

**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS  
JUNE 30, 2021**

**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
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**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS**

**DIRECTORY OF SCHOOL OFFICIALS**

**CENTRAL OFFICE**

Director of Schools	Annette Tudor, Ed. D.
Board of Education Members	Derek Linkous, Chair Eric Cuddy, Vice-Chair Jim Butcher, Secretary Nelson Pyle Jill Harrison
Chief Financial Officer	Tara Musick, CPA, MAcc

**Individual School**

**Principal**

**Bookkeeper**

Anderson Elementary School	Dr. Ginger Christian	Amber Carrasco
Avoca Elementary School	Dr. Vonda Beavers	Angie Sells
Fairmount Elementary School	Kelli Campbell	Debbie Cross
Haynesfield Elementary School	Tanika Hardin	Ashley Cresie
Holston View Elementary School	Dr. Kristie Coleman	Jill Blankenship
G.W. Vance Middle School	Andrew Arnold	Susan Osburn
Tennessee High School	Kim Kirk, Ed. S.	Calena Rhymer



## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying combined balance sheet – regulatory basis of the City of Bristol, Tennessee Board of Education Internal School Funds (the “Schools”), which are included in the City of Bristol Board of Education’s financial statements, a component unit of the City of Bristol, Tennessee as of June 30, 2021 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 Board of Education Internal School Funds’ basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information in the accompanying individual school financial statements as of and for the year ended June 30, 2021, as listed in the table of contents.

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

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

### ***Auditor’s Responsibility***

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

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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 Board of Education 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 Board of Education Internal School Funds, as of June 30, 2021, or changes in financial position for the year ended.

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

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the City of Bristol, Tennessee Board of Education Internal School Funds’ basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information, as defined by the Government Accounting Standards Board. The directory of school officials and the supplementary information, as listed in the Table of Contents on pages 11 through 30, 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 Board of Education 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2021, on our consideration of the City of Bristol, Tennessee Board of Education 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 Board of Education 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 Board of Education Internal School Funds' internal control over financial reporting or on compliance.

*Mauldin & Jenkins, LLC*

Chattanooga, Tennessee  
December 17, 2021

**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS  
JUNE 30, 2021**

	<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>
<b>ASSETS</b>								
Cash & equivalents	\$ 204,691	\$ 4,950	\$ 39,500	\$ 18,654	\$ 41,758	\$ 34,287	\$ 31,779	\$ 33,763
Restricted cash & equivalents	1,188,521	7,655	29,511	28,858	50,078	42,693	119,951	909,775
Accounts receivable	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,393,212</u>	<u>\$ 12,605</u>	<u>\$ 69,011</u>	<u>\$ 47,512</u>	<u>\$ 91,836</u>	<u>\$ 76,980</u>	<u>\$ 151,730</u>	<u>\$ 943,538</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES</b>								
General fund								
Unassigned	204,541	4,950	39,500	18,504	41,758	34,287	31,779	33,763
Total general fund balances	<u>204,541</u>	<u>4,950</u>	<u>39,500</u>	<u>18,504</u>	<u>41,758</u>	<u>34,287</u>	<u>31,779</u>	<u>33,763</u>
Restricted fund								
Restricted	93,457	1,302	14,338	6,952	5,720	2,606	6,317	56,222
Assigned	1,095,064	6,353	15,173	21,906	44,358	40,087	113,634	853,553
Total restricted fund balances	<u>1,188,521</u>	<u>7,655</u>	<u>29,511</u>	<u>28,858</u>	<u>50,078</u>	<u>42,693</u>	<u>119,951</u>	<u>909,775</u>
Total fund balances	<u>1,393,062</u>	<u>12,605</u>	<u>69,011</u>	<u>47,362</u>	<u>91,836</u>	<u>76,980</u>	<u>151,730</u>	<u>943,538</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,393,212</u>	<u>\$ 12,605</u>	<u>\$ 69,011</u>	<u>\$ 47,512</u>	<u>\$ 91,836</u>	<u>\$ 76,980</u>	<u>\$ 151,730</u>	<u>\$ 943,538</u>



**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS  
JUNE 30, 2021**

	<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>
<b>REVENUES AND EXPENDITURES</b>								
General revenues	\$ 182,362	\$ 18,429	\$ 21,264	\$ 26,758	\$ 21,352	\$ 21,527	\$ 7,108	\$ 65,924
General expenditures	(168,668)	(19,160)	(20,497)	(23,380)	(15,367)	(15,382)	(7,945)	(66,937)
Excess (deficiency) of general revenues over general expenditures	13,694	(731)	767	3,378	5,985	6,145	(837)	(1,013)
Restricted revenues	1,424,680	36,543	40,842	36,996	43,187	42,319	110,548	1,114,245
Restricted expenditures	(817,212)	(39,223)	(41,247)	(30,605)	(23,263)	(29,594)	(81,423)	(571,857)
Excess (deficiency) of restricted revenues over restricted expenditures	607,468	(2,680)	(405)	6,391	19,924	12,725	29,125	542,388
<b>FUND BALANCES</b>								
Beginning general fund balance	190,827	5,681	38,733	15,126	35,773	28,142	32,616	34,756
Operating transfers in	20	-	-	-	-	-	-	20
Operating transfers out	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	190,847	5,681	38,733	15,126	35,773	28,142	32,616	34,776
Beginning restricted fund balance	581,073	10,335	29,916	22,467	30,154	29,968	90,826	367,407
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	(20)	-	-	-	-	-	-	(20)
Total beginning restricted fund balance and residual equity	581,053	10,335	29,916	22,467	30,154	29,968	90,826	367,387
Ending general fund balance	<u>\$ 204,541</u>	<u>\$ 4,950</u>	<u>\$ 39,500</u>	<u>\$ 18,504</u>	<u>\$ 41,758</u>	<u>\$ 34,287</u>	<u>\$ 31,779</u>	<u>\$ 33,763</u>
Ending restricted fund balance	<u>\$ 1,188,521</u>	<u>\$ 7,655</u>	<u>\$ 29,511</u>	<u>\$ 28,858</u>	<u>\$ 50,078</u>	<u>\$ 42,693</u>	<u>\$ 119,951</u>	<u>\$ 909,775</u>

**BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS  
June 30, 2021**

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

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

**FINANCIAL REPORTING ENTITY**

The accompanying financial statements include only the internal school funds maintained by public schools within the City of Bristol, Tennessee. The accompanying financial statements do not include all internal school funds of the City of Bristol, Tennessee School System. The combined Internal School Funds, along with the school food authority operations, are included in the City of Bristol Board of Education, which is reported as a department of the City 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  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS  
June 30, 2021**

**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  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS  
June 30, 2021**

**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 \$297,944 and \$0, respectively and the bank balances are \$303,094 and \$0, respectively. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the middle school is \$114,551 and \$37,179, respectively and the bank balances are \$114,642 and \$37,178, respectively. The total Cash in Bank – Checking and Cash in Bank – Savings balance for the high school is \$943,538 and \$0, respectively and the bank balances are \$975,244 and \$0, 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 City of 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  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS  
June 30, 2021**

