\$ 90,977	\$ 124,037	\$ 124,037

**SNOW HILL ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 96,927	\$ 27,521	\$ (16,770)	\$ 6	\$ -	\$ -	\$ 107,684
Restricted fund:							
Basic Education Program	838	-	(760)	-	-	-	78
Benevolent Fund	680	-	-	-	-	-	680
Commissioner Donations	542	-	-	-	-	-	542
Faculty Fund	1,378	801	(1,056)	-	-	-	1,123
Field Trips	4	-	-	-	(4)	-	-
Fine Arts	2,169	1,600	(1,664)	-	-	-	2,105
Junior League Grant	-	486	(484)	-	(2)	-	-
Library	3,599	1,200	(2,016)	-	-	-	2,783
Literacy Resources Allocation	79	-	-	-	-	-	79
Music	25	-	-	-	-	-	25
Ooltewah Harrison Education Foundation	1,826	-	-	-	-	-	1,826
Physical Education	149	500	(624)	-	-	-	25
PTA Donations	6,810	4,051	(5,633)	-	-	-	5,228
Special Allocation	1,005	-	-	-	-	-	1,005
Special Education	2,106	1,000	(2,293)	-	-	-	813
Staff Development	10	-	-	-	-	-	10
TVA Donations	7	-	-	-	-	-	7
UNUM Grant	24	-	-	-	-	-	24
Total restricted fund	21,251	9,638	(14,530)	-	(6)	-	16,353
Total	\$ 118,178	\$ 37,159	\$ (31,300)	\$ 6	\$ (6)	\$ -	\$ 124,037

**SODDY ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 44,319	\$ -	\$ -	\$ -	\$ 44,319	\$ -	\$ -	\$ -	\$ 7,372	\$ 36,947	\$ 44,319	\$ 44,319
Restricted fund:												
CFG - Robotics Donations	103	-	-	-	103	-	-	-	103	-	103	103
Chorus	29	-	-	-	29	-	-	-	29	-	29	29
Donation- Frazier	39,364	-	-	-	39,364	-	-	-	39,364	-	39,364	39,364
Faculty Fund	295	-	-	-	295	-	-	-	295	-	295	295
Fine Arts	689	-	-	-	689	-	-	-	689	-	689	689
Library	5,897	-	-	-	5,897	-	-	-	5,897	-	5,897	5,897
Physical Education	687	-	-	-	687	-	-	-	687	-	687	687
PTA Donations	486	-	-	-	486	-	-	-	486	-	486	486
TVA Robotics Donations	2,000	-	-	-	2,000	-	-	-	2,000	-	2,000	2,000
TVA Science Olympiad	782	-	-	-	782	-	-	-	782	-	782	782
Total restricted fund	50,332	-	-	-	50,332	-	-	-	50,332	-	50,332	50,332
Total	\$ 94,651	\$ -	\$ -	\$ -	\$ 94,651	\$ -	\$ -	\$ -	\$ 57,704	\$ 36,947	\$ 94,651	\$ 94,651



**SODDY ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 44,649	\$ 46,111	\$ (46,441)	\$ -	\$ -	\$ -	\$ 44,319
Restricted fund:							
Basic Education Program	626	-	(626)	-	-	-	-
Battelle STEM Grant	58	-	(58)	-	-	-	-
CFG - Robotics Donations	103	-	-	-	-	-	103
Chorus	29	-	-	-	-	-	29
Donation- Frazier	56,505	-	(17,141)	-	-	-	39,364
Faculty Fund	525	559	(789)	-	-	-	295
Fine Arts	743	1,600	(1,654)	-	-	-	689
Library	6,212	5,060	(5,375)	-	-	-	5,897
Physical Education	500	500	(313)	-	-	-	687
Pre-K	-	6,075	(6,075)	-	-	-	-
PTA Donations	486	-	-	-	-	-	486
Special Allocation	46	-	(46)	-	-	-	-
Student Teacher Program	310	-	(310)	-	-	-	-
TVA Robotics Donations	-	2,000	-	-	-	-	2,000
TVA Science Olympiad	782	-	-	-	-	-	782
UNUM Grant	25	-	(25)	-	-	-	-
Total restricted fund	66,950	15,794	(32,412)	-	-	-	50,332
Total	\$ 111,599	\$ 61,905	\$ (78,853)	\$ -	\$ -	\$ -	\$ 94,651

**SPRING CREEK ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 138,662	\$ -	\$ -	\$ -	\$ 138,662	\$ -	\$ -	\$ -	\$ 16,890	\$ 121,772	\$ 138,662	\$ 138,662
Restricted fund:												
Basic Education Program	587	-	-	-	587	-	-	587	-	-	587	587
BETA Club	1,103	-	-	-	1,103	-	-	-	1,103	-	1,103	1,103
City of East Ridge Donations	976	-	-	-	976	-	-	-	976	-	976	976
Faculty Fund	3,391	-	-	-	3,391	-	-	-	3,391	-	3,391	3,391
Field Trips	1,263	-	-	-	1,263	-	-	-	1,263	-	1,263	1,263
Fine Arts	2,271	-	-	-	2,271	-	-	-	2,271	-	2,271	2,271
Library	2,746	-	-	-	2,746	-	-	-	2,746	-	2,746	2,746
Music	2,194	-	-	-	2,194	-	-	-	2,194	-	2,194	2,194
Physical Education	654	-	-	-	654	-	-	-	654	-	654	654
PTA Donations	10	-	-	-	10	-	-	-	10	-	10	10
Special Allocation	5,640	-	-	-	5,640	-	-	5,640	-	-	5,640	5,640
Student Teacher Program	39	-	-	-	39	-	-	-	39	-	39	39
TVA Science Olympiad	129	-	-	-	129	-	-	-	129	-	129	129
Total restricted fund	21,003	-	-	-	21,003	-	-	6,227	14,776	-	21,003	21,003
Total	\$ 159,665	\$ -	\$ -	\$ -	\$ 159,665	\$ -	\$ -	\$ 6,227	\$ 31,666	\$ 121,772	\$ 159,665	\$ 159,665

**SPRING CREEK ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 128,133	\$ 24,096	\$ (13,567)	\$ -	\$ -	\$ -	\$ 138,662
Restricted fund:							
Basic Education Program	4,275	-	(3,688)	-	-	-	587
BETA Club	1,103	-	-	-	-	-	1,103
City of East Ridge Donations	2,996	-	(2,020)	-	-	-	976
Faculty Fund	3,874	625	(1,108)	-	-	-	3,391
Field Trips	1,263	-	-	-	-	-	1,263
Fine Arts	2,102	1,600	(1,431)	-	-	-	2,271
Library	2,058	9,692	(9,004)	-	-	-	2,746
Music	1,159	1,035	-	-	-	-	2,194
Physical Education	230	500	(76)	-	-	-	654
PTA Donations	10	-	-	-	-	-	10
Special Allocation	15,094	-	(9,454)	-	-	-	5,640
Special Education Mini Grant	181	-	(181)	-	-	-	-
Student Teacher Program	39	-	-	-	-	-	39
TVA Science Olympiad	129	-	-	-	-	-	129
Total restricted fund	34,513	13,452	(26,962)	-	-	-	21,003
Total	\$ 162,646	\$ 37,548	\$ (40,529)	\$ -	\$ -	\$ -	\$ 159,665

**THRASHER ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 59,042	\$ -	\$ -	\$ -	\$ 59,042	\$ -	\$ -	\$ -	\$ 6,210	\$ 52,832	\$ 59,042	\$ 59,042
Restricted fund:												
Chess Club	38	-	-	-	38	-	-	-	38	-	38	38
Environmental Club	330	-	-	-	330	-	-	-	330	-	330	330
Faculty Fund	971	-	-	-	971	-	-	-	971	-	971	971
Fine Arts	726	-	-	-	726	-	-	-	726	-	726	726
Library	2,864	-	-	-	2,864	-	-	-	2,864	-	2,864	2,864
Mountain Education Foundation	3,712	-	-	-	3,712	-	-	-	3,712	-	3,712	3,712
NY Life Foundation Grant	275	-	-	-	275	-	-	275	-	-	275	275
Physical Education	6,313	-	-	-	6,313	-	-	-	6,313	-	6,313	6,313
PTA Donations	10,423	-	-	-	10,423	-	-	-	10,423	-	10,423	10,423
PTA-PBL Training	395	-	-	-	395	-	-	-	395	-	395	395
Staff Development	122	-	-	-	122	-	-	-	122	-	122	122
Student Council	3,122	-	-	-	3,122	-	-	-	3,122	-	3,122	3,122
Student Teacher Program	690	-	-	-	690	-	-	-	690	-	690	690
TVA Science/Tech Grant	590	-	-	-	590	-	-	590	-	-	590	590
Total restricted fund	30,571	-	-	-	30,571	-	-	865	29,706	-	30,571	30,571
Total	\$ 89,613	\$ -	\$ -	\$ -	\$ 89,613	\$ -	\$ -	\$ 865	\$ 35,916	\$ 52,832	\$ 89,613	\$ 89,613

**THRASHER ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 66,026	\$ 37,007	\$ (43,995)	\$ 4	\$ -	\$ -	\$ 59,042
Restricted fund:							
Basic Education Program	54	-	(54)	-	-	-	-
Chess Club	38	-	-	-	-	-	38
Connie McDade Memorial	4	-	-	-	(4)	-	-
Environmental Club	330	-	-	-	-	-	330
Faculty Fund	1,501	1,581	(2,111)	-	-	-	971
Fine Arts	338	1,600	(1,212)	-	-	-	726
Library	5,497	3,157	(5,790)	-	-	-	2,864
Mountain Education Foundation	3,712	37,664	(37,664)	-	-	-	3,712
NY Life Foundation Grant	-	500	(225)	-	-	-	275
Physical Education	7,029	500	(1,216)	-	-	-	6,313
PTA Donations	11,157	8,595	(9,329)	-	-	-	10,423
PTA-PBL Training	1,475	-	(1,080)	-	-	-	395
Staff Development	1,251	-	(1,129)	-	-	-	122
Student Council	2,346	4,010	(3,234)	-	-	-	3,122
Student Teacher Program	690	-	-	-	-	-	690
TVA Science/Tech Grant	590	-	-	-	-	-	590
Total restricted fund	36,012	57,607	(63,044)	-	(4)	-	30,571
Total	\$ 102,038	\$ 94,614	\$ (107,039)	\$ 4	\$ (4)	\$ -	\$ 89,613

**WESTVIEW ELEMENTARY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 43,072	\$ -	\$ -	\$ -	\$ 43,072	\$ -	\$ -	\$ -	\$ 18,438	\$ 24,634	\$ 43,072	\$ 43,072
Restricted fund:												
Beautification	3,162	-	-	-	3,162	-	-	-	3,162	-	3,162	3,162
Benevolent Fund	592	-	-	-	592	-	-	-	592	-	592	592
Camp Inspire	1,993	-	-	-	1,993	-	-	-	1,993	-	1,993	1,993
Chess Club	1,128	-	-	-	1,128	-	-	-	1,128	-	1,128	1,128
Faculty Fund	1,361	-	-	-	1,361	-	-	-	1,361	-	1,361	1,361
Fine Arts	1,586	-	-	-	1,586	-	-	-	1,586	-	1,586	1,586
Junior League Grant	439	-	-	-	439	-	-	439	-	-	439	439
Library	2,899	-	-	-	2,899	-	-	-	2,899	-	2,899	2,899
Physical Education	9	-	-	-	9	-	-	-	9	-	9	9
Playground	6,835	-	-	-	6,835	-	-	-	6,835	-	6,835	6,835
PTO Donations	24,493	-	-	-	24,493	-	-	-	24,493	-	24,493	24,493
PTO Donations- Playground	10,010	-	-	-	10,010	-	-	-	10,010	-	10,010	10,010
Special Allocation	999	-	-	-	999	-	-	999	-	-	999	999
Waller Memorial Fund	362	-	-	-	362	-	-	-	362	-	362	362
Walmart Grant	475	-	-	-	475	-	-	475	-	-	475	475
Total restricted fund	56,343	-	-	-	56,343	-	-	1,913	54,430	-	56,343	56,343
Total	\$ 99,415	\$ -	\$ -	\$ -	\$ 99,415	\$ -	\$ -	\$ 1,913	\$ 72,868	\$ 24,634	\$ 99,415	\$ 99,415

**WESTVIEW ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	7/1/2020			Transfers In	Transfers Out		
General	\$ 47,887	\$ 51,510	\$ (56,325)	\$ -	\$ -	\$ -	\$ 43,072
Restricted fund:							
Basic Education Program	37	-	(37)	-	-	-	-
Beautification	3,452	-	(290)	-	-	-	3,162
Benevolent Fund	592	-	-	-	-	-	592
Camp Inspire	1,993	-	-	-	-	-	1,993
Chess Club	1,128	-	-	-	-	-	1,128
Faculty Fund	839	2,644	(2,122)	-	-	-	1,361
Fine Arts	1,629	1,600	(1,643)	-	-	-	1,586
Junior League Grant	996	1,432	(1,989)	-	-	-	439
Library	10,210	1,545	(8,856)	-	-	-	2,899
Physical Education	498	500	(989)	-	-	-	9
Playground	6,085	750	-	-	-	-	6,835
Pre-K	-	11,175	(11,175)	-	-	-	-
PTO Donations	19,406	30,057	(24,970)	-	-	-	24,493
PTO Donations - Playground	10,010	-	-	-	-	-	10,010
Special Allocation	1,770	-	(771)	-	-	-	999
Vandalism	2,117	-	(2,117)	-	-	-	-
Waller Memorial Fund	564	-	(202)	-	-	-	362
Walmart Grant	475	-	-	-	-	-	475
Total restricted fund	61,801	49,703	(55,161)	-	-	-	56,343
Total	\$ 109,688	\$ 101,213	\$ (111,486)	\$ -	\$ -	\$ -	\$ 99,415

**WOLFTEVER CREEK ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets				Liabilities and Fund Balance							Total Liabilities and Fund Balance
					Liabilities	Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 53,197	\$ -	\$ -	\$ -	\$ 53,197	\$ -	\$ -	\$ -	\$ 11,083	\$ 42,114	\$ 53,197	\$ 53,197
Restricted fund:												
Benevolent Fund	55	-	-	-	55	-	-	-	55	-	55	55
Chorus	6	-	-	-	6	-	-	-	6	-	6	6
Christ UMC Donation	4,500	-	-	-	4,500	-	-	-	4,500	-	4,500	4,500
Faculty Fund	753	-	-	-	753	-	-	-	753	-	753	753
Fine Arts	940	-	-	-	940	-	-	-	940	-	940	940
Library	6,329	-	-	-	6,329	-	-	-	6,329	-	6,329	6,329
McKee Donation	141	-	-	-	141	-	-	-	141	-	141	141
Physical Education	110	-	-	-	110	-	-	-	110	-	110	110
PTA Donations	343	-	-	-	343	-	-	-	343	-	343	343
Special Allocation	890	-	-	-	890	-	-	890	-	-	890	890
Special Education	134	-	-	-	134	-	-	-	134	-	134	134
Staff Development	59	-	-	-	59	-	-	-	59	-	59	59
Student Teacher Program	125	-	-	-	125	-	-	-	125	-	125	125
TN Foundation for Agriculture Grant	500	-	-	-	500	-	-	500	-	-	500	500
Robotic/STEM Donations	17	-	-	-	17	-	-	-	17	-	17	17
Walmart Grant	545	-	-	-	545	-	-	545	-	-	545	545
Total restricted fund	15,447	-	-	-	15,447	-	-	1,935	13,512	-	15,447	15,447
Total	\$ 68,644	\$ -	\$ -	\$ -	\$ 68,644	\$ -	\$ -	\$ 1,935	\$ 24,595	\$ 42,114	\$ 68,644	\$ 68,644



**WOLFTEVER CREEK ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 49,975	\$ 34,331	\$ (31,136)	\$ 27	\$ -	\$ -	\$ 53,197
Restricted fund:							
Basic Education Program	3,486	-	(3,482)	-	(4)	-	-
Benevolent Fund	55	-	-	-	-	-	55
Chorus	6	-	-	-	-	-	6
Christ UMC Donation	-	4,500	-	-	-	-	4,500
Faculty Fund	1,077	773	(1,097)	-	-	-	753
Fine Arts	1,053	1,600	(1,713)	-	-	-	940
Library	4,966	14,890	(13,527)	-	-	-	6,329
McKee Donation	141	-	-	-	-	-	141
McKee Grant - Leader in Me	-	12,000	(12,000)	-	-	-	-
Physical Education	1,305	500	(1,695)	-	-	-	110
Pre-K Program	-	1,770	(1,770)	-	-	-	-
PTA Donations	1,096	-	(753)	-	-	-	343
Special Allocation	1,346	-	(456)	-	-	-	890
Special Education	134	-	-	-	-	-	134
Staff Development	59	-	-	-	-	-	59
Student Teacher Program	125	-	-	-	-	-	125
TN Foundation for Agriculture Grant	500	-	-	-	-	-	500
Robotic/STEM Donations	17	-	-	-	-	-	17
UNUM Grant	23	-	-	-	(23)	-	-
Walmart Grant	2,885	-	(2,340)	-	-	-	545
Total restricted fund	18,274	36,033	(38,833)	-	(27)	-	15,447
Total	\$ 68,249	\$ 70,364	\$ (69,969)	\$ 27	\$ (27)	\$ -	\$ 68,644

**WOODMORE ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 13,411	\$ -	\$ -	\$ -	\$ 13,411	\$ -	\$ -	\$ -	\$ 7,130	\$ 6,281	\$ 13,411	\$ 13,411
Restricted fund:												
Benevolent Fund	409	-	-	-	409	-	-	-	409	-	409	409
Building/Facilities Improvement	4,428	-	-	-	4,428	-	-	-	4,428	-	4,428	4,428
Donations for Art	1,265	-	-	-	1,265	-	-	-	1,265	-	1,265	1,265
Durham Donation	715	-	-	-	715	-	-	-	715	-	715	715
Faculty Fund	232	-	-	-	232	-	-	-	232	-	232	232
Fine Arts	151	-	-	-	151	-	-	-	151	-	151	151
Kiwanis Donations	1,667	-	-	-	1,667	-	-	-	1,667	-	1,667	1,667
K-Kids Club	100	-	-	-	100	-	-	-	100	-	100	100
Library	1,676	-	-	-	1,676	-	-	-	1,676	-	1,676	1,676
Physical Education	7	-	-	-	7	-	-	-	7	-	7	7
Special Allocation	5,476	-	-	-	5,476	-	-	5,476	-	-	5,476	5,476
Support Create Enrich Woodmore	10,659	-	-	-	10,659	-	-	-	10,659	-	10,659	10,659
TN Foundation for Agriculture Grant	526	-	-	-	526	-	-	526	-	-	526	526
Walmart Grant	1,908	-	-	-	1,908	-	-	1,908	-	-	1,908	1,908
Total restricted fund	29,219	-	-	-	29,219	-	-	7,910	21,309	-	29,219	29,219
Total	\$ 42,630	\$ -	\$ -	\$ -	\$ 42,630	\$ -	\$ -	\$ 7,910	\$ 28,439	\$ 6,281	\$ 42,630	\$ 42,630

**WOODMORE ELEMENTARY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 11,354	\$ 8,904	\$ (6,864)	\$ 17	\$ -	\$ -	\$ 13,411
Restricted fund:							
Basic Education Program	1,118	-	(1,118)	-	-	-	-
Benevolent Fund	200	500	(291)	-	-	-	409
Building/Facilities Improvement	5,973	-	(1,545)	-	-	-	4,428
Donations for Art	1,220	-	45	-	-	-	1,265
Durham Donation	1,838	-	(1,123)	-	-	-	715
Faculty Fund	944	619	(1,331)	-	-	-	232
Fine Arts	1,152	1,600	(2,601)	-	-	-	151
Kiwanis Donations	1,733	-	(66)	-	-	-	1,667
K-Kids Club	100	-	-	-	-	-	100
Krystal Grant	156	-	(139)	-	(17)	-	-
Library	1,037	1,218	(579)	-	-	-	1,676
Physical Education	-	500	(493)	-	-	-	7
Special Allocation	8,043	-	(2,567)	-	-	-	5,476
Support Create Enrich Woodmore	15,403	-	(4,744)	-	-	-	10,659
TN Arts Commission Grant	3	-	(3)	-	-	-	-
TN Foundation for Agriculture Grant	526	-	-	-	-	-	526
Walmart Grant	1,921	-	(13)	-	-	-	1,908
Total restricted fund	41,367	4,437	(16,568)	-	(17)	-	29,219
Total	\$ 52,721	\$ 13,341	\$ (23,432)	\$ 17	\$ (17)	\$ -	\$ 42,630

**BROWN MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 31,423	\$ -	\$ -	\$ -	\$ 31,423	\$ -	\$ -	\$ -	\$ 12,599	\$ 18,824	\$ 31,423	\$ 31,423
Restricted fund:												
Art	55	-	-	-	55	-	-	-	55	-	55	55
Art Club	441	-	-	-	441	-	-	-	441	-	441	441
Athletics	30,933	-	-	-	30,933	-	-	-	30,933	-	30,933	30,933
Band	1,192	-	-	-	1,192	-	-	-	1,192	-	1,192	1,192
Basic Education Program	35	-	-	-	35	-	-	35	-	-	35	35
BETA Club	376	-	-	-	376	-	-	-	376	-	376	376
Cheerleading	3,570	-	-	-	3,570	-	-	-	3,570	-	3,570	3,570
Choir	577	-	-	-	577	-	-	-	577	-	577	577
Community Foundation Donations	398	-	-	-	398	-	-	-	398	-	398	398
E-Lab	3	-	-	-	3	-	-	-	3	-	3	3
Faculty Fund	529	-	-	-	529	-	-	-	529	-	529	529
Fine Arts	243	-	-	-	243	-	-	-	243	-	243	243
Generosity Trust Donation	276	-	-	-	276	-	-	-	276	-	276	276
Library	115	-	-	-	115	-	-	-	115	-	115	115
Masonic Lodge Donations	279	-	-	-	279	-	-	-	279	-	279	279
Math Club	370	-	-	-	370	-	-	-	370	-	370	370
National Jr Honor Society	323	-	-	-	323	-	-	-	323	-	323	323
Physical Education	537	-	-	-	537	-	-	-	537	-	537	537
Special Allocation	5,262	-	-	-	5,262	-	-	5,262	-	-	5,262	5,262
Special Teams	3,072	-	-	-	3,072	-	-	-	3,072	-	3,072	3,072
Staff Development	154	-	-	-	154	-	-	-	154	-	154	154
Student Council	754	-	-	-	754	-	-	-	754	-	754	754
TSA Club	342	-	-	-	342	-	-	-	342	-	342	342
TVA Donations	840	-	-	-	840	-	-	-	840	-	840	840
VEC Grants	432	-	-	-	432	-	-	432	-	-	432	432
Vocational Tech	39	-	-	-	39	-	-	-	39	-	39	39
Total restricted fund	51,147	-	-	-	51,147	-	-	5,729	45,418	-	51,147	51,147
Total	\$ 82,570	\$ -	\$ -	\$ -	\$ 82,570	\$ -	\$ -	\$ 5,729	\$ 58,017	\$ 18,824	\$ 82,570	\$ 82,570

**BROWN MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2020			Transfers In	Transfers Out		6/30/2021
General	\$ 34,121	\$ 18,901	\$ (21,605)	\$ 6	\$ -	\$ -	\$ 31,423
Restricted fund:							
Art	55	-	-	-	-	-	55
Art Club	441	-	-	-	-	-	441
Athletics	27,352	22,310	(18,729)	-	-	-	30,933
Band	1,367	-	(175)	-	-	-	1,192
Basic Education Program	170	-	(131)	-	(4)	-	35
BETA Club	376	-	-	-	-	-	376
Cheerleading	1,854	4,430	(2,714)	-	-	-	3,570
Choir	577	-	-	-	-	-	577
Community Foundation Donations	535	-	(137)	-	-	-	398
E-Lab	362	-	(359)	-	-	-	3
Faculty Fund	611	590	(672)	-	-	-	529
Fine Arts	142	2,400	(2,299)	-	-	-	243
Generosity Trust Donation	276	-	-	-	-	-	276
Junior League Grant	-	694	(694)	-	-	-	-
Library	220	1,229	(1,334)	-	-	-	115
Masonic Lodge Donations	537	1,000	(1,258)	-	-	-	279
Math Club	370	-	-	-	-	-	370
National Jr Honor Society	323	-	-	-	-	-	323
Physical Education	473	1,000	(936)	-	-	-	537
Special Allocation	7,728	-	(2,466)	-	-	-	5,262
Special Teams	3,313	-	(241)	-	-	-	3,072
Staff Development	154	-	-	-	-	-	154
Student Council	754	-	-	-	-	-	754
TSA Club	342	-	-	-	-	-	342
TVA Donations	840	-	-	-	-	-	840
UNUM Grant	961	-	(959)	-	(2)	-	-
VEC Grants	1,239	-	(807)	-	-	-	432
Vocational Tech	938	-	(899)	-	-	-	39
Total restricted fund	52,310	33,653	(34,810)	-	(6)	-	51,147
Total	\$ 86,431	\$ 52,554	\$ (56,415)	\$ 6	\$ (6)	\$ -	\$ 82,570

**CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 133,612	\$ -	\$ -	\$ -	\$ 133,612	\$ -	\$ -	\$ -	\$ 13,699	\$ 119,913	\$ 133,612	\$ 133,612
Restricted fund:												
Art Club	231	-	-	-	231	-	-	-	231	-	231	231
Athletics	16,217	-	-	-	16,217	-	-	-	16,217	-	16,217	16,217
Band	1,624	-	-	-	1,624	-	-	-	1,624	-	1,624	1,624
Basic Education Program	23	-	-	-	23	-	-	23	-	-	23	23
Drama	1,683	-	-	-	1,683	-	-	-	1,683	-	1,683	1,683
Emotionally Resilient Educator	829	-	-	-	829	-	-	-	829	-	829	829
Faculty Fund	1,378	-	-	-	1,378	-	-	-	1,378	-	1,378	1,378
Field Trips	9,215	-	-	-	9,215	-	-	-	9,215	-	9,215	9,215
Fine Arts	1,316	-	-	-	1,316	-	-	-	1,316	-	1,316	1,316
Forum	2,255	-	-	-	2,255	-	-	-	2,255	-	2,255	2,255
Friends Fund	1,324	-	-	-	1,324	-	-	-	1,324	-	1,324	1,324
Furniture, Fixtures, Equipment	350	-	-	-	350	-	-	-	350	-	350	350
Garden Club	208	-	-	-	208	-	-	-	208	-	208	208
Lego Club	2,936	-	-	-	2,936	-	-	-	2,936	-	2,936	2,936
Library	1,864	-	-	-	1,864	-	-	-	1,864	-	1,864	1,864
Magnet Programming	5,436	-	-	-	5,436	-	-	-	5,436	-	5,436	5,436
Magnet School Award	2,176	-	-	-	2,176	-	-	-	2,176	-	2,176	2,176
Music - Strings	2,669	-	-	-	2,669	-	-	-	2,669	-	2,669	2,669
Physical Education	12,967	-	-	-	12,967	-	-	-	12,967	-	12,967	12,967
PTA Donations	26,696	-	-	-	26,696	-	-	-	26,696	-	26,696	26,696
Science Olympiad Club	30	-	-	-	30	-	-	-	30	-	30	30
Staff Development	5,678	-	-	-	5,678	-	-	-	5,678	-	5,678	5,678
Technology	350	-	-	-	350	-	-	-	350	-	350	350
TVA Donations	976	-	-	-	976	-	-	-	976	-	976	976
Vocational Tech	2,197	-	-	-	2,197	-	-	-	2,197	-	2,197	2,197
Total restricted fund	100,628	-	-	-	100,628	-	-	23	100,605	-	100,628	100,628
Total	\$ 234,240	\$ -	\$ -	\$ -	\$ 234,240	\$ -	\$ -	\$ 23	\$ 114,304	\$ 119,913	\$ 234,240	\$ 234,240

**CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 132,898	\$ 48,113	\$ (47,399)	\$ -	\$ -	\$ -	\$ 133,612
Restricted fund:							
Art Club	231	-	-	-	-	-	231
Athletics	15,343	14,093	(13,219)	-	-	-	16,217
Band	1,208	711	(295)	-	-	-	1,624
Basic Education Program	303	-	(280)	-	-	-	23
Drama	1,683	-	-	-	-	-	1,683
Emotionally Resilient Educator	-	1,855	(1,026)	-	-	-	829
Faculty Fund	1,730	158	(510)	-	-	-	1,378
Field Trips	-	9,215	-	-	-	-	9,215
Fine Arts	774	4,000	(3,458)	-	-	-	1,316
Forum	2,255	-	-	-	-	-	2,255
Friends Fund	1,324	-	-	-	-	-	1,324
Furniture, Fixtures, Equipment	350	-	-	-	-	-	350
Garden Club	208	-	-	-	-	-	208
Lego Club	1,538	2,200	(802)	-	-	-	2,936
Library	3,280	7,065	(8,481)	-	-	-	1,864
Magnet Programming	2,057	4,479	(1,100)	-	-	-	5,436
Magnet School Award	2,176	-	-	-	-	-	2,176
Music - Strings	2,648	850	(829)	-	-	-	2,669
Physical Education	11,905	1,500	(438)	-	-	-	12,967
PTA Donations	16,439	26,700	(16,443)	-	-	-	26,696
Science Olympiad Club	15	-	15	-	-	-	30
Staff Development	5,678	-	-	-	-	-	5,678
Technology	-	350	-	-	-	-	350
TVA Donations	976	-	-	-	-	-	976
Vocational Tech	2,112	1,000	(915)	-	-	-	2,197
Total restricted fund	74,233	74,176	(47,781)	-	-	-	100,628
Total	\$ 207,131	\$ 122,289	\$ (95,180)	\$ -	\$ -	\$ -	\$ 234,240

**DALEWOOD MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance							Total Liabilities and Fund Balance
						Liabilities		Fund Balance					
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance		
General	\$ 20,161	\$ -	\$ -	\$ -	\$ 20,161	\$ -	\$ -	\$ -	\$ 3,391	\$ 16,770	\$ 20,161	\$ 20,161	
Restricted fund:													
Athletics	9,293	-	-	-	9,293	-	-	-	9,293	-	9,293	9,293	
Band	1	-	-	-	1	-	-	-	1	-	1	1	
Basic Education Program	358	-	-	-	358	-	-	358	-	-	358	358	
Benevolent Fund	6,873	-	-	-	6,873	-	-	-	6,873	-	6,873	6,873	
Cheerleading	2,431	-	-	-	2,431	-	-	-	2,431	-	2,431	2,431	
Chorus	1,064	-	-	-	1,064	-	-	-	1,064	-	1,064	1,064	
E-Lab	1,046	-	-	-	1,046	-	-	-	1,046	-	1,046	1,046	
Faculty Fund	557	-	-	-	557	-	-	-	557	-	557	557	
Fine Arts	2,635	-	-	-	2,635	-	-	-	2,635	-	2,635	2,635	
First Cumberland Presbyterian Donation	776	-	-	-	776	-	-	-	776	-	776	776	
Library	1,240	-	-	-	1,240	-	-	-	1,240	-	1,240	1,240	
Miss Dalewood Pageant Club	101	-	-	-	101	-	-	-	101	-	101	101	
National Honor Society	272	-	-	-	272	-	-	-	272	-	272	272	
Partners in Education	144	-	-	-	144	-	-	-	144	-	144	144	
Physical Education	3	-	-	-	3	-	-	-	3	-	3	3	
Sankofa Grant	956	-	-	-	956	-	-	956	-	-	956	956	
Student Teacher Program	50	-	-	-	50	-	-	-	50	-	50	50	
Special Allocation	67	-	-	-	67	-	-	67	-	-	67	67	
Student Council	239	-	-	-	239	-	-	-	239	-	239	239	
Total restricted fund	28,106	-	-	-	28,106	-	-	1,381	26,725	-	28,106	28,106	
Total	\$ 48,267	\$ -	\$ -	\$ -	\$ 48,267	\$ -	\$ -	\$ 1,381	\$ 30,116	\$ 16,770	\$ 48,267	\$ 48,267	



