

Knox County School Activity Funds

Financial Statements  
and  
Supplemental Information

For the Year Ended June 30, 2010

(With Independent Auditors' Report Thereon)

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
For the Year Ended June 30, 2010

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Combined Statement of Assets, Liabilities and Fund Balance	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balance	9
Notes to Financial Statements	13
Individual School Statements of Assets, Liabilities and Fund Balance and Statements of Revenue, Expenditures and Changes in Fund Balances	
Elementary, Primary and Intermediate Schools:	
A.L. Lotts Elementary	15
Adrian Burnett Elementary	17
Amhurst Elementary	19
Ball Camp Primary	21
Bearden Elementary	23
Beaumont Elementary	25
Belle Morris Elementary	27
Blue Grass Elementary	28
Bonny Kate Elementary	31
Brickey-McCloud Elementary	33
Carter Elementary	35
Cedar Bluff Elementary	37
Chilhowee Intermediate	39
Christenberry Elementary	41
Copper Ridge Elementary	43
Corryton Elementary	45
Dogwood Elementary	47
East Knox County Elementary	49
Farragut Primary	51
Farragut Intermediate	53
Fountain City Elementary	55
Gap Creek Elementary	57
Gibbs Elementary	59
Green Magnet Academy	61
Halls Elementary	63
Hardin Valley Elementary	65
Inskip Elementary	67
Karns Elementary	69
Lonsdale Elementary	71
Maynard Elementary	73
Mooreland Heights Elementary	75
Mount Olive Elementary	77
New Hopewell Elementary	79
Norwood Elementary	81
Pleasant Ridge Elementary	83
Pond Gap Elementary	85
Powell Elementary	87
Ritta Elementary	89

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
For the Year Ended June 30, 2010

Table of Contents

	<u>Page</u>
Elementary, Primary and Intermediate Schools (continued):	
Rocky Hill Elementary	91
Sarah Moore Green Magnet School	93
Sequoyah Elementary	95
Shannondale Elementary	97
South Knoxville Elementary	99
Spring Hill Elementary	101
Sterchi Elementary	103
Sunnyview Primary	105
West Haven Elementary	107
West Hills Elementary	109
West View Elementary	111
Middle Schools	
Bearden Middle	113
Carter Middle	117
Cedar Bluff Middle	121
Farragut Middle	125
Gresham Middle	130
Halls Middle	134
Holston Middle	137
Karns Middle	141
Northwest Middle	144
Powell Middle	147
South-Doyle Middle	151
Vine Middle Magnet	154
West Valley Middle	157
Whittle Springs Middle	161
High Schools	
Austin-East High	164
Bearden High	168
Carter High	172
Central High	177
Farragut High	181
Fulton High	187
Gibbs High	191
Halls High	195
Hardin Valley High	199
Karns High	202
Powell High	206
South-Doyle High	210
West High	214
Alternative and Other Schools	
Byington-Solway Technical Center	218
Fair Garden Community and Family Center	220
Fort Sanders Educational Development Center	222
Knox County Evening High	224
Knoxville Adaptive Education Center	226
North Knox Vocational Center	228
Richard Yoakely Center	230
Ridgedale Alternative	232
Sam E. Hill Community Center	234

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
For the Year Ended June 30, 2010

Table of Contents

	<u>Page</u>
Supplemental Information:	
Schedule of Surety Bond Coverage	236
Schedule of Supplemental Salary Payments	237
Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standard</i>	246
Schedule of Findings and Recommendations	248
Prior Year Findings and Recommendations Implemented	253

## Independent Auditors' Report

Knox County Board of Education  
Knox County School Activity Funds  
Knoxville, Tennessee

We have audited the accompanying combined and individual school statements of assets, liabilities and fund balance of Knox County School Activity Funds as of June 30, 2010, and the related combined and individual school statements of revenues, expenditures and changes in the fund balance as of and for the year ended, as listed in the table of contents. These combined and individual financial statements are the responsibility of the Knox County School Activity Funds' management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described on Note 1, the financial statements were prepared in conformity with the accounting practices prescribed by 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

As discussed in Note 1, the financial statements present only the activity funds of Knox County School and are not intended to present fairly the financial position and results of operations of Knox County School, in conformity with generally accepted accounting principles in the United States of America.

In our opinion, because of the effects of the matter discussed in the preceding paragraphs, the combined and individual financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Knox County School Activity Funds as of June 30, 2010, or their changes in financial position for the year then ended.

Also, in our opinion, the combined and individual financial statements referred to above present fairly, in all material respects, the financial position of Knox County School Activity Funds, as of June 30, 2010, and the results of its operations and changes in fund balances for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2010, on our consideration of internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the combined and individual financial statements taken as a whole. The accompanying information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. As described in Note 1, this supplementary information was prepared in conformity with the accounting practices prescribed in 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 has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in cursive script that reads "Rodefer Moss & Co, PLLC". The signature is written in black ink and includes a stylized flourish at the end.

Knoxville, Tennessee  
November 15, 2010

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis  
June 30, 2010

	Cash and Cash Equivalents	Other Assets	Total Assets
Elementary, Primary and Intermediate Schools			
A.L. Lotts Elementary	\$ 38,143	\$ -	\$ 38,143
Adrian Burnett Elementary	35,644	-	35,644
Amherst Elementary	19,756	-	19,756
Ball Camp Elementary	18,618	-	18,618
Bearden Elementary	38,294	-	38,294
Beaumont Elementary	97,670	-	97,670
Belle Morris Elementary	12,895	-	12,895
Blue Grass Elementary	50,508	-	50,508
Bonny Kate Elementary	31,035	-	31,035
Brickey-McCloud Elementary	57,349	-	57,349
Carter Elementary	42,706	-	42,706
Cedar Bluff Elementary	112,118	-	112,118
Chilhowee Intermediate	26,828	-	26,828
Christenberry Elementary	49,343	-	49,343
Copper Ridge Elementary	65,462	-	65,462
Corryton Elementary	13,919	-	13,919
Dogwood Elementary	32,145	-	32,145
East Knox County Elementary	66,797	-	66,797
Farragut Primary	47,692	-	47,692
Farragut Intermediate	61,587	-	61,587
Fountain City Elementary	69,917	-	69,917
Gap Creek Elementary	6,567	-	6,567
Gibbs Elementary	33,309	-	33,309
Green Magnet Academy	39,192	-	39,192
Halls Elementary	66,415	-	66,415
Hardin Valley Elementary	98,760	-	98,760
Inskip Elementary	26,605	-	26,605
Karns Elementary	123,382	-	123,382
Lonsdale Elementary	29,478	-	29,478
Maynard Elementary	42,888	-	42,888
Mooreland Heights Elementary	15,281	-	15,281
Mount Olive Elementary	50,862	-	50,862
New Hopewell Elementary	91,205	-	91,205
Norwood Elementary	57,778	-	57,778
Pleasant Ridge Elementary	31,901	-	31,901
Pond Gap Elementary	23,950	-	23,950
Powell Elementary	60,368	-	60,368

Liabilities and Fund Balance

Liabilities	Fund Balance			Total
	General	Restricted	Total	Liabilities and Fund Balance
\$ -	\$ 16,272	\$ 21,871	\$ 38,143	\$ 38,143
-	22,362	13,282	35,644	35,644
-	3,489	16,267	19,756	19,756
-	14,370	4,248	18,618	18,618
-	21,082	17,212	38,294	38,294
-	83,597	14,073	97,670	97,670
-	5,453	7,442	12,895	12,895
-	36,318	14,190	50,508	50,508
-	28,135	2,900	31,035	31,035
-	30,068	27,281	57,349	57,349
-	29,657	13,049	42,706	42,706
-	56,343	55,775	112,118	112,118
-	17,233	9,595	26,828	26,828
-	38,503	10,840	49,343	49,343
-	29,018	36,444	65,462	65,462
-	8,859	5,060	13,919	13,919
-	16,634	15,511	32,145	32,145
-	35,856	30,941	66,797	66,797
-	14,959	32,733	47,692	47,692
-	26,008	35,579	61,587	61,587
-	55,025	14,892	69,917	69,917
-	5,753	814	6,567	6,567
-	24,271	9,038	33,309	33,309
-	26,285	12,907	39,192	39,192
-	52,018	14,397	66,415	66,415
-	73,761	24,999	98,760	98,760
-	9,517	17,088	26,605	26,605
-	53,161	70,221	123,382	123,382
-	10,628	18,850	29,478	29,478
-	34,113	8,775	42,888	42,888
-	14,591	690	15,281	15,281
-	45,973	4,889	50,862	50,862
-	85,412	5,793	91,205	91,205
-	55,829	1,949	57,778	57,778
-	19,979	11,922	31,901	31,901
-	13,990	9,960	23,950	23,950
-	39,847	20,521	60,368	60,368



KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis (continued)  
June 30, 2010

	Cash and Cash Equivalents	Other Assets	Total Assets
Elementary, Primary and Intermediate Schools (continued)			
Ritta Elementary	\$ 66,319	\$ -	\$ 66,319
Rocky Hill Elementary	58,866	-	58,866
Sarah Moore Greene Magnet Academy	39,457	-	39,457
Sequoyah Elementary	39,425	-	39,425
Shannondale Elementary	35,994	-	35,994
South Knoxville Elementary	71,451	-	71,451
Spring Hill Elementary	37,580	-	37,580
Sterchi Elementary	19,936	-	19,936
Sunnyview Primary	24,825	-	24,825
West Haven Elementary	12,442	-	12,442
West Hills Elementary	78,694	-	78,694
West View Elementary	39,969	-	39,969
Total Elementary, Primary and Intermediate Schools	<u>2,311,325</u>	<u>-</u>	<u>2,311,325</u>
Middle Schools			
Bearden Middle	63,246	-	63,246
Carter Middle	65,100	-	65,100
Cedar Bluff Middle	101,517	-	101,517
Farragut Middle	131,728	-	131,728
Gresham Middle	145,739	-	145,739
Halls Middle	117,530	-	117,530
Holston Middle	133,101	-	133,101
Karns Middle	146,525	-	146,525
Northwest Middle	42,050	-	42,050
Powell Middle	135,998	-	135,998
South-Doyle Middle	146,671	-	146,671
Vine Middle	75,728	-	75,728
West Valley Middle	214,274	-	214,274
Whittle Springs Middle	35,480	-	35,480
Total Middle Schools	<u>1,554,687</u>	<u>-</u>	<u>1,554,687</u>

Liabilities and Fund Balance

Liabilities	Fund Balance			Total
	General	Restricted	Total	Liabilities and Fund Balance
\$ -	\$ 47,676	\$ 18,643	\$ 66,319	\$ 66,319
-	23,124	35,742	58,866	58,866
-	30,928	8,529	39,457	39,457
-	19,123	20,302	39,425	39,425
-	24,430	11,564	35,994	35,994
-	53,574	17,877	71,451	71,451
-	25,384	12,196	37,580	37,580
-	14,525	5,411	19,936	19,936
-	16,339	8,486	24,825	24,825
-	8,399	4,043	12,442	12,442
-	58,707	19,987	78,694	78,694
-	31,765	8,204	39,969	39,969
-	<u>1,508,343</u>	<u>802,982</u>	<u>2,311,325</u>	<u>2,311,325</u>
-	27,289	35,957	63,246	63,246
-	26,981	38,119	65,100	65,100
3,158	52,526	45,833	98,359	101,517
16,240	50,129	65,359	115,488	131,728
-	92,200	53,539	145,739	145,739
-	60,379	57,151	117,530	117,530
-	79,999	53,102	133,101	133,101
-	112,071	34,454	146,525	146,525
-	21,950	20,100	42,050	42,050
-	88,415	47,583	135,998	135,998
-	116,834	29,837	146,671	146,671
-	62,807	12,921	75,728	75,728
-	129,660	84,614	214,274	214,274
-	20,154	15,326	35,480	35,480
<u>19,398</u>	<u>941,394</u>	<u>593,895</u>	<u>1,535,289</u>	<u>1,554,687</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis (continued)  
June 30, 2010

	Cash and Cash Equivalents	Other Assets	Total Assets
High Schools			
Austin-East High	\$ 258,152	\$ -	\$ 258,152
Bearden High	224,726	-	224,726
Carter High	179,593	-	179,593
Central High	263,551	-	263,551
Farragut High	234,289	-	234,289
Fulton High	217,689	-	217,689
Gibbs High	213,070	-	213,070
Halls High	247,160	-	247,160
Hardin Valley Academy High	109,441	-	109,441
Karns High	144,106	-	144,106
Powell High	199,539	-	199,539
South-Doyle High	157,082	-	157,082
West High	144,725	-	144,725
Total High Schools	<u>2,593,123</u>	<u>-</u>	<u>2,593,123</u>
Alternative and Other Schools			
Byington-Solway Technical Center	27,084	-	27,084
Fair Garden Community and Family Center	6,094	-	6,094
Fort Sanders Educational Development Center	40,441	-	40,441
Knox County Evening High School	33,184	-	33,184
Knoxville Adaptive Education Center	55,591	-	55,591
North Knox Vocational Center	63,728	-	63,728
Richard Yoakley Center	17,913	-	17,913
Ridgedale	28,128	-	28,128
Same E. Hill Community Center	6,721	-	6,721
Total Alternative and Other Schools	<u>278,884</u>	<u>-</u>	<u>278,884</u>
Total	<u>\$ 6,738,019</u>	<u>\$ -</u>	<u>\$ 6,738,019</u>