**NOTE D – FUND BALANCES-** continued

**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 City of 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 City of 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 Fund	Restricted
	Fund	Fund	Fund	Fund	Fund	Fund		Fund
<b>FUND BALANCES</b>								
<b>RESTRICTED for</b>								
Excess Board of Education								
Allocations - BEP	\$ -	\$ 539	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ 203
Other Accounts	-	-	-	-	-	-	-	-
Grant Accounts	-	635	-	80	-	1,559	-	654
Donations	-	128	-	13,783	-	4,587	-	4,863
Memorials	-	-	-	-	-	-	-	-
Teacher Awards	-	-	-	-	-	806	-	-
<b>ASSIGNED to</b>								
Athletic Accounts	-	-	-	-	-	-	-	-
Board of Education Allocations	-	6,215	-	10,986	-	15,382	-	33,034
Class Accounts	-	48	-	-	-	454	-	-
Club Accounts	-	-	-	-	-	-	-	-
Other Accounts	-	90	-	4,187	-	6,070	-	11,324
<b>UNASSIGNED</b>	<u>4,950</u>	<u>-</u>	<u>39,500</u>	<u>-</u>	<u>18,504</u>	<u>-</u>	<u>41,758</u>	<u>-</u>
<b>TOTAL FUND BALANCES</b>	<u>\$ 4,950</u>	<u>\$ 7,655</u>	<u>\$ 39,500</u>	<u>\$ 29,511</u>	<u>\$ 18,504</u>	<u>\$ 28,858</u>	<u>\$ 41,758</u>	<u>\$ 50,078</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	
<b>FUND BALANCES</b>							
<b>RESTRICTED for</b>							
Excess Board of Education							
Allocations - BEP	\$ -	\$ 200	\$ -	\$ 1,722	\$ 25,616	\$ -	\$ 28,755
Other Accounts	-	-	-	2,470	-	93	2,563
Grant Accounts	-	-	-	34	-	2,002	4,964
Donations	-	2,406	-	2,091	-	28,036	55,894
Memorials	-	-	-	-	-	475	475
Teacher Awards	-	-	-	-	-	-	806
<b>ASSIGNED to</b>							
Athletic Accounts	-	-	-	16,618	-	552,880	569,498
Board of Education Allocations	-	16,492	-	52,613	-	79,956	214,678
Class Accounts	-	2,264	-	32,561	-	124,343	159,670
Club Accounts	-	-	-	2,367	-	18,778	21,145
Other Accounts	-	21,331	-	9,475	-	77,596	130,073
<b>UNASSIGNED</b>	<u>34,287</u>	<u>-</u>	<u>31,779</u>	<u>-</u>	<u>33,763</u>	<u>-</u>	<u>204,541</u>
<b>TOTAL FUND BALANCES</b>	<u>\$ 34,287</u>	<u>\$ 42,693</u>	<u>\$ 31,779</u>	<u>\$ 119,951</u>	<u>\$ 59,379</u>	<u>\$ 884,159</u>	<u>\$ 1,393,062</u>

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
ANDERSON ELEMENTARY SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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	\$ 4,950	-	-	4,950	-	-	-	-	-	4,950	4,950	4,950
Restricted Funds												
Board of Education Allocations												
Administration	2,224	-	-	2,224	-	-	-	-	2,224	-	2,224	2,224
Audio/Visual	210	-	-	210	-	-	-	-	210	-	210	210
Capital Outlay	87	-	-	87	-	-	-	-	87	-	87	87
Clinic	3	-	-	3	-	-	-	-	3	-	3	3
Library Books and Supplies	182	-	-	182	-	-	-	-	182	-	182	182
Materials and Supplies BEP Teacher	539	-	-	539	-	-	-	539	-	-	539	539
Physical Education	256	-	-	256	-	-	-	-	256	-	256	256
Special Areas	4	-	-	4	-	-	-	-	4	-	4	4
Staff Development	1,325	-	-	1,325	-	-	-	-	1,325	-	1,325	1,325
Travel - Principal	1,924	-	-	1,924	-	-	-	-	1,924	-	1,924	1,924
Class Accounts												
Chorus	48	-	-	48	-	-	-	-	48	-	48	48
Other Accounts												
Book Fair	75	-	-	75	-	-	-	-	75	-	75	75
Power of Play 5K	15	-	-	15	-	-	-	-	15	-	15	15
Donations												
Principal Designated	78	-	-	78	-	-	-	78	-	-	78	78
Robotics	50	-	-	50	-	-	-	50	-	-	50	50
Grants	635	-	-	635	-	-	-	635	-	-	635	635
Total Restricted Funds	<u>7,655</u>	<u>-</u>	<u>-</u>	<u>7,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,302</u>	<u>6,353</u>	<u>-</u>	<u>7,655</u>	<u>7,655</u>
Total General and Restricted Funds	<u>\$ 12,605</u>	<u>-</u>	<u>-</u>	<u>12,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,302</u>	<u>6,353</u>	<u>4,950</u>	<u>12,605</u>	<u>12,605</u>

CITY OF 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, 2021

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances
	July 1, 2020	Revenues		In	Out	
<b>General Fund</b>						
Administration	\$ -	-	497	-	-	-
Board Allocations	-	12,929	12,929	-	-	-
Fines, Fees and Dues	-	953	100	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	1,064	-	-	-
Interest	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Resale Items	-	4,547	4,570	-	-	-
<b>Total General Fund</b>	<b>5,681</b>	<b>18,429</b>	<b>19,160</b>	<b>-</b>	<b>-</b>	<b>4,950</b>
<b>Restricted Funds</b>						
<b>Board of Education Allocations</b>						
Administration	1,220	14,296	13,292	-	-	2,224
Audio/Visual	389	2,268	2,447	-	-	210
Capital Outlay	87	-	-	-	-	87
Clinic	200	500	697	-	-	3
Library Books and Supplies	447	3,780	4,045	-	-	182
Materials and Supplies BEP Teacher	138	6,000	5,599	-	-	539
Physical Education	404	-	148	-	-	256
Special Areas	34	1,000	1,030	-	-	4
Staff Development	550	1,500	725	-	-	1,325
Travel - Principal	324	1,600	-	-	-	1,924
<b>Class Accounts</b>						
Chorus	74	1,034	1,060	-	-	48
Safety Patrols	854	-	854	-	-	-
<b>Other Accounts</b>						
Book Fair	75	-	-	-	-	75
Power of Play 5k	1,164	-	1,149	-	-	15
<b>Donations</b>						
Mathletes	-	700	700	-	-	-
Principal Designated	561	3,750	4,233	-	-	78
PTA	6	-	6	-	-	-
Robotics	50	-	-	-	-	50
School Specific	-	115	115	-	-	-
Grants	3,754	-	3,119	-	-	635
Teacher Awards	4	-	4	-	-	-
<b>Total Restricted Funds</b>	<b>10,335</b>	<b>36,543</b>	<b>39,223</b>	<b>-</b>	<b>-</b>	<b>7,655</b>
<b>Total General and Restricted Funds</b>	<b>\$ 16,016</b>	<b>54,972</b>	<b>58,383</b>	<b>-</b>	<b>-</b>	<b>12,605</b>

CITY OF BRISTOL, TENNESSEE  
 BOARD OF EDUCATION  
 AVOCA ELEMENTARY SCHOOL  
 INTERNAL SCHOOL FUNDS  
 BALANCE SHEET - REGULATORY BASIS  
 JUNE 30, 2021