**DALEWOOD MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 19,534	\$ 20,288	\$ (19,663)	\$ 2	\$ -	\$ -	\$ 20,161
Restricted fund:							
Athletics	11,038	19,530	(21,275)	-	-	-	9,293
Band	1	-	-	-	-	-	1
Basic Education Program	1,810	-	(1,452)	-	-	-	358
Benevolent Fund	-	9,300	(2,427)	-	-	-	6,873
Cheerleading	3,251	355	(1,175)	-	-	-	2,431
Chorus	1,064	-	-	-	-	-	1,064
E-lab	1,190	805	(949)	-	-	-	1,046
Faculty Fund	1,147	1,221	(1,811)	-	-	-	557
Fine Arts	4,273	2,400	(4,038)	-	-	-	2,635
First Cumberland Presbyterian Donation	-	1,500	(724)	-	-	-	776
Library	3,651	1,200	(3,611)	-	-	-	1,240
Miss Dalewood Pageant Club	101	-	-	-	-	-	101
National Honor Society	417	150	(295)	-	-	-	272
Partners in Education	2,283	-	(2,139)	-	-	-	144
Physical Education	362	1,000	(1,359)	-	-	-	3
Sankofa Grant	-	6,880	(5,924)	-	-	-	956
Student Teacher Program	50	-	-	-	-	-	50
Special Allocation	607	-	(540)	-	-	-	67
Staff Development	2	-	-	-	(2)	-	-
Student Council	672	-	(433)	-	-	-	239
Unfoundation Fund Grant	-	3,000	(3,000)	-	-	-	-
Walmart Grant	217	-	(217)	-	-	-	-
Total restricted fund	32,136	47,341	(51,369)	-	(2)	-	28,106
Total	\$ 51,670	\$ 67,629	\$ (71,032)	\$ 2	\$ (2)	\$ -	\$ 48,267

**EAST HAMILTON MIDDLE SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Assets					Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 99,137	\$ -	\$ -	\$ -	\$ 99,137	\$ -	\$ -	\$ -	\$ -	\$ 99,137	\$ 99,137	\$ 99,137
Restricted fund:												
Athletics	87,012	-	-	-	87,012	-	-	-	87,012	-	87,012	87,012
Band	15,886	-	-	-	15,886	-	-	-	15,886	-	15,886	15,886
Character Ed Clubs	44	-	-	-	44	-	-	-	44	-	44	44
Cheerleading	13,415	-	-	-	13,415	-	-	-	13,415	-	13,415	13,415
Chorus	4,658	-	-	-	4,658	-	-	-	4,658	-	4,658	4,658
Dance Team (Dance Club)	1,760	-	-	-	1,760	-	-	-	1,760	-	1,760	1,760
E-lab	260	-	-	-	260	-	-	-	260	-	260	260
Faculty Fund	363	-	-	-	363	-	-	-	363	-	363	363
F.B.L.A. Club	123	-	-	-	123	-	-	-	123	-	123	123
Fine Arts	1,979	-	-	-	1,979	-	-	-	1,979	-	1,979	1,979
Honor Society	12,620	-	-	-	12,620	-	-	-	12,620	-	12,620	12,620
Library	2,085	-	-	-	2,085	-	-	-	2,085	-	2,085	2,085
Model United Nations	54	-	-	-	54	-	-	-	54	-	54	54
Physical Education	1,315	-	-	-	1,315	-	-	-	1,315	-	1,315	1,315
Special Allocation	1,111	-	-	-	1,111	-	-	1,111	-	-	1,111	1,111
Special Education	456	-	-	-	456	-	-	-	456	-	456	456
STEM - English	1,167	-	-	-	1,167	-	-	-	1,167	-	1,167	1,167
Student Teacher Program	1,200	-	-	-	1,200	-	-	-	1,200	-	1,200	1,200
Yearbook	605	-	-	-	605	-	-	-	605	-	605	605
Total restricted fund	146,113	-	-	-	146,113	-	-	1,111	145,002	-	146,113	146,113
Total	\$ 245,250	\$ -	\$ -	\$ -	\$ 245,250	\$ -	\$ -	\$ 1,111	\$ 145,002	\$ 99,137	\$ 245,250	\$ 245,250

**EAST HAMILTON MIDDLE SCHOOL**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ -	\$ 195,947	\$ (96,810)	\$ -	\$ -	\$ -	\$ 99,137
Restricted fund:							
Athletics	-	128,965	(41,953)	-	-	-	87,012
Band	-	21,030	(5,144)	-	-	-	15,886
Basic Education Program	-	441	(441)	-	-	-	-
Character Ed Clubs	-	44	-	-	-	-	44
Cheerleading	-	30,107	(16,692)	-	-	-	13,415
Chorus	-	6,379	(1,721)	-	-	-	4,658
Dance Team (Dance Club)	-	1,760	-	-	-	-	1,760
E-lab	-	260	-	-	-	-	260
Faculty Fund	-	1,700	(1,337)	-	-	-	363
F.B.L.A. Club	-	123	-	-	-	-	123
Fine Arts	-	3,745	(1,766)	-	-	-	1,979
Honor Society	-	14,396	(1,776)	-	-	-	12,620
Library	-	5,313	(3,228)	-	-	-	2,085
Model United Nations	-	1,195	(1,141)	-	-	-	54
Physical Education	-	2,069	(754)	-	-	-	1,315
Special Allocation	-	2,246	(1,135)	-	-	-	1,111
Special Education	-	626	(170)	-	-	-	456
STEM - English	-	1,167	-	-	-	-	1,167
Student Teacher Program	-	1,200	-	-	-	-	1,200
Unum Grant	-	1,573	(1,573)	-	-	-	-
Yearbook	-	605	-	-	-	-	605
Total restricted fund	-	224,944	(78,831)	-	-	-	146,113
Total	\$ -	\$ 420,891	\$ (175,641)	\$ -	\$ -	\$ -	\$ 245,250

**EAST LAKE ACADEMY OF FINE ARTS  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 13,765	\$ -	\$ -	\$ -	\$ 13,765	\$ -	\$ -	\$ -	\$ 12,041	\$ 1,724	\$ 13,765	\$ 13,765
Restricted fund:												
Aquaponics Donations	46	-	-	-	46	-	-	-	46	-	46	46
Athletics	6,485	-	-	-	6,485	-	-	-	6,485	-	6,485	6,485
Band	100	-	-	-	100	-	-	-	100	-	100	100
Basic Education Program	803	-	-	-	803	-	-	803	-	-	803	803
BETA Club	8	-	-	-	8	-	-	-	8	-	8	8
Care Closet Clothing Donation	50	-	-	-	50	-	-	-	50	-	50	50
Cheerleading	962	-	-	-	962	-	-	-	962	-	962	962
Chorus	535	-	-	-	535	-	-	-	535	-	535	535
Dance Team	588	-	-	-	588	-	-	-	588	-	588	588
Faculty Fund	882	-	-	-	882	-	-	-	882	-	882	882
Field Trips	3,781	-	-	-	3,781	-	-	-	3,781	-	3,781	3,781
Fine Arts	6,845	-	-	-	6,845	-	-	-	6,845	-	6,845	6,845
Library	551	-	-	-	551	-	-	-	551	-	551	551
Physical Education	2	-	-	-	2	-	-	-	2	-	2	2
Professional Development	56	-	-	-	56	-	-	-	56	-	56	56
Special Teams	1,214	-	-	-	1,214	-	-	-	1,214	-	1,214	1,214
Student Teacher Program	585	-	-	-	585	-	-	-	585	-	585	585
Student Uniforms	1,021	-	-	-	1,021	-	-	-	1,021	-	1,021	1,021
TVA Donations	14	-	-	-	14	-	-	-	14	-	14	14
TVA Robotics Donations	328	-	-	-	328	-	-	-	328	-	328	328
Vandalism	168	-	-	-	168	-	-	-	168	-	168	168
Vocational Tech	290	-	-	-	290	-	-	-	290	-	290	290
Total restricted fund	25,314	-	-	-	25,314	-	-	803	24,511	-	25,314	25,314
Total	\$ 39,079	\$ -	\$ -	\$ -	\$ 39,079	\$ -	\$ -	\$ 803	\$ 36,552	\$ 1,724	\$ 39,079	\$ 39,079

**EAST LAKE ACADEMY OF FINE ARTS**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 16,243	\$ 24,440	\$ (26,918)	\$ -	\$ -	\$ -	\$ 13,765
Restricted fund:							
Aquaponics Donations	652	80	(686)	-	-	-	46
Athletics	4,351	12,616	(10,482)	-	-	-	6,485
Band	100	-	-	-	-	-	100
Basic Education Program	1,455	-	(652)	-	-	-	803
BETA Club	-	320	(312)	-	-	-	8
Care Closet Clothing Donation	-	50	-	-	-	-	50
Cheerleading	362	600	-	-	-	-	962
Chorus	535	-	-	-	-	-	535
Dance Team	588	-	-	-	-	-	588
Faculty Fund	1,807	1,579	(2,504)	-	-	-	882
Field Trips	3,781	-	-	-	-	-	3,781
Fine Arts	7,130	2,400	(2,685)	-	-	-	6,845
Junior League Grant	535	-	(535)	-	-	-	-
Library	1,281	1,220	(1,950)	-	-	-	551
Physical Education	119	1,000	(1,117)	-	-	-	2
Professional Development	56	-	-	-	-	-	56
Special Allocation	450	-	(450)	-	-	-	-
Special Teams	1,452	125	(363)	-	-	-	1,214
Student Teacher Program	346	1,000	(761)	-	-	-	585
Student Uniforms	1,021	-	-	-	-	-	1,021
TVA Donations	540	-	(526)	-	-	-	14
TVA Robotics Donations	328	-	-	-	-	-	328
Vandalism	168	-	-	-	-	-	168
Vocational Tech	2,129	3,065	(4,904)	-	-	-	290
Total restricted fund	29,186	24,055	(27,927)	-	-	-	25,314
Total	\$ 45,429	\$ 48,495	\$ (54,845)	\$ -	\$ -	\$ -	\$ 39,079

**EAST RIDGE MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 60,625	\$ -	\$ -	\$ -	\$ 60,625	\$ -	\$ -	\$ -	\$ 10,412	\$ 50,213	\$ 60,625	\$ 60,625
Restricted fund:												
Athletics	37,960	-	-	-	37,960	-	-	-	37,960	-	37,960	37,960
Band	846	-	-	-	846	-	-	-	846	-	846	846
BETA Club	938	-	-	-	938	-	-	-	938	-	938	938
Career Exploration	202	-	-	-	202	-	-	-	202	-	202	202
Cheerleading	2,001	-	-	-	2,001	-	-	-	2,001	-	2,001	2,001
Chorus	539	-	-	-	539	-	-	-	539	-	539	539
Faculty Fund	3,039	-	-	-	3,039	-	-	-	3,039	-	3,039	3,039
Field Trip- Eighth Grade	645	-	-	-	645	-	-	-	645	-	645	645
Fine Arts	2,718	-	-	-	2,718	-	-	-	2,718	-	2,718	2,718
Foreign Language	108	-	-	-	108	-	-	-	108	-	108	108
Library	2,469	-	-	-	2,469	-	-	-	2,469	-	2,469	2,469
Physical Education	918	-	-	-	918	-	-	-	918	-	918	918
Special Allocation	11,575	-	-	-	11,575	-	-	11,575	-	-	11,575	11,575
Special Education	201	-	-	-	201	-	-	-	201	-	201	201
Staff Development	2,418	-	-	-	2,418	-	-	-	2,418	-	2,418	2,418
Student Council	3,098	-	-	-	3,098	-	-	-	3,098	-	3,098	3,098
Student Teacher Program	1,992	-	-	-	1,992	-	-	-	1,992	-	1,992	1,992
TVA Donations	410	-	-	-	410	-	-	-	410	-	410	410
Total restricted fund	72,077	-	-	-	72,077	-	-	11,575	60,502	-	72,077	72,077
Total	\$ 132,702	\$ -	\$ -	\$ -	\$ 132,702	\$ -	\$ -	\$ 11,575	\$ 70,914	\$ 50,213	\$ 132,702	\$ 132,702

**EAST RIDGE MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 65,698	\$ 28,665	\$ (34,095)	\$ 357	\$ -	\$ -	\$ 60,625
Restricted fund:							
Athletics	36,627	16,204	(14,871)	-	-	-	37,960
Band	846	-	-	-	-	-	846
Basic Education Program	1,316	-	(1,316)	-	-	-	-
Battelle STEM Grant	-	1,500	(1,500)	-	-	-	-
BETA Club	1,895	-	(957)	-	-	-	938
Career Exploration	1,930	-	(1,728)	-	-	-	202
Cheerleading	721	1,280	-	-	-	-	2,001
Chorus	539	-	-	-	-	-	539
Faculty Fund	3,719	352	(1,032)	-	-	-	3,039
Fellowship of Christian Athletes	81	-	-	-	(81)	-	-
Field Trip- Eighth Grade	645	-	-	-	-	-	645
Fine Arts	2,321	1,600	(1,203)	-	-	-	2,718
Foreign Language	108	-	-	-	-	-	108
Library	2,944	1,200	(1,675)	-	-	-	2,469
Physical Education	320	1,000	(402)	-	-	-	918
Special Allocation	11,575	-	-	-	-	-	11,575
Special Education	211	-	(10)	-	-	-	201
Staff Development	2,418	-	-	-	-	-	2,418
Student Council	3,098	-	-	-	-	-	3,098
Student Teacher Program	2,393	-	(401)	-	-	-	1,992
Theatrical Arts	276	-	-	-	(276)	-	-
TVA Donations	649	-	(239)	-	-	-	410
UTK Site Math Grant	343	-	(343)	-	-	-	-
Total restricted fund	74,975	23,136	(25,677)	-	(357)	-	72,077
Total	\$ 140,673	\$ 51,801	\$ (69,772)	\$ 357	\$ (357)	\$ -	\$ 132,702

**HIXSON MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities and Fund Balance							Total Liabilities and Fund Balance
					Liabilities		Fund Balance			Total Fund Balance		
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned		Unassigned	
General	\$ 149,930	\$ -	\$ -	\$ -	\$ 149,930	\$ -	\$ -	\$ -	\$ 15,305	\$ 134,625	\$ 149,930	\$ 149,930
Restricted fund:												
Athletics	42,515	-	-	-	42,515	-	-	-	42,515	-	42,515	42,515
Band	5,935	-	-	-	5,935	-	-	-	5,935	-	5,935	5,935
Battelle STEM Grant	12,786	-	-	-	12,786	-	-	12,786	-	-	12,786	12,786
Benevolent Fund	938	-	-	-	938	-	-	-	938	-	938	938
BETA Club	674	-	-	-	674	-	-	-	674	-	674	674
Cheerleading	14	-	-	-	14	-	-	-	14	-	14	14
Drama Club	2,478	-	-	-	2,478	-	-	-	2,478	-	2,478	2,478
Faculty Fund	3,958	-	-	-	3,958	-	-	-	3,958	-	3,958	3,958
Fine Arts	3,963	-	-	-	3,963	-	-	-	3,963	-	3,963	3,963
Junior League Grant	783	-	-	-	783	-	-	783	-	-	783	783
Library	882	-	-	-	882	-	-	-	882	-	882	882
Lowes Grant	162	-	-	-	162	-	-	162	-	-	162	162
Math Special	40	-	-	-	40	-	-	-	40	-	40	40
Physical Education	104	-	-	-	104	-	-	-	104	-	104	104
PTA Donation	1,111	-	-	-	1,111	-	-	-	1,111	-	1,111	1,111
Robotics Donation	246	-	-	-	246	-	-	-	246	-	246	246
Special Allocation	8,442	-	-	-	8,442	-	-	8,442	-	-	8,442	8,442
Staff Development	1,105	-	-	-	1,105	-	-	-	1,105	-	1,105	1,105
STEM Club	3,032	-	-	-	3,032	-	-	-	3,032	-	3,032	3,032
Student Council	3,009	-	-	-	3,009	-	-	-	3,009	-	3,009	3,009
Student Teacher Program	1,100	-	-	-	1,100	-	-	-	1,100	-	1,100	1,100
Technology	418	-	-	-	418	-	-	-	418	-	418	418
Technology Student Association	413	-	-	-	413	-	-	-	413	-	413	413
Vocational Tech	3,763	-	-	-	3,763	-	-	-	3,763	-	3,763	3,763
Total restricted fund	97,871	-	-	-	97,871	-	-	22,173	75,698	-	97,871	97,871
Total	\$ 247,801	\$ -	\$ -	\$ -	\$ 247,801	\$ -	\$ -	\$ 22,173	\$ 91,003	\$ 134,625	\$ 247,801	\$ 247,801



**HIXSON MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 137,080	\$ 62,219	\$ (49,371)	\$ 2	\$ -	\$ -	\$ 149,930
Restricted fund:							
Art	93	-	(93)	-	-	-	-
Athletics	40,202	30,839	(28,641)	115	-	-	42,515
Band	6,489	-	(554)	-	-	-	5,935
Basic Education Program	77	-	(75)	-	(2)	-	-
Battelle STEM Grant	10,000	2,786	-	-	-	-	12,786
Benevolent Fund	929	213	(204)	-	-	-	938
BETA Club	674	-	-	-	-	-	674
Cheerleading	1,394	16,492	(17,757)	-	(115)	-	14
Chorus	113	-	(113)	-	-	-	-
Drama Club	2,478	-	-	-	-	-	2,478
Faculty Fund	3,100	1,279	(421)	-	-	-	3,958
Fine Arts	2,751	3,265	(2,053)	-	-	-	3,963
Junior League Grant	783	-	-	-	-	-	783
Library	1,246	1,200	(1,564)	-	-	-	882
Lowes Grant	162	-	-	-	-	-	162
Math Special	40	-	-	-	-	-	40
Physical Education	1,010	1,345	(2,251)	-	-	-	104
PTA Donation	426	1,842	(1,157)	-	-	-	1,111
Robotics Donation	246	-	-	-	-	-	246
Special Allocation	9,251	-	(809)	-	-	-	8,442
Staff Development	1,268	-	(163)	-	-	-	1,105
STEM Club	3,032	-	-	-	-	-	3,032
Student Council	3,009	-	-	-	-	-	3,009
Student Teacher Program	1,100	-	-	-	-	-	1,100
Technology	418	-	-	-	-	-	418
Technology Student Association	413	-	-	-	-	-	413
Vocational Tech	3,955	-	(192)	-	-	-	3,763
Total restricted fund	94,659	59,261	(56,047)	115	(117)	-	97,871
Total	\$ 231,739	\$ 121,480	\$ (105,418)	\$ 117	\$ (117)	\$ -	\$ 247,801

**HOWARD CONNECT ACADEMY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Fund Balance			Total Fund Balance
									Assigned	Unassigned		
General	\$ 80,930	\$ -	\$ -	\$ -	\$ 80,930	\$ -	\$ -	\$ -	\$ 42,576	38,354	\$ 80,930	\$ 80,930
Restricted fund:												
Athletics	8,605	-	-	-	8,605	-	-	-	8,605	-	8,605	8,605
Business Management	2,208	-	-	-	2,208	-	-	-	2,208	-	2,208	2,208
Cheerleading	944	-	-	-	944	-	-	-	944	-	944	944
Faculty Fund	273	-	-	-	273	-	-	-	273	-	273	273
Fine Arts	2,299	-	-	-	2,299	-	-	-	2,299	-	2,299	2,299
Library	351	-	-	-	351	-	-	-	351	-	351	351
Mechatronics	474	-	-	-	474	-	-	-	474	-	474	474
Physical Education	60	-	-	-	60	-	-	-	60	-	60	60
Total restricted fund	15,214	-	-	-	15,214	-	-	-	15,214	-	15,214	15,214
Total	\$ 96,144	\$ -	\$ -	\$ -	\$ 96,144	\$ -	\$ -	\$ -	\$ 57,790	\$ 38,354	\$ 96,144	\$ 96,144

**HOWARD CONNECT ACADEMY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 105,527	63,490	(76,102)	15	(12,000)	-	80,930
Restricted fund:							
Athletics	-	7,092	(10,487)	12,000	-	-	8,605
Basic Education Program	9	-	-	-	(9)	-	-
Business Management	1,208	1,000	-	-	-	-	2,208
Cheerleading	-	1,016	(72)	-	-	-	944
Faculty Fund	41	528	(296)	-	-	-	273
Fine Arts	1,288	2,400	(1,389)	-	-	-	2,299
Library	79	1,200	(928)	-	-	-	351
Mechatronics	-	5,228	(4,754)	-	-	-	474
Physical Education	49	1,026	(1,015)	-	-	-	60
Sankofa Grant	-	1,200	(1,200)	-	-	-	-
UNUM Grant	92	-	(86)	-	(6)	-	-
Total restricted fund	2,766	20,690	(20,227)	12,000	(15)	-	15,214
Total	\$ 108,293	\$ 84,180	\$ (96,329)	\$ 12,015	\$ (12,015)	\$ -	\$ 96,144

**HUNTER MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 72,441	\$ -	\$ -	\$ -	\$ 72,441	\$ -	\$ -	\$ -	\$ 26,782	\$ 45,659	\$ 72,441	\$ 72,441
Restricted fund:												
Art	498	-	-	-	498	-	-	-	498	-	498	498
Athletics	52,830	-	-	-	52,830	-	-	-	52,830	-	52,830	52,830
Band	1,576	-	-	-	1,576	-	-	-	1,576	-	1,576	1,576
Basic Education Program	52	-	-	-	52	-	-	52	-	-	52	52
Benevolent Fund	224	-	-	-	224	-	-	-	224	-	224	224
Cheerleading	868	-	-	-	868	-	-	-	868	-	868	868
Chorus	3,900	-	-	-	3,900	-	-	-	3,900	-	3,900	3,900
Dance Team	3,243	-	-	-	3,243	-	-	-	3,243	-	3,243	3,243
Faculty Fund	1,629	-	-	-	1,629	-	-	-	1,629	-	1,629	1,629
Fine Arts	244	-	-	-	244	-	-	-	244	-	244	244
Honor Society	544	-	-	-	544	-	-	-	544	-	544	544
Library	6,130	-	-	-	6,130	-	-	-	6,130	-	6,130	6,130
Physical Education	6,590	-	-	-	6,590	-	-	-	6,590	-	6,590	6,590
PTSA Donations	1,053	-	-	-	1,053	-	-	-	1,053	-	1,053	1,053
Special Allocation	185	-	-	-	185	-	-	185	-	-	185	185
Special Education	4,394	-	-	-	4,394	-	-	-	4,394	-	4,394	4,394
Special Teams	291	-	-	-	291	-	-	-	291	-	291	291
Student Teacher Program	22	-	-	-	22	-	-	-	22	-	22	22
Technology Education	189	-	-	-	189	-	-	-	189	-	189	189
Vandalism	105	-	-	-	105	-	-	-	105	-	105	105
Yearbook	1,778	-	-	-	1,778	-	-	-	1,778	-	1,778	1,778
Total restricted fund	86,345	-	-	-	86,345	-	-	237	86,108	-	86,345	86,345
Total	\$ 158,786	\$ -	\$ -	\$ -	\$ 158,786	\$ -	\$ -	\$ 237	\$ 112,890	\$ 45,659	\$ 158,786	\$ 158,786

**HUNTER MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2020			Transfers In	Transfers Out		
General	\$ 88,838	\$ 50,205	\$ (66,602)	\$ -	\$ -	\$ -	\$ 72,441
Restricted fund:							
Art	500	-	(2)	-	-	-	498
Athletics	48,586	33,289	(29,045)	-	-	-	52,830
Band	1,451	300	(175)	-	-	-	1,576
Basic Education Program	241	-	(189)	-	-	-	52
Benevolent Fund	224	-	-	-	-	-	224
Cheerleading	1,050	1,954	(2,136)	-	-	-	868
Chorus	3,900	-	-	-	-	-	3,900
Dance Team	2,026	2,700	(1,483)	-	-	-	3,243
Faculty Fund	2,017	1,269	(1,657)	-	-	-	1,629
Fine Arts	1,437	2,400	(3,593)	-	-	-	244
Honor Society	544	-	-	-	-	-	544
Library	6,809	1,373	(2,052)	-	-	-	6,130
Physical Education	5,590	1,000	-	-	-	-	6,590
PTSA Donations	170	1,000	(117)	-	-	-	1,053
Special Allocation	1,181	-	(996)	-	-	-	185
Special Education	3,952	1,000	(558)	-	-	-	4,394
Special Teams	291	-	-	-	-	-	291
Student Teacher Program	290	-	(268)	-	-	-	22
Technology Education	-	1,500	(1,311)	-	-	-	189
Vandalism	105	-	-	-	-	-	105
Yearbook	1,478	300	-	-	-	-	1,778
Total restricted fund	81,842	48,085	(43,582)	-	-	-	86,345
Total	\$ 170,680	\$ 98,290	\$ (110,184)	\$ -	\$ -	\$ -	\$ 158,786

**LOFTIS MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities	Fund Balance					
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 49,174	\$ -	\$ -	\$ -	\$ 49,174	\$ -	\$ -	\$ -	\$ 12,953	\$ 36,221	\$ 49,174	\$ 49,174
Restricted fund:												
Art	990	-	-	-	990	-	-	-	990	-	990	990
Athletics	51,045	-	-	-	51,045	-	-	-	51,045	-	51,045	51,045
Band	2,333	-	-	-	2,333	-	-	-	2,333	-	2,333	2,333
Basic Education Program	1,665	-	-	-	1,665	-	-	1,665	-	-	1,665	1,665
Benevolent Fund	200	-	-	-	200	-	-	-	200	-	200	200
BETA Club	2,418	-	-	-	2,418	-	-	-	2,418	-	2,418	2,418
Cheerleading	1,116	-	-	-	1,116	-	-	-	1,116	-	1,116	1,116
Chorus	8,272	-	-	-	8,272	-	-	-	8,272	-	8,272	8,272
Community Foundation Donations	250	-	-	-	250	-	-	-	250	-	250	250
Computer	59	-	-	-	59	-	-	-	59	-	59	59
Faculty Fund	1,639	-	-	-	1,639	-	-	-	1,639	-	1,639	1,639
Fine Arts	3,499	-	-	-	3,499	-	-	-	3,499	-	3,499	3,499
Library	5,450	-	-	-	5,450	-	-	-	5,450	-	5,450	5,450
Outdoor Classroom	2,500	-	-	-	2,500	-	-	-	2,500	-	2,500	2,500
Partners in Education	13,633	-	-	-	13,633	-	-	-	13,633	-	13,633	13,633
Physical Education	478	-	-	-	478	-	-	-	478	-	478	478
Special Allocation	2,291	-	-	-	2,291	-	-	2,291	-	-	2,291	2,291
Staff Development	126	-	-	-	126	-	-	-	126	-	126	126
Student Council	3,259	-	-	-	3,259	-	-	-	3,259	-	3,259	3,259
Technology Student Association	2,677	-	-	-	2,677	-	-	-	2,677	-	2,677	2,677
TVA Robotics Donations	1,126	-	-	-	1,126	-	-	-	1,126	-	1,126	1,126
Vandalism	476	-	-	-	476	-	-	-	476	-	476	476
Vocational Tech	1,578	-	-	-	1,578	-	-	-	1,578	-	1,578	1,578
Total restricted fund	107,080	-	-	-	107,080	-	-	3,956	103,124	-	107,080	107,080
Total	\$ 156,254	\$ -	\$ -	\$ -	\$ 156,254	\$ -	\$ -	\$ 3,956	\$ 116,077	\$ 36,221	\$ 156,254	\$ 156,254

**LOFTIS MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 63,118	\$ 40,650	\$ (54,609)	\$ 15	\$ -	\$ -	\$ 49,174
Restricted fund:							
Art	990	-	-	-	-	-	990
Athletics	41,045	38,291	(28,291)	-	-	-	51,045
Band	2,704	827	(1,198)	-	-	-	2,333
Basic Education Program	2,782	-	(1,117)	-	-	-	1,665
Benevolent Fund	-	200	-	-	-	-	200
BETA Club	3,143	875	(1,600)	-	-	-	2,418
Cheerleading	640	550	(74)	-	-	-	1,116
Chorus	9,465	-	(1,193)	-	-	-	8,272
Community Foundation Donations	250	-	-	-	-	-	250
Computer	59	-	-	-	-	-	59
Faculty Fund	2,506	1,351	(2,218)	-	-	-	1,639
Fine Arts	3,036	2,400	(1,937)	-	-	-	3,499
Library	6,303	4,134	(4,987)	-	-	-	5,450
Outdoor Classroom	-	2,500	-	-	-	-	2,500
Partners in Education	15,509	-	(1,876)	-	-	-	13,633
Physical Education	21	1,000	(543)	-	-	-	478
PTA Donations	-	1,291	(1,291)	-	-	-	-
Special Allocation	2,291	-	-	-	-	-	2,291
Staff Development	489	345	(708)	-	-	-	126
Student Council	4,214	215	(1,170)	-	-	-	3,259
Technology Student Association	2,677	-	-	-	-	-	2,677
TVA Robotics Donations	726	400	-	-	-	-	1,126
UNUM Grant	15	-	-	-	(15)	-	-
Vandalism	1,097	-	(621)	-	-	-	476
Vocational Tech	1,969	1,000	(1,391)	-	-	-	1,578
Total restricted fund	101,931	55,379	(50,215)	-	(15)	-	107,080
Total	\$ 165,049	\$ 96,029	\$ (104,824)	\$ 15	\$ (15)	\$ -	\$ 156,254

**OLTEWAH MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities and Fund Balance							Total Liabilities and Fund Balance
					Liabilities	Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 122,667	\$ -	\$ -	\$ -	\$ 122,667	\$ -	\$ -	\$ -	\$ 16,211	\$ 106,456	\$ 122,667	\$ 122,667
Restricted fund:												
Anglers Fishing Club	9	-	-	-	9	-	-	-	9	-	9	9
Art	192	-	-	-	192	-	-	-	192	-	192	192
Athletics	77,335	-	-	-	77,335	-	-	-	77,335	-	77,335	77,335
Band	1,835	-	-	-	1,835	-	-	-	1,835	-	1,835	1,835
Basic Education Program	1,841	-	-	-	1,841	-	-	1,841	-	-	1,841	1,841
BETA Club	4,888	-	-	-	4,888	-	-	-	4,888	-	4,888	4,888
Cheerleading	4,406	-	-	-	4,406	-	-	-	4,406	-	4,406	4,406
Chorus	1,680	-	-	-	1,680	-	-	-	1,680	-	1,680	1,680
Dance	969	-	-	-	969	-	-	-	969	-	969	969
Drama Club	943	-	-	-	943	-	-	-	943	-	943	943
Exceptional Education	155	-	-	-	155	-	-	-	155	-	155	155
Faculty Fund	1,340	-	-	-	1,340	-	-	-	1,340	-	1,340	1,340
Fellowship/Christian Owls	46	-	-	-	46	-	-	-	46	-	46	46
Fine Arts	2,458	-	-	-	2,458	-	-	-	2,458	-	2,458	2,458
Hamilton County Athletic Conference	5,946	-	-	-	5,946	-	-	-	5,946	-	5,946	5,946
Hutcheson Foundation Donations	700	-	-	-	700	-	-	-	700	-	700	700
Library	3,815	-	-	-	3,815	-	-	-	3,815	-	3,815	3,815
McKee Workshop Grant	295	-	-	-	295	-	-	295	-	-	295	295
Memorial Garden	75	-	-	-	75	-	-	-	75	-	75	75
Physical Education	1,167	-	-	-	1,167	-	-	-	1,167	-	1,167	1,167
Renaissance Program	423	-	-	-	423	-	-	-	423	-	423	423
Robotics Club	390	-	-	-	390	-	-	-	390	-	390	390
Special Allocation	9,003	-	-	-	9,003	-	-	9,003	-	-	9,003	9,003
Storage Building	1,586	-	-	-	1,586	-	-	-	1,586	-	1,586	1,586
Student Council	428	-	-	-	428	-	-	-	428	-	428	428
Student Teacher Program	109	-	-	-	109	-	-	-	109	-	109	109
TVA Donations	970	-	-	-	970	-	-	-	970	-	970	970
Vocational Tech	2,668	-	-	-	2,668	-	-	-	2,668	-	2,668	2,668
Total restricted fund	125,672	-	-	-	125,672	-	-	11,139	114,533	-	125,672	125,672
Total	\$ 248,339	\$ -	\$ -	\$ -	\$ 248,339	\$ -	\$ -	\$ 11,139	\$ 130,744	\$ 106,456	\$ 248,339	\$ 248,339



