

**CITY OF BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
FINANCIAL STATEMENTS
JUNE 30, 2020**

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

Directory of School Officials..... i
Independent Auditor’s Report..... 1 - 4

BASIC FINANCIAL STATEMENTS

Combined Balance Sheet By School – Regulatory Basis..... 5
Combined Statement of Revenue, Expenditures and Changes In
Fund Balance By School – Regulatory Basis..... 6
Notes to Regulatory Basis Financial Statements..... 7-10

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..... 11-29
Schedule of Interfund and Interaccount Transfers..... 30
Schedule of Salary Supplements..... 31 and 32
Schedule of Surety Bond Coverage..... 33

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*..... 34 and 35
Schedule of Findings and Responses..... 36
Schedule of Prior Audit Findings..... 37

DIRECTORY OF SCHOOL OFFICIALS

CENTRAL OFFICE

Director of Schools	Annette Tudor, Ed. D.
Board of Education Members	Nelson Pyle, Chair Jim Butcher, Vice-Chair Derek Lindous, Secretary Eric Cuddy Jill Harrison
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	Mandy Deere
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.	Calena Rhymer



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, 2020 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, 2020, 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, 2020, 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, 2020, 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, 2020, 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 11 through 29, 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 information, 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 information, 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 information, 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 30, 2020, 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.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
December 30, 2020

**SCHOOL ACTIVITY FUNDS OF
CITY OF BRISTOL, TENNESSEE
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
JUNE 30, 2020**

	<u>Total</u>	<u>Anderson Elementary</u>	<u>Avoca Elementary</u>	<u>Fairmount Elementary</u>	<u>Haynesfield Elementary</u>	<u>Holston View Elementary</u>	<u>Vance Middle School</u>	<u>Tennessee High School</u>
ASSETS								
Cash & equivalents	\$ 190,827	\$ 5,681	\$ 38,733	\$ 15,126	\$ 35,773	\$ 28,142	\$ 32,616	\$ 34,756
Restricted cash & equivalents	581,073	10,335	29,916	22,467	30,154	29,968	90,826	367,407
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 771,900</u>	<u>\$ 16,016</u>	<u>\$ 68,649</u>	<u>\$ 37,593</u>	<u>\$ 65,927</u>	<u>\$ 58,110</u>	<u>\$ 123,442</u>	<u>\$ 402,163</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Unassigned	190,827	5,681	38,733	15,126	35,773	28,142	32,616	34,756
Total general fund balances	<u>190,827</u>	<u>5,681</u>	<u>38,733</u>	<u>15,126</u>	<u>35,773</u>	<u>28,142</u>	<u>32,616</u>	<u>34,756</u>
Restricted fund								
Restricted	65,199	4,513	14,522	4,993	4,459	1,913	7,773	27,026
Assigned	515,874	5,822	15,394	17,474	25,695	28,055	83,053	340,381
Total restricted fund balances	<u>581,073</u>	<u>10,335</u>	<u>29,916</u>	<u>22,467</u>	<u>30,154</u>	<u>29,968</u>	<u>90,826</u>	<u>367,407</u>
Total fund balances	<u>771,900</u>	<u>16,016</u>	<u>68,649</u>	<u>37,593</u>	<u>65,927</u>	<u>58,110</u>	<u>123,442</u>	<u>402,163</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 771,900</u>	<u>\$ 16,016</u>	<u>\$ 68,649</u>	<u>\$ 37,593</u>	<u>\$ 65,927</u>	<u>\$ 58,110</u>	<u>\$ 123,442</u>	<u>\$ 402,163</u>

**SCHOOL ACTIVITY FUNDS OF
CITY OF BRISTOL, TENNESSEE
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
JUNE 30, 2020**

	<u>Total</u>	<u>Anderson Elementary</u>	<u>Avoca Elementary</u>	<u>Fairmount Elementary</u>	<u>Haynesfield Elementary</u>	<u>Holston View Elementary</u>	<u>Vance Middle School</u>	<u>Tennessee High School</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 233,530	\$ 23,283	\$ 32,571	\$ 25,245	\$ 33,950	\$ 39,208	\$ 11,145	\$ 68,128
General expenditures	<u>(258,630)</u>	<u>(21,289)</u>	<u>(34,751)</u>	<u>(38,909)</u>	<u>(43,246)</u>	<u>(33,123)</u>	<u>(14,781)</u>	<u>(72,531)</u>
Excess (deficiency) of general revenues over general expenditures	(25,100)	1,994	(2,180)	(13,664)	(9,296)	6,085	(3,636)	(4,403)
Restricted revenues	1,250,419	37,375	48,955	48,842	61,750	45,153	146,921	861,423
Restricted expenditures	<u>(1,330,966)</u>	<u>(41,305)</u>	<u>(40,816)</u>	<u>(51,510)</u>	<u>(62,142)</u>	<u>(58,237)</u>	<u>(149,155)</u>	<u>(927,801)</u>
Excess (deficiency) of restricted revenues over restricted expenditures	(80,547)	(3,930)	8,139	(2,668)	(392)	(13,084)	(2,234)	(66,378)
FUND BALANCES								
Beginning general fund balance	215,927	3,687	40,913	28,790	45,069	22,057	36,252	39,159
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total beginning general fund balance and residual equity	<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>
Beginning restricted fund balance	<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>
Ending general fund balance	<u>\$ 190,827</u>	<u>\$ 5,681</u>	<u>\$ 38,733</u>	<u>\$ 15,126</u>	<u>\$ 35,773</u>	<u>\$ 28,142</u>	<u>\$ 32,616</u>	<u>\$ 34,756</u>
Ending restricted fund balance	<u>\$ 581,073</u>	<u>\$ 10,335</u>	<u>\$ 29,916</u>	<u>\$ 22,467</u>	<u>\$ 30,154</u>	<u>\$ 29,968</u>	<u>\$ 90,826</u>	<u>\$ 367,407</u>

BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2020

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; and/or
- 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, 2020

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, 2020

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 \$239,050 and \$7,245, respectively and the bank balances are \$241,260 and \$7,245, respectively. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the middle school is \$86,814 and \$36,628, respectively and the bank balances are \$86,983 and \$36,628, respectively. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the high school is \$397,449 and \$4,714, respectively and the bank balances are \$433,914 and \$4,714, 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 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 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, 2020

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	\$ -	\$ 138	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ 203
Other Accounts	-	-	-	-	-	-	-	-
Grant Accounts	-	3,754	-	80	-	553	-	654
Donations	-	617	-	13,967	-	4,336	-	3,602
Memorials	-	-	-	-	-	-	-	-
Teacher Awards	-	4	-	-	-	104	-	-
ASSIGNED to								
Athletic Accounts	-	-	-	-	-	-	-	-
Board of Education Allocations	-	3,655	-	10,633	-	9,350	-	14,371
Class Accounts	-	928	-	-	-	320	-	-
Club Accounts	-	-	-	-	-	-	-	-
Other Accounts	-	1,239	-	4,761	-	7,804	-	11,324
UNASSIGNED	<u>5,681</u>	<u>-</u>	<u>38,733</u>	<u>-</u>	<u>15,126</u>	<u>-</u>	<u>35,773</u>	<u>-</u>
TOTAL FUND BALANCES	<u>\$ 5,681</u>	<u>\$ 10,335</u>	<u>\$ 38,733</u>	<u>\$ 29,916</u>	<u>\$ 15,126</u>	<u>\$ 22,467</u>	<u>\$ 35,773</u>	<u>\$ 30,154</u>

