

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
FINANCIAL STATEMENTS
JUNE 30, 2022**

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
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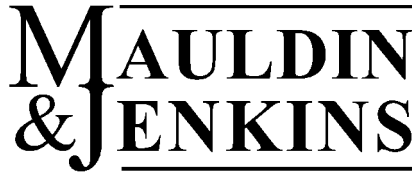
ROSTER OF THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT OFFICIALS

OFFICERS

Dr. Justin Robertson, Superintendent
Dr. Sonia Stewart, Deputy Superintendent
Shannon Moody, Chief Strategy Officer
Dr. Robert Sharpe, Chief Operations Officer
Mary Ellen Heuton, Chief Financial Officer
Penny Murray, Chief Talent Officer
Dr. Marsha Drake, Chief Equity & Advocacy Officer
Dr. Neelie Parker, Chief of Opportunity and Access

BOARD MEMBERS

Rhonda Thurman, District One
Marco Perez, District Two
Joe Smith, District Three
Tiffanie Robinson, District Four
Karitsa Jones, District Five
Jenny Hill, District Six
Joe Wingate, District Seven
Tucker McClendon, District Eight
James Walker, District Nine



CERTIFIED PUBLIC ACCOUNTANTS, LLC

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined balance sheet – regulatory basis of Hamilton County, Tennessee Schools Internal School Funds (the Schools), as of June 30, 2022, and the related combined statement of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the Hamilton County, Tennessee Schools Internal School Funds' basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis presented as supplementary information in the accompanying financial statements as of and for the year ended June 30, 2022, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Hamilton County, Tennessee Schools Internal School Funds as of June 30, 2022, and the related revenues, 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. In addition, in our opinion, the accompanying individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Hamilton County, Tennessee Schools Internal School Funds as of June 30, 2022, and the related revenues, 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.

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 section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Hamilton County, Tennessee Schools Internal School Funds as of June 30, 2022, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (Government Auditing Standards), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Hamilton County, Tennessee Schools Internal School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

Responsibilities of Management 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness Hamilton County, Tennessee Schools Internal School Funds' internal control. Accordingly, no such opinion is expressed.

-
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
 - conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hamilton County, Tennessee Schools Internal School Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Hamilton County Schools 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. The Schedule of General Fund Revenues and Expenditures for Schools With General and Restricted Activity Funds, and Schedule of Interfund and Interaccount Transfers, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note 1 of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by the Hamilton County, Tennessee Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. The 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 – regulatory basis or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Roster of Those Charged with Governance and Management Officials, the Schedule of Public Official Bonds, and the Schedule of Salary Supplements, but does not include the basic financial statements – regulatory basis and our auditor's report thereon. Our opinions on the basic financial statements – regulatory basis do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements – regulatory basis, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements – regulatory basis, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2022, on our consideration of Hamilton County, Tennessee Schools Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hamilton County, Tennessee Schools Internal School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hamilton County, Tennessee Schools Internal School Funds' internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Chattanooga, TN
December 18, 2022

BASIC FINANCIAL STATEMENTS

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	<u>Total</u>	<u>Allen Elementary</u>	<u>Apline Crest Elementary</u>	<u>Apison Elementary</u>	<u>Barger Academy of Fine Arts</u>	<u>Battle Academy</u>	<u>Big Ridge Elementary</u>	<u>Brown Academy</u>
ASSETS								
Cash & equivalents	\$ 4,901,482	\$ 28,614	\$ 24,091	\$ 57,895	\$ 53,513	\$ 19,163	\$ 20,066	\$ 58,612
Restricted cash & equivalents	5,202,164	20,621	7,075	14,877	45,702	44,478	18,510	12,045
Accounts receivable	1,000	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 10,104,646</u>	<u>\$ 49,235</u>	<u>\$ 31,166</u>	<u>\$ 72,772</u>	<u>\$ 99,215</u>	<u>\$ 63,641</u>	<u>\$ 38,576</u>	<u>\$ 70,657</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	690,302	8,779	2,103	12,868	1,307	3,940	-	3,412
Unassigned	4,211,180	19,835	21,988	45,027	52,206	15,223	20,066	55,200
Total general fund balances	<u>4,901,482</u>	<u>28,614</u>	<u>24,091</u>	<u>57,895</u>	<u>53,513</u>	<u>19,163</u>	<u>20,066</u>	<u>58,612</u>
Restricted fund								
Restricted	254,313	-	68	-	3,373	-	2,309	10
Assigned	4,948,851	20,621	7,007	14,877	42,329	44,478	16,201	12,035
Total restricted fund balances	<u>5,203,164</u>	<u>20,621</u>	<u>7,075</u>	<u>14,877</u>	<u>45,702</u>	<u>44,478</u>	<u>18,510</u>	<u>12,045</u>
Total fund balances	<u>10,104,646</u>	<u>49,235</u>	<u>31,166</u>	<u>72,772</u>	<u>99,215</u>	<u>63,641</u>	<u>38,576</u>	<u>70,657</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,104,646</u>	<u>\$ 49,235</u>	<u>\$ 31,166</u>	<u>\$ 72,772</u>	<u>\$ 99,215</u>	<u>\$ 63,641</u>	<u>\$ 38,576</u>	<u>\$ 70,657</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	<u>Clifton Hills Elementary</u>	<u>Daisy Elementary</u>	<u>Dawn</u>	<u>Calvin Donaldson Elementary</u>	<u>DuPont Elementary</u>	<u>East Brainerd Elementary</u>	<u>East Lake Elementary</u>	<u>East Ridge Elementary</u>
ASSETS								
Cash & equivalents	\$ 29,114	\$ 60,234	\$ 57,752	\$ 21,280	\$ 32,989	\$ 103,926	\$ 72,642	\$ 87,143
Restricted cash & equivalents	8,782	5,304	2,278	6,044	20,133	27,722	5,045	9,408
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 37,896</u>	<u>\$ 65,538</u>	<u>\$ 60,030</u>	<u>\$ 27,324</u>	<u>\$ 53,122</u>	<u>\$ 131,648</u>	<u>\$ 77,687</u>	<u>\$ 96,551</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	3,074	3,782	13,593	8,690	3,183	24,876	3,959	8,047
Unassigned	26,040	56,452	44,159	12,590	29,806	79,050	68,683	79,096
Total general fund balances	<u>29,114</u>	<u>60,234</u>	<u>57,752</u>	<u>21,280</u>	<u>32,989</u>	<u>103,926</u>	<u>72,642</u>	<u>87,143</u>
Restricted fund								
Restricted	2,431	-	74	110	2,935	-	1,116	106
Assigned	6,351	5,304	2,204	5,934	17,198	27,722	3,929	9,302
Total restricted fund balances	<u>8,782</u>	<u>5,304</u>	<u>2,278</u>	<u>6,044</u>	<u>20,133</u>	<u>27,722</u>	<u>5,045</u>	<u>9,408</u>
Total fund balances	<u>37,896</u>	<u>65,538</u>	<u>60,030</u>	<u>27,324</u>	<u>53,122</u>	<u>131,648</u>	<u>77,687</u>	<u>96,551</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 37,896</u>	<u>\$ 65,538</u>	<u>\$ 60,030</u>	<u>\$ 27,324</u>	<u>\$ 53,122</u>	<u>\$ 131,648</u>	<u>\$ 77,687</u>	<u>\$ 96,551</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	<u>East Side Elementary</u>	<u>Hardy Elementary</u>	<u>Harrison Elementary</u>	<u>Hixson Elementary</u>	<u>Lakeside Academy of Math, Science & Technology</u>	<u>Lookout Mountain Elementary</u>	<u>Lookout Valley Elementary</u>	<u>McConnell Elementary</u>
ASSETS								
Cash & equivalents	\$ 61,903	\$ 21,260	\$ 174,459	\$ 59,087	\$ -	\$ 48,689	\$ 31,984	\$ 88,808
Restricted cash & equivalents	10,396	16,632	35,256	21,372	-	82,125	11,396	2,591
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 72,299</u>	<u>\$ 37,892</u>	<u>\$ 209,715</u>	<u>\$ 80,459</u>	<u>\$ -</u>	<u>\$ 130,814</u>	<u>\$ 43,380</u>	<u>\$ 91,399</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	-	2,081	14,011	1,880	-	3,225	949	6,754
Unassigned	61,903	19,179	160,448	57,207	-	45,464	31,035	82,054
Total general fund balances	<u>61,903</u>	<u>21,260</u>	<u>174,459</u>	<u>59,087</u>	<u>-</u>	<u>48,689</u>	<u>31,984</u>	<u>88,808</u>
Restricted fund								
Restricted	192	4,377	16,368	11,442	-	23	50	-
Assigned	10,204	12,255	18,888	9,930	-	82,102	11,346	2,591
Total restricted fund balances	<u>10,396</u>	<u>16,632</u>	<u>35,256</u>	<u>21,372</u>	<u>-</u>	<u>82,125</u>	<u>11,396</u>	<u>2,591</u>
Total fund balances	<u>72,299</u>	<u>37,892</u>	<u>209,715</u>	<u>80,459</u>	<u>-</u>	<u>130,814</u>	<u>43,380</u>	<u>91,399</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 72,299</u>	<u>\$ 37,892</u>	<u>\$ 209,715</u>	<u>\$ 80,459</u>	<u>\$ -</u>	<u>\$ 130,814</u>	<u>\$ 43,380</u>	<u>\$ 91,399</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	Middle Valley Elementary	Nolan Elementary	Normal Park Museum Magnet School	North Hamilton County Elementary	Ooltewah Elementary	Orchard Knob Elementary	Red Bank Elementary	Rivermont Elementary
ASSETS								
Cash & equivalents	\$ 117,041	\$ 50,058	\$ 34,489	\$ 77,467	\$ 100,603	\$ 30,500	\$ 47,583	\$ 63,419
Restricted cash & equivalents	55,044	38,265	117,099	18,696	20,183	11,558	41,082	22,958
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 172,085</u>	<u>\$ 88,323</u>	<u>\$ 151,588</u>	<u>\$ 96,163</u>	<u>\$ 120,786</u>	<u>\$ 42,058</u>	<u>\$ 88,665</u>	<u>\$ 86,377</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	10,964	3,436	21,434	3,241	3,518	10,267	2,078	2,418
Unassigned	106,077	46,622	13,055	74,226	97,085	20,233	45,505	61,001
Total general fund balances	<u>117,041</u>	<u>50,058</u>	<u>34,489</u>	<u>77,467</u>	<u>100,603</u>	<u>30,500</u>	<u>47,583</u>	<u>63,419</u>
Restricted fund								
Restricted	6,518	672	9,261	78	3,990	4,429	19,132	1,175
Assigned	48,526	37,593	107,838	18,618	16,193	7,129	21,950	21,783
Total restricted fund balances	<u>55,044</u>	<u>38,265</u>	<u>117,099</u>	<u>18,696</u>	<u>20,183</u>	<u>11,558</u>	<u>41,082</u>	<u>22,958</u>
Total fund balances	<u>172,085</u>	<u>88,323</u>	<u>151,588</u>	<u>96,163</u>	<u>120,786</u>	<u>42,058</u>	<u>88,665</u>	<u>86,377</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 172,085</u>	<u>\$ 88,323</u>	<u>\$ 151,588</u>	<u>\$ 96,163</u>	<u>\$ 120,786</u>	<u>\$ 42,058</u>	<u>\$ 88,665</u>	<u>\$ 86,377</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	Bess T. Shepherd Elementary	Wallace A. Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary	Wolfever Creek Elementary
ASSETS								
Cash & equivalents	\$ 28,690	\$ 85,438	\$ 110,897	\$ 47,995	\$ 153,101	\$ 31,164	\$ 48,738	\$ 38,737
Restricted cash & equivalents	4,340	60,898	11,672	40,582	11,871	15,638	33,384	9,347
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 33,030</u>	<u>\$ 146,336</u>	<u>\$ 122,569</u>	<u>\$ 88,577</u>	<u>\$ 164,972</u>	<u>\$ 46,802</u>	<u>\$ 82,122</u>	<u>\$ 48,084</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	7,171	11,027	11,201	5,379	9,267	2,067	16,675	2,921
Unassigned	21,519	74,411	99,696	42,616	143,834	29,097	32,063	35,816
Total general fund balances	<u>28,690</u>	<u>85,438</u>	<u>110,897</u>	<u>47,995</u>	<u>153,101</u>	<u>31,164</u>	<u>48,738</u>	<u>38,737</u>
Restricted fund								
Restricted	17	1,050	809	-	1,990	865	1,320	500
Assigned	4,323	59,848	10,863	40,582	9,881	14,773	32,064	8,847
Total restricted fund balances	<u>4,340</u>	<u>60,898</u>	<u>11,672</u>	<u>40,582</u>	<u>11,871</u>	<u>15,638</u>	<u>33,384</u>	<u>9,347</u>
Total fund balances	<u>33,030</u>	<u>146,336</u>	<u>122,569</u>	<u>88,577</u>	<u>164,972</u>	<u>46,802</u>	<u>82,122</u>	<u>48,084</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 33,030</u>	<u>\$ 146,336</u>	<u>\$ 122,569</u>	<u>\$ 88,577</u>	<u>\$ 164,972</u>	<u>\$ 46,802</u>	<u>\$ 82,122</u>	<u>\$ 48,084</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	Woodmore Elementary	Brown Middle	Chattanooga School for the Liberal Arts	Dalewood Middle	East Hamilton Middle School	East Lake Academy of Fine Arts	East Ridge Middle	Hixson Middle
ASSETS								
Cash & equivalents	\$ 17,280	\$ 32,879	\$ 145,784	\$ 12,558	\$ 98,950	\$ 15,524	\$ 65,533	\$ 127,756
Restricted cash & equivalents	18,419	49,645	140,302	43,106	162,163	31,967	57,985	119,685
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 35,699</u>	<u>\$ 82,524</u>	<u>\$ 286,086</u>	<u>\$ 55,664</u>	<u>\$ 261,113</u>	<u>\$ 47,491</u>	<u>\$ 123,518</u>	<u>\$ 247,441</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	4,781	3,412	44,220	7,773	15,873	3,959	10,506	11,721
Unassigned	12,499	29,467	101,564	4,785	83,077	11,565	55,027	116,035
Total general fund balances	<u>17,280</u>	<u>32,879</u>	<u>145,784</u>	<u>12,558</u>	<u>98,950</u>	<u>15,524</u>	<u>65,533</u>	<u>127,756</u>
Restricted fund								
Restricted	1,959	2,252	23	8,104	3,330	87	1,631	15,973
Assigned	16,460	47,393	140,279	35,002	158,833	31,880	56,354	103,712
Total restricted fund balances	<u>18,419</u>	<u>49,645</u>	<u>140,302</u>	<u>43,106</u>	<u>162,163</u>	<u>31,967</u>	<u>57,985</u>	<u>119,685</u>
Total fund balances	<u>35,699</u>	<u>82,524</u>	<u>286,086</u>	<u>55,664</u>	<u>261,113</u>	<u>47,491</u>	<u>123,518</u>	<u>247,441</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 35,699</u>	<u>\$ 82,524</u>	<u>\$ 286,086</u>	<u>\$ 55,664</u>	<u>\$ 261,113</u>	<u>\$ 47,491</u>	<u>\$ 123,518</u>	<u>\$ 247,441</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	Howard Connect Academy	Hunter Middle	Loftis Middle	Ooltewah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High	Soddy-Daisy Middle
ASSETS								
Cash & equivalents	\$ 36,809	\$ 64,682	\$ 47,450	\$ 85,757	\$ 26,763	\$ 62,895	\$ 175,233	\$ 35,779
Restricted cash & equivalents	22,166	104,642	98,627	106,427	51,415	51,291	370,520	117,686
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 58,975</u>	<u>\$ 169,324</u>	<u>\$ 146,077</u>	<u>\$ 192,184</u>	<u>\$ 78,178</u>	<u>\$ 114,186</u>	<u>\$ 545,753</u>	<u>\$ 153,465</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	3,972	23,828	2,404	4,189	4,561	16,897	47,628	4,225
Unassigned	32,837	40,854	45,046	81,568	22,202	45,998	127,605	31,554
Total general fund balances	<u>36,809</u>	<u>64,682</u>	<u>47,450</u>	<u>85,757</u>	<u>26,763</u>	<u>62,895</u>	<u>175,233</u>	<u>35,779</u>
Restricted fund								
Restricted	-	291	235	295	3,793	5,453	2,989	1
Assigned	22,166	104,351	98,392	106,132	47,622	45,838	367,531	117,685
Total restricted fund balances	<u>22,166</u>	<u>104,642</u>	<u>98,627</u>	<u>106,427</u>	<u>51,415</u>	<u>51,291</u>	<u>370,520</u>	<u>117,686</u>
Total fund balances	<u>58,975</u>	<u>169,324</u>	<u>146,077</u>	<u>192,184</u>	<u>78,178</u>	<u>114,186</u>	<u>545,753</u>	<u>153,465</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 58,975</u>	<u>\$ 169,324</u>	<u>\$ 146,077</u>	<u>\$ 192,184</u>	<u>\$ 78,178</u>	<u>\$ 114,186</u>	<u>\$ 545,753</u>	<u>\$ 153,465</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	Tyner Middle Academy	Brainerd High	Central High	Chattanooga High Center for Creative Arts	Chattanooga School for the Arts & Sciences	East Hamilton School	East Ridge High	Harrison Bay Future Ready Center
ASSETS								
Cash & equivalents	\$ 76,160	\$ 7,784	\$ 55,588	\$ 134,212	\$ 258,008	\$ 114,885	\$ 13,795	\$ 26,804
Restricted cash & equivalents	41,506	110,020	157,741	206,959	285,347	303,901	89,112	15,526
Accounts receivable	-	-	1,000	-	-	-	-	-
TOTAL ASSETS	<u>\$ 117,666</u>	<u>\$ 117,804</u>	<u>\$ 214,329</u>	<u>\$ 341,171</u>	<u>\$ 543,355</u>	<u>\$ 418,786</u>	<u>\$ 102,907</u>	<u>\$ 42,330</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	7,655	8,487	12,440	8,067	26,259	7,377	24,562	4,804
Unassigned	68,505	(703)	43,148	126,145	231,749	107,508	(10,767)	22,000
Total general fund balances	<u>76,160</u>	<u>7,784</u>	<u>55,588</u>	<u>134,212</u>	<u>258,008</u>	<u>114,885</u>	<u>13,795</u>	<u>26,804</u>
Restricted fund								
Restricted	2,083	6,940	5,578	47,322	3,389	-	-	-
Assigned	39,423	103,080	153,163	159,637	281,958	303,901	89,112	15,526
Total restricted fund balances	<u>41,506</u>	<u>110,020</u>	<u>158,741</u>	<u>206,959</u>	<u>285,347</u>	<u>303,901</u>	<u>89,112</u>	<u>15,526</u>
Total fund balances	<u>117,666</u>	<u>117,804</u>	<u>214,329</u>	<u>341,171</u>	<u>543,355</u>	<u>418,786</u>	<u>102,907</u>	<u>42,330</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 117,666</u>	<u>\$ 117,804</u>	<u>\$ 214,329</u>	<u>\$ 341,171</u>	<u>\$ 543,355</u>	<u>\$ 418,786</u>	<u>\$ 102,907</u>	<u>\$ 42,330</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	<u>Hixson High</u>	<u>Howard School of Academics and Technology</u>	<u>Lookout Valley Middle/High</u>	<u>Ooltewah High</u>	<u>Red Bank High</u>	<u>Sale Creek Middle/High</u>	<u>Sequoyah High</u>	<u>Soddy Daisy High</u>
ASSETS								
Cash & equivalents	\$ 168,582	\$ 45,274	\$ 107,734	\$ 169,353	\$ 39,449	\$ 56,847	\$ 63,998	\$ 135,121
Restricted cash & equivalents	216,624	242,425	96,231	188,709	190,893	132,652	47,325	267,296
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 385,206</u>	<u>\$ 287,699</u>	<u>\$ 203,965</u>	<u>\$ 358,062</u>	<u>\$ 230,342</u>	<u>\$ 189,499</u>	<u>\$ 111,323</u>	<u>\$ 402,417</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	244	7,857	3,410	25,591	31,382	10,893	8,859	30,271
Unassigned	168,338	37,417	104,324	143,762	8,067	45,954	55,139	104,850
Total general fund balances	<u>168,582</u>	<u>45,274</u>	<u>107,734</u>	<u>169,353</u>	<u>39,449</u>	<u>56,847</u>	<u>63,998</u>	<u>135,121</u>
Restricted fund								
Restricted	3,136	1,932	5,475	2,169	11,116	93	1,929	15,534
Assigned	213,488	240,493	90,756	186,540	179,777	132,559	45,396	251,762
Total restricted fund balances	<u>216,624</u>	<u>242,425</u>	<u>96,231</u>	<u>188,709</u>	<u>190,893</u>	<u>132,652</u>	<u>47,325</u>	<u>267,296</u>
Total fund balances	<u>385,206</u>	<u>287,699</u>	<u>203,965</u>	<u>358,062</u>	<u>230,342</u>	<u>189,499</u>	<u>111,323</u>	<u>402,417</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 385,206</u>	<u>\$ 287,699</u>	<u>\$ 203,965</u>	<u>\$ 358,062</u>	<u>\$ 230,342</u>	<u>\$ 189,499</u>	<u>\$ 111,323</u>	<u>\$ 402,417</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2022**

	<u>STEM School</u>	<u>Tyner Academy</u>	<u>Washington Alternative School</u>
ASSETS			
Cash & equivalents	\$ 72,862	\$ 5,842	\$ 18,408
Restricted cash & equivalents	80,641	40,635	2,166
Accounts receivable	-	-	-
TOTAL ASSETS	<u>\$ 153,503</u>	<u>\$ 46,477</u>	<u>\$ 20,574</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
FUND BALANCES			
General fund			
Assigned	2,779	463	5,376
Unassigned	70,083	5,379	13,032
Total general fund balances	<u>72,862</u>	<u>5,842</u>	<u>18,408</u>
Restricted fund			
Restricted	4,140	271	-
Assigned	76,501	40,364	2,166
Total restricted fund balances	<u>80,641</u>	<u>40,635</u>	<u>2,166</u>
Total fund balances	<u>153,503</u>	<u>46,477</u>	<u>20,574</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 153,503</u>	<u>\$ 46,477</u>	<u>\$ 20,574</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Total</u>	<u>Allen Elementary</u>	<u>Alpine Crest Elementary</u>	<u>Apison Elementary</u>	<u>Barger Academy of Fine Arts</u>	<u>Battle Academy</u>	<u>Big Ridge Elementary</u>	<u>Brown Academy</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 3,459,378	\$ 41,081	\$ 17,066	\$ 69,301	\$ 24,539	\$ 26,476	\$ 60,112	\$ 11,349
General expenditures	(3,691,602)	(35,567)	(24,802)	(56,703)	(15,621)	(40,311)	(68,685)	(9,901)
Excess (deficiency) of general revenues over (under) general expenditures	(232,224)	5,514	(7,736)	12,598	8,918	(13,835)	(8,573)	1,448
Restricted revenues	7,889,330	46,667	24,712	24,007	17,806	41,137	33,485	10,786
Restricted expenditures	(7,942,425)	(33,219)	(20,423)	(23,502)	(29,669)	(206,337)	(26,272)	(12,516)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(53,095)	13,448	4,289	505	(11,863)	(165,200)	7,213	(1,730)
FUND BALANCES								
Beginning general fund balance	5,140,622	23,100	31,825	45,297	44,595	32,986	28,633	57,160
Operating transfers in	20,271	-	2	-	-	12	6	4
Operating transfers out	(27,187)	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	5,133,706	23,100	31,827	45,297	44,595	32,998	28,639	57,164
Beginning restricted fund balance	5,276,493	7,173	2,788	14,372	57,565	209,690	11,303	13,779
Operating transfers in	25,103	-	-	-	-	-	-	-
Operating transfers out	(45,337)	-	(2)	-	-	(12)	(6)	(4)
Total beginning restricted fund balance and residual equity	5,256,259	7,173	2,786	14,372	57,565	209,678	11,297	13,775
Ending general fund balance	<u>\$ 5,133,706</u>	<u>\$ 28,614</u>	<u>\$ 24,091</u>	<u>\$ 57,895</u>	<u>\$ 53,513</u>	<u>\$ 19,163</u>	<u>\$ 20,066</u>	<u>\$ 58,612</u>
Ending restricted fund balance	<u>\$ 5,203,164</u>	<u>\$ 20,621</u>	<u>\$ 7,075</u>	<u>\$ 14,877</u>	<u>\$ 45,702</u>	<u>\$ 44,478</u>	<u>\$ 18,510</u>	<u>\$ 12,045</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Clifton Hills Elementary</u>	<u>Daisy Elementary</u>	<u>Dawn</u>	<u>Calvin Donaldson Elementary</u>	<u>DuPont Elementary</u>	<u>East Brainerd Elementary</u>	<u>East Lake Elementary</u>	<u>East Ridge Elementary</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 36,599	\$ 24,479	\$ 14,007	\$ 14,444	\$ 20,726	\$ 65,035	\$ 24,215	\$ 52,253
General expenditures	(38,609)	(31,235)	(7,011)	(9,262)	(24,384)	(50,351)	(32,434)	(47,798)
Excess (deficiency) of general revenues over (under) general expenditures	(2,010)	(6,756)	6,996	5,182	(3,658)	14,684	(8,219)	4,455
Restricted revenues	23,407	18,254	2,297	7,548	14,249	97,265	9,584	13,751
Restricted expenditures	(27,931)	(29,577)	(7,703)	(7,283)	(24,263)	(112,692)	(26,020)	(36,350)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(4,524)	(11,323)	(5,406)	265	(10,014)	(15,427)	(16,436)	(22,599)
FUND BALANCES								
Beginning general fund balance	31,124	66,990	50,748	16,095	36,647	89,242	80,861	82,688
Operating transfers in	-	-	8	3	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	31,124	66,990	50,756	16,098	36,647	89,242	80,861	82,688
Beginning restricted fund balance	13,306	16,627	7,692	5,782	30,147	43,149	21,481	32,007
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	(8)	(3)	-	-	-	-
Total beginning restricted fund balance and residual equity	13,306	16,627	7,684	5,779	30,147	43,149	21,481	32,007
Ending general fund balance	<u>\$ 29,114</u>	<u>\$ 60,234</u>	<u>\$ 57,752</u>	<u>\$ 21,280</u>	<u>\$ 32,989</u>	<u>\$ 103,926</u>	<u>\$ 72,642</u>	<u>\$ 87,143</u>
Ending restricted fund balance	<u>\$ 8,782</u>	<u>\$ 5,304</u>	<u>\$ 2,278</u>	<u>\$ 6,044</u>	<u>\$ 20,133</u>	<u>\$ 27,722</u>	<u>\$ 5,045</u>	<u>\$ 9,408</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>East Side Elementary</u>	<u>Hardy Elementary</u>	<u>Harrison Elementary</u>	<u>Hixson Elementary</u>	<u>Lakeside Academy of Math, Science & Technology</u>	<u>Lookout Mountain Elementary</u>	<u>Lookout Valley Elementary</u>	<u>McConnell Elementary</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 32,724	\$ 15,690	\$ 66,401	\$ 25,556	\$ 475	\$ 39,591	\$ 37,637	\$ 51,661
General expenditures	<u>(40,967)</u>	<u>(21,373)</u>	<u>(33,985)</u>	<u>(27,461)</u>	<u>(475)</u>	<u>(27,722)</u>	<u>(44,204)</u>	<u>(44,645)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(8,243)</u>	<u>(5,683)</u>	<u>32,416</u>	<u>(1,905)</u>	<u>-</u>	<u>11,869</u>	<u>(6,567)</u>	<u>7,016</u>
Restricted revenues	6,457	12,227	13,505	15,994	-	117,715	18,977	21,804
Restricted expenditures	<u>(7,505)</u>	<u>(22,755)</u>	<u>(13,357)</u>	<u>(19,173)</u>	<u>-</u>	<u>(63,255)</u>	<u>(24,024)</u>	<u>(27,434)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(1,048)</u>	<u>(10,528)</u>	<u>148</u>	<u>(3,179)</u>	<u>-</u>	<u>54,460</u>	<u>(5,047)</u>	<u>(5,630)</u>
FUND BALANCES								
Beginning general fund balance	69,857	26,102	141,930	60,968	27,150	36,816	38,551	81,767
Operating transfers in	289	841	113	24	-	4	-	25
Operating transfers out	-	-	-	-	(27,150)	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>70,146</u>	<u>26,943</u>	<u>142,043</u>	<u>60,992</u>	<u>-</u>	<u>36,820</u>	<u>38,551</u>	<u>81,792</u>
Beginning restricted fund balance	11,733	28,001	35,221	24,575	-	27,669	16,443	8,246
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>(289)</u>	<u>(841)</u>	<u>(113)</u>	<u>(24)</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>(25)</u>
Total beginning restricted fund balance and residual equity	<u>11,444</u>	<u>27,160</u>	<u>35,108</u>	<u>24,551</u>	<u>-</u>	<u>27,665</u>	<u>16,443</u>	<u>8,221</u>
Ending general fund balance	<u>\$ 61,903</u>	<u>\$ 21,260</u>	<u>\$ 174,459</u>	<u>\$ 59,087</u>	<u>\$ -</u>	<u>\$ 48,689</u>	<u>\$ 31,984</u>	<u>\$ 88,808</u>
Ending restricted fund balance	<u>\$ 10,396</u>	<u>\$ 16,632</u>	<u>\$ 35,256</u>	<u>\$ 21,372</u>	<u>\$ -</u>	<u>\$ 82,125</u>	<u>\$ 11,396</u>	<u>\$ 2,591</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	Middle Valley Elementary	Nolan Elementary	Normal Park Museum Magnet School	North Hamilton County Elementary	Ooltewah Elementary	Orchard Knob Elementary	Red Bank Elementary	Rivermont Elementary
REVENUES AND EXPENDITURES								
General revenues	\$ 68,321	\$ 105,802	\$ 75,628	\$ 38,710	\$ 63,033	\$ 19,396	\$ 39,877	\$ 38,527
General expenditures	(40,384)	(112,274)	(90,478)	(36,516)	(121,039)	(16,295)	(117,174)	(28,740)
Excess (deficiency) of general revenues over (under) general expenditures	27,937	(6,472)	(14,850)	2,194	(58,006)	3,101	(77,297)	9,787
Restricted revenues	31,957	180,674	232,812	26,689	25,545	9,452	20,475	11,148
Restricted expenditures	(25,244)	(182,931)	(281,806)	(26,030)	(25,406)	(14,378)	(38,773)	(13,998)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	6,713	(2,257)	(48,994)	659	139	(4,926)	(18,298)	(2,850)
FUND BALANCES								
Beginning general fund balance	89,104	56,530	49,306	75,273	158,609	27,399	124,840	53,632
Operating transfers in	-	-	33	-	-	-	40	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	89,104	56,530	49,339	75,273	158,609	27,399	124,880	53,632
Beginning restricted fund balance	48,331	40,522	166,126	18,037	20,044	16,484	59,420	25,808
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	(33)	-	-	-	(40)	-
Total beginning restricted fund balance and residual equity	48,331	40,522	166,093	18,037	20,044	16,484	59,380	25,808
Ending general fund balance	\$ 117,041	\$ 50,058	\$ 34,489	\$ 77,467	\$ 100,603	\$ 30,500	\$ 47,583	\$ 63,419
Ending restricted fund balance	\$ 55,044	\$ 38,265	\$ 117,099	\$ 18,696	\$ 20,183	\$ 11,558	\$ 41,082	\$ 22,958

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Bess T. Shepherd Elementary</u>	<u>Wallace A. Smith Elementary</u>	<u>Snow Hill Elementary</u>	<u>Soddy Elementary</u>	<u>Spring Creek Elementary</u>	<u>Thrasher Elementary</u>	<u>Westview Elementary</u>	<u>Wolftever Creek Elementary</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 39,091	\$ 63,365	\$ 36,425	\$ 54,813	\$ 29,719	\$ 62,656	\$ 74,337	\$ 33,918
General expenditures	<u>(36,355)</u>	<u>(69,022)</u>	<u>(33,212)</u>	<u>(51,137)</u>	<u>(15,280)</u>	<u>(90,534)</u>	<u>(70,664)</u>	<u>(48,728)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>2,736</u>	<u>(5,657)</u>	<u>3,213</u>	<u>3,676</u>	<u>14,439</u>	<u>(27,878)</u>	<u>3,673</u>	<u>(14,810)</u>
Restricted revenues	17,333	67,249	10,406	19,748	45,495	84,656	74,881	29,647
Restricted expenditures	<u>(16,175)</u>	<u>(70,102)</u>	<u>(15,087)</u>	<u>(29,498)</u>	<u>(54,627)</u>	<u>(99,589)</u>	<u>(95,847)</u>	<u>(35,397)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>1,158</u>	<u>(2,853)</u>	<u>(4,681)</u>	<u>(9,750)</u>	<u>(9,132)</u>	<u>(14,933)</u>	<u>(20,966)</u>	<u>(5,750)</u>
FUND BALANCES								
Beginning general fund balance	25,954	91,068	107,684	44,319	138,662	59,042	43,072	53,197
Operating transfers in	-	27	-	-	-	-	1,993	350
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>25,954</u>	<u>91,095</u>	<u>107,684</u>	<u>44,319</u>	<u>138,662</u>	<u>59,042</u>	<u>45,065</u>	<u>53,547</u>
Beginning restricted fund balance	3,182	63,778	16,353	50,332	21,003	30,571	56,343	15,447
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>(27)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,993)</u>	<u>(350)</u>
Total beginning restricted fund balance and residual equity	<u>3,182</u>	<u>63,751</u>	<u>16,353</u>	<u>50,332</u>	<u>21,003</u>	<u>30,571</u>	<u>54,350</u>	<u>15,097</u>
Ending general fund balance	<u>\$ 28,690</u>	<u>\$ 85,438</u>	<u>\$ 110,897</u>	<u>\$ 47,995</u>	<u>\$ 153,101</u>	<u>\$ 31,164</u>	<u>\$ 48,738</u>	<u>\$ 38,737</u>
Ending restricted fund balance	<u>\$ 4,340</u>	<u>\$ 60,898</u>	<u>\$ 11,672</u>	<u>\$ 40,582</u>	<u>\$ 11,871</u>	<u>\$ 15,638</u>	<u>\$ 33,384</u>	<u>\$ 9,347</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Woodmore Elementary</u>	<u>Brown Middle</u>	<u>Chattanooga School for the Liberal Arts</u>	<u>Dalewood Middle</u>	<u>East Hamilton Middle School</u>	<u>East Lake Academy of Fine Arts</u>	<u>East Ridge Middle</u>	<u>Hixson Middle</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 9,198	\$ 27,819	\$ 135,797	\$ 16,748	\$ 52,790	\$ 27,057	\$ 25,744	\$ 60,375
General expenditures	(5,579)	(27,652)	(123,625)	(24,351)	(54,737)	(25,338)	(20,836)	(82,549)
Excess (deficiency) of general revenues over (under) general expenditures	3,619	167	12,172	(7,603)	(1,947)	1,719	4,908	(22,174)
Restricted revenues	5,651	48,970	194,674	88,683	198,642	43,008	35,737	131,443
Restricted expenditures	(16,201)	(49,183)	(155,000)	(73,683)	(180,832)	(36,315)	(49,829)	(109,629)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(10,550)	(213)	39,674	15,000	17,810	6,693	(14,092)	21,814
FUND BALANCES								
Beginning general fund balance	13,411	31,423	133,612	20,161	99,137	13,765	60,625	149,930
Operating transfers in	250	1,289	-	-	1,760	40	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	13,661	32,712	133,612	20,161	100,897	13,805	60,625	149,930
Beginning restricted fund balance	29,219	51,147	100,628	28,106	146,113	25,314	72,077	97,871
Operating transfers in	-	-	200	-	460	-	-	-
Operating transfers out	(250)	(1,289)	(200)	-	(2,220)	(40)	-	-
Total beginning restricted fund balance and residual equity	28,969	49,858	100,628	28,106	144,353	25,274	72,077	97,871
Ending general fund balance	<u>\$ 17,280</u>	<u>\$ 32,879</u>	<u>\$ 145,784</u>	<u>\$ 12,558</u>	<u>\$ 98,950</u>	<u>\$ 15,524</u>	<u>\$ 65,533</u>	<u>\$ 127,756</u>
Ending restricted fund balance	<u>\$ 18,419</u>	<u>\$ 49,645</u>	<u>\$ 140,302</u>	<u>\$ 43,106</u>	<u>\$ 162,163</u>	<u>\$ 31,967</u>	<u>\$ 57,985</u>	<u>\$ 119,685</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Howard Connect Academy</u>	<u>Hunter Middle</u>	<u>Loftis Middle</u>	<u>Ooltewah Middle</u>	<u>Orchard Knob Middle</u>	<u>Red Bank Middle</u>	<u>Signal Mountain Middle/High</u>	<u>Soddy Daisy Middle</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 11,823	\$ 82,069	\$ 63,681	\$ 33,051	\$ 22,059	\$ 26,760	\$ 104,804	\$ 31,958
General expenditures	(55,980)	(89,835)	(65,664)	(70,464)	(36,319)	(15,037)	(140,986)	(23,613)
Excess (deficiency) of general revenues over (under) general expenditures	(44,157)	(7,766)	(1,983)	(37,413)	(14,260)	11,723	(36,182)	8,345
Restricted revenues	41,928	106,130	99,556	88,877	55,179	60,483	812,781	121,248
Restricted expenditures	(34,940)	(87,826)	(107,750)	(107,619)	(53,369)	(52,497)	(764,729)	(93,288)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	6,988	18,304	(8,194)	(18,742)	1,810	7,986	48,052	27,960
FUND BALANCES								
Beginning general fund balance	80,930	72,441	49,174	122,667	41,060	51,172	208,860	27,287
Operating transfers in	36	7	259	503	-	-	2,555	147
Operating transfers out	-	-	-	-	(37)	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	80,966	72,448	49,433	123,170	41,023	51,172	211,415	27,434
Beginning restricted fund balance	15,214	86,345	107,080	125,672	49,568	43,305	325,023	89,873
Operating transfers in	-	228	-	-	37	-	505	-
Operating transfers out	(36)	(235)	(259)	(503)	-	-	(3,060)	(147)
Total beginning restricted fund balance and residual equity	15,178	86,338	106,821	125,169	49,605	43,305	322,468	89,726
Ending general fund balance	<u>\$ 36,809</u>	<u>\$ 64,682</u>	<u>\$ 47,450</u>	<u>\$ 85,757</u>	<u>\$ 26,763</u>	<u>\$ 62,895</u>	<u>\$ 175,233</u>	<u>\$ 35,779</u>
Ending restricted fund balance	<u>\$ 22,166</u>	<u>\$ 104,642</u>	<u>\$ 98,627</u>	<u>\$ 106,427</u>	<u>\$ 51,415</u>	<u>\$ 51,291</u>	<u>\$ 370,520</u>	<u>\$ 117,686</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Tyner Middle Academy</u>	<u>Brainerd High</u>	<u>Central High</u>	<u>Chattanooga High Center for Creative Arts</u>	<u>Chattanooga School for the Arts & Sciences</u>	<u>East Hamilton School</u>	<u>East Ridge High</u>	<u>Harrison Bay Future Ready Center</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 50,318	\$ 30,311	\$ 39,479	\$ 85,714	\$ 161,918	\$ 74,175	\$ 52,781	\$ 16,705
General expenditures	(49,400)	(36,894)	(27,510)	(91,126)	(124,529)	(105,066)	(52,850)	(14,375)
Excess (deficiency) of general revenues over (under) general expenditures	918	(6,583)	11,969	(5,412)	37,389	(30,891)	(69)	2,330
Restricted revenues	55,558	129,976	240,199	275,184	292,248	539,293	160,260	75,984
Restricted expenditures	(46,007)	(104,846)	(232,162)	(196,722)	(232,077)	(524,123)	(168,953)	(76,710)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	9,551	25,130	8,037	78,462	60,171	15,170	(8,693)	(726)
FUND BALANCES								
Beginning general fund balance	75,242	10,277	43,611	139,429	219,990	145,104	13,857	24,401
Operating transfers in	-	4,090	8	195	629	672	7	73
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	75,242	14,367	43,619	139,624	220,619	145,776	13,864	24,474
Beginning restricted fund balance	31,955	88,980	150,712	128,692	225,805	289,403	97,812	16,325
Operating transfers in	-	369	2,650	7,253	-	-	-	-
Operating transfers out	-	(4,459)	(2,658)	(7,448)	(629)	(672)	(7)	(73)
Total beginning restricted fund balance and residual equity	31,955	84,890	150,704	128,497	225,176	288,731	97,805	16,252
Ending general fund balance	<u>\$ 76,160</u>	<u>\$ 7,784</u>	<u>\$ 55,588</u>	<u>\$ 134,212</u>	<u>\$ 258,008</u>	<u>\$ 114,885</u>	<u>\$ 13,795</u>	<u>\$ 26,804</u>
Ending restricted fund balance	<u>\$ 41,506</u>	<u>\$ 110,020</u>	<u>\$ 158,741</u>	<u>\$ 206,959</u>	<u>\$ 285,347</u>	<u>\$ 303,901</u>	<u>\$ 89,112</u>	<u>\$ 15,526</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>Hixson High</u>	<u>Howard School of Academics and Technology</u>	<u>Lookout Valley Middle/High</u>	<u>Ooltewah High</u>	<u>Red Bank High</u>	<u>Sale Creek Middle/High</u>	<u>Sequoyah High</u>	<u>Soddy Daisy High</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 77,789	\$ 80,806	\$ 28,117	\$ 77,101	\$ 65,766	\$ 47,808	\$ 30,374	\$ 102,177
General expenditures	(85,766)	(96,355)	(22,374)	(98,209)	(78,718)	(57,164)	(17,976)	(78,694)
Excess (deficiency) of general revenues over (under) general expenditures	(7,977)	(15,549)	5,743	(21,108)	(12,952)	(9,356)	12,398	23,483
Restricted revenues	406,785	267,268	154,324	409,544	246,604	255,316	68,538	439,307
Restricted expenditures	(391,768)	(348,091)	(126,036)	(384,423)	(279,323)	(211,704)	(76,082)	(482,269)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	15,017	(80,823)	28,288	25,121	(32,719)	43,612	(7,544)	(42,962)
FUND BALANCES								
Beginning general fund balance	176,506	60,539	101,980	188,746	52,401	65,746	50,465	111,614
Operating transfers in	53	284	11	1,715	-	457	1,135	24
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	176,559	60,823	101,991	190,461	52,401	66,203	51,600	111,638
Beginning restricted fund balance	201,660	323,532	67,954	165,303	223,612	89,497	56,004	310,282
Operating transfers in	1,000	3,333	1,664	-	2,800	1,702	-	-
Operating transfers out	(1,053)	(3,617)	(1,675)	(1,715)	(2,800)	(2,159)	(1,135)	(24)
Total beginning restricted fund balance and residual equity	201,607	323,248	67,943	163,588	223,612	89,040	54,869	310,258
Ending general fund balance	<u>\$ 168,582</u>	<u>\$ 45,274</u>	<u>\$ 107,734</u>	<u>\$ 169,353</u>	<u>\$ 39,449</u>	<u>\$ 56,847</u>	<u>\$ 63,998</u>	<u>\$ 135,121</u>
Ending restricted fund balance	<u>\$ 216,624</u>	<u>\$ 242,425</u>	<u>\$ 96,231</u>	<u>\$ 188,709</u>	<u>\$ 190,893</u>	<u>\$ 132,652</u>	<u>\$ 47,325</u>	<u>\$ 267,296</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BY SCHOOL - REGULATORY BASIS
Year Ended June 30, 2022**

	<u>STEM School</u>	<u>Tyner Academy</u>	<u>Washington Alternative School</u>
REVENUES AND EXPENDITURES			
General revenues	\$ 44,112	\$ 38,655	\$ 8,504
General expenditures	(36,858)	(40,353)	(3,482)
Excess (deficiency) of general revenues over (under) general expenditures	<u>7,254</u>	<u>(1,698)</u>	<u>5,022</u>
Restricted revenues	57,150	202,933	68
Restricted expenditures	(53,323)	(208,968)	-
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>3,827</u>	<u>(6,035)</u>	<u>68</u>
FUND BALANCES			
Beginning general fund balance	65,382	7,468	13,386
Operating transfers in	226	72	-
Operating transfers out	-	-	-
Increase (decrease) in inventory	-	-	-
Total beginning general fund balance and residual equity	<u>65,608</u>	<u>7,540</u>	<u>13,386</u>
Beginning restricted fund balance	77,040	46,742	2,098
Operating transfers in	-	2,902	-
Operating transfers out	(226)	(2,974)	-
Total beginning restricted fund balance and residual equity	<u>76,814</u>	<u>46,670</u>	<u>2,098</u>
Ending general fund balance	<u>\$ 72,862</u>	<u>\$ 5,842</u>	<u>\$ 18,408</u>
Ending restricted fund balance	<u>\$ 80,641</u>	<u>\$ 40,635</u>	<u>\$ 2,166</u>

HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2022

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING ENTITY

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

Internal School Funds

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

Student Activity Funds

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

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

SPECIAL PURPOSE FRAMEWORK

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

HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- continued

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

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

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

FUND STRUCTURE

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

General Fund

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

Restricted Fund

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

HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- continued

INVENTORY

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

FUND BALANCES

Nonspendable Fund Balance

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

Restricted Fund Balance

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

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

Assigned Fund Balance

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

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

HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- continued

Unassigned Fund Balance

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

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

NOTE 2 –DEPOSITS

Legal Provision

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

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

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

NOTE 3- CAPITAL ASSETS

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

SUPPLEMENTARY INFORMATION

**ALLEN ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 28,614	\$ -	\$ 28,614	\$ -	\$ -	\$ 8,779	\$ 19,835	\$ 28,614	\$ 28,614
Restricted fund:									
Art Club	2	-	2	-	-	2	-	2	2
Chorus	1,169	-	1,169	-	-	1,169	-	1,169	1,169
Faculty Fund	718	-	718	-	-	718	-	718	718
HCS Foundation Donation	5,000	-	5,000	-	-	5,000	-	5,000	5,000
Library	5,782	-	5,782	-	-	5,782	-	5,782	5,782
Music	242	-	242	-	-	242	-	242	242
Physical Education	184	-	184	-	-	184	-	184	184
PTA Donations	5,453	-	5,453	-	-	5,453	-	5,453	5,453
Student Teacher Program	52	-	52	-	-	52	-	52	52
Technology	1,303	-	1,303	-	-	1,303	-	1,303	1,303
TVA Science Olympiad	716	-	716	-	-	716	-	716	716
Total restricted fund	20,621	-	20,621	-	-	20,621	-	20,621	20,621
Total	\$ 49,235	\$ -	\$ 49,235	\$ -	\$ -	\$ 29,400	\$ 19,835	\$ 49,235	\$ 49,235

