

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
FINANCIAL STATEMENTS
JUNE 30, 2023**

**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
Dr. Zac Brown, 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
Ben Conner, District Six
Joe Wingate, District Seven
Larry Grohn, District Eight
Gary Kuehn, District Nine
Faye Robinson, District Ten
Jill Black, District Eleven



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 by school – regulatory basis of Hamilton County, Tennessee Schools Internal School Funds (the Schools), as of June 30, 2023, and the related combined statement of revenues, expenditures, and changes in fund balances by school – 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, 2023, 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, 2023, 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, 2023, 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, 2023, 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.

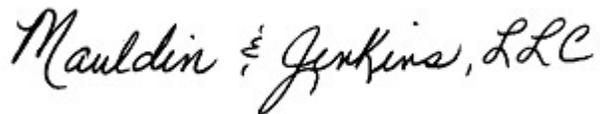
Other Information

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 27, 2023, 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.



Chattanooga, Tennessee
December 27, 2023

BASIC FINANCIAL STATEMENTS

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	<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	\$ 4,765,494	\$ 38,703	\$ 26,243	\$ 64,078	\$ 48,543	\$ 19,204	\$ 13,323	\$ 64,187
Restricted cash & equivalents	4,946,210	17,272	6,363	14,614	44,560	45,817	16,259	36,119
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 9,711,704</u>	<u>\$ 55,975</u>	<u>\$ 32,606</u>	<u>\$ 78,692</u>	<u>\$ 93,103</u>	<u>\$ 65,021</u>	<u>\$ 29,582</u>	<u>\$ 100,306</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	330,554	1,551	-	13,917	3,768	3,743	-	4,512
Unassigned	4,434,940	37,152	26,243	50,161	44,775	15,461	13,323	59,675
Total general fund balances	<u>4,765,494</u>	<u>38,703</u>	<u>26,243</u>	<u>64,078</u>	<u>48,543</u>	<u>19,204</u>	<u>13,323</u>	<u>64,187</u>
Restricted fund								
Restricted	359,744	-	-	-	2,002	6	-	24,027
Assigned	4,586,466	17,272	6,363	14,614	42,558	45,811	16,259	12,092
Total restricted fund balances	<u>4,946,210</u>	<u>17,272</u>	<u>6,363</u>	<u>14,614</u>	<u>44,560</u>	<u>45,817</u>	<u>16,259</u>	<u>36,119</u>
Total fund balances	<u>9,711,704</u>	<u>55,975</u>	<u>32,606</u>	<u>78,692</u>	<u>93,103</u>	<u>65,021</u>	<u>29,582</u>	<u>100,306</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,711,704</u>	<u>\$ 55,975</u>	<u>\$ 32,606</u>	<u>\$ 78,692</u>	<u>\$ 93,103</u>	<u>\$ 65,021</u>	<u>\$ 29,582</u>	<u>\$ 100,306</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	<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	\$ 28,521	\$ 66,697	\$ 58,491	\$ 15,451	\$ 35,375	\$ 93,569	\$ 68,317	\$ 65,537
Restricted cash & equivalents	12,683	3,333	1,767	9,851	15,478	26,617	5,859	12,609
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 41,204</u>	<u>\$ 70,030</u>	<u>\$ 60,258</u>	<u>\$ 25,302</u>	<u>\$ 50,853</u>	<u>\$ 120,186</u>	<u>\$ 74,176</u>	<u>\$ 78,146</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	2,476	3,344	3,813	-	-	17,874	2,451	3,892
Unassigned	26,045	63,353	54,678	15,451	35,375	75,695	65,866	61,645
Total general fund balances	<u>28,521</u>	<u>66,697</u>	<u>58,491</u>	<u>15,451</u>	<u>35,375</u>	<u>93,569</u>	<u>68,317</u>	<u>65,537</u>
Restricted fund								
Restricted	1,776	-	-	1,550	571	-	-	2,383
Assigned	10,907	3,333	1,767	8,301	14,907	26,617	5,859	10,226
Total restricted fund balances	<u>12,683</u>	<u>3,333</u>	<u>1,767</u>	<u>9,851</u>	<u>15,478</u>	<u>26,617</u>	<u>5,859</u>	<u>12,609</u>
Total fund balances	<u>41,204</u>	<u>70,030</u>	<u>60,258</u>	<u>25,302</u>	<u>50,853</u>	<u>120,186</u>	<u>74,176</u>	<u>78,146</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 41,204</u>	<u>\$ 70,030</u>	<u>\$ 60,258</u>	<u>\$ 25,302</u>	<u>\$ 50,853</u>	<u>\$ 120,186</u>	<u>\$ 74,176</u>	<u>\$ 78,146</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	<u>East Side Elementary</u>	<u>Hardy Elementary</u>	<u>Harrison Elementary</u>	<u>Hixson Elementary</u>	<u>Lookout Mountain Elementary</u>	<u>Lookout Valley Elementary</u>	<u>McConnell Elementary</u>	<u>Middle Valley Elementary</u>
ASSETS								
Cash & equivalents	\$ 51,725	\$ 19,192	\$ 179,040	\$ 57,482	\$ 38,362	\$ 46,268	\$ 85,147	\$ 126,122
Restricted cash & equivalents	8,957	11,812	36,167	17,296	11,623	11,340	6,089	39,982
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 60,682</u>	<u>\$ 31,004</u>	<u>\$ 215,207</u>	<u>\$ 74,778</u>	<u>\$ 49,985</u>	<u>\$ 57,608</u>	<u>\$ 91,236</u>	<u>\$ 166,104</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	-	4,116	13,798	2,912	598	2,666	3,338	759
Unassigned	51,725	15,076	165,242	54,570	37,764	43,602	81,809	125,363
Total general fund balances	<u>51,725</u>	<u>19,192</u>	<u>179,040</u>	<u>57,482</u>	<u>38,362</u>	<u>46,268</u>	<u>85,147</u>	<u>126,122</u>
Restricted fund								
Restricted	497	2,135	20,925	6,730	-	78	-	5,393
Assigned	8,460	9,677	15,242	10,566	11,623	11,262	6,089	34,589
Total restricted fund balances	<u>8,957</u>	<u>11,812</u>	<u>36,167</u>	<u>17,296</u>	<u>11,623</u>	<u>11,340</u>	<u>6,089</u>	<u>39,982</u>
Total fund balances	<u>60,682</u>	<u>31,004</u>	<u>215,207</u>	<u>74,778</u>	<u>49,985</u>	<u>57,608</u>	<u>91,236</u>	<u>166,104</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 60,682</u>	<u>\$ 31,004</u>	<u>\$ 215,207</u>	<u>\$ 74,778</u>	<u>\$ 49,985</u>	<u>\$ 57,608</u>	<u>\$ 91,236</u>	<u>\$ 166,104</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	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
ASSETS								
Cash & equivalents	\$ 56,801	\$ 40,624	\$ 93,478	\$ 116,551	\$ 36,079	\$ 49,146	\$ 74,192	\$ 27,834
Restricted cash & equivalents	26,182	85,529	16,299	11,712	14,075	75,288	19,108	4,001
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 82,983</u>	<u>\$ 126,153</u>	<u>\$ 109,777</u>	<u>\$ 128,263</u>	<u>\$ 50,154</u>	<u>\$ 124,434</u>	<u>\$ 93,300</u>	<u>\$ 31,835</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	11,326	2,824	1,183	714	6,079	907	2,296	-
Unassigned	45,475	37,800	92,295	115,837	30,000	48,239	71,896	27,834
Total general fund balances	<u>56,801</u>	<u>40,624</u>	<u>93,478</u>	<u>116,551</u>	<u>36,079</u>	<u>49,146</u>	<u>74,192</u>	<u>27,834</u>
Restricted fund								
Restricted	1,420	15,850	78	18	2,587	69,291	177	17
Assigned	24,762	69,679	16,221	11,694	11,488	5,997	18,931	3,984
Total restricted fund balances	<u>26,182</u>	<u>85,529</u>	<u>16,299</u>	<u>11,712</u>	<u>14,075</u>	<u>75,288</u>	<u>19,108</u>	<u>4,001</u>
Total fund balances	<u>82,983</u>	<u>126,153</u>	<u>109,777</u>	<u>128,263</u>	<u>50,154</u>	<u>124,434</u>	<u>93,300</u>	<u>31,835</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 82,983</u>	<u>\$ 126,153</u>	<u>\$ 109,777</u>	<u>\$ 128,263</u>	<u>\$ 50,154</u>	<u>\$ 124,434</u>	<u>\$ 93,300</u>	<u>\$ 31,835</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	Wallace A. Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary	Wolftever Creek Elementary	Woodmore Elementary
ASSETS								
Cash & equivalents	\$ 88,865	\$ 121,560	\$ 57,933	\$ 150,747	\$ 26,994	\$ 28,448	\$ 35,920	\$ 16,269
Restricted cash & equivalents	64,275	6,418	13,155	9,968	22,675	30,953	8,527	14,800
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 153,140</u>	<u>\$ 127,978</u>	<u>\$ 71,088</u>	<u>\$ 160,715</u>	<u>\$ 49,669</u>	<u>\$ 59,401</u>	<u>\$ 44,447</u>	<u>\$ 31,069</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	3,819	5,773	2,097	5,485	9,640	50	2,933	44
Unassigned	85,046	115,787	55,836	145,262	17,354	28,398	32,987	16,225
Total general fund balances	<u>88,865</u>	<u>121,560</u>	<u>57,933</u>	<u>150,747</u>	<u>26,994</u>	<u>28,448</u>	<u>35,920</u>	<u>16,269</u>
Restricted fund								
Restricted	1,937	-	-	-	4,817	803	293	1,637
Assigned	62,338	6,418	13,155	9,968	17,858	30,150	8,234	13,163
Total restricted fund balances	<u>64,275</u>	<u>6,418</u>	<u>13,155</u>	<u>9,968</u>	<u>22,675</u>	<u>30,953</u>	<u>8,527</u>	<u>14,800</u>
Total fund balances	<u>153,140</u>	<u>127,978</u>	<u>71,088</u>	<u>160,715</u>	<u>49,669</u>	<u>59,401</u>	<u>44,447</u>	<u>31,069</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 153,140</u>	<u>\$ 127,978</u>	<u>\$ 71,088</u>	<u>\$ 160,715</u>	<u>\$ 49,669</u>	<u>\$ 59,401</u>	<u>\$ 44,447</u>	<u>\$ 31,069</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	<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>	<u>Howard Connect Academy</u>
ASSETS								
Cash & equivalents	\$ 27,751	\$ 142,973	\$ 9,240	\$ 98,146	\$ 12,406	\$ 72,978	\$ 104,340	\$ 21,514
Restricted cash & equivalents	37,518	123,457	49,167	128,376	45,571	41,648	142,751	22,852
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 65,269</u>	<u>\$ 266,430</u>	<u>\$ 58,407</u>	<u>\$ 226,522</u>	<u>\$ 57,977</u>	<u>\$ 114,626</u>	<u>\$ 247,091</u>	<u>\$ 44,366</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	5	5,844	5,901	5,371	-	10,208	-	-
Unassigned	27,746	137,129	3,339	92,775	12,406	62,770	104,340	21,514
Total general fund balances	<u>27,751</u>	<u>142,973</u>	<u>9,240</u>	<u>98,146</u>	<u>12,406</u>	<u>72,978</u>	<u>104,340</u>	<u>21,514</u>
Restricted fund								
Restricted	-	-	5,594	-	-	-	35,607	-
Assigned	37,518	123,457	43,573	128,376	45,571	41,648	107,144	22,852
Total restricted fund balances	<u>37,518</u>	<u>123,457</u>	<u>49,167</u>	<u>128,376</u>	<u>45,571</u>	<u>41,648</u>	<u>142,751</u>	<u>22,852</u>
Total fund balances	<u>65,269</u>	<u>266,430</u>	<u>58,407</u>	<u>226,522</u>	<u>57,977</u>	<u>114,626</u>	<u>247,091</u>	<u>44,366</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 65,269</u>	<u>\$ 266,430</u>	<u>\$ 58,407</u>	<u>\$ 226,522</u>	<u>\$ 57,977</u>	<u>\$ 114,626</u>	<u>\$ 247,091</u>	<u>\$ 44,366</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	Hunter Middle	Loftis Middle	Ooltewah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High	Soddy-Daisy Middle	Tyner Middle Academy
ASSETS								
Cash & equivalents	\$ 94,380	\$ 40,364	\$ 97,859	\$ 29,317	\$ 63,081	\$ 164,472	\$ 37,287	\$ 71,797
Restricted cash & equivalents	100,027	102,424	84,991	61,087	62,745	333,462	120,106	24,868
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 194,407</u>	<u>\$ 142,788</u>	<u>\$ 182,850</u>	<u>\$ 90,404</u>	<u>\$ 125,826</u>	<u>\$ 497,934</u>	<u>\$ 157,393</u>	<u>\$ 96,665</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	4,402	3,985	15,402	1,832	11,139	-	2,514	-
Unassigned	89,978	36,379	82,457	27,485	51,942	164,472	34,773	71,797
Total general fund balances	<u>94,380</u>	<u>40,364</u>	<u>97,859</u>	<u>29,317</u>	<u>63,081</u>	<u>164,472</u>	<u>37,287</u>	<u>71,797</u>
Restricted fund								
Restricted	478	-	295	2,789	757	2,989	-	744
Assigned	99,549	102,424	84,696	58,298	61,988	330,473	120,106	24,124
Total restricted fund balances	<u>100,027</u>	<u>102,424</u>	<u>84,991</u>	<u>61,087</u>	<u>62,745</u>	<u>333,462</u>	<u>120,106</u>	<u>24,868</u>
Total fund balances	<u>194,407</u>	<u>142,788</u>	<u>182,850</u>	<u>90,404</u>	<u>125,826</u>	<u>497,934</u>	<u>157,393</u>	<u>96,665</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 194,407</u>	<u>\$ 142,788</u>	<u>\$ 182,850</u>	<u>\$ 90,404</u>	<u>\$ 125,826</u>	<u>\$ 497,934</u>	<u>\$ 157,393</u>	<u>\$ 96,665</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	<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>
ASSETS								
Cash & equivalents	\$ 9,256	\$ 58,672	\$ 127,480	\$ 260,242	\$ 117,119	\$ 24,869	\$ 26,648	\$ 142,692
Restricted cash & equivalents	115,638	145,191	163,266	309,390	290,218	106,244	14,285	211,839
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 124,894</u>	<u>\$ 203,863</u>	<u>\$ 290,746</u>	<u>\$ 569,632</u>	<u>\$ 407,337</u>	<u>\$ 131,113</u>	<u>\$ 40,933</u>	<u>\$ 354,531</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	9,256	924	2,813	1,930	25,514	16,275	1,388	25
Unassigned	-	57,748	124,667	258,312	91,605	8,594	25,260	142,667
Total general fund balances	<u>9,256</u>	<u>58,672</u>	<u>127,480</u>	<u>260,242</u>	<u>117,119</u>	<u>24,869</u>	<u>26,648</u>	<u>142,692</u>
Restricted fund								
Restricted	2,813	879	36,116	4,640	-	698	1,300	1,682
Assigned	112,825	144,312	127,150	304,750	290,218	105,546	12,985	210,157
Total restricted fund balances	<u>115,638</u>	<u>145,191</u>	<u>163,266</u>	<u>309,390</u>	<u>290,218</u>	<u>106,244</u>	<u>14,285</u>	<u>211,839</u>
Total fund balances	<u>124,894</u>	<u>203,863</u>	<u>290,746</u>	<u>569,632</u>	<u>407,337</u>	<u>131,113</u>	<u>40,933</u>	<u>354,531</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 124,894</u>	<u>\$ 203,863</u>	<u>\$ 290,746</u>	<u>\$ 569,632</u>	<u>\$ 407,337</u>	<u>\$ 131,113</u>	<u>\$ 40,933</u>	<u>\$ 354,531</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	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
ASSETS								
Cash & equivalents	\$ 5,282	\$ 110,253	\$ 142,572	\$ 44,020	\$ 26,447	\$ 70,478	\$ 57,672	\$ 85,746
Restricted cash & equivalents	175,173	82,119	175,359	192,803	149,209	56,187	272,429	76,541
Accounts receivable	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 180,455</u>	<u>\$ 192,372</u>	<u>\$ 317,931</u>	<u>\$ 236,823</u>	<u>\$ 175,656</u>	<u>\$ 126,665</u>	<u>\$ 330,101</u>	<u>\$ 162,287</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES								
General fund								
Assigned	2,027	3,910	11,662	865	6,406	9,175	18,915	20
Unassigned	3,255	106,343	130,910	43,155	20,041	61,303	38,757	85,726
Total general fund balances	<u>5,282</u>	<u>110,253</u>	<u>142,572</u>	<u>44,020</u>	<u>26,447</u>	<u>70,478</u>	<u>57,672</u>	<u>85,746</u>
Restricted fund								
Restricted	1,706	5,000	2,669	19,418	223	5,722	40,155	20,138
Assigned	173,467	77,119	172,690	173,385	148,986	50,465	232,274	56,403
Total restricted fund balances	<u>175,173</u>	<u>82,119</u>	<u>175,359</u>	<u>192,803</u>	<u>149,209</u>	<u>56,187</u>	<u>272,429</u>	<u>76,541</u>
Total fund balances	<u>180,455</u>	<u>192,372</u>	<u>317,931</u>	<u>236,823</u>	<u>175,656</u>	<u>126,665</u>	<u>330,101</u>	<u>162,287</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 180,455</u>	<u>\$ 192,372</u>	<u>\$ 317,931</u>	<u>\$ 236,823</u>	<u>\$ 175,656</u>	<u>\$ 126,665</u>	<u>\$ 330,101</u>	<u>\$ 162,287</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET BY SCHOOL - REGULATORY BASIS
June 30, 2023**

	Tyner Academy	Washington Alternative School
ASSETS		
Cash & equivalents	\$ 15,186	\$ 21,937
Restricted cash & equivalents	91,629	2,208
Accounts receivable	-	-
TOTAL ASSETS	\$ 106,815	\$ 24,145
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ -	\$ -
FUND BALANCES		
General fund		
Assigned	3,227	4,921
Unassigned	11,959	17,016
Total general fund balances	15,186	21,937
Restricted fund		
Restricted	334	-
Assigned	91,295	2,208
Total restricted fund balances	91,629	2,208
Total fund balances	106,815	24,145
TOTAL LIABILITIES AND FUND BALANCES	\$ 106,815	\$ 24,145

**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, 2023**

	<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	\$ 3,962,104	\$ 53,174	\$ 30,489	\$ 78,202	\$ 20,103	\$ 32,770	\$ 46,642	\$ 22,373
General expenditures	(4,118,503)	(43,085)	(28,381)	(72,019)	(25,078)	(32,729)	(53,385)	(16,798)
Excess (deficiency) of general revenues over (under) general expenditures	(156,399)	10,089	2,108	6,183	(4,975)	41	(6,743)	5,575
Restricted revenues	9,004,444	44,786	28,873	40,112	67,171	58,502	50,508	35,183
Restricted expenditures	(9,240,076)	(48,135)	(29,541)	(40,375)	(68,308)	(57,163)	(52,759)	(11,109)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(235,632)	(3,349)	(668)	(263)	(1,137)	1,339	(2,251)	24,074
FUND BALANCES								
Beginning general fund balance	4,901,482	28,614	24,091	57,895	53,513	19,163	20,066	58,612
Operating transfers in	21,818	-	44	-	5	-	-	-
Operating transfers out	(1,407)	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	4,921,893	28,614	24,135	57,895	53,518	19,163	20,066	58,612
Beginning restricted fund balance	5,203,164	20,621	7,075	14,877	45,702	44,478	18,510	12,045
Operating transfers in	20,478	-	-	-	65	-	-	-
Operating transfers out	(40,889)	-	(44)	-	(70)	-	-	-
Total beginning restricted fund balance and residual equity	5,182,753	20,621	7,031	14,877	45,697	44,478	18,510	12,045
Ending general fund balance	<u>\$ 4,765,494</u>	<u>\$ 38,703</u>	<u>\$ 26,243</u>	<u>\$ 64,078</u>	<u>\$ 48,543</u>	<u>\$ 19,204</u>	<u>\$ 13,323</u>	<u>\$ 64,187</u>
Ending restricted fund balance	<u>\$ 4,947,121</u>	<u>\$ 17,272</u>	<u>\$ 6,363</u>	<u>\$ 14,614</u>	<u>\$ 44,560</u>	<u>\$ 45,817</u>	<u>\$ 16,259</u>	<u>\$ 36,119</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, 2023**

	<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	\$ 35,153	\$ 38,659	\$ 14,216	\$ 16,528	\$ 16,142	\$ 94,625	\$ 36,562	\$ 61,719
General expenditures	<u>(35,746)</u>	<u>(32,196)</u>	<u>(14,014)</u>	<u>(22,357)</u>	<u>(13,756)</u>	<u>(105,027)</u>	<u>(40,887)</u>	<u>(83,325)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(593)</u>	<u>6,463</u>	<u>202</u>	<u>(5,829)</u>	<u>2,386</u>	<u>(10,402)</u>	<u>(4,325)</u>	<u>(21,606)</u>
Restricted revenues	14,611	17,394	1,492	11,884	12,733	28,905	19,643	24,067
Restricted expenditures	<u>(10,710)</u>	<u>(19,365)</u>	<u>(1,466)</u>	<u>(8,077)</u>	<u>(17,388)</u>	<u>(29,965)</u>	<u>(18,829)</u>	<u>(20,866)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>3,901</u>	<u>(1,971)</u>	<u>26</u>	<u>3,807</u>	<u>(4,655)</u>	<u>(1,060)</u>	<u>814</u>	<u>3,201</u>
FUND BALANCES								
Beginning general fund balance	29,114	60,234	57,752	21,280	32,989	103,926	72,642	87,143
Operating transfers in	-	-	537	-	-	45	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>29,114</u>	<u>60,234</u>	<u>58,289</u>	<u>21,280</u>	<u>32,989</u>	<u>103,971</u>	<u>72,642</u>	<u>87,143</u>
Beginning restricted fund balance	8,782	5,304	2,278	6,044	20,133	27,722	5,045	9,408
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	(537)	-	-	(45)	-	-
Total beginning restricted fund balance and residual equity	<u>8,782</u>	<u>5,304</u>	<u>1,741</u>	<u>6,044</u>	<u>20,133</u>	<u>27,677</u>	<u>5,045</u>	<u>9,408</u>
Ending general fund balance	<u>\$ 28,521</u>	<u>\$ 66,697</u>	<u>\$ 58,491</u>	<u>\$ 15,451</u>	<u>\$ 35,375</u>	<u>\$ 93,569</u>	<u>\$ 68,317</u>	<u>\$ 65,537</u>
Ending restricted fund balance	<u>\$ 12,683</u>	<u>\$ 3,333</u>	<u>\$ 1,767</u>	<u>\$ 9,851</u>	<u>\$ 15,478</u>	<u>\$ 26,617</u>	<u>\$ 5,859</u>	<u>\$ 12,609</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, 2023**

	<u>East Side Elementary</u>	<u>Hardy Elementary</u>	<u>Harrison Elementary</u>	<u>Hixson Elementary</u>	<u>Lookout Mountain Elementary</u>	<u>Lookout Valley Elementary</u>	<u>McConnell Elementary</u>	<u>Middle Valley Elementary</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 37,954	\$ 21,284	\$ 50,394	\$ 28,761	\$ 29,609	\$ 43,161	\$ 54,722	\$ 85,240
General expenditures	<u>(48,132)</u>	<u>(23,377)</u>	<u>(45,838)</u>	<u>(30,366)</u>	<u>(39,959)</u>	<u>(28,877)</u>	<u>(58,383)</u>	<u>(76,159)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(10,178)</u>	<u>(2,093)</u>	<u>4,556</u>	<u>(1,605)</u>	<u>(10,350)</u>	<u>14,284</u>	<u>(3,661)</u>	<u>9,081</u>
Restricted revenues	12,380	14,280	33,292	16,114	24,685	7,124	24,033	45,589
Restricted expenditures	<u>(13,819)</u>	<u>(19,075)</u>	<u>(32,356)</u>	<u>(20,190)</u>	<u>(95,164)</u>	<u>(7,180)</u>	<u>(20,535)</u>	<u>(60,651)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(1,439)</u>	<u>(4,795)</u>	<u>936</u>	<u>(4,076)</u>	<u>(70,479)</u>	<u>(56)</u>	<u>3,498</u>	<u>(15,062)</u>
FUND BALANCES								
Beginning general fund balance	61,903	21,260	174,459	59,087	48,689	31,984	88,808	117,041
Operating transfers in	-	25	25	-	23	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>61,903</u>	<u>21,285</u>	<u>174,484</u>	<u>59,087</u>	<u>48,712</u>	<u>31,984</u>	<u>88,808</u>	<u>117,041</u>
Beginning restricted fund balance	10,396	16,632	35,256	21,372	82,125	11,396	2,591	55,044
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	(25)	(25)	-	(23)	-	-	-
Total beginning restricted fund balance and residual equity	<u>10,396</u>	<u>16,607</u>	<u>35,231</u>	<u>21,372</u>	<u>82,102</u>	<u>11,396</u>	<u>2,591</u>	<u>55,044</u>
Ending general fund balance	<u>\$ 51,725</u>	<u>\$ 19,192</u>	<u>\$ 179,040</u>	<u>\$ 57,482</u>	<u>\$ 38,362</u>	<u>\$ 46,268</u>	<u>\$ 85,147</u>	<u>\$ 126,122</u>
Ending restricted fund balance	<u>\$ 8,957</u>	<u>\$ 11,812</u>	<u>\$ 36,167</u>	<u>\$ 17,296</u>	<u>\$ 11,623</u>	<u>\$ 11,340</u>	<u>\$ 6,089</u>	<u>\$ 39,982</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, 2023**

	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 AND EXPENDITURES								
General revenues	\$ 120,716	\$ 123,523	\$ 69,304	\$ 76,347	\$ 22,133	\$ 53,038	\$ 42,701	\$ 53,453
General expenditures	(113,973)	(117,388)	(53,293)	(60,399)	(16,635)	(51,475)	(31,928)	(54,309)
Excess (deficiency) of general revenues over (under) general expenditures	6,743	6,135	16,011	15,948	5,498	1,563	10,773	(856)
Restricted revenues	206,806	352,405	29,969	24,384	14,417	89,174	19,574	27,278
Restricted expenditures	(218,889)	(383,975)	(32,366)	(32,855)	(11,819)	(54,968)	(23,424)	(27,617)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(12,083)	(31,570)	(2,397)	(8,471)	2,598	34,206	(3,850)	(339)
FUND BALANCES								
Beginning general fund balance	50,058	34,489	77,467	100,603	30,500	47,583	63,419	28,690
Operating transfers in	-	-	-	-	81	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	50,058	34,489	77,467	100,603	30,581	47,583	63,419	28,690
Beginning restricted fund balance	38,265	117,099	18,696	20,183	11,558	41,082	22,958	4,340
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	(81)	-	-	-
Total beginning restricted fund balance and residual equity	38,265	117,099	18,696	20,183	11,477	41,082	22,958	4,340
Ending general fund balance	\$ 56,801	\$ 40,624	\$ 93,478	\$ 116,551	\$ 36,079	\$ 49,146	\$ 74,192	\$ 27,834
Ending restricted fund balance	\$ 26,182	\$ 85,529	\$ 16,299	\$ 11,712	\$ 14,075	\$ 75,288	\$ 19,108	\$ 4,001

**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, 2023**

	<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>	<u>Woodmore Elementary</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 81,499	\$ 39,140	\$ 62,026	\$ 30,553	\$ 88,888	\$ 75,799	\$ 56,511	\$ 14,275
General expenditures	<u>(78,072)</u>	<u>(28,499)</u>	<u>(52,088)</u>	<u>(32,946)</u>	<u>(93,058)</u>	<u>(96,089)</u>	<u>(59,328)</u>	<u>(15,286)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>3,427</u>	<u>10,641</u>	<u>9,938</u>	<u>(2,393)</u>	<u>(4,170)</u>	<u>(20,290)</u>	<u>(2,817)</u>	<u>(1,011)</u>
Restricted revenues	63,960	13,469	41,434	42,035	124,616	59,064	31,853	7,912
Restricted expenditures	<u>(60,583)</u>	<u>(18,701)</u>	<u>(68,861)</u>	<u>(43,899)</u>	<u>(117,579)</u>	<u>(61,495)</u>	<u>(32,673)</u>	<u>(11,531)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>3,377</u>	<u>(5,232)</u>	<u>(27,427)</u>	<u>(1,864)</u>	<u>7,037</u>	<u>(2,431)</u>	<u>(820)</u>	<u>(3,619)</u>
FUND BALANCES								
Beginning general fund balance	85,438	110,897	47,995	153,101	31,164	48,738	38,737	17,280
Operating transfers in	-	22	-	39	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>85,438</u>	<u>110,919</u>	<u>47,995</u>	<u>153,140</u>	<u>31,164</u>	<u>48,738</u>	<u>38,737</u>	<u>17,280</u>
Beginning restricted fund balance	60,898	11,672	40,582	11,871	15,638	33,384	9,347	18,419
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	<u>-</u>	<u>(22)</u>	<u>-</u>	<u>(39)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total beginning restricted fund balance and residual equity	<u>60,898</u>	<u>11,650</u>	<u>40,582</u>	<u>11,832</u>	<u>15,638</u>	<u>33,384</u>	<u>9,347</u>	<u>18,419</u>
Ending general fund balance	<u>\$ 88,865</u>	<u>\$ 121,560</u>	<u>\$ 57,933</u>	<u>\$ 150,747</u>	<u>\$ 26,994</u>	<u>\$ 28,448</u>	<u>\$ 35,920</u>	<u>\$ 16,269</u>
Ending restricted fund balance	<u>\$ 64,275</u>	<u>\$ 6,418</u>	<u>\$ 13,155</u>	<u>\$ 9,968</u>	<u>\$ 22,675</u>	<u>\$ 30,953</u>	<u>\$ 8,527</u>	<u>\$ 14,800</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, 2023**

	<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>	<u>Howard Connect Academy</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 30,754	\$ 194,541	\$ 15,674	\$ 49,629	\$ 30,053	\$ 25,745	\$ 67,353	\$ 10,709
General expenditures	<u>(37,270)</u>	<u>(197,375)</u>	<u>(18,992)</u>	<u>(50,738)</u>	<u>(33,205)</u>	<u>(18,300)</u>	<u>(90,827)</u>	<u>(26,004)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(6,516)</u>	<u>(2,834)</u>	<u>(3,318)</u>	<u>(1,109)</u>	<u>(3,152)</u>	<u>7,445</u>	<u>(23,474)</u>	<u>(15,295)</u>
Restricted revenues	43,821	355,138	73,048	142,868	79,031	60,730	129,284	22,866
Restricted expenditures	<u>(54,560)</u>	<u>(371,960)</u>	<u>(66,987)</u>	<u>(176,350)</u>	<u>(65,393)</u>	<u>(77,067)</u>	<u>(106,160)</u>	<u>(22,180)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(10,739)</u>	<u>(16,822)</u>	<u>6,061</u>	<u>(33,482)</u>	<u>13,638</u>	<u>(16,337)</u>	<u>23,124</u>	<u>686</u>
FUND BALANCES								
Beginning general fund balance	32,879	145,784	12,558	98,950	15,524	65,533	127,756	36,809
Operating transfers in	1,388	23	-	305	34	-	58	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>34,267</u>	<u>145,807</u>	<u>12,558</u>	<u>99,255</u>	<u>15,558</u>	<u>65,533</u>	<u>127,814</u>	<u>36,809</u>
Beginning restricted fund balance	49,645	140,302	43,106	162,163	31,967	57,985	119,685	22,166
Operating transfers in	-	-	-	871	-	-	-	-
Operating transfers out	<u>(1,388)</u>	<u>(23)</u>	<u>-</u>	<u>(1,176)</u>	<u>(34)</u>	<u>-</u>	<u>(58)</u>	<u>-</u>
Total beginning restricted fund balance and residual equity	<u>48,257</u>	<u>140,279</u>	<u>43,106</u>	<u>161,858</u>	<u>31,933</u>	<u>57,985</u>	<u>119,627</u>	<u>22,166</u>
Ending general fund balance	<u>\$ 27,751</u>	<u>\$ 142,973</u>	<u>\$ 9,240</u>	<u>\$ 98,146</u>	<u>\$ 12,406</u>	<u>\$ 72,978</u>	<u>\$ 104,340</u>	<u>\$ 21,514</u>
Ending restricted fund balance	<u>\$ 37,518</u>	<u>\$ 123,457</u>	<u>\$ 49,167</u>	<u>\$ 128,376</u>	<u>\$ 45,571</u>	<u>\$ 41,648</u>	<u>\$ 142,751</u>	<u>\$ 22,852</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, 2023**

	Hunter Middle	Loftis Middle	Ooltawah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High	Soddy Daisy Middle	Tyner Middle Academy
REVENUES AND EXPENDITURES								
General revenues	\$ 122,209	\$ 42,151	\$ 50,199	\$ 14,701	\$ 23,244	\$ 112,591	\$ 38,813	\$ 51,486
General expenditures	(92,518)	(49,240)	(38,097)	(12,175)	(23,058)	(123,352)	(37,306)	(56,362)
Excess (deficiency) of general revenues over (under) general expenditures	29,691	(7,089)	12,102	2,526	186	(10,761)	1,507	(4,876)
Restricted revenues	93,097	140,905	105,330	45,252	72,420	753,216	101,696	50,182
Restricted expenditures	(97,705)	(137,105)	(126,766)	(35,552)	(60,966)	(790,274)	(99,275)	(66,307)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	(4,608)	3,800	(21,436)	9,700	11,454	(37,058)	2,421	(16,125)
FUND BALANCES								
Beginning general fund balance	64,682	47,450	85,757	26,763	62,895	175,233	35,779	76,160
Operating transfers in	7	3	-	28	-	-	1	513
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	64,689	47,453	85,757	26,791	62,895	175,233	35,780	76,673
Beginning restricted fund balance	104,642	98,627	106,427	51,415	51,291	370,520	117,686	41,506
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	(7)	(3)	-	(28)	-	-	(1)	(513)
Total beginning restricted fund balance and residual equity	104,635	98,624	106,427	51,387	51,291	370,520	117,685	40,993
Ending general fund balance	\$ 94,380	\$ 40,364	\$ 97,859	\$ 29,317	\$ 63,081	\$ 164,472	\$ 37,287	\$ 71,797
Ending restricted fund balance	\$ 100,027	\$ 102,424	\$ 84,991	\$ 61,087	\$ 62,745	\$ 333,462	\$ 120,106	\$ 24,868

**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, 2023**

	<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 AND EXPENDITURES								
General revenues	\$ 42,715	\$ 42,131	\$ 98,214	\$ 186,313	\$ 69,924	\$ 56,697	\$ 21,360	\$ 59,471
General expenditures	(41,243)	(39,078)	(103,539)	(184,160)	(70,912)	(46,011)	(21,516)	(85,471)
Excess (deficiency) of general revenues over (under) general expenditures	1,472	3,053	(5,325)	2,153	(988)	10,686	(156)	(26,000)
Restricted revenues	185,525	241,538	329,014	465,085	647,472	211,480	35,074	373,457
Restricted expenditures	(179,907)	(255,057)	(374,114)	(440,961)	(657,933)	(193,960)	(36,315)	(378,132)
Excess (deficiency) of restricted revenues over (under) restricted expenditures	5,618	(13,519)	(45,100)	24,124	(10,461)	17,520	(1,241)	(4,675)
FUND BALANCES								
Beginning general fund balance	7,784	55,588	134,212	258,008	114,885	13,795	26,804	168,582
Operating transfers in	-	31	-	81	3,222	388	-	110
Operating transfers out	-	-	(1,407)	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	7,784	55,619	132,805	258,089	118,107	14,183	26,804	168,692
Beginning restricted fund balance	110,020	158,741	206,959	285,347	303,901	89,112	15,526	216,624
Operating transfers in	-	-	2,242	5,540	-	777	-	4,771
Operating transfers out	-	(31)	(835)	(5,621)	(3,222)	(1,165)	-	(4,881)
Total beginning restricted fund balance and residual equity	110,020	158,710	208,366	285,266	300,679	88,724	15,526	216,514
Ending general fund balance	\$ 9,256	\$ 58,672	\$ 127,480	\$ 260,242	\$ 117,119	\$ 24,869	\$ 26,648	\$ 142,692
Ending restricted fund balance	\$ 115,638	\$ 145,191	\$ 163,266	\$ 309,390	\$ 290,218	\$ 106,244	\$ 14,285	\$ 211,839

**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, 2023**

	<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>	<u>STEM School</u>
REVENUES AND EXPENDITURES								
General revenues	\$ 104,934	\$ 21,888	\$ 87,920	\$ 42,896	\$ 51,679	\$ 27,341	\$ 94,893	\$ 55,758
General expenditures	<u>(144,926)</u>	<u>(20,387)</u>	<u>(122,172)</u>	<u>(38,325)</u>	<u>(82,079)</u>	<u>(27,152)</u>	<u>(172,342)</u>	<u>(42,874)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>(39,992)</u>	<u>1,501</u>	<u>(34,252)</u>	<u>4,571</u>	<u>(30,400)</u>	<u>189</u>	<u>(77,449)</u>	<u>12,884</u>
Restricted revenues	228,449	128,164	457,386	286,678	317,582	98,719	550,634	81,203
Restricted expenditures	<u>(295,701)</u>	<u>(141,258)</u>	<u>(462,354)</u>	<u>(284,768)</u>	<u>(301,025)</u>	<u>(83,566)</u>	<u>(545,501)</u>	<u>(85,303)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>(67,252)</u>	<u>(13,094)</u>	<u>(4,968)</u>	<u>1,910</u>	<u>16,557</u>	<u>15,153</u>	<u>5,133</u>	<u>(4,100)</u>
FUND BALANCES								
Beginning general fund balance	45,274	107,734	169,353	39,449	56,847	63,998	135,121	72,862
Operating transfers in	-	1,018	7,471	-	-	6,291	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Increase (decrease) in inventory	-	-	-	-	-	-	-	-
Total beginning general fund balance and residual equity	<u>45,274</u>	<u>108,752</u>	<u>176,824</u>	<u>39,449</u>	<u>56,847</u>	<u>70,289</u>	<u>135,121</u>	<u>72,862</u>
Beginning restricted fund balance	242,425	96,231	188,709	190,893	132,652	47,325	267,296	80,641
Operating transfers in	-	1,729	911	-	1,385	2,187	-	-
Operating transfers out	<u>-</u>	<u>(2,747)</u>	<u>(8,382)</u>	<u>-</u>	<u>(1,385)</u>	<u>(8,478)</u>	<u>-</u>	<u>-</u>
Total beginning restricted fund balance and residual equity	<u>242,425</u>	<u>95,213</u>	<u>181,238</u>	<u>190,893</u>	<u>132,652</u>	<u>41,034</u>	<u>267,296</u>	<u>80,641</u>
Ending general fund balance	<u>\$ 5,282</u>	<u>\$ 110,253</u>	<u>\$ 142,572</u>	<u>\$ 44,020</u>	<u>\$ 26,447</u>	<u>\$ 70,478</u>	<u>\$ 57,672</u>	<u>\$ 85,746</u>
Ending restricted fund balance	<u>\$ 175,173</u>	<u>\$ 82,119</u>	<u>\$ 176,270</u>	<u>\$ 192,803</u>	<u>\$ 149,209</u>	<u>\$ 56,187</u>	<u>\$ 272,429</u>	<u>\$ 76,541</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, 2023**

	<u>Tyner Academy</u>	<u>Washington Alternative School</u>
REVENUES AND EXPENDITURES		
General revenues	\$ 51,445	\$ 8,285
General expenditures	<u>(42,101)</u>	<u>(4,756)</u>
Excess (deficiency) of general revenues over (under) general expenditures	<u>9,344</u>	<u>3,529</u>
Restricted revenues	315,764	625
Restricted expenditures	<u>(264,770)</u>	<u>(583)</u>
Excess (deficiency) of restricted revenues over (under) restricted expenditures	<u>50,994</u>	<u>42</u>
FUND BALANCES		
Beginning general fund balance	5,842	18,408
Operating transfers in	-	-
Operating transfers out	-	-
Increase (decrease) in inventory	<u>-</u>	<u>-</u>
Total beginning general fund balance and residual equity	<u>5,842</u>	<u>18,408</u>
Beginning restricted fund balance	40,635	2,166
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Total beginning restricted fund balance and residual equity	<u>40,635</u>	<u>2,166</u>
Ending general fund balance	<u>\$ 15,186</u>	<u>\$ 21,937</u>
Ending restricted fund balance	<u>\$ 91,629</u>	<u>\$ 2,208</u>

HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
NOTES TO REGULATORY BASIS FINANCIAL STATEMENTS
June 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023**

	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	\$ 38,703	\$ -	\$ 38,703	\$ -	\$ -	\$ 1,551	\$ 37,152	\$ 38,703	\$ 38,703
Restricted fund:									
Art Club	16	-	16	-	-	16	-	16	16
Chorus	878	-	878	-	-	878	-	878	878
Faculty Fund	353	-	353	-	-	353	-	353	353
Fine Arts	21	-	21	-	-	21	-	21	21
HCS Foundation Donation	43	-	43	-	-	43	-	43	43
Library	1,588	-	1,588	-	-	1,588	-	1,588	1,588
Music	25	-	25	-	-	25	-	25	25
Physical Education	58	-	58	-	-	58	-	58	58
PTA Donations	13,173	-	13,173	-	-	13,173	-	13,173	13,173
Student Teacher Program	52	-	52	-	-	52	-	52	52
Technology	958	-	958	-	-	958	-	958	958
TVA Science Olympiad	107	-	107	-	-	107	-	107	107
Total restricted fund	17,272	-	17,272	-	-	17,272	-	17,272	17,272
Total	\$ 55,975	\$ -	\$ 55,975	\$ -	\$ -	\$ 18,823	\$ 37,152	\$ 55,975	\$ 55,975

ALLEN ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 28,614	\$ 53,174	\$ (43,085)	\$ -	\$ -	\$ -	\$ 38,703
Restricted fund:							
Art Club	2	275	(261)	-	-	-	16
Chorus	1,169	1,415	(1,706)	-	-	-	878
Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Faculty Fund	718	2,188	(2,553)	-	-	-	353
Fine Arts	-	1,600	(1,579)	-	-	-	21
HCS Foundation Donation	5,000	-	(4,957)	-	-	-	43
Library	5,782	13,948	(18,142)	-	-	-	1,588
Music	242	1,280	(1,497)	-	-	-	25
Physical Education	184	1,550	(1,676)	-	-	-	58
PTA Donations	5,453	19,710	(11,990)	-	-	-	13,173
Student Teacher Program	52	-	-	-	-	-	52
Technology	1,303	-	(345)	-	-	-	958
TN Arts Commission Grant	-	1,820	(1,820)	-	-	-	-
TVA Science Olympiad	716	-	(609)	-	-	-	107
Total restricted fund	20,621	44,786	(48,135)	-	-	-	17,272
Total	\$ 49,235	\$ 97,960	\$ (91,220)	\$ -	\$ -	\$ -	\$ 55,975

**ALPINE CREST ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities and Fund Balance					
				Liabilities	Fund Balance			Total Fund Balance	Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		
General	\$ 26,243	\$ -	\$ 26,243	\$ -	\$ -	\$ -	\$ 26,243	\$ 26,243	\$ 26,243
Restricted fund:									
Beta Club	2,123	-	2,123	-	-	2,123	-	2,123	2,123
Faculty Fund	271	-	271	-	-	271	-	271	271
Fine Arts	169	-	169	-	-	169	-	169	169
Fund for the Needy	585	-	585	-	-	585	-	585	585
HCS Foundation Donation	34	-	34	-	-	34	-	34	34
Library	3,090	-	3,090	-	-	3,090	-	3,090	3,090
PTA Donations	79	-	79	-	-	79	-	79	79
Student Teacher Program	12	-	12	-	-	12	-	12	12
Total restricted fund	6,363	-	6,363	-	-	6,363	-	6,363	6,363
Total	\$ 32,606	\$ -	\$ 32,606	\$ -	\$ -	\$ 6,363	\$ 26,243	\$ 32,606	\$ 32,606