	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	\$ -	\$ -	\$ -	\$ 3,235	\$ -	\$ -	\$ 4,051
Other Accounts	-	-	-	2,481	-	93	2,574
Grant Accounts	-	221	-	34	-	3,046	8,342
Donations	-	1,692	-	2,023	-	23,412	49,649
Memorials	-	-	-	-	-	475	475
Teacher Awards	-	-	-	-	-	-	108
ASSIGNED to							
Athletic Accounts	-	-	-	11,402	-	20,864	32,266
Board of Education Allocations	-	13,563	-	32,875	-	96,174	180,621
Class Accounts	-	2,314	-	27,044	-	123,237	153,843
Club Accounts	-	-	-	2,181	-	18,509	20,690
Other Accounts	-	12,178	-	9,551	-	81,597	128,454
UNASSIGNED	<u>28,142</u>	<u>-</u>	<u>32,616</u>	<u>-</u>	<u>34,756</u>	<u>-</u>	<u>190,827</u>
TOTAL FUND BALANCES	<u>\$ 28,142</u>	<u>\$ 29,968</u>	<u>\$ 32,616</u>	<u>\$ 90,826</u>	<u>\$ 34,756</u>	<u>\$ 367,407</u>	<u>\$ 771,900</u>

BRISTOL, TENNESSEE BOARD OF EDUCATION
 ANDERSON ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2020

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	\$ 5,681	\$ -	\$ -	\$ 5,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,681	\$ 5,681	\$ 5,681
Restricted Funds												
Board of Education Allocations												
Administration	1,220	-	-	1,220	-	-	-	-	1,220	-	1,220	1,220
Audio/Visual	389	-	-	389	-	-	-	-	389	-	389	389
Capital Outlay	87	-	-	87	-	-	-	-	87	-	87	87
Clinic	200	-	-	200	-	-	-	-	200	-	200	200
Library Books and Supplies	447	-	-	447	-	-	-	-	447	-	447	447
Materials and Supplies BEP Pool	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies BEP Teacher	138	-	-	138	-	-	-	138	-	-	138	138
Physical Education	404	-	-	404	-	-	-	-	404	-	404	404
Special Areas	34	-	-	34	-	-	-	-	34	-	34	34
Staff Development	550	-	-	550	-	-	-	-	550	-	550	550
Technology	-	-	-	-	-	-	-	-	-	-	-	-
Travel - Principal	324	-	-	324	-	-	-	-	324	-	324	324
Class Accounts												
Chorus	74	-	-	74	-	-	-	-	74	-	74	74
Safety Patrols	854	-	-	854	-	-	-	-	854	-	854	854
Other Accounts												
Book Fair	75	-	-	75	-	-	-	-	75	-	75	75
Power of Play 5K	1,164	-	-	1,164	-	-	-	-	1,164	-	1,164	1,164
Restricted Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Donations												
Mathletes	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Principal Designated	561	-	-	561	-	-	-	561	-	-	561	561
PTA	6	-	-	6	-	-	-	6	-	-	6	6
Robotics	50	-	-	50	-	-	-	50	-	-	50	50
School Specific	-	-	-	-	-	-	-	-	-	-	-	-
Grants	3,754	-	-	3,754	-	-	-	3,754	-	-	3,754	3,754
Teacher Awards	4	-	-	4	-	-	-	4	-	-	4	4
Total Restricted Funds	10,335	-	-	10,335	-	-	-	4,513	5,822	-	10,335	10,335
Total General and Restricted Funds	\$ 16,016	\$ -	\$ -	\$ 16,016	\$ -	\$ -	\$ -	\$ 4,513	\$ 5,822	\$ 5,681	\$ 16,016	\$ 16,016

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, 2020

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues		In	Out	
General Fund						
Administration	\$ -	\$ -	\$ 446	\$ -	\$ -	\$ -
Board Allocations	-	13,513	13,513	-	-	-
Fines, Fees and Dues	-	7,857	7,309	-	-	-
Gifts, Bequests and Donations	-	365	-	-	-	-
Instruction	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Resale Items	-	1,548	21	-	-	-
Total General Fund	3,687	23,283	21,289	-	-	5,681
Restricted Funds						
Board of Education Allocations						
Administration	83	10,948	9,811	-	-	1,220
Audio/Visual	17	3,181	2,809	-	-	389
Capital Outlay	50	500	463	-	-	87
Clinic	201	200	201	-	-	200
Library Books and Supplies	62	3,850	3,465	-	-	447
Materials and Supplies BEP Pool	-	-	-	-	-	-
Materials and Supplies BEP Teacher	71	6,000	5,933	-	-	138
Physical Education	119	300	15	-	-	404
Special Areas	1	878	845	-	-	34
Staff Development	3,838	2,583	5,871	-	-	550
Technology	-	-	-	-	-	-
Travel - Principal	24	1,600	1,300	-	-	324
Class Accounts						
Chorus	84	1,080	1,090	-	-	74
Safety Patrols	854	-	-	-	-	854
Other Accounts						
Book Fair	-	3,538	3,463	-	-	75
Power of Play 5k	879	965	680	-	-	1,164
Restricted Fundraising	-	-	-	-	-	-
Donations						
Field Trips	-	-	-	-	-	-
Mathletes	700	-	700	-	-	-
Other	2	1,225	1,227	-	-	-
Principal Designated	44	517	-	-	-	561
PTA	6	-	-	-	-	6
Robotics	50	-	-	-	-	50
School Specific	-	10	10	-	-	-
Grants	7,176	-	3,422	-	-	3,754
Teacher Awards	4	-	-	-	-	4
Total Restricted Funds	14,265	37,375	41,305	-	-	10,335
Total General and Restricted Funds	\$ 17,952	\$ 60,658	\$ 62,594	\$ -	\$ -	\$ 16,016

BRISTOL, TENNESSEE BOARD OF EDUCATION
AVOCA ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2020

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	\$ 38,733	\$ -	\$ -	\$ 38,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,733	\$ 38,733	\$ 38,733
Restricted Funds												
Board of Education Allocations												
Administration	85	-	-	85	-	-	-	-	85	-	85	85
Audio/Visual	108	-	-	108	-	-	-	-	108	-	108	108
Capital Outlay	2,440	-	-	2,440	-	-	-	-	2,440	-	2,440	2,440
Clinic	10	-	-	10	-	-	-	-	10	-	10	10
Guidance	220	-	-	220	-	-	-	-	220	-	220	220
Library Books and Supplies	3,247	-	-	3,247	-	-	-	-	3,247	-	3,247	3,247
Materials and Supplies BEP Pool	75	-	-	75	-	-	-	75	-	-	75	75
Materials and Supplies BEP Teacher	400	-	-	400	-	-	-	400	-	-	400	400
Music	223	-	-	223	-	-	-	-	223	-	223	223
Physical Education	36	-	-	36	-	-	-	-	36	-	36	36
Staff Development	2,422	-	-	2,422	-	-	-	-	2,422	-	2,422	2,422
Travel - Principal	1,842	-	-	1,842	-	-	-	-	1,842	-	1,842	1,842
Other Accounts												
Book Fair	2,482	-	-	2,482	-	-	-	-	2,482	-	2,482	2,482
Power of Play 5k	2,279	-	-	2,279	-	-	-	-	2,279	-	2,279	2,279
Donations												
Mathletes	1,510	-	-	1,510	-	-	-	1,510	-	-	1,510	1,510
Other	9,935	-	-	9,935	-	-	-	9,935	-	-	9,935	9,935
PTA	2,395	-	-	2,395	-	-	-	2,395	-	-	2,395	2,395
Robotics	127	-	-	127	-	-	-	127	-	-	127	127
School Specific	-	-	-	-	-	-	-	-	-	-	-	-
Grants	80	-	-	80	-	-	-	80	-	-	80	80
Teacher Awards	-	-	-	-	-	-	-	-	-	-	-	-
Total Restricted Funds	29,916	-	-	29,916	-	-	-	14,522	15,394	-	29,916	29,916
Total General and Restricted Funds	\$ 68,649	\$ -	\$ -	\$ 68,649	\$ -	\$ -	\$ -	\$ 14,522	\$ 15,394	\$ 38,733	\$ 68,649	\$ 68,649