Liabilities and Fund Balance

Liabilities	Fund Balance			Total
	General	Restricted	Total	Liabilities and Fund Balance
\$ 11,763	\$ 131,247	\$ 115,142	\$ 246,389	\$ 258,152
-	35,833	188,893	224,726	224,726
-	55,089	124,504	179,593	179,593
1,614	154,202	107,735	261,937	263,551
-	22,938	211,351	234,289	234,289
-	74,135	143,554	217,689	217,689
32,719	14,613	165,738	180,351	213,070
-	22,004	225,156	247,160	247,160
-	6,688	102,753	109,441	109,441
22,692	51,895	69,519	121,414	144,106
11,200	62,044	126,295	188,339	199,539
-	28,678	128,404	157,082	157,082
-	21,814	122,911	144,725	144,725
<u>79,988</u>	<u>681,180</u>	<u>1,831,955</u>	<u>2,513,135</u>	<u>2,593,123</u>
-	2,983	24,101	27,084	27,084
-	34	6,060	6,094	6,094
-	30,334	10,107	40,441	40,441
-	28,434	4,750	33,184	33,184
-	43,928	11,663	55,591	55,591
-	16,189	47,539	63,728	63,728
-	7,363	10,550	17,913	17,913
-	25,714	2,414	28,128	28,128
-	6,197	524	6,721	6,721
-	<u>161,176</u>	<u>117,708</u>	<u>278,884</u>	<u>278,884</u>
<u>\$ 99,386</u>	<u>\$ 3,292,093</u>	<u>\$ 3,346,540</u>	<u>\$ 6,638,633</u>	<u>\$ 6,738,019</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Revenues, Expenditures, Transfers and Changes in Fund Balances - Regulatory Basis  
June 30, 2010

	Fund Balance		Expenditures	Transfers		Fund Balance
	July 1, 2009	Revenue		In	Out	June 30, 2010
Elementary, Primary and Intermediate Schools						
A.L. Lotts Elementary	\$ 44,012	\$ 222,479	\$ 228,348	\$ -	\$ -	\$ 38,143
Adrian Burnett Elementary	31,550	126,580	122,486	-	-	35,644
Amherst Elementary	31,822	83,020	95,086	-	-	19,756
Ball Camp Elementary	20,992	84,610	86,984	-	-	18,618
Bearden Elementary	42,711	85,193	89,610	-	-	38,294
Beaumont Elementary	99,332	76,568	78,230	-	-	97,670
Belle Morris Elementary	28,545	48,638	64,288	-	-	12,895
Blue Grass Elementary	48,625	148,611	146,728	-	-	50,508
Bonny Kate Elementary	32,268	69,529	70,762	-	-	31,035
Brickey-McCloud Elementary	24,379	208,148	175,178	-	-	57,349
Carter Elementary	40,895	113,493	111,682	-	-	42,706
Cedar Bluff Elementary	190,706	241,511	320,099	-	-	112,118
Chilhowee Intermediate	21,830	73,702	68,704	-	-	26,828
Christenberry Elementary	42,811	78,488	71,956	-	-	49,343
Copper Ridge Elementary	56,459	107,308	98,305	-	-	65,462
Corryton Elementary	15,936	51,012	53,029	-	-	13,919
Dogwood Elementary	40,381	81,467	89,703	-	-	32,145
East Knox County Elementary	70,897	101,507	105,607	-	-	66,797
Farragut Primary	65,370	184,624	202,302	-	-	47,692
Farragut Intermediate	65,669	326,084	330,166	-	-	61,587
Fountain City Elementary	64,759	54,239	49,081	-	-	69,917
Gap Creek Elementary	8,795	28,304	30,532	-	-	6,567
Gibbs Elementary	41,333	155,803	163,827	-	-	33,309
Green Magnet Academy	31,678	59,227	51,713	-	-	39,192
Halls Elementary	58,992	117,741	110,318	-	-	66,415

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Revenues, Expenditures, Transfers and Changes in Fund Balances - Regulatory Basis (continued)  
June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
Elementary, Primary and Intermediate Schools (continued)						
Hardin Valley Elementary	113,514	247,811	262,565	-	-	98,760
Inskip Elementary	15,582	61,048	50,025	-	-	26,605
Karns Elementary	117,669	192,106	186,393	-	-	123,382
Lonsdale Elementary	31,822	33,167	35,511	-	-	29,478
Maynard Elementary	41,542	26,475	25,129	-	-	42,888
Mooreland Heights Elementary	14,317	88,401	87,437	-	-	15,281
Mount Olive Elementary	60,797	60,471	70,406	-	-	50,862
New Hopewell Elementary	89,857	69,791	68,443	-	-	91,205
Norwood Elementary	54,234	52,691	49,147	-	-	57,778
Pleasant Ridge Elementary	34,143	56,191	58,433	-	-	31,901
Pond Gap Elementary	34,953	49,936	60,939	-	-	23,950
Powell Elementary	42,124	169,017	150,773	-	-	60,368
Ritta Elementary	55,838	100,964	90,483	-	-	66,319
Rocky Hill Elementary	49,150	145,534	135,818	-	-	58,866
Sarah Moore Greene Magnet Academy	41,820	113,734	116,097	-	-	39,457
Sequoyah Elementary	38,420	113,994	112,989	-	-	39,425
Shannondale Elementary	26,240	91,577	81,823	-	-	35,994
South Knoxville Elementary	64,541	57,467	50,557	-	-	71,451
Spring Hill Elementary	31,293	69,532	63,245	-	-	37,580
Sterchi Elementary	22,099	82,413	84,576	-	-	19,936
Sunnyview Primary	26,600	63,032	64,807	-	-	24,825
West Haven Elementary	20,398	36,215	44,171	-	-	12,442
West Hills Elementary	38,893	146,932	107,131	-	-	78,694
West View Elementary	35,894	26,211	22,136	-	-	39,969
Total Elementary, Primary and Intermediate Schools	2,322,487	5,082,596	5,093,758	-	-	2,311,325

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Revenues, Expenditures, Transfers and Changes in Fund Balances - Regulatory Basis (continued)  
June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
<b>Middle Schools</b>						
Bearden	68,480	255,653	260,887	-	-	63,246
Carter	73,791	248,571	257,262	-	-	65,100
Cedar Bluff	93,151	177,901	172,693	-	-	98,359
Farragut	109,388	391,556	385,456	-	-	115,488
Gresham	116,784	233,850	204,895	-	-	145,739
Halls	110,668	322,725	315,863	-	-	117,530
Holston	130,510	265,317	262,726	-	-	133,101
Karns	195,729	378,138	427,342	-	-	146,525
Northwest	41,558	119,085	118,593	-	-	42,050
Powell	115,324	310,489	289,815	-	-	135,998
South-Doyle	154,687	171,088	179,104	-	-	146,671
Vine	72,676	82,799	79,747	-	-	75,728
West Valley	212,352	357,862	355,940	-	-	214,274
Whittle Springs	36,470	102,716	103,706	-	-	35,480
<b>Total Middle Schools</b>	<b>1,531,568</b>	<b>3,417,750</b>	<b>3,414,029</b>	<b>-</b>	<b>-</b>	<b>1,535,289</b>
<b>High Schools</b>						
Austin-East	286,328	417,815	457,754	-	-	246,389
Bearden	327,940	1,036,482	1,139,696	-	-	224,726
Carter	225,614	367,226	413,247	-	-	179,593
Central	278,576	539,627	556,266	-	-	261,937
Farragut	245,790	1,358,714	1,370,215	-	-	234,289
Fulton	208,907	458,293	449,511	-	-	217,689
Gibbs	184,581	543,269	547,499	-	-	180,351
Halls	214,304	698,218	665,362	-	-	247,160
Hardin Valley Academy	130,654	941,894	963,107	-	-	109,441
Karns	111,544	540,632	530,762	-	-	121,414

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Combined Statement of Revenues, Expenditures, Transfers and Changes in Fund Balances - Regulatory Basis (continued)  
June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
High Schools (continued)						
Powell	207,436	654,450	673,547	-	-	188,339
South-Doyle	163,978	711,983	718,879	-	-	157,082
West	153,073	837,060	845,407	-	-	144,726
Total High Schools	<u>2,738,725</u>	<u>9,105,663</u>	<u>9,331,252</u>	-	-	<u>2,513,136</u>
Alternative and Other Schools						
Byington-Solway Technical Center	27,375	72,601	72,892	-	-	27,084
Fair Garden Family and Community Center	5,904	12,092	11,902	-	-	6,094
Fort Sanders Educational Development Center	41,257	35,949	36,765	-	-	40,441
Knox County Evening High School	31,956	12,659	11,431	-	-	33,184
Knoxville Adaptive Education Center	51,419	20,663	16,491	-	-	55,591
North Knox Vocational Center	63,104	129,537	128,913	-	-	63,728
Richard Yoakley Center	16,308	18,968	17,363	-	-	17,913
Ridgedale	22,205	31,175	25,252	-	-	28,128
Sam E. Hill Community Center	2,124	17,046	12,449	-	-	6,721
Total Alternative and Other Schools	<u>261,652</u>	<u>350,690</u>	<u>333,458</u>	-	-	<u>278,884</u>
Total	<u>\$ 6,854,432</u>	<u>\$ 17,956,699</u>	<u>\$ 18,172,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,638,634</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements  
Year Ended June 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Background** – Section 49-2-110, *Tennessee Code Annotated*, provides for student activity funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual. This section excludes parent-teacher and parent-student support organizations from the accounting, record keeping, and other requirements of this section.

**Financial Reporting Entity** – The accompanying Knox County School Activity Funds (“Activity Funds”) financial statements include the Activity Funds of all public schools within the Knox County Tennessee school system as listed in the Tennessee Department of Education’s *Directory of Public School’s* (“the Directory”). The General Education Diploma Testing Center and Reading is Fundamental are not listed in the Directory. In addition, these programs are audited and included as part of the general-purpose school funds of Knox County, Tennessee and, accordingly, are excluded from this report for these reasons.

**Other Comprehensive Basis of Accounting** – The accounting and financial reporting requirements for school activity funds are set forth in the *Internal School Uniform Accounting Policy Manual* (“the Manual”), issued by the Tennessee Department of Education. The requirements established in the manual differ from accounting principles generally accepted in the United States of America primarily in the presentation of the financial statements. The following is a summary of the basic requirements of this other comprehensive basis of accounting:

*Measurement Focus/Basis of Accounting*

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The activity funds use a financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting 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 that are comprised of the fund’s assets, liabilities, fund equity, and expenditures that are not restricted to any specific group or activity. Restricted accounts are used to account for monies that are normally restricted in use to a specific segment of the school population and not intended to benefit the general school population.

*Financial Statement Presentation*

The financial statements consist of combined and individual school statements of assets, liabilities and fund balances and statements of revenues, expenditures, transfers and changes in fund balances. 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 account of totals for the individual schools rather than the funds. These statements are required to be presented before the notes to the financial statements.

The individual school statements of assets, liabilities and fund balances and statements of revenues, expenditures and changes in fund balances present the detailed fund activity in each school and are also presented prior to the notes to the financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements (Continued)  
Year Ended June 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Sources of revenue and object level expenditures are presented for the general fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity that 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 presented on the combined statement of assets, liabilities and fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between funds. Funds with deficit fund balances will be furnished an amount in the next fiscal year with allocations from the Board of Education for general fund balances and restricted funds will have to rely on revenues generated within the next fiscal year.

**Inventory** – Inventory is valued at cost using the first-in, first-out method. Inventory consists primarily of bookstore supplies and other items held for sale. The cost is recorded as an expenditure at the time individual inventory items are used.

**Fixed Assets** – Fixed Assets acquired through Activity Funds are recorded as expenditures when purchased.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of amounts in demand as well as short-term certificates of deposit with a maturity date within three months.

At June 30, 2010, the Activity Funds deposits in financial institutions (including certificate of deposits) were entirely insured by FDIC insurance or collateralized with securities held by the Activity Funds’ agent in the Activity Funds’ name.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
A. L. Lotts Elementary  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	<u>Cash and Cash Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 16,272	\$ 16,272
Restricted Funds		
Art	230	230
Core Mentoring	1,292	1,292
Day Care	9,716	9,716
Grants	68	68
Library	5,372	5,372
Linda McGehee Memorial Fund	500	500
PTA Gift to School	2,170	2,170
Teacher Welfare	2,523	2,523
Total restricted funds	<u>21,871</u>	<u>21,871</u>
Total	<u>\$ 38,143</u>	<u>\$ 38,143</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
A. L. Lotts Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 13,146	
Board of Education Allocation		11,574	8,477	
Donations		3,006	2,341	
Field Trips		62,359	62,023	
Fines, Fees & Dues		25,168	-	
Fundraising		94,977	61,302	
Instruction		-	42,837	
Interest		145	-	
Operation & Maintenance		-	224	
Rental		303	406	
Resale Items		153	233	
Total general fund	<u>\$ 9,576</u>	<u>197,685</u>	<u>190,989</u>	<u>\$ 16,272</u>
<b>Restricted Funds</b>				
Art	230	-	-	230
Basic Education Program	-	13,203	13,203	-
Core Mentoring	553	798	59	1,292
Day Care	10,545	5,350	6,179	9,716
Grants	72	811	815	68
Library	5,966	3,441	4,035	5,372
Linda McGehee Memorial Fund	500	-	-	500
Melissa Rankine Memorial Fund	11,315	-	11,315	-
PTA Gift to School	2,956	-	786	2,170
Teacher Welfare	2,299	1,191	967	2,523
Total restricted funds	<u>34,436</u>	<u>24,794</u>	<u>37,359</u>	<u>21,871</u>
Total	<u>\$ 44,012</u>	<u>\$ 222,479</u>	<u>\$ 228,348</u>	<u>\$ 38,143</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Adrian Burnett Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 22,362	\$ 22,362
Restricted Funds		
Basic Education Program	2,993	2,993
Cardiac Kids	438	438
Library	363	363
Other Activites	9,468	9,468
Wesley Woods Camp	20	20
Total restricted funds	13,282	13,282
Total	\$ 35,644	\$ 35,644