ALPINE CREST ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 24,091	\$ 30,489	\$ (28,381)	\$ 44	\$ -	\$ -	\$ 26,243
Restricted fund:							
BETA Club	616	6,974	(5,467)	-	-	-	2,123
Excel Art Music Grant	-	923	(923)	-	-	-	-
Faculty Fund	537	906	(1,172)	-	-	-	271
Fine Arts	290	1,865	(1,986)	-	-	-	169
Fund for the Needy	135	450	-	-	-	-	585
HCS Foundation Donation	3,000	4,234	(7,200)	-	-	-	34
Library	2,367	12,204	(11,481)	-	-	-	3,090
Music	-	300	(300)	-	-	-	-
Physical Education	-	500	(500)	-	-	-	-
PTA Donations	62	450	(433)	-	-	-	79
Special Allocation	68	-	(24)	-	(44)	-	-
Student Teacher Program	-	67	(55)	-	-	-	12
Total restricted fund	7,075	28,873	(29,541)	-	(44)	-	6,363
Total	\$ 31,166	\$ 59,362	\$ (57,922)	\$ 44	\$ (44)	\$ -	\$ 32,606

**APISON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 64,078	\$ -	\$ 64,078	\$ -	\$ -	\$ 13,917	\$ 50,161	\$ 64,078	\$ 64,078
Restricted fund:									
Faculty Fund	1,169	-	1,169	-	-	1,169	-	1,169	1,169
Fine Arts	932	-	932	-	-	932	-	932	932
Library	8,277	-	8,277	-	-	8,277	-	8,277	8,277
Physical Education	223	-	223	-	-	223	-	223	223
PTA Donations	2,610	-	2,610	-	-	2,610	-	2,610	2,610
Staff Development	200	-	200	-	-	200	-	200	200
Student Teacher Program	250	-	250	-	-	250	-	250	250
TVA Donations	953	-	953	-	-	953	-	953	953
Total restricted fund	14,614	-	14,614	-	-	14,614	-	14,614	14,614
Total	\$ 78,692	\$ -	\$ 78,692	\$ -	\$ -	\$ 28,531	\$ 50,161	\$ 78,692	\$ 78,692

**APISON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 57,895	\$ 78,202	\$ (72,019)	\$ -	\$ -	\$ -	\$ 64,078
Restricted fund:							
Faculty Fund	666	2,057	(1,554)	-	-	-	1,169
Fine Arts	241	1,600	(909)	-	-	-	932
Junior League Grant	-	750	(750)	-	-	-	-
Library	10,291	21,288	(23,302)	-	-	-	8,277
Physical Education	341	500	(618)	-	-	-	223
PTA Donations	2,610	12,267	(12,267)	-	-	-	2,610
Staff Development	200	-	-	-	-	-	200
Student Teacher Program	-	250	-	-	-	-	250
TVA Donations	528	1,400	(975)	-	-	-	953
Total restricted fund	14,877	40,112	(40,375)	-	-	-	14,614
Total	\$ 72,772	\$ 118,314	\$ (112,394)	\$ -	\$ -	\$ -	\$ 78,692

BARGER ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 48,543	\$ -	\$ 48,543	\$ -	\$ -	\$ 3,768	\$ 44,775	\$ 48,543	\$ 48,543
Restricted fund:									
Art	6	-	6	-	-	6	-	6	6
Benevolent Fund	1,828	-	1,828	-	-	1,828	-	1,828	1,828
Commissioner Donations	100	-	100	-	-	100	-	100	100
Community Foundation Donations	22,635	-	22,635	-	-	22,635	-	22,635	22,635
Community Foundation Donations - Leadership	69	-	69	-	-	69	-	69	69
Dance	871	-	871	-	-	871	-	871	871
Dance Club	64	-	64	-	-	64	-	64	64
Drama	500	-	500	-	-	500	-	500	500
Faculty Fund	1,934	-	1,934	-	-	1,934	-	1,934	1,934
Fine Arts	4,480	-	4,480	-	-	4,480	-	4,480	4,480
HCS EdConnect Grant Award	2,000	-	2,000	-	2,000	-	-	2,000	2,000
Library	718	-	718	-	-	718	-	718	718
Nancy Lackey Fund	142	-	142	-	-	142	-	142	142
Outdoor Learning	2,262	-	2,262	-	-	2,262	-	2,262	2,262
Playground Fund	6,409	-	6,409	-	-	6,409	-	6,409	6,409
Sankofa Fund Grant	2	-	2	-	2	-	-	2	2
Staff Development	54	-	54	-	-	54	-	54	54
Student Teacher Program	486	-	486	-	-	486	-	486	486
Total restricted fund	44,560	-	44,560	-	2,002	42,558	-	44,560	44,560
Total	\$ 93,103	\$ -	\$ 93,103	\$ -	\$ 2,002	\$ 46,326	\$ 44,775	\$ 93,103	\$ 93,103

BARGER ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 53,513	\$ 20,103	\$ (25,078)	\$ 5	\$ -	\$ -	\$ 48,543
Restricted fund:							
Art	6	-	-	-	-	-	6
Benevolent Fund	1,730	1,598	(1,500)	-	-	-	1,828
Chorus	38	-	(38)	-	-	-	-
Commissioner Donations	1,112	-	(1,012)	-	-	-	100
Community Foundation Donations	18,124	5,000	(489)	-	-	-	22,635
Community Foundation Donations- Leadership	69	-	-	-	-	-	69
Dance	-	51,114	(50,243)	-	-	-	871
Dance Club	-	164	(100)	-	-	-	64
Drama	137	298	-	65	-	-	500
Faculty Fund	1,014	1,600	(680)	-	-	-	1,934
Fine Arts	2,599	2,767	(821)	-	(65)	-	4,480
HCS EdConnect Grant Award	2,000	-	-	-	-	-	2,000
Library	750	4,130	(4,162)	-	-	-	718
Nancy Lackey Fund	1,464	-	(1,322)	-	-	-	142
Outdoor Learning	2,262	-	-	-	-	-	2,262
Physical Education Equipment Grant	6	500	(506)	-	-	-	-
Playground Fund	12,484	-	(6,075)	-	-	-	6,409
Sankofa Fund Grant	47	-	(45)	-	-	-	2
Special Allocation	1,302	-	(1,297)	-	(5)	-	-
Staff Development	54	-	-	-	-	-	54
Student Teacher Program	486	-	-	-	-	-	486
Walmart Grant	18	-	(18)	-	-	-	-
Total restricted fund	45,702	67,171	(68,308)	65	(70)	-	44,560
Total	\$ 99,215	\$ 87,274	\$ (93,386)	\$ 70	\$ (70)	\$ -	\$ 93,103

**BATTLE ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 19,204	\$ -	\$ 19,204	\$ -	\$ -	\$ 3,743	\$ 15,461	\$ 19,204	\$ 19,204
Restricted fund:									
Art	1,426	-	1,426	-	-	1,426	-	1,426	1,426
Battelle STEM Grant	6	-	6	-	6	-	-	6	6
Beautification	134	-	134	-	-	134	-	134	134
Environmental Club	199	-	199	-	-	199	-	199	199
Faculty Fund	2,702	-	2,702	-	-	2,702	-	2,702	2,702
Field Trip Donations	1,217	-	1,217	-	-	1,217	-	1,217	1,217
Fifth Grade Field Trip	4,498	-	4,498	-	-	4,498	-	4,498	4,498
Fine Arts	658	-	658	-	-	658	-	658	658
First Baptist Church Donation	955	-	955	-	-	955	-	955	955
Hutcheson Foundation Donation	3,492	-	3,492	-	-	3,492	-	3,492	3,492
Lego Robotics Club	360	-	360	-	-	360	-	360	360
Library	912	-	912	-	-	912	-	912	912
National Philanthropic Trust	5,001	-	5,001	-	-	5,001	-	5,001	5,001
Physical Education	476	-	476	-	-	476	-	476	476
Pilgrim's Price Donation	20,802	-	20,802	-	-	20,802	-	20,802	20,802
PTA Donations	19	-	19	-	-	19	-	19	19
PTA Donations - Field Trips	1,148	-	1,148	-	-	1,148	-	1,148	1,148
School Focus Donation	548	-	548	-	-	548	-	548	548
Seeds for Education	750	-	750	-	-	750	-	750	750
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	45,817	-	45,817	-	6	45,811	-	45,817	45,817
Total	\$ 65,021	\$ -	\$ 65,021	\$ -	\$ 6	\$ 49,554	\$ 15,461	\$ 65,021	\$ 65,021

BATTLE ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 19,163	\$ 32,770	\$ (32,729)	\$ -	\$ -	\$ -	\$ 19,204
Restricted fund:							
Art	1,426	-	-	-	-	-	1,426
Battelle STEM Grant	-	1,500	(1,494)	-	-	-	6
Beautification	134	-	-	-	-	-	134
Environmental Club	199	-	-	-	-	-	199
Excel Art Music Grant	-	999	(999)	-	-	-	-
Faculty Fund	683	3,154	(1,135)	-	-	-	2,702
Field Trip Donations	1,217	-	-	-	-	-	1,217
Fifth Grade Field Trip	3,712	14,649	(13,863)	-	-	-	4,498
Fine Arts	39	2,100	(1,481)	-	-	-	658
First Baptist Church Donation	955	-	-	-	-	-	955
HCS Foundation Donation	-	1,415	(1,415)	-	-	-	-
Hutcheson Foundation Donation	3,658	-	(166)	-	-	-	3,492
Lego Robotics Club	360	-	-	-	-	-	360
Library	914	7,715	(7,717)	-	-	-	912
Music	27	-	(27)	-	-	-	-
National Philanthropic Trust	-	15,000	(9,999)	-	-	-	5,001
Physical Education	466	960	(950)	-	-	-	476
Pilgrim's Pride Donation	29,583	-	(8,781)	-	-	-	20,802
PTA Donations	19	-	-	-	-	-	19
PTA Donations - Field Trips	24	7,260	(6,136)	-	-	-	1,148
School Focus Donation	548	-	-	-	-	-	548
Seeds for Education	-	750	-	-	-	-	750
Student Teacher Program	108	-	-	-	-	-	108
Student Uniforms	286	-	-	-	-	-	286
TN Arts Commission Grant	-	3,000	(3,000)	-	-	-	-
TVA Science Olympiad Donations	120	-	-	-	-	-	120
Total restricted fund	44,478	58,502	(57,163)	-	-	-	45,817
Total	\$ 63,641	\$ 91,272	\$ (89,892)	\$ -	\$ -	\$ -	\$ 65,021

**BIG RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 13,323	\$ -	\$ 13,323	\$ -	\$ -	\$ -	\$ 13,323	\$ 13,323	\$ 13,323	
Restricted fund:										
Chorus	730	-	730	-	-	730	-	730	730	
Connie McDade Memorial	889	-	889	-	-	889	-	889	889	
Davis Family Donation	1,878	-	1,878	-	-	1,878	-	1,878	1,878	
Faculty Fund	420	-	420	-	-	420	-	420	420	
Fifth Grade Field Trip	4,936	-	4,936	-	-	4,936	-	4,936	4,936	
Fine Arts	37	-	37	-	-	37	-	37	37	
HCS Foundation Donation	200	-	200	-	-	200	-	200	200	
Library	5,848	-	5,848	-	-	5,848	-	5,848	5,848	
Physical Education	71	-	71	-	-	71	-	71	71	
PTA Donations	1,035	-	1,035	-	-	1,035	-	1,035	1,035	
Robotics Donation	100	-	100	-	-	100	-	100	100	
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	16,259	-	16,259	-	-	16,259	-	16,259	16,259	
Total	\$ 29,582	\$ -	\$ 29,582	\$ -	\$ -	\$ 16,259	\$ 13,323	\$ 29,582	\$ 29,582	

BIG RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 20,066	\$ 46,642	\$ (53,385)	\$ -	\$ -	\$ -	\$ 13,323
Restricted fund:							
Chorus	730	-	-	-	-	-	730
Connie McDade Memorial	1,281	-	(392)	-	-	-	889
Davis Family Donation	1,878	-	-	-	-	-	1,878
Faculty Fund	443	601	(624)	-	-	-	420
Fifth Grade Field Trip	3,431	27,351	(25,846)	-	-	-	4,936
Fine Arts	1,024	1,600	(2,587)	-	-	-	37
Guidance	-	271	(271)	-	-	-	-
HCS Foundation Donation	200	-	-	-	-	-	200
Library	5,489	7,376	(7,017)	-	-	-	5,848
Physical Education	327	2,185	(2,441)	-	-	-	71
PTA Donations	1,283	11,024	(11,272)	-	-	-	1,035
Robotics Donation	-	100	-	-	-	-	100
Special Allocation	2,309	-	(2,309)	-	-	-	-
Staff Development	4	-	-	-	-	-	4
Student Teacher Program	71	-	-	-	-	-	71
TVA Science Olympiad	40	-	-	-	-	-	40
Total restricted fund	18,510	50,508	(52,759)	-	-	-	16,259
Total	\$ 38,576	\$ 97,150	\$ (106,144)	\$ -	\$ -	\$ -	\$ 29,582

**BROWN ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 64,187	\$ -	\$ 64,187	\$ -	\$ -	\$ 4,512	\$ 59,675	\$ 64,187	\$ 64,187
Restricted fund:									
Battelle STEM Grant	24,017	-	24,017	-	24,017	-	-	24,017	24,017
Care Closet	2	-	2	-	-	2	-	2	2
Faculty Fund	242	-	242	-	-	242	-	242	242
Field Trip Donations	2,286	-	2,286	-	-	2,286	-	2,286	2,286
Fine Arts	839	-	839	-	-	839	-	839	839
First Christian Church Donations	500	-	500	-	-	500	-	500	500
Library	2,243	-	2,243	-	-	2,243	-	2,243	2,243
Physical Education	107	-	107	-	-	107	-	107	107
Professional Development Services - UTC Grant	10	-	10	-	10	-	-	10	10
Robotics Club	43	-	43	-	-	43	-	43	43
Robotics Donations	100	-	100	-	-	100	-	100	100
Science Olympiad Club	320	-	320	-	-	320	-	320	320
Student Teacher Program	680	-	680	-	-	680	-	680	680
Student Uniforms	4,730	-	4,730	-	-	4,730	-	4,730	4,730
Total restricted fund	36,119	-	36,119	-	24,027	12,092	-	36,119	36,119
Total	\$ 100,306	\$ -	\$ 100,306	\$ -	\$ 24,027	\$ 16,604	\$ 59,675	\$ 100,306	\$ 100,306

BROWN ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 58,612	\$ 22,373	\$ (16,798)	\$ -	\$ -	\$ -	\$ 64,187
Restricted fund:							
Battelle STEM Grant	-	30,000	(5,983)	-	-	-	24,017
Care Closet	-	500	(498)	-	-	-	2
Faculty Fund	61	783	(602)	-	-	-	242
Field Trip Donations	4,333	-	(2,047)	-	-	-	2,286
Fine Arts	226	1,600	(987)	-	-	-	839
First Christian Church Donations	-	500	-	-	-	-	500
Library	1,144	1,200	(101)	-	-	-	2,243
Physical Education	134	500	(527)	-	-	-	107
Professional Development Services - UTC Grant	10	-	-	-	-	-	10
Robotics Club	43	-	-	-	-	-	43
Robotics Donations	-	100	-	-	-	-	100
Science Olympiad Club	320	-	-	-	-	-	320
Student Teacher Program	680	-	-	-	-	-	680
Student Uniforms	5,094	-	(364)	-	-	-	4,730
Total restricted fund	12,045	35,183	(11,109)	-	-	-	36,119
Total	\$ 70,657	\$ 57,556	\$ (27,907)	\$ -	\$ -	\$ -	\$ 100,306

**CLIFTON HILLS ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 28,521	\$ -	\$ 28,521	\$ -	\$ -	\$ 2,476	\$ 26,045	\$ 28,521	\$ 28,521
Restricted fund:									
Faculty Fund	297	-	297	-	-	297	-	297	297
Field Trips	8,589	-	8,589	-	-	8,589	-	8,589	8,589
Fine Arts	1,620	-	1,620	-	-	1,620	-	1,620	1,620
Library	171	-	171	-	-	171	-	171	171
Physical Education	230	-	230	-	-	230	-	230	230
Whole Kids Garden Grant	1,776	-	1,776	-	1,776	-	-	1,776	1,776
Total restricted fund	12,683	-	12,683	-	1,776	10,907	-	12,683	12,683
Total	\$ 41,204	\$ -	\$ 41,204	\$ -	\$ 1,776	\$ 13,383	\$ 26,045	\$ 41,204	\$ 41,204

CLIFTON HILLS ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 29,114	\$ 35,153	\$ (35,746)	\$ -	\$ -	\$ -	\$ 28,521
Restricted fund:							
Charities	123	-	(123)	-	-	-	-
Faculty Fund	371	1,216	(1,290)	-	-	-	297
Field Trips	1,965	8,614	(1,990)	-	-	-	8,589
Fine Arts	1,720	2,728	(2,828)	-	-	-	1,620
Library	1,803	1,323	(2,955)	-	-	-	171
Physical Education	352	730	(852)	-	-	-	230
Student Council	17	-	(17)	-	-	-	-
Whole Kids Garden Grant	2,431	-	(655)	-	-	-	1,776
Total restricted fund	8,782	14,611	(10,710)	-	-	-	12,683
Total	\$ 37,896	\$ 49,764	\$ (46,456)	\$ -	\$ -	\$ -	\$ 41,204

**DAISY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 66,697	\$ -	\$ 66,697	\$ -	\$ -	\$ 3,344	\$ 63,353	\$ 66,697	\$ 66,697
Restricted fund:									
Faculty Fund	1,341	-	1,341	-	-	1,341	-	1,341	1,341
Fine Arts	293	-	293	-	-	293	-	293	293
Library	1,146	-	1,146	-	-	1,146	-	1,146	1,146
Physical Education	178	-	178	-	-	178	-	178	178
Playground	250	-	250	-	-	250	-	250	250
Student Teacher Program	125	-	125	-	-	125	-	125	125
Total restricted fund	3,333	-	3,333	-	-	3,333	-	3,333	3,333
Total	<u>\$ 70,030</u>	<u>\$ -</u>	<u>\$ 70,030</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,677</u>	<u>\$ 63,353</u>	<u>\$ 70,030</u>	<u>\$ 70,030</u>

DAISY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 60,234	\$ 38,659	\$ (32,196)	\$ -	\$ -	\$ -	\$ 66,697
Restricted fund:							
Faculty Fund	1,490	1,202	(1,351)	-	-	-	1,341
Fine Arts	611	1,600	(1,918)	-	-	-	293
Library	2,563	10,797	(12,214)	-	-	-	1,146
Music	184	-	(184)	-	-	-	-
Physical Education	81	796	(699)	-	-	-	178
Playground	250	-	-	-	-	-	250
Pre-K Program	-	2,655	(2,655)	-	-	-	-
PTA Donations	-	344	(344)	-	-	-	-
Student Teacher Program	125	-	-	-	-	-	125
Total restricted fund	5,304	17,394	(19,365)	-	-	-	3,333
Total	\$ 65,538	\$ 56,053	\$ (51,561)	\$ -	\$ -	\$ -	\$ 70,030

DAWN
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	\$ 58,491	\$ -	\$ 58,491	\$ -	\$ -	\$ 3,813	\$ 54,678	\$ 58,491	\$ 58,491
Restricted fund:									
Chapman Donation	555	-	555	-	-	555	-	555	555
Faculty Fund	178	-	178	-	-	178	-	178	178
Library	1,034	-	1,034	-	-	1,034	-	1,034	1,034
Total restricted fund	1,767	-	1,767	-	-	1,767	-	1,767	1,767
Total	<u>\$ 60,258</u>	<u>\$ -</u>	<u>\$ 60,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,580</u>	<u>\$ 54,678</u>	<u>\$ 60,258</u>	<u>\$ 60,258</u>

DAWN
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 57,752	\$ 14,216	\$ (14,014)	\$ 537	\$ -	\$ -	\$ 58,491
Restricted fund:							
Basic Education Program	74	-	(68)	-	(6)	-	-
Building Trades	531	-	-	-	(531)	-	-
Chapman Donation	609	-	(54)	-	-	-	555
Faculty Fund	88	292	(202)	-	-	-	178
Library	976	1,200	(1,142)	-	-	-	1,034
Total restricted fund	2,278	1,492	(1,466)	-	(537)	-	1,767
Total	\$ 60,030	\$ 15,708	\$ (15,480)	\$ 537	\$ (537)	\$ -	\$ 60,258

**CALVIN DONALDSON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 15,451	\$ -	\$ 15,451	\$ -	\$ -	\$ -	\$ 15,451	\$ 15,451	
Restricted fund:									
Care Closet	3,405	-	3,405	-	-	3,405	-	3,405	
Faculty Fund	1,265	-	1,265	-	-	1,265	-	1,265	
Field Trip Donations	41	-	41	-	-	41	-	41	
Fine Arts	3,447	-	3,447	-	-	3,447	-	3,447	
Junior League Grant	23	-	23	-	23	-	-	23	
Library	40	-	40	-	-	40	-	40	
Student Teacher Program	103	-	103	-	-	103	-	103	
Whole Kids Garden Grant	1,527	-	1,527	-	1,527	-	-	1,527	
Total restricted fund	9,851	-	9,851	-	1,550	8,301	-	9,851	
Total	\$ 25,302	\$ -	\$ 25,302	\$ -	\$ 1,550	\$ 8,301	\$ 15,451	\$ 25,302	

CALVIN DONALDSON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 21,280	\$ 16,528	\$ (22,357)	\$ -	\$ -	\$ -	\$ 15,451
Restricted fund:							
Basic Education Program	87	-	(87)	-	-	-	-
Care Closet	-	6,650	(3,245)	-	-	-	3,405
Faculty Fund	686	1,934	(1,355)	-	-	-	1,265
Field Trip Donations	41	-	-	-	-	-	41
Fine Arts	3,222	1,600	(1,375)	-	-	-	3,447
Junior League Grant	23	-	-	-	-	-	23
Library	31	1,200	(1,191)	-	-	-	40
Physical Education	46	500	(546)	-	-	-	-
Student Teacher Program	103	-	-	-	-	-	103
Whole Kids Garden Grant	1,805	-	(278)	-	-	-	1,527
Total restricted fund	6,044	11,884	(8,077)	-	-	-	9,851
Total	\$ 27,324	\$ 28,412	\$ (30,434)	\$ -	\$ -	\$ -	\$ 25,302

**DUPONT ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 35,375	\$ -	\$ 35,375	\$ -	\$ -	\$ -	\$ 35,375	\$ 35,375	\$ 35,375
Restricted fund:									
Ashland Terrace Christian Church	1,500	-	1,500	-	-	1,500	-	1,500	1,500
Benevolent Fund	508	-	508	-	-	508	-	508	508
Care Closet	21	-	21	-	-	21	-	21	21
Faculty Fund	329	-	329	-	-	329	-	329	329
Fine Arts	2,009	-	2,009	-	-	2,009	-	2,009	2,009
Held Foundation Donations	2,501	-	2,501	-	-	2,501	-	2,501	2,501
Kordsa Global Donation	5,514	-	5,514	-	-	5,514	-	5,514	5,514
Library	2,246	-	2,246	-	-	2,246	-	2,246	2,246
Physical Education	2	-	2	-	-	2	-	2	2
Special Allocation	334	-	334	-	334	-	-	334	334
Student Teacher Program	277	-	277	-	-	277	-	277	277
UNUM Grant	233	-	233	-	233	-	-	233	233
Walmart Grant	4	-	4	-	4	-	-	4	4
Total restricted fund	15,478	-	15,478	-	571	14,907	-	15,478	15,478
Total	\$ 50,853	\$ -	\$ 50,853	\$ -	\$ 571	\$ 14,907	\$ 35,375	\$ 50,853	\$ 50,853

DUPONT ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 32,989	\$ 16,142	\$ (13,756)	\$ -	\$ -	\$ -	\$ 35,375
Restricted fund:							
Ashland Terrace Christian Church	1,500	-	-	-	-	-	1,500
Benevolent Fund	508	-	-	-	-	-	508
Care Closet	-	6,000	(5,979)	-	-	-	21
Excel Art Music Grant	-	600	(600)	-	-	-	-
Faculty Fund	456	109	(236)	-	-	-	329
Fine Arts	2,574	1,600	(2,165)	-	-	-	2,009
Held Foundation Donations	2,501	-	-	-	-	-	2,501
Kordsa Global Donation	6,168	-	(654)	-	-	-	5,514
Library	2,921	3,924	(4,599)	-	-	-	2,246
Physical Education	293	500	(791)	-	-	-	2
Special Allocation	829	-	(495)	-	-	-	334
Student Teacher Program	277	-	-	-	-	-	277
UNUM Grant	382	-	(149)	-	-	-	233
Walmart Grant	1,724	-	(1,720)	-	-	-	4
Total restricted fund	20,133	12,733	(17,388)	-	-	-	15,478
Total	\$ 53,122	\$ 28,875	\$ (31,144)	\$ -	\$ -	\$ -	\$ 50,853

**EAST BRAINERD ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 93,569	\$ -	\$ 93,569	\$ -	\$ -	\$ 17,874	\$ 75,695	\$ 93,569	\$ 93,569
Restricted fund:									
Faculty Fund	3,410	-	3,410	-	-	3,410	-	3,410	3,410
Fine Arts	416	-	416	-	-	416	-	416	416
Library	10,083	-	10,083	-	-	10,083	-	10,083	10,083
Music	42	-	42	-	-	42	-	42	42
Physical Education	88	-	88	-	-	88	-	88	88
PTA Donations	7,446	-	7,446	-	-	7,446	-	7,446	7,446
Staff Development	542	-	542	-	-	542	-	542	542
Student Teacher Program	4,139	-	4,139	-	-	4,139	-	4,139	4,139
TVA Donations	451	-	451	-	-	451	-	451	451
Total restricted fund	26,617	-	26,617	-	-	26,617	-	26,617	26,617
Total	\$ 120,186	\$ -	\$ 120,186	\$ -	\$ -	\$ 44,491	\$ 75,695	\$ 120,186	\$ 120,186

EAST BRAINERD ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 103,926	\$ 94,625	\$ (105,027)	\$ 45	\$ -	\$ -	\$ 93,569
Restricted fund:							
BETA Club	45	-	-	-	(45)	-	-
Dollar General Literacy Grant	-	15,000	(15,000)	-	-	-	-
Faculty Fund	3,603	2,311	(2,504)	-	-	-	3,410
Fine Arts	759	2,579	(2,922)	-	-	-	416
Library	16,273	1,200	(7,390)	-	-	-	10,083
Music	269	715	(942)	-	-	-	42
Physical Education	25	500	(437)	-	-	-	88
PTA Donations	1,536	6,500	(590)	-	-	-	7,446
Staff Development	542	-	-	-	-	-	542
Student Teacher Program	4,139	-	-	-	-	-	4,139
Tornado Damages Donations	180	-	(180)	-	-	-	-
TVA Donations	351	100	-	-	-	-	451
Total restricted fund	<u>27,722</u>	<u>28,905</u>	<u>(29,965)</u>	<u>-</u>	<u>(45)</u>	<u>-</u>	<u>26,617</u>
Total	<u>\$ 131,648</u>	<u>\$ 123,530</u>	<u>\$ (134,992)</u>	<u>\$ 45</u>	<u>\$ (45)</u>	<u>\$ -</u>	<u>\$ 120,186</u>

**EAST LAKE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 68,317	\$ -	\$ 68,317	\$ -	\$ -	\$ 2,451	\$ 65,866	\$ 68,317	\$ 68,317
Restricted fund:									
Art and Dance Club	26	-	26	-	-	26	-	26	26
Care Closet	463	-	463	-	-	463	-	463	463
Conversant Group Donation	289	-	289	-	-	289	-	289	289
Faculty Fund	1,089	-	1,089	-	-	1,089	-	1,089	1,089
Fine Arts	1,390	-	1,390	-	-	1,390	-	1,390	1,390
Golden Apple Teacher of Year	2	-	2	-	-	2	-	2	2
Library	1,322	-	1,322	-	-	1,322	-	1,322	1,322
Physical Education	182	-	182	-	-	182	-	182	182
PTA Donations	1,096	-	1,096	-	-	1,096	-	1,096	1,096
Total restricted fund	5,859	-	5,859	-	-	5,859	-	5,859	5,859
Total	\$ 74,176	\$ -	\$ 74,176	\$ -	\$ -	\$ 8,310	\$ 65,866	\$ 74,176	\$ 74,176

EAST LAKE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 72,642	\$ 36,562	\$ (40,887)	\$ -	\$ -	\$ -	\$ 68,317
Restricted fund:							
Art and Dance Club	-	50	(24)	-	-	-	26
Basic Education Program	157	-	(157)	-	-	-	-
Care Closet	3	460	-	-	-	-	463
Conversant Group Donation	-	8,312	(8,023)	-	-	-	289
Faculty Fund	866	3,551	(3,328)	-	-	-	1,089
Fine Arts	1,152	1,600	(1,362)	-	-	-	1,390
Golden Apple Teacher of Year	125	-	(123)	-	-	-	2
Library	310	5,170	(4,158)	-	-	-	1,322
Physical Education	377	500	(695)	-	-	-	182
PTA Donations	1,096	-	-	-	-	-	1,096
Special Allocation	959	-	(959)	-	-	-	-
Total restricted fund	5,045	19,643	(18,829)	-	-	-	5,859
Total	\$ 77,687	\$ 56,205	\$ (59,716)	\$ -	\$ -	\$ -	\$ 74,176

**EAST RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 65,537	\$ -	\$ 65,537	\$ -	\$ -	\$ 3,892	\$ 61,645	\$ 65,537	\$ 65,537	
Restricted fund:										
E-Lab	278	-	278	-	-	278	-	278	278	
Faculty Fund	146	-	146	-	-	146	-	146	146	
Fine Arts	2,595	-	2,595	-	-	2,595	-	2,595	2,595	
Library	6,235	-	6,235	-	-	6,235	-	6,235	6,235	
Music	246	-	246	-	-	246	-	246	246	
NEA Learning/Leadership Grant	2,383	-	2,383	-	2,383	-	-	2,383	2,383	
Physical Education	626	-	626	-	-	626	-	626	626	
Student Teacher Program	100	-	100	-	-	100	-	100	100	
Total restricted fund	12,609	-	12,609	-	2,383	10,226	-	12,609	12,609	
Total	\$ 78,146	\$ -	\$ 78,146	\$ -	\$ 2,383	\$ 14,118	\$ 61,645	\$ 78,146	\$ 78,146	

EAST RIDGE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 87,143	\$ 61,719	\$ (83,325)	\$ -	\$ -	\$ -	\$ 65,537
Restricted fund:							
Battelle STEM Grant	-	5,000	(5,000)	-	-	-	-
E-Lab	630	1,195	(1,547)	-	-	-	278
Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Faculty Fund	1,883	1,300	(3,037)	-	-	-	146
Fine Arts	1,540	1,600	(545)	-	-	-	2,595
Library	4,526	8,452	(6,743)	-	-	-	6,235
Music	216	30	-	-	-	-	246
NEA Learning/Leadership Grant	-	4,500	(2,117)	-	-	-	2,383
Physical Education	407	990	(771)	-	-	-	626
Special Allocation	106	-	(106)	-	-	-	-
Student Teacher Program	100	-	-	-	-	-	100
Total restricted fund	9,408	24,067	(20,866)	-	-	-	12,609
Total	\$ 96,551	\$ 85,786	\$ (104,191)	\$ -	\$ -	\$ -	\$ 78,146

**EAST SIDE ELEMENTARY
BALANCE SHEET
INTERNAL SCHOOL FUNDS
June 30, 2023**

	Assets			Liabilities	Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts	Total	Accounts	Restricted	Assigned	Unassigned	Total Fund Balance	
		Receivable	Assets	Payable					
General	\$ 51,725	\$ -	\$ 51,725	\$ -	\$ -	\$ -	\$ 51,725	\$ 51,725	\$ 51,725
Restricted fund:									
Care Closet	407	-	407	-	-	407	-	407	407
Church of the Good Shepherd Donation	2,536	-	2,536	-	-	2,536	-	2,536	2,536
Community Foundation Donations	1,873	-	1,873	-	-	1,873	-	1,873	1,873
Faculty Fund	664	-	664	-	-	664	-	664	664
Fine Arts	969	-	969	-	-	969	-	969	969
Junior League Grant	307	-	307	-	307	-	-	307	307
Library	887	-	887	-	-	887	-	887	887
Literacy Resources Allocation	190	-	190	-	190	-	-	190	190
Physical Education	675	-	675	-	-	675	-	675	675
Student Teacher Program	158	-	158	-	-	158	-	158	158
Student Uniforms	291	-	291	-	-	291	-	291	291
Total restricted fund	8,957	-	8,957	-	497	8,460	-	8,957	8,957
Total	\$ 60,682	\$ -	\$ 60,682	\$ -	\$ 497	\$ 8,460	\$ 51,725	\$ 60,682	\$ 60,682

EAST SIDE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 61,903	\$ 37,954	\$ (48,132)	\$ -	\$ -	\$ -	\$ 51,725
Restricted fund:							
Care Closet	407	1,000	(1,000)	-	-	-	407
Church of the Good Shepherd Donation	4,258	5,320	(7,042)	-	-	-	2,536
Community Foundation Donations	1,873	-	-	-	-	-	1,873
Excel Art Music Grant	-	823	(823)	-	-	-	-
Faculty Fund	454	1,176	(966)	-	-	-	664
Fine Arts	923	1,600	(1,554)	-	-	-	969
Junior League Grant	2	710	(405)	-	-	-	307
Library	1,390	1,251	(1,754)	-	-	-	887
Literacy Resources Allocation	190	-	-	-	-	-	190
Physical Education	450	500	(275)	-	-	-	675
Student Teacher Program	158	-	-	-	-	-	158
Student Uniforms	291	-	-	-	-	-	291
Total restricted fund	10,396	12,380	(13,819)	-	-	-	8,957
Total	\$ 72,299	\$ 50,334	\$ (61,951)	\$ -	\$ -	\$ -	\$ 60,682

**HARDY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 19,192	\$ -	\$ 19,192	\$ -	\$ -	\$ 4,116	\$ 15,076	\$ 19,192	\$ 19,192
Restricted fund:									
Allied Arts Grant	34	-	34	-	34	-	-	34	34
Amazon STEM Donation	1,526	-	1,526	-	-	1,526	-	1,526	1,526
Benevolent Fund	23	-	23	-	-	23	-	23	23
Care Closet	6	-	6	-	-	6	-	6	6
Community Foundation Grant	325	-	325	-	325	-	-	325	325
Faculty Fund	1,020	-	1,020	-	-	1,020	-	1,020	1,020
Fine Arts	1,950	-	1,950	-	-	1,950	-	1,950	1,950
Junior League Grant	349	-	349	-	349	-	-	349	349
Library	1,346	-	1,346	-	-	1,346	-	1,346	1,346
Physical Education	36	-	36	-	-	36	-	36	36
PTA Donations	198	-	198	-	-	198	-	198	198
Rockpoint Church Donations	1,332	-	1,332	-	-	1,332	-	1,332	1,332
Special Allocation	874	-	874	-	874	-	-	874	874
Special Education	209	-	209	-	-	209	-	209	209
Staff Development	135	-	135	-	-	135	-	135	135
Student Teacher Program	559	-	559	-	-	559	-	559	559
TN Arts Commission Grant	553	-	553	-	553	-	-	553	553
TVA Donations	1,337	-	1,337	-	-	1,337	-	1,337	1,337
Total restricted fund	11,812	-	11,812	-	2,135	9,677	-	11,812	11,812
Total	\$ 31,004	\$ -	\$ 31,004	\$ -	\$ 2,135	\$ 13,793	\$ 15,076	\$ 31,004	\$ 31,004

**HARDY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 21,260	\$ 21,284	\$ (23,377)	\$ 25	\$ -	\$ -	\$ 19,192
Restricted fund:							
Allied Arts Grant	34	-	-	-	-	-	34
Amazon STEM Donation	1,956	-	(430)	-	-	-	1,526
Basic Education Program	1,341	-	(1,316)	-	(25)	-	-
Benevolent Fund	23	-	-	-	-	-	23
Care Closet	-	1,000	(994)	-	-	-	6
Community Foundation Grant	325	-	-	-	-	-	325
Faculty Fund	1,995	1,140	(2,115)	-	-	-	1,020
Fine Arts	1,962	1,600	(1,612)	-	-	-	1,950
Junior League Grant	349	-	-	-	-	-	349
Library	1,087	6,940	(6,681)	-	-	-	1,346
Physical Education	1,338	500	(1,802)	-	-	-	36
PTA Donations	198	-	-	-	-	-	198
Rock Point Church Donations	1,326	3,000	(2,994)	-	-	-	1,332
Special Allocation	1,775	-	(901)	-	-	-	874
Special Education	209	-	-	-	-	-	209
Staff Development	365	-	(230)	-	-	-	135
Student Teacher Program	559	-	-	-	-	-	559
TN Arts Commission Grant	553	-	-	-	-	-	553
TVA Donations	1,237	100	-	-	-	-	1,337
Total restricted fund	16,632	14,280	(19,075)	-	(25)	-	11,812
Total	\$ 37,892	\$ 35,564	\$ (42,452)	\$ 25	\$ (25)	\$ -	\$ 31,004

**HARRISON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 179,040	\$ -	\$ 179,040	\$ -	\$ -	\$ 13,798	\$ 165,242	\$ 179,040	\$ 179,040
Restricted fund:									
Art	1,025	-	1,025	-	-	1,025	-	1,025	1,025
Basic Education Program	2,468	-	2,468	-	2,468	-	-	2,468	2,468
Battelle STEM Grant	14,761	-	14,761	-	14,761	-	-	14,761	14,761
Creation Lab Donation	2,874	-	2,874	-	-	2,874	-	2,874	2,874
Faculty Fund	2,122	-	2,122	-	-	2,122	-	2,122	2,122
Fine Arts	1,352	-	1,352	-	-	1,352	-	1,352	1,352
Harrison Masonic Donation	2,850	-	2,850	-	-	2,850	-	2,850	2,850
Junior League Grant	6	-	6	-	6	-	-	6	6
Library	3,688	-	3,688	-	-	3,688	-	3,688	3,688
Ooltewah Harrison Education Foundation	1,096	-	1,096	-	-	1,096	-	1,096	1,096
Physical Education	150	-	150	-	-	150	-	150	150
Special Allocation	3,690	-	3,690	-	3,690	-	-	3,690	3,690
Student Teacher Program	85	-	85	-	-	85	-	85	85
Total restricted fund	36,167	-	36,167	-	20,925	15,242	-	36,167	36,167
Total	\$ 215,207	\$ -	\$ 215,207	\$ -	\$ 20,925	\$ 29,040	\$ 165,242	\$ 215,207	\$ 215,207

HARRISON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 174,459	\$ 50,394	\$ (45,838)	\$ 25	\$ -	\$ -	\$ 179,040
Restricted fund:							
Art	-	1,025	-	-	-	-	1,025
Basic Education Program	2,493	-	-	-	(25)	-	2,468
Battelle STEM Grant	7,641	20,000	(12,880)	-	-	-	14,761
Creation Lab Donation	2,874	-	-	-	-	-	2,874
Faculty Fund	2,843	2,260	(2,981)	-	-	-	2,122
Fine Arts	2,796	1,837	(3,281)	-	-	-	1,352
Harrison Masonic Donation	2,031	2,407	(1,588)	-	-	-	2,850
Junior League Grant	-	323	(317)	-	-	-	6
Lego Robotics Club	144	-	(144)	-	-	-	-
Library	6,953	1,655	(4,920)	-	-	-	3,688
Ooltewah Harrison Education Foundation	1,096	-	-	-	-	-	1,096
Physical Education	2	500	(352)	-	-	-	150
Pre K Class	-	3,285	(3,285)	-	-	-	-
Special Allocation	6,234	-	(2,544)	-	-	-	3,690
Staff Development	64	-	(64)	-	-	-	-
Student Teacher Program	85	-	-	-	-	-	85
Total restricted fund	35,256	33,292	(32,356)	-	(25)	-	36,167
Total	\$ 209,715	\$ 83,686	\$ (78,194)	\$ 25	\$ (25)	\$ -	\$ 215,207

**HIXSON ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 57,482	\$ -	\$ 57,482	\$ -	\$ -	\$ 2,912	\$ 54,570	\$ 57,482	\$ 57,482
Restricted fund:									
Band - Strings	2,571	-	2,571	-	-	2,571	-	2,571	2,571
Basic Education Program	1,465	-	1,465	-	1,465	-	-	1,465	1,465
Benevolent Fund	10	-	10	-	-	10	-	10	10
Faculty Fund	582	-	582	-	-	582	-	582	582
Fine Arts	1,811	-	1,811	-	-	1,811	-	1,811	1,811
Hixson Chamber of Commerce	205	-	205	-	-	205	-	205	205
Library	4,243	-	4,243	-	-	4,243	-	4,243	4,243
Music	150	-	150	-	-	150	-	150	150
Physical Education	164	-	164	-	-	164	-	164	164
PTA Donations	13	-	13	-	-	13	-	13	13
Special Allocation	5,265	-	5,265	-	5,265	-	-	5,265	5,265
Student Teacher Program	250	-	250	-	-	250	-	250	250
TVA Donations	567	-	567	-	-	567	-	567	567
Total restricted fund	17,296	-	17,296	-	6,730	10,566	-	17,296	17,296
Total	\$ 74,778	\$ -	\$ 74,778	\$ -	\$ 6,730	\$ 13,478	\$ 54,570	\$ 74,778	\$ 74,778

**HIXSON ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 59,087	\$ 28,761	\$ (30,366)	\$ -	\$ -	\$ -	\$ 57,482
Restricted fund:							
Band - Strings	2,116	455	-	-	-	-	2,571
Basic Education Program	1,490	-	(25)	-	-	-	1,465
Benevolent Fund	10	-	-	-	-	-	10
Faculty Fund	536	1,707	(1,661)	-	-	-	582
Fine Arts	1,095	1,600	(884)	-	-	-	1,811
Hixson Chamber of Commerce	800	-	(595)	-	-	-	205
Library	4,276	11,402	(11,435)	-	-	-	4,243
Music	616	-	(466)	-	-	-	150
Physical Education	1	600	(437)	-	-	-	164
PTA Donations	13	-	-	-	-	-	13
Special Allocation	9,952	-	(4,687)	-	-	-	5,265
Student Teacher Program	-	250	-	-	-	-	250
TVA Donations	467	100	-	-	-	-	567
Total restricted fund	21,372	16,114	(20,190)	-	-	-	17,296
Total	\$ 80,459	\$ 44,875	\$ (50,556)	\$ -	\$ -	\$ -	\$ 74,778

**LOOKOUT MOUNTAIN ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 38,362	\$ -	\$ 38,362	\$ -	\$ -	\$ 598	\$ 37,764	\$ 38,362	\$ 38,362
Restricted fund:									
Community Foundation Donations	9,070	-	9,070	-	-	9,070	-	9,070	9,070
Faculty Fund	408	-	408	-	-	408	-	408	408
Fine Arts	106	-	106	-	-	106	-	106	106
Garden Club	2	-	2	-	-	2	-	2	2
Library	1,314	-	1,314	-	-	1,314	-	1,314	1,314
PTA Donations	693	-	693	-	-	693	-	693	693
TVA Robotics Donations	30	-	30	-	-	30	-	30	30
Total restricted fund	11,623	-	11,623	-	-	11,623	-	11,623	11,623
Total	\$ 49,985	\$ -	\$ 49,985	\$ -	\$ -	\$ 12,221	\$ 37,764	\$ 49,985	\$ 49,985