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	\$ 39,500	-	-	39,500	-	-	-	-	-	39,500	39,500	39,500
Restricted Funds												
Board of Education Allocations												
Administration	583	-	-	583	-	-	-	-	583	-	583	583
Audio/Visual	1,442	-	-	1,442	-	-	-	-	1,442	-	1,442	1,442
Capital Outlay	1,408	-	-	1,408	-	-	-	-	1,408	-	1,408	1,408
Clinic	10	-	-	10	-	-	-	-	10	-	10	10
Guidance	11	-	-	11	-	-	-	-	11	-	11	11
Library Books and Supplies	1,530	-	-	1,530	-	-	-	-	1,530	-	1,530	1,530
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	13	-	-	13	-	-	-	-	13	-	13	13
Staff Development	2,324	-	-	2,324	-	-	-	-	2,324	-	2,324	2,324
Travel - Principal	3,442	-	-	3,442	-	-	-	-	3,442	-	3,442	3,442
Other Accounts												
Book Fair	2,016	-	-	2,016	-	-	-	-	2,016	-	2,016	2,016
Power of Play 5k	2,171	-	-	2,171	-	-	-	-	2,171	-	2,171	2,171
Donations												
Mathletes	1,487	-	-	1,487	-	-	-	1,487	-	-	1,487	1,487
Other	9,774	-	-	9,774	-	-	-	9,774	-	-	9,774	9,774
PTA	2,395	-	-	2,395	-	-	-	2,395	-	-	2,395	2,395
Robotics	127	-	-	127	-	-	-	127	-	-	127	127
Grants	80	-	-	80	-	-	-	80	-	-	80	80
Total Restricted Funds	29,511	-	-	29,511	-	-	-	14,338	15,173	-	29,511	29,511
Total General and Restricted Funds	\$ 69,011	-	-	69,011	-	-	-	14,338	15,173	39,500	69,011	69,011



CITY OF 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, 2021

EXHIBIT B

	Fund Balance			Transfers		Fund Balances June 30, 2021
	July 1, 2020	Revenues	Expenditures	In	Out	
<b>General Fund</b>						
Administration	\$ -	-	5,811	-	-	-
Board Allocations	-	13,577	13,577	-	-	-
Fines, Fees and Dues	-	3,848	-	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	1,109	-	-	-
Interest	-	20	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-
Resale Items	-	3,819	-	-	-	-
<b>Total General Fund</b>	<b>38,733</b>	<b>21,264</b>	<b>20,497</b>	<b>-</b>	<b>-</b>	<b>39,500</b>
<b>Restricted Funds</b>						
<b>Board of Education Allocations</b>						
Administration	85	4,460	3,962	-	-	583
Audio/Visual	108	10,914	9,580	-	-	1,442
Capital Outlay	2,440	3,500	4,532	-	-	1,408
Clinic	10	-	-	-	-	10
Guidance	220	-	209	-	-	11
Library Books and Supplies	3,247	4,740	6,457	-	-	1,530
Materials and Supplies BEP Pool	75	-	-	-	-	75
Materials and Supplies BEP Teacher	400	6,400	6,400	-	-	400
Music	223	-	-	-	-	223
Physical Education	36	-	23	-	-	13
Staff Development	2,422	3,500	3,598	-	-	2,324
Travel - Principal	1,842	1,600	-	-	-	3,442
<b>Other Accounts</b>						
Book Fair	2,482	-	466	-	-	2,016
Power of Play 5k	2,279	-	108	-	-	2,171
<b>Donations</b>						
Mathletes	1,510	700	723	-	-	1,487
Other	9,935	3,180	3,341	-	-	9,774
PTA	2,395	1,848	1,848	-	-	2,395
Robotics	127	-	-	-	-	127
Grants	80	-	-	-	-	80
<b>Total Restricted Funds</b>	<b>29,916</b>	<b>40,842</b>	<b>41,247</b>	<b>-</b>	<b>-</b>	<b>29,511</b>
<b>Total General and Restricted Funds</b>	<b>\$ 68,649</b>	<b>62,106</b>	<b>61,744</b>	<b>-</b>	<b>-</b>	<b>69,011</b>

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
FAIRMOUNT ELEMENTARY SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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	\$ 18,654	-	-	18,654	150	150	-	-	-	18,504	18,504	18,654
Restricted Funds												
Board of Education Allocations												
Administration	924	-	-	924	-	-	-	-	924	-	924	924
Audio/Visual	1,313	-	-	1,313	-	-	-	-	1,313	-	1,313	1,313
Capital Outlay	2,014	-	-	2,014	-	-	-	-	2,014	-	2,014	2,014
Clinic	145	-	-	145	-	-	-	-	145	-	145	145
Library Books and Supplies	1,801	-	-	1,801	-	-	-	-	1,801	-	1,801	1,801
Staff Development	2,562	-	-	2,562	-	-	-	-	2,562	-	2,562	2,562
Technology	2,470	-	-	2,470	-	-	-	-	2,470	-	2,470	2,470
Travel - Principal	4,153	-	-	4,153	-	-	-	-	4,153	-	4,153	4,153
Class Accounts												
Band	454	-	-	454	-	-	-	-	454	-	454	454
Other Accounts												
Power of Play 5k	6,070	-	-	6,070	-	-	-	-	6,070	-	6,070	6,070
Donations												
Other	2,408	-	-	2,408	-	-	-	2,408	-	-	2,408	2,408
PTA	2,001	-	-	2,001	-	-	-	2,001	-	-	2,001	2,001
School Specific	178	-	-	178	-	-	-	178	-	-	178	178
Grants	1,559	-	-	1,559	-	-	-	1,559	-	-	1,559	1,559
Teacher Awards	806	-	-	806	-	-	-	806	-	-	806	806
Total Restricted Funds	28,858	-	-	28,858	-	-	-	6,952	21,906	-	28,858	28,858
Total General and Restricted Funds	\$ 47,512	-	-	47,512	150	150	-	6,952	21,906	18,504	47,362	47,512

CITY OF 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, 2021

EXHIBIT B

	Fund Balances			Transfers		Fund Balances
	July 1, 2020	Revenues	Expenditures	In	Out	June 30, 2021
<b>General Fund</b>						
Administration	\$ -	-	491	-	-	-
Board Allocations	-	22,087	22,087	-	-	-
Fines, Fees and Dues	-	1,900	785	-	-	-
Gifts, Bequests and Donations	-	39	-	-	-	-
Instruction	-	-	17	-	-	-
Interest	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Resale Items	-	2,732	-	-	-	-
<b>Total General Fund</b>	<b>15,126</b>	<b>26,758</b>	<b>23,380</b>	<b>-</b>	<b>-</b>	<b>18,504</b>
<b>Restricted Funds</b>						
<b>Board of Education Allocations</b>						
Administration	-	7,000	6,076	-	-	924
Audio/Visual	1,299	1,362	1,348	-	-	1,313
Capital Outlay	1,926	2,000	1,912	-	-	2,014
Clinic	42	300	197	-	-	145
Library Books and Supplies	-	4,702	2,901	-	-	1,801
Materials and Supplies BEP Teacher	-	7,900	7,900	-	-	-
Staff Development	822	3,940	2,200	-	-	2,562
Technology	1,108	1,362	-	-	-	2,470
Travel - Principal	4,153	-	-	-	-	4,153
<b>Class Accounts</b>						
Band	320	455	321	-	-	454
<b>Other Accounts</b>						
Book Fair	1,661	-	1,661	-	-	-
Power of Play 5k	6,143	-	63	-	10	6,070
<b>Donations</b>						
Mathletes	505	-	505	-	-	-
Other	1,540	1,752	884	-	-	2,408
PTA	2,291	500	800	10	-	2,001
School Specific	-	807	629	-	-	178
Grants	553	3,916	2,910	-	-	1,559
Teacher Awards	104	1,000	298	-	-	806
<b>Total Restricted Funds</b>	<b>22,467</b>	<b>36,996</b>	<b>30,605</b>	<b>10</b>	<b>10</b>	<b>28,858</b>
<b>Total General and Restricted Funds</b>	<b>\$ 37,593</b>	<b>63,754</b>	<b>53,985</b>	<b>10</b>	<b>10</b>	<b>47,362</b>