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Adrian Burnett Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Adminstrative		\$ -	\$ 9,548	
Board of Education Allocation		20,998	7,246	
Field Trips		18,985	25,010	
Fines, Fees & Dues		7,488	-	
Fundraising		33,019	20,046	
Instruction		-	29,517	
Interest		132	-	
Items for resale		16,806	13,558	
Recycling		131	-	
Unrestricted Gifts/Donations		9,079	-	
Total general fund	<u>\$ 20,649</u>	<u>106,638</u>	<u>104,925</u>	<u>\$ 22,362</u>
<b>Restricted Funds</b>				
Basic Education Program	-	8,803	5,810	2,993
Cardiac Kids	-	536	98	438
Library	646	3,960	4,243	363
Donations and Fundraising	10,235	6,643	7,410	9,468
Wesley Woods Camp	<u>20</u>	<u>-</u>	<u>-</u>	<u>20</u>
Total restricted funds	<u>10,901</u>	<u>19,942</u>	<u>17,561</u>	<u>13,282</u>
Total	<u>\$ 31,550</u>	<u>\$ 126,580</u>	<u>\$ 122,486</u>	<u>\$ 35,644</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Amherst Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 3,489	\$ 3,489
Restricted Funds		
Day Care	14,635	14,635
Library	1,250	1,250
Staff Development	43	43
Teacher Welfare	339	339
Total restricted funds	16,267	16,267
Total	\$ 19,756	\$ 19,756

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Amherst Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ 1,017	\$ 4,670	
Board of Education Allocation		13,220	4,761	
Field Trips		7,071	9,080	
Fines, Fees, and Dues		8,485	607	
Fundraising		24,704	18,232	
Instruction		50	39,361	
Interest		15	-	
Lost Books		240	60	
Operations		-	2,089	
School Pictures		6,286	-	
Unrestricted Gifts/Donations		450	-	
Total general fund	<u>\$ 20,811</u>	<u>61,538</u>	<u>78,860</u>	<u>\$ 3,489</u>
<b>Restricted Funds</b>				
Basic Education Program	-	9,800	9,800	-
Day Care	8,007	9,428	2,800	14,635
Library	2,070	925	1,745	1,250
Staff Development	380	-	337	43
Teacher Welfare	90	1,329	1,080	339
Take Charge of Education	464	-	464	-
Total restricted funds	<u>11,011</u>	<u>21,482</u>	<u>16,226</u>	<u>16,267</u>
Total	<u>\$ 31,822</u>	<u>\$ 83,020</u>	<u>\$ 95,086</u>	<u>\$ 19,756</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Ball Camp Primary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 14,370	\$ 14,370
Restricted Funds		
Basic Education Program	60	60
Grants	356	356
Library	2,011	2,011
Lunch Charges	25	25
Physical Education	37	37
Teacher Mentor	855	855
Teacher Welfare	140	140
Yearbook	764	764
Total restricted funds	4,248	4,248
Total	\$ 18,618	\$ 18,618

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Ball Camp Primary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Administration		\$ -	\$ 10,943	
Board of Education Allocation		6,669	3,456	
Donation		6,793	4,520	
Field Trips		13,136	12,837	
Fines, Fees and Dues		7,745	151	
Fundraising		27,048	21,273	
Instruction		-	10,713	
Interest		216	-	
Lost Textbooks		-	50	
Operation and Maintenance		-	80	
Other		310	-	
Total general fund	<u>\$ 16,476</u>	<u>61,917</u>	<u>64,023</u>	<u>\$ 14,370</u>
Restricted Funds				
Art	-	500	500	-
Basic Education Program	99	5,400	5,439	60
Grants	729	-	373	356
Library	2,119	8,285	8,393	2,011
Lunch Charges	40	25	40	25
Physical Education	37	-	-	37
SACS	731	536	412	855
Teacher Welfare	577	79	516	140
Yearbook	184	7,868	7,288	764
Total restricted funds	<u>4,516</u>	<u>22,693</u>	<u>22,961</u>	<u>4,248</u>
Total	<u>\$ 20,992</u>	<u>\$ 84,610</u>	<u>\$ 86,984</u>	<u>\$ 18,618</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 21,082	\$ 21,082
Restricted Funds		
Child Care	11,728	11,728
Grant	3,057	3,057
Incentive Awards	262	262
Library	161	161
Mentoring Team	828	828
Physical Education	115	115
Teacher Welfare	1,061	1,061
Total restricted funds	17,212	17,212
Total	\$ 38,294	\$ 38,294

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 3,796	
Board of Education Allocation		3,258	3,217	
Field Trips		5,422	5,434	
Fines, Fees & Dues		8,685	-	
Fundraising		28,161	6,999	
Instruction		-	57,484	
Interest		284	-	
Operation and Maintenance		-	309	
Recycling		18	-	
Refunds/Reimbursements		493	-	
Resale Items		824	908	
Unrestricted Gifts/Donations		25,533	-	
Total general fund	<u>\$ 26,551</u>	<u>72,678</u>	<u>78,147</u>	<u>\$ 21,082</u>
<b>Restricted Funds</b>				
Basic Education Program	-	4,300	4,300	-
Child Care	10,626	3,720	2,618	11,728
Grant	3,078	3,402	3,423	3,057
Incentive Awards	262	-	-	262
Library	235	447	521	161
Mentoring Team	654	200	26	828
Physical Education	-	200	85	115
Teacher Welfare	1,305	246	490	1,061
Total restricted funds	<u>16,160</u>	<u>12,515</u>	<u>11,463</u>	<u>17,212</u>
Total	<u>\$ 42,711</u>	<u>\$ 85,193</u>	<u>\$ 89,610</u>	<u>\$ 38,294</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Beaumont Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 83,597	\$ 83,597
Restricted Funds		
Baptist Center Donation	211	211
Beaumont Magnet School	89	89
Day Care	5,108	5,108
Donations	4,048	4,048
Environmental Camp	294	294
Grants	1,305	1,305
Library	1,277	1,277
Mentor/New Teacher	871	871
Project grad donation	643	643
Special Education	218	218
Teacher Welfare	9	9
Total restricted funds	14,073	14,073
Total	\$ 97,670	\$ 97,670

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Beaumont Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 5,955	
Board of Education Allocation		39,471	35,298	
Field Trips		-	-	
Fines, Fees and Dues		1,275	-	
Fundraising		13,082	2,783	
Instruction		-	14,203	
Interest		170	-	
Miscellaneous		75	-	
Operation and Maintenance		-	274	
Picture Commission		1,943	-	
Total general fund	<u>\$ 86,094</u>	<u>56,016</u>	<u>58,513</u>	<u>\$ 83,597</u>
<b>Restricted Funds</b>				
Baptist Center Donation	211	-	-	211
Basic Education Program	1	8,393	8,394	-
Beaumont Magnet School	100	628	639	89
Day Care	7,600	2,223	4,715	5,108
Donations	2,440	1,855	247	4,048
Environmental Camp	294	-	-	294
Grants	1,170	250	115	1,305
Library	646	4,039	3,408	1,277
Mentor/New teacher	454	704	287	871
Project grad donation	-	1,550	907	643
Special Education	313	650	745	218
Teacher Welfare	9	260	260	9
Total restricted funds	<u>13,238</u>	<u>20,552</u>	<u>19,717</u>	<u>14,073</u>
Total	<u>\$ 99,332</u>	<u>\$ 76,568</u>	<u>\$ 78,230</u>	<u>\$ 97,670</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Belle Morris Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 5,453	\$ 5,453
Restricted Funds		
After School Program	3,583	3,583
Art	241	241
Basic Education Program	2	2
Core Mentoring Teams	657	657
Grants	787	787
Library	375	375
Physical Education	248	248
Playground Improvement	113	113
Safety Patrol Scholarship Fund	48	48
Special Education	451	451
Student Council	301	301
Teacher Welfare	636	636
Total restricted funds	7,442	7,442
Total	\$ 12,895	\$ 12,895

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Belle Morris Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 2,935	
Board of Education Allocation		5,678	2,624	
Field Trips		10,177	10,343	
Fines, Fees and Dues		3,800	-	
Fundraising		7,894	3,812	
Gifts and Donations		5,295	-	
Instruction		1,160	27,618	
Interest		100	-	
Operation and Maintenance		-	60	
Other		141	1,508	
School Publications		2,635	2,595	
Total general fund	\$ 20,068	36,880	51,495	\$ 5,453
<b>Restricted Funds</b>				
After School Program	1,201	2,742	360	3,583
Art	284	-	43	241
Basic Education Program	-	5,628	5,626	2
Core Mentoring Team	457	200	-	657
Grants	1,639	1,748	2,600	787
Library	152	1,002	779	375
Physical Education	48	200	-	248
Playground Improvement	3,000	-	2,887	113
Safety Patrol Scholarship Fund	101	-	53	48
Special Education	451	-	-	451
Student Council	357	-	56	301
Teacher Welfare	787	238	389	636
Total restricted funds	8,477	11,758	12,793	7,442
Total	\$ 28,545	\$ 48,638	\$ 64,288	\$ 12,895



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Blue Grass Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 36,318	\$ 36,318
Restricted Funds		
Core Mentoring	439	439
Day Care	11,433	11,433
Library	696	696
Physical Education	410	410
Student Government	724	724
Teacher Welfare	488	488
Total restricted funds	14,190	14,190
Total	\$ 50,508	\$ 50,508

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Blue Grass Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 2,025	
Board of Education Allocation		5,301	5,200	
Field Trips		33,978	34,174	
Fines, Fees and Dues		22,270	-	
Fundraising		49,301	10,867	
Gifts and Donations		5,070	1,083	
Incentive		200	200	
Instruction		-	56,682	
Interest		408	-	
Operation and Maintenance		-	1,440	
Refunds and Reimbursements		152	-	
Resale Items		3,395	3,820	
Total general fund	<u>\$ 31,734</u>	<u>120,075</u>	<u>115,491</u>	<u>36,318</u>
Restricted Funds				
Basic Education Program	-	8,820	8,820	-
Core Mentoring	86	424	71	439
Day Care	13,607	4,258	6,432	11,433
Grants	503	7,356	7,859	-
Library	593	5,147	5,044	696
Physical Education	727	230	547	410
Science	-	-	-	-
Student Government	857	2,301	2,434	724
Teacher Welfare	518	-	30	488
Total restricted funds	<u>16,891</u>	<u>28,536</u>	<u>31,237</u>	<u>14,190</u>
Total	<u>\$ 48,625</u>	<u>\$ 148,611</u>	<u>\$ 146,728</u>	<u>\$ 50,508</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bonny Kate Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 28,135	\$ 28,135
Restricted Funds		
Grants	111	111
Library	1,205	1,205
Pre K	765	765
Teacher Welfare	375	375
Technology	444	444
Total restricted funds	2,900	2,900
Total	\$ 31,035	\$ 31,035

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bonny Kate Elementary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 1,250	
Board of Education Allocation		8,062	4,585	
Field Trips		8,396	7,776	
Fines, Fees & Dues		7,199	-	
Fundraising		25,947	6,373	
Instruction		-	37,011	
Interest		233	-	
Operation & Maintenance		-	1,645	
Unrestricted Gifts/Donations		7,172	-	
Total general fund	<u>\$ 29,766</u>	<u>57,009</u>	<u>58,640</u>	<u>\$ 28,135</u>
<b>Restricted Funds</b>				
Basic Education Program	-	4,900	4,900	-
Grants	111	-	-	111
Library	1,955	1,640	2,390	1,205
Pre K	-	2,017	1,252	765
Teacher Welfare	436	1,963	2,024	375
Technology	-	2,000	1,556	444
Total restricted funds	<u>2,502</u>	<u>12,520</u>	<u>12,122</u>	<u>2,900</u>
Total	<u>\$ 32,268</u>	<u>\$ 69,529</u>	<u>\$ 70,762</u>	<u>\$ 31,035</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Brickey-McCloud Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 30,068	\$ 30,068
Restricted Funds		
Chorus	250	250
Core Mentoring	1,730	1,730
Day Care	3,300	3,300
Grants	40	40
Knox County Allocation	283	283
Library	9,147	9,147
Physical Education	12,033	12,033
Special Education	219	219
Teacher Welfare	279	279
Total restricted funds	27,281	27,281
Total	\$ 57,349	\$ 57,349