LOOKOUT MOUNTAIN ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 48,689	\$ 29,609	\$ (39,959)	\$ 23	\$ -	\$ -	\$ 38,362
Restricted fund:							
Basic Education Program	23	-	-	-	(23)	-	-
Community Foundation Donations	23,509	-	(14,439)	-	-	-	9,070
Faculty Fund	52	493	(137)	-	-	-	408
Fine Arts	73	1,600	(1,567)	-	-	-	106
Garden Club	11	-	(9)	-	-	-	2
Library	1,983	7,637	(8,306)	-	-	-	1,314
Physical Education	2	824	(826)	-	-	-	-
PTA Donations	56,422	14,031	(69,760)	-	-	-	693
TVA Robotics Donations	50	100	(120)	-	-	-	30
Total restricted fund	82,125	24,685	(95,164)	-	(23)	-	11,623
Total	\$ 130,814	\$ 54,294	\$ (135,123)	\$ 23	\$ (23)	\$ -	\$ 49,985

**LOOKOUT VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 46,268	\$ -	\$ 46,268	\$ -	\$ -	\$ 2,666	\$ 43,602	\$ 46,268	\$ 46,268
Restricted fund:									
Faculty Fund	636	-	636	-	-	636	-	636	636
Field Trip Donations	2,089	-	2,089	-	-	2,089	-	2,089	2,089
Fine Arts	1,437	-	1,437	-	-	1,437	-	1,437	1,437
Green Prix Racing Team	1,978	-	1,978	-	-	1,978	-	1,978	1,978
Junior League Grant	39	-	39	-	39	-	-	39	39
Library	3,467	-	3,467	-	-	3,467	-	3,467	3,467
Physical Education	76	-	76	-	-	76	-	76	76
Technology	31	-	31	-	-	31	-	31	31
TN Foundation for Agriculture Grant	39	-	39	-	39	-	-	39	39
TVA Robotics Donations	1,548	-	1,548	-	-	1,548	-	1,548	1,548
Total restricted fund	11,340	-	11,340	-	78	11,262	-	11,340	11,340
Total	\$ 57,608	\$ -	\$ 57,608	\$ -	\$ 78	\$ 13,928	\$ 43,602	\$ 57,608	\$ 57,608

LOOKOUT VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 31,984	\$ 43,161	\$ (28,877)	\$ -	\$ -	\$ -	\$ 46,268
Restricted fund:							
Care Closet	-	1,000	(1,000)	-	-	-	-
Faculty Fund	98	991	(453)	-	-	-	636
Field Trip Donations	3,147	-	(1,058)	-	-	-	2,089
Fine Arts	2,201	1,600	(2,364)	-	-	-	1,437
Green Prix Racing Team	1,414	1,083	(519)	-	-	-	1,978
Junior League Grant	11	750	(722)	-	-	-	39
Library	2,581	1,200	(314)	-	-	-	3,467
Physical Education	210	500	(634)	-	-	-	76
Technology	31	-	-	-	-	-	31
TN Foundation for Agriculture Grant	39	-	-	-	-	-	39
TVA Robotics Donations	1,664	-	(116)	-	-	-	1,548
Total restricted fund	11,396	7,124	(7,180)	-	-	-	11,340
Total	\$ 43,380	\$ 50,285	\$ (36,057)	\$ -	\$ -	\$ -	\$ 57,608

**MCCONNELL ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 85,147	\$ -	\$ 85,147	\$ -	\$ -	\$ 3,338	\$ 81,809	\$ 85,147	\$ 85,147
Restricted fund:									
Faculty Fund	770	-	770	-	-	770	-	770	770
Field Trip Donations	561	-	561	-	-	561	-	561	561
Fine Arts	612	-	612	-	-	612	-	612	612
Library	2,346	-	2,346	-	-	2,346	-	2,346	2,346
Physical Education	1,800	-	1,800	-	-	1,800	-	1,800	1,800
Total restricted fund	6,089	-	6,089	-	-	6,089	-	6,089	6,089
Total	\$ 91,236	\$ -	\$ 91,236	\$ -	\$ -	\$ 9,427	\$ 81,809	\$ 91,236	\$ 91,236

MCCONNELL ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 88,808	\$ 54,722	\$ (58,383)	\$ -	\$ -	\$ -	\$ 85,147
Restricted fund:							
Faculty Fund	664	1,338	(1,232)	-	-	-	770
Field Trip Donations	365	8,063	(7,867)	-	-	-	561
Fine Arts	680	1,600	(1,668)	-	-	-	612
Library	675	11,232	(9,561)	-	-	-	2,346
Physical Education	207	1,800	(207)	-	-	-	1,800
Total restricted fund	2,591	24,033	(20,535)	-	-	-	6,089
Total	\$ 91,399	\$ 78,755	\$ (78,918)	\$ -	\$ -	\$ -	\$ 91,236

**MIDDLE VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 126,122	\$ -	\$ 126,122	\$ -	\$ -	\$ 759	\$ 125,363	\$ 126,122	\$ 126,122
Restricted fund:									
Faculty Fund	564	-	564	-	-	564	-	564	564
Library	4,946	-	4,946	-	-	4,946	-	4,946	4,946
Library Read 20 Donation	655	-	655	-	-	655	-	655	655
Music Club	53	-	53	-	-	53	-	53	53
Physical Education	300	-	300	-	-	300	-	300	300
PTA Donations	23,934	-	23,934	-	-	23,934	-	23,934	23,934
Special Allocation	5,393	-	5,393	-	5,393	-	-	5,393	5,393
Staff Development	1,902	-	1,902	-	-	1,902	-	1,902	1,902
Yearbook Club	2,235	-	2,235	-	-	2,235	-	2,235	2,235
Total restricted fund	39,982	-	39,982	-	5,393	34,589	-	39,982	39,982
Total	\$ 166,104	\$ -	\$ 166,104	\$ -	\$ 5,393	\$ 35,348	\$ 125,363	\$ 166,104	\$ 166,104

MIDDLE VALLEY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 117,041	\$ 85,240	\$ (76,159)	\$ -	\$ -	\$ -	\$ 126,122
Restricted fund:							
Faculty Fund	820	1,089	(1,345)	-	-	-	564
Fifth Grade Trip	180	24,256	(24,436)	-	-	-	-
Fine Arts	166	1,600	(1,766)	-	-	-	-
Library	4,519	11,904	(11,477)	-	-	-	4,946
Library Read 20 Donation	856	-	(201)	-	-	-	655
Music Club	53	-	-	-	-	-	53
Physical Education	543	800	(1,043)	-	-	-	300
Pre-K Class	-	3,285	(3,285)	-	-	-	-
PTA Donations	36,308	55	(12,429)	-	-	-	23,934
RT 12B Incentive Donation	369	2,500	(2,869)	-	-	-	-
Special Allocation	6,518	-	(1,125)	-	-	-	5,393
Staff Development	1,987	-	(85)	-	-	-	1,902
TVA Donations	13	-	(13)	-	-	-	-
TVA Robotics Program Donations	141	100	(241)	-	-	-	-
TVA Science Olympiad	336	-	(336)	-	-	-	-
Yearbook Club	2,235	-	-	-	-	-	2,235
Total restricted fund	55,044	45,589	(60,651)	-	-	-	39,982
Total	\$ 172,085	\$ 130,829	\$ (136,810)	\$ -	\$ -	\$ -	\$ 166,104

**NOLAN ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 56,801	\$ -	\$ 56,801	\$ -	\$ -	\$ 11,326	\$ 45,475	\$ 56,801	\$ 56,801
Restricted fund:									
Chess Club	368	-	368	-	-	368	-	368	368
Drama Club	3,121	-	3,121	-	-	3,121	-	3,121	3,121
Faculty Fund	488	-	488	-	-	488	-	488	488
Fine Arts	36	-	36	-	-	36	-	36	36
First Grade Garden	47	-	47	-	-	47	-	47	47
Junior League Grant	748	-	748	-	748	-	-	748	748
Knights and Novels Club	1	-	1	-	-	1	-	1	1
Library	5,450	-	5,450	-	-	5,450	-	5,450	5,450
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	2,083	-	2,083	-	-	2,083	-	2,083	2,083
PTA Donations	4,956	-	4,956	-	-	4,956	-	4,956	4,956
Reading and Writing Club	11	-	11	-	-	11	-	11	11
Special Education	13	-	13	-	-	13	-	13	13
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	26,182	-	26,182	-	1,420	24,762	-	26,182	26,182
Total	\$ 82,983	\$ -	\$ 82,983	\$ -	\$ 1,420	\$ 36,088	\$ 45,475	\$ 82,983	\$ 82,983

NOLAN ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 50,058	\$ 120,716	\$ (113,973)	\$ -	\$ -	\$ -	\$ 56,801
Restricted fund:							
Chess Club	53	735	(420)	-	-	-	368
Drama Club	3,827	1,080	(1,786)	-	-	-	3,121
Faculty Fund	573	2,460	(2,545)	-	-	-	488
Fine Arts	1,075	1,600	(2,639)	-	-	-	36
First Grade Garden	47	-	-	-	-	-	47
Junior League Grant	-	1,498	(750)	-	-	-	748
Knights and Novels Club	-	720	(719)	-	-	-	1
Library	6,809	21,212	(22,571)	-	-	-	5,450
Mountain Education Fund	6,219	134,929	(134,929)	-	-	-	6,219
Newspaper Club	1,093	-	-	-	-	-	1,093
Outdoor Classroom Grant	672	-	-	-	-	-	672
Physical Education	1,403	1,631	(951)	-	-	-	2,083
PTA Donations	15,618	39,541	(50,203)	-	-	-	4,956
Reading and Writing Club	-	450	(439)	-	-	-	11
Special Education	-	950	(937)	-	-	-	13
STEM Club	198	-	-	-	-	-	198
Student Council	83	-	-	-	-	-	83
TVA Robotics Donations	595	-	-	-	-	-	595
Total restricted fund	38,265	206,806	(218,889)	-	-	-	26,182
Total	\$ 88,323	\$ 327,522	\$ (332,862)	\$ -	\$ -	\$ -	\$ 82,983

NORMAL PARK MUSEUM MAGNET SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
	General	\$ 40,624	\$ -	\$ 40,624	\$ -	\$ -	\$ 2,824		\$ 37,800
Restricted fund:									
Art	457	-	457	-	-	457	-	457	457
Athletics	9,020	-	9,020	-	-	9,020	-	9,020	9,020
Battelle STEM Grant	15,850	-	15,850	-	15,850	-	-	15,850	15,850
Cheerleading	19	-	19	-	-	19	-	19	19
Community Foundation Donation	1,000	-	1,000	-	-	1,000	-	1,000	1,000
Dance	1,027	-	1,027	-	-	1,027	-	1,027	1,027
Faculty Fund	390	-	390	-	-	390	-	390	390
Field Trips	2,998	-	2,998	-	-	2,998	-	2,998	2,998
Fine Arts	2,011	-	2,011	-	-	2,011	-	2,011	2,011
Library	2,860	-	2,860	-	-	2,860	-	2,860	2,860
Magnet Programming	13,840	-	13,840	-	-	13,840	-	13,840	13,840
Music	24	-	24	-	-	24	-	24	24
Music Theatre	7,731	-	7,731	-	-	7,731	-	7,731	7,731
National Jr Honor Society	128	-	128	-	-	128	-	128	128
Normal Park Education Fund	10,509	-	10,509	-	-	10,509	-	10,509	10,509
Park Place Day Care Supplies	2,314	-	2,314	-	-	2,314	-	2,314	2,314
Physical Education	664	-	664	-	-	664	-	664	664
Pre-K Program	12,260	-	12,260	-	-	12,260	-	12,260	12,260
Student Council	2,427	-	2,427	-	-	2,427	-	2,427	2,427
Total restricted fund	85,529	-	85,529	-	15,850	69,679	-	85,529	85,529
Total	\$ 126,153	\$ -	\$ 126,153	\$ -	\$ 15,850	\$ 72,503	\$ 37,800	\$ 126,153	\$ 126,153

NORMAL PARK MUSEUM MAGNET SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 34,489	\$ 123,523	\$ (117,388)	\$ -	\$ -	\$ -	\$ 40,624
Restricted fund:							
Art	2,472	118	(2,133)	-	-	-	457
Athletics	12,027	21,449	(24,456)	-	-	-	9,020
Battelle STEM Grant	9,261	22,500	(15,911)	-	-	-	15,850
Cheerleading	236	10,220	(10,437)	-	-	-	19
Community Foundation Donation	1,000	-	-	-	-	-	1,000
Dance	1,140	153	(266)	-	-	-	1,027
Faculty Fund	651	1,167	(1,428)	-	-	-	390
Field Trips	770	33,413	(31,185)	-	-	-	2,998
Fine Arts	3,579	4,194	(5,762)	-	-	-	2,011
Library	1,281	11,441	(9,862)	-	-	-	2,860
Magnet Programming	12,417	44,570	(43,147)	-	-	-	13,840
Music	1,403	1,589	(2,968)	-	-	-	24
Music Theatre	240	9,790	(2,299)	-	-	-	7,731
National Jr Honor Society	128	-	-	-	-	-	128
Normal Park Education Fund	11,635	88,845	(89,971)	-	-	-	10,509
Park Place Day Care Supplies	2,314	-	-	-	-	-	2,314
Physical Education	578	1,500	(1,414)	-	-	-	664
Pre-K Program	52,658	101,456	(141,854)	-	-	-	12,260
Student Council	2,427	-	-	-	-	-	2,427
TVA Donations	882	-	(882)	-	-	-	-
Total restricted fund	117,099	352,405	(383,975)	-	-	-	85,529
Total	\$ 151,588	\$ 475,928	\$ (501,363)	\$ -	\$ -	\$ -	\$ 126,153

**NORTH HAMILTON COUNTY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 93,478	\$ -	\$ 93,478	\$ -	\$ -	\$ 1,183	\$ 92,295	\$ 93,478	\$ 93,478
Restricted fund:									
Battelle Stem Grant	1	-	1	-	1	-	-	1	1
Care Closet	72	-	72	-	-	72	-	72	72
Faculty Fund	151	-	151	-	-	151	-	151	151
Fine Arts	863	-	863	-	-	863	-	863	863
HCS Foundation Donation	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Library	8,390	-	8,390	-	-	8,390	-	8,390	8,390
Music	1,964	-	1,964	-	-	1,964	-	1,964	1,964
Physical Education	88	-	88	-	-	88	-	88	88
PTA Donations -									
Community Foundation Grant	77	-	77	-	77	-	-	77	77
Robotics Donations	399	-	399	-	-	399	-	399	399
Student Council	315	-	315	-	-	315	-	315	315
Student Teacher Program	250	-	250	-	-	250	-	250	250
Track Project	1,729	-	1,729	-	-	1,729	-	1,729	1,729
Total restricted fund	16,299	-	16,299	-	78	16,221	-	16,299	16,299
Total	\$ 109,777	\$ -	\$ 109,777	\$ -	\$ 78	\$ 17,404	\$ 92,295	\$ 109,777	\$ 109,777

NORTH HAMILTON COUNTY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 77,467	\$ 69,304	\$ (53,293)	\$ -	\$ -	\$ -	\$ 93,478
Restricted fund:							
Battelle Stem Grant	1	-	-	-	-	-	1
Care Closet	-	3,000	(2,928)	-	-	-	72
Faculty Fund	593	978	(1,420)	-	-	-	151
Fine Arts	48	1,600	(785)	-	-	-	863
HCS Foundation Donation	2,000	-	-	-	-	-	2,000
Library	5,249	15,434	(12,293)	-	-	-	8,390
Music	1,964	-	-	-	-	-	1,964
Physical Education	366	500	(778)	-	-	-	88
PTA Donations	5,538	355	(5,893)	-	-	-	-
PTA Donations - Community Foundation Grant	77	-	-	-	-	-	77
Robotics Donations	299	100	-	-	-	-	399
Staff Development	5	-	(5)	-	-	-	-
Student Council	577	8,002	(8,264)	-	-	-	315
Student Teacher Program	250	-	-	-	-	-	250
Track Project	1,729	-	-	-	-	-	1,729
Total restricted fund	18,696	29,969	(32,366)	-	-	-	16,299
Total	\$ 96,163	\$ 99,273	\$ (85,659)	\$ -	\$ -	\$ -	\$ 109,777

**OLTEWAH ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 116,551	\$ -	\$ 116,551	\$ -	\$ -	\$ 714	\$ 115,837	\$ 116,551	\$ 116,551
Restricted fund:									
Battelle STEM Grant	18	-	18	-	18	-	-	18	18
Beautification	80	-	80	-	-	80	-	80	80
Choir	506	-	506	-	-	506	-	506	506
Faculty Fund	233	-	233	-	-	233	-	233	233
Fine Arts	172	-	172	-	-	172	-	172	172
German Program - Special	611	-	611	-	-	611	-	611	611
Library	7,301	-	7,301	-	-	7,301	-	7,301	7,301
PTA Donations	2,791	-	2,791	-	-	2,791	-	2,791	2,791
Total restricted fund	11,712	-	11,712	-	18	11,694	-	11,712	11,712
Total	\$ 128,263	\$ -	\$ 128,263	\$ -	\$ 18	\$ 12,408	\$ 115,837	\$ 128,263	\$ 128,263

OLTEWAH ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 100,603	\$ 76,347	\$ (60,399)	\$ -	\$ -	\$ -	\$ 116,551
Restricted fund:							
Battelle STEM Grant	-	300	(282)	-	-	-	18
Beautification	80	-	-	-	-	-	80
Choir	506	-	-	-	-	-	506
Faculty Fund	1,522	451	(1,740)	-	-	-	233
Fine Arts	1	1,600	(1,429)	-	-	-	172
German Program - Special	611	-	-	-	-	-	611
HCS EdConnect Grant Award	2,000	-	(2,000)	-	-	-	-
Library	5,634	12,243	(10,576)	-	-	-	7,301
Physical Education	-	500	(500)	-	-	-	-
Pre-K Program	-	7,290	(7,290)	-	-	-	-
PTA Donations	5,839	2,000	(5,048)	-	-	-	2,791
Special Allocation	3,990	-	(3,990)	-	-	-	-
Total restricted fund	20,183	24,384	(32,855)	-	-	-	11,712
Total	\$ 120,786	\$ 100,731	\$ (93,254)	\$ -	\$ -	\$ -	\$ 128,263

**ORCHARD KNOB ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 36,079	\$ -	\$ 36,079	\$ -	\$ -	\$ 6,079	\$ 30,000	\$ 36,079	\$ 36,079
Restricted fund:									
Benwood Foundation Grant	2,250	-	2,250	-	2,250	-	-	2,250	2,250
BETA Club	432	-	432	-	-	432	-	432	432
Care Closet Donations	3,908	-	3,908	-	-	3,908	-	3,908	3,908
Community Foundation Grant	337	-	337	-	337	-	-	337	337
Environmental Project	1,163	-	1,163	-	-	1,163	-	1,163	1,163
Faculty Fund	739	-	739	-	-	739	-	739	739
Fine Arts	1,560	-	1,560	-	-	1,560	-	1,560	1,560
First Presbyterian Church Donation	12	-	12	-	-	12	-	12	12
Health Fair Donations	1,954	-	1,954	-	-	1,954	-	1,954	1,954
Library	951	-	951	-	-	951	-	951	951
Physical Education	365	-	365	-	-	365	-	365	365
SMBC Donations	158	-	158	-	-	158	-	158	158
Staff Development	246	-	246	-	-	246	-	246	246
Total restricted fund	14,075	-	14,075	-	2,587	11,488	-	14,075	14,075
Total	\$ 50,154	\$ -	\$ 50,154	\$ -	\$ 2,587	\$ 17,567	\$ 30,000	\$ 50,154	\$ 50,154

ORCHARD KNOB ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 30,500	\$ 22,133	\$ (16,635)	\$ 81	\$ -	\$ -	\$ 36,079
Restricted fund:							
Benwood Foundation Grant	3,000	-	(750)	-	-	-	2,250
BETA Club	432	-	-	-	-	-	432
Care Closet Donations	2,029	4,420	(2,541)	-	-	-	3,908
Community Foundation Grant	337	-	-	-	-	-	337
Environmental Project	1,312	-	(149)	-	-	-	1,163
Faculty Fund	376	680	(317)	-	-	-	739
Fine Arts	276	2,600	(1,316)	-	-	-	1,560
First Presbyterian Church Donation	12	-	-	-	-	-	12
Health Fair Donations	1,954	-	-	-	-	-	1,954
Library	241	6,217	(5,507)	-	-	-	951
Physical Education	93	500	(228)	-	-	-	365
SMBC Donations	158	-	-	-	-	-	158
Special Allocation	1,092	-	(1,011)	-	(81)	-	-
Staff Development	246	-	-	-	-	-	246
Total restricted fund	11,558	14,417	(11,819)	-	(81)	-	14,075
Total	\$ 42,058	\$ 36,550	\$ (28,454)	\$ 81	\$ (81)	\$ -	\$ 50,154

**RED BANK ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Liabilities and Fund Balance					
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Fund Balance				Total Fund Balance	Liabilities and Fund Balance
					Restricted	Assigned	Unassigned			
General	\$ 49,146	\$ -	\$ 49,146	\$ -	\$ -	\$ 907	\$ 48,239	\$ 49,146	\$ 49,146	
Restricted fund:										
Allied Arts Grant	138	-	138	-	138	-	-	138	138	
Art	193	-	193	-	-	193	-	193	193	
Basic Education Program	462	-	462	-	462	-	-	462	462	
Battelle STEM Grant	16,054	-	16,054	-	16,054	-	-	16,054	16,054	
Benwood Foundation Grant	47,455	-	47,455	-	47,455	-	-	47,455	47,455	
Cadre Family Community Event	48	-	48	-	-	48	-	48	48	
Car Wash Partners Donation	403	-	403	-	-	403	-	403	403	
Drama	229	-	229	-	-	229	-	229	229	
Faculty Fund	594	-	594	-	-	594	-	594	594	
Fine Arts	462	-	462	-	-	462	-	462	462	
Forest Kindergarten Class	1,171	-	1,171	-	-	1,171	-	1,171	1,171	
Furniture, Fixtures and Equipment	21	-	21	-	-	21	-	21	21	
Hamilton Sings! Grant	2,362	-	2,362	-	2,362	-	-	2,362	2,362	
Lego Robotics Club	179	-	179	-	-	179	-	179	179	
Library	638	-	638	-	-	638	-	638	638	
Masonic Lodge Donations	79	-	79	-	-	79	-	79	79	
Outdoor Learning	75	-	75	-	-	75	-	75	75	
Physical Education	51	-	51	-	-	51	-	51	51	
Special Education	57	-	57	-	-	57	-	57	57	
Staff Development	496	-	496	-	-	496	-	496	496	
TN Arts Commission Grant	220	-	220	-	220	-	-	220	220	
TVA Donations	1,301	-	1,301	-	-	1,301	-	1,301	1,301	
Unum Grant	2,600	-	2,600	-	2,600	-	-	2,600	2,600	
Total restricted fund	75,288	-	75,288	-	69,291	5,997	-	75,288	75,288	
Total	\$ 124,434	\$ -	\$ 124,434	\$ -	\$ 69,291	\$ 6,904	\$ 48,239	\$ 124,434	\$ 124,434	

RED BANK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 47,583	\$ 53,038	\$ (51,475)	\$ -	\$ -	\$ -	\$ 49,146
Restricted fund:							
Allied Arts Grant	138	-	-	-	-	-	138
Art	193	-	-	-	-	-	193
Basic Education Program	1,217	-	(755)	-	-	-	462
Battelle STEM Grant	1,234	20,000	(5,180)	-	-	-	16,054
Beautification	110	-	(110)	-	-	-	-
Benwood Foundation Grant	14,939	45,000	(12,484)	-	-	-	47,455
Cadre Family Community Event	48	-	-	-	-	-	48
Car Wash Partners Donation	403	-	-	-	-	-	403
Drama	229	-	-	-	-	-	229
Faculty Fund	661	2,271	(2,338)	-	-	-	594
Fine Arts	2,660	2,124	(4,322)	-	-	-	462
Forest Kindergarten Class	1,413	-	(242)	-	-	-	1,171
Furniture, Fixtures and Equipment	337	-	(316)	-	-	-	21
Hamilton Sings! Grant	1,604	758	-	-	-	-	2,362
Lego Robotics Club	141	448	(410)	-	-	-	179
Library	2,826	14,978	(17,166)	-	-	-	638
Masonic Lodge Donations	79	-	-	-	-	-	79
Music	725	100	(825)	-	-	-	-
Outdoor Learning	500	-	(425)	-	-	-	75
Physical Education	-	500	(449)	-	-	-	51
Pre-K Class	-	2,145	(2,145)	-	-	-	-
Professional Development	115	-	(115)	-	-	-	-
Special Education	57	-	-	-	-	-	57
Staff Development	994	-	(498)	-	-	-	496
Student Teacher Program	937	-	(937)	-	-	-	-
TN Arts Commission Grant	220	750	(750)	-	-	-	220
TVA Donations	1,434	100	(233)	-	-	-	1,301
Unum Grant	7,868	-	(5,268)	-	-	-	2,600
Total restricted fund	41,082	89,174	(54,968)	-	-	-	75,288
Total	\$ 88,665	\$ 142,212	\$ (106,443)	\$ -	\$ -	\$ -	\$ 124,434

**RIVERMONT ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 74,192	\$ -	\$ 74,192	\$ -	\$ -	\$ 2,296	\$ 71,896	\$ 74,192	\$ 74,192
Restricted fund:									
Art	681	-	681	-	-	681	-	681	681
Causeway-STEAM Lab	773	-	773	-	-	773	-	773	773
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
Dollar General Literacy Grant	7	-	7	-	7	-	-	7	7
Faculty Fund	1,335	-	1,335	-	-	1,335	-	1,335	1,335
Fine Arts	1,108	-	1,108	-	-	1,108	-	1,108	1,108
GenYouth Inc Grant	170	-	170	-	170	-	-	170	170
Library	929	-	929	-	-	929	-	929	929
Outdoor Classroom	2,496	-	2,496	-	-	2,496	-	2,496	2,496
Physical Education	88	-	88	-	-	88	-	88	88
PTA Donations	1,532	-	1,532	-	-	1,532	-	1,532	1,532
Robotics Donations	374	-	374	-	-	374	-	374	374
Student Teacher Program	231	-	231	-	-	231	-	231	231
Student Uniforms	59	-	59	-	-	59	-	59	59
Total restricted fund	19,108	-	19,108	-	177	18,931	-	19,108	19,108
Total	\$ 93,300	\$ -	\$ 93,300	\$ -	\$ 177	\$ 21,227	\$ 71,896	\$ 93,300	\$ 93,300

RIVERMONT ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 63,419	\$ 42,701	\$ (31,928)	\$ -	\$ -	\$ -	\$ 74,192
Restricted fund:							
Art	416	265	-	-	-	-	681
Causeway-STEAM Lab	1,251	-	(478)	-	-	-	773
Commissioner Donations	380	-	-	-	-	-	380
Community Foundation Donations	36	-	-	-	-	-	36
Community Donations	8,768	-	-	-	-	-	8,768
Community Outreach Donations	141	-	-	-	-	-	141
Dollar General Literacy Grant	-	3,000	(2,993)	-	-	-	7
Faculty Fund	1,628	1,472	(1,765)	-	-	-	1,335
Fine Arts	1,873	1,600	(2,365)	-	-	-	1,108
GenYouth Inc Grant	-	3,000	(2,830)	-	-	-	170
Junior League Grant	175	692	(867)	-	-	-	-
Library	555	7,695	(7,321)	-	-	-	929
Outdoor Classroom	2,496	-	-	-	-	-	2,496
Physical Education	11	600	(523)	-	-	-	88
PTA Donations	1,532	-	-	-	-	-	1,532
Robotics Donations	374	-	-	-	-	-	374
Special Allocation	1,000	-	(1,000)	-	-	-	-
Student Teacher Program	231	-	-	-	-	-	231
Student Uniforms	91	50	(82)	-	-	-	59
TN Arts Commission Grant	-	1,200	(1,200)	-	-	-	-
UPS Store Donation	2,000	-	(2,000)	-	-	-	-
Total restricted fund	22,958	19,574	(23,424)	-	-	-	19,108
Total	\$ 86,377	\$ 62,275	\$ (55,352)	\$ -	\$ -	\$ -	\$ 93,300

**BESS T. SHEPHERD ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 27,834	\$ -	\$ 27,834	\$ -	\$ -	\$ -	\$ 27,834	\$ 27,834	\$ 27,834
Restricted fund:									
Battelle STEM Grant	17	-	17	-	17	-	-	17	17
Benevolent Fund	549	-	549	-	-	549	-	549	549
Blue Cross/Blue Shield	180	-	180	-	-	180	-	180	180
Faculty Fund	440	-	440	-	-	440	-	440	440
Fine Arts	789	-	789	-	-	789	-	789	789
Leadership Academy	17	-	17	-	-	17	-	17	17
Library	1,671	-	1,671	-	-	1,671	-	1,671	1,671
Physical Education	1	-	1	-	-	1	-	1	1
Robotics Donation	337	-	337	-	-	337	-	337	337
Total restricted fund	4,001	-	4,001	-	17	3,984	-	4,001	4,001
Total	\$ 31,835	\$ -	\$ 31,835	\$ -	\$ 17	\$ 3,984	\$ 27,834	\$ 31,835	\$ 31,835

BESS T. SHEPHERD ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 28,690	\$ 53,453	\$ (54,309)	\$ -	\$ -	\$ -	\$ 27,834
Restricted fund:							
Battelle STEM Grant	17	-	-	-	-	-	17
Benevolent Fund	-	2,500	(1,951)	-	-	-	549
Blue Cross/Blue Shield	-	3,000	(2,820)	-	-	-	180
Faculty Fund	794	2,790	(3,144)	-	-	-	440
Fine Arts	549	1,600	(1,360)	-	-	-	789
Leadership Academy	17	-	-	-	-	-	17
Library	1,570	9,621	(9,520)	-	-	-	1,671
Physical Education	994	500	(1,493)	-	-	-	1
PTA Donations	399	6,667	(7,066)	-	-	-	-
Robotics Donation	-	600	(263)	-	-	-	337
Total restricted fund	4,340	27,278	(27,617)	-	-	-	4,001
Total	\$ 33,030	\$ 80,731	\$ (81,926)	\$ -	\$ -	\$ -	\$ 31,835

WALLACE A. SMITH ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	\$ 88,865	\$ -	\$ 88,865	\$ -	\$ -	\$ 3,819	\$ 85,046	\$ 88,865	\$ 88,865
Restricted fund:									
Art Club	78	-	78	-	-	78	-	78	78
Benevolent Fund	222	-	222	-	-	222	-	222	222
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	2,224	-	2,224	-	-	2,224	-	2,224	2,224
Fine Arts	18	-	18	-	-	18	-	18	18
Fund for Excel Art Music Grant	894	-	894	-	894	-	-	894	894
HCS EdConnect Grant Award	66	-	66	-	66	-	-	66	66
Junior League Grant	20	-	20	-	20	-	-	20	20
Library	9,822	-	9,822	-	-	9,822	-	9,822	9,822
Music Club	8,460	-	8,460	-	-	8,460	-	8,460	8,460
Ooltewah Harrison Education	3,700	-	3,700	-	-	3,700	-	3,700	3,700
Physical Education	457	-	457	-	-	457	-	457	457
PTA Donations	35,072	-	35,072	-	-	35,072	-	35,072	35,072
Special Allocation	957	-	957	-	957	-	-	957	957
Special Education	1,083	-	1,083	-	-	1,083	-	1,083	1,083
Technology	171	-	171	-	-	171	-	171	171
Total restricted fund	64,275	-	64,275	-	1,937	62,338	-	64,275	64,275
Total	\$ 153,140	\$ -	\$ 153,140	\$ -	\$ 1,937	\$ 66,157	\$ 85,046	\$ 153,140	\$ 153,140

WALLACE A. SMITH ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 85,438	\$ 81,499	\$ (78,072)	\$ -	\$ -	\$ -	\$ 88,865
Restricted fund:							
Art Club	19	1,200	(1,141)	-	-	-	78
Benevolent Fund	1,212	-	(990)	-	-	-	222
Butterfly Garden Donations	275	-	-	-	-	-	275
Collins Court Memorial Fund	125	-	-	-	-	-	125
Community Foundation Donations	631	-	-	-	-	-	631
Faculty Fund	2,654	2,622	(3,052)	-	-	-	2,224
Fine Arts	18	1,600	(1,600)	-	-	-	18
Fund for Excel Art Music Grant	-	894	-	-	-	-	894
HCS EdConnect Grant Award	66	-	-	-	-	-	66
Junior League Grant	-	725	(705)	-	-	-	20
Library	9,475	15,775	(15,428)	-	-	-	9,822
Music Club	4,869	6,535	(2,944)	-	-	-	8,460
Ooltewah Harrison Education	3,700	-	-	-	-	-	3,700
Physical Education	953	1,010	(1,506)	-	-	-	457
PTA Donations	34,699	29,192	(28,819)	-	-	-	35,072
Special Allocation	984	-	(27)	-	-	-	957
Special Education	1,047	2,407	(2,371)	-	-	-	1,083
Technology	171	-	-	-	-	-	171
TN Arts Commission	-	2,000	(2,000)	-	-	-	-
Total restricted fund	60,898	63,960	(60,583)	-	-	-	64,275
Total	\$ 146,336	\$ 145,459	\$ (138,655)	\$ -	\$ -	\$ -	\$ 153,140

**SNOW HILL ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 121,560	\$ -	\$ 121,560	\$ -	\$ -	\$ 5,773	\$ 115,787	\$ 121,560	\$ 121,560
Restricted fund:									
Benevolent Fund	680	-	680	-	-	680	-	680	680
Commissioner Donations	409	-	409	-	-	409	-	409	409
Faculty Fund	2,333	-	2,333	-	-	2,333	-	2,333	2,333
Fine Arts	319	-	319	-	-	319	-	319	319
Library	1,641	-	1,641	-	-	1,641	-	1,641	1,641
Ooltewah Harrison Education Foundation	243	-	243	-	-	243	-	243	243
Physical Education	13	-	13	-	-	13	-	13	13
Special Education	770	-	770	-	-	770	-	770	770
Staff Development	10	-	10	-	-	10	-	10	10
Total restricted fund	6,418	-	6,418	-	-	6,418	-	6,418	6,418
Total	\$ 127,978	\$ -	\$ 127,978	\$ -	\$ -	\$ 12,191	\$ 115,787	\$ 127,978	\$ 127,978

SNOW HILL ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 110,897	\$ 39,140	\$ (28,499)	\$ 22	\$ -	\$ -	\$ 121,560
Restricted fund:							
Benevolent Fund	680	-	-	-	-	-	680
Commissioner Donations	409	-	-	-	-	-	409
Excel Art Music Grant	-	500	(500)	-	-	-	-
Faculty Fund	1,531	2,428	(1,626)	-	-	-	2,333
Fine Arts	3,705	1,600	(4,986)	-	-	-	319
Library	2,134	1,534	(2,027)	-	-	-	1,641
Music	25	-	(25)	-	-	-	-
Ooltewah Harrison Education Foundation	1,255	-	(1,012)	-	-	-	243
Physical Education	9	500	(496)	-	-	-	13
PTA Donations	194	4,500	(4,694)	-	-	-	-
Special Allocation	809	-	(787)	-	(22)	-	-
Special Education	911	2,407	(2,548)	-	-	-	770
Staff Development	10	-	-	-	-	-	10
Total restricted fund	11,672	13,469	(18,701)	-	(22)	-	6,418
Total	\$ 122,569	\$ 52,609	\$ (47,200)	\$ 22	\$ (22)	\$ -	\$ 127,978

**SODDY ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 57,933	\$ -	\$ 57,933	\$ -	\$ -	\$ 2,097	\$ 55,836	\$ 57,933	\$ 57,933
Restricted fund:									
Chorus	29	-	29	-	-	29	-	29	29
E-Lab	4,284	-	4,284	-	-	4,284	-	4,284	4,284
Faculty Fund	216	-	216	-	-	216	-	216	216
Fine Arts	208	-	208	-	-	208	-	208	208
Library	3,924	-	3,924	-	-	3,924	-	3,924	3,924
Physical Education	652	-	652	-	-	652	-	652	652
PTA Donations	1,283	-	1,283	-	-	1,283	-	1,283	1,283
TVA Robotics Donations	1,777	-	1,777	-	-	1,777	-	1,777	1,777
TVA Science Olympiad	782	-	782	-	-	782	-	782	782
Total restricted fund	13,155	-	13,155	-	-	13,155	-	13,155	13,155
Total	\$ 71,088	\$ -	\$ 71,088	\$ -	\$ -	\$ 15,252	\$ 55,836	\$ 71,088	\$ 71,088

SODDY ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 47,995	\$ 62,026	\$ (52,088)	\$ -	\$ -	\$ -	\$ 57,933
Restricted fund:							
CFG - Robotics Donations	103	-	(103)	-	-	-	-
Chorus	29	4	(4)	-	-	-	29
Donation- Frazier	23,112	-	(23,112)	-	-	-	-
E-Lab	5,509	-	(1,225)	-	-	-	4,284
Faculty Fund	180	780	(744)	-	-	-	216
Fine Arts	1,380	1,600	(2,772)	-	-	-	208
Library	6,815	13,419	(16,310)	-	-	-	3,924
Physical Education	421	500	(269)	-	-	-	652
Pre-K Program	-	7,695	(7,695)	-	-	-	-
PTA Donations	251	17,436	(16,404)	-	-	-	1,283
TVA Robotics Donations	2,000	-	(223)	-	-	-	1,777
TVA Science Olympiad	782	-	-	-	-	-	782
Total restricted fund	40,582	41,434	(68,861)	-	-	-	13,155
Total	\$ 88,577	\$ 103,460	\$ (120,949)	\$ -	\$ -	\$ -	\$ 71,088

**SPRING CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 150,747	\$ -	\$ 150,747	\$ -	\$ -	\$ 5,485	\$ 145,262	\$ 150,747	\$ 150,747
Restricted fund:									
BETA Club	499	-	499	-	-	499	-	499	499
City of East Ridge Donations	40	-	40	-	-	40	-	40	40
Faculty Fund	805	-	805	-	-	805	-	805	805
Field Trips	67	-	67	-	-	67	-	67	67
Fine Arts	1,639	-	1,639	-	-	1,639	-	1,639	1,639
Library	752	-	752	-	-	752	-	752	752
Music	5,224	-	5,224	-	-	5,224	-	5,224	5,224
Physical Education	902	-	902	-	-	902	-	902	902
PTA Donations	10	-	10	-	-	10	-	10	10
TVA Science Olympiad	30	-	30	-	-	30	-	30	30
Total restricted fund	9,968	-	9,968	-	-	9,968	-	9,968	9,968
Total	\$ 160,715	\$ -	\$ 160,715	\$ -	\$ -	\$ 15,453	\$ 145,262	\$ 160,715	\$ 160,715

SPRING CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 153,101	\$ 30,553	\$ (32,946)	\$ 39	\$ -	\$ -	\$ 150,747
Restricted fund:							
Basic Education Program	28	-	(28)	-	-	-	-
BETA Club	1,103	-	(604)	-	-	-	499
City of East Ridge Donations	397	-	(357)	-	-	-	40
Faculty Fund	383	1,244	(822)	-	-	-	805
Field Trips	320	20,318	(20,571)	-	-	-	67
Fine Arts	1,962	1,600	(1,923)	-	-	-	1,639
Library	921	15,338	(15,507)	-	-	-	752
Music	3,870	2,635	(1,281)	-	-	-	5,224
Physical Education	747	500	(345)	-	-	-	902
PTA Donations	10	-	-	-	-	-	10
Special Allocation	1,962	-	(1,962)	-	-	-	-
Student Teacher Program	39	-	-	-	(39)	-	-
TVA Science Olympiad	129	400	(499)	-	-	-	30
Total restricted fund	11,871	42,035	(43,899)	-	(39)	-	9,968
Total	\$ 164,972	\$ 72,588	\$ (76,845)	\$ 39	\$ (39)	\$ -	\$ 160,715

**THRASHER ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 26,994	\$ -	\$ 26,994	\$ -	\$ -	\$ 9,640	\$ 17,354	\$ 26,994	\$ 26,994
Restricted fund:									
Burns and McDonnell STEM Grant	4,700	-	4,700	-	4,700	-	-	4,700	4,700
Card Club	3	-	3	-	-	3	-	3	3
Chess Club	1	-	1	-	-	1	-	1	1
Environmental Club	18	-	18	-	-	18	-	18	18
Faculty Fund	315	-	315	-	-	315	-	315	315
Fine Arts	751	-	751	-	-	751	-	751	751
Handbell Club	2	-	2	-	-	2	-	2	2
Library	4,010	-	4,010	-	-	4,010	-	4,010	4,010
Mountain Education Foundation	2,459	-	2,459	-	-	2,459	-	2,459	2,459
NY Life Foundation Grant	4	-	4	-	4	-	-	4	4
Physical Education	3,241	-	3,241	-	-	3,241	-	3,241	3,241
PTA Donations	6,636	-	6,636	-	-	6,636	-	6,636	6,636
Staff Development	122	-	122	-	-	122	-	122	122
Student Council	300	-	300	-	-	300	-	300	300
TVA Science/Tech Grant	113	-	113	-	113	-	-	113	113
Total restricted fund	22,675	-	22,675	-	4,817	17,858	-	22,675	22,675
Total	\$ 49,669	\$ -	\$ 49,669	\$ -	\$ 4,817	\$ 27,498	\$ 17,354	\$ 49,669	\$ 49,669

THRASHER ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 31,164	\$ 88,888	\$ (93,058)	\$ -	\$ -	\$ -	\$ 26,994
Restricted fund:							
Battelle STEM Grant	-	5,000	(5,000)	-	-	-	-
Burns and McDonnell STEM Grant	-	4,700	-	-	-	-	4,700
Card Club	-	270	(267)	-	-	-	3
Character Ed Clubs	-	300	(300)	-	-	-	-
Chess Club	38	520	(557)	-	-	-	1
Coding Club	-	150	(150)	-	-	-	-
Environmental Club	330	180	(492)	-	-	-	18
Faculty Fund	319	1,912	(1,916)	-	-	-	315
Fine Arts	805	1,600	(1,654)	-	-	-	751
Handbell Club	-	100	(98)	-	-	-	2
Junior League Grant	-	735	(735)	-	-	-	-
Library	2,394	13,389	(11,773)	-	-	-	4,010
Mountain Education Foundation	2,950	81,689	(82,180)	-	-	-	2,459
NY Life Foundation Grant	275	-	(271)	-	-	-	4
Physical Education	5,475	870	(3,104)	-	-	-	3,241
PTA Donations	786	13,201	(7,351)	-	-	-	6,636
Staff Development	122	-	-	-	-	-	122
Student Council	1,554	-	(1,254)	-	-	-	300
TVA Science/Tech Grant	590	-	(477)	-	-	-	113
Total restricted fund	15,638	124,616	(117,579)	-	-	-	22,675
Total	\$ 46,802	\$ 213,504	\$ (210,637)	\$ -	\$ -	\$ -	\$ 49,669

