

**CITY OF BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
FINANCIAL STATEMENTS
June 30, 2019**

**CITY OF BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
CONTENTS**

DIRECTORY OF SCHOOL OFFICIALS.....i

INDEPENDENT AUDITOR’S REPORT.....1 - 3

BASIC FINANCIAL STATEMENTS

COMBINED BALANCE SHEET BY SCHOOL – REGULATORY BASIS.....4

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE BY SCHOOL – REGULATORY BASIS.....5

NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS.....6-9

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.....10-28

Schedule of Salary Supplements29-30

Schedule of Surety Bond Coverage.....31

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*.....32-33

Schedule of Findings and Responses.....34

DIRECTORY OF SCHOOL OFFICIALS

CENTRAL OFFICE

Director of Schools	Gary Lilly, Ed. D.
Board of Education Members	Jill Harrison, Chair Nelson Pyle, Vice-Chair David Welch, Secretary Derek Linkous Jim Butcher
Supervisor, Business and Finance	Rebecca Adams, CPA, CMA, CGMA

Individual School

Principal

Bookkeeper

Anderson Elementary School	Dr. Ginger Christian	Amber Carrasco
Avoca Elementary School	Dr. Vonda Beavers	Calena Rhymer
Fairmount Elementary School	Kelli Campbell	Debbie Cross
Haynesfield Elementary School	Dr. Rachel Walk	Holly Denton
Holston View Elementary School	Dr. Kristie Coleman	Jill Blankenship
G.W. Vance Middle School	Dr. Amy Scott	Susan Osburn
Tennessee High School	Kim Kirk, Ed. S.	Wendy Frye

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying combined balance sheet – regulatory basis of the City of Bristol, Tennessee Schools Internal School Funds (the Schools), as of June 30, 2019 and the related combined statements 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 City of Bristol, 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, 2019, 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, whether due to error or fraud.

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 City of Bristol, 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 City of Bristol, Tennessee Schools Internal School Funds, as of June 30, 2019, 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 City of Bristol, Tennessee Schools Internal School Funds as of June 30, 2019, 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 City of Bristol, Tennessee Schools Internal School Funds as of June 30, 2019, 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.

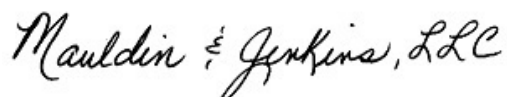
Other Matters***Other Information***

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the City of Bristol, Tennessee School Internal School Funds’ basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion in the individual school financial statements – regulatory basis, presented as supplementary information, as defined by the Government Accounting Standards Board. The directory of school officials and the supplementary information, as listed in the Table of Contents on pages 10 through 31, 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 City of Bristol, 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 directory of school officials 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2019, on our consideration of the City of Bristol, 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 City of Bristol, 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 City of Bristol, Tennessee Schools Internal School Funds’ internal control over financial reporting or on compliance.



Chattanooga, TN
December 17, 2019

**SCHOOL ACTIVITY FUNDS OF
CITY OF BRISTOL, TENNESSEE
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
6/30/2019**

	Total	Anderson Elementary	Avoca Elementary	Fairmount Elementary	Haynesfield Elementary	Holston View Elementary	Vance Middle School	Tennessee High School
ASSETS								
Cash & equivalents	\$ 215,927	\$ 3,687	\$ 40,913	\$ 28,790	\$ 45,069	\$ 22,057	\$ 36,252	\$ 39,159
Restricted cash & equivalents	651,413	14,265	21,777	25,135	30,546	43,052	93,060	423,578
Accounts receivable	<u>10,207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,207</u>
TOTAL ASSETS	<u>\$ 877,547</u>	<u>\$ 17,952</u>	<u>\$ 62,690</u>	<u>\$ 53,925</u>	<u>\$ 75,615</u>	<u>\$ 65,109</u>	<u>\$ 129,312</u>	<u>\$ 472,944</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ <u>-</u>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
General fund								
Unassigned	<u>215,927</u>	<u>3,687</u>	<u>40,913</u>	<u>28,790</u>	<u>45,069</u>	<u>22,057</u>	<u>36,252</u>	<u>39,159</u>
Total general fund balances	<u>215,927</u>	<u>3,687</u>	<u>40,913</u>	<u>28,790</u>	<u>45,069</u>	<u>22,057</u>	<u>36,252</u>	<u>39,159</u>
Restricted fund								
Restricted	65,059	8,053	12,424	6,964	7,122	3,704	6,303	20,489
Assigned	<u>596,561</u>	<u>6,212</u>	<u>9,353</u>	<u>18,171</u>	<u>23,424</u>	<u>39,348</u>	<u>86,757</u>	<u>413,296</u>
Total restricted fund balances	<u>661,620</u>	<u>14,265</u>	<u>21,777</u>	<u>25,135</u>	<u>30,546</u>	<u>43,052</u>	<u>93,060</u>	<u>433,785</u>
Total fund balances	<u>877,547</u>	<u>17,952</u>	<u>62,690</u>	<u>53,925</u>	<u>75,615</u>	<u>65,109</u>	<u>129,312</u>	<u>472,944</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 877,547</u>	<u>\$ 17,952</u>	<u>\$ 62,690</u>	<u>\$ 53,925</u>	<u>\$ 75,615</u>	<u>\$ 65,109</u>	<u>\$ 129,312</u>	<u>\$ 472,944</u>

**SCHOOL ACTIVITY FUNDS OF
CITY OF BRISTOL, TENNESSEE
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
6/30/2019**

	Total	Anderson Elementary	Avoca Elementary	Fairmount Elementary	Haynesfield Elementary	Holston View Elementary	Vance Middle School	Tennessee High School
REVENUES AND EXPENDITURES								
General revenues	\$ 275,511	\$ 28,780	38,942	28,890	50,315	45,729	10,922	71,933
General expenditures	(284,934)	(27,184)	(36,870)	(37,133)	(47,777)	(48,543)	(15,606)	(71,821)
Excess (deficiency) of general revenues over (under) general expenditures	(9,423)	1,596	2,072	(8,243)	2,538	(2,814)	(4,684)	112
Restricted revenues	1,387,907	58,986	58,205	59,466	46,240	59,134	131,204	974,672
Restricted expenditures	(1,455,227)	(54,238)	(55,111)	(86,810)	(47,370)	(63,984)	(144,135)	(1,003,579)
Excess (deficiency) of restricted revenues over (under) general expenditures	(67,320)	4,748	3,094	(27,344)	(1,130)	(4,850)	(12,931)	(28,907)
FUND BALANCES								
Beginning general fund balance	225,350	2,091	38,841	37,033	42,531	24,871	40,936	39,047
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	225,350	2,091	38,841	37,033	42,531	24,871	40,936	39,047
Beginning restricted fund balance	728,940	9,517	18,683	52,479	31,676	47,902	105,991	462,692
Ending general fund balance	\$ 215,927	\$ 3,687	\$ 40,913	\$ 28,790	\$ 45,069	\$ 22,057	\$ 36,252	\$ 39,159
Ending restricted fund balance	\$ 661,620	\$ 14,265	\$ 21,777	\$ 25,135	\$ 30,546	\$ 43,052	\$ 93,060	\$ 433,785

BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2019

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 A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING ENTITY

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

BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2019

NOTE A- 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.

BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2019

NOTE B – COLLATERALIZATION OF DEPOSITS

Cash in Bank represents funds on deposit in various depositories. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the elementary schools are \$268,046 and \$7,245, respectively and the bank balances are \$272,088 and \$7,245, respectively. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the middle school is \$93,137 and \$36,175, respectively and the bank balances are \$93,219 and \$36,175, respectively. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the high school is \$458,029 and \$4,708, respectively and the bank balances are \$463,793 and \$4,708, respectively. 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 participated in the bank collateral pool, state statues require that all deposits be collateralized with collateral whose market value is equal to 105% of the uninsured amount of deposits. Custodial credit is the risk that in the event of bank failure, the school’s deposits may not be returned to it. None of the school’s deposits were exposed to the custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with State of Tennessee.