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Brickey-McCloud Elementary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 2,791	
Board of Education Allocation		19,802	17,416	
Field Trips		41,225	40,271	
Fines, Fees, & Dues		24,432	-	
Fundraising		59,875	18,234	
Interest		164	-	
Instruction		-	46,096	
Operation & Maintenance		-	449	
Resale Items		1,340	1,552	
Unrestricted Gifts/Donations		17,686	12,607	
Total general fund	<u>\$ 4,960</u>	<u>164,524</u>	<u>139,416</u>	<u>\$ 30,068</u>
<b>Restricted Funds</b>				
Basic Education Program	-	11,600	11,600	-
Chorus	-	250	-	250
Core Mentoring	1,241	536	47	1,730
Day Care	5,971	10,043	12,714	3,300
First Grade	430	-	430	-
Grants	40	-	-	40
Knox County Allocation	191	1,000	908	283
Library	5,784	4,651	1,288	9,147
Physical Education	3,551	11,625	3,143	12,033
Special Education	219	-	-	219
Teacher Welfare	1,992	3,919	5,632	279
Total restricted funds	<u>19,419</u>	<u>43,624</u>	<u>35,762</u>	<u>27,281</u>
Total	<u>\$ 24,379</u>	<u>\$ 208,148</u>	<u>\$ 175,178</u>	<u>\$ 57,349</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter Elementary  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	<u>Cash and Cash Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 29,657	\$ 29,657
Restricted Funds		
Art to Remember	1,436	1,436
Day Care	7,376	7,376
Library	3,008	3,008
Mentoring Teachers	90	90
Playground Grant	419	419
Teacher Welfare	720	720
Total restricted funds	<u>13,049</u>	<u>13,049</u>
Total	<u>\$ 42,706</u>	<u>\$ 42,706</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 506	
Board of Education Allocation		11,404	1,883	
Field Trips		15,891	16,790	
Fines, Fees and Dues		8,197	-	
Fundraising		23,574	5,194	
Gifts and Donations		13,678	-	
Instruction		-	42,720	
Interest		290	-	
Operation and Maintenance		-	3,684	
Refunds & Reimbursements		1,974	-	
Resale Items		332	-	
Total general fund	<u>\$ 25,094</u>	<u>75,340</u>	<u>70,777</u>	<u>\$ 29,657</u>
<b>Restricted Funds</b>				
Art to Remember	1,299	4,149	4,012	1,436
Basic Education Program	-	6,800	6,800	-
Boys and Girls Club	2,141	3,593	5,734	-
Day Care	7,019	8,136	7,779	7,376
Exxon Grant	-	750	750	-
Library	3,118	10,560	10,670	3,008
Mentoring Teachers	435	424	769	90
Playground Grant	-	1,000	581	419
Teacher Welfare	<u>1,789</u>	<u>2,741</u>	<u>3,810</u>	<u>720</u>
Total restricted funds	<u>15,801</u>	<u>38,153</u>	<u>40,905</u>	<u>13,049</u>
Total	<u>\$ 40,895</u>	<u>\$ 113,493</u>	<u>\$ 111,682</u>	<u>\$ 42,706</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Cedar Bluff Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 56,343	\$ 56,343
Restricted Funds		
Art Club	226	226
Basic Education Program	1,071	1,071
Chorus	2,415	2,415
Core Mentoring Group	1,022	1,022
Day Care	26,239	26,239
Library	18,440	18,440
PTA Donation	4,900	4,900
Special Education	475	475
Teacher Welfare	987	987
Total restricted funds	55,775	55,775
Total	\$ 112,118	\$ 112,118

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Cedar Bluff Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 23,415	
Board of Education Allocations		9,805	9,952	
Field Trips		25,791	26,682	
Fines, Fees and Dues		39,282	-	
Fundraising		86,475	43,295	
Instruction		-	119,207	
Interest		200	-	
Operation and Maintenance		-	4,476	
Refunds and Reimbursements		1,270	-	
Resale Items		1,673	1,673	
Unrestricted Gifts and Donations		9,533	-	
Total general fund	<u>\$ 111,014</u>	<u>174,029</u>	<u>228,700</u>	<u>\$ 56,343</u>
<b>Restricted Funds</b>				
Art Club	298	17,404	17,476	226
Basic Education Program	-	14,600	13,529	1,071
Chorus	263	3,194	1,042	2,415
Core Mentoring Group	1,224	928	1,130	1,022
Day Care	21,517	8,825	4,103	26,239
Library	15,915	3,599	1,074	18,440
Physical Education	-	1,000	1,000	-
Playground	27,885	-	27,885	-
PTA Donation	11,932	4,900	11,932	4,900
Special Education	-	11,650	11,175	475
Teacher Welfare	658	1,382	1,053	987
Total restricted funds	<u>79,692</u>	<u>67,482</u>	<u>91,399</u>	<u>55,775</u>
Total	<u>\$ 190,706</u>	<u>\$ 241,511</u>	<u>\$ 320,099</u>	<u>\$ 112,118</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Chilhowee Intermediate School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 17,233	\$ 17,233
Restricted Funds		
Art	1	1
Beta Club	84	84
Cafeteria	38	38
Chorus	307	307
Day Care	3,981	3,981
Drama	14	14
Grants	16	16
Library	271	271
Physical Education	26	26
PTA Donations	232	232
Safety Patrol Trip	490	490
School Security System	4,117	4,117
Special Education	12	12
Teacher Welfare	6	6
Total restricted funds	9,595	9,595
Total	\$ 26,828	\$ 26,828

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Chilhowee Intermediate School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 553	
Board of Education Allocation		1,438	950	
Car Tags		144	-	
Field Trips		18,780	15,180	
Fines, Fees and Dues		7,312	-	
Fundraiser		15,081	3,081	
Gifts and Donations		3,033	1,213	
Instruction		-	22,400	
Interest		162	-	
Operation and Maintenance		-	1,675	
School Publications		5,074	4,987	
Total general fund	<u>\$ 16,248</u>	<u>51,024</u>	<u>50,039</u>	<u>\$ 17,233</u>
<b>Restricted Funds</b>				
Art	20	250	269	1
Basic Education Program	-	3,200	3,200	-
Beta Club	39	315	270	84
Cafeteria	38	-	-	38
Chorus	397	358	448	307
Day Care	3,894	1,802	1,715	3,981
Drama	14	-	-	14
Grants	16	-	-	16
Library	622	4,275	4,626	271
Physical Education	8	200	182	26
PTA Donations	-	300	68	232
Safety Patrol Trip	490	-	-	490
School Security System	-	10,549	6,432	4,117
Special Education	-	150	138	12
Teacher Welfare	44	1,279	1,317	6
Total restricted funds	<u>5,582</u>	<u>22,678</u>	<u>18,665</u>	<u>9,595</u>
Total	<u>\$ 21,830</u>	<u>\$ 73,702</u>	<u>\$ 68,704</u>	<u>\$ 26,828</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Christenberry Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 38,503	\$ 38,503
Restricted Funds		
Art Supplement	131	131
Carrie Hutchinson PreSchool	76	76
Caterpillar	50	50
Clinic	50	50
Guidance	124	124
Library	278	278
Mentoring Program	272	272
Music	447	447
Playground	865	865
Staff Development	3,722	3,722
Student Welfare	1,640	1,640
TAG	302	302
TVA	1,612	1,612
Teacher Welfare	1,271	1,271
Total restricted funds	10,840	10,840
Total	\$ 49,343	\$ 49,343

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Christenberry Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 2,836	
Board of Education Allocation		7,952	-	
Entertainment		-	15	
Field Trips		9,569	8,847	
Fines, Fees and Dues		1,035	-	
Fundraising		33,671	15,229	
Gifts and Donations		2,501	-	
Instruction		-	18,356	
Interest		83	-	
Operations and Maintenance		-	3,765	
Refunds and Reimbursements		3,200	-	
Resale Items		136	261	
Total general fund	<u>\$ 29,665</u>	<u>58,147</u>	<u>49,309</u>	<u>\$ 38,503</u>
<b>Restricted Funds</b>				
Art Supplement	128	500	497	131
Basic Education Program	1,436	9,320	10,756	-
Carrie Hutchinson PreSchool	-	500	424	76
Caterpillar	-	423	373	50
Clinic	37	50	37	50
Guidance	67	150	93	124
Library	290	3,020	3,032	278
Magic with Magnets	-	373	373	-
Mentoring Program	149	256	133	272
Music	270	425	248	447
Playground	718	2,200	2,053	865
Snacks for Tutoring	156	-	156	-
Snap! It's Circuits!	1	-	1	-
Staff Development	5,163	-	1,441	3,722
Student Welfare	1,051	875	286	1,640
TAG	108	400	206	302
TVA	639	1,000	27	1,612
Teacher Welfare	2,933	849	2,511	1,271
Total restricted funds	<u>13,146</u>	<u>20,341</u>	<u>22,647</u>	<u>10,840</u>
Total	<u>\$ 42,811</u>	<u>\$ 78,488</u>	<u>\$ 71,956</u>	<u>\$ 49,343</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Copper Ridge Elementary  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 29,018	\$ 29,018
Restricted Funds		
Art	80	80
Board of Education Allocation	400	400
Diversified Technology	3,497	3,497
Grants	62	62
Incentive Awards	56	56
Library	21,884	21,884
Parent/Teacher/Student	9,110	9,110
Playground	500	500
Teacher Welfare	855	855
Total restricted funds	36,444	36,444
Total	\$ 65,462	\$ 65,462

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Copper Ridge Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 1,118	
Board of Education Allocation		14,399	3,942	
Field Trips		17,304	24,309	
Fines, Fees and Dues		7,604	-	
Fundraising		21,719	6,673	
Gifts and Donations		1,159	-	
Instruction		-	39,696	
Interest		330	-	
Operation and Maintenance		-	1,183	
Other		27	12	
Resale Items		6,919	-	
Total general fund	<u>\$ 36,490</u>	<u>69,461</u>	<u>76,933</u>	<u>\$ 29,018</u>
<b>Restricted Funds</b>				
Art	-	500	420	80
Basic Education Program	-	7,200	7,200	-
Board of Education Allocation	-	400	-	400
Child Care	3,066	4,877	4,446	3,497
Diversified Technology	1,011	-	949	62
Grants	56	-	-	56
Library	14,496	12,957	5,569	21,884
Marian Overton Memorial	2	-	2	-
Parent/Teacher/Student	377	8,910	177	9,110
Playground	500	500	500	500
Special Education	-	-	-	-
Teacher Welfare	461	2,503	2,109	855
Total restricted funds	<u>19,969</u>	<u>37,847</u>	<u>21,372</u>	<u>36,444</u>
Total	<u>\$ 56,459</u>	<u>\$ 107,308</u>	<u>\$ 98,305</u>	<u>\$ 65,462</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Corryton Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 8,859	\$ 8,859
Restricted Funds		
After School Day Care	4,024	4,024
Art	29	29
Library	275	275
Donations	90	90
Grants	49	49
Mentoring Program	505	505
Special Education	24	24
Teacher Welfare	64	64
Total restricted funds	5,060	5,060
Total	\$ 13,919	\$ 13,919

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Corryton Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 7,607	
Board of Education Allocation		7,638	2,858	
Field Trips		4,721	5,155	
Fines, Fees and Dues		3,335	-	
Fundraising		16,611	4,168	
Gifts and Donations		1,749	-	
Instruction		-	19,578	
Interest		124	-	
Miscellaneous		458	-	
Resale Items		708	624	
School Publications		4,250	4,263	
Total general fund	<u>\$ 13,518</u>	<u>39,594</u>	<u>44,253</u>	<u>\$ 8,859</u>
Restricted Funds				
After School Day Care	1,197	2,827	-	4,024
Art	6	200	177	29
Basic Education Program	-	3,100	3,100	-
Donation	-	940	850	90
Grants	55	-	6	49
Library	747	3,692	4,164	275
Mentoring Program	305	200	-	505
Physical Education	52	200	252	-
Special Education	24	-	-	24
Teacher Welfare	32	259	227	64
Total restricted funds	<u>2,418</u>	<u>11,418</u>	<u>8,776</u>	<u>5,060</u>
Total	<u>\$ 15,936</u>	<u>\$ 51,012</u>	<u>\$ 53,029</u>	<u>\$ 13,919</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Dogwood Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 16,634	\$ 16,634
Restricted Funds		
Art	1	1
Basic Education Program	562	562
Character Counts	196	196
Daycare	1,270	1,270
Donations	8,007	8,007
Emergency Outreach	2,372	2,372
Field Trip Scholarships	1	1
Grants	(645)	(645)
Library	2,345	2,345
Physical Education	27	27
TAG Recycling	127	127
Teacher Welfare	1,248	1,248
Total restricted funds	15,511	15,511
Total	\$ 32,145	\$ 32,145

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Dogwood Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 2,441	
Board of Education Allocation		17,625	5,451	
Field Trips		10,004	10,333	
Fines, Fees and Dues		1,760	14	
Fundraising		15,410	3,989	
Instruction		-	24,733	
Interest and Service Charges		78	175	
Operation and Maintenance		-	2,357	
Unrestricted Gifts and Donations		<u>3,283</u>	<u>67</u>	
Total general fund	<u>\$ 18,034</u>	<u>48,160</u>	<u>49,560</u>	<u>\$ 16,634</u>
<b>Restricted Funds</b>				
Art	-	500	499	1
Basic Education Program	3,756	10,400	13,594	562
Character Counts	209	-	13	196
Conflict Manager	-	-	-	-
Daycare	1,401	1,420	1,551	1,270
Donations	8,810	3,995	4,798	8,007
Emergency Outreach	2,328	1,033	989	2,372
Field Trip Scholarships	1	-	-	1
Grants	2,406	12,785	15,836	(645)
Library	2,022	1,040	717	2,345
Physical Education	-	400	373	27
TAG Recycling	276	55	204	127
Teacher Welfare	<u>1,138</u>	<u>1,679</u>	<u>1,569</u>	<u>1,248</u>
Total restricted funds	<u>22,347</u>	<u>33,307</u>	<u>40,143</u>	<u>15,511</u>
Total	<u>\$ 40,381</u>	<u>\$ 81,467</u>	<u>\$ 89,703</u>	<u>\$ 32,145</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 East Knox County Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 35,856	\$ 35,856
Restricted Funds		
Art	131	131
Day Care	20,291	20,291
Earthflag Recycling	522	522
Grants	250	250
Library	1,357	1,357
Mentoring	1,413	1,413
Physical Education	667	667
Special Projects	3,985	3,985
Teacher Welfare	2,325	2,325
Total restricted funds	<u>30,941</u>	<u>30,941</u>
Total	<u>\$ 66,797</u>	<u>\$ 66,797</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 East Knox County Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 2,695	
Board of Education Allocation		14,724	2,154	
Field Trips		5,220	9,853	
Fines, Fees and Dues		4,613	-	
Fundraising		20,462	11,781	
Gifts and Donations		35,701	-	
Instruction		-	50,799	
Interest		6	-	
Operation and Maintenance		-	4	
Total general fund	<u>\$ 32,416</u>	<u>80,726</u>	<u>77,286</u>	<u>\$ 35,856</u>
<b>Restricted Funds</b>				
Art	131	-	-	131
Basic Education Program	-	7,200	7,200	-
Day Care	26,066	5,750	11,525	20,291
Earthflag Recycling	1,016	108	602	522
Grants	-	500	250	250
Library	898	459	-	1,357
Lost Textbooks	102	-	102	-
Mentoring	1,103	648	338	1,413
Physical Education	32	650	15	667
Special Program	6,747	3,659	6,421	3,985
Teacher Welfare	2,386	1,807	1,868	2,325
Total restricted funds	<u>38,481</u>	<u>20,781</u>	<u>28,321</u>	<u>30,941</u>
Total	<u>\$ 70,897</u>	<u>\$ 101,507</u>	<u>\$ 105,607</u>	<u>\$ 66,797</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut Primary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 14,959	\$ 14,959
Restricted Funds		
After School Care	820	820
Donations	25,279	25,279
Fundraising	794	794
Greater School Partnership	1,136	1,136
Library	4,320	4,320
Social Committee	384	384
Total restricted funds	32,733	32,733
Total	\$ 47,692	\$ 47,692