**ALLEN ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 23,100	\$ 41,081	\$ (35,567)	\$ -	\$ -	\$ -	\$ 28,614
Restricted fund:							
Art Club	92	810	(900)	-	-	-	2
Chorus	64	2,281	(1,176)	-	-	-	1,169
Faculty Fund	334	2,429	(2,045)	-	-	-	718
Fine Arts	398	1,600	(1,998)	-	-	-	-
HCS Foundation Donation	-	5,000	-	-	-	-	5,000
Library	639	13,988	(8,845)	-	-	-	5,782
Music	191	1,280	(1,229)	-	-	-	242
Physical Education	-	1,394	(1,210)	-	-	-	184
Project Hometown Help Grant	-	1,000	(1,000)	-	-	-	-
PTA Donations	2,549	13,885	(10,981)	-	-	-	5,453
Student Teacher Program	52	-	-	-	-	-	52
Technology	2,138	-	(835)	-	-	-	1,303
TN Arts Commission Grant	-	3,000	(3,000)	-	-	-	-
TVA Science Olympiad	716	-	-	-	-	-	716
Total restricted fund	7,173	46,667	(33,219)	-	-	-	20,621
Total	\$ 30,273	\$ 87,748	\$ (68,786)	\$ -	\$ -	\$ -	\$ 49,235

**ALPINE CREST ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 24,091	\$ -	\$ 24,091	\$ -	\$ -	\$ 2,103	\$ 21,988	\$ 24,091	\$ 24,091
Restricted fund:									
Beta Club	616	-	616	-	-	616	-	616	616
Faculty Fund	537	-	537	-	-	537	-	537	537
Fine Arts	290	-	290	-	-	290	-	290	290
Fund for the Needy	135	-	135	-	-	135	-	135	135
HCS Foundation Donation	3,000	-	3,000	-	-	3,000	-	3,000	3,000
Library	2,367	-	2,367	-	-	2,367	-	2,367	2,367
PTA Donations	62	-	62	-	-	62	-	62	62
Special Allocation	68	-	68	-	68	-	-	68	68
Total restricted fund	7,075	-	7,075	-	68	7,007	-	7,075	7,075
Total	\$ 31,166	\$ -	\$ 31,166	\$ -	\$ 68	\$ 9,110	\$ 21,988	\$ 31,166	\$ 31,166

ALPINE CREST ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 31,825	\$ 17,066	\$ (24,802)	\$ 2	\$ -	\$ -	\$ 24,091
Restricted fund:							
BETA Club	-	6,172	(5,556)	-	-	-	616
Faculty Fund	318	785	(566)	-	-	-	537
Fine Arts	25	2,694	(2,429)	-	-	-	290
Fund for the Needy	1,296	493	(1,654)	-	-	-	135
HCS Foundation Donation	-	3,000	-	-	-	-	3,000
Junior League Grant	-	554	(552)	-	(2)	-	-
Library	445	10,279	(8,357)	-	-	-	2,367
Physical Education	82	500	(582)	-	-	-	-
PTA Donations	62	235	(235)	-	-	-	62
Special Allocation	530	-	(462)	-	-	-	68
Student Teacher Program	30	-	(30)	-	-	-	-
Total restricted fund	2,788	24,712	(20,423)	-	(2)	-	7,075
Total	\$ 34,613	\$ 41,778	\$ (45,225)	\$ 2	\$ (2)	\$ -	\$ 31,166

**APISON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 57,895	\$ -	\$ 57,895	\$ -	\$ -	\$ 12,868	\$ 45,027	\$ 57,895	\$ 57,895
Restricted fund:									
Faculty Fund	666	-	666	-	-	666	-	666	666
Fine Arts	241	-	241	-	-	241	-	241	241
Library	10,291	-	10,291	-	-	10,291	-	10,291	10,291
Physical Education	341	-	341	-	-	341	-	341	341
PTA Donations	2,610	-	2,610	-	-	2,610	-	2,610	2,610
Staff Development	200	-	200	-	-	200	-	200	200
TVA Donations	528	-	528	-	-	528	-	528	528
Total restricted fund	14,877	-	14,877	-	-	14,877	-	14,877	14,877
Total	\$ 72,772	\$ -	\$ 72,772	\$ -	\$ -	\$ 27,745	\$ 45,027	\$ 72,772	\$ 72,772

**APISON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 45,297	\$ 69,301	\$ (56,703)	\$ -	\$ -	\$ -	\$ 57,895
Restricted fund:							
Basic Education Program	1,634	-	(1,634)	-	-	-	-
Faculty Fund	872	1,814	(2,020)	-	-	-	666
Fine Arts	1,052	1,600	(2,411)	-	-	-	241
Library	4,141	19,593	(13,443)	-	-	-	10,291
Physical Education	132	500	(291)	-	-	-	341
PTA Donations	6,219	-	(3,609)	-	-	-	2,610
Staff Development	200	-	-	-	-	-	200
TVA Donations	122	500	(94)	-	-	-	528
Total restricted fund	14,372	24,007	(23,502)	-	-	-	14,877
Total	\$ 59,669	\$ 93,308	\$ (80,205)	\$ -	\$ -	\$ -	\$ 72,772

BARGER ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 53,513	\$ -	\$ 53,513	\$ -	\$ -	\$ 1,307	\$ 52,206	\$ 53,513	\$ 53,513
Restricted fund:									
Art	6	-	6	-	-	6	-	6	6
Benevolent Fund	1,730	-	1,730	-	-	1,730	-	1,730	1,730
Chorus	38	-	38	-	-	38	-	38	38
Commissioner Donations	1,112	-	1,112	-	-	1,112	-	1,112	1,112
Community Foundation Donations	18,124	-	18,124	-	-	18,124	-	18,124	18,124
Community Foundation Donations - Leadership	69	-	69	-	-	69	-	69	69
Drama	137	-	137	-	-	137	-	137	137
Faculty Fund	1,014	-	1,014	-	-	1,014	-	1,014	1,014
Fine Arts	2,599	-	2,599	-	-	2,599	-	2,599	2,599
HCS EdConnect Grant Award	2,000	-	2,000	-	2,000	-	-	2,000	2,000
Library	750	-	750	-	-	750	-	750	750
Nancy Lackey Fund	1,464	-	1,464	-	-	1,464	-	1,464	1,464
Outdoor Learning	2,262	-	2,262	-	-	2,262	-	2,262	2,262
Physical Education Equipment Grant	6	-	6	-	6	-	-	6	6
Playground Fund	12,484	-	12,484	-	-	12,484	-	12,484	12,484
Sankofa Fund Grant	47	-	47	-	47	-	-	47	47
Special Allocation	1,302	-	1,302	-	1,302	-	-	1,302	1,302
Staff Development	54	-	54	-	-	54	-	54	54
Student Teacher Program	486	-	486	-	-	486	-	486	486
Walmart Grant	18	-	18	-	18	-	-	18	18
Total restricted fund	45,702	-	45,702	-	3,373	42,329	-	45,702	45,702
Total	\$ 99,215	\$ -	\$ 99,215	\$ -	\$ 3,373	\$ 43,636	\$ 52,206	\$ 99,215	\$ 99,215

BARGER ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 44,595	\$ 24,539	\$ (15,621)	\$ -	\$ -	\$ -	\$ 53,513
Restricted fund:							
Art	35	600	(629)	-	-	-	6
Basic Education Program	363	-	(363)	-	-	-	-
Benevolent Fund	1,722	170	(162)	-	-	-	1,730
Chorus	38	-	-	-	-	-	38
Commissioner Donations	1,979	-	(867)	-	-	-	1,112
Community Foundation Donations	18,124	-	-	-	-	-	18,124
Community Foundation Donations- Leadership	69	-	-	-	-	-	69
Drama	294	600	(757)	-	-	-	137
Faculty Fund	212	984	(182)	-	-	-	1,014
Fine Arts	4,020	3,236	(4,657)	-	-	-	2,599
HCS EdConnect Grant Award	-	2,000	-	-	-	-	2,000
Library	1,577	4,141	(4,968)	-	-	-	750
Music Grant	59	-	(59)	-	-	-	-
Nancy Lackey Fund	-	2,500	(1,036)	-	-	-	1,464
Outdoor Learning	2,262	-	-	-	-	-	2,262
Physical Education Equipment Grant	2	500	(496)	-	-	-	6
Playground Fund	12,484	-	-	-	-	-	12,484
Sankofa Fund Grant	-	3,000	(2,953)	-	-	-	47
Special Allocation	13,842	-	(12,540)	-	-	-	1,302
Staff Development	54	-	-	-	-	-	54
Student Teacher Program	411	75	-	-	-	-	486
Walmart Grant	18	-	-	-	-	-	18
Total restricted fund	57,565	17,806	(29,669)	-	-	-	45,702
Total	\$ 102,160	\$ 42,345	\$ (45,290)	\$ -	\$ -	\$ -	\$ 99,215

**BATTLE ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 19,163	\$ -	\$ 19,163	\$ -	\$ -	\$ 3,940	\$ 15,223	\$ 19,163	\$ 19,163
Restricted fund:									
Art	1,426	-	1,426	-	-	1,426	-	1,426	1,426
Beautification	134	-	134	-	-	134	-	134	134
Environmental Club	199	-	199	-	-	199	-	199	199
Faculty Fund	683	-	683	-	-	683	-	683	683
Field Trip Donations	1,217	-	1,217	-	-	1,217	-	1,217	1,217
Fifth Grade Field Trip	3,712	-	3,712	-	-	3,712	-	3,712	3,712
Fine Arts	39	-	39	-	-	39	-	39	39
First Baptist Church Donation	955	-	955	-	-	955	-	955	955
Hutcheson Foundation Donation	3,658	-	3,658	-	-	3,658	-	3,658	3,658
Lego Robotics Club	360	-	360	-	-	360	-	360	360
Library	914	-	914	-	-	914	-	914	914
Music	27	-	27	-	-	27	-	27	27
Physical Education	466	-	466	-	-	466	-	466	466
Pilgrim's Price Donation	29,583	-	29,583	-	-	29,583	-	29,583	29,583
PTA Donations	19	-	19	-	-	19	-	19	19
PTA Donations - Field Trips	24	-	24	-	-	24	-	24	24
School Focus Donation	548	-	548	-	-	548	-	548	548
Student Teacher Programs	108	-	108	-	-	108	-	108	108
Student Uniforms	286	-	286	-	-	286	-	286	286
TVA Science Olympiad Donations	120	-	120	-	-	120	-	120	120
Total restricted fund	44,478	-	44,478	-	-	44,478	-	44,478	44,478
Total	\$ 63,641	\$ -	\$ 63,641	\$ -	\$ -	\$ 48,418	\$ 15,223	\$ 63,641	\$ 63,641

BATTLE ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 32,986	\$ 26,476	\$ (40,311)	\$ 12	\$ -	\$ -	\$ 19,163
Restricted fund:							
Art	1,426	-	-	-	-	-	1,426
Beautification	334	-	(200)	-	-	-	134
Environmental Club	199	-	-	-	-	-	199
Faculty Fund	818	1,543	(1,678)	-	-	-	683
Field Trip Donations	1,907	-	(690)	-	-	-	1,217
Fifth Grade Field Trip	539	20,623	(17,450)	-	-	-	3,712
Fine Arts	110	1,600	(1,671)	-	-	-	39
First Baptist Church Donation	1,000	-	(45)	-	-	-	955
Hutcheson Foundation Donation	3,332	3,000	(2,674)	-	-	-	3,658
Lego Robotics Club	360	-	-	-	-	-	360
Library	1,268	8,265	(8,619)	-	-	-	914
Music	110	256	(339)	-	-	-	27
Outdoor Classroom Grant	500	-	(491)	-	(9)	-	-
Physical Education	68	1,850	(1,452)	-	-	-	466
Pilgrim's Pride Donation	190,271	-	(160,688)	-	-	-	29,583
PTA Donations	19	-	-	-	-	-	19
PTA Donations - Field Trips	74	-	(50)	-	-	-	24
School Focus Donation	5,171	-	(4,623)	-	-	-	548
Special Allocation	429	-	(429)	-	-	-	-
Student Teacher Program	1,349	-	(1,241)	-	-	-	108
Student Uniforms	286	-	-	-	-	-	286
TN Arts Commission Grant	-	3,000	(3,000)	-	-	-	-
Toshiba America Grant	-	1,000	(997)	-	(3)	-	-
TVA Science Olympiad Donations	120	-	-	-	-	-	120
Total restricted fund	209,690	41,137	(206,337)	-	(12)	-	44,478
Total	\$ 242,676	\$ 67,613	\$ (246,648)	\$ 12	\$ (12)	\$ -	\$ 63,641

**BIG RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 20,066	\$ -	\$ 20,066	\$ -	\$ -	\$ -	\$ 20,066	\$ 20,066	\$ 20,066
Restricted fund:									
Chorus	730	-	730	-	-	730	-	730	730
Connie McDade Memorial	1,281	-	1,281	-	-	1,281	-	1,281	1,281
Davis Family Donation	1,878	-	1,878	-	-	1,878	-	1,878	1,878
Faculty Fund	443	-	443	-	-	443	-	443	443
Fifth Grade Field Trip	3,431	-	3,431	-	-	3,431	-	3,431	3,431
Fine Arts	1,024	-	1,024	-	-	1,024	-	1,024	1,024
HCS Foundation Donation	200	-	200	-	-	200	-	200	200
Library	5,489	-	5,489	-	-	5,489	-	5,489	5,489
Physical Education	327	-	327	-	-	327	-	327	327
PTA Donations	1,283	-	1,283	-	-	1,283	-	1,283	1,283
Special Allocation	2,309	-	2,309	-	2,309	-	-	2,309	2,309
Staff Development	4	-	4	-	-	4	-	4	4
Student Teacher Program	71	-	71	-	-	71	-	71	71
TVA Science Olympiad	40	-	40	-	-	40	-	40	40
Total restricted fund	18,510	-	18,510	-	2,309	16,201	-	18,510	18,510
Total	\$ 38,576	\$ -	\$ 38,576	\$ -	\$ 2,309	\$ 16,201	\$ 20,066	\$ 38,576	\$ 38,576

BIG RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 28,633	\$ 60,112	\$ (68,685)	\$ 6	\$ -	\$ -	\$ 20,066
Restricted fund:							
Chorus	628	1,150	(1,048)	-	-	-	730
Connie McDade Memorial	1,468	-	(187)	-	-	-	1,281
Davis Family Donation	1,878	-	-	-	-	-	1,878
Faculty Fund	227	1,429	(1,213)	-	-	-	443
Fifth Grade Field Trip	2,459	2,765	(1,793)	-	-	-	3,431
Fine Arts	232	1,600	(808)	-	-	-	1,024
Guidance	-	352	(352)	-	-	-	-
HCS Foundation Donation	-	200	-	-	-	-	200
Hixson Chamber of Commerce	6	-	-	-	(6)	-	-
Library	1,087	12,356	(7,954)	-	-	-	5,489
Physical Education	210	1,953	(1,836)	-	-	-	327
PTA Donations	-	11,680	(10,397)	-	-	-	1,283
Special Allocation	2,942	-	(633)	-	-	-	2,309
Staff Development	55	-	(51)	-	-	-	4
Student Teacher Program	71	-	-	-	-	-	71
TVA Science Olympiad	40	-	-	-	-	-	40
Total restricted fund	11,303	33,485	(26,272)	-	(6)	-	18,510
Total	\$ 39,936	\$ 93,597	\$ (94,957)	\$ 6	\$ (6)	\$ -	\$ 38,576

**BROWN ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 58,612	\$ -	\$ 58,612	\$ -	\$ -	\$ 3,412	\$ 55,200	\$ 58,612	\$ 58,612
Restricted fund:									
Faculty Fund	61	-	61	-	-	61	-	61	61
Field Trip Donations	4,333	-	4,333	-	-	4,333	-	4,333	4,333
Fine Arts	226	-	226	-	-	226	-	226	226
Library	1,144	-	1,144	-	-	1,144	-	1,144	1,144
Physical Education	134	-	134	-	-	134	-	134	134
Professional Development Services - UTC Grant	10	-	10	-	10	-	-	10	10
Robotics Club	43	-	43	-	-	43	-	43	43
Science Olympiad Club	320	-	320	-	-	320	-	320	320
Student Teacher Program	680	-	680	-	-	680	-	680	680
Student Uniforms	5,094	-	5,094	-	-	5,094	-	5,094	5,094
Total restricted fund	12,045	-	12,045	-	10	12,035	-	12,045	12,045
Total	\$ 70,657	\$ -	\$ 70,657	\$ -	\$ 10	\$ 15,447	\$ 55,200	\$ 70,657	\$ 70,657

BROWN ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 57,160	\$ 11,349	\$ (9,901)	\$ 4	\$ -	\$ -	\$ 58,612
Restricted fund:							
Faculty Fund	141	488	(568)	-	-	-	61
Field Trip Donations	6,223	121	(2,011)	-	-	-	4,333
Fine Arts	827	1,600	(2,201)	-	-	-	226
First Christian Church Donations	4	-	-	-	(4)	-	-
Hutcheson Foundation Donations	341	-	(341)	-	-	-	-
Junior League Grant	-	700	(700)	-	-	-	-
Library	1,340	1,247	(1,443)	-	-	-	1,144
Physical Education	473	500	(839)	-	-	-	134
Positive Behavior Donations	56	-	(56)	-	-	-	-
Professional Development Services - UTC Grant	10	-	-	-	-	-	10
Robotics Club	43	-	-	-	-	-	43
Science Olympiad Club	320	-	-	-	-	-	320
Special Allocation	1,222	-	(1,222)	-	-	-	-
Student Teacher Program	1,079	-	(399)	-	-	-	680
Student Uniforms	1,700	6,130	(2,736)	-	-	-	5,094
Total restricted fund	13,779	10,786	(12,516)	-	(4)	-	12,045
Total	\$ 70,939	\$ 22,135	\$ (22,417)	\$ 4	\$ (4)	\$ -	\$ 70,657

**CLIFTON HILLS ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
	General	\$ 29,114	\$ -	\$ 29,114	\$ -	\$ -	\$ 3,074		\$ 26,040
Restricted fund:									
Charities	123	-	123	-	-	123	-	123	123
Faculty Fund	371	-	371	-	-	371	-	371	371
Field Trips	1,965	-	1,965	-	-	1,965	-	1,965	1,965
Fine Arts	1,720	-	1,720	-	-	1,720	-	1,720	1,720
Library	1,803	-	1,803	-	-	1,803	-	1,803	1,803
Physical Education	352	-	352	-	-	352	-	352	352
Student Council	17	-	17	-	-	17	-	17	17
Whole Kids Garden Grant	2,431	-	2,431	-	2,431	-	-	2,431	2,431
Total restricted fund	8,782	-	8,782	-	2,431	6,351	-	8,782	8,782
Total	\$ 37,896	\$ -	\$ 37,896	\$ -	\$ 2,431	\$ 9,425	\$ 26,040	\$ 37,896	\$ 37,896

CLIFTON HILLS ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 31,124	\$ 36,599	\$ (38,609)	\$ -	\$ -	\$ -	\$ 29,114
Restricted fund:							
Charities	-	123	-	-	-	-	123
Faculty Fund	566	242	(437)	-	-	-	371
Field Trips	4,132	18,548	(20,715)	-	-	-	1,965
Fine Arts	640	1,600	(520)	-	-	-	1,720
Junior League Grant	-	740	(740)	-	-	-	-
Library	5,335	1,294	(4,826)	-	-	-	1,803
Physical Education	202	500	(350)	-	-	-	352
Student Council	-	360	(343)	-	-	-	17
Whole Kids Garden Grant	2,431	-	-	-	-	-	2,431
Total restricted fund	13,306	23,407	(27,931)	-	-	-	8,782
Total	\$ 44,430	\$ 60,006	\$ (66,540)	\$ -	\$ -	\$ -	\$ 37,896

**DAISY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 60,234	\$ -	\$ 60,234	\$ -	\$ -	\$ 3,782	\$ 56,452	\$ 60,234	\$ 60,234
Restricted fund:									
Faculty Fund	1,490	-	1,490	-	-	1,490	-	1,490	1,490
Fine Arts	611	-	611	-	-	611	-	611	611
Library	2,563	-	2,563	-	-	2,563	-	2,563	2,563
Music	184	-	184	-	-	184	-	184	184
Physical Education	81	-	81	-	-	81	-	81	81
Playground	250	-	250	-	-	250	-	250	250
Student Teacher Program	125	-	125	-	-	125	-	125	125
Total restricted fund	5,304	-	5,304	-	-	5,304	-	5,304	5,304
Total	\$ 65,538	\$ -	\$ 65,538	\$ -	\$ -	\$ 9,086	\$ 56,452	\$ 65,538	\$ 65,538

DAISY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 66,990	\$ 24,479	\$ (31,235)	\$ -	\$ -	\$ -	\$ 60,234
Restricted fund:							
Basic Education Program	41	-	(41)	-	-	-	-
Faculty Fund	999	2,153	(1,662)	-	-	-	1,490
Fine Arts	326	1,600	(1,315)	-	-	-	611
Library	3,274	13,478	(14,189)	-	-	-	2,563
Music	84	100	-	-	-	-	184
Physical Education	1,018	798	(1,735)	-	-	-	81
Playground	250	-	-	-	-	-	250
PTA Donations	9,151	-	(9,151)	-	-	-	-
Special Allocation	825	-	(825)	-	-	-	-
Student Teacher Program	-	125	-	-	-	-	125
TVA Donations	659	-	(659)	-	-	-	-
Total restricted fund	16,627	18,254	(29,577)	-	-	-	5,304
Total	\$ 83,617	\$ 42,733	\$ (60,812)	\$ -	\$ -	\$ -	\$ 65,538

DAWN
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 57,752	\$ -	\$ 57,752	\$ -	\$ -	\$ 13,593	\$ 44,159	\$ 57,752	\$ 57,752
Restricted fund:									
Basic Education Program	74	-	74	-	74	-	-	74	74
Building Trades	531	-	531	-	-	531	-	531	531
Chapman Donation	609	-	609	-	-	609	-	609	609
Faculty Fund	88	-	88	-	-	88	-	88	88
Library	976	-	976	-	-	976	-	976	976
Total restricted fund	2,278	-	2,278	-	74	2,204	-	2,278	2,278
Total	<u>\$ 60,030</u>	<u>\$ -</u>	<u>\$ 60,030</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 15,797</u>	<u>\$ 44,159</u>	<u>\$ 60,030</u>	<u>\$ 60,030</u>

DAWN
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 50,748	\$ 14,007	\$ (7,011)	\$ 8	\$ -	\$ -	\$ 57,752
Restricted fund:							
Basic Education Program	136	-	(62)	-	-	-	74
Building Trades	531	-	-	-	-	-	531
Chapman Donation	1,010	-	(401)	-	-	-	609
Faculty Fund	437	376	(725)	-	-	-	88
Junior League Grant	-	721	(721)	-	-	-	-
Library	1,724	1,200	(1,948)	-	-	-	976
Special Allocation	3,854	-	(3,846)	-	(8)	-	-
Total restricted fund	7,692	2,297	(7,703)	-	(8)	-	2,278
Total	\$ 58,440	\$ 16,304	\$ (14,714)	\$ 8	\$ (8)	\$ -	\$ 60,030

CALVIN DONALDSON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 21,280	\$ -	\$ 21,280	\$ -	\$ -	\$ 8,690	\$ 12,590	\$ 21,280	\$ 21,280
Restricted fund:									
Basic Education Program	87	-	87	-	87	-	-	87	87
Faculty Fund	686	-	686	-	-	686	-	686	686
Field Trip Donations	41	-	41	-	-	41	-	41	41
Fine Arts	3,222	-	3,222	-	-	3,222	-	3,222	3,222
Junior League Grant	23	-	23	-	23	-	-	23	23
Library	31	-	31	-	-	31	-	31	31
NLCEF Music and Art Grant	-	-	-	-	-	-	-	-	-
Physical Education	46	-	46	-	-	46	-	46	46
Student Teacher Program	103	-	103	-	-	103	-	103	103
Whole Kids Garden Grant	1,805	-	1,805	-	-	1,805	-	1,805	1,805
Total restricted fund	6,044	-	6,044	-	110	5,934	-	6,044	6,044
Total	\$ 27,324	\$ -	\$ 27,324	\$ -	\$ 110	\$ 14,624	\$ 12,590	\$ 27,324	\$ 27,324

CALVIN DONALDSON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 16,095	\$ 14,444	\$ (9,262)	\$ 3	\$ -	\$ -	\$ 21,280
Restricted fund:							
Basic Education Program	87	-	-	-	-	-	87
Faculty Fund	466	908	(688)	-	-	-	686
Field Trip Donations	291	-	(250)	-	-	-	41
Fine Arts	2,682	1,600	(1,060)	-	-	-	3,222
Junior League Grant	-	310	(287)	-	-	-	23
Library	117	1,200	(1,286)	-	-	-	31
NLCEF Music and Art Grant	1,123	30	(1,150)	-	(3)	-	-
Physical Education	3	500	(457)	-	-	-	46
Rise Academy Donation	910	-	(910)	-	-	-	-
Student Teacher Program	103	-	-	-	-	-	103
Whole Kids Garden Grant	-	3,000	(1,195)	-	-	-	1,805
Total restricted fund	5,782	7,548	(7,283)	-	(3)	-	6,044
Total	\$ 21,877	\$ 21,992	\$ (16,545)	\$ 3	\$ (3)	\$ -	\$ 27,324

**DUPONT ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 32,989	\$ -	\$ 32,989	\$ -	\$ -	\$ 3,183	\$ 29,806	\$ 32,989	\$ 32,989
Restricted fund:									
Ashland Terrace Christian Church	1,500	-	1,500	-	-	1,500	-	1,500	1,500
Benevolent Fund	508	-	508	-	-	508	-	508	508
Faculty Fund	456	-	456	-	-	456	-	456	456
Fine Arts	2,574	-	2,574	-	-	2,574	-	2,574	2,574
Held Foundation Donations	2,501	-	2,501	-	-	2,501	-	2,501	2,501
Kordsa Global Donation	6,168	-	6,168	-	-	6,168	-	6,168	6,168
Library	2,921	-	2,921	-	-	2,921	-	2,921	2,921
Physical Education	293	-	293	-	-	293	-	293	293
Special Allocation	829	-	829	-	829	-	-	829	829
Student Teacher Program	277	-	277	-	-	277	-	277	277
UNUM Grant	382	-	382	-	382	-	-	382	382
Walmart Grant	1,724	-	1,724	-	1,724	-	-	1,724	1,724
Total restricted fund	20,133	-	20,133	-	2,935	17,198	-	20,133	20,133
Total	\$ 53,122	\$ -	\$ 53,122	\$ -	\$ 2,935	\$ 20,381	\$ 29,806	\$ 53,122	\$ 53,122

DUPONT ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 36,647	\$ 20,726	\$ (24,384)	\$ -	\$ -	\$ -	\$ 32,989
Restricted fund:							
American Heart Association Grant	-	1,500	(1,500)	-	-	-	-
Ashland Terrace Christian Church	1,500	-	-	-	-	-	1,500
Benevolent Fund	258	450	(200)	-	-	-	508
Faculty Fund	387	141	(72)	-	-	-	456
Fine Arts	1,292	1,600	(318)	-	-	-	2,574
Held Foundation Donations	4,843	-	(2,342)	-	-	-	2,501
Kordsa Global Donation	5,613	2,500	(1,945)	-	-	-	6,168
Library	2,693	7,558	(7,330)	-	-	-	2,921
Physical Education	839	500	(1,046)	-	-	-	293
PTA Donation	6,200	-	(6,200)	-	-	-	-
Special Allocation	4,139	-	(3,310)	-	-	-	829
Student Teacher Program	277	-	-	-	-	-	277
UNUM Grant	382	-	-	-	-	-	382
Walmart Grant	1,724	-	-	-	-	-	1,724
Total restricted fund	30,147	14,249	(24,263)	-	-	-	20,133
Total	\$ 66,794	\$ 34,975	\$ (48,647)	\$ -	\$ -	\$ -	\$ 53,122

**EAST BRAINERD ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 103,926	\$ -	\$ 103,926	\$ -	\$ -	\$ 24,876	\$ 79,050	\$ 103,926	\$ 103,926
Restricted fund:									
BETA Club	45	-	45	-	-	45	-	45	45
Faculty Fund	3,603	-	3,603	-	-	3,603	-	3,603	3,603
Fine Arts	759	-	759	-	-	759	-	759	759
Library	16,273	-	16,273	-	-	16,273	-	16,273	16,273
Music	269	-	269	-	-	269	-	269	269
Physical Education	25	-	25	-	-	25	-	25	25
PTA Donations	1,536	-	1,536	-	-	1,536	-	1,536	1,536
Staff Development	542	-	542	-	-	542	-	542	542
Student Teacher Program	4,139	-	4,139	-	-	4,139	-	4,139	4,139
Tornado Damages Donations	180	-	180	-	-	180	-	180	180
TVA Donations	351	-	351	-	-	351	-	351	351
Total restricted fund	27,722	-	27,722	-	-	27,722	-	27,722	27,722
Total	\$ 131,648	\$ -	\$ 131,648	\$ -	\$ -	\$ 52,598	\$ 79,050	\$ 131,648	\$ 131,648

EAST BRAINERD ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 89,242	\$ 65,035	\$ (50,351)	\$ -	\$ -	\$ -	\$ 103,926
Restricted fund:							
Basic Education Program	1,271	-	(1,271)	-	-	-	-
Benevolent Fund	160	-	(160)	-	-	-	-
BETA Club	45	-	-	-	-	-	45
Dollar General Literacy Grant	80	-	(80)	-	-	-	-
Faculty Fund	3,294	2,846	(2,537)	-	-	-	3,603
Fine Arts	866	2,422	(2,529)	-	-	-	759
Library	16,255	1,411	(1,393)	-	-	-	16,273
Music	269	-	-	-	-	-	269
Physical Education	4	500	(479)	-	-	-	25
PTA Donations	1,536	-	-	-	-	-	1,536
Special Allocation	16,720	-	(16,720)	-	-	-	-
Staff Development	542	-	-	-	-	-	542
Student Teacher Program	6,104	-	(1,965)	-	-	-	4,139
Tornado Damages Donations	9,186	-	(9,006)	-	-	-	180
Tornado Damage Replace	(13,534)	90,061	(76,527)	-	-	-	-
TVA Donations	351	-	-	-	-	-	351
Vandalism	-	25	(25)	-	-	-	-
Total restricted fund	43,149	97,265	(112,692)	-	-	-	27,722
Total	\$ 132,391	\$ 162,300	\$ (163,043)	\$ -	\$ -	\$ -	\$ 131,648

**EAST LAKE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 72,642	\$ -	\$ 72,642	\$ -	\$ -	\$ 3,959	\$ 68,683	\$ 72,642	\$ 72,642
Restricted fund:									
Basic Education Program	157	-	157	-	157	-	-	157	157
Care Closet	3	-	3	-	-	3	-	3	3
Faculty Fund	866	-	866	-	-	866	-	866	866
Fine Arts	1,152	-	1,152	-	-	1,152	-	1,152	1,152
Golden Apple Teacher of Year	125	-	125	-	-	125	-	125	125
Library	310	-	310	-	-	310	-	310	310
Physical Education	377	-	377	-	-	377	-	377	377
PTA Donations	1,096	-	1,096	-	-	1,096	-	1,096	1,096
Special Allocation	959	-	959	-	959	-	-	959	959
Total restricted fund	5,045	-	5,045	-	1,116	3,929	-	5,045	5,045
Total	\$ 77,687	\$ -	\$ 77,687	\$ -	\$ 1,116	\$ 7,888	\$ 68,683	\$ 77,687	\$ 77,687

EAST LAKE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 80,861	\$ 24,215	\$ (32,434)	\$ -	\$ -	\$ -	\$ 72,642
Restricted fund:							
Basic Education Program	575	-	(418)	-	-	-	157
Care Closet	3	-	-	-	-	-	3
Faculty Fund	1,503	1,113	(1,750)	-	-	-	866
Fine Arts	356	1,600	(804)	-	-	-	1,152
Golden Apple Teacher of Year	50	125	(50)	-	-	-	125
Junior League Grant	491	-	(491)	-	-	-	-
Library	323	5,150	(5,163)	-	-	-	310
Physical Education	88	500	(211)	-	-	-	377
Playground	5,015	-	(5,015)	-	-	-	-
PTA Donations	-	1,096	-	-	-	-	1,096
Special Allocation	13,077	-	(12,118)	-	-	-	959
Total restricted fund	21,481	9,584	(26,020)	-	-	-	5,045
Total	\$ 102,342	\$ 33,799	\$ (58,454)	\$ -	\$ -	\$ -	\$ 77,687

**EAST RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 87,143	\$ -	\$ 87,143	\$ -	\$ -	\$ 8,047	\$ 79,096	\$ 87,143	\$ 87,143
Restricted fund:									
E-Lab	630	-	630	-	-	630	-	630	630
Faculty Fund	1,883	-	1,883	-	-	1,883	-	1,883	1,883
Fine Arts	1,540	-	1,540	-	-	1,540	-	1,540	1,540
Library	4,526	-	4,526	-	-	4,526	-	4,526	4,526
Music	216	-	216	-	-	216	-	216	216
Physical Education	407	-	407	-	-	407	-	407	407
Special Allocation	106	-	106	-	106	-	-	106	106
Student Teacher Program	100	-	100	-	-	100	-	100	100
Total restricted fund	9,408	-	9,408	-	106	9,302	-	9,408	9,408
Total	\$ 96,551	\$ -	\$ 96,551	\$ -	\$ 106	\$ 17,349	\$ 79,096	\$ 96,551	\$ 96,551

**EAST RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 82,688	\$ 52,253	\$ (47,798)	\$ -	\$ -	\$ -	\$ 87,143
Restricted fund:							
E-Lab	-	1,101	(471)	-	-	-	630
Faculty Fund	1,204	1,374	(695)	-	-	-	1,883
Fine Arts	515	1,600	(575)	-	-	-	1,540
Hamilton Sings Grant	917	-	(917)	-	-	-	-
Library	4,818	8,280	(8,572)	-	-	-	4,526
Music	-	300	(84)	-	-	-	216
Physical Education	109	1,096	(798)	-	-	-	407
Special Allocation	24,344	-	(24,238)	-	-	-	106
Student Teacher Program	100	-	-	-	-	-	100
Total restricted fund	32,007	13,751	(36,350)	-	-	-	9,408
Total	\$ 114,695	\$ 66,004	\$ (84,148)	\$ -	\$ -	\$ -	\$ 96,551

**EAST SIDE ELEMENTARY
BALANCE SHEET
INTERNAL SCHOOL FUNDS
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Accounts		Total	Accounts	Fund Balance			Total Fund	
	Cash	Receivable	Assets	Payable	Restricted	Assigned	Unassigned	Balance	
General	\$ 61,903	\$ -	\$ 61,903	\$ -	\$ -	\$ -	\$ 61,903	\$ 61,903	\$ 61,903
Restricted fund:									
Care Closet	407	-	407	-	-	407	-	407	407
Donation	4,258	-	4,258	-	-	4,258	-	4,258	4,258
Community Foundation Donations	1,873	-	1,873	-	-	1,873	-	1,873	1,873
Faculty Fund	454	-	454	-	-	454	-	454	454
Fine Arts	923	-	923	-	-	923	-	923	923
Junior League Grant	2	-	2	-	2	-	-	2	2
Library	1,390	-	1,390	-	-	1,390	-	1,390	1,390
Literacy Resources Allocation	190	-	190	-	190	-	-	190	190
Physical Education	450	-	450	-	-	450	-	450	450
Student Teacher Program	158	-	158	-	-	158	-	158	158
Student Uniforms	291	-	291	-	-	291	-	291	291
Total restricted fund	10,396	-	10,396	-	192	10,204	-	10,396	10,396
Total	\$ 72,299	\$ -	\$ 72,299	\$ -	\$ 192	\$ 10,204	\$ 61,903	\$ 72,299	\$ 72,299

EAST SIDE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 69,857	\$ 32,724	\$ (40,967)	\$ 289	\$ -	\$ -	\$ 61,903
Restricted fund:							
Basic Education Program	37	-	(37)	-	-	-	-
Care Closet	503	-	(96)	-	-	-	407
Church of the Good Shepherd Donation	4,258	-	-	-	-	-	4,258
Community Foundation Donations	873	1,000	-	-	-	-	1,873
Faculty Fund	320	1,352	(1,218)	-	-	-	454
Field Trip Donations	7	-	-	-	(7)	-	-
Fine Arts	208	1,600	(885)	-	-	-	923
Junior League Grant	-	750	(748)	-	-	-	2
Library	2,006	1,255	(1,871)	-	-	-	1,390
Literacy Resources Allocation	1,675	-	(1,485)	-	-	-	190
Partners in Education	10	-	-	-	(10)	-	-
Physical Education	280	500	(330)	-	-	-	450
Professional Development Services	190	-	-	-	(190)	-	-
Special Allocation	66	-	(66)	-	-	-	-
Staff Development	26	-	-	-	(26)	-	-
Student Teacher Program	927	-	(769)	-	-	-	158
Student Uniforms	291	-	-	-	-	-	291
TVA Science Olympiad	56	-	-	-	(56)	-	-
Total restricted fund	11,733	6,457	(7,505)	-	(289)	-	10,396
Total	\$ 81,590	\$ 39,181	\$ (48,472)	\$ 289	\$ (289)	\$ -	\$ 72,299

**HARDY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance			Total Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		
General	\$ 21,260	\$ -	\$ 21,260	\$ -	\$ -	\$ 2,081	\$ 19,179	\$ 21,260	\$ 21,260
Restricted fund:									
Allied Arts Grant	34	-	34	-	34	-	-	34	34
Amazon STEM Donation	1,956	-	1,956	-	-	1,956	-	1,956	1,956
Basic Education Program	1,341	-	1,341	-	1,341	-	-	1,341	1,341
Benevolent Fund	23	-	23	-	-	23	-	23	23
Community Foundation Grant	325	-	325	-	325	-	-	325	325
Faculty Fund	1,995	-	1,995	-	-	1,995	-	1,995	1,995
Fine Arts	1,962	-	1,962	-	-	1,962	-	1,962	1,962
Junior League Grant	349	-	349	-	349	-	-	349	349
Library	1,087	-	1,087	-	-	1,087	-	1,087	1,087
Physical Education	1,338	-	1,338	-	-	1,338	-	1,338	1,338
PTA Donations	198	-	198	-	-	198	-	198	198
Rockpoint Church Donations	1,326	-	1,326	-	-	1,326	-	1,326	1,326
Special Allocation	1,775	-	1,775	-	1,775	-	-	1,775	1,775
Special Education	209	-	209	-	-	209	-	209	209
Staff Development	365	-	365	-	-	365	-	365	365
Student Teacher Program	559	-	559	-	-	559	-	559	559
TN Arts Commission Grant	553	-	553	-	553	-	-	553	553
TVA Donations	1,237	-	1,237	-	-	1,237	-	1,237	1,237
Total restricted fund	16,632	-	16,632	-	4,377	12,255	-	16,632	16,632
Total	\$ 37,892	\$ -	\$ 37,892	\$ -	\$ 4,377	\$ 14,336	\$ 19,179	\$ 37,892	\$ 37,892

**HARDY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 26,102	\$ 15,690	\$ (21,373)	\$ 841	\$ -	\$ -	\$ 21,260
Restricted fund:							
Allied Arts Grant	811	-	(777)	-	-	-	34
Amazon STEM Donation	1,956	-	-	-	-	-	1,956
Basic Education Program	4,175	-	(2,834)	-	-	-	1,341
Benevolent Fund	1,741	-	(1,718)	-	-	-	23
Community Foundation Grant	325	-	-	-	-	-	325
Faculty Fund	1,601	1,654	(1,260)	-	-	-	1,995
Fine Arts	1,589	1,600	(1,227)	-	-	-	1,962
Junior League Grant	609	-	(260)	-	-	-	349
Library	1,112	6,073	(6,098)	-	-	-	1,087
Physical Education	1,000	500	(162)	-	-	-	1,338
Physical Education Equipment Grant	28	-	-	-	(28)	-	-
PTA Donations	198	-	-	-	-	-	198
Rock Point Church Donations	5,592	2,400	(6,666)	-	-	-	1,326
Special Allocation	2,680	-	(905)	-	-	-	1,775
Special Education	209	-	-	-	-	-	209
Staff Development	365	-	-	-	-	-	365
Student Teacher Program	559	-	-	-	-	-	559
TN Arts Commission Grant	1,401	-	(848)	-	-	-	553
TVA Donations	1,237	-	-	-	-	-	1,237
Walmart Grant	813	-	-	-	(813)	-	-
Total restricted fund	28,001	12,227	(22,755)	-	(841)	-	16,632
Total	\$ 54,103	\$ 27,917	\$ (44,128)	\$ 841	\$ (841)	\$ -	\$ 37,892

**HARRISON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 174,459	\$ -	\$ 174,459	\$ -	\$ -	\$ 14,011	\$ 160,448	\$ 174,459	\$ 174,459
Restricted fund:									
Basic Education Program	2,493	-	2,493	-	2,493	-	-	2,493	2,493
Battelle STEM Grant	7,641	-	7,641	-	7,641	-	-	7,641	7,641
Creation Lab Donation	2,874	-	2,874	-	-	2,874	-	2,874	2,874
Faculty Fund	2,843	-	2,843	-	-	2,843	-	2,843	2,843
Fine Arts	2,796	-	2,796	-	-	2,796	-	2,796	2,796
Harrison Masonic Donation	2,031	-	2,031	-	-	2,031	-	2,031	2,031
Lego Robotics Club	144	-	144	-	-	144	-	144	144
Library	6,953	-	6,953	-	-	6,953	-	6,953	6,953
Ooltewah Harrison Education Foundation	1,096	-	1,096	-	-	1,096	-	1,096	1,096
Physical Education	2	-	2	-	-	2	-	2	2
Special Allocation	6,234	-	6,234	-	6,234	-	-	6,234	6,234
Staff Development	64	-	64	-	-	64	-	64	64
Student Teacher Program	85	-	85	-	-	85	-	85	85
Total restricted fund	35,256	-	35,256	-	16,368	18,888	-	35,256	35,256
Total	\$ 209,715	\$ -	\$ 209,715	\$ -	\$ 16,368	\$ 32,899	\$ 160,448	\$ 209,715	\$ 209,715

HARRISON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 141,930	\$ 66,401	\$ (33,985)	\$ 113	\$ -	\$ -	\$ 174,459
Restricted fund:							
Basic Education Program	2,493	-	-	-	-	-	2,493
Battelle STEM Grant	4,480	3,786	(625)	-	-	-	7,641
Beautification	79	-	-	-	(79)	-	-
Creation Lab Donation	2,874	-	-	-	-	-	2,874
Faculty Fund	1,728	2,060	(945)	-	-	-	2,843
Fine Arts	2,378	1,640	(1,222)	-	-	-	2,796
Harrison Masonic Donation	231	1,800	-	-	-	-	2,031
Lego Robotics Club	144	-	-	-	-	-	144
Library	6,672	3,114	(2,833)	-	-	-	6,953
McCullough Donations	34	-	-	-	(34)	-	-
Ooltewah Harrison Education Foundation	3,700	-	(2,604)	-	-	-	1,096
Physical Education	-	580	(578)	-	-	-	2
Pre K Class	-	525	(525)	-	-	-	-
Special Allocation	10,259	-	(4,025)	-	-	-	6,234
Staff Development	64	-	-	-	-	-	64
Student Teacher Program	85	-	-	-	-	-	85
Total restricted fund	35,221	13,505	(13,357)	-	(113)	-	35,256
Total	\$ 177,151	\$ 79,906	\$ (47,342)	\$ 113	\$ (113)	\$ -	\$ 209,715

**HIXSON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 59,087	\$ -	\$ 59,087	\$ -	\$ -	\$ 1,880	\$ 57,207	\$ 59,087	\$ 59,087
Restricted fund:									
Band - Strings	2,116	-	2,116	-	-	2,116	-	2,116	2,116
Basic Education Program	1,490	-	1,490	-	1,490	-	-	1,490	1,490
Benevolent Fund	10	-	10	-	-	10	-	10	10
Faculty Fund	536	-	536	-	-	536	-	536	536
Fine Arts	1,095	-	1,095	-	-	1,095	-	1,095	1,095
Hixson Chamber of Commerce	800	-	800	-	-	800	-	800	800
Library	4,276	-	4,276	-	-	4,276	-	4,276	4,276
Music	616	-	616	-	-	616	-	616	616
Physical Education	1	-	1	-	-	1	-	1	1
PTA Donations	13	-	13	-	-	13	-	13	13
Special Allocation	9,952	-	9,952	-	9,952	-	-	9,952	9,952
TVA Donations	467	-	467	-	-	467	-	467	467
Total restricted fund	21,372	-	21,372	-	11,442	9,930	-	21,372	21,372
Total	\$ 80,459	\$ -	\$ 80,459	\$ -	\$ 11,442	\$ 11,810	\$ 57,207	\$ 80,459	\$ 80,459