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
HAYNESFIELD ELEMENTARY SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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	\$ 41,758	-	-	41,758	-	-	-	-	-	41,758	41,758	41,758
Restricted Funds												
Board of Education Allocations												
Administration	2,083	-	-	2,083	-	-	-	-	2,083	-	2,083	2,083
Audio/Visual	14,692	-	-	14,692	-	-	-	-	14,692	-	14,692	14,692
Capital Outlay	1,212	-	-	1,212	-	-	-	-	1,212	-	1,212	1,212
Clinic	413	-	-	413	-	-	-	-	413	-	413	413
Library Books and Supplies	3,813	-	-	3,813	-	-	-	-	3,813	-	3,813	3,813
Materials & Supplies BEP Pool	203	-	-	203	-	-	-	203	-	-	203	203
Physical Education	119	-	-	119	-	-	-	-	119	-	119	119
Staff Development	4,914	-	-	4,914	-	-	-	-	4,914	-	4,914	4,914
Travel - Principal	5,788	-	-	5,788	-	-	-	-	5,788	-	5,788	5,788
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	1,380	-	-	1,380	-	-	-	1,380	-	-	1,380	1,380
Other	2,317	-	-	2,317	-	-	-	2,317	-	-	2,317	2,317
PTA	1,166	-	-	1,166	-	-	-	1,166	-	-	1,166	1,166
Grants	654	-	-	654	-	-	-	654	-	-	654	654
Total Restricted Funds	50,078	-	-	50,078	-	-	-	5,720	44,358	-	50,078	50,078
Total General and Restricted Funds	\$ 91,836	-	-	91,836	-	-	-	5,720	44,358	41,758	91,836	91,836

CITY OF 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, 2021

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2021
	July 1, 2020	Revenues	Expenditures	In	Out	
<b>General Fund</b>						
Administration	\$ -	-	1,468	-	-	-
Board Allocations	-	12,760	12,760	-	-	-
Fines, Fees and Dues	-	4,366	-	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	138	-	-	-
Interest	-	-	-	-	-	-
Operations and Maintenance	-	-	590	-	-	-
Resale Items	-	4,226	411	-	-	-
<b>Total General Fund</b>	<b>35,773</b>	<b>21,352</b>	<b>15,367</b>	<b>-</b>	<b>-</b>	<b>41,758</b>
<b>Restricted Funds</b>						
<b>Board of Education Allocations</b>						
Administration	828	3,500	2,245	-	-	2,083
Audio/Visual	2,106	12,874	288	-	-	14,692
Capital Outlay	337	2,000	1,125	-	-	1,212
Clinic	517	160	264	-	-	413
Library Books and Supplies	4,845	5,453	6,485	-	-	3,813
Materials & Supplies BEP Pool	203	-	-	-	-	203
Materials & Supplies BEP Teacher	-	5,900	5,900	-	-	-
Physical Education	119	-	-	-	-	119
Staff Development	1,259	6,000	2,345	-	-	4,914
Travel - Principal	4,360	1,600	172	-	-	5,788
<b>Other Accounts</b>						
Book Fair	10,174	-	-	-	-	10,174
Power of Play 5k	1,150	-	-	-	-	1,150
<b>Donations</b>						
Mathletes	1,477	1,400	1,497	-	-	1,380
Other	959	4,300	2,942	-	-	2,317
PTA	1,166	-	-	-	-	1,166
Grants	654	-	-	-	-	654
<b>Total Restricted Funds</b>	<b>30,154</b>	<b>43,187</b>	<b>23,263</b>	<b>-</b>	<b>-</b>	<b>50,078</b>
<b>Total General and Restricted Funds</b>	<b>\$ 65,927</b>	<b>64,539</b>	<b>38,630</b>	<b>-</b>	<b>-</b>	<b>91,836</b>

CITY OF BRISTOL, TENNESSEE  
 \BOARD OF EDUCATION  
 HOLSTON VIEW ELEMENTARY SCHOOL  
 INTERNAL SCHOOL FUNDS  
 BALANCE SHEET - REGULATORY BASIS  
 JUNE 30, 2021

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	\$ 34,287	-	-	34,287	-	-	-	-	-	34,287	34,287	34,287
Restricted Funds												
Board of Education Allocations												
Administration	10,255	-	-	10,255	-	-	-	-	10,255	-	10,255	10,255
Capital Outlay	401	-	-	401	-	-	-	-	401	-	401	401
Library Books and Supplies	147	-	-	147	-	-	-	-	147	-	147	147
Materials and Supplies BEP Teacher	200	-	-	200	-	-	-	200	-	-	200	200
Staff Development	1,514	-	-	1,514	-	-	-	-	1,514	-	1,514	1,514
Travel - Principal	4,175	-	-	4,175	-	-	-	-	4,175	-	4,175	4,175
Class Accounts												
Band	1,004	-	-	1,004	-	-	-	-	1,004	-	1,004	1,004
Chorus	1,260	-	-	1,260	-	-	-	-	1,260	-	1,260	1,260
Other Accounts												
Book Fair	6,319	-	-	6,319	-	-	-	-	6,319	-	6,319	6,319
Power of Play 5k	1,631	-	-	1,631	-	-	-	-	1,631	-	1,631	1,631
Restricted Fundraising	13,381	-	-	13,381	-	-	-	-	13,381	-	13,381	13,381
Donations												
Other	1,249	-	-	1,249	-	-	-	1,249	-	-	1,249	1,249
School Specific	208	-	-	208	-	-	-	208	-	-	208	208
School Specific # 2	949	-	-	949	-	-	-	949	-	-	949	949
Total Restricted Funds	42,693	-	-	42,693	-	-	-	2,606	40,087	-	42,693	42,693
Total General and Restricted Funds	\$ 76,980	-	-	76,980	-	-	-	2,606	40,087	34,287	76,980	76,980

CITY OF 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, 2021

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances June 30, 2021
	July 1, 2020	Revenues		In	Out	
<b>General Fund</b>						
Administration	\$ -	-	1,805	-	-	-
Board Allocations	-	9,000	9,000	-	-	-
Fines, Fees and Dues	-	3,520	-	-	-	-
Gifts, Bequests and Donations	-	2,557	-	-	-	-
Instruction	-	-	4,577	-	-	-
Interest	-	1	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-
Resale Items	-	6,449	-	-	-	-
<b>Total General Fund</b>	<b>28,142</b>	<b>21,527</b>	<b>15,382</b>	<b>-</b>	<b>-</b>	<b>34,287</b>
<b>Restricted Funds</b>						
Board of Education Allocations						
Administration	5,492	10,027	5,264	-	-	10,255
Audio/Visual	346	4,800	5,146	-	-	-
Capital Outlay	-	3,200	2,799	-	-	401
Clinic	94	250	344	-	-	-
Library Books and Supplies	1,357	4,895	6,105	-	-	147
Materials and Supplies BEP Teacher	-	5,800	5,600	-	-	200
Staff Development	1,584	2,000	2,070	-	-	1,514
Travel - Principal	4,690	-	515	-	-	4,175
Class Accounts						
Band	1,004	-	-	-	-	1,004
Chorus	1,310	-	50	-	-	1,260
Other Accounts						
Book Fair	6,559	-	240	-	-	6,319
Power of Play 5k	1,710	-	79	-	-	1,631
Restricted Fundraising	3,909	9,972	500	-	-	13,381
Donations						
Other	249	1,000	-	-	-	1,249
School Specific	365	375	532	-	-	208
School Specific # 2	1,078	-	129	-	-	949
Grants	221	-	221	-	-	-
<b>Total Restricted Funds</b>	<b>29,968</b>	<b>42,319</b>	<b>29,594</b>	<b>-</b>	<b>-</b>	<b>42,693</b>
<b>Total General and Restricted Funds</b>	<b>\$ 58,110</b>	<b>63,846</b>	<b>44,976</b>	<b>-</b>	<b>-</b>	<b>76,980</b>