NOTE C – 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 Bristol, Tennessee Board of Education.

NOTE D – FUND BALANCES

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, grant, memorial, and scholarship funds, as well as certain other 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*.

BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2019

Unassigned Fund Balance

In accordance with generally accepted accounting principles, the general fund reports unassigned fund balance, as do any restricted funds that have deficit account balances at fiscal year end. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund or restricted funds, as applicable.

When both assigned and unassigned resources are available for use, it is the Bristol, Tennessee Board of Education's policy to use assigned resources first, then unassigned resources as they are needed. The fund balance detail for the Bristol, Tennessee Board of Education Internal School Funds is reflected below. Additional detail is provided on the individual school financial statements – regulatory basis.

	Anderson Elementary School		Avoca Elementary School		Fairmount Elementary School		Haynesfield Elementary School	
	General	Restricted	General	Restricted	General	Restricted	General	Restricted
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
FUND BALANCES								
RESTRICTED for								
Excess Board of Education								
Allocations - BEP	\$ -	71	-	275	-	-	-	1,155
Other Accounts	-	-	-	-	-	-	-	-
Grant Accounts	-	7,176	-	80	-	2,721	-	830
Donations	-	802	-	12,069	-	2,939	-	5,137
Memorials	-	-	-	-	-	-	-	-
Teacher Awards	-	4	-	-	-	1,304	-	-
ASSIGNED to								
Athletic Accounts	-	-	-	-	-	-	-	-
Board of Education Allocations	-	4,395	-	6,765	-	11,356	-	15,817
Class Accounts	-	938	-	-	-	411	-	-
Club Accounts	-	-	-	-	-	-	-	-
Other Accounts	-	879	-	2,588	-	6,404	-	7,607
UNASSIGNED	<u>3,687</u>	<u>-</u>	<u>40,913</u>	<u>-</u>	<u>28,790</u>	<u>-</u>	<u>45,069</u>	<u>-</u>
TOTAL FUND BALANCES	\$ 3,687	14,265	40,913	21,777	28,790	25,135	45,069	30,546

	Holston View Elementary School		G. W. Vance Middle School		Tennessee High School		Total
	General	Restricted	General	Restricted	General	Restricted	
	Fund	Fund	Fund	Fund	Fund	Fund	
FUND BALANCES							
RESTRICTED for							
Excess Board of Education							
Allocations - BEP	-	-	-	3,230	-	-	4,731
Other Accounts	-	-	-	916	-	93	1,009
Grant Accounts	-	1,080	-	34	-	2,549	14,470
Donations	-	2,624	-	2,123	-	17,364	43,058
Memorials	-	-	-	-	-	483	483
Teacher Awards	-	-	-	-	-	-	1,308
ASSIGNED to							
Athletic Accounts	-	-	-	28,233	-	108,943	137,176
Board of Education Allocations	-	17,362	-	25,763	-	95,405	176,863
Class Accounts	-	2,416	-	23,715	-	115,421	142,901
Club Accounts	-	-	-	2,232	-	16,481	18,713
Other Accounts	-	19,570	-	6,814	-	77,046	120,908
UNASSIGNED	<u>22,057</u>	<u>-</u>	<u>36,252</u>	<u>-</u>	<u>39,159</u>	<u>-</u>	<u>215,927</u>
TOTAL FUND BALANCES	22,057	43,052	36,252	93,060	39,159	433,785	877,547

BRISTOL, TENNESSEE BOARD OF EDUCATION
 ANDERSON ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES							Total Liabilities and Fund Balances
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances				Total Fund Balances	
					Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned		
General Fund	\$ 3,687	-	-	3,687	-	-	-	-	-	3,687	3,687	3,687
Restricted Funds												
Board of Education Allocations												
Administration	83	-	-	83	-	-	-	-	83	-	83	83
Audio/Visual	17	-	-	17	-	-	-	-	17	-	17	17
Capital Outlay	50	-	-	50	-	-	-	-	50	-	50	50
Clinic	201	-	-	201	-	-	-	-	201	-	201	201
Library Books and Supplies	62	-	-	62	-	-	-	-	62	-	62	62
Materials and Supplies BEP Pool	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies BEP Teacher	71	-	-	71	-	-	-	71	-	-	71	71
Physical Education	119	-	-	119	-	-	-	-	119	-	119	119
Special Areas	1	-	-	1	-	-	-	-	1	-	1	1
Staff Development	3,838	-	-	3,838	-	-	-	-	3,838	-	3,838	3,838
Technology	-	-	-	-	-	-	-	-	-	-	-	-
Travel - Principal	24	-	-	24	-	-	-	-	24	-	24	24
Class Accounts												
Chorus	84	-	-	84	-	-	-	-	84	-	84	84
Safety Patrols	854	-	-	854	-	-	-	-	854	-	854	854
Other Accounts												
Book Fair	-	-	-	-	-	-	-	-	-	-	-	-
Power of Play 5K	879	-	-	879	-	-	-	-	879	-	879	879
Restricted Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Donations												
Mathletes	700	-	-	700	-	-	-	700	-	-	700	700
Other	2	-	-	2	-	-	-	2	-	-	2	2
Principal Designated	44	-	-	44	-	-	-	44	-	-	44	44
PTA	6	-	-	6	-	-	-	6	-	-	6	6
Robotics	50	-	-	50	-	-	-	50	-	-	50	50
School Specific	-	-	-	-	-	-	-	-	-	-	-	-
Grants	7,176	-	-	7,176	-	-	-	7,176	-	-	7,176	7,176
Teacher Awards	4	-	-	4	-	-	-	4	-	-	4	4
Total Restricted Funds	14,265	-	-	14,265	-	-	-	8,053	6,212	-	14,265	14,265
Total General and Restricted Funds	\$ 17,952	-	-	17,952	-	-	-	8,053	6,212	3,687	17,952	17,952

BRISTOL, TENNESSEE BOARD OF EDUCATION
ANDERSON ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances
	July 1, 2018	Revenues		In	Out	
General Fund						
Administration	-	-	1,146	-	-	-
Board Allocations	-	12,419	12,419	-	-	-
Fines, Fees and Dues	-	13,974	11,202	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	479	-	-	-
Interest	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Resale Items	-	2,387	1,938	-	-	-
Total General Fund	2,091	28,780	27,184	-	-	3,687
Restricted Funds						
Board of Education Allocations						
Administration	8	6,971	6,896	-	-	83
Audio/Visual	1,553	2,148	3,684	-	-	17
Capital Outlay	290	790	1,030	-	-	50
Clinic	218	300	317	-	-	201
Library Books and Supplies	495	5,279	5,712	-	-	62
Materials and Supplies BEP Pool	-	-	-	-	-	-
Materials and Supplies BEP Teacher	-	6,200	6,129	-	-	71
Physical Education	291	-	172	-	-	119
Special Areas	-	1,000	999	-	-	1
Staff Development	13	10,000	6,175	-	-	3,838
Technology	139	-	139	-	-	-
Travel - Principal	-	1,600	1,576	-	-	24
Class Accounts						
Chorus	241	921	1,078	-	-	84
Safety Patrols	854	-	-	-	-	854
Other Accounts						
Book Fair	17	3,698	3,715	-	-	-
Power of Play 5k	1,120	-	241	-	-	879
Restricted Fundraising	196	538	734	-	-	-
Donations						
Field Trips	-	-	-	-	-	-
Mathletes	700	-	-	-	-	700
Other	19	515	532	-	-	2
Principal Designated	500	2,321	2,777	-	-	44
PTA	6	-	-	-	-	6
Robotics	-	705	655	-	-	50
School Specific	2,266	-	2,266	-	-	-
Grants	587	16,000	9,411	-	-	7,176
Teacher Awards	4	-	-	-	-	4
Total Restricted Funds	9,517	58,986	54,238	-	-	14,265
Total General and Restricted Funds	\$ 11,608	87,766	81,422	-	-	17,952