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut Primary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 789	
Board of Education Allocation		12,034	8,139	
Field Trips		16,511	16,667	
Fines, Fees and Dues		22,962	-	
Fundraising		63,045	25,795	
Gifts and Donations		234	-	
Instruction		-	69,637	
Interest		152	-	
Operation and Maintenance		-	17,174	
Refunds and Reimbursements		110	-	
Total general fund	<u>\$ 38,112</u>	<u>115,048</u>	<u>138,201</u>	<u>\$ 14,959</u>
Restricted Funds				
After School Care	3,163	5,853	8,196	820
Basic Education Program	-	11,100	11,100	-
Cafeteria	(144)	144	-	-
Donations	17,244	45,848	37,813	25,279
Fundraising	687	3,039	2,932	794
Grants	576	-	576	-
Greater School Partnership	1,136	536	536	1,136
Library	4,370	1,503	1,553	4,320
Social Committee	226	1,553	1,395	384
Total restricted funds	<u>27,258</u>	<u>69,576</u>	<u>64,101</u>	<u>32,733</u>
Total	<u>\$ 65,370</u>	<u>\$ 184,624</u>	<u>\$ 202,302</u>	<u>\$ 47,692</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut Intermediate School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 26,008	\$ 26,008
Restricted Funds		
Art	7	7
Basic Education Program	(47)	(47)
Day Care	21,169	21,169
Donations	9,064	9,064
Greater School Partnership	508	508
Grandparents Day	257	257
Library	3,173	3,173
Student Government Association	49	49
Teacher Welfare	<u>1,399</u>	<u>1,399</u>
Total restricted funds	<u>35,579</u>	<u>35,579</u>
Total	<u>\$ 61,587</u>	<u>\$ 61,587</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Farragut Intermediate School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 8,490	
Board of Education Allocation		12,454	9,104	
Field Trips		107,081	103,067	
Fines, Fees and Dues		24,478	-	
Fundraising		111,735	47,817	
Gate Receipts - Entertainment		-	-	
Gifts and Donations		14,635	-	
Instruction		-	116,839	
Interest		3,086	-	
Operation and Maintenance		-	1,222	
Refunds and Reimbursements		1,587		
Resale Items		<u>3,583</u>	<u>1,885</u>	
Total general fund	<u>\$ 35,793</u>	<u>278,639</u>	<u>288,424</u>	<u>\$ 26,008</u>
<b>Restricted Funds</b>				
Art	7	-	-	7
Basic Education Program	-	12,400	12,447	(47)
Day Care	18,292	5,232	2,355	21,169
Donations	6,188	17,417	14,541	9,064
Greater School Partnership	-	872	364	508
Grandparents Day	-	275	18	257
Library	1,888	5,370	4,085	3,173
Student Government Association	230	1,195	1,376	49
Teacher Welfare	<u>3,271</u>	<u>4,684</u>	<u>6,556</u>	<u>1,399</u>
Total restricted funds	<u>29,876</u>	<u>47,445</u>	<u>41,742</u>	<u>35,579</u>
Total	<u>\$ 65,669</u>	<u>\$ 326,084</u>	<u>\$ 330,166</u>	<u>\$ 61,587</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Fountain City Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 55,025	\$ 55,025
Restricted Funds		
Core Mentoring Team	27	27
Donations	85	85
Knox Co/Thomford	481	481
Library	1,297	1,297
Reading	36	36
Special Education	515	515
Books	2,039	2,039
Special Projects	62	62
Teacher Welfare	<u>10,350</u>	<u>10,350</u>
Total restricted funds	<u>14,892</u>	<u>14,892</u>
Total	<u>\$ 69,917</u>	<u>\$ 69,917</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Fountain City Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 1,573	
Board of Education Allocation		7,244	1,929	
Field Trips		-	6,140	
Fines, Fees, and Dues		7,951	-	
Fundraising		21,476	4,221	
Instruction		-	17,749	
Interest		409	-	
Operation and Maintenance		-	3,623	
Other		-	74	
Rent		2,438	-	
Resale Items		703	723	
Unrestricted Gifts and Donations		5,346	-	
<b>Total general fund</b>	<u>\$ 45,490</u>	<u>45,567</u>	<u>36,032</u>	<u>\$ 55,025</u>
<b>Restricted Funds</b>				
Basic Education Program	-	4,800	4,800	-
Core Mentoring Team	1,163	312	1,448	27
Donations	-	85	-	85
Knox Co/Thomford	475	707	701	481
Landscaping	399	-	399	-
Library	389	1,548	640	1,297
Reading	36	-	-	36
Special Education	365	150	-	515
Books	6,339	-	4,300	2,039
Special Projects	62	-	-	62
Teacher Welfare	10,041	1,070	761	10,350
<b>Total restricted funds</b>	<u>19,269</u>	<u>8,672</u>	<u>13,049</u>	<u>14,892</u>
<b>Total</b>	<u>\$ 64,759</u>	<u>\$ 54,239</u>	<u>\$ 49,081</u>	<u>\$ 69,917</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Gap Creek Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 5,753	\$ 5,753
Restricted Funds		
Library	<u>814</u>	<u>814</u>
Total restricted funds	<u>814</u>	<u>814</u>
Total	<u>\$ 6,567</u>	<u>\$ 6,567</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Gap Creek Elementary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 1,366	
Board of Education Allocation		3,903	815	
Field Trips		5,083	5,026	
Fines, Fees, & Dues		1,675	-	
Fundraising		9,989	6,839	
Instruction		-	9,360	
Interest		5	-	
Refunds & Reimbursements		71	-	
Unrestricted Gifts/Donations		-	589	
Total general fund	<u>\$ 9,022</u>	<u>20,726</u>	<u>23,995</u>	<u>\$ 5,753</u>
<b>Restricted Funds</b>				
Art	171	-	171	-
Basic Education Program	-	1,800	1,800	-
Grants	(929)	1,382	453	-
Library	129	3,809	3,124	814
Math	(110)	110	-	-
Memorials	(277)	277	-	-
Overnight Trips	789	-	789	-
Physical Education	-	200	200	-
Total restricted funds	<u>(227)</u>	<u>7,578</u>	<u>6,537</u>	<u>814</u>
Total	<u>\$ 8,795</u>	<u>\$ 28,304</u>	<u>\$ 30,532</u>	<u>\$ 6,567</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Gibbs Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 24,271	\$ 24,271
Restricted Funds		
Core Mentoring	484	484
Daycare	1,822	1,822
Grants	814	814
Library	5,780	5,780
Teacher Welfare	138	138
Total restricted funds	9,038	9,038
Total	\$ 33,309	\$ 33,309

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gibbs Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administraton		\$ -	\$ 2,624	
Board of Education Allocation		11,566	10,600	
Donations		-	2,568	
Field Trips		33,609	34,641	
Fines, Fees & Dues		19,036	-	
Fundraising		47,064	10,953	
Incentives		-	2,421	
Instruction		-	47,932	
Interest		91	-	
Operation & Maintenance		-	15,379	
Reimbursement		2,786	-	
Resale Items		1,006	1,438	
Stamps		221	-	
Unrestricted Gifts/Donations		<u>5,002</u>	<u>-</u>	
Total general fund	<u>\$ 32,446</u>	<u>120,381</u>	<u>128,556</u>	<u>\$ 24,271</u>
<b>Restricted Funds</b>				
Basic Education Program	-	9,458	9,458	-
Core Mentoring	4	480	-	484
Daycare	2,450	8,335	8,963	1,822
Grants	814	-	-	814
Library	5,447	15,265	14,932	5,780
Teacher Welfare	<u>172</u>	<u>1,884</u>	<u>1,918</u>	<u>138</u>
Total restricted funds	<u>8,887</u>	<u>35,422</u>	<u>35,271</u>	<u>9,038</u>
Total	<u>\$ 41,333</u>	<u>\$ 155,803</u>	<u>\$ 163,827</u>	<u>\$ 33,309</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Green Magnet Academy  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 26,285	\$ 26,285
Restricted Funds		
Art	15	15
Grants	235	235
Library	428	428
Physical Education	5	5
Playground Equipment	8,183	8,183
Pryme Time Donations	3,951	3,951
Teacher Welfare	90	90
Total restricted funds	12,907	12,907
Total	\$ 39,192	\$ 39,192

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Green Magnet Academy  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 4,356	
Board of Education Allocation		32,990	24,278	
Field Trips		-	1,493	
Fines, Fees, and Dues		802	-	
Fundraising		7,291	4,752	
Instruction		-	5,826	
Interest		72	-	
Refunds and Reimbursements		741	-	
Resale Items		1,801	1,038	
Unrestricted Gift and Donations		<u>1,837</u>	<u>1,425</u>	
Total general fund	<u>\$ 23,919</u>	<u>45,534</u>	<u>43,168</u>	<u>\$ 26,285</u>
<b>Restricted Funds</b>				
Art	6	500	491	15
Basic Education Program	-	5,600	5,600	-
Grants	(50)	1,551	1,266	235
Library	154	274	-	428
Physical Education	-	400	395	5
Playground Equipment	4,960	3,290	67	8,183
Pryme Time Donations	2,575	1,708	332	3,951
Teacher Welfare	<u>114</u>	<u>370</u>	<u>394</u>	<u>90</u>
Total restricted funds	<u>7,759</u>	<u>13,693</u>	<u>8,545</u>	<u>12,907</u>
Total	<u>\$ 31,678</u>	<u>\$ 59,227</u>	<u>\$ 51,713</u>	<u>\$ 39,192</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 52,018	\$ 52,018
Restricted Funds		
Core Mentoring Team	1,203	1,203
Doantion	500	500
Incentives	8,378	8,378
Library	1,332	1,332
Memorial	305	305
Teacher Welfare	659	659
Technology	2,020	2,020
Total restricted funds	14,397	14,397
Total	\$ 66,415	\$ 66,415

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 1,314	
Board of Education Allocation		13,671	4,960	
Field Trips		30,720	34,916	
Fines, Fees Dues		11,519	-	
Fundraising		34,100	9,895	
Instruction		-	43,562	
Interest		123	-	
Operation & Maintenance		-	1,686	
Other		23		
Reimbursements		1,219	-	
Resale Items		9,041	-	
Unrestricted Gifts/Donations		977	-	
Total general fund	<u>\$ 46,958</u>	<u>101,393</u>	<u>96,333</u>	<u>\$ 52,018</u>
<b>Restricted Funds</b>				
Basic Education Program	-	9,200	9,200	-
Core Mentoring Team	850	424	71	1,203
Donation	500	3,200	3,200	500
Incentives	8,378	-	-	8,378
Library	800	810	278	1,332
Memorial	305	-	-	305
Physical Education	-	400	400	-
Teacher Welfare	1,201	294	836	659
Technology	-	2,020	-	2,020
Total restricted funds	<u>12,034</u>	<u>16,348</u>	<u>13,985</u>	<u>14,397</u>
Total	<u>\$ 58,992</u>	<u>\$ 117,741</u>	<u>\$ 110,318</u>	<u>\$ 66,415</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Hardin Valley Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 73,761	\$ 73,761
Restricted funds		
Daycare	18,534	18,534
Grants	1,552	1,552
Library	4,399	4,399
Physical Education	39	39
Special Education	446	446
Teacher Welfare	29	29
Total restricted funds	24,999	24,999
Total	\$ 98,760	\$ 98,760