**WESTVIEW ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 28,448	\$ -	\$ 28,448	\$ -	\$ -	\$ 50	\$ 28,398	\$ 28,448	\$ 28,448
Restricted fund:									
Battelle STEM Grant	803	-	803	-	803	-	-	803	803
Beautification	2,514	-	2,514	-	-	2,514	-	2,514	2,514
Benevolent Fund	479	-	479	-	-	479	-	479	479
Chess Club	735	-	735	-	-	735	-	735	735
Faculty Fund	1,355	-	1,355	-	-	1,355	-	1,355	1,355
Fine Arts	388	-	388	-	-	388	-	388	388
Green Prix Racing Team	444	-	444	-	-	444	-	444	444
Library	5,552	-	5,552	-	-	5,552	-	5,552	5,552
Physical Education	825	-	825	-	-	825	-	825	825
Playground	7,735	-	7,735	-	-	7,735	-	7,735	7,735
PTO Donations	12	-	12	-	-	12	-	12	12
PTO Donations- Playground	10,010	-	10,010	-	-	10,010	-	10,010	10,010
Waller Memorial Fund	101	-	101	-	-	101	-	101	101
Total restricted fund	30,953	-	30,953	-	803	30,150	-	30,953	30,953
Total	\$ 59,401	\$ -	\$ 59,401	\$ -	\$ 803	\$ 30,200	\$ 28,398	\$ 59,401	\$ 59,401

WESTVIEW ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 48,738	\$ 75,799	\$ (96,089)	\$ -	\$ -	\$ -	\$ 28,448
Restricted fund:							
Battelle STEM Grant	1,011	-	(208)	-	-	-	803
Beautification	3,162	-	(648)	-	-	-	2,514
Benevolent Fund	547	-	(68)	-	-	-	479
Chess Club	1,128	-	(393)	-	-	-	735
Faculty Fund	645	4,632	(3,922)	-	-	-	1,355
Fine Arts	161	1,600	(1,373)	-	-	-	388
Green Prix Racing Team	-	444	-	-	-	-	444
Junior League Grant	309	-	(309)	-	-	-	-
Library	5,634	12,335	(12,417)	-	-	-	5,552
Physical Education	3	1,828	(1,006)	-	-	-	825
Playground	7,735	-	-	-	-	-	7,735
Pre-K	-	14,460	(14,460)	-	-	-	-
PTO Donations	2,747	23,665	(26,400)	-	-	-	12
PTO Donations - Playground	10,010	-	-	-	-	-	10,010
Robotics Donation	-	100	(100)	-	-	-	-
Waller Memorial Fund	292	-	(191)	-	-	-	101
Total restricted fund	33,384	59,064	(61,495)	-	-	-	30,953
Total	\$ 82,122	\$ 134,863	\$ (157,584)	\$ -	\$ -	\$ -	\$ 59,401

WOLFTEVER CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Fund Balance		Total Fund Balance	
						Assigned	Unassigned		
General	\$ 35,920	\$ -	\$ 35,920	\$ -	\$ -	\$ 2,933	\$ 32,987	\$ 35,920	\$ 35,920
Restricted fund:									
Chorus	6	-	6	-	-	6	-	6	6
Faculty Fund	454	-	454	-	-	454	-	454	454
Fine Arts	1,646	-	1,646	-	-	1,646	-	1,646	1,646
Library	3,701	-	3,701	-	-	3,701	-	3,701	3,701
McKee Donation	1,276	-	1,276	-	-	1,276	-	1,276	1,276
Music	250	-	250	-	-	250	-	250	250
Physical Education	518	-	518	-	-	518	-	518	518
PTA Donations	190	-	190	-	-	190	-	190	190
Special Education	134	-	134	-	-	134	-	134	134
Staff Development	59	-	59	-	-	59	-	59	59
TN Foundation for Agriculture Grant	293	-	293	-	293	-	-	293	293
Total restricted fund	8,527	-	8,527	-	293	8,234	-	8,527	8,527
Total	\$ 44,447	\$ -	\$ 44,447	\$ -	\$ 293	\$ 11,167	\$ 32,987	\$ 44,447	\$ 44,447

WOLFTEVER CREEK ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 38,737	\$ 56,511	\$ (59,328)	\$ -	\$ -	\$ -	\$ 35,920
Restricted fund:							
Chorus	6	-	-	-	-	-	6
Faculty Fund	573	1,771	(1,890)	-	-	-	454
Fine Arts	1,126	1,600	(1,080)	-	-	-	1,646
Library	6,089	18,635	(21,023)	-	-	-	3,701
McKee Donation	-	2,000	(724)	-	-	-	1,276
Music	250	-	-	-	-	-	250
Physical Education	610	500	(592)	-	-	-	518
Pre-K Program	-	5,140	(5,140)	-	-	-	-
PTA Donations	-	2,207	(2,017)	-	-	-	190
Special Education	134	-	-	-	-	-	134
Staff Development	59	-	-	-	-	-	59
TN Foundation for Agriculture Grant	500	-	(207)	-	-	-	293
Total restricted fund	9,347	31,853	(32,673)	-	-	-	8,527
Total	\$ 48,084	\$ 88,364	\$ (92,001)	\$ -	\$ -	\$ -	\$ 44,447

**WOODMORE ELEMENTARY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 16,269	\$ -	\$ 16,269	\$ -	\$ -	\$ 44	\$ 16,225	\$ 16,269	\$ 16,269
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	313	-	313	-	-	313	-	313	313
Fine Arts	779	-	779	-	-	779	-	779	779
Kiwanis Donations	242	-	242	-	-	242	-	242	242
Library	553	-	553	-	-	553	-	553	553
Physical Education	5	-	5	-	-	5	-	5	5
Support Create Enrich Woodmore	5,612	-	5,612	-	-	5,612	-	5,612	5,612
TN Foundation for Agriculture Grant	122	-	122	-	122	-	-	122	122
Walmart Grant	1,515	-	1,515	-	1,515	-	-	1,515	1,515
Total restricted fund	14,800	-	14,800	-	1,637	13,163	-	14,800	14,800
Total	\$ 31,069	\$ -	\$ 31,069	\$ -	\$ 1,637	\$ 13,207	\$ 16,225	\$ 31,069	\$ 31,069

WOODMORE ELEMENTARY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 17,280	\$ 14,275	\$ (15,286)	\$ -	\$ -	\$ -	\$ 16,269
Restricted fund:							
Benevolent Fund	169	-	-	-	-	-	169
Building/Facilities Improvement	4,014	-	-	-	-	-	4,014
Donations for Art	1,165	-	-	-	-	-	1,165
Durham Donation	311	-	-	-	-	-	311
Faculty Fund	453	1,606	(1,746)	-	-	-	313
Fine Arts	806	1,600	(1,627)	-	-	-	779
Kiwans Donations	242	-	-	-	-	-	242
Library	214	4,206	(3,867)	-	-	-	553
Physical Education	-	500	(495)	-	-	-	5
Support Create Enrich Woodmore	9,086	-	(3,474)	-	-	-	5,612
TN Foundation for Agriculture Grant	186	-	(64)	-	-	-	122
Walmart Grant	1,773	-	(258)	-	-	-	1,515
Total restricted fund	18,419	7,912	(11,531)	-	-	-	14,800
Total	\$ 35,699	\$ 22,187	\$ (26,817)	\$ -	\$ -	\$ -	\$ 31,069

**BROWN MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 27,751	\$ -	\$ 27,751	\$ -	\$ -	\$ 5	\$ 27,746	\$ 27,751	\$ 27,751
Restricted fund:									
Art	55	-	55	-	-	55	-	55	55
Art Club	577	-	577	-	-	577	-	577	577
Athletics	30,290	-	30,290	-	-	30,290	-	30,290	30,290
Band	115	-	115	-	-	115	-	115	115
BETA Club	443	-	443	-	-	443	-	443	443
Cheerleading	468	-	468	-	-	468	-	468	468
E-Lab	3	-	3	-	-	3	-	3	3
Faculty Fund	291	-	291	-	-	291	-	291	291
Fine Arts	404	-	404	-	-	404	-	404	404
Hamilton County Athletic Conference	289	-	289	-	-	289	-	289	289
Library	184	-	184	-	-	184	-	184	184
Masonic Lodge Donations	130	-	130	-	-	130	-	130	130
Physical Education	1,024	-	1,024	-	-	1,024	-	1,024	1,024
Special Teams	1,572	-	1,572	-	-	1,572	-	1,572	1,572
Staff Development	16	-	16	-	-	16	-	16	16
Student Council	754	-	754	-	-	754	-	754	754
TVA Donations	864	-	864	-	-	864	-	864	864
Vocational Tech	39	-	39	-	-	39	-	39	39
Total restricted fund	37,518	-	37,518	-	-	37,518	-	37,518	37,518
Total	\$ 65,269	\$ -	\$ 65,269	\$ -	\$ -	\$ 37,523	\$ 27,746	\$ 65,269	\$ 65,269

BROWN MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2022			Transfers In	Transfers Out		
General	\$ 32,879	\$ 30,754	\$ (37,270)	\$ 1,388	\$ -	\$ -	\$ 27,751
Restricted fund:							
Art	55	-	-	-	-	-	55
Art Club	577	-	-	-	-	-	577
Athletics	34,177	22,856	(26,743)	-	-	-	30,290
Band	1,192	20	(1,097)	-	-	-	115
Basic Education Program	35	-	-	-	(35)	-	-
Battelle STEM Grant	186	-	(186)	-	-	-	-
BETA Club	376	6,021	(5,954)	-	-	-	443
Cheerleading	1,377	1,237	(2,146)	-	-	-	468
E-Lab	3	-	-	-	-	-	3
Faculty Fund	319	574	(602)	-	-	-	291
Fine Arts	2,045	2,400	(4,041)	-	-	-	404
Fund for Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Generosity Trust Donation	8	-	(8)	-	-	-	-
Hamilton County Athletic Conference	-	367	(78)	-	-	-	289
Library	85	1,829	(1,730)	-	-	-	184
Masonic Lodge Donations	1,378	2,407	(3,655)	-	-	-	130
National Junior Honor Society	323	-	-	-	(323)	-	-
Physical Education	735	1,000	(711)	-	-	-	1,024
Special Allocation	1,599	-	(1,100)	-	(499)	-	-
Special Teams	2,882	4,010	(4,791)	-	(529)	-	1,572
Staff Development	154	-	(138)	-	-	-	16
Student Council	754	-	-	-	-	-	754
TVA Donations	914	100	(150)	-	-	-	864
VEC Grants	432	-	(430)	-	(2)	-	-
Vocational Tech	39	-	-	-	-	-	39
Total restricted fund	49,645	43,821	(54,560)	-	(1,388)	-	37,518
Total	\$ 82,524	\$ 74,575	\$ (91,830)	\$ 1,388	\$ (1,388)	\$ -	\$ 65,269

CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 142,973	\$ -	\$ 142,973	\$ -	\$ -	\$ 5,844	\$ 137,129	\$ 142,973	\$ 142,973
Restricted fund:									
Art	590	-	590	-	-	590	-	590	590
Art Club	5	-	5	-	-	5	-	5	5
Athletics	44,407	-	44,407	-	-	44,407	-	44,407	44,407
Band	1,768	-	1,768	-	-	1,768	-	1,768	1,768
Chorus	639	-	639	-	-	639	-	639	639
Climbing Club	2	-	2	-	-	2	-	2	2
Drama	1,683	-	1,683	-	-	1,683	-	1,683	1,683
Emotionally Resilient Educator	729	-	729	-	-	729	-	729	729
Faculty Fund	1,220	-	1,220	-	-	1,220	-	1,220	1,220
Field Trips	3,841	-	3,841	-	-	3,841	-	3,841	3,841
Fine Arts	3,589	-	3,589	-	-	3,589	-	3,589	3,589
Forum	1,924	-	1,924	-	-	1,924	-	1,924	1,924
Friends Fund	791	-	791	-	-	791	-	791	791
Furniture, Fixtures, Equipment	175	-	175	-	-	175	-	175	175
Garden Club	3,436	-	3,436	-	-	3,436	-	3,436	3,436
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Lego Club	1,904	-	1,904	-	-	1,904	-	1,904	1,904
Library	5,270	-	5,270	-	-	5,270	-	5,270	5,270
Magnet Programming	6,398	-	6,398	-	-	6,398	-	6,398	6,398
Magnet School Award	328	-	328	-	-	328	-	328	328
Model UN	273	-	273	-	-	273	-	273	273
Music - Strings	365	-	365	-	-	365	-	365	365
Pep Squad	5,788	-	5,788	-	-	5,788	-	5,788	5,788
Physical Education	5,085	-	5,085	-	-	5,085	-	5,085	5,085
PTA Donations	23,414	-	23,414	-	-	23,414	-	23,414	23,414
Science Olympiad Club	30	-	30	-	-	30	-	30	30
Staff Development	1,555	-	1,555	-	-	1,555	-	1,555	1,555
Student Council	4,602	-	4,602	-	-	4,602	-	4,602	4,602

(continued)

CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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		
Technology	403	-	403	-	-	403	-	403	403
TVA Donations	235	-	235	-	-	235	-	235	235
Vocational Tech	2,723	-	2,723	-	-	2,723	-	2,723	2,723
Total restricted fund	123,457	-	123,457	-	-	123,457	-	123,457	123,457
Total	\$ 266,430	\$ -	\$ 266,430	\$ -	\$ -	\$ 129,301	\$ 137,129	\$ 266,430	\$ 266,430

CHATTANOOGA SCHOOL FOR THE LIBERAL ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 145,784	\$ 194,541	\$ (197,375)	\$ 23	\$ -	\$ -	\$ 142,973
Restricted fund:							
Art	590	-	-	-	-	-	590
Art Club	231	-	(226)	-	-	-	5
Athletics	42,191	72,506	(70,290)	-	-	-	44,407
Band	2,137	15,755	(16,124)	-	-	-	1,768
Basic Education Program	23	-	-	-	(23)	-	-
Chorus	-	1,753	(1,114)	-	-	-	639
Climbing Club	-	750	(748)	-	-	-	2
Drama	1,683	-	-	-	-	-	1,683
Emotionally Resilient Educator	729	-	-	-	-	-	729
Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Faculty Fund	829	391	-	-	-	-	1,220
Field Trips	3,621	106,760	(106,540)	-	-	-	3,841
Fine Arts	7,586	6,600	(10,597)	-	-	-	3,589
Forum	2,255	-	(331)	-	-	-	1,924
Friends Fund	2,279	91	(1,579)	-	-	-	791
Furniture, Fixtures, Equipment	175	-	-	-	-	-	175
Garden Club	36	8,000	(4,600)	-	-	-	3,436
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Lego Club	1,858	450	(404)	-	-	-	1,904
Library	4,983	16,278	(15,991)	-	-	-	5,270
Magnet Programming	17,156	29,060	(39,818)	-	-	-	6,398
Magnet School Award	2,176	-	(1,848)	-	-	-	328
Model UN	37	5,722	(5,486)	-	-	-	273
Music - Strings	3,449	700	(3,784)	-	-	-	365
Pep Squad	-	26,243	(20,455)	-	-	-	5,788
Physical Education	15,905	8,210	(19,030)	-	-	-	5,085
PTA Donations	21,618	42,928	(41,132)	-	-	-	23,414
Science Olympiad Club	30	-	-	-	-	-	30
Staff Development	3,392	88	(1,925)	-	-	-	1,555
Student Council	2,026	5,163	(2,587)	-	-	-	4,602
Technology	148	255	-	-	-	-	403
TVA Donations	1,055	1,150	(1,970)	-	-	-	235
Vocational Tech	2,104	5,000	(4,381)	-	-	-	2,723
Total restricted fund	140,302	355,138	(371,960)	-	(23)	-	123,457
Total	\$ 286,086	\$ 549,679	\$ (569,335)	\$ 23	\$ (23)	\$ -	\$ 266,430

**DALEWOOD MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 9,240	\$ -	\$ 9,240	\$ -	\$ -	\$ 5,901	\$ 3,339	\$ 9,240	\$ 9,240
Restricted fund:									
Athletics	16,303	-	16,303	-	-	16,303	-	16,303	16,303
Band	1,001	-	1,001	-	-	1,001	-	1,001	1,001
Benevolent Fund	4,627	-	4,627	-	-	4,627	-	4,627	4,627
Benwood Grant	3,000	-	3,000	-	3,000	-	-	3,000	3,000
Cheerleading	1,598	-	1,598	-	-	1,598	-	1,598	1,598
Chorus	144	-	144	-	-	144	-	144	144
Community Foundation Grant	2,594	-	2,594	-	2,594	-	-	2,594	2,594
E-Lab	563	-	563	-	-	563	-	563	563
Faculty Fund	539	-	539	-	-	539	-	539	539
Fine Arts	6,522	-	6,522	-	-	6,522	-	6,522	6,522
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Library	1,349	-	1,349	-	-	1,349	-	1,349	1,349
Miss Dalewood Pageant Club	53	-	53	-	-	53	-	53	53
National Honor Society	327	-	327	-	-	327	-	327	327
Physical Education	185	-	185	-	-	185	-	185	185
Vulcan Material Foundation Donation	10,077	-	10,077	-	-	10,077	-	10,077	10,077
Total restricted fund	49,167	-	49,167	-	5,594	43,573	-	49,167	49,167
Total	\$ 58,407	\$ -	\$ 58,407	\$ -	\$ 5,594	\$ 49,474	\$ 3,339	\$ 58,407	\$ 58,407

**DALEWOOD MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 12,558	\$ 15,674	\$ (18,992)	\$ -	\$ -	\$ -	\$ 9,240
Restricted fund:							
Athletics	17,013	36,410	(37,120)	-	-	-	16,303
Band	1,001	-	-	-	-	-	1,001
Benevolent Fund	5,167	4,795	(5,335)	-	-	-	4,627
Benwood Grant	3,000	-	-	-	-	-	3,000
Cheerleading	1,604	490	(496)	-	-	-	1,598
Chorus	900	-	(756)	-	-	-	144
Community Foundation Grant	5,104	13,000	(15,510)	-	-	-	2,594
E-lab	475	199	(111)	-	-	-	563
Faculty Fund	922	1,559	(1,942)	-	-	-	539
Fine Arts	7,319	2,400	(3,197)	-	-	-	6,522
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Library	149	1,200	-	-	-	-	1,349
Miss Dalewood Pageant Club	53	-	-	-	-	-	53
National Honor Society	363	110	(146)	-	-	-	327
Physical Education	36	1,000	(851)	-	-	-	185
Vulcan Material Foundation Donation	-	11,600	(1,523)	-	-	-	10,077
Total restricted fund	43,106	73,048	(66,987)	-	-	-	49,167
Total	\$ 55,664	\$ 88,722	\$ (85,979)	\$ -	\$ -	\$ -	\$ 58,407

**EAST HAMILTON MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 98,146	\$ -	\$ 98,146	\$ -	\$ -	\$ 5,371	\$ 92,775	\$ 98,146	\$ 98,146
Restricted fund:									
Athletics	90,398	-	90,398	-	-	90,398	-	90,398	90,398
Band	3,483	-	3,483	-	-	3,483	-	3,483	3,483
Cheerleading	9,690	-	9,690	-	-	9,690	-	9,690	9,690
Chorus	3,234	-	3,234	-	-	3,234	-	3,234	3,234
Class of 2024	871	-	871	-	-	871	-	871	871
E-lab	260	-	260	-	-	260	-	260	260
Faculty Fund	320	-	320	-	-	320	-	320	320
Fine Arts	1,134	-	1,134	-	-	1,134	-	1,134	1,134
Honor Society	14,327	-	14,327	-	-	14,327	-	14,327	14,327
Library	292	-	292	-	-	292	-	292	292
Model United Nations	95	-	95	-	-	95	-	95	95
Physical Education	1,309	-	1,309	-	-	1,309	-	1,309	1,309
PTA Donations	633	-	633	-	-	633	-	633	633
Special Education	205	-	205	-	-	205	-	205	205
STEM - English	1,117	-	1,117	-	-	1,117	-	1,117	1,117
Student Teacher Program	108	-	108	-	-	108	-	108	108
Yearbook	900	-	900	-	-	900	-	900	900
Total restricted fund	128,376	-	128,376	-	-	128,376	-	128,376	128,376
Total	\$ 226,522	\$ -	\$ 226,522	\$ -	\$ -	\$ 133,747	\$ 92,775	\$ 226,522	\$ 226,522

EAST HAMILTON MIDDLE SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 98,950	\$ 49,629	\$ (50,738)	\$ 305	\$ -	\$ -	\$ 98,146
Restricted fund:							
Athletics	92,634	81,855	(84,091)	-	-	-	90,398
Band	18,797	17,996	(33,310)	-	-	-	3,483
Battelle STEM Grant	3,045	2,500	(5,542)	-	(3)	-	-
Character Ed Clubs	44	-	-	-	(44)	-	-
Cheerleading	9,692	9,239	(9,241)	-	-	-	9,690
Chorus	3,758	-	(524)	-	-	-	3,234
Class of 2023	460	2,280	(1,869)	-	(871)	-	-
Class of 2024	-	-	-	871	-	-	871
E-lab	260	-	-	-	-	-	260
Faculty Fund	377	1,558	(1,615)	-	-	-	320
F.B.L.A. Club	123	135	-	-	(258)	-	-
Fine Arts	397	2,400	(1,663)	-	-	-	1,134
Hamilton County Athletic Conference	-	285	(285)	-	-	-	-
Honor Society	21,158	11,820	(18,651)	-	-	-	14,327
Junior League Grant	285	-	(285)	-	-	-	-
Library	1,911	6,610	(8,229)	-	-	-	292
Model United Nations	95	1,290	(1,290)	-	-	-	95
Physical Education	2,226	1,400	(2,317)	-	-	-	1,309
PTA Donations	4,300	3,400	(7,067)	-	-	-	633
Special Education	456	-	(251)	-	-	-	205
STEM - English	1,117	-	-	-	-	-	1,117
Student Teacher Program	108	-	-	-	-	-	108
TVA Robotics Donation	-	100	(100)	-	-	-	-
Yearbook	920	-	(20)	-	-	-	900
Total restricted fund	162,163	142,868	(176,350)	871	(1,176)	-	128,376
Total	\$ 261,113	\$ 192,497	\$ (227,088)	\$ 1,176	\$ (1,176)	\$ -	\$ 226,522

EAST LAKE ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 12,406	\$ -	\$ 12,406	\$ -	\$ -	\$ -	\$ 12,406	\$ 12,406	
Restricted fund:									
Aquaponics Donations	65	-	65	-	-	65	-	65	
Athletics	17,069	-	17,069	-	-	17,069	-	17,069	
BETA Club	85	-	85	-	-	85	-	85	
Care Closet Clothing Donation	65	-	65	-	-	65	-	65	
Cheerleading	320	-	320	-	-	320	-	320	
Chorus	535	-	535	-	-	535	-	535	
Dance Team	625	-	625	-	-	625	-	625	
Faculty Fund	1,391	-	1,391	-	-	1,391	-	1,391	
Field Trips	3,741	-	3,741	-	-	3,741	-	3,741	
Fine Arts	4,882	-	4,882	-	-	4,882	-	4,882	
Hamilton County Athletic Conference	103	-	103	-	-	103	-	103	
Ladell Moffat Donation	6,456	-	6,456	-	-	6,456	-	6,456	
Library	1,824	-	1,824	-	-	1,824	-	1,824	
Mann Welding Donation	5,000	-	5,000	-	-	5,000	-	5,000	
Physical Education	866	-	866	-	-	866	-	866	
Special Teams	1,141	-	1,141	-	-	1,141	-	1,141	
Student Uniforms	303	-	303	-	-	303	-	303	
TVA Donations	14	-	14	-	-	14	-	14	
TVA Robotics Donations	428	-	428	-	-	428	-	428	
Vandalism	168	-	168	-	-	168	-	168	
Vocational Tech	490	-	490	-	-	490	-	490	
Total restricted fund	45,571	-	45,571	-	-	45,571	-	45,571	
Total	\$ 57,977	\$ -	\$ 57,977	\$ -	\$ -	\$ 45,571	\$ 12,406	\$ 57,977	

EAST LAKE ACADEMY OF FINE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 15,524	\$ 30,053	\$ (33,205)	\$ 34	\$ -	\$ -	\$ 12,406
Restricted fund:							
Aquaponics Donations	65	-	-	-	-	-	65
Athletics	14,126	40,245	(37,302)	-	-	-	17,069
Band	100	-	(100)	-	-	-	-
Basic Education Program	87	-	(53)	-	(34)	-	-
BETA Club	85	-	-	-	-	-	85
Care Closet Clothing Donation	50	1,500	(1,485)	-	-	-	65
Cheerleading	962	2,697	(3,339)	-	-	-	320
Chorus	535	-	-	-	-	-	535
Dance Team	588	2,335	(2,298)	-	-	-	625
Faculty Fund	1,038	1,256	(903)	-	-	-	1,391
Field Trips	3,741	-	-	-	-	-	3,741
Fine Arts	5,005	2,535	(2,658)	-	-	-	4,882
Hamilton County Athletic Conference	-	285	(182)	-	-	-	103
Ladell Moffat Donation	-	10,000	(3,544)	-	-	-	6,456
Library	725	1,200	(101)	-	-	-	1,824
Mann Welding Donation	-	5,000	-	-	-	-	5,000
Nancy Emerling Donation	-	10,000	(10,000)	-	-	-	-
Pep Club	165	-	(165)	-	-	-	-
Physical Education	243	1,250	(627)	-	-	-	866
Special Teams	2,884	628	(2,371)	-	-	-	1,141
Student Uniforms	303	-	-	-	-	-	303
TVA Donations	14	-	-	-	-	-	14
TVA Robotics Donations	328	100	-	-	-	-	428
Vandalism	168	-	-	-	-	-	168
Vocational Tech	755	-	(265)	-	-	-	490
Total restricted fund	31,967	79,031	(65,393)	-	(34)	-	45,571
Total	\$ 47,491	\$ 109,084	\$ (98,598)	\$ 34	\$ (34)	\$ -	\$ 57,977

**EAST RIDGE MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 72,978	\$ -	\$ 72,978	\$ -	\$ -	\$ 10,208	\$ 62,770	\$ 72,978	\$ 72,978
Restricted fund:									
Athletics	25,494	-	25,494	-	-	25,494	-	25,494	25,494
Band	846	-	846	-	-	846	-	846	846
BETA Club	391	-	391	-	-	391	-	391	391
Blue Cross/Blue Shield	335	-	335	-	-	335	-	335	335
Cheerleading	3,136	-	3,136	-	-	3,136	-	3,136	3,136
Chorus	1,006	-	1,006	-	-	1,006	-	1,006	1,006
Faculty Fund	281	-	281	-	-	281	-	281	281
Field Trip- Eighth Grade	317	-	317	-	-	317	-	317	317
Fine Arts	1,208	-	1,208	-	-	1,208	-	1,208	1,208
Foreign Language	108	-	108	-	-	108	-	108	108
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Library	1,455	-	1,455	-	-	1,455	-	1,455	1,455
Physical Education	529	-	529	-	-	529	-	529	529
Special Education	26	-	26	-	-	26	-	26	26
Staff Development	1,642	-	1,642	-	-	1,642	-	1,642	1,642
Student Council	3,098	-	3,098	-	-	3,098	-	3,098	3,098
Student Teacher Program	1,330	-	1,330	-	-	1,330	-	1,330	1,330
TVA Donations	161	-	161	-	-	161	-	161	161
Total restricted fund	41,648	-	41,648	-	-	41,648	-	41,648	41,648
Total	\$ 114,626	\$ -	\$ 114,626	\$ -	\$ -	\$ 51,856	\$ 62,770	\$ 114,626	\$ 114,626

**EAST RIDGE MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 65,533	\$ 25,745	\$ (18,300)	\$ -	\$ -	\$ -	\$ 72,978
Restricted fund:							
Athletics	35,409	18,771	(28,686)	-	-	-	25,494
Band	846	-	-	-	-	-	846
BETA Club	192	5,421	(5,222)	-	-	-	391
Blue Cross/Blue Shield	-	3,000	(2,665)	-	-	-	335
Cheerleading	1,358	2,475	(697)	-	-	-	3,136
Chorus	539	467	-	-	-	-	1,006
Dick's Sporting Goods Foundation Grant	-	25,000	(25,000)	-	-	-	-
Faculty Fund	3,286	361	(3,366)	-	-	-	281
Field Trip- Eighth Grade	317	-	-	-	-	-	317
Fine Arts	3,774	2,400	(4,966)	-	-	-	1,208
Foreign Language	108	-	-	-	-	-	108
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Library	1,777	1,200	(1,522)	-	-	-	1,455
Physical Education	804	1,250	(1,525)	-	-	-	529
Special Allocation	1,631	-	(1,631)	-	-	-	-
Special Education	26	-	-	-	-	-	26
Staff Development	2,418	-	(776)	-	-	-	1,642
Student Council	3,098	-	-	-	-	-	3,098
Student Teacher Program	1,992	-	(662)	-	-	-	1,330
TVA Donations	410	100	(349)	-	-	-	161
Total restricted fund	57,985	60,730	(77,067)	-	-	-	41,648
Total	\$ 123,518	\$ 86,475	\$ (95,367)	\$ -	\$ -	\$ -	\$ 114,626

**HIXSON MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 104,340	\$ -	\$ 104,340	\$ -	\$ -	\$ -	\$ 104,340	\$ 104,340	\$ 104,340
Restricted fund:									
Athletics	46,433	-	46,433	-	-	46,433	-	46,433	46,433
Band	11,343	-	11,343	-	-	11,343	-	11,343	11,343
Battelle STEM Grant	32,786	-	32,786	-	32,786	-	-	32,786	32,786
Benevolent Fund	1,271	-	1,271	-	-	1,271	-	1,271	1,271
BETA Club	674	-	674	-	-	674	-	674	674
Cheerleading	1,172	-	1,172	-	-	1,172	-	1,172	1,172
Chorus	310	-	310	-	-	310	-	310	310
Drama Club	2,478	-	2,478	-	-	2,478	-	2,478	2,478
Faculty Fund	1,836	-	1,836	-	-	1,836	-	1,836	1,836
Fine Arts	5,307	-	5,307	-	-	5,307	-	5,307	5,307
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
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	488	-	488	-	-	488	-	488	488
Lowes Grant	38	-	38	-	38	-	-	38	38
Math Special	40	-	40	-	-	40	-	40	40
Physical Education	74	-	74	-	-	74	-	74	74
PTA Donation	823	-	823	-	-	823	-	823	823
Robotics Donation	246	-	246	-	-	246	-	246	246
Staff Development	256	-	256	-	-	256	-	256	256
STEM Club	3,004	-	3,004	-	-	3,004	-	3,004	3,004
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	1,164	-	1,164	-	-	1,164	-	1,164	1,164
Total restricted fund	142,751	-	142,751	-	35,607	107,144	-	142,751	142,751
Total	\$ 247,091	\$ -	\$ 247,091	\$ -	\$ 35,607	\$ 107,144	\$ 104,340	\$ 247,091	\$ 247,091

**HIXSON MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 127,756	\$ 67,353	\$ (90,827)	\$ 58	\$ -	\$ -	\$ 104,340
Restricted fund:							
Athletics	41,696	78,320	(73,583)	-	-	-	46,433
Band	8,344	17,101	(14,102)	-	-	-	11,343
Battelle STEM Grant	12,786	20,000	-	-	-	-	32,786
Benevolent Fund	859	1,464	(1,052)	-	-	-	1,271
BETA Club	674	-	-	-	-	-	674
Cheerleading	422	750	-	-	-	-	1,172
Chorus	101	1,472	(1,263)	-	-	-	310
Drama Club	2,478	-	-	-	-	-	2,478
Faculty Fund	3,778	3,202	(5,144)	-	-	-	1,836
Fine Arts	6,967	2,400	(4,060)	-	-	-	5,307
Hamilton County Athletic Conference	-	285	-	-	-	-	285
HCS EdConnect Grant Award	2,000	-	-	-	-	-	2,000
HCS Foundation Donation	25,000	-	-	-	-	-	25,000
Junior League Grant	783	-	-	-	-	-	783
Library	499	3,190	(3,201)	-	-	-	488
Lowes Grant	38	-	-	-	-	-	38
Math Special	40	-	-	-	-	-	40
Physical Education	453	1,000	(1,379)	-	-	-	74
PTA Donation	823	-	-	-	-	-	823
Robotics Donation	246	-	-	-	-	-	246
Special Allocation	366	-	(308)	-	(58)	-	-
Staff Development	870	-	(614)	-	-	-	256
STEM Club	3,032	-	(28)	-	-	-	3,004
Student Council	3,009	-	-	-	-	-	3,009
Student Teacher Program	1,100	-	-	-	-	-	1,100
Technology	418	-	-	-	-	-	418
Technology Student Association	413	-	-	-	-	-	413
Vocational Tech	2,490	100	(1,426)	-	-	-	1,164
Total restricted fund	119,685	129,284	(106,160)	-	(58)	-	142,751
Total	\$ 247,441	\$ 196,637	\$ (196,987)	\$ 58	\$ (58)	\$ -	\$ 247,091

**HOWARD CONNECT ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 21,514	\$ -	\$ 21,514	\$ -	\$ -	\$ -	21,514	\$ 21,514	\$ 21,514
Restricted fund:									
Athletics	12,420	-	12,420	-	-	12,420	-	12,420	12,420
Business Management	2,208	-	2,208	-	-	2,208	-	2,208	2,208
Care Closet	1	-	1	-	-	1	-	1	1
Cheerleading	158	-	158	-	-	158	-	158	158
Faculty Fund	378	-	378	-	-	378	-	378	378
Fine Arts	4,537	-	4,537	-	-	4,537	-	4,537	4,537
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Mechatronics	2,499	-	2,499	-	-	2,499	-	2,499	2,499
Physical Education	3	-	3	-	-	3	-	3	3
Student Council	363	-	363	-	-	363	-	363	363
Total restricted fund	22,852	-	22,852	-	-	22,852	-	22,852	22,852
Total	\$ 44,366	\$ -	\$ 44,366	\$ -	\$ -	\$ 22,852	\$ 21,514	\$ 44,366	\$ 44,366

HOWARD CONNECT ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 36,809	\$ 10,709	\$ (26,004)	\$ -	\$ -	\$ -	\$ 21,514
Restricted fund:							
Athletics	13,811	11,495	(12,886)	-	-	-	12,420
Business Management	2,208	-	-	-	-	-	2,208
Care Closet	-	2,000	(1,999)	-	-	-	1
Cheerleading	89	248	(179)	-	-	-	158
Excel Art Music Grant	-	997	(997)	-	-	-	-
Faculty Fund	407	1,618	(1,647)	-	-	-	378
Fine Arts	3,152	2,598	(1,213)	-	-	-	4,537
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Junior League Grant	-	750	(750)	-	-	-	-
Library	-	1,200	(1,200)	-	-	-	-
Mechatronics	2,499	-	-	-	-	-	2,499
National Junior Art Honor Society	-	60	(60)	-	-	-	-
Physical Education	-	1,000	(997)	-	-	-	3
Student Council	-	615	(252)	-	-	-	363
Total restricted fund	22,166	22,866	(22,180)	-	-	-	22,852
Total	\$ 58,975	\$ 33,575	\$ (48,184)	\$ -	\$ -	\$ -	\$ 44,366

**HUNTER MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Fund Balance			
						Assigned	Unassigned	Total Fund Balance	
General	\$ 94,380	\$ -	\$ 94,380	\$ -	\$ -	\$ 4,402	\$ 89,978	\$ 94,380	\$ 94,380
Restricted fund:									
Art	498	-	498	-	-	498	-	498	498
Athletics	58,041	-	58,041	-	-	58,041	-	58,041	58,041
Band	2,767	-	2,767	-	-	2,767	-	2,767	2,767
Benevolent Fund	144	-	144	-	-	144	-	144	144
Cheerleading	377	-	377	-	-	377	-	377	377
Chorus	1,736	-	1,736	-	-	1,736	-	1,736	1,736
Dance Team	4,581	-	4,581	-	-	4,581	-	4,581	4,581
Faculty Fund	697	-	697	-	-	697	-	697	697
Fine Arts	5,390	-	5,390	-	-	5,390	-	5,390	5,390
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
HCDE Chromebooks	120	-	120	-	-	120	-	120	120
Honor Society	3,635	-	3,635	-	-	3,635	-	3,635	3,635
Junior League Grant	478	-	478	-	478	-	-	478	478
Library	6,413	-	6,413	-	-	6,413	-	6,413	6,413
Physical Education	7,409	-	7,409	-	-	7,409	-	7,409	7,409
PTSA Donations	2,105	-	2,105	-	-	2,105	-	2,105	2,105
Special Education	4,687	-	4,687	-	-	4,687	-	4,687	4,687
Special Teams	291	-	291	-	-	291	-	291	291
Student Teacher Program	22	-	22	-	-	22	-	22	22
Technology Education	1	-	1	-	-	1	-	1	1
Vandalism	105	-	105	-	-	105	-	105	105
Yearbook	245	-	245	-	-	245	-	245	245
Total restricted fund	100,027	-	100,027	-	478	99,549	-	100,027	100,027
Total	\$ 194,407	\$ -	\$ 194,407	\$ -	\$ 478	\$ 103,951	\$ 89,978	\$ 194,407	\$ 194,407

HUNTER MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 64,682	\$ 122,209	\$ (92,518)	\$ 7	\$ -	\$ -	\$ 94,380
Restricted fund:							
Art	498	-	-	-	-	-	498
Athletics	69,853	44,051	(55,863)	-	-	-	58,041
Band	2,493	518	(244)	-	-	-	2,767
Basic Education Program	52	-	(45)	-	(7)	-	-
Benevolent Fund	224	-	(80)	-	-	-	144
Cheerleading	3	7,600	(7,226)	-	-	-	377
Chorus	2,163	518	(945)	-	-	-	1,736
Dance Team	3,103	6,939	(5,461)	-	-	-	4,581
Faculty Fund	831	2,042	(2,176)	-	-	-	697
Fine Arts	3,705	4,867	(3,182)	-	-	-	5,390
Hamilton County Athletic Conference	-	285	-	-	-	-	285
HCDE Chromebooks	120	-	-	-	-	-	120
Honor Society	2,134	3,860	(2,359)	-	-	-	3,635
Junior League Grant	239	1,210	(971)	-	-	-	478
Library	4,902	6,453	(4,942)	-	-	-	6,413
Physical Education	7,264	1,000	(855)	-	-	-	7,409
PTSA Donations	-	10,847	(8,742)	-	-	-	2,105
Special Education	4,720	2,407	(2,440)	-	-	-	4,687
Special Teams	291	-	-	-	-	-	291
Student Teacher Program	22	-	-	-	-	-	22
Technology Education	189	-	(188)	-	-	-	1
Vandalism	105	-	-	-	-	-	105
Yearbook	1,731	500	(1,986)	-	-	-	245
Total restricted fund	104,642	93,097	(97,705)	-	(7)	-	100,027
Total	\$ 169,324	\$ 215,306	\$ (190,223)	\$ 7	\$ (7)	\$ -	\$ 194,407

**LOFTIS MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 40,364	\$ -	\$ 40,364	\$ -	\$ -	\$ 3,985	\$ 36,379	\$ 40,364	\$ 40,364
Restricted fund:									
Art	805	-	805	-	-	805	-	805	805
Athletics	49,156	-	49,156	-	-	49,156	-	49,156	49,156
Band	1,445	-	1,445	-	-	1,445	-	1,445	1,445
Benevolent Fund	200	-	200	-	-	200	-	200	200
BETA Club	1,241	-	1,241	-	-	1,241	-	1,241	1,241
Biology Club	17	-	17	-	-	17	-	17	17
Cheerleading	4,329	-	4,329	-	-	4,329	-	4,329	4,329
Chess Club	138	-	138	-	-	138	-	138	138
Chorus	5,066	-	5,066	-	-	5,066	-	5,066	5,066
Community Foundation Donations	3,000	-	3,000	-	-	3,000	-	3,000	3,000
Computer	59	-	59	-	-	59	-	59	59
D and D Gaming Club	9	-	9	-	-	9	-	9	9
Faculty Fund	885	-	885	-	-	885	-	885	885
Fine Arts	3,214	-	3,214	-	-	3,214	-	3,214	3,214
Library	5,984	-	5,984	-	-	5,984	-	5,984	5,984
Outdoor Classroom	60	-	60	-	-	60	-	60	60
Partners in Education	19,390	-	19,390	-	-	19,390	-	19,390	19,390
PTA Donations	961	-	961	-	-	961	-	961	961
Student Council	2,877	-	2,877	-	-	2,877	-	2,877	2,877
Technology Student Association	2,677	-	2,677	-	-	2,677	-	2,677	2,677
TVA Robotics Donations	911	-	911	-	-	911	-	911	911
Total restricted fund	102,424	-	102,424	-	-	102,424	-	102,424	102,424
Total	\$ 142,788	\$ -	\$ 142,788	\$ -	\$ -	\$ 106,409	\$ 36,379	\$ 142,788	\$ 142,788

LOFTIS MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 47,450	\$ 42,151	\$ (49,240)	\$ 3	\$ -	\$ -	\$ 40,364
Restricted fund:							
Art	990	-	(185)	-	-	-	805
Athletics	45,643	69,347	(65,834)	-	-	-	49,156
Band	1,890	550	(995)	-	-	-	1,445
Basic Education Program	97	-	(94)	-	(3)	-	-
Benevolent Fund	200	-	-	-	-	-	200
BETA Club	1,227	15,408	(15,394)	-	-	-	1,241
Biology Club	-	1,039	(1,022)	-	-	-	17
Cheerleading	5,124	17,026	(17,821)	-	-	-	4,329
Chess Club	13	125	-	-	-	-	138
Chorus	7,849	5,243	(8,026)	-	-	-	5,066
Community Foundation Donations	-	3,000	-	-	-	-	3,000
Computer	59	-	-	-	-	-	59
D and D Gaming Club	-	165	(156)	-	-	-	9
Excel Art Music Grant	-	707	(707)	-	-	-	-
Faculty Fund	1,308	1,975	(2,398)	-	-	-	885
Fine Arts	8,422	2,400	(7,608)	-	-	-	3,214
Hamilton County Athletic Conference	-	285	(285)	-	-	-	-
Junior League Grant	-	658	(658)	-	-	-	-
Library	6,518	4,791	(5,325)	-	-	-	5,984
Outdoor Classroom	60	-	-	-	-	-	60
Partners in Education	10,390	9,000	-	-	-	-	19,390
Physical Education	166	1,000	(1,166)	-	-	-	-
PTA Donations	1,770	3,300	(4,109)	-	-	-	961
Special Allocation	138	-	(138)	-	-	-	-
Student Council	2,111	4,886	(4,120)	-	-	-	2,877
Technology Student Association	2,677	-	-	-	-	-	2,677
TVA Robotics Donations	1,126	-	(215)	-	-	-	911
Vandalism	476	-	(476)	-	-	-	-
Vocational Tech	373	-	(373)	-	-	-	-
Total restricted fund	98,627	140,905	(137,105)	-	(3)	-	102,424
Total	\$ 146,077	\$ 183,056	\$ (186,345)	\$ 3	\$ (3)	\$ -	\$ 142,788

**OOLTEWAH MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 97,859	\$ -	\$ 97,859	\$ -	\$ -	\$ 15,402	\$ 82,457	\$ 97,859	\$ 97,859
Restricted fund:									
Anglers Fishing Club	9	-	9	-	-	9	-	9	9
Art	43	-	43	-	-	43	-	43	43
Athletics	59,943	-	59,943	-	-	59,943	-	59,943	59,943
Band	1,056	-	1,056	-	-	1,056	-	1,056	1,056
BETA Club	2,296	-	2,296	-	-	2,296	-	2,296	2,296
Cheerleading	1,741	-	1,741	-	-	1,741	-	1,741	1,741
Chorus	1,547	-	1,547	-	-	1,547	-	1,547	1,547
Dance	466	-	466	-	-	466	-	466	466
Drama Club	943	-	943	-	-	943	-	943	943
Exceptional Education	133	-	133	-	-	133	-	133	133
Faculty Fund	756	-	756	-	-	756	-	756	756
Fellowship/Christian Owls	46	-	46	-	-	46	-	46	46
Fine Arts	2,666	-	2,666	-	-	2,666	-	2,666	2,666
Hamilton County Athletic Conference	202	-	202	-	-	202	-	202	202
Hutcheson Foundation Donations	700	-	700	-	-	700	-	700	700
Library	3,792	-	3,792	-	-	3,792	-	3,792	3,792
McKee Workshop Grant	295	-	295	-	295	-	-	295	295
Physical Education	1,700	-	1,700	-	-	1,700	-	1,700	1,700
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
Vandalism	20	-	20	-	-	20	-	20	20
Vocational Tech	4,745	-	4,745	-	-	4,745	-	4,745	4,745
Total restricted fund	84,991	-	84,991	-	295	84,696	-	84,991	84,991
Total	\$ 182,850	\$ -	\$ 182,850	\$ -	\$ 295	\$ 100,098	\$ 82,457	\$ 182,850	\$ 182,850