BRISTOL, TENNESSEE BOARD OF EDUCATION
 AVOCA ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES							
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances				Total Liabilities and Fund Balances	
					Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	\$ 40,913	-	-	40,913	-	-	-	-	-	40,913	40,913	40,913
Restricted Funds												
Board of Education Allocations												
Administration	11	-	-	11	-	-	-	-	11	-	11	11
Audio/Visual	1,249	-	-	1,249	-	-	-	-	1,249	-	1,249	1,249
Capital Outlay	128	-	-	128	-	-	-	-	128	-	128	128
Clinic	4	-	-	4	-	-	-	-	4	-	4	4
Guidance	220	-	-	220	-	-	-	-	220	-	220	220
Library Books and Supplies	48	-	-	48	-	-	-	-	48	-	48	48
Materials and Supplies BEP Pool	75	-	-	75	-	-	-	75	-	-	75	75
Materials and Supplies BEP Teacher	200	-	-	200	-	-	-	200	-	-	200	200
Music	275	-	-	275	-	-	-	-	275	-	275	275
Physical Education	36	-	-	36	-	-	-	-	36	-	36	36
Staff Development	2,637	-	-	2,637	-	-	-	-	2,637	-	2,637	2,637
Travel - Principal	2,157	-	-	2,157	-	-	-	-	2,157	-	2,157	2,157
Other Accounts												
Book Fair	511	-	-	511	-	-	-	-	511	-	511	511
Power of Play 5k	2,077	-	-	2,077	-	-	-	-	2,077	-	2,077	2,077
Donations												
Mathletes	1,510	-	-	1,510	-	-	-	1,510	-	-	1,510	1,510
Other	7,822	-	-	7,822	-	-	-	7,822	-	-	7,822	7,822
PTA	2,454	-	-	2,454	-	-	-	2,454	-	-	2,454	2,454
Robotics	283	-	-	283	-	-	-	283	-	-	283	283
School Specific	-	-	-	-	-	-	-	-	-	-	-	-
Grants	80	-	-	80	-	-	-	80	-	-	80	80
Teacher Awards	-	-	-	-	-	-	-	-	-	-	-	-
Total Restricted Funds	21,777	-	-	21,777	-	-	-	12,424	9,353	-	21,777	21,777
Total General and Restricted Funds	\$ 62,690	-	-	62,690	-	-	-	12,424	9,353	40,913	62,690	62,690

BRISTOL, TENNESSEE BOARD OF EDUCATION
 AVOCA ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balance		Expenditures	Transfers		Fund Balances June 30, 2019
	July 1, 2018	Revenues		In	Out	
General Fund						
Administration	-	-	2,060	-	-	-
Board Allocations	-	13,029	13,029	-	-	-
Fines, Fees and Dues	-	19,813	16,377	-	-	-
Gifts, Bequests and Donations	-	100	-	-	-	-
Instruction	-	-	5,404	-	-	-
Interest	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Resale Items	-	6,000	-	-	-	-
Total General Fund	38,841	38,942	36,870	-	-	40,913
Restricted Funds						
Board of Education Allocations						
Administration	305	2,686	2,980	-	-	11
Audio/Visual	1,982	4,392	5,125	-	-	1,249
Capital Outlay	41	3,250	3,163	-	-	128
Clinic	2	100	98	-	-	4
Guidance	264	-	44	-	-	220
Library Books and Supplies	60	4,570	4,582	-	-	48
Materials and Supplies BEP Pool	1,294	-	1,219	-	-	75
Materials and Supplies BEP Teacher	-	6,100	5,900	-	-	200
Music	407	-	132	-	-	275
Physical Education	70	-	34	-	-	36
Special Areas	-	-	-	-	-	-
Staff Development	-	9,000	6,363	-	-	2,637
Technology	-	-	-	-	-	-
Travel - Principal	55	3,450	1,348	-	-	2,157
Other Accounts						
Book Fair	88	7,917	7,494	-	-	511
Power of Play 5k	2,414	-	337	-	-	2,077
Donations						
Mathletes	1,716	700	906	-	-	1,510
Other	6,641	5,007	3,826	-	-	7,822
PTA	2,859	10,033	10,438	-	-	2,454
Robotics	-	1,000	717	-	-	283
School Specific	18	-	18	-	-	-
Grants	366	-	286	-	-	80
Teacher Awards	101	-	101	-	-	-
Total Restricted Funds	18,683	58,205	55,111	-	-	21,777
Total General and Restricted Funds	57,524	97,147	91,981	-	-	62,690

BRISTOL, TENNESSEE BOARD OF EDUCATION
 FAIRMOUNT ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES							Total Liabilities and Fund Balances
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances				Total Fund Balances	
					Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned		
General Fund	\$ 28,790	-	-	28,790	-	-	-	-	-	28,790	28,790	28,790
Restricted Funds												
Board of Education Allocations												
Administration	1,910	-	-	1,910	-	-	-	-	1,910	-	1,910	1,910
Audio/Visual	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	411	-	-	411	-	-	-	-	411	-	411	411
Clinic	173	-	-	173	-	-	-	-	173	-	173	173
Library Books and Supplies	36	-	-	36	-	-	-	-	36	-	36	36
Materials and Supplies BEP Pool	-	-	-	-	-	-	-	-	-	-	-	-
Staff Development	3,007	-	-	3,007	-	-	-	-	3,007	-	3,007	3,007
Technology	663	-	-	663	-	-	-	-	663	-	663	663
Travel - Principal	5,156	-	-	5,156	-	-	-	-	5,156	-	5,156	5,156
Class Accounts												
Band	411	-	-	411	-	-	-	-	411	-	411	411
Other Accounts												
Book Fair	1,721	-	-	1,721	-	-	-	-	1,721	-	1,721	1,721
Power of Play 5k	4,683	-	-	4,683	-	-	-	-	4,683	-	4,683	4,683
Donations												
Mathletes	912	-	-	912	-	-	-	912	-	-	912	912
Other	1,901	-	-	1,901	-	-	-	1,901	-	-	1,901	1,901
PTA	126	-	-	126	-	-	-	126	-	-	126	126
School Specific	-	-	-	-	-	-	-	-	-	-	-	-
Grants	2,721	-	-	2,721	-	-	-	2,721	-	-	2,721	2,721
Teacher Awards	1,304	-	-	1,304	-	-	-	1,304	-	-	1,304	1,304
Total Restricted Funds	25,135	-	-	25,135	-	-	-	6,964	18,171	-	25,135	25,135
Total General and Restricted Funds	\$ 53,925	-	-	53,925	-	-	-	6,964	18,171	28,790	53,925	53,925

BRISTOL, TENNESSEE BOARD OF EDUCATION
 FAIRMOUNT ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2019
	July 1, 2018	Revenues	Expenditures	In	Out	
General Fund						
Administration	\$ -	-	1,577	-	-	-
Board Allocations	-	18,439	18,439	-	-	-
Fines, Fees and Dues	-	8,319	7,159	-	-	-
Gifts, Bequests and Donations	-	100	-	-	-	-
Instruction	-	-	9,958	-	-	-
Interest	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Resale Items	-	2,032	-	-	-	-
Total General Fund	37,033	28,890	37,133	-	-	28,790
Restricted Funds						
Board of Education Allocations						
Administration	-	7,500	5,590	-	-	1,910
Audio/Visual	6,252	4,554	10,806	-	-	-
Capital Outlay	4,809	5,000	9,398	-	-	411
Clinic	1,057	-	884	-	-	173
Library Books and Supplies	302	5,344	5,610	-	-	36
Materials and Supplies BEP Pool	2,133	-	2,133	-	-	-
Materials and Supplies BEP Teacher	-	8,100	8,100	-	-	-
Staff Development	6,204	4,000	7,197	-	-	3,007
Technology	3,954	5,274	8,565	-	-	663
Travel - Principal	3,793	1,600	237	-	-	5,156
Class Accounts						
Band	409	763	761	-	-	411
Safety Patrols	-	1,031	1,031	-	-	-
Other Accounts						
Book Fair	186	7,198	5,663	-	-	1,721
Power of Play 5k	5,467	-	784	-	-	4,683
Donations						
Mathletes	1,217	-	305	-	-	912
Other	11,086	2,035	11,220	-	-	1,901
PTA	670	2,750	3,294	-	-	126
School Specific	1,526	813	2,339	-	-	-
Grants	1,657	3,504	2,440	-	-	2,721
Teacher Awards	1,757	-	453	-	-	1,304
Total Restricted Funds	52,479	59,466	86,810	-	-	25,135
Total General and Restricted Funds	\$ 89,512	88,356	123,943	-	-	53,925