**HIXSON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 60,968	\$ 25,556	\$ (27,461)	\$ 24	\$ -	\$ -	\$ 59,087
Restricted fund:							
Band - Strings	1,970	225	(79)	-	-	-	2,116
Basic Education Program	1,517	-	(27)	-	-	-	1,490
Benevolent Fund	10	-	-	-	-	-	10
Faculty Fund	868	563	(895)	-	-	-	536
Fine Arts	3,396	1,600	(3,901)	-	-	-	1,095
Hixson Chamber of Commerce	-	800	-	-	-	-	800
Library	5,054	12,306	(13,084)	-	-	-	4,276
Music	693	-	(77)	-	-	-	616
Physical Education	272	500	(771)	-	-	-	1
PTA Donations	352	-	(339)	-	-	-	13
Special Allocation	9,952	-	-	-	-	-	9,952
TVA Donations	467	-	-	-	-	-	467
UNUM Grant	24	-	-	-	(24)	-	-
Total restricted fund	24,575	15,994	(19,173)	-	(24)	-	21,372
Total	\$ 85,543	\$ 41,550	\$ (46,634)	\$ 24	\$ (24)	\$ -	\$ 80,459

LAKESIDE ACADEMY OF MATH, SCIENCE & TECHNOLOGY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			
					Restricted	Assigned	Unassigned	
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund:	-	-	-	-	-	-	-	-
Total restricted fund	-	-	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAKESIDE ACADEMY OF MATH, SCIENCE & TECHNOLOGY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 27,150	\$ 475	\$ (475)	\$ -	\$ (27,150)	\$ -	\$ -
Restricted fund:	-	-	-	-	-	-	-
Total restricted fund	-	-	-	-	-	-	-
Total	\$ 27,150	\$ 475	\$ (475)	\$ -	\$ (27,150)	\$ -	\$ -

**LOOKOUT MOUNTAIN ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 48,689	\$ -	\$ 48,689	\$ -	\$ -	\$ 3,225	\$ 45,464	\$ 48,689	\$ 48,689
Restricted fund:									
Basic Education Program	23	-	23	-	23	-	-	23	23
Community Foundation Donations	23,509	-	23,509	-	-	23,509	-	23,509	23,509
Faculty Fund	52	-	52	-	-	52	-	52	52
Fine Arts	73	-	73	-	-	73	-	73	73
Garden Club	11	-	11	-	-	11	-	11	11
Library	1,983	-	1,983	-	-	1,983	-	1,983	1,983
Physical Education	2	-	2	-	-	2	-	2	2
PTA Donations	56,422	-	56,422	-	-	56,422	-	56,422	56,422
TVA Robotics Donations	50	-	50	-	-	50	-	50	50
Total restricted fund	82,125	-	82,125	-	23	82,102	-	82,125	82,125
Total	\$ 130,814	\$ -	\$ 130,814	\$ -	\$ 23	\$ 85,327	\$ 45,464	\$ 130,814	\$ 130,814

LOOKOUT MOUNTAIN ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 36,816	\$ 39,591	\$ (27,722)	\$ 4	\$ -	\$ -	\$ 48,689
Restricted fund:							
Basic Education Program	23	-	-	-	-	-	23
Community Foundation Donations	25,995	-	(2,486)	-	-	-	23,509
Faculty Fund	263	480	(691)	-	-	-	52
Fine Arts	45	1,600	(1,572)	-	-	-	73
Garden Club	541	-	(530)	-	-	-	11
Library	317	7,246	(5,580)	-	-	-	1,983
Physical Education	22	869	(889)	-	-	-	2
Pollinator Garden Project	4	-	-	-	(4)	-	-
PTA Donations	409	107,520	(51,507)	-	-	-	56,422
TVA Robotics Donations	50	-	-	-	-	-	50
Total restricted fund	27,669	117,715	(63,255)	-	(4)	-	82,125
Total	\$ 64,485	\$ 157,306	\$ (90,977)	\$ 4	\$ (4)	\$ -	\$ 130,814

LOOKOUT VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 31,984	\$ -	\$ 31,984	\$ -	\$ -	\$ 949	\$ 31,035	\$ 31,984	\$ 31,984
Restricted fund:									
Faculty Fund	98	-	98	-	-	98	-	98	98
Field Trip Donations	3,147	-	3,147	-	-	3,147	-	3,147	3,147
Fine Arts	2,201	-	2,201	-	-	2,201	-	2,201	2,201
Green Prix Racing Team	1,414	-	1,414	-	-	1,414	-	1,414	1,414
Junior League Grant	11	-	11	-	11	-	-	11	11
Library	2,581	-	2,581	-	-	2,581	-	2,581	2,581
Physical Education	210	-	210	-	-	210	-	210	210
Technology	31	-	31	-	-	31	-	31	31
TN Foundation for Agriculture Grant	39	-	39	-	39	-	-	39	39
TVA Robotics Donations	1,664	-	1,664	-	-	1,664	-	1,664	1,664
Total restricted fund	11,396	-	11,396	-	50	11,346	-	11,396	11,396
Total	\$ 43,380	\$ -	\$ 43,380	\$ -	\$ 50	\$ 12,295	\$ 31,035	\$ 43,380	\$ 43,380

LOOKOUT VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 38,551	\$ 37,637	\$ (44,204)	\$ -	\$ -	\$ -	\$ 31,984
Restricted fund:							
Allied Arts Grant	-	1,000	(1,000)	-	-	-	-
Battelle STEM Grant	-	3,500	(3,500)	-	-	-	-
Faculty Fund	199	843	(944)	-	-	-	98
Field Trip Donations	3,839	8	(700)	-	-	-	3,147
Fine Arts	1,400	1,600	(799)	-	-	-	2,201
Green Prix Racing Team	2,285	3,678	(4,549)	-	-	-	1,414
Junior League Grant	-	1,721	(1,710)	-	-	-	11
Library	1,023	5,752	(4,194)	-	-	-	2,581
Physical Education	202	875	(867)	-	-	-	210
Special Allocation	5,270	-	(5,270)	-	-	-	-
Technology	120	-	(89)	-	-	-	31
TN Foundation for Agriculture Grant	39	-	-	-	-	-	39
TVA Donations	334	-	(334)	-	-	-	-
TVA Robotics Donations	1,732	-	(68)	-	-	-	1,664
Total restricted fund	16,443	18,977	(24,024)	-	-	-	11,396
Total	\$ 54,994	\$ 56,614	\$ (68,228)	\$ -	\$ -	\$ -	\$ 43,380

**MCCONNELL ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 88,808	\$ -	\$ 88,808	\$ -	\$ -	\$ 6,754	\$ 82,054	\$ 88,808	\$ 88,808
Restricted fund:									
Faculty Fund	664	-	664	-	-	664	-	664	664
Field Trip Donations	365	-	365	-	-	365	-	365	365
Fine Arts	680	-	680	-	-	680	-	680	680
Library	675	-	675	-	-	675	-	675	675
Physical Education	207	-	207	-	-	207	-	207	207
Total restricted fund	2,591	-	2,591	-	-	2,591	-	2,591	2,591
Total	\$ 91,399	\$ -	\$ 91,399	\$ -	\$ -	\$ 9,345	\$ 82,054	\$ 91,399	\$ 91,399

MCCONNELL ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 81,767	\$ 51,661	\$ (44,645)	\$ 25	\$ -	\$ -	\$ 88,808
Restricted fund:							
Exceptional Education	300	-	(300)	-	-	-	-
Faculty Fund	529	1,564	(1,429)	-	-	-	664
Field Trip Donations	206	9,545	(9,386)	-	-	-	365
Fine Arts	66	1,600	(986)	-	-	-	680
Library	313	8,595	(8,233)	-	-	-	675
Physical Education	500	500	(793)	-	-	-	207
PTA Donations	1,212	-	(1,212)	-	-	-	-
Special Allocation	4,020	-	(4,020)	-	-	-	-
Student Teacher Program	1,075	-	(1,075)	-	-	-	-
UNUM Grant	25	-	-	-	(25)	-	-
Total restricted fund	8,246	21,804	(27,434)	-	(25)	-	2,591
Total	\$ 90,013	\$ 73,465	\$ (72,079)	\$ 25	\$ (25)	\$ -	\$ 91,399

**MIDDLE VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 117,041	\$ -	\$ 117,041	\$ -	\$ -	\$ 10,964	\$ 106,077	\$ 117,041	\$ 117,041
Restricted fund:									
Faculty Fund	820	-	820	-	-	820	-	820	820
Fifth Grade Trip	180	-	180	-	-	180	-	180	180
Fine Arts	166	-	166	-	-	166	-	166	166
Library	4,519	-	4,519	-	-	4,519	-	4,519	4,519
Library Read 20 Donation	856	-	856	-	-	856	-	856	856
Music Club	53	-	53	-	-	53	-	53	53
Physical Education	543	-	543	-	-	543	-	543	543
PTA Donations	36,308	-	36,308	-	-	36,308	-	36,308	36,308
RT 12B Incentive Donation	369	-	369	-	-	369	-	369	369
Special Allocation	6,518	-	6,518	-	6,518	-	-	6,518	6,518
Staff Development	1,987	-	1,987	-	-	1,987	-	1,987	1,987
TVA Donations	13	-	13	-	-	13	-	13	13
TVA Robotics Program Donations	141	-	141	-	-	141	-	141	141
TVA Science Olympiad	336	-	336	-	-	336	-	336	336
Yearbook Club	2,235	-	2,235	-	-	2,235	-	2,235	2,235
Total restricted fund	55,044	-	55,044	-	6,518	48,526	-	55,044	55,044
Total	\$ 172,085	\$ -	\$ 172,085	\$ -	\$ 6,518	\$ 59,490	\$ 106,077	\$ 172,085	\$ 172,085

MIDDLE VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 89,104	\$ 68,321	\$ (40,384)	\$ -	\$ -	\$ -	\$ 117,041
Restricted fund:							
Faculty Fund	333	1,062	(575)	-	-	-	820
Fifth Grade Trip	180	-	-	-	-	-	180
Fine Arts	-	1,600	(1,434)	-	-	-	166
Library	2,992	11,590	(10,063)	-	-	-	4,519
Library Read 20 Donation	-	1,000	(144)	-	-	-	856
Music Club	53	-	-	-	-	-	53
Partners in Education	394	-	(394)	-	-	-	-
Physical Education	550	600	(607)	-	-	-	543
Pre-K Class	-	1,605	(1,605)	-	-	-	-
PTA Donations	24,391	12,000	(83)	-	-	-	36,308
RT 12B Incentive Donation	-	2,500	(2,131)	-	-	-	369
Special Allocation	10,997	-	(4,479)	-	-	-	6,518
Staff Development	1,987	-	-	-	-	-	1,987
Student Teacher Program	2,190	-	(2,190)	-	-	-	-
TVA Donations	1,331	-	(1,318)	-	-	-	13
TVA Robotics Program Donations	362	-	(221)	-	-	-	141
TVA Science Olympiad	336	-	-	-	-	-	336
Yearbook Club	2,235	-	-	-	-	-	2,235
Total restricted fund	48,331	31,957	(25,244)	-	-	-	55,044
Total	\$ 137,435	\$ 100,278	\$ (65,628)	\$ -	\$ -	\$ -	\$ 172,085

**NOLAN ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 50,058	\$ -	\$ 50,058	\$ -	\$ -	\$ 3,436	\$ 46,622	\$ 50,058	\$ 50,058
Restricted fund:									
Chess Club	53	-	53	-	-	53	-	53	53
Drama Club	3,827	-	3,827	-	-	3,827	-	3,827	3,827
Faculty Fund	573	-	573	-	-	573	-	573	573
Fine Arts	1,075	-	1,075	-	-	1,075	-	1,075	1,075
First Grade Garden	47	-	47	-	-	47	-	47	47
Library	6,809	-	6,809	-	-	6,809	-	6,809	6,809
Mountain Education Fund	6,219	-	6,219	-	-	6,219	-	6,219	6,219
Newspaper Club	1,093	-	1,093	-	-	1,093	-	1,093	1,093
Outdoor Classroom Grant	672	-	672	-	672	-	-	672	672
Physical Education	1,403	-	1,403	-	-	1,403	-	1,403	1,403
PTA Donations	15,618	-	15,618	-	-	15,618	-	15,618	15,618
STEM Club	198	-	198	-	-	198	-	198	198
Student Council	83	-	83	-	-	83	-	83	83
TVA Robotics Donations	595	-	595	-	-	595	-	595	595
Total restricted fund	38,265	-	38,265	-	672	37,593	-	38,265	38,265
Total	\$ 88,323	\$ -	\$ 88,323	\$ -	\$ 672	\$ 41,029	\$ 46,622	\$ 88,323	\$ 88,323

**NOLAN ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 56,530	\$ 105,802	\$ (112,274)	\$ -	\$ -	\$ -	\$ 50,058
Restricted fund:							
Chess Club	53	-	-	-	-	-	53
Drama Club	3,827	-	-	-	-	-	3,827
Faculty Fund	2,400	331	(2,158)	-	-	-	573
Fine Arts	903	2,547	(2,375)	-	-	-	1,075
First Grade Garden	47	-	-	-	-	-	47
Junior League Grant	-	979	(979)	-	-	-	-
Library	449	14,803	(8,443)	-	-	-	6,809
Mountain Education Fund	6,219	82,985	(82,985)	-	-	-	6,219
Newspaper Club	1,093	-	-	-	-	-	1,093
Outdoor Classroom Grant	672	-	-	-	-	-	672
Physical Education	1,881	500	(978)	-	-	-	1,403
PTA Donations	21,992	78,529	(84,903)	-	-	-	15,618
Special Allocation	72	-	(72)	-	-	-	-
Staff Development	38	-	(38)	-	-	-	-
STEM Club	198	-	-	-	-	-	198
Student Council	83	-	-	-	-	-	83
TVA Robotics Donations	595	-	-	-	-	-	595
Total restricted fund	40,522	180,674	(182,931)	-	-	-	38,265
Total	\$ 97,052	\$ 286,476	\$ (295,205)	\$ -	\$ -	\$ -	\$ 88,323

NORMAL PARK MUSEUM MAGNET SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 34,489	\$ -	\$ 34,489	\$ -	\$ -	\$ 21,434	\$ 13,055	\$ 34,489	\$ 34,489
Restricted fund:									
Art	2,472	-	2,472	-	-	2,472	-	2,472	2,472
Athletics	12,027	-	12,027	-	-	12,027	-	12,027	12,027
Battelle STEM Grant	9,261	-	9,261	-	9,261	-	-	9,261	9,261
Cheerleading	236	-	236	-	-	236	-	236	236
Community Foundation Donation	1,000	-	1,000	-	-	1,000	-	1,000	1,000
Dance	1,140	-	1,140	-	-	1,140	-	1,140	1,140
Faculty Fund	651	-	651	-	-	651	-	651	651
Field Trips	770	-	770	-	-	770	-	770	770
Fine Arts	3,579	-	3,579	-	-	3,579	-	3,579	3,579
Library	1,281	-	1,281	-	-	1,281	-	1,281	1,281
Magnet Programming	12,417	-	12,417	-	-	12,417	-	12,417	12,417
Music	1,403	-	1,403	-	-	1,403	-	1,403	1,403
Music Theatre	240	-	240	-	-	240	-	240	240
National Jr Honor Society	128	-	128	-	-	128	-	128	128
Normal Park Education Fund	11,635	-	11,635	-	-	11,635	-	11,635	11,635
Park Place Day Care Supplies	2,314	-	2,314	-	-	2,314	-	2,314	2,314
Physical Education	578	-	578	-	-	578	-	578	578
Pre-K Program	52,658	-	52,658	-	-	52,658	-	52,658	52,658
Student Council	2,427	-	2,427	-	-	2,427	-	2,427	2,427
TVA Donations	882	-	882	-	-	882	-	882	882
Total restricted fund	117,099	-	117,099	-	9,261	107,838	-	117,099	117,099
Total	\$ 151,588	\$ -	\$ 151,588	\$ -	\$ 9,261	\$ 129,272	\$ 13,055	\$ 151,588	\$ 151,588

NORMAL PARK MUSEUM MAGNET SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 49,306	\$ 75,628	\$ (90,478)	\$ 33	\$ -	\$ -	\$ 34,489
Restricted fund:							
Art	5,302	90	(2,920)	-	-	-	2,472
Athletics	19,199	21,164	(28,336)	-	-	-	12,027
Battelle STEM Grant	10,116	-	(855)	-	-	-	9,261
Cheerleading	295	5,202	(5,261)	-	-	-	236
Community Foundation Donation	-	1,000	-	-	-	-	1,000
Dance	1,259	151	(270)	-	-	-	1,140
E-Lab	482	-	(482)	-	-	-	-
Faculty Fund	586	1,296	(1,231)	-	-	-	651
Field Trips	1,528	-	(758)	-	-	-	770
Fine Arts	3,835	6,000	(6,256)	-	-	-	3,579
Lego Club	32	-	-	-	(32)	-	-
Library	1,014	11,608	(11,341)	-	-	-	1,281
Magnet Programming	15,047	48,412	(51,042)	-	-	-	12,417
Music	3,849	1,918	(4,364)	-	-	-	1,403
Music Theatre	240	-	-	-	-	-	240
National Jr Honor Society	128	-	-	-	-	-	128
Normal Park Education Fund	14,979	47,969	(51,313)	-	-	-	11,635
Park Place Day Care Supplies	3,121	-	(807)	-	-	-	2,314
Physical Education	240	1,500	(1,162)	-	-	-	578
Pre-K Program	80,460	85,990	(113,792)	-	-	-	52,658
Southern Champion Tray Grant	-	512	(511)	-	(1)	-	-
Special Allocation	163	-	(163)	-	-	-	-
Student Council	3,131	-	(704)	-	-	-	2,427
Student Teacher Program	152	-	(152)	-	-	-	-
TVA Donations	968	-	(86)	-	-	-	882
Total restricted fund	166,126	232,812	(281,806)	-	(33)	-	117,099
Total	\$ 215,432	\$ 308,440	\$ (372,284)	\$ 33	\$ (33)	\$ -	\$ 151,588

**NORTH HAMILTON COUNTY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 77,467	\$ -	\$ 77,467	\$ -	\$ -	\$ 3,241	\$ 74,226	\$ 77,467	\$ 77,467
Restricted fund:									
Battelle Stem Grant	1	-	1	-	1	-	-	1	1
Faculty Fund	593	-	593	-	-	593	-	593	593
Fine Arts	48	-	48	-	-	48	-	48	48
HCS Foundation Donation	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Library	5,249	-	5,249	-	-	5,249	-	5,249	5,249
Music	1,964	-	1,964	-	-	1,964	-	1,964	1,964
Physical Education	366	-	366	-	-	366	-	366	366
PTA Donations	5,538	-	5,538	-	-	5,538	-	5,538	5,538
PTA Donations - Community Foundation Grant	77	-	77	-	77	-	-	77	77
Robotics Donations	299	-	299	-	-	299	-	299	299
Staff Development	5	-	5	-	-	5	-	5	5
Student Council	577	-	577	-	-	577	-	577	577
Student Council	250	-	250	-	-	250	-	250	250
Track Project	1,729	-	1,729	-	-	1,729	-	1,729	1,729
Total restricted fund	18,696	-	18,696	-	78	18,618	-	18,696	18,696
Total	\$ 96,163	\$ -	\$ 96,163	\$ -	\$ 78	\$ 21,859	\$ 74,226	\$ 96,163	\$ 96,163

**NORTH HAMILTON COUNTY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 75,273	\$ 38,710	\$ (36,516)	\$ -	\$ -	\$ -	\$ 77,467
Restricted fund:							
Battelle Stem Grant	-	2,500	(2,499)	-	-	-	1
Faculty Fund	590	826	(823)	-	-	-	593
Fine Arts	1,336	1,600	(2,888)	-	-	-	48
HCS Foundation Donation	-	2,000	-	-	-	-	2,000
Library	4,708	8,056	(7,515)	-	-	-	5,249
Music	2,094	-	(130)	-	-	-	1,964
Physical Education	537	500	(671)	-	-	-	366
PTA Donations	6,402	3,000	(3,864)	-	-	-	5,538
PTA Donations - Community Foundation Grant	77	-	-	-	-	-	77
Robotics Donations	299	-	-	-	-	-	299
Staff Development	5	-	-	-	-	-	5
Student Council	10	8,207	(7,640)	-	-	-	577
Student Teacher Program	250	-	-	-	-	-	250
Track Project	1,729	-	-	-	-	-	1,729
Total restricted fund	18,037	26,689	(26,030)	-	-	-	18,696
Total	\$ 93,310	\$ 65,399	\$ (62,546)	\$ -	\$ -	\$ -	\$ 96,163

**OLTEWAH ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 100,603	\$ -	\$ 100,603	\$ -	\$ -	\$ 3,518	\$ 97,085	\$ 100,603	\$ 100,603
Restricted fund:									
Beautification	80	-	80	-	-	80	-	80	80
Choir	506	-	506	-	-	506	-	506	506
Faculty Fund	1,522	-	1,522	-	-	1,522	-	1,522	1,522
Fine Arts	1	-	1	-	-	1	-	1	1
German Program - Special	611	-	611	-	-	611	-	611	611
HCS Foundation Donation	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Library	5,634	-	5,634	-	-	5,634	-	5,634	5,634
PTA Donations	5,839	-	5,839	-	-	5,839	-	5,839	5,839
Special Allocation	3,990	-	3,990	-	3,990	-	-	3,990	3,990
Total restricted fund	20,183	-	20,183	-	3,990	16,193	-	20,183	20,183
Total	\$ 120,786	\$ -	\$ 120,786	\$ -	\$ 3,990	\$ 19,711	\$ 97,085	\$ 120,786	\$ 120,786

OOLTEWAH ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 158,609	\$ 63,033	\$ (121,039)	\$ -	\$ -	\$ -	\$ 100,603
Restricted fund:							
Beautification	154	-	(74)	-	-	-	80
Choir	506	-	-	-	-	-	506
Faculty Fund	1,374	200	(52)	-	-	-	1,522
Fine Arts	18	1,600	(1,617)	-	-	-	1
German Program - Special	1,201	-	(590)	-	-	-	611
HCS EdConnect Grant Award	-	2,000	-	-	-	-	2,000
Library	5,655	12,800	(12,821)	-	-	-	5,634
Ooltewah Harrison Education Foundation	1	-	(1)	-	-	-	-
Physical Education	2	500	(502)	-	-	-	-
Pre-K Program	-	5,445	(5,445)	-	-	-	-
PTA Donations	6,327	3,000	(3,488)	-	-	-	5,839
Special Allocation	4,806	-	(816)	-	-	-	3,990
Total restricted fund	20,044	25,545	(25,406)	-	-	-	20,183
Total	\$ 178,653	\$ 88,578	\$ (146,445)	\$ -	\$ -	\$ -	\$ 120,786

**ORCHARD KNOB ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 30,500	\$ -	\$ 30,500	\$ -	\$ -	\$ 10,267	\$ 20,233	\$ 30,500	\$ 30,500
Restricted fund:									
Benwood Foundation Grant	3,000	-	3,000	-	3,000	-	-	3,000	3,000
BETA Club	432	-	432	-	-	432	-	432	432
Care Closet Donations	2,029	-	2,029	-	-	2,029	-	2,029	2,029
Community Foundation Grant	337	-	337	-	337	-	-	337	337
Environmental Project	1,312	-	1,312	-	-	1,312	-	1,312	1,312
Faculty Fund	376	-	376	-	-	376	-	376	376
Fine Arts	276	-	276	-	-	276	-	276	276
First Presbyterian Church Donation	12	-	12	-	-	12	-	12	12
Health Fair Donations	1,954	-	1,954	-	-	1,954	-	1,954	1,954
Library	241	-	241	-	-	241	-	241	241
Physical Education	93	-	93	-	-	93	-	93	93
SMBC Donations	158	-	158	-	-	158	-	158	158
Special Allocation	1,092	-	1,092	-	1,092	-	-	1,092	1,092
Staff Development	246	-	246	-	-	246	-	246	246
Total restricted fund	11,558	-	11,558	-	4,429	7,129	-	11,558	11,558
Total	\$ 42,058	\$ -	\$ 42,058	\$ -	\$ 4,429	\$ 17,396	\$ 20,233	\$ 42,058	\$ 42,058

ORCHARD KNOB ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 27,399	\$ 19,396	\$ (16,295)	\$ -	\$ -	\$ -	\$ 30,500
Restricted fund:							
BASF Donation	3	-	(3)	-	-	-	-
Benwood Foundation Grant	-	3,000	-	-	-	-	3,000
BETA Club	432	-	-	-	-	-	432
Care Closet Donations	792	2,260	(1,023)	-	-	-	2,029
Community Foundation Grant	337	-	-	-	-	-	337
Environmental Project	1,312	-	-	-	-	-	1,312
Faculty Fund	206	692	(522)	-	-	-	376
Fine Arts	324	1,600	(1,648)	-	-	-	276
First Presbyterian Church Donation	12	-	-	-	-	-	12
Health Fair Donations	1,954	-	-	-	-	-	1,954
Library	1,606	1,200	(2,565)	-	-	-	241
Physical Education	6	500	(413)	-	-	-	93
SMBC Donations	765	200	(807)	-	-	-	158
Special Allocation	8,489	-	(7,397)	-	-	-	1,092
Staff Development	246	-	-	-	-	-	246
Total restricted fund	16,484	9,452	(14,378)	-	-	-	11,558
Total	\$ 43,883	\$ 28,848	\$ (30,673)	\$ -	\$ -	\$ -	\$ 42,058

**RED BANK ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 47,583	\$ -	\$ 47,583	\$ -	\$ -	\$ 2,078	\$ 45,505	\$ 47,583	\$ 47,583
Restricted fund:									
Allied Arts Grant	138	-	138	-	138	-	-	138	138
Art	193	-	193	-	-	193	-	193	193
Basic Education Program	1,217	-	1,217	-	1,217	-	-	1,217	1,217
Battelle STEM Grant	1,234	-	1,234	-	1,234	-	-	1,234	1,234
Beautification	110	-	110	-	-	110	-	110	110
Benwood Foundation Grant	14,939	-	14,939	-	14,939	-	-	14,939	14,939
Cadre Family Community Event	48	-	48	-	-	48	-	48	48
Car Wash Partners Donation	403	-	403	-	-	403	-	403	403
Commissioner Donations	229	-	229	-	-	229	-	229	229
Faculty Fund	661	-	661	-	-	661	-	661	661
Fine Arts	2,660	-	2,660	-	-	2,660	-	2,660	2,660
Forest Kindergarten Class	1,413	-	1,413	-	-	1,413	-	1,413	1,413
Furniture, Fixtures and Equipment	337	-	337	-	-	337	-	337	337
Hamilton Sings! Grant	1,604	-	1,604	-	1,604	-	-	1,604	1,604
Lego Robotics Club	141	-	141	-	-	141	-	141	141
Library	2,826	-	2,826	-	-	2,826	-	2,826	2,826
Masonic Lodge Donations	79	-	79	-	-	79	-	79	79
Music	725	-	725	-	-	725	-	725	725
Outdoor Learning	500	-	500	-	-	500	-	500	500
Professional Development	115	-	115	-	-	115	-	115	115
Special Education	57	-	57	-	-	57	-	57	57
Staff Development	994	-	994	-	-	994	-	994	994
Student Teacher Program	937	-	937	-	-	937	-	937	937
TN Arts Commission Grant	220	-	220	-	-	220	-	220	220
TVA Donations	1,434	-	1,434	-	-	1,434	-	1,434	1,434
Unum Grant	7,868	-	7,868	-	-	7,868	-	7,868	7,868
Total restricted fund	41,082	-	41,082	-	19,132	21,950	-	41,082	41,082
Total	\$ 88,665	\$ -	\$ 88,665	\$ -	\$ 19,132	\$ 24,028	\$ 45,505	\$ 88,665	\$ 88,665

RED BANK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 124,840	\$ 39,877	\$ (117,174)	\$ 40	\$ -	\$ -	\$ 47,583
Restricted fund:							
Allied Arts Grant	138	-	-	-	-	-	138
Art	193	-	-	-	-	-	193
Basic Education Program	1,217	-	-	-	-	-	1,217
Battelle STEM Grant	4,153	-	(2,919)	-	-	-	1,234
Beautification	110	-	-	-	-	-	110
Benwood Foundation Grant	15,989	-	(1,050)	-	-	-	14,939
Cadre Family Community Event	48	-	-	-	-	-	48
Car Wash Partners Donation	403	-	-	-	-	-	403
Commissioner Donations	1,624	-	(1,624)	-	-	-	-
Community Foundation Grant	1,525	-	(1,525)	-	-	-	-
Drama	-	560	(331)	-	-	-	229
Faculty Fund	1,038	503	(880)	-	-	-	661
Fine Arts	3,483	1,600	(2,423)	-	-	-	2,660
Forest Kindergarten Class	1,413	-	-	-	-	-	1,413
Furniture, Fixtures and Equipment	337	-	-	-	-	-	337
Green Spaces Grant	40	-	-	-	(40)	-	-
Hamilton Sings! Grant	-	1,604	-	-	-	-	1,604
Lego Robotics Club	292	-	(151)	-	-	-	141
Library	5,257	14,011	(16,442)	-	-	-	2,826
Masonic Lodge Donations	79	-	-	-	-	-	79
Music	725	-	-	-	-	-	725
Outdoor Learning	500	-	-	-	-	-	500
Physical Education	345	922	(1,267)	-	-	-	-
Pre-K Class	-	1,275	(1,275)	-	-	-	-
Professional Development	115	-	-	-	-	-	115
Special Allocation	4,925	-	(4,925)	-	-	-	-
Special Education	57	-	-	-	-	-	57
Staff Development	994	-	-	-	-	-	994

(continued)

RED BANK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Student Teacher Program	937	-	-	-	-	-	937
TN Arts Commission Grant	220	-	-	-	-	-	220
TVA Donations	5,395	-	(3,961)	-	-	-	1,434
Unum Grant	7,868	-	-	-	-	-	7,868
Total restricted fund	59,420	20,475	(38,773)	-	(40)	-	41,082
Total	\$ 184,260	\$ 60,352	\$ (155,947)	\$ 40	\$ (40)	\$ -	\$ 88,665

**RIVERMONT ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 63,419	\$ -	\$ 63,419	\$ -	\$ -	\$ 2,418	\$ 61,001	\$ 63,419	\$ 63,419
Restricted fund:									
Art	416	-	416	-	-	416	-	416	416
Causeway-STEAM Lab	1,251	-	1,251	-	-	1,251	-	1,251	1,251
Commissioner Donations	380	-	380	-	-	380	-	380	380
Community Foundation Donations	36	-	36	-	-	36	-	36	36
Community Donations	8,768	-	8,768	-	-	8,768	-	8,768	8,768
Community Outreach Donations	141	-	141	-	-	141	-	141	141
Faculty Fund	1,628	-	1,628	-	-	1,628	-	1,628	1,628
Fine Arts	1,873	-	1,873	-	-	1,873	-	1,873	1,873
Junior League Grant	175	-	175	-	175	-	-	175	175
Library	555	-	555	-	-	555	-	555	555
Outdoor Classroom	2,496	-	2,496	-	-	2,496	-	2,496	2,496
Physical Education	11	-	11	-	-	11	-	11	11
PTA Donations	1,532	-	1,532	-	-	1,532	-	1,532	1,532
Robotics Donations	374	-	374	-	-	374	-	374	374
Special Allocation	1,000	-	1,000	-	1,000	-	-	1,000	1,000
Student Teacher Program	231	-	231	-	-	231	-	231	231
Student Uniforms	91	-	91	-	-	91	-	91	91
UPS Store Donation	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Total restricted fund	22,958	-	22,958	-	1,175	21,783	-	22,958	22,958
Total	\$ 86,377	\$ -	\$ 86,377	\$ -	\$ 1,175	\$ 24,201	\$ 61,001	\$ 86,377	\$ 86,377

RIVERMONT ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 53,632	\$ 38,527	\$ (28,740)	\$ -	\$ -	\$ -	\$ 63,419
Restricted fund:							
Art	416	-	-	-	-	-	416
Causeway-STEAM Lab	1,251	-	-	-	-	-	1,251
Commissioner Donations	380	-	-	-	-	-	380
Community Foundation Donations	834	-	(798)	-	-	-	36
Community Donations	9,546	-	(778)	-	-	-	8,768
Community Outreach Donations	141	-	-	-	-	-	141
Faculty Fund	1,945	1,120	(1,437)	-	-	-	1,628
Fine Arts	1,074	1,600	(801)	-	-	-	1,873
Junior League Grant	-	472	(297)	-	-	-	175
Library	3,933	1,241	(4,619)	-	-	-	555
Outdoor Classroom	396	2,100	-	-	-	-	2,496
Physical Education	6	500	(495)	-	-	-	11
PTA Donations	1,532	840	(840)	-	-	-	1,532
Robotics Donations	374	-	-	-	-	-	374
Special Allocation	1,000	-	-	-	-	-	1,000
Student Teacher Program	889	300	(958)	-	-	-	231
Student Uniforms	91	-	-	-	-	-	91
TN Arts Commission Grant	-	2,975	(2,975)	-	-	-	-
UPS Store Donation	2,000	-	-	-	-	-	2,000
Total restricted fund	25,808	11,148	(13,998)	-	-	-	22,958
Total	\$ 79,440	\$ 49,675	\$ (42,738)	\$ -	\$ -	\$ -	\$ 86,377

**BESS T. SHEPHERD ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 28,690	\$ -	\$ 28,690	\$ -	\$ -	\$ 7,171	\$ 21,519	\$ 28,690	\$ 28,690
Restricted fund:									
Basic Education Program	17	-	17	-	17	-	-	17	17
Faculty Fund	794	-	794	-	-	794	-	794	794
Fine Arts	549	-	549	-	-	549	-	549	549
Leadership Academy	17	-	17	-	-	17	-	17	17
Library	1,570	-	1,570	-	-	1,570	-	1,570	1,570
Physical Education	994	-	994	-	-	994	-	994	994
PTA Donations	399	-	399	-	-	399	-	399	399
Total restricted fund	4,340	-	4,340	-	17	4,323	-	4,340	4,340
Total	\$ 33,030	\$ -	\$ 33,030	\$ -	\$ 17	\$ 11,494	\$ 21,519	\$ 33,030	\$ 33,030

BESS T. SHEPHERD ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 25,954	\$ 39,091	\$ (36,355)	\$ -	\$ -	\$ -	\$ 28,690
Restricted fund:							
Battelle STEM Grant	-	1,500	(1,483)	-	-	-	17
Faculty Fund	282	1,887	(1,375)	-	-	-	794
Field Trips	141	-	(141)	-	-	-	-
Fine Arts	172	1,600	(1,223)	-	-	-	549
Leadership Academy	58	-	(41)	-	-	-	17
Library	565	11,846	(10,841)	-	-	-	1,570
Physical Education	494	500	-	-	-	-	994
PTA Donations	593	-	(194)	-	-	-	399
Special Allocation	77	-	(77)	-	-	-	-
Vandalism	800	-	(800)	-	-	-	-
Total restricted fund	3,182	17,333	(16,175)	-	-	-	4,340
Total	\$ 29,136	\$ 56,424	\$ (52,530)	\$ -	\$ -	\$ -	\$ 33,030

WALLACE A. SMITH ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
	General	\$ 85,438	\$ -	\$ 85,438	\$ -	\$ -	\$ 11,027		\$ 74,411
Restricted fund:									
Art Club	19	-	19	-	-	19	-	19	19
Benevolent Fund	1,212	-	1,212	-	-	1,212	-	1,212	1,212
Butterfly Garden Donations	275	-	275	-	-	275	-	275	275
Collins Court Memorial Fund	125	-	125	-	-	125	-	125	125
Community Foundation Donations	631	-	631	-	-	631	-	631	631
Faculty Fund	2,654	-	2,654	-	-	2,654	-	2,654	2,654
Fine Arts	18	-	18	-	-	18	-	18	18
HCS EdConnect Grant Award	66	-	66	-	66	-	-	66	66
Library	9,475	-	9,475	-	-	9,475	-	9,475	9,475
Music Club	4,869	-	4,869	-	-	4,869	-	4,869	4,869
Ooltewah Harrison Education	3,700	-	3,700	-	-	3,700	-	3,700	3,700
Physical Education	953	-	953	-	-	953	-	953	953
PTA Donations	34,699	-	34,699	-	-	34,699	-	34,699	34,699
Special Allocation	984	-	984	-	984	-	-	984	984
Special Education	1,047	-	1,047	-	-	1,047	-	1,047	1,047
Technology	171	-	171	-	-	171	-	171	171
Total restricted fund	60,898	-	60,898	-	1,050	59,848	-	60,898	60,898
Total	\$ 146,336	\$ -	\$ 146,336	\$ -	\$ 1,050	\$ 70,875	\$ 74,411	\$ 146,336	\$ 146,336

WALLACE A. SMITH ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 91,068	\$ 63,365	\$ (69,022)	\$ 27	\$ -	\$ -	\$ 85,438
Restricted fund:							
Art Club	1,273	1,520	(2,774)	-	-	-	19
Basic Education Program	290	-	(290)	-	-	-	-
Benevolent Fund	1,212	-	-	-	-	-	1,212
Butterfly Garden Donations	275	-	-	-	-	-	275
Collins Court Memorial Fund	125	-	-	-	-	-	125
Community Foundation Donations	631	-	-	-	-	-	631
Faculty Fund	2,066	3,760	(3,172)	-	-	-	2,654
Fine Arts	5	1,600	(1,587)	-	-	-	18
HCS EdConnect Grant Award	-	2,000	(1,934)	-	-	-	66
Junior League Grant	27	-	-	-	(27)	-	-
Library	8,691	15,705	(14,921)	-	-	-	9,475
Music Club	2,015	7,725	(4,871)	-	-	-	4,869
Ooltewah Harrison Education	3,700	-	-	-	-	-	3,700
Physical Education	716	500	(263)	-	-	-	953
PTA Donations	40,437	32,639	(38,377)	-	-	-	34,699
Special Allocation	984	-	-	-	-	-	984
Special Education	1,160	1,800	(1,913)	-	-	-	1,047
Technology	171	-	-	-	-	-	171
Total restricted fund	63,778	67,249	(70,102)	-	(27)	-	60,898
Total	\$ 154,846	\$ 130,614	\$ (139,124)	\$ 27	\$ (27)	\$ -	\$ 146,336

**SNOW HILL ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 110,897	\$ -	\$ 110,897	\$ -	\$ -	\$ 11,201	\$ 99,696	\$ 110,897	\$ 110,897
Restricted fund:									
Benevolent Fund	680	-	680	-	-	680	-	680	680
Commissioner Donations	409	-	409	-	-	409	-	409	409
Faculty Fund	1,531	-	1,531	-	-	1,531	-	1,531	1,531
Fine Arts	3,705	-	3,705	-	-	3,705	-	3,705	3,705
Library	2,134	-	2,134	-	-	2,134	-	2,134	2,134
Music	25	-	25	-	-	25	-	25	25
Foundation	1,255	-	1,255	-	-	1,255	-	1,255	1,255
Physical Education	9	-	9	-	-	9	-	9	9
PTA Donations	194	-	194	-	-	194	-	194	194
Special Allocation	809	-	809	-	809	-	-	809	809
Special Education	911	-	911	-	-	911	-	911	911
Staff Development	10	-	10	-	-	10	-	10	10
Total restricted fund	11,672	-	11,672	-	809	10,863	-	11,672	11,672
Total	\$ 122,569	\$ -	\$ 122,569	\$ -	\$ 809	\$ 22,064	\$ 99,696	\$ 122,569	\$ 122,569

SNOW HILL ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 107,684	\$ 36,425	\$ (33,212)	\$ -	\$ -	\$ -	\$ 110,897
Restricted fund:							
Basic Education Program	78	-	(78)	-	-	-	-
Benevolent Fund	680	400	(400)	-	-	-	680
Commissioner Donations	542	-	(133)	-	-	-	409
Faculty Fund	1,123	2,761	(2,353)	-	-	-	1,531
Fine Arts	2,105	1,600	-	-	-	-	3,705
Library	2,783	1,605	(2,254)	-	-	-	2,134
Literacy Resources Allocation	79	-	(79)	-	-	-	-
Music	25	-	-	-	-	-	25
Ooltewah Harrison Education Foundation	1,826	-	(571)	-	-	-	1,255
Physical Education	25	500	(516)	-	-	-	9
Pre-K Class	-	1,740	(1,740)	-	-	-	-
PTA Donations	5,228	-	(5,034)	-	-	-	194
Special Allocation	1,005	-	(196)	-	-	-	809
Special Education	813	1,800	(1,702)	-	-	-	911
Staff Development	10	-	-	-	-	-	10
TVA Donations	7	-	(7)	-	-	-	-
UNUM Grant	24	-	(24)	-	-	-	-
Total restricted fund	16,353	10,406	(15,087)	-	-	-	11,672
Total	\$ 124,037	\$ 46,831	\$ (48,299)	\$ -	\$ -	\$ -	\$ 122,569

**SODDY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 47,995	\$ -	\$ 47,995	\$ -	\$ -	\$ 5,379	\$ 42,616	\$ 47,995	\$ 47,995
Restricted fund:									
CFG - Robotics Donations	103	-	103	-	-	103	-	103	103
Chorus	29	-	29	-	-	29	-	29	29
Donation- Frazier	23,112	-	23,112	-	-	23,112	-	23,112	23,112
E-Lab	5,509	-	5,509	-	-	5,509	-	5,509	5,509
Faculty Fund	180	-	180	-	-	180	-	180	180
Fine Arts	1,380	-	1,380	-	-	1,380	-	1,380	1,380
Library	6,815	-	6,815	-	-	6,815	-	6,815	6,815
Physical Education	421	-	421	-	-	421	-	421	421
PTA Donations	251	-	251	-	-	251	-	251	251
TVA Robotics Donations	2,000	-	2,000	-	-	2,000	-	2,000	2,000
TVA Science Olympiad	782	-	782	-	-	782	-	782	782
Total restricted fund	40,582	-	40,582	-	-	40,582	-	40,582	40,582
Total	\$ 88,577	\$ -	\$ 88,577	\$ -	\$ -	\$ 45,961	\$ 42,616	\$ 88,577	\$ 88,577

SODDY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 44,319	\$ 54,813	\$ (51,137)	\$ -	\$ -	\$ -	\$ 47,995
Restricted fund:							
Basic Education Program	-	220	(220)	-	-	-	-
CFG - Robotics Donations	103	-	-	-	-	-	103
Chorus	29	-	-	-	-	-	29
Donation- Frazier	39,364	-	(16,252)	-	-	-	23,112
E-Lab	-	6,000	(491)	-	-	-	5,509
Faculty Fund	295	415	(530)	-	-	-	180
Fine Arts	689	1,600	(909)	-	-	-	1,380
Library	5,897	10,953	(10,035)	-	-	-	6,815
Physical Education	687	560	(826)	-	-	-	421
PTA Donations	486	-	(235)	-	-	-	251
TVA Robotics Donations	2,000	-	-	-	-	-	2,000
TVA Science Olympiad	782	-	-	-	-	-	782
Total restricted fund	50,332	19,748	(29,498)	-	-	-	40,582
Total	\$ 94,651	\$ 74,561	\$ (80,635)	\$ -	\$ -	\$ -	\$ 88,577

**SPRING CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 153,101	\$ -	\$ 153,101	\$ -	\$ -	\$ 9,267	\$ 143,834	\$ 153,101	\$ 153,101
Restricted fund:									
Basic Education Program	28	-	28	-	28	-	-	28	28
BETA Club	1,103	-	1,103	-	-	1,103	-	1,103	1,103
City of East Ridge Donations	397	-	397	-	-	397	-	397	397
Faculty Fund	383	-	383	-	-	383	-	383	383
Field Trips	320	-	320	-	-	320	-	320	320
Fine Arts	1,962	-	1,962	-	-	1,962	-	1,962	1,962
Library	921	-	921	-	-	921	-	921	921
Music	3,870	-	3,870	-	-	3,870	-	3,870	3,870
Physical Education	747	-	747	-	-	747	-	747	747
PTA Donations	10	-	10	-	-	10	-	10	10
Special Allocation	1,962	-	1,962	-	1,962	-	-	1,962	1,962
Student Teacher Program	39	-	39	-	-	39	-	39	39
TVA Science Olympiad	129	-	129	-	-	129	-	129	129
Total restricted fund	11,871	-	11,871	-	1,990	9,881	-	11,871	11,871
Total	\$ 164,972	\$ -	\$ 164,972	\$ -	\$ 1,990	\$ 19,148	\$ 143,834	\$ 164,972	\$ 164,972

SPRING CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 138,662	\$ 29,719	\$ (15,280)	\$ -	\$ -	\$ -	\$ 153,101
Restricted fund:							
Basic Education Program	587	-	(559)	-	-	-	28
BETA Club	1,103	-	-	-	-	-	1,103
City of East Ridge Donations	976	-	(579)	-	-	-	397
Faculty Fund	3,391	2,293	(5,301)	-	-	-	383
Field Trips	1,263	24,260	(25,203)	-	-	-	320
Fine Arts	2,271	2,600	(2,909)	-	-	-	1,962
Library	2,746	13,485	(15,310)	-	-	-	921
Music	2,194	2,357	(681)	-	-	-	3,870
Physical Education	654	500	(407)	-	-	-	747
PTA Donations	10	-	-	-	-	-	10
Special Allocation	5,640	-	(3,678)	-	-	-	1,962
Student Teacher Program	39	-	-	-	-	-	39
TVA Science Olympiad	129	-	-	-	-	-	129
Total restricted fund	21,003	45,495	(54,627)	-	-	-	11,871
Total	\$ 159,665	\$ 75,214	\$ (69,907)	\$ -	\$ -	\$ -	\$ 164,972