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
G.W. VANCE MIDDLE SCHOOL  
INTERNAL SCHOOLS FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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	\$ 4,105	27,674	-	31,779	-	-	-	-	31,779	31,779	31,779
Restricted Funds											
Board of Education Allocations											
Administrative	8,398	-	-	8,398	-	-	-	8,398	-	8,398	8,398
Admin Travel - Asst Principal	929	-	-	929	-	-	-	929	-	929	929
Admin Travel - Principal	4,574	-	-	4,574	-	-	-	4,574	-	4,574	4,574
Capital Outlay	-	9,505	-	9,505	-	-	-	9,505	-	9,505	9,505
Instructional Materials	12,252	-	-	12,252	-	-	-	12,252	-	12,252	12,252
Library Books	298	-	-	298	-	-	-	298	-	298	298
Library Periodicals	795	-	-	795	-	-	-	795	-	795	795
Pooled Materials - BEP	1,722	-	-	1,722	-	-	1,722	-	-	1,722	1,722
Staff Development	8,880	-	-	8,880	-	-	-	8,880	-	8,880	8,880
Technology	6,982	-	-	6,982	-	-	-	6,982	-	6,982	6,982
Class Accounts											
Accelerated Learning	1,297	-	-	1,297	-	-	-	1,297	-	1,297	1,297
Art	1,847	-	-	1,847	-	-	-	1,847	-	1,847	1,847
Band	5,498	-	-	5,498	-	-	-	5,498	-	5,498	5,498
Chorus	2,079	-	-	2,079	-	-	-	2,079	-	2,079	2,079
Computer	126	-	-	126	-	-	-	126	-	126	126
General Music	2,000	-	-	2,000	-	-	-	2,000	-	2,000	2,000
Intervention	633	-	-	633	-	-	-	633	-	633	633
Language Arts	4,139	-	-	4,139	-	-	-	4,139	-	4,139	4,139
Math	2,105	-	-	2,105	-	-	-	2,105	-	2,105	2,105
Physical Education	932	-	-	932	-	-	-	932	-	932	932
School Teams	2	-	-	2	-	-	-	2	-	2	2
Science	4,575	-	-	4,575	-	-	-	4,575	-	4,575	4,575
Social Studies	4,852	-	-	4,852	-	-	-	4,852	-	4,852	4,852
Special Education	530	-	-	530	-	-	-	530	-	530	530
STEM Education	1,855	-	-	1,855	-	-	-	1,855	-	1,855	1,855
Tech Education	91	-	-	91	-	-	-	91	-	91	91



CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
G.W. VANCE MIDDLE SCHOOL  
INTERNAL SCHOOLS FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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
Beta Club	834	-	-	834	-	-	-	834	-	834	834
FCA	91	-	-	91	-	-	-	91	-	91	91
Newspaper	12	-	-	12	-	-	-	12	-	12	12
Planeteers	735	-	-	735	-	-	-	735	-	735	735
Science Club	347	-	-	347	-	-	-	347	-	347	347
Tennis Club	145	-	-	145	-	-	-	145	-	145	145
Other Accounts											
Building and Grounds	987	-	-	987	-	-	-	987	-	987	987
Extended Resource - Other	1,345	-	-	1,345	-	-	-	1,345	-	1,345	1,345
Guidance	678	-	-	678	-	-	-	678	-	678	678
Library	435	-	-	435	-	-	-	435	-	435	435
Library Research	1,004	-	-	1,004	-	-	-	1,004	-	1,004	1,004
Positive Behavior Program	2,918	-	-	2,918	-	-	-	2,918	-	2,918	2,918
Student Needs	2,470	-	-	2,470	-	-	2,470	-	-	2,470	2,470
Summer School	307	-	-	307	-	-	-	307	-	307	307
Technology Training	424	-	-	424	-	-	-	424	-	424	424
Power of Play 5k	1,377	-	-	1,377	-	-	-	1,377	-	1,377	1,377
Athletic Accounts											
Athletics	16,618	-	-	16,618	-	-	-	16,618	-	16,618	16,618
Donation Accounts											
Mathletes	1,811	-	-	1,811	-	-	1,811	-	-	1,811	1,811
PTSA	280	-	-	280	-	-	280	-	-	280	280
Grant Accounts											
Grants	34	-	-	34	-	-	34	-	-	34	34
<b>Total Restricted Funds</b>	<b>110,446</b>	<b>9,505</b>	<b>-</b>	<b>119,951</b>	<b>-</b>	<b>-</b>	<b>6,317</b>	<b>113,634</b>	<b>-</b>	<b>119,951</b>	<b>119,951</b>
<b>Total General and Restricted Funds</b>	<b>\$ 114,551</b>	<b>37,179</b>	<b>-</b>	<b>151,730</b>	<b>-</b>	<b>-</b>	<b>6,317</b>	<b>113,634</b>	<b>31,779</b>	<b>151,730</b>	<b>151,730</b>

CITY OF 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, 2021

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances
	July 1, 2020	Revenues		In	Out	
<b>General Fund</b>						
Administration	\$ -	-	2,426	-	-	-
Board of Education Allocations	-	-	-	-	-	-
Fines, Fees and Dues	-	-	-	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Interest	-	551	-	-	-	-
Instruction	-	-	-	-	-	-
Operation and Maintenance	-	-	1,149	-	-	-
Resale Items	-	6,557	4,370	-	-	-
<b>Total General Fund</b>	<b>32,616</b>	<b>7,108</b>	<b>7,945</b>	<b>-</b>	<b>-</b>	<b>31,779</b>
<b>Restricted Funds</b>						
<b>Board of Education Allocations</b>						
Administrative	3,140	13,700	8,442	-	-	8,398
Admin Travel - Asst Principal	129	800	-	-	-	929
Admin Travel - Principal	2,974	1,600	-	-	-	4,574
Capital Outlay	5,604	5,000	1,099	-	-	9,505
Instructional Materials	6,439	7,382	1,569	-	-	12,252
Library Books	101	5,840	5,643	-	-	298
Library Periodicals	825	700	730	-	-	795
Library Supplies	252	200	452	-	-	-
Pooled Materials - BEP	3,235	4,200	5,713	-	-	1,722
Staff Development	8,781	6,160	6,061	-	-	8,880
Teacher Materials - BEP	-	4,200	4,200	-	-	-
Technology	4,630	5,424	3,072	-	-	6,982
<b>Class Accounts</b>						
Accelerated Learning	1,297	-	-	-	-	1,297
Art	1,585	1,660	1,398	-	-	1,847
Band	3,537	2,164	203	-	-	5,498
Chorus	1,278	1,297	496	-	-	2,079
Computer	161	-	35	-	-	126
General Music	1,723	330	53	-	-	2,000
Intervention	952	-	319	-	-	633
Language Arts	3,625	1,118	604	-	-	4,139
Math	1,589	1,118	602	-	-	2,105