BRISTOL, TENNESSEE BOARD OF EDUCATION
HAYNESFIELD ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES							Total Liabilities and Fund Balances
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances					
					Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	\$ 45,069	-	-	45,069	-	-	-	-	-	45,069	45,069	45,069
Restricted Funds												
Board of Education Allocations												
Administration	447	-	-	447	-	-	-	-	447	-	447	447
Audio/Visual	1,287	-	-	1,287	-	-	-	-	1,287	-	1,287	1,287
Capital Outlay	600	-	-	600	-	-	-	-	600	-	600	600
Clinic	357	-	-	357	-	-	-	-	357	-	357	357
Library Books and Supplies	8,017	-	-	8,017	-	-	-	-	8,017	-	8,017	8,017
Materials & Supplies BEP Pool	1,155	-	-	1,155	-	-	-	1,155	-	-	1,155	1,155
Physical Education	119	-	-	119	-	-	-	-	119	-	119	119
Staff Development	1,031	-	-	1,031	-	-	-	-	1,031	-	1,031	1,031
Travel - Principal	3,959	-	-	3,959	-	-	-	-	3,959	-	3,959	3,959
Other Accounts												
Book Fair	7,607	-	-	7,607	-	-	-	-	7,607	-	7,607	7,607
Power of Play 5k	-	-	-	-	-	-	-	-	-	-	-	-
Donations												
Mathletes	2,202	-	-	2,202	-	-	-	2,202	-	-	2,202	2,202
Other	246	-	-	246	-	-	-	246	-	-	246	246
PTA	2,689	-	-	2,689	-	-	-	2,689	-	-	2,689	2,689
Grants	830	-	-	830	-	-	-	830	-	-	830	830
Total Restricted Funds	30,546	-	-	30,546	-	-	-	7,122	23,424	-	30,546	30,546
Total General and Restricted Funds	\$ 75,615	-	-	75,615	-	-	-	7,122	23,424	45,069	75,615	75,615

BRISTOL, TENNESSEE BOARD OF EDUCATION
HAYNESFIELD ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2018	Revenues	Expenditures	In	Out	June 30, 2019
General Fund						
Administration	-	-	1,793	-	-	-
Board Allocations	-	15,367	15,367	-	-	-
Fines, Fees and Dues	-	28,640	25,266	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	3,382	-	-	-
Interest	-	-	-	-	-	-
Operations and Maintenance	-	-	626	-	-	-
Resale Items	-	6,308	1,343	-	-	-
Total General Fund	42,531	50,315	47,777	-	-	45,069
Restricted Funds						
Board of Education Allocations						
Administration	2,125	-	1,678	-	-	447
Audio/Visual	390	11,724	10,827	-	-	1,287
Capital Outlay	502	2,000	1,902	-	-	600
Clinic	503	-	146	-	-	357
Library Books and Supplies	6,215	4,806	3,004	-	-	8,017
Materials & Supplies BEP Pool	1,155	-	-	-	-	1,155
Materials & Supplies BEP Teacher	-	6,100	6,100	-	-	-
Physical Education	59	60	-	-	-	119
Staff Development	3,476	4,000	6,445	-	-	1,031
Travel - Principal	4,810	1,600	2,451	-	-	3,959
Class Accounts						
Band	-	-	-	-	-	-
Other Accounts						
Book Fair	7,028	6,532	5,953	-	-	7,607
Power of Play 5k	1,100	-	1,100	-	-	-
Donations						
Field Trips	-	277	277	-	-	-
Mathletes	705	2,100	603	-	-	2,202
Other	-	3,541	3,295	-	-	246
PTA	2,838	3,000	3,149	-	-	2,689
Grants	770	500	440	-	-	830
Total Restricted Funds	31,676	46,240	47,370	-	-	30,546
Total General and Restricted Funds	\$ 74,207	96,555	95,147	-	-	75,615

BRISTOL, TENNESSEE BOARD OF EDUCATION
HOLSTON VIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES							Total Liabilities and Fund Balances
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances					
					Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	\$ 14,812	7,245	-	22,057	-	-	-	-	-	22,057	22,057	22,057
Restricted Funds												
Board of Education Allocations												
Administration	2,943	-	-	2,943	-	-	-	-	2,943	-	2,943	2,943
Audio/Visual	334	-	-	334	-	-	-	-	334	-	334	334
Capital Outlay	5,051	-	-	5,051	-	-	-	-	5,051	-	5,051	5,051
Clinic	27	-	-	27	-	-	-	-	27	-	27	27
Library Books and Supplies	899	-	-	899	-	-	-	-	899	-	899	899
Staff Development	1,424	-	-	1,424	-	-	-	-	1,424	-	1,424	1,424
Travel - Principal	6,684	-	-	6,684	-	-	-	-	6,684	-	6,684	6,684
Class Accounts												
Band	1,004	-	-	1,004	-	-	-	-	1,004	-	1,004	1,004
Chorus	1,412	-	-	1,412	-	-	-	-	1,412	-	1,412	1,412
Other Accounts												
Book Fair	4,136	-	-	4,136	-	-	-	-	4,136	-	4,136	4,136
Power of Play 5k	796	-	-	796	-	-	-	-	796	-	796	796
Restricted Fundraising	14,638	-	-	14,638	-	-	-	-	14,638	-	14,638	14,638
Donations												
Mathletes	-	-	-	-	-	-	-	-	-	-	-	-
Other	299	-	-	299	-	-	-	299	-	-	299	299
School Specific	1,675	-	-	1,675	-	-	-	1,675	-	-	1,675	1,675
School Specific # 2	650	-	-	650	-	-	-	650	-	-	650	650
Grants	1,080	-	-	1,080	-	-	-	1,080	-	-	1,080	1,080
Total Restricted Funds	43,052	-	-	43,052	-	-	-	3,704	39,348	-	43,052	43,052
Total General and Restricted Funds	\$ 57,864	7,245	-	65,109	-	-	-	3,704	39,348	22,057	65,109	65,109

BRISTOL, TENNESSEE BOARD OF EDUCATION
HOLSTON VIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2019
	July 1, 2018	Revenues	Expenditures	In	Out	
General Fund						
Administration	\$ -	-	5,092	-	-	-
Board Allocations	-	10,876	10,865	-	-	-
Fines, Fees and Dues	-	26,883	21,407	-	-	-
Gifts, Bequests and Donations	-	1,914	-	-	-	-
Instruction	-	-	11,179	-	-	-
Interest	-	1	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Resale Items	-	6,055	-	-	-	-
Total General Fund	24,871	45,729	48,543	-	-	22,057
Restricted Funds						
Board of Education Allocations						
Administration	4,049	4,300	5,406	-	-	2,943
Audio/Visual	493	4,400	4,559	-	-	334
Capital Outlay	3,735	4,279	2,963	-	-	5,051
Clinic	213	-	186	-	-	27
Library Books and Supplies	1,104	4,840	5,045	-	-	899
Materials and Supplies BEP Pool	-	-	-	-	-	-
Materials and Supplies BEP Teacher	-	5,800	5,800	-	-	-
Staff Development	1,908	7,200	7,684	-	-	1,424
Technology	-	-	-	-	-	-
Travel - Principal	7,570	-	886	-	-	6,684
Class Accounts						
Band	1,004	-	-	-	-	1,004
Chorus	1,122	6,596	6,306	-	-	1,412
Other Accounts						
Book Fair	4,679	3,975	4,518	-	-	4,136
Power of Play 5k	2,484	-	1,688	-	-	796
Restricted Fundraising	14,728	10,415	10,505	-	-	14,638
Donations						
Field Trips	-	-	-	-	-	-
Mathletes	78	-	78	-	-	-
Other	3,252	50	3,003	-	-	299
PTA	-	2,199	2,199	-	-	-
School Specific	392	1,600	317	-	-	1,675
School Specific # 2	250	600	200	-	-	650
Grants	841	2,880	2,641	-	-	1,080
Total Restricted Funds	47,902	59,134	63,984	-	-	43,052
Total General and Restricted Funds	72,773	104,863	112,527	-	-	65,109