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, 2020

EXHIBIT B

	Fund Balance		Expenditures	Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues		In	Out	
General Fund						
Administration	\$ -	\$ -	\$ 2,700	\$ -	\$ -	\$ -
Board Allocations	-	12,987	12,987	-	-	-
Fines, Fees and Dues	-	13,584	10,631	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	8,433	-	-	-
Interest	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Resale Items	-	6,000	-	-	-	-
Total General Fund	40,913	32,571	34,751	-	-	38,733
Restricted Funds						
Board of Education Allocations						
Administration	11	1,000	926	-	-	85
Audio/Visual	1,249	2,286	3,427	-	-	108
Capital Outlay	128	4,000	1,688	-	-	2,440
Clinic	4	100	94	-	-	10
Guidance	220	-	-	-	-	220
Library Books and Supplies	48	4,530	1,331	-	-	3,247
Materials and Supplies BEP Pool	75	-	-	-	-	75
Materials and Supplies BEP Teacher	200	6,300	6,100	-	-	400
Music	275	-	52	-	-	223
Physical Education	36	-	-	-	-	36
Special Areas	-	-	-	-	-	-
Staff Development	2,637	13,309	13,524	-	-	2,422
Technology	-	-	-	-	-	-
Travel - Principal	2,157	2,225	2,540	-	-	1,842
Other Accounts						
Book Fair	511	7,439	5,468	-	-	2,482
Power of Play 5k	2,077	857	655	-	-	2,279
Donations						
Mathletes	1,510	-	-	-	-	1,510
Other	7,822	3,292	1,179	-	-	9,935
PTA	2,454	3,542	3,601	-	-	2,395
Robotics	283	75	231	-	-	127
School Specific	-	-	-	-	-	-
Grants	80	-	-	-	-	80
Teacher Awards	-	-	-	-	-	-
Total Restricted Funds	21,777	48,955	40,816	-	-	29,916
Total General and Restricted Funds	\$ 62,690	\$ 81,526	\$ 75,567	\$ -	\$ -	\$ 68,649

BRISTOL, TENNESSEE BOARD OF EDUCATION
 FAIRMOUNT ELEMENTARY SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2020

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	Non- Spendable	Restricted	Assigned			Unassigned
General Fund	\$ 15,126	\$ -	\$ -	\$ 15,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,126	\$ 15,126	\$ 15,126
Restricted Funds												
Board of Education Allocations												
Administration	-	-	-	-	-	-	-	-	-	-	-	-
Audio/Visual	1,299	-	-	1,299	-	-	-	-	1,299	-	1,299	1,299
Capital Outlay	1,926	-	-	1,926	-	-	-	-	1,926	-	1,926	1,926
Clinic	42	-	-	42	-	-	-	-	42	-	42	42
Library Books and Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies BEP Pool	-	-	-	-	-	-	-	-	-	-	-	-
Staff Development	822	-	-	822	-	-	-	-	822	-	822	822
Technology	1,108	-	-	1,108	-	-	-	-	1,108	-	1,108	1,108
Travel - Principal	4,153	-	-	4,153	-	-	-	-	4,153	-	4,153	4,153
Class Accounts												
Band	320	-	-	320	-	-	-	-	320	-	320	320
Other Accounts												
Book Fair	1,661	-	-	1,661	-	-	-	-	1,661	-	1,661	1,661
Power of Play 5k	6,143	-	-	6,143	-	-	-	-	6,143	-	6,143	6,143
Donations												
Mathletes	505	-	-	505	-	-	-	505	-	-	505	505
Other	1,540	-	-	1,540	-	-	-	1,540	-	-	1,540	1,540
PTA	2,291	-	-	2,291	-	-	-	2,291	-	-	2,291	2,291
School Specific	-	-	-	-	-	-	-	-	-	-	-	-
Grants	553	-	-	553	-	-	-	553	-	-	553	553
Teacher Awards	104	-	-	104	-	-	-	104	-	-	104	104
Total Restricted Funds	22,467	-	-	22,467	-	-	-	4,993	17,474	-	22,467	22,467
Total General and Restricted Funds	\$ 37,593	\$ -	\$ -	\$ 37,593	\$ -	\$ -	\$ -	\$ 4,993	\$ 17,474	\$ 15,126	\$ 37,593	\$ 37,593

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, 2020

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues		In	Out	
General Fund						
Administration	\$ -	\$ -	\$ 4,955	\$ -	\$ -	\$ -
Board Allocations	-	17,186	17,186	-	-	-
Fines, Fees and Dues	-	5,662	4,269	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	12,499	-	-	-
Interest	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Resale Items	-	2,397	-	-	-	-
Total General Fund	28,790	25,245	38,909	-	-	15,126
Restricted Funds						
Board of Education Allocations						
Administration	1,910	3,600	5,910	400	-	-
Audio/Visual	-	2,946	1,647	-	-	1,299
Capital Outlay	411	8,640	7,125	-	-	1,926
Clinic	173	-	131	-	-	42
Library Books and Supplies	36	5,015	5,051	-	-	-
Materials and Supplies BEP Pool	-	-	-	-	-	-
Materials and Supplies BEP Teacher	-	7,900	7,900	-	-	-
Staff Development	3,007	-	2,185	-	-	822
Technology	663	9,000	8,555	-	-	1,108
Travel - Principal	5,156	-	603	-	400	4,153
Class Accounts						
Band	411	588	679	-	-	320
Safety Patrols	-	38	38	-	-	-
Other Accounts						
Book Fair	1,721	1,387	1,447	-	-	1,661
Power of Play 5k	4,683	2,986	1,526	-	-	6,143
Donations						
Mathletes	912	-	407	-	-	505
Other	1,901	2,181	2,542	-	-	1,540
PTA	126	2,766	601	-	-	2,291
School Specific	-	383	383	-	-	-
Grants	2,721	1,312	3,480	-	-	553
Teacher Awards	1,304	100	1,300	-	-	104
Total Restricted Funds	25,135	48,842	51,510	400	400	22,467
Total General and Restricted Funds	\$ 53,925	\$ 74,087	\$ 90,419	\$ 400	\$ 400	\$ 37,593