**THRASHER ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 31,164	\$ -	\$ 31,164	\$ -	\$ -	\$ 2,067	\$ 29,097	\$ 31,164	\$ 31,164
Restricted fund:									
Chess Club	38	-	38	-	-	38	-	38	38
Environmental Club	330	-	330	-	-	330	-	330	330
Faculty Fund	319	-	319	-	-	319	-	319	319
Fine Arts	805	-	805	-	-	805	-	805	805
Library	2,394	-	2,394	-	-	2,394	-	2,394	2,394
Mountain Education Foundation	2,950	-	2,950	-	-	2,950	-	2,950	2,950
NY Life Foundation Grant	275	-	275	-	275	-	-	275	275
Physical Education	5,475	-	5,475	-	-	5,475	-	5,475	5,475
PTA Donations	786	-	786	-	-	786	-	786	786
Staff Development	122	-	122	-	-	122	-	122	122
Student Council	1,554	-	1,554	-	-	1,554	-	1,554	1,554
TVA Science/Tech Grant	590	-	590	-	590	-	-	590	590
Total restricted fund	15,638	-	15,638	-	865	14,773	-	15,638	15,638
Total	\$ 46,802	\$ -	\$ 46,802	\$ -	\$ 865	\$ 16,840	\$ 29,097	\$ 46,802	\$ 46,802

THRASHER ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 59,042	\$ 62,656	\$ (90,534)	\$ -	\$ -	\$ -	\$ 31,164
Restricted fund:							
Chess Club	38	-	-	-	-	-	38
Environmental Club	330	-	-	-	-	-	330
Faculty Fund	971	1,700	(2,352)	-	-	-	319
Fine Arts	726	2,399	(2,320)	-	-	-	805
Library	2,864	9,463	(9,933)	-	-	-	2,394
Mountain Education Foundation	3,712	57,807	(58,569)	-	-	-	2,950
NY Life Foundation Grant	275	-	-	-	-	-	275
Physical Education	6,313	500	(1,338)	-	-	-	5,475
PTA Donations	10,423	12,732	(22,369)	-	-	-	786
PTA-PBL Training	395	-	(395)	-	-	-	-
Staff Development	122	-	-	-	-	-	122
Student Council	3,122	-	(1,568)	-	-	-	1,554
Student Teacher Program	690	55	(745)	-	-	-	-
TVA Science/Tech Grant	590	-	-	-	-	-	590
Total restricted fund	30,571	84,656	(99,589)	-	-	-	15,638
Total	\$ 89,613	\$ 147,312	\$ (190,123)	\$ -	\$ -	\$ -	\$ 46,802

**WESTVIEW ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 48,738	\$ -	\$ 48,738	\$ -	\$ -	\$ 16,675	\$ 32,063	\$ 48,738	\$ 48,738
Restricted fund:									
Battelle STEM Grant	1,011	-	1,011	-	1,011	-	-	1,011	1,011
Beautification	3,162	-	3,162	-	-	3,162	-	3,162	3,162
Benevolent Fund	547	-	547	-	-	547	-	547	547
Chess Club	1,128	-	1,128	-	-	1,128	-	1,128	1,128
Faculty Fund	645	-	645	-	-	645	-	645	645
Fine Arts	161	-	161	-	-	161	-	161	161
Junior League Grant	309	-	309	-	309	-	-	309	309
Library	5,634	-	5,634	-	-	5,634	-	5,634	5,634
Physical Education	3	-	3	-	-	3	-	3	3
Playground	7,735	-	7,735	-	-	7,735	-	7,735	7,735
PTO Donations	2,747	-	2,747	-	-	2,747	-	2,747	2,747
PTO Donations- Playground	10,010	-	10,010	-	-	10,010	-	10,010	10,010
Waller Memorial Fund	292	-	292	-	-	292	-	292	292
Total restricted fund	33,384	-	33,384	-	1,320	32,064	-	33,384	33,384
Total	<u>\$ 82,122</u>	<u>\$ -</u>	<u>\$ 82,122</u>	<u>\$ -</u>	<u>\$ 1,320</u>	<u>\$ 48,739</u>	<u>\$ 32,063</u>	<u>\$ 82,122</u>	<u>\$ 82,122</u>

WESTVIEW ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 43,072	\$ 74,337	\$ (70,664)	\$ 1,993	\$ -	\$ -	\$ 48,738
Restricted fund:							
Battelle STEM Grant	-	6,000	(4,989)	-	-	-	1,011
Beautification	3,162	-	-	-	-	-	3,162
Benevolent Fund	592	-	(45)	-	-	-	547
Camp Inspire	1,993	-	-	-	(1,993)	-	-
Chess Club	1,128	-	-	-	-	-	1,128
Faculty Fund	1,361	2,148	(2,864)	-	-	-	645
Fine Arts	1,586	1,600	(3,025)	-	-	-	161
Junior League Grant	439	-	(130)	-	-	-	309
Library	2,899	14,278	(11,543)	-	-	-	5,634
Physical Education	9	500	(506)	-	-	-	3
Playground	6,835	900	-	-	-	-	7,735
Pre-K	-	12,015	(12,015)	-	-	-	-
PTO Donations	24,493	37,440	(59,186)	-	-	-	2,747
PTO Donations - Playground	10,010	-	-	-	-	-	10,010
Special Allocation	999	-	(999)	-	-	-	-
Waller Memorial Fund	362	-	(70)	-	-	-	292
Walmart Grant	475	-	(475)	-	-	-	-
Total restricted fund	56,343	74,881	(95,847)	-	(1,993)	-	33,384
Total	\$ 99,415	\$ 149,218	\$ (166,511)	\$ 1,993	\$ (1,993)	\$ -	\$ 82,122

WOLFTEVER CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 38,737	\$ -	\$ 38,737	\$ -	\$ -	\$ 2,921	\$ 35,816	\$ 38,737	\$ 38,737
Restricted fund:									
Chorus	6	-	6	-	-	6	-	6	6
Faculty Fund	573	-	573	-	-	573	-	573	573
Fine Arts	1,126	-	1,126	-	-	1,126	-	1,126	1,126
Library	6,089	-	6,089	-	-	6,089	-	6,089	6,089
Music	250	-	250	-	-	250	-	250	250
Physical Education	610	-	610	-	-	610	-	610	610
Special Education	134	-	134	-	-	134	-	134	134
Staff Development	59	-	59	-	-	59	-	59	59
TN Foundation for Agriculture Grant	500	-	500	-	500	-	-	500	500
Total restricted fund	9,347	-	9,347	-	500	8,847	-	9,347	9,347
Total	\$ 48,084	\$ -	\$ 48,084	\$ -	\$ 500	\$ 11,768	\$ 35,816	\$ 48,084	\$ 48,084

WOLFTEVER CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 53,197	\$ 33,918	\$ (48,728)	\$ 350	\$ -	\$ -	\$ 38,737
Restricted fund:							
Benevolent Fund	55	-	(55)	-	-	-	-
Chorus	6	-	-	-	-	-	6
Christ UMC Donation	4,500	-	(4,428)	-	(72)	-	-
Dollar General Literacy Grant	-	2,400	(2,388)	-	(12)	-	-
Faculty Fund	753	772	(952)	-	-	-	573
Fine Arts	940	1,600	(1,414)	-	-	-	1,126
Library	6,329	18,840	(19,080)	-	-	-	6,089
McKee Donation	141	-	-	-	(141)	-	-
Music	-	250	-	-	-	-	250
Physical Education	110	500	-	-	-	-	610
Pre-K Program	-	4,785	(4,785)	-	-	-	-
PTA Donations	343	-	(343)	-	-	-	-
Special Allocation	890	-	(890)	-	-	-	-
Special Education	134	-	-	-	-	-	134
Staff Development	59	-	-	-	-	-	59
Student Teacher Program	125	-	-	-	(125)	-	-
TN Foundation for Agriculture Grant	500	500	(500)	-	-	-	500
Robotic/STEM Donations	17	-	(17)	-	-	-	-
Walmart Grant	545	-	(545)	-	-	-	-
Total restricted fund	15,447	29,647	(35,397)	-	(350)	-	9,347
Total	\$ 68,644	\$ 63,565	\$ (84,125)	\$ 350	\$ (350)	\$ -	\$ 48,084

**WOODMORE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 17,280	\$ -	\$ 17,280	\$ -	\$ -	\$ 4,781	\$ 12,499	\$ 17,280	\$ 17,280
Restricted fund:									
Benevolent Fund	169	-	169	-	-	169	-	169	169
Building/Facilities Improvement	4,014	-	4,014	-	-	4,014	-	4,014	4,014
Donations for Art	1,165	-	1,165	-	-	1,165	-	1,165	1,165
Durham Donation	311	-	311	-	-	311	-	311	311
Faculty Fund	453	-	453	-	-	453	-	453	453
Fine Arts	806	-	806	-	-	806	-	806	806
Kiwanis Donations	242	-	242	-	-	242	-	242	242
Library	214	-	214	-	-	214	-	214	214
Support Create Enrich Woodmore	9,086	-	9,086	-	-	9,086	-	9,086	9,086
TN Foundation for Agriculture Grant	186	-	186	-	186	-	-	186	186
Walmart Grant	1,773	-	1,773	-	1,773	-	-	1,773	1,773
Total restricted fund	18,419	-	18,419	-	1,959	16,460	-	18,419	18,419
Total	\$ 35,699	\$ -	\$ 35,699	\$ -	\$ 1,959	\$ 21,241	\$ 12,499	\$ 35,699	\$ 35,699

WOODMORE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 13,411	\$ 9,198	\$ (5,579)	\$ 250	\$ -	\$ -	\$ 17,280
Restricted fund:							
Benevolent Fund	409	150	(390)	-	-	-	169
Building/Facilities Improvement	4,428	-	(414)	-	-	-	4,014
Donations for Art	1,265	-	(100)	-	-	-	1,165
Durham Donation	715	-	(404)	-	-	-	311
Faculty Fund	232	1,146	(925)	-	-	-	453
Fine Arts	151	2,250	(1,445)	-	(150)	-	806
Kiwans Donations	1,667	-	(1,425)	-	-	-	242
K-Kids Club	100	-	-	-	(100)	-	-
Library	1,676	1,605	(3,067)	-	-	-	214
Physical Education	7	500	(507)	-	-	-	-
Special Allocation	5,476	-	(5,476)	-	-	-	-
Support Create Enrich Woodmore	10,659	-	(1,573)	-	-	-	9,086
TN Foundation for Agriculture Grant	526	-	(340)	-	-	-	186
Walmart Grant	1,908	-	(135)	-	-	-	1,773
Total restricted fund	29,219	5,651	(16,201)	-	(250)	-	18,419
Total	\$ 42,630	\$ 14,849	\$ (21,780)	\$ 250	\$ (250)	\$ -	\$ 35,699

**BROWN MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 32,879	\$ -	\$ 32,879	\$ -	\$ -	\$ 3,412	\$ 29,467	\$ 32,879	\$ 32,879
Restricted fund:									
Art	55	-	55	-	-	55	-	55	55
Art Club	577	-	577	-	-	577	-	577	577
Athletics	34,177	-	34,177	-	-	34,177	-	34,177	34,177
Band	1,192	-	1,192	-	-	1,192	-	1,192	1,192
Basic Education Program	35	-	35	-	35	-	-	35	35
Battelle STEM Grant	186	-	186	-	186	-	-	186	186
BETA Club	376	-	376	-	-	376	-	376	376
Cheerleading	1,377	-	1,377	-	-	1,377	-	1,377	1,377
E-Lab	3	-	3	-	-	3	-	3	3
Faculty Fund	319	-	319	-	-	319	-	319	319
Fine Arts	2,045	-	2,045	-	-	2,045	-	2,045	2,045
Generosity Trust Donation	8	-	8	-	-	8	-	8	8
Library	85	-	85	-	-	85	-	85	85
Masonic Lodge Donations	1,378	-	1,378	-	-	1,378	-	1,378	1,378
National Jr Honor Society	323	-	323	-	-	323	-	323	323
Physical Education	735	-	735	-	-	735	-	735	735
Special Allocation	1,599	-	1,599	-	1,599	-	-	1,599	1,599
Special Teams	2,882	-	2,882	-	-	2,882	-	2,882	2,882
Staff Development	154	-	154	-	-	154	-	154	154
Student Council	754	-	754	-	-	754	-	754	754
TVA Donations	914	-	914	-	-	914	-	914	914
VEC Grants	432	-	432	-	432	-	-	432	432
Vocational Tech	39	-	39	-	-	39	-	39	39
Total restricted fund	49,645	-	49,645	-	2,252	47,393	-	49,645	49,645
Total	\$ 82,524	\$ -	\$ 82,524	\$ -	\$ 2,252	\$ 50,805	\$ 29,467	\$ 82,524	\$ 82,524

BROWN MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 31,423	\$ 27,819	\$ (27,652)	\$ 1,289	\$ -	\$ -	\$ 32,879
Restricted fund:							
Art	55	-	-	-	-	-	55
Art Club	441	200	(64)	-	-	-	577
Athletics	30,933	31,057	(27,813)	-	-	-	34,177
Band	1,192	-	-	-	-	-	1,192
Basic Education Program	35	-	-	-	-	-	35
Battelle STEM Grant	-	1,000	(814)	-	-	-	186
BETA Club	376	-	-	-	-	-	376
Cheerleading	3,570	550	(2,743)	-	-	-	1,377
Choir	577	-	-	-	(577)	-	-
Community Foundation Donations	398	-	(398)	-	-	-	-
E-Lab	3	-	-	-	-	-	3
Faculty Fund	529	741	(951)	-	-	-	319
Fine Arts	243	4,400	(2,598)	-	-	-	2,045
Fund for Excel Art Music Grant	-	902	(902)	-	-	-	-
Generosity Trust Donation	276	-	(268)	-	-	-	8
Library	115	2,470	(2,500)	-	-	-	85
Masonic Lodge Donations	279	1,800	(701)	-	-	-	1,378
Math Club	370	-	-	-	(370)	-	-
National Jr Honor Society	323	-	-	-	-	-	323
Physical Education	537	1,000	(802)	-	-	-	735
Special Allocation	5,262	-	(3,663)	-	-	-	1,599
Special Teams	3,072	4,350	(4,540)	-	-	-	2,882
Staff Development	154	-	-	-	-	-	154
Student Council	754	-	-	-	-	-	754
TSA Club	342	-	-	-	(342)	-	-
TVA Donations	840	500	(426)	-	-	-	914
VEC Grants	432	-	-	-	-	-	432
Vocational Tech	39	-	-	-	-	-	39
Total restricted fund	51,147	48,970	(49,183)	-	(1,289)	-	49,645
Total	\$ 82,570	\$ 76,789	\$ (76,835)	\$ 1,289	\$ (1,289)	\$ -	\$ 82,524

CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 145,784	\$ -	\$ 145,784	\$ -	\$ -	\$ 44,220	\$ 101,564	\$ 145,784	\$ 145,784
Restricted fund:									
Art	590	-	590	-	-	590	-	590	590
Art Club	231	-	231	-	-	231	-	231	231
Athletics	42,191	-	42,191	-	-	42,191	-	42,191	42,191
Band	2,137	-	2,137	-	-	2,137	-	2,137	2,137
Basic Education Program	23	-	23	-	23	-	-	23	23
Drama	1,683	-	1,683	-	-	1,683	-	1,683	1,683
Emotionally Resilient Educator	729	-	729	-	-	729	-	729	729
Faculty Fund	829	-	829	-	-	829	-	829	829
Field Trips	3,621	-	3,621	-	-	3,621	-	3,621	3,621
Fine Arts	7,586	-	7,586	-	-	7,586	-	7,586	7,586
Forum	2,255	-	2,255	-	-	2,255	-	2,255	2,255
Friends Fund	2,279	-	2,279	-	-	2,279	-	2,279	2,279
Furniture, Fixtures, Equipment	175	-	175	-	-	175	-	175	175
Garden Club	36	-	36	-	-	36	-	36	36
Lego Club	1,858	-	1,858	-	-	1,858	-	1,858	1,858
Library	4,983	-	4,983	-	-	4,983	-	4,983	4,983
Magnet Programming	17,156	-	17,156	-	-	17,156	-	17,156	17,156
Magnet School Award	2,176	-	2,176	-	-	2,176	-	2,176	2,176
Model UN	37	-	37	-	-	37	-	37	37
Music - Strings	3,449	-	3,449	-	-	3,449	-	3,449	3,449
Physical Education	15,905	-	15,905	-	-	15,905	-	15,905	15,905
PTA Donations	21,618	-	21,618	-	-	21,618	-	21,618	21,618
Science Olympiad Club	30	-	30	-	-	30	-	30	30
Staff Development	3,392	-	3,392	-	-	3,392	-	3,392	3,392
Student Council	2,026	-	2,026	-	-	2,026	-	2,026	2,026
Technology	148	-	148	-	-	148	-	148	148
TVA Donations	1,055	-	1,055	-	-	1,055	-	1,055	1,055
Vocational Tech	2,104	-	2,104	-	-	2,104	-	2,104	2,104
Total restricted fund	140,302	-	140,302	-	23	140,279	-	140,302	140,302
Total	<u>\$ 286,086</u>	<u>\$ -</u>	<u>\$ 286,086</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 184,499</u>	<u>\$ 101,564</u>	<u>\$ 286,086</u>	<u>\$ 286,086</u>

CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 133,612	\$ 135,797	\$ (123,625)	\$ -	\$ -	\$ -	\$ 145,784
Restricted fund:							
Art	-	590	-	-	-	-	590
Art Club	231	-	-	-	-	-	231
Athletics	16,217	50,869	(24,995)	100	-	-	42,191
Band	1,624	4,414	(4,001)	100	-	-	2,137
Basic Education Program	23	-	-	-	-	-	23
Drama	1,683	-	-	-	-	-	1,683
Emotionally Resilient Educator	829	-	(100)	-	-	-	729
Faculty Fund	1,378	71	(620)	-	-	-	829
Field Trips	9,215	35,979	(41,573)	-	-	-	3,621
Fine Arts	1,316	8,800	(2,530)	-	-	-	7,586
Forum	2,255	-	-	-	-	-	2,255
Friends Fund	1,324	2,500	(1,545)	-	-	-	2,279
Furniture, Fixtures, Equipment	350	-	(175)	-	-	-	175
Garden Club	208	-	(172)	-	-	-	36
Lego Club	2,936	650	(1,728)	-	-	-	1,858
Library	1,864	14,449	(11,330)	-	-	-	4,983
Magnet Programming	5,436	24,310	(12,390)	-	(200)	-	17,156
Magnet School Award	2,176	-	-	-	-	-	2,176
Model UN	-	5,881	(5,844)	-	-	-	37
Music - Strings	2,669	780	-	-	-	-	3,449
Physical Education	12,967	10,381	(7,443)	-	-	-	15,905
PTA Donations	26,696	24,943	(30,021)	-	-	-	21,618
Science Olympiad Club	30	-	-	-	-	-	30
Staff Development	5,678	-	(2,286)	-	-	-	3,392
Student Council	-	2,387	(361)	-	-	-	2,026
Technology	350	25	(227)	-	-	-	148
TVA Donations	976	1,050	(971)	-	-	-	1,055
Vocational Tech	2,197	6,595	(6,688)	-	-	-	2,104
Total restricted fund	100,628	194,674	(155,000)	200	(200)	-	140,302
Total	\$ 234,240	\$ 330,471	\$ (278,625)	\$ 200	\$ (200)	\$ -	\$ 286,086

**DALEWOOD MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 12,558	\$ -	\$ 12,558	\$ -	\$ -	\$ 7,773	\$ 4,785	\$ 12,558	\$ 12,558
Restricted fund:									
Athletics	17,013	-	17,013	-	-	17,013	-	17,013	17,013
Band	1,001	-	1,001	-	-	1,001	-	1,001	1,001
Benevolent Fund	5,167	-	5,167	-	-	5,167	-	5,167	5,167
Benwood Grant	3,000	-	3,000	-	3,000	-	-	3,000	3,000
Cheerleading	1,604	-	1,604	-	-	1,604	-	1,604	1,604
Chorus	900	-	900	-	-	900	-	900	900
Community Foundation Grant	5,104	-	5,104	-	5,104	-	-	5,104	5,104
E-Lab	475	-	475	-	-	475	-	475	475
Faculty Fund	922	-	922	-	-	922	-	922	922
Fine Arts	7,319	-	7,319	-	-	7,319	-	7,319	7,319
Library	149	-	149	-	-	149	-	149	149
Miss Dalewood Pageant Club	53	-	53	-	-	53	-	53	53
National Honor Society	363	-	363	-	-	363	-	363	363
Physical Education	36	-	36	-	-	36	-	36	36
Total restricted fund	43,106	-	43,106	-	8,104	35,002	-	43,106	43,106
Total	\$ 55,664	\$ -	\$ 55,664	\$ -	\$ 8,104	\$ 42,775	\$ 4,785	\$ 55,664	\$ 55,664

**DALEWOOD MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 20,161	\$ 16,748	\$ (24,351)	\$ -	\$ -	\$ -	\$ 12,558
Restricted fund:							
Athletics	9,293	32,273	(24,553)	-	-	-	17,013
Band	1	1,000	-	-	-	-	1,001
Basic Education Program	358	-	(358)	-	-	-	-
Benevolent Fund	6,873	-	(1,706)	-	-	-	5,167
Benwood Grant	-	3,000	-	-	-	-	3,000
Cheerleading	2,431	920	(1,747)	-	-	-	1,604
Chorus	1,064	-	(164)	-	-	-	900
Community Foundation Grant	-	24,764	(19,660)	-	-	-	5,104
E-lab	1,046	-	(571)	-	-	-	475
Faculty Fund	557	1,434	(1,069)	-	-	-	922
Fine Arts	2,635	22,400	(17,716)	-	-	-	7,319
First Cumberland Presbyterian Donation	776	-	(776)	-	-	-	-
Library	1,240	1,235	(2,326)	-	-	-	149
Miss Dalewood Pageant Club	101	-	(48)	-	-	-	53
National Honor Society	272	657	(566)	-	-	-	363
Partners in Education	144	-	(144)	-	-	-	-
Physical Education	3	1,000	(967)	-	-	-	36
Sankofa Grant	956	-	(956)	-	-	-	-
Student Teacher Program	50	-	(50)	-	-	-	-
Special Allocation	67	-	(67)	-	-	-	-
Student Council	239	-	(239)	-	-	-	-
Total restricted fund	28,106	88,683	(73,683)	-	-	-	43,106
Total	\$ 48,267	\$ 105,431	\$ (98,034)	\$ -	\$ -	\$ -	\$ 55,664

**EAST HAMILTON MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 98,950	\$ -	\$ 98,950	\$ -	\$ -	\$ 15,873	\$ 83,077	\$ 98,950	\$ 98,950
Restricted fund:									
Athletics	92,634	-	92,634	-	-	92,634	-	92,634	92,634
Band	18,797	-	18,797	-	-	18,797	-	18,797	18,797
Battelle Stem Grant	3,045	-	3,045	-	3,045	-	-	3,045	3,045
Character Ed Clubs	44	-	44	-	-	44	-	44	44
Cheerleading	9,692	-	9,692	-	-	9,692	-	9,692	9,692
Chorus	3,758	-	3,758	-	-	3,758	-	3,758	3,758
Class of 2022	460	-	460	-	-	460	-	460	460
E-lab	260	-	260	-	-	260	-	260	260
Faculty Fund	377	-	377	-	-	377	-	377	377
F.B.L.A. Club	123	-	123	-	-	123	-	123	123
Fine Arts	397	-	397	-	-	397	-	397	397
Honor Society	21,158	-	21,158	-	-	21,158	-	21,158	21,158
Junior League Grant	285	-	285	-	285	-	-	285	285
Library	1,911	-	1,911	-	-	1,911	-	1,911	1,911
Model United Nations	95	-	95	-	-	95	-	95	95
Physical Education	2,226	-	2,226	-	-	2,226	-	2,226	2,226
PTA Donations	4,300	-	4,300	-	-	4,300	-	4,300	4,300
Special Education	456	-	456	-	-	456	-	456	456
STEM - English	1,117	-	1,117	-	-	1,117	-	1,117	1,117
Student Teacher Program	108	-	108	-	-	108	-	108	108
Yearbook	920	-	920	-	-	920	-	920	920
Total restricted fund	162,163	-	162,163	-	3,330	158,833	-	162,163	162,163
Total	\$ 261,113	\$ -	\$ 261,113	\$ -	\$ 3,330	\$ 174,706	\$ 83,077	\$ 261,113	\$ 261,113

EAST HAMILTON MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 99,137	\$ 52,790	\$ (54,737)	\$ 1,760	\$ -	\$ -	\$ 98,950
Restricted fund:							
Athletics	87,012	85,601	(79,979)	-	-	-	92,634
Band	15,886	27,119	(24,208)	-	-	-	18,797
Battelle STEM Grant	-	5,000	(1,955)	-	-	-	3,045
Character Ed Clubs	44	-	-	-	-	-	44
Cheerleading	13,415	27,338	(31,061)	-	-	-	9,692
Chorus	4,658	-	(900)	-	-	-	3,758
Class of 2022	-	3,410	(2,950)	-	(460)	-	-
Class of 2023	-	-	-	460	-	-	460
Dance Team (Dance Club)	1,760	-	-	-	(1,760)	-	-
E-lab	260	-	-	-	-	-	260
Faculty Fund	363	1,096	(1,082)	-	-	-	377
F.B.L.A. Club	123	-	-	-	-	-	123
Fine Arts	1,979	4,400	(5,982)	-	-	-	397
Honor Society	12,620	23,509	(14,971)	-	-	-	21,158
Junior League Grant	-	704	(419)	-	-	-	285
Library	2,085	7,450	(7,624)	-	-	-	1,911
Model United Nations	54	1,100	(1,059)	-	-	-	95
Physical Education	1,315	1,000	(89)	-	-	-	2,226
PTA Donations	-	7,600	(3,300)	-	-	-	4,300
Special Allocation	1,111	-	(1,111)	-	-	-	-
Special Education	456	-	-	-	-	-	456
STEM - English	1,167	-	(50)	-	-	-	1,117
Student Teacher Program	1,200	-	(1,092)	-	-	-	108
TN Arts Commission Grant	-	3,000	(3,000)	-	-	-	-
Yearbook	605	315	-	-	-	-	920
Total restricted fund	146,113	198,642	(180,832)	460	(2,220)	-	162,163
Total	\$ 245,250	\$ 251,432	\$ (235,569)	\$ 2,220	\$ (2,220)	\$ -	\$ 261,113

EAST LAKE ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 15,524	\$ -	\$ 15,524	\$ -	\$ -	\$ 3,959	\$ 11,565	\$ 15,524	\$ 15,524
Restricted fund:									
Aquaponics Donations	65	-	65	-	-	65	-	65	65
Athletics	14,126	-	14,126	-	-	14,126	-	14,126	14,126
Band	100	-	100	-	-	100	-	100	100
Basic Education Program	87	-	87	-	87	-	-	87	87
BETA Club	85	-	85	-	-	85	-	85	85
Care Closet Clothing Donation	50	-	50	-	-	50	-	50	50
Cheerleading	962	-	962	-	-	962	-	962	962
Chorus	535	-	535	-	-	535	-	535	535
Dance Team	588	-	588	-	-	588	-	588	588
Faculty Fund	1,038	-	1,038	-	-	1,038	-	1,038	1,038
Field Trips	3,741	-	3,741	-	-	3,741	-	3,741	3,741
Fine Arts	5,005	-	5,005	-	-	5,005	-	5,005	5,005
Library	725	-	725	-	-	725	-	725	725
Pep Club	165	-	165	-	-	165	-	165	165
Physical Education	243	-	243	-	-	243	-	243	243
Professional Development	-	-	-	-	-	-	-	-	-
Special Teams	2,884	-	2,884	-	-	2,884	-	2,884	2,884
Student Uniforms	303	-	303	-	-	303	-	303	303
TVA Donations	14	-	14	-	-	14	-	14	14
TVA Robotics Donations	328	-	328	-	-	328	-	328	328
Vandalism	168	-	168	-	-	168	-	168	168
Vocational Tech	755	-	755	-	-	755	-	755	755
Total restricted fund	31,967	-	31,967	-	87	31,880	-	31,967	31,967
Total	\$ 47,491	\$ -	\$ 47,491	\$ -	\$ 87	\$ 35,839	\$ 11,565	\$ 47,491	\$ 47,491

EAST LAKE ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 13,765	\$ 27,057	\$ (25,338)	\$ 40	\$ -	\$ -	\$ 15,524
Restricted fund:							
Aquaponics Donations	46	55	(36)	-	-	-	65
Athletics	6,485	25,063	(17,422)	-	-	-	14,126
Band	100	-	-	-	-	-	100
Basic Education Program	803	-	(716)	-	-	-	87
BETA Club	8	230	(153)	-	-	-	85
Care Closet Clothing Donation	50	-	-	-	-	-	50
Cheerleading	962	-	-	-	-	-	962
Chorus	535	-	-	-	-	-	535
Dance Team	588	-	-	-	-	-	588
Faculty Fund	882	1,531	(1,375)	-	-	-	1,038
Field Trips	3,781	-	-	-	(40)	-	3,741
Fine Arts	6,845	6,980	(8,820)	-	-	-	5,005
Library	551	3,408	(3,234)	-	-	-	725
Pep Club	-	165	-	-	-	-	165
Physical Education	2	1,000	(759)	-	-	-	243
Professional Development	56	-	(56)	-	-	-	-
Special Teams	1,214	4,066	(2,396)	-	-	-	2,884
Student Teacher Program	585	-	(585)	-	-	-	-
Student Uniforms	1,021	-	(718)	-	-	-	303
TVA Donations	14	-	-	-	-	-	14
TVA Robotics Donations	328	-	-	-	-	-	328
Vandalism	168	-	-	-	-	-	168
Vocational Tech	290	510	(45)	-	-	-	755
Total restricted fund	25,314	43,008	(36,315)	-	(40)	-	31,967
Total	\$ 39,079	\$ 70,065	\$ (61,653)	\$ 40	\$ (40)	\$ -	\$ 47,491

**EAST RIDGE MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 65,533	\$ -	\$ 65,533	\$ -	\$ -	\$ 10,506	\$ 55,027	\$ 65,533	\$ 65,533
Restricted fund:									
Athletics	35,409	-	35,409	-	-	35,409	-	35,409	35,409
Band	846	-	846	-	-	846	-	846	846
BETA Club	192	-	192	-	-	192	-	192	192
Cheerleading	1,358	-	1,358	-	-	1,358	-	1,358	1,358
Chorus	539	-	539	-	-	539	-	539	539
Faculty Fund	3,286	-	3,286	-	-	3,286	-	3,286	3,286
Field Trip- Eighth Grade	317	-	317	-	-	317	-	317	317
Fine Arts	3,774	-	3,774	-	-	3,774	-	3,774	3,774
Foreign Language	108	-	108	-	-	108	-	108	108
Library	1,777	-	1,777	-	-	1,777	-	1,777	1,777
Physical Education	804	-	804	-	-	804	-	804	804
Special Allocation	1,631	-	1,631	-	1,631	-	-	1,631	1,631
Special Education	26	-	26	-	-	26	-	26	26
Staff Development	2,418	-	2,418	-	-	2,418	-	2,418	2,418
Student Council	3,098	-	3,098	-	-	3,098	-	3,098	3,098
Student Teacher Program	1,992	-	1,992	-	-	1,992	-	1,992	1,992
TVA Donations	410	-	410	-	-	410	-	410	410
Total restricted fund	57,985	-	57,985	-	1,631	56,354	-	57,985	57,985
Total	\$ 123,518	\$ -	\$ 123,518	\$ -	\$ 1,631	\$ 66,860	\$ 55,027	\$ 123,518	\$ 123,518

**EAST RIDGE MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 60,625	\$ 25,744	\$ (20,836)	\$ -	\$ -	\$ -	\$ 65,533
Restricted fund:							
Athletics	37,960	21,622	(24,173)	-	-	-	35,409
Band	846	-	-	-	-	-	846
BETA Club	938	7,169	(7,915)	-	-	-	192
Career Exploration	202	-	(202)	-	-	-	-
Cheerleading	2,001	765	(1,408)	-	-	-	1,358
Chorus	539	-	-	-	-	-	539
Faculty Fund	3,039	381	(134)	-	-	-	3,286
Field Trip- Eighth Grade	645	-	(328)	-	-	-	317
Fine Arts	2,718	3,600	(2,544)	-	-	-	3,774
Foreign Language	108	-	-	-	-	-	108
Library	2,469	1,200	(1,892)	-	-	-	1,777
Physical Education	918	1,000	(1,114)	-	-	-	804
Special Allocation	11,575	-	(9,944)	-	-	-	1,631
Special Education	201	-	(175)	-	-	-	26
Staff Development	2,418	-	-	-	-	-	2,418
Student Council	3,098	-	-	-	-	-	3,098
Student Teacher Program	1,992	-	-	-	-	-	1,992
TVA Donations	410	-	-	-	-	-	410
Total restricted fund	72,077	35,737	(49,829)	-	-	-	57,985
Total	\$ 132,702	\$ 61,481	\$ (70,665)	\$ -	\$ -	\$ -	\$ 123,518

**HIXSON MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 127,756	\$ -	\$ 127,756	\$ -	\$ -	\$ 11,721	\$ 116,035	\$ 127,756	\$ 127,756
Restricted fund:									
Athletics	41,696	-	41,696	-	-	41,696	-	41,696	41,696
Band	8,344	-	8,344	-	-	8,344	-	8,344	8,344
Battelle STEM Grant	12,786	-	12,786	-	12,786	-	-	12,786	12,786
Benevolent Fund	859	-	859	-	-	859	-	859	859
BETA Club	674	-	674	-	-	674	-	674	674
Cheerleading	422	-	422	-	-	422	-	422	422
Chorus	101	-	101	-	-	101	-	101	101
Drama Club	2,478	-	2,478	-	-	2,478	-	2,478	2,478
Faculty Fund	3,778	-	3,778	-	-	3,778	-	3,778	3,778
Fine Arts	6,967	-	6,967	-	-	6,967	-	6,967	6,967
HCS EdConnect Grant Award	2,000	-	2,000	-	2,000	-	-	2,000	2,000
HCS Foundation Donation	25,000	-	25,000	-	-	25,000	-	25,000	25,000
Junior League Grant	783	-	783	-	783	-	-	783	783
Library	499	-	499	-	-	499	-	499	499
Lowes Grant	38	-	38	-	38	-	-	38	38
Math Special	40	-	40	-	-	40	-	40	40
Physical Education	453	-	453	-	-	453	-	453	453
PTA Donation	823	-	823	-	-	823	-	823	823
Robotics Donation	246	-	246	-	-	246	-	246	246
Special Allocation	366	-	366	-	366	-	-	366	366
Staff Development	870	-	870	-	-	870	-	870	870
STEM Club	3,032	-	3,032	-	-	3,032	-	3,032	3,032
Student Council	3,009	-	3,009	-	-	3,009	-	3,009	3,009
Student Teacher Program	1,100	-	1,100	-	-	1,100	-	1,100	1,100
Technology	418	-	418	-	-	418	-	418	418
Technology Student Association	413	-	413	-	-	413	-	413	413
Vocational Tech	2,490	-	2,490	-	-	2,490	-	2,490	2,490
Total restricted fund	119,685	-	119,685	-	15,973	103,712	-	119,685	119,685
Total	\$ 247,441	\$ -	\$ 247,441	\$ -	\$ 15,973	\$ 115,433	\$ 116,035	\$ 247,441	\$ 247,441

**HIXSON MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 149,930	\$ 60,375	\$ (82,549)	\$ -	\$ -	\$ -	\$ 127,756
Restricted fund:							
Athletics	42,515	68,132	(68,951)	-	-	-	41,696
Band	5,935	6,952	(4,543)	-	-	-	8,344
Battelle STEM Grant	12,786	-	-	-	-	-	12,786
Benevolent Fund	938	-	(79)	-	-	-	859
BETA Club	674	-	-	-	-	-	674
Cheerleading	14	17,911	(17,503)	-	-	-	422
Chorus	-	390	(289)	-	-	-	101
Drama Club	2,478	-	-	-	-	-	2,478
Faculty Fund	3,958	1,974	(2,154)	-	-	-	3,778
Fine Arts	3,963	4,820	(1,816)	-	-	-	6,967
HCS EdConnect Grant Award	-	2,000	-	-	-	-	2,000
HCS Foundation Donation	-	25,000	-	-	-	-	25,000
Junior League Grant	783	-	-	-	-	-	783
Library	882	3,264	(3,647)	-	-	-	499
Lowes Grant	162	-	(124)	-	-	-	38
Math Special	40	-	-	-	-	-	40
Physical Education	104	1,000	(651)	-	-	-	453
PTA Donation	1,111	-	(288)	-	-	-	823
Robotics Donation	246	-	-	-	-	-	246
Special Allocation	8,442	-	(8,076)	-	-	-	366
Staff Development	1,105	-	(235)	-	-	-	870
STEM Club	3,032	-	-	-	-	-	3,032
Student Council	3,009	-	-	-	-	-	3,009
Student Teacher Program	1,100	-	-	-	-	-	1,100
Technology	418	-	-	-	-	-	418
Technology Student Association	413	-	-	-	-	-	413
Vocational Tech	3,763	-	(1,273)	-	-	-	2,490
Total restricted fund	97,871	131,443	(109,629)	-	-	-	119,685
Total	\$ 247,801	\$ 191,818	\$ (192,178)	\$ -	\$ -	\$ -	\$ 247,441

**HOWARD CONNECT ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 36,809	\$ -	\$ 36,809	\$ -	\$ -	\$ 3,972	32,837	\$ 36,809	\$ 36,809
Restricted fund:									
Athletics	13,811	-	13,811	-	-	13,811	-	13,811	13,811
Business Management	2,208	-	2,208	-	-	2,208	-	2,208	2,208
Cheerleading	89	-	89	-	-	89	-	89	89
Faculty Fund	407	-	407	-	-	407	-	407	407
Fine Arts	3,152	-	3,152	-	-	3,152	-	3,152	3,152
Mechatronics	2,499	-	2,499	-	-	2,499	-	2,499	2,499
Total restricted fund	22,166	-	22,166	-	-	22,166	-	22,166	22,166
Total	\$ 58,975	\$ -	\$ 58,975	\$ -	\$ -	\$ 26,138	\$ 32,837	\$ 58,975	\$ 58,975

HOWARD CONNECT ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 80,930	11,823	(55,980)	36	-	-	36,809
Restricted fund:							
Athletics	8,605	29,866	(24,660)	-	-	-	13,811
Business Management	2,208	-	-	-	-	-	2,208
Cheerleading	944	2,150	(3,005)	-	-	-	89
Faculty Fund	273	547	(413)	-	-	-	407
Fine Arts	2,299	4,400	(3,547)	-	-	-	3,152
Junior League Grant	-	740	(704)	-	(36)	-	-
Library	351	1,200	(1,551)	-	-	-	-
Mechatronics	474	2,025	-	-	-	-	2,499
Physical Education	60	1,000	(1,060)	-	-	-	-
Total restricted fund	15,214	41,928	(34,940)	-	(36)	-	22,166
Total	\$ 96,144	\$ 53,751	\$ (90,920)	\$ 36	\$ (36)	\$ -	\$ 58,975

**HUNTER MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 64,682	\$ -	\$ 64,682	\$ -	\$ -	\$ 23,828	\$ 40,854	\$ 64,682	\$ 64,682
Restricted fund:									
Art	498	-	498	-	-	498	-	498	498
Athletics	69,853	-	69,853	-	-	69,853	-	69,853	69,853
Band	2,493	-	2,493	-	-	2,493	-	2,493	2,493
Basic Education Program	52	-	52	-	52	-	-	52	52
Benevolent Fund	224	-	224	-	-	224	-	224	224
Cheerleading	3	-	3	-	-	3	-	3	3
Chorus	2,163	-	2,163	-	-	2,163	-	2,163	2,163
Dance Team	3,103	-	3,103	-	-	3,103	-	3,103	3,103
Faculty Fund	831	-	831	-	-	831	-	831	831
Fine Arts	3,705	-	3,705	-	-	3,705	-	3,705	3,705
HCDE Chromebooks	120	-	120	-	-	120	-	120	120
Honor Society	2,134	-	2,134	-	-	2,134	-	2,134	2,134
Junior League Grant	239	-	239	-	239	-	-	239	239
Library	4,902	-	4,902	-	-	4,902	-	4,902	4,902
Physical Education	7,264	-	7,264	-	-	7,264	-	7,264	7,264
Special Education	4,720	-	4,720	-	-	4,720	-	4,720	4,720
Special Teams	291	-	291	-	-	291	-	291	291
Student Teacher Program	22	-	22	-	-	22	-	22	22
Technology Education	189	-	189	-	-	189	-	189	189
Vandalism	105	-	105	-	-	105	-	105	105
Yearbook	1,731	-	1,731	-	-	1,731	-	1,731	1,731
Total restricted fund	104,642	-	104,642	-	291	104,351	-	104,642	104,642
Total	\$ 169,324	\$ -	\$ 169,324	\$ -	\$ 291	\$ 128,179	\$ 40,854	\$ 169,324	\$ 169,324

HUNTER MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 72,441	\$ 82,069	\$ (89,835)	\$ 7	\$ -	\$ -	\$ 64,682
Restricted fund:							
Art	498	-	-	-	-	-	498
Athletics	52,830	64,221	(47,198)	-	-	-	69,853
Band	1,576	1,582	(893)	228	-	-	2,493
Basic Education Program	52	-	-	-	-	-	52
Benevolent Fund	224	-	-	-	-	-	224
Cheerleading	868	6,947	(7,812)	-	-	-	3
Chorus	3,900	2,119	(3,628)	-	(228)	-	2,163
Dance Team	3,243	3,950	(4,090)	-	-	-	3,103
Faculty Fund	1,629	1,706	(2,504)	-	-	-	831
Fine Arts	244	7,400	(3,939)	-	-	-	3,705
HCDE Chromebooks	-	120	-	-	-	-	120
Honor Society	544	3,500	(1,910)	-	-	-	2,134
Junior League Grant	-	750	(511)	-	-	-	239
Library	6,130	10,990	(12,218)	-	-	-	4,902
Physical Education	6,590	1,000	(326)	-	-	-	7,264
PTSA Donations	1,053	-	(1,053)	-	-	-	-
Special Allocation	185	-	(178)	-	(7)	-	-
Special Education	4,394	1,800	(1,474)	-	-	-	4,720
Special Teams	291	-	-	-	-	-	291
Student Teacher Program	22	-	-	-	-	-	22
Technology Education	189	-	-	-	-	-	189
Vandalism	105	-	-	-	-	-	105
Yearbook	1,778	45	(92)	-	-	-	1,731
Total restricted fund	86,345	106,130	(87,826)	228	(235)	-	104,642
Total	\$ 158,786	\$ 188,199	\$ (177,661)	\$ 235	\$ (235)	\$ -	\$ 169,324

**LOFTIS MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 47,450	\$ -	\$ 47,450	\$ -	\$ -	\$ 2,404	\$ 45,046	\$ 47,450	\$ 47,450
Restricted fund:									
Art	990	-	990	-	-	990	-	990	990
Athletics	45,643	-	45,643	-	-	45,643	-	45,643	45,643
Band	1,890	-	1,890	-	-	1,890	-	1,890	1,890
Basic Education Program	97	-	97	-	97	-	-	97	97
Benevolent Fund	200	-	200	-	-	200	-	200	200
BETA Club	1,227	-	1,227	-	-	1,227	-	1,227	1,227
Cheerleading	5,124	-	5,124	-	-	5,124	-	5,124	5,124
Chess Club	13	-	13	-	-	13	-	13	13
Chorus	7,849	-	7,849	-	-	7,849	-	7,849	7,849
Computer	59	-	59	-	-	59	-	59	59
Faculty Fund	1,308	-	1,308	-	-	1,308	-	1,308	1,308
Fine Arts	8,422	-	8,422	-	-	8,422	-	8,422	8,422
Library	6,518	-	6,518	-	-	6,518	-	6,518	6,518
Outdoor Classroom	60	-	60	-	-	60	-	60	60
Partners in Education	10,390	-	10,390	-	-	10,390	-	10,390	10,390
Physical Education	166	-	166	-	-	166	-	166	166
PTA Donations	1,770	-	1,770	-	-	1,770	-	1,770	1,770
Special Allocation	138	-	138	-	138	-	-	138	138
Student Council	2,111	-	2,111	-	-	2,111	-	2,111	2,111
Technology Student Association	2,677	-	2,677	-	-	2,677	-	2,677	2,677
TVA Robotics Donations	1,126	-	1,126	-	-	1,126	-	1,126	1,126
Vandalism	476	-	476	-	-	476	-	476	476
Vocational Tech	373	-	373	-	-	373	-	373	373
Total restricted fund	98,627	-	98,627	-	235	98,392	-	98,627	98,627
Total	\$ 146,077	\$ -	\$ 146,077	\$ -	\$ 235	\$ 100,796	\$ 45,046	\$ 146,077	\$ 146,077

LOFTIS MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 49,174	\$ 63,681	\$ (65,664)	\$ 259	\$ -	\$ -	\$ 47,450
Restricted fund:							
Art	990	-	-	-	-	-	990
Athletics	51,045	57,635	(63,037)	-	-	-	45,643
Band	2,333	280	(723)	-	-	-	1,890
Basic Education Program	1,665	3	(1,571)	-	-	-	97
Benevolent Fund	200	-	-	-	-	-	200
BETA Club	2,418	1,555	(2,746)	-	-	-	1,227
Cheerleading	1,116	15,616	(11,608)	-	-	-	5,124
Chess Club	-	125	(112)	-	-	-	13
Chorus	8,272	-	(423)	-	-	-	7,849
Community Foundation Donations	250	-	-	-	(250)	-	-
Computer	59	-	-	-	-	-	59
Faculty Fund	1,639	1,627	(1,958)	-	-	-	1,308
Fine Arts	3,499	11,400	(6,477)	-	-	-	8,422
Junior League Grant	-	626	(622)	-	(4)	-	-
Library	5,450	5,722	(4,654)	-	-	-	6,518
Outdoor Classroom	2,500	-	(2,440)	-	-	-	60
Partners in Education	13,633	7	(3,250)	-	-	-	10,390
Physical Education	478	1,000	(1,312)	-	-	-	166
PTA Donations	-	1,770	-	-	-	-	1,770
Special Allocation	2,291	-	(2,153)	-	-	-	138
Staff Development	126	-	(121)	-	(5)	-	-
Student Council	3,259	2,190	(3,338)	-	-	-	2,111
Technology Student Association	2,677	-	-	-	-	-	2,677
TVA Robotics Donations	1,126	-	-	-	-	-	1,126
Vandalism	476	-	-	-	-	-	476
Vocational Tech	1,578	-	(1,205)	-	-	-	373
Total restricted fund	107,080	99,556	(107,750)	-	(259)	-	98,627
Total	\$ 156,254	\$ 163,237	\$ (173,414)	\$ 259	\$ (259)	\$ -	\$ 146,077