OLTEWAH MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 85,757	\$ 50,199	\$ (38,097)	\$ -	\$ -	\$ -	\$ 97,859
Restricted fund:							
Anglers Fishing Club	9	-	-	-	-	-	9
Art	128	-	(85)	-	-	-	43
Athletics	71,630	67,023	(78,710)	-	-	-	59,943
Band	1,559	4,285	(4,788)	-	-	-	1,056
BETA Club	4,403	7,966	(10,073)	-	-	-	2,296
Cheerleading	3,273	8,325	(9,857)	-	-	-	1,741
Chorus	1,659	9,812	(9,924)	-	-	-	1,547
Dance	669	690	(893)	-	-	-	466
Drama Club	943	-	-	-	-	-	943
Excel Art Music Grant	-	921	(921)	-	-	-	-
Exceptional Education	133	-	-	-	-	-	133
Faculty Fund	797	222	(263)	-	-	-	756
Fellowship/Christian Owls	46	-	-	-	-	-	46
Fine Arts	3,482	2,400	(3,216)	-	-	-	2,666
Hamilton County Athletic Conference	5,132	-	(4,930)	-	-	-	202
Hutcheson Foundation Donations	700	-	-	-	-	-	700
Library	3,110	1,200	(518)	-	-	-	3,792
McKee Workshop Grant	295	-	-	-	-	-	295
Physical Education	1,678	1,977	(1,955)	-	-	-	1,700
Renaissance Program	423	-	-	-	-	-	423
Robotics Club	390	-	-	-	-	-	390
Student Council	-	157	(157)	-	-	-	-
Student Teacher Program	109	-	-	-	-	-	109
TVA Donations	970	-	-	-	-	-	970
Vandalism	-	352	(332)	-	-	-	20
Vocational Tech	4,889	-	(144)	-	-	-	4,745
Total restricted fund	106,427	105,330	(126,766)	-	-	-	84,991
Total	\$ 192,184	\$ 155,529	\$ (164,863)	\$ -	\$ -	\$ -	\$ 182,850

**ORCHARD KNOB MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 29,317	\$ -	\$ 29,317	\$ -	\$ -	\$ 1,832	\$ 27,485	\$ 29,317	\$ 29,317
Restricted fund:									
Athletics	19,890	-	19,890	-	-	19,890	-	19,890	19,890
Band	67	-	67	-	-	67	-	67	67
Benwood Grant	2,050	-	2,050	-	2,050	-	-	2,050	2,050
Blue Cross/Blue Shield	1,839	-	1,839	-	-	1,839	-	1,839	1,839
Care Closet Donations	1,686	-	1,686	-	-	1,686	-	1,686	1,686
Cheerleading	811	-	811	-	-	811	-	811	811
Community Foundation Donation	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Culinary Club	52	-	52	-	-	52	-	52	52
Dance	500	-	500	-	-	500	-	500	500
Eighth Grade Special	370	-	370	-	-	370	-	370	370
Faculty Fund	1,224	-	1,224	-	-	1,224	-	1,224	1,224
Fine Arts	7,080	-	7,080	-	-	7,080	-	7,080	7,080
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Incentives	24	-	24	-	-	24	-	24	24
Library	1,544	-	1,544	-	-	1,544	-	1,544	1,544
Physical Education	4,005	-	4,005	-	-	4,005	-	4,005	4,005
Redemption to the Nations Donation	2,785	-	2,785	-	-	2,785	-	2,785	2,785
Sprint Technology	13,407	-	13,407	-	-	13,407	-	13,407	13,407
Student Government Association	229	-	229	-	-	229	-	229	229
TN American Water Donation	500	-	500	-	-	500	-	500	500
UNUM Grant	739	-	739	-	739	-	-	739	739
Total restricted fund	61,087	-	61,087	-	2,789	58,298	-	61,087	61,087
Total	\$ 90,404	\$ -	\$ 90,404	\$ -	\$ 2,789	\$ 60,130	\$ 27,485	\$ 90,404	\$ 90,404

ORCHARD KNOB MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 26,763	\$ 14,701	\$ (12,175)	\$ 28	\$ -	\$ -	\$ 29,317
Restricted fund:							
Athletics	21,909	15,132	(17,151)	-	-	-	19,890
Band	419	-	(352)	-	-	-	67
Basic Education Program	28	-	-	-	(28)	-	-
Benwood Grant	3,000	-	(950)	-	-	-	2,050
Blue Cross/Blue Shield	-	3,000	(1,161)	-	-	-	1,839
Care Closet Donations	4,142	1,000	(3,456)	-	-	-	1,686
Cheerleading	1,041	1,540	(1,770)	-	-	-	811
Community Foundation Donation	-	2,000	-	-	-	-	2,000
Culinary Club	52	-	-	-	-	-	52
Dance	500	-	-	-	-	-	500
Eighth Grade Special	878	23	(531)	-	-	-	370
Faculty Fund	201	1,731	(708)	-	-	-	1,224
Fine Arts	5,421	2,400	(741)	-	-	-	7,080
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Incentives	-	273	(249)	-	-	-	24
Library	1,372	1,220	(1,048)	-	-	-	1,544
Physical Education	2,755	1,250	-	-	-	-	4,005
Redemption to the Nations Donation	3,085	-	(300)	-	-	-	2,785
Sprint Technology	5,465	14,698	(6,756)	-	-	-	13,407
Student Government Association	382	100	(253)	-	-	-	229
TN American Water Donation	-	500	-	-	-	-	500
TVA Robotics Donation	-	100	(100)	-	-	-	-
UNUM Grant	765	-	(26)	-	-	-	739
Total restricted fund	51,415	45,252	(35,552)	-	(28)	-	61,087
Total	\$ 78,178	\$ 59,953	\$ (47,727)	\$ 28	\$ (28)	\$ -	\$ 90,404

**RED BANK MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 63,081	\$ -	\$ 63,081	\$ -	\$ -	\$ 11,139	\$ 51,942	\$ 63,081	\$ 63,081
Restricted fund:									
Athletics	36,361	-	36,361	-	-	36,361	-	36,361	36,361
Band	13	-	13	-	-	13	-	13	13
Basic Education Program	634	-	634	-	634	-	-	634	634
Benevolent Fund	1,090	-	1,090	-	-	1,090	-	1,090	1,090
Cheerleading	4,106	-	4,106	-	-	4,106	-	4,106	4,106
Chorus	343	-	343	-	-	343	-	343	343
Dance	1,563	-	1,563	-	-	1,563	-	1,563	1,563
Faculty Fund	641	-	641	-	-	641	-	641	641
Fine Arts	2,481	-	2,481	-	-	2,481	-	2,481	2,481
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
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	1,491	-	1,491	-	-	1,491	-	1,491	1,491
Math	195	-	195	-	-	195	-	195	195
Physical Education	5,901	-	5,901	-	-	5,901	-	5,901	5,901
Special Education	5,139	-	5,139	-	-	5,139	-	5,139	5,139
STEM	20	-	20	-	-	20	-	20	20
Student Council	187	-	187	-	-	187	-	187	187
Technical Engineering Ed.	25	-	25	-	-	25	-	25	25
TVA Robotics Donations	246	-	246	-	-	246	-	246	246
Vandalism	101	-	101	-	-	101	-	101	101
Total restricted fund	62,745	-	62,745	-	757	61,988	-	62,745	62,745
Total	\$ 125,826	\$ -	\$ 125,826	\$ -	\$ 757	\$ 73,127	\$ 51,942	\$ 125,826	\$ 125,826

RED BANK MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 62,895	\$ 23,244	\$ (23,058)	\$ -	\$ -	\$ -	\$ 63,081
Restricted fund:							
Athletics	27,567	43,119	(34,325)	-	-	-	36,361
Band	-	1,146	(1,133)	-	-	-	13
Basic Education Program	634	-	-	-	-	-	634
Battelle STEM Grant	1,000	3,500	(4,500)	-	-	-	-
Benevolent Fund	1,090	-	-	-	-	-	1,090
BETA Club	-	468	(468)	-	-	-	-
Cheerleading	50	10,773	(6,717)	-	-	-	4,106
Chorus	343	-	-	-	-	-	343
Dance	14	2,163	(614)	-	-	-	1,563
Faculty Fund	282	846	(487)	-	-	-	641
Fine Arts	3,768	2,665	(3,952)	-	-	-	2,481
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Junior League Grant	123	-	-	-	-	-	123
Lego Robotics Club	54	-	-	-	-	-	54
Leo's Jr. Club	1,746	-	-	-	-	-	1,746
Library	372	3,344	(2,225)	-	-	-	1,491
Math	195	-	-	-	-	-	195
Physical Education	5,193	1,250	(542)	-	-	-	5,901
Special Allocation	3,696	12	(3,708)	-	-	-	-
Special Education	4,620	2,349	(1,830)	-	-	-	5,139
STEM	50	-	(30)	-	-	-	20
Student Council	158	400	(371)	-	-	-	187
Technical Engineering Ed.	89	-	(64)	-	-	-	25
TVA Robotics Donations	146	100	-	-	-	-	246
Vandalism	101	-	-	-	-	-	101
Total restricted fund	51,291	72,420	(60,966)	-	-	-	62,745
Total	\$ 114,186	\$ 95,664	\$ (84,024)	\$ -	\$ -	\$ -	\$ 125,826

**SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 164,472	\$ -	\$ 164,472	\$ -	\$ -	\$ -	\$ 164,472	\$ 164,472	\$ 164,472
Restricted fund:									
Advanced Placement	6,660	-	6,660	-	-	6,660	-	6,660	6,660
Art	1,030	-	1,030	-	-	1,030	-	1,030	1,030
Athletics	160,022	-	160,022	-	-	160,022	-	160,022	160,022
Band	30,390	-	30,390	-	-	30,390	-	30,390	30,390
Beautification	2,338	-	2,338	-	-	2,338	-	2,338	2,338
BETA Club	1,076	-	1,076	-	-	1,076	-	1,076	1,076
Business Management	1,480	-	1,480	-	-	1,480	-	1,480	1,480
Cheerleading	33,497	-	33,497	-	-	33,497	-	33,497	33,497
Chorus	1,916	-	1,916	-	-	1,916	-	1,916	1,916
Class of 2025	202	-	202	-	-	202	-	202	202
Climbing Club	8	-	8	-	-	8	-	8	8
Exceptional Education	352	-	352	-	-	352	-	352	352
Faculty Fund	3,516	-	3,516	-	-	3,516	-	3,516	3,516
Fine Arts	4,684	-	4,684	-	-	4,684	-	4,684	4,684
Future Business Leaders of America	444	-	444	-	-	444	-	444	444
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Interact Club	153	-	153	-	-	153	-	153	153
Lego Club	20	-	20	-	-	20	-	20	20
Leo Club	2,399	-	2,399	-	-	2,399	-	2,399	2,399
Library	1,227	-	1,227	-	-	1,227	-	1,227	1,227
Model United Nations	4,136	-	4,136	-	-	4,136	-	4,136	4,136
Mountain Education Fund	5,917	-	5,917	-	-	5,917	-	5,917	5,917
Mu Alpha Theta	3,438	-	3,438	-	-	3,438	-	3,438	3,438
National Honor Society	2,498	-	2,498	-	-	2,498	-	2,498	2,498
Physical Education	178	-	178	-	-	178	-	178	178
Prom	11,180	-	11,180	-	-	11,180	-	11,180	11,180
PTA Donations	949	-	949	-	-	949	-	949	949

(continued)

**SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
Robotics Club	239	-	239	-	-	239	-	239	239
Science Bowl	320	-	320	-	-	320	-	320	320
SMHS - Intl. Baccalaureate	15,147	-	15,147	-	-	15,147	-	15,147	15,147
Soccer Field Lights	1,074	-	1,074	-	-	1,074	-	1,074	1,074
Special Teams	3,609	-	3,609	-	-	3,609	-	3,609	3,609
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
STEM	442	-	442	-	-	442	-	442	442
Student Council	13,314	-	13,314	-	-	13,314	-	13,314	13,314
Technology Student Association	259	-	259	-	-	259	-	259	259
Theatre Arts	13,074	-	13,074	-	-	13,074	-	13,074	13,074
Vandalism	557	-	557	-	-	557	-	557	557
Vocational Tech	41	-	41	-	-	41	-	41	41
Total restricted fund	333,462	-	333,462	-	2,989	330,473	-	333,462	333,462
Total	<u>\$ 497,934</u>	<u>\$ -</u>	<u>\$ 497,934</u>	<u>\$ -</u>	<u>\$ 2,989</u>	<u>\$ 330,473</u>	<u>\$ 164,472</u>	<u>\$ 497,934</u>	<u>\$ 497,934</u>

SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 175,233	\$ 112,591	\$ (123,352)	\$ -	\$ -	\$ -	\$ 164,472
Restricted fund:							
Advanced Placement	6,979	3,186	(3,505)	-	-	-	6,660
Art	1,195	120	(285)	-	-	-	1,030
Athletics	169,543	249,435	(258,956)	-	-	-	160,022
Band	32,199	125,269	(127,078)	-	-	-	30,390
Beautification	2,338	-	-	-	-	-	2,338
BETA Club	2,724	7,512	(9,160)	-	-	-	1,076
Business Management	-	7,926	(6,446)	-	-	-	1,480
Business Tech	3,643	-	(3,643)	-	-	-	-
Charities	40	-	(40)	-	-	-	-
Cheerleading	32,009	44,080	(42,592)	-	-	-	33,497
Chorus	1,504	14,578	(14,166)	-	-	-	1,916
Class of 2025	202	-	-	-	-	-	202
Climbing Club	8	-	-	-	-	-	8
Exceptional Education	317	1,678	(1,643)	-	-	-	352
Faculty Fund	2,367	1,964	(815)	-	-	-	3,516
Fine Arts	8,819	6,100	(10,235)	-	-	-	4,684
French Club	23	-	(23)	-	-	-	-
Future Business Leaders of America	460	550	(566)	-	-	-	444
Hamilton County Athletic Association	-	285	-	-	-	-	285
Interact Club	153	-	-	-	-	-	153
IT - Web Design	2,431	-	(2,431)	-	-	-	-
Junior League Grant	-	700	(700)	-	-	-	-
Lego Club	20	-	-	-	-	-	20
Leo Club	1,512	6,977	(6,090)	-	-	-	2,399
Library	1,964	1,350	(2,087)	-	-	-	1,227
Model United Nations	6,112	50,875	(52,851)	-	-	-	4,136
Mountain Education Fund	6,848	146,356	(147,287)	-	-	-	5,917
Mu Alpha Theta	3,491	350	(403)	-	-	-	3,438
National Honor Society	1,939	1,800	(1,241)	-	-	-	2,498
Physical Education	-	2,000	(1,822)	-	-	-	178
Prom	13,892	16,500	(19,212)	-	-	-	11,180
PTA Donations	1,024	3,743	(3,818)	-	-	-	949
Robotics Club	807	1,400	(1,968)	-	-	-	239
Science Bowl	320	-	-	-	-	-	320

(continued)

SIGNAL MOUNTAIN MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
SMHS - Intl. Baccalaureate	30,055	18,048	(32,956)	-	-	-	15,147
Soccer Field Lights	1,074	-	-	-	-	-	1,074
Special Teams	2,317	2,538	(1,246)	-	-	-	3,609
Staff Development	2,402	-	-	-	-	-	2,402
State Farm Grant	2,989	-	-	-	-	-	2,989
STEM	-	3,754	(3,312)	-	-	-	442
Student Council	6,780	11,836	(5,302)	-	-	-	13,314
Technology Student Association	402	5,199	(5,342)	-	-	-	259
Theatre Arts	18,144	17,107	(22,177)	-	-	-	13,074
Vandalism	557	-	-	-	-	-	557
Vocational Tech	917	-	(876)	-	-	-	41
Total restricted fund	370,520	753,216	(790,274)	-	-	-	333,462
Total	\$ 545,753	\$ 865,807	\$ (913,626)	\$ -	\$ -	\$ -	\$ 497,934

**SODDY-DAISY MIDDLE
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 37,287	\$ -	\$ 37,287	\$ -	\$ -	\$ 2,514	\$ 34,773	\$ 37,287	\$ 37,287
Restricted fund:									
Art	765	-	765	-	-	765	-	765	765
Athletics	41,670	-	41,670	-	-	41,670	-	41,670	41,670
Band	1,692	-	1,692	-	-	1,692	-	1,692	1,692
Beautification	200	-	200	-	-	200	-	200	200
Cheerleading	9,915	-	9,915	-	-	9,915	-	9,915	9,915
Community Foundation Donations	3,532	-	3,532	-	-	3,532	-	3,532	3,532
Drama Club	4,438	-	4,438	-	-	4,438	-	4,438	4,438
Faculty Fund	3,240	-	3,240	-	-	3,240	-	3,240	3,240
Fine Arts	352	-	352	-	-	352	-	352	352
Fred Skillern Donation	15,340	-	15,340	-	-	15,340	-	15,340	15,340
Health Coordinated Club	106	-	106	-	-	106	-	106	106
J. Wilson Memorial Scholarship	11,287	-	11,287	-	-	11,287	-	11,287	11,287
Library	1,417	-	1,417	-	-	1,417	-	1,417	1,417
Literature	386	-	386	-	-	386	-	386	386
Partners in Education	16,777	-	16,777	-	-	16,777	-	16,777	16,777
Physical Education	87	-	87	-	-	87	-	87	87
Renaissance Program	1,452	-	1,452	-	-	1,452	-	1,452	1,452
PTA Donations	707	-	707	-	-	707	-	707	707
Science	1,218	-	1,218	-	-	1,218	-	1,218	1,218
Special Education	246	-	246	-	-	246	-	246	246
Staff Development	220	-	220	-	-	220	-	220	220
Student Council	4,307	-	4,307	-	-	4,307	-	4,307	4,307
Student Teacher Program	539	-	539	-	-	539	-	539	539
Vandalism	213	-	213	-	-	213	-	213	213
Total restricted fund	120,106	-	120,106	-	-	120,106	-	120,106	120,106
Total	\$ 157,393	\$ -	\$ 157,393	\$ -	\$ -	\$ 122,620	\$ 34,773	\$ 157,393	\$ 157,393

SODDY-DAISY MIDDLE
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 35,779	\$ 38,813	\$ (37,306)	\$ 1	\$ -	\$ -	\$ 37,287
Restricted fund:							
Art	765	-	-	-	-	-	765
Athletics	44,566	49,937	(52,833)	-	-	-	41,670
Band	3,237	-	(1,545)	-	-	-	1,692
Battelle STEM Grant	1	-	-	-	(1)	-	-
Beautification	200	-	-	-	-	-	200
Cheerleading	3,155	13,284	(6,524)	-	-	-	9,915
Community Foundation Donations	3,559	-	(27)	-	-	-	3,532
Drama Club	3,903	7,762	(7,227)	-	-	-	4,438
Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Faculty Fund	2,724	1,198	(682)	-	-	-	3,240
Fine Arts	246	2,400	(2,294)	-	-	-	352
Fred Skillern Donation	21,862	-	(6,522)	-	-	-	15,340
Hamilton County Athletic Conference	-	285	(285)	-	-	-	-
Health Coordinated Club	216	-	(110)	-	-	-	106
J. Wilson Memorial Scholarship	11,731	4,200	(4,644)	-	-	-	11,287
Junior League Grant	-	525	(525)	-	-	-	-
Library	2,234	1,518	(2,335)	-	-	-	1,417
Literature	386	-	-	-	-	-	386
Partners in Education	9,494	9,000	(1,717)	-	-	-	16,777
Physical Education	194	1,000	(1,107)	-	-	-	87
Renaissance Program	464	5,150	(4,162)	-	-	-	1,452
PTA Donations	707	1,140	(1,140)	-	-	-	707
Science	1,831	-	(613)	-	-	-	1,218
Special Education	356	150	(260)	-	-	-	246
Staff Development	220	-	-	-	-	-	220
Student Council	4,442	2,731	(2,866)	-	-	-	4,307
Student Teacher Program	1,178	-	(639)	-	-	-	539
Vandalism	15	416	(218)	-	-	-	213
Total restricted fund	117,686	101,696	(99,275)	-	(1)	-	120,106
Total	\$ 153,465	\$ 140,509	\$ (136,581)	\$ 1	\$ (1)	\$ -	\$ 157,393

**TYNER MIDDLE ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 71,797	\$ -	\$ 71,797	\$ -	\$ -	\$ -	\$ 71,797	\$ 71,797	\$ 71,797
Restricted fund:									
Athletics	10,975	-	10,975	-	-	10,975	-	10,975	10,975
Band	117	-	117	-	-	117	-	117	117
Cheerleading	556	-	556	-	-	556	-	556	556
Chorus	2,433	-	2,433	-	-	2,433	-	2,433	2,433
E-Lab	69	-	69	-	-	69	-	69	69
Faculty Fund	238	-	238	-	-	238	-	238	238
Fine Arts	3,286	-	3,286	-	-	3,286	-	3,286	3,286
Grant Family and Friends Donation	744	-	744	-	744	-	-	744	744
Hamilton County Athletic Conference	135	-	135	-	-	135	-	135	135
Library	6,143	-	6,143	-	-	6,143	-	6,143	6,143
Physical Education	107	-	107	-	-	107	-	107	107
Special Teams	55	-	55	-	-	55	-	55	55
Vandalism	10	-	10	-	-	10	-	10	10
Total restricted fund	24,868	-	24,868	-	744	24,124	-	24,868	24,868
Total	\$ 96,665	\$ -	\$ 96,665	\$ -	\$ 744	\$ 24,124	\$ 71,797	\$ 96,665	\$ 96,665

TYNER MIDDLE ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 76,160	\$ 51,486	\$ (56,362)	\$ 513	\$ -	\$ -	\$ 71,797
Restricted fund:							
Athletics	21,480	26,610	(37,115)	-	-	-	10,975
Band	100	343	(326)	-	-	-	117
Battelle STEM Grant	-	5,000	(5,000)	-	-	-	-
Blue Cross/Blue Shield	-	3,000	(3,000)	-	-	-	-
Cheerleading	318	4,611	(4,373)	-	-	-	556
Chorus	2,433	-	-	-	-	-	2,433
E-Lab	-	69	-	-	-	-	69
Faculty Fund	358	924	(1,044)	-	-	-	238
Fine Arts	4,623	2,400	(3,737)	-	-	-	3,286
Grant Family and Friends Donation	833	-	(89)	-	-	-	744
Hamilton County Athletic Conference	-	285	(150)	-	-	-	135
Library	7,989	2,606	(4,452)	-	-	-	6,143
Physical Education	1,111	1,000	(2,004)	-	-	-	107
Special Teams	488	334	(767)	-	-	-	55
Technology Student Association	351	-	-	-	(351)	-	-
Tybots	154	-	-	-	(154)	-	-
Vandalism	10	-	-	-	-	-	10
Vocational Tech	8	-	-	-	(8)	-	-
Walmart Grant	1,250	-	(1,250)	-	-	-	-
Woodland Park Baptist Church Donation	-	3,000	(3,000)	-	-	-	-
Total restricted fund	41,506	50,182	(66,307)	-	(513)	-	24,868
Total	\$ 117,666	\$ 101,668	\$ (122,669)	\$ 513	\$ (513)	\$ -	\$ 96,665

**BRAINERD HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
	General	\$ 9,256	\$ -	\$ 9,256	\$ -	\$ -	\$ 9,256		\$ -
Restricted fund:									
American Chemistry Society Grant	300	-	300	-	300	-	-	300	300
Athletics	54,070	-	54,070	-	-	54,070	-	54,070	54,070
Auto Mechanics	53	-	53	-	-	53	-	53	53
Aviation	4,392	-	4,392	-	-	4,392	-	4,392	4,392
Band	234	-	234	-	-	234	-	234	234
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	519	-	519	-	-	519	-	519	519
Brainerd Together Initiative	2,086	-	2,086	-	-	2,086	-	2,086	2,086
Business Technology	3,438	-	3,438	-	-	3,438	-	3,438	3,438
Care Closet	485	-	485	-	-	485	-	485	485
Cheerleading	319	-	319	-	-	319	-	319	319
Chess Club	24	-	24	-	-	24	-	24	24
Chorus	510	-	510	-	-	510	-	510	510
Community Foundation Donations	43	-	43	-	-	43	-	43	43
Cosmetology	2,638	-	2,638	-	-	2,638	-	2,638	2,638
Criminal Justice	1,047	-	1,047	-	-	1,047	-	1,047	1,047
Culinary Arts	10,927	-	10,927	-	-	10,927	-	10,927	10,927
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	708	-	708	-	-	708	-	708	708
Fellowship of Christian Athletes	78	-	78	-	-	78	-	78	78

(continued)

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	6,565	-	6,565	-	-	6,565	-	6,565	6,565
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	4,801	-	4,801	-	-	4,801	-	4,801	4,801
Golden Apple Teacher of the Year	125	-	125	-	-	125	-	125	125
HCS EdConnect Grant Award	514	-	514	-	-	514	-	514	514
Health Occupations	1,784	-	1,784	-	-	1,784	-	1,784	1,784
Honor Society	878	-	878	-	-	878	-	878	878
Key Club	490	-	490	-	-	490	-	490	490
Launch Donations	447	-	447	-	-	447	-	447	447
Library	1,217	-	1,217	-	-	1,217	-	1,217	1,217
Physical Education	1,218	-	1,218	-	-	1,218	-	1,218	1,218
Prom	348	-	348	-	-	348	-	348	348
ROTC/JROTC	2,753	-	2,753	-	-	2,753	-	2,753	2,753
Sankofa Fund Grant	315	-	315	-	315	-	-	315	315
Student Government Association	408	-	408	-	-	408	-	408	408
Student Incentives	818	-	818	-	-	818	-	818	818
Student Uniforms	326	-	326	-	-	326	-	326	326
Tennessee Score Grant	646	-	646	-	646	-	-	646	646
TVA Donations	796	-	796	-	-	796	-	796	796
Vandalism	109	-	109	-	-	109	-	109	109
Total restricted fund	115,638	-	115,638	-	2,813	112,825	-	115,638	115,638
Total	\$ 124,894	\$ -	\$ 124,894	\$ -	\$ 2,813	\$ 122,081	\$ -	\$ 124,894	\$ 124,894

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 7,784	\$ 42,715	\$ (41,243)	\$ -	\$ -	\$ -	\$ 9,256
Restricted fund:							
American Chemistry Society Grant	300	-	-	-	-	-	300
Art	24	-	(24)	-	-	-	-
Athletics	49,615	117,593	(113,138)	-	-	-	54,070
Auto Mechanics	1,936	-	(1,883)	-	-	-	53
Aviation	150	9,676	(5,434)	-	-	-	4,392
Band	599	-	(365)	-	-	-	234
Basic Education Program	88	-	(88)	-	-	-	-
Battelle STEM Grant	1,500	-	-	-	-	-	1,500
Beautification	526	-	-	-	-	-	526
Book Club	1,353	-	-	-	-	-	1,353
Brainerd Alumni	379	-	-	-	-	-	379
Brainerd Believers	1,295	4,647	(5,423)	-	-	-	519
Brainerd Together Initiative	2,099	-	(13)	-	-	-	2,086
Business Technology	3,258	3,516	(3,336)	-	-	-	3,438
Care Closet	-	1,500	(1,015)	-	-	-	485
Cheerleading	57	353	(91)	-	-	-	319
Chess Club	24	-	-	-	-	-	24
Chorus	895	-	(385)	-	-	-	510
Community Foundation Donations	43	-	-	-	-	-	43
Cosmetology	3,763	2,038	(3,163)	-	-	-	2,638
Criminal Justice	1,886	3,809	(4,648)	-	-	-	1,047
Culinary Arts	4,023	10,981	(4,077)	-	-	-	10,927
Dual Enrollment Program	21	-	-	-	-	-	21
E-Lab	467	-	-	-	-	-	467
Electric Power Board Grant	52	-	-	-	-	-	52
Evening School Donations	183	-	-	-	-	-	183
Exceptional Education	319	-	-	-	-	-	319
Faculty Fund	259	3,074	(2,625)	-	-	-	708
Fellowship of Christian Athletes	78	-	-	-	-	-	78
Fine Arts	10,575	3,762	(7,772)	-	-	-	6,565
Fund for Excel Art Music Grant	-	1,507	(1,507)	-	-	-	-
Furniture, Fixtures and Equipment	324	-	-	-	-	-	324

(continued)

BRAINERD HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Future Business Leaders of America	362	-	-	-	-	-	362
Future Ready Aviation	3,723	-	-	-	-	-	3,723
FRI-Entrepreneurship	666	5,305	(1,170)	-	-	-	4,801
Golden Apple Teacher of the Year	125	-	-	-	-	-	125
HCS EdConnect Grant Award	1,272	-	(758)	-	-	-	514
Health Occupations	2,499	1,594	(2,309)	-	-	-	1,784
Honor Society	544	1,255	(921)	-	-	-	878
Key Club	490	-	-	-	-	-	490
Launch Donations	447	-	-	-	-	-	447
Library	836	1,200	(819)	-	-	-	1,217
Physical Education	1,110	1,000	(892)	-	-	-	1,218
Prom	911	5,750	(6,313)	-	-	-	348
ROTC/JROTC	1,591	1,400	(238)	-	-	-	2,753
Sankofa Fund Grant	5,000	1,500	(6,185)	-	-	-	315
Staff Development	68	-	(68)	-	-	-	-
STEM	2,500	-	(2,500)	-	-	-	-
Student Government Association	408	-	-	-	-	-	408
Student Incentives	146	2,065	(1,393)	-	-	-	818
Student Uniforms	326	-	-	-	-	-	326
Tennessee Score Grant	-	2,000	(1,354)	-	-	-	646
TVA Donations	796	-	-	-	-	-	796
Vandalism	109	-	-	-	-	-	109
Total restricted fund	110,020	185,525	(179,907)	-	-	-	115,638
Total	\$ 117,804	\$ 228,240	\$ (221,150)	\$ -	\$ -	\$ -	\$ 124,894

**CENTRAL HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
General	\$ 58,672	\$ -	\$ 58,672	\$ -	\$ -	\$ 924	\$ 57,748	\$ 58,672	\$ 58,672
Restricted fund:									
Advanced Placement	694	-	694	-	-	694	-	694	694
Athletics	64,253	-	64,253	-	-	64,253	-	64,253	64,253
Band	2,755	-	2,755	-	-	2,755	-	2,755	2,755
Benevolent Fund	92	-	92	-	-	92	-	92	92
BETA Club/Alpha League	2,252	-	2,252	-	-	2,252	-	2,252	2,252
Business Technology	2,329	-	2,329	-	-	2,329	-	2,329	2,329
Career Pathways	2,378	-	2,378	-	-	2,378	-	2,378	2,378
Cheerleading	185	-	185	-	-	185	-	185	185
Chorus	3,675	-	3,675	-	-	3,675	-	3,675	3,675
Community Foundation Donation	6,256	-	6,256	-	-	6,256	-	6,256	6,256
Drama Club	732	-	732	-	-	732	-	732	732
Faculty Fund	29	-	29	-	-	29	-	29	29
Fine Arts	7,227	-	7,227	-	-	7,227	-	7,227	7,227
Graphic Arts	1,365	-	1,365	-	-	1,365	-	1,365	1,365
Guidance	45	-	45	-	-	45	-	45	45
HCDE Textbooks	332	-	332	-	-	332	-	332	332
Honor Society	1,103	-	1,103	-	-	1,103	-	1,103	1,103
Junior League Grant	279	-	279	-	279	-	-	279	279
Library	1,685	-	1,685	-	-	1,685	-	1,685	1,685
Marketing	1,354	-	1,354	-	-	1,354	-	1,354	1,354
Model United Nations	144	-	144	-	-	144	-	144	144
Physical Education	72	-	72	-	-	72	-	72	72
Piano	214	-	214	-	-	214	-	214	214
Positivity Club	10	-	10	-	-	10	-	10	10
Prom	3,088	-	3,088	-	-	3,088	-	3,088	3,088
ROTC/JROTC	4,741	-	4,741	-	-	4,741	-	4,741	4,741
Rob Campbell Memorial	2,539	-	2,539	-	-	2,539	-	2,539	2,539

(continued)

**CENTRAL HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
Ruriteen Club	115	-	115	-	-	115	-	115	115
Scholarships	9,813	-	9,813	-	-	9,813	-	9,813	9,813
Special Education	469	-	469	-	-	469	-	469	469
Student Teacher Program	182	-	182	-	-	182	-	182	182
Technology Donations	22,188	-	22,188	-	-	22,188	-	22,188	22,188
Track Facilities Project	1,683	-	1,683	-	-	1,683	-	1,683	1,683
Vandalism	313	-	313	-	-	313	-	313	313
VEC Grant	600	-	600	-	600	-	-	600	600
Total restricted fund	145,191	-	145,191	-	879	144,312	-	145,191	145,191
Total	<u>\$ 203,863</u>	<u>\$ -</u>	<u>\$ 203,863</u>	<u>\$ -</u>	<u>\$ 879</u>	<u>\$ 145,236</u>	<u>\$ 57,748</u>	<u>\$ 203,863</u>	<u>\$ 203,863</u>

CENTRAL HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 55,588	\$ 42,131	\$ (39,078)	\$ 31	\$ -	\$ -	\$ 58,672
Restricted fund:							
Advanced Placement	548	783	(637)	-	-	-	694
Athletics	66,812	133,168	(135,727)	-	-	-	64,253
Band	13,542	6,439	(17,226)	-	-	-	2,755
Battelle STEM Grant	15	-	-	-	(15)	-	-
Benevolent Fund	92	-	-	-	-	-	92
BETA Club/Alpha League	1,925	788	(461)	-	-	-	2,252
Business Technology	3,098	2,780	(3,549)	-	-	-	2,329
Career Pathways	2,378	-	-	-	-	-	2,378
Cheerleading	8,064	10,172	(18,051)	-	-	-	185
Chorus	3,592	3,445	(3,362)	-	-	-	3,675
Community Foundation Donations	7,927	1,000	(2,671)	-	-	-	6,256
Drama Club	732	-	-	-	-	-	732
Faculty Fund	205	1,104	(1,280)	-	-	-	29
Fine Arts	5,564	3,200	(1,537)	-	-	-	7,227
Fund for Excel Art Music Grant	-	1,000	(1,000)	-	-	-	-
Graphic Arts	370	6,722	(5,727)	-	-	-	1,365
Guidance	45	-	-	-	-	-	45
Harbor Freight Grant	4,019	500	(4,507)	-	(12)	-	-
HCDE Textbooks	-	332	-	-	-	-	332
Honor Society	855	1,285	(1,037)	-	-	-	1,103
Junior League Grant	-	750	(471)	-	-	-	279
Library	1,082	1,200	(597)	-	-	-	1,685
Marketing	1,841	5,159	(5,646)	-	-	-	1,354
Model United Nations	144	-	-	-	-	-	144
Physical Education	409	1,250	(1,587)	-	-	-	72

(continued)

CENTRAL HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Piano	1,186	510	(1,482)	-	-	-	214
Positivity Club	131	302	(423)	-	-	-	10
Prom	2,561	8,133	(7,606)	-	-	-	3,088
ROTC/JROTC	7,319	21,278	(23,856)	-	-	-	4,741
Rob Campbell Memorial	5,339	-	(2,800)	-	-	-	2,539
Ruriteen Club	191	510	(586)	-	-	-	115
Scholarships	4,750	9,363	(4,300)	-	-	-	9,813
Special Allocation	58	-	(54)	-	(4)	-	-
Special Education	1,435	3,002	(3,968)	-	-	-	469
Student Teacher Program	182	-	-	-	-	-	182
Technology Donations	8,848	14,698	(1,358)	-	-	-	22,188
Track Facilities Project	1,683	-	-	-	-	-	1,683
TVA Robotics Donation	-	100	(100)	-	-	-	-
Vandalism	313	-	-	-	-	-	313
VEC Grant	1,486	2,565	(3,451)	-	-	-	600
Total restricted fund	158,741	241,538	(255,057)	-	(31)	-	145,191
Total	<u>\$ 214,329</u>	<u>\$ 283,669</u>	<u>\$ (294,135)</u>	<u>\$ 31</u>	<u>\$ (31)</u>	<u>\$ -</u>	<u>\$ 203,863</u>

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
General	\$ 127,480	\$ -	\$ 127,480	\$ -	\$ -	\$ 2,813	\$ 124,667	\$ 127,480	\$ 127,480
Restricted fund:									
Advanced Placement	4,147	-	4,147	-	-	4,147	-	4,147	4,147
AP All Access Grant	747	-	747	-	747	-	-	747	747
Art	4,478	-	4,478	-	-	4,478	-	4,478	4,478
Band	7,249	-	7,249	-	-	7,249	-	7,249	7,249
Black Box and Auditorium Project	2,498	-	2,498	-	-	2,498	-	2,498	2,498
Bobby Stone Foundation Grant	33,839	-	33,839	-	33,839	-	-	33,839	33,839
Care Clothes Closet	5	-	5	-	-	5	-	5	5
Career Exploration	549	-	549	-	-	549	-	549	549
Chattanooga High School Challenge	1,686	-	1,686	-	-	1,686	-	1,686	1,686
Chorus	2,943	-	2,943	-	-	2,943	-	2,943	2,943
Class of 2024	2,341	-	2,341	-	-	2,341	-	2,341	2,341
Class of 2025	2,533	-	2,533	-	-	2,533	-	2,533	2,533
Class of 2026	1,229	-	1,229	-	-	1,229	-	1,229	1,229
Class of 2027	669	-	669	-	-	669	-	669	669
Class of 2028	467	-	467	-	-	467	-	467	467
Class of 2029	414	-	414	-	-	414	-	414	414
Communications Department	3,399	-	3,399	-	-	3,399	-	3,399	3,399
Dance	7,434	-	7,434	-	-	7,434	-	7,434	7,434
Digital Arts	3,000	-	3,000	-	-	3,000	-	3,000	3,000
Earth Club	935	-	935	-	-	935	-	935	935
English	26	-	26	-	-	26	-	26	26
Faculty Fund	510	-	510	-	-	510	-	510	510
FBLA Club	1,702	-	1,702	-	-	1,702	-	1,702	1,702
Fellowship of Christian Athletes Club	191	-	191	-	-	191	-	191	191
Fine Arts	1,743	-	1,743	-	-	1,743	-	1,743	1,743
Guidance	154	-	154	-	-	154	-	154	154
Honor Society	1,650	-	1,650	-	-	1,650	-	1,650	1,650

(continued)

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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
Library	483	-	483	-	-	483	-	483	483
Magnet Programming	536	-	536	-	-	536	-	536	536
Model United Nations	80	-	80	-	-	80	-	80	80
Music Production Lab Club	100	-	100	-	-	100	-	100	100
Music - Theatre	9,622	-	9,622	-	-	9,622	-	9,622	9,622
PAPA Donations	10,330	-	10,330	-	-	10,330	-	10,330	10,330
Performing Arts	2,836	-	2,836	-	-	2,836	-	2,836	2,836
Performing Arts League Grant	1,500	-	1,500	-	1,500	-	-	1,500	1,500
Physical Education	3	-	3	-	-	3	-	3	3
Piano Class	545	-	545	-	-	545	-	545	545
Prom	8,157	-	8,157	-	-	8,157	-	8,157	8,157
Science	484	-	484	-	-	484	-	484	484
Science Olympiad Club	400	-	400	-	-	400	-	400	400
Special Teams	2,524	-	2,524	-	-	2,524	-	2,524	2,524
Sprint Technology	31,224	-	31,224	-	-	31,224	-	31,224	31,224
Student Teacher Program	75	-	75	-	-	75	-	75	75
Theatrical Arts	7,709	-	7,709	-	-	7,709	-	7,709	7,709
Tri-M Music Honor Society	90	-	90	-	-	90	-	90	90
Weldone F. Osborne Foundation Grant	30	-	30	-	30	-	-	30	30
Total restricted fund	163,266	-	163,266	-	36,116	127,150	-	163,266	163,266
Total	\$ 290,746	\$ -	\$ 290,746	\$ -	\$ 36,116	\$ 129,963	\$ 124,667	\$ 290,746	\$ 290,746

CHATTANOOGA HIGH CENTER FOR CREATIVE ARTS
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 134,212	\$ 98,214	\$ (103,539)	\$ -	\$ (1,407)	\$ -	\$ 127,480
Restricted fund:							
Advanced Placement	3,946	14,764	(14,563)	-	-	-	4,147
AP All Access Grant	1,241	-	(494)	-	-	-	747
Art	4,415	113	(50)	-	-	-	4,478
ArtsBuild Grant	332	-	(332)	-	-	-	-
Band	7,972	17,064	(17,787)	-	-	-	7,249
Basic Education Program	170	-	(160)	-	(10)	-	-
Battelle STEM Grant	40	-	(40)	-	-	-	-
Black Box and Auditorium Project	2,498	-	-	-	-	-	2,498
Bobby Stone Foundation Grant	44,509	-	(10,670)	-	-	-	33,839
Care Clothes Closet	-	500	(495)	-	-	-	5
Career Exploration	549	-	-	-	-	-	549
Chattanooga High School Challenge	1,686	-	-	-	-	-	1,686
Chorus	5,856	20,908	(23,821)	-	-	-	2,943
Class of 2023	307	720	(702)	-	(325)	-	-
Class of 2024	2,191	-	(175)	325	-	-	2,341
Class of 2025	1,911	995	(373)	-	-	-	2,533
Class of 2026	889	524	(184)	-	-	-	1,229
Class of 2027	637	457	(425)	-	-	-	669
Class of 2028	-	467	-	-	-	-	467
Class of 2029	-	414	-	-	-	-	414
Communications Department	2,844	2,473	(1,918)	-	-	-	3,399
Dance	4,228	23,467	(20,261)	-	-	-	7,434
Digital Arts	-	3,000	-	-	-	-	3,000
Earth Club	236	805	(106)	-	-	-	935
English	182	-	(156)	-	-	-	26
Faculty Fund	1,536	410	(1,436)	-	-	-	510
FBLA Club	-	2,102	(900)	500	-	-	1,702
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
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Field Trips	-	129,442	(129,442)	-	-	-	-
Fine Arts	4,294	6,075	(8,626)	-	-	-	1,743
Guidance	136	1,728	(1,710)	-	-	-	154
Honor Society	3,090	430	(1,870)	-	-	-	1,650
Library	342	1,255	(1,114)	-	-	-	483
Magnet Programming	4,324	-	(3,788)	-	-	-	536
Model United Nations	20	570	(510)	-	-	-	80
Music Production Lab Club	100	-	-	-	-	-	100
Music - Theatre	12,113	29,791	(32,282)	-	-	-	9,622
NYC Trip	-	-	(1,417)	1,417	-	-	-
PAPA Donations	34,917	6,031	(30,618)	-	-	-	10,330
Performing Arts	4,414	5,264	(6,842)	-	-	-	2,836
Performing Arts League Grant	1,000	1,500	(1,000)	-	-	-	1,500
Physical Education	26	1,000	(1,023)	-	-	-	3
Piano Class	695	137	(287)	-	-	-	545
Prom	4,233	11,120	(7,196)	-	-	-	8,157
Science	484	-	-	-	-	-	484
Science Olympiad Club	238	925	(763)	-	-	-	400
Special Education - Gifted	224	-	(224)	-	-	-	-
Special Teams	2,524	-	-	-	-	-	2,524
Sprint Technology	36,421	26,598	(31,295)	-	(500)	-	31,224
Student Teacher Program	-	75	-	-	-	-	75
Theatrical Arts	8,771	10,009	(11,071)	-	-	-	7,709
Tri-M Music Honor Society	197	280	(387)	-	-	-	90
Weldon F. Osborne Foundation Grant	30	-	-	-	-	-	30
Youth in Government	-	7,601	(7,601)	-	-	-	-
Total restricted fund	206,959	329,014	(374,114)	2,242	(835)	-	163,266
Total	\$ 341,171	\$ 427,228	\$ (477,653)	\$ 2,242	\$ (2,242)	\$ -	\$ 290,746