BRISTOL, TENNESSEE BOARD OF EDUCATION
HAYNESFIELD ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2020

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	\$ 35,773	\$ -	\$ -	\$ 35,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,773	\$ 35,773	\$ 35,773
Restricted Funds												
Board of Education Allocations												
Administration	828	-	-	828	-	-	-	-	828	-	828	828
Audio/Visual	2,106	-	-	2,106	-	-	-	-	2,106	-	2,106	2,106
Capital Outlay	337	-	-	337	-	-	-	-	337	-	337	337
Clinic	517	-	-	517	-	-	-	-	517	-	517	517
Library Books and Supplies	4,845	-	-	4,845	-	-	-	-	4,845	-	4,845	4,845
Materials & Supplies BEP Pool	203	-	-	203	-	-	-	203	-	-	203	203
Physical Education	119	-	-	119	-	-	-	-	119	-	119	119
Staff Development	1,259	-	-	1,259	-	-	-	-	1,259	-	1,259	1,259
Travel - Principal	4,360	-	-	4,360	-	-	-	-	4,360	-	4,360	4,360
Other Accounts												
Book Fair	10,174	-	-	10,174	-	-	-	-	10,174	-	10,174	10,174
Power of Play 5k	1,150	-	-	1,150	-	-	-	-	1,150	-	1,150	1,150
Donations												
Mathletes	1,477	-	-	1,477	-	-	-	1,477	-	-	1,477	1,477
Other	959	-	-	959	-	-	-	959	-	-	959	959
PTA	1,166	-	-	1,166	-	-	-	1,166	-	-	1,166	1,166
Grants	654	-	-	654	-	-	-	654	-	-	654	654
Total Restricted Funds	30,154	-	-	30,154	-	-	-	4,459	25,695	-	30,154	30,154
Total General and Restricted Funds	\$ 65,927	\$ -	\$ -	\$ 65,927	\$ -	\$ -	\$ -	\$ 4,459	\$ 25,695	\$ 35,773	\$ 65,927	\$ 65,927

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, 2020

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues	Expenditures	In	Out	
General Fund						
Administration	\$ -	\$ -	\$ 3,866	\$ -	\$ -	\$ -
Board Allocations	-	13,081	13,081	-	-	-
Fines, Fees and Dues	-	15,808	12,480	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	7,665	-	-	-
Interest	-	-	-	-	-	-
Operations and Maintenance	-	-	6,149	-	-	-
Resale Items	-	5,061	5	-	-	-
Total General Fund	45,069	33,950	43,246	-	-	35,773
Restricted Funds						
Board of Education Allocations						
Administration	447	1,000	619	-	-	828
Audio/Visual	1,287	9,386	8,567	-	-	2,106
Capital Outlay	600	4,000	4,263	-	-	337
Clinic	357	300	140	-	-	517
Library Books and Supplies	8,017	4,821	7,993	-	-	4,845
Materials & Supplies BEP Pool	1,155	-	952	-	-	203
Materials & Supplies BEP Teacher	-	6,100	6,100	-	-	-
Physical Education	119	-	-	-	-	119
Staff Development	1,031	9,000	8,772	-	-	1,259
Travel - Principal	3,959	1,600	1,199	-	-	4,360
Class Accounts						
Band	-	-	-	-	-	-
Other Accounts						
Book Fair	7,607	6,693	4,126	-	-	10,174
Power of Play 5k	-	1,150	-	-	-	1,150
Donations						
Field Trips	-	541	541	-	-	-
Mathletes	2,202	350	1,075	-	-	1,477
Other	246	3,927	3,214	-	-	959
PTA	2,689	12,882	14,405	-	-	1,166
Grants	830	-	176	-	-	654
Total Restricted Funds	30,546	61,750	62,142	-	-	30,154
Total General and Restricted Funds	\$ 75,615	\$ 95,700	\$ 105,388	\$ -	\$ -	\$ 65,927

BRISTOL, TENNESSEE BOARD OF EDUCATION
HOLSTON VIEW ELEMENTARY SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2020

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	\$ 20,897	\$ 7,245	\$ -	\$ 28,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,142	\$ 28,142	\$ 28,142
Restricted Funds												
Board of Education Allocations												
Administration	5,492	-	-	5,492	-	-	-	-	5,492	-	5,492	5,492
Audio/Visual	346	-	-	346	-	-	-	-	346	-	346	346
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Clinic	94	-	-	94	-	-	-	-	94	-	94	94
Library Books and Supplies	1,357	-	-	1,357	-	-	-	-	1,357	-	1,357	1,357
Staff Development	1,584	-	-	1,584	-	-	-	-	1,584	-	1,584	1,584
Travel - Principal	4,690	-	-	4,690	-	-	-	-	4,690	-	4,690	4,690
Class Accounts												
Band	1,004	-	-	1,004	-	-	-	-	1,004	-	1,004	1,004
Chorus	1,310	-	-	1,310	-	-	-	-	1,310	-	1,310	1,310
Other Accounts												
Book Fair	6,559	-	-	6,559	-	-	-	-	6,559	-	6,559	6,559
Power of Play 5k	1,710	-	-	1,710	-	-	-	-	1,710	-	1,710	1,710
Restricted Fundraising	3,909	-	-	3,909	-	-	-	-	3,909	-	3,909	3,909
Donations												
Mathletes	-	-	-	-	-	-	-	-	-	-	-	-
Other	249	-	-	249	-	-	249	-	-	-	249	249
School Specific	365	-	-	365	-	-	365	-	-	-	365	365
School Specific # 2	1,078	-	-	1,078	-	-	1,078	-	-	-	1,078	1,078
Grants	221	-	-	221	-	-	221	-	-	-	221	221
Total Restricted Funds	29,968	-	-	29,968	-	-	1,913	28,055	-	-	29,968	29,968
Total General and Restricted Funds	\$ 50,865	\$ 7,245	\$ -	\$ 58,110	\$ -	\$ -	\$ 1,913	\$ 28,055	\$ 28,142	\$ -	\$ 58,110	\$ 58,110

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, 2020

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues	Expenditures	In	Out	
General Fund						
Administration	\$ -	\$ -	\$ 5,315	\$ -	\$ -	\$ -
Board Allocations	-	11,289	11,289	-	-	-
Fines, Fees and Dues	-	20,017	13,846	-	-	-
Gifts, Bequests and Donations	-	2,076	-	-	-	-
Instruction	-	-	2,668	-	-	-
Interest	-	1	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Resale Items	-	5,825	5	-	-	-
Total General Fund	22,057	39,208	33,123	-	-	28,142
Restricted Funds						
Board of Education Allocations						
Administration	2,943	6,557	4,008	-	-	5,492
Audio/Visual	334	5,000	4,988	-	-	346
Capital Outlay	5,051	3,500	8,551	-	-	-
Clinic	27	300	233	-	-	94
Library Books and Supplies	899	4,040	3,582	-	-	1,357
Materials and Supplies BEP Pool	-	-	-	-	-	-
Materials and Supplies BEP Teacher	-	6,000	6,000	-	-	-
Staff Development	1,424	6,024	5,864	-	-	1,584
Technology	-	-	-	-	-	-
Travel - Principal	6,684	-	1,994	-	-	4,690
Class Accounts						
Band	1,004	-	-	-	-	1,004
Chorus	1,412	3,730	3,832	-	-	1,310
Other Accounts						
Book Fair	4,136	3,911	1,488	-	-	6,559
Power of Play 5k	796	1,100	186	-	-	1,710
Restricted Fundraising	14,638	3,501	14,230	-	-	3,909
Donations						
Field Trips	-	-	-	-	-	-
Mathletes	-	-	-	-	-	-
Other	299	-	50	-	-	249
PTA	-	-	-	-	-	-
School Specific	1,675	-	1,310	-	-	365
School Specific # 2	650	500	72	-	-	1,078
Grants	1,080	990	1,849	-	-	221
Total Restricted Funds	43,052	45,153	58,237	-	-	29,968
Total General and Restricted Funds	\$ 65,109	\$ 84,361	\$ 91,360	\$ -	\$ -	\$ 58,110