**OOLTEWAH MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 85,757	\$ -	\$ 85,757	\$ -	\$ -	\$ 4,189	\$ 81,568	\$ 85,757	\$ 85,757
Restricted fund:									
Anglers Fishing Club	9	-	9	-	-	9	-	9	9
Art	128	-	128	-	-	128	-	128	128
Athletics	71,630	-	71,630	-	-	71,630	-	71,630	71,630
Band	1,559	-	1,559	-	-	1,559	-	1,559	1,559
BETA Club	4,403	-	4,403	-	-	4,403	-	4,403	4,403
Cheerleading	3,273	-	3,273	-	-	3,273	-	3,273	3,273
Chorus	1,659	-	1,659	-	-	1,659	-	1,659	1,659
Dance	669	-	669	-	-	669	-	669	669
Drama Club	943	-	943	-	-	943	-	943	943
Exceptional Education	133	-	133	-	-	133	-	133	133
Faculty Fund	797	-	797	-	-	797	-	797	797
Fellowship/Christian Owls	46	-	46	-	-	46	-	46	46
Fine Arts	3,482	-	3,482	-	-	3,482	-	3,482	3,482
Hamilton County Athletic Conference	5,132	-	5,132	-	-	5,132	-	5,132	5,132
Hutcheson Foundation Donations	700	-	700	-	-	700	-	700	700
Library	3,110	-	3,110	-	-	3,110	-	3,110	3,110
McKee Workshop Grant	295	-	295	-	295	-	-	295	295
Physical Education	1,678	-	1,678	-	-	1,678	-	1,678	1,678
Renaissance Program	423	-	423	-	-	423	-	423	423
Robotics Club	390	-	390	-	-	390	-	390	390
Student Teacher Program	109	-	109	-	-	109	-	109	109
TVA Donations	970	-	970	-	-	970	-	970	970
Vocational Tech	4,889	-	4,889	-	-	4,889	-	4,889	4,889
Total restricted fund	106,427	-	106,427	-	295	106,132	-	106,427	106,427
Total	\$ 192,184	\$ -	\$ 192,184	\$ -	\$ 295	\$ 110,321	\$ 81,568	\$ 192,184	\$ 192,184

OOLTEWAH MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 122,667	\$ 33,051	\$ (70,464)	\$ 503	\$ -	\$ -	\$ 85,757
Restricted fund:							
Anglers Fishing Club	9	-	-	-	-	-	9
Art	192	-	(64)	-	-	-	128
Athletics	77,335	47,995	(53,700)	-	-	-	71,630
Band	1,835	4,520	(4,796)	-	-	-	1,559
Basic Education Program	1,841	-	(1,841)	-	-	-	-
BETA Club	4,888	600	(1,085)	-	-	-	4,403
Cheerleading	4,406	16,814	(17,947)	-	-	-	3,273
Chorus	1,680	440	(461)	-	-	-	1,659
Dance	969	410	(710)	-	-	-	669
Drama Club	943	-	-	-	-	-	943
Exceptional Education	155	-	(22)	-	-	-	133
Faculty Fund	1,340	156	(699)	-	-	-	797
Fellowship/Christian Owls	46	-	-	-	-	-	46
Fine Arts	2,458	4,400	(3,376)	-	-	-	3,482
Hamilton County Athletic Conference	5,946	-	(814)	-	-	-	5,132
Hutcheson Foundation Donations	700	-	-	-	-	-	700
Library	3,815	3,947	(4,652)	-	-	-	3,110
McKee Workshop Grant	295	-	-	-	-	-	295
Memorial Garden	75	-	-	-	(75)	-	-
Physical Education	1,167	2,795	(2,284)	-	-	-	1,678
Renaissance Program	423	-	-	-	-	-	423
Robotics Club	390	-	-	-	-	-	390
Special Allocation	9,003	-	(9,003)	-	-	-	-
Storage Building	1,586	-	(1,586)	-	-	-	-
Student Council	428	-	-	-	(428)	-	-
Student Teacher Program	109	-	-	-	-	-	109
TVA Donations	970	-	-	-	-	-	970
Vocational Tech	2,668	6,800	(4,579)	-	-	-	4,889
Total restricted fund	125,672	88,877	(107,619)	-	(503)	-	106,427
Total	\$ 248,339	\$ 121,928	\$ (178,083)	\$ 503	\$ (503)	\$ -	\$ 192,184

**ORCHARD KNOB MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 26,763	\$ -	\$ 26,763	\$ -	\$ -	\$ 4,561	\$ 22,202	\$ 26,763	\$ 26,763
Restricted fund:									
Athletics	21,909	-	21,909	-	-	21,909	-	21,909	21,909
Band	419	-	419	-	-	419	-	419	419
Basic Education Program	28	-	28	-	28	-	-	28	28
Benwood Grant	3,000	-	3,000	-	3,000	-	-	3,000	3,000
Care Closet Donations	4,142	-	4,142	-	-	4,142	-	4,142	4,142
Cheerleading	1,041	-	1,041	-	-	1,041	-	1,041	1,041
Culinary Club	52	-	52	-	-	52	-	52	52
Dance	500	-	500	-	-	500	-	500	500
Eighth Grade Special	878	-	878	-	-	878	-	878	878
Electric Power Board Donation	-	-	-	-	-	-	-	-	-
Faculty Fund	201	-	201	-	-	201	-	201	201
Fine Arts	5,421	-	5,421	-	-	5,421	-	5,421	5,421
Library	1,372	-	1,372	-	-	1,372	-	1,372	1,372
Physical Education	2,755	-	2,755	-	-	2,755	-	2,755	2,755
Redemption to the Nations Donation	3,085	-	3,085	-	-	3,085	-	3,085	3,085
Special Allocation	-	-	-	-	-	-	-	-	-
Sprint Technology	5,465	-	5,465	-	-	5,465	-	5,465	5,465
Student Government Association	382	-	382	-	-	382	-	382	382
UNUM Grant	765	-	765	-	765	-	-	765	765
Total restricted fund	51,415	-	51,415	-	3,793	47,622	-	51,415	51,415
Total	\$ 78,178	\$ -	\$ 78,178	\$ -	\$ 3,793	\$ 52,183	\$ 22,202	\$ 78,178	\$ 78,178

ORCHARD KNOB MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 41,060	\$ 22,059	\$ (36,319)	\$ -	\$ (37)	\$ -	\$ 26,763
Restricted fund:							
Athletics	14,853	16,041	(8,985)	-	-	-	21,909
Band	1,406	-	(987)	-	-	-	419
Basic Education Program	28	-	-	-	-	-	28
Beautification	1,884	300	(2,184)	-	-	-	-
Benwood Grant	-	3,000	-	-	-	-	3,000
Care Closet Donations	2,877	3,662	(2,397)	-	-	-	4,142
Cheerleading	522	885	(366)	-	-	-	1,041
Culinary Club	52	-	-	-	-	-	52
Dance	500	-	-	-	-	-	500
Dollar General Grant	-	2,500	(2,500)	-	-	-	-
Eighth Grade Special	916	772	(810)	-	-	-	878
Electric Power Board Donation	843	-	(843)	-	-	-	-
Faculty Fund	516	444	(759)	-	-	-	201
Fine Arts	3,618	4,400	(2,597)	-	-	-	5,421
Junior League Grant	-	741	(778)	37	-	-	-
Library	882	1,312	(822)	-	-	-	1,372
Physical Education	2,527	1,000	(772)	-	-	-	2,755
Redemption to the Nations Donation	-	6,500	(3,415)	-	-	-	3,085
Special Allocation	1	-	(1)	-	-	-	-
Sprint Technology	16,849	13,338	(24,722)	-	-	-	5,465
Student Government Association	98	284	-	-	-	-	382
UNUM Grant	1,000	-	(235)	-	-	-	765
Vocational Tech	196	-	(196)	-	-	-	-
Total restricted fund	49,568	55,179	(53,369)	37	-	-	51,415
Total	\$ 90,628	\$ 77,238	\$ (89,688)	\$ 37	\$ (37)	\$ -	\$ 78,178

**RED BANK MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 62,895	\$ -	\$ 62,895	\$ -	\$ -	\$ 16,897	\$ 45,998	\$ 62,895	\$ 62,895
Restricted fund:									
Athletics	27,567	-	27,567	-	-	27,567	-	27,567	27,567
Basic Education Program	634	-	634	-	634	-	-	634	634
Battelle STEM Grant	1,000	-	1,000	-	1,000	-	-	1,000	1,000
Benevolent Fund	1,090	-	1,090	-	-	1,090	-	1,090	1,090
Cheerleading	50	-	50	-	-	50	-	50	50
Chorus	343	-	343	-	-	343	-	343	343
Dance	14	-	14	-	-	14	-	14	14
Faculty Fund	282	-	282	-	-	282	-	282	282
Fine Arts	3,768	-	3,768	-	-	3,768	-	3,768	3,768
Junior League Grant	123	-	123	-	123	-	-	123	123
Lego Robotics Club	54	-	54	-	-	54	-	54	54
Leo's Jr. Club	1,746	-	1,746	-	-	1,746	-	1,746	1,746
Library	372	-	372	-	-	372	-	372	372
Math	195	-	195	-	-	195	-	195	195
Physical Education	5,193	-	5,193	-	-	5,193	-	5,193	5,193
Special Allocation	3,696	-	3,696	-	3,696	-	-	3,696	3,696
Special Education	4,620	-	4,620	-	-	4,620	-	4,620	4,620
STEM	50	-	50	-	-	50	-	50	50
Student Aid	-	-	-	-	-	-	-	-	-
Student Teacher Program	158	-	158	-	-	158	-	158	158
Technical Engineering Ed.	89	-	89	-	-	89	-	89	89
TVA Robotics Donations	146	-	146	-	-	146	-	146	146
Vandalism	101	-	101	-	-	101	-	101	101
Total restricted fund	51,291	-	51,291	-	5,453	45,838	-	51,291	51,291
Total	\$ 114,186	\$ -	\$ 114,186	\$ -	\$ 5,453	\$ 62,735	\$ 45,998	\$ 114,186	\$ 114,186

RED BANK MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 51,172	\$ 26,760	\$ (15,037)	\$ -	\$ -	\$ -	\$ 62,895
Restricted fund:							
Athletics	18,758	36,562	(27,753)	-	-	-	27,567
Basic Education Program	999	-	(365)	-	-	-	634
Battelle STEM Grant	-	1,000	-	-	-	-	1,000
Benevolent Fund	242	848	-	-	-	-	1,090
Cheerleading	889	2,823	(3,662)	-	-	-	50
Chorus	73	1,260	(990)	-	-	-	343
Dance	-	1,420	(1,406)	-	-	-	14
Faculty Fund	566	774	(1,058)	-	-	-	282
Fine Arts	3,338	4,400	(3,970)	-	-	-	3,768
Junior League Grant	123	-	-	-	-	-	123
Lego Robotics Club	54	-	-	-	-	-	54
Leo's Jr. Club	1,134	2,980	(2,368)	-	-	-	1,746
Library	610	4,485	(4,723)	-	-	-	372
Math	195	-	-	-	-	-	195
Physical Education	4,386	1,220	(413)	-	-	-	5,193
Special Allocation	5,735	-	(2,039)	-	-	-	3,696
Special Education	4,261	2,175	(1,816)	-	-	-	4,620
STEM	50	-	-	-	-	-	50
Student Aid	848	-	(848)	-	-	-	-
Student Council	-	536	(378)	-	-	-	158
Student Teacher Program	104	-	(104)	-	-	-	-
Technical Engineering Ed.	693	-	(604)	-	-	-	89
TVA Robotics Donations	146	-	-	-	-	-	146
Vandalism	101	-	-	-	-	-	101
Total restricted fund	43,305	60,483	(52,497)	-	-	-	51,291
Total	\$ 94,477	\$ 87,243	\$ (67,534)	\$ -	\$ -	\$ -	\$ 114,186

**SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 175,233	\$ -	\$ 175,233	\$ -	\$ -	\$ 47,628	\$ 127,605	\$ 175,233	\$ 175,233
Restricted fund:									
Advanced Placement	6,979	-	6,979	-	-	6,979	-	6,979	6,979
Art	1,195	-	1,195	-	-	1,195	-	1,195	1,195
Athletics	169,543	-	169,543	-	-	169,543	-	169,543	169,543
Band	32,199	-	32,199	-	-	32,199	-	32,199	32,199
Beautification	2,338	-	2,338	-	-	2,338	-	2,338	2,338
BETA Club	2,724	-	2,724	-	-	2,724	-	2,724	2,724
Business Tech	3,643	-	3,643	-	-	3,643	-	3,643	3,643
Charities	40	-	40	-	-	40	-	40	40
Cheerleading	32,009	-	32,009	-	-	32,009	-	32,009	32,009
Chorus	1,504	-	1,504	-	-	1,504	-	1,504	1,504
Class of 2025	202	-	202	-	-	202	-	202	202
Climbing Club	8	-	8	-	-	8	-	8	8
Exceptional Education	317	-	317	-	-	317	-	317	317
Faculty Fund	2,367	-	2,367	-	-	2,367	-	2,367	2,367
Fine Arts	8,819	-	8,819	-	-	8,819	-	8,819	8,819
French Club	23	-	23	-	-	23	-	23	23
Future Business Leaders of America	460	-	460	-	-	460	-	460	460
Interact Club	153	-	153	-	-	153	-	153	153
IT - Web Design	2,431	-	2,431	-	-	2,431	-	2,431	2,431
Lego Club	20	-	20	-	-	20	-	20	20
Leo Club	1,512	-	1,512	-	-	1,512	-	1,512	1,512
Library	1,964	-	1,964	-	-	1,964	-	1,964	1,964
Model United Nations	6,112	-	6,112	-	-	6,112	-	6,112	6,112
Mountain Education Fund	6,848	-	6,848	-	-	6,848	-	6,848	6,848
Mu Alpha Theta	3,491	-	3,491	-	-	3,491	-	3,491	3,491
National Honor Society	1,939	-	1,939	-	-	1,939	-	1,939	1,939
Prom	13,892	-	13,892	-	-	13,892	-	13,892	13,892
PTA Donations	1,024	-	1,024	-	-	1,024	-	1,024	1,024

(continued)

**SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
General**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Robotics Club	807	-	807	-	-	807	-	807	807
Science Bowl	320	-	320	-	-	320	-	320	320
SMHS - Intl. Baccalaureate	30,055	-	30,055	-	-	30,055	-	30,055	30,055
Soccer Field Lights	1,074	-	1,074	-	-	1,074	-	1,074	1,074
Special Teams	2,317	-	2,317	-	-	2,317	-	2,317	2,317
Staff Development	2,402	-	2,402	-	-	2,402	-	2,402	2,402
State Farm Grant	2,989	-	2,989	-	2,989	-	-	2,989	2,989
Student Council	6,780	-	6,780	-	-	6,780	-	6,780	6,780
Technology Student Association	402	-	402	-	-	402	-	402	402
Theatre Arts	18,144	-	18,144	-	-	18,144	-	18,144	18,144
Vandalism	557	-	557	-	-	557	-	557	557
Vocational Tech	917	-	917	-	-	917	-	917	917
Total restricted fund	370,520	-	370,520	-	2,989	367,531	-	370,520	370,520
Total	<u>\$ 545,753</u>	<u>\$ -</u>	<u>\$ 545,753</u>	<u>\$ -</u>	<u>\$ 2,989</u>	<u>\$ 415,159</u>	<u>\$ 127,605</u>	<u>\$ 545,753</u>	<u>\$ 545,753</u>

**SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 208,860	\$ 104,804	\$ (140,986)	\$ 2,555	\$ -	\$ -	\$ 175,233
Restricted fund:							
Advanced Placement	6,078	14,730	(13,829)	-	-	-	6,979
Art	1,095	100	-	-	-	-	1,195
Athletics	156,322	214,888	(201,667)	-	-	-	169,543
Band	19,417	263,770	(250,988)	-	-	-	32,199
Beautification	2,338	-	-	-	-	-	2,338
BETA Club	1,038	4,620	(2,934)	-	-	-	2,724
Business Tech	3,877	-	(234)	-	-	-	3,643
Charities	-	6,144	(6,104)	-	-	-	40
Cheerleading	33,446	54,343	(55,780)	-	-	-	32,009
Chorus	2,383	4,886	(5,765)	-	-	-	1,504
Class of 2021	708	-	-	-	(708)	-	-
Class of 2025	-	202	-	-	-	-	202
Climbing Club	8	-	-	-	-	-	8
Coding Club	44	-	-	-	(44)	-	-
Exceptional Education	532	-	(215)	-	-	-	317
Faculty Fund	1,249	2,879	(1,761)	-	-	-	2,367
Fine Arts	5,686	9,240	(6,107)	-	-	-	8,819
Fishing Club	1,163	-	-	-	(1,163)	-	-
French Club	23	100	(100)	-	-	-	23
Fund for Excel Art	-	1,000	(1,000)	-	-	-	-
Future Business Leaders of America	382	420	(342)	-	-	-	460
Interact Club	-	153	-	-	-	-	153
IT - Web Design	2,488	604	(661)	-	-	-	2,431
Junior League Grant	-	500	(500)	-	-	-	-
Lego Club	-	20	-	-	-	-	20
Leo Club	791	5,025	(4,304)	-	-	-	1,512
Library	4,642	1,295	(3,973)	-	-	-	1,964
Model United Nations	4,141	40,871	(38,900)	-	-	-	6,112

(continued)

**SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund
	Balances 7/1/2021			Transfers In	Transfers Out		Balances 6/30/2022
Mountain Education Fund	7,445	80,926	(81,523)	-	-	-	6,848
Mu Alpha Theta	3,423	570	(502)	-	-	-	3,491
National Honor Society	1,371	1,650	(1,082)	-	-	-	1,939
Outdoor Club	298	-	-	-	(298)	-	-
Physical Education	-	2,575	(2,575)	-	-	-	-
Prom	7,394	16,854	(10,356)	-	-	-	13,892
PTA Donations	998	3,167	(3,141)	-	-	-	1,024
Robotics Club	2,102	50	(1,345)	-	-	-	807
Science Bowl	320	-	-	-	-	-	320
SMHS - Intl. Baccalaureate	15,363	59,385	(44,693)	-	-	-	30,055
Soccer Field Lights	1,074	-	-	-	-	-	1,074
Special Allocation	5,816	-	(5,816)	-	-	-	-
Special Teams	2,163	-	(351)	505	-	-	2,317
Staff Development	2,402	-	-	-	-	-	2,402
State Farm Grant	2,989	-	-	-	-	-	2,989
Student Council	7,900	2,032	(2,647)	-	(505)	-	6,780
Technology Student Association	725	3,252	(3,575)	-	-	-	402
Theatre Arts	13,299	16,480	(11,635)	-	-	-	18,144
Tremont Club	292	50	-	-	(342)	-	-
Vandalism	557	-	-	-	-	-	557
Vocational Tech	1,241	-	(324)	-	-	-	917
Total restricted fund	325,023	812,781	(764,729)	505	(3,060)	-	370,520
Total	\$ 533,883	\$ 917,585	\$ (905,715)	\$ 3,060	\$ (3,060)	\$ -	\$ 545,753

**SODDY-DAISY MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 35,779	\$ -	\$ 35,779	\$ -	\$ -	\$ 4,225	\$ 31,554	\$ 35,779	\$ 35,779
Restricted fund:									
Art	765	-	765	-	-	765	-	765	765
Athletics	44,566	-	44,566	-	-	44,566	-	44,566	44,566
Band	3,237	-	3,237	-	-	3,237	-	3,237	3,237
Battelle Stem Grant	1	-	1	-	1	-	-	1	1
Beautification	200	-	200	-	-	200	-	200	200
Cheerleading	3,155	-	3,155	-	-	3,155	-	3,155	3,155
Community Foundation Donations	3,559	-	3,559	-	-	3,559	-	3,559	3,559
Drama Club	3,903	-	3,903	-	-	3,903	-	3,903	3,903
Faculty Fund	2,724	-	2,724	-	-	2,724	-	2,724	2,724
Fine Arts	246	-	246	-	-	246	-	246	246
Fred Skillern Donation	21,862	-	21,862	-	-	21,862	-	21,862	21,862
Health Coordinated Club	216	-	216	-	-	216	-	216	216
J. Wilson Memorial Scholarship	11,731	-	11,731	-	-	11,731	-	11,731	11,731
Library	2,234	-	2,234	-	-	2,234	-	2,234	2,234
Literature	386	-	386	-	-	386	-	386	386
Partners in Education	9,494	-	9,494	-	-	9,494	-	9,494	9,494
Physical Education	194	-	194	-	-	194	-	194	194
Renaissance Program	464	-	464	-	-	464	-	464	464
PTA Donations	707	-	707	-	-	707	-	707	707
Science	1,831	-	1,831	-	-	1,831	-	1,831	1,831
Special Education	356	-	356	-	-	356	-	356	356
Staff Development	220	-	220	-	-	220	-	220	220
Student Council	4,442	-	4,442	-	-	4,442	-	4,442	4,442
Student Teacher Program	1,178	-	1,178	-	-	1,178	-	1,178	1,178
Vandalism	15	-	15	-	-	15	-	15	15
Total restricted fund	117,686	-	117,686	-	1	117,685	-	117,686	117,686
Total	\$ 153,465	\$ -	\$ 153,465	\$ -	\$ 1	\$ 121,910	\$ 31,554	\$ 153,465	\$ 153,465

SODDY-DAISY MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 27,287	\$ 31,958	\$ (23,613)	\$ 147	\$ -	\$ -	\$ 35,779
Restricted fund:							
Art	1,031	-	(266)	-	-	-	765
Athletics	38,885	40,085	(34,404)	-	-	-	44,566
Band	1,306	10,104	(8,173)	-	-	-	3,237
Battelle STEM Grant	-	10,600	(10,599)	-	-	-	1
Beautification	200	-	-	-	-	-	200
Cheerleading	3,166	2,868	(2,879)	-	-	-	3,155
Chorus	40	-	-	-	(40)	-	-
Community Foundation Donations	3,925	-	(366)	-	-	-	3,559
Drama Club	2,528	7,201	(5,826)	-	-	-	3,903
Faculty Fund	1,454	3,246	(1,976)	-	-	-	2,724
Fine Arts	95	7,400	(7,249)	-	-	-	246
Fred Skillern Donation	-	25,000	(3,138)	-	-	-	21,862
Health Coordinated Club	216	-	-	-	-	-	216
J. Wilson Memorial Scholarship	10,630	5,350	(4,249)	-	-	-	11,731
Junior League Grant	-	1,348	(1,348)	-	-	-	-
Lego Robotics Club	107	-	-	-	(107)	-	-
Library	1,644	5,035	(4,445)	-	-	-	2,234
Literature	386	-	-	-	-	-	386
Partners in Education	13,889	-	(4,395)	-	-	-	9,494
Physical Education	313	1,000	(1,119)	-	-	-	194
Renaissance Program	1,908	-	(1,444)	-	-	-	464
PTA Donations	707	311	(311)	-	-	-	707
Science	1,871	-	(40)	-	-	-	1,831
Special Education	296	100	(40)	-	-	-	356
Staff Development	220	-	-	-	-	-	220
Student Council	3,753	1,600	(911)	-	-	-	4,442
Student Teacher Program	1,211	-	(33)	-	-	-	1,178
Theatre Arts	77	-	(77)	-	-	-	-

(continued)

**SODDY-DAISY MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Vandalism	15	-	-	-	-	-	15
Total restricted fund	89,873	121,248	(93,288)	-	(147)	-	117,686
Total	<u>\$ 117,160</u>	<u>\$ 153,206</u>	<u>\$ (116,901)</u>	<u>\$ 147</u>	<u>\$ (147)</u>	<u>\$ -</u>	<u>\$ 153,465</u>

**TYNER MIDDLE ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 76,160	\$ -	\$ 76,160	\$ -	\$ -	\$ 7,655	\$ 68,505	\$ 76,160	\$ 76,160
Restricted fund:									
Athletics	21,480	-	21,480	-	-	21,480	-	21,480	21,480
Band	100	-	100	-	-	100	-	100	100
Cheerleading	318	-	318	-	-	318	-	318	318
Chorus	2,433	-	2,433	-	-	2,433	-	2,433	2,433
Faculty Fund	358	-	358	-	-	358	-	358	358
Fine Arts	4,623	-	4,623	-	-	4,623	-	4,623	4,623
Grant Family and Friends Donation	833	-	833	-	833	-	-	833	833
Library	7,989	-	7,989	-	-	7,989	-	7,989	7,989
Physical Education	1,111	-	1,111	-	-	1,111	-	1,111	1,111
Special Teams	488	-	488	-	-	488	-	488	488
Technology Student Association	351	-	351	-	-	351	-	351	351
Tybots	154	-	154	-	-	154	-	154	154
Vandalism	10	-	10	-	-	10	-	10	10
Vocational Tech	8	-	8	-	-	8	-	8	8
Walmart Grant	1,250	-	1,250	-	1,250	-	-	1,250	1,250
Total restricted fund	41,506	-	41,506	-	2,083	39,423	-	41,506	41,506
Total	\$ 117,666	\$ -	\$ 117,666	\$ -	\$ 2,083	\$ 47,078	\$ 68,505	\$ 117,666	\$ 117,666

TYNER MIDDLE ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 75,242	\$ 50,318	\$ (49,400)	\$ -	\$ -	\$ -	\$ 76,160
Restricted fund:							
Athletics	12,992	47,054	(38,566)	-	-	-	21,480
Band	-	100	-	-	-	-	100
Cheerleading	310	45	(37)	-	-	-	318
Chorus	4,953	-	(2,520)	-	-	-	2,433
Faculty Fund	604	1,032	(1,278)	-	-	-	358
Fine Arts	2,757	4,400	(2,534)	-	-	-	4,623
Fund for Excel Art Music Grant	-	725	(725)	-	-	-	-
Grant Family and Friends Donation	887	-	(54)	-	-	-	833
Library	6,938	1,200	(149)	-	-	-	7,989
Physical Education	111	1,000	-	-	-	-	1,111
Special Allocation	98	-	(98)	-	-	-	-
Special Teams	532	2	(46)	-	-	-	488
Technology Student Association	351	-	-	-	-	-	351
Tybots	154	-	-	-	-	-	154
Vandalism	10	-	-	-	-	-	10
Vocational Tech	8	-	-	-	-	-	8
Walmart Grant	1,250	-	-	-	-	-	1,250
Total restricted fund	31,955	55,558	(46,007)	-	-	-	41,506
Total	\$ 107,197	\$ 105,876	\$ (95,407)	\$ -	\$ -	\$ -	\$ 117,666

**BRAINERD HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 7,784	\$ -	\$ 7,784	\$ -	\$ -	\$ 8,487	\$ (703)	\$ 7,784	\$ 7,784
Restricted fund:									
American Chemistry Society Grant	300	-	300	-	300	-	-	300	300
Art	24	-	24	-	-	24	-	24	24
Athletics	49,615	-	49,615	-	-	49,615	-	49,615	49,615
Auto Mechanics	1,936	-	1,936	-	-	1,936	-	1,936	1,936
Aviation	150	-	150	-	-	150	-	150	150
Band	599	-	599	-	-	599	-	599	599
Basic Education Program	88	-	88	-	88	-	-	88	88
Battelle STEM Grant	1,500	-	1,500	-	1,500	-	-	1,500	1,500
Beautification	526	-	526	-	-	526	-	526	526
Book Club	1,353	-	1,353	-	-	1,353	-	1,353	1,353
Brainerd Alumni	379	-	379	-	-	379	-	379	379
Brainerd Believers	1,295	-	1,295	-	-	1,295	-	1,295	1,295
Brainerd Together Initiative	2,099	-	2,099	-	-	2,099	-	2,099	2,099
Business Technology	3,258	-	3,258	-	-	3,258	-	3,258	3,258
Cheerleading	57	-	57	-	-	57	-	57	57
Chess Club	24	-	24	-	-	24	-	24	24
Chorus	895	-	895	-	-	895	-	895	895
Community Foundation Donations	43	-	43	-	-	43	-	43	43
Cosmetology	3,763	-	3,763	-	-	3,763	-	3,763	3,763
Criminal Justice	1,886	-	1,886	-	-	1,886	-	1,886	1,886
Culinary Arts	4,023	-	4,023	-	-	4,023	-	4,023	4,023
Dual Enrollment Program	21	-	21	-	-	21	-	21	21
E-Lab	467	-	467	-	-	467	-	467	467
Electric Power Board Grant	52	-	52	-	52	-	-	52	52
Evening School Donations	183	-	183	-	-	183	-	183	183
Exceptional Education	319	-	319	-	-	319	-	319	319
Faculty Fund	259	-	259	-	-	259	-	259	259
Fellowship of Christian Athletes	78	-	78	-	-	78	-	78	78

(continued)

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Fine Arts	10,575	-	10,575	-	-	10,575	-	10,575	10,575
Furniture, Fixtures and Equipment	324	-	324	-	-	324	-	324	324
Future Business Leaders of America	362	-	362	-	-	362	-	362	362
Future Ready Aviation	3,723	-	3,723	-	-	3,723	-	3,723	3,723
FRI-Entrepreneurship	666	-	666	-	-	666	-	666	666
Golden Apple Teacher of the Year	125	-	125	-	-	125	-	125	125
HCS EdConnect Grant Award	1,272	-	1,272	-	-	1,272	-	1,272	1,272
Health Occupations	2,499	-	2,499	-	-	2,499	-	2,499	2,499
Honor Society	544	-	544	-	-	544	-	544	544
Key Club	490	-	490	-	-	490	-	490	490
Launch Donations	447	-	447	-	-	447	-	447	447
Library	836	-	836	-	-	836	-	836	836
Physical Education	1,110	-	1,110	-	-	1,110	-	1,110	1,110
Prom	911	-	911	-	-	911	-	911	911
ROTC/JROTC	1,591	-	1,591	-	-	1,591	-	1,591	1,591
Sankofa Fund Grant	5,000	-	5,000	-	5,000	-	-	5,000	5,000
Staff Development	68	-	68	-	-	68	-	68	68
STEM	2,500	-	2,500	-	-	2,500	-	2,500	2,500
Student Government Association	408	-	408	-	-	408	-	408	408
Student Incentives	146	-	146	-	-	146	-	146	146
Student Uniforms	326	-	326	-	-	326	-	326	326
TVA Donations	796	-	796	-	-	796	-	796	796
Vandalism	109	-	109	-	-	109	-	109	109
Total restricted fund	110,020	-	110,020	-	6,940	103,080	-	110,020	110,020
Total	\$ 117,804	\$ -	\$ 117,804	\$ -	\$ 6,940	\$ 111,567	\$ (703)	\$ 117,804	\$ 117,804

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 10,277	\$ 30,311	\$ (36,894)	\$ 4,090	\$ -	\$ -	\$ 7,784
Restricted fund:							
American Chemistry Society Grant	300	-	-	-	-	-	300
Art	24	-	-	-	-	-	24
Athletics	23,414	81,070	(55,238)	369	-	-	49,615
Auto Mechanics	2,938	-	(1,002)	-	-	-	1,936
Aviation	18	5,076	(4,944)	-	-	-	150
Band	50	3,380	(2,831)	-	-	-	599
Basic Education Program	2,483	-	(2,395)	-	-	-	88
Battelle STEM Grant	1,500	-	-	-	-	-	1,500
Beautification	526	-	-	-	-	-	526
Book Club	1,353	-	-	-	-	-	1,353
Brainerd Alumni	379	-	-	-	-	-	379
Brainerd Believers	-	6,450	(5,155)	-	-	-	1,295
Brainerd Together Initiative	5,617	2	(3,520)	-	-	-	2,099
Business Technology	6,855	2,008	(5,605)	-	-	-	3,258
Captain Planet Foundation Grant	1,000	-	-	-	(1,000)	-	-
Cheerleading	1,979	-	(1,922)	-	-	-	57
Chess Club	-	210	(186)	-	-	-	24
Chorus	895	-	-	-	-	-	895
Class of 2022	-	60	-	-	(60)	-	-
Community Foundation Grant	1,000	-	-	-	(1,000)	-	-
Community Foundation Donations	43	-	-	-	-	-	43
Cosmetology	3,181	1,256	(674)	-	-	-	3,763
Criminal Justice	3,740	2,475	(4,329)	-	-	-	1,886
Culinary Arts	4,529	-	(506)	-	-	-	4,023
Dual Enrollment Program	500	-	(479)	-	-	-	21
E-Lab	156	311	-	-	-	-	467
Electric Power Board Grant	52	-	-	-	-	-	52
Evening School Donations	183	-	-	-	-	-	183

(continued)

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Exceptional Education	319	-	-	-	-	-	319
Faculty Fund	19	1,249	(1,009)	-	-	-	259
Fellowship of Christian Athletes	78	-	-	-	-	-	78
Fine Arts	5,266	6,200	(891)	-	-	-	10,575
Furniture, Fixtures and Equipment	324	-	-	-	-	-	324
Future Business Leaders of America	362	-	-	-	-	-	362
Future Ready Aviation	3,723	-	-	-	-	-	3,723
FRI-Entrepreneurship	-	666	-	-	-	-	666
Golden Apple Teacher of the Year	125	-	-	-	-	-	125
Guidance	225	-	(225)	-	-	-	-
HCS EdConnect Grant Award	-	4,000	(2,728)	-	-	-	1,272
Health Occupations	2,655	2,097	(2,253)	-	-	-	2,499
Honor Society	2	766	(224)	-	-	-	544
Junior League Grant	126	-	-	-	(126)	-	-
Key Club	490	-	-	-	-	-	490
Launch Donations	447	-	-	-	-	-	447
Library	1,231	1,200	(1,595)	-	-	-	836
Maclellan Foundation Grant	580	-	-	-	(580)	-	-
Physical Education	521	1,000	(411)	-	-	-	1,110
Prom	3,086	2,700	(4,875)	-	-	-	911
ROTC/JROTC	1,591	-	-	-	-	-	1,591
Sankofa Fund Grant	-	5,000	-	-	-	-	5,000
Special Allocation	1,356	-	(1,342)	-	(14)	-	-
Staff Development	68	-	-	-	-	-	68
STEM	-	2,500	-	-	-	-	2,500
Student Government Association	408	-	-	-	-	-	408
Student Incentives	303	300	(88)	-	(369)	-	146

(continued)

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Student Uniforms	326	-	-	-	-	-	326
TVA Donations	796	-	-	-	-	-	796
Unum Grant	1,038	-	-	-	(1,038)	-	-
Vandalism	528	-	(419)	-	-	-	109
Walmart Grant	272	-	-	-	(272)	-	-
Total restricted fund	88,980	129,976	(104,846)	369	(4,459)	-	110,020
Total	\$ 99,257	\$ 160,287	\$ (141,740)	\$ 4,459	\$ (4,459)	\$ -	\$ 117,804

**CENTRAL HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 55,588	\$ -	\$ 55,588	\$ -	\$ -	\$ 12,440	\$ 43,148	\$ 55,588	\$ 55,588
Restricted fund:									
Advanced Placement	548	-	548	-	-	548	-	548	548
Athletics	66,812	-	66,812	-	-	66,812	-	66,812	66,812
Band	13,542	-	13,542	-	-	13,542	-	13,542	13,542
Battelle STEM Grant	15	-	15	-	15	-	-	15	15
Benevolent Fund	92	-	92	-	-	92	-	92	92
BETA Club/Alpha League	1,925	-	1,925	-	-	1,925	-	1,925	1,925
Business Technology	3,098	-	3,098	-	-	3,098	-	3,098	3,098
Career Pathways	2,378	-	2,378	-	-	2,378	-	2,378	2,378
Cheerleading	8,064	-	8,064	-	-	8,064	-	8,064	8,064
Chorus	3,592	-	3,592	-	-	3,592	-	3,592	3,592
Chorus	7,927	-	7,927	-	-	7,927	-	7,927	7,927
Drama Club	732	-	732	-	-	732	-	732	732
Faculty Fund	205	-	205	-	-	205	-	205	205
Fine Arts	5,564	-	5,564	-	-	5,564	-	5,564	5,564
Fund for Excel Art Music Grant	(1,000)	1,000	-	-	-	-	-	-	-
Graphic Arts	370	-	370	-	-	370	-	370	370
Guidance	45	-	45	-	-	45	-	45	45
Harbor Freight Grant	4,019	-	4,019	-	4,019	-	-	4,019	4,019
Honor Society	855	-	855	-	-	855	-	855	855
Library	1,082	-	1,082	-	-	1,082	-	1,082	1,082
Marketing	1,841	-	1,841	-	-	1,841	-	1,841	1,841
Model United Nations	144	-	144	-	-	144	-	144	144
Physical Education	409	-	409	-	-	409	-	409	409
Piano	1,186	-	1,186	-	-	1,186	-	1,186	1,186
Positivity Club	131	-	131	-	-	131	-	131	131
Prom	2,561	-	2,561	-	-	2,561	-	2,561	2,561
ROTC/JROTC	7,319	-	7,319	-	-	7,319	-	7,319	7,319
Rob Campbell Memorial	5,339	-	5,339	-	-	5,339	-	5,339	5,339

(continued)

**CENTRAL HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
Ruriteen Club	191	-	191	-	-	191	-	191	191
Scholarships	4,750	-	4,750	-	-	4,750	-	4,750	4,750
Special Allocation	58	-	58	-	58	-	-	58	58
Special Education	1,435	-	1,435	-	-	1,435	-	1,435	1,435
Student Teacher Program	182	-	182	-	-	182	-	182	182
Technology Donations	8,848	-	8,848	-	-	8,848	-	8,848	8,848
Track Facilities Project	1,683	-	1,683	-	-	1,683	-	1,683	1,683
Vandalism	313	-	313	-	-	313	-	313	313
VEC Grant	1,486	-	1,486	-	1,486	-	-	1,486	1,486
Total restricted fund	157,741	1,000	158,741	-	5,578	153,163	-	158,741	158,741
Total	<u>\$ 213,329</u>	<u>\$ 1,000</u>	<u>\$ 214,329</u>	<u>\$ -</u>	<u>\$ 5,578</u>	<u>\$ 165,603</u>	<u>\$ 43,148</u>	<u>\$ 214,329</u>	<u>\$ 214,329</u>

CENTRAL HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 43,611	\$ 39,479	\$ (27,510)	\$ 8	\$ -	\$ -	\$ 55,588
Restricted fund:							
Advanced Placement	675	174	(301)	-	-	-	548
American Chemistry Society Grant	300	-	(300)	-	-	-	-
Art	20	2,750	(2,770)	-	-	-	-
Athletics	52,681	128,310	(116,829)	2,650	-	-	66,812
Band	15,467	6,711	(8,636)	-	-	-	13,542
Battelle STEM Grant	15	-	-	-	-	-	15
Benevolent Fund	2,742	-	-	-	(2,650)	-	92
BETA Club/Alpha League	1,398	1,134	(607)	-	-	-	1,925
Business Technology	3,854	4,172	(4,928)	-	-	-	3,098
Career Pathways	2,378	-	-	-	-	-	2,378
Cheerleading	11,157	13,501	(16,594)	-	-	-	8,064
Chorus	2,435	4,090	(2,933)	-	-	-	3,592
Community Foundation Donations	2	8,060	(135)	-	-	-	7,927
Drama Club	732	-	-	-	-	-	732
Faculty Fund	842	1,610	(2,247)	-	-	-	205
Fine Arts	2,822	6,220	(3,478)	-	-	-	5,564
Fundamentals of Construction	-	2,500	(2,500)	-	-	-	-
Fund for Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Graphic Arts	92	4,860	(4,582)	-	-	-	370
Guidance	45	-	-	-	-	-	45
Harbor Freight Grant	5,510	-	(1,491)	-	-	-	4,019
Honor Society	741	1,371	(1,257)	-	-	-	855
Library	1,667	1,915	(2,500)	-	-	-	1,082
Majorettes	8	-	-	-	(8)	-	-
Marketing	1,351	6,026	(5,536)	-	-	-	1,841
Model United Nations	144	-	-	-	-	-	144
Personal Finance	1,373	-	(1,373)	-	-	-	-
Physical Education	776	1,000	(1,367)	-	-	-	409

(continued)

CENTRAL HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
Piano	-	1,567	(381)	-	-	-	1,186
Positivity Club	-	990	(859)	-	-	-	131
Prom	891	8,123	(6,453)	-	-	-	2,561
ROTC/JROTC	11,402	12,601	(16,684)	-	-	-	7,319
Rob Campbell Memorial	8,148	1	(2,810)	-	-	-	5,339
Ruriteen Club	273	-	(82)	-	-	-	191
Scholarships	4,250	2,800	(2,300)	-	-	-	4,750
Special Allocation	453	-	(395)	-	-	-	58
Special Education	592	1,800	(957)	-	-	-	1,435
Student Teacher Program	107	75	-	-	-	-	182
Technology Donations	7,487	13,338	(11,977)	-	-	-	8,848
Tennessee Titans Grant	5,000	-	(5,000)	-	-	-	-
Tennessee Score Grant	-	2,500	(2,500)	-	-	-	-
Track Facilities Project	2,083	-	(400)	-	-	-	1,683
Vandalism	313	-	-	-	-	-	313
VEC Grant	486	1,000	-	-	-	-	1,486
Total restricted fund	150,712	240,199	(232,162)	2,650	(2,658)	-	158,741
Total	\$ 194,323	\$ 279,678	\$ (259,672)	\$ 2,658	\$ (2,658)	\$ -	\$ 214,329

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 134,212	\$ -	\$ 134,212	\$ -	\$ -	\$ 8,067	\$ 126,145	\$ 134,212	\$ 134,212
Restricted fund:									
Advanced Placement	3,946	-	3,946	-	-	3,946	-	3,946	3,946
AP All Access Grant	1,241	-	1,241	-	1,241	-	-	1,241	1,241
Art	4,415	-	4,415	-	-	4,415	-	4,415	4,415
Arts Build Grant	332	-	332	-	332	-	-	332	332
Band	7,972	-	7,972	-	-	7,972	-	7,972	7,972
Basic Education Program	170	-	170	-	170	-	-	170	170
Battelle STEM Grant	40	-	40	-	40	-	-	40	40
Black Box and Auditorium Project	2,498	-	2,498	-	-	2,498	-	2,498	2,498
Bobby Stone Foundation Grant	44,509	-	44,509	-	44,509	-	-	44,509	44,509
Career Exploration	549	-	549	-	-	549	-	549	549
Chattanooga High School Challenge	1,686	-	1,686	-	-	1,686	-	1,686	1,686
Chorus	5,856	-	5,856	-	-	5,856	-	5,856	5,856
Class of 2023	307	-	307	-	-	307	-	307	307
Class of 2024	2,191	-	2,191	-	-	2,191	-	2,191	2,191
Class of 2025	1,911	-	1,911	-	-	1,911	-	1,911	1,911
Class of 2026	889	-	889	-	-	889	-	889	889
Class of 2027	637	-	637	-	-	637	-	637	637
Communications Department	2,844	-	2,844	-	-	2,844	-	2,844	2,844
Dance	4,228	-	4,228	-	-	4,228	-	4,228	4,228
Earth Club	236	-	236	-	-	236	-	236	236
English	182	-	182	-	-	182	-	182	182
Faculty Fund	1,536	-	1,536	-	-	1,536	-	1,536	1,536
Fellowship of Christian Athletes Club	191	-	191	-	-	191	-	191	191
Fine Arts	4,294	-	4,294	-	-	4,294	-	4,294	4,294
Guidance	136	-	136	-	-	136	-	136	136
Honor Society	3,090	-	3,090	-	-	3,090	-	3,090	3,090

(continued)

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Liabilities		Fund Balance			
				Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
Library	342	-	342	-	-	342	-	342	342
Magnet Programming	4,324	-	4,324	-	-	4,324	-	4,324	4,324
Model United Nations	20	-	20	-	-	20	-	20	20
Music Production Lab Club	100	-	100	-	-	100	-	100	100
Music - Theatre	12,113	-	12,113	-	-	12,113	-	12,113	12,113
NYC Trip	-	-	-	-	-	-	-	-	-
PAPA Donations	34,917	-	34,917	-	-	34,917	-	34,917	34,917
Performing Arts	4,414	-	4,414	-	-	4,414	-	4,414	4,414
Performing Arts League Grant	1,000	-	1,000	-	1,000	-	-	1,000	1,000
Physical Education	26	-	26	-	-	26	-	26	26
Piano Class	695	-	695	-	-	695	-	695	695
Prom	4,233	-	4,233	-	-	4,233	-	4,233	4,233
Science	484	-	484	-	-	484	-	484	484
Science Olympiad Club	238	-	238	-	-	238	-	238	238
Special Education - Gifted	224	-	224	-	-	224	-	224	224
Special Teams	2,524	-	2,524	-	-	2,524	-	2,524	2,524
Sprint Technology	36,421	-	36,421	-	-	36,421	-	36,421	36,421
Theatrical Arts	8,771	-	8,771	-	-	8,771	-	8,771	8,771
Tri-M Music Honor Society	197	-	197	-	-	197	-	197	197
Weldone F. Osborne Foundation Grant	30	-	30	-	30	-	-	30	30
Total restricted fund	206,959	-	206,959	-	47,322	159,637	-	206,959	206,959
Total	<u>\$ 341,171</u>	<u>\$ -</u>	<u>\$ 341,171</u>	<u>\$ -</u>	<u>\$ 47,322</u>	<u>\$ 167,704</u>	<u>\$ 126,145</u>	<u>\$ 341,171</u>	<u>\$ 341,171</u>