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	\$ 260,242	\$ -	\$ 260,242	\$ -	\$ -	\$ 1,930	\$ 258,312	\$ 260,242	\$ 260,242
Restricted fund:									
Art	1,723	-	1,723	-	-	1,723	-	1,723	1,723
Athletics	92,832	-	92,832	-	-	92,832	-	92,832	92,832
Audiovisual Club	518	-	518	-	-	518	-	518	518
Auditorium	23,463	-	23,463	-	-	23,463	-	23,463	23,463
Band	24,511	-	24,511	-	-	24,511	-	24,511	24,511
Battelle STEM Grant	1,811	-	1,811	-	1,811	-	-	1,811	1,811
Bee Club	1,393	-	1,393	-	-	1,393	-	1,393	1,393
Chorus	4,218	-	4,218	-	-	4,218	-	4,218	4,218
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	460	-	460	-	-	460	-	460	460
E-Sport League	126	-	126	-	-	126	-	126	126
Earth Club	947	-	947	-	-	947	-	947	947
Faculty Fund	2,217	-	2,217	-	-	2,217	-	2,217	2,217
Fine Arts	15,231	-	15,231	-	-	15,231	-	15,231	15,231
Field Trips	21,245	-	21,245	-	-	21,245	-	21,245	21,245
Fifth Grade Flower Sale	19	-	19	-	-	19	-	19	19
Grand Prix Racing Team	362	-	362	-	-	362	-	362	362
Guidance	1,937	-	1,937	-	-	1,937	-	1,937	1,937
Hamilton County Athletic Conference	285	-	285	-	-	285	-	285	285
Junior League Grant	675	-	675	-	675	-	-	675	675
Lego Robotics Club	60	-	60	-	-	60	-	60	60
Library	6,009	-	6,009	-	-	6,009	-	6,009	6,009
Magnet Programming	71,329	-	71,329	-	-	71,329	-	71,329	71,329
Math Club	107	-	107	-	-	107	-	107	107
PAIDEIA Club	763	-	763	-	-	763	-	763	763
Parent Volunteer	653	-	653	-	-	653	-	653	653
Pep Squad	606	-	606	-	-	606	-	606	606
Physical Education	9,002	-	9,002	-	-	9,002	-	9,002	9,002

(continued)

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
Professional Development	193	-	193	-	-	193	-	193	193
Prom	390	-	390	-	-	390	-	390	390
PTO Donations	1,251	-	1,251	-	-	1,251	-	1,251	1,251
Robotics Donation	100	-	100	-	-	100	-	100	100
Science	854	-	854	-	-	854	-	854	854
Staff Development	591	-	591	-	-	591	-	591	591
STEAM Lab Donations	57	-	57	-	-	57	-	57	57
Student Council	15,738	-	15,738	-	-	15,738	-	15,738	15,738
Technology Student Association	161	-	161	-	-	161	-	161	161
UN Conference	519	-	519	-	-	519	-	519	519
UNUM Grant	79	-	79	-	79	-	-	79	79
Vlasis Class Donation	2,275	-	2,275	-	-	2,275	-	2,275	2,275
Yearbook Club	1,203	-	1,203	-	-	1,203	-	1,203	1,203
Total restricted fund	309,390	-	309,390	-	4,640	304,750	-	309,390	309,390
Total	<u>\$ 569,632</u>	<u>\$ -</u>	<u>\$ 569,632</u>	<u>\$ -</u>	<u>\$ 4,640</u>	<u>\$ 306,680</u>	<u>\$ 258,312</u>	<u>\$ 569,632</u>	<u>\$ 569,632</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, 2023

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2022			Transfers In	Transfers Out		6/30/2023
General	\$ 258,008	\$ 186,313	\$ (184,160)	\$ 81	\$ -	\$ -	\$ 260,242
Restricted fund:							
AP All Access Grant	479	-	(479)	-	-	-	-
Art	1,698	25	-	-	-	-	1,723
Athletics	95,046	128,404	(130,668)	50	-	-	92,832
Audiovisual Club	142	474	(98)	-	-	-	518
Auditorium	21,304	35,800	(33,641)	-	-	-	23,463
Band	25,864	31,841	(33,194)	-	-	-	24,511
Battelle STEM Grant	-	5,000	(3,189)	-	-	-	1,811
Bee Club	-	1,905	(512)	-	-	-	1,393
Chorus	7,856	39,913	(43,551)	-	-	-	4,218
Community Foundation Grant	1,399	-	-	-	-	-	1,399
Destination Imagination	89	-	-	-	-	-	89
Dollar General Grant	676	-	-	-	-	-	676
Drama Club	1,313	-	-	-	-	-	1,313
E-lab	365	149	(54)	-	-	-	460
E-Sport League	392	1,167	(1,433)	-	-	-	126
Earth Club	822	310	(185)	-	-	-	947
Excel Art Music Grant	-	997	(997)	-	-	-	-
Faculty Fund	532	3,826	(2,141)	-	-	-	2,217
Fine Arts	10,976	7,200	(2,945)	-	-	-	15,231
Field Trips	31,560	82,014	(92,329)	-	-	-	21,245
Fifth Grade Flower Sale	-	7,150	(7,131)	-	-	-	19
Grand Prix Racing Team	60	890	(588)	-	-	-	362
Guidance	2,001	3,090	(3,154)	-	-	-	1,937
Hamilton County Athletic Conference	-	285	-	-	-	-	285
Junior League Grant	675	-	-	-	-	-	675
Lego Robotics Club	60	-	-	-	-	-	60
Library	5,945	11,058	(10,994)	-	-	-	6,009
Magnet Programming	38,768	40,533	(7,972)	-	-	-	71,329
Math Club	107	-	-	-	-	-	107
PAIDEIA Club	375	935	(547)	-	-	-	763
Parent Volunteer	83	610	(40)	-	-	-	653

(continued)

CHATTANOOGA SCHOOL FOR THE ARTS & SCIENCES
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund
	Balances 7/1/2022			Transfers In	Transfers Out		Balances 6/30/2023
Pep Squad	2,153	5,246	(6,743)	-	(50)	-	606
Physical Education	8,646	2,750	(2,394)	-	-	-	9,002
Professional Development	1,381	-	(1,188)	-	-	-	193
Prom	3,512	-	(8,612)	5,490	-	-	390
PTO Donations	1,087	20,333	(20,169)	-	-	-	1,251
Robotics Donation	-	100	-	-	-	-	100
Science	623	1,450	(1,219)	-	-	-	854
Special Allocation	81	-	-	-	(81)	-	-
Staff Development	591	-	-	-	-	-	591
STEAM Lab Donations	57	-	-	-	-	-	57
Student Council	14,044	11,965	(4,781)	-	(5,490)	-	15,738
Technology Student Association Club	237	425	(501)	-	-	-	161
UN Conference	1,815	18,119	(19,415)	-	-	-	519
UNUM Grant	79	-	-	-	-	-	79
Vlasis Class Donations	2,275	-	-	-	-	-	2,275
Yearbook Club	179	1,121	(97)	-	-	-	1,203
Total restricted fund	285,347	465,085	(440,961)	5,540	(5,621)	-	309,390
Total	\$ 543,355	\$ 651,398	\$ (625,121)	\$ 5,621	\$ (5,621)	\$ -	\$ 569,632

**EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
	General	\$ 117,119	\$ -	\$ 117,119	\$ -	\$ -	\$ 25,514		\$ 91,605
Restricted fund:									
Advanced Placement	12,135	-	12,135	-	-	12,135	-	12,135	12,135
Advanced Placement Field Trip	1,033	-	1,033	-	-	1,033	-	1,033	1,033
Anime Club	266	-	266	-	-	266	-	266	266
Art	2,802	-	2,802	-	-	2,802	-	2,802	2,802
Athletics	127,528	-	127,528	-	-	127,528	-	127,528	127,528
Band	19,638	-	19,638	-	-	19,638	-	19,638	19,638
Beautification	328	-	328	-	-	328	-	328	328
Business Technology	5,217	-	5,217	-	-	5,217	-	5,217	5,217
Caine Raisers Donation	3,943	-	3,943	-	-	3,943	-	3,943	3,943
Cheerleading	5,465	-	5,465	-	-	5,465	-	5,465	5,465
Chorus	8,487	-	8,487	-	-	8,487	-	8,487	8,487
Class of 2024	7,082	-	7,082	-	-	7,082	-	7,082	7,082
Class of 2025	2,690	-	2,690	-	-	2,690	-	2,690	2,690
Dance Team (Dance Club)	4,152	-	4,152	-	-	4,152	-	4,152	4,152
Drama Club	563	-	563	-	-	563	-	563	563
Faculty Fund	3,253	-	3,253	-	-	3,253	-	3,253	3,253
F.B.L.A. Club	5,675	-	5,675	-	-	5,675	-	5,675	5,675
F.C.A. Club	51	-	51	-	-	51	-	51	51
FHAO Club	93	-	93	-	-	93	-	93	93
Fine Arts	3,779	-	3,779	-	-	3,779	-	3,779	3,779
Honor Society	4,256	-	4,256	-	-	4,256	-	4,256	4,256
HOSA Club	476	-	476	-	-	476	-	476	476
Interact Club	328	-	328	-	-	328	-	328	328
Key Club	1,657	-	1,657	-	-	1,657	-	1,657	1,657
Leadership Class	801	-	801	-	-	801	-	801	801
Library	5,235	-	5,235	-	-	5,235	-	5,235	5,235
Math Club	529	-	529	-	-	529	-	529	529
Media Production	12	-	12	-	-	12	-	12	12

(continued)

**EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
Mock Trial	424	-	424	-	-	424	-	424	424
Model United Nations	766	-	766	-	-	766	-	766	766
National Art Honor Society	303	-	303	-	-	303	-	303	303
Outdoors Club	141	-	141	-	-	141	-	141	141
Peer Ambassador Club	425	-	425	-	-	425	-	425	425
Pep Club	266	-	266	-	-	266	-	266	266
Physical Education	1,856	-	1,856	-	-	1,856	-	1,856	1,856
Prom	12,297	-	12,297	-	-	12,297	-	12,297	12,297
PTA Donations	1,935	-	1,935	-	-	1,935	-	1,935	1,935
ROTC/JROTC	5,860	-	5,860	-	-	5,860	-	5,860	5,860
Special Education	755	-	755	-	-	755	-	755	755
Special Olympics	2,689	-	2,689	-	-	2,689	-	2,689	2,689
STEM Club	114	-	114	-	-	114	-	114	114
STEM	1,114	-	1,114	-	-	1,114	-	1,114	1,114
Student Council	289	-	289	-	-	289	-	289	289
Student Literary Magazine	597	-	597	-	-	597	-	597	597
Student Teacher Program	1,800	-	1,800	-	-	1,800	-	1,800	1,800
Theatrical Arts (Theatrical Pro.)	25,764	-	25,764	-	-	25,764	-	25,764	25,764
TVA Donations	73	-	73	-	-	73	-	73	73
Vandalism	459	-	459	-	-	459	-	459	459
Virtual Enterprise	182	-	182	-	-	182	-	182	182
Yearbook	4,635	-	4,635	-	-	4,635	-	4,635	4,635
Total restricted fund	290,218	-	290,218	-	-	290,218	-	290,218	290,218
Total	\$ 407,337	\$ -	\$ 407,337	\$ -	\$ -	\$ 315,732	\$ 91,605	\$ 407,337	\$ 407,337

EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 114,885	\$ 69,924	\$ (70,912)	\$ 3,222	\$ -	\$ -	\$ 117,119
Restricted fund:							
Advanced Placement	16,647	137,159	(141,671)	-	-	-	12,135
Advanced Placement Field Trip	1,033	-	-	-	-	-	1,033
Anime Club	1,141	-	(875)	-	-	-	266
Art	4,207	-	(1,405)	-	-	-	2,802
Athletics	133,237	202,255	(207,964)	-	-	-	127,528
Band	22,193	106,800	(109,355)	-	-	-	19,638
Beautification	328	-	-	-	-	-	328
Business Technology	8,244	2,797	(5,824)	-	-	-	5,217
Cane Raisers Donation	5,054	-	(1,111)	-	-	-	3,943
Cheerleading	22,326	28,939	(45,800)	-	-	-	5,465
Chorus	12,739	11,974	(16,226)	-	-	-	8,487
Class of 2023	3,093	4,935	(4,831)	-	(3,197)	-	-
Class of 2024	3,208	4,904	(1,030)	-	-	-	7,082
Class of 2025	1,074	1,626	(10)	-	-	-	2,690
Class of 2026	-	60	(60)	-	-	-	-
Dance Team (Dance Club)	336	3,998	(182)	-	-	-	4,152
Drafting	-	-	-	-	-	-	-
Drama Club	62	940	(439)	-	-	-	563
Excel Art Music Grant	-	886	(886)	-	-	-	-
Faculty Fund	2,700	904	(351)	-	-	-	3,253
F.B.L.A. Club	5,363	7,318	(7,006)	-	-	-	5,675
F.C.A. Club	51	-	-	-	-	-	51
FHAO Club	118	-	(25)	-	-	-	93
Fine Arts	4,028	3,200	(3,449)	-	-	-	3,779
Herpetology Club	-	628	(628)	-	-	-	-
Honor Society	4,567	4,998	(5,309)	-	-	-	4,256
HOSA Club	-	1,234	(758)	-	-	-	476
Interact Club	328	-	-	-	-	-	328
Key Club	238	3,859	(2,440)	-	-	-	1,657

(continued)

EAST HAMILTON SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Leadership Class	1,966	4,242	(5,407)	-	-	-	801
Library	5,052	1,234	(1,051)	-	-	-	5,235
Math Club	608	673	(752)	-	-	-	529
Media Production	951	6,498	(7,437)	-	-	-	12
Mock Trial	24	400	-	-	-	-	424
Model United Nations	851	280	(365)	-	-	-	766
National Art Honor Society	-	645	(342)	-	-	-	303
Outdoors Club	141	-	-	-	-	-	141
Peer Ambassador Club	386	234	(195)	-	-	-	425
Pep Club	266	-	-	-	-	-	266
Physical Education	2,649	1,000	(1,793)	-	-	-	1,856
Prom	8,034	31,255	(26,992)	-	-	-	12,297
PTA Donations	2,214	-	(279)	-	-	-	1,935
ROTC/JROTC	1,438	22,913	(18,491)	-	-	-	5,860
Special Education	755	570	(570)	-	-	-	755
Special Olympics	914	2,295	(520)	-	-	-	2,689
STEM Club	114	-	-	-	-	-	114
STEM	-	5,000	(3,886)	-	-	-	1,114
Student Council	289	-	-	-	-	-	289
Student Literary Magazine	590	160	(153)	-	-	-	597
Student Teacher Program	1,800	-	-	-	-	-	1,800
Theatre Arts (Theatrical Productions)	19,188	38,234	(31,633)	-	(25)	-	25,764
TVA Donations	73	-	-	-	-	-	73
Vandalism	532	-	(73)	-	-	-	459
Virtual Enterprise	182	-	-	-	-	-	182
Yearbook	2,569	2,425	(359)	-	-	-	4,635
Total restricted fund	303,901	647,472	(657,933)	-	(3,222)	-	290,218
Total	\$ 418,786	\$ 717,396	\$ (728,845)	\$ 3,222	\$ (3,222)	\$ -	\$ 407,337

**EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 24,869	\$ -	\$ 24,869	\$ -	\$ -	\$ 16,275	\$ 8,594	\$ 24,869	\$ 24,869
Restricted fund:									
Advanced Placement	576	-	576	-	-	576	-	576	576
Architecture	266	-	266	-	-	266	-	266	266
Art Club	12	-	12	-	-	12	-	12	12
Athletics	54,426	-	54,426	-	-	54,426	-	54,426	54,426
Auto Mechanics	1,276	-	1,276	-	-	1,276	-	1,276	1,276
Band/Chorus	182	-	182	-	-	182	-	182	182
Beautification	1,198	-	1,198	-	-	1,198	-	1,198	1,198
BETA Club	245	-	245	-	-	245	-	245	245
Business Technology	592	-	592	-	-	592	-	592	592
Cheerleading	1,937	-	1,937	-	-	1,937	-	1,937	1,937
Dance	581	-	581	-	-	581	-	581	581
Drafting	366	-	366	-	-	366	-	366	366
Drama	146	-	146	-	-	146	-	146	146
Dual Enrollment Program	1,455	-	1,455	-	-	1,455	-	1,455	1,455
East Ridge Alumni Association Donation	580	-	580	-	-	580	-	580	580
Electrical	79	-	79	-	-	79	-	79	79
English	138	-	138	-	-	138	-	138	138
Exceptional Education	4	-	4	-	-	4	-	4	4
Faculty Fund	814	-	814	-	-	814	-	814	814
Fellowship of Christian Athletes	87	-	87	-	-	87	-	87	87
Fine Arts	374	-	374	-	-	374	-	374	374
Graphic Arts	4,985	-	4,985	-	-	4,985	-	4,985	4,985
Health Science	669	-	669	-	-	669	-	669	669
Homecoming	54	-	54	-	-	54	-	54	54
Honor Society	1,702	-	1,702	-	-	1,702	-	1,702	1,702
Interior Design	1,198	-	1,198	-	-	1,198	-	1,198	1,198
Junior League Grant	698	-	698	-	698	-	-	698	698

(continued)

**EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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		
Library	35	-	35	-	-	35	-	35	35
Masonry	21	-	21	-	-	21	-	21	21
Media Production	5	-	5	-	-	5	-	5	5
Miscellaneous Donations	850	-	850	-	-	850	-	850	850
PEF	5,000	-	5,000	-	-	5,000	-	5,000	5,000
Physical Education	2	-	2	-	-	2	-	2	2
Plumbing	114	-	114	-	-	114	-	114	114
Prom	7,263	-	7,263	-	-	7,263	-	7,263	7,263
ROTC/JROTC	8,574	-	8,574	-	-	8,574	-	8,574	8,574
Scholarships	19	-	19	-	-	19	-	19	19
Student Council	811	-	811	-	-	811	-	811	811
Technology	8,764	-	8,764	-	-	8,764	-	8,764	8,764
Vandalism	99	-	99	-	-	99	-	99	99
Work Based Learning	47	-	47	-	-	47	-	47	47
Total restricted fund	106,244	-	106,244	-	698	105,546	-	106,244	106,244
Total	\$ 131,113	\$ -	\$ 131,113	\$ -	\$ 698	\$ 121,821	\$ 8,594	\$ 131,113	\$ 131,113

EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 13,795	\$ 56,697	\$ (46,011)	\$ 388	\$ -	\$ -	\$ 24,869
Restricted fund:							
Advanced Placement	376	200	-	-	-	-	576
Architecture	-	4,224	(3,958)	-	-	-	266
Art Club	142	-	(130)	-	-	-	12
Athletics	46,128	107,719	(99,421)	-	-	-	54,426
Auto Mechanics	3,448	1,977	(4,149)	-	-	-	1,276
Band/Chorus	182	-	-	-	-	-	182
Beautification	1,198	-	-	-	-	-	1,198
BETA Club	623	2,344	(3,111)	389	-	-	245
Business Technology	906	3,310	(3,624)	-	-	-	592
Cheerleading	3,827	7,238	(9,128)	-	-	-	1,937
Dance	581	-	-	-	-	-	581
Drafting	1,460	1,040	(2,134)	-	-	-	366
Drama	246	-	(100)	-	-	-	146
Dual Enrollment Program	-	1,455	-	-	-	-	1,455
East Ridge Alumni Association Donation	580	-	-	-	-	-	580
Electrical	1,594	1,649	(3,164)	-	-	-	79
English	138	-	-	-	-	-	138
Exceptional Education	407	-	(403)	-	-	-	4
Faculty Fund	1,377	4,310	(4,873)	-	-	-	814
Fellowship of Christian Athletes	87	-	-	-	-	-	87
Fine Arts	1,033	3,200	(3,859)	-	-	-	374
Graphic Arts	2,682	2,303	-	-	-	-	4,985
Health Science	903	5,943	(6,177)	-	-	-	669
Homecoming	3	1,198	(1,147)	-	-	-	54
Honor Society	376	4,763	(2,272)	-	(1,165)	-	1,702

(continued)

EAST RIDGE HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Interior Design	683	2,506	(1,991)	-	-	-	1,198
Junior League Grant	-	1,500	(802)	-	-	-	698
Library	-	1,235	(1,200)	-	-	-	35
Masonry	494	7,792	(8,265)	-	-	-	21
Media Production	1,011	3,988	(4,994)	-	-	-	5
Miscellaneous Donations	-	1,600	(750)	-	-	-	850
PEF	-	5,000	-	-	-	-	5,000
Physical Education	19	1,000	(1,017)	-	-	-	2
Plumbing	77	6,099	(6,062)	-	-	-	114
Prom	5,092	7,365	(5,582)	388	-	-	7,263
ROTC/JROTC	5,016	4,379	(821)	-	-	-	8,574
Scholarships	19	-	-	-	-	-	19
Student Council	466	740	(395)	-	-	-	811
Technology	7,839	9,774	(8,849)	-	-	-	8,764
Transportation Management Donation	-	850	(850)	-	-	-	-
Vandalism	99	-	-	-	-	-	99
Work Based Learning	-	4,779	(4,732)	-	-	-	47
Total restricted fund	89,112	211,480	(193,960)	777	(1,165)	-	106,244
Total	\$ 102,907	\$ 268,177	\$ (239,971)	\$ 1,165	\$ (1,165)	\$ -	\$ 131,113

HARRISON BAY FUTURE READY CENTER
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	\$ 26,648	\$ -	\$ 26,648	\$ -	\$ -	\$ 1,388	\$ 25,260	\$ 26,648	\$ 26,648
Restricted fund:									
Faculty Fund	195	-	195	-	-	195	-	195	195
Fine Arts	1,213	-	1,213	-	-	1,213	-	1,213	1,213
Information Technology	1,425	-	1,425	-	-	1,425	-	1,425	1,425
Library	172	-	172	-	-	172	-	172	172
Masonry	575	-	575	-	-	575	-	575	575
Mechatronics	1,662	-	1,662	-	-	1,662	-	1,662	1,662
Robotics Club	74	-	74	-	-	74	-	74	74
Skills USA	2,300	-	2,300	-	-	2,300	-	2,300	2,300
Special Education	3,350	-	3,350	-	-	3,350	-	3,350	3,350
Staff Development	19	-	19	-	-	19	-	19	19
VEC Grants	1,300	-	1,300	-	1,300	-	-	1,300	1,300
Welding	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Total restricted fund	14,285	-	14,285	-	1,300	12,985	-	14,285	14,285
Total	\$ 40,933	\$ -	\$ 40,933	\$ -	\$ 1,300	\$ 14,373	\$ 25,260	\$ 40,933	\$ 40,933

HARRISON BAY FUTURE READY CENTER
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 26,804	\$ 21,360	\$ (21,516)	\$ -	\$ -	\$ -	\$ 26,648
Restricted fund:							
Care Clothes Closet	-	500	(500)	-	-	-	-
Community Foundation Donations	24	-	(24)	-	-	-	-
Faculty Fund	140	103	(48)	-	-	-	195
Fine Arts	713	1,000	(500)	-	-	-	1,213
Information Technology	1,184	3,430	(3,189)	-	-	-	1,425
Library	172	-	-	-	-	-	172
Masonry	8,131	14,220	(21,776)	-	-	-	575
Mechatronics	1,876	625	(839)	-	-	-	1,662
Robotics Club	74	-	-	-	-	-	74
Skills USA	270	6,989	(4,959)	-	-	-	2,300
Special Education	2,697	2,407	(1,754)	-	-	-	3,350
Staff Development	19	-	-	-	-	-	19
VEC Grants	-	1,300	-	-	-	-	1,300
Welding	226	4,500	(2,726)	-	-	-	2,000
Total restricted fund	15,526	35,074	(36,315)	-	-	-	14,285
Total	\$ 42,330	\$ 56,434	\$ (57,831)	\$ -	\$ -	\$ -	\$ 40,933

**HIXSON HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 142,692	\$ -	\$ 142,692	\$ -	\$ -	\$ 25	\$ 142,667	\$ 142,692	\$ 142,692
Restricted fund:									
Advanced Placement	9,949	-	9,949	-	-	9,949	-	9,949	9,949
AG Science	13,226	-	13,226	-	-	13,226	-	13,226	13,226
Art	15,824	-	15,824	-	-	15,824	-	15,824	15,824
Art Club	345	-	345	-	-	345	-	345	345
Athletics	60,913	-	60,913	-	-	60,913	-	60,913	60,913
Band	21,309	-	21,309	-	-	21,309	-	21,309	21,309
Benevolent Fund	304	-	304	-	-	304	-	304	304
BETA Club	887	-	887	-	-	887	-	887	887
Business Education	215	-	215	-	-	215	-	215	215
CFA Leadership Grant	39	-	39	-	39	-	-	39	39
Cheerleading	245	-	245	-	-	245	-	245	245
Chorus	1,029	-	1,029	-	-	1,029	-	1,029	1,029
Class of 2024	3,822	-	3,822	-	-	3,822	-	3,822	3,822
Community Found. Grant - Thomas	235	-	235	-	235	-	-	235	235
Educational Field Exp	870	-	870	-	-	870	-	870	870
E-lab/Real World School	91	-	91	-	-	91	-	91	91
English	279	-	279	-	-	279	-	279	279
Faculty Fund	1,165	-	1,165	-	-	1,165	-	1,165	1,165
Fine Arts	2,474	-	2,474	-	-	2,474	-	2,474	2,474
Future Business Leaders of America	6,454	-	6,454	-	-	6,454	-	6,454	6,454
Future Farmers of America	1,820	-	1,820	-	-	1,820	-	1,820	1,820
Guidance	1,598	-	1,598	-	-	1,598	-	1,598	1,598
HCS Foundation Donation	17,307	-	17,307	-	-	17,307	-	17,307	17,307
Health Occupation Students of America	1,389	-	1,389	-	-	1,389	-	1,389	1,389

(continued)

HIXSON HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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
Health Occupations	1,293	-	1,293	-	-	1,293	-	1,293	1,293
Homecoming/Carnival	504	-	504	-	-	504	-	504	504
Honor Society	2,635	-	2,635	-	-	2,635	-	2,635	2,635
Ironman Foundation Grant	799	-	799	-	799	-	-	799	799
Key Club	1,591	-	1,591	-	-	1,591	-	1,591	1,591
Library	2,604	-	2,604	-	-	2,604	-	2,604	2,604
Mat Cats Club	101	-	101	-	-	101	-	101	101
Model United Nations	145	-	145	-	-	145	-	145	145
Pride Academy	435	-	435	-	-	435	-	435	435
Prom	13,571	-	13,571	-	-	13,571	-	13,571	13,571
PTA Donations	483	-	483	-	-	483	-	483	483
PTSA Donations	212	-	212	-	-	212	-	212	212
Renaissance Program	631	-	631	-	-	631	-	631	631
ROTC/JROTC	13,309	-	13,309	-	-	13,309	-	13,309	13,309
Scholarships	640	-	640	-	-	640	-	640	640
Special Education	2,791	-	2,791	-	-	2,791	-	2,791	2,791
Staff Development	341	-	341	-	-	341	-	341	341
Student Council	3,810	-	3,810	-	-	3,810	-	3,810	3,810
Student Teacher Program	100	-	100	-	-	100	-	100	100
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	211,839	-	211,839	-	1,682	210,157	-	211,839	211,839
Total	\$ 354,531	\$ -	\$ 354,531	\$ -	\$ 1,682	\$ 210,182	\$ 142,667	\$ 354,531	\$ 354,531

HIXSON HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 168,582	\$ 59,471	\$ (85,471)	\$ 110	\$ -	\$ -	\$ 142,692
Restricted fund:							
Advanced Placement	7,136	13,261	(10,448)	-	-	-	9,949
AG Science	14,454	28,297	(29,630)	105	-	-	13,226
Art	21,289	2	(5,467)	-	-	-	15,824
Art Club	666	-	(321)	-	-	-	345
Athletics	43,706	141,936	(124,729)	-	-	-	60,913
Band	11,715	34,901	(25,307)	-	-	-	21,309
Benevolent Fund	304	-	-	-	-	-	304
BETA Club	248	8,723	(8,084)	-	-	-	887
Business Education	20	8,967	(8,752)	-	(20)	-	215
CFA Leadership Grant	239	-	(200)	-	-	-	39
Cheerleading	4,324	16,548	(20,527)	-	(100)	-	245
Chorus	1,112	167	(250)	-	-	-	1,029
Class of 2023	4,683	2,997	(3,858)	-	(3,822)	-	-
Class of 2024	-	-	-	3,822	-	-	3,822
Community Foundation Grant - Thomas	235	-	-	-	-	-	235
Dual Enrollment Program	1,455	-	(1,455)	-	-	-	-
Educational Field Exp	870	-	-	-	-	-	870
E-lab/Real World School	-	120	(69)	40	-	-	91
English	279	-	-	-	-	-	279
Faculty Fund	1,538	128	(501)	-	-	-	1,165
Fine Arts	1,817	3,200	(2,543)	-	-	-	2,474
Foreign Language	3	-	(3)	-	-	-	-
Fund for Excel Art Music Grant	-	945	(945)	-	-	-	-
Future Business Leaders of America	1,556	5,942	(1,168)	124	-	-	6,454
Future Farmers of America	1,451	2,955	(2,546)	-	(40)	-	1,820
Guidance	1,906	1,351	(1,659)	-	-	-	1,598
Hall of Fame	149	-	(149)	-	-	-	-
HCS Foundation Donation	25,020	-	(7,713)	-	-	-	17,307
Health Occupation Students of America	2,595	7,210	(8,392)	-	(24)	-	1,389
Health Occupations	1,091	18,593	(18,391)	-	-	-	1,293
Homecoming/Carnival	504	-	-	-	-	-	504

(continued)

HIXSON HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Honor Society	3,074	4,762	(5,881)	680	-	-	2,635
Ironman Foundation Grant	303	800	(304)	-	-	-	799
Key Club	1,800	1,125	(1,334)	-	-	-	1,591
Krystal Grant	295	-	(295)	-	-	-	-
Library	2,683	1,210	(1,289)	-	-	-	2,604
Mat Cats Club	101	-	-	-	-	-	101
Math Club	90	-	-	-	(90)	-	-
Model United Nations	145	-	-	-	-	-	145
Physical Education	1	1,000	(1,001)	-	-	-	-
Pride Academy	508	-	(73)	-	-	-	435
Prom	12,373	15,146	(13,948)	-	-	-	13,571
PTA Donations	877	1,425	(1,819)	-	-	-	483
PTSA Donations	212	-	-	-	-	-	212
Renaissance Program	631	-	-	-	-	-	631
ROTC/JROTC	30,194	44,646	(61,426)	-	(105)	-	13,309
Scholarships	890	500	(750)	-	-	-	640
Science	134	-	(134)	-	-	-	-
Special Education	2,422	3,912	(3,543)	-	-	-	2,791
Staff Development	341	-	-	-	-	-	341
Student Council	4,906	2,688	(3,104)	-	(680)	-	3,810
Student Teacher Program	100	-	-	-	-	-	100
Technology	124	-	(124)	-	-	-	-
Theatrical Arts	2,650	-	-	-	-	-	2,650
TVA Donations	577	-	-	-	-	-	577
Walmart Grant	609	-	-	-	-	-	609
YRBS Health Survey	219	-	-	-	-	-	219
Total restricted fund	216,624	373,457	(378,132)	4,771	(4,881)	-	211,839
Total	\$ 385,206	\$ 432,928	\$ (463,603)	\$ 4,881	\$ (4,881)	\$ -	\$ 354,531

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	\$ 5,282	\$ -	\$ 5,282	\$ -	\$ -	\$ 2,027	\$ 3,255	\$ 5,282	\$ 5,282
Restricted fund:									
Art	130	-	130	-	-	130	-	130	130
Athletics	31,799	-	31,799	-	-	31,799	-	31,799	31,799
Atkins-Alford Scholarship	116	-	116	-	-	116	-	116	116
Band	24,699	-	24,699	-	-	24,699	-	24,699	24,699
Basic Education Program	138	-	138	-	138	-	-	138	138
Benevolent Fund	7,840	-	7,840	-	-	7,840	-	7,840	7,840
Bobby Stone Foundation Grant	80	-	80	-	80	-	-	80	80
Carpentry	952	-	952	-	-	952	-	952	952
Cheerleading	5,388	-	5,388	-	-	5,388	-	5,388	5,388
Chorus	1,532	-	1,532	-	-	1,532	-	1,532	1,532
Community Foundation Donation	4,034	-	4,034	-	-	4,034	-	4,034	4,034
Cosmetology	2,564	-	2,564	-	-	2,564	-	2,564	2,564
Culinary Arts	336	-	336	-	-	336	-	336	336
Dorsey Scholarship	1,139	-	1,139	-	-	1,139	-	1,139	1,139
Drafting	887	-	887	-	-	887	-	887	887
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	3,944	-	3,944	-	-	3,944	-	3,944	3,944
Field Maintenance	9,209	-	9,209	-	-	9,209	-	9,209	9,209
Fine Arts	9,567	-	9,567	-	-	9,567	-	9,567	9,567
Freshman Academy	250	-	250	-	-	250	-	250	250
Garden Club	13	-	13	-	-	13	-	13	13
Generosity Trust	335	-	335	-	-	335	-	335	335
Guidance	9	-	9	-	-	9	-	9	9
Health Science	2,156	-	2,156	-	-	2,156	-	2,156	2,156
Homecoming	5,059	-	5,059	-	-	5,059	-	5,059	5,059
Hospitality/Tourism Management	1,228	-	1,228	-	-	1,228	-	1,228	1,228
Judith Leventhal Wolfe Donation	712	-	712	-	-	712	-	712	712
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, 2023

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Fund Balance			
						Assigned	Unassigned	Total Fund Balance	
Leadership Class	1,328	-	1,328	-	-	1,328	-	1,328	1,328
Library	2,334	-	2,334	-	-	2,334	-	2,334	2,334
Literacy Donations	2,122	-	2,122	-	-	2,122	-	2,122	2,122
Music	1,103	-	1,103	-	-	1,103	-	1,103	1,103
Newcomers at Howard Donation	6,871	-	6,871	-	-	6,871	-	6,871	6,871
NoogaChat Book Club	7,850	-	7,850	-	-	7,850	-	7,850	7,850
O'Bear Scholarship	564	-	564	-	-	564	-	564	564
Opal Thornhill Donation	767	-	767	-	-	767	-	767	767
Physical Education	3,093	-	3,093	-	-	3,093	-	3,093	3,093
Prom	4,279	-	4,279	-	-	4,279	-	4,279	4,279
Public Education Foundation	1,914	-	1,914	-	-	1,914	-	1,914	1,914
Rockpoint Church Donation	1,032	-	1,032	-	-	1,032	-	1,032	1,032
ROTC/JROTC	27	-	27	-	-	27	-	27	27
Scholarships	1,763	-	1,763	-	-	1,763	-	1,763	1,763
School Sign Donations	5,717	-	5,717	-	-	5,717	-	5,717	5,717
STEM	2,507	-	2,507	-	-	2,507	-	2,507	2,507
Student Council	1,136	-	1,136	-	-	1,136	-	1,136	1,136
Student Incentives	42	-	42	-	-	42	-	42	42
Technology	218	-	218	-	-	218	-	218	218
Theater Arts	2,033	-	2,033	-	-	2,033	-	2,033	2,033
Vandalism	695	-	695	-	-	695	-	695	695
Venue Church Donation	519	-	519	-	-	519	-	519	519
Welding	276	-	276	-	-	276	-	276	276
Welding Club	2,208	-	2,208	-	-	2,208	-	2,208	2,208
Work Based Learning	2,115	-	2,115	-	-	2,115	-	2,115	2,115
Yearbook	4,958	-	4,958	-	-	4,958	-	4,958	4,958
Total restricted fund	175,173	-	175,173	-	1,706	173,467	-	175,173	175,173
Total	\$ 180,455	\$ -	\$ 180,455	\$ -	\$ 1,706	\$ 175,494	\$ 3,255	\$ 180,455	\$ 180,455

HOWARD SCHOOL OF ACADEMICS AND TECHNOLOGY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 45,274	\$ 104,934	\$ (144,926)	\$ -	\$ -	\$ -	\$ 5,282
Restricted fund:							
Art	130	-	-	-	-	-	130
Athletics	40,187	108,743	(117,131)	-	-	-	31,799
Atkins-Alford Scholarship	116	-	-	-	-	-	116
Band	24,549	150	-	-	-	-	24,699
Basic Education Program	138	-	-	-	-	-	138
Benevolent Fund	8,077	500	(737)	-	-	-	7,840
Benwood Transportation Donation	2,419	-	(2,419)	-	-	-	-
Bobby Stone Foundation Grant	-	5,000	(4,920)	-	-	-	80
Carpentry	2,619	2,526	(4,193)	-	-	-	952
Charles Aboughantous Donation	-	10,000	(10,000)	-	-	-	-
Cheerleading	3,231	7,633	(5,476)	-	-	-	5,388
Chorus	1,532	-	-	-	-	-	1,532
Community Foundation Donation	14,870	-	(10,836)	-	-	-	4,034
Cosmetology	1,630	5,078	(4,144)	-	-	-	2,564
Culinary Arts	3,724	5,449	(8,837)	-	-	-	336
Dorsey Scholarship	1,439	-	(300)	-	-	-	1,139
Drafting	3,387	-	(2,500)	-	-	-	887
Dual Enrollment Program Donation	1,902	-	-	-	-	-	1,902
E-Lab/Real World	196	-	-	-	-	-	196
Faculty Fund	5,939	2,458	(4,453)	-	-	-	3,944
Field Maintenance	16,051	-	(6,842)	-	-	-	9,209
Fine Arts	17,618	5,221	(13,272)	-	-	-	9,567
Fletcher Bright Bus Donations	4,011	-	(4,011)	-	-	-	-
Freshman Academy	250	-	-	-	-	-	250
Garden Club	-	172	(159)	-	-	-	13
Generosity Trust Donation	-	5,000	(4,665)	-	-	-	335
Guidance	9	-	-	-	-	-	9
Health Science	133	11,304	(9,281)	-	-	-	2,156
Homecoming	3,351	3,798	(2,090)	-	-	-	5,059
Hospitality/Tourism Management	1,065	12,616	(12,453)	-	-	-	1,228
Judith Leventhal Wolfe Donation	7,387	-	(6,675)	-	-	-	712
Junior League Grant	1,488	-	-	-	-	-	1,488
Leadership Class	1,328	-	-	-	-	-	1,328
Library	1,834	1,200	(700)	-	-	-	2,334
Literacy Donations	4,079	-	(1,957)	-	-	-	2,122

(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, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Music	4,037	-	(2,934)	-	-	-	1,103
Newcomers at Howard Donation	12,265	6,560	(11,954)	-	-	-	6,871
NoogaChat Book Club	9,229	-	(1,379)	-	-	-	7,850
O'Bear Scholarship	564	-	-	-	-	-	564
Opal Thornhill Donation	2,007	-	(1,240)	-	-	-	767
Physical Education	2,093	1,000	-	-	-	-	3,093
Pollinator Garden Project	-	750	(750)	-	-	-	-
Prom	2,572	4,307	(2,600)	-	-	-	4,279
Public Education Foundation	3,588	2,000	(3,674)	-	-	-	1,914
Rockpoint Church Donation	-	1,500	(468)	-	-	-	1,032
ROTC/JROTC	1,549	4,930	(6,452)	-	-	-	27
Scholarships	1,763	-	-	-	-	-	1,763
School Sign Donations	5,920	-	(203)	-	-	-	5,717
STEM	-	9,590	(7,083)	-	-	-	2,507
Student Council	1,136	-	-	-	-	-	1,136
Student Incentives	462	-	(420)	-	-	-	42
Technology	218	-	-	-	-	-	218
Theatre Arts	3,138	-	(1,105)	-	-	-	2,033
TN Foundation for Agriculture Grant	306	-	(306)	-	-	-	-
Vandalism	695	-	-	-	-	-	695
Venue Church Donation	7,207	-	(6,688)	-	-	-	519
Welding	817	8,968	(9,509)	-	-	-	276
Welding Club	2,208	-	-	-	-	-	2,208
Work Based Learning	1,004	1,996	(885)	-	-	-	2,115
Yearbook	4,958	-	-	-	-	-	4,958
Total restricted fund	242,425	228,449	(295,701)	-	-	-	175,173
Total	\$ 287,699	\$ 333,383	\$ (440,627)	\$ -	\$ -	\$ -	\$ 180,455

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 110,253	\$ -	\$ 110,253	\$ -	\$ -	\$ 3,910	\$ 106,343	\$ 110,253	\$ 110,253
Restricted fund:									
Advanced Placement	1,143	-	1,143	-	-	1,143	-	1,143	1,143
Art	92	-	92	-	-	92	-	92	92
Athletics	33,974	-	33,974	-	-	33,974	-	33,974	33,974
Auto Mechanics/Body	133	-	133	-	-	133	-	133	133
Band	8,366	-	8,366	-	-	8,366	-	8,366	8,366
BETA Club	6	-	6	-	-	6	-	6	6
Cheerleading	1,859	-	1,859	-	-	1,859	-	1,859	1,859
Class of 2024	2,285	-	2,285	-	-	2,285	-	2,285	2,285
Class of 2025	118	-	118	-	-	118	-	118	118
Cornerstone Academy	818	-	818	-	-	818	-	818	818
E-lab/Real World	686	-	686	-	-	686	-	686	686
Faculty Fund	1,857	-	1,857	-	-	1,857	-	1,857	1,857
Fine Arts	4,751	-	4,751	-	-	4,751	-	4,751	4,751
Guidance	621	-	621	-	-	621	-	621	621
HCS EdConnect Grant	5,000	-	5,000	-	5,000	-	-	5,000	5,000
Honor Society	863	-	863	-	-	863	-	863	863
Lego Club	218	-	218	-	-	218	-	218	218
Library	596	-	596	-	-	596	-	596	596
LV Neighborhood Association - Communication Engagement	466	-	466	-	-	466	-	466	466
Model United Nations	1,400	-	1,400	-	-	1,400	-	1,400	1,400
Physical Education	313	-	313	-	-	313	-	313	313
Prom	9,335	-	9,335	-	-	9,335	-	9,335	9,335
Recycling	112	-	112	-	-	112	-	112	112

(continued)

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	944	-	944	-	-	944	-	944	944
Special Teams	1,622	-	1,622	-	-	1,622	-	1,622	1,622
STEM	507	-	507	-	-	507	-	507	507
STING Program	67	-	67	-	-	67	-	67	67
Student Council	41	-	41	-	-	41	-	41	41
Theatre Arts	1,889	-	1,889	-	-	1,889	-	1,889	1,889
TVA Donations	832	-	832	-	-	832	-	832	832
Yearbook club	1,205	-	1,205	-	-	1,205	-	1,205	1,205
Total restricted fund	82,119	-	82,119	-	5,000	77,119	-	82,119	82,119
Total	<u>\$ 192,372</u>	<u>\$ -</u>	<u>\$ 192,372</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 81,029</u>	<u>\$ 106,343</u>	<u>\$ 192,372</u>	<u>\$ 192,372</u>