CITY OF 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, 2021

EXHIBIT B

	Fund Balances	Revenues	Expenditures	Transfers		Fund Balances
	July 1, 2020			In	Out	June 30, 2021
Restricted Funds (Continued)						
Class Accounts (Continued)						
Physical Education	748	660	476	-	-	932
School Teams (7th Grade )	2	-	-	-	-	2
Science	3,667	1,418	510	-	-	4,575
Social Studies	3,846	1,118	112	-	-	4,852
Special Education	517	400	387	-	-	530
STEM Education	2,426	2,130	2,701	-	-	1,855
Tech Education	91	-	-	-	-	91
Club Accounts						
Art Honor Society	203	-	-	-	-	203
Beta Club	648	1,200	1,014	-	-	834
FCA	91	-	-	-	-	91
Newspaper	12	-	-	-	-	12
Planeteers	735	-	-	-	-	735
Science Club	347	-	-	-	-	347
Tennis Club	145	-	-	-	-	145
Other Accounts						
Building and Grounds	987	-	-	-	-	987
Extended Resource - Other	678	667	-	-	-	1,345
Guidance	679	-	1	-	-	678
Library	1,237	104	906	-	-	435
Library Research	874	330	200	-	-	1,004
Positive Behavior Program	2,926	-	8	-	-	2,918
Student Needs	2,481	-	11	-	-	2,470
Summer School	307	-	-	-	-	307
Technology Training	424	-	-	-	-	424
Power of Play 5k	1,439	-	62	-	-	1,377
Athletic Accounts						
Athletics	11,402	39,548	34,332	-	-	16,618
Donation Accounts						
Mathletes	1,731	80	-	-	-	1,811
PTSA	292	-	12	-	-	280
Grant Accounts						
Grants	34	-	-	-	-	34
<b>Total Restricted Funds</b>	<b>90,826</b>	<b>110,548</b>	<b>81,423</b>	<b>-</b>	<b>-</b>	<b>119,951</b>
<b>Total General and Restricted Funds</b>	<b>\$ 123,442</b>	<b>117,656</b>	<b>89,368</b>	<b>-</b>	<b>-</b>	<b>151,730</b>

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
TENNESSEE HIGH SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

EXHIBIT A

	ASSETS				LIABILITIES AND FUND BALANCES						
	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Total Assets	Liabilities		Fund Balances			Total	
					Accounts Payable	Total Liabilities	Restricted	Assigned	Unassigned	Total Fund Balances	Liabilities and Fund Balances
General Fund	\$ 33,763	-	-	33,763	-	-	-	-	33,763	33,763	33,763
Restricted Funds											
Board of Education Allocations											
Administration	33,161	-	-	33,161	-	-	-	33,161	-	33,161	33,161
Administration - Travel	4,293	-	-	4,293	-	-	-	4,293	-	4,293	4,293
Band - THS	1,778	-	-	1,778	-	-	-	1,778	-	1,778	1,778
Capital Outlay	8,967	-	-	8,967	-	-	-	8,967	-	8,967	8,967
Chorus	7,653	-	-	7,653	-	-	-	7,653	-	7,653	7,653
Materials/Supplies - BEP	25,616	-	-	25,616	-	-	25,616	-	-	25,616	25,616
Materials/Supplies - Departments	4,265	-	-	4,265	-	-	-	4,265	-	4,265	4,265
Staff Development	15,736	-	-	15,736	-	-	-	15,736	-	15,736	15,736
Technology	4,103	-	-	4,103	-	-	-	4,103	-	4,103	4,103
Class Accounts											
Band - Vending	1,552	-	-	1,552	-	-	-	1,552	-	1,552	1,552
Band - Concessions	857	-	-	857	-	-	-	857	-	857	857
Chorus	3,843	-	-	3,843	-	-	-	3,843	-	3,843	3,843
Credit Recovery	12,843	-	-	12,843	-	-	-	12,843	-	12,843	12,843
Fees - Special Classes	74,646	-	-	74,646	-	-	-	74,646	-	74,646	74,646
JRROTC	7,900	-	-	7,900	-	-	-	7,900	-	7,900	7,900
Leadership Challenge	582	-	-	582	-	-	-	582	-	582	582
Skills USA - Auto Mechanics	718	-	-	718	-	-	-	718	-	718	718
Skills USA - Cosmetology	9	-	-	9	-	-	-	9	-	9	9
Skills USA - Go Kart Challenge	79	-	-	79	-	-	-	79	-	79	79
Skills USA - Graphic Arts	7,500	-	-	7,500	-	-	-	7,500	-	7,500	7,500
Skills USA - Industrial Arts	1,971	-	-	1,971	-	-	-	1,971	-	1,971	1,971
Skills USA - Machine Shop	745	-	-	745	-	-	-	745	-	745	745
Skills USA - TV Broadcasting	834	-	-	834	-	-	-	834	-	834	834
Skills USA - VAP	3,599	-	-	3,599	-	-	-	3,599	-	3,599	3,599
Skills USA - VAP Sales	1,387	-	-	1,387	-	-	-	1,387	-	1,387	1,387
Skills USA - Welding	111	-	-	111	-	-	-	111	-	111	111
Special Education	5,167	-	-	5,167	-	-	-	5,167	-	5,167	5,167

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
TENNESSEE HIGH SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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											
Anchor Club	2,535	-	-	2,535	-	-	-	2,535	-	2,535	2,535
Art Club	340	-	-	340	-	-	-	340	-	340	340
Beta Club	1,952	-	-	1,952	-	-	-	1,952	-	1,952	1,952
BPA	908	-	-	908	-	-	-	908	-	908	908
Chess Club	96	-	-	96	-	-	-	96	-	96	96
Civinettes	4	-	-	4	-	-	-	4	-	4	4
Civitans - Junior	24	-	-	24	-	-	-	24	-	24	24
Club 1-2-1	343	-	-	343	-	-	-	343	-	343	343
Equal Rights Association	53	-	-	53	-	-	-	53	-	53	53
E-Sports Club	860	-	-	860	-	-	-	860	-	860	860
Fellowship of Christian Athletes	415	-	-	415	-	-	-	415	-	415	415
French Club	40	-	-	40	-	-	-	40	-	40	40
Future Teachers of America	224	-	-	224	-	-	-	224	-	224	224
German Club	22	-	-	22	-	-	-	22	-	22	22
HOSA	1,094	-	-	1,094	-	-	-	1,094	-	1,094	1,094
Interact Club	334	-	-	334	-	-	-	334	-	334	334
JR Classical League/Latin	81	-	-	81	-	-	-	81	-	81	81
National Art Honor Society	29	-	-	29	-	-	-	29	-	29	29
National Honor Society	3,061	-	-	3,061	-	-	-	3,061	-	3,061	3,061
Natural Helpers	64	-	-	64	-	-	-	64	-	64	64
Outdoors Club	179	-	-	179	-	-	-	179	-	179	179
Pickleball Club	20	-	-	20	-	-	-	20	-	20	20
Robotics Team	252	-	-	252	-	-	-	252	-	252	252
Science Club	30	-	-	30	-	-	-	30	-	30	30
Spanish Club	6	-	-	6	-	-	-	6	-	6	6
Student Council	5,588	-	-	5,588	-	-	-	5,588	-	5,588	5,588
Volleyball	201	-	-	201	-	-	-	201	-	201	201
Writers Guild	23	-	-	23	-	-	-	23	-	23	23

CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
TENNESSEE HIGH SCHOOL  
INTERNAL SCHOOL FUNDS  
BALANCE SHEET - REGULATORY BASIS  
JUNE 30, 2021