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 139,429	\$ 85,714	\$ (91,126)	\$ 195	\$ -	\$ -	\$ 134,212
Restricted fund:							
Advanced Placement	3,771	13,106	(12,931)	-	-	-	3,946
AP All Access Grant	-	1,241	-	-	-	-	1,241
Art	5,994	-	(1,579)	-	-	-	4,415
ArtsBuild Grant	-	2,424	(2,092)	-	-	-	332
Band	7,369	12,488	(11,885)	-	-	-	7,972
Basic Education Program	297	-	(127)	-	-	-	170
Battelle STEM Grant	-	-	(1,460)	1,500	-	-	40
Black Box and Auditorium Project	2,498	-	-	-	-	-	2,498
Bobby Stone Foundation Grant	-	50,000	(5,491)	-	-	-	44,509
Career Exploration	1,968	2,515	(2,434)	-	(1,500)	-	549
Chattanooga High School Challenge	1,686	-	-	-	-	-	1,686
Chorus	8,216	37,681	(40,041)	-	-	-	5,856
Class of 2020	1,491	-	(1,396)	-	(95)	-	-
Class of 2022	4,089	2,023	(2,294)	-	(3,818)	-	-
Class of 2023	2,307	-	-	-	(2,000)	-	307
Class of 2024	2,191	-	-	-	-	-	2,191
Class of 2025	1,911	-	-	-	-	-	1,911
Class of 2026	234	305	-	350	-	-	889
Class of 2027	493	194	(50)	-	-	-	637
CMA Foundation Grant	1,196	-	(1,196)	-	-	-	-
Communications Department	2,490	1,204	(850)	-	-	-	2,844
Dance	2,255	3,464	(1,491)	-	-	-	4,228
Destination Imagination	35	-	-	-	(35)	-	-
Earth Club	236	-	-	-	-	-	236
English	182	-	-	-	-	-	182
Faculty Fund	1,245	1,010	(719)	-	-	-	1,536
Fellowship of Christian Athletes Club	191	-	-	-	-	-	191

(continued)

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund
	Balances 7/1/2021			Transfers In	Transfers Out		Balances 6/30/2022
Fine Arts	3,482	7,753	(6,941)	-	-	-	4,294
Fund for Excel Art Grant	-	1,000	(1,000)	-	-	-	-
Guidance	61	1,416	(1,341)	-	-	-	136
Honor Society	2,689	528	(127)	-	-	-	3,090
Library	421	1,290	(1,369)	-	-	-	342
Magnet Programming	1,662	4,865	(2,203)	-	-	-	4,324
Model United Nations	205	1,392	(1,577)	-	-	-	20
Music Production Lab Club	-	100	-	-	-	-	100
Music - Theatre	6,414	21,503	(15,804)	-	-	-	12,113
NYC Trip	4,374	-	(4,374)	-	-	-	-
PAPA Donations	-	38,345	(3,428)	-	-	-	34,917
PEF Innovation Grant	-	13,260	(13,260)	-	-	-	-
Performing Arts	1,247	5,141	(1,974)	-	-	-	4,414
Performing Arts League Grant	-	1,000	-	-	-	-	1,000
Physical Education	4	1,000	(978)	-	-	-	26
Piano Class	207	488	-	-	-	-	695
Prom	2,000	10,239	(13,409)	5,403	-	-	4,233
School Sign Donations	2,800	-	(2,800)	-	-	-	-
Science	484	-	-	-	-	-	484
Science Olympiad Club	126	435	(323)	-	-	-	238
Special Education - Gifted	317	-	(93)	-	-	-	224
Special Teams	2,524	-	-	-	-	-	2,524
Sprint Technology	28,164	19,988	(11,731)	-	-	-	36,421
Theatrical Arts	3,980	11,901	(7,110)	-	-	-	8,771
Tri-M Music Honor Society	186	285	(274)	-	-	-	197
Weldon F. Osborne Foundation Grant	15,000	-	(14,970)	-	-	-	30
Youth in Government	-	5,600	(5,600)	-	-	-	-
Total restricted fund	128,692	275,184	(196,722)	7,253	(7,448)	-	206,959
Total	\$ 268,121	\$ 360,898	\$ (287,848)	\$ 7,448	\$ (7,448)	\$ -	\$ 341,171

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 258,008	\$ -	\$ 258,008	\$ -	\$ -	\$ 26,259	\$ 231,749	\$ 258,008	\$ 258,008
Restricted fund:									
AP All Access Grant	479	-	479	-	479	-	-	479	479
Art	1,698	-	1,698	-	-	1,698	-	1,698	1,698
Athletics	95,046	-	95,046	-	-	95,046	-	95,046	95,046
Audiovisual Club	142	-	142	-	-	142	-	142	142
Auditorium	21,304	-	21,304	-	-	21,304	-	21,304	21,304
Band	25,864	-	25,864	-	-	25,864	-	25,864	25,864
Chorus	7,856	-	7,856	-	-	7,856	-	7,856	7,856
Community Foundation Grant	1,399	-	1,399	-	1,399	-	-	1,399	1,399
Destination Imagination	89	-	89	-	-	89	-	89	89
Dollar General Grant	676	-	676	-	676	-	-	676	676
Drama Club	1,313	-	1,313	-	-	1,313	-	1,313	1,313
E-lab	365	-	365	-	-	365	-	365	365
E-Sport League	392	-	392	-	-	392	-	392	392
Earth Club	822	-	822	-	-	822	-	822	822
Faculty Fund	532	-	532	-	-	532	-	532	532
Fine Arts	10,976	-	10,976	-	-	10,976	-	10,976	10,976
Field Trips	31,560	-	31,560	-	-	31,560	-	31,560	31,560
Grand Prix Racing Team	60	-	60	-	-	60	-	60	60
Guidance	2,001	-	2,001	-	-	2,001	-	2,001	2,001
Junior League Grant	675	-	675	-	675	-	-	675	675
Lego Robotics Club	60	-	60	-	-	60	-	60	60
Library	5,945	-	5,945	-	-	5,945	-	5,945	5,945
Magnet Programming	38,768	-	38,768	-	-	38,768	-	38,768	38,768
Math Club	107	-	107	-	-	107	-	107	107
PAIDEIA Club	375	-	375	-	-	375	-	375	375
Parent Volunteer	83	-	83	-	-	83	-	83	83
Pep Squad	2,153	-	2,153	-	-	2,153	-	2,153	2,153
Physical Education	8,646	-	8,646	-	-	8,646	-	8,646	8,646

(continued)

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Professional Development	1,381	-	1,381	-	-	1,381	-	1,381	1,381
Prom	3,512	-	3,512	-	-	3,512	-	3,512	3,512
PTO Donations	1,087	-	1,087	-	-	1,087	-	1,087	1,087
Science	623	-	623	-	-	623	-	623	623
Special Allocation	81	-	81	-	81	-	-	81	81
Staff Development	591	-	591	-	-	591	-	591	591
STEAM Lab Donations	57	-	57	-	-	57	-	57	57
Student Council	14,044	-	14,044	-	-	14,044	-	14,044	14,044
Technology Student Association	237	-	237	-	-	237	-	237	237
UN Conference	1,815	-	1,815	-	-	1,815	-	1,815	1,815
UNUM Grant	79	-	79	-	79	-	-	79	79
Vlasis Class Donation	2,275	-	2,275	-	-	2,275	-	2,275	2,275
Yearbook Club	179	-	179	-	-	179	-	179	179
Total restricted fund	285,347	-	285,347	-	3,389	281,958	-	285,347	285,347
Total	<u>\$ 543,355</u>	<u>\$ -</u>	<u>\$ 543,355</u>	<u>\$ -</u>	<u>\$ 3,389</u>	<u>\$ 308,217</u>	<u>\$ 231,749</u>	<u>\$ 543,355</u>	<u>\$ 543,355</u>

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 219,990	\$ 161,918	\$ (124,529)	\$ 629	\$ -	\$ -	\$ 258,008
Restricted fund:							
AP All Access Grant	-	479	-	-	-	-	479
Art	3,258	-	(1,560)	-	-	-	1,698
Athletics	74,976	119,765	(99,695)	-	-	-	95,046
Audiovisual Club	142	-	-	-	-	-	142
Auditorium	21,304	-	-	-	-	-	21,304
Band	30,522	27,298	(31,406)	-	(550)	-	25,864
Chorus	6,553	12,784	(11,481)	-	-	-	7,856
Class of 2021	79	-	-	-	(79)	-	-
Community Foundation Grant	1,399	-	-	-	-	-	1,399
Destination Imagination	89	-	-	-	-	-	89
Dollar General Grant	676	-	-	-	-	-	676
Drama Club	1,313	-	-	-	-	-	1,313
E-lab	211	5,356	(5,202)	-	-	-	365
E-Sport League	90	1,794	(1,492)	-	-	-	392
Earth Club	854	264	(296)	-	-	-	822
Faculty Fund	403	839	(710)	-	-	-	532
Fine Arts	4,543	7,200	(767)	-	-	-	10,976
Field Trips	31,360	15,345	(15,145)	-	-	-	31,560
Fifth Grade Flower Sale	-	7,156	(7,156)	-	-	-	-
Grand Prix Racing Team	-	280	(220)	-	-	-	60
Guidance	1,994	2,891	(2,884)	-	-	-	2,001
Junior League Grant	-	675	-	-	-	-	675
Lego Robotics Club	60	-	-	-	-	-	60
Library	4,411	13,065	(11,531)	-	-	-	5,945
Magnet Programming	8,835	42,043	(12,110)	-	-	-	38,768
Math Club	107	-	-	-	-	-	107
PAIDEIA Club	905	100	(630)	-	-	-	375
Parent Volunteer	83	-	-	-	-	-	83

(continued)

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
Pep Squad	2,777	755	(1,379)	-	-	-	2,153
Physical Education	6,687	2,500	(541)	-	-	-	8,646
Professional Development	2,181	-	(800)	-	-	-	1,381
Prom	5,055	4,580	(6,123)	-	-	-	3,512
PTO Donations	3,048	-	(1,961)	-	-	-	1,087
Science	820	1,412	(1,609)	-	-	-	623
Special Allocation	711	-	(630)	-	-	-	81
Staff Development	972	-	(381)	-	-	-	591
STEAM Lab Donations	57	-	-	-	-	-	57
Student Council	6,407	11,037	(3,400)	-	-	-	14,044
Technology Student Association Club	237	-	-	-	-	-	237
UN Conference	177	14,528	(12,890)	-	-	-	1,815
UNUM Grant	79	-	-	-	-	-	79
Vlasis Class Donations	2,251	102	(78)	-	-	-	2,275
Yearbook Club	179	-	-	-	-	-	179
Total restricted fund	<u>225,805</u>	<u>292,248</u>	<u>(232,077)</u>	<u>-</u>	<u>(629)</u>	<u>-</u>	<u>285,347</u>
Total	<u>\$ 445,795</u>	<u>\$ 454,166</u>	<u>\$ (356,606)</u>	<u>\$ 629</u>	<u>\$ (629)</u>	<u>\$ -</u>	<u>\$ 543,355</u>

**EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 114,885	\$ -	\$ 114,885	\$ -	\$ -	\$ 7,377	\$ 107,508	\$ 114,885	\$ 114,885
Restricted fund:									
Advanced Placement	16,647	-	16,647	-	-	16,647	-	16,647	16,647
Advanced Placement Field Trip	1,033	-	1,033	-	-	1,033	-	1,033	1,033
Anime Club	1,141	-	1,141	-	-	1,141	-	1,141	1,141
Art	4,207	-	4,207	-	-	4,207	-	4,207	4,207
Athletics	133,237	-	133,237	-	-	133,237	-	133,237	133,237
Band	22,193	-	22,193	-	-	22,193	-	22,193	22,193
Beautification	328	-	328	-	-	328	-	328	328
Business Technology	8,244	-	8,244	-	-	8,244	-	8,244	8,244
Caine Raisers Donation	5,054	-	5,054	-	-	5,054	-	5,054	5,054
Cheerleading	22,326	-	22,326	-	-	22,326	-	22,326	22,326
Chorus	12,739	-	12,739	-	-	12,739	-	12,739	12,739
Class of 2023	3,093	-	3,093	-	-	3,093	-	3,093	3,093
Class of 2024	3,208	-	3,208	-	-	3,208	-	3,208	3,208
Class of 2025	1,074	-	1,074	-	-	1,074	-	1,074	1,074
Dance Team (Dance Club)	336	-	336	-	-	336	-	336	336
Drama Club	62	-	62	-	-	62	-	62	62
Faculty Fund	2,700	-	2,700	-	-	2,700	-	2,700	2,700
F.B.L.A. Club	5,363	-	5,363	-	-	5,363	-	5,363	5,363
F.C.A. Club	51	-	51	-	-	51	-	51	51
FHAO Club	118	-	118	-	-	118	-	118	118
Fine Arts	4,028	-	4,028	-	-	4,028	-	4,028	4,028
Honor Society	4,567	-	4,567	-	-	4,567	-	4,567	4,567
Interact Club	328	-	328	-	-	328	-	328	328
Key Club	238	-	238	-	-	238	-	238	238
Leadership Class	1,966	-	1,966	-	-	1,966	-	1,966	1,966
Library	5,052	-	5,052	-	-	5,052	-	5,052	5,052
Math Club	608	-	608	-	-	608	-	608	608
Media Production	951	-	951	-	-	951	-	951	951

(continued)

**EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
Mock Trial	24	-	24	-	-	24	-	24	24
Model United Nations	851	-	851	-	-	851	-	851	851
Outdoors Club	141	-	141	-	-	141	-	141	141
Peer Ambassador Club	386	-	386	-	-	386	-	386	386
Pep Club	266	-	266	-	-	266	-	266	266
Physical Education	2,649	-	2,649	-	-	2,649	-	2,649	2,649
Prom	8,034	-	8,034	-	-	8,034	-	8,034	8,034
PTA Donations	2,214	-	2,214	-	-	2,214	-	2,214	2,214
ROTC/JROTC	1,438	-	1,438	-	-	1,438	-	1,438	1,438
Special Education	755	-	755	-	-	755	-	755	755
Special Olympics	914	-	914	-	-	914	-	914	914
STEM Club	114	-	114	-	-	114	-	114	114
Student Council	289	-	289	-	-	289	-	289	289
Student Literary Magazine	590	-	590	-	-	590	-	590	590
Student Teacher Program	1,800	-	1,800	-	-	1,800	-	1,800	1,800
Theatrical Arts (Theatrical Pro.)	19,188	-	19,188	-	-	19,188	-	19,188	19,188
TVA Donations	73	-	73	-	-	73	-	73	73
Vandalism	532	-	532	-	-	532	-	532	532
Virtual Enterprise	182	-	182	-	-	182	-	182	182
Yearbook	2,569	-	2,569	-	-	2,569	-	2,569	2,569
Total restricted fund	303,901	-	303,901	-	-	303,901	-	303,901	303,901
Total	\$ 418,786	\$ -	\$ 418,786	\$ -	\$ -	\$ 311,278	\$ 107,508	\$ 418,786	\$ 418,786

EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 145,104	\$ 74,175	\$ (105,066)	\$ 672	\$ -	\$ -	\$ 114,885
Restricted fund:							
Advanced Placement	16,090	41,828	(41,271)	-	-	-	16,647
Advanced Placement Field Trip	1,033	-	-	-	-	-	1,033
Anime Club	1,269	-	(128)	-	-	-	1,141
Art	4,742	-	(535)	-	-	-	4,207
Athletics	111,632	219,209	(197,604)	-	-	-	133,237
Band	36,095	110,561	(124,463)	-	-	-	22,193
Beautification	328	-	-	-	-	-	328
Business Technology	8,620	8,046	(8,422)	-	-	-	8,244
Cane Raisers Donation	8,425	-	(3,371)	-	-	-	5,054
Cheerleading	13,482	37,027	(28,183)	-	-	-	22,326
Chorus	18,349	22,495	(28,105)	-	-	-	12,739
Class of 2021	1,950	-	(1,950)	-	-	-	-
Class of 2022	2,661	3,263	(5,252)	-	(672)	-	-
Class of 2023	2,231	1,043	(181)	-	-	-	3,093
Class of 2024	158	3,039	11	-	-	-	3,208
Class of 2025	-	1,105	(31)	-	-	-	1,074
Dance Team (Dance Club)	1,319	1,175	(2,158)	-	-	-	336
Drafting	225	2,274	(2,499)	-	-	-	-
Drama Club	373	810	(1,121)	-	-	-	62
Faculty Fund	1,914	1,352	(566)	-	-	-	2,700
F.B.L.A. Club	5,363	-	-	-	-	-	5,363
F.C.A. Club	51	-	-	-	-	-	51
FHAO Club	118	-	-	-	-	-	118
Fine Arts	1,145	6,200	(3,317)	-	-	-	4,028
Health Science	187	-	(187)	-	-	-	-
Honor Society	1,312	5,620	(2,365)	-	-	-	4,567
Interact Club	328	-	-	-	-	-	328
Key Club	-	238	-	-	-	-	238

(continued)

EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
Leadership Class	3,224	3,675	(4,933)	-	-	-	1,966
Library	4,118	1,200	(266)	-	-	-	5,052
Math Club	281	768	(441)	-	-	-	608
Media Production	2,262	238	(1,549)	-	-	-	951
Mock Trial	14	457	(447)	-	-	-	24
Model United Nations	851	250	(250)	-	-	-	851
Outdoors Club	141	-	-	-	-	-	141
Peer Ambassador Club	220	427	(261)	-	-	-	386
Pep Club	266	-	-	-	-	-	266
Physical Education	2,516	1,395	(1,262)	-	-	-	2,649
Prom	1,116	25,080	(18,162)	-	-	-	8,034
PTA Donations	11,000	-	(8,786)	-	-	-	2,214
ROTC/JROTC	-	11,873	(10,435)	-	-	-	1,438
Special Allocation	1,394	-	(1,394)	-	-	-	-
Special Education	800	-	(45)	-	-	-	755
Special Olympics	981	-	(67)	-	-	-	914
STEM Club	212	-	(98)	-	-	-	114
STEM - English	1,005	1,495	(2,500)	-	-	-	-
Student Council	289	-	-	-	-	-	289
Student Literary Magazine	590	-	-	-	-	-	590
Student Teacher Program	1,800	-	-	-	-	-	1,800
Theatre Arts (Theatrical Productions)	14,048	25,125	(19,985)	-	-	-	19,188
TVA Donations	73	-	-	-	-	-	73
Vandalism	532	-	-	-	-	-	532
Virtual Enterprise	182	-	-	-	-	-	182
Yearbook	2,088	2,025	(1,544)	-	-	-	2,569
Total restricted fund	289,403	539,293	(524,123)	-	(672)	-	303,901
Total	\$ 434,507	\$ 613,468	\$ (629,189)	\$ 672	\$ (672)	\$ -	\$ 418,786

**EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 13,795	\$ -	\$ 13,795	\$ -	\$ -	\$ 24,562	\$ (10,767)	\$ 13,795	\$ 13,795
Restricted fund:									
Advanced Placement	376	-	376	-	-	376	-	376	376
Art Club	142	-	142	-	-	142	-	142	142
Athletics	46,128	-	46,128	-	-	46,128	-	46,128	46,128
Auto Mechanics	3,448	-	3,448	-	-	3,448	-	3,448	3,448
Band/Chorus	182	-	182	-	-	182	-	182	182
Beautification	1,198	-	1,198	-	-	1,198	-	1,198	1,198
BETA Club	623	-	623	-	-	623	-	623	623
Business Technology	906	-	906	-	-	906	-	906	906
Cheerleading	3,827	-	3,827	-	-	3,827	-	3,827	3,827
Dance	581	-	581	-	-	581	-	581	581
Drafting	1,460	-	1,460	-	-	1,460	-	1,460	1,460
Drama	246	-	246	-	-	246	-	246	246
East Ridge Alumni Association Donation	580	-	580	-	-	580	-	580	580
Electrical	1,594	-	1,594	-	-	1,594	-	1,594	1,594
English	138	-	138	-	-	138	-	138	138
Exceptional Education	407	-	407	-	-	407	-	407	407
Faculty Fund	1,377	-	1,377	-	-	1,377	-	1,377	1,377
Fellowship of Christian Athletes	87	-	87	-	-	87	-	87	87
Fine Arts	1,033	-	1,033	-	-	1,033	-	1,033	1,033
Graphic Arts	2,682	-	2,682	-	-	2,682	-	2,682	2,682
Health Science	903	-	903	-	-	903	-	903	903
Homecoming	3	-	3	-	-	3	-	3	3
Honor Society	376	-	376	-	-	376	-	376	376
Interior Design	683	-	683	-	-	683	-	683	683
Masonry	494	-	494	-	-	494	-	494	494
Media Production	1,011	-	1,011	-	-	1,011	-	1,011	1,011
Physical Education	19	-	19	-	-	19	-	19	19

(continued)

**EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Plumbing	77	-	77	-	-	77	-	77	77
Prom	5,092	-	5,092	-	-	5,092	-	5,092	5,092
ROTC/JROTC	5,016	-	5,016	-	-	5,016	-	5,016	5,016
Scholarships	19	-	19	-	-	19	-	19	19
Student Council	466	-	466	-	-	466	-	466	466
Technology	7,839	-	7,839	-	-	7,839	-	7,839	7,839
Vandalism	99	-	99	-	-	99	-	99	99
Total restricted fund	89,112	-	89,112	-	-	89,112	-	89,112	89,112
Total	<u>\$ 102,907</u>	<u>\$ -</u>	<u>\$ 102,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,674</u>	<u>\$ (10,767)</u>	<u>\$ 102,907</u>	<u>\$ 102,907</u>

EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 13,857	\$ 52,781	\$ (52,850)	\$ 7	\$ -	\$ -	\$ 13,795
Restricted fund:							
Advanced Placement	376	-	-	-	-	-	376
American Chemistry Society Grant	300	-	(293)	-	(7)	-	-
Art Club	674	-	(532)	-	-	-	142
Athletics	41,187	85,747	(80,806)	-	-	-	46,128
Auto Mechanics	2,919	2,255	(1,726)	-	-	-	3,448
Band/Chorus	182	-	-	-	-	-	182
Beautification	1,260	-	(62)	-	-	-	1,198
BETA Club	1,030	847	(1,254)	-	-	-	623
Business Technology	1,637	2,198	(2,929)	-	-	-	906
Carpentry	274	-	(274)	-	-	-	-
Cheerleading	3,415	10,316	(9,904)	-	-	-	3,827
Choral Memorial	780	-	(780)	-	-	-	-
Dance	581	-	-	-	-	-	581
Drafting	1,971	1,371	(1,882)	-	-	-	1,460
Drama	246	-	-	-	-	-	246
East Ridge Alumni Association Donation	-	3,891	(3,311)	-	-	-	580
Electrical	2,572	39	(1,017)	-	-	-	1,594
English	319	-	(181)	-	-	-	138
Exceptional Education	1,045	-	(638)	-	-	-	407
Faculty Fund	253	2,533	(1,409)	-	-	-	1,377
Fellowship of Christian Athletes	87	-	-	-	-	-	87
Fine Arts	2	6,680	(5,649)	-	-	-	1,033
Fund for Excel Art Grant	-	689	(689)	-	-	-	-
Graphic Arts	11,306	2,763	(11,387)	-	-	-	2,682
Health Science	101	7,298	(6,496)	-	-	-	903
Homecoming	586	-	(583)	-	-	-	3
Honor Society	759	495	(878)	-	-	-	376

(continued)

EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund
	Balances 7/1/2021			Transfers In	Transfers Out		Balances 6/30/2022
Interior Design	2,650	1,630	(3,597)	-	-	-	683
Journalism	197	-	(197)	-	-	-	-
Junior League Grant	-	750	(750)	-	-	-	-
Library	11	1,200	(1,211)	-	-	-	-
Masonry	1,955	1,343	(2,804)	-	-	-	494
Media Production	1,735	766	(1,490)	-	-	-	1,011
Physical Education	33	1,000	(1,014)	-	-	-	19
Plumbing	433	3,782	(4,138)	-	-	-	77
Prom	-	9,452	(4,360)	-	-	-	5,092
ROTC/JROTC	1,968	3,448	(400)	-	-	-	5,016
Scholarships	19	-	-	-	-	-	19
Special Allocation	312	-	(312)	-	-	-	-
Staff Development	38	-	(38)	-	-	-	-
Student Council	285	216	(35)	-	-	-	466
Technology	4,215	9,551	(5,927)	-	-	-	7,839
TN Titans Grant	10,000	-	(10,000)	-	-	-	-
Vandalism	99	-	-	-	-	-	99
Total restricted fund	97,812	160,260	(168,953)	-	(7)	-	89,112
Total	\$ 111,669	\$ 213,041	\$ (221,803)	\$ 7	\$ (7)	\$ -	\$ 102,907

**HARRISON BAY FUTURE READY CENTER
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 26,804	\$ -	\$ 26,804	\$ -	\$ -	\$ 4,804	\$ 22,000	\$ 26,804	\$ 26,804
Restricted fund:									
Community Foundation Donations	24	-	24	-	-	24	-	24	24
Faculty Fund	140	-	140	-	-	140	-	140	140
Fine Arts	713	-	713	-	-	713	-	713	713
Information Technology	1,184	-	1,184	-	-	1,184	-	1,184	1,184
Library	172	-	172	-	-	172	-	172	172
Masonry	8,131	-	8,131	-	-	8,131	-	8,131	8,131
Mechatronics	1,876	-	1,876	-	-	1,876	-	1,876	1,876
Robotics Club	74	-	74	-	-	74	-	74	74
Skills USA	270	-	270	-	-	270	-	270	270
Special Education	2,697	-	2,697	-	-	2,697	-	2,697	2,697
Staff Development	19	-	19	-	-	19	-	19	19
Vandalism	226	-	226	-	-	226	-	226	226
Total restricted fund	15,526	-	15,526	-	-	15,526	-	15,526	15,526
Total	\$ 42,330	\$ -	\$ 42,330	\$ -	\$ -	\$ 20,330	\$ 22,000	\$ 42,330	\$ 42,330

HARRISON BAY FUTURE READY CENTER
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
General	\$ 24,401	\$ 16,705	\$ (14,375)	\$ 73	\$ -	\$ -	\$ 26,804
Restricted fund:							
Commissioner Donations	65	-	(65)	-	-	-	-
Community Foundation Donations	75	-	(51)	-	-	-	24
Faculty Fund	189	-	(49)	-	-	-	140
Fine Arts	1,002	1,000	(1,289)	-	-	-	713
Harbor Freight Grant	-	7,500	(7,500)	-	-	-	-
Honor Society	50	-	-	-	(50)	-	-
Information Technology	962	6,382	(6,160)	-	-	-	1,184
Library	172	-	-	-	-	-	172
Masonry	2,579	37,018	(31,466)	-	-	-	8,131
Mechatronics	-	4,061	(2,185)	-	-	-	1,876
Robotics Club	82	680	(688)	-	-	-	74
SCORE Donations	19	-	(19)	-	-	-	-
Skills USA	94	5,010	(4,834)	-	-	-	270
Special Allocation	3,438	-	(3,415)	-	(23)	-	-
Special Education	7,515	1,800	(6,618)	-	-	-	2,697
Staff Development	73	-	(54)	-	-	-	19
Vandalism	10	-	(10)	-	-	-	-
Welding	-	12,533	(12,307)	-	-	-	226
Total restricted fund	16,325	75,984	(76,710)	-	(73)	-	15,526
Total	\$ 40,726	\$ 92,689	\$ (91,085)	\$ 73	\$ (73)	\$ -	\$ 42,330

**HIXSON HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 168,582	\$ -	\$ 168,582	\$ -	\$ -	\$ 244	\$ 168,338	\$ 168,582	\$ 168,582
Restricted fund:									
Advanced Placement	7,136	-	7,136	-	-	7,136	-	7,136	7,136
AG Science	14,454	-	14,454	-	-	14,454	-	14,454	14,454
Art	21,289	-	21,289	-	-	21,289	-	21,289	21,289
Art Club	666	-	666	-	-	666	-	666	666
Athletics	43,706	-	43,706	-	-	43,706	-	43,706	43,706
Band	11,715	-	11,715	-	-	11,715	-	11,715	11,715
Benevolent Fund	304	-	304	-	-	304	-	304	304
BETA Club	248	-	248	-	-	248	-	248	248
Business Education	20	-	20	-	-	20	-	20	20
CFA Leadership Grant	239	-	239	-	239	-	-	239	239
Cheerleading	4,324	-	4,324	-	-	4,324	-	4,324	4,324
Chorus	1,112	-	1,112	-	-	1,112	-	1,112	1,112
Class of 2022	4,683	-	4,683	-	-	4,683	-	4,683	4,683
Community Found. Grant - Thomas	235	-	235	-	235	-	-	235	235
Dual Enrollment Program	1,455	-	1,455	-	1,455	-	-	1,455	1,455
Educational Field Exp	870	-	870	-	-	870	-	870	870
English	279	-	279	-	-	279	-	279	279
Faculty Fund	1,538	-	1,538	-	-	1,538	-	1,538	1,538
Fine Arts	1,817	-	1,817	-	-	1,817	-	1,817	1,817
Foreign Language	3	-	3	-	-	3	-	3	3
Future Business Leaders of America	1,556	-	1,556	-	-	1,556	-	1,556	1,556
Future Farmers of America	1,451	-	1,451	-	-	1,451	-	1,451	1,451
Guidance	1,906	-	1,906	-	-	1,906	-	1,906	1,906
Hall of Fame	149	-	149	-	-	149	-	149	149
HCS Foundation Donation	25,020	-	25,020	-	-	25,020	-	25,020	25,020
Health Occupation Students of America	2,595	-	2,595	-	-	2,595	-	2,595	2,595

(continued)

HIXSON HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Liabilities		Fund Balance			
				Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
Health Occupations	1,091	-	1,091	-	-	1,091	-	1,091	1,091
Homecoming/Carnival	504	-	504	-	-	504	-	504	504
Honor Society	3,074	-	3,074	-	-	3,074	-	3,074	3,074
Ironman Foundation Grant	303	-	303	-	303	-	-	303	303
Key Club	1,800	-	1,800	-	-	1,800	-	1,800	1,800
Krystal Grant	295	-	295	-	295	-	-	295	295
Library	2,683	-	2,683	-	-	2,683	-	2,683	2,683
Mat Cats Club	101	-	101	-	-	101	-	101	101
Math Club	90	-	90	-	-	90	-	90	90
Model United Nations	145	-	145	-	-	145	-	145	145
Physical Education	1	-	1	-	-	1	-	1	1
Pride Academy	508	-	508	-	-	508	-	508	508
Prom	12,373	-	12,373	-	-	12,373	-	12,373	12,373
PTA Donations	877	-	877	-	-	877	-	877	877
PTSA Donations	212	-	212	-	-	212	-	212	212
Renaissance Program	631	-	631	-	-	631	-	631	631
ROTC/JROTC	30,194	-	30,194	-	-	30,194	-	30,194	30,194
Scholarships	890	-	890	-	-	890	-	890	890
Science	134	-	134	-	-	134	-	134	134
Special Education	2,422	-	2,422	-	-	2,422	-	2,422	2,422
Staff Development	341	-	341	-	-	341	-	341	341
Student Council	4,906	-	4,906	-	-	4,906	-	4,906	4,906
Student Teacher Program	100	-	100	-	-	100	-	100	100
Technology	124	-	124	-	-	124	-	124	124
Theatrical Arts	2,650	-	2,650	-	-	2,650	-	2,650	2,650
TVA Donations	577	-	577	-	-	577	-	577	577
Walmart Grant	609	-	609	-	609	-	-	609	609
YRBS Health Survey	219	-	219	-	-	219	-	219	219
Total restricted fund	216,624	-	216,624	-	3,136	213,488	-	216,624	216,624
Total	\$ 385,206	\$ -	\$ 385,206	\$ -	\$ 3,136	\$ 213,732	\$ 168,338	\$ 385,206	\$ 385,206

HIXSON HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 176,506	\$ 77,789	\$ (85,766)	\$ 53	\$ -	\$ -	\$ 168,582
Restricted fund:							
Advanced Placement	5,126	12,297	(10,287)	-	-	-	7,136
AG Science	14,785	28,971	(29,302)	-	-	-	14,454
American Chemistry Society Grant	600	-	(594)	-	(6)	-	-
Art	23,865	5	(2,581)	-	-	-	21,289
Art Club	723	-	(57)	-	-	-	666
Athletics	46,479	131,319	(134,092)	-	-	-	43,706
Band	4,842	30,054	(22,681)	-	(500)	-	11,715
Basic Education Program	1,589	-	(1,589)	-	-	-	-
Benevolent Fund	304	-	-	-	-	-	304
BETA Club	79	820	(651)	-	-	-	248
Business Education	2,575	13,668	(16,223)	-	-	-	20
CFA Leadership Grant	300	-	(61)	-	-	-	239
Cheerleading	6,505	20,687	(22,868)	-	-	-	4,324
Chorus	945	167	-	-	-	-	1,112
Class of 2022	5,549	2,050	(2,916)	-	-	-	4,683
Community Foundation Grant	1,063	-	(1,063)	-	-	-	-
Community Foundation Grant - Thomas	235	-	-	-	-	-	235
Dual Enrollment Program	-	1,455	-	-	-	-	1,455
Educational Field Exp	870	-	-	-	-	-	870
E-lab/Real World School	88	-	(88)	-	-	-	-
English	279	-	-	-	-	-	279
Faculty Fund	1,773	205	(440)	-	-	-	1,538
Fine Arts	529	6,200	(4,912)	-	-	-	1,817
Foreign Language	149	-	(146)	-	-	-	3
Future Business Leaders of America	3,155	9,731	(11,330)	-	-	-	1,556
Future Farmers of America	2,001	2,273	(2,823)	-	-	-	1,451

(continued)

HIXSON HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Guidance	2,412	1,375	(1,881)	-	-	-	1,906
Hall of Fame	317	-	(168)	-	-	-	149
HCS Foundation Donation	-	25,020	-	-	-	-	25,020
Health Occupation Students of America	2,054	12,676	(12,135)	-	-	-	2,595
Health Occupations	1,801	24,450	(25,160)	-	-	-	1,091
Homecoming/Carnival	504	-	-	-	-	-	504
Honor Society	2,178	2,459	(1,563)	-	-	-	3,074
Ironman Foundation Grant	1,020	700	(1,417)	-	-	-	303
Key Club	1,726	1,788	(1,714)	-	-	-	1,800
Krystal Grant	532	-	(237)	-	-	-	295
Library	2,965	1,216	(1,498)	-	-	-	2,683
Mat Cats Club	101	-	-	-	-	-	101
Math Club	90	-	-	-	-	-	90
Model United Nations	145	-	-	-	-	-	145
Physical Education	1	1,000	(1,000)	-	-	-	1
Pride Academy	575	-	(67)	-	-	-	508
Prom	12,419	15,500	(15,546)	-	-	-	12,373
PTA Donations	377	4,099	(3,599)	-	-	-	877
PTSA Donations	212	-	-	-	-	-	212
Renaissance Program	631	-	-	-	-	-	631
ROTC/JROTC	32,057	53,428	(54,791)	-	(500)	-	30,194
Scholarships	890	500	(1,500)	1,000	-	-	890
Science	134	-	-	-	-	-	134
Special Allocation	212	-	(212)	-	-	-	-
Special Education	3,318	2,672	(3,568)	-	-	-	2,422
Staff Development	341	-	-	-	-	-	341
Student Council	5,523	-	(617)	-	-	-	4,906

(continued)

HIXSON HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Student Teacher Program	100	-	-	-	-	-	100
Technology	233	-	(109)	-	-	-	124
Theatrical Arts	2,650	-	-	-	-	-	2,650
TVA Donations	577	-	-	-	-	-	577
Unum Grant	47	-	-	-	(47)	-	-
Walmart Grant	891	-	(282)	-	-	-	609
YRBS Health Survey	219	-	-	-	-	-	219
Total restricted fund	201,660	406,785	(391,768)	1,000	(1,053)	-	216,624
Total	\$ 378,166	\$ 484,574	\$ (477,534)	\$ 1,053	\$ (1,053)	\$ -	\$ 385,206

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 45,274	\$ -	\$ 45,274	\$ -	\$ -	\$ 7,857	\$ 37,417	\$ 45,274	\$ 45,274
Restricted fund:									
Art	130	-	130	-	-	130	-	130	130
Athletics	40,187	-	40,187	-	-	40,187	-	40,187	40,187
Atkins-Alford Scholarship	116	-	116	-	-	116	-	116	116
Band	24,549	-	24,549	-	-	24,549	-	24,549	24,549
Basic Education Program	138	-	138	-	138	-	-	138	138
Benevolent Fund	8,077	-	8,077	-	-	8,077	-	8,077	8,077
Benwood Transportation Donation	2,419	-	2,419	-	-	2,419	-	2,419	2,419
Carpentry	2,619	-	2,619	-	-	2,619	-	2,619	2,619
Cheerleading	3,231	-	3,231	-	-	3,231	-	3,231	3,231
Chorus	1,532	-	1,532	-	-	1,532	-	1,532	1,532
Community Foundation Donation	14,870	-	14,870	-	-	14,870	-	14,870	14,870
Cosmetology	1,630	-	1,630	-	-	1,630	-	1,630	1,630
Culinary Arts	3,724	-	3,724	-	-	3,724	-	3,724	3,724
Dorsey Scholarship	1,439	-	1,439	-	-	1,439	-	1,439	1,439
Drafting	3,387	-	3,387	-	-	3,387	-	3,387	3,387
Dual Enrollment Program Donation	1,902	-	1,902	-	-	1,902	-	1,902	1,902
E-Lab/Real World	196	-	196	-	-	196	-	196	196
Faculty Fund	5,939	-	5,939	-	-	5,939	-	5,939	5,939
Field Maintenance	16,051	-	16,051	-	-	16,051	-	16,051	16,051
Fine Arts	17,618	-	17,618	-	-	17,618	-	17,618	17,618
Fletcher Bright Bus Donations	4,011	-	4,011	-	-	4,011	-	4,011	4,011
Freshman Academy	250	-	250	-	-	250	-	250	250
Guidance	9	-	9	-	-	9	-	9	9
Health Science	133	-	133	-	-	133	-	133	133
Homecoming	3,351	-	3,351	-	-	3,351	-	3,351	3,351
Hospitality/Tourism Management	1,065	-	1,065	-	-	1,065	-	1,065	1,065
Judith Leventhal Wolfe donation	7,387	-	7,387	-	-	7,387	-	7,387	7,387
Junior League Grant	1,488	-	1,488	-	1,488	-	-	1,488	1,488

(continued)

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Leadership Class	1,328	-	1,328	-	-	1,328	-	1,328	1,328
Library	1,834	-	1,834	-	-	1,834	-	1,834	1,834
Literacy Donations	4,079	-	4,079	-	-	4,079	-	4,079	4,079
Music	4,037	-	4,037	-	-	4,037	-	4,037	4,037
Newcomers at Howard Donation	12,265	-	12,265	-	-	12,265	-	12,265	12,265
NoogaChat Book Club	9,229	-	9,229	-	-	9,229	-	9,229	9,229
O'Bear Scholarship	564	-	564	-	-	564	-	564	564
Opal Thornhill Donation	2,007	-	2,007	-	-	2,007	-	2,007	2,007
Physical Education	2,093	-	2,093	-	-	2,093	-	2,093	2,093
Prom	2,572	-	2,572	-	-	2,572	-	2,572	2,572
Public Education Foundation	3,588	-	3,588	-	-	3,588	-	3,588	3,588
ROTC/JROTC	1,549	-	1,549	-	-	1,549	-	1,549	1,549
Scholarships	1,763	-	1,763	-	-	1,763	-	1,763	1,763
School Sign Donations	5,920	-	5,920	-	-	5,920	-	5,920	5,920
Student Council	1,136	-	1,136	-	-	1,136	-	1,136	1,136
Student Incentives	462	-	462	-	-	462	-	462	462
Technology	218	-	218	-	-	218	-	218	218
Theater Arts	3,138	-	3,138	-	-	3,138	-	3,138	3,138
TN Foundation for Agriculture Grant	306	-	306	-	306	-	-	306	306
Vandalism	695	-	695	-	-	695	-	695	695
Venue Church Donation	7,207	-	7,207	-	-	7,207	-	7,207	7,207
Welding	817	-	817	-	-	817	-	817	817
Welding Club	2,208	-	2,208	-	-	2,208	-	2,208	2,208
Work Based Learning	1,004	-	1,004	-	-	1,004	-	1,004	1,004
Yearbook	4,958	-	4,958	-	-	4,958	-	4,958	4,958
Total restricted fund	242,425	-	242,425	-	1,932	240,493	-	242,425	242,425
Total	\$ 287,699	\$ -	\$ 287,699	\$ -	\$ 1,932	\$ 248,350	\$ 37,417	\$ 287,699	\$ 287,699

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 60,539	\$ 80,806	\$ (96,355)	\$ 284	\$ -	\$ -	\$ 45,274
Restricted fund:							
Art	130	-	-	-	-	-	130
Athletics	33,185	118,772	(111,770)	-	-	-	40,187
Atkins-Alford Scholarship	116	-	-	-	-	-	116
Band	28,547	-	(3,998)	-	-	-	24,549
Basic Education Program	2,654	-	(2,516)	-	-	-	138
Benevolent Fund	9,405	-	(1,328)	-	-	-	8,077
Benwood Grant	2,518	2,000	(4,518)	-	-	-	-
Benwood Transportation Donation	2,939	-	(520)	-	-	-	2,419
BETA Club	20	-	-	-	(20)	-	-
Carpentry	891	4,078	(2,350)	-	-	-	2,619
Cheerleading	1,944	2,424	(1,137)	-	-	-	3,231
Chorus	1,532	-	-	-	-	-	1,532
Community Foundation Donation	17,910	6,200	(9,240)	-	-	-	14,870
Cosmetology	564	5,089	(4,023)	-	-	-	1,630
Culinary Arts	4,981	7,000	(8,257)	-	-	-	3,724
Dorsey Scholarship	1,439	-	-	-	-	-	1,439
Drafting	2,558	829	-	-	-	-	3,387
Dual Enrollment Program Donation	1,902	-	-	-	-	-	1,902
E-Lab/Real World	196	-	-	-	-	-	196
Faculty Fund	4,408	4,070	(2,539)	-	-	-	5,939
Field Maintenance	20,300	-	(4,249)	-	-	-	16,051
Fine Arts	5,501	24,391	(8,941)	-	(3,333)	-	17,618
Fletcher Bright Bus Donations	4,173	-	(162)	-	-	-	4,011
Freshman Academy	250	-	-	-	-	-	250
Guidance	7	2	-	-	-	-	9
Health Science	8,863	3,572	(12,302)	-	-	-	133
Homecoming	1,539	3,232	(1,420)	-	-	-	3,351
Honor Society	32	-	-	-	(32)	-	-

(continued)

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Hospitality/Tourism Management	6,211	7,388	(12,534)	-	-	-	1,065
Judith Leventhal Wolfe Donation	18,811	7,300	(18,724)	-	-	-	7,387
Junior League Grant	1,488	-	-	-	-	-	1,488
Leadership Class	1,328	-	-	-	-	-	1,328
Library	2,181	1,200	(1,547)	-	-	-	1,834
Literacy Donations	20,943	1,400	(18,264)	-	-	-	4,079
Music	1,770	-	(1,066)	3,333	-	-	4,037
Newcomers at Howard Donation	14,325	-	(2,060)	-	-	-	12,265
NoogaChat Book Club	9,229	-	-	-	-	-	9,229
O'Bear Scholarship	564	-	-	-	-	-	564
Opal Thornhill Donation	-	5,000	(2,993)	-	-	-	2,007
Outdoors Club	232	-	-	-	(232)	-	-
Physical Education	1,093	1,000	-	-	-	-	2,093
Prom	1,162	7,455	(6,045)	-	-	-	2,572
Public Education Foundation	7,340	2,517	(6,269)	-	-	-	3,588
ROTC/JROTC	1,206	3,272	(2,929)	-	-	-	1,549
Scholarships	1,763	-	-	-	-	-	1,763
School Sign Donations	39,685	-	(33,765)	-	-	-	5,920
Special Allocation	10,764	-	(10,764)	-	-	-	-
Student Council	1,136	-	-	-	-	-	1,136
Student Incentives	300	162	-	-	-	-	462
Technology	218	-	-	-	-	-	218
Theatre Arts	10,157	3,185	(10,204)	-	-	-	3,138
TN Foundation for Agriculture Grant	500	250	(444)	-	-	-	306
Vandalism	695	-	-	-	-	-	695
Venue Church Donation	-	30,000	(22,793)	-	-	-	7,207
Welding	3,968	11,993	(15,144)	-	-	-	817
Welding Club	2,208	-	-	-	-	-	2,208

(continued)

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
Work Based Learning	793	3,487	(3,276)	-	-	-	1,004
Yearbook	4,958	-	-	-	-	-	4,958
Total restricted fund	323,532	267,268	(348,091)	3,333	(3,617)	-	242,425
Total	\$ 384,071	\$ 348,074	\$ (444,446)	\$ 3,617	\$ (3,617)	\$ -	\$ 287,699

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 107,734	\$ -	\$ 107,734	\$ -	\$ -	\$ 3,410	\$ 104,324	\$ 107,734	\$ 107,734
Restricted fund:									
Advanced Placement	902	-	902	-	-	902	-	902	902
AP All Access Grant	475	-	475	-	475	-	-	475	475
Art	1,044	-	1,044	-	-	1,044	-	1,044	1,044
Athletics	39,345	-	39,345	-	-	39,345	-	39,345	39,345
Auto Mechanics/Body	331	-	331	-	-	331	-	331	331
Band	8,753	-	8,753	-	-	8,753	-	8,753	8,753
BETA Club	6	-	6	-	-	6	-	6	6
Cheerleading	2,579	-	2,579	-	-	2,579	-	2,579	2,579
Class of 2022	-	-	-	-	-	-	-	-	-
Class of 2023	1,819	-	1,819	-	-	1,819	-	1,819	1,819
Computer	562	-	562	-	-	562	-	562	562
Cornerstone Academy	818	-	818	-	-	818	-	818	818
English	11	-	11	-	-	11	-	11	11
Faculty Fund	1,548	-	1,548	-	-	1,548	-	1,548	1,548
Fine Arts	4,462	-	4,462	-	-	4,462	-	4,462	4,462
Foreign Language	958	-	958	-	-	958	-	958	958
Guidance	621	-	621	-	-	621	-	621	621
HCS EdConnect Grant	5,000	-	5,000	-	5,000	-	-	5,000	5,000
Honor Society	994	-	994	-	-	994	-	994	994
Lego Club	218	-	218	-	-	218	-	218	218
Library	1,053	-	1,053	-	-	1,053	-	1,053	1,053
LV Neighborhood Association - Communication Engagement	466	-	466	-	-	466	-	466	466
Marketing Education	2,435	-	2,435	-	-	2,435	-	2,435	2,435
Model United Nations	947	-	947	-	-	947	-	947	947
Physical Education	1,430	-	1,430	-	-	1,430	-	1,430	1,430
Prom	9,506	-	9,506	-	-	9,506	-	9,506	9,506
Recycling	257	-	257	-	-	257	-	257	257