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 107,734	\$ 21,888	\$ (20,387)	\$ 1,018	\$ -	\$ -	\$ 110,253
Restricted fund:							
Advanced Placement	902	2,431	(2,190)	-	-	-	1,143
AP All Access Grant	475	-	(475)	-	-	-	-
Art	1,044	-	(952)	-	-	-	92
Athletics	39,345	61,435	(66,806)	-	-	-	33,974
Auto Mechanics/Body	331	5,277	(5,475)	-	-	-	133
Band	8,753	19,780	(20,167)	-	-	-	8,366
BETA Club	6	-	-	-	-	-	6
Cheerleading	2,579	9,618	(10,338)	-	-	-	1,859
Class of 2023	1,819	888	(978)	-	(1,729)	-	-
Class of 2024	-	556	-	1,729	-	-	2,285
Class of 2025	-	216	(98)	-	-	-	118
Computer	562	-	(562)	-	-	-	-
Cornerstone Academy	818	-	-	-	-	-	818
E-lab/Real World	-	716	(30)	-	-	-	686
English	11	-	-	-	(11)	-	-
Faculty Fund	1,548	1,144	(835)	-	-	-	1,857
Fine Arts	4,462	5,600	(5,311)	-	-	-	4,751
Foreign Language	958	-	-	-	(958)	-	-
Fund for Excel Art Music Grant	-	993	(993)	-	-	-	-
Guidance	621	126	(126)	-	-	-	621
HCS EdConnect Grant	5,000	-	-	-	-	-	5,000
Honor Society	994	2,580	(2,711)	-	-	-	863
Lego Club	218	-	-	-	-	-	218
Library	1,053	1,390	(1,847)	-	-	-	596
LV Neighborhood Association - Communication Engagement	466	-	-	-	-	-	466
Marketing Education	2,435	-	(2,435)	-	-	-	-
Model United Nations	947	4,019	(3,566)	-	-	-	1,400

(continued)

**LOOKOUT VALLEY MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Physical Education	1,430	2,250	(3,367)	-	-	-	313
Prom	9,506	4,424	(4,595)	-	-	-	9,335
Recycling	257	-	(145)	-	-	-	112
Scholarships	1,059	1,575	(1,690)	-	-	-	944
Science	15	-	-	-	(15)	-	-
Special Allocation	1,339	-	(1,314)	-	(25)	-	-
Special Education	9	-	-	-	(9)	-	-
Special Teams	1,622	-	-	-	-	-	1,622
STEM	2,145	1,861	(3,499)	-	-	-	507
STING Program	67	-	-	-	-	-	67
Student Council	41	-	-	-	-	-	41
Theatre Arts	1,089	900	(100)	-	-	-	1,889
TVA Donations	1,485	-	(653)	-	-	-	832
Yearbook Club	820	385	-	-	-	-	1,205
Total restricted fund	96,231	128,164	(141,258)	1,729	(2,747)	-	82,119
Total	<u>\$ 203,965</u>	<u>\$ 150,052</u>	<u>\$ (161,645)</u>	<u>\$ 2,747</u>	<u>\$ (2,747)</u>	<u>\$ -</u>	<u>\$ 192,372</u>

**OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 142,572	\$ -	\$ 142,572	\$ -	\$ -	\$ 11,662	\$ 130,910	\$ 142,572	\$ 142,572
Restricted fund:									
Art	116	-	116	-	-	116	-	116	116
Art Club	143	-	143	-	-	143	-	143	143
Athletics	87,847	-	87,847	-	-	87,847	-	87,847	87,847
Band	5,833	-	5,833	-	-	5,833	-	5,833	5,833
Berry Scholarship	5,287	-	5,287	-	-	5,287	-	5,287	5,287
BETA Club	1,287	-	1,287	-	-	1,287	-	1,287	1,287
Business Education	2,952	-	2,952	-	-	2,952	-	2,952	2,952
Cheerleading	289	-	289	-	-	289	-	289	289
Chorus	2,212	-	2,212	-	-	2,212	-	2,212	2,212
Class of 2023	-	-	-	-	-	-	-	-	-
Coggin FBLA Scholarship	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Colonial Pipeline Grant	2,000	-	2,000	-	2,000	-	-	2,000	2,000
Culinary Arts	134	-	134	-	-	134	-	134	134
Dance	1,207	-	1,207	-	-	1,207	-	1,207	1,207
Diamond Darlings Club	451	-	451	-	-	451	-	451	451
English	205	-	205	-	-	205	-	205	205
ESOL	281	-	281	-	-	281	-	281	281
Faculty Fund	464	-	464	-	-	464	-	464	464
Fine Arts	3,680	-	3,680	-	-	3,680	-	3,680	3,680
Foreign Language	54	-	54	-	-	54	-	54	54
Graphic Arts	743	-	743	-	-	743	-	743	743
Guidance	6,050	-	6,050	-	-	6,050	-	6,050	6,050
HCDE Chromebooks	200	-	200	-	-	200	-	200	200
Honor Society	2,787	-	2,787	-	-	2,787	-	2,787	2,787
H.O.O. Club	381	-	381	-	-	381	-	381	381
Hospitality and Tourism	3,091	-	3,091	-	-	3,091	-	3,091	3,091

(continued)

**OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
IB Program	27	-	27	-	-	27	-	27	27
Key Club	580	-	580	-	-	580	-	580	580
Library	3,067	-	3,067	-	-	3,067	-	3,067	3,067
Marketing	1,062	-	1,062	-	-	1,062	-	1,062	1,062
Math	211	-	211	-	-	211	-	211	211
Physical Education	787	-	787	-	-	787	-	787	787
Prom	5,112	-	5,112	-	-	5,112	-	5,112	5,112
ROTC/JROTC	9,630	-	9,630	-	-	9,630	-	9,630	9,630
Scholarships	2,000	-	2,000	-	-	2,000	-	2,000	2,000
Science	11	-	11	-	-	11	-	11	11
Science Olympiad Club	404	-	404	-	-	404	-	404	404
Social Studies	47	-	47	-	-	47	-	47	47
Special Allocation	669	-	669	-	669	-	-	669	669
Special Education	54	-	54	-	-	54	-	54	54
Stone Scholarship	2,282	-	2,282	-	-	2,282	-	2,282	2,282
Student Council	5,460	-	5,460	-	-	5,460	-	5,460	5,460
Theatrical Arts	3,575	-	3,575	-	-	3,575	-	3,575	3,575
Vandalism	685	-	685	-	-	685	-	685	685
Woodard Scholarship	10,002	-	10,002	-	-	10,002	-	10,002	10,002
Total restricted fund	175,359	-	175,359	-	2,669	172,690	-	175,359	175,359
Total	\$ 317,931	\$ -	\$ 317,931	\$ -	\$ 2,669	\$ 184,352	\$ 130,910	\$ 317,931	\$ 317,931

OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 169,353	\$ 87,920	\$ (122,172)	\$ 7,471	\$ -	\$ -	\$ 142,572
Restricted fund:							
Art	120	-	(4)	-	-	-	116
Art Club	81	62	-	-	-	-	143
Athletics	100,154	219,230	(231,537)	-	-	-	87,847
Band	-	28,158	(22,325)	-	-	-	5,833
Berry Scholarship	5,278	9	-	-	-	-	5,287
BETA Club	2,881	4,622	(6,216)	-	-	-	1,287
Business Education	2,345	6,790	(6,183)	-	-	-	2,952
Cheerleading	1,783	6,285	(7,779)	-	-	-	289
Chorus	2,932	16,263	(16,983)	-	-	-	2,212
Class of 2023	1,410	-	(499)	-	(911)	-	-
Class of 2024	-	-	-	911	-	-	911
Coggin FBLA Scholarship	2,000	-	-	-	-	-	2,000
Colonial Pipeline Grant	1,500	500	-	-	-	-	2,000
Culinary Arts	811	16,933	(17,610)	-	-	-	134
Dance	650	5,150	(4,593)	-	-	-	1,207
Diamond Darlings Club	176	613	(338)	-	-	-	451
Distributive Education Clubs of America	14	1,270	(1,284)	-	-	-	-
Drama Club	4,920	-	-	-	(4,920)	-	-
English	205	-	-	-	-	-	205
English Honor Society	16	-	-	-	(16)	-	-
ESOL	-	423	(142)	-	-	-	281
E-Sport League	14	-	-	-	(14)	-	-
Faculty Fund	125	1,128	(789)	-	-	-	464
Family & Consumer Science	2,602	2,500	(5,074)	-	(28)	-	-
Family Career Community Leaders of America	151	-	-	-	(151)	-	-
Fellowship of Christian Athletes	2	1,623	(1,625)	-	-	-	-
Fine Arts	2,834	5,299	(4,453)	-	-	-	3,680
Foreign Language	54	-	-	-	-	-	54
Future Business Leaders of America	1,171	-	-	-	(1,171)	-	-
Garden Club	48	-	-	-	(48)	-	-
Gay, Straight, Alliance	290	-	-	-	(290)	-	-
Graphic Arts	1,110	7,391	(7,758)	-	-	-	743
Guidance	4,565	30,023	(28,538)	-	-	-	6,050

(continued)

OOLTEWAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
HCDE Chromebooks	-	689	(489)	-	-	-	200
Honor Society	3,629	2,137	(2,979)	-	-	-	2,787
H.O.O. Club	1,256	251	(1,126)	-	-	-	381
Hospitality and Tourism	-	4,991	(1,900)	-	-	-	3,091
IB Program	2,214	14,707	(16,894)	-	-	-	27
Key Club	636	14	(70)	-	-	-	580
Library	4,303	1,200	(2,436)	-	-	-	3,067
Marketing	1,342	5,546	(5,826)	-	-	-	1,062
Math	211	-	-	-	-	-	211
Math Club	534	-	-	-	(534)	-	-
Outdoors Club	182	-	-	-	(182)	-	-
Physical Education	974	1,000	(1,187)	-	-	-	787
Prom	7,356	19,529	(21,773)	-	-	-	5,112
ROTC/JROTC	2,869	29,005	(22,244)	-	-	-	9,630
Scholarships	-	2,000	-	-	-	-	2,000
Science	11	-	-	-	-	-	11
Science Olympiad Club	-	820	(416)	-	-	-	404
Social Studies	47	-	-	-	-	-	47
Special Allocation	669	-	-	-	-	-	669
Special Education	82	-	(28)	-	-	-	54
Stone Scholarship	2,479	3	(200)	-	-	-	2,282
Student Council	562	11,222	(6,324)	-	-	-	5,460
Theatrical Arts	3,575	-	-	-	-	-	3,575
Vandalism	1,085	-	(400)	-	-	-	685
Woodard Scholarship	14,334	10,000	(14,332)	-	-	-	10,002
World Languages Club	117	-	-	-	(117)	-	-
Total restricted fund	188,709	457,386	(462,354)	911	(8,382)	-	176,270
Total	\$ 358,062	\$ 545,306	\$ (584,526)	\$ 8,382	\$ (8,382)	\$ -	\$ 318,842

**RED BANK HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 44,020	\$ -	\$ 44,020	\$ -	\$ -	\$ 865	\$ 43,155	\$ 44,020	\$ 44,020
Restricted fund:									
Advanced Placement	2,533	-	2,533	-	-	2,533	-	2,533	2,533
Anime/Gaming Club	155	-	155	-	-	155	-	155	155
Art	270	-	270	-	-	270	-	270	270
Art Club	20	-	20	-	-	20	-	20	20
Athletics	74,812	-	74,812	-	-	74,812	-	74,812	74,812
Band	2,096	-	2,096	-	-	2,096	-	2,096	2,096
Battelle STEM Grant	16,116	-	16,116	-	16,116	-	-	16,116	16,116
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	4,764	-	4,764	-	-	4,764	-	4,764	4,764
Cheerleaders	322	-	322	-	-	322	-	322	322
Civics Club	8	-	8	-	-	8	-	8	8
Computer	27	-	27	-	-	27	-	27	27
Drafting	182	-	182	-	-	182	-	182	182
E-lab	2,172	-	2,172	-	-	2,172	-	2,172	2,172
Faculty Fund	562	-	562	-	-	562	-	562	562
Fellowship of Christian Athletes	2	-	2	-	-	2	-	2	2
Fine Arts	1,942	-	1,942	-	-	1,942	-	1,942	1,942
Future Ready Institute Grant	3,260	-	3,260	-	3,260	-	-	3,260	3,260
Gates Foundation Grant	7	-	7	-	7	-	-	7	7
Gig City Gamers	44	-	44	-	-	44	-	44	44
Honor Society	88	-	88	-	-	88	-	88	88
Interact Club	335	-	335	-	-	335	-	335	335
Leadership Academy	394	-	394	-	-	394	-	394	394
Library	2,825	-	2,825	-	-	2,825	-	2,825	2,825
Lions Club Junior	1,100	-	1,100	-	-	1,100	-	1,100	1,100

(continued)

**RED BANK HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Fund Balance			Total Liabilities and Fund Balance	
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned		Total Fund Balance
Marketing	5,928	-	5,928	-	-	5,928	-	5,928	5,928
Math	556	-	556	-	-	556	-	556	556
Mozilla Foundation Grant	35	-	35	-	35	-	-	35	35
Pep Club	54	-	54	-	-	54	-	54	54
Physical Education	37	-	37	-	-	37	-	37	37
Physics	5	-	5	-	-	5	-	5	5
Prom	19,115	-	19,115	-	-	19,115	-	19,115	19,115
Red Bank Alumni Association	15	-	15	-	-	15	-	15	15
ROTC/JROTC	19,072	-	19,072	-	-	19,072	-	19,072	19,072
Scholarships	11,075	-	11,075	-	-	11,075	-	11,075	11,075
Science	257	-	257	-	-	257	-	257	257
Special Education	567	-	567	-	-	567	-	567	567
Staff Development	27	-	27	-	-	27	-	27	27
STEM	2,390	-	2,390	-	-	2,390	-	2,390	2,390
Student Council	2,312	-	2,312	-	-	2,312	-	2,312	2,312
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	11	-	11	-	-	11	-	11	11
Television Production	4,968	-	4,968	-	-	4,968	-	4,968	4,968
Theatrical Arts	1,869	-	1,869	-	-	1,869	-	1,869	1,869
Vocational Industrial Clubs of America	3,394	-	3,394	-	-	3,394	-	3,394	3,394
Total restricted fund	192,803	-	192,803	-	19,418	173,385	-	192,803	192,803
Total	\$ 236,823	\$ -	\$ 236,823	\$ -	\$ 19,418	\$ 174,250	\$ 43,155	\$ 236,823	\$ 236,823

RED BANK HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 39,449	\$ 42,896	\$ (38,325)	\$ -	\$ -	\$ -	\$ 44,020
Restricted fund:							
Advanced Placement	2,577	-	(44)	-	-	-	2,533
Anime/ Gaming Club	306	-	(151)	-	-	-	155
Art	29	265	(24)	-	-	-	270
Art Club	20	-	-	-	-	-	20
Athletics	88,944	171,139	(185,271)	-	-	-	74,812
Band	2,508	737	(1,149)	-	-	-	2,096
Battelle STEM Grant	1,226	25,000	(10,110)	-	-	-	16,116
Benevolent Fund	1,144	-	-	-	-	-	1,144
BETA Club	742	-	-	-	-	-	742
Book Club	337	-	-	-	-	-	337
CDC - Adult Living	5,523	-	(759)	-	-	-	4,764
Cheerleaders	3,076	7,709	(10,463)	-	-	-	322
Chess Club	48	-	(48)	-	-	-	-
Civics Club	8	-	-	-	-	-	8
College and Career Exploration	84	-	(84)	-	-	-	-
Computer	104	-	(77)	-	-	-	27
Drafting	6	5,133	(4,957)	-	-	-	182
E-lab	1,027	2,553	(1,408)	-	-	-	2,172
English	-	1,190	(1,190)	-	-	-	-
Faculty Fund	863	1,517	(1,818)	-	-	-	562
Fellowship of Christian Athletes	2	300	(300)	-	-	-	2
Fine Arts	3,640	4,804	(6,502)	-	-	-	1,942
Fund for Excel Art Music Grant	-	991	(991)	-	-	-	-
Future Ready Institute Grant	1,060	2,200	-	-	-	-	3,260
Gates Foundation Grant	636	-	(629)	-	-	-	7
Gig City Gamers	44	-	-	-	-	-	44
Honor Society	370	653	(935)	-	-	-	88
Interact Club	335	-	-	-	-	-	335
Leadership Academy	394	-	-	-	-	-	394
Library	3,254	5,933	(6,362)	-	-	-	2,825

(continued)

RED BANK HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Lions Club Junior	-	1,100	-	-	-	-	1,100
Marketing	5,945	3,292	(3,309)	-	-	-	5,928
Math	1,580	450	(1,474)	-	-	-	556
Mozilla Foundation Grant	669	-	(634)	-	-	-	35
Pep Club	54	-	-	-	-	-	54
Physical Education	3	1,000	(966)	-	-	-	37
Physics	50	-	(45)	-	-	-	5
Prom	14,902	9,450	(5,237)	-	-	-	19,115
Red Bank Alumni Association	-	497	(482)	-	-	-	15
ROTC/JROTC	18,194	25,613	(24,735)	-	-	-	19,072
Scholarships	11,975	1,000	(1,900)	-	-	-	11,075
Science	280	-	(23)	-	-	-	257
Special Education	567	-	-	-	-	-	567
Staff Development	27	-	-	-	-	-	27
STEM	640	3,939	(2,189)	-	-	-	2,390
Student Council	1,484	3,222	(2,394)	-	-	-	2,312
Students Taking A Right Stand	104	-	-	-	-	-	104
Student Teacher Program	28	-	-	-	-	-	28
Summerlin Scholarship	4,725	1,500	(1,500)	-	-	-	4,725
Technology	98	4,876	(4,963)	-	-	-	11
Television Production	6,538	75	(1,645)	-	-	-	4,968
Theatrical Arts	1,329	540	-	-	-	-	1,869
Vocational Industrial Clubs of America	3,394	-	-	-	-	-	3,394
Total restricted fund	190,893	286,678	(284,768)	-	-	-	192,803
Total	\$ 230,342	\$ 329,574	\$ (323,093)	\$ -	\$ -	\$ -	\$ 236,823

**SALE CREEK MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 26,447	\$ -	\$ 26,447	\$ -	\$ -	\$ 6,406	\$ 20,041	\$ 26,447	\$ 26,447
Restricted fund:									
Athletics	94,707	-	94,707	-	-	94,707	-	94,707	94,707
Band	121	-	121	-	-	121	-	121	121
Battelle STEM Grant	223	-	223	-	223	-	-	223	223
Benevolent Fund	979	-	979	-	-	979	-	979	979
Cheerleading	6,341	-	6,341	-	-	6,341	-	6,341	6,341
Faculty Fund	113	-	113	-	-	113	-	113	113
Fellowship of Christian Athletes	152	-	152	-	-	152	-	152	152
Fine Arts	6,870	-	6,870	-	-	6,870	-	6,870	6,870
Hamilton County Athletic Conference	25	-	25	-	-	25	-	25	25
HCDE Chromebooks	1,102	-	1,102	-	-	1,102	-	1,102	1,102
Honor Society	896	-	896	-	-	896	-	896	896
Library	587	-	587	-	-	587	-	587	587
Masonry - CTE	3,486	-	3,486	-	-	3,486	-	3,486	3,486
Model UN	759	-	759	-	-	759	-	759	759
Parent Advisory Committee	455	-	455	-	-	455	-	455	455
Physical Education	2,014	-	2,014	-	-	2,014	-	2,014	2,014
Prom	3,795	-	3,795	-	-	3,795	-	3,795	3,795
PTA Donations	1,378	-	1,378	-	-	1,378	-	1,378	1,378
ROTC/JROTC	10,445	-	10,445	-	-	10,445	-	10,445	10,445
Scholarships	250	-	250	-	-	250	-	250	250
Student Council	5,579	-	5,579	-	-	5,579	-	5,579	5,579
Student Teacher Program	250	-	250	-	-	250	-	250	250
Technology	580	-	580	-	-	580	-	580	580
TVA Donations	1,020	-	1,020	-	-	1,020	-	1,020	1,020
Vandalism	725	-	725	-	-	725	-	725	725
Yearbook	6,357	-	6,357	-	-	6,357	-	6,357	6,357
Total restricted fund	149,209	-	149,209	-	223	148,986	-	149,209	149,209
Total	\$ 175,656	\$ -	\$ 175,656	\$ -	\$ 223	\$ 155,392	\$ 20,041	\$ 175,656	\$ 175,656

**SALE CREEK MIDDLE/HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023**

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 56,847	\$ 51,679	\$ (82,079)	\$ -	\$ -	\$ -	\$ 26,447
Restricted fund:							
Art	562	-	(562)	-	-	-	-
Athletics	77,340	224,288	(206,921)	-	-	-	94,707
Band	121	-	-	-	-	-	121
Battelle STEM Grant	93	5,000	(4,870)	-	-	-	223
Benevolent Fund	979	-	-	-	-	-	979
Cheerleading	2,214	7,468	(3,341)	-	-	-	6,341
Class of 2023	508	2,414	(2,287)	-	(635)	-	-
Faculty Fund	147	204	(238)	-	-	-	113
Fellowship of Christian Athletes	152	-	-	-	-	-	152
Fine Arts	6,656	5,600	(5,386)	-	-	-	6,870
Fund for Excel Art Music Grant	-	950	(950)	-	-	-	-
Guidance	-	650	(650)	-	-	-	-
Hamilton County Athletic Conference	-	285	(260)	-	-	-	25
HCDE Chromebooks	-	1,102	-	-	-	-	1,102
Honor Society	1,402	-	(506)	-	-	-	896
Library	15	1,430	(858)	-	-	-	587
Masonry - CTE	4,352	8,707	(9,573)	-	-	-	3,486
Model UN	3	5,146	(5,775)	1,385	-	-	759
Parent Advisory Committee	455	-	-	-	-	-	455
Physical Education	14	2,000	-	-	-	-	2,014
Prom	3,776	5,995	(5,976)	-	-	-	3,795
PTA Donations	12,378	-	(11,000)	-	-	-	1,378
ROTC/JROTC	7,158	40,142	(36,605)	-	(250)	-	10,445
Scholarships	250	-	-	-	-	-	250
Student Council	3,471	4,779	(2,171)	-	(500)	-	5,579
Student Teacher Program	250	-	-	-	-	-	250
Technology	580	-	-	-	-	-	580
TVA Donations	820	200	-	-	-	-	1,020
Vandalism	725	-	-	-	-	-	725
Yearbook	8,231	1,222	(3,096)	-	-	-	6,357
Total restricted fund	132,652	317,582	(301,025)	1,385	(1,385)	-	149,209
Total	\$ 189,499	\$ 369,261	\$ (383,104)	\$ 1,385	\$ (1,385)	\$ -	\$ 175,656

**SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 70,478	\$ -	\$ 70,478	\$ -	\$ -	\$ 9,175	\$ 61,303	\$ 70,478	\$ 70,478
Restricted fund:									
Athletics	381	-	381	-	-	381	-	381	381
Auto Body	28	-	28	-	-	28	-	28	28
Auto Mechanics	481	-	481	-	-	481	-	481	481
Building Trades	8,829	-	8,829	-	-	8,829	-	8,829	8,829
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	44	-	44	-	-	44	-	44	44
Class of 2024	2,313	-	2,313	-	-	2,313	-	2,313	2,313
Class of 2026	507	-	507	-	-	507	-	507	507
Cosmetology	365	-	365	-	-	365	-	365	365
Engine Building Team	1,503	-	1,503	-	-	1,503	-	1,503	1,503
Faculty Fund	520	-	520	-	-	520	-	520	520
Gene Haas Foundation Grant	3,991	-	3,991	-	3,991	-	-	3,991	3,991
Graphic Arts	8,422	-	8,422	-	-	8,422	-	8,422	8,422
Guidance	447	-	447	-	-	447	-	447	447
Human Services	1,868	-	1,868	-	-	1,868	-	1,868	1,868
Library	1,200	-	1,200	-	-	1,200	-	1,200	1,200
Machining Technology	250	-	250	-	-	250	-	250	250
Media Club	139	-	139	-	-	139	-	139	139
Partners in Education	13,961	-	13,961	-	-	13,961	-	13,961	13,961
Prom	1,688	-	1,688	-	-	1,688	-	1,688	1,688
Residential Wiring	378	-	378	-	-	378	-	378	378
STEM	885	-	885	-	-	885	-	885	885
Student Council	109	-	109	-	-	109	-	109	109
Transportation, Engineering & Manufacturing	3,734	-	3,734	-	-	3,734	-	3,734	3,734

(continued)

**SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	Assets			Liabilities	Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash	Accounts Receivable	Total Assets	Accounts Payable	Restricted	Assigned	Unassigned	Total Fund Balance	
UNUM Grant	440	-	440	-	440	-	-	440	440
Vandalism	162	-	162	-	-	162	-	162	162
Welding	1,778	-	1,778	-	-	1,778	-	1,778	1,778
Total restricted fund	56,187	-	56,187	-	5,722	50,465	-	56,187	56,187
Total	\$ 126,665	\$ -	\$ 126,665	\$ -	\$ 5,722	\$ 59,640	\$ 61,303	\$ 126,665	\$ 126,665

SEQUOYAH HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 63,998	\$ 27,341	\$ (27,152)	\$ 6,291	\$ -	\$ -	\$ 70,478
Restricted fund:							
Athletics	381	-	-	-	-	-	381
Auto Body	61	4,937	(4,970)	-	-	-	28
Auto Mechanics	-	7,102	(6,621)	-	-	-	481
Building Trades	7,614	4,723	(3,508)	-	-	-	8,829
Chattanooga St Technical Community College Grant	1,291	-	-	-	-	-	1,291
Career with Children	473	-	-	-	-	-	473
Cisco Systems	148	6,618	(6,722)	-	-	-	44
Class of 2023	-	7,649	(5,462)	-	(2,187)	-	-
Class of 2024	-	126	-	2,187	-	-	2,313
Class of 2026	-	1,983	(1,476)	-	-	-	507
Cosmetology	700	10,031	(10,366)	-	-	-	365
Engine Building Team	1,503	-	-	-	-	-	1,503
Faculty Fund	1,120	583	(1,183)	-	-	-	520
Fund for Excel Art Music Grant	-	400	(400)	-	-	-	-
Gene Haas Foundation Grant	198	8,000	(4,207)	-	-	-	3,991
Graphic Arts	8,431	2,345	(2,354)	-	-	-	8,422
Guidance	602	-	(155)	-	-	-	447
Human Services	2,606	-	(738)	-	-	-	1,868
Library	-	1,200	-	-	-	-	1,200
Machining Technology	97	4,916	(4,763)	-	-	-	250
Media Club	139	-	-	-	-	-	139
Partners in Education	5,273	9,000	(312)	-	-	-	13,961
Physical Education	14	1,000	(1,014)	-	-	-	-
Prom	1,265	8,707	(8,284)	-	-	-	1,688
Renaissance	162	-	(162)	-	-	-	-
Residential Wiring	900	3,926	(4,448)	-	-	-	378
ROTC/JROTC	6,291	-	-	-	(6,291)	-	-
Spanish Club	71	-	(71)	-	-	-	-
STEM	-	4,966	(4,081)	-	-	-	885
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, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Transportation, Engineering & Manufacturing	4,100	385	(751)	-	-	-	3,734
UNUM Grant	440	-	-	-	-	-	440
Vandalism	162	-	-	-	-	-	162
Welding	3,174	10,122	(11,518)	-	-	-	1,778
Total restricted fund	47,325	98,719	(83,566)	2,187	(8,478)	-	56,187
Total	\$ 111,323	\$ 126,060	\$ (110,718)	\$ 8,478	\$ (8,478)	\$ -	\$ 126,665

**SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 57,672	\$ -	\$ 57,672	\$ -	\$ -	\$ 18,915	\$ 38,757	\$ 57,672	\$ 57,672
Restricted fund:									
Advanced Placement	10,377	-	10,377	-	-	10,377	-	10,377	10,377
Alumni Donation	2,835	-	2,835	-	-	2,835	-	2,835	2,835
Art	807	-	807	-	-	807	-	807	807
Athletics	73,599	-	73,599	-	-	73,599	-	73,599	73,599
Band	7,778	-	7,778	-	-	7,778	-	7,778	7,778
Battelle STEM Grant	1,500	-	1,500	-	1,500	-	-	1,500	1,500
Beautification	152	-	152	-	-	152	-	152	152
BETA Club	2,126	-	2,126	-	-	2,126	-	2,126	2,126
Chattanooga State Technical Community College Grant	38,256	-	38,256	-	38,256	-	-	38,256	38,256
Cheerleading	9,824	-	9,824	-	-	9,824	-	9,824	9,824
Chorus	1,370	-	1,370	-	-	1,370	-	1,370	1,370
CFG - College Counselor	1,316	-	1,316	-	-	1,316	-	1,316	1,316
Criminal Justice	5,978	-	5,978	-	-	5,978	-	5,978	5,978
Distributive Education Clubs of America	27	-	27	-	-	27	-	27	27
Environmental Club	959	-	959	-	-	959	-	959	959
Faculty Fund	719	-	719	-	-	719	-	719	719
Family & Consumer Science	113	-	113	-	-	113	-	113	113
Fine Arts	1,815	-	1,815	-	-	1,815	-	1,815	1,815
Future Business Leaders of America	279	-	279	-	-	279	-	279	279
HCS Foundation Donation	1,000	-	1,000	-	-	1,000	-	1,000	1,000
Honor Society	512	-	512	-	-	512	-	512	512
Information Technology	1,596	-	1,596	-	-	1,596	-	1,596	1,596
Library	705	-	705	-	-	705	-	705	705
Marketing	960	-	960	-	-	960	-	960	960
Mass Communications	333	-	333	-	-	333	-	333	333

(continued)

**SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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		
Partners in Education	9,000	-	9,000	-	-	9,000	-	9,000	9,000
Physical Education	1,298	-	1,298	-	-	1,298	-	1,298	1,298
Press Box Upgrades	22	-	22	-	-	22	-	22	22
Prom	10,283	-	10,283	-	-	10,283	-	10,283	10,283
Renaissance	395	-	395	-	-	395	-	395	395
ROTC/JROTC	6,821	-	6,821	-	-	6,821	-	6,821	6,821
Scholarships	44,181	-	44,181	-	-	44,181	-	44,181	44,181
School Based Enterprise	25,519	-	25,519	-	-	25,519	-	25,519	25,519
Special Education	279	-	279	-	-	279	-	279	279
Student Council	4,785	-	4,785	-	-	4,785	-	4,785	4,785
Student Teacher Program	1,603	-	1,603	-	-	1,603	-	1,603	1,603
Theatrical Arts	1,496	-	1,496	-	-	1,496	-	1,496	1,496
Trojan Bass Team	112	-	112	-	-	112	-	112	112
TVA Donations	80	-	80	-	-	80	-	80	80
Unum Grant	399	-	399	-	399	-	-	399	399
Vandalism	34	-	34	-	-	34	-	34	34
Vocational Industrial Clubs of America	1,186	-	1,186	-	-	1,186	-	1,186	1,186
Total restricted fund	272,429	-	272,429	-	40,155	232,274	-	272,429	272,429
Total	<u>\$ 330,101</u>	<u>\$ -</u>	<u>\$ 330,101</u>	<u>\$ -</u>	<u>\$ 40,155</u>	<u>\$ 251,189</u>	<u>\$ 38,757</u>	<u>\$ 330,101</u>	<u>\$ 330,101</u>

SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 135,121	\$ 94,893	\$ (172,342)	\$ -	\$ -	\$ -	\$ 57,672
Restricted fund:							
Advanced Placement	10,548	16,190	(16,361)	-	-	-	10,377
Alumni Donation	3,382	850	(1,397)	-	-	-	2,835
Art	410	2,052	(1,655)	-	-	-	807
Athletics	94,499	199,273	(220,173)	-	-	-	73,599
Band	12,501	43,970	(48,693)	-	-	-	7,778
Battelle STEM Grant	1,500	-	-	-	-	-	1,500
Beautification	152	-	-	-	-	-	152
BETA Club	2,934	50	(858)	-	-	-	2,126
Business Education	3,241	-	(3,241)	-	-	-	-
Chattanooga St Technical Community College Grant	13,485	39,400	(14,629)	-	-	-	38,256
Cheerleading	8,516	45,937	(44,629)	-	-	-	9,824
Chorus	255	10,532	(9,417)	-	-	-	1,370
CFG - College Counselor	2,897	-	(1,581)	-	-	-	1,316
Criminal Justice	2,181	5,219	(1,422)	-	-	-	5,978
Distributive Education Clubs of America	27	-	-	-	-	-	27
Environmental Club	959	-	-	-	-	-	959
Faculty Fund	348	937	(566)	-	-	-	719
Family & Consumer Science	113	-	-	-	-	-	113
Fine Arts	1,221	4,000	(3,406)	-	-	-	1,815
Future Business Leaders of America	118	279	(118)	-	-	-	279
Guidance	69	-	(69)	-	-	-	-
HCS Foundation Donation	1,000	-	-	-	-	-	1,000
Honor Society	838	1,683	(2,009)	-	-	-	512
Information Technology	4,569	4,401	(7,374)	-	-	-	1,596
Library	941	2,620	(2,856)	-	-	-	705

(continued)

SODDY DAISY HIGH
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
Marketing	4,487	4,924	(8,451)	-	-	-	960
Mass Communications	59	9,520	(9,246)	-	-	-	333
Partners in Education	-	9,000	-	-	-	-	9,000
Physical Education	329	1,500	(531)	-	-	-	1,298
Press Box Upgrades	22	-	-	-	-	-	22
Project Lead the Way Grant	1,141	-	(1,141)	-	-	-	-
Prom	9,922	13,760	(13,399)	-	-	-	10,283
Renaissance	395	-	-	-	-	-	395
ROTC/JROTC	8,191	17,848	(19,218)	-	-	-	6,821
Scholarships	38,145	12,554	(6,518)	-	-	-	44,181
School Based Enterprise	27,503	50,143	(52,127)	-	-	-	25,519
Special Education	129	150	-	-	-	-	279
Student Council	5,417	29,793	(30,425)	-	-	-	4,785
Student Teacher Program	1,603	-	-	-	-	-	1,603
Theatrical Arts	570	24,049	(23,123)	-	-	-	1,496
Trojan Bass Team	112	-	-	-	-	-	112
TVA Donations	200	-	(120)	-	-	-	80
Unum Grant	549	-	(150)	-	-	-	399
Vandalism	34	-	-	-	-	-	34
Vocational Industrial Clubs of America	1,784	-	(598)	-	-	-	1,186
Total restricted fund	267,296	550,634	(545,501)	-	-	-	272,429
Total	\$ 402,417	\$ 645,527	\$ (717,843)	\$ -	\$ -	\$ -	\$ 330,101

**STEM SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 85,746	\$ -	\$ 85,746	\$ -	\$ -	\$ 20	\$ 85,726	\$ 85,746	\$ 85,746
Restricted fund:									
Battelle STEM Grant	20,134	-	20,134	-	20,134	-	-	20,134	20,134
Community Foundation Donations	714	-	714	-	-	714	-	714	714
Dual Enrollment Program	544	-	544	-	-	544	-	544	544
Educator Workshop	272	-	272	-	-	272	-	272	272
Electronic Car Club	36	-	36	-	-	36	-	36	36
FAB LAB Class	29	-	29	-	-	29	-	29	29
HC Middle College	10,281	-	10,281	-	-	10,281	-	10,281	10,281
Honor Society	1,606	-	1,606	-	-	1,606	-	1,606	1,606
Inventanooga	30	-	30	-	-	30	-	30	30
Junior League Grant	4	-	4	-	4	-	-	4	4
PSAT-MMSQT	202	-	202	-	-	202	-	202	202
Robotics Club	15	-	15	-	-	15	-	15	15
STEM I	2,183	-	2,183	-	-	2,183	-	2,183	2,183
STEM II	2,499	-	2,499	-	-	2,499	-	2,499	2,499
STEM III and IV	1,571	-	1,571	-	-	1,571	-	1,571	1,571
STEM Club	15,215	-	15,215	-	-	15,215	-	15,215	15,215
STEM Gala	7,580	-	7,580	-	-	7,580	-	7,580	7,580
STEM JAM	381	-	381	-	-	381	-	381	381
Student Council	10,516	-	10,516	-	-	10,516	-	10,516	10,516
Yearbook Club	2,729	-	2,729	-	-	2,729	-	2,729	2,729
Total restricted fund	76,541	-	76,541	-	20,138	56,403	-	76,541	76,541
Total	\$ 162,287	\$ -	\$ 162,287	\$ -	\$ 20,138	\$ 56,423	\$ 85,726	\$ 162,287	\$ 162,287

STEM SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2022			Transfers In	Transfers Out		6/30/2023
General	\$ 72,862	\$ 55,758	\$ (42,874)	\$ -	\$ -	\$ -	\$ 85,746
Restricted fund:							
Battelle STEM Grant	4,136	25,000	(9,002)	-	-	-	20,134
Career Exploration	-	2,500	(2,500)	-	-	-	-
Community Foundation Donations	1,110	-	(396)	-	-	-	714
Dual Enrollment Program	11,732	6,661	(17,849)	-	-	-	544
Educator Workshop	2,275	14	(2,017)	-	-	-	272
Electronic Car Club	20	250	(234)	-	-	-	36
FAB LAB Class	29	-	-	-	-	-	29
Faculty Fund	-	100	(100)	-	-	-	-
Fine Arts	-	1,052	(1,052)	-	-	-	-
HC Middle College	14,206	5,516	(9,441)	-	-	-	10,281
Honor Society	2,187	1,265	(1,846)	-	-	-	1,606
Inventanooga	-	500	(470)	-	-	-	30
Junior League Grant	4	733	(733)	-	-	-	4
Magnet Programming	805	5,480	(6,285)	-	-	-	-
Mechatronics	-	2,500	(2,500)	-	-	-	-
Personal Finance	351	-	(351)	-	-	-	-
PSAT-MMSQT	184	252	(234)	-	-	-	202
Robotics Club	703	2,394	(3,082)	-	-	-	15
STEM I	2,501	131	(449)	-	-	-	2,183
STEM II	2,402	97	-	-	-	-	2,499
STEM III and IV	165	4,530	(3,124)	-	-	-	1,571
STEM Club	19,478	-	(4,263)	-	-	-	15,215
STEM Gala	2,687	9,960	(5,067)	-	-	-	7,580
STEM JAM	381	1,455	(1,455)	-	-	-	381

(continued)

STEM SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2022			Transfers In	Transfers Out		6/30/2023
Student Council	12,353	10,009	(11,846)	-	-	-	10,516
Student Uniforms	23	-	(23)	-	-	-	-
TSA Club	-	260	(260)	-	-	-	-
Yearbook Club	2,909	544	(724)	-	-	-	2,729
Total restricted fund	80,641	81,203	(85,303)	-	-	-	76,541
Total	\$ 153,503	\$ 136,961	\$ (128,177)	\$ -	\$ -	\$ -	\$ 162,287

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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	\$ 15,186	\$ -	\$ 15,186	\$ -	\$ -	\$ 3,227	\$ 11,959	\$ 15,186	\$ 15,186
Restricted fund:									
Art	6	-	6	-	-	6	-	6	6
Athletics	51,791	-	51,791	-	-	51,791	-	51,791	51,791
Auto Mechanics	103	-	103	-	-	103	-	103	103
Benwood Grant	10,000	-	10,000	-	-	10,000	-	10,000	10,000
BETA Club	317	-	317	-	-	317	-	317	317
Business Education	25	-	25	-	-	25	-	25	25
Care Clothes Closet	204	-	204	-	-	204	-	204	204
Cheerleading	4,357	-	4,357	-	-	4,357	-	4,357	4,357
Chorus	405	-	405	-	-	405	-	405	405
Club 21	123	-	123	-	-	123	-	123	123
Dance	11	-	11	-	-	11	-	11	11
Drafting	40	-	40	-	-	40	-	40	40
Education and Training	1,377	-	1,377	-	-	1,377	-	1,377	1,377
English	917	-	917	-	-	917	-	917	917
Faculty Fund	682	-	682	-	-	682	-	682	682
Fine Arts	4,741	-	4,741	-	-	4,741	-	4,741	4,741
FLAG CORPS	1,564	-	1,564	-	-	1,564	-	1,564	1,564
Foreign Language	304	-	304	-	-	304	-	304	304
Guidance	32	-	32	-	-	32	-	32	32
Health Science	2,094	-	2,094	-	-	2,094	-	2,094	2,094
Honor Society	91	-	91	-	-	91	-	91	91
Information Technology	630	-	630	-	-	630	-	630	630
Junior League Grant	163	-	163	-	163	-	-	163	163
Leadership Academy	240	-	240	-	-	240	-	240	240
Library	1,094	-	1,094	-	-	1,094	-	1,094	1,094
Marching Band	1,177	-	1,177	-	-	1,177	-	1,177	1,177

(continued)

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023

	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
Parent Volunteer	619	-	619	-	-	619	-	619	619
Pep Squad	19	-	19	-	-	19	-	19	19
Physical Education	1,258	-	1,258	-	-	1,258	-	1,258	1,258
Prom	6,720	-	6,720	-	-	6,720	-	6,720	6,720
PTSA Donations	168	-	168	-	-	168	-	168	168
Scholarships	4	-	4	-	-	4	-	4	4
Student Council	152	-	152	-	-	152	-	152	152
Unum Grant	171	-	171	-	171	-	-	171	171
Vandalism	30	-	30	-	-	30	-	30	30
Total restricted fund	91,629	-	91,629	-	334	91,295	-	91,629	91,629
Total	<u>\$ 106,815</u>	<u>\$ -</u>	<u>\$ 106,815</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 94,522</u>	<u>\$ 11,959</u>	<u>\$ 106,815</u>	<u>\$ 106,815</u>

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2022			Transfers In	Transfers Out		6/30/2023
General	\$ 5,842	\$ 51,445	\$ (42,101)	\$ -	\$ -	\$ -	\$ 15,186
Restricted fund:							
American Chemistry Society Grant	29	-	(29)	-	-	-	-
Art	6	-	-	-	-	-	6
Athletics	21,543	207,313	(177,065)	-	-	-	51,791
Auto Mechanics	103	-	-	-	-	-	103
Benwood Grant	-	10,000	-	-	-	-	10,000
BETA Club	317	-	-	-	-	-	317
Blue Cross/Blue Shield	-	3,000	(3,000)	-	-	-	-
Business Education	25	-	-	-	-	-	25
Care Clothes Closet	-	2,200	(1,996)	-	-	-	204
Cheerleading	1,213	12,494	(9,350)	-	-	-	4,357
Chorus	405	-	-	-	-	-	405
Club 21	123	-	-	-	-	-	123
Community Foundation Donations	-	1,500	(1,500)	-	-	-	-
Dance	37	1,345	(1,371)	-	-	-	11
Drafting	40	-	-	-	-	-	40
Education and Training	1,274	8,523	(8,420)	-	-	-	1,377
English	900	17	-	-	-	-	917
Faculty Fund	291	1,993	(1,602)	-	-	-	682
Fine Arts	3,691	3,200	(2,150)	-	-	-	4,741
FLAG CORPS	1,530	919	(885)	-	-	-	1,564
Foreign Language	304	-	-	-	-	-	304
Guidance	32	-	-	-	-	-	32
Health Science	1,309	22,725	(21,940)	-	-	-	2,094
Honor Society	26	450	(385)	-	-	-	91
Information Technology	192	9,606	(9,168)	-	-	-	630
Junior League Grant	71	1,456	(1,364)	-	-	-	163

(continued)