BRISTOL, TENNESSEE BOARD OF EDUCATION
G.W. VANCE MIDDLE SCHOOL
INTERNAL SCHOOLS FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances			Total Liabilities and Fund Balances	
					Accounts Payable	Total Liabilities	Restricted	Assigned	Unassigned		Total Fund Balances
General Fund	\$ 77	\$ 36,175	-	36,252	-	-	-	-	36,252	36,252	36,252
Restricted Funds											
Board of Education Allocations											
Administrative	1,937	-	-	1,937	-	-	-	1,937	-	1,937	1,937
Admin Travel - Asst Principal	1,005	-	-	1,005	-	-	-	1,005	-	1,005	1,005
Admin Travel - Principal	2,964	-	-	2,964	-	-	-	2,964	-	2,964	2,964
Capital Outlay	1,472	-	-	1,472	-	-	-	1,472	-	1,472	1,472
Instructional Materials	10,220	-	-	10,220	-	-	-	10,220	-	10,220	10,220
Library Books	63	-	-	63	-	-	-	63	-	63	63
Library Periodicals	1,097	-	-	1,097	-	-	-	1,097	-	1,097	1,097
Library Supplies	63	-	-	63	-	-	-	63	-	63	63
Pooled Materials - BEP	3,230	-	-	3,230	-	-	3,230	-	-	3,230	3,230
Staff Development	3,434	-	-	3,434	-	-	-	3,434	-	3,434	3,434
Teacher Materials - BEP	-	-	-	-	-	-	-	-	-	-	-
Technology	3,508	-	-	3,508	-	-	-	3,508	-	3,508	3,508
Class Accounts											
Accelerated Learning	809	-	-	809	-	-	-	809	-	809	809
Art	1,418	-	-	1,418	-	-	-	1,418	-	1,418	1,418
Band	1,498	-	-	1,498	-	-	-	1,498	-	1,498	1,498
Chorus	1,025	-	-	1,025	-	-	-	1,025	-	1,025	1,025
Computer	161	-	-	161	-	-	-	161	-	161	161
Foreign Language	-	-	-	-	-	-	-	-	-	-	-
General Music	2,284	-	-	2,284	-	-	-	2,284	-	2,284	2,284
Intervention	1,209	-	-	1,209	-	-	-	1,209	-	1,209	1,209
Language Arts	1,937	-	-	1,937	-	-	-	1,937	-	1,937	1,937
Math	979	-	-	979	-	-	-	979	-	979	979
Physical Education	2,088	-	-	2,088	-	-	-	2,088	-	2,088	2,088
School Teams	4,766	-	-	4,766	-	-	-	4,766	-	4,766	4,766
Science	2,997	-	-	2,997	-	-	-	2,997	-	2,997	2,997
Social Studies	2,111	-	-	2,111	-	-	-	2,111	-	2,111	2,111
Special Education	257	-	-	257	-	-	-	257	-	257	257
STEM Education	85	-	-	85	-	-	-	85	-	85	85
Tech Education	91	-	-	91	-	-	-	91	-	91	91

BRISTOL, TENNESSEE BOARD OF EDUCATION
G.W. VANCE MIDDLE SCHOOL
INTERNAL SCHOOLS FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances			Total Liabilities and Fund Balances	
					Accounts Payable	Total Liabilities	Restricted	Assigned	Unassigned		Total Fund Balances
Restricted Funds (Continued)											
Club Accounts											
Art Honor Society	203	-	-	203	-	-	-	203	-	203	203
Beta Club	359	-	-	359	-	-	-	359	-	359	359
FCA	91	-	-	91	-	-	-	91	-	91	91
Hiking Club	-	-	-	-	-	-	-	-	-	-	-
Natural Helpers	-	-	-	-	-	-	-	-	-	-	-
Newspaper	12	-	-	12	-	-	-	12	-	12	12
Planeteers	1,075	-	-	1,075	-	-	-	1,075	-	1,075	1,075
Science Club	347	-	-	347	-	-	-	347	-	347	347
Student Council	-	-	-	-	-	-	-	-	-	-	-
Tennis Club	145	-	-	145	-	-	-	145	-	145	145
Other Accounts											
Building and Grounds	1,005	-	-	1,005	-	-	-	1,005	-	1,005	1,005
Extended Resource - Other	932	-	-	932	-	-	-	932	-	932	932
Guidance	915	-	-	915	-	-	-	915	-	915	915
Library	130	-	-	130	-	-	-	130	-	130	130
Library Research	74	-	-	74	-	-	-	74	-	74	74
Overnight Field Trips	-	-	-	-	-	-	-	-	-	-	-
Positive Behavior Program	1,926	-	-	1,926	-	-	-	1,926	-	1,926	1,926
Restricted Fundraising	-	-	-	-	-	-	-	-	-	-	-
Student Needs	916	-	-	916	-	-	916	-	-	916	916
Summer School	307	-	-	307	-	-	-	307	-	307	307
Technology Training	424	-	-	424	-	-	-	424	-	424	424
Power of Play 5k	1,101	-	-	1,101	-	-	-	1,101	-	1,101	1,101
Athletic Accounts											
Athletics	28,233	-	-	28,233	-	-	-	28,233	-	28,233	28,233
Donation Accounts											
Mathletes	1,731	-	-	1,731	-	-	1,731	-	-	1,731	1,731
Other	-	-	-	-	-	-	-	-	-	-	-
PTSA	392	-	-	392	-	-	392	-	-	392	392
Grant Accounts											
Grants	34	-	-	34	-	-	34	-	-	34	34
Total Restricted Funds	93,060	-	-	93,060	-	-	6,303	86,757	-	93,060	93,060
Total General and Restricted Funds	\$ 93,137	36,175	-	129,312	-	-	6,303	86,757	36,252	129,312	129,312

BRISTOL, TENNESSEE BOARD OF EDUCATION
G. W. VANCE MIDDLE SCHOOL
INTERNAL SCHOOLS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances	Revenues	Expenditures	Transfers		Fund Balances
	July 1, 2018			In	Out	June 30, 2019
General Fund						
Administration	\$ -	-	3,610	-	-	-
Board of Education Allocations	-	-	-	-	-	-
Fines, Fees and Dues	-	496	960	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Interest	-	216	-	-	-	-
Instruction	-	-	4,153	-	-	-
Operation and Maintenance	-	-	525	-	-	-
Resale Items	-	10,210	6,358	-	-	-
Total General Fund	40,936	10,922	15,606	-	-	36,252
Restricted Funds						
Board of Education Allocations						
Administrative	3,444	6,060	7,567	-	-	1,937
Admin Travel - Asst Principal	205	800	-	-	-	1,005
Admin Travel - Principal	2,070	1,600	706	-	-	2,964
Capital Outlay	3,269	2,700	4,497	-	-	1,472
Instructional Materials	9,396	5,242	4,418	-	-	10,220
Library Books	515	4,640	5,092	-	-	63
Library Periodicals	1,157	700	760	-	-	1,097
Library Supplies	110	600	647	-	-	63
Pooled Materials - BEP	4,213	4,200	5,183	-	-	3,230
Staff Development	1,717	11,152	9,435	-	-	3,434
Teacher Materials - BEP	-	3,100	3,100	-	-	-
Technology	2,832	4,644	3,968	-	-	3,508
Class Accounts						
Accelerated Learning	-	1,200	391	-	-	809
Art	2,481	720	1,783	-	-	1,418
Band	1,188	310	-	-	-	1,498
Chorus	292	2,888	2,155	-	-	1,025
Computer	230	-	69	-	-	161
Foreign Language	-	-	-	-	-	-
General Music	2,118	1,412	1,246	-	-	2,284
Intervention	930	1,000	721	-	-	1,209
Language Arts	1,482	846	391	-	-	1,937
Math	447	1,268	736	-	-	979