(continued)

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Scholarships	1,059	-	1,059	-	-	1,059	-	1,059	1,059
Science	15	-	15	-	-	15	-	15	15
Special Allocation	1,339	-	1,339	-	-	1,339	-	1,339	1,339
Special Education	9	-	9	-	-	9	-	9	9
Special Teams	1,622	-	1,622	-	-	1,622	-	1,622	1,622
STEM	2,145	-	2,145	-	-	2,145	-	2,145	2,145
STING Program	67	-	67	-	-	67	-	67	67
Student Council	41	-	41	-	-	41	-	41	41
Theatre Arts	1,089	-	1,089	-	-	1,089	-	1,089	1,089
TVA Donations	1,485	-	1,485	-	-	1,485	-	1,485	1,485
Yearbook club	820	-	820	-	-	820	-	820	820
Total restricted fund	96,231	-	96,231	-	5,475	90,756	-	96,231	96,231
Total	<u>\$ 203,965</u>	<u>\$ -</u>	<u>\$ 203,965</u>	<u>\$ -</u>	<u>\$ 5,475</u>	<u>\$ 94,166</u>	<u>\$ 104,324</u>	<u>\$ 203,965</u>	<u>\$ 203,965</u>

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 101,980	\$ 28,117	\$ (22,374)	\$ 11	\$ -	\$ -	\$ 107,734
Restricted fund:							
Advanced Placement	719	3,088	(2,905)	-	-	-	902
American Chemistry Society Grant	300	-	(289)	-	(11)	-	-
AP All Access Grant	-	475	-	-	-	-	475
Art	1,138	-	(94)	-	-	-	1,044
Athletics	24,486	75,439	(60,580)	-	-	-	39,345
Auto Mechanics/Body	284	4,925	(4,878)	-	-	-	331
Band	7,210	17,275	(15,732)	-	-	-	8,753
Basic Education Program	-	-	-	-	-	-	-
BETA Club	6	-	-	-	-	-	6
Cheerleading	1,026	2,932	(1,379)	-	-	-	2,579
Class of 2022	1,716	230	(282)	-	(1,664)	-	-
Class of 2023	149	185	(179)	1,664	-	-	1,819
Computer	562	-	-	-	-	-	562
Cornerstone Academy	818	-	-	-	-	-	818
English	11	-	-	-	-	-	11
Faculty Fund	1,470	961	(883)	-	-	-	1,548
Fine Arts	283	17,600	(13,421)	-	-	-	4,462
Foreign Language	958	-	-	-	-	-	958
Guidance	621	368	(368)	-	-	-	621
HCS EdConnect Grant	-	5,000	-	-	-	-	5,000
Honor Society	518	910	(434)	-	-	-	994
Junior League Grant	750	-	(750)	-	-	-	-
Lego Club	218	-	-	-	-	-	218
Library	627	1,420	(994)	-	-	-	1,053
LV Neighborhood Association - Communication Engagement	466	-	-	-	-	-	466
Marketing Education	-	4,428	(1,993)	-	-	-	2,435
Model United Nations	108	5,656	(4,817)	-	-	-	947

(continued)

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General**

	Fund Balances 1/0/1900	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 1/0/1900
				Transfers In	Transfers Out		
MSRI Grant	500	-	(500)	-	-	-	-
Physical Education	58	2,000	(628)	-	-	-	1,430
Prom	9,517	4,213	(4,224)	-	-	-	9,506
Recycling	89	257	(89)	-	-	-	257
Scholarships	964	2,095	(2,000)	-	-	-	1,059
Science	15	-	-	-	-	-	15
Special Allocation	5,294	-	(3,955)	-	-	-	1,339
Special Education	9	-	-	-	-	-	9
Special Teams	1,331	581	(290)	-	-	-	1,622
STEM	2,913	3,410	(4,178)	-	-	-	2,145
STING Program	67	-	-	-	-	-	67
Student Council	41	-	-	-	-	-	41
Theatre Arts	588	601	(100)	-	-	-	1,089
TVA Donations	1,485	-	-	-	-	-	1,485
Walmart Grant	94	-	(94)	-	-	-	-
Yearbook Club	545	275	-	-	-	-	820
Total restricted fund	67,954	154,324	(126,036)	1,664	(1,675)	-	96,231
Total	\$ 169,934	\$ 182,441	\$ (148,410)	\$ 1,675	\$ (1,675)	\$ -	\$ 203,965

**OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 169,353	\$ -	\$ 169,353	\$ -	\$ -	\$ 25,591	\$ 143,762	\$ 169,353	
Restricted fund:									
Art	120	-	120	-	-	120	-	120	
Art Club	81	-	81	-	-	81	-	81	
Athletics	100,154	-	100,154	-	-	100,154	-	100,154	
Berry Scholarship	5,278	-	5,278	-	-	5,278	-	5,278	
BETA Club	2,881	-	2,881	-	-	2,881	-	2,881	
Business Education	2,345	-	2,345	-	-	2,345	-	2,345	
Cheerleading	1,783	-	1,783	-	-	1,783	-	1,783	
Chorus	2,932	-	2,932	-	-	2,932	-	2,932	
Class of 2023	1,410	-	1,410	-	-	1,410	-	1,410	
Coggin FBLA Scholarship	2,000	-	2,000	-	-	2,000	-	2,000	
Colonial Pipeline Grant	1,500	-	1,500	-	1,500	-	-	1,500	
Culinary Arts	811	-	811	-	-	811	-	811	
Dance	650	-	650	-	-	650	-	650	
Diamond Darlings Club	176	-	176	-	-	176	-	176	
Distributive Ed. Clubs of America	14	-	14	-	-	14	-	14	
Drama Club	4,920	-	4,920	-	-	4,920	-	4,920	
English	205	-	205	-	-	205	-	205	
English Honor Society	16	-	16	-	-	16	-	16	
E-Sport League	14	-	14	-	-	14	-	14	
Faculty Fund	125	-	125	-	-	125	-	125	
Family & Consumer Science	2,602	-	2,602	-	-	2,602	-	2,602	
Family Career Community Leaders of America	151	-	151	-	-	151	-	151	
Fellowship of Christian Athletes	2	-	2	-	-	2	-	2	
Fine Arts	2,834	-	2,834	-	-	2,834	-	2,834	
Foreign Language	54	-	54	-	-	54	-	54	
Future Business Leaders of America	1,171	-	1,171	-	-	1,171	-	1,171	
Garden Club	48	-	48	-	-	48	-	48	

(continued)

**OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Gay, Straight, Alliance	290	-	290	-	-	290	-	290	290
Graphic Arts	1,110	-	1,110	-	-	1,110	-	1,110	1,110
Guidance	4,565	-	4,565	-	-	4,565	-	4,565	4,565
Honor Society	3,629	-	3,629	-	-	3,629	-	3,629	3,629
H.O.O. Club	1,256	-	1,256	-	-	1,256	-	1,256	1,256
IB Program	2,214	-	2,214	-	-	2,214	-	2,214	2,214
Key Club	636	-	636	-	-	636	-	636	636
Library	4,303	-	4,303	-	-	4,303	-	4,303	4,303
Marketing	1,342	-	1,342	-	-	1,342	-	1,342	1,342
Math	211	-	211	-	-	211	-	211	211
Math Club	534	-	534	-	-	534	-	534	534
Outdoors Club	182	-	182	-	-	182	-	182	182
Physical Education	974	-	974	-	-	974	-	974	974
Prom	7,356	-	7,356	-	-	7,356	-	7,356	7,356
ROTC/JROTC	2,869	-	2,869	-	-	2,869	-	2,869	2,869
Science	11	-	11	-	-	11	-	11	11
Social Studies	47	-	47	-	-	47	-	47	47
Special Allocation	669	-	669	-	669	-	-	669	669
Special Education	82	-	82	-	-	82	-	82	82
Stone Scholarship	2,479	-	2,479	-	-	2,479	-	2,479	2,479
Student Council	562	-	562	-	-	562	-	562	562
Theatrical Arts	3,575	-	3,575	-	-	3,575	-	3,575	3,575
Vandalism	1,085	-	1,085	-	-	1,085	-	1,085	1,085
Woodard Scholarship	14,334	-	14,334	-	-	14,334	-	14,334	14,334
World Languages Club	117	-	117	-	-	117	-	117	117
Total restricted fund	188,709	-	188,709	-	2,169	186,540	-	188,709	188,709
Total	<u>\$ 358,062</u>	<u>\$ -</u>	<u>\$ 358,062</u>	<u>\$ -</u>	<u>\$ 2,169</u>	<u>\$ 212,131</u>	<u>\$ 143,762</u>	<u>\$ 358,062</u>	<u>\$ 358,062</u>

OLTEWAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 188,746	\$ 77,101	\$ (98,209)	\$ 1,715	\$ -	\$ -	\$ 169,353
Restricted fund:							
Art	216	-	(96)	-	-	-	120
Art Club	81	-	-	-	-	-	81
Athletics	64,150	217,865	(181,861)	-	-	-	100,154
Band	1,139	27,175	(28,314)	-	-	-	-
Berry Scholarship	5,177	101	-	-	-	-	5,278
BETA Club	2,399	2,165	(1,683)	-	-	-	2,881
Business Education	3,695	5,068	(6,418)	-	-	-	2,345
Cheerleading	8,028	1,892	(8,137)	-	-	-	1,783
Chorus	2,930	13,009	(13,007)	-	-	-	2,932
Class of 2022	2,000	900	(1,185)	-	(1,715)	-	-
Class of 2023	1,306	680	(576)	-	-	-	1,410
Coggin FBLA Scholarship	2,000	-	-	-	-	-	2,000
Colonial Pipeline Grant	1,000	500	-	-	-	-	1,500
Culinary Arts	36	19,828	(19,053)	-	-	-	811
Dance	1,250	9,350	(9,950)	-	-	-	650
Diamond Darlings Club	176	-	-	-	-	-	176
Distributive Education Clubs of America	46	175	(207)	-	-	-	14
Drama Club	4,920	-	-	-	-	-	4,920
English	205	-	-	-	-	-	205
English Honor Society	16	-	-	-	-	-	16
E-Sport League	14	-	-	-	-	-	14
Faculty Fund	675	820	(1,370)	-	-	-	125
Family & Consumer Science	2,406	1,147	(951)	-	-	-	2,602
Family Career Community Leaders of America	151	-	-	-	-	-	151
Fellowship of Christian Athletes	500	40	(538)	-	-	-	2
Fine Arts	3,073	6,200	(6,439)	-	-	-	2,834

(continued)

OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Foreign Language	54	-	-	-	-	-	54
Future Business Leaders of America	1,171	-	-	-	-	-	1,171
Garden Club	48	-	-	-	-	-	48
Gay, Straight, Alliance	290	-	-	-	-	-	290
Graphic Arts	5,293	11,616	(15,799)	-	-	-	1,110
Guidance	5,037	16,963	(17,435)	-	-	-	4,565
Honor Society	3,907	2,610	(2,888)	-	-	-	3,629
H.O.O. Club	1,183	556	(483)	-	-	-	1,256
IB Program	4,071	18,271	(20,128)	-	-	-	2,214
Key Club	636	-	-	-	-	-	636
Library	3,317	1,200	(214)	-	-	-	4,303
Marketing	2,019	2,768	(3,445)	-	-	-	1,342
Math	211	-	-	-	-	-	211
Math Club	534	-	-	-	-	-	534
Model United Nations	570	685	(1,255)	-	-	-	-
Outdoors Club	182	-	-	-	-	-	182
Personal Finance	1,624	876	(2,500)	-	-	-	-
Physical Education	660	1,000	(686)	-	-	-	974
Prom	3,382	18,010	(14,036)	-	-	-	7,356
ROTC/JROTC	3,251	13,188	(13,570)	-	-	-	2,869
Scholarships	1,500	2,500	(4,000)	-	-	-	-
Science	11	-	-	-	-	-	11
Science Olympiad Club	93	541	(634)	-	-	-	-
Social Studies	47	-	-	-	-	-	47
Special Allocation	669	-	-	-	-	-	669
Special Education	82	-	-	-	-	-	82
Stone Scholarship	2,678	1	(200)	-	-	-	2,479

(continued)

OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
Student Council	766	445	(649)	-	-	-	562
Theatrical Arts	3,575	-	-	-	-	-	3,575
Vandalism	686	399	-	-	-	-	1,085
Woodard Scholarship	10,000	11,000	(6,666)	-	-	-	14,334
World Languages Club	167	-	(50)	-	-	-	117
Total restricted fund	165,303	409,544	(384,423)	-	(1,715)	-	188,709
Total	\$ 354,049	\$ 486,645	\$ (482,632)	\$ 1,715	\$ (1,715)	\$ -	\$ 358,062

**RED BANK HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 39,449	\$ -	\$ 39,449	\$ -	\$ -	\$ 31,382	\$ 8,067	\$ 39,449	\$ 39,449
Restricted fund:									
Advanced Placement	2,577	-	2,577	-	-	2,577	-	2,577	2,577
Anime/Gaming Club	306	-	306	-	-	306	-	306	306
Art	29	-	29	-	-	29	-	29	29
Art Club	20	-	20	-	-	20	-	20	20
Athletics	88,944	-	88,944	-	-	88,944	-	88,944	88,944
Band	2,508	-	2,508	-	-	2,508	-	2,508	2,508
Battelle STEM Grant	1,226	-	1,226	-	1,226	-	-	1,226	1,226
Benevolent Fund	1,144	-	1,144	-	-	1,144	-	1,144	1,144
BETA Club	742	-	742	-	-	742	-	742	742
Book Club	337	-	337	-	-	337	-	337	337
CDC - Adult Living	5,523	-	5,523	-	-	5,523	-	5,523	5,523
Cheerleaders	3,076	-	3,076	-	-	3,076	-	3,076	3,076
Chess Club	48	-	48	-	-	48	-	48	48
Civics Club	8	-	8	-	-	8	-	8	8
College and Career Exploration	84	-	84	-	-	84	-	84	84
Computer	104	-	104	-	-	104	-	104	104
Drafting	6	-	6	-	-	6	-	6	6
E-lab	1,027	-	1,027	-	-	1,027	-	1,027	1,027
Faculty Fund	863	-	863	-	-	863	-	863	863
Fellowship of Christian Athletes	2	-	2	-	-	2	-	2	2
Fine Arts	3,640	-	3,640	-	-	3,640	-	3,640	3,640
Future Ready Institute Grant	1,060	-	1,060	-	1,060	-	-	1,060	1,060
Future Ready Institute Grant	636	-	636	-	636	-	-	636	636
Gig City Gamers	44	-	44	-	-	44	-	44	44
Honor Society	370	-	370	-	-	370	-	370	370
Interact Club	335	-	335	-	-	335	-	335	335
Leadership Academy	394	-	394	-	-	394	-	394	394
Library	3,254	-	3,254	-	-	3,254	-	3,254	3,254

(continued)

**RED BANK HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Marketing	5,945	-	5,945	-	5,945	-	-	5,945	5,945
Math	1,580	-	1,580	-	1,580	-	-	1,580	1,580
Mozilla Foundation Grant	669	-	669	-	669	-	-	669	669
Pep Club	54	-	54	-	-	54	-	54	54
Physical Education	3	-	3	-	-	3	-	3	3
Physics	50	-	50	-	-	50	-	50	50
Prom	14,902	-	14,902	-	-	14,902	-	14,902	14,902
ROTC/JROTC	18,194	-	18,194	-	-	18,194	-	18,194	18,194
Scholarships	11,975	-	11,975	-	-	11,975	-	11,975	11,975
Science	280	-	280	-	-	280	-	280	280
Special Education	567	-	567	-	-	567	-	567	567
Staff Development	27	-	27	-	-	27	-	27	27
STEM	640	-	640	-	-	640	-	640	640
Student Council	1,484	-	1,484	-	-	1,484	-	1,484	1,484
Students Taking A Right Stand	104	-	104	-	-	104	-	104	104
Student Teacher Program	28	-	28	-	-	28	-	28	28
Summerlin Scholarship	4,725	-	4,725	-	-	4,725	-	4,725	4,725
Technology	98	-	98	-	-	98	-	98	98
Television Production	6,538	-	6,538	-	-	6,538	-	6,538	6,538
Theatrical Arts	1,329	-	1,329	-	-	1,329	-	1,329	1,329
Vocational Industrial Clubs of America	3,394	-	3,394	-	-	3,394	-	3,394	3,394
Total restricted fund	190,893	-	190,893	-	11,116	179,777	-	190,893	190,893
Total	\$ 230,342	\$ -	\$ 230,342	\$ -	\$ 11,116	\$ 211,159	\$ 8,067	\$ 230,342	\$ 230,342

RED BANK HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 52,401	\$ 65,766	\$ (78,718)	\$ -	\$ -	\$ -	\$ 39,449
Restricted fund:							
Advanced Placement	4,956	4,101	(6,480)	-	-	-	2,577
Anime/ Gaming Club	306	-	-	-	-	-	306
Art	29	-	-	-	-	-	29
Art Club	20	-	-	-	-	-	20
Athletics	98,544	155,789	(168,189)	2,800	-	-	88,944
Band	4,547	264	(2,303)	-	-	-	2,508
Battelle STEM Grant	8,978	-	(7,752)	-	-	-	1,226
Benevolent Fund	1,144	-	-	-	-	-	1,144
BETA Club	542	1,045	(845)	-	-	-	742
Book Club	747	-	(410)	-	-	-	337
CDC - Adult Living	5,787	365	(629)	-	-	-	5,523
Cheerleaders	10,774	7,546	(15,244)	-	-	-	3,076
Chess Club	48	-	-	-	-	-	48
Civics Club	215	773	(980)	-	-	-	8
College and Career Exploration	1,119	1,381	(2,416)	-	-	-	84
Computer	104	-	-	-	-	-	104
Drafting	2,003	1,054	(3,051)	-	-	-	6
E-lab	938	400	(311)	-	-	-	1,027
Faculty Fund	459	1,702	(1,298)	-	-	-	863
Fellowship of Christian Athletes	2	-	-	-	-	-	2
Fine Arts	2,531	6,664	(5,555)	-	-	-	3,640
Future Ready Institute Grant	1,060	-	-	-	-	-	1,060
Gates Foundation Grant	3,712	-	(3,076)	-	-	-	636
Gig City Gamers	44	-	-	-	-	-	44
Honor Society	758	286	(674)	-	-	-	370
Interact Club	335	-	-	-	-	-	335
Leadership Academy	394	-	-	-	-	-	394
Library	3,385	5,581	(5,712)	-	-	-	3,254

(continued)

RED BANK HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
Marketing	9,187	12,475	(12,917)	-	(2,800)	-	5,945
Math	2,480	-	(900)	-	-	-	1,580
Mozilla Foundation Grant	719	-	(50)	-	-	-	669
Pep Club	54	-	-	-	-	-	54
Physical Education	111	1,000	(1,108)	-	-	-	3
Physics	50	-	-	-	-	-	50
Prom	10,713	9,850	(5,661)	-	-	-	14,902
ROTC/JROTC	12,185	22,222	(16,213)	-	-	-	18,194
Scholarships	11,475	1,500	(1,000)	-	-	-	11,975
Science	280	-	-	-	-	-	280
Special Education	567	-	-	-	-	-	567
Staff Development	27	-	-	-	-	-	27
STEM	503	4,997	(4,860)	-	-	-	640
Student Council	1,532	2,777	(2,825)	-	-	-	1,484
Students Taking A Right Stand	104	-	-	-	-	-	104
Student Teacher Program	1,319	-	(1,291)	-	-	-	28
Summerlin Scholarship	7,350	375	(3,000)	-	-	-	4,725
Technology	11	3,573	(3,486)	-	-	-	98
Television Production	6,781	844	(1,087)	-	-	-	6,538
Theatrical Arts	1,319	10	-	-	-	-	1,329
Vocational Industrial Clubs of America	3,364	30	-	-	-	-	3,394
Total restricted fund	223,612	246,604	(279,323)	2,800	(2,800)	-	190,893
Total	\$ 276,013	\$ 312,370	\$ (358,041)	\$ 2,800	\$ (2,800)	\$ -	\$ 230,342

**SALE CREEK MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 56,847	\$ -	\$ 56,847	\$ -	\$ -	\$ 10,893	\$ 45,954	\$ 56,847	\$ 56,847
Restricted fund:									
Art	562	-	562	-	-	562	-	562	562
Athletics	77,340	-	77,340	-	-	77,340	-	77,340	77,340
Band	121	-	121	-	-	121	-	121	121
Battelle STEM Grant	93	-	93	-	93	-	-	93	93
Benevolent Fund	979	-	979	-	-	979	-	979	979
Cheerleading	2,214	-	2,214	-	-	2,214	-	2,214	2,214
Class of 2023	508	-	508	-	-	508	-	508	508
Faculty Fund	147	-	147	-	-	147	-	147	147
Fellowship of Christian Athletes	152	-	152	-	-	152	-	152	152
Fine Arts	6,656	-	6,656	-	-	6,656	-	6,656	6,656
Honor Society	1,402	-	1,402	-	-	1,402	-	1,402	1,402
Library	15	-	15	-	-	15	-	15	15
Masonry - CTE	4,352	-	4,352	-	-	4,352	-	4,352	4,352
Model UN	3	-	3	-	-	3	-	3	3
Parent Advisory Committee	455	-	455	-	-	455	-	455	455
Physical Education	14	-	14	-	-	14	-	14	14
Prom	3,776	-	3,776	-	-	3,776	-	3,776	3,776
PTA Donations	12,378	-	12,378	-	-	12,378	-	12,378	12,378
ROTC/JROTC	7,158	-	7,158	-	-	7,158	-	7,158	7,158
Scholarships	250	-	250	-	-	250	-	250	250
Student Council	3,471	-	3,471	-	-	3,471	-	3,471	3,471
Student Teacher Program	250	-	250	-	-	250	-	250	250
Technology	580	-	580	-	-	580	-	580	580
TVA Donations	820	-	820	-	-	820	-	820	820
Vandalism	725	-	725	-	-	725	-	725	725
Yearbook	8,231	-	8,231	-	-	8,231	-	8,231	8,231
Total restricted fund	132,652	-	132,652	-	93	132,559	-	132,652	132,652
Total	\$ 189,499	\$ -	\$ 189,499	\$ -	\$ 93	\$ 143,452	\$ 45,954	\$ 189,499	\$ 189,499

**SALE CREEK MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 65,746	\$ 47,808	\$ (57,164)	\$ 457	\$ -	\$ -	\$ 56,847
Restricted fund:							
Art	1,459	612	(1,509)	-	-	-	562
Athletics	43,696	170,834	(137,190)	-	-	-	77,340
Band	-	560	(439)	-	-	-	121
Battelle STEM Grant	-	1,000	(907)	-	-	-	93
Benevolent Fund	979	-	-	-	-	-	979
Cheerleading	1,076	6,847	(5,709)	-	-	-	2,214
Class of 2022	-	5,050	(3,348)	-	(1,702)	-	-
Class of 2023	-	1,181	(673)	-	-	-	508
Faculty Fund	188	420	(461)	-	-	-	147
Fellowship of Christian Athletes	152	-	-	-	-	-	152
Fine Arts	1,659	12,100	(7,103)	-	-	-	6,656
Honor Society	102	402	(504)	1,402	-	-	1,402
Library	150	1,428	(1,563)	-	-	-	15
Masonry - CTE	6,847	16,813	(19,308)	-	-	-	4,352
Model UN	3	4,209	(4,209)	-	-	-	3
Parent Advisory Committee	455	-	-	-	-	-	455
Physical Education	848	2,000	(2,834)	-	-	-	14
Prom	878	6,679	(4,081)	300	-	-	3,776
PTA Donations	3,378	9,000	-	-	-	-	12,378
ROTC/JROTC	11,470	14,135	(18,447)	-	-	-	7,158
Scholarships	250	-	-	-	-	-	250
Special Allocation	884	-	(878)	-	(6)	-	-
Student Council	2,988	1,286	(803)	-	-	-	3,471
Student Teacher Program	250	-	-	-	-	-	250
Technology	641	-	(61)	-	-	-	580
Technology Student Association	451	-	-	-	(451)	-	-
TVA Donations	820	-	-	-	-	-	820
Vandalism	725	-	-	-	-	-	725

(continued)

**SALE CREEK MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022**

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Yearbook	9,148	760	(1,677)	-	-	-	8,231
Total restricted fund	89,497	255,316	(211,704)	1,702	(2,159)	-	132,652
Total	<u>\$ 155,243</u>	<u>\$ 303,124</u>	<u>\$ (268,868)</u>	<u>\$ 2,159</u>	<u>\$ (2,159)</u>	<u>\$ -</u>	<u>\$ 189,499</u>

**SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 63,998	\$ -	\$ 63,998	\$ -	\$ -	\$ 8,859	\$ 55,139	\$ 63,998	\$ 63,998
Restricted fund:									
Athletics	381	-	381	-	-	381	-	381	381
Auto Body	61	-	61	-	-	61	-	61	61
Auto Mechanics	-	-	-	-	-	-	-	-	-
Building Trades	7,614	-	7,614	-	-	7,614	-	7,614	7,614
Chattanooga State Technical Community College Grant	1,291	-	1,291	-	1,291	-	-	1,291	1,291
Career with Children	473	-	473	-	-	473	-	473	473
Cisco Systems	148	-	148	-	-	148	-	148	148
Class of 2022	-	-	-	-	-	-	-	-	-
Cosmetology	700	-	700	-	-	700	-	700	700
Engine Building Team	1,503	-	1,503	-	-	1,503	-	1,503	1,503
Faculty Fund	1,120	-	1,120	-	-	1,120	-	1,120	1,120
Gene Haas Foundation Grant	198	-	198	-	198	-	-	198	198
Graphic Arts	8,431	-	8,431	-	-	8,431	-	8,431	8,431
Guidance	602	-	602	-	-	602	-	602	602
Human Services	2,606	-	2,606	-	-	2,606	-	2,606	2,606
Machining Technology	97	-	97	-	-	97	-	97	97
Media Club	139	-	139	-	-	139	-	139	139
Partners in Education	5,273	-	5,273	-	-	5,273	-	5,273	5,273
Physical Education	14	-	14	-	-	14	-	14	14
Prom	1,265	-	1,265	-	-	1,265	-	1,265	1,265
Renaissance	162	-	162	-	-	162	-	162	162
Residential Wiring	900	-	900	-	-	900	-	900	900
ROTC/JROTC	6,291	-	6,291	-	-	6,291	-	6,291	6,291
Spanish Club	71	-	71	-	-	71	-	71	71
Student Council	109	-	109	-	-	109	-	109	109
Transportation, Engineering & Manufacturing	4,100	-	4,100	-	-	4,100	-	4,100	4,100

(continued)

**SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
UNUM Grant	440	-	440	-	440	-	-	440	440
Vandalism	162	-	162	-	-	162	-	162	162
Welding	3,174	-	3,174	-	-	3,174	-	3,174	3,174
Total restricted fund	47,325	-	47,325	-	1,929	45,396	-	47,325	47,325
Total	<u>\$ 111,323</u>	<u>\$ -</u>	<u>\$ 111,323</u>	<u>\$ -</u>	<u>\$ 1,929</u>	<u>\$ 54,255</u>	<u>\$ 55,139</u>	<u>\$ 111,323</u>	<u>\$ 111,323</u>

SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 50,465	\$ 30,374	\$ (17,976)	\$ 1,135	\$ -	\$ -	\$ 63,998
Restricted fund:							
Athletics	450	-	(69)	-	-	-	381
Auto Body	804	3,191	(3,934)	-	-	-	61
Auto Mechanics	1,807	6,136	(7,943)	-	-	-	-
Building Trades	9,474	2,211	(4,071)	-	-	-	7,614
Chattanooga St Technical Community							
College Grant	1,291	-	-	-	-	-	1,291
Career with Children	473	-	-	-	-	-	473
Cisco Systems	98	6,540	(6,490)	-	-	-	148
Class of 2022	349	5,312	(4,526)	-	(1,135)	-	-
Cosmetology	2,012	9,946	(11,258)	-	-	-	700
Engine Building Team	1,503	-	-	-	-	-	1,503
Faculty Fund	1,075	823	(778)	-	-	-	1,120
Gene Haas Foundation Grant	406	-	(208)	-	-	-	198
Graphic Arts	9,405	1,914	(2,888)	-	-	-	8,431
Guidance	629	3	(30)	-	-	-	602
Human Services	1,779	2,080	(1,253)	-	-	-	2,606
Library	22	1,200	(1,222)	-	-	-	-
Machining Technology	653	6,119	(6,675)	-	-	-	97
Media Club	139	-	-	-	-	-	139
Partners in Education	5,536	-	(263)	-	-	-	5,273
Physical Education	-	1,439	(1,425)	-	-	-	14
Prom	667	8,367	(7,769)	-	-	-	1,265
Renaissance	162	-	-	-	-	-	162
Residential Wiring	1,984	2,522	(3,606)	-	-	-	900
ROTC/JROTC	6,291	-	-	-	-	-	6,291
Spanish Club	94	-	(23)	-	-	-	71
Student Council	109	-	-	-	-	-	109

(continued)

SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Transportation, Engineering & Manufacturing	4,730	463	(1,093)	-	-	-	4,100
UNUM Grant	440	-	-	-	-	-	440
Vandalism	162	-	-	-	-	-	162
Welding	3,460	10,272	(10,558)	-	-	-	3,174
Total restricted fund	56,004	68,538	(76,082)	-	(1,135)	-	47,325
Total	\$ 106,469	\$ 98,912	\$ (94,058)	\$ 1,135	\$ (1,135)	\$ -	\$ 111,323

**SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
				Liabilities	Fund Balance				
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 135,121	\$ -	\$ 135,121	\$ -	\$ -	\$ 30,271	\$ 104,850	\$ 135,121	\$ 135,121
Restricted fund:									
Advanced Placement	10,548	-	10,548	-	-	10,548	-	10,548	10,548
Alumni Donation	3,382	-	3,382	-	-	3,382	-	3,382	3,382
Art	410	-	410	-	-	410	-	410	410
Athletics	94,499	-	94,499	-	-	94,499	-	94,499	94,499
Band	12,501	-	12,501	-	-	12,501	-	12,501	12,501
Battelle STEM Grant	1,500	-	1,500	-	1,500	-	-	1,500	1,500
Beautification	152	-	152	-	-	152	-	152	152
BETA Club	2,934	-	2,934	-	-	2,934	-	2,934	2,934
Business Education	3,241	-	3,241	-	-	3,241	-	3,241	3,241
Chattanooga State Technical Community College Grant	13,485	-	13,485	-	13,485	-	-	13,485	13,485
Cheerleading	8,516	-	8,516	-	-	8,516	-	8,516	8,516
Chorus	255	-	255	-	-	255	-	255	255
CFG - College Counselor	2,897	-	2,897	-	-	2,897	-	2,897	2,897
Criminal Justice	2,181	-	2,181	-	-	2,181	-	2,181	2,181
Distributive Education Clubs of America	27	-	27	-	-	27	-	27	27
Environmental Club	959	-	959	-	-	959	-	959	959
Faculty Fund	348	-	348	-	-	348	-	348	348
Family & Consumer Science	113	-	113	-	-	113	-	113	113
Fine Arts	1,221	-	1,221	-	-	1,221	-	1,221	1,221
Future Business Leaders of America	118	-	118	-	-	118	-	118	118
Guidance	69	-	69	-	-	69	-	69	69
HCS Foundation Donation	1,000	-	1,000	-	-	1,000	-	1,000	1,000
Honor Society	838	-	838	-	-	838	-	838	838
Information Technology	4,569	-	4,569	-	-	4,569	-	4,569	4,569
Library	941	-	941	-	-	941	-	941	941
Marketing	4,487	-	4,487	-	-	4,487	-	4,487	4,487
Mass Communications	59	-	59	-	-	59	-	59	59

(continued)

**SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
Physical Education	329	-	329	-	-	329	-	329	329
Press Box Upgrades	22	-	22	-	-	22	-	22	22
Project Lead the Way Grant	1,141	-	1,141	-	-	1,141	-	1,141	1,141
Prom	9,922	-	9,922	-	-	9,922	-	9,922	9,922
Renaissance	395	-	395	-	-	395	-	395	395
ROTC/JROTC	8,191	-	8,191	-	-	8,191	-	8,191	8,191
Scholarships	38,145	-	38,145	-	-	38,145	-	38,145	38,145
School Based Enterprise	27,503	-	27,503	-	-	27,503	-	27,503	27,503
Special Education	129	-	129	-	-	129	-	129	129
Student Council	5,417	-	5,417	-	-	5,417	-	5,417	5,417
Student Teacher Program	1,603	-	1,603	-	-	1,603	-	1,603	1,603
Theatrical Arts	570	-	570	-	-	570	-	570	570
Trojan Bass Team	112	-	112	-	-	112	-	112	112
TVA Donations	200	-	200	-	-	200	-	200	200
Unum Grant	549	-	549	-	549	-	-	549	549
Vandalism	34	-	34	-	-	34	-	34	34
Vocational Industrial Clubs of America	1,784	-	1,784	-	-	1,784	-	1,784	1,784
Total restricted fund	267,296	-	267,296	-	15,534	251,762	-	267,296	267,296
Total	<u>\$ 402,417</u>	<u>\$ -</u>	<u>\$ 402,417</u>	<u>\$ -</u>	<u>\$ 15,534</u>	<u>\$ 282,033</u>	<u>\$ 104,850</u>	<u>\$ 402,417</u>	<u>\$ 402,417</u>

SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 111,614	\$ 102,177	\$ (78,694)	\$ 24	\$ -	\$ -	\$ 135,121
Restricted fund:							
Advanced Placement	10,024	12,306	(11,782)	-	-	-	10,548
Alumni Donation	4,382	-	(1,000)	-	-	-	3,382
American Chemistry Society Grant	600	-	(600)	-	-	-	-
Art	411	-	(1)	-	-	-	410
Athletics	116,766	176,340	(198,607)	-	-	-	94,499
Band	4,993	47,025	(39,517)	-	-	-	12,501
Battelle STEM Grant	1,500	-	-	-	-	-	1,500
Beautification	152	-	-	-	-	-	152
BETA Club	3,136	44	(246)	-	-	-	2,934
Business Education	6,282	8,454	(11,495)	-	-	-	3,241
Character Education Club	174	-	(174)	-	-	-	-
Chattanooga St Technical Community College Grant	38,981	-	(25,496)	-	-	-	13,485
Cheerleading	11,106	35,836	(38,426)	-	-	-	8,516
Chorus	-	5,481	(5,226)	-	-	-	255
CFG - College Counselor	3,158	-	(261)	-	-	-	2,897
Commissioner Donations	4,596	-	(4,596)	-	-	-	-
Criminal Justice	-	2,500	(319)	-	-	-	2,181
Distributive Education Clubs of America	27	-	-	-	-	-	27
Environmental Club	929	189	(159)	-	-	-	959
Faculty Fund	708	495	(855)	-	-	-	348
Family & Consumer Science	3,078	-	(2,965)	-	-	-	113
Fine Arts	732	7,000	(6,511)	-	-	-	1,221
Fund for Excel Art Grant	-	895	(895)	-	-	-	-
Future Business Leaders of America	118	-	-	-	-	-	118
Guidance	69	-	-	-	-	-	69

(continued)

SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		
HCS Foundation Donation	-	1,000	-	-	-	-	1,000
Honor Society	957	1,402	(1,521)	-	-	-	838
Information Technology	133	9,328	(4,892)	-	-	-	4,569
Library	222	1,200	(481)	-	-	-	941
Marketing	3,596	5,306	(4,415)	-	-	-	4,487
Mass Communications	1,595	3,305	(4,841)	-	-	-	59
Partners in Education	803	-	(803)	-	-	-	-
Physical Education	233	1,000	(904)	-	-	-	329
Press Box Upgrades	22	-	-	-	-	-	22
Project Lead the Way Grant	2,185	315	(1,359)	-	-	-	1,141
Prom	5,496	15,280	(10,854)	-	-	-	9,922
Renaissance	921	-	(526)	-	-	-	395
ROTC/JROTC	16,673	13,411	(21,893)	-	-	-	8,191
Scholarships	37,260	15,657	(14,748)	-	(24)	-	38,145
School Based Enterprise	12,508	43,302	(28,307)	-	-	-	27,503
Special Allocation	1,343	-	(1,343)	-	-	-	-
Special Education	29	100	-	-	-	-	129
Student Council	6,742	21,111	(22,436)	-	-	-	5,417
Student Teacher Program	1,775	-	(172)	-	-	-	1,603
Theatrical Arts	3,038	11,025	(13,493)	-	-	-	570
Trojan Bass Team	112	-	-	-	-	-	112
TVA Donations	200	-	-	-	-	-	200
Unum Grant	699	-	(150)	-	-	-	549
Vandalism	34	-	-	-	-	-	34
Vocational Industrial Clubs of America	1,784	-	-	-	-	-	1,784
Total restricted fund	310,282	439,307	(482,269)	-	(24)	-	267,296
Total	\$ 421,896	\$ 541,484	\$ (560,963)	\$ 24	\$ (24)	\$ -	\$ 402,417

**STEM SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				
					Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 72,862	\$ -	\$ 72,862	\$ -	\$ -	\$ 2,779	\$ 70,083	\$ 72,862	\$ 72,862
Restricted fund:									
Battelle STEM Grant	4,136	-	4,136	-	4,136	-	-	4,136	4,136
Community Foundation Donations	1,110	-	1,110	-	-	1,110	-	1,110	1,110
Dual Enrollment Program	11,732	-	11,732	-	-	11,732	-	11,732	11,732
Educator Workshop	2,275	-	2,275	-	-	2,275	-	2,275	2,275
Electronic Car Club	20	-	20	-	-	20	-	20	20
FAB LAB Class	29	-	29	-	-	29	-	29	29
HC Middle College	14,206	-	14,206	-	-	14,206	-	14,206	14,206
Honor Society	2,187	-	2,187	-	-	2,187	-	2,187	2,187
Junior League Grant	4	-	4	-	4	-	-	4	4
Magnet Programming	805	-	805	-	-	805	-	805	805
Personal Finance	351	-	351	-	-	351	-	351	351
PSAT-MMSQT	184	-	184	-	-	184	-	184	184
Robotics Club	703	-	703	-	-	703	-	703	703
STEM I	2,501	-	2,501	-	-	2,501	-	2,501	2,501
STEM II	2,402	-	2,402	-	-	2,402	-	2,402	2,402
STEM III and IV	165	-	165	-	-	165	-	165	165
STEM Club	19,478	-	19,478	-	-	19,478	-	19,478	19,478
STEM Gala	2,687	-	2,687	-	-	2,687	-	2,687	2,687
STEM JAM	381	-	381	-	-	381	-	381	381
Student Council	12,353	-	12,353	-	-	12,353	-	12,353	12,353
Student Uniforms	23	-	23	-	-	23	-	23	23
Yearbook Club	2,909	-	2,909	-	-	2,909	-	2,909	2,909
Total restricted fund	80,641	-	80,641	-	4,140	76,501	-	80,641	80,641
Total	\$ 153,503	\$ -	\$ 153,503	\$ -	\$ 4,140	\$ 79,280	\$ 70,083	\$ 153,503	\$ 153,503

STEM SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 65,382	\$ 44,112	\$ (36,858)	\$ 226	\$ -	\$ -	\$ 72,862
Restricted fund:							
American Chemistry Society Grant	50	-	(50)	-	-	-	-
Aviation Club	6	-	-	-	(6)	-	-
Battelle STEM Grant	2,786	6,000	(4,650)	-	-	-	4,136
Community Foundation Donations	1,110	-	-	-	-	-	1,110
Dual Enrollment Program	11,414	10,919	(10,601)	-	-	-	11,732
Educator Workshop	3,720	788	(2,233)	-	-	-	2,275
Electronic Car Club	20	-	-	-	-	-	20
FAB LAB Class	29	-	-	-	-	-	29
Faculty Fund	30	-	(30)	-	-	-	-
Fine Arts	-	1,000	(1,000)	-	-	-	-
HC Middle College	8,983	6,024	(801)	-	-	-	14,206
Honor Society	1,032	1,225	(70)	-	-	-	2,187
Inventanooga	-	500	(500)	-	-	-	-
Junior League Grant	-	635	(631)	-	-	-	4
Magnet Programming	-	5,115	(4,310)	-	-	-	805
Mechatronics	5	-	(5)	-	-	-	-
Personal Finance	351	-	-	-	-	-	351
PSAT-MMSQT	164	218	(198)	-	-	-	184
Recycling	110	-	-	-	(110)	-	-
Robotics Club	5,259	2,686	(7,242)	-	-	-	703
Science Olympiad Club	110	-	-	-	(110)	-	-
Special Allocation	12	-	(12)	-	-	-	-
STEM I	2,253	917	(669)	-	-	-	2,501
STEM II	2,133	966	(697)	-	-	-	2,402
STEM III and IV	363	4,414	(4,612)	-	-	-	165
STEM Club	23,730	-	(4,252)	-	-	-	19,478
STEM Gala	614	5,735	(3,662)	-	-	-	2,687
STEM JAM	381	-	-	-	-	-	381

(continued)

STEM SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
Student Council	9,312	9,610	(6,569)	-	-	-	12,353
Student Teacher Program	14	-	(14)	-	-	-	-
Student Uniforms	34	40	(51)	-	-	-	23
TVA Donations	315	-	(315)	-	-	-	-
Vandalism	-	97	(97)	-	-	-	-
Yearbook Club	2,700	261	(52)	-	-	-	2,909
Total restricted fund	77,040	57,150	(53,323)	-	(226)	-	80,641
Total	\$ 142,422	\$ 101,262	\$ (90,181)	\$ 226	\$ (226)	\$ -	\$ 153,503

**TYNER ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities and Fund Balance					Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Liabilities		Fund Balance			
				Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 5,842	\$ -	\$ 5,842	\$ -	\$ -	\$ 463	\$ 5,379	\$ 5,842	\$ 5,842
Restricted fund:									
American Chemistry Society Grant	29	-	29	-	29	-	-	29	29
Art	6	-	6	-	-	6	-	6	6
Athletics	21,543	-	21,543	-	-	21,543	-	21,543	21,543
Auto Mechanics	103	-	103	-	-	103	-	103	103
BETA Club	317	-	317	-	-	317	-	317	317
Business Education	25	-	25	-	-	25	-	25	25
Cheerleading	1,213	-	1,213	-	-	1,213	-	1,213	1,213
Chorus	405	-	405	-	-	405	-	405	405
Club 21	123	-	123	-	-	123	-	123	123
Dance	37	-	37	-	-	37	-	37	37
Drafting	40	-	40	-	-	40	-	40	40
Education and Training	1,274	-	1,274	-	-	1,274	-	1,274	1,274
English	900	-	900	-	-	900	-	900	900
Faculty Fund	291	-	291	-	-	291	-	291	291
Fine Arts	3,691	-	3,691	-	-	3,691	-	3,691	3,691
FLAG CORPS	1,530	-	1,530	-	-	1,530	-	1,530	1,530
Foreign Language	304	-	304	-	-	304	-	304	304
Guidance	32	-	32	-	-	32	-	32	32
Health Science	1,309	-	1,309	-	-	1,309	-	1,309	1,309
Honor Society	26	-	26	-	-	26	-	26	26
Information Technology	192	-	192	-	-	192	-	192	192
Junior League Grant	71	-	71	-	71	-	-	71	71
Library	910	-	910	-	-	910	-	910	910
Marching Band	1,391	-	1,391	-	-	1,391	-	1,391	1,391
Parent Volunteer	24	-	24	-	-	24	-	24	24
Pep Squad	394	-	394	-	-	394	-	394	394
Physical Education	8	-	8	-	-	8	-	8	8
Prom	1,675	-	1,675	-	-	1,675	-	1,675	1,675

(continued)

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022

	Assets			Liabilities	Liabilities and Fund Balance			Total Liabilities and Fund Balance	
				Fund Balance			Total Fund Balance		
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned			Unassigned
PTSA Donations	168	-	168	-	-	168	-	168	168
Scholarships	4	-	4	-	-	4	-	4	4
Student Council	152	-	152	-	-	152	-	152	152
Television Production	2,201	-	2,201	-	-	2,201	-	2,201	2,201
Unum Grant	171	-	171	-	171	-	-	171	171
Woodland Park Baptist Church Donation	76	-	76	-	-	76	-	76	76
Total restricted fund	40,635	-	40,635	-	271	40,364	-	40,635	40,635
Total	\$ 46,477	\$ -	\$ 46,477	\$ -	\$ 271	\$ 40,827	\$ 5,379	\$ 46,477	\$ 46,477