**OOLTEWAH MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 142,270	\$ 29,744	\$ (50,881)	\$ 1,534	\$ -	\$ -	\$ 122,667
Restricted fund:							
Anglers Fishing Club	9	-	-	-	-	-	9
Art	192	-	-	-	-	-	192
Athletics	83,292	12,389	(18,346)	-	-	-	77,335
Band	1,835	-	-	-	-	-	1,835
Basic Education Program	5,251	-	(3,410)	-	-	-	1,841
BETA Club	4,888	-	-	-	-	-	4,888
Cheerleading	2,279	9,370	(7,243)	-	-	-	4,406
Chorus	1,680	-	-	-	-	-	1,680
Community Foundation Grant	448	-	-	-	(448)	-	-
Dance	969	-	-	-	-	-	969
Drama Club	943	-	-	-	-	-	943
Exceptional Education	155	-	-	-	-	-	155
Faculty Fund	3,163	82	(1,905)	-	-	-	1,340
Fellowship/Christian Owls	46	-	-	-	-	-	46
Fine Arts	1,977	2,500	(2,019)	-	-	-	2,458
Hamilton County Athletic Conference	6,731	-	(785)	-	-	-	5,946
Hutcheson Foundation Donations	1,188	-	(488)	-	-	-	700
Library	4,311	1,239	(1,735)	-	-	-	3,815
McKee Workshop Grant	295	-	-	-	-	-	295
Memorial Garden	75	-	-	-	-	-	75
Osborne Foundation Grant	1,071	-	-	-	(1,071)	-	-
Physical Education	480	1,000	(313)	-	-	-	1,167
Renaissance Program	423	-	-	-	-	-	423
Robotics Club	390	-	-	-	-	-	390
Special Allocation	10,199	30	(1,226)	-	-	-	9,003
Storage Building	1,586	-	-	-	-	-	1,586
Student Council	428	-	-	-	-	-	428
Student Teacher Program	109	-	-	-	-	-	109
TVA Donations	970	-	-	-	-	-	970
Vocational Tech	2,753	-	(85)	-	-	-	2,668
Walmart Grant	1,651	-	(1,636)	-	(15)	-	-
Total restricted fund	139,787	26,610	(39,191)	-	(1,534)	-	125,672
Total	\$ 282,057	\$ 56,354	\$ (90,072)	\$ 1,534	\$ (1,534)	\$ -	\$ 248,339

**ORCHARD KNOB MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 41,060	\$ -	\$ -	\$ -	\$ 41,060	\$ -	\$ -	\$ -	\$ 8,729	\$ 32,331	\$ 41,060	\$ 41,060
Restricted fund:												
Athletics	14,853	-	-	-	14,853	-	-	-	14,853	-	14,853	14,853
Band	1,406	-	-	-	1,406	-	-	-	1,406	-	1,406	1,406
Basic Education Program	28	-	-	-	28	-	-	28	-	-	28	28
Beautification	1,884	-	-	-	1,884	-	-	-	1,884	-	1,884	1,884
Care Closet Donations	2,877	-	-	-	2,877	-	-	-	2,877	-	2,877	2,877
Cheerleading	522	-	-	-	522	-	-	-	522	-	522	522
Culinary Club	52	-	-	-	52	-	-	-	52	-	52	52
Dance	500	-	-	-	500	-	-	-	500	-	500	500
Eighth Grade Special	916	-	-	-	916	-	-	-	916	-	916	916
Electric Power Board Donation	843	-	-	-	843	-	-	-	843	-	843	843
Faculty Fund	516	-	-	-	516	-	-	-	516	-	516	516
Fine Arts	3,618	-	-	-	3,618	-	-	-	3,618	-	3,618	3,618
Library	882	-	-	-	882	-	-	-	882	-	882	882
Physical Education	2,527	-	-	-	2,527	-	-	-	2,527	-	2,527	2,527
Special Allocation	1	-	-	-	1	-	-	1	-	-	1	1
Sprint Technology	16,849	-	-	-	16,849	-	-	-	16,849	-	16,849	16,849
Student Government Association	98	-	-	-	98	-	-	-	98	-	98	98
UNUM Grant	1,000	-	-	-	1,000	-	-	1,000	-	-	1,000	1,000
Vocational Tech	196	-	-	-	196	-	-	-	196	-	196	196
Total restricted fund	49,568	-	-	-	49,568	-	-	1,029	48,539	-	49,568	49,568
Total	\$ 90,628	\$ -	\$ -	\$ -	\$ 90,628	\$ -	\$ -	\$ 1,029	\$ 57,268	\$ 32,331	\$ 90,628	\$ 90,628

**ORCHARD KNOB MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 39,083	\$ 21,548	\$ (19,579)	\$ 8	\$ -	\$ -	\$ 41,060
Restricted fund:							
Art	220	-	(220)	-	-	-	-
Athletics	11,250	11,638	(8,035)	-	-	-	14,853
Band	1,775	-	(369)	-	-	-	1,406
Basic Education Program	3,365	-	(3,337)	-	-	-	28
Beautification	2,054	-	(170)	-	-	-	1,884
Care Closet Donations	1,645	1,400	(168)	-	-	-	2,877
Cheerleading	676	280	(434)	-	-	-	522
Culinary Club	52	-	-	-	-	-	52
Dance	500	-	-	-	-	-	500
Eighth Grade Special	916	-	-	-	-	-	916
Electric Power Board Donation	843	-	-	-	-	-	843
Faculty Fund	335	552	(371)	-	-	-	516
Fine Arts	1,740	2,400	(522)	-	-	-	3,618
Junior League Grant	-	1,290	(1,282)	-	(8)	-	-
Krystal Foundation Grant	1,507	-	(1,507)	-	-	-	-
Library	443	1,200	(761)	-	-	-	882
Physical Education	1,382	1,145	-	-	-	-	2,527
Special Allocation	161	-	(160)	-	-	-	1
Sprint Technology	9,918	12,535	(5,604)	-	-	-	16,849
Student Government Association	98	-	-	-	-	-	98
TVA Donations	156	-	(156)	-	-	-	-
UNUM Grant	1,000	-	-	-	-	-	1,000
Vocational Tech	2,754	500	(3,058)	-	-	-	196
Total restricted fund	42,790	32,940	(26,154)	-	(8)	-	49,568
Total	\$ 81,873	\$ 54,488	\$ (45,733)	\$ 8	\$ (8)	\$ -	\$ 90,628

**RED BANK MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Fund Balance				Total Fund Balance
								Restricted	Assigned	Unassigned		
General	\$ 51,172	\$ -	\$ -	\$ -	\$ 51,172	\$ -	\$ -	\$ -	\$ 17,813	\$ 33,359	\$ 51,172	\$ 51,172
Restricted fund:												
Athletics	18,758	-	-	-	18,758	-	-	-	18,758	-	18,758	18,758
Basic Education Program	999	-	-	-	999	-	-	999	-	-	999	999
Benevolent Fund	242	-	-	-	242	-	-	-	242	-	242	242
Cheerleading	889	-	-	-	889	-	-	-	889	-	889	889
Chorus	73	-	-	-	73	-	-	-	73	-	73	73
Faculty Fund	566	-	-	-	566	-	-	-	566	-	566	566
Fine Arts	3,338	-	-	-	3,338	-	-	-	3,338	-	3,338	3,338
Junior League Grant	123	-	-	-	123	-	-	123	-	-	123	123
Lego Robotics Club	54	-	-	-	54	-	-	-	54	-	54	54
Leo's Jr. Club	1,134	-	-	-	1,134	-	-	-	1,134	-	1,134	1,134
Library	610	-	-	-	610	-	-	-	610	-	610	610
Math	195	-	-	-	195	-	-	-	195	-	195	195
Physical Education	4,386	-	-	-	4,386	-	-	-	4,386	-	4,386	4,386
Special Allocation	5,735	-	-	-	5,735	-	-	5,735	-	-	5,735	5,735
Special Education	4,261	-	-	-	4,261	-	-	-	4,261	-	4,261	4,261
STEM	50	-	-	-	50	-	-	-	50	-	50	50
Student Aid	848	-	-	-	848	-	-	-	848	-	848	848
Student Teacher Program	104	-	-	-	104	-	-	-	104	-	104	104
Technical Engineering Ed.	693	-	-	-	693	-	-	-	693	-	693	693
TVA Robotics Donations	146	-	-	-	146	-	-	-	146	-	146	146
Vandalism	101	-	-	-	101	-	-	-	101	-	101	101
Total restricted fund	43,305	-	-	-	43,305	-	-	6,857	36,448	-	43,305	43,305
Total	\$ 94,477	\$ -	\$ -	\$ -	\$ 94,477	\$ -	\$ -	\$ 6,857	\$ 54,261	\$ 33,359	\$ 94,477	\$ 94,477

**RED BANK MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 40,214	\$ 25,410	\$ (14,452)	\$ -	\$ -	\$ -	\$ 51,172
Restricted fund:							
Athletics	19,859	18,161	(18,614)	-	(648)	-	18,758
Basic Education Program	3,802	-	(2,803)	-	-	-	999
Benevolent Fund	-	1,450	(1,208)	-	-	-	242
Cheerleading	1,801	4,972	(6,532)	648	-	-	889
Chorus	73	-	-	-	-	-	73
Faculty Fund	554	1,130	(1,118)	-	-	-	566
Fine Arts	2,236	2,400	(1,298)	-	-	-	3,338
Junior League Grant	-	689	(566)	-	-	-	123
Lego Robotics Club	54	-	-	-	-	-	54
Leo's Jr. Club	645	878	(389)	-	-	-	1,134
Library	2,024	1,289	(2,703)	-	-	-	610
Math	195	-	-	-	-	-	195
Physical Education	4,137	1,000	(751)	-	-	-	4,386
Special Allocation	10,450	-	(4,715)	-	-	-	5,735
Special Education	3,339	2,055	(1,133)	-	-	-	4,261
STEM	-	50	-	-	-	-	50
Student Aid	848	-	-	-	-	-	848
Student Teacher Program	917	-	(813)	-	-	-	104
Technical Engineering Ed.	145	2,000	(1,452)	-	-	-	693
TVA Robotics Donations	146	-	-	-	-	-	146
Vandalism	101	-	-	-	-	-	101
Total restricted fund	51,326	36,074	(44,095)	648	(648)	-	43,305
Total	\$ 91,540	\$ 61,484	\$ (58,547)	\$ 648	\$ (648)	\$ -	\$ 94,477

**SIGNAL MOUNTAIN MIDDLE/HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 208,860	\$ -	\$ -	\$ -	\$ 208,860	\$ -	\$ -	\$ -	\$ -	\$ 208,860	\$ 208,860	\$ 208,860
Restricted fund:												
Advanced Placement	6,078	-	-	-	6,078	-	-	-	6,078	-	6,078	6,078
Art	1,095	-	-	-	1,095	-	-	-	1,095	-	1,095	1,095
Athletics	156,322	-	-	-	156,322	-	-	-	156,322	-	156,322	156,322
Band	19,417	-	-	-	19,417	-	-	-	19,417	-	19,417	19,417
Beautification	2,338	-	-	-	2,338	-	-	-	2,338	-	2,338	2,338
BETA Club	1,038	-	-	-	1,038	-	-	-	1,038	-	1,038	1,038
Business Tech	3,877	-	-	-	3,877	-	-	-	3,877	-	3,877	3,877
Cheerleading	33,446	-	-	-	33,446	-	-	-	33,446	-	33,446	33,446
Chorus	2,383	-	-	-	2,383	-	-	-	2,383	-	2,383	2,383
Class of 2021	708	-	-	-	708	-	-	-	708	-	708	708
Climbing Club	8	-	-	-	8	-	-	-	8	-	8	8
Coding Club	44	-	-	-	44	-	-	-	44	-	44	44
Exceptional Education	532	-	-	-	532	-	-	-	532	-	532	532
Faculty Fund	1,249	-	-	-	1,249	-	-	-	1,249	-	1,249	1,249
Fine Arts	5,686	-	-	-	5,686	-	-	-	5,686	-	5,686	5,686
Fishing Club	1,163	-	-	-	1,163	-	-	-	1,163	-	1,163	1,163
French Club	23	-	-	-	23	-	-	-	23	-	23	23
Future Business Leaders of America	382	-	-	-	382	-	-	-	382	-	382	382
IT - Web Design	2,488	-	-	-	2,488	-	-	-	2,488	-	2,488	2,488
Leo Club	791	-	-	-	791	-	-	-	791	-	791	791
Library	4,642	-	-	-	4,642	-	-	-	4,642	-	4,642	4,642
Model United Nations	4,141	-	-	-	4,141	-	-	-	4,141	-	4,141	4,141
Mountain Education Fund	7,445	-	-	-	7,445	-	-	-	7,445	-	7,445	7,445
Mu Alpha Theta	3,423	-	-	-	3,423	-	-	-	3,423	-	3,423	3,423
National Honor Society	1,371	-	-	-	1,371	-	-	-	1,371	-	1,371	1,371
Outdoor Club	298	-	-	-	298	-	-	-	298	-	298	298
Prom	7,394	-	-	-	7,394	-	-	-	7,394	-	7,394	7,394
PTA Donations	998	-	-	-	998	-	-	-	998	-	998	998
Robotics Club	2,102	-	-	-	2,102	-	-	-	2,102	-	2,102	2,102
Science Bowl	320	-	-	-	320	-	-	-	320	-	320	320
SMHS - Intl. Baccalaureate	15,363	-	-	-	15,363	-	-	-	15,363	-	15,363	15,363
Soccer Field Lights	1,074	-	-	-	1,074	-	-	-	1,074	-	1,074	1,074
Special Allocation	5,816	-	-	-	5,816	-	-	5,816	-	-	5,816	5,816
Special Teams	2,163	-	-	-	2,163	-	-	-	2,163	-	2,163	2,163
Staff Development	2,402	-	-	-	2,402	-	-	-	2,402	-	2,402	2,402
State Farm Grant	2,989	-	-	-	2,989	-	-	2,989	-	-	2,989	2,989
Student Council	7,900	-	-	-	7,900	-	-	-	7,900	-	7,900	7,900
Technology Student Association	725	-	-	-	725	-	-	-	725	-	725	725
Theatre Arts	13,299	-	-	-	13,299	-	-	-	13,299	-	13,299	13,299
Tremont Club	292	-	-	-	292	-	-	-	292	-	292	292
Vandalism	557	-	-	-	557	-	-	-	557	-	557	557
Vocational Tech	1,241	-	-	-	1,241	-	-	-	1,241	-	1,241	1,241
Total restricted fund	325,023	-	-	-	325,023	-	-	8,805	316,218	-	325,023	325,023
Total	\$ 533,883	\$ -	\$ -	\$ -	\$ 533,883	\$ -	\$ -	\$ 8,805	\$ 316,218	\$ 208,860	\$ 533,883	\$ 533,883

**SIGNAL MOUNTAIN MIDDLE/HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 232,405	\$ 88,730	\$ (112,743)	\$ 468	\$ -	\$ -	\$ 208,860
Restricted fund:							
Advanced Placement	4,392	17,968	(16,282)	-	-	-	6,078
Art	2,240	-	(1,145)	-	-	-	1,095
Athletics	145,124	184,584	(173,386)	-	-	-	156,322
Band	17,780	86,193	(84,556)	-	-	-	19,417
Basic Education Program	1,526	-	(1,526)	-	-	-	-
Beautification	2,338	-	-	-	-	-	2,338
BETA Club	1,840	-	(802)	-	-	-	1,038
Business Tech	5,222	1,500	(2,845)	-	-	-	3,877
Cheerleading	36,007	24,004	(26,565)	-	-	-	33,446
Chorus	2,213	380	(210)	-	-	-	2,383
Class of 2020	454	-	-	-	(454)	-	-
Class of 2021	708	-	-	-	-	-	708
Climbing Club	8	-	-	-	-	-	8
Coding Club	44	-	-	-	-	-	44
Exceptional Education	538	1,500	(1,506)	-	-	-	532
Faculty Fund	2,915	1,871	(3,537)	-	-	-	1,249
Fine Arts	4,754	5,600	(4,668)	-	-	-	5,686
Fishing Club	1,163	-	-	-	-	-	1,163
French Club	23	-	-	-	-	-	23
Future Business Leaders of America	403	325	(346)	-	-	-	382
IT - Web Design	1,673	1,000	(185)	-	-	-	2,488
Leo Club	894	1,430	(1,533)	-	-	-	791
Library	5,649	1,271	(2,278)	-	-	-	4,642
Model United Nations	4,687	8,098	(8,644)	-	-	-	4,141
Mountain Education Fund	5,786	25,660	(24,001)	-	-	-	7,445
Mu Alpha Theta	4,185	295	(1,057)	-	-	-	3,423
National Honor Society	556	1,800	(985)	-	-	-	1,371
Outdoor Club	298	-	-	-	-	-	298
Physical Education	-	2,000	(2,000)	-	-	-	-
Prom	5,600	6,030	(4,236)	-	-	-	7,394
PTA Donations	998	200	(200)	-	-	-	998
Robotics Club	2,632	850	(1,380)	-	-	-	2,102
Science Bowl	320	-	-	-	-	-	320
SMHS - Intl. Baccalaureate	41,686	18,582	(44,905)	-	-	-	15,363
Soccer Field Lights	1,074	-	-	-	-	-	1,074
Special Allocation	5,816	-	-	-	-	-	5,816
Special Teams	2,400	-	(237)	-	-	-	2,163
Staff Development	2,511	-	(109)	-	-	-	2,402
State Farm Grant	2,989	-	-	-	-	-	2,989
Student Council	9,256	-	(1,356)	-	-	-	7,900
Technology Student Association	1,922	880	(2,077)	-	-	-	725
Theatre Arts	13,534	3,747	(3,982)	-	-	-	13,299
Tremont Club	1,735	707	(2,150)	-	-	-	292
UNUM Grant	14	-	-	-	(14)	-	-
Vandalism	557	-	-	-	-	-	557
Vocational Tech	1,600	1,500	(1,859)	-	-	-	1,241
Total restricted fund	348,064	397,975	(420,548)	-	(468)	-	325,023
Total	\$ 580,469	\$ 486,705	\$ (533,291)	\$ 468	\$ (468)	\$ -	\$ 533,883

**SODDY-DAISY MIDDLE  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Fund Balance				Total Liabilities and Fund Balance		
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned		Unassigned	Total Fund Balance
	General	\$ 27,287	\$ -	\$ -	\$ -	\$ 27,287	\$ -	\$ -	\$ -		\$ 3,624	\$ 23,663
Restricted fund:												
Art	1,031	-	-	-	1,031	-	-	-	1,031	-	1,031	1,031
Athletics	38,885	-	-	-	38,885	-	-	-	38,885	-	38,885	38,885
Band	1,306	-	-	-	1,306	-	-	-	1,306	-	1,306	1,306
Beautification	200	-	-	-	200	-	-	-	200	-	200	200
Cheerleading	3,166	-	-	-	3,166	-	-	-	3,166	-	3,166	3,166
Chorus	40	-	-	-	40	-	-	-	40	-	40	40
Community Foundation Donations	3,925	-	-	-	3,925	-	-	-	3,925	-	3,925	3,925
Drama Club	2,528	-	-	-	2,528	-	-	-	2,528	-	2,528	2,528
Faculty Fund	1,454	-	-	-	1,454	-	-	-	1,454	-	1,454	1,454
Fine Arts	95	-	-	-	95	-	-	-	95	-	95	95
Health Coordinated Club	216	-	-	-	216	-	-	-	216	-	216	216
J. Wilson Memorial Scholarship	10,630	-	-	-	10,630	-	-	-	10,630	-	10,630	10,630
Lego Robotics Club	107	-	-	-	107	-	-	-	107	-	107	107
Library	1,644	-	-	-	1,644	-	-	-	1,644	-	1,644	1,644
Literature	386	-	-	-	386	-	-	-	386	-	386	386
Partners in Education	13,889	-	-	-	13,889	-	-	-	13,889	-	13,889	13,889
Physical Education	313	-	-	-	313	-	-	-	313	-	313	313
Renaissance Program	1,908	-	-	-	1,908	-	-	-	1,908	-	1,908	1,908
PTA Donations	707	-	-	-	707	-	-	-	707	-	707	707
Science	1,871	-	-	-	1,871	-	-	-	1,871	-	1,871	1,871
Special Education	296	-	-	-	296	-	-	-	296	-	296	296
Staff Development	220	-	-	-	220	-	-	-	220	-	220	220
Student Council	3,753	-	-	-	3,753	-	-	-	3,753	-	3,753	3,753
Student Teacher Program	1,211	-	-	-	1,211	-	-	-	1,211	-	1,211	1,211
Theatre Arts	77	-	-	-	77	-	-	-	77	-	77	77
Vandalism	15	-	-	-	15	-	-	-	15	-	15	15
Total restricted fund	89,873	-	-	-	89,873	-	-	-	89,873	-	89,873	89,873
Total	\$ 117,160	\$ -	\$ -	\$ -	\$ 117,160	\$ -	\$ -	\$ -	\$ 93,497	\$ 23,663	\$ 117,160	\$ 117,160



**SODDY-DAISY MIDDLE**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 32,552	\$ 22,408	\$ (27,673)	\$ -	\$ -	\$ -	\$ 27,287
Restricted fund:							
Art	917	345	(231)	-	-	-	1,031
Athletics	38,970	35,493	(35,578)	-	-	-	38,885
Band	3,900	-	(2,594)	-	-	-	1,306
Basic Education Program	693	-	(693)	-	-	-	-
Battelle STEM Grant	1,691	300	(1,991)	-	-	-	-
Beautification	200	94	(94)	-	-	-	200
Cheerleading	758	2,595	(187)	-	-	-	3,166
Chorus	40	-	-	-	-	-	40
Community Foundation Donations	3,925	-	-	-	-	-	3,925
Drama Club	2,389	139	-	-	-	-	2,528
E-Lab	45	-	(45)	-	-	-	-
Faculty Fund	2,014	789	(1,349)	-	-	-	1,454
Gov Civics Seal Mini-Grant	-	4,995	(4,995)	-	-	-	-
Fine Arts	71	2,400	(2,376)	-	-	-	95
Health Coordinated Club	191	345	(320)	-	-	-	216
J. Wilson Memorial Scholarship	7,614	5,990	(2,974)	-	-	-	10,630
Junior League Grant	-	1,034	(1,034)	-	-	-	-
Lego Robotics Club	107	-	-	-	-	-	107
Library	1,845	4,890	(5,091)	-	-	-	1,644
Literature	386	-	-	-	-	-	386
Partners in Education	14,202	250	(563)	-	-	-	13,889
Physical Education	535	1,000	(1,222)	-	-	-	313
Renaissance Program	3,126	-	(1,218)	-	-	-	1,908
PTA Donations	707	-	-	-	-	-	707
Science	2,007	-	(136)	-	-	-	1,871
Special Allocation	2,324	-	(2,324)	-	-	-	-
Special Education	430	200	(334)	-	-	-	296
Staff Development	220	-	-	-	-	-	220
Student Council	2,638	1,825	(710)	-	-	-	3,753
Student Teacher Program	1,287	-	(76)	-	-	-	1,211
Theatre Arts	77	-	-	-	-	-	77
Vandalism	15	-	-	-	-	-	15
Total restricted fund	93,324	62,684	(66,135)	-	-	-	89,873
Total	\$ 125,876	\$ 85,092	\$ (93,808)	\$ -	\$ -	\$ -	\$ 117,160

**TYNER MIDDLE ACADEMY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 75,242	\$ -	\$ -	\$ -	\$ 75,242	\$ -	\$ -	\$ -	\$ -	\$ 75,242	\$ 75,242	\$ 75,242
Restricted fund:												
Athletics	12,992	-	-	-	12,992	-	-	-	12,992	-	12,992	12,992
Cheerleading	310	-	-	-	310	-	-	-	310	-	310	310
Chorus	4,953	-	-	-	4,953	-	-	-	4,953	-	4,953	4,953
Faculty Fund	604	-	-	-	604	-	-	-	604	-	604	604
Fine Arts	2,757	-	-	-	2,757	-	-	-	2,757	-	2,757	2,757
Grant Family and Friends Donation	887	-	-	-	887	-	-	887	-	-	887	887
Library	6,938	-	-	-	6,938	-	-	-	6,938	-	6,938	6,938
Physical Education	111	-	-	-	111	-	-	-	111	-	111	111
Special Allocation	98	-	-	-	98	-	-	98	-	-	98	98
Special Teams	532	-	-	-	532	-	-	-	532	-	532	532
Technology Student Association	351	-	-	-	351	-	-	-	351	-	351	351
Tybots	154	-	-	-	154	-	-	-	154	-	154	154
Vandalism	10	-	-	-	10	-	-	-	10	-	10	10
Vocational Tech	8	-	-	-	8	-	-	-	8	-	8	8
Walmart Grant	1,250	-	-	-	1,250	-	-	1,250	-	-	1,250	1,250
Total restricted fund	31,955	-	-	-	31,955	-	-	2,235	29,720	-	31,955	31,955
Total	\$ 107,197	\$ -	\$ -	\$ -	\$ 107,197	\$ -	\$ -	\$ 2,235	\$ 29,720	\$ 75,242	\$ 107,197	\$ 107,197

**TYNER MIDDLE ACADEMY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ -	\$ 98,662	\$ (23,426)	\$ 6	\$ -	\$ -	\$ 75,242
Restricted fund:							
Art	-	7	(7)	-	-	-	-
Athletics	-	33,156	(20,164)	-	-	-	12,992
Cheerleading	-	310	-	-	-	-	310
Chorus	-	4,953	-	-	-	-	4,953
Faculty Fund	-	2,153	(1,549)	-	-	-	604
Fine Arts	-	4,449	(1,692)	-	-	-	2,757
Grant Family and Friends Donation	-	936	(49)	-	-	-	887
Junior League Grant	-	743	(737)	-	(6)	-	-
Library	-	7,855	(917)	-	-	-	6,938
Physical Education	-	1,742	(1,631)	-	-	-	111
Special Allocation	-	98	-	-	-	-	98
Special Teams	-	599	(67)	-	-	-	532
Technology Student Association	-	351	-	-	-	-	351
Tybots	-	154	-	-	-	-	154
Vandalism	-	10	-	-	-	-	10
Vocational Tech	-	2,395	(2,387)	-	-	-	8
Walmart Grant	-	1,250	-	-	-	-	1,250
Total restricted fund	-	61,161	(29,200)	-	(6)	-	31,955
Total	\$ -	\$ 159,823	\$ (52,626)	\$ 6	\$ (6)	\$ -	\$ 107,197

**BRAINERD HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities and Fund Balance							Total Liabilities and Fund Balance
					Liabilities			Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 10,277	\$ -	\$ -	\$ -	\$ 10,277	\$ -	\$ -	\$ -	\$ 10,607	\$ (330)	\$ 10,277	\$ 10,277
Restricted fund:												
American Chemistry Society Grant	300	-	-	-	300	-	-	300	-	-	300	300
Art	24	-	-	-	24	-	-	24	-	-	24	24
Athletics	23,414	-	-	-	23,414	-	-	-	23,414	-	23,414	23,414
Auto Mechanics	2,938	-	-	-	2,938	-	-	-	2,938	-	2,938	2,938
Aviation	18	-	-	-	18	-	-	-	18	-	18	18
Band	50	-	-	-	50	-	-	-	50	-	50	50
Basic Education Program	2,483	-	-	-	2,483	-	-	2,483	-	-	2,483	2,483
Battelle STEM Grant	1,500	-	-	-	1,500	-	-	-	1,500	-	1,500	1,500
Beautification	526	-	-	-	526	-	-	-	526	-	526	526
Book Club	1,353	-	-	-	1,353	-	-	-	1,353	-	1,353	1,353
Brainerd Alumni	379	-	-	-	379	-	-	-	379	-	379	379
Brainerd Together Initiative	5,617	-	-	-	5,617	-	-	-	5,617	-	5,617	5,617
Business Technology	6,855	-	-	-	6,855	-	-	-	6,855	-	6,855	6,855
Captain Planet Foundation Grant	1,000	-	-	-	1,000	-	-	1,000	-	-	1,000	1,000
Cheerleading	1,979	-	-	-	1,979	-	-	-	1,979	-	1,979	1,979
Chorus	895	-	-	-	895	-	-	-	895	-	895	895
Community Foundation Grant	1,000	-	-	-	1,000	-	-	1,000	-	-	1,000	1,000
Community Foundation Donations	43	-	-	-	43	-	-	-	43	-	43	43
Cosmetology	3,181	-	-	-	3,181	-	-	-	3,181	-	3,181	3,181
Criminal Justice	3,740	-	-	-	3,740	-	-	-	3,740	-	3,740	3,740
Culinary Arts	4,529	-	-	-	4,529	-	-	-	4,529	-	4,529	4,529
Dual Enrollment Program	500	-	-	-	500	-	-	-	500	-	500	500
E-Lab	156	-	-	-	156	-	-	-	156	-	156	156
Electric Power Board Grant	52	-	-	-	52	-	-	52	-	-	52	52
Evening School Donations	183	-	-	-	183	-	-	-	183	-	183	183
Exceptional Education	319	-	-	-	319	-	-	-	319	-	319	319
Faculty Fund	19	-	-	-	19	-	-	-	19	-	19	19
Fellowship of Christian Athletes	78	-	-	-	78	-	-	-	78	-	78	78
Fine Arts	5,266	-	-	-	5,266	-	-	-	5,266	-	5,266	5,266
Furniture, Fixtures and Equipment	324	-	-	-	324	-	-	-	324	-	324	324
Future Business Leaders of America	362	-	-	-	362	-	-	-	362	-	362	362
Future Ready Aviation	3,723	-	-	-	3,723	-	-	-	3,723	-	3,723	3,723
Golden Apple Teacher of the Year	125	-	-	-	125	-	-	-	125	-	125	125
Guidance	225	-	-	-	225	-	-	-	225	-	225	225
Health Occupations	2,655	-	-	-	2,655	-	-	-	2,655	-	2,655	2,655
Honor Society	2	-	-	-	2	-	-	-	2	-	2	2
Junior League Grant	126	-	-	-	126	-	-	126	-	-	126	126
Key Club	490	-	-	-	490	-	-	-	490	-	490	490
Launch Donations	447	-	-	-	447	-	-	-	447	-	447	447
Library	1,231	-	-	-	1,231	-	-	-	1,231	-	1,231	1,231
MacIellan Foundation Grant	580	-	-	-	580	-	-	580	-	-	580	580
Physical Education	521	-	-	-	521	-	-	-	521	-	521	521
Prom	3,086	-	-	-	3,086	-	-	-	3,086	-	3,086	3,086
ROTC/JROTC	1,591	-	-	-	1,591	-	-	-	1,591	-	1,591	1,591
Special Allocation	1,356	-	-	-	1,356	-	-	1,356	-	-	1,356	1,356
Staff Development	68	-	-	-	68	-	-	-	68	-	68	68
Student Government Association	408	-	-	-	408	-	-	-	408	-	408	408
Student Incentives	303	-	-	-	303	-	-	-	303	-	303	303
Student Uniforms	326	-	-	-	326	-	-	-	326	-	326	326
TVA Donations	796	-	-	-	796	-	-	-	796	-	796	796
Unum Grant	1,038	-	-	-	1,038	-	-	1,038	-	-	1,038	1,038
Vandalism	528	-	-	-	528	-	-	-	528	-	528	528
Walmart Grant	272	-	-	-	272	-	-	272	-	-	272	272
Total restricted fund	88,980	-	-	-	88,980	-	-	9,707	79,273	-	88,980	88,980
Total	\$ 99,257	\$ -	\$ -	\$ -	\$ 99,257	\$ -	\$ -	\$ 9,707	\$ 89,880	\$ (330)	\$ 99,257	\$ 99,257