BRISTOL, TENNESSEE BOARD OF EDUCATION
G. W. VANCE MIDDLE SCHOOL
INTERNAL SCHOOLS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances	Revenues	Expenditures	Transfers		Fund Balances
	July 1, 2018			In	Out	June 30, 2019
Restricted Funds (Continued)						
Class Accounts (Continued)						
Physical Education	1,611	620	143	-	-	2,088
School Teams (7th Grade)	3,152	3,351	1,737	-	-	4,766
Science	2,918	2,793	2,714	-	-	2,997
Social Studies	1,984	646	519	-	-	2,111
Special Education	310	300	353	-	-	257
STEM Education	819	2,261	2,995	-	-	85
Tech Education	91	-	-	-	-	91
Club Accounts						
Art Honor Society	203	-	-	-	-	203
Beta Club	747	990	1,378	-	-	359
FCA	91	-	-	-	-	91
Hiking Club	-	-	-	-	-	-
Natural Helpers	74	-	74	-	-	-
Newspaper	12	-	-	-	-	12
Planeteers	1,386	-	311	-	-	1,075
Science Club	543	3,288	3,484	-	-	347
Student Council	80	-	80	-	-	-
Tennis Club	145	-	-	-	-	145
Other Accounts						
Building and Grounds	1,228	-	223	-	-	1,005
Extended Resource - Other	1,040	1,724	1,832	-	-	932
Guidance	922	1,013	1,020	-	-	915
Library	259	2,233	2,362	-	-	130
Library Research	846	632	1,404	-	-	74
Overnight Field Trips	-	-	-	-	-	-
Positive Behavior Program	2,147	3,000	3,221	-	-	1,926
Restricted Fundraising	-	-	-	-	-	-
Student Needs	1,325	-	409	-	-	916
Summer School	307	-	-	-	-	307
Technology Training	424	-	-	-	-	424
Power of Play 5k	1,101	-	-	-	-	1,101
Athletic Accounts						
Athletics	40,891	52,916	65,574	-	-	28,233
Donation Accounts						
Mathletes	2,627	-	896	-	-	1,731
Other	87	355	442	-	-	-
PTSA	491	-	99	-	-	392
Grant Accounts						
Grants	34	-	-	-	-	34
Total Restricted Funds	105,991	131,204	144,135	-	-	93,060
Total General and Restricted Funds	\$ 146,927	142,126	159,741	-	-	129,312

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Total Liabilities	Restricted	Assigned	Unassigned		
General Fund	34,451	4,708	-	39,159	-	-	-	-	39,159	39,159	39,159
Restricted Funds											
Board of Education Allocations											
Administration	34,350	-	-	34,350	-	-	-	34,350	-	34,350	34,350
Administration - Travel	943	-	-	943	-	-	-	943	-	943	943
Band - THS	1,389	-	-	1,389	-	-	-	1,389	-	1,389	1,389
Capital Outlay	10,131	-	-	10,131	-	-	-	10,131	-	10,131	10,131
Chorus	157	-	-	157	-	-	-	157	-	157	157
Materials/Supplies - BEP	38,086	-	-	38,086	-	-	-	38,086	-	38,086	38,086
Materials/Supplies - Departments	4,553	-	-	4,553	-	-	-	4,553	-	4,553	4,553
Staff Development	457	-	-	457	-	-	-	457	-	457	457
Technology	5,339	-	-	5,339	-	-	-	5,339	-	5,339	5,339
Class Accounts											
Band - Vending	198	-	-	198	-	-	-	198	-	198	198
Band - Concessions	7,361	-	-	7,361	-	-	-	7,361	-	7,361	7,361
Chorus	652	-	-	652	-	-	-	652	-	652	652
Class Accounts	20	-	-	20	-	-	-	20	-	20	20
Credit Recovery	12,843	-	-	12,843	-	-	-	12,843	-	12,843	12,843
Fees - Special Classes	69,438	-	-	69,438	-	-	-	69,438	-	69,438	69,438
JRROTC	7,736	-	-	7,736	-	-	-	7,736	-	7,736	7,736
Leadership Challenge	582	-	-	582	-	-	-	582	-	582	582
Skills USA - # 1 Industrial Arts	1,666	-	-	1,666	-	-	-	1,666	-	1,666	1,666
Skills USA - # 2 Cosmetology	9	-	-	9	-	-	-	9	-	9	9
Skills USA - # 3 Drafting	57	-	-	57	-	-	-	57	-	57	57
Skills USA - # 5 Machine Shop	779	-	-	779	-	-	-	779	-	779	779
Skills USA - # 6 Graphic Arts	8,742	-	-	8,742	-	-	-	8,742	-	8,742	8,742
Skills USA - # 7 TV Broadcasting	565	-	-	565	-	-	-	565	-	565	565
Skills USA - # 8 VAP	111	-	-	111	-	-	-	111	-	111	111
Skills USA - # 9 Auto Mechanics	399	-	-	399	-	-	-	399	-	399	399
Skills USA - # 10 Go Kart Challenge	79	-	-	79	-	-	-	79	-	79	79
Special Education	4,184	-	-	4,184	-	-	-	4,184	-	4,184	4,184
Club Accounts											
Anchor Club	2,694	-	-	2,694	-	-	-	2,694	-	2,694	2,694
Beta Club	2,112	-	-	2,112	-	-	-	2,112	-	2,112	2,112
BPA	215	-	-	215	-	-	-	215	-	215	215
Chess Club	96	-	-	96	-	-	-	96	-	96	96
Civinettes	207	-	-	207	-	-	-	207	-	207	207
Civitan's - Junior	24	-	-	24	-	-	-	24	-	24	24
Club 1-2-1	2	-	-	2	-	-	-	2	-	2	2
Equal Rights Association	53	-	-	53	-	-	-	53	-	53	53
E-Sports Club	500	-	-	500	-	-	-	500	-	500	500
Fellowship of Christian Athletes	601	-	-	601	-	-	-	601	-	601	601
French Club	69	-	-	69	-	-	-	69	-	69	69
Future Teachers of America	224	-	-	224	-	-	-	224	-	224	224
German Club	22	-	-	22	-	-	-	22	-	22	22
HOSA	590	-	-	590	-	-	-	590	-	590	590
Interact Club	509	-	-	509	-	-	-	509	-	509	509