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
General	\$ 7,468	\$ 38,655	\$ (40,353)	\$ 72	\$ -	\$ -	\$ 5,842
Restricted fund:							
American Chemistry Society Grant	300	-	(271)	-	-	-	29
Art	6	-	-	-	-	-	6
Athletics	15,985	133,568	(128,010)	-	-	-	21,543
Auto Mechanics	1,563	-	-	-	(1,460)	-	103
Battelle STEM Grant	-	2,500	(2,500)	-	-	-	-
BETA Club	408	275	(366)	-	-	-	317
Business Education	1,467	-	-	-	(1,442)	-	25
Cheerleading	5,433	7,520	(11,740)	-	-	-	1,213
Chorus	405	-	-	-	-	-	405
Club 21	123	-	-	-	-	-	123
Communication Academy	18	-	-	-	(18)	-	-
Dance	37	250	(250)	-	-	-	37
Drafting	40	-	-	-	-	-	40
Education and Training	1,764	736	(1,226)	-	-	-	1,274
English	1,041	-	(141)	-	-	-	900
Faculty Fund	148	1,147	(1,004)	-	-	-	291
Fine Arts	2,532	6,200	(5,041)	-	-	-	3,691
FLAG CORPS	-	2,234	(704)	-	-	-	1,530
Foreign Language	304	-	-	-	-	-	304
Fund for Excel Art Grant	-	1,725	(1,725)	-	-	-	-
Guidance	157	20	(145)	-	-	-	32
Health Science	5,828	12,934	(20,355)	2,902	-	-	1,309
Honor Society	294	345	(613)	-	-	-	26
Information Technology	3,521	5,259	(8,588)	-	-	-	192
Junior League Grant	-	2,235	(2,164)	-	-	-	71
Library	2,582	1,200	(2,872)	-	-	-	910
Marching Band	84	4,625	(3,318)	-	-	-	1,391
Parent Volunteer	333	4,540	(4,849)	-	-	-	24

(continued)

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
General

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2021			Transfers In	Transfers Out		6/30/2022
Pep Squad	394	-	-	-	-	-	394
Physical Education	30	1,000	(1,022)	-	-	-	8
Prom	741	9,347	(8,413)	-	-	-	1,675
PTSA Donations	24	144	-	-	-	-	168
Recycling	47	-	-	-	(47)	-	-
Scholarships	-	404	(400)	-	-	-	4
Special Allocation	35	-	(28)	-	(7)	-	-
Student Council	152	-	-	-	-	-	152
Television Production	775	1,725	(299)	-	-	-	2,201
Unum Grant	171	-	-	-	-	-	171
Woodland Park Baptist Church Donation	-	3,000	(2,924)	-	-	-	76
Total restricted fund	46,742	202,933	(208,968)	2,902	(2,974)	-	40,635
Total	<u>\$ 54,210</u>	<u>\$ 241,588</u>	<u>\$ (249,321)</u>	<u>\$ 2,974</u>	<u>\$ (2,974)</u>	<u>\$ -</u>	<u>\$ 46,477</u>

**WASHINGTON ALTERNATIVE SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2022**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance			Total Fund Balance	
					Restricted	Assigned	Unassigned		
General	\$ 18,408	\$ -	\$ 18,408	\$ -	\$ -	\$ 5,376	\$ 13,032	\$ 18,408	\$ 18,408
Restricted fund:									
Morning School/Transportation Donations	2,005	-	2,005	-	-	2,005	-	2,005	2,005
Faculty Fund	161	-	161	-	-	161	-	161	161
Total restricted fund	2,166	-	2,166	-	-	2,166	-	2,166	2,166
Total	<u>\$ 20,574</u>	<u>\$ -</u>	<u>\$ 20,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,542</u>	<u>\$ 13,032</u>	<u>\$ 20,574</u>	<u>\$ 20,574</u>

WASHINGTON ALTERNATIVE SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2022

	Fund Balances 7/1/2021	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2022
				Transfers In	Transfers Out		
General	\$ 13,386	\$ 8,504	\$ (3,482)	\$ -	\$ -	\$ -	\$ 18,408
Restricted fund:							
Morning School/Transportation Donations	2,005	-	-	-	-	-	2,005
Faculty Fund	93	68	-	-	-	-	161
Total restricted fund	2,098	68	-	-	-	-	2,166
Total	\$ 15,484	\$ 8,572	\$ (3,482)	\$ -	\$ -	\$ -	\$ 20,574

HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS

SCHEDULE OF PUBLIC OFFICIALS BONDS

Year Ended June 30, 2022

Public Official Bonds:

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

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

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2022**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
Schools with payments of more than \$500 to individuals:				
	<u>Allen Elementary</u>			
General	R Loeffler	\$ 857.00	Yes	Yes
General	J McClary	848.00	Yes	Yes
General	Others Less Than \$500	212.00	Yes	Yes
		<u>\$ 1,917.00</u>		
	<u>Alpine Crest Elementary</u>			
General & Restricted	Others Less Than \$500	\$ 1,800.00	Yes	Yes
		<u>\$ 1,800.00</u>		
	<u>Apison Elementary</u>			
General	Others Less Than \$500	\$ 359.00	Yes	Yes
		<u>\$ 359.00</u>		
	<u>Big Ridge Elementary</u>			
General	Others Less Than \$500	\$ 2,340.00	Yes	Yes
		<u>\$ 2,340.00</u>		
	<u>Brainerd High School</u>			
General	L Rowe	\$ 1,526.00	Yes	Yes
		<u>\$ 1,526.00</u>		
	<u>Brown Middle</u>			
General	B Gwyn	\$ 2,810.00	Yes	Yes
		<u>\$ 2,810.00</u>		
	<u>Central High</u>			
General	L Brock	\$ 1,725.00	Yes	Yes
General	C Skipper	\$ 2,539.00	Yes	Yes
		<u>\$ 4,264.00</u>		
	<u>CHS Center for Creative Arts</u>			
Restricted	V Hale	\$ 643.00	Yes	Yes
General & Restricted	A Scott	\$ 1,373.00	Yes	Yes
General	Others Less Than \$500	\$ 2,495.00	Yes	Yes
		<u>\$ 4,511.00</u>		
	<u>CSAS</u>			
General	D Blackburn	\$ 2,500.00	Yes	Yes
General	L Jetton	\$ 3,000.00	Yes	Yes
General	T Johnson	\$ 500.00	Yes	Yes
General	S King	\$ 500.00	Yes	Yes
General	A Lawson	\$ 500.00	Yes	Yes
General	L Lewis	\$ 3,000.00	Yes	Yes
General	B Lowry	\$ 3,000.00	Yes	Yes
General	J Mitchell	\$ 500.00	Yes	Yes
General	K Rogers	\$ 500.00	Yes	Yes
General	Others Less Than \$500	\$ 600.00	Yes	Yes
		<u>\$ 14,600.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2022**

	<u>CSLA</u>			
Restricted	K Hetrick	\$ 760.00	Yes	Yes
Restricted	L Lingerfelt	\$ 1,566.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 2,000.00	Yes	Yes
		<u>\$ 4,326.00</u>		
	<u>Daisy Elementary</u>			
General	T Thurman	\$ 3,936.00	Yes	Yes
General	Others Less Than \$500	\$ 1,200.00	Yes	Yes
		<u>\$ 5,136.00</u>		
	<u>East Brainerd Elementary</u>			
Restricted	Others Less Than \$500	\$ 100.00	Yes	Yes
		<u>\$ 100.00</u>		
	<u>East Hamilton High School</u>			
Restricted	T Axton	\$ 680.00	Yes	Yes
Restricted	K Burse	\$ 775.00	Yes	Yes
General	S Cramer	\$ 1,159.00	Yes	Yes
Restricted	H Gremore	\$ 500.00	Yes	Yes
General & Restricted	D Hamilton	\$ 1,740.00	Yes	Yes
Restricted	J Light	\$ 680.00	Yes	Yes
Restricted	N Nelson	\$ 500.00	Yes	Yes
Restricted	W Reynolds	\$ 1,000.00	Yes	Yes
Restricted	I Taylor	\$ 1,400.00	Yes	Yes
Restricted	A Tomic	\$ 1,150.00	Yes	Yes
General & Restricted	P Zeh	\$ 564.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 2,629.00	Yes	Yes
		<u>\$ 12,777.00</u>		
	<u>East Hamilton Middle</u>			
General	R Collier	\$ 1,058.00	Yes	Yes
General	M Colvin	\$ 525.00	Yes	Yes
Restricted	C Reynolds	\$ 1,000.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 1,291.00	Yes	Yes
		<u>\$ 3,874.00</u>		
	<u>East Lake Elementary</u>			
General	K Brewster	\$ 1,355.00	Yes	Yes
		<u>\$ 1,355.00</u>		
	<u>East Ridge High</u>			
Restricted	Others Less Than \$500	\$ 160.00	Yes	Yes
		<u>\$ 160.00</u>		
	<u>Hardy Elementary</u>			
General	Others Less Than \$500	\$ 1,487.00	Yes	Yes
		<u>\$ 1,487.00</u>		
	<u>Hixson Elementary</u>			
General	T Bryant	\$ 952.00	Yes	Yes
		<u>\$ 952.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2022**

	<u>Hixson High School</u>			
Restricted	A Chase	\$ 1,830.00	Yes	Yes
Restricted	H Rose	\$ 570.00	Yes	Yes
		<u>\$ 2,400.00</u>		
	<u>Hixson Middle School</u>			
General	L Cline	\$ 5,115.00	Yes	Yes
General	J Nelson	\$ 2,000.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 45.00	Yes	Yes
		<u>\$ 7,160.00</u>		
	<u>The Howard School</u>			
General	D Ames	\$ 1,425.00	Yes	Yes
General	W Conner	\$ 1,350.00	Yes	Yes
General	P Garland	\$ 2,650.00	Yes	Yes
General	J Ghazi	\$ 837.00	Yes	Yes
General	P Haug	\$ 7,700.00	Yes	Yes
General	J Johnson	\$ 1,013.00	Yes	Yes
General	J Rutledge	\$ 4,563.00	Yes	Yes
General	C Shackelford	\$ 2,390.00	Yes	Yes
General	J Talley	\$ 1,125.00	Yes	Yes
General & Restricted	Others Less than \$500	\$ 373.00	Yes	Yes
		<u>\$ 23,426.00</u>		
	<u>Hunter Middle School</u>			
Restricted	Others Less than \$500	\$ 158.00	Yes	Yes
		<u>\$ 158.00</u>		
	<u>Loftis Middle</u>			
Restricted	C Burdine	\$ 1,715.00	Yes	Yes
Restricted	Others Less than \$500	\$ 85.00	Yes	Yes
		<u>\$ 1,800.00</u>		
	<u>Lookout Mtn Elem</u>			
Restricted	K Paschall	\$ 760.00	Yes	Yes
		<u>\$ 760.00</u>		
	<u>Normal Park Museum</u>			
Restricted	C Hueter	\$ 930.00	Yes	Yes
Restricted	J Jorgensen	\$ 1,365.00	Yes	Yes
Restricted	K Porter	\$ 600.00	Yes	Yes
Restricted	K Rominger	\$ 1,110.00	Yes	Yes
Restricted	L Smith-Butcher	\$ 1,170.00	Yes	Yes
Restricted	J Zeigler	\$ 1,530.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 975.00	Yes	Yes
		<u>\$ 7,680.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2022**

	<u>Ooltewah Elementary</u>			
General	A Ashworth	\$ 500.00	Yes	Yes
General	M Catlett	\$ 500.00	Yes	Yes
General	L Estes	\$ 500.00	Yes	Yes
General	R Houser	\$ 500.00	Yes	Yes
General	E Rivera	\$ 500.00	Yes	Yes
General	H Steele	\$ 500.00	Yes	Yes
General	T Summers	\$ 500.00	Yes	Yes
General	T Watkins	\$ 500.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 70.00	Yes	Yes
		<u>\$ 4,070.00</u>		
	<u>Ooltewah High School</u>			
Restricted	K Duncan	\$ 707.00	Yes	Yes
Restricted	T Farriss	\$ 2,610.00	Yes	Yes
General	T Lee	\$ 1,524.00	Yes	Yes
General & Restricted	Others Less Than \$500	\$ 5,263.00	Yes	Yes
		<u>\$ 10,104.00</u>		
	<u>Orchard Knob Middle</u>			
General	L Chatman	\$ 1,061.00	Yes	Yes
General	K Scott	\$ 818.00	Yes	Yes
		<u>\$ 1,879.00</u>		
	<u>Red Bank High</u>			
General	J Ellis	\$ 692.00	Yes	Yes
General & Restricted	D Kindiger	\$ 680.00	Yes	Yes
General	Others Less Than \$500	\$ 889.00	Yes	Yes
		<u>\$ 2,261.00</u>		
	<u>Red Bank Middle</u>			
Restricted	Others Less Than \$500	\$ 750.00	Yes	Yes
		<u>\$ 750.00</u>		
	<u>Signal Mtn Middle/High School</u>			
General & Restricted	M Adams	\$ 3,336.00	Yes	Yes
Restricted	R Dodson	\$ 1,896.00	Yes	Yes
Restricted	R Farrimond	\$ 857.00	Yes	Yes
General	W Newell	\$ 1,840.00	Yes	Yes
Restricted	C Stubblefield	\$ 3,429.00	Yes	Yes
Restricted	L Willingham	\$ 640.00	Yes	Yes
Restricted	M Wyatt	\$ 800.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 6,274.00	Yes	Yes
		<u>\$ 19,072.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2022**

	<u>Soddy Daisy High School</u>			
Restricted	J Barley	\$ 1,286.00	Yes	Yes
Restricted	D Daniels	\$ 3,816.00	Yes	Yes
Restricted	D Fussell	\$ 2,145.00	Yes	Yes
Restricted	T Johnson	\$ 3,441.00	Yes	Yes
Restricted	Sa Logue	\$ 857.00	Yes	Yes
Restricted	St Logue	\$ 5,087.00	Yes	Yes
Restricted	K Mitchell	\$ 2,120.00	Yes	Yes
Restricted	W Sigette	\$ 1,018.00	Yes	Yes
Restricted	L Swafford	\$ 848.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 938.00	Yes	Yes
		<u>\$ 21,556.00</u>		
	<u>Soddy Daisy Middle School</u>			
General & Restricted	T Weigart	\$ 3,613.00	Yes	Yes
Restricted	J Woodall	\$ 4,478.00	Yes	Yes
Restricted	Others Less Than \$500	\$ 1,172.00	Yes	Yes
		<u>\$ 9,263.00</u>		
	<u>Soddy Elementary</u>			
General	Others Less Than \$500	\$ 2,520.00	Yes	Yes
		<u>\$ 2,520.00</u>		
	<u>STEM School</u>			
General	L Bolus	\$ 848.00	Yes	Yes
General	S Femal	\$ 857.00	Yes	Yes
General	D Vanzant	\$ 3,858.00	Yes	Yes
General	A Wineland	\$ 857.00	Yes	Yes
		<u>\$ 6,420.00</u>		
	<u>Thrasher Elementary</u>			
General	G Ahrendt	\$ 1,000.00	Yes	Yes
General	L Alsobrook	\$ 1,000.00	Yes	Yes
General	B Ingham	\$ 1,000.00	Yes	Yes
General	V Stovall	\$ 1,000.00	Yes	Yes
		<u>\$ 4,000.00</u>		
	<u>Westview Elementary</u>			
General	Others Less Than \$500	\$ 30.00	Yes	Yes
		<u>\$ 30.00</u>		
	<u>Wolftever Creek Elementary</u>			
General	Others Less Than \$500	\$ 152.00	Yes	Yes
		<u>\$ 152.00</u>		

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

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

Year Ended June 30, 2022

	Allen Elementary	Alpine Crest Elementary	Apison Elementary	Barger Academy of Fine Arts	Battle Academy	Big Ridge Elementary	Brown Academy	Clifton Hills Elementary
REVENUES								
Gate Receipts	\$ 6,345	\$ 625	\$ 11,691	\$ 1,008	\$ 3,950	\$ 28,429	\$ 175	\$ 6,406
Resale Items	-	-	-	-	-	-	-	-
School Publications	2,351	766	-	201	-	-	-	-
Fund Raising	14,007	5,556	29,892	4,439	4,720	12,403	-	4,895
Gifts, Bequests and Donations	2,678	559	3,267	7,372	1,330	320	1,201	4,588
Board of Education Allocation	11,840	8,850	18,230	11,010	13,700	14,320	9,660	18,210
Fines, Fees and Dues	3,860	540	6,205	485	2,760	4,640	-	2,500
Interest	-	-	16	24	11	-	8	-
Rent	-	-	-	-	-	-	300	-
Other Revenue	-	170	-	-	5	-	5	-
	<u>\$ 41,081</u>	<u>\$ 17,066</u>	<u>\$ 69,301</u>	<u>\$ 24,539</u>	<u>\$ 26,476</u>	<u>\$ 60,112</u>	<u>\$ 11,349</u>	<u>\$ 36,599</u>
EXPENDITURES								
Administration	\$ 6,842	\$ 2,806	\$ 4,529	\$ 716	\$ 4,427	\$ 2,543	\$ 1,928	\$ 3,200
Instructional	11,634	11,312	22,323	2,190	20,729	15,696	1,075	11,538
Board of Education Allocation	4,211	6,747	5,362	9,703	9,760	17,381	6,248	15,136
Operation and Maintenance	922	1,435	1,827	-	214	1,158	475	241
School Publications	1,673	261	-	241	-	-	-	-
Field Trips	5,998	649	11,587	900	3,765	28,090	175	6,069
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	4,287	1,592	11,075	1,871	1,416	3,817	-	2,425
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 35,567</u>	<u>\$ 24,802</u>	<u>\$ 56,703</u>	<u>\$ 15,621</u>	<u>\$ 40,311</u>	<u>\$ 68,685</u>	<u>\$ 9,901</u>	<u>\$ 38,609</u>

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

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

Year Ended June 30, 2022

	Daisy Elementary	Dawn	Calvin Donaldson Elementary	DuPont Elementary	East Brainerd Elementary	East Lake Elementary	East Ridge Elementary	East Side Elementary
REVENUES								
Gate Receipts	\$ 241	\$ -	\$ 450	\$ 2,736	\$ 12,535	\$ 4,715	\$ 7,547	\$ 4,061
Resale Items	-	-	-	-	-	-	-	-
School Publications	985	-	-	-	-	-	-	-
Fund Raising	6,976	-	-	7,652	13,943	500	16,611	3,790
Gifts, Bequests and Donations	4,464	-	2,794	3,376	2,052	1,676	1,423	5,578
Board of Education Allocation	10,220	14,000	11,200	6,890	33,545	17,230	25,821	17,680
Fines, Fees and Dues	1,593	-	-	72	2,920	80	840	1,560
Interest	-	7	-	-	40	9	11	9
Rent	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	5	-	46
	<u>\$ 24,479</u>	<u>\$ 14,007</u>	<u>\$ 14,444</u>	<u>\$ 20,726</u>	<u>\$ 65,035</u>	<u>\$ 24,215</u>	<u>\$ 52,253</u>	<u>\$ 32,724</u>
EXPENDITURES								
Administration	\$ 16,483	\$ 312	\$ 1,027	\$ 2,336	\$ 6,978	\$ 1,381	\$ 3,136	\$ 1,344
Instructional	5,870	6,292	1,722	8,760	16,783	3,690	7,495	6,324
Board of Education Allocation	6,438	407	5,303	3,707	8,669	22,188	17,773	24,061
Operation and Maintenance	67	-	510	3,628	1,552	281	4,655	481
School Publications	-	-	-	-	-	-	-	-
Field Trips	250	-	700	3,285	12,319	4,744	7,072	7,624
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	2,127	-	-	2,668	4,050	150	7,667	1,133
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 31,235</u>	<u>\$ 7,011</u>	<u>\$ 9,262</u>	<u>\$ 24,384</u>	<u>\$ 50,351</u>	<u>\$ 32,434</u>	<u>\$ 47,798</u>	<u>\$ 40,967</u>

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

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

Year Ended June 30, 2022

	Hardy Elementary	Harrison Elementary	Hixson Elementary	Lakeside Academy of Math, Science & Technology	Lookout Mountain Elementary	Lookout Valley Elementary	McConnell Elementary	Middle Valley Elementary
REVENUES								
Gate Receipts	\$ 485	\$ 2,905	\$ 2,166	\$ -	\$ 3,750	\$ 9,485	\$ 2,767	\$ 5,144
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	154	2,450	-	-	533	-	425
Fund Raising	1,695	7,168	4,510	-	13,930	4,526	28,193	35,263
Gifts, Bequests and Donations	1,604	2,180	3,955	475	10,928	14,163	2,591	2,706
Board of Education Allocation	11,894	26,690	12,470	-	5,880	8,390	14,230	23,050
Fines, Fees and Dues	-	27,304	5	-	5,084	540	3,880	1,731
Interest	12	-	-	-	19	-	-	-
Rent	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	2
	<u>\$ 15,690</u>	<u>\$ 66,401</u>	<u>\$ 25,556</u>	<u>\$ 475</u>	<u>\$ 39,591</u>	<u>\$ 37,637</u>	<u>\$ 51,661</u>	<u>\$ 68,321</u>
EXPENDITURES								
Administration	\$ 1,401	\$ 5,912	\$ 2,534	\$ -	\$ 1,379	\$ 340	\$ 2,606	\$ 5,919
Instructional	13,050	9,832	6,588	-	15,255	26,385	20,034	5,610
Board of Education Allocation	5,712	12,679	10,886	-	2,655	7,442	7,476	12,086
Operation and Maintenance	-	-	1,315	-	571	78	4,036	126
School Publications	-	-	2,141	-	-	-	-	-
Field Trips	485	2,640	2,090	-	3,662	8,570	2,922	5,155
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	725	2,922	1,907	-	4,200	1,389	7,571	11,488
Other Expense	-	-	-	475	-	-	-	-
	<u>\$ 21,373</u>	<u>\$ 33,985</u>	<u>\$ 27,461</u>	<u>\$ 475</u>	<u>\$ 27,722</u>	<u>\$ 44,204</u>	<u>\$ 44,645</u>	<u>\$ 40,384</u>

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

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

Year Ended June 30, 2022

	Nolan Elementary	Normal Park Museum Magnet School	North Hamilton County Elementary	Ooltewah Elementary	Orchard Knob Elementary	Red Bank Elementary	Rivermont Elementary	Bess T. Shepherd Elementary
REVENUES								
Gate Receipts	\$ 25,430	\$ 14,071	\$ 2,185	\$ 6,157	\$ 3,137	\$ 5,644	\$ 450	\$ 1,287
Resale Items	-	174	-	-	-	-	-	-
School Publications	4,832	44	4,003	-	-	-	-	-
Fund Raising	32,532	15,779	17,075	20,875	500	13,963	23,521	9,863
Gifts, Bequests and Donations	10,800	35	950	3,104	2,995	1,836	1,012	11,843
Board of Education Allocation	22,021	34,608	11,430	23,430	12,760	16,290	9,661	14,690
Fines, Fees and Dues	10,144	10,865	3,067	1,205	-	2,075	3,824	1,400
Interest	-	23	-	87	4	-	-	3
Rent	-	-	-	8,175	-	-	-	-
Other Revenue	43	29	-	-	-	69	59	5
	<u>\$ 105,802</u>	<u>\$ 75,628</u>	<u>\$ 38,710</u>	<u>\$ 63,033</u>	<u>\$ 19,396</u>	<u>\$ 39,877</u>	<u>\$ 38,527</u>	<u>\$ 39,091</u>
EXPENDITURES								
Administration	\$ 3,865	\$ 15,143	\$ 2,713	\$ 3,090	\$ 1,282	\$ 1,672	\$ 712	\$ 2,150
Instructional	64,363	41,338	18,303	84,462	9,056	90,581	7,830	20,411
Board of Education Allocation	6,185	2,494	8,189	19,912	2,493	9,312	7,244	7,520
Operation and Maintenance	3,246	10,114	525	818	16	5,051	1,115	1,892
School Publications	-	-	1,601	-	-	-	-	-
Field Trips	25,266	14,817	2,235	5,829	3,298	5,689	450	1,263
Resale Items	-	110	-	-	-	-	-	-
Fund Raising	9,349	6,462	2,950	6,928	150	4,869	11,389	3,119
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 112,274</u>	<u>\$ 90,478</u>	<u>\$ 36,516</u>	<u>\$ 121,039</u>	<u>\$ 16,295</u>	<u>\$ 117,174</u>	<u>\$ 28,740</u>	<u>\$ 36,355</u>

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

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

Year Ended June 30, 2022

	Wallace A Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary	Wolftever Creek Elementary	Woodmore Elementary
REVENUES								
Gate Receipts	\$ 9,034	\$ 5,561	\$ 1,895	\$ 3,001	\$ 5,634	\$ 20,300	\$ 219	\$ 32
Resale Items	-	-	-	-	-	-	-	-
School Publications	1,671	-	-	-	1,238	354	-	-
Fund Raising	23,846	11,823	32,286	5,359	29,158	19,755	13,029	1,440
Gifts, Bequests and Donations	2,527	1,222	5,693	3,179	2,727	5,594	3,760	276
Board of Education Allocation	18,760	17,790	14,149	18,180	16,920	17,260	16,890	7,380
Fines, Fees and Dues	7,490	-	768	-	6,930	8,033	20	60
Interest	37	29	22	-	-	41	-	10
Rent	-	-	-	-	-	3,000	-	-
Other Revenue	-	-	-	-	49	-	-	-
	<u>\$ 63,365</u>	<u>\$ 36,425</u>	<u>\$ 54,813</u>	<u>\$ 29,719</u>	<u>\$ 62,656</u>	<u>\$ 74,337</u>	<u>\$ 33,918</u>	<u>\$ 9,198</u>
EXPENDITURES								
Administration	\$ 1,510	\$ 856	\$ 3,125	\$ -	\$ 8,356	\$ 561	\$ 1,186	\$ 349
Instructional	47,796	13,757	15,268	1,679	37,272	43,945	19,845	1,079
Board of Education Allocation	1,733	6,589	10,151	8,912	10,587	585	20,953	2,599
Operation and Maintenance	-	3,843	4,468	-	16,446	252	-	1,072
School Publications	1,215	-	-	-	-	-	-	-
Field Trips	9,373	5,006	1,886	3,327	5,578	18,997	341	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	7,395	3,161	16,239	1,362	12,295	6,324	6,403	480
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 69,022</u>	<u>\$ 33,212</u>	<u>\$ 51,137</u>	<u>\$ 15,280</u>	<u>\$ 90,534</u>	<u>\$ 70,664</u>	<u>\$ 48,728</u>	<u>\$ 5,579</u>

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

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

Year Ended June 30, 2022

	Brown Middle	Chattanooga School for the Liberal Arts	Dalewood Middle	East Hamilton Middle School	East Lake Academy of Fine Arts	East Ridge Middle	Hixson Middle	Howard Connect Academy
REVENUES								
Gate Receipts	\$ -	\$ 36,400	\$ 2,560	\$ 2,338	\$ 640	\$ -	\$ 318	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	-	522	-	-	-	3,462	-
Fund Raising	10,160	23,639	2,072	-	1,825	1,261	-	301
Gifts, Bequests and Donations	3,639	2,584	261	1,192	1,499	374	680	30
Board of Education Allocation	13,055	53,392	10,005	32,905	18,636	24,095	21,520	11,305
Fines, Fees and Dues	877	19,747	841	12,395	4,452	-	2,695	187
Interest	83	30	7	60	5	14	-	-
Rent	-	-	475	3,900	-	-	31,700	-
Other Revenue	5	5	5	-	-	-	-	-
	<u>\$ 27,819</u>	<u>\$ 135,797</u>	<u>\$ 16,748</u>	<u>\$ 52,790</u>	<u>\$ 27,057</u>	<u>\$ 25,744</u>	<u>\$ 60,375</u>	<u>\$ 11,823</u>
EXPENDITURES								
Administration	\$ 2,512	\$ 4,908	\$ 340	\$ 6,433	\$ 2,869	\$ 2,864	\$ 2,330	\$ 5,789
Instructional	6,540	62,150	2,567	27,114	7,152	6,723	20,555	27,391
Board of Education Allocation	12,877	9,171	18,039	16,123	14,677	10,789	25,938	7,333
Operation and Maintenance	539	3,012	131	2,753	-	460	28,272	15,467
School Publications	-	-	522	-	-	-	1,254	-
Field Trips	-	35,247	2,206	2,314	640	-	300	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	5,063	8,881	546	-	-	-	-	-
Other Expense	121	256	-	-	-	-	3,900	-
	<u>\$ 27,652</u>	<u>\$ 123,625</u>	<u>\$ 24,351</u>	<u>\$ 54,737</u>	<u>\$ 25,338</u>	<u>\$ 20,836</u>	<u>\$ 82,549</u>	<u>\$ 55,980</u>

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

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

Year Ended June 30, 2022

	Hunter Middle	Loftis Middle	Ooltewah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High	Soddy-Daisy Middle	Tyner Middle Academy
REVENUES								
Gate Receipts	\$ 12,702	\$ -	\$ 725	\$ -	\$ 125	\$ 14,826	\$ 510	\$ 982
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	1,890	-	-	-	4,570	-	-
Fund Raising	33,322	29,603	5,891	2,425	380	670	8,623	29,513
Gifts, Bequests and Donations	1,860	2,573	5,818	4,478	558	1,760	4,621	3,897
Board of Education Allocation	26,220	20,935	18,195	12,137	21,080	56,262	17,410	15,589
Fines, Fees and Dues	7,965	8,636	2,370	627	3,177	26,582	780	322
Interest	-	-	52	11	11	57	14	13
Rent	-	-	-	2,375	1,424	-	-	-
Other Revenue	-	44	-	6	5	77	-	2
	<u>\$ 82,069</u>	<u>\$ 63,681</u>	<u>\$ 33,051</u>	<u>\$ 22,059</u>	<u>\$ 26,760</u>	<u>\$ 104,804</u>	<u>\$ 31,958</u>	<u>\$ 50,318</u>
EXPENDITURES								
Administration	\$ 12,627	\$ 5,123	\$ 15,029	\$ 2,506	\$ 2,324	\$ 4,984	\$ 5,404	\$ 3,912
Instructional	33,090	30,804	37,556	3,979	7,867	110,463	2,162	13,139
Board of Education Allocation	5,124	14,131	14,006	8,576	4,415	8,662	13,185	8,472
Operation and Maintenance	11,088	1,215	406	19,415	-	2,178	1,152	1,918
School Publications	-	3,517	-	-	-	57	-	-
Field Trips	12,834	-	633	-	125	14,642	1,710	925
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	15,072	10,874	2,834	1,843	306	-	-	21,034
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 89,835</u>	<u>\$ 65,664</u>	<u>\$ 70,464</u>	<u>\$ 36,319</u>	<u>\$ 15,037</u>	<u>\$ 140,986</u>	<u>\$ 23,613</u>	<u>\$ 49,400</u>

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

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

Year Ended June 30, 2022

	<u>Brainerd High</u>	<u>Central High</u>	<u>Chattanooga High Center for Creative Arts</u>	<u>Chattanooga School for the Arts & Sciences</u>	<u>East Hamilton School</u>	<u>East Ridge High</u>	<u>Harrison Bay Future Ready Center</u>	<u>Hixson High</u>
REVENUES								
Gate Receipts	\$ -	\$ 500	\$ 4,165	\$ 23,939	\$ -	\$ 1,100	\$ -	\$ 3,942
Resale Items	-	-	-	502	-	-	-	-
School Publications	-	84	3,533	1,019	-	585	-	1,526
Fund Raising	4,116	5,765	3,115	40,551	3,237	10,227	3,700	6,233
Gifts, Bequests and Donations	3,324	1,102	3,875	4,538	1,494	1,161	-	6,488
Board of Education Allocation	22,246	26,495	25,956	42,966	51,839	32,720	12,994	33,390
Fines, Fees and Dues	585	5,245	45,033	48,247	17,505	5,576	-	10,828
Interest	16	288	32	156	100	12	11	382
Rent	-	-	-	-	-	1,400	-	15,000
Other Revenue	24	-	5	-	-	-	-	-
	<u>\$ 30,311</u>	<u>\$ 39,479</u>	<u>\$ 85,714</u>	<u>\$ 161,918</u>	<u>\$ 74,175</u>	<u>\$ 52,781</u>	<u>\$ 16,705</u>	<u>\$ 77,789</u>
EXPENDITURES								
Administration	\$ 9,665	\$ 7,135	\$ 8,386	\$ 7,619	\$ 6,501	\$ 4,350	\$ 1,143	\$ 36,888
Instructional	8,540	9,355	55,462	51,222	65,164	23,855	3,410	11,860
Board of Education Allocation	13,759	9,805	13,389	21,207	32,762	10,358	8,190	33,146
Operation and Maintenance	4,925	460	6,897	1,523	639	10,203	-	-
School Publications	-	270	-	42	-	2,984	-	68
Field Trips	-	485	3,983	23,639	-	1,100	-	3,804
Resale Items	-	-	-	502	-	-	-	-
Fund Raising	-	-	3,009	18,775	-	-	1,632	-
Other Expense	5	-	-	-	-	-	-	-
	<u>\$ 36,894</u>	<u>\$ 27,510</u>	<u>\$ 91,126</u>	<u>\$ 124,529</u>	<u>\$ 105,066</u>	<u>\$ 52,850</u>	<u>\$ 14,375</u>	<u>\$ 85,766</u>

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

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

Year Ended June 30, 2022

	Howard School of Academics and Technology	Lookout Valley Middle/High	Ooltewah High	Red Bank High	Sale Creek Middle/High	Sequoyah High	Soddy Daisy High	STEM School
REVENUES								
Gate Receipts	\$ -	\$ 1,385	\$ -	\$ -	\$ 9,472	\$ 395	\$ 15,233	\$ 4,096
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	-	4,542	105	-	1,780	8,826	-
Fund Raising	528	2,977	10,159	6,068	702	3,178	6,729	7,854
Gifts, Bequests and Donations	5,361	1,054	1,527	4,456	1,121	4,639	12,422	1,302
Board of Education Allocation	46,000	20,002	46,000	43,395	29,158	17,500	47,200	27,500
Fines, Fees and Dues	28,835	2,610	14,786	11,634	7,336	2,882	11,719	3,360
Interest	39	84	87	108	19	-	46	-
Rent	-	-	-	-	-	-	-	-
Other Revenue	43	5	-	-	-	-	2	-
	<u>\$ 80,806</u>	<u>\$ 28,117</u>	<u>\$ 77,101</u>	<u>\$ 65,766</u>	<u>\$ 47,808</u>	<u>\$ 30,374</u>	<u>\$ 102,177</u>	<u>\$ 44,112</u>
EXPENDITURES								
Administration	\$ 4,478	\$ 1,394	\$ 6,646	\$ 28,306	\$ 6,994	\$ 976	\$ 5,240	\$ 1,632
Instructional	53,285	1,826	60,946	40,290	12,040	6,706	28,660	4,736
Board of Education Allocation	38,143	16,592	20,408	7,113	18,265	7,441	16,929	24,721
Operation and Maintenance	449	712	-	3,009	8,779	-	3,502	382
School Publications	-	425	10,209	-	-	2,428	9,011	-
Field Trips	-	1,425	-	-	11,086	425	15,352	4,065
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	-	-	-	-	-	-	-	1,322
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 96,355</u>	<u>\$ 22,374</u>	<u>\$ 98,209</u>	<u>\$ 78,718</u>	<u>\$ 57,164</u>	<u>\$ 17,976</u>	<u>\$ 78,694</u>	<u>\$ 36,858</u>

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

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

Year Ended June 30, 2022

	Tyner Academy	Washington Alternative School
REVENUES		
Gate Receipts	\$ 1,135	\$ -
Resale Items	-	-
School Publications	450	-
Fund Raising	5,750	-
Gifts, Bequests and Donations	730	500
Board of Education Allocation	18,355	8,000
Fines, Fees and Dues	12,147	-
Interest	10	4
Rent	-	-
Other Revenue	78	-
	<u>\$ 38,655</u>	<u>\$ 8,504</u>
EXPENDITURES		
Administration	\$ 1,403	\$ 609
Instructional	16,262	107
Board of Education Allocation	18,818	2,624
Operation and Maintenance	1,152	142
School Publications	85	-
Field Trips	1,135	-
Resale Items	-	-
Fund Raising	1,498	-
Other Expense	-	-
	<u>\$ 40,353</u>	<u>\$ 3,482</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Total</u>
	General Fund	
Alpine Crest Elementary		
Junior League Grant	\$ 2	\$ 2
	<u>\$ 2</u>	<u>\$ 2</u>
	General Fund	
Battle Academy		
Outdoor Classroom Grant	\$ 9	\$ 9
Toshiba America Grant	3	3
	<u>\$ 12</u>	<u>\$ 12</u>
	General Fund	
Big Ridge Elementary		
Hixson Chamber of Commerce	\$ 6	\$ 6
	<u>\$ 6</u>	<u>\$ 6</u>
	General Fund	
Brown Academy		
First Christian Church Donations	\$ 4	\$ 4
	<u>\$ 4</u>	<u>\$ 4</u>
	General Fund	
Dawn Elementary		
Special Allocation	\$ 8	\$ 8
	<u>\$ 8</u>	<u>\$ 8</u>
	General Fund	
Calvin Donaldson Elementary		
NLCEF Music and Art Grant	\$ 3	\$ 3
	<u>\$ 3</u>	<u>\$ 3</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	Transfer To:	Total
	General Fund	
East Side Elementary		
Field Trip Donations	\$ 7	\$ 7
Partners in Education	10	10
Professional Development Services	190	190
Staff Development	26	26
TVA Science Olympiad	56	56
	<u>\$ 289</u>	<u>\$ 289</u>
	General Fund	
Hardy Elementary		
Physical Education Equipment Grant	\$ 28	\$ 28
Walmart Grant	813	813
	<u>\$ 841</u>	<u>\$ 841</u>
	General Fund	
Harrison Elementary		
Beautification	\$ 79	\$ 79
McCullough Donations	34	34
	<u>\$ 113</u>	<u>\$ 113</u>
	General Fund	
Hixson Elementary		
Unum Grant	\$ 24	\$ 24
	<u>\$ 24</u>	<u>\$ 24</u>
	General Fund	
Lookout Mountain Elementary		
Pollinator Garden Project	\$ 4	\$ 4
	<u>\$ 4</u>	<u>\$ 4</u>
	General Fund	
McConnell Elementary		
Unum Grant	\$ 25	\$ 25
	<u>\$ 25</u>	<u>\$ 25</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>	<u>Total</u>
	General Fund	
Normal Park Museum Magnet School		
Lego Club	\$ 32	\$ 32
Southern Champion Tray Grant	1	1
	<u>\$ 33</u>	<u>\$ 33</u>
	General Fund	
Red Bank Elementary		
Green Spaces Grant	\$ 40	\$ 40
	<u>\$ 40</u>	<u>\$ 40</u>
	General Fund	
Wallace A. Smith Elementary		
Junior League Grant	\$ 27	\$ 27
	<u>\$ 27</u>	<u>\$ 27</u>
	General Fund	
Westview Elementary		
Camp Inspire	\$ 1,993	\$ 1,993
	<u>\$ 1,993</u>	<u>\$ 1,993</u>
	General Fund	
Wolftever Creek Elementary		
Christ UMC Donation	\$ 72	\$ 72
Dollar General Literacy Grant	12	12
McKee Donation	141	141
Student Teacher Program	125	125
	<u>\$ 350</u>	<u>\$ 350</u>
	General Fund	
Woodmore Elementary		
Fine Arts	\$ 150	\$ 150
K-Kids Club	100	100
	<u>\$ 250</u>	<u>\$ 250</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
Brown Middle	General Fund		
Choir	\$ 577		\$ 577
Math Club	370		370
TSA Club	342		342
	<u>\$ 1,289</u>		<u>\$ 1,289</u>
Chattanooga School for the Liberal Arts	Athletics	Band	
Magnet Programming	\$ 100	\$ 100	\$ 200
	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 200</u>
East Hamilton Middle School	General Fund	Class of 2023	
Dance Team (Dance Club)	\$ 1,760	\$ -	\$ 1,760
Class of 2022	-	460	460
	<u>\$ 1,760</u>	<u>\$ 460</u>	<u>\$ 2,220</u>
East Lake Academy of Fine Arts	General Fund		
Field Trips	\$ 40		\$ 40
	<u>\$ 40</u>		<u>\$ 40</u>
Howard Connect Academy	General Fund		
Junior League Grant	\$ 36		\$ 36
	<u>\$ 36</u>		<u>\$ 36</u>
Hunter Middle	General Fund	Band	
Special Allocation	\$ 7	\$ -	\$ 7
Chorus	-	228	228
	<u>\$ 7</u>	<u>\$ 228</u>	<u>\$ 235</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
	General Fund		
Loftis Middle			
Community Foundation Donations	\$ 250		\$ 250
Junior League Grant	4		4
Staff Development	5		5
	<u>\$ 259</u>		<u>\$ 259</u>
	General Fund		
Ooltewah Middle			
Memorial Garden	\$ 75		\$ 75
Student Council	428		428
	<u>\$ 503</u>		<u>\$ 503</u>
	General Fund		
Orchard Knob Middle			
Junior League Grant	\$ 37		\$ 37
	<u>\$ 37</u>		<u>\$ 37</u>
	General Fund	Special Teams	
Signal Mountain Middle/High			
Class of 2021	\$ 708	\$ -	\$ 708
Coding Club	44	-	44
Fishing Club	1,163	-	1,163
Outdoor Club	298	-	298
Special Teams	-	-	-
Student Council	-	505	505
Tremont Club	342	-	342
	<u>\$ 2,555</u>	<u>\$ 505</u>	<u>\$ 3,060</u>
	General Fund		
Soddy-Daisy Middle			
Chorus	\$ 40		\$ 40
Lego Robotics Club	107		107
	<u>\$ 147</u>		<u>\$ 147</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>				<u>Total</u>
	General				
	Fund	Athletics			
Brainerd High					
Captain Planet Foundation Grant	\$ 1,000	\$ -			\$ 1,000
Class of 2022	60	-			60
Community Foundation Grant	1,000	-			1,000
Junior League Grant	126	-			126
Maclellan Foundation Grant	580	-			580
Special Allocation	14	-			14
Unum Grant	1,038	-			1,038
Walmart Grant	272	-			272
Student Incentives	-	369			369
	<u>\$ 4,090</u>	<u>\$ 369</u>			<u>\$ 4,459</u>
	General				
	Fund	Athletics			
Central High					
Majorettes	\$ 8	\$ -			\$ 8
Benevolent Fund	-	2,650			2,650
	<u>\$ 8</u>	<u>\$ 2,650</u>			<u>\$ 2,658</u>
	General	Battelle STEM	Class of		
	Fund	Grant	2026	Prom	
Chattanooga High Center for Creative Arts					
Career Exploration	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Class of 2020	95	-	-	-	95
Class of 2022	65	-	350	3,403	3,818
Class of 2023	-	-	-	2,000	2,000
Destination Imagination	35	-	-	-	35
	<u>\$ 195</u>	<u>\$ 1,500</u>	<u>\$ 350</u>	<u>\$ 5,403</u>	<u>\$ 7,448</u>
	General				
	Fund				
Chattanooga School for Arts & Sciences					
Band	\$ 550				\$ 550
Class of 2021	79				79
	<u>\$ 629</u>				<u>\$ 629</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
East Hamilton School	General		
Class of 2022	Fund		
	\$ 672		\$ 672
	\$ 672		\$ 672
	General		
East Ridge High	Fund		
American Chemistry Society Grant	\$ 7		\$ 7
	\$ 7		\$ 7
	General		
Harrison Bay Future Ready Center	Fund		
Honor Society	\$ 50		\$ 50
Special Allocation	23		23
	\$ 73		\$ 73
	General	Scholarships	
Hixson High	Fund		
American Chemistry Society Grant	\$ 6	\$ -	\$ 6
Band	-	500	500
ROTC/JROTC	-	500	500
Unum Grant	47	-	47
	\$ 53	\$ 1,000	\$ 1,053
	General	Music	
Howard School of Academics and Technology	Fund		
Beta Club	\$ 20	\$ -	\$ 20
Honor Society	32	-	32
Outdoors Club	232	-	232
Fine Arts	-	3,333	3,333
	\$ 284	\$ 3,333	\$ 3,617

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>			<u>Total</u>
	General Fund	Class of 2023		
Lookout Valley Middle/High				
American Chemistry Society Grant	\$ 11	\$ -		\$ 11
Class of 2022	-	1,664		1,664
	<u>\$ 11</u>	<u>\$ 1,664</u>		<u>\$ 1,675</u>
	General Fund			
Ooltewah High				
Class of 2022	\$ 1,715			\$ 1,715
	<u>\$ 1,715</u>			<u>\$ 1,715</u>
	Athletics			
Red Bank High				
Marketing	\$ 2,800			\$ 2,800
	<u>\$ 2,800</u>			<u>\$ 2,800</u>
	General Fund	Honor Society	Prom	
Sale Creek Middle/High				
Class of 2022	\$ -	\$ 1,402	\$ 300	\$ 1,702
Special Allocation	6	-	-	6
Technology Student Association	451	-	-	451
	<u>\$ 457</u>	<u>\$ 1,402</u>	<u>\$ 300</u>	<u>\$ 2,159</u>
	General Fund			
Sequoyah High				
Class of 2022	\$ 1,135			\$ 1,135
	<u>\$ 1,135</u>			<u>\$ 1,135</u>
	General Fund			
Soddy Daisy High				
Scholarships	\$ 24			\$ 24
	<u>\$ 24</u>			<u>\$ 24</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2022**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
	General Fund		
STEM School			
Aviation Club	\$ 6		\$ 6
Recycling	110		110
Science Olympiad Club	110		110
	<u>\$ 226</u>		<u>\$ 226</u>
	General Fund	Health Science	
Tyner Academy			
Auto Mechanics	\$ -	\$ 1,460	\$ 1,460
Business Education	-	1,442	1,442
Communication Academy	18	-	18
Recycling	47	-	47
Special Allocation	7	-	7
	<u>\$ 72</u>	<u>\$ 2,902</u>	<u>\$ 2,974</u>

INTERNAL CONTROL AND COMPLIANCE



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined and individual fund financial statements of the Hamilton County, Tennessee Schools Internal School Funds, which are included in the Hamilton County Department of Education's financial statements, a component unit of Hamilton County, Tennessee, as of and for the year ended June 30, 2022, and have issued our report thereon dated December 18, 2022. We have issued an adverse opinion on the financial statements as they are prepared by Hamilton County, Tennessee Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
December 18, 2022

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2022**

**SECTION II
FINANCIAL STATEMENT FINDINGS**

None noted

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2022**

**SECTION III
PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

None noted