TYNER ACADEMY
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances
	7/1/2022			Transfers In	Transfers Out		6/30/2023
Leadership Academy	-	420	(180)	-	-	-	240
Library	910	2,480	(2,296)	-	-	-	1,094
Marching Band	1,391	986	(1,200)	-	-	-	1,177
Parent Volunteer	24	595	-	-	-	-	619
Pep Squad	394	-	(375)	-	-	-	19
Physical Education	8	1,250	-	-	-	-	1,258
Prom	1,675	12,459	(7,414)	-	-	-	6,720
PTSA Donations	168	800	(800)	-	-	-	168
Scholarships	4	-	-	-	-	-	4
Student Council	152	-	-	-	-	-	152
Television Production	2,201	5,000	(7,201)	-	-	-	-
Tennessee Score Grant	-	2,000	(2,000)	-	-	-	-
Unum Grant	171	-	-	-	-	-	171
Vandalism	-	30	-	-	-	-	30
Woodland Park Baptist Church Donation	76	3,003	(3,079)	-	-	-	-
Total restricted fund	40,635	315,764	(264,770)	-	-	-	91,629
Total	<u>\$ 46,477</u>	<u>\$ 367,209</u>	<u>\$ (306,871)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,815</u>

**WASHINGTON ALTERNATIVE SCHOOL
INTERNAL SCHOOL FUNDS
BALANCE SHEET
June 30, 2023**

	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	\$ 21,937	\$ -	\$ 21,937	\$ -	\$ -	\$ 4,921	\$ 17,016	\$ 21,937	\$ 21,937
Restricted fund:									
Morning School/Transportation Donations	2,005	-	2,005	-	-	2,005	-	2,005	2,005
Faculty Fund	203	-	203	-	-	203	-	203	203
Total restricted fund	2,208	-	2,208	-	-	2,208	-	2,208	2,208
Total	\$ 24,145	\$ -	\$ 24,145	\$ -	\$ -	\$ 7,129	\$ 17,016	\$ 24,145	\$ 24,145

WASHINGTON ALTERNATIVE SCHOOL
INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS
Year Ended June 30, 2023

	Fund Balances 7/1/2022	Revenue	Expenditures	Other Financing Sources (Uses)		Increase (Decrease) In Inventory	Fund Balances 6/30/2023
				Transfers In	Transfers Out		
General	\$ 18,408	\$ 8,285	\$ (4,756)	\$ -	\$ -	\$ -	\$ 21,937
Restricted fund:							
Morning School/Transportation Donations	2,005	-	-	-	-	-	2,005
Care Clothes Closet	-	500	(500)	-	-	-	-
Faculty Fund	161	125	(83)	-	-	-	203
Total restricted fund	2,166	625	(583)	-	-	-	2,208
Total	\$ 20,574	\$ 8,910	\$ (5,339)	\$ -	\$ -	\$ -	\$ 24,145

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

SCHEDULE OF PUBLIC OFFICIALS BONDS

Year Ended June 30, 2023

Public Official Bonds:

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

Principals	\$ 400,000
Secretaries	400,000
Bookkeepers	400,000

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2023**

Source	School Name	Supplement Amount	Board Approved	Proper Withholding
Schools with payments of more than \$500 to individuals:				
General	<u>Allen Elementary</u>			
	Others Less Than \$500	\$ 7,800.00	Yes	Yes
		<u>\$ 7,800.00</u>		
General	<u>Alpine Crest Elementary</u>			
	Others Less Than \$500	\$ 1,200.00	Yes	Yes
		<u>\$ 1,200.00</u>		
Restricted	<u>Brown Middle</u>			
	P Miller	\$ 1,440.00	Yes	Yes
		<u>\$ 1,440.00</u>		
General	<u>Central High</u>			
	L Brock	\$ 1,657.00	Yes	Yes
	C Skipper	1,129.00	Yes	Yes
	Others Less Than \$500	210.00	Yes	Yes
		<u>\$ 2,996.00</u>		
General & Restricted	<u>CHS Center for Creative Arts</u>			
	S Aseneth	\$ 1,713.00	Yes	Yes
	Restricted	J Black 840.00	Yes	Yes
	General	C Cox 1,105.00	Yes	Yes
	Restricted	E Gracia 720.00	Yes	Yes
	General	V Hale 2,125.00	Yes	Yes
	Restricted	G Inman 540.00	Yes	Yes
	Restricted	C Newsom 700.00	Yes	Yes
	General & Restricted	C Seanard 2,960.00	Yes	Yes
	Restricted	Others Less Than \$500 6,920.00	Yes	Yes
		<u>\$ 17,623.00</u>		
General	<u>CSAS</u>			
	D Blackburn	\$ 500.00	Yes	Yes
	General	L Howell 938.00	Yes	Yes
	General & Restricted	L Jetton 2,000.00	Yes	Yes
	General	T Johnson 500.00	Yes	Yes
	General & Restricted	L Lewis 2,000.00	Yes	Yes
	General & Restricted	J Mitchell 1,700.00	Yes	Yes
	Restricted	K Rogers 660.00	Yes	Yes
	General	Others Less Than \$500 725.00	Yes	Yes
		<u>\$ 9,023.00</u>		
Restricted	<u>CSLA</u>			
	D Basler	\$ 1,000.00	Yes	Yes
	General & Restricted	J Dalton 820.00	Yes	Yes
	General	J Fields 800.00	Yes	Yes
	General	L Lingerfelt 1,000.00	Yes	Yes
General & Restricted	Others Less Than \$500 2,820.00	Yes	Yes	
		<u>\$ 6,440.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2023**

	<u>Daisy Elementary</u>			
General	T Thurman	\$ 2,308.00	Yes	Yes
		<u>\$ 2,308.00</u>		
	<u>Dalewood Middle</u>			
General	Others Less Than \$500	\$ 143.00	Yes	Yes
		<u>\$ 143.00</u>		
	<u>East Brainerd Elementary</u>			
General	J McKervey	\$ 510.00	Yes	Yes
General	T Mowery	510.00	Yes	Yes
General	Others Less Than \$500	1,688.00	Yes	Yes
		<u>\$ 2,708.00</u>		
	<u>East Hamilton High School</u>			
Restricted	K Burse	\$ 500.00	Yes	Yes
General	S Cramer	1,157.00	Yes	Yes
Restricted	A Kelly	500.00	Yes	Yes
Restricted	L Madden	600.00	Yes	Yes
Restricted	E Makina	600.00	Yes	Yes
Restricted	E Schmidt	650.00	Yes	Yes
Restricted	A Suzuki	700.00	Yes	Yes
Restricted	A Tomic	600.00	Yes	Yes
General	P Zeh	542.00	Yes	Yes
General & Restricted	Others Less Than \$500	1,740.00	Yes	Yes
		<u>\$ 7,589.00</u>		
	<u>East Hamilton Middle</u>			
General & Restricted	Others Less Than \$500	\$ 650.00	Yes	Yes
		<u>\$ 650.00</u>		
	<u>East Lake Academy</u>			
Restricted	D Schilling	\$ 1,380.00	Yes	Yes
Restricted	Others Less Than \$500	200.00	Yes	Yes
		<u>\$ 1,580.00</u>		
	<u>East Lake Elementary</u>			
General	Others Less Than \$500	\$ 657.00	Yes	Yes
		<u>\$ 657.00</u>		
	<u>East Ridge High</u>			
Restricted	J Clispy	\$ 700.00	Yes	Yes
Restricted	Others Less Than \$500	1,300.00	Yes	Yes
		<u>\$ 2,000.00</u>		
	<u>East Ridge Middle</u>			
Restricted	M Carlson	\$ 560.00	Yes	Yes
Restricted	R Talley	560.00	Yes	Yes
Restricted	Others Less Than \$500	800.00	Yes	Yes
		<u>\$ 1,920.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2023**

	<u>Harrison Bay Future Ready Center</u>			
General	S Beckeith	\$ 545.00	Yes	Yes
General	Others Less Than \$500	<u>720.00</u>	Yes	Yes
		<u>\$ 1,265.00</u>		
	<u>Harrison Elementary</u>			
Restricted	Others Less Than \$500	\$ 187.00	Yes	Yes
		<u>\$ 187.00</u>		
	<u>Hixson High School</u>			
General	J Bargerstock	\$ 963.00	Yes	Yes
Restricted	A Chase	2,415.00	Yes	Yes
Restricted	S Daniels	600.00	Yes	Yes
General	N East	3,224.00	Yes	Yes
General	E Miller	2,700.00	Yes	Yes
		<u>\$ 9,902.00</u>		
	<u>Hixson Middle School</u>			
General	L Cline	\$ 5,791.00	Yes	Yes
		<u>\$ 5,791.00</u>		
	<u>The Howard School</u>			
General	D Ames	\$ 4,113.00	Yes	Yes
General	W Conner	1,350.00	Yes	Yes
General	R Franklin	3,216.00	Yes	Yes
Restricted	S Jackson	516.00	Yes	Yes
General	S Jordan-Watkins	1,144.00	Yes	Yes
General	V Poindexter	1,089.00	Yes	Yes
General	J Rutledge	3,402.00	Yes	Yes
General	D Scott	766.00	Yes	Yes
General	C Shackelford	3,054.00	Yes	Yes
General	M Silgueer-Clay	2,926.00	Yes	Yes
General	T Temus	786.00	Yes	Yes
General	Others Less than \$500	784.00	Yes	Yes
		<u>\$ 23,146.00</u>		
	<u>Hunter Middle School</u>			
General	T Rucker	\$ 1,833.00	Yes	Yes
		<u>\$ 1,833.00</u>		
	<u>Loftis Middle</u>			
General & Restricted	Others Less than \$500	\$ 714.00	Yes	Yes
		<u>\$ 714.00</u>		
	<u>Lookout Mtn Elem</u>			
General & Restricted	M Avans	\$ 3,511.00	Yes	Yes
General	M Duncan	1,107.00	Yes	Yes
Restricted	W Fessler	1,438.00	Yes	Yes
Restricted	K Huffine	1,214.00	Yes	Yes
General & Restricted	L Inman	1,794.00	Yes	Yes
Restricted	L Presley	675.00	Yes	Yes
Restricted	Others Less than \$500	219.00	Yes	Yes
		<u>\$ 9,958.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2023**

	<u>Nolan Elementary</u>			
General	M Bailey	\$ 500.00	Yes	Yes
General	C Becker	500.00	Yes	Yes
General & Restricted	R Clark	620.00	Yes	Yes
General	D Green	500.00	Yes	Yes
General & Restricted	D Smart	620.00	Yes	Yes
General	T Thornton	500.00	Yes	Yes
General & Restricted	Others Less than \$500	829.00	Yes	Yes
		<u>\$ 4,069.00</u>		
	<u>Normal Park Museum</u>			
Restricted	J Breneman	\$ 540.00	Yes	Yes
Restricted	P Caron	1,440.00	Yes	Yes
Restricted	C Hueter	720.00	Yes	Yes
Restricted	J Jorgensen	1,515.00	Yes	Yes
Restricted	H Knupp	760.00	Yes	Yes
Restricted	C Langston	1,125.00	Yes	Yes
Restricted	K Porter	1,395.00	Yes	Yes
Restricted	K Rominger	1,020.00	Yes	Yes
Restricted	K Schlegel	510.00	Yes	Yes
Restricted	J Zeigler	1,650.00	Yes	Yes
Restricted	Others Less Than \$500	255.00	Yes	Yes
		<u>\$ 10,930.00</u>		
	<u>Ooltewah Elementary</u>			
General	M Catlett	\$ 500.00	Yes	Yes
General	L Estes	500.00	Yes	Yes
General	L Goins	500.00	Yes	Yes
General	D Prichard	500.00	Yes	Yes
General	E Rivera	500.00	Yes	Yes
General	T Watkins	500.00	Yes	Yes
General	Others Less Than \$500	225.00	Yes	Yes
		<u>\$ 3,225.00</u>		
	<u>Ooltewah High School</u>			
General	B Baker	\$ 525.00	Yes	Yes
General	V Bell	525.00	Yes	Yes
General	M Dant	563.00	Yes	Yes
General	T Doyley	1,163.00	Yes	Yes
General	K Fomont	600.00	Yes	Yes
General	N Hughes	600.00	Yes	Yes
General	B Hutson	600.00	Yes	Yes
General	R Langford	700.00	Yes	Yes
General	T Lee	1,260.00	Yes	Yes
General	R Morris	865.00	Yes	Yes
General	A Rubatzky	900.00	Yes	Yes
General	A Sauls	500.00	Yes	Yes
General	J Truett	638.00	Yes	Yes
General	A Unterholzner	1,980.00	Yes	Yes
General	K Vaughn	1,300.00	Yes	Yes
General	C Wallace	3,030.00	Yes	Yes
General	M Williams	1,975.00	Yes	Yes
General	I Youngberg	600.00	Yes	Yes
General & Restricted	Others Less Than \$500	4,013.00	Yes	Yes
		<u>\$ 22,337.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2023**

	<u>Ooltewah Middle</u>			
Restricted	Others Less Than \$500	\$ 262.00	Yes	Yes
		<u>\$ 262.00</u>		
	<u>Red Bank High</u>			
Restricted	D Kindiger	\$ 720.00	Yes	Yes
General & Restricted	Others Less Than \$500	340.00	Yes	Yes
		<u>\$ 1,060.00</u>		
	<u>Red Bank Middle</u>			
General & Restricted	J Clispy	\$ 1,301.00	Yes	Yes
General & Restricted	C Kizziah	2,100.00	Yes	Yes
General & Restricted	E Knight	550.00	Yes	Yes
General & Restricted	Others Less Than \$500	1,586.00	Yes	Yes
		<u>\$ 5,537.00</u>		
	<u>Rivermont Elementary</u>			
General	Others Less Than \$500	\$ 311.00	Yes	Yes
		<u>\$ 311.00</u>		
	<u>Sequoyah High</u>			
General	Others Less Than \$500	\$ 530.00	Yes	Yes
		<u>\$ 530.00</u>		
	<u>Signal Mtn Middle/High School</u>			
General & Restricted	M Adams	\$ 5,053.00	Yes	Yes
Restricted	J Dantzler	515.00	Yes	Yes
Restricted	R Dodson	2,579.00	Yes	Yes
Restricted	R Farrimond	1,157.00	Yes	Yes
Restricted	D Strickland	950.00	Yes	Yes
Restricted	A Thevenet	584.00	Yes	Yes
Restricted	L Whitney	1,764.00	Yes	Yes
Restricted	L Willingham	766.00	Yes	Yes
Restricted	K Wiram	688.00	Yes	Yes
Restricted	Others Less Than \$500	8,679.00	Yes	Yes
		<u>\$ 22,735.00</u>		
	<u>Soddy Daisy High School</u>			
Restricted	J Barley	\$ 2,919.00	Yes	Yes
Restricted	D Daniels	3,850.00	Yes	Yes
Restricted	R Ellis	502.00	Yes	Yes
Restricted	D Fussell	1,137.00	Yes	Yes
Restricted	D Hager	857.00	Yes	Yes
Restricted	C Hicks	860.00	Yes	Yes
Restricted	T Klempin	592.00	Yes	Yes
Restricted	S Logue	5,122.00	Yes	Yes
Restricted	L Swafford	860.00	Yes	Yes
Restricted	Others Less Than \$500	908.00	Yes	Yes
		<u>\$ 17,607.00</u>		
	<u>Soddy Daisy Middle School</u>			
General	T Weigart	\$ 2,868.00	Yes	Yes
General	J Woodall	2,368.00	Yes	Yes
Restricted	Others Less Than \$500	386.00	Yes	Yes
		<u>\$ 5,622.00</u>		

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
Year Ended June 30, 2023**

	<u>STEM School</u>			
General	L Bolus	\$ 860.00	Yes	Yes
General	S Femal	857.00	Yes	Yes
Restricted	A Goins	1,006.00	Yes	Yes
General	K Slack	1,719.00	Yes	Yes
General	K Stanley	1,011.00	Yes	Yes
General	A Wineland	2,143.00	Yes	Yes
		<u>\$ 7,596.00</u>		
	<u>Thrasher Elementary</u>			
General	C Alder	\$ 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
General & Restricted	Others Less Than \$500	2,740.00	Yes	Yes
		<u>\$ 6,740.00</u>		
	<u>Tyner Middle</u>			
General	M Kowalik	\$ 899.00	Yes	Yes
		<u>\$ 899.00</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, 2023

	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	\$ 15,990	\$ 5,676	\$ 32,042	\$ 2,150	\$ 12,578	\$ 12,166	\$ 4,587	\$ 10,822
Resale Items	-	-	-	-	-	-	-	-
School Publications	1,601	-	-	-	-	-	-	-
Fund Raising	19,193	10,762	16,750	4,874	2,287	14,403	6,972	5,167
Gifts, Bequests and Donations	290	1,145	4,414	3,137	2,062	573	354	24
Board of Education Allocation	12,910	12,511	19,060	9,420	13,935	14,890	9,030	19,140
Fines, Fees and Dues	3,190	340	5,780	140	1,900	4,610	20	-
Interest	-	-	156	382	7	-	10	-
Rent	-	-	-	-	-	-	1,400	-
Other Revenue	-	55	-	-	1	-	-	-
	<u>\$ 53,174</u>	<u>\$ 30,489</u>	<u>\$ 78,202</u>	<u>\$ 20,103</u>	<u>\$ 32,770</u>	<u>\$ 46,642</u>	<u>\$ 22,373</u>	<u>\$ 35,153</u>
EXPENDITURES								
Administration	\$ 3,986	\$ 2,754	\$ 5,354	\$ 3,036	\$ 3,791	\$ 3,338	\$ 1,802	\$ 720
Instructional	5,861	1,248	23,907	10,863	5,563	17,070	3,530	6,728
Board of Education Allocation	11,359	13,039	5,143	5,652	10,192	16,320	4,518	16,664
Operation and Maintenance	473	210	340	787	64	58	367	55
School Publications	-	-	-	-	-	-	-	-
Field Trips	15,775	5,546	31,812	2,150	12,225	12,039	4,575	10,160
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	5,631	5,584	5,463	2,590	684	4,560	2,006	1,419
Other Expense	-	-	-	-	210	-	-	-
	<u>\$ 43,085</u>	<u>\$ 28,381</u>	<u>\$ 72,019</u>	<u>\$ 25,078</u>	<u>\$ 32,729</u>	<u>\$ 53,385</u>	<u>\$ 16,798</u>	<u>\$ 35,746</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, 2023

	Daisy Elementary	Dawn	Calvin Donaldson Elementary	DuPont Elementary	East Brainerd Elementary	East Lake Elementary	East Ridge Elementary	East Side Elementary
REVENUES								
Gate Receipts	\$ 8,639	\$ -	\$ 2,200	\$ 2,520	\$ 22,013	\$ 9,847	\$ 13,899	\$ 12,893
Resale Items	-	-	-	-	-	-	-	-
School Publications	930	-	-	-	-	-	-	-
Fund Raising	16,245	-	-	3,720	13,181	5,023	18,246	2,680
Gifts, Bequests and Donations	1,224	209	3,306	1,804	2,057	3,839	1,845	4,933
Board of Education Allocation	11,021	14,000	11,020	7,315	34,785	17,805	27,560	16,745
Fines, Fees and Dues	600	-	2	783	6,445	40	160	695
Interest	-	7	-	-	744	8	9	8
Rent	-	-	-	-	15,400	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 38,659</u>	<u>\$ 14,216</u>	<u>\$ 16,528</u>	<u>\$ 16,142</u>	<u>\$ 94,625</u>	<u>\$ 36,562</u>	<u>\$ 61,719</u>	<u>\$ 37,954</u>
EXPENDITURES								
Administration	\$ 7,035	\$ 1,901	\$ 720	\$ 1,588	\$ 7,850	\$ 1,885	\$ 6,779	\$ 2,538
Instructional	6,127	1,594	5,948	1,099	44,547	12,003	18,134	14,946
Board of Education Allocation	7,677	10,187	12,420	7,334	16,911	15,354	23,668	17,719
Operation and Maintenance	348	332	1,069	-	2,183	416	13,125	212
School Publications	-	-	-	-	-	-	-	-
Field Trips	8,609	-	2,200	2,461	21,726	9,475	13,198	11,901
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	2,400	-	-	1,274	4,110	1,754	8,421	816
Other Expense	-	-	-	-	7,700	-	-	-
	<u>\$ 32,196</u>	<u>\$ 14,014</u>	<u>\$ 22,357</u>	<u>\$ 13,756</u>	<u>\$ 105,027</u>	<u>\$ 40,887</u>	<u>\$ 83,325</u>	<u>\$ 48,132</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, 2023

	<u>Hardy Elementary</u>	<u>Harrison Elementary</u>	<u>Hixson Elementary</u>	<u>Lookout Mountain Elementary</u>	<u>Lookout Valley Elementary</u>	<u>McConnell Elementary</u>	<u>Middle Valley Elementary</u>
REVENUES							
Gate Receipts	\$ 1,799	\$ 9,953	\$ 6,628	\$ 6,338	\$ 12,345	\$ 6,231	\$ 25,691
Resale Items	-	690	-	-	-	-	-
School Publications	-	-	2,375	-	-	-	604
Fund Raising	138	4,892	6,742	11,460	4,594	25,975	32,569
Gifts, Bequests and Donations	5,407	2,005	936	887	17,760	4,264	2,181
Board of Education Allocation	11,830	27,613	12,080	6,630	8,180	14,820	22,360
Fines, Fees and Dues	-	5,241	-	4,200	280	3,380	1,780
Interest	56	-	-	94	-	-	-
Rent	2,000	-	-	-	-	-	-
Other Revenue	54	-	-	-	2	52	55
	<u>\$ 21,284</u>	<u>\$ 50,394</u>	<u>\$ 28,761</u>	<u>\$ 29,609</u>	<u>\$ 43,161</u>	<u>\$ 54,722</u>	<u>\$ 85,240</u>
EXPENDITURES							
Administration	\$ 4,410	\$ 3,364	\$ 1,872	\$ 1,468	\$ 586	\$ 3,465	\$ 6,752
Instructional	9,460	15,259	7,468	21,966	9,087	28,434	10,178
Board of Education Allocation	7,714	13,815	9,314	6,032	5,513	11,482	21,601
Operation and Maintenance	100	985	630	892	782	1,898	1,286
School Publications	-	-	1,941	-	-	-	-
Field Trips	1,693	9,915	6,516	6,151	11,439	6,229	25,060
Resale Items	-	-	-	-	-	-	-
Fund Raising	-	1,500	2,625	3,450	1,440	6,865	11,282
Other Expense	-	1,000	-	-	30	10	-
	<u>\$ 23,377</u>	<u>\$ 45,838</u>	<u>\$ 30,366</u>	<u>\$ 39,959</u>	<u>\$ 28,877</u>	<u>\$ 58,383</u>	<u>\$ 76,159</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, 2023

	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	\$ 31,264	\$ 54,957	\$ 14,630	\$ 24,413	\$ 4,510	\$ 15,174	\$ 6,780	\$ 6,527
Resale Items	-	165	-	-	-	-	-	-
School Publications	8,794	-	3,095	-	-	-	1,168	69
Fund Raising	35,178	20,196	28,242	14,771	1,014	17,793	18,687	20,706
Gifts, Bequests and Donations	11,346	607	8,757	4,491	3,364	2,966	891	10,012
Board of Education Allocation	22,370	33,726	10,860	24,680	13,200	16,308	9,850	15,130
Fines, Fees and Dues	11,622	13,199	3,720	1,780	40	666	5,325	1,005
Interest	-	20	-	137	5	-	-	4
Rent	-	650	-	6,075	-	-	-	-
Other Revenue	142	3	-	-	-	131	-	-
	<u>\$ 120,716</u>	<u>\$ 123,523</u>	<u>\$ 69,304</u>	<u>\$ 76,347</u>	<u>\$ 22,133</u>	<u>\$ 53,038</u>	<u>\$ 42,701</u>	<u>\$ 53,453</u>
EXPENDITURES								
Administration	\$ 6,029	\$ 397	\$ 1,530	\$ 3,017	\$ 1,502	\$ 2,449	\$ 626	\$ 2,992
Instructional	50,918	33,735	18,774	4,510	3,407	8,679	7,366	14,525
Board of Education Allocation	11,044	20,522	9,676	23,966	7,121	15,402	7,554	15,165
Operation and Maintenance	3,814	1,593	7,004	170	12	2,000	981	2,480
School Publications	172	-	-	-	-	-	522	110
Field Trips	31,264	54,202	13,461	24,006	4,293	15,045	6,362	6,490
Resale Items	-	34	-	-	-	-	-	-
Fund Raising	10,732	6,905	2,848	4,710	300	7,900	8,512	12,547
Other Expense	-	-	-	20	-	-	5	-
	<u>\$ 113,973</u>	<u>\$ 117,388</u>	<u>\$ 53,293</u>	<u>\$ 60,399</u>	<u>\$ 16,635</u>	<u>\$ 51,475</u>	<u>\$ 31,928</u>	<u>\$ 54,309</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, 2023

	Wallace A Smith Elementary	Snow Hill Elementary	Soddy Elementary	Spring Creek Elementary	Thrasher Elementary	Westview Elementary	Wolftever Creek Elementary	Woodmore Elementary
REVENUES								
Gate Receipts	\$ 26,439	\$ 5,827	\$ 9,990	\$ 4,670	\$ 23,750	\$ 30,194	\$ 7,609	\$ 4,316
Resale Items	-	-	-	-	-	-	-	-
School Publications	1,925	-	-	-	1,442	156	2,674	-
Fund Raising	24,714	11,900	33,183	5,690	34,232	16,146	14,659	1,583
Gifts, Bequests and Donations	3,721	2,101	2,217	1,518	1,814	1,444	2,589	353
Board of Education Allocation	18,190	18,335	14,927	18,675	17,520	17,830	17,865	7,890
Fines, Fees and Dues	5,545	240	1,339	-	10,010	9,504	1,140	80
Interest	965	727	245	-	-	121	-	53
Rent	-	-	125	-	-	-	9,975	-
Other Revenue	-	10	-	-	120	404	-	-
	<u>\$ 81,499</u>	<u>\$ 39,140</u>	<u>\$ 62,026</u>	<u>\$ 30,553</u>	<u>\$ 88,888</u>	<u>\$ 75,799</u>	<u>\$ 56,511</u>	<u>\$ 14,275</u>
EXPENDITURES								
Administration	\$ 3,375	\$ 1,925	\$ 3,287	\$ 1,864	\$ 6,287	\$ 2,238	\$ 1,263	\$ 657
Instructional	25,223	4,532	7,209	5,972	33,164	39,859	25,431	1,054
Board of Education Allocation	14,371	12,562	12,829	13,190	7,880	17,780	14,932	7,846
Operation and Maintenance	167	460	2,192	4,970	8,360	837	-	921
School Publications	1,488	-	-	-	-	30	-	-
Field Trips	25,701	5,388	9,942	4,640	23,420	30,094	7,495	4,208
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	7,747	3,632	16,629	2,310	13,947	5,251	6,707	600
Other Expense	-	-	-	-	-	-	3,500	-
	<u>\$ 78,072</u>	<u>\$ 28,499</u>	<u>\$ 52,088</u>	<u>\$ 32,946</u>	<u>\$ 93,058</u>	<u>\$ 96,089</u>	<u>\$ 59,328</u>	<u>\$ 15,286</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, 2023

	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	\$ 90	\$ 98,104	\$ 2,925	\$ 2,700	\$ 82	\$ 323	\$ 10,168	\$ 600
Resale Items	-	4	-	-	-	-	-	-
School Publications	1,400	-	-	760	-	-	2,080	-
Fund Raising	12,293	17,747	3,257	-	5,008	615	2,280	142
Gifts, Bequests and Donations	2,481	3,794	200	447	2,036	104	658	812
Board of Education Allocation	12,087	33,222	9,240	35,460	18,695	24,690	21,135	8,890
Fines, Fees and Dues	2,237	40,957	45	7,325	4,225	-	2,568	265
Interest	101	33	7	1,271	7	13	-	-
Rent	-	680	-	1,650	-	-	28,400	-
Other Revenue	65	-	-	16	-	-	64	-
	<u>\$ 30,754</u>	<u>\$ 194,541</u>	<u>\$ 15,674</u>	<u>\$ 49,629</u>	<u>\$ 30,053</u>	<u>\$ 25,745</u>	<u>\$ 67,353</u>	<u>\$ 10,709</u>
EXPENDITURES								
Administration	\$ 6,000	\$ 10,343	\$ 7,581	\$ 5,839	\$ 4,030	\$ 1,730	\$ 2,737	\$ 2,276
Instructional	13,352	51,843	278	18,345	8,631	2,125	18,493	11,671
Board of Education Allocation	12,082	27,378	3,338	21,439	18,817	13,082	35,090	9,719
Operation and Maintenance	-	1,827	3,303	2,415	-	1,040	18,109	1,738
School Publications	885	-	-	-	-	-	-	-
Field Trips	90	97,407	2,233	2,700	-	323	10,168	600
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	4,861	8,562	2,259	-	1,727	-	2,280	-
Other Expense	-	15	-	-	-	-	3,950	-
	<u>\$ 37,270</u>	<u>\$ 197,375</u>	<u>\$ 18,992</u>	<u>\$ 50,738</u>	<u>\$ 33,205</u>	<u>\$ 18,300</u>	<u>\$ 90,827</u>	<u>\$ 26,004</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, 2023

	Hunter Middle	Loftis Middle	Ooltawah Middle	Orchard Knob Middle	Red Bank Middle	Signal Mountain Middle/High	Soddy-Daisy Middle	Tyner Middle Academy
REVENUES								
Gate Receipts	\$ 10,794	\$ 2,944	\$ 2,860	\$ 686	\$ 150	\$ 11,447	\$ 870	\$ 7,982
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	2,075	-	-	570	6,875	-	2,100
Fund Raising	75,545	5,864	14,881	632	-	3,146	19,629	26,002
Gifts, Bequests and Donations	3,938	1,331	4,437	925	639	2,141	1,038	102
Board of Education Allocation	26,010	21,198	18,250	12,048	20,405	57,312	16,220	13,996
Fines, Fees and Dues	5,922	8,739	7,828	400	1,467	31,615	1,040	1,271
Interest	-	-	1,117	10	13	55	16	31
Rent	-	-	-	-	-	-	-	-
Other Revenue	-	-	826	-	-	-	-	2
	<u>\$ 122,209</u>	<u>\$ 42,151</u>	<u>\$ 50,199</u>	<u>\$ 14,701</u>	<u>\$ 23,244</u>	<u>\$ 112,591</u>	<u>\$ 38,813</u>	<u>\$ 51,486</u>
EXPENDITURES								
Administration	\$ 15,960	\$ 4,817	\$ 3,530	\$ 513	\$ 1,403	\$ 6,418	\$ 7,936	\$ 4,551
Instructional	19,424	23,888	18,489	100	10,912	93,453	5,332	9,774
Board of Education Allocation	21,608	10,412	2,848	10,216	9,265	6,796	13,706	13,221
Operation and Maintenance	8,768	2,524	99	-	1,224	3,708	1,564	498
School Publications	-	445	-	-	104	1,568	-	2,463
Field Trips	9,364	2,927	2,860	386	150	11,409	870	7,287
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	17,394	4,227	10,271	960	-	-	7,898	18,568
Other Expense	-	-	-	-	-	-	-	-
	<u>\$ 92,518</u>	<u>\$ 49,240</u>	<u>\$ 38,097</u>	<u>\$ 12,175</u>	<u>\$ 23,058</u>	<u>\$ 123,352</u>	<u>\$ 37,306</u>	<u>\$ 56,362</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, 2023

	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	Hixson High
REVENUES								
Gate Receipts	\$ 5,370	\$ 400	\$ 6,684	\$ 46,213	\$ -	\$ 1,200	\$ -	\$ 3,304
Resale Items	-	-	-	650	-	-	-	-
School Publications	-	-	5,142	-	-	1,051	-	440
Fund Raising	6,589	4,174	1,254	39,509	1,454	13,349	8,782	6,601
Gifts, Bequests and Donations	2,979	3,843	6,397	4,275	2,453	884	500	2,454
Board of Education Allocation	22,385	25,610	27,090	43,838	44,280	34,980	12,009	32,970
Fines, Fees and Dues	4,380	7,014	49,360	50,974	19,210	4,020	-	10,682
Interest	12	1,090	37	854	2,527	13	69	1,020
Rent	1,000	-	2,250	-	-	1,200	-	2,000
Other Revenue	-	-	-	-	-	-	-	-
	<u>\$ 42,715</u>	<u>\$ 42,131</u>	<u>\$ 98,214</u>	<u>\$ 186,313</u>	<u>\$ 69,924</u>	<u>\$ 56,697</u>	<u>\$ 21,360</u>	<u>\$ 59,471</u>
EXPENDITURES								
Administration	\$ 8,054	\$ 5,691	\$ 8,546	\$ 12,948	\$ 21,136	\$ 7,924	\$ 1,200	\$ 20,815
Instructional	18,099	7,815	61,165	62,438	24,915	11,794	6,389	27,332
Board of Education Allocation	8,862	24,685	22,861	41,909	18,766	18,704	10,622	32,945
Operation and Maintenance	233	-	1,593	2,427	5,772	5,448	714	136
School Publications	-	364	-	-	-	941	-	1,150
Field Trips	5,370	396	6,655	45,934	-	1,200	-	3,093
Resale Items	-	-	-	650	-	-	-	-
Fund Raising	-	-	2,219	17,854	323	-	2,591	-
Other Expense	625	127	500	-	-	-	-	-
	<u>\$ 41,243</u>	<u>\$ 39,078</u>	<u>\$ 103,539</u>	<u>\$ 184,160</u>	<u>\$ 70,912</u>	<u>\$ 46,011</u>	<u>\$ 21,516</u>	<u>\$ 85,471</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, 2023

	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	\$ 600	\$ 3,541	\$ -	\$ 5,200	\$ 17,006	\$ 410	\$ 26,292	\$ -
Resale Items	-	-	-	-	-	-	-	-
School Publications	-	-	5,599	129	-	1,827	7,754	-
Fund Raising	392	2,618	16,623	9,104	750	3,585	7,821	24,490
Gifts, Bequests and Donations	7,153	521	3,467	2,485	798	1,530	1,927	785
Board of Education Allocation	53,595	13,322	44,077	14,480	25,292	17,500	36,225	27,500
Fines, Fees and Dues	43,165	1,760	16,211	9,898	7,813	2,489	14,832	2,983
Interest	29	126	1,943	100	20	-	39	-
Rent	-	-	-	1,500	-	-	-	-
Other Revenue	-	-	-	-	-	-	3	-
	<u>\$ 104,934</u>	<u>\$ 21,888</u>	<u>\$ 87,920</u>	<u>\$ 42,896</u>	<u>\$ 51,679</u>	<u>\$ 27,341</u>	<u>\$ 94,893</u>	<u>\$ 55,758</u>
EXPENDITURES								
Administration	\$ 6,802	\$ 5,026	\$ 12,887	\$ 9,523	\$ 3,213	\$ 2,692	\$ 5,124	\$ 1,665
Instructional	82,767	1,830	60,792	13,610	15,514	12,477	108,409	5,526
Board of Education Allocation	51,568	9,412	30,414	9,577	18,886	8,325	17,310	27,480
Operation and Maintenance	3,089	236	4,495	415	24,070	91	3,909	654
School Publications	-	361	13,584	-	-	3,166	11,210	-
Field Trips	600	3,522	-	5,200	17,005	401	26,380	-
Resale Items	-	-	-	-	-	-	-	-
Fund Raising	-	-	-	-	3,391	-	-	7,549
Other Expense	100	-	-	-	-	-	-	-
	<u>\$ 144,926</u>	<u>\$ 20,387</u>	<u>\$ 122,172</u>	<u>\$ 38,325</u>	<u>\$ 82,079</u>	<u>\$ 27,152</u>	<u>\$ 172,342</u>	<u>\$ 42,874</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, 2023

	Tyner Academy	Washington Alternative School
REVENUES		
Gate Receipts	\$ 500	\$ -
Resale Items	-	-
School Publications	-	-
Fund Raising	13,951	-
Gifts, Bequests and Donations	742	100
Board of Education Allocation	19,492	8,150
Fines, Fees and Dues	16,748	-
Interest	10	35
Rent	-	-
Other Revenue	2	-
	<u>\$ 51,445</u>	<u>\$ 8,285</u>
EXPENDITURES		
Administration	\$ 1,756	\$ 425
Instructional	18,217	1,047
Board of Education Allocation	16,266	3,229
Operation and Maintenance	920	55
School Publications	-	-
Field Trips	500	-
Resale Items	-	-
Fund Raising	4,432	-
Other Expense	10	-
	<u>\$ 42,101</u>	<u>\$ 4,756</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2023**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
	General Fund		
Alpine Crest Elementary			
Special Allocation	\$ 44		\$ 44
	<u>44</u>		<u>44</u>
	General Fund	Drama	
Barger Academy of Fine Arts			
Fine Arts	\$ -	\$ 65	\$ 65
Special Allocation	5	-	5
	<u>5</u>	<u>65</u>	<u>70</u>
	General Fund		
Dawn Elementary			
Basic Education Program	\$ 6		\$ 6
Building Trades	531		531
	<u>537</u>		<u>537</u>
	General Fund		
East Brainerd Elementary			
BETA Club	\$ 45		\$ 45
	<u>45</u>		<u>45</u>
	General Fund		
Hardy Elementary			
Basic Education Program	\$ 25		\$ 25
	<u>25</u>		<u>25</u>
	General Fund		
Harrison Elementary			
Basic Education Program	\$ 25		\$ 25
	<u>25</u>		<u>25</u>
	General Fund		
Lookout Mountain Elementary			
Basic Education Program	\$ 23		\$ 23
	<u>23</u>		<u>23</u>
	General Fund		
Orchard Knob Elementary			
Special Allocation	\$ 81		\$ 81
	<u>81</u>		<u>81</u>
	General Fund		
Snow Hill Elementary			
Special Allocation	\$ 22		\$ 22
	<u>22</u>		<u>22</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2023**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
	General Fund		
Spring Creek Elementary			
Student Teacher Program	\$ 39		\$ 39
	<u>\$ 39</u>		<u>\$ 39</u>
	General Fund		
Brown Middle			
Basic Education Program	\$ 35		\$ 35
National Junior Honor Society	323		323
Special Allocation	499		499
Special Teams	529		529
VEC Grants	2		2
	<u>\$ 1,388</u>		<u>\$ 1,388</u>
	General Fund		
Chattanooga School for the Liberal Arts			
Basic Education Program	\$ 23		\$ 23
	<u>\$ 23</u>		<u>\$ 23</u>
	General Fund	Class of 2024	
East Hamilton Middle School			
Battelle STEM Grant	\$ 3	\$ -	\$ 3
Character Ed Clubs	44	-	44
Class of 2023	-	871	871
F.B.L.A. Club	258	-	258
	<u>\$ 305</u>	<u>\$ 871</u>	<u>\$ 1,176</u>
	General Fund		
East Lake Academy of Fine Arts			
Basic Education Program	\$ 34		\$ 34
	<u>\$ 34</u>		<u>\$ 34</u>
	General Fund		
Hixson Middle			
Special Allocation	\$ 58		\$ 58
	<u>\$ 58</u>		<u>\$ 58</u>
	General Fund		
Hunter Middle			
Special Allocation	\$ 7		\$ 7
	<u>\$ 7</u>		<u>\$ 7</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2023**

Transfer From:	Transfer To:			Total
	General Fund			
Loftis Middle				
Basic Education Program	\$ 3			\$ 3
	<u>3</u>			<u>3</u>
	General Fund			
Orchard Knob Middle				
Basic Education Program	\$ 28			\$ 28
	<u>28</u>			<u>28</u>
	General Fund			
Soddy-Daisy Middle				
Battelle STEM Grant	\$ 1			\$ 1
	<u>1</u>			<u>1</u>
	General Fund			
Tyner Middle Academy				
Technology Student Association	\$ 351			\$ 351
Tybots	154			154
Vocational Tech	8			8
	<u>513</u>			<u>513</u>
	General Fund			
Central High				
Battelle STEM Grant	\$ 15			\$ 15
Harbor Freight Grant	12			12
Special Allocation	4			4
	<u>31</u>			<u>31</u>
	Class of 2024	FBLA Club	NYC Trip	
Chattanooga High Center for Creative Arts				
General Fund	\$ -	\$ -	\$ 1,407	\$ 1,407
Basic Education Program	-	-	10	10
Class of 2023	325	-	-	325
Sprint Technology	-	500	-	500
	<u>325</u>	<u>500</u>	<u>1,417</u>	<u>2,242</u>
	General Fund	Athletics	Prom	
Chattanooga School for Arts & Sciences				
Pep Squad	\$ -	\$ 50	\$ -	\$ 50
Special Allocation	81	-	-	81
Student Council	-	-	5,490	5,490
	<u>81</u>	<u>50</u>	<u>5,490</u>	<u>5,621</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2023**

<u>Transfer From:</u>	<u>Transfer To:</u>						<u>Total</u>						
East Hamilton School	General Fund												
Class of 2023	\$	3,197					\$ 3,197						
Theatre Arts (Theatrical Productions)		25					25						
	\$	<u>3,222</u>					<u>\$ 3,222</u>						
East Ridge High	General Fund		Prom		BETA Club								
Honor Society	\$	388	\$	388	\$	389	\$ 1,165						
	\$	<u>388</u>	\$	<u>388</u>	\$	<u>389</u>	<u>\$ 1,165</u>						
Hixson High	General Fund		AG Science		Class of 2024		E-Lab/Real World School		Future Business Leaders of America		Honor Society		
Business Education	\$	20	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 20
Cheerleading		-		-		-		-		100		-	100
Class of 2023		-		-		3,822		-		-		-	3,822
Future Farmers of America		-		-		-		40		-		-	40
Health Occupations Students of America		-		-		-		-		24		-	24
Math Club		90		-		-		-		-		-	90
ROTC/JROTC		-		105		-		-		-		-	105
Student Council		-		-		-		-		-		680	680
	\$	<u>110</u>	\$	<u>105</u>	\$	<u>3,822</u>	\$	<u>40</u>	\$	<u>124</u>	\$	<u>680</u>	<u>\$ 4,881</u>
Lookout Valley Middle/High	General Fund		Class of 2024										
Class of 2023	\$	-	\$	1,729									\$ 1,729
English		11		-									11
Foreign Language		958		-									958
Science		15		-									15
Special Allocation		25		-									25
Special Education		9		-									9
	\$	<u>1,018</u>	\$	<u>1,729</u>									<u>\$ 2,747</u>
Ooltewah High	General Fund		Class of 2024										
Drama Club	\$	4,920	\$	-									\$ 4,920
Class of 2023		-		911									911
English Honor Society		16		-									16
E-Sport League		14		-									14
Family & Consumer Science		28		-									28
Family Career Community Leaders of America		151		-									151
Future Business Leaders of America		1,171		-									1,171
Garden Club		48		-									48
Gay, Straight Alliance		290		-									290
Math Club		534		-									534
Outdoors Club		182		-									182
World Languages Club		117		-									117
	\$	<u>7,471</u>	\$	<u>911</u>									<u>\$ 8,382</u>

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS
Year Ended June 30, 2023**

<u>Transfer From:</u>	<u>Transfer To:</u>		<u>Total</u>
Sale Creek Middle/High	Model UN		
Class of 2023	\$ 635		\$ 635
ROTC/JROTC	250		250
Student Council	500		500
	<u>\$ 1,385</u>		<u>\$ 1,385</u>
 Sequoyah High	General Fund	Class of 2024	
Class of 2023	\$ -	\$ 2,187	\$ 2,187
ROTC/JROTC	6,291	-	6,291
	<u>\$ 6,291</u>	<u>\$ 2,187</u>	<u>\$ 8,478</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, 2023, and have issued our report thereon dated December 27, 2023. We have issued an adverse opinion on the financial statements as they are prepared by 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, Tennessee Schools Internal School Funds' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not 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 27, 2023

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2023**

**SECTION II
FINANCIAL STATEMENT FINDINGS**

None noted

**HAMILTON COUNTY, TENNESSEE SCHOOLS
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2023**

**SECTION III
PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

None noted