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2019

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances			Total Fund Balances	Total Liabilities and Fund Balances
					Accounts Payable	Total Liabilities	Restricted	Assigned	Unassigned		
Restricted Funds (Continued)											
JR Classical League/Latin	81	-	-	81	-	-	-	81	-	81	81
National Art Honor Society	29	-	-	29	-	-	-	29	-	29	29
National Honor Society	2,451	-	-	2,451	-	-	-	2,451	-	2,451	2,451
Natural Helpers	64	-	-	64	-	-	-	64	-	64	64
Robotics Team	1,202	-	-	1,202	-	-	-	1,202	-	1,202	1,202
Science Club	-	-	-	-	-	-	-	-	-	-	-
Spanish Club	6	-	-	6	-	-	-	6	-	6	6
Student Council	4,696	-	-	4,696	-	-	-	4,696	-	4,696	4,696
Volleyball	11	-	-	11	-	-	-	11	-	11	11
Writers Guild	23	-	-	23	-	-	-	23	-	23	23
Other Accounts											
JR - SR Fundraiser	2,998	-	-	2,998	-	-	-	2,998	-	2,998	2,998
Renaissance Program	13,731	-	-	13,731	-	-	-	13,731	-	13,731	13,731
Service Projects	500	-	-	500	-	-	-	500	-	500	500
Special Olympics	93	-	-	93	-	-	93	-	-	93	93
Special Services - Projects	148	-	-	148	-	-	-	148	-	148	148
Strategic Planning Reserve	35,290	-	10,207	45,497	-	-	-	45,497	-	45,497	45,497
Technology - Vending	12,874	-	-	12,874	-	-	-	12,874	-	12,874	12,874
Power of Play 5K	1,298	-	-	1,298	-	-	-	1,298	-	1,298	1,298
Athletic Accounts											
Athletics	108,943	-	-	108,943	-	-	-	108,943	-	108,943	108,943
Donation Accounts											
Doc Maples Courtyard	1,253	-	-	1,253	-	-	1,253	-	-	1,253	1,253
Doc Maples Memorial Scholarship	3,075	-	-	3,075	-	-	3,075	-	-	3,075	3,075
John and Emily Hammond Scholarship	-	-	-	-	-	-	-	-	-	-	-
Donations - Art	-	-	-	-	-	-	-	-	-	-	-
Donations - Athletes	2,234	-	-	2,234	-	-	2,234	-	-	2,234	2,234
Rotary Club - Achievement Award	567	-	-	567	-	-	567	-	-	567	567
Rotary Club - Honors Program	653	-	-	653	-	-	653	-	-	653	653
Donations - Technology	3,498	-	-	3,498	-	-	3,498	-	-	3,498	3,498
Donations - Princ Designate	6,084	-	-	6,084	-	-	6,084	-	-	6,084	6,084
Grant Accounts											
Grants	2,549	-	-	2,549	-	-	2,549	-	-	2,549	2,549
Memorial Accounts											
Memorial - Marcello Dinsmore	8	-	-	8	-	-	8	-	-	8	8
Memorials	475	-	-	475	-	-	475	-	-	475	475
Total Restricted Funds	423,578	-	10,207	433,785	-	-	20,489	413,296	-	433,785	433,785
Total General and Restricted Funds	\$ 458,029	4,708	10,207	472,944	-	-	20,489	413,296	39,159	472,944	472,944

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances
	July 1, 2018	Revenues		In	Out	
General Fund						
Administration	-	-	550	-	-	-
Board of Education Allocations	-	24,600	24,302	-	-	-
Fines, Fees and Dues	-	658	553	-	-	-
Gifts, Bequests and Donations	-	295	-	-	-	-
Instruction	-	-	9,088	-	-	-
Interest	-	2,015	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Other	-	-	478	-	-	-
Resale Items	-	44,365	36,850	-	-	-
Total General Fund	39,047	71,933	71,821	-	-	39,159
Restricted Funds						
Board of Education Allocations						
Administration	32,733	22,126	20,509	-	-	34,350
Administration - Travel	4,488	4,202	7,747	-	-	943
Band - IUR - Elementary	-	-	-	-	-	-
Band - IUR - Vance Middle	-	-	-	-	-	-
Band - THS	119	11,610	10,340	-	-	1,389
Capital Outlay	2,690	14,000	6,559	-	-	10,131
Chorus	1,863	6,395	8,101	-	-	157
Materials / Supplies - BEP	37,738	26,320	25,972	-	-	38,086
Materials / Supplies - Departments	3,589	22,600	21,636	-	-	4,553
Staff Development	438	16,149	16,130	-	-	457
Technology	7,873	148	2,682	-	-	5,339
Class Accounts						
Band - Vending	1,365	6,600	7,767	-	-	198
Band - Concessions	9,332	13,900	15,871	-	-	7,361
Chorus	1,313	1,810	2,471	-	-	652
Class Accounts	20	-	-	-	-	20
Credit Recovery	9,210	3,633	-	-	-	12,843
Fees - Special Classes	67,600	30,037	28,199	-	-	69,438
JRROTC	9,904	6,500	8,668	-	-	7,736
Leadership Challenge	582	-	-	-	-	582
Leadership Challenge for Habitat	-	-	-	-	-	-
Skills USA - # 1 Industrial Arts	2,142	774	1,250	-	-	1,666
Skills USA - # 2 Cosmetology	9	-	-	-	-	9
Skills USA - # 3 Drafting	57	-	-	-	-	57
Skills USA - # 5 Machine Shop	779	-	-	-	-	779
Skills USA - # 6 Graphic Arts	9,358	18,928	19,544	-	-	8,742
Skills USA - # 7 TV Broadcasting	346	460	241	-	-	565
Skills USA - # 8 VAP	760	-	649	-	-	111
Skills USA - # 9 Auto Mechanics	482	-	83	-	-	399
Skills USA - # 10 Go Kart Challenge	79	-	-	-	-	79
Special Education	2,220	4,524	2,560	-	-	4,184

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

Restricted Funds (Continued)	Fund Balances July 1, 2018	Revenues	Expenditures	Transfers In	Out	Fund Balances June 30, 2019
Club Accounts						
Anchor Club	5,647	5,682	8,635	-	-	2,694
Beta Club	1,404	2,835	2,127	-	-	2,112
BPA	221	765	771	-	-	215
Chess Club	96	-	-	-	-	96
Civinettes	837	1,911	2,541	-	-	207
Civitans - Junior	24	-	-	-	-	24
Club 1-2-1	2	-	-	-	-	2
Equal Rights Association	53	-	-	-	-	53
E-Sports Club	-	500	-	-	-	500
Fellowship of Christian Athletes	643	-	42	-	-	601
French Club	58	35	24	-	-	69
Future Teachers of America	224	-	-	-	-	224
German Club	22	-	-	-	-	22
HOSA	132	6,294	5,836	-	-	590
Interact Club	450	298	239	-	-	509
JR Classical League/Latin	81	-	-	-	-	81
National Art Honor Society	29	-	-	-	-	29
National Honor Society	2,262	4,050	3,861	-	-	2,451
Natural Helpers	64	-	-	-	-	64
Relay for Life	-	-	-	-	-	-
Robotics Team	3,636	1,790	4,224	-	-	1,202
Science Club	26	125	151	-	-	-
Spanish Club	6	-	-	-	-	6
Student Council	3,731	11,500	10,535	-	-	4,696
Volleyball	-	785	774	-	-	11
Writers Guild	23	-	-	-	-	23

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT B

	Fund Balances	Revenues	Expenditures	Transfers		Fund Balances
	July 1, 2018			In	Out	June 30, 2019
Restricted Funds (Continued)						
Other Accounts						
Beautification	-	-	-	-	-	-
Boys State	-	-	-	-	-	-
Field Trips	-	-	-	-	-	-
Fundraiser - School Projects	-	-	-	-	-	-
JR - SR Fundraiser	9,001	13,800	19,803	-	-	2,998
Renaissance Program	14,255	405	929	-	-	13,731
Service Projects	500	-	-	-	-	500
Special Olympics	93	-	-	-	-	93
Special Services - Projects	148	-	-	-	-	148
Strategic Planning Reserve	35,377	10,207	87	-	-	45,497
Technology - Vending	8,167	6,599	1,892	-	-	12,874
Power of Play 5K	1,298	-	-	-	-	1,298
Athletic Accounts						
Athletics	156,115	677,188	724,360	-	-	108,943
Donation Accounts						
Doc Maples Courtyard	1,253	-	-	-	-	1,253
Doc Maples Memorial Scholarship	3,075	-	-	-	-	3,075
John and Emily Hammond Scholarship	-	-	-	-	-	-
Donations - Art	-	-	-	-	-	-
Donations - Mathletes	2,234	-	-	-	-	2,234
NETSPA - Scholarship	-	-	-	-	-	-
Nursing Scholarship	-	-	-	-	-	-
Radiology Association Scholarship	-	-	-	-	-	-
Red Cross Relief	-	-	-	-	-	-
Rotary Club - Achievement Award	567	-	-	-	-	567
Rotary Club - Honors Program	272	1,500	1,119	-	-	653
Donations - Technology	2,548	4,714	3,764	-	-	3,498
Donations - Princ Designate	-	7,692	1,608	-	-	6,084
Grant Accounts						
Grants	946	4,841	3,238	-	-	2,549
Memorial Accounts						
Memorial - Marcello Dinsmore	8	-	-	-	-	8
Memorials	75	440	40	-	-	475
Total Restricted Funds	462,692	974,672	1,003,579	-	-	433,785
Total General and Restricted Funds	\$ 501,739	1,046,605	1,075,400	-	-	472,944