**BRAINERD HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase	Fund
	Balances			Transfers In	Transfers Out	(Decrease)	Balances
	7/1/2020					In Inventory	6/30/2021
General	\$ 20,723	\$ 28,992	\$ (39,451)	\$ 13	\$ -	\$ -	\$ 10,277
Restricted fund:							
American Chemistry Society Grant	-	300	-	-	-	-	300
Art	24	-	-	-	-	-	24
Athletics	15,927	40,741	(33,254)	-	-	-	23,414
Auto Mechanics	2,421	3,500	(2,983)	-	-	-	2,938
Aviation	2,020	2,500	(4,502)	-	-	-	18
Band	1,753	555	(2,258)	-	-	-	50
Basic Education Program	4,225	-	(1,742)	-	-	-	2,483
Battelle STEM Grant	1,500	-	-	-	-	-	1,500
Beautification	526	-	-	-	-	-	526
Book Club	1,353	-	-	-	-	-	1,353
Brainerd Alumni	2,345	-	(1,966)	-	-	-	379
Brainerd Together Initiative	6,117	-	(500)	-	-	-	5,617
Business Technology	2,293	10,000	(5,438)	-	-	-	6,855
Captain Planet Foundation Grant	1,000	-	-	-	-	-	1,000
Cheerleading	1,979	-	-	-	-	-	1,979
Chorus	895	-	-	-	-	-	895
Community Foundation Grant	1,000	-	-	-	-	-	1,000
Community Foundation Donations	43	-	-	-	-	-	43
Cosmetology	2,868	2,000	(1,687)	-	-	-	3,181
Criminal Justice	3,240	500	-	-	-	-	3,740
Culinary Arts	5,226	12,000	(12,697)	-	-	-	4,529
Dual Enrollment Program	500	500	(500)	-	-	-	500
E-Lab	111	45	-	-	-	-	156
Electric Power Board Grant	311	-	(259)	-	-	-	52
Evening School Donations	183	-	-	-	-	-	183
Exceptional Education	319	-	-	-	-	-	319
Faculty Fund	1,431	474	(1,886)	-	-	-	19
Fellowship of Christian Athletes	78	-	-	-	-	-	78
Fine Arts	2,616	3,200	(500)	-	-	-	5,266
Furniture, Fixtures and Equipment	324	-	-	-	-	-	324
Future Business Leaders of America	-	362	-	-	-	-	362
Future Ready Aviation	3,328	3,870	(3,475)	-	-	-	3,723
Golden Apple Teacher of the Year	125	-	-	-	-	-	125
Guidance	225	-	-	-	-	-	225
Health Occupations	3,208	1,800	(2,353)	-	-	-	2,655
Honor Society	122	-	(120)	-	-	-	2
Junior League Grant	126	-	-	-	-	-	126
Key Club	490	-	-	-	-	-	490
Launch Donations	447	-	-	-	-	-	447
Library	632	1,200	(601)	-	-	-	1,231
MacLellan Foundation Grant	580	-	-	-	-	-	580
Physical Education	11	1,000	(490)	-	-	-	521
Prom	3,086	-	-	-	-	-	3,086
ROTC/JROTC	1,882	3	(294)	-	-	-	1,591
Special Allocation	1,597	-	(241)	-	-	-	1,356
Staff Development	68	-	-	-	-	-	68
Student Government Association	459	-	(51)	-	-	-	408
Student Incentives	1,289	-	(986)	-	-	-	303
Student Uniforms	326	-	-	-	-	-	326
TVA Donations	796	-	-	-	-	-	796
Unum Grant	1,038	-	-	-	-	-	1,038
Unum Strong School Grant	13	-	-	-	(13)	-	-
Vandalism	528	-	-	-	-	-	528
Walmart Grant	540	-	(268)	-	-	-	272
Total restricted fund	83,544	84,550	(79,101)	-	(13)	-	88,980
Total	\$ 104,267	\$ 113,542	\$ (118,552)	\$ 13	\$ (13)	\$ -	\$ 99,257

**CENTRAL HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance							Total Liabilities and Fund Balance
						Fund Balance							
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned	Total Fund Balance		
General	\$ 43,611	\$ -	\$ -	\$ -	\$ 43,611	\$ -	\$ -	\$ -	\$ 23,204	\$ 20,407	\$ 43,611	\$ 43,611	
Restricted fund:													
Advanced Placement	675	-	-	-	675	-	-	-	675	-	675	675	
American Chemistry Society Grant	300	-	-	-	300	-	-	300	-	-	300	300	
Art	20	-	-	-	20	-	-	-	20	-	20	20	
Athletics	52,681	-	-	-	52,681	-	-	-	52,681	-	52,681	52,681	
Band	15,467	-	-	-	15,467	-	-	-	15,467	-	15,467	15,467	
Battelle STEM Grant	15	-	-	-	15	-	-	15	-	-	15	15	
Benevolent Fund	2,742	-	-	-	2,742	-	-	-	2,742	-	2,742	2,742	
BETA Club/Alpha League	1,398	-	-	-	1,398	-	-	-	1,398	-	1,398	1,398	
Business Technology	3,854	-	-	-	3,854	-	-	-	3,854	-	3,854	3,854	
Career Pathways	2,378	-	-	-	2,378	-	-	-	2,378	-	2,378	2,378	
Cheerleading	11,157	-	-	-	11,157	-	-	-	11,157	-	11,157	11,157	
Chorus	2,435	-	-	-	2,435	-	-	-	2,435	-	2,435	2,435	
Chorus	2	-	-	-	2	-	-	-	2	-	2	2	
Drama Club	732	-	-	-	732	-	-	-	732	-	732	732	
Faculty Fund	842	-	-	-	842	-	-	-	842	-	842	842	
Fine Arts	2,822	-	-	-	2,822	-	-	-	2,822	-	2,822	2,822	
Graphic Arts	92	-	-	-	92	-	-	-	92	-	92	92	
Guidance	45	-	-	-	45	-	-	-	45	-	45	45	
Harbor Freight Grant	5,510	-	-	-	5,510	-	-	5,510	-	-	5,510	5,510	
Honor Society	741	-	-	-	741	-	-	-	741	-	741	741	
Library	1,667	-	-	-	1,667	-	-	-	1,667	-	1,667	1,667	
Majorettes	8	-	-	-	8	-	-	-	8	-	8	8	
Marketing	1,351	-	-	-	1,351	-	-	-	1,351	-	1,351	1,351	
Model United Nations	144	-	-	-	144	-	-	-	144	-	144	144	
Personal Finance	1,373	-	-	-	1,373	-	-	-	1,373	-	1,373	1,373	
Physical Education	776	-	-	-	776	-	-	-	776	-	776	776	
Prom	891	-	-	-	891	-	-	-	891	-	891	891	
ROTC/JROTC	11,402	-	-	-	11,402	-	-	-	11,402	-	11,402	11,402	
Rob Campbell Memorial	8,148	-	-	-	8,148	-	-	-	8,148	-	8,148	8,148	
Ruriteen Club	273	-	-	-	273	-	-	-	273	-	273	273	
Scholarships	4,250	-	-	-	4,250	-	-	-	4,250	-	4,250	4,250	
Special Allocation	453	-	-	-	453	-	-	453	-	-	453	453	
Special Education	592	-	-	-	592	-	-	-	592	-	592	592	
Student Teacher Program	107	-	-	-	107	-	-	-	107	-	107	107	
Technology Donations	7,487	-	-	-	7,487	-	-	-	7,487	-	7,487	7,487	
TN Titans Grant	5,000	-	-	-	5,000	-	-	5,000	-	-	5,000	5,000	
Track Facilities Project	2,083	-	-	-	2,083	-	-	-	2,083	-	2,083	2,083	
Vandalism	313	-	-	-	313	-	-	-	313	-	313	313	
VEC Grant	486	-	-	-	486	-	-	486	-	-	486	486	
Total restricted fund	150,712	-	-	-	150,712	-	-	11,764	138,948	-	150,712	150,712	
Total	\$ 194,323	\$ -	\$ -	\$ -	\$ 194,323	\$ -	\$ -	\$ 11,764	\$ 162,152	\$ 20,407	\$ 194,323	\$ 194,323	

**CENTRAL HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	7/1/2020			Transfers In	Transfers Out		
General	\$ 55,503	\$ 41,124	\$ (53,020)	\$ 4	\$ -	\$ -	\$ 43,611
Restricted fund:							
Advanced Placement	406	1,551	(1,282)	-	-	-	675
American Chemistry Society Grant	-	300	-	-	-	-	300
Art	20	-	-	-	-	-	20
Athletics	22,614	107,707	(77,640)	-	-	-	52,681
Band	16,153	5,866	(6,552)	-	-	-	15,467
Basic Education Program	1,751	-	(1,751)	-	-	-	-
Battelle STEM Grant	-	2,500	(2,485)	-	-	-	15
Benevolent Fund	277	2,650	(185)	-	-	-	2,742
BETA Club/Alpha League	1,057	1,386	(1,045)	-	-	-	1,398
Breakfast Club	25	-	(25)	-	-	-	-
Business Technology	3,762	2,500	(2,408)	-	-	-	3,854
Career Pathways	2,678	-	(300)	-	-	-	2,378
Cheerleading	6,155	7,574	(2,572)	-	-	-	11,157
Chorus	2,613	1,386	(1,564)	-	-	-	2,435
Community Foundation Donations	-	9,735	(9,733)	-	-	-	2
Drama Club	732	-	-	-	-	-	732
Faculty Fund	1,010	1,146	(1,314)	-	-	-	842
Fine Arts	2,210	3,200	(2,588)	-	-	-	2,822
Fundamentals of Construction	1,790	-	(1,790)	-	-	-	-
Graphic Arts	2,250	7,531	(9,689)	-	-	-	92
Guidance	45	-	-	-	-	-	45
Harbor Frieght Grant	19,600	-	(14,090)	-	-	-	5,510
Honor Society	625	896	(780)	-	-	-	741
Junior League Grant	-	759	(755)	-	(4)	-	-
Library	1,039	2,240	(1,612)	-	-	-	1,667
Majorettes	8	-	-	-	-	-	8
Marketing	1,546	500	(695)	-	-	-	1,351
Model United Nations	144	750	(750)	-	-	-	144
Personal Finanace	373	1,000	-	-	-	-	1,373
Physical Education	47	1,000	(271)	-	-	-	776
Piano	13,263	20,100	(33,363)	-	-	-	-
Prom	931	120	(160)	-	-	-	891
ROTC/JROTC	10,541	5,769	(4,908)	-	-	-	11,402
Rob Campbell Memorial	10,955	1	(2,808)	-	-	-	8,148
Ruriteen Club	310	100	(137)	-	-	-	273
Scholarships	2,750	2,300	(800)	-	-	-	4,250
Special Allocation	1,472	-	(1,019)	-	-	-	453
Special Education	175	1,000	(583)	-	-	-	592
Student Teacher Program	107	-	-	-	-	-	107
Technology Donations	9,368	12,535	(14,416)	-	-	-	7,487
TN Tilans Grant	-	5,000	-	-	-	-	5,000
Track Facilities Project	4,364	-	(2,281)	-	-	-	2,083
UNUM Grant	265	-	(265)	-	-	-	-
Vandalism	313	-	-	-	-	-	313
VEC Grant	512	500	(526)	-	-	-	486
Total restricted fund	144,256	209,602	(203,142)	-	(4)	-	150,712
Total	\$ 199,759	\$ 250,726	\$ (256,162)	\$ 4	\$ (4)	\$ -	\$ 194,323

**CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 139,429	\$ -	\$ -	\$ -	\$ 139,429	\$ -	\$ -	\$ -	\$ 15,036	\$ 124,393	\$ 139,429	\$ 139,429
Restricted fund:												
Advanced Placement	3,771	-	-	-	3,771	-	-	-	3,771	-	3,771	3,771
Art	5,994	-	-	-	5,994	-	-	-	5,994	-	5,994	5,994
Band	7,369	-	-	-	7,369	-	-	-	7,369	-	7,369	7,369
Basic Education Program	297	-	-	-	297	-	-	297	-	-	297	297
Black Box and Auditorium Project	2,498	-	-	-	2,498	-	-	-	2,498	-	2,498	2,498
Career Exploration	1,968	-	-	-	1,968	-	-	-	1,968	-	1,968	1,968
Chattanooga High School Challenge	1,686	-	-	-	1,686	-	-	-	1,686	-	1,686	1,686
Chorus	8,216	-	-	-	8,216	-	-	-	8,216	-	8,216	8,216
Class of 2020	1,491	-	-	-	1,491	-	-	-	1,491	-	1,491	1,491
Class of 2022	4,089	-	-	-	4,089	-	-	-	4,089	-	4,089	4,089
Class of 2023	2,307	-	-	-	2,307	-	-	-	2,307	-	2,307	2,307
Class of 2024	2,191	-	-	-	2,191	-	-	-	2,191	-	2,191	2,191
Class of 2025	1,911	-	-	-	1,911	-	-	-	1,911	-	1,911	1,911
Class of 2026	234	-	-	-	234	-	-	-	234	-	234	234
Class of 2027	493	-	-	-	493	-	-	-	493	-	493	493
CMA Foundation Grant	1,196	-	-	-	1,196	-	-	1,196	-	-	1,196	1,196
Communications Department	2,490	-	-	-	2,490	-	-	-	2,490	-	2,490	2,490
Dance	2,255	-	-	-	2,255	-	-	-	2,255	-	2,255	2,255
Destination Imagination	35	-	-	-	35	-	-	-	35	-	35	35
Earth Club	236	-	-	-	236	-	-	-	236	-	236	236
English	182	-	-	-	182	-	-	-	182	-	182	182
Faculty Fund	1,245	-	-	-	1,245	-	-	-	1,245	-	1,245	1,245
Fellowship of Christian Athletes Club	191	-	-	-	191	-	-	-	191	-	191	191
Fine Arts	3,482	-	-	-	3,482	-	-	-	3,482	-	3,482	3,482
Guidance	61	-	-	-	61	-	-	-	61	-	61	61
Honor Society	2,689	-	-	-	2,689	-	-	-	2,689	-	2,689	2,689
Library	421	-	-	-	421	-	-	-	421	-	421	421
Magnet Programming	1,662	-	-	-	1,662	-	-	-	1,662	-	1,662	1,662
Model United Nations	205	-	-	-	205	-	-	-	205	-	205	205
Music - Theatre	6,414	-	-	-	6,414	-	-	-	6,414	-	6,414	6,414
NYC Trip	4,374	-	-	-	4,374	-	-	-	4,374	-	4,374	4,374
Performing Arts	1,247	-	-	-	1,247	-	-	-	1,247	-	1,247	1,247
Physical Education	4	-	-	-	4	-	-	-	4	-	4	4
Piano Class	207	-	-	-	207	-	-	-	207	-	207	207
Prom	2,000	-	-	-	2,000	-	-	-	2,000	-	2,000	2,000
School Sign Donations	2,800	-	-	-	2,800	-	-	-	2,800	-	2,800	2,800
Science	484	-	-	-	484	-	-	-	484	-	484	484
Science Olympiad Club	126	-	-	-	126	-	-	-	126	-	126	126
Special Education - Gifted	317	-	-	-	317	-	-	-	317	-	317	317
Special Teams	2,524	-	-	-	2,524	-	-	-	2,524	-	2,524	2,524
Sprint Technology	28,164	-	-	-	28,164	-	-	-	28,164	-	28,164	28,164
Theatrical Arts	3,980	-	-	-	3,980	-	-	-	3,980	-	3,980	3,980
Tri-M Music Honor Society	186	-	-	-	186	-	-	-	186	-	186	186
Weldone F. Osborne Foundation Grant	15,000	-	-	-	15,000	-	-	15,000	-	-	15,000	15,000
Total restricted fund	128,692	-	-	-	128,692	-	-	16,493	112,199	-	128,692	128,692
Total	\$ 268,121	\$ -	\$ -	\$ -	\$ 268,121	\$ -	\$ -	\$ 16,493	\$ 127,235	\$ 124,393	\$ 268,121	\$ 268,121



**CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 139,247	\$ 94,605	\$ (95,386)	\$ 963	\$ -	\$ -	\$ 139,429
Restricted fund:							
Advanced Placement	1,527	13,470	(11,226)	-	-	-	3,771
Art	5,294	700	-	-	-	-	5,994
Band	4,447	4,625	(2,128)	425	-	-	7,369
Basic Education Program	1,936	-	(1,639)	-	-	-	297
Battelle STEM Grant	3,472	-	(3,472)	-	-	-	-
Black Box and Auditorium Project	4,715	-	(2,217)	-	-	-	2,498
Career Exploration	8	2,500	(540)	-	-	-	1,968
Chattanooga High School Challenge	1,686	-	-	-	-	-	1,686
Chorus	6,592	2,155	(106)	-	(425)	-	8,216
Class of 2020	4,073	-	(2,582)	-	-	-	1,491
Class of 2021	6,295	389	(5,254)	-	(1,430)	-	-
Class of 2022	4,896	132	(139)	-	(800)	-	4,089
Class of 2023	2,170	444	(307)	-	-	-	2,307
Class of 2024	2,191	-	-	-	-	-	2,191
Class of 2025	1,911	-	-	-	-	-	1,911
Class of 2026	-	516	(282)	-	-	-	234
Class of 2027	-	1,070	(577)	-	-	-	493
CMA Foundation Grant	-	2,500	(1,304)	-	-	-	1,196
Communications Department	2,490	-	-	-	-	-	2,490
Dance	3,238	755	(1,738)	-	-	-	2,255
Destination Imagination	35	-	-	-	-	-	35
Earth Club	236	-	-	-	-	-	236
English	182	-	-	-	-	-	182
Faculty Fund	962	1,019	(736)	-	-	-	1,245
Fellowship of Christian Athletes Club	191	-	-	-	-	-	191
Fine Arts	2,749	5,950	(5,217)	-	-	-	3,482
Guidance	27	1,326	(1,292)	-	-	-	61
Honor Society	2,764	695	(770)	-	-	-	2,689
Junior League Grant	-	500	(500)	-	-	-	-
Library	521	2,593	(2,693)	-	-	-	421
Magnet Programming	356	3,595	(2,289)	-	-	-	1,662
Model United Nations	-	205	-	-	-	-	205
Music - Theatre	12,529	5,141	(11,256)	-	-	-	6,414
NYC Trip	-	4,374	-	-	-	-	4,374
PAPA Donations	3,120	532	(3,652)	-	-	-	-
Performing Arts	2,688	1,543	(2,984)	-	-	-	1,247
Physical Education	-	1,345	(1,341)	-	-	-	4
Piano Class	382	-	(175)	-	-	-	207
Prom	-	5,285	(4,552)	1,267	-	-	2,000
School Sign Donations	2,500	300	-	-	-	-	2,800
Science	484	-	-	-	-	-	484
Science Olympiad Club	153	255	(282)	-	-	-	126
Special Education - Gifted	317	-	-	-	-	-	317
Special Teams	2,524	-	-	-	-	-	2,524
Sprint Technology	24,000	19,135	(14,971)	-	-	-	28,164
Theatrical Arts	4,589	799	(1,408)	-	-	-	3,980
Tri-M Music Honor Society	419	75	(308)	-	-	-	186
UNUM Grant	367	-	(367)	-	-	-	-
Weldon F. Osborne Foundation Grant	-	15,000	-	-	-	-	15,000
YRBS Healthy Survey Donation	2,034	-	(2,034)	-	-	-	-
Total restricted fund	121,070	98,923	(90,338)	1,692	(2,655)	-	128,692
Total	\$ 260,317	\$ 193,528	\$ (185,724)	\$ 2,655	\$ (2,655)	\$ -	\$ 268,121

**CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 219,990	\$ -	\$ -	\$ -	\$ 219,990	\$ -	\$ -	\$ -	\$ 20,389	\$ 199,601	\$ 219,990	\$ 219,990
Restricted fund:												
Art	3,258	-	-	-	3,258	-	-	-	3,258	-	3,258	3,258
Athletics	74,976	-	-	-	74,976	-	-	-	74,976	-	74,976	74,976
Audiovisual Club	142	-	-	-	142	-	-	-	142	-	142	142
Auditorium	21,304	-	-	-	21,304	-	-	-	21,304	-	21,304	21,304
Band	30,522	-	-	-	30,522	-	-	-	30,522	-	30,522	30,522
Chorus	6,553	-	-	-	6,553	-	-	-	6,553	-	6,553	6,553
Class of 2021	79	-	-	-	79	-	-	-	79	-	79	79
Community Foundation Grant	1,399	-	-	-	1,399	-	-	1,399	-	-	1,399	1,399
Destination Imagination	89	-	-	-	89	-	-	-	89	-	89	89
Dollar General Grant	676	-	-	-	676	-	-	676	-	-	676	676
Drama Club	1,313	-	-	-	1,313	-	-	-	1,313	-	1,313	1,313
E-lab	211	-	-	-	211	-	-	-	211	-	211	211
E-Sport League	90	-	-	-	90	-	-	-	90	-	90	90
Earth Club	854	-	-	-	854	-	-	-	854	-	854	854
Faculty Fund	403	-	-	-	403	-	-	-	403	-	403	403
Fine Arts	4,543	-	-	-	4,543	-	-	-	4,543	-	4,543	4,543
Field Trips	31,360	-	-	-	31,360	-	-	-	31,360	-	31,360	31,360
Guidance	1,994	-	-	-	1,994	-	-	-	1,994	-	1,994	1,994
Lego Robotics Club	60	-	-	-	60	-	-	-	60	-	60	60
Library	4,411	-	-	-	4,411	-	-	-	4,411	-	4,411	4,411
Magnet Programming	8,835	-	-	-	8,835	-	-	-	8,835	-	8,835	8,835
Math Club	107	-	-	-	107	-	-	-	107	-	107	107
PAIDEIA Club	905	-	-	-	905	-	-	-	905	-	905	905
Parent Volunteer	83	-	-	-	83	-	-	-	83	-	83	83
Pep Squad	2,777	-	-	-	2,777	-	-	-	2,777	-	2,777	2,777
Physical Education	6,687	-	-	-	6,687	-	-	-	6,687	-	6,687	6,687
Professional Development	2,181	-	-	-	2,181	-	-	-	2,181	-	2,181	2,181
Prom	5,055	-	-	-	5,055	-	-	-	5,055	-	5,055	5,055
PTO Donations	3,048	-	-	-	3,048	-	-	-	3,048	-	3,048	3,048
Science	820	-	-	-	820	-	-	-	820	-	820	820
Special Allocation	711	-	-	-	711	-	-	711	-	-	711	711
Staff Development	972	-	-	-	972	-	-	-	972	-	972	972
STEAM Lab Donations	57	-	-	-	57	-	-	-	57	-	57	57
Student Council	6,407	-	-	-	6,407	-	-	-	6,407	-	6,407	6,407
Technology Student Association	237	-	-	-	237	-	-	-	237	-	237	237
UN Conference	177	-	-	-	177	-	-	-	177	-	177	177
UNUM Grant	79	-	-	-	79	-	-	79	-	-	79	79
Vlasis Class Donation	2,251	-	-	-	2,251	-	-	-	2,251	-	2,251	2,251
Yearbook Club	179	-	-	-	179	-	-	-	179	-	179	179
Total restricted fund	225,805	-	-	-	225,805	-	-	2,865	222,940	-	225,805	225,805
Total	\$ 445,795	\$ -	\$ -	\$ -	\$ 445,795	\$ -	\$ -	\$ 2,865	\$ 243,329	\$ 199,601	\$ 445,795	\$ 445,795

**CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 207,116	\$ 114,768	\$ (102,284)	\$ 390	\$ -	\$ -	\$ 219,990
Restricted fund:							
Art	4,821	-	(1,563)	-	-	-	3,258
Athletics	64,486	73,898	(64,408)	1,000	-	-	74,976
Audiovisual Club	142	-	-	-	-	-	142
Auditorium	20,374	930	-	-	-	-	21,304
Band	34,283	44,208	(46,429)	-	(1,540)	-	30,522
Basic Education Program	1,541	-	(1,541)	-	-	-	-
Chorus	4,397	3,270	(1,114)	-	-	-	6,553
Class of 2021	79	-	-	-	-	-	79
Community Foundation Grant	1,399	-	-	-	-	-	1,399
Destination Imagination	89	-	-	-	-	-	89
Dollar General Grant	676	-	-	-	-	-	676
Drama Club	1,313	-	-	-	-	-	1,313
E-lab	532	303	(624)	-	-	-	211
E-Sport League	90	-	-	-	-	-	90
Earth Club	854	-	-	-	-	-	854
Faculty Fund	3,164	1,405	(4,166)	-	-	-	403
Fine Arts	1,699	7,238	(4,394)	-	-	-	4,543
Field Trips	32,371	941	(1,952)	-	-	-	31,360
Fifth Grade Flower Sale	-	1,238	(1,238)	-	-	-	-
Guidance	2,128	4,683	(4,817)	-	-	-	1,994
Lego Robotics Club	60	-	-	-	-	-	60
Library	4,760	2,522	(2,871)	-	-	-	4,411
Magnet Programming	-	26,310	(17,625)	150	-	-	8,835
Math Club	226	-	(119)	-	-	-	107
PAIDEIA Club	1,142	-	(237)	-	-	-	905
Parent Volunteer	83	-	-	-	-	-	83
Pep Squad	2,471	585	(279)	-	-	-	2,777
Physical Education	5,845	2,500	(1,658)	-	-	-	6,687
Professional Development	3,451	-	(1,270)	-	-	-	2,181
Prom	8,238	560	(3,743)	-	-	-	5,055
PTO Donations	7,128	-	(4,080)	-	-	-	3,048
Science	901	390	(471)	-	-	-	820
Special Allocation	757	-	(46)	-	-	-	711
Staff Development	972	-	-	-	-	-	972
STEAM Lab Donations	57	-	-	-	-	-	57
Student Council	7,023	6	(622)	-	-	-	6,407
Technology Student Association Club	237	-	-	-	-	-	237
UN Conference	177	-	-	-	-	-	177
UNUM Grant	235	-	(156)	-	-	-	79
Vlasis Class Donations	2,416	-	(165)	-	-	-	2,251
Yearbook Club	179	-	-	-	-	-	179
Total restricted fund	220,796	170,987	(165,588)	1,150	(1,540)	-	225,805
Total	\$ 427,912	\$ 285,755	\$ (267,872)	\$ 1,540	\$ (1,540)	\$ -	\$ 445,795

**EAST HAMILTON SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 145,104	\$ -	\$ -	\$ -	\$ 145,104	\$ -	\$ -	\$ -	\$ 5,192	\$ 139,912	\$ 145,104	\$ 145,104
Restricted fund:												
Advanced Placement	16,090	-	-	-	16,090	-	-	-	16,090	-	16,090	16,090
Advanced Placement Field Trip	1,033	-	-	-	1,033	-	-	-	1,033	-	1,033	1,033
Anime Club	1,269	-	-	-	1,269	-	-	-	1,269	-	1,269	1,269
Art	4,742	-	-	-	4,742	-	-	-	4,742	-	4,742	4,742
Athletics	111,632	-	-	-	111,632	-	-	-	111,632	-	111,632	111,632
Band	36,095	-	-	-	36,095	-	-	-	36,095	-	36,095	36,095
Beautification	328	-	-	-	328	-	-	-	328	-	328	328
Business Technology	8,620	-	-	-	8,620	-	-	-	8,620	-	8,620	8,620
Caine Raisers Donation	8,425	-	-	-	8,425	-	-	-	8,425	-	8,425	8,425
Cheerleading	13,482	-	-	-	13,482	-	-	-	13,482	-	13,482	13,482
Chorus	18,349	-	-	-	18,349	-	-	-	18,349	-	18,349	18,349
Class of 2021	1,950	-	-	-	1,950	-	-	-	1,950	-	1,950	1,950
Class of 2022	2,661	-	-	-	2,661	-	-	-	2,661	-	2,661	2,661
Class of 2023	2,231	-	-	-	2,231	-	-	-	2,231	-	2,231	2,231
Class of 2024	158	-	-	-	158	-	-	-	158	-	158	158
Dance Team (Dance Club)	1,319	-	-	-	1,319	-	-	-	1,319	-	1,319	1,319
Drafting	225	-	-	-	225	-	-	-	225	-	225	225
Drama Club	373	-	-	-	373	-	-	-	373	-	373	373
Faculty Fund	1,914	-	-	-	1,914	-	-	-	1,914	-	1,914	1,914
F.B.L.A. Club	5,363	-	-	-	5,363	-	-	-	5,363	-	5,363	5,363
F.C.A. Club	51	-	-	-	51	-	-	-	51	-	51	51
FHAO Club	118	-	-	-	118	-	-	-	118	-	118	118
Fine Arts	1,145	-	-	-	1,145	-	-	-	1,145	-	1,145	1,145
Health Science	187	-	-	-	187	-	-	-	187	-	187	187
Honor Society	1,312	-	-	-	1,312	-	-	-	1,312	-	1,312	1,312
Interact Club	328	-	-	-	328	-	-	-	328	-	328	328
Leadership Class	3,224	-	-	-	3,224	-	-	-	3,224	-	3,224	3,224
Library	4,118	-	-	-	4,118	-	-	-	4,118	-	4,118	4,118
Math Club	281	-	-	-	281	-	-	-	281	-	281	281
Media Production	2,262	-	-	-	2,262	-	-	-	2,262	-	2,262	2,262
Mock Trial	14	-	-	-	14	-	-	-	14	-	14	14
Model United Nations	851	-	-	-	851	-	-	-	851	-	851	851
Outdoors Club	141	-	-	-	141	-	-	-	141	-	141	141
Peer Ambassador Club	220	-	-	-	220	-	-	-	220	-	220	220
Pep Club	266	-	-	-	266	-	-	-	266	-	266	266
Physical Education	2,516	-	-	-	2,516	-	-	-	2,516	-	2,516	2,516
Prom	1,116	-	-	-	1,116	-	-	-	1,116	-	1,116	1,116
PTA Donations	11,000	-	-	-	11,000	-	-	-	11,000	-	11,000	11,000
Special Allocation	1,394	-	-	-	1,394	-	-	1,394	-	-	1,394	1,394
Special Education	800	-	-	-	800	-	-	-	800	-	800	800
Special Olympics	981	-	-	-	981	-	-	-	981	-	981	981
STEM Club	212	-	-	-	212	-	-	-	212	-	212	212
STEM - English	1,005	-	-	-	1,005	-	-	-	1,005	-	1,005	1,005
Student Council	289	-	-	-	289	-	-	-	289	-	289	289
Student Literary Magazine	590	-	-	-	590	-	-	-	590	-	590	590
Student Teacher Program	1,800	-	-	-	1,800	-	-	-	1,800	-	1,800	1,800
Theatrical Arts (Theatrical Pro.)	14,048	-	-	-	14,048	-	-	-	14,048	-	14,048	14,048
TVA Donations	73	-	-	-	73	-	-	-	73	-	73	73
Vandalism	532	-	-	-	532	-	-	-	532	-	532	532
Virtual Enterprise	182	-	-	-	182	-	-	-	182	-	182	182
Yearbook	2,088	-	-	-	2,088	-	-	-	2,088	-	2,088	2,088
Total restricted fund	289,403	-	-	-	289,403	-	-	1,394	288,009	-	289,403	289,403
Total	\$ 434,507	\$ -	\$ -	\$ -	\$ 434,507	\$ -	\$ -	\$ 1,394	\$ 293,201	\$ 139,912	\$ 434,507	\$ 434,507