BRISTOL, TENNESSEE BOARD OF EDUCATION
G.W. VANCE MIDDLE SCHOOL
INTERNAL SCHOOLS FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2020

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	\$ 1,592	\$ 31,024	\$ -	\$ 32,616	\$ -	\$ -	\$ -	\$ -	\$ 32,616	\$ 32,616	\$ 32,616
Restricted Funds											
Board of Education Allocations											
Administrative	3,140	-	-	3,140	-	-	-	3,140	-	3,140	3,140
Admin Travel - Asst Principal	129	-	-	129	-	-	-	129	-	129	129
Admin Travel - Principal	2,974	-	-	2,974	-	-	-	2,974	-	2,974	2,974
Capital Outlay	-	5,604	-	5,604	-	-	-	5,604	-	5,604	5,604
Instructional Materials	6,439	-	-	6,439	-	-	-	6,439	-	6,439	6,439
Library Books	101	-	-	101	-	-	-	101	-	101	101
Library Periodicals	825	-	-	825	-	-	-	825	-	825	825
Library Supplies	252	-	-	252	-	-	-	252	-	252	252
Pooled Materials - BEP	3,235	-	-	3,235	-	-	3,235	-	-	3,235	3,235
Staff Development	8,781	-	-	8,781	-	-	-	8,781	-	8,781	8,781
Teacher Materials - BEP	-	-	-	-	-	-	-	-	-	-	-
Technology	4,630	-	-	4,630	-	-	-	4,630	-	4,630	4,630
Class Accounts											
Accelerated Learning	1,297	-	-	1,297	-	-	-	1,297	-	1,297	1,297
Art	1,585	-	-	1,585	-	-	-	1,585	-	1,585	1,585
Band	3,537	-	-	3,537	-	-	-	3,537	-	3,537	3,537
Chorus	1,278	-	-	1,278	-	-	-	1,278	-	1,278	1,278
Computer	161	-	-	161	-	-	-	161	-	161	161
Foreign Language	-	-	-	-	-	-	-	-	-	-	-
General Music	1,723	-	-	1,723	-	-	-	1,723	-	1,723	1,723
Intervention	952	-	-	952	-	-	-	952	-	952	952
Language Arts	3,625	-	-	3,625	-	-	-	3,625	-	3,625	3,625
Math	1,589	-	-	1,589	-	-	-	1,589	-	1,589	1,589
Physical Education	748	-	-	748	-	-	-	748	-	748	748
School Teams	2	-	-	2	-	-	-	2	-	2	2
Science	3,667	-	-	3,667	-	-	-	3,667	-	3,667	3,667
Social Studies	3,846	-	-	3,846	-	-	-	3,846	-	3,846	3,846
Special Education	517	-	-	517	-	-	-	517	-	517	517
STEM Education	2,426	-	-	2,426	-	-	-	2,426	-	2,426	2,426
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, 2020

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)												
Club Accounts												
Art Honor Society	203	-	-	203	-	-	-	203	-	203	203	203
Beta Club	648	-	-	648	-	-	-	648	-	648	648	648
FCA	91	-	-	91	-	-	-	91	-	91	91	91
Hiking Club	-	-	-	-	-	-	-	-	-	-	-	-
Natural Helpers	-	-	-	-	-	-	-	-	-	-	-	-
Newspaper	12	-	-	12	-	-	-	12	-	12	12	12
Planeteers	735	-	-	735	-	-	-	735	-	735	735	735
Science Club	347	-	-	347	-	-	-	347	-	347	347	347
Student Council	-	-	-	-	-	-	-	-	-	-	-	-
Tennis Club	145	-	-	145	-	-	-	145	-	145	145	145
Other Accounts												
Building and Grounds	987	-	-	987	-	-	-	987	-	987	987	987
Extended Resource - Other	678	-	-	678	-	-	-	678	-	678	678	678
Guidance	679	-	-	679	-	-	-	679	-	679	679	679
Library	1,237	-	-	1,237	-	-	-	1,237	-	1,237	1,237	1,237
Library Research	874	-	-	874	-	-	-	874	-	874	874	874
Overnight Field Trips	-	-	-	-	-	-	-	-	-	-	-	-
Positive Behavior Program	2,926	-	-	2,926	-	-	-	2,926	-	2,926	2,926	2,926
Restricted Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Student Needs	2,481	-	-	2,481	-	-	2,481	-	-	2,481	2,481	2,481
Summer School	307	-	-	307	-	-	-	307	-	307	307	307
Technology Training	424	-	-	424	-	-	-	424	-	424	424	424
Power of Play 5k	1,439	-	-	1,439	-	-	-	1,439	-	1,439	1,439	1,439
Athletic Accounts												
Athletics	11,402	-	-	11,402	-	-	-	11,402	-	11,402	11,402	11,402
Donation Accounts												
Mathletes	1,731	-	-	1,731	-	-	1,731	-	-	1,731	1,731	1,731
Other	-	-	-	-	-	-	-	-	-	-	-	-
PTSA	292	-	-	292	-	-	292	-	-	292	292	292
Grant Accounts												
Grants	34	-	-	34	-	-	34	-	-	34	34	34
Total Restricted Funds	85,222	5,604	-	90,826	-	-	7,773	83,053	-	90,826	90,826	90,826
Total General and Restricted Funds	\$ 86,814	\$ 36,628	\$ -	\$ 123,442	\$ -	\$ -	\$ 7,773	\$ 83,053	\$ 32,616	\$ 123,442	\$ 123,442	\$ 123,442

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, 2020

EXHIBIT B

	Fund Balances	Revenues	Expenditures	Transfers		Fund Balances
	July 1, 2019			In	Out	June 30, 2020
General Fund						
Administration	\$ -	\$ -	\$ 3,883	\$ -	\$ -	\$ -
Board of Education Allocations	-	-	-	-	-	-
Fines, Fees and Dues	-	480	480	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Interest	-	452	-	-	-	-
Instruction	-	-	922	-	-	-
Operation and Maintenance	-	-	2,679	-	-	-
Resale Items	-	10,213	6,817	-	-	-
Total General Fund	36,252	11,145	14,781	-	-	32,616
Restricted Funds						
Board of Education Allocations						
Administrative	1,937	8,200	6,997	-	-	3,140
Admin Travel - Asst Principal	1,005	800	1,676	-	-	129
Admin Travel - Principal	2,964	1,600	1,590	-	-	2,974
Capital Outlay	1,472	5,000	868	-	-	5,604
Instructional Materials	10,220	6,300	10,081	-	-	6,439
Library Books	63	5,000	4,962	-	-	101
Library Periodicals	1,097	500	772	-	-	825
Library Supplies	63	1,000	811	-	-	252
Pooled Materials - BEP	3,230	4,200	4,195	-	-	3,235
Staff Development	3,434	9,000	3,653	-	-	8,781
Teacher Materials - BEP	-	3,200	3,200	-	-	-
Technology	3,508	10,400	9,278	-	-	4,630
Class Accounts						
Accelerated Learning	809	600	112	-	-	1,297
Art	1,418	1,457	1,290	-	-	1,585
Band	1,498	2,264	225	-	-	3,537
Chorus	1,025	1,236	983	-	-	1,278
Computer	161	-	-	-	-	161
Foreign Language	-	-	-	-	-	-
General Music	2,284	379	940	-	-	1,723
Intervention	1,209	-	257	-	-	952
Language Arts	1,937	1,176	679	1,191	-	3,625
Math	979	1,276	1,857	1,191	-	1,589