**BRISTOL TENNESSEE CITY SCHOOLS
SCHEDULE OF SALARY SUPPLEMENTS
For Fiscal Year Ending June 30, 2019**

Name	Amount	Activity	Board Approved	Proper Withholding
VANCE MIDDLE SCHOOL				
ABEL, M	233.30	CURRICULUM STIPEND	YES	YES
ARNIE, N	330.72	ATHLETICS	YES	YES
AUSTIN, D	236.22	CURRICULUM STIPEND	YES	YES
BAPTISTA, D	233.30	CURRICULUM STIPEND	YES	YES
BARNES, J	236.22	CURRICULUM STIPEND	YES	YES
BAYS, J	236.22	CURRICULUM STIPEND	YES	YES
BOGGS, D	236.22	CURRICULUM STIPEND	YES	YES
BROWN, T	236.22	CURRICULUM STIPEND	YES	YES
CANTER, A	236.22	CURRICULUM STIPEND	YES	YES
CHAPMAN, M	236.22	CURRICULUM STIPEND	YES	YES
CLELAND, A	233.30	CURRICULUM STIPEND	YES	YES
CULBERTSON, J	233.30	CURRICULUM STIPEND	YES	YES
DEMPSEY, P	1,126.10	ATHLETICS	YES	YES
FICK, M	236.22	CURRICULUM STIPEND	YES	YES
FINCH, S	236.22	CURRICULUM STIPEND	YES	YES
GOODMAN, J	139.98	CURRICULUM STIPEND	YES	YES
GUESS, J	236.22	CURRICULUM STIPEND	YES	YES
HOUSTON, L	236.22	CURRICULUM STIPEND	YES	YES
HUTTON, S	233.30	CURRICULUM STIPEND	YES	YES
KEYS, A	236.22	CURRICULUM STIPEND	YES	YES
KINCHELOE, C	448.92	MAINTENANCE STIPEND	YES	YES
LEONARD III, S	236.22	CURRICULUM STIPEND	YES	YES
LEONARD, L	236.22	CURRICULUM STIPEND	YES	YES
MADDOX, W	236.22	CURRICULUM STIPEND	YES	YES
MANAHAN, C	590.56	ATHLETICS/CURRICULUM STIPEND	YES	YES
MITCHELL, K	347.42	CURRICULUM STIPEND	YES	YES
PARKS, A	233.30	CURRICULUM STIPEND	YES	YES
PORTER, R	233.30	CURRICULUM STIPEND	YES	YES
PRICE, R	236.22	CURRICULUM STIPEND	YES	YES
QUALES, D	70.87	CURRICULUM STIPEND	YES	YES
SHIPLEY, D	70.87	CURRICULUM STIPEND	YES	YES
SMITH, D	236.22	CURRICULUM STIPEND	YES	YES
SMITH, T	1,229.59	ATHLETICS/CURRICULUM STIPEND	YES	YES
STILTNER, A	75.36	ATHLETICS/CURRICULUM STIPEND	YES	YES
SWORD, K	236.22	CURRICULUM STIPEND	YES	YES
TALLEY, G	236.22	CURRICULUM STIPEND	YES	YES
TAYLOR, T	236.22	CURRICULUM STIPEND	YES	YES
VARNEY, A	233.30	CURRICULUM STIPEND	YES	YES
WEXLER, D	236.22	CURRICULUM STIPEND	YES	YES
WILLIAMS, A	236.22	CURRICULUM STIPEND	YES	YES
WINSTEAD, V	236.22	CURRICULUM STIPEND	YES	YES
TOTAL	11,729.85			

**BRISTOL TENNESSEE CITY SCHOOLS
SCHEDULE OF SALARY SUPPLEMENTS
For Fiscal Year Ending June 30, 2019**

Name	Amount	Activity	Board Approved	Proper Withholding
TENNESSEE HIGH SCHOOL				
ANDERSON, C	1,090.86	ATHLETICS	YES	YES
ARNIE, N	147.64	ATHLETICS	YES	YES
ARNOLD, E	408.29	ATHLETICS	YES	YES
AUSTIN, C	413.39	ATHLETICS	YES	YES
BARRETT, A	59.06	ATHLETICS	YES	YES
BITTINGER, J	59.06	ATHLETICS	YES	YES
BOGGS, D	788.28	ATHLETICS	YES	YES
BRANSCOMB, C	215.30	ATHLETICS	YES	YES
BRIGHT, K	472.44	ATHLETICS	YES	YES
BROWN, T	428.51	ATHLETICS	YES	YES
BROYLES, B	236.22	ATHLETICS	YES	YES
CROSS, A	172.24	ATHLETICS	YES	YES
ENSOR, R	2,029.00	ATHLETICS	YES	YES
EVERHARDT III, J	65.26	ATHLETICS	YES	YES
FEATHERS, P	7,276.06	ATHLETICS	YES	YES
FLANARY, K	218.53	ATHLETICS	YES	YES
GOODMAN, J	116.65	ATHLETICS	YES	YES
GRAHAM, A	59.06	ATHLETICS	YES	YES
HARLAN, J	6,322.57	CONCESSIONS	YES	YES
HARTSOE, T	174.98	ATHLETICS	YES	YES
IRVIN, J	1,181.10	ATHLETICS	YES	YES
IRVIN, T	29.53	ATHLETICS	YES	YES
JONES, J	1,520.92	ATHLETICS / FIELD MAINTENANCE	YES	YES
KEEN, E	2,532.18	ATHLETICS	YES	YES
KETCHUM, K	44.54	ATHLETICS	YES	YES
KINCHELOE, C	3,292.06	ATHLETICS / FIELD MAINTENANCE	YES	YES
LEONARD III, S	137.76	ATHLETICS	YES	YES
LOWRY, M	457.51	ATHLETICS	YES	YES
MANAHAN, C	214.30	ATHLETICS	YES	YES
MAYS, M	177.17	ATHLETICS	YES	YES
MONROE, J	328.33	ATHLETICS	YES	YES
MORELOCK, B	283.46	ATHLETICS	YES	YES
PANNELL, D	280.82	ATHLETICS	YES	YES
PENDLETON, P	177.17	ATHLETICS	YES	YES
PHILLIPS JR, D	236.22	ATHLETICS	YES	YES
PLACE, S	349.86	ATHLETICS	YES	YES
ROBERTS, P	314.08	ATHLETICS	YES	YES
SNYDER, A	583.25	ATHLETICS	YES	YES
SPROLES, J	236.22	ATHLETICS	YES	YES
TILLER, C	974.41	ATHLETICS	YES	YES
VANCE, A	472.45	ATHLETICS	YES	YES
VANCE, R	1,114.87	ATHLETICS	YES	YES
WADE, B	442.92	ATHLETICS	YES	YES
WARD, C	354.33	ATHLETICS	YES	YES
WARD, K	266.05	ATHLETICS	YES	YES
WILLIAMS, K	93.66	ATHLETICS	YES	YES
TOTAL	36,848.57			
GRAND TOTAL	48,578.42			

**BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SURETY BOND COVERAGE
June 30, 2019**

Company	Public Entity Partners
Type of Coverage	Employee Dishonesty, Forgery or Alteration, Theft, Disappearance or Destruction and Computer Fraud
Amount	\$250,000 per loss for Employee Dishonesty \$200,000 per loss for All Other Coverages \$1,000 Deductible
Period Covered	July 1, 2018 – June 30, 2019
Positions Covered	All Employees



**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 Chairman and Members of the Board of Education
Bristol, Tennessee**

We have audited, in accordance with 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 Bristol, Tennessee Schools Internal School Funds, which are included in the Bristol Department of Education's financial statements, a component unit of Bristol, Tennessee, as of and for the year ended June 30, 2019, and have issued our report thereon dated December 17, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Bristol, Tennessee Schools Internal School Funds' internal control over financial reporting ("internal control") to determine the 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 Bristol, Tennessee Schools Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Bristol, Tennessee Schools Internal School Funds' 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 Bristol, 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 determination of financial statement amounts. 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 Bristol, 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 Bristol, Tennessee Schools Internal School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
December 17, 2019

**BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2019**

None