**EAST HAMILTON SCHOOL**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 294,193	\$ 58,778	\$ (207,867)	\$ -	\$ -	\$ -	\$ 145,104
Restricted fund:							
Advanced Placement	15,611	37,084	(36,605)	-	-	-	16,090
Advanced Placement Field Trip	1,033	-	-	-	-	-	1,033
Anime Club	1,269	-	-	-	-	-	1,269
Art	4,742	-	-	-	-	-	4,742
Athletics	125,827	183,679	(197,874)	-	-	-	111,632
Band	28,888	37,682	(30,475)	-	-	-	36,095
Basic Education Program	1,102	-	(1,102)	-	-	-	-
Beautification	625	-	(297)	-	-	-	328
BETA Club	182	-	(182)	-	-	-	-
Business Technology	9,975	7,819	(9,174)	-	-	-	8,620
Cane Raisers Donation	14,876	2,885	(9,336)	-	-	-	8,425
Character Ed Clubs	44	-	(44)	-	-	-	-
Cheerleading	13,975	36,625	(37,118)	-	-	-	13,482
Chorus	27,942	2,346	(11,939)	-	-	-	18,349
Class of 2021	4,250	-	(2,300)	-	-	-	1,950
Class of 2022	2,820	-	(159)	-	-	-	2,661
Class of 2023	1,828	540	(137)	-	-	-	2,231
Class of 2024	-	395	(237)	-	-	-	158
Dance Team (Dance Club)	3,278	2,195	(4,154)	-	-	-	1,319
Drafting	1,640	3,000	(4,415)	-	-	-	225
Drama Club	806	30	(463)	-	-	-	373
E-lab	260	-	(260)	-	-	-	-
Faculty Fund	4,254	320	(2,660)	-	-	-	1,914
F.B.L.A. Club	5,486	-	(123)	-	-	-	5,363
F.C.A. Club	51	-	-	-	-	-	51
FHAO Club	118	-	-	-	-	-	118
Fine Arts	3,093	3,200	(5,148)	-	-	-	1,145
Health Science	-	1,000	(813)	-	-	-	187
Honor Society	16,235	85	(15,008)	-	-	-	1,312
Interact Club	328	-	-	-	-	-	328
Leadership Class	4,550	3,675	(5,001)	-	-	-	3,224
Library	7,493	1,225	(4,600)	-	-	-	4,118
Math Club	281	-	-	-	-	-	281
Media Production	4,591	1,000	(3,329)	-	-	-	2,262
Mock Trial	81	85	(152)	-	-	-	14
Model United Nations	926	-	(75)	-	-	-	851
Outdoors Club	1,016	-	(875)	-	-	-	141
Peer Ambassador Club	220	-	-	-	-	-	220
Pep Club	266	-	-	-	-	-	266
Physical Education	2,241	1,345	(1,070)	-	-	-	2,516
Prom	1,992	10,510	(11,386)	-	-	-	1,116
PTA Donations	-	11,000	-	-	-	-	11,000
Special Allocation	5,616	-	(4,222)	-	-	-	1,394
Special Education	1,565	38	(803)	-	-	-	800
Special Olympics	1,556	-	(575)	-	-	-	981
STEM Club	212	-	-	-	-	-	212
STEM - English	5,785	-	(4,780)	-	-	-	1,005
Student Council	289	-	-	-	-	-	289
Student Literary Magazine	685	-	(95)	-	-	-	590
Student Teacher Program	3,000	-	(1,200)	-	-	-	1,800
Theatre Arts (Theatrical Productions)	13,363	11,175	(10,490)	-	-	-	14,048
TVA Donations	73	-	-	-	-	-	73
Unum Grant	1,573	-	(1,573)	-	-	-	-
Vandalism	532	-	-	-	-	-	532
Virtual Enterprise	182	-	-	-	-	-	182
Yearbook	7,599	2,075	(7,586)	-	-	-	2,088
Total restricted fund	356,225	361,013	(427,835)	-	-	-	289,403
Total	\$ 650,418	\$ 419,791	\$ (635,702)	\$ -	\$ -	\$ -	\$ 434,507

**EAST RIDGE HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		
General	\$ 13,857	\$ -	\$ -	\$ -	\$ 13,857	\$ -	\$ -	\$ -	\$ 24,871	\$ (11,014)	\$ 13,857	\$ 13,857
Restricted fund:												
Advanced Placement	376	-	-	-	376	-	-	-	376	-	376	376
American Chemistry Society Grant	300	-	-	-	300	-	-	300	-	-	300	300
Art Club	674	-	-	-	674	-	-	-	674	-	674	674
Athletics	41,187	-	-	-	41,187	-	-	-	41,187	-	41,187	41,187
Auto Mechanics	2,919	-	-	-	2,919	-	-	-	2,919	-	2,919	2,919
Band/Chorus	182	-	-	-	182	-	-	-	182	-	182	182
Beautification	1,260	-	-	-	1,260	-	-	-	1,260	-	1,260	1,260
BETA Club	1,030	-	-	-	1,030	-	-	-	1,030	-	1,030	1,030
Business Technology	1,637	-	-	-	1,637	-	-	-	1,637	-	1,637	1,637
Carpentry	274	-	-	-	274	-	-	-	274	-	274	274
Cheerleading	3,415	-	-	-	3,415	-	-	-	3,415	-	3,415	3,415
Choral Memorial	780	-	-	-	780	-	-	-	780	-	780	780
Dance	581	-	-	-	581	-	-	-	581	-	581	581
Drafting	1,971	-	-	-	1,971	-	-	-	1,971	-	1,971	1,971
Drama	246	-	-	-	246	-	-	-	246	-	246	246
Electrical	2,572	-	-	-	2,572	-	-	-	2,572	-	2,572	2,572
English	319	-	-	-	319	-	-	-	319	-	319	319
Exceptional Education	1,045	-	-	-	1,045	-	-	-	1,045	-	1,045	1,045
Faculty Fund	253	-	-	-	253	-	-	-	253	-	253	253
Fellowship of Christian Athletes	87	-	-	-	87	-	-	-	87	-	87	87
Fine Arts	2	-	-	-	2	-	-	-	2	-	2	2
Graphic Arts	11,306	-	-	-	11,306	-	-	-	11,306	-	11,306	11,306
Health Science	101	-	-	-	101	-	-	-	101	-	101	101
Homecoming	586	-	-	-	586	-	-	-	586	-	586	586
Honor Society	759	-	-	-	759	-	-	-	759	-	759	759
Interior Design	2,650	-	-	-	2,650	-	-	-	2,650	-	2,650	2,650
Journalism	197	-	-	-	197	-	-	-	197	-	197	197
Library	11	-	-	-	11	-	-	-	11	-	11	11
Masonry	1,955	-	-	-	1,955	-	-	-	1,955	-	1,955	1,955
Media Production	1,735	-	-	-	1,735	-	-	-	1,735	-	1,735	1,735
Physical Education	33	-	-	-	33	-	-	-	33	-	33	33
Plumbing	433	-	-	-	433	-	-	-	433	-	433	433
ROTC/JROTC	1,968	-	-	-	1,968	-	-	-	1,968	-	1,968	1,968
Scholarships	19	-	-	-	19	-	-	-	19	-	19	19
Special Allocation	312	-	-	-	312	-	-	312	-	-	312	312
Staff Development	38	-	-	-	38	-	-	-	38	-	38	38
Student Council	285	-	-	-	285	-	-	-	285	-	285	285
Technology	4,215	-	-	-	4,215	-	-	-	4,215	-	4,215	4,215
TN Titans Grant	10,000	-	-	-	10,000	-	-	10,000	-	-	10,000	10,000
Vandalism	99	-	-	-	99	-	-	-	99	-	99	99
Total restricted fund	97,812	-	-	-	97,812	-	-	10,612	87,200	-	97,812	97,812
Total	\$ 111,669	\$ -	\$ -	\$ -	\$ 111,669	\$ -	\$ -	\$ 10,612	\$ 112,071	\$ (11,014)	\$ 111,669	\$ 111,669

**EAST RIDGE HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 27,977	\$ 44,732	\$ (58,854)	\$ 2	\$ -	\$ -	\$ 13,857
Restricted fund:							
Advanced Placement	1,126	-	(750)	-	-	-	376
American Chemistry Society Grant	-	300	-	-	-	-	300
Art Club	674	-	-	-	-	-	674
Athletics	48,346	71,518	(78,677)	-	-	-	41,187
Auto Mechanics	3,761	1,500	(2,342)	-	-	-	2,919
Band/Chorus	457	-	(275)	-	-	-	182
Basic Education Program	1,286	-	(1,286)	-	-	-	-
Beautification	1,914	-	(654)	-	-	-	1,260
BETA Club	1,105	830	(905)	-	-	-	1,030
Business Technology	1,514	1,500	(1,377)	-	-	-	1,637
Carpentry	395	-	(121)	-	-	-	274
Chattanooga State Technical Com College Grant	1,074	-	(1,074)	-	-	-	-
Cheerleading	3,797	2,871	(3,253)	-	-	-	3,415
Choral Memorial	-	1,000	(220)	-	-	-	780
Dance	581	-	-	-	-	-	581
Drafting	1,579	1,500	(1,108)	-	-	-	1,971
Drama	246	-	-	-	-	-	246
Electrical	572	2,500	(500)	-	-	-	2,572
English	319	-	-	-	-	-	319
Exceptional Education	1,088	200	(243)	-	-	-	1,045
Faculty Fund	308	1,312	(1,367)	-	-	-	253
Fellowship of Christian Athletes	87	-	-	-	-	-	87
Fine Arts	2,040	3,200	(5,238)	-	-	-	2
Graphic Arts	15,777	407	(4,878)	-	-	-	11,306
Health Science	905	9,300	(10,104)	-	-	-	101
Homecoming	941	320	(675)	-	-	-	586
Honor Society	572	1,275	(1,088)	-	-	-	759
Interior Design	1,577	1,500	(427)	-	-	-	2,650
Journalism	197	-	-	-	-	-	197
Library	520	1,200	(1,709)	-	-	-	11
Masonry	30	5,000	(3,075)	-	-	-	1,955
Media Production	1,995	2,000	(2,260)	-	-	-	1,735
Model United Nations	-	1,690	(1,690)	-	-	-	-
Physical Education	31	1,000	(998)	-	-	-	33
Plumbing	2,425	10,000	(11,992)	-	-	-	433
Prom	3,238	3,125	(6,363)	-	-	-	-
ROTC/JROTC	1,968	-	-	-	-	-	1,968
Scholarships	1,219	-	(1,200)	-	-	-	19
Special Allocation	1,312	-	(1,000)	-	-	-	312
Staff Development	38	-	-	-	-	-	38
Student Council	430	-	(145)	-	-	-	285
Technology	3,815	9,395	(8,995)	-	-	-	4,215
Tennessee Ed Grant	384	-	(382)	-	(2)	-	-
TN Titans Grant	-	10,000	-	-	-	-	10,000
UNUM Grant	267	-	(267)	-	-	-	-
Vandalism	99	-	-	-	-	-	99
Total restricted fund	110,009	144,443	(156,638)	-	(2)	-	97,812
Total	\$ 137,986	\$ 189,175	\$ (215,492)	\$ 2	\$ (2)	\$ -	\$ 111,669

**HARRISON BAY FUTURE READY CENTER  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 24,401	\$ -	\$ -	\$ -	\$ 24,401	\$ -	\$ -	\$ -	\$ 10,441	\$ 13,960	\$ 24,401	\$ 24,401
Restricted fund:												
Commissioner Donations	65	-	-	-	65	-	-	-	65	-	65	65
Community Foundation Donations	75	-	-	-	75	-	-	-	75	-	75	75
Faculty Fund	189	-	-	-	189	-	-	-	189	-	189	189
Fine Arts	1,002	-	-	-	1,002	-	-	-	1,002	-	1,002	1,002
Honor Society	50	-	-	-	50	-	-	-	50	-	50	50
Information Technology	962	-	-	-	962	-	-	-	962	-	962	962
Library	172	-	-	-	172	-	-	-	172	-	172	172
Masonry	2,579	-	-	-	2,579	-	-	-	2,579	-	2,579	2,579
Robotics Club	82	-	-	-	82	-	-	-	82	-	82	82
SCORE Donations	19	-	-	-	19	-	-	-	19	-	19	19
Skills USA	94	-	-	-	94	-	-	-	94	-	94	94
Special Allocation	3,438	-	-	-	3,438	-	-	3,438	-	-	3,438	3,438
Special Education	7,515	-	-	-	7,515	-	-	-	7,515	-	7,515	7,515
Staff Development	73	-	-	-	73	-	-	-	73	-	73	73
Vandalism	10	-	-	-	10	-	-	-	10	-	10	10
Total restricted fund	16,325	-	-	-	16,325	-	-	3,438	12,887	-	16,325	16,325
Total	\$ 40,726	\$ -	\$ -	\$ -	\$ 40,726	\$ -	\$ -	\$ 3,438	\$ 23,328	\$ 13,960	\$ 40,726	\$ 40,726



**HARRISON BAY FUTURE READY CENTER**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2020			Transfers In	Transfers Out		
General	\$ 15,916	\$ 14,716	\$ (6,231)	\$ -	\$ -	\$ -	\$ 24,401
Restricted fund:							
Basic Education Program	26	-	(26)	-	-	-	-
Commissioner Donations	65	-	-	-	-	-	65
Community Foundation Donations	75	-	-	-	-	-	75
Faculty Fund	363	29	(203)	-	-	-	189
Fine Arts	1,000	1,000	(998)	-	-	-	1,002
Honor Society	150	510	(610)	-	-	-	50
Information Technology	427	4,500	(3,965)	-	-	-	962
Junior League Grant	-	650	(650)	-	-	-	-
Library	241	-	(69)	-	-	-	172
Masonry	5,511	13,643	(16,575)	-	-	-	2,579
Mechatronics	1,421	-	(1,421)	-	-	-	-
Robotics Club	82	-	-	-	-	-	82
SCORE Donations	19	-	-	-	-	-	19
Skills USA	562	33	(501)	-	-	-	94
Special Allocation	3,447	-	(9)	-	-	-	3,438
Special Education	6,727	1,000	(212)	-	-	-	7,515
Staff Development	73	-	-	-	-	-	73
Vandalism	-	150	(140)	-	-	-	10
VEC Grants	-	550	(550)	-	-	-	-
Total restricted fund	20,189	22,065	(25,929)	-	-	-	16,325
Total	\$ 36,105	\$ 36,781	\$ (32,160)	\$ -	\$ -	\$ -	\$ 40,726

**HIXSON HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 176,506	\$ -	\$ -	\$ -	\$ 176,506	\$ -	\$ -	\$ -	\$ 25,395	\$ 151,111	\$ 176,506	\$ 176,506
Restricted fund:												
Advanced Placement	5,126	-	-	-	5,126	-	-	-	5,126	-	5,126	5,126
AG Science	14,785	-	-	-	14,785	-	-	-	14,785	-	14,785	14,785
American Chemistry Society Grant	600	-	-	-	600	-	-	600	-	-	600	600
Art	23,865	-	-	-	23,865	-	-	-	23,865	-	23,865	23,865
Art Club	723	-	-	-	723	-	-	-	723	-	723	723
Athletics	46,479	-	-	-	46,479	-	-	-	46,479	-	46,479	46,479
Band	4,842	-	-	-	4,842	-	-	-	4,842	-	4,842	4,842
Basic Education Program	1,589	-	-	-	1,589	-	-	1,589	-	-	1,589	1,589
Benevolent Fund	304	-	-	-	304	-	-	-	304	-	304	304
BETA Club	79	-	-	-	79	-	-	-	79	-	79	79
Business Education	2,575	-	-	-	2,575	-	-	-	2,575	-	2,575	2,575
CFA Leadership Grant	300	-	-	-	300	-	-	300	-	-	300	300
Cheerleading	6,505	-	-	-	6,505	-	-	-	6,505	-	6,505	6,505
Chorus	945	-	-	-	945	-	-	-	945	-	945	945
Class of 2022	5,549	-	-	-	5,549	-	-	-	5,549	-	5,549	5,549
Community Foundation Grant	1,063	-	-	-	1,063	-	-	1,063	-	-	1,063	1,063
Community Found. Grant - Thomas	235	-	-	-	235	-	-	235	-	-	235	235
Educational Field Exp	870	-	-	-	870	-	-	-	870	-	870	870
E-Lab/Real World School	88	-	-	-	88	-	-	-	88	-	88	88
English	279	-	-	-	279	-	-	-	279	-	279	279
Faculty Fund	1,773	-	-	-	1,773	-	-	-	1,773	-	1,773	1,773
Fine Arts	529	-	-	-	529	-	-	-	529	-	529	529
Foreign Language	149	-	-	-	149	-	-	-	149	-	149	149
Future Business Leaders of America	3,155	-	-	-	3,155	-	-	-	3,155	-	3,155	3,155
Future Farmers of America	2,001	-	-	-	2,001	-	-	-	2,001	-	2,001	2,001
Guidance	2,412	-	-	-	2,412	-	-	-	2,412	-	2,412	2,412
Hall of Fame	317	-	-	-	317	-	-	-	317	-	317	317
Health Occupation Students of America	2,054	-	-	-	2,054	-	-	-	2,054	-	2,054	2,054
Health Occupations	1,801	-	-	-	1,801	-	-	-	1,801	-	1,801	1,801
Homecoming/Carnival	504	-	-	-	504	-	-	-	504	-	504	504
Honor Society	2,178	-	-	-	2,178	-	-	-	2,178	-	2,178	2,178
Ironman Foundation Grant	1,020	-	-	-	1,020	-	-	1,020	-	-	1,020	1,020
Key Club	1,726	-	-	-	1,726	-	-	-	1,726	-	1,726	1,726
Krystal Grant	532	-	-	-	532	-	-	532	-	-	532	532
Library	2,965	-	-	-	2,965	-	-	-	2,965	-	2,965	2,965
Mat Cats Club	101	-	-	-	101	-	-	-	101	-	101	101
Math Club	90	-	-	-	90	-	-	-	90	-	90	90
Model United Nations	145	-	-	-	145	-	-	-	145	-	145	145
Physical Education	1	-	-	-	1	-	-	-	1	-	1	1
Pride Academy	575	-	-	-	575	-	-	-	575	-	575	575
Prom	12,419	-	-	-	12,419	-	-	-	12,419	-	12,419	12,419
PTA Donations	377	-	-	-	377	-	-	-	377	-	377	377
PTSA Donations	212	-	-	-	212	-	-	-	212	-	212	212
Renaissance Program	631	-	-	-	631	-	-	-	631	-	631	631
ROTC/JROTC	32,057	-	-	-	32,057	-	-	-	32,057	-	32,057	32,057
Scholarships	890	-	-	-	890	-	-	-	890	-	890	890
Science	134	-	-	-	134	-	-	-	134	-	134	134
Special Allocation	212	-	-	-	212	-	-	212	-	-	212	212
Special Education	3,318	-	-	-	3,318	-	-	-	3,318	-	3,318	3,318
Staff Development	341	-	-	-	341	-	-	-	341	-	341	341
Student Council	5,523	-	-	-	5,523	-	-	-	5,523	-	5,523	5,523
Student Teacher Program	100	-	-	-	100	-	-	-	100	-	100	100
Technology	233	-	-	-	233	-	-	-	233	-	233	233
Theatrical Arts	2,650	-	-	-	2,650	-	-	-	2,650	-	2,650	2,650
TVA Donations	577	-	-	-	577	-	-	-	577	-	577	577
Unum Grant	47	-	-	-	47	-	-	47	-	-	47	47
Walmart Grant	891	-	-	-	891	-	-	891	-	-	891	891
YRBS Health Survey	219	-	-	-	219	-	-	-	219	-	219	219
Total restricted fund	201,660	-	-	-	201,660	-	-	6,489	195,171	-	201,660	201,660
Total	\$ 378,166	\$ -	\$ -	\$ -	\$ 378,166	\$ -	\$ -	\$ 6,489	\$ 220,666	\$ 151,111	\$ 378,166	\$ 378,166

**HIXSON HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 187,298	\$ 63,415	\$ (75,461)	\$ 1,254	\$ -	\$ -	\$ 176,506
Restricted fund:							
Advanced Placement	5,230	8,606	(8,710)	-	-	-	5,126
AG Science	9,937	38,374	(33,526)	-	-	-	14,785
American Chemistry Society Grant	-	600	-	-	-	-	600
Art	27,526	400	(4,061)	-	-	-	23,865
Art Club	819	-	(96)	-	-	-	723
Athletics	43,814	87,409	(84,744)	-	-	-	46,479
Band	8,266	11,637	(15,061)	-	-	-	4,842
Basic Education Program	1,850	-	(261)	-	-	-	1,589
Benevolent Fund	304	-	-	-	-	-	304
BETA Club	80	20	(21)	-	-	-	79
Broadcasting Club	72	-	-	-	(72)	-	-
Business Education	726	6,370	(4,521)	-	-	-	2,575
CFA Leadership Grant	300	-	-	-	-	-	300
Cheerleading	6,322	18,377	(18,194)	-	-	-	6,505
Chorus	945	-	-	-	-	-	945
Class of 2020	7,508	-	(366)	-	(7,142)	-	-
Class of 2021	-	-	(1,594)	1,594	-	-	-
Class of 2022	-	-	-	5,549	-	-	5,549
Community Foundation Grant	1,063	-	-	-	-	-	1,063
Community Foundation Grant - Thomas	235	-	-	-	-	-	235
Educational Field Exp	870	-	-	-	-	-	870
E-lab/Real World School	3,622	515	(4,049)	-	-	-	88
English	279	-	-	-	-	-	279
Faculty Fund	1,475	1,712	(1,414)	-	-	-	1,773
Fellowship of Christian Athletes	1,183	-	-	-	(1,183)	-	-
Fine Arts	1,478	3,200	(4,149)	-	-	-	529
Foreign Language	149	-	-	-	-	-	149
Future Business Leaders of America	3,451	1,273	(1,569)	-	-	-	3,155
Future Farmers of America	1,055	1,698	(752)	-	-	-	2,001
Guidance	1,972	1,414	(974)	-	-	-	2,412
Hall of Fame	895	-	(578)	-	-	-	317
Health Occupation Students of America	5,621	2,502	(6,069)	-	-	-	2,054
Health Occupations	7,558	12,200	(17,957)	-	-	-	1,801
Homecoming/Carnival	504	-	-	-	-	-	504
Honor Society	2,343	1,968	(2,133)	-	-	-	2,178
Ironman Foundation Grant	1,180	-	(160)	-	-	-	1,020
Key Club	1,614	1,349	(1,237)	-	-	-	1,726
Krystal Grant	714	-	(182)	-	-	-	532
Library	2,443	1,319	(797)	-	-	-	2,965
Mat Cats Club	1	100	-	-	-	-	101
Math Club	90	-	-	-	-	-	90
Model United Nations	145	-	-	-	-	-	145
Physical Education	-	1,173	(1,172)	-	-	-	1
Pride Academy	575	-	-	-	-	-	575
Prom	12,186	6,650	(6,417)	-	-	-	12,419
PTA Donations	77	1,425	(1,125)	-	-	-	377
PTSA Donations	212	-	-	-	-	-	212
Renaissance Program	631	-	-	-	-	-	631
ROTC/JROTC	21,716	25,617	(15,276)	-	-	-	32,057
Scholarships	-	890	-	-	-	-	890
Science	134	-	-	-	-	-	134
Special Allocation	2,578	-	(2,366)	-	-	-	212
Special Education	2,922	945	(549)	-	-	-	3,318
Staff Development	341	-	-	-	-	-	341
Student Council	6,401	-	(878)	-	-	-	5,523
Student Teacher Program	100	-	-	-	-	-	100
Technology	233	-	-	-	-	-	233
Theatrical Arts	2,650	-	-	-	-	-	2,650
TVA Donations	577	-	-	-	-	-	577
Unum Grant	47	-	-	-	-	-	47
Walmart Grant	1,500	-	(609)	-	-	-	891
YRBS Health Survey	219	-	-	-	-	-	219
Total restricted fund	206,738	237,743	(241,567)	7,143	(8,397)	-	201,660
Total	\$ 394,036	\$ 301,158	\$ (317,028)	\$ 8,397	\$ (8,397)	\$ -	\$ 378,166

**HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 60,539	\$ -	\$ -	\$ -	\$ 60,539	\$ -	\$ -	\$ -	\$ 24,119	\$ 36,420	\$ 60,539	\$ 60,539
Restricted fund:												
Art	130	-	-	-	130	-	-	-	130	-	130	130
Athletics	33,185	-	-	-	33,185	-	-	-	33,185	-	33,185	33,185
Atkins-Alford Scholarship	116	-	-	-	116	-	-	-	116	-	116	116
Band	28,547	-	-	-	28,547	-	-	-	28,547	-	28,547	28,547
Basic Education Program	2,654	-	-	-	2,654	-	-	2,654	-	-	2,654	2,654
Benevolent Fund	9,405	-	-	-	9,405	-	-	-	9,405	-	9,405	9,405
Benwood Grant	2,518	-	-	-	2,518	-	-	2,518	-	-	2,518	2,518
Benwood Transportation Donation	2,939	-	-	-	2,939	-	-	-	2,939	-	2,939	2,939
BETA Club	20	-	-	-	20	-	-	-	20	-	20	20
Carpentry	891	-	-	-	891	-	-	-	891	-	891	891
Cheerleading	1,944	-	-	-	1,944	-	-	-	1,944	-	1,944	1,944
Chorus	1,532	-	-	-	1,532	-	-	-	1,532	-	1,532	1,532
Community Foundation Donation	17,910	-	-	-	17,910	-	-	-	17,910	-	17,910	17,910
Cosmetology	564	-	-	-	564	-	-	-	564	-	564	564
Culinary Arts	4,981	-	-	-	4,981	-	-	-	4,981	-	4,981	4,981
Dorsey Scholarship	1,439	-	-	-	1,439	-	-	-	1,439	-	1,439	1,439
Drafting	2,558	-	-	-	2,558	-	-	-	2,558	-	2,558	2,558
Dual Enrollment Program Donation	1,902	-	-	-	1,902	-	-	-	1,902	-	1,902	1,902
E-Lab/Real World	196	-	-	-	196	-	-	-	196	-	196	196
Faculty Fund	4,408	-	-	-	4,408	-	-	-	4,408	-	4,408	4,408
Field Maintenance	20,300	-	-	-	20,300	-	-	-	20,300	-	20,300	20,300
Fine Arts	5,501	-	-	-	5,501	-	-	-	5,501	-	5,501	5,501
Fletcher Bright Bus Donations	4,173	-	-	-	4,173	-	-	-	4,173	-	4,173	4,173
Freshman Academy	250	-	-	-	250	-	-	-	250	-	250	250
Guidance	7	-	-	-	7	-	-	-	7	-	7	7
Health Science	8,863	-	-	-	8,863	-	-	-	8,863	-	8,863	8,863
Homecoming	1,539	-	-	-	1,539	-	-	-	1,539	-	1,539	1,539
Honor Society	32	-	-	-	32	-	-	-	32	-	32	32
Hospitality/Tourism Management	6,211	-	-	-	6,211	-	-	-	6,211	-	6,211	6,211
Judith Leventhal Wolfe donation	18,811	-	-	-	18,811	-	-	-	18,811	-	18,811	18,811
Junior League Grant	1,488	-	-	-	1,488	-	-	1,488	-	-	1,488	1,488
Leadership Class	1,328	-	-	-	1,328	-	-	-	1,328	-	1,328	1,328
Library	2,181	-	-	-	2,181	-	-	-	2,181	-	2,181	2,181
Literacy Donations	20,943	-	-	-	20,943	-	-	-	20,943	-	20,943	20,943
Music	1,770	-	-	-	1,770	-	-	-	1,770	-	1,770	1,770
Newcomers at Howard Donation	14,325	-	-	-	14,325	-	-	-	14,325	-	14,325	14,325
NoogaChat Book Club	9,229	-	-	-	9,229	-	-	-	9,229	-	9,229	9,229
O'Bear Scholarship	564	-	-	-	564	-	-	-	564	-	564	564
Outdoors Club	232	-	-	-	232	-	-	-	232	-	232	232
Physical Education	1,093	-	-	-	1,093	-	-	-	1,093	-	1,093	1,093
Prom	1,162	-	-	-	1,162	-	-	-	1,162	-	1,162	1,162
Public Education Foundation	7,340	-	-	-	7,340	-	-	-	7,340	-	7,340	7,340
ROTC/JROTC	1,206	-	-	-	1,206	-	-	-	1,206	-	1,206	1,206
Scholarships	1,763	-	-	-	1,763	-	-	-	1,763	-	1,763	1,763
School Sign Donations	39,685	-	-	-	39,685	-	-	-	39,685	-	39,685	39,685
Special Allocation	10,764	-	-	-	10,764	-	-	10,764	-	-	10,764	10,764
Student Council	1,136	-	-	-	1,136	-	-	-	1,136	-	1,136	1,136
Student Incentives	300	-	-	-	300	-	-	-	300	-	300	300
Technology	218	-	-	-	218	-	-	-	218	-	218	218
Theater Arts	10,157	-	-	-	10,157	-	-	-	10,157	-	10,157	10,157
TN Foundation for Agriculture Grant	500	-	-	-	500	-	-	500	-	-	500	500
Vandalism	695	-	-	-	695	-	-	-	695	-	695	695
Welding	3,968	-	-	-	3,968	-	-	-	3,968	-	3,968	3,968
Welding Club	2,208	-	-	-	2,208	-	-	-	2,208	-	2,208	2,208
Work Based Learning	793	-	-	-	793	-	-	-	793	-	793	793
Yearbook	4,958	-	-	-	4,958	-	-	-	4,958	-	4,958	4,958
Total restricted fund	323,532	-	-	-	323,532	-	-	17,924	305,608	-	323,532	323,532
Total	\$ 384,071	\$ -	\$ -	\$ -	\$ 384,071	\$ -	\$ -	\$ 17,924	\$ 329,727	\$ 36,420	\$ 384,071	\$ 384,071

**HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 78,623	\$ 79,917	\$ (98,001)	\$ -	\$ -	\$ -	\$ 60,539
Restricted fund:							
Art	416	-	(286)	-	-	-	130
Athletics	54,109	80,877	(101,801)	-	-	-	33,185
Atkins-Alford Scholarship	116	-	-	-	-	-	116
Band	22,183	7,500	(1,136)	-	-	-	28,547
Basic Education Program	2,654	-	-	-	-	-	2,654
Benevolent Fund	25	12,650	(3,270)	-	-	-	9,405
Benwood Grant	10,596	-	(8,078)	-	-	-	2,518
Benwood Transportation Donation	9,033	-	(6,094)	-	-	-	2,939
BETA Club	20	-	-	-	-	-	20
Carpentry	5,242	4,500	(8,851)	-	-	-	891
Cheerleading	50	3,802	(1,908)	-	-	-	1,944
Chorus	1,068	7,500	(7,036)	-	-	-	1,532
Community Foundation Donation	20,000	-	(2,090)	-	-	-	17,910
Community Foundation Grant	3,500	-	(3,500)	-	-	-	-
Cosmetology	2,242	2,500	(4,178)	-	-	-	564
Culinary Arts	6,711	4,750	(6,480)	-	-	-	4,981
Dorsey Scholarship	1,439	-	-	-	-	-	1,439
Drafting	2,401	2,500	(2,343)	-	-	-	2,558
Dual Enrollment Program Donation	1,902	-	-	-	-	-	1,902
E-Lab/Real World	196	-	-	-	-	-	196
Faculty Fund	4,604	3,185	(3,381)	-	-	-	4,408
Field Maintenance	23,300	-	(3,000)	-	-	-	20,300
Fine Arts	2,525	3,249	(273)	-	-	-	5,501
Fletcher Bright Bus Donations	4,173	-	-	-	-	-	4,173
Freshman Academy	250	-	-	-	-	-	250
Guidance	7	-	-	-	-	-	7
Health Science	4,661	15,100	(10,898)	-	-	-	8,863
Homecoming	3,865	1,009	(3,335)	-	-	-	1,539
Honor Society	32	-	-	-	-	-	32
Hospitality/Tourism Management	2,217	6,500	(2,506)	-	-	-	6,211
Judith Leventhal Wolfe Donation	-	26,525	(7,714)	-	-	-	18,811
Junior League Grant	1,488	-	-	-	-	-	1,488
Leadership Class	1,328	-	-	-	-	-	1,328
Library	908	1,273	-	-	-	-	2,181
Literacy Donations	21,669	6,335	(7,061)	-	-	-	20,943
Music	1,770	-	-	-	-	-	1,770
Newcomers at Howard Donation	-	15,000	(675)	-	-	-	14,325
NoogaChat Book Club	9,229	-	-	-	-	-	9,229
O'Bear Scholarship	564	-	-	-	-	-	564
Outdoors Club	232	-	-	-	-	-	232
Physical Education	93	1,000	-	-	-	-	1,093
Prom	2,530	2,350	(3,718)	-	-	-	1,162
Public Education Foundation	-	7,340	-	-	-	-	7,340
ROTC/JROTC	4,003	7,113	(9,910)	-	-	-	1,206
Scholarships	1,201	562	-	-	-	-	1,763
School Sign Donations	-	39,685	-	-	-	-	39,685
Special Allocation	14,592	-	(3,828)	-	-	-	10,764
Student Council	1,136	-	-	-	-	-	1,136
Student Incentives	3,857	28	(3,585)	-	-	-	300
Technology	218	-	-	-	-	-	218
Theatre Arts	8,657	1,500	-	-	-	-	10,157
TN Foundation for Agriculture Grant	-	500	-	-	-	-	500
Vandalism	695	-	-	-	-	-	695
Welding	1,925	28,061	(26,018)	-	-	-	3,968
Welding Club	-	3,250	(1,042)	-	-	-	2,208
Work Based Learning	793	-	-	-	-	-	793
Yearbook	4,958	-	-	-	-	-	4,958
Total restricted fund	271,383	296,144	(243,995)	-	-	-	323,532
Total	\$ 350,006	\$ 376,061	\$ (341,996)	\$ -	\$ -	\$ -	\$ 384,071