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)											
Other Accounts											
JR - SR Fundraiser	5,565	-	-	5,565	-	-	-	5,565	-	5,565	5,565
Renaissance Program	13,036	-	-	13,036	-	-	-	13,036	-	13,036	13,036
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	11,552	-	-	11,552	-	-	-	11,552	-	11,552	11,552
Power of Play 5K	1,298	-	-	1,298	-	-	-	1,298	-	1,298	1,298
Athletic Accounts											
Athletics	552,880	-	-	552,880	-	-	-	552,880	-	552,880	552,880
Donation Accounts											
Doc Maples Courtyard	1,253	-	-	1,253	-	-	1,253	-	-	1,253	1,253
Doc Maples Memorial Scholarship	1,075	-	-	1,075	-	-	1,075	-	-	1,075	1,075
Donations - Art	3,588	-	-	3,588	-	-	3,588	-	-	3,588	3,588
Donations - Mathletes	2,234	-	-	2,234	-	-	2,234	-	-	2,234	2,234
PTSA Scholarships	1,000	-	-	1,000	-	-	1,000	-	-	1,000	1,000
Rotary Club - Achievement Award	567	-	-	567	-	-	567	-	-	567	567
Rotary Club - Honors Program	653	-	-	653	-	-	653	-	-	653	653
Donations - Technology	8,963	-	-	8,963	-	-	8,963	-	-	8,963	8,963
Donations - Princ Designate	8,703	-	-	8,703	-	-	8,703	-	-	8,703	8,703
Grant Accounts											
Grants	2,002	-	-	2,002	-	-	2,002	-	-	2,002	2,002
Memorial Accounts											
Memorials	475	-	-	475	-	-	475	-	-	475	475
<b>Total Restricted Funds</b>	<b>909,775</b>	<b>-</b>	<b>-</b>	<b>909,775</b>	<b>-</b>	<b>-</b>	<b>56,222</b>	<b>853,553</b>	<b>-</b>	<b>909,775</b>	<b>909,775</b>
<b>Total General and Restricted Funds</b>	<b>\$ 943,538</b>	<b>-</b>	<b>-</b>	<b>943,538</b>	<b>-</b>	<b>-</b>	<b>56,222</b>	<b>853,553</b>	<b>33,763</b>	<b>943,538</b>	<b>943,538</b>

CITY OF 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, 2021

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2021
	July 1, 2020	Revenues	Expenditures	In	Out	
<b>General Fund</b>						
Administration	\$ -	-	4,457	-	-	-
Board of Education Allocations	-	22,304	22,304	-	-	-
Fines, Fees and Dues	-	1,720	347	-	-	-
Gifts, Bequests and Donations	-	-	-	-	-	-
Instruction	-	-	4,239	-	-	-
Interest	-	1,550	-	-	-	-
Operation and Maintenance	-	-	1,830	-	-	-
Other	-	-	413	20	-	-
Resale Items	-	40,350	33,347	-	-	-
<b>Total General Fund</b>	<b>34,756</b>	<b>65,924</b>	<b>66,937</b>	<b>20</b>	<b>-</b>	<b>33,763</b>
<b>Restricted Funds</b>						
<b>Board of Education Allocations</b>						
Administrative	41,862	15,420	24,121	-	-	33,161
Administration - Travel	937	4,000	644	-	-	4,293
Band - THS	630	12,305	11,157	-	-	1,778
Capital Outlay	14,779	-	5,812	-	-	8,967
Chorus - BOE	857	7,000	204	-	-	7,653
Materials / Supplies - BEP	25,628	17,581	17,593	-	-	25,616
Materials / Supplies - Departments	5,662	20,701	22,098	-	-	4,265
Staff Development	1,626	23,000	8,890	-	-	15,736
Technology	4,193	-	90	-	-	4,103
<b>Class Accounts</b>						
Band - Vending	4,930	1,652	5,030	-	-	1,552
Band - Concessions	9,079	-	8,222	-	-	857
Chorus	1,553	2,925	635	-	-	3,843
Class Accounts	20	-	-	-	20	-
Credit Recovery	12,843	-	-	-	-	12,843
Fees - Special Classes	64,117	19,371	8,842	-	-	74,646
JRROTC	9,112	6,000	7,212	-	-	7,900
Leadership Challenge	582	-	-	-	-	582
Skills USA - Auto Mechanics	618	100	-	-	-	718
Skills USA - Cosmetology	9	-	-	-	-	9
Skills USA - Go Kart Challenge	79	-	-	-	-	79
Skills USA - Graphic Arts	8,545	6,823	7,868	-	-	7,500
Skills USA - Industrial Arts	3,174	135	1,338	-	-	1,971
Skills USA - Machine Shop	745	-	-	-	-	745
Skills USA - TV Broadcasting	699	210	75	-	-	834
Skills USA - VAP	951	3,720	1,072	-	-	3,599
Skills USA - VAP Sales	-	1,747	360	-	-	1,387
Skills USA - Welding	-	111	-	-	-	111
Special Education	6,181	-	1,014	-	-	5,167

CITY OF 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, 2021

EXHIBIT B

	Fund Balances			Transfers		Fund Balances June 30, 2021
	July 1, 2020	Revenues	Expenditures	In	Out	
Restricted Funds (Continued)						
Club Accounts						
Anchor Club	2,630	-	95	-	-	2,535
Art Club	340	-	-	-	-	340
Beta Club	1,780	2,741	2,569	-	-	1,952
BPA	869	410	371	-	-	908
Chess Club	96	-	-	-	-	96
Civinettes	4	75	75	-	-	4
Civitans - Junior	24	-	-	-	-	24
Club 1-2-1	127	700	484	-	-	343
Equal Rights Association	53	-	-	-	-	53
E-Sports Club	860	-	-	-	-	860
Fellowship of Christian Athletes	601	100	286	-	-	415
French Club	40	-	-	-	-	40
Future Teachers of America	224	-	-	-	-	224
German Club	22	-	-	-	-	22
HOSA	1,270	2,274	2,450	-	-	1,094
Interact Club	399	10	75	-	-	334
JR Classical League/Latin	81	-	-	-	-	81
National Art Honor Society	29	-	-	-	-	29
National Honor Society	3,124	2,918	2,981	-	-	3,061
Natural Helpers	64	-	-	-	-	64
Outdoors Club	254	-	75	-	-	179
Pickleball Club	20	-	-	-	-	20
Robotics Team	1,027	150	925	-	-	252
Science Club	30	-	-	-	-	30
Spanish Club	6	-	-	-	-	6
Student Ambassadors	-	75	75	-	-	-
Student Council	4,501	7,290	6,203	-	-	5,588
Volleyball	11	280	90	-	-	201
Writers Guild	23	-	-	-	-	23



CITY OF 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, 2021

EXHIBIT B

	Fund Balances		Expenditures	Transfers		Fund Balances
	July 1, 2020	Revenues		In	Out	June 30, 2021
Restricted Funds (Continued)						
Other Accounts						
JR - SR Fundraiser	2,998	11,720	9,153	-	-	5,565
Renaissance Program	13,506	-	470	-	-	13,036
Service Projects	500	-	-	-	-	500
Special Olympics	93	-	-	-	-	93
Special Services - Projects	148	-	-	-	-	148
Strategic Planning Reserve	45,497	-	-	-	-	45,497
Technology - Vending	17,650	1,652	7,750	-	-	11,552
Power of Play 5K	1,298	-	-	-	-	1,298
Athletic Accounts						
Athletics	20,864	907,708	375,692	-	-	552,880
Donation Accounts						
Doc Maples Courtyard	1,253	-	-	-	-	1,253
Doc Maples Memorial Scholarship	2,075	-	1,000	-	-	1,075
Donations - Art	-	11,047	7,459	-	-	3,588
Donations - Mathletes	2,234	-	-	-	-	2,234
Matt Newton Scholarship	-	1,000	1,000	-	-	-
PTSA Scholarships	-	1,200	200	-	-	1,000
Rotary Club - Achievement Award	567	-	-	-	-	567
Rotary Club - Honors Program	653	1,500	1,500	-	-	653
Donations - Technology	5,958	3,700	695	-	-	8,963
Donations - Princ Designate	10,672	5,531	7,500	-	-	8,703
Grant Accounts						
Grants	3,046	-	1,044	-	-	2,002
Memorial Accounts						
Memorials	475	9,363	9,363	-	-	475
Total Restricted Funds	<u>367,407</u>	<u>1,114,245</u>	<u>571,857</u>	<u>-</u>	<u>20</u>	<u>909,775</u>
Total General and Restricted Funds	<u>\$ 402,163</u>	<u>1,180,169</u>	<u>638,794</u>	<u>20</u>	<u>20</u>	<u>943,538</u>