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Hardin Valley Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 8,470	
Board of Education Allocation		6,923	7,450	
Field Trips		37,993	40,818	
Fines, Fees & Dues		28,824	-	
Fundraising		60,970	18,228	
Instruction		-	120,043	
Interest		685	-	
Operation & Maintenance		-	444	
Resale Items		22,546	8,548	
Security		-	643	
Sale of School Publications		14,000	13,527	
Unrestricted Gifts/Donations		<u>35,722</u>	<u>5,355</u>	
Total general fund	<u>\$ 89,624</u>	<u>207,663</u>	<u>223,526</u>	<u>\$ 73,761</u>
<b>Restricted Funds</b>				
Basic Education Program	-	11,600	11,600	-
Daycare	12,623	9,420	3,509	18,534
Grants	1,552	981	981	1,552
Library	8,887	10,412	14,900	4,399
Physical Education	-	600	561	39
Special Education	415	550	519	446
Teacher Welfare	<u>413</u>	<u>6,585</u>	<u>6,969</u>	<u>29</u>
Total restricted funds	<u>23,890</u>	<u>40,148</u>	<u>39,039</u>	<u>24,999</u>
Total	<u>\$ 113,514</u>	<u>\$ 247,811</u>	<u>\$ 262,565</u>	<u>\$ 98,760</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Inskip Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 9,517	\$ 9,517
Restricted Funds		
Art	438	438
Basic Education Program	(17)	(17)
Daycare	3,878	3,878
Grants	2,214	2,214
Library	410	410
Playground	10,152	10,152
Special Education	<u>13</u>	<u>13</u>
Total restricted funds	<u>17,088</u>	<u>17,088</u>
Total	<u>\$ 26,605</u>	<u>\$ 26,605</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Inskip Elementary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 6,604	
Board of Education Allocation		6,319	5,518	
Field Trips		3,027	3,921	
Fines, Fees & Drives		121	-	
Fundraising		14,923	1,708	
Instruction		-	13,272	
Other		295	204	
Rent		748	-	
Resale Items		2,145	1,857	
Unrestricted Gifts/Donations		<u>8,787</u>	<u>8,105</u>	
Total general fund	<u>\$ 14,341</u>	<u>36,365</u>	<u>41,189</u>	<u>\$ 9,517</u>
<b>Restricted Funds</b>				
Art	88	350	-	438
Basic Education Program	14	7,400	7,431	(17)
Daycare	-	4,576	698	3,878
Grants	612	2,300	698	2,214
Library	362	57	9	410
Playground	152	10,000	-	10,152
Special Education	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>
Total restricted funds	<u>1,241</u>	<u>24,683</u>	<u>8,836</u>	<u>17,088</u>
Total	<u>\$ 15,582</u>	<u>\$ 61,048</u>	<u>\$ 50,025</u>	<u>\$ 26,605</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 53,161	\$ 53,161
Restricted Funds		
Art	1,965	1,965
Basic Education Program	1,303	1,303
Day Care	17,929	17,929
Donations	134	134
Governor's Pre-K	5,447	5,447
Grants	1,951	1,951
Library	7,835	7,835
Mentoring	847	847
Physical Education	164	164
PTA Enrichment Allocation	25,259	25,259
Teacher Welfare	3,573	3,573
Technology	3,814	3,814
Total restricted funds	70,221	70,221
Total	\$ 123,382	\$ 123,382

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 4,152	
Board of Education Allocation		13,040	12,884	
Field Trips		43,272	43,804	
Fines, Fees & Dues		16,694	-	
Fundraising		47,388	32,366	
Instruction		-	25,646	
Interest		219	-	
Operation & Maintenance		-	7,217	
Other		131	93	
Reimbursements		365	365	
Resale Items		4,670	4,178	
Unrestricted Gifts/Donations		2,422	1,024	
Total general fund	<u>\$ 56,689</u>	<u>128,201</u>	<u>131,729</u>	<u>\$ 53,161</u>
<b>Restricted Funds</b>				
Art	1,965	-	-	1,965
Basic Education Program	684	13,200	12,581	1,303
Day Care	14,511	9,400	5,982	17,929
Donations	134	-	-	134
Governor's Pre-K	6,295	3,000	3,848	5,447
Grants	1,201	750	-	1,951
Library	6,687	4,286	3,138	7,835
Mentoring	354	592	99	847
Physical Education	27	400	263	164
PTA Enrichment Allocation	24,889	25,259	24,889	25,259
Teacher Welfare	3,310	913	650	3,573
Technology	923	6,105	3,214	3,814
Total restricted funds	<u>60,980</u>	<u>63,905</u>	<u>54,664</u>	<u>70,221</u>
Total	<u>\$ 117,669</u>	<u>\$ 192,106</u>	<u>\$ 186,393</u>	<u>\$ 123,382</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Lonsdale Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 10,628	\$ 10,628
Restricted Funds		
Art	40	40
Core Mentoring Team	696	696
Donations	16,557	16,557
Library	721	721
Outdoor Grant	218	218
Physical Education	22	22
Recycling	53	53
Student Donation	356	356
TAP	30	30
Teacher Welfare	157	157
Total restricted funds	18,850	18,850
Total	\$ 29,478	\$ 29,478

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Lonsdale Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administratton		\$ -	\$ 1,807	
Board of Education Allocation		7,232	4,233	
Field Trips		336	1,141	
Fines, Fees, & Dues		10	-	
Fundraising		5,396	1,627	
Gate Receipts		-	-	
Instruction		-	4,878	
Interest		6	-	
Operation & Maintenance		-	514	
Other		-	646	
Refunds and Reimbursements		906	-	
Sale of School Publications		-	-	
Total general fund	<u>\$ 11,588</u>	<u>13,886</u>	<u>14,846</u>	<u>\$ 10,628</u>
Restricted Funds				
Art	1,185	500	1,645	40
BEP	-	5,200	5,200	-
Core Mentoring Team	479	256	39	696
Donations	15,867	9,207	8,517	16,557
Library	878	2,765	2,922	721
Outdoor Grant	218	-	-	218
Physical Education	147	400	525	22
PTO	-	-	-	-
Recycling	91	25	63	53
Student Donations	356	-	-	356
TAP	660	-	630	30
Teacher Welfare	353	928	1,124	157
Total restricted funds	<u>20,234</u>	<u>19,281</u>	<u>20,665</u>	<u>18,850</u>
Total	<u>\$ 31,822</u>	<u>\$ 33,167</u>	<u>\$ 35,511</u>	<u>\$ 29,478</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Maynard Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 34,113	\$ 34,113
Restricted Funds		
Basic Education Program	-	-
Chess Club	25	25
Concession	61	61
Grants	1,877	1,877
Library	1	1
Chorus	125	125
Special Education	123	123
Student Development	4,157	4,157
Teacher Welfare	145	145
Wish List	2,261	2,261
Total restricted funds	8,775	8,775
Total	\$ 42,888	\$ 42,888

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Maynard Elementary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 31, 2010</u>
General Fund				
Administration		\$ 196	\$ 1,044	
Board of Education Allocations		6,208	681	
Fines, Fees, and Dues		162	37	
Fund Raising		8,144	2,120	
Gifts and Donations		565	-	
Instruction		-	5,993	
Interest		193	-	
Operations and Maintenance		-	543	
Total general fund	<u>\$ 29,063</u>	<u>15,468</u>	<u>10,418</u>	<u>\$ 34,113</u>
Restricted Funds				
Basic Education Program	2,813	2,900	5,713	-
Chess Club	25	-	-	25
Concession	61	-	-	61
Grants	3,666	4,111	5,900	1,877
Library	(122)	123	-	1
Chorus	125	-	-	125
Special Education	74	150	101	123
Student Development	5,732	1,028	2,603	4,157
Teacher Welfare	69	305	229	145
Wish List	<u>36</u>	<u>2,390</u>	<u>165</u>	<u>2,261</u>
Total restricted funds	<u>12,479</u>	<u>11,007</u>	<u>14,711</u>	<u>8,775</u>
Total	<u>\$ 41,542</u>	<u>\$ 26,475</u>	<u>\$ 25,129</u>	<u>\$ 42,888</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Mooreland Heights Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 14,591	\$ 14,591
Restricted Funds		
TN Arts Commission Grants	690	690
Total restricted funds	690	690
Total	\$ 15,281	\$ 15,281

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Mooreland Heights Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 566	
Board of Education Allocation		3,844	3,256	
Field Trips		2,656	3,382	
Fines, Fees & Dues		7,315	-	
Fundraising		13,185	2,969	
Instruction		-	19,365	
Interest		183	-	
Items for Resale		1,582	1,485	
Operation & Maintenance		-	2,018	
Unrestricted Gifts & Donations		<u>6,292</u>	<u>612</u>	
Total general fund	<u>\$ 13,187</u>	<u>35,057</u>	<u>33,653</u>	<u>\$ 14,591</u>
<b>Restricted Funds</b>				
Basic Education Program	-	4,800	4,800	-
Physical Education	131	200	331	-
TN Arts Commission Grants	(18)	48,344	47,636	690
Pre-Kindergarten Grants	<u>1,017</u>	<u>-</u>	<u>1,017</u>	<u>-</u>
Total restricted funds	<u>1,130</u>	<u>53,344</u>	<u>53,784</u>	<u>690</u>
Total	<u>\$ 14,317</u>	<u>\$ 88,401</u>	<u>\$ 87,437</u>	<u>\$ 15,281</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Mount Olive Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 45,973	\$ 45,973
Restricted Funds		
Community Education	194	194
Mentoring	821	821
Special Education	22	22
Special School Projects	2,155	2,155
Staff Development Donation	842	842
Teacher Welfare	<u>855</u>	<u>855</u>
Total restricted funds	<u>4,889</u>	<u>4,889</u>
Total	<u>\$ 50,862</u>	<u>\$ 50,862</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Mount Olive Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 3,083	
Board of Education Allocation		8,857	1,197	
Field Trips		5,200	6,709	
Fines, Fees & Dues		10,169	-	
Fundraising		18,839	7,138	
Instruction		-	38,746	
Interest		265	-	
Unrestricted Gifts/Donations		4,500	-	
Total general fund	<u>\$ 55,016</u>	<u>47,830</u>	<u>56,873</u>	<u>\$ 45,973</u>
Restricted Funds				
Basic Education Program	92	4,200	4,292	-
Community Education	-	275	81	194
Library	1,394	6,514	7,908	-
Mentoring	509	312	-	821
Physical Education	162	-	162	-
Special Education	22	-	-	22
Special School Projects	2,155	-	-	2,155
Staff Development Donation	322	520	-	842
Teacher Welfare	1,125	820	1,090	855
Total restricted funds	<u>5,781</u>	<u>12,641</u>	<u>13,533</u>	<u>4,889</u>
Total	<u>\$ 60,797</u>	<u>\$ 60,471</u>	<u>\$ 70,406</u>	<u>\$ 50,862</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 New Hopewell Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 85,412	\$ 85,412
Restricted Funds		
Donation - Mrs. White	50	50
Library	1,520	1,520
Lost Textbook	34	34
Office Donation	390	390
Recycling	68	68
Student/Family Welfare	86	86
Student Government Association	9	9
Teacher Welfare	518	518
Technology	2,310	2,310
Yearbook	808	808
Total restricted funds	5,793	5,793
Total	\$ 91,205	\$ 91,205

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
New Hopewell Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 2,191	
Board of Education Allocations		9,703	2,885	
Field Trips		5,351	6,394	
Fines, Fees & Dues		4,631	-	
Fundraising		13,712	10,735	
Instruction		49	4,793	
Interest		319	-	
Operation & Maintenance		-	9,275	
Other		-	587	
Refund/ Reimbursement		439	-	
Unrestricted Gifts/Donations		858	71	
Total general fund	<u>\$ 87,281</u>	<u>35,062</u>	<u>36,931</u>	<u>\$ 85,412</u>
<b>Restricted Funds</b>				
Basic Education Program	-	4,000	4,000	-
Donation - Mrs. White	50	-	-	50
Grants	-	524	524	-
Library	1,367	180	27	1,520
Lost Textbook	34	-	-	34
Office Donation	140	250	-	390
Recycling	48	20	-	68
Student/Family Welfare	272	250	436	86
Student Government Association	-	504	495	9
Teacher Welfare	310	346	138	518
Technology	-	25,000	22,690	2,310
Yearbook	355	3,655	3,202	808
Total restricted funds	<u>2,576</u>	<u>34,729</u>	<u>31,512</u>	<u>5,793</u>
Total	<u>\$ 89,857</u>	<u>\$ 69,791</u>	<u>\$ 68,443</u>	<u>\$ 91,205</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Norwood Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 55,829	\$ 55,829
Restricted Funds		
Athletics	83	83
Library Grant	1,030	1,030
Student Council	562	562
Technology	274	274
Total restricted funds	1,949	1,949
Total	\$ 57,778	\$ 57,778

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Norwood Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 3,252	
Board of Education Allocation		13,173	3,035	
Field Trips		6,955	8,472	
Fines, Fees, and Dues		2,435	-	
Fundraising		18,014	4,803	
Gifts and Donations		1,394	-	
Instruction		-	10,360	
Operation and Maintenance		36	734	
Other		664	1,583	
Rent		2,098	-	
Resale Items		127	10	
Total general fund	\$ 43,182	44,896	32,249	\$ 55,829
<b>Restricted Funds</b>				
Athletics	92	160	169	83
Basic Education Program	-	6,000	6,000	-
Grants	9,127	500	9,627	-
Library Grant	1,119	877	966	1,030
Student Council	321	258	17	562
Teacher Welfare	119	-	119	-
Technology	274	-	-	274
Total restricted funds	11,052	7,795	16,898	1,949
Total	\$ 54,234	\$ 52,691	\$ 49,147	\$ 57,778

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Pleasant Ridge Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 19,979	\$ 19,979
Restricted Funds		
Day Care	4,280	4,280
Kindergarten	6	6
Landscape	383	383
Library	2,623	2,623
Mentoring Team	(1)	(1)
Music	20	20
Pre K	1,595	1,595
Recycling	178	178
Teacher Welfare	2,758	2,758
1st Grade	6	6
5th Grade	74	74
Total restricted funds	11,922	11,922
Total	\$ 31,901	\$ 31,901

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Pleasant Ridge Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 1,285	
Board of Education Allocation		8,270	3,006	
Field Trips		6,031	7,239	
Fines, Fees & Dues		4,160	50	
Fundraising		18,500	11,644	
Instruction		-	16,969	
Interest		129	-	
Operation & Maintenance		-	334	
Rent		478	-	
Unrestricted Gifts/Donations		3,464	2,262	
Total general fund	<u>\$ 21,736</u>	<u>41,032</u>	<u>42,789</u>	<u>\$ 19,979</u>
<b>Restricted Funds</b>				
Basic Education Program	-	5,085	5,085	-
Book Fair	529	24	553	-
Day Care	4,617	1,258	1,595	4,280
Guidance	20	-	20	-
Kindergarten	-	381	375	6
Landscape	383	-	-	383
Library	691	6,483	4,551	2,623
Mentoring Team	422	-	423	(1)
Music	-	350	330	20
Pre K	1,884	1,080	1,369	1,595
Recycling	252	51	125	178
Teacher Welfare	3,548	134	924	2,758
Yearbook	61	233	294	-
1st Grade	-	6	-	6
5th Grade	-	74	-	74
Total restricted funds	<u>12,407</u>	<u>15,159</u>	<u>15,644</u>	<u>11,922</u>
Total	<u>\$ 34,143</u>	<u>\$ 56,191</u>	<u>\$ 58,433</u>	<u>\$ 31,901</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Pond Gap Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 13,990	\$ 13,990
Restricted Funds		
After School Care	4,556	4,556
Grants	199	199
Library	738	738
Mentoring	425	425
Physical Education	246	246
Playground Donation	1,980	1,980
Recycling Fund	31	31
Teacher Welfare	1,785	1,785
Total restricted funds	9,960	9,960
Total	\$ 23,950	\$ 23,950