**LOOKOUT VALLEY MIDDLE/HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities	Fund Balance					
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 101,980	\$ -	\$ -	\$ -	\$ 101,980	\$ -	\$ -	\$ -	\$ 10,026	\$ 91,954	\$ 101,980	\$ 101,980
Restricted fund:												
Advanced Placement	719	-	-	-	719	-	-	-	719	-	719	719
American Chemistry Society Grant	300	-	-	-	300	-	-	300	-	-	300	300
Art	1,138	-	-	-	1,138	-	-	-	1,138	-	1,138	1,138
Athletics	24,486	-	-	-	24,486	-	-	-	24,486	-	24,486	24,486
Auto Mechanics/Body	284	-	-	-	284	-	-	-	284	-	284	284
Band	7,210	-	-	-	7,210	-	-	-	7,210	-	7,210	7,210
BETA Club	6	-	-	-	6	-	-	-	6	-	6	6
Cheerleading	1,026	-	-	-	1,026	-	-	-	1,026	-	1,026	1,026
Class of 2022	1,716	-	-	-	1,716	-	-	-	1,716	-	1,716	1,716
Class of 2023	149	-	-	-	149	-	-	-	149	-	149	149
Computer	562	-	-	-	562	-	-	-	562	-	562	562
Cornerstone Academy	818	-	-	-	818	-	-	-	818	-	818	818
English	11	-	-	-	11	-	-	-	11	-	11	11
Faculty Fund	1,470	-	-	-	1,470	-	-	-	1,470	-	1,470	1,470
Fine Arts	283	-	-	-	283	-	-	-	283	-	283	283
Foreign Language	958	-	-	-	958	-	-	-	958	-	958	958
Guidance	621	-	-	-	621	-	-	-	621	-	621	621
Honor Society	518	-	-	-	518	-	-	-	518	-	518	518
Junior League Grant	750	-	-	-	750	-	-	750	-	-	750	750
Lego Club	218	-	-	-	218	-	-	-	218	-	218	218
Library	627	-	-	-	627	-	-	-	627	-	627	627
LV Neighborhood Association - Communication Engagement	466	-	-	-	466	-	-	-	466	-	466	466
Model United Nations	108	-	-	-	108	-	-	-	108	-	108	108
MSRI Grant	500	-	-	-	500	-	-	500	-	-	500	500
Physical Education	58	-	-	-	58	-	-	-	58	-	58	58
Prom	9,517	-	-	-	9,517	-	-	-	9,517	-	9,517	9,517
Recycling	89	-	-	-	89	-	-	-	89	-	89	89
Scholarships	964	-	-	-	964	-	-	-	964	-	964	964
Science	15	-	-	-	15	-	-	-	15	-	15	15
Special Allocation	5,294	-	-	-	5,294	-	-	5,294	-	-	5,294	5,294
Special Education	9	-	-	-	9	-	-	-	9	-	9	9
Special Teams	1,331	-	-	-	1,331	-	-	-	1,331	-	1,331	1,331
STEM	2,913	-	-	-	2,913	-	-	-	2,913	-	2,913	2,913
STING Program	67	-	-	-	67	-	-	-	67	-	67	67
Student Council	41	-	-	-	41	-	-	-	41	-	41	41
Theatre Arts	588	-	-	-	588	-	-	-	588	-	588	588
TVA Donations	1,485	-	-	-	1,485	-	-	-	1,485	-	1,485	1,485
Walmart Grant	94	-	-	-	94	-	-	94	-	-	94	94
Yearbook club	545	-	-	-	545	-	-	-	545	-	545	545
Total restricted fund	67,954	-	-	-	67,954	-	-	6,938	61,016	-	67,954	67,954
Total	\$ 169,934	\$ -	\$ -	\$ -	\$ 169,934	\$ -	\$ -	\$ 6,938	\$ 71,042	\$ 91,954	\$ 169,934	\$ 169,934

**LOOKOUT VALLEY MIDDLE/HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 95,232	\$ 24,648	\$ (17,901)	\$ 1	\$ -	\$ -	\$ 101,980
Restricted fund:							
Advanced Placement	498	1,357	(1,136)	-	-	-	719
American Chemistry Society Grant	-	300	-	-	-	-	300
Art	1,138	-	-	-	-	-	1,138
Athletics	23,098	40,284	(38,896)	-	-	-	24,486
Auto Mechanics/Body	3,235	9,500	(11,126)	-	(1,325)	-	284
Band	8,599	2,287	(3,676)	-	-	-	7,210
Basic Education Program	1,626	-	(1,625)	-	(1)	-	-
Battelle STEM Grant	-	3,500	(3,500)	-	-	-	-
BETA Club	6	-	-	-	-	-	6
Cheerleading	499	1,667	(1,140)	-	-	-	1,026
Class of 2021	2,158	-	(342)	-	(1,816)	-	-
Class of 2022	-	-	-	1,716	-	-	1,716
Class of 2023	149	-	-	-	-	-	149
Computer	562	-	-	-	-	-	562
Cornerstone Academy	818	-	-	-	-	-	818
English	306	-	(295)	-	-	-	11
Faculty Fund	1,202	834	(566)	-	-	-	1,470
Fine Arts	22	5,600	(5,339)	-	-	-	283
Foreign Language	958	-	-	-	-	-	958
Guidance	621	-	-	-	-	-	621
Honor Society	27	1,332	(841)	-	-	-	518
Junior League Grant	-	750	-	-	-	-	750
Lego Club	218	-	-	-	-	-	218
Library	1,729	1,812	(2,914)	-	-	-	627
LV Neighborhood Association - Communication Engagement	466	-	-	-	-	-	466
Model United Nations	108	-	-	-	-	-	108
MSRI Grant	-	500	-	-	-	-	500
Physical Education	59	2,345	(2,346)	-	-	-	58
Prom	8,017	1,500	-	-	-	-	9,517
Recycling	219	-	(130)	-	-	-	89
Scholarships	1,224	1,170	(1,530)	100	-	-	964
Science	15	-	-	-	-	-	15
Special Allocation	5,294	-	-	-	-	-	5,294
Special Education	9	-	-	-	-	-	9
Special Teams	1,331	-	-	-	-	-	1,331
STEM	1,997	3,000	(3,409)	1,325	-	-	2,913
STING Program	67	-	-	-	-	-	67
Student Council	41	-	-	-	-	-	41
Theatre Arts	588	-	-	-	-	-	588
TVA Donations	1,485	-	-	-	-	-	1,485
Walmart Grant	94	-	-	-	-	-	94
Yearbook Club	-	545	-	-	-	-	545
Total restricted fund	68,483	78,283	(78,811)	3,141	(3,142)	-	67,954
Total	\$ 163,715	\$ 102,931	\$ (96,712)	\$ 3,142	\$ (3,142)	\$ -	\$ 169,934

**OOLTEWAH HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 188,746	\$ -	\$ -	\$ -	\$ 188,746	\$ -	\$ -	\$ -	\$ 27,952	\$ 160,794	\$ 188,746	\$ 188,746
Restricted fund:												
Art	216	-	-	-	216	-	-	-	216	-	216	216
Art Club	81	-	-	-	81	-	-	-	81	-	81	81
Athletics	64,150	-	-	-	64,150	-	-	-	64,150	-	64,150	64,150
Band	1,139	-	-	-	1,139	-	-	-	1,139	-	1,139	1,139
Berry Scholarship	5,177	-	-	-	5,177	-	-	-	5,177	-	5,177	5,177
BETA Club	2,399	-	-	-	2,399	-	-	-	2,399	-	2,399	2,399
Business Education	3,695	-	-	-	3,695	-	-	-	3,695	-	3,695	3,695
Cheerleading	8,028	-	-	-	8,028	-	-	-	8,028	-	8,028	8,028
Chorus	2,930	-	-	-	2,930	-	-	-	2,930	-	2,930	2,930
Class of 2022	2,000	-	-	-	2,000	-	-	-	2,000	-	2,000	2,000
Class of 2023	1,306	-	-	-	1,306	-	-	-	1,306	-	1,306	1,306
Coggin FBLA Scholarship	2,000	-	-	-	2,000	-	-	-	2,000	-	2,000	2,000
Colonial Pipeline Grant	1,000	-	-	-	1,000	-	-	1,000	-	-	1,000	1,000
Culinary Arts	36	-	-	-	36	-	-	-	36	-	36	36
Dance	1,250	-	-	-	1,250	-	-	-	1,250	-	1,250	1,250
Diamond Darlings Club	176	-	-	-	176	-	-	-	176	-	176	176
Distributive Ed. Clubs of America	46	-	-	-	46	-	-	-	46	-	46	46
Drama Club	4,920	-	-	-	4,920	-	-	-	4,920	-	4,920	4,920
English	205	-	-	-	205	-	-	-	205	-	205	205
English Honor Society	16	-	-	-	16	-	-	-	16	-	16	16
E-Sport League	14	-	-	-	14	-	-	-	14	-	14	14
Faculty Fund	675	-	-	-	675	-	-	-	675	-	675	675
Family & Consumer Science	2,406	-	-	-	2,406	-	-	-	2,406	-	2,406	2,406
Family Career Community												
Leaders of America	151	-	-	-	151	-	-	-	151	-	151	151
Fellowship of Christian Athletes	500	-	-	-	500	-	-	-	500	-	500	500
Fine Arts	3,073	-	-	-	3,073	-	-	-	3,073	-	3,073	3,073
Foreign Language	54	-	-	-	54	-	-	-	54	-	54	54
Future Business Leaders of America	1,171	-	-	-	1,171	-	-	-	1,171	-	1,171	1,171
Garden Club	48	-	-	-	48	-	-	-	48	-	48	48
Gay, Straight, Alliance	290	-	-	-	290	-	-	-	290	-	290	290
Graphic Arts	5,293	-	-	-	5,293	-	-	-	5,293	-	5,293	5,293
Guidance	5,037	-	-	-	5,037	-	-	-	5,037	-	5,037	5,037
Honor Society	3,907	-	-	-	3,907	-	-	-	3,907	-	3,907	3,907
H.O.O. Club	1,183	-	-	-	1,183	-	-	-	1,183	-	1,183	1,183
IB Program	4,071	-	-	-	4,071	-	-	-	4,071	-	4,071	4,071
Key Club	636	-	-	-	636	-	-	-	636	-	636	636
Library	3,317	-	-	-	3,317	-	-	-	3,317	-	3,317	3,317
Marketing	2,019	-	-	-	2,019	-	-	-	2,019	-	2,019	2,019
Math	211	-	-	-	211	-	-	-	211	-	211	211
Math Club	534	-	-	-	534	-	-	-	534	-	534	534
Model United Nations	570	-	-	-	570	-	-	-	570	-	570	570
Outdoors Club	182	-	-	-	182	-	-	-	182	-	182	182
Personal Finance	1,624	-	-	-	1,624	-	-	-	1,624	-	1,624	1,624
Physical Education	660	-	-	-	660	-	-	-	660	-	660	660
Prom	3,382	-	-	-	3,382	-	-	-	3,382	-	3,382	3,382
ROTC/JROTC	3,251	-	-	-	3,251	-	-	-	3,251	-	3,251	3,251
Scholarships	1,500	-	-	-	1,500	-	-	-	1,500	-	1,500	1,500
Science	11	-	-	-	11	-	-	-	11	-	11	11
Science Olympiad Club	93	-	-	-	93	-	-	-	93	-	93	93
Social Studies	47	-	-	-	47	-	-	-	47	-	47	47
Special Allocation	669	-	-	-	669	-	-	669	-	-	669	669
Special Education	82	-	-	-	82	-	-	-	82	-	82	82
Stone Scholarship	2,678	-	-	-	2,678	-	-	-	2,678	-	2,678	2,678
Student Council	766	-	-	-	766	-	-	-	766	-	766	766
Theatrical Arts	3,575	-	-	-	3,575	-	-	-	3,575	-	3,575	3,575
Vandalism	686	-	-	-	686	-	-	-	686	-	686	686
Woodard Scholarship	10,000	-	-	-	10,000	-	-	-	10,000	-	10,000	10,000
World Languages Club	167	-	-	-	167	-	-	-	167	-	167	167
Total restricted fund	165,303	-	-	-	165,303	-	-	1,669	163,634	-	165,303	165,303
Total	\$ 354,049	\$ -	\$ -	\$ -	\$ 354,049	\$ -	\$ -	\$ 1,669	\$ 191,586	\$ 160,794	\$ 354,049	\$ 354,049



**OOLTEWAH HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 215,111	\$ 71,026	\$ (97,256)	\$ -	\$ (135)	\$ -	\$ 188,746
Restricted fund:							
Art	222	-	(6)	-	-	-	216
Art Club	81	-	-	-	-	-	81
Athletics	80,114	147,522	(163,986)	500	-	-	64,150
Band	11,444	19,043	(29,348)	-	-	-	1,139
Basic Education Program	6,501	-	(6,501)	-	-	-	-
Berry Scholarship	5,027	3	-	147	-	-	5,177
BETA Club	2,768	2,625	(2,994)	-	-	-	2,399
Business Education	4,731	4,500	(5,536)	-	-	-	3,695
Cheerleading	6,001	12,692	(10,665)	-	-	-	8,028
Chorus	3,968	225	(1,263)	-	-	-	2,930
Class of 2021	3,539	-	(233)	-	(3,306)	-	-
Class of 2022	-	-	-	2,000	-	-	2,000
Class of 2023	-	-	-	1,306	-	-	1,306
Coggin FBLA Scholarship	2,000	-	-	-	-	-	2,000
Colonial Pipeline Grant	500	500	-	-	-	-	1,000
Culinary Arts	3,003	9,660	(12,627)	-	-	-	36
Dance	0	10,985	(9,735)	-	-	-	1,250
Diamond Darlings Club	176	-	-	-	-	-	176
Distributive Education Clubs of America	106	150	(210)	-	-	-	46
Drama Club	4,920	-	-	-	-	-	4,920
English	205	-	-	-	-	-	205
English Honor Society	16	-	-	-	-	-	16
E-Sport League	14	-	-	-	-	-	14
Faculty Fund	1,292	970	(1,587)	-	-	-	675
Family & Consumer Science	1,318	1,500	(412)	-	-	-	2,406
Family Career Community Leaders of America	151	-	-	-	-	-	151
Fellowship of Christian Athletes	-	500	-	-	-	-	500
Fine Arts	2,434	3,200	(2,561)	-	-	-	3,073
Foreign Language	54	-	-	-	-	-	54
Future Business Leaders of America	1,171	-	-	-	-	-	1,171
Garden Club	48	-	-	-	-	-	48
Gay, Straight, Alliance	290	-	-	-	-	-	290
Graphic Arts	2,242	20,877	(17,826)	-	-	-	5,293
Guidance	3,824	15,006	(13,793)	-	-	-	5,037
Honor Society	3,198	1,830	(1,121)	-	-	-	3,907
H.O.O. Club	1,183	-	-	-	-	-	1,183
IB Program	3,079	30,623	(29,631)	-	-	-	4,071
Jarvis Scholarship	2	-	-	-	(2)	-	-
Junior League Grant	13	368	(380)	-	(1)	-	-
Key Club	636	-	-	-	(1)	-	636
Library	2,479	1,200	(362)	-	-	-	3,317
Marketing	1,503	1,500	(984)	-	-	-	2,019
Math	211	-	-	-	-	-	211
Math Club	534	-	-	-	-	-	534
Model United Nations	660	930	(1,020)	-	-	-	570
Outdoors Club	182	-	-	-	-	-	182
Personal Finance	366	2,000	(742)	-	-	-	1,624
Physical Education	4	1,000	(344)	-	-	-	660
Prom	8,362	1,860	(6,840)	-	-	-	3,382
ROTC/JROTC	6,334	2,754	(5,337)	-	(500)	-	3,251
Scholarships	-	1,500	-	-	-	-	1,500
Science	31	-	(20)	-	-	-	11
Science Olympiad Club	226	440	(573)	-	-	-	93
Social Studies	47	-	-	-	-	-	47
Southeast Bank Donation	45	-	(45)	-	-	-	-
Special Allocation	669	-	-	-	-	-	669
Special Education	82	-	-	-	-	-	82
Stone Scholarship	2,877	1	(200)	-	-	-	2,678
Student Council	766	-	-	-	-	-	766
Theatrical Arts	3,575	-	-	-	-	-	3,575
Vandalism	686	-	-	-	(9)	-	686
Vocational Industrial Clubs of America	9	-	-	-	(9)	-	-
Woodard Scholarship	-	20,000	(10,000)	-	-	-	10,000
World Languages Club	167	-	-	-	-	-	167
Total restricted fund	186,086	315,964	(336,882)	3,953	(3,818)	-	165,303
Total	\$ 401,197	\$ 386,990	\$ (434,138)	\$ 3,953	\$ (3,953)	\$ -	\$ 354,049

**RED BANK HIGH**  
**INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET**  
**June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
						Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 52,401	\$ -	\$ -	\$ -	\$ 52,401	\$ -	\$ -	\$ -	\$ 6,463	\$ 45,938	\$ 52,401	\$ 52,401
Restricted fund:												
Advanced Placement	4,956	-	-	-	4,956	-	-	-	4,956	-	4,956	4,956
Anime/ Gaming Club	306	-	-	-	306	-	-	-	306	-	306	306
Art	29	-	-	-	29	-	-	-	29	-	29	29
Art Club	20	-	-	-	20	-	-	-	20	-	20	20
Athletics	98,544	-	-	-	98,544	-	-	-	98,544	-	98,544	98,544
Band	4,547	-	-	-	4,547	-	-	-	4,547	-	4,547	4,547
Battelle STEM Grant	8,978	-	-	-	8,978	-	-	8,978	-	-	8,978	8,978
Benevolent Fund	1,144	-	-	-	1,144	-	-	-	1,144	-	1,144	1,144
BETA Club	542	-	-	-	542	-	-	-	542	-	542	542
Book Club	747	-	-	-	747	-	-	-	747	-	747	747
CDC - Adult Living	5,787	-	-	-	5,787	-	-	-	5,787	-	5,787	5,787
Cheerleaders	10,774	-	-	-	10,774	-	-	-	10,774	-	10,774	10,774
Chess Club	48	-	-	-	48	-	-	-	48	-	48	48
Civics Club	215	-	-	-	215	-	-	-	215	-	215	215
College and Career Exploration	1,119	-	-	-	1,119	-	-	-	1,119	-	1,119	1,119
Computer	104	-	-	-	104	-	-	-	104	-	104	104
Drafting	2,003	-	-	-	2,003	-	-	-	2,003	-	2,003	2,003
E-lab	938	-	-	-	938	-	-	-	938	-	938	938
Faculty Fund	459	-	-	-	459	-	-	-	459	-	459	459
Fellowship of Christian Athletes	2	-	-	-	2	-	-	-	2	-	2	2
Fine Arts	2,531	-	-	-	2,531	-	-	-	2,531	-	2,531	2,531
Future Ready Institute Grant	1,060	-	-	-	1,060	-	-	1,060	-	-	1,060	1,060
Future Ready Institute Grant	3,712	-	-	-	3,712	-	-	3,712	-	-	3,712	3,712
Gig City Gamers	44	-	-	-	44	-	-	-	44	-	44	44
Honor Society	758	-	-	-	758	-	-	-	758	-	758	758
Interact Club	335	-	-	-	335	-	-	-	335	-	335	335
Leadership Academy	394	-	-	-	394	-	-	-	394	-	394	394
Library	3,385	-	-	-	3,385	-	-	-	3,385	-	3,385	3,385
Marketing	9,187	-	-	-	9,187	-	-	-	9,187	-	9,187	9,187
Math	2,480	-	-	-	2,480	-	-	-	2,480	-	2,480	2,480
Mozilla Foundation Grant	719	-	-	-	719	-	-	719	-	-	719	719
Pep Club	54	-	-	-	54	-	-	-	54	-	54	54
Physical Education	111	-	-	-	111	-	-	-	111	-	111	111
Physics	50	-	-	-	50	-	-	-	50	-	50	50
Prom	10,713	-	-	-	10,713	-	-	-	10,713	-	10,713	10,713
ROTC/JROTC	12,185	-	-	-	12,185	-	-	-	12,185	-	12,185	12,185
Scholarships	11,475	-	-	-	11,475	-	-	-	11,475	-	11,475	11,475
Science	280	-	-	-	280	-	-	-	280	-	280	280
Special Education	567	-	-	-	567	-	-	-	567	-	567	567
Staff Development	27	-	-	-	27	-	-	-	27	-	27	27
STEM	503	-	-	-	503	-	-	-	503	-	503	503
Student Council	1,532	-	-	-	1,532	-	-	-	1,532	-	1,532	1,532
Students Taking A Right Stand	104	-	-	-	104	-	-	-	104	-	104	104
Student Teacher Program	1,319	-	-	-	1,319	-	-	-	1,319	-	1,319	1,319
Summerlin Scholarship	7,350	-	-	-	7,350	-	-	-	7,350	-	7,350	7,350
Technology	11	-	-	-	11	-	-	-	11	-	11	11
Television Production	6,781	-	-	-	6,781	-	-	-	6,781	-	6,781	6,781
Theatrical Arts	1,319	-	-	-	1,319	-	-	-	1,319	-	1,319	1,319
Vocational Industrial Clubs of America	3,364	-	-	-	3,364	-	-	-	3,364	-	3,364	3,364
Total restricted fund	223,612	-	-	-	223,612	-	-	14,469	209,143	-	223,612	223,612
Total	\$ 276,013	\$ -	\$ -	\$ -	\$ 276,013	\$ -	\$ -	\$ 14,469	\$ 215,606	\$ 45,938	\$ 276,013	\$ 276,013

**RED BANK HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 109,023	\$ 45,426	\$ (102,096)	\$ 48	\$ -	\$ -	\$ 52,401
Restricted fund:							
Advanced Placement	3,686	7,365	(6,095)	-	-	-	4,956
Anime/ Gaming Club	306	-	-	-	-	-	306
Art	29	-	-	-	-	-	29
Art Club	20	-	-	-	-	-	20
Athletics	93,337	181,222	(176,090)	75	-	-	98,544
Band	3,978	1,718	(1,149)	-	-	-	4,547
Basic Education Program	103	-	(103)	-	-	-	-
Battelle STEM Grant	10,000	4,286	(5,308)	-	-	-	8,978
Benevolent Fund	1,144	-	-	-	-	-	1,144
BETA Club	451	935	(844)	-	-	-	542
Book Club	997	-	(250)	-	-	-	747
CDC - Adult Living	5,848	15	(88)	12	-	-	5,787
Cheerleaders	5,433	16,598	(11,257)	-	-	-	10,774
Chess Club	48	-	-	-	-	-	48
Civics Club	-	2,150	(1,935)	-	-	-	215
Climbing Club	4	-	-	-	(4)	-	-
College and Career Exploration	-	2,000	(881)	-	-	-	1,119
Computer	1,972	24	(1,892)	-	-	-	104
Drafting	1,635	2,513	(2,145)	-	-	-	2,003
E-lab	751	1,359	(1,160)	-	(12)	-	938
Faculty Fund	1,056	692	(1,214)	-	(75)	-	459
Fellowship of Christian Athletes	2	-	-	-	-	-	2
Fine Arts	894	3,200	(1,563)	-	-	-	2,531
Future Ready Institute Grant	1,060	-	-	-	-	-	1,060
Gates Foundation Grant	-	4,930	(1,218)	-	-	-	3,712
Gig City Gamers	4	40	-	-	-	-	44
Health Occupation Students of America Club	584	-	(582)	-	(2)	-	-
Honor Society	494	510	(246)	-	-	-	758
Interact Club	335	-	-	-	-	-	335
Leadership Academy	394	-	-	-	-	-	394
Library	3,422	3,606	(3,643)	-	-	-	3,385
Marketing	4,869	17,000	(12,682)	-	-	-	9,187
Math	2,608	-	(128)	-	-	-	2,480
Mozilla Foundation Grant	5,882	-	(5,163)	-	-	-	719
Pep Club	54	-	-	-	-	-	54
Physical Education	-	1,000	(889)	-	-	-	111
Physics	50	-	-	-	-	-	50
From	14,058	500	(3,845)	-	-	-	10,713
ROTC/JROTC	15,489	2,214	(5,518)	-	-	-	12,185
Scholarships	13,675	1,000	(3,200)	-	-	-	11,475
Science	280	-	-	-	-	-	280
Spanish Club	3	-	-	-	(3)	-	-
Special Education	567	-	-	-	-	-	567
Staff Development	27	-	-	-	-	-	27
STEM	2,150	500	(2,147)	-	-	-	503
Student Council	1,431	1,241	(1,140)	-	-	-	1,532
Students Taking A Right Stand	401	-	(297)	-	-	-	104
Student Teacher Program	1,797	-	(478)	-	-	-	1,319
Summerlin Scholarship	6,000	1,350	-	-	-	-	7,350
Technology	18	5,000	(5,007)	-	-	-	11
Television Production	6,518	500	(237)	-	-	-	6,781
Theatrical Arts	1,319	-	-	-	-	-	1,319
TVA Grant	1,018	-	(1,000)	-	(18)	-	-
Unum Grant	1,164	-	(1,143)	-	(21)	-	-
Vocational Industrial Clubs of America	3,364	-	-	-	-	-	3,364
Total restricted fund	220,729	263,468	(260,537)	87	(135)	-	223,612
Total	\$ 329,752	\$ 308,894	\$ (362,633)	\$ 135	\$ (135)	\$ -	\$ 276,013

**SALE CREEK MIDDLE/HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Assets					Fund Balance						
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 65,746	\$ -	\$ -	\$ -	\$ 65,746	\$ -	\$ -	\$ -	\$ 14,561	\$ 51,185	\$ 65,746	\$ 65,746
Restricted fund:												
Art	1,459	-	-	-	1,459	-	-	-	1,459	-	1,459	1,459
Athletics	43,696	-	-	-	43,696	-	-	-	43,696	-	43,696	43,696
Benevolent Fund	979	-	-	-	979	-	-	-	979	-	979	979
Cheerleading	1,076	-	-	-	1,076	-	-	-	1,076	-	1,076	1,076
Faculty Fund	188	-	-	-	188	-	-	-	188	-	188	188
Fellowship of Christian Athletes	152	-	-	-	152	-	-	-	152	-	152	152
Fine Arts	1,659	-	-	-	1,659	-	-	-	1,659	-	1,659	1,659
Honor Society	102	-	-	-	102	-	-	-	102	-	102	102
Library	150	-	-	-	150	-	-	-	150	-	150	150
Masonry - CTE	6,847	-	-	-	6,847	-	-	-	6,847	-	6,847	6,847
Model UN	3	-	-	-	3	-	-	-	3	-	3	3
Parent Advisory Committee	455	-	-	-	455	-	-	-	455	-	455	455
Physical Education	848	-	-	-	848	-	-	-	848	-	848	848
Prom	878	-	-	-	878	-	-	-	878	-	878	878
PTA Donations	3,378	-	-	-	3,378	-	-	-	3,378	-	3,378	3,378
ROTC/JROTC	11,470	-	-	-	11,470	-	-	-	11,470	-	11,470	11,470
Scholarships	250	-	-	-	250	-	-	-	250	-	250	250
Special Allocation	884	-	-	-	884	-	-	884	-	-	884	884
Student Council	2,988	-	-	-	2,988	-	-	-	2,988	-	2,988	2,988
Student Teacher Program	250	-	-	-	250	-	-	-	250	-	250	250
Technology	641	-	-	-	641	-	-	-	641	-	641	641
Technology Student Association	451	-	-	-	451	-	-	-	451	-	451	451
TVA Donations	820	-	-	-	820	-	-	-	820	-	820	820
Vandalism	725	-	-	-	725	-	-	-	725	-	725	725
Yearbook	9,148	-	-	-	9,148	-	-	-	9,148	-	9,148	9,148
Total restricted fund	89,497	-	-	-	89,497	-	-	884	88,613	-	89,497	89,497
Total	\$ 155,243	\$ -	\$ -	\$ -	\$ 155,243	\$ -	\$ -	\$ 884	\$ 103,174	\$ 51,185	\$ 155,243	\$ 155,243

**SALE CREEK MIDDLE/HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	7/1/2020			Transfers In	Transfers Out		
General	\$ 61,462	\$ 36,298	\$ (32,014)	\$ -	\$ -	\$ -	\$ 65,746
Restricted fund:							
Art	2,056	-	(597)	-	-	-	1,459
Athletics	41,138	83,849	(81,291)	-	-	-	43,696
Band	150	2,325	(2,475)	-	-	-	-
Basic Education Program	105	-	(105)	-	-	-	-
Battelle STEM Grant	5	-	(5)	-	-	-	-
Benevolent Fund	979	-	-	-	-	-	979
Chattanooga Area Chamber Grant	-	1,000	(1,000)	-	-	-	-
Cheerleading	848	576	(348)	-	-	-	1,076
Faculty Fund	895	58	(765)	-	-	-	188
Fellowship of Christian Athletes	152	-	-	-	-	-	152
Fine Arts	432	5,600	(4,373)	-	-	-	1,659
Honor Society	120	380	(398)	-	-	-	102
Krystal Grant	21	-	(21)	-	-	-	-
Library	1,252	1,277	(2,379)	-	-	-	150
Masonry - CTE	14,246	40,000	(47,399)	-	-	-	6,847
Model UN	3	-	-	-	-	-	3
Parent Advisory Committee	455	-	-	-	-	-	455
Physical Education	67	2,000	(1,219)	-	-	-	848
Prom	1,736	-	(858)	-	-	-	878
PTA Donations	3,378	-	-	-	-	-	3,378
ROTC/JROTC	15,564	2,195	(6,289)	-	-	-	11,470
Scholarships	250	-	-	-	-	-	250
Special Allocation	884	-	-	-	-	-	884
Student Council	2,960	100	(72)	-	-	-	2,988
Student Teacher Program	250	-	-	-	-	-	250
Technology	1,313	-	(672)	-	-	-	641
Technology Student Association	451	-	-	-	-	-	451
TVA Donations	1,000	-	(180)	-	-	-	820
Vandalism	725	-	-	-	-	-	725
Yearbook	8,360	2,444	(1,656)	-	-	-	9,148
Total restricted fund	99,795	141,804	(152,102)	-	-	-	89,497
Total	\$ 161,257	\$ 178,102	\$ (184,116)	\$ -	\$ -	\$ -	\$ 155,243

**SEQUOYAH HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance							Total Liabilities and Fund Balance
						Liabilities		Fund Balance					
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance		
General	\$ 50,465	\$ -	\$ -	\$ -	\$ 50,465	\$ -	\$ -	\$ -	\$ 9,942	\$ 40,523	\$ 50,465	\$ 50,465	
Restricted fund:													
Athletics	450	-	-	-	450	-	-	-	450	-	450	450	
Auto Body	804	-	-	-	804	-	-	-	804	-	804	804	
Auto Mechanics	1,807	-	-	-	1,807	-	-	-	1,807	-	1,807	1,807	
Building Trades	9,474	-	-	-	9,474	-	-	-	9,474	-	9,474	9,474	
Chattanooga State Technical Community College Grant	1,291	-	-	-	1,291	-	-	1,291	-	-	1,291	1,291	
Career with Children	473	-	-	-	473	-	-	-	473	-	473	473	
Cisco Systems	98	-	-	-	98	-	-	-	98	-	98	98	
Class of 2022	349	-	-	-	349	-	-	-	349	-	349	349	
Cosmetology	2,012	-	-	-	2,012	-	-	-	2,012	-	2,012	2,012	
Engine Building Team	1,503	-	-	-	1,503	-	-	-	1,503	-	1,503	1,503	
Faculty Fund	1,075	-	-	-	1,075	-	-	-	1,075	-	1,075	1,075	
Gene Haas Foundation Grant	406	-	-	-	406	-	-	406	-	-	406	406	
Graphic Arts	9,405	-	-	-	9,405	-	-	-	9,405	-	9,405	9,405	
Guidance	629	-	-	-	629	-	-	-	629	-	629	629	
Human Services	1,779	-	-	-	1,779	-	-	-	1,779	-	1,779	1,779	
JROTC	6,291	-	-	-	6,291	-	-	-	6,291	-	6,291	6,291	
Library	22	-	-	-	22	-	-	-	22	-	22	22	
Machining Technology	653	-	-	-	653	-	-	-	653	-	653	653	
Media Club	139	-	-	-	139	-	-	-	139	-	139	139	
Partners in Education	5,536	-	-	-	5,536	-	-	-	5,536	-	5,536	5,536	
Prom	667	-	-	-	667	-	-	-	667	-	667	667	
Renaissance	162	-	-	-	162	-	-	-	162	-	162	162	
Residential Wiring	1,984	-	-	-	1,984	-	-	-	1,984	-	1,984	1,984	
Spanish Club	94	-	-	-	94	-	-	-	94	-	94	94	
Student Council	109	-	-	-	109	-	-	-	109	-	109	109	
Transportation, Engineering & Manufacturing	4,730	-	-	-	4,730	-	-	-	4,730	-	4,730	4,730	
UNUM Grant	440	-	-	-	440	-	-	440	-	-	440	440	
Vandalism	162	-	-	-	162	-	-	-	162	-	162	162	
Welding	3,460	-	-	-	3,460	-	-	-	3,460	-	3,460	3,460	
Total restricted fund	56,004	-	-	-	56,004	-	-	2,137	53,867	-	56,004	56,004	
Total	\$ 106,469	\$ -	\$ -	\$ -	\$ 106,469	\$ -	\$ -	\$ 2,137	\$ 63,809	\$ 40,523	\$ 106,469	\$ 106,469	