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, 2020

EXHIBIT B

	Fund Balances	Revenues	Expenditures	Transfers		Fund Balances
	July 1, 2019			In	Out	June 30, 2020
Restricted Funds (Continued)						
Class Accounts (Continued)						
Physical Education	2,088	1,392	2,732	-	-	748
School Teams (7th Grade)	4,766	-	-	-	4,764	2
Science	2,997	1,776	2,297	1,191	-	3,667
Social Studies	2,111	1,376	832	1,191	-	3,846
Special Education	257	610	350	-	-	517
STEM Education	85	4,835	2,494	-	-	2,426
Tech Education	91	-	-	-	-	91
Club Accounts						
Art Honor Society	203	-	-	-	-	203
Beta Club	359	1,440	1,151	-	-	648
FCA	91	-	-	-	-	91
Hiking Club	-	-	-	-	-	-
Natural Helpers	-	-	-	-	-	-
Newspaper	12	-	-	-	-	12
Planeteers	1,075	200	540	-	-	735
Science Club	347	-	-	-	-	347
Student Council	-	-	-	-	-	-
Tennis Club	145	-	-	-	-	145
Other Accounts						
Building and Grounds	1,005	-	18	-	-	987
Extended Resource - Other	932	1,215	1,469	-	-	678
Guidance	915	100	336	-	-	679
Library	130	1,475	368	-	-	1,237
Library Research	74	980	180	-	-	874
Overnight Field Trips	-	-	-	-	-	-
Positive Behavior Program	1,926	1,000	-	-	-	2,926
Restricted Fundraising	-	-	-	-	-	-
Student Needs	916	2,585	1,020	-	-	2,481
Summer School	307	-	-	-	-	307
Technology Training	424	-	-	-	-	424
Power of Play 5k	1,101	338	-	-	-	1,439
Athletic Accounts						
Athletics	28,233	57,411	74,242	-	-	11,402
Donation Accounts						
Mathletes	1,731	-	-	-	-	1,731
Other	-	-	-	-	-	-
PTSA	392	-	100	-	-	292
Grant Accounts						
Grants	34	6,600	6,600	-	-	34
Total Restricted Funds	93,060	146,921	149,155	4,764	4,764	90,826
Total General and Restricted Funds	\$ 129,312	\$ 158,066	\$ 163,936	\$ 4,764	\$ 4,764	\$ 123,442

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2020

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	\$ 30,042	\$ 4,714	\$ -	\$ 34,756	\$ -	\$ -	\$ -	\$ -	\$ 34,756	\$ 34,756	\$ 34,756
Restricted Funds											
Board of Education Allocations											
Administration	41,862	-	-	41,862	-	-	-	41,862	-	41,862	41,862
Administration - Travel	937	-	-	937	-	-	-	937	-	937	937
Band - THS	630	-	-	630	-	-	-	630	-	630	630
Capital Outlay	14,779	-	-	14,779	-	-	-	14,779	-	14,779	14,779
Chorus	857	-	-	857	-	-	-	857	-	857	857
Materials/Supplies - BEP	25,628	-	-	25,628	-	-	-	25,628	-	25,628	25,628
Materials/Supplies - Departments	5,662	-	-	5,662	-	-	-	5,662	-	5,662	5,662
Staff Development	1,626	-	-	1,626	-	-	-	1,626	-	1,626	1,626
Technology	4,193	-	-	4,193	-	-	-	4,193	-	4,193	4,193
Class Accounts											
Band - Vending	4,930	-	-	4,930	-	-	-	4,930	-	4,930	4,930
Band - Concessions	9,079	-	-	9,079	-	-	-	9,079	-	9,079	9,079
Chorus	1,553	-	-	1,553	-	-	-	1,553	-	1,553	1,553
Class Accounts	20	-	-	20	-	-	-	20	-	20	20
Credit Recovery	12,843	-	-	12,843	-	-	-	12,843	-	12,843	12,843
Fees - Special Classes	64,117	-	-	64,117	-	-	-	64,117	-	64,117	64,117
JRROTC	9,112	-	-	9,112	-	-	-	9,112	-	9,112	9,112
Leadership Challenge	582	-	-	582	-	-	-	582	-	582	582
Skills USA - # 1 Industrial Arts	3,174	-	-	3,174	-	-	-	3,174	-	3,174	3,174
Skills USA - # 2 Cosmetology	9	-	-	9	-	-	-	9	-	9	9
Skills USA - # 5 Machine Shop	745	-	-	745	-	-	-	745	-	745	745
Skills USA - # 6 Graphic Arts	8,545	-	-	8,545	-	-	-	8,545	-	8,545	8,545
Skills USA - # 7 TV Broadcasting	699	-	-	699	-	-	-	699	-	699	699
Skills USA - # 8 VAP	951	-	-	951	-	-	-	951	-	951	951
Skills USA - # 9 Auto Mechanics	618	-	-	618	-	-	-	618	-	618	618
Skills USA - # 10 Go Kart Challenge	79	-	-	79	-	-	-	79	-	79	79
Special Education	6,181	-	-	6,181	-	-	-	6,181	-	6,181	6,181
Club Accounts											
Anchor Club	2,630	-	-	2,630	-	-	-	2,630	-	2,630	2,630
Art Club	340	-	-	340	-	-	-	340	-	340	340
Beta Club	1,780	-	-	1,780	-	-	-	1,780	-	1,780	1,780
BPA	869	-	-	869	-	-	-	869	-	869	869
Chess Club	96	-	-	96	-	-	-	96	-	96	96
Civinettes	4	-	-	4	-	-	-	4	-	4	4
Civitans - Junior	24	-	-	24	-	-	-	24	-	24	24
Club 1-2-1	127	-	-	127	-	-	-	127	-	127	127
Equal Rights Association	53	-	-	53	-	-	-	53	-	53	53
E-Sports Club	860	-	-	860	-	-	-	860	-	860	860
Fellowship of Christian Athletes	601	-	-	601	-	-	-	601	-	601	601
French Club	40	-	-	40	-	-	-	40	-	40	40
Future Teachers of America	224	-	-	224	-	-	-	224	-	224	224
German Club	22	-	-	22	-	-	-	22	-	22	22
HOSA	1,270	-	-	1,270	-	-	-	1,270	-	1,270	1,270
Interact Club	399	-	-	399	-	-	-	399	-	399	399

BRISTOL, TENNESSEE BOARD OF EDUCATION
 TENNESSEE HIGH SCHOOL
 INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2020