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Pond Gap Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 3,123	
Board of Education Allocation		15,553	3,686	
Field Trips		462	7,172	
Fines, Fees, Dues		1,050	-	
Fundraising		12,522	2,679	
Gifts and Donations		967	-	
Instruction		-	24,888	
Interest		59	-	
Other		-	222	
Total general fund	<u>\$ 25,147</u>	<u>\$ 30,613</u>	<u>\$ 41,770</u>	<u>\$ 13,990</u>
<b>Restricted Funds</b>				
After School Care	2,571	2,975	990	4,556
Basic Education Program	-	6,400	6,400	-
Grants	69	1,863	1,733	199
Library	1,996	2,349	3,607	738
Mentoring Team	58	424	57	425
Physical Education	246	-	-	246
Playground Doantion	1,980	-	-	1,980
Program Pilot School	226	-	226	-
Recycling Fund	561	82	612	31
Teacher Welfare	<u>2,099</u>	<u>5,230</u>	<u>5,544</u>	<u>1,785</u>
Total restricted funds	<u>9,806</u>	<u>19,323</u>	<u>19,169</u>	<u>9,960</u>
Total	<u>\$ 34,953</u>	<u>\$ 49,936</u>	<u>\$ 60,939</u>	<u>\$ 23,950</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell Elementary  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 39,847	\$ 39,847
Restricted Funds		
Art	270	270
Computers/Technology	200	200
Library	1,670	1,670
New Teacher Induction	307	307
Parent/Teacher/Student	11,379	11,379
Shades of Development Daycare	6,391	6,391
Special Education	80	80
Teacher Welfare	224	224
Total restricted funds	20,521	20,521
Total	\$ 60,368	\$ 60,368

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 4,963	
Board of Education Allocation		7,407	6,392	
Field Trips		25,078	26,965	
Fines, Fees, and Dues		22,806	-	
Fundraising		50,262	31,038	
Gifts and Donations		9,649	7,886	
Instruction		-	32,772	
Interest		386	-	
Operation and Maintenance		-	520	
Total general fund	<u>\$ 34,795</u>	<u>115,588</u>	<u>110,536</u>	<u>\$ 39,847</u>
<b>Restricted Funds</b>				
Art	284	-	14	270
Basic Education Program	-	11,000	11,000	-
Computers/Technology	200	-	-	200
Library	3,087	21,425	22,842	1,670
New Teacher Induction	444	648	785	307
Parent/Teacher/Student	-	11,379	-	11,379
Shades of Development Daycare	2,058	7,668	3,335	6,391
Special Education	105	725	750	80
Teacher Welfare	<u>1,151</u>	<u>584</u>	<u>1,511</u>	<u>224</u>
Total restricted funds	<u>7,329</u>	<u>53,429</u>	<u>40,237</u>	<u>20,521</u>
Total	<u>\$ 42,124</u>	<u>\$ 169,017</u>	<u>\$ 150,773</u>	<u>\$ 60,368</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Ritta Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 47,676	\$ 47,676
Restricted Funds		
Basic Education Program	183	183
Core Mentoring	873	873
Daycare	11,046	11,046
Grants	817	817
Library	1,301	1,301
Music Department	500	500
Physical Education	200	200
Pre K	445	445
PTSO	1,823	1,823
Special Education	148	148
Teacher Welfare	1,293	1,293
Technology	<u>14</u>	<u>14</u>
Total restricted funds	<u>18,643</u>	<u>18,643</u>
Total	<u>\$ 66,319</u>	<u>\$ 66,319</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Ritta Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 5,754	
Board of Education Allocation		12,693	5,094	
Field Trips		11,971	17,138	
Fines, Fees, and Dues		5,613	-	
Fundraising		32,903	5,943	
Gifts and Donations		2,779	1,196	
Instruction		-	24,211	
Interest		389	-	
Operation and Maintenance		-	234	
Other		34	150	
Resale Items		5,394	4,909	
Total general fund	<u>\$ 40,529</u>	<u>71,776</u>	<u>64,629</u>	<u>\$ 47,676</u>
Restricted Funds				
Basic Education Program	-	6,075	5,892	183
Core Mentoring	873	-	-	873
Daycare	9,888	6,974	5,816	11,046
Grants	817	498	498	817
Library	1,434	1,037	1,170	1,301
Music Department	500	-	-	500
Physical Education	-	200	-	200
Pre K	641	2,004	2,200	445
PTSO	-	10,930	9,107	1,823
Special Education	239	-	91	148
Teacher Welfare	903	1,470	1,080	1,293
Technology	14	-	-	14
Total restricted funds	<u>15,309</u>	<u>29,188</u>	<u>25,854</u>	<u>18,643</u>
Total	<u>\$ 55,838</u>	<u>\$ 100,964</u>	<u>\$ 90,483</u>	<u>\$ 66,319</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Rocky Hill Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 23,124	\$ 23,124
Restricted Funds		
Day Care	14,259	14,259
Donations	19,723	19,723
Kids Club	416	416
Teacher Welfare	<u>1,344</u>	<u>1,344</u>
Total restricted funds	<u>35,742</u>	<u>35,742</u>
Total	<u>\$ 58,866</u>	<u>\$ 58,866</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Rocky Hill Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Board of Education Allocation		\$ 13,618	\$ 6,195	
Field Trips		20,840	23,078	
Fines, Fees, and Dues		14,227	-	
Fundraising		42,823	10,008	
Instruction		-	55,155	
Interest		193	-	
Operation and Maintenance		-	468	
Total general fund	<u>\$ 26,327</u>	<u>91,701</u>	<u>94,904</u>	<u>\$ 23,124</u>
<b>Restricted Funds</b>				
Basic Education Program	-	7,400	7,400	-
Day Care	21,841	12,545	20,127	14,259
Donations	243	31,043	11,563	19,723
Kids Club	271	889	744	416
Teacher Welfare	468	1,956	1,080	1,344
Total restricted funds	<u>22,823</u>	<u>53,833</u>	<u>40,914</u>	<u>35,742</u>
Total	<u>\$ 49,150</u>	<u>\$ 145,534</u>	<u>\$ 135,818</u>	<u>\$ 58,866</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Sarah Moore Greene Magnet School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
General Fund	\$ 30,928	\$ 30,928
Restricted Funds		
CDC	355	355
Child Care	1,017	1,017
Classroom Projects	207	207
Field Day	20	20
Grants	(515)	(515)
Library	4,113	4,113
Physical Education	1,849	1,849
Teacher Welfare	17	17
Total restricted funds	8,529	8,529
Total	\$ 39,457	\$ 39,457

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Sarah Moore Greene Magnet School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 4,430	
Board of Education Allocation		53,221	1,441	
Field Trips		-	8,132	
Fines, Fees & Drives		2,299	-	
Fundraising		25,641	8,308	
Instruction		-	58,021	
Interest		363	-	
Operation & Maintenance		-	1,904	
Other		-	-	
Unrestricted Gifts/Donations		603	-	
Total general fund	<u>\$ 31,037</u>	<u>82,127</u>	<u>82,236</u>	<u>\$ 30,928</u>
<b>Restricted Funds</b>				
Basic Education Program	219	10,000	10,219	-
CDC	355	-	-	355
Child Care	2,110	1,315	2,408	1,017
Classroom Projects	175	32	-	207
Field Day	62	-	42	20
Grants	3,804	7,230	11,549	(515)
Landscaping	-	-	-	-
Library	3,120	6,247	5,254	4,113
Optical/Dental Fund	-	-	-	-
Physical Education	835	1,500	486	1,849
Pre K	-	3,147	1,681	1,466
Teacher Welfare	103	2,136	2,222	17
Total restricted funds	<u>10,783</u>	<u>31,607</u>	<u>33,861</u>	<u>8,529</u>
Total	<u>\$ 41,820</u>	<u>\$ 113,734</u>	<u>\$ 116,097</u>	<u>\$ 39,457</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Sequoyah Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 19,123	\$ 19,123
Restricted Funds		
Annuals	1,031	1,031
Day Care	9,210	9,210
Donations	429	429
Library	7,796	7,796
Mentoring	693	693
PE Allocation	200	200
School Mall	8	8
Science Lab	145	145
Special Education	136	136
Student Government	52	52
Teacher Welfare	441	441
Third Grade	161	161
Total restricted funds	20,302	20,302
Total	\$ 39,425	\$ 39,425

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Sequoyah Elementary School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 3,305	
Board of Education Allocation		3,167	2,520	
Fieldtrips		15,676	15,365	
Fines, Fees, & Dues		12,844	-	
Fundraising		37,386	9,383	
Instruction		-	33,400	
Interest		260	-	
Operation & Maintenance		-	964	
Other		1,163	1,663	
PTA		700	420	
Reimbursements		283	-	
Unrestricted Gifts/Donations		500	-	
Total general fund	<u>\$ 14,164</u>	<u>\$ 71,979</u>	<u>\$ 67,020</u>	<u>\$ 19,123</u>
<b>Restricted Funds</b>				
American Red Cross	-	1,266	1,266	-
Annuals	1,526	5,400	5,895	1,031
Basic Education Program	-	5,250	5,250	-
Day Care	9,595	7,053	7,438	9,210
Donations	919	6,035	6,525	429
Library	9,298	7,667	9,169	7,796
Mentoring	693	-	-	693
PE Allocation	-	200	-	200
School Mall	8	-	-	8
Science Lab	-	5,852	5,707	145
Special Education	136	-	-	136
Student Government Association	52	-	-	52
Teacher Welfare	1,868	4,558	5,985	441
Third Grade	161	-	-	161
Total restricted funds	<u>24,256</u>	<u>42,015</u>	<u>45,969</u>	<u>20,302</u>
Total	<u>\$ 38,420</u>	<u>\$ 113,994</u>	<u>\$ 112,989</u>	<u>\$ 39,425</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Shannondale Elementary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 24,430	\$ 24,430
Restricted Funds		
Art	206	206
Basic Education Program	68	68
Donations	1,151	1,151
Enrichment Fund	1,891	1,891
Fifth Grade Awards	30	30
Grants	9	9
Kindergarten	96	96
Landscaping	154	154
Library	3,597	3,597
Physical Education	836	836
Special Education	15	15
Staff Development	683	683
Teacher Welfare	78	78
Technology	2,750	2,750
Total restricted funds	11,564	11,564
Total	\$ 35,994	\$ 35,994

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Shannondale Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 2,368	
Board of Education Allocation		3,863	2,252	
Field Trips		25,559	23,783	
Fines, Fees & Dues		10,751	-	
Fundraising		25,532	6,236	
Instruction		-	24,262	
Interest		18	-	
Operation & Maintenance		-	63	
Refunds & Reimbursements		390	-	
Unrestricted Gifts/Donations		2,539	371	
Total general fund	<u>\$ 15,113</u>	<u>\$ 68,652</u>	<u>\$ 59,335</u>	<u>\$ 24,430</u>
<b>Restricted Funds</b>				
Art	-	206	-	206
Basic Education Program	-	5,100	5,032	68
Donations	3,814	2,358	5,021	1,151
Enrichment Fund	816	2,500	1,425	1,891
Fifth Grade Awards	30	-	-	30
Grants	281	-	272	9
Kindergarten	96	-	-	96
Landscaping	154	-	-	154
Library	4,376	7,415	8,194	3,597
Physical Education	424	1,933	1,521	836
Special Education	15	-	-	15
Staff Development	619	368	304	683
Teacher Welfare	502	295	719	78
Technology	-	2,750	-	2,750
Total restricted funds	<u>11,127</u>	<u>22,925</u>	<u>22,488</u>	<u>11,564</u>
Total	<u>\$ 26,240</u>	<u>\$ 91,577</u>	<u>\$ 81,823</u>	<u>\$ 35,994</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South Knoxville Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 53,574	\$ 53,574
Restricted Funds		
Chorus/music/piano	170	170
Donations	2,048	2,048
Environmental Club	800	800
Grants	4,598	4,598
Kindergarten	36	36
Library	199	199
Pre-K	5,210	5,210
Reading Material Allocation	240	240
Special Education	210	210
Student Council	500	500
Teacher Welfare	3,235	3,235
Yearbook	631	631
Total restricted funds	17,877	17,877
Total	\$ 71,451	\$ 71,451