**SEQUOYAH HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 40,508	\$ 24,066	\$ (17,323)	\$ 3,214	\$ -	\$ -	\$ 50,465
Restricted fund:							
Art Club	1,168	-	-	-	(1,168)	-	-
Athletics	450	-	-	-	-	-	450
Auto Body	2,051	4,500	(5,747)	-	-	-	804
Auto Mechanics	3,204	3,200	(4,597)	-	-	-	1,807
Basic Education Program	561	-	(557)	-	(4)	-	-
Building Trades	9,404	1,500	(1,430)	-	-	-	9,474
Chattanooga St Technical Community College Grant	1,291	-	-	-	-	-	1,291
Career with Children	940	-	(467)	-	-	-	473
Chorus Club	30	-	-	-	(30)	-	-
Cisco Systems	1,355	8,518	(9,775)	-	-	-	98
Class of 2020	500	-	(407)	-	(93)	-	-
Class of 2021	1,535	1,400	(2,900)	-	(35)	-	-
Class of 2022	349	-	-	-	-	-	349
Cosmetology	3,781	3,142	(4,911)	-	-	-	2,012
Engine Building Team	1,503	-	-	-	-	-	1,503
Faculty Fund	1,168	702	(795)	-	-	-	1,075
Gene Haas Foundation Grant	19	1,500	(1,113)	-	-	-	406
Graphic Arts	11,891	1,580	(4,066)	-	-	-	9,405
Guidance	654	5	(30)	-	-	-	629
Health Occupation Students of America	1,884	-	-	-	(1,884)	-	-
Human Services	2,884	-	(1,105)	-	-	-	1,779
JROTC	8,892	-	(2,601)	-	-	-	6,291
Library	1,702	1,200	(2,880)	-	-	-	22
Machining Technology	676	14,200	(14,223)	-	-	-	653
Media Club	139	-	-	-	-	-	139
Partners in Education	7,731	-	(2,195)	-	-	-	5,536
Physical Education	-	1,000	(1,000)	-	-	-	-
Prom	545	1,783	(1,661)	-	-	-	667
Renaissance	162	-	-	-	-	-	162
Residential Wiring	3,223	1,000	(2,239)	-	-	-	1,984
Spanish Club	153	-	(59)	-	-	-	94
Student Council	109	-	-	-	-	-	109
Transportation, Engineering & Manufacturing	4,730	-	-	-	-	-	4,730
UNUM Grant	1,991	-	(1,551)	-	-	-	440
Vandalism	162	-	-	-	-	-	162
Welding	5,435	5,000	(6,975)	-	-	-	3,460
Total restricted fund	82,272	50,230	(73,284)	-	(3,214)	-	56,004
Total	\$ 122,780	\$ 74,296	\$ (90,607)	\$ 3,214	\$ (3,214)	\$ -	\$ 106,469

**SODDY DAISY HIGH  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities		Fund Balance				
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 111,614	\$ -	\$ -	\$ -	\$ 111,614	\$ -	\$ -	\$ -	\$ 23,593	\$ 88,021	\$ 111,614	\$ 111,614
Restricted fund:												
Advanced Placement	10,024	-	-	-	10,024	-	-	-	10,024	-	10,024	10,024
Alumni Donation	4,382	-	-	-	4,382	-	-	-	4,382	-	4,382	4,382
American Chemistry Society Grant	600	-	-	-	600	-	-	600	-	-	600	600
Art	411	-	-	-	411	-	-	-	411	-	411	411
Athletics	116,766	-	-	-	116,766	-	-	-	116,766	-	116,766	116,766
Band	4,993	-	-	-	4,993	-	-	-	4,993	-	4,993	4,993
Battelle STEM Grant	1,500	-	-	-	1,500	-	-	1,500	-	-	1,500	1,500
Beautification	152	-	-	-	152	-	-	-	152	-	152	152
BETA Club	3,136	-	-	-	3,136	-	-	-	3,136	-	3,136	3,136
Business Education	6,282	-	-	-	6,282	-	-	-	6,282	-	6,282	6,282
Character Education Club	174	-	-	-	174	-	-	-	174	-	174	174
Chattanooga State Technical Community College Grant	38,981	-	-	-	38,981	-	-	38,981	-	-	38,981	38,981
Cheerleading	11,106	-	-	-	11,106	-	-	-	11,106	-	11,106	11,106
CFG - College Counselor	3,158	-	-	-	3,158	-	-	-	3,158	-	3,158	3,158
Commissioner Donations	4,596	-	-	-	4,596	-	-	-	4,596	-	4,596	4,596
Distributive Education Clubs of America	27	-	-	-	27	-	-	-	27	-	27	27
Environmental Club	929	-	-	-	929	-	-	-	929	-	929	929
Faculty Fund	708	-	-	-	708	-	-	-	708	-	708	708
Family & Consumer Science	3,078	-	-	-	3,078	-	-	-	3,078	-	3,078	3,078
Fine Arts	732	-	-	-	732	-	-	-	732	-	732	732
Future Business Leaders of America	118	-	-	-	118	-	-	-	118	-	118	118
Guidance	69	-	-	-	69	-	-	-	69	-	69	69
Honor Society	957	-	-	-	957	-	-	-	957	-	957	957
Information Technology	133	-	-	-	133	-	-	-	133	-	133	133
Library	222	-	-	-	222	-	-	-	222	-	222	222
Marketing	3,595	-	-	-	3,595	-	-	-	3,595	-	3,595	3,595
Mass Communications	1,595	-	-	-	1,595	-	-	-	1,595	-	1,595	1,595
Partners in Education	803	-	-	-	803	-	-	-	803	-	803	803
Physical Education	233	-	-	-	233	-	-	-	233	-	233	233
Press Box Upgrades	22	-	-	-	22	-	-	-	22	-	22	22
Project Lead the Way Grant	2,185	-	-	-	2,185	-	-	2,185	-	-	2,185	2,185
Prom	5,496	-	-	-	5,496	-	-	-	5,496	-	5,496	5,496
Renaissance	921	-	-	-	921	-	-	-	921	-	921	921
ROTC/JROTC	16,673	-	-	-	16,673	-	-	-	16,673	-	16,673	16,673
Scholarships	37,260	-	-	-	37,260	-	-	-	37,260	-	37,260	37,260
School Based Enterprise	12,508	-	-	-	12,508	-	-	-	12,508	-	12,508	12,508
Special Allocation	1,343	-	-	-	1,343	-	-	1,343	-	-	1,343	1,343
Special Education	29	-	-	-	29	-	-	-	29	-	29	29
Student Council	6,742	-	-	-	6,742	-	-	-	6,742	-	6,742	6,742
Student Teacher Program	1,775	-	-	-	1,775	-	-	-	1,775	-	1,775	1,775
Theatrical Arts	3,038	-	-	-	3,038	-	-	-	3,038	-	3,038	3,038
Trojan Bass Team	112	-	-	-	112	-	-	-	112	-	112	112
TVA Donations	200	-	-	-	200	-	-	-	200	-	200	200
Unum Grant	700	-	-	-	700	-	-	700	-	-	700	700
Vandalism	34	-	-	-	34	-	-	-	34	-	34	34
Vocational Industrial Clubs of America	1,784	-	-	-	1,784	-	-	-	1,784	-	1,784	1,784
Total restricted fund	310,282	-	-	-	310,282	-	-	45,309	264,973	-	310,282	310,282
Total	\$ 421,896	\$ -	\$ -	\$ -	\$ 421,896	\$ -	\$ -	\$ 45,309	\$ 288,566	\$ 88,021	\$ 421,896	\$ 421,896



**SODDY DAISY HIGH**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase	Fund
	Balances 7/1/2020			Transfers In	Transfers Out	(Decrease) In Inventory	Balances 6/30/2021
General	\$ 144,717	\$ 80,844	\$ (113,947)	\$ -	\$ -	\$ -	\$ 111,614
Restricted fund:							
Advanced Placement	9,567	14,592	(14,135)	-	-	-	10,024
Alumni Donation	4,372	10	-	-	-	-	4,382
American Chemistry Society Grant	-	600	-	-	-	-	600
Art	456	-	(45)	-	-	-	411
Athletics	62,863	184,950	(131,047)	-	-	-	116,766
Band	5,322	36,103	(36,432)	-	-	-	4,993
Basic Education Program	419	-	(419)	-	-	-	-
Battelle STEM Grant	-	1,500	-	-	-	-	1,500
Beautification	152	-	-	-	-	-	152
BETA Club	4,144	1,185	(2,193)	-	-	-	3,136
Business Education	6,889	500	(1,107)	-	-	-	6,282
Character Education Club	174	-	-	-	-	-	174
Chattanooga St Technical Community College Grant	22,428	34,170	(17,617)	-	-	-	38,981
Cheerleading	623	18,243	(7,760)	-	-	-	11,106
CFG - College Counselor	3,405	-	(247)	-	-	-	3,158
Commissioner Donations	5,318	-	(722)	-	-	-	4,596
Distributive Education Clubs of America	27	-	-	-	-	-	27
Environmental Club	908	21	-	-	-	-	929
Faculty Fund	1,699	613	(1,604)	-	-	-	708
Family & Consumer Science	3,897	-	(819)	-	-	-	3,078
Family Career Community Leaders of America	168	-	(168)	-	-	-	-
Fine Arts	1,671	4,000	(4,939)	-	-	-	732
Future Business Leaders of America	118	-	-	-	-	-	118
Guidance	69	-	-	-	-	-	69
Honor Society	836	1,275	(1,154)	-	-	-	957
Information Technology	1,148	4,500	(5,515)	-	-	-	133
Library	206	1,470	(1,454)	-	-	-	222
Marketing	2,084	7,000	(5,489)	-	-	-	3,595
Mass Communications	338	9,000	(7,743)	-	-	-	1,595
Partners in Education	2,253	-	(1,450)	-	-	-	803
Physical Education	213	1,345	(1,325)	-	-	-	233
Press Box Upgrades	22	-	-	-	-	-	22
Project Lead the Way Grant	2,066	1,000	(881)	-	-	-	2,185
Prom	8,828	-	(3,332)	-	-	-	5,496
Renaissance	921	-	-	-	-	-	921
ROTC/JROTC	16,434	6,715	(6,476)	-	-	-	16,673
Scholarships	43,722	8,038	(14,500)	-	-	-	37,260
School Based Enterprise	15,328	7,748	(10,568)	-	-	-	12,508
Special Allocation	5,306	-	(3,963)	-	-	-	1,343
Special Education	29	-	-	-	-	-	29
Student Council	6,189	18,837	(18,284)	-	-	-	6,742
Student Teacher Program	1,775	-	-	-	-	-	1,775
Theatrical Arts	3,972	5,317	(6,251)	-	-	-	3,038
Trojan Bass Team	112	-	-	-	-	-	112
TVA Donations	200	-	-	-	-	-	200
Unum Grant	1,244	-	(544)	-	-	-	700
Vandalism	34	-	-	-	-	-	34
Vocational Industrial Clubs of America	1,784	-	-	-	-	-	1,784
Total restricted fund	249,733	368,732	(308,183)	-	-	-	310,282
Total	\$ 394,450	\$ 449,576	\$ (422,130)	\$ -	\$ -	\$ -	\$ 421,896

**STEM SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities	Fund Balance					
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 65,382	\$ -	\$ -	\$ -	\$ 65,382	\$ -	\$ -	\$ -	\$ 11,860	\$ 53,522	\$ 65,382	\$ 65,382
Restricted fund:												
American Chemistry Society Grant	50	-	-	-	50	-	-	50	-	-	50	50
Aviation Club	6	-	-	-	6	-	-	-	6	-	6	6
Battelle STEM Grant	2,786	-	-	-	2,786	-	-	2,786	-	-	2,786	2,786
Community Foundation Donations	1,110	-	-	-	1,110	-	-	-	1,110	-	1,110	1,110
Dual Enrollment Program	11,414	-	-	-	11,414	-	-	-	11,414	-	11,414	11,414
Educator Workshop	3,720	-	-	-	3,720	-	-	-	3,720	-	3,720	3,720
Electronic Car Club	20	-	-	-	20	-	-	-	20	-	20	20
FAB LAB Class	29	-	-	-	29	-	-	-	29	-	29	29
Faculty Fund	30	-	-	-	30	-	-	-	30	-	30	30
HC Middle College	8,983	-	-	-	8,983	-	-	-	8,983	-	8,983	8,983
Honor Society	1,032	-	-	-	1,032	-	-	-	1,032	-	1,032	1,032
Mechatronics	5	-	-	-	5	-	-	-	5	-	5	5
Personal Finance	351	-	-	-	351	-	-	-	351	-	351	351
PSAT-MMSQT	164	-	-	-	164	-	-	-	164	-	164	164
Recycling	110	-	-	-	110	-	-	-	110	-	110	110
Robotics Club	5,259	-	-	-	5,259	-	-	-	5,259	-	5,259	5,259
Science Olympiad Club	110	-	-	-	110	-	-	-	110	-	110	110
Special Allocation	12	-	-	-	12	-	-	12	-	-	12	12
STEM I	2,253	-	-	-	2,253	-	-	-	2,253	-	2,253	2,253
STEM II	2,133	-	-	-	2,133	-	-	-	2,133	-	2,133	2,133
STEM III and IV	363	-	-	-	363	-	-	-	363	-	363	363
STEM Club	23,730	-	-	-	23,730	-	-	-	23,730	-	23,730	23,730
STEM Gala	614	-	-	-	614	-	-	-	614	-	614	614
STEM JAM	381	-	-	-	381	-	-	-	381	-	381	381
Student Council	9,312	-	-	-	9,312	-	-	-	9,312	-	9,312	9,312
Student Teacher Program	14	-	-	-	14	-	-	-	14	-	14	14
Student Uniforms	34	-	-	-	34	-	-	-	34	-	34	34
TVA Donations	315	-	-	-	315	-	-	-	315	-	315	315
Yearbook Club	2,700	-	-	-	2,700	-	-	-	2,700	-	2,700	2,700
Total restricted fund	77,040	-	-	-	77,040	-	-	2,848	74,192	-	77,040	77,040
Total	\$ 142,422	\$ -	\$ -	\$ -	\$ 142,422	\$ -	\$ -	\$ 2,848	\$ 86,052	\$ 53,522	\$ 142,422	\$ 142,422

**STEM SCHOOL**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 50,868	\$ 27,751	\$ (13,248)	\$ 11	\$ -	\$ -	\$ 65,382
Restricted fund:							
American Chemistry Society Grant	-	300	(250)	-	-	-	50
Aviation Club	6	-	-	-	-	-	6
Basic Education Program	3,012	-	(3,012)	-	-	-	-
Battelle STEM Grant	-	2,786	-	-	-	-	2,786
Community Foundation Donations	-	3,528	(2,418)	-	-	-	1,110
Dual Enrollment Program	12,103	6,172	(6,861)	-	-	-	11,414
Educator Workshop	5,423	-	(1,703)	-	-	-	3,720
Electronic Car Club	20	-	-	-	-	-	20
FAB LAB Class	716	-	(687)	-	-	-	29
Faculty Fund	-	710	(680)	-	-	-	30
Fine Arts	568	1,000	(1,568)	-	-	-	-
HC Middle College	3,398	14,289	(8,704)	-	-	-	8,983
Honor Society	1,434	1,145	(1,547)	-	-	-	1,032
Junior League Grant	-	452	(450)	-	(2)	-	-
Library	262	-	(262)	-	-	-	-
Magnet Programming	1,881	6,240	(8,121)	-	-	-	-
Mechatronics	379	3,899	(4,273)	-	-	-	5
Personal Finance	671	-	(320)	-	-	-	351
PSAT-MMSQT	45	255	(136)	-	-	-	164
Recycling	110	-	-	-	-	-	110
Robotics Club	-	7,928	(2,669)	-	-	-	5,259
Science Olympiad Club	110	-	-	-	-	-	110
Special Allocation	1,786	-	(1,774)	-	-	-	12
STEM I	805	2,000	(552)	-	-	-	2,253
STEM II	924	2,000	(791)	-	-	-	2,133
STEM III and IV	28	6,500	(6,165)	-	-	-	363
STEM Club	25,695	570	(2,535)	-	-	-	23,730
STEM Gala	966	599	(951)	-	-	-	614
STEM JAM	381	-	-	-	-	-	381
Student Council	7,952	8,227	(6,867)	-	-	-	9,312
Student Teacher Program	14	-	-	-	-	-	14
Student Uniforms	34	-	-	-	-	-	34
TVA Donations	315	-	-	-	-	-	315
Unum Grant	9	-	-	-	(9)	-	-
Vandalism	500	-	(500)	-	-	-	-
Yearbook Club	2,368	375	(43)	-	-	-	2,700
Total restricted fund	71,915	68,975	(63,839)	-	(11)	-	77,040
Total	\$ 122,783	\$ 96,726	\$ (77,087)	\$ 11	\$ (11)	\$ -	\$ 142,422

**TYNER ACADEMY  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets					Liabilities and Fund Balance						Total Liabilities and Fund Balance
						Liabilities	Fund Balance					
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non- spendable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 7,468	\$ -	\$ -	\$ -	\$ 7,468	\$ -	\$ -	\$ -	\$ 7,468	\$ -	\$ 7,468	\$ 7,468
Restricted fund:												
American Chemistry Society Grant	300	-	-	-	300	-	-	300	-	-	300	300
Art	6	-	-	-	6	-	-	-	6	-	6	6
Athletics	15,985	-	-	-	15,985	-	-	-	15,985	-	15,985	15,985
Auto Mechanics	1,563	-	-	-	1,563	-	-	-	1,563	-	1,563	1,563
BETA Club	408	-	-	-	408	-	-	-	408	-	408	408
Business Education	1,467	-	-	-	1,467	-	-	-	1,467	-	1,467	1,467
Cheerleading	5,433	-	-	-	5,433	-	-	-	5,433	-	5,433	5,433
Chorus	405	-	-	-	405	-	-	-	405	-	405	405
Club 21	123	-	-	-	123	-	-	-	123	-	123	123
Communication Academy	18	-	-	-	18	-	-	-	18	-	18	18
Dance	37	-	-	-	37	-	-	-	37	-	37	37
Drafting	40	-	-	-	40	-	-	-	40	-	40	40
Education and Training	1,764	-	-	-	1,764	-	-	-	1,764	-	1,764	1,764
English	1,041	-	-	-	1,041	-	-	-	1,041	-	1,041	1,041
Faculty Fund	148	-	-	-	148	-	-	-	148	-	148	148
Fine Arts	2,532	-	-	-	2,532	-	-	-	2,532	-	2,532	2,532
Foreign Language	304	-	-	-	304	-	-	-	304	-	304	304
Guidance	157	-	-	-	157	-	-	-	157	-	157	157
Health Science	5,828	-	-	-	5,828	-	-	-	5,828	-	5,828	5,828
Honor Society	294	-	-	-	294	-	-	-	294	-	294	294
Information Technology	3,521	-	-	-	3,521	-	-	-	3,521	-	3,521	3,521
Library	2,582	-	-	-	2,582	-	-	-	2,582	-	2,582	2,582
Marching Band	84	-	-	-	84	-	-	-	84	-	84	84
Parent Volunteer	333	-	-	-	333	-	-	-	333	-	333	333
Pep Squad	394	-	-	-	394	-	-	-	394	-	394	394
Physical Education	30	-	-	-	30	-	-	-	30	-	30	30
Prom	741	-	-	-	741	-	-	-	741	-	741	741
PTSA Donations	24	-	-	-	24	-	-	-	24	-	24	24
Recycling	47	-	-	-	47	-	-	-	47	-	47	47
Special Allocation	35	-	-	-	35	-	-	35	-	-	35	35
Student Council	152	-	-	-	152	-	-	-	152	-	152	152
Television Production	775	-	-	-	775	-	-	-	775	-	775	775
Unum Grant	171	-	-	-	171	-	-	171	-	-	171	171
Total restricted fund	46,742	-	-	-	46,742	-	-	506	46,236	-	46,742	46,742
Total	\$ 54,210	\$ -	\$ -	\$ -	\$ 54,210	\$ -	\$ -	\$ 506	\$ 53,704	\$ -	\$ 54,210	\$ 54,210

**TYNER ACADEMY**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2021
	Balances 7/1/2020			Transfers In	Transfers Out		
General	\$ 108,182	\$ 41,438	\$ (142,918)	\$ 766	\$ -	\$ -	\$ 7,468
Restricted fund:							
American Chemistry Society Grant	-	300	-	-	-	-	300
Art	13	-	(7)	-	-	-	6
Athletics	35,308	69,796	(89,119)	-	-	-	15,985
Auto Mechanics	2,357	1,000	(1,794)	-	-	-	1,563
Basic Education Program	601	-	(601)	-	-	-	-
BETA Club	1,833	200	(625)	-	(1,000)	-	408
Business Education	1,467	-	-	-	-	-	1,467
Cheerleading	591	360	(310)	4,792	-	-	5,433
Chorus	5,358	-	(4,953)	-	-	-	405
Club 21	323	-	-	-	(200)	-	123
Communication Academy	87	-	(69)	-	-	-	18
Community Foundation Grant	548	-	(548)	-	-	-	-
Dance	37	-	-	-	-	-	37
Drafting	-	320	(280)	-	-	-	40
Education and Training	2,016	500	(752)	-	-	-	1,764
English	1,026	15	-	-	-	-	1,041
Faculty Fund	453	1,952	(2,257)	-	-	-	148
Fine Arts	4,918	3,200	(5,586)	-	-	-	2,532
Foreign Language	304	-	-	-	-	-	304
Grant Family and Friends Donation	937	-	(937)	-	-	-	-
Guidance	-	480	(323)	-	-	-	157
Health Science	15,854	5,140	(15,166)	-	-	-	5,828
Honor Society	614	165	(385)	-	(100)	-	294
Information Technology	137	5,000	(1,616)	-	-	-	3,521
Junior League Grant	139	-	(139)	-	-	-	-
Library	7,742	1,200	(6,360)	-	-	-	2,582
Marching Band	337	114	(367)	-	-	-	84
Parent Volunteer	333	-	-	-	-	-	333
Pep Squad	671	7,733	(2,972)	-	(5,038)	-	394
Physical Education	780	1,000	(1,750)	-	-	-	30
Prom	-	1,580	(2,585)	1,746	-	-	741
PTSA Donations	24	-	-	-	-	-	24
Recycling	47	-	-	-	-	-	47
Special Allocation	643	-	(608)	-	-	-	35
Special Teams	600	-	(600)	-	-	-	-
STEM	2,394	-	(2,394)	-	-	-	-
Student Council	568	-	(216)	-	(200)	-	152
Technology Student Association Club	351	-	(351)	-	-	-	-
Television Production	2,681	3,000	(4,906)	-	-	-	775
Tybots Club	154	-	(154)	-	-	-	-
Vandalism	776	-	(10)	-	(766)	-	-
Unum Grant	171	-	-	-	-	-	171
Walmart Grant	250	-	(250)	-	-	-	-
Total restricted fund	93,443	103,055	(148,990)	6,538	(7,304)	-	46,742
Total	\$ 201,625	\$ 144,493	\$ (291,908)	\$ 7,304	\$ (7,304)	\$ -	\$ 54,210

**WASHINGTON ALTERNATIVE SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET  
June 30, 2021**

	Assets				Liabilities	Liabilities and Fund Balance					Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Non-spendable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 13,386	\$ -	\$ -	\$ -	\$ 13,386	\$ -	\$ -	\$ -	\$ 7,071	\$ 6,315	\$ 13,386	\$ 13,386
Restricted fund:												
Morning School/Transportation Donations	2,005	-	-	-	2,005	-	-	-	2,005	-	2,005	2,005
Faculty Fund	93	-	-	-	93	-	-	-	93	-	93	93
Total restricted fund	2,098	-	-	-	2,098	-	-	-	2,098	-	2,098	2,098
Total	\$ 15,484	\$ -	\$ -	\$ -	\$ 15,484	\$ -	\$ -	\$ -	\$ 9,169	\$ 6,315	\$ 15,484	\$ 15,484

**WASHINGTON ALTERNATIVE SCHOOL**  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**Year Ended June 30, 2021**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2020			Transfers In	Transfers Out		
General	\$ 6,843	\$ 8,007	\$ (1,464)	\$ -	\$ -	\$ -	\$ 13,386
Restricted fund:							
Basic Education Program	316	-	(316)	-	-	-	-
Morning School/Transportation Donations	2,005	-	-	-	-	-	2,005
Faculty Fund	121	52	(80)	-	-	-	93
Junior League Grant	218	-	(218)	-	-	-	-
Special Allocation	123	-	(123)	-	-	-	-
Total restricted fund	2,783	52	(737)	-	-	-	2,098
Total	\$ 9,626	\$ 8,059	\$ (2,201)	\$ -	\$ -	\$ -	\$ 15,484

HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS

SCHEDULE OF PUBLIC OFFICIALS BOND

Year Ended June 30, 2021

---

Public Official Bonds:

Public official bonds are in effect on the following with Tennessee School Board Risk Management Trust:

Principals	\$ 133,334
Secretaries	\$ 133,333
Bookkeepers	\$ 133,333



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
Schools with payments of more than \$500 to individuals:				
General	<u>Big Ridge Elementary</u>			
	Others Less Than \$500	\$ 1,140.00	Yes	Yes
		<u>\$ 1,140.00</u>		
General	<u>Brainerd High School</u>			
	L Rowe	\$ 1,748.00	Yes	Yes
General	Others Less Than \$500	\$ 104.00	Yes	Yes
		<u>\$ 1,852.00</u>		
Restricted	<u>Brown Middle</u>			
	Others Less Than \$500	\$ 422.00	Yes	Yes
		<u>\$ 422.00</u>		
Restricted	<u>Central High</u>			
	D Rast	\$ 981.00	Yes	Yes
Restricted	C Skipper	\$ 1,645.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 330.00	Yes	Yes
		<u>\$ 2,956.00</u>		
General	<u>CHS Center for Creative Arts</u>			
	C Carroccio	\$ 2,970.00	Yes	Yes
General	D Kerr	\$ 1,584.00	Yes	Yes
General	Others Less Than \$500	\$ 760.00	Yes	Yes
		<u>\$ 5,314.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
	<u>Chattanooga School for the Arts &amp; Sciences</u>			
General	S Alverson	\$ 500.00	Yes	Yes
General	D Blackburn	\$ 1,183.00	Yes	Yes
General	L Jetton	\$ 1,607.00	Yes	Yes
General	T Johnson	\$ 500.00	Yes	Yes
General	L Lewis	\$ 2,790.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 539.00	Yes	Yes
		<u>\$ 7,119.00</u>		
	<u>Daisy Elementary</u>			
General	Thurman	\$ 1,664.00	Yes	Yes
		<u>\$ 1,664.00</u>		
	<u>Esat Hamilton High School</u>			
General & Restricted	D Boals	\$ 1,040.00	Yes	Yes
Restricted	S Cramer	\$ 3,433.00	Yes	Yes
General & Restricted	D Hamilton	\$ 1,380.00	Yes	Yes
General	C Williams	\$ 1,140.00	Yes	Yes
General & Restricted	J Wohlers	\$ 6,100.00	Yes	Yes
		<u>\$ 13,093.00</u>		
	<u>East Hamilton Middle</u>			
Restricted	R Collier	\$ 1,598.00	Yes	Yes
Restricted	J Hall	\$ 2,297.00	Yes	Yes
		<u>\$ 3,895.00</u>		
	<u>East Lake Academy</u>			
General	D Davenport	\$ 1,117.00	Yes	Yes
General	P Jones	\$ 799.00	Yes	Yes
General & Restricted	C Maxwell	\$ 2,449.00	Yes	Yes
General	V Vasquez	\$ 846.00	Yes	Yes
General	E White	\$ 857.00	Yes	Yes
General	Others Less Than \$500	\$ 125.00	Yes	Yes
		<u>\$ 6,193.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
	<u>East Ridge Middle</u>			
General	B Davidson	\$ 672.00	Yes	Yes
General & Restricted	Others Less than \$500	\$ 705.00	Yes	Yes
		<u>\$ 1,377.00</u>		
	<u>Hixson Elementary</u>			
General	T Bryant	\$ 733.00	Yes	Yes
General	L Dill	\$ 880.00	Yes	Yes
General	G Settles-Minton	\$ 880.00	Yes	Yes
General	S Taylor	\$ 1,014.00	Yes	Yes
		<u>\$ 3,507.00</u>		
	<u>Hixson High School</u>			
General	J Bargerstock	\$ 909.00	Yes	Yes
Restricted	A Chase	\$ 1,793.00	Yes	Yes
General	N East	\$ 3,024.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 300.00	Yes	Yes
		<u>\$ 6,026.00</u>		
	<u>Hixson Middle School</u>			
General	C Clagg	\$ 578.00	Yes	Yes
General	L Cline	\$ 5,813.00	Yes	Yes
General	Others Less Than \$500	\$ 300.00	Yes	Yes
		<u>\$ 6,691.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
	<u>Howard High</u>			
General	T Armstrong	\$ 1,007.00	Yes	Yes
General	A Cox	\$ 740.00	Yes	Yes
General	A Dyer	\$ 1,061.00	Yes	Yes
General	B Feek	\$ 740.00	Yes	Yes
General	J Ghazi	\$ 4,980.00	Yes	Yes
General	P Haug	\$ 740.00	Yes	Yes
General	R Jones	\$ 740.00	Yes	Yes
General	J Morgan	\$ 740.00	Yes	Yes
General	M Pendergrass	\$ 708.00	Yes	Yes
General	J Rutledge	\$ 1,655.00	Yes	Yes
General	C Shackelford	\$ 1,092.00	Yes	Yes
General	S Stumper	\$ 740.00	Yes	Yes
General	J Talley	\$ 780.00	Yes	Yes
General	T Temus	\$ 609.00	Yes	Yes
General	S Thedford	\$ 711.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 4,147.00	Yes	Yes
		<u>\$ 21,190.00</u>		
	<u>Lookout Mtn Elem</u>			
Restricted	Others Less Than \$500	\$ 160.00	Yes	Yes
		<u>\$ 160.00</u>		
	<u>Lookout Valley Elem</u>			
General	Others Less Than \$500	\$ 429.00	Yes	Yes
		<u>\$ 429.00</u>		
	<u>North Hamilton County</u>			
Restricted	Others Less Than \$500	\$ 3,970.00	Yes	Yes
		<u>\$ 3,970.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
	<u>Ooltewah Elementary</u>			
General	M Catlett	\$ 500.00	Yes	Yes
General	L Estes	\$ 500.00	Yes	Yes
General	R Houser	\$ 500.00	Yes	Yes
General	E Rivera	\$ 500.00	Yes	Yes
General	B Roberts	\$ 500.00	Yes	Yes
General	H Steele	\$ 500.00	Yes	Yes
General	T Summers	\$ 500.00	Yes	Yes
General	K Teague	\$ 1,099.00	Yes	Yes
General	T Watkins	\$ 500.00	Yes	Yes
General	Others Less Than \$500	\$ 824.00	Yes	Yes
		<u>\$ 5,923.00</u>		
	<u>Ooltewah High School</u>			
Restricted	T Farriss	\$ 731.00	Yes	Yes
Restricted	S Hitchcox	\$ 750.00	Yes	Yes
General	T Lee	\$ 1,241.00	Yes	Yes
General	M Mills	\$ 1,530.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 2,074.00	Yes	Yes
		<u>\$ 6,326.00</u>		
	<u>Orchard Knob Middle</u>			
General	K Scott	\$ 1,883.00	Yes	Yes
General	T Thurman	\$ 1,388.00	Yes	Yes
		<u>\$ 3,271.00</u>		
	<u>Red Bank High</u>			
General	J Glancy	\$ 4,305.00	Yes	Yes
General	D Kindiger	\$ 2,153.00	Yes	Yes
General	S Penagos	\$ 600.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 1,585.00	Yes	Yes
		<u>\$ 8,643.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
	<u>Red Bank Middle</u>			
General	K Kellum	\$ 582.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 100.00	Yes	Yes
		<u>\$ 682.00</u>		
	<u>Shepherd Elementary</u>			
General	Others Less Than \$500	\$ 264.00	Yes	Yes
		<u>\$ 264.00</u>		
	<u>Signal Mtn Middle/High School</u>			
General & Restricted	M Adams	\$ 3,964.00	Yes	Yes
Restricted	R Dodson	\$ 1,696.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 1,334.00	Yes	Yes
		<u>\$ 6,994.00</u>		
	<u>Soddy Daisy High School</u>			
Restricted	D Daniels	\$ 3,392.00	Yes	Yes
General & Restricted	C Lane	\$ 846.00	Yes	Yes
Restricted	C Leffew	\$ 4,240.00	Yes	Yes
Restricted	S Logue	\$ 3,392.00	Yes	Yes
General & Restricted	K Mitchell	\$ 2,286.00	Yes	Yes
General	W Reed	\$ 1,020.00	Yes	Yes
Restricted	L Swafford	\$ 848.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 2,827.00	Yes	Yes
		<u>\$ 18,851.00</u>		
	<u>Soddy Daisy Middle School</u>			
General & Restricted	T Weigart	\$ 3,023.00	Yes	Yes
General & Restricted	J Woodall	\$ 6,405.00	Yes	Yes
		<u>\$ 9,428.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
Year Ended June 30, 2021**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
	<u>STEM School</u>			
General	J Dilorenzo	\$ 806.00	Yes	Yes
General	Others Less Than \$500	\$ 434.00	Yes	Yes
		<u>\$ 1,240.00</u>		
	<u>Tyner Academy</u>			
Restricted	Others Less Than \$500	\$ 690.00	Yes	Yes
		<u>\$ 690.00</u>		
	<u>Woodmore Elementary</u>			
General	Others Less Than \$500	\$ 72.00	Yes	Yes
		<u>\$ 72.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Allen Elementary	Alpine Crest Elementary	Apison Elementary	Barger Academy of Fine Arts	Battle Academy	Big Ridge Elementary	Brown Academy	Clifton Hills Elementary
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,237	\$ -	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	1,250	-	-	-	-	-	-	-
Fund Raising	9,779	4,685	-	1,820	-	8,398	12	2,110
Gifts, Bequests and Donations	219	833	1,307	1,065	886	2,001	955	1,208
Board of Education Allocation	14,725	8,490	17,200	11,340	13,135	14,360	8,550	19,800
Fines, Fees and Dues	2,418	-	3,921	1,019	305	2,874	-	2,135
Interest	-	-	38	49	16	-	10	-
Rent	-	-	-	-	-	-	900	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 28,391</u>	<u>\$ 14,008</u>	<u>\$ 22,466</u>	<u>\$ 15,293</u>	<u>\$ 14,342</u>	<u>\$ 29,870</u>	<u>\$ 10,427</u>	<u>\$ 25,253</u>
<b>EXPENDITURES</b>								
Administration	\$ 8,177	\$ 2,724	\$ 2,754	\$ 1,539	\$ 4,143	\$ 1,821	\$ 2,185	\$ 4,036
Instructional	26,565	7,609	31,460	4,773	9,457	31,888	1,355	25,903
Board of Education Allocation	351	2,827	1,740	1,852	4,431	9,624	881	3,954
Operation and Maintenance	2,522	51	2,105	5,608	31	-	4,471	90
School Publications	-	-	-	-	-	-	-	-
Field Trips	(78)	-	16	(24)	(10)	1,976	-	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	3,005	1,905	-	696	-	2,434	-	1,297
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 40,542</u>	<u>\$ 15,116</u>	<u>\$ 38,075</u>	<u>\$ 14,444</u>	<u>\$ 18,052</u>	<u>\$ 47,743</u>	<u>\$ 8,892</u>	<u>\$ 35,280</u>