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	3,124	-	-	3,124	-	-	-	3,124	-	3,124	3,124
Natural Helpers	64	-	-	64	-	-	-	64	-	64	64
Outdoors Club	254	-	-	254	-	-	-	254	-	254	254
Pickleball Club	20	-	-	20	-	-	-	20	-	20	20
Robotics Team	1,027	-	-	1,027	-	-	-	1,027	-	1,027	1,027
Science Club	30	-	-	30	-	-	-	30	-	30	30
Spanish Club	6	-	-	6	-	-	-	6	-	6	6
Student Council	4,501	-	-	4,501	-	-	-	4,501	-	4,501	4,501
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	13,506	-	-	13,506	-	-	-	13,506	-	13,506	13,506
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	45,497	-	-	45,497	-	-	-	45,497	-	45,497	45,497
Technology - Vending	17,650	-	-	17,650	-	-	-	17,650	-	17,650	17,650
Power of Play 5K	1,298	-	-	1,298	-	-	-	1,298	-	1,298	1,298
Athletic Accounts											
Athletics	20,864	-	-	20,864	-	-	-	20,864	-	20,864	20,864
Donation Accounts											
Doc Maples Courtyard	1,253	-	-	1,253	-	-	1,253	-	-	1,253	1,253
Doc Maples Memorial Scholarship	2,075	-	-	2,075	-	-	2,075	-	-	2,075	2,075
Donations - Mathletes	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	5,958	-	-	5,958	-	-	5,958	-	-	5,958	5,958
Donations - Princ Designate	10,672	-	-	10,672	-	-	10,672	-	-	10,672	10,672
Grant Accounts											
Grants	3,046	-	-	3,046	-	-	3,046	-	-	3,046	3,046
Memorial Accounts											
Memorials	475	-	-	475	-	-	475	-	-	475	475
Total Restricted Funds	367,407	-	-	367,407	-	-	27,026	340,381	-	367,407	367,407
Total General and Restricted Funds	\$ 397,449	\$ 4,714	\$ -	\$ 402,163	\$ -	\$ -	\$ 27,026	\$ 340,381	\$ 34,756	\$ 402,163	\$ 402,163

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, 2020

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues	Expenditures	In	Out	
General Fund						
Administration	\$ -	\$ -	\$ 6,204	\$ -	\$ -	\$ -
Board of Education Allocations	-	23,124	22,726	-	-	-
Fines, Fees and Dues	-	670	605	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	7,468	-	-	-
Interest	-	1,749	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Other	-	-	368	-	-	-
Resale Items	-	42,585	35,160	-	-	-
Total General Fund	39,159	68,128	72,531	-	-	34,756
Restricted Funds						
Board of Education Allocations						
Administrative	34,350	34,821	27,309	-	-	41,862
Administration - Travel	943	4,000	4,006	-	-	937
Band - IUR - Elementary	-	-	-	-	-	-
Band - THS - Instruments / Other	-	-	-	-	-	-
Band - IUR - Vance Middle	-	-	-	-	-	-
Band - THS	1,389	11,620	12,379	-	-	630
Capital Outlay	10,131	5,120	472	-	-	14,779
Chorus - BOE	157	6,000	5,300	-	-	857
Materials / Supplies - BEP	38,086	17,978	30,436	-	-	25,628
Materials / Supplies - Departments	4,553	23,262	22,153	-	-	5,662
Staff Development	457	15,175	14,006	-	-	1,626
Technology	5,339	-	1,146	-	-	4,193
Class Accounts						
Band - Vending	198	7,927	3,195	-	-	4,930
Band - Concessions	7,361	12,464	10,746	-	-	9,079
Chorus	652	11,618	10,717	-	-	1,553
Class Accounts	20	-	-	-	-	20
Credit Recovery	12,843	-	-	-	-	12,843
Fees - Special Classes	69,438	26,627	31,948	-	-	64,117
JRROTC	7,736	6,016	4,640	-	-	9,112
Leadership Challenge	582	-	-	-	-	582
Leadership Challenge for Habitat	-	-	-	-	-	-
Skills USA - # 1 Industrial Arts	1,666	2,396	888	-	-	3,174
Skills USA - # 2 Cosmetology	9	-	-	-	-	9
Skills USA - # 3 Drafting	57	-	57	-	-	-
Skills USA - # 5 Machine Shop	779	66	100	-	-	745
Skills USA - # 6 Graphic Arts	8,742	13,030	13,227	-	-	8,545
Skills USA - # 7 TV Broadcasting	565	437	303	-	-	699
Skills USA - # 8 VAP	111	1,775	935	-	-	951
Skills USA - # 9 Auto Mechanics	399	219	-	-	-	618
Skills USA - # 10 Go Kart Challenge	79	-	-	-	-	79
Special Education	4,184	5,277	3,280	-	-	6,181

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, 2020

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2020
	July 1, 2019	Revenues	Expenditures	In	Out	
Restricted Funds (Continued)						
Club Accounts						
Anchor Club	2,694	872	936	-	-	2,630
Art Club	-	340	-	-	-	340
Beta Club	2,112	3,405	3,737	-	-	1,780
BPA	215	2,293	1,639	-	-	869
Chess Club	96	-	-	-	-	96
Civinettes	207	520	723	-	-	4
Civitans - Junior	24	-	-	-	-	24
Club 1-2-1	2	350	225	-	-	127
Equal Rights Association	53	-	-	-	-	53
E-Sports Club	500	500	140	-	-	860
Fellowship of Christian Athletes	601	-	-	-	-	601
French Club	69	133	162	-	-	40
Future Teachers of America	224	-	-	-	-	224
German Club	22	-	-	-	-	22
HOSA	590	3,505	2,825	-	-	1,270
Interact Club	509	30	140	-	-	399
JR Classical League/Latin	81	-	-	-	-	81
National Art Honor Society	29	-	-	-	-	29
National Honor Society	2,451	3,326	2,653	-	-	3,124
Natural Helpers	64	-	-	-	-	64
Outdoors Club	-	329	75	-	-	254
Pickleball Club	-	20	-	-	-	20
Relay for Life	-	-	-	-	-	-
Robotics Team	1,202	975	1,150	-	-	1,027
Science Club	-	30	-	-	-	30
Spanish Club	6	-	-	-	-	6
Student Ambassadors	-	75	75	-	-	-
Student Council	4,696	5,983	6,178	-	-	4,501
Vikings for Change	-	75	75	-	-	-
Volleyball	11	-	-	-	-	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, 2020