**CITY OF BRISTOL, TENNESSEE**  
**BOARD OF EDUCATION**  
**INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS**  
**(BY SCHOOL)**  
**JUNE 30, 2021**

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**FAIRMOUNT ELEMENTARY SCHOOL**

<b>Transfer To</b>	<b>Transfer From</b>	
	Power of Play 5k	Total
PTA	\$ 10	\$ 10

**TENNESSEE HIGH SCHOOL**

<b>Transfer To</b>	<b>Transfer From</b>	
	Class Accounts	Total
Other	\$ 20	\$ 20

**CITY OF BRISTOL TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
For Fiscal Year Ending June 30, 2021**

Name	Total	Activity	Board Approved	Proper Withholding
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**ANDERSON ELEMENTARY SCHOOL**

No supplements were paid this fiscal year.

**AVOCA ELEMENTARY SCHOOL**

No supplements were paid this fiscal year.

**FAIRMOUNT ELEMENTARY SCHOOL**

No supplements were paid this fiscal year.

**HAYNESFIELD ELEMENTARY SCHOOL**

No supplements were paid this fiscal year.

**HOLSTON VIEW ELEMENTARY SCHOOL**

No supplements were paid this fiscal year.

**TENNESSEE HIGH SCHOOL**

Anderson, Courtney	\$ 554	ATHLETICS	Yes	Yes
Arnold, Elizabeth	29	ATHLETICS	Yes	Yes
Arrington III, Vernard E	354	ATHLETICS	Yes	Yes
Black, Norsalus H	646	ATHLETICS	Yes	Yes
Bright, Kimberly	124	ATHLETICS	Yes	Yes
Brown, Teresa C	295	ATHLETICS	Yes	Yes
Canter, Tammie L	71	ATHLETICS	Yes	Yes
Chandler, Matthew B	118	ATHLETICS	Yes	Yes
Cox, Jennifer W	29	ATHLETICS	Yes	Yes
Davis, John E	54	ATHLETICS	Yes	Yes
Dowdell, Derek M	117	ATHLETICS	Yes	Yes
Everhardt, Jackie L III	118	ATHLETICS	Yes	Yes
Fritts, Angela B	57	ATHLETICS	Yes	Yes
Fritz, Christine	264	CHORUS FOR SPRING CONCERT	Yes	Yes
Flanary, Kelly B	283	ATHLETICS	Yes	Yes
Goodman, James B	816	ATHLETICS	Yes	Yes
Graham, Anthony S	147	ATHLETICS	Yes	Yes
Greer, John A	146	ATHLETICS	Yes	Yes
Harlan, Julie L	2,647	CONCESSIONS	Yes	Yes
Holden, Patricia	88	ATHLETICS	Yes	Yes
Holt, Joshua F	116	ATHLETICS	Yes	Yes
Honaker, Stephen	27	ATHLETICS	Yes	Yes
Irvin, Jack R	1,015	ATHLETICS	Yes	Yes
Jones, Johnny W	1,666	ATHLETICS / FIELD MAINTENANCE	Yes	Yes
Keen, Elden P	193	ATHLETICS	Yes	Yes
Keesee, Kimberly M	532	ATHLETICS	Yes	Yes
Ketchum, Brooklyn F	27	ATHLETICS	Yes	Yes
Kinch, Laura E	118	ATHLETICS	Yes	Yes

**CITY OF BRISTOL TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF SALARY SUPPLEMENTS  
For Fiscal Year Ending June 30, 2021**

<b>Name</b>	<b>Total</b>	<b>Activity</b>	<b>Board Approved</b>	<b>Proper Withholding</b>
Kincheloe, Carl E	1,118	ATHLETICS / FIELD MAINTENANCE	Yes	Yes
Lamkin, Thomas R	538	ATHLETICS	Yes	Yes
Leonard, Sherman W	59	ATHLETICS	Yes	Yes
Ledbetter, Milissa A	1,972	ATHLETICS	Yes	Yes
Manahan, Christopher J	354	ATHLETICS	Yes	Yes
Mays, Michael L	176	ATHLETICS	Yes	Yes
Pannell, Dustin E	59	ATHLETICS	Yes	Yes
Pendleton, Paul E	142	ATHLETICS	Yes	Yes
Rhymer, Calena N	57	ATHLETICS	Yes	Yes
Shanks, Daryl L	118	ATHLETICS	Yes	Yes
Silvers, Shannon J	118	ATHLETICS	Yes	Yes
Stigall, Martha K	115	ATHLETICS	Yes	Yes
Stubbs, Bradford G	354	ATHLETICS	Yes	Yes
Taylor, Jesse S	116	ATHLETICS	Yes	Yes
Tiller, Charles T	884	ATHLETICS	Yes	Yes
Vance, Amanda	117	ATHLETICS	Yes	Yes
Vance, Joshua M	135	ATHLETICS	Yes	Yes
Vance, Rhonda C	4,248	ATHLETICS	Yes	Yes
Ward, Carmen N	442	ATHLETICS	Yes	Yes
Wampler, Michael L	117	ATHLETICS	Yes	Yes
	<b>\$ 21,890</b>			
<b>VANCE MIDDLE SCHOOL</b>				
Culbertson, Jeremy L	\$ 325	ATHLETICS	Yes	Yes
Fritz, Christine	54	CHORUS FOR HONORS NIGHT PROGRAM	Yes	Yes
Lamkin, Thomas R	81	ATHLETICS	Yes	Yes
Manahan, Christopher J	321	ATHLETICS	Yes	Yes
Pendleton, Paul E	265	ATHLETICS	Yes	Yes
Ray, Seymour	1,156	ATHLETICS	Yes	Yes
Smith, Timothy M	281	ATHLETICS	Yes	Yes
Vance, Joshua M	27	ATHLETICS	Yes	Yes
Ward, Carmen N	383	ATHLETICS	Yes	Yes
	<b>\$ 2,893</b>			
<b>TOTAL</b>	<b>\$ 24,783</b>			

**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOLS FUNDS  
SCHEDULE OF SURETY BOND COVERAGE  
June 30, 2021**

Company	Travelers
Type of Coverage	Crime - Employee Dishonesty, Forgery or Alteration, Theft, Disappearance or Destruction of money, securities, and other property
Amount	\$5,000 per loss \$100 deductible
Period Covered	August 10, 2020 – August 10, 2023
Positions Covered	All Employees and School Board Members



**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***

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**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 City of Bristol, Tennessee Board of Education Internal School Funds, which are included in the City of Bristol Board of Education's financial statements, a component unit of the City of Bristol, Tennessee, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 17, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Bristol, Tennessee Board of Education 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 City of Bristol, Tennessee Board of Education Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bristol, Tennessee Board of Education 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.

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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 City of Bristol, Tennessee Board of Education 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 City of Bristol, Tennessee Board of Education 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 City of Bristol, Tennessee Board of Education Internal School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Chattanooga, Tennessee  
December 17, 2021

**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF FINDINGS AND RESPONSES  
June 30, 2021**

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None reported



**CITY OF BRISTOL, TENNESSEE  
BOARD OF EDUCATION  
INTERNAL SCHOOL FUNDS  
SCHEDULE OF PRIOR AUDIT FINDINGS  
June 30, 2021**

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None reported