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Daisy Elementary	Dawn	Calvin Donaldson Elementary	DuPont Elementary	East Brainerd Elementary	East Lake Elementary	East Ridge Elementary	East Side Elementary
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ 167	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	160	-	-	-	-	-	70	-
Fund Raising	4,451	-	-	1,240	1,562	540	3,510	1,980
Gifts, Bequests and Donations	4,113	-	1,556	2,904	2,174	677	589	1,956
Board of Education Allocation	12,235	14,000	14,000	8,827	35,150	16,700	30,490	19,025
Fines, Fees and Dues	1,040	-	26	1,494	4,545	100	719	3,180
Interest	-	8	-	-	98	15	13	14
Rent	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 21,999</u>	<u>\$ 14,008</u>	<u>\$ 15,582</u>	<u>\$ 14,475</u>	<u>\$ 43,529</u>	<u>\$ 18,032</u>	<u>\$ 35,558</u>	<u>\$ 26,155</u>
<b>EXPENDITURES</b>								
Administration	\$ 2,597	\$ 3,442	\$ 308	\$ 3,489	\$ 6,880	\$ 1,691	\$ 2,229	\$ 2,281
Instructional	9,090	-	4,108	10,263	15,962	6,102	40,901	6,750
Board of Education Allocation	5,821	-	2,966	3,087	8,051	2,538	15,337	2,930
Operation and Maintenance	-	-	-	1,061	1,355	-	6,152	-
School Publications	-	-	-	-	-	-	326	-
Field Trips	(81)	-	-	-	-	-	(185)	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	1,358	-	-	384	450	300	1,425	600
Other Expense	-	-	-	-	-	7,653	-	-
	<u>\$ 18,785</u>	<u>\$ 3,442</u>	<u>\$ 7,382</u>	<u>\$ 18,284</u>	<u>\$ 32,698</u>	<u>\$ 18,284</u>	<u>\$ 66,185</u>	<u>\$ 12,561</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	<u>Hardy Elementary</u>	<u>Harrison Elementary</u>	<u>Hillcrest Elementary</u>	<u>Hixson Elementary</u>	<u>Lakeside Academy of Math, Science &amp; Technology</u>	<u>Lookout Mountain Elementary</u>	<u>Lookout Valley Elementary</u>	<u>McConnell Elementary</u>
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ -	\$ -	\$ -	\$ 498	\$ -	\$ -	\$ 76
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	-	-	260	-	-	947	-
Fund Raising	844	4,290	-	2,430	3,896	-	4,882	7,205
Gifts, Bequests and Donations	1,691	3,576	-	1,525	1,023	325	11,993	2,973
Board of Education Allocation	13,851	22,898	-	13,770	12,391	5,310	8,515	14,195
Fines, Fees and Dues	-	40,898	-	-	240	1,560	660	1,480
Interest	38	-	-	-	-	38	-	-
Rent	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 16,424</u>	<u>\$ 71,662</u>	<u>\$ -</u>	<u>\$ 17,985</u>	<u>\$ 18,048</u>	<u>\$ 7,233</u>	<u>\$ 26,997</u>	<u>\$ 25,929</u>
<b>EXPENDITURES</b>								
Administration	\$ 5,728	\$ 2,916	\$ -	\$ 4,626	\$ 3,925	\$ 3,256	\$ 1,458	\$ 2,823
Instructional	18,903	11,857	-	7,783	34,603	9,222	20,429	16,582
Board of Education Allocation	11,500	4,457	-	5,602	8,384	2,083	3,159	3,676
Operation and Maintenance	3,674	1,870	-	79	440	949	820	213
School Publications	-	-	-	-	-	-	74	-
Field Trips	-	-	-	-	9	-	(60)	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	1,075	1,785	-	750	1,781	-	1,583	1,293
Other Expense	-	-	40,745	-	-	-	-	-
	<u>\$ 40,880</u>	<u>\$ 22,885</u>	<u>\$ 40,745</u>	<u>\$ 18,840</u>	<u>\$ 49,142</u>	<u>\$ 15,510</u>	<u>\$ 27,463</u>	<u>\$ 24,587</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Middle Valley Elementary	Nolan Elementary	Normal Park Museum Magnet School	North Hamilton County Elementary	Ooltewah Elementary	Orchard Knob Elementary	Red Bank Elementary	Rivermont Elementary
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ 2,925	\$ 10	\$ -	\$ -	\$ -	\$ 625	\$ 200
Resale Items	-	-	-	-	-	-	-	-
School Publications	650	2,129	863	2,121	-	-	-	-
Fund Raising	20,720	25,111	7,780	11,193	-	-	3,430	20,597
Gifts, Bequests and Donations	4,835	7,898	131	2,258	3,896	785	1,920	5,748
Board of Education Allocation	23,905	21,070	36,372	11,230	27,955	14,515	16,650	9,650
Fines, Fees and Dues	940	6,495	9,681	1,376	270	1	85	2,510
Interest	-	-	33	-	93	7	-	-
Rent	-	-	-	-	5,550	-	-	-
Other Revenue	-	-	-	-	-	-	-	25
	<u>\$ 51,050</u>	<u>\$ 65,628</u>	<u>\$ 54,870</u>	<u>\$ 28,178</u>	<u>\$ 37,764</u>	<u>\$ 15,308</u>	<u>\$ 22,710</u>	<u>\$ 38,730</u>
<b>EXPENDITURES</b>								
Administration	\$ 5,305	\$ 4,528	\$ 10,430	\$ 2,250	\$ 1,987	\$ 1,773	\$ 3,163	\$ 1,995
Instructional	20,356	51,218	41,224	8,638	28,220	9,308	8,189	16,956
Board of Education Allocation	2,885	5,046	1,631	7,795	8,583	2,867	4,645	3,370
Operation and Maintenance	150	5,800	-	517	5,432	197	5,553	1,144
School Publications	-	-	62	1,525	-	-	-	-
Field Trips	17	2,620	3	-	-	-	(4)	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	6,488	7,786	4,500	1,886	-	-	1,050	9,673
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 35,201</u>	<u>\$ 76,998</u>	<u>\$ 57,850</u>	<u>\$ 22,611</u>	<u>\$ 44,222</u>	<u>\$ 14,145</u>	<u>\$ 22,596</u>	<u>\$ 33,138</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Bess T. Shepherd Elementary	Wallace A Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary	Wolftever Creek Elementary
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ -	\$ 858	\$ -	\$ -	\$ 455	\$ -	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	75	2,505	-	-	-	923	180	-
Fund Raising	1,973	23,510	6,553	17,409	2,680	15,713	13,899	14,351
Gifts, Bequests and Donations	11,605	869	2,004	12,563	1,166	449	5,400	1,697
Board of Education Allocation	17,095	19,505	17,960	14,140	18,750	16,500	18,620	18,225
Fines, Fees and Dues	243	756	82	1,945	1,500	2,967	4,439	58
Interest	7	77	64	54	-	-	102	-
Rent	-	-	-	-	-	-	8,870	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 30,998</u>	<u>\$ 47,222</u>	<u>\$ 27,521</u>	<u>\$ 46,111</u>	<u>\$ 24,096</u>	<u>\$ 37,007</u>	<u>\$ 51,510</u>	<u>\$ 34,331</u>
<b>EXPENDITURES</b>								
Administration	\$ 3,957	\$ 1,478	\$ 2,244	\$ 3,026	\$ 2,140	\$ 6,139	\$ 668	\$ 3,596
Instructional	23,872	25,952	5,497	21,870	8,445	30,029	44,411	18,604
Board of Education Allocation	1,956	1,252	1,253	6,768	1,860	990	182	7,142
Operation and Maintenance	8,635	41	3,750	7,321	-	1,561	6,638	-
School Publications	480	1,426	-	-	-	-	-	-
Field Trips	-	(19)	678	(130)	-	569	-	(88)
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	620	7,498	3,348	7,586	1,122	4,707	4,426	1,882
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 39,520</u>	<u>\$ 37,628</u>	<u>\$ 16,770</u>	<u>\$ 46,441</u>	<u>\$ 13,567</u>	<u>\$ 43,995</u>	<u>\$ 56,325</u>	<u>\$ 31,136</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Woodmore Elementary	Brown Middle	Chattanooga School for the Liberal Arts	Dalewood Middle	East Hamilton Middle School	East Lake Academy of Fine Arts	East Ridge Middle	Hixson Middle
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ -	\$ 338	\$ 510	\$ -	\$ -	\$ -	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	114	-	-	-	-	-	2,119
Fund Raising	-	1,116	12,947	347	3,236	-	568	1,442
Gifts, Bequests and Donations	408	618	2,187	2,273	10	412	1,318	1,376
Board of Education Allocation	8,370	16,730	21,588	12,367	56,846	22,071	26,765	23,561
Fines, Fees and Dues	100	32	11,022	3,783	130,143	1,951	-	6,221
Interest	26	291	31	7	112	6	14	-
Rent	-	-	-	1,000	5,600	-	-	27,500
Other Revenue	-	-	-	1	-	-	-	-
	<u>\$ 8,904</u>	<u>\$ 18,901</u>	<u>\$ 48,113</u>	<u>\$ 20,288</u>	<u>\$ 195,947</u>	<u>\$ 24,440</u>	<u>\$ 28,665</u>	<u>\$ 62,219</u>
<b>EXPENDITURES</b>								
Administration	\$ 1,552	\$ 4,523	\$ 2,997	\$ 718	\$ 10,927	\$ 2,678	\$ 3,585	\$ 10,538
Instructional	1,992	3,981	27,344	4,396	74,379	12,019	12,224	24,375
Board of Education Allocation	1,240	4,131	5,239	8,976	11,088	10,030	13,553	8,256
Operation and Maintenance	2,080	8,844	4,949	1,888	416	2,191	4,733	2,066
School Publications	-	-	-	-	-	-	-	-
Field Trips	-	-	421	393	-	-	-	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	-	126	6,449	-	-	-	-	236
Other Expense	-	-	-	3,292	-	-	-	3,900
	<u>\$ 6,864</u>	<u>\$ 21,605</u>	<u>\$ 47,399</u>	<u>\$ 19,663</u>	<u>\$ 96,810</u>	<u>\$ 26,918</u>	<u>\$ 34,095</u>	<u>\$ 49,371</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Howard Connect Academy	Hunter Middle	Loftis Middle	Ooltewah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High	Soddy-Daisy Middle
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ 364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	-	3,345	-	-	-	4,646	610
Fund Raising	4,484	10,703	7,325	3,822	1,015	752	565	2,798
Gifts, Bequests and Donations	242	4,089	2,125	1,433	5,582	1,699	704	781
Board of Education Allocation	58,085	27,741	21,685	22,940	14,295	21,320	56,481	17,071
Fines, Fees and Dues	679	7,308	6,170	1,416	647	1,626	26,235	1,132
Interest	-	-	-	133	9	13	99	16
Rent	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 63,490</u>	<u>\$ 50,205</u>	<u>\$ 40,650</u>	<u>\$ 29,744</u>	<u>\$ 21,548</u>	<u>\$ 25,410</u>	<u>\$ 88,730</u>	<u>\$ 22,408</u>
<b>EXPENDITURES</b>								
Administration	\$ 4,486	\$ 13,105	\$ 7,774	\$ 6,122	\$ 7,801	\$ 1,361	\$ 4,870	\$ 5,959
Instructional	47,526	27,089	30,307	28,232	3,430	6,968	87,009	5,619
Board of Education Allocation	15,509	959	3,932	6,729	5,566	3,507	12,352	13,447
Operation and Maintenance	6,061	17,534	2,014	7,342	1,532	2,331	4,998	1,185
School Publications	-	-	6,869	-	-	-	3,514	8
Field Trips	-	360	-	(64)	-	-	-	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	2,520	7,555	3,713	2,520	1,250	285	-	1,455
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 76,102</u>	<u>\$ 66,602</u>	<u>\$ 54,609</u>	<u>\$ 50,881</u>	<u>\$ 19,579</u>	<u>\$ 14,452</u>	<u>\$ 112,743</u>	<u>\$ 27,673</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Tyner Middle Academy	Brainerd High	Central High	Chattanooga High Center for Creative Arts	Chattanooga School for the Arts & Sciences	East Hamilton School	East Ridge High	Harrison Bay Future Ready Center
<b>REVENUES</b>								
Gate Receipts	\$ -	\$ -	\$ -	\$ -	\$ 478	\$ -	\$ -	\$ -
Resale Items	-	-	-	-	527	-	-	-
School Publications	-	-	629	7,431	3,585	-	410	-
Fund Raising	9,363	373	1,174	10,763	12,023	1,598	4,413	2,694
Gifts, Bequests and Donations	415	1,376	2,772	3,572	2,912	1,813	1,449	-
Board of Education Allocation	8,440	27,205	32,945	27,090	44,100	40,889	34,685	12,000
Fines, Fees and Dues	220	15	2,094	45,711	50,780	14,236	3,761	-
Interest	6	23	1,260	38	363	242	14	22
Rent	-	-	250	-	-	-	-	-
Other Revenue	80,218	-	-	-	-	-	-	-
	<u>\$ 98,662</u>	<u>\$ 28,992</u>	<u>\$ 41,124</u>	<u>\$ 94,605</u>	<u>\$ 114,768</u>	<u>\$ 58,778</u>	<u>\$ 44,732</u>	<u>\$ 14,716</u>
<b>EXPENDITURES</b>								
Administration	\$ 3,882	\$ 16,246	\$ 10,501	\$ 9,305	\$ 10,442	\$ 18,680	\$ 6,625	\$ 1,191
Instructional	5,082	6,607	31,088	54,946	70,478	164,527	34,678	3,481
Board of Education Allocation	1,804	16,598	2,406	7,054	10,586	23,797	9,814	1,559
Operation and Maintenance	2,236	-	5,133	16,268	3,289	863	3,705	-
School Publications	-	-	3,892	3,378	215	-	3,067	-
Field Trips	-	-	-	-	3,650	-	-	-
Resale Items	-	-	-	-	369	-	-	-
Fund Raising	10,422	-	-	4,435	3,255	-	965	-
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 23,426</u>	<u>\$ 39,451</u>	<u>\$ 53,020</u>	<u>\$ 95,386</u>	<u>\$ 102,284</u>	<u>\$ 207,867</u>	<u>\$ 58,854</u>	<u>\$ 6,231</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	Hixson High	Howard School of Academics and Technology	Lookout Valley Middle/High	Ooltewah High	Red Bank High	Sale Creek Middle/High	Sequoyah High	Soddy Daisy High
<b>REVENUES</b>								
Gate Receipts	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	1,289	-	-	1,340	3,952	-	1,795	5,080
Fund Raising	1,708	378	1,871	1,511	2,331	1,721	1,892	2,915
Gifts, Bequests and Donations	3,454	3,515	585	2,848	581	1,992	845	11,226
Board of Education Allocation	32,395	49,986	19,196	51,504	28,120	28,091	17,500	42,488
Fines, Fees and Dues	8,490	25,988	2,897	13,623	10,158	4,470	2,034	19,065
Interest	804	50	99	200	284	24	-	70
Rent	15,000	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 63,415</u>	<u>\$ 79,917</u>	<u>\$ 24,648</u>	<u>\$ 71,026</u>	<u>\$ 45,426</u>	<u>\$ 36,298</u>	<u>\$ 24,066</u>	<u>\$ 80,844</u>
<b>EXPENDITURES</b>								
Administration	\$ 16,311	\$ 2,934	\$ 1,365	\$ 20,767	\$ 8,936	\$ 4,682	\$ 1,715	\$ 7,194
Instructional	43,493	51,543	3,534	49,053	69,270	10,955	5,739	66,020
Board of Education Allocation	7,000	25,867	9,170	23,551	11,657	13,530	6,158	18,895
Operation and Maintenance	7,500	17,657	3,037	-	12,219	2,533	204	9,380
School Publications	1,157	-	770	3,885	14	-	3,507	12,433
Field Trips	-	-	-	-	-	-	-	25
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	-	-	-	-	-	314	-	-
Other Expense	-	-	25	-	-	-	-	-
	<u>\$ 75,461</u>	<u>\$ 98,001</u>	<u>\$ 17,901</u>	<u>\$ 97,256</u>	<u>\$ 102,096</u>	<u>\$ 32,014</u>	<u>\$ 17,323</u>	<u>\$ 113,947</u>



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS**

**SCHEDULE OF GENERAL FUND REVENUES AND EXPENDITURES  
FOR SCHOOLS WITH GENERAL AND RESTRICTED ACTIVITY FUNDS**

Year Ended June 30, 2021

	<u>STEM School</u>	<u>Tyner Academy</u>	<u>Washington Alternative School</u>
<b>REVENUES</b>			
Gate Receipts	\$ -	\$ -	\$ -
Resale Items	-	-	-
School Publications	-	-	-
Fund Raising	7,477	5,688	-
Gifts, Bequests and Donations	739	585	-
Board of Education Allocation	17,500	22,725	8,000
Fines, Fees and Dues	2,035	12,417	-
Interest	-	23	7
Rent	-	-	-
Other Revenue	-	-	-
	<u>\$ 27,751</u>	<u>\$ 41,438</u>	<u>\$ 8,007</u>
<b>EXPENDITURES</b>			
Administration	\$ 1,749	\$ 6,460	\$ 55
Instructional	5,289	20,168	25
Board of Education Allocation	5,640	6,459	929
Operation and Maintenance	-	26,223	455
School Publications	-	-	-
Field Trips	-	-	-
Resale Items	-	-	-
Fund Raising	570	3,390	-
Other Expense	-	80,218	-
	<u>\$ 13,248</u>	<u>\$ 142,918</u>	<u>\$ 1,464</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Total</u>
	General Fund	
<b>Barger Academy</b>		
Junior League Grant	\$ 3	\$ 3
	<u>\$ 3</u>	<u>\$ 3</u>
	General Fund	
<b>Big Ridge Elementary</b>		
Unum Grant	\$ 1	\$ 1
	<u>\$ 1</u>	<u>\$ 1</u>
	General Fund	
<b>Brown Academy</b>		
Junior League Grant	\$ 1	\$ 1
	<u>\$ 1</u>	<u>\$ 1</u>
	General Fund	
<b>Clifton Hills Elementary</b>		
Unum Grant	\$ 2	\$ 2
	<u>\$ 2</u>	<u>\$ 2</u>
	General Fund	
<b>East Lake Elementary</b>		
Basic Education Program	\$ 17	\$ 17
Community Foundation Grant	2	2
Junior League Grant	4	4
	<u>\$ 23</u>	<u>\$ 23</u>
	General Fund	
<b>East Ridge Elementary</b>		
Music and Arts Grant	\$ 2	\$ 2
	<u>\$ 2</u>	<u>\$ 2</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Total</u>
	General Fund	
<b>East Side Elementary</b>		
Junior League Grant	\$ 5	\$ 5
Unum Grant	1	1
	<u>\$ 6</u>	<u>\$ 6</u>
	General Fund	
<b>Lookout Mountain Elementary</b>		
Arts Build Grant	\$ 4	\$ 4
Basic Education Program	1	1
	<u>\$ 5</u>	<u>\$ 5</u>
	General Fund	
<b>Lookout Valley Elementary</b>		
TVA Science Olympiad	\$ 5	\$ 5
	<u>\$ 5</u>	<u>\$ 5</u>
	Fine Arts	
<b>Normal Park</b>		
Piano	\$ 33	\$ 33
	<u>\$ 33</u>	<u>\$ 33</u>
	General Fund	
<b>Ooltewah Elementary</b>		
Basic Education Program	\$ 3	\$ 3
	<u>\$ 3</u>	<u>\$ 3</u>
	General Fund	
<b>Red Bank Elementary</b>		
Needy Children's Fund	\$ 4	\$ 4
TVA Donations	16	16
	<u>\$ 20</u>	<u>\$ 20</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Total</u>
	General Fund	
<b>Bess T. Shepherd Elementary</b>		
Remake Learning Days	\$ 5	\$ 5
	<u>\$ 5</u>	<u>\$ 5</u>
	General Fund	
<b>Wallace A. Smith Elementary</b>		
Basic Education Program	\$ 1	\$ 1
Unum Grant	9	9
	<u>\$ 10</u>	<u>\$ 10</u>
	General Fund	
<b>Snow Hill Elementary</b>		
Field Trips	\$ 4	\$ 4
Junior League Grant	2	2
	<u>\$ 6</u>	<u>\$ 6</u>
	General Fund	
<b>Trasher Elementary</b>		
Connie McDade Memorial	\$ 4	\$ 4
	<u>\$ 4</u>	<u>\$ 4</u>
	General Fund	
<b>Wolftever Creek Elementary</b>		
Basic Education Program	\$ 4	\$ 4
Unum Grant	23	23
	<u>\$ 27</u>	<u>\$ 27</u>
	General Fund	
<b>Woodmore Elementary</b>		
Krystal Grant	\$ 17	\$ 17
	<u>\$ 17</u>	<u>\$ 17</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
	General Fund		
<b>Brown Middle</b>			
Basic Education Program	\$ 4		\$ 4
Unum Grant	2		2
	<u>\$ 4</u>		<u>\$ 4</u>
	General Fund		
<b>Dalewood Middle</b>			
Staff Development	\$ 4		\$ 4
	<u>\$ 4</u>		<u>\$ 4</u>
	General Fund		
<b>East Ridge Middle</b>			
Fellowship of Christian Athletes	\$ 81		\$ 81
Theatrical Arts	276		276
	<u>\$ 357</u>		<u>\$ 357</u>
	General Fund	Athletics	
<b>Hixson Middle</b>			
Basic Education Program	\$ 2	\$ -	\$ 2
Cheerleading	-	115	115
	<u>\$ 2</u>	<u>\$ 115</u>	<u>\$ 117</u>
	General Fund	Athletics	
<b>Howard Connect Academy</b>			
Basic Education Program	\$ 97	\$ -	\$ 97
General Fund	-	12,000	12,000
	<u>\$ 97</u>	<u>\$ 12,000</u>	<u>\$ 12,097</u>
	General Fund		
<b>Loftis Middle</b>			
Unum Grant	\$ 15		\$ 15
	<u>\$ 15</u>		<u>\$ 15</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	Transfer To:	Total
	General Fund	
<b>Ooltewah Middle</b>		
Community Foundation Grant	\$ 448	\$ 448
Physical Education	1,071	1,071
Walmart Grant	15	15
	<u>\$ 1,534</u>	<u>\$ 1,534</u>
	General Fund	
<b>Orchard Knob Middle</b>		
Junior League Grant	\$ 8	\$ 8
	<u>\$ 8</u>	<u>\$ 8</u>
	Cheerleading	
<b>Red Bank Middle</b>		
Athletics	\$ 648	\$ 648
	<u>\$ 648</u>	<u>\$ 648</u>
	General Fund	
<b>Signal Mountain Middle/High</b>		
Class of 2020	\$ 454	\$ 454
Unum Grant	14	14
	<u>\$ 468</u>	<u>\$ 468</u>
	General Fund	
<b>Tyner Middle Academy</b>		
Junior League Grant	\$ 6	\$ 6
	<u>\$ 6</u>	<u>\$ 6</u>
	General Fund	
<b>Brainerd High</b>		
Unum Strong School Grant	\$ 13	\$ 13
	<u>\$ 13</u>	<u>\$ 13</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>			<u>Total</u>
<b>Central High</b>	General			
Junior League Grant	Fund			
	\$	4		\$ 4
	\$	4		\$ 4
<b>Chattanooga High Center for Creative Arts</b>	General	Band	Prom	
Chorus	\$ -	\$ 425	\$ -	\$ 425
Class of 2021	163	-	1,267	1,430
Class of 2022	800	-	-	800
	\$ 963	\$ 425	\$ 1,267	\$ 2,655
<b>Chattanooga School for Arts &amp; Sciences</b>	General	Audiovisual	Magnet	
Basic Education Program	Fund	Club	Programming	
	\$ 390	\$ 1,000	\$ 150	\$ 1,540
	\$ 390	\$ 1,000	\$ 150	\$ 1,540
<b>East Ridge High</b>	General			
Tennessee Ed Grant	Fund			
	\$ 2			\$ 2
	\$ 2			\$ 2
<b>Hixson High</b>	General	Class of	Class of	
Class of 2020	Fund	2021	2022	
	\$ -	\$ 1,594	\$ 5,548	\$ 7,142
Broadcasting Club	72	-	-	72
Fellowship of Christian Athletes	1,182	-	1	1,183
	\$ 1,254	\$ 1,594	\$ 5,549	\$ 8,397

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>				<u>Total</u>
	<u>General Fund</u>	<u>Class of 2022</u>	<u>Scholarships</u>	<u>STEM</u>	
<b>Lookout Valley Middle/ High</b>					
Basic Education Program	\$ 1	\$ -	\$ -	\$ -	\$ 1
Auto Mechanics/Body	-	-	-	1,325	1,325
Class of 2021	-	1,716	100	-	1,816
	<u>\$ 1</u>	<u>\$ 1,716</u>	<u>\$ 100</u>	<u>\$ 1,325</u>	<u>\$ 3,142</u>
	<u>Athletics</u>	<u>Berry Scholarship</u>	<u>Class of 2022</u>	<u>Class of 2023</u>	
<b>Ooltewah High</b>					
Class of 2021	\$ -	\$ -	\$ 2,000	\$ 1,306	\$ 3,306
General Fund	-	135	-	-	135
Jarvis Scholarship	-	2	-	-	2
Junior League Grant	-	1	-	-	1
Vocational Industrial Clubs of America	-	9	-	-	9
ROTC/JROTC	500	-	-	-	500
	<u>\$ 500</u>	<u>\$ 147</u>	<u>\$ 2,000</u>	<u>\$ 1,306</u>	<u>\$ 3,953</u>
	<u>General Fund</u>	<u>Athletics</u>	<u>CDC Adult Living</u>		
<b>Red Bank High</b>					
Climbing Club	\$ 4	\$ -	\$ -	-	\$ 4
E-lab	-	-	12	-	12
Faculty Fund	-	75	-	-	75
Health Occupation Students of America Club	2	-	-	-	2
Spanish Club	3	-	-	-	3
TVA Grant	18	-	-	-	18
Unum Grant	21	-	-	-	21
	<u>\$ 48</u>	<u>\$ 75</u>	<u>\$ 12</u>	<u>-</u>	<u>\$ 135</u>



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS  
Year Ended June 30, 2021**

<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Total</u>
	General Fund	
<b>Sequoyah High</b>		
Art Club	\$ 1,168	\$ 1,168
Basic Education Program	4	4
Chorus Club	30	30
Class of 2020	93	93
Class of 2021	35	35
Health Occupation Students of America	1,884	1,884
	<u>\$ 3,214</u>	<u>\$ 3,214</u>
	General Fund	
<b>STEM School</b>		
Junior League Grant	\$ 2	\$ 2
Unum Grant	9	9
	<u>\$ 11</u>	<u>\$ 11</u>

## **INTERNAL CONTROL AND COMPLIANCE**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

---

**To the Superintendent of Hamilton County Schools  
and Members of the Board of Education  
Hamilton County, Tennessee**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined and individual fund financial statements of the Hamilton County, Tennessee Schools Internal School Funds, which are included in the Hamilton County Department of Education's financial statements, a component unit of Hamilton County, Tennessee, as of and for the year ended June 30, 2021, and have issued our report thereon dated March 2, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Hamilton County, Tennessee Schools Internal School Funds' internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hamilton County, Tennessee Schools Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Hamilton County Department of Education's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

---

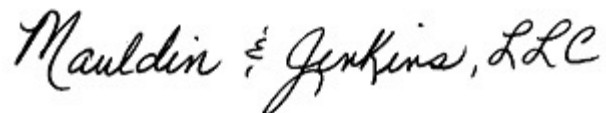
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Hamilton County, Tennessee Schools Internal School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hamilton County, Tennessee Schools Internal School Funds' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hamilton County, Tennessee Schools Internal School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Chattanooga, Tennessee  
March 2, 2022



**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES  
June 30, 2021**

---

**SECTION II  
FINANCIAL STATEMENT FINDINGS**

None noted

**HAMILTON COUNTY, TENNESSEE SCHOOLS  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES  
June 30, 2021**

---

**SECTION III  
PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

None noted