EXHIBIT B

	Fund Balances		Transfers		Fund Balances	
	July 1, 2019	Revenues	Expenditures	In	Out	June 30, 2020
Restricted Funds (Continued)						
Other Accounts						
Beautification	-	-	-	-	-	-
Boys State	-	-	-	-	-	-
Field Trips	-	-	-	-	-	-
Fundraiser - School Projects	-	-	-	-	-	-
Items for Resale	-	309	309	-	-	-
JR - SR Fundraiser	2,998	-	-	-	-	2,998
Renaissance Program	13,731	-	225	-	-	13,506
Service Projects	500	-	-	-	-	500
Special Olympics	93	-	-	-	-	93
Special Services - Projects	148	-	-	-	-	148
Strategic Planning Reserve	45,497	-	-	-	-	45,497
Technology - Vending	12,874	7,274	2,498	-	-	17,650
Power of Play 5K	1,298	-	-	-	-	1,298
Athletic Accounts						
Athletics	108,943	612,376	700,455	-	-	20,864
Donation Accounts						
Doc Maples Courtyard	1,253	-	-	-	-	1,253
Doc Maples Memorial Scholarship	3,075	-	1,000	-	-	2,075
John and Emily Hammond Scholarship	-	-	-	-	-	-
Donations - Art	-	-	-	-	-	-
Donations - Athletes	2,234	-	-	-	-	2,234
NETSPA - Scholarship	-	-	-	-	-	-
Nursing Scholarship	-	-	-	-	-	-
Radiology Association Scholarship	-	-	-	-	-	-
Red Cross Relief	-	-	-	-	-	-
Rotary Club - Achievement Award	567	-	-	-	-	567
Rotary Club - Honors Program	653	-	-	-	-	653
Donations - Technology	3,498	3,287	827	-	-	5,958
Donations - Princ Designate	6,084	4,588	-	-	-	10,672
Grant Accounts						
Grants	2,549	5,000	4,503	-	-	3,046
Memorial Accounts						
Memorial - Marcello Dinsmore	8	-	8	-	-	-
Memorials	475	-	-	-	-	475
Total Restricted Funds	433,785	861,423	927,801	-	-	367,407
Total General and Restricted Funds	472,944	929,551	1,000,332	-	-	402,163

**SCHOOL ACTIVITY FUNDS OF
CITY OF BRISTOL, TENNESSEE
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
(BY SCHOOL)
JUNE 30, 2020**

FAIRMOUNT ELEMENTARY SCHOOL

<u>Transfer To</u>	<u>Transfer From</u>	
	Travel - Principal	Total
Administration	\$ 400	\$ 400

G.W. VANCE MIDDLE SCHOOL

<u>Transfer To</u>	<u>Transfer From</u>	
	School Teams (7th Grade)	Total
Language Arts	\$ 1,191	\$ 1,191
Math	1,191	1,191
Science	1,191	1,191
Social Studies	1,191	1,191
	\$ 4,764	\$ 4,764

**BRISTOL TENNESSEE CITY SCHOOLS
SCHEDULE OF SALARY SUPPLEMENTS
For Fiscal Year Ending June 30, 2020**

Name	TOTAL	Activity	Board Approved	Proper Withholding
ANDERSON				
LIGHT, E	\$ 355	CURRICUM STIPEND	Yes	Yes
MCKEE, A	355	CURRICUM STIPEND	Yes	Yes
	\$ 710			
TENNESSEE HIGH SCHOOL				
ANDERSON, C	\$ 233	ATHLETICS	Yes	Yes
ARNOLD, E	117	ATHLETICS	Yes	Yes
BARNES, J	330	ATHLETICS	Yes	Yes
BARNETT, K	108	ATHLETICS	Yes	Yes
BOGGS, D	426	ATHLETICS	Yes	Yes
BRIGHT, K	118	ATHLETICS	Yes	Yes
BROWN, T	485	ATHLETICS	Yes	Yes
BUCKMASTER, A	118	ATHLETICS	Yes	Yes
CULBERTSON, J	117	ATHLETICS	Yes	Yes
DOWDELL, D	118	ATHLETICS	Yes	Yes
ENSOR, R	2,029	ATHLETICS	Yes	Yes
ESTEP, C	41	ATHLETICS	Yes	Yes
FEATHERS, P	4,272	ATHLETICS	Yes	Yes
FICK, M	118	ATHLETICS	Yes	Yes
FLANARY, K	63	ATHLETICS	Yes	Yes
GOODMAN, J	146	ATHLETICS	Yes	Yes
GREENING, W	108	ATHLETICS	Yes	Yes
GRINDSTAFF, M	30	ATHLETICS	Yes	Yes
HARLAN, J	5,008	CONCESSIONS	Yes	Yes
HARTSOE, T	181	ATHLETICS	Yes	Yes
HUBER, C	118	ATHLETICS	Yes	Yes
IRVIN, J	1,183	ATHLETICS	Yes	Yes
JOHNSON, B	108	ATHLETICS	Yes	Yes
JONES, J	1,462	ATHLETICS / FIELD MAINTENANCE	Yes	Yes
KEEN, E	2,066	ATHLETICS	Yes	Yes
KETCHUM, K	29	ATHLETICS	Yes	Yes
KING, K	108	ATHLETICS	Yes	Yes
KITZMILLER, E	118	ATHLETICS	Yes	Yes
KINCHELOE, C	1,605	ATHLETICS / FIELD MAINTENANCE	Yes	Yes
LEDBETTER, M	1,056	ATHLETICS	Yes	Yes
MANAHAN, C	1,278	ATHLETICS	Yes	Yes
MAYS, M	118	ATHLETICS	Yes	Yes

**BRISTOL TENNESSEE CITY SCHOOLS
SCHEDULE OF SALARY SUPPLEMENTS
For Fiscal Year Ending June 30, 2020**

Name	TOTAL	Activity	Board Approved	Proper Withholding
MCCLAIN, J	118	ATHLETICS	Yes	Yes
MITCHELL, K	108	ATHLETICS	Yes	Yes
MURRELL, T	101	ATHLETICS	Yes	Yes
NUNN, F	126	ATHLETICS	Yes	Yes
PANNELL, D	118	ATHLETICS	Yes	Yes
PENDLETON, P	177	ATHLETICS	Yes	Yes
ROBERTS, P	118	ATHLETICS	Yes	Yes
SHANKS, D	118	ATHLETICS	Yes	Yes
SIMPSON, C	108	ATHLETICS	Yes	Yes
SINGLETON, S	87	ATHLETICS	Yes	Yes
SMITH, T	118	ATHLETICS	Yes	Yes
SNYDER, A	117	ATHLETICS	Yes	Yes
STRONG, D	118	ATHLETICS	Yes	Yes
STUBBS, B	118	ATHLETICS	Yes	Yes
TAYLOR, T	259	ATHLETICS	Yes	Yes
VANCE, A	118	ATHLETICS	Yes	Yes
VANCE, J	108	ATHLETICS	Yes	Yes
VANCE, M	108	ATHLETICS	Yes	Yes
VANCE, R	957	ATHLETICS	Yes	Yes
WARD, C	59	ATHLETICS	Yes	Yes
WITCHER, R	118	ATHLETICS	Yes	Yes
	\$ 26,792			
VANCE MIDDLE SCHOOL				
MITCHELL, K	\$ 161	ATHLETICS	Yes	Yes
ARNOLD, J	588	ATHLETICS	Yes	Yes
CULBERTSON, J	581	ATHLETICS	Yes	Yes
	\$ 1,330			
TOTAL	\$ 28,832			

BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SURETY BOND COVERAGE
June 30, 2020

Company	Public Entity Partners
Type of Coverage	Employee Dishonesty, Forgery or Alteration, Theft, Disappearance or Destruction and Computer Fraud
Amount	\$150,000 per loss for Employee Dishonesty \$150,000 per loss for All Other Coverages \$1,000 Deductible
Period Covered	July 1, 2019 – June 30, 2020
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, 2020, and have issued our report thereon dated December 30, 2020.

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") 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 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 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 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 30, 2020

**BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2020**

None Reported

**BRISTOL, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2020**

None Reported