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South Knoxville Elementary  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 3,429	
Board of Education Allocation		2,645	615	
Field Trips		1,319	2,190	
Fines, Fees, and Dues		5,007	-	
Fundraising		6,670	1,416	
Instruction		-	8,690	
Interest		367	-	
Operations and Maintenance		-	385	
Reimbursements		100	-	
Total general fund	<u>\$ 54,191</u>	<u>16,108</u>	<u>16,725</u>	<u>\$ 53,574</u>
<b>Restricted Funds</b>				
Basic Education Program	-	2,600	2,600	-
Chorus/music/piano	-	170	-	170
Donations	-	2,896	848	2,048
Environmental Club	-	800	-	800
Grants	2,623	11,861	9,886	4,598
Kindergarten	-	300	264	36
Library	192	1,471	1,464	199
Pre K - Judith C. Hiscock, Ph.D.	4,085	12,910	11,785	5,210
Physical Education	-	200	200	-
Reading Material Allocation	-	240	-	240
Special Education	135	75	-	210
Student Council	-	838	338	500
Teacher Welfare	3,315	6,099	6,179	3,235
Yearbook	-	899	268	631
Total restricted funds	<u>10,350</u>	<u>41,359</u>	<u>33,832</u>	<u>17,877</u>
Total	<u>\$ 64,541</u>	<u>\$ 57,467</u>	<u>\$ 50,557</u>	<u>\$ 71,451</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Spring Hill Elementary  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General fund	\$ 25,384	\$ 25,384
Restricted funds		
Day Care	7,487	7,487
Grants	2,390	2,390
Library	815	815
Snack Fund	404	404
Student Government Association	196	196
Teacher Welfare	<u>904</u>	<u>904</u>
Total restricted funds	<u>12,196</u>	<u>12,196</u>
Total	<u>\$ 37,580</u>	<u>\$ 37,580</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Spring Hill Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General fund				
Administration		\$ -	\$ 8,389	
Board of Education Allocation		4,541	4,193	
Field Trips		4,523	4,740	
Fines, Fees, and Dues		11,700	-	
Fundraising		30,644	13,884	
Gifts and Donations		3,541	2,172	
Instruction		29	20,439	
Interest		199	-	
Miscellaneous		30	-	
Operation and Maintenance		-	716	
Refunds and Reimbursements		150	-	
Resale Items		882	-	
Total general fund	<u>\$ 23,678</u>	<u>56,239</u>	<u>54,533</u>	<u>\$ 25,384</u>
Restricted funds				
Basic Education Program	-	6,600	6,600	-
Day Care	4,914	2,573	-	7,487
Grants	1,223	2,834	1,667	2,390
Library	278	592	55	815
Snack Fund	404	-	-	404
Student Government Association	196	-	-	196
Teacher Welfare	600	694	390	904
Total restricted funds	<u>7,615</u>	<u>13,293</u>	<u>8,712</u>	<u>12,196</u>
Total	<u>\$ 31,293</u>	<u>\$ 69,532</u>	<u>\$ 63,245</u>	<u>\$ 37,580</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Sterchi Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 14,525	\$ 14,525
Restricted Funds		
Library	103	103
Memorials	3,667	3,667
Mentoring	460	460
Physical Education	1	1
Teacher Welfare	1,180	1,180
Total restricted funds	5,411	5,411
Total	\$ 19,936	\$ 19,936

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Sterchi Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 969	
Board of Education Allocation		7,811	4,780	
Field Trips		12,829	13,669	
Fines, Fees, and Dues		7,349	-	
Fundraising		21,635	4,962	
Gifts and Donations		24,953	-	
Instruction		-	52,670	
Interest		266	-	
Operation and Maintenance		-	56	
Other		70	-	
Refunds and Reimbursements		62	-	
Total general fund	<u>\$ 16,656</u>	<u>74,975</u>	<u>77,106</u>	<u>\$ 14,525</u>
<b>Restricted Funds</b>				
Art	-	500	500	-
Basic Education Program	-	5,000	5,000	-
Library	115	85	97	103
Memorials	4,017	60	410	3,667
Mentoring	215	312	67	460
Physical Education	1	-	-	1
Playground Renovation	30	-	30	-
Teacher Welfare	<u>1,065</u>	<u>1,481</u>	<u>1,366</u>	<u>1,180</u>
Total restricted funds	<u>5,443</u>	<u>7,438</u>	<u>7,470</u>	<u>5,411</u>
Total	<u>\$ 22,099</u>	<u>\$ 82,413</u>	<u>\$ 84,576</u>	<u>\$ 19,936</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Sunnyview Primary School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 16,339	\$ 16,339
Restricted Funds		
After School Daycare	2,324	2,324
Gifts and Donations	2,220	2,220
Knox Co. Allocation	2,990	2,990
Incentive Awards	60	60
Library	1,580	1,580
Parent, Teacher, and Student	71	71
Sunnyview Cafeteria	100	100
Teacher Welfare	(859)	(859)
Total restricted funds	8,486	8,486
Total	\$ 24,825	\$ 24,825

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Sunnyview Primary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 3,602	
Board of Education Allocation		6,775	3,429	
Field Trips		6,387	4,871	
Fines, Fees and Dues		3,040	-	
Fundraising		30,288	25,419	
Gifts and Donations		1,364	-	
Instruction		-	10,350	
Interest		360	-	
Operations and Maintenance		-	3,849	
Reimbursements		1,000	-	
Total general fund	<u>\$ 18,645</u>	<u>49,214</u>	<u>51,520</u>	<u>\$ 16,339</u>
<b>Restricted Funds</b>				
After School Daycare	1,430	1,427	533	2,324
Basic Education Program	-	3,300	3,300	-
Gifts and Donations	971	1,575	326	2,220
Grants	-	-	-	-
Fundraising	3,763	6,793	7,566	2,990
Incentive Awards	146	-	86	60
Library	1,482	149	51	1,580
Parent, Teacher, and Student	135	-	64	71
Sunnyview Cafeteria	100	-	-	100
Teacher Welfare	(72)	574	1,361	(859)
Technology	-	-	-	-
Total restricted funds	<u>7,955</u>	<u>13,818</u>	<u>13,287</u>	<u>8,486</u>
Total	<u>\$ 26,600</u>	<u>\$ 63,032</u>	<u>\$ 64,807</u>	<u>\$ 24,825</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 West Haven Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 8,399	\$ 8,399
Restricted Funds		
Library	1,972	1,972
Grants	500	500
Special Education	538	538
Technology	1,033	1,033
Total restricted funds	4,043	4,043
Total	\$ 12,442	\$ 12,442

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West Haven Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ 2,077	\$ 3,276	
Board of Education Allocation		6,819	15,102	
Field Trips		2,165	3,360	
Fines, Fees, and Dues		1,954	-	
Fundraising		13,284	5,397	
Instruction		-	4,572	
Interest		954	-	
Reimbursements		1,497	-	
Other		-	211	
Resale Items		2,692	2,425	
Unrestricted Gifts/Donations		<u>523</u>	<u>-</u>	
Total general fund	<u>\$ 10,777</u>	<u>31,965</u>	<u>34,343</u>	<u>\$ 8,399</u>
<b>Restricted Funds</b>				
Basic Education Program	5,677	3,400	9,077	-
Library	1,637	625	290	1,972
Grants	500	-	-	500
Special Education	800	-	262	538
Technology	<u>1,007</u>	<u>225</u>	<u>199</u>	<u>1,033</u>
Total restricted funds	<u>9,621</u>	<u>4,250</u>	<u>9,828</u>	<u>4,043</u>
Total	<u>\$ 20,398</u>	<u>\$ 36,215</u>	<u>\$ 44,171</u>	<u>\$ 12,442</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 West Hills Elementary School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 58,707	\$ 58,707
Restricted Funds		
Art	74	74
Basic Education Program	18	18
Cookbooks	80	80
Donations	4,370	4,370
Grants	570	570
Library	10,044	10,044
Mentoring Account	576	576
Student Government Association	809	809
Student Welfare Trip	2,773	2,773
Teacher Welfare	673	673
Total restricted funds	19,987	19,987
Total	\$ 78,694	\$ 78,694

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West Hills Elementary School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 6,057	
Board of Education Allocation		6,211	5,936	
Field Trips		13,619	10,632	
Fines, Fees & Dues		20,103	-	
Fundraising		53,325	9,047	
Instruction		-	34,241	
Interest		593	-	
Yearbooks		9,365	9,347	
Unrestricted Gifts/ Donations		-	628	
Total general fund	<u>\$ 31,379</u>	<u>103,216</u>	<u>75,888</u>	<u>\$ 58,707</u>
<b>Restricted Funds</b>				
Art	-	168	94	74
Basic Education Program	18	9,000	9,000	18
Cookbooks	80	-	-	80
Diversified Technology	(11,281)	11,281	-	-
Donations	1,316	6,373	3,319	4,370
Grants	891	-	321	570
Italian Ice - Students	(628)	628	-	-
Library	8,745	10,492	9,193	10,044
Mentoring Account	264	312	-	576
Pre-K	-	1,000	1,000	-
Student Government Association	205	1,570	966	809
Student Welfare Trip	5,454	2,892	5,573	2,773
Teacher Welfare	2,450	-	1,777	673
Total restricted funds	<u>7,514</u>	<u>43,716</u>	<u>31,243</u>	<u>19,987</u>
Total	<u>\$ 38,893</u>	<u>\$ 146,932</u>	<u>\$ 107,131</u>	<u>\$ 78,694</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 West View Elementary  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash	
	<u>Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 31,765	\$ 31,765
Restricted Funds		
Basic Education Program	725	725
Day Care	2,172	2,172
Grants	2,773	2,773
Incentive Awards	1,251	1,251
Library	157	157
Mentoring Program	347	347
Pre-Kindergarten	<u>779</u>	<u>779</u>
Total restricted funds	<u>8,204</u>	<u>8,204</u>
Total	<u>\$ 39,969</u>	<u>\$ 39,969</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West View Elementary  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 2,969	
Board of Education Allocation		5,326	5,420	
Entertainment		-	890	
Fieldtrips		613	1,507	
Fines, Fees and Dues		5,195	-	
Fundraising		5,354	1,719	
Gifts and Donations		2,230	-	
Instruction		-	2,432	
Interest		210	-	
Miscellaneous		-	-	
Operation and Maintenance		-	723	
Reimbursement		180	-	
Resale Items		2,870	1,043	
Total general fund	<u>\$ 26,490</u>	<u>21,978</u>	<u>16,703</u>	<u>\$ 31,765</u>
<b>Restricted Funds</b>				
Basic Education Program	725	-	-	725
Day Care	3,044	1,915	2,787	2,172
Grants	2,366	500	93	2,773
Incentive Award	1,103	148	-	1,251
Library	527	120	490	157
Memorials	-	110	110	-
Mentoring Program	142	333	128	347
Pre-Kindergarten	1,497	1,000	1,718	779
Teacher Welfare	-	107	107	-
Total restricted funds	<u>9,404</u>	<u>4,233</u>	<u>5,433</u>	<u>8,204</u>
Total	<u>\$ 35,894</u>	<u>\$ 26,211</u>	<u>\$ 22,136</u>	<u>\$ 39,969</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden Middle School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 27,289	\$ 27,289
Restricted Funds		
Athletics	4,931	4,931
Class Accounts		
Art	1,234	1,234
AVID	95	95
Band	1,397	1,397
Chorus	1,588	1,588
Computer	160	160
Library	3,209	3,209
Reading	1,541	1,541
Science	327	327
Teacher Accounts	806	806
Total class accounts	10,357	10,357
Club Accounts		
Bearden News Network	4,090	4,090
National Junior Honor Society	1,619	1,619
SGA	1,724	1,724
TSA	6,637	6,637
Y-teens	3	3
Total club accounts	14,073	14,073

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden Middle School  
 Statement of Assets, Liabilites, and Fund Balance - Regulatory Basis (continued)  
 Year Ended June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Fashion Show	4,287	4,287
Grants	95	95
Ground Improvements	550	550
Memorial	710	710
Teacher Welfare	954	954
Total special accounts	6,596	6,596
Total restricted funds	35,957	35,957
Total	\$ 63,246	\$ 63,246

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden Middle School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Administration		\$ -	\$ 19,002	
Board of Education Allocation		13,731	9,652	
Fines, Fees, and Dues		27,768	-	
Fundraising		27,664	7,656	
Gifts and Donations		3,022	886	
Instruction		-	37,235	
Interest		1,253	-	
Operation and Maintenance		-	15,257	
Refunds and Reimbursements		2,839	-	
Resale Items		3,580	-	
Total general fund	<u>\$ 37,120</u>	<u>79,857</u>	<u>89,688</u>	<u>\$ 27,289</u>
Restricted Funds				
Athletics	<u>2,045</u>	<u>34,218</u>	<u>31,332</u>	<u>4,931</u>
Class Accounts				
Art	1,858	4,830	5,454	1,234
AVID	-	9,482	9,387	95
Band	1,543	4,806	4,952	1,397
Chorus	1,220	5,254	4,886	1,588
Computer	608	209	657	160
Library	3,315	8,896	9,002	3,209
Reading	1,679	1,266	1,404	1,541
Science	327	-	-	327
Teacher Accounts	<u>466</u>	<u>6,591</u>	<u>6,251</u>	<u>806</u>
Total class accounts	<u>11,016</u>	<u>41,334</u>	<u>41,993</u>	<u>10,357</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden Middle School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
Restricted Funds				
Club Accounts				
Art	\$ 44	\$ -	\$ 44	\$ -
Bearden News Network	3,866	6,510	6,286	4,090
National Junior Honor Society	1,991	23,299	23,671	1,619
Pep	72	-	72	-
Science and Environment	236	333	569	-
SGA	2,289	24,468	25,033	1,724
TSA	4,070	16,878	14,311	6,637
Y-teens	209	194	400	3
Youth Council	29	-	29	-
Total club accounts	<u>12,806</u>	<u>71,682</u>	<u>70,415</u>	<u>14,073</u>
Special Accounts				
Basic Education Program	-	13,712	13,712	-
Educational Development Fund	530	31	561	-
Fashion Show	3,458	6,079	5,250	4,287
Grants	114	2,614	2,633	95
Ground Improvements	-	550	-	550
Memorial	910	-	200	710
Teacher Welfare	481	5,576	5,103	954
Total special accounts	<u>5,493</u>	<u>28,562</u>	<u>27,459</u>	<u>6,596</u>
Total restricted funds	<u>31,360</u>	<u>175,796</u>	<u>171,199</u>	<u>35,957</u>
Total	<u>\$ 68,480</u>	<u>\$ 255,653</u>	<u>\$ 260,887</u>	<u>\$ 63,246</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 26,981	\$ 26,981
Restricted Funds		
Athletics	3,654	3,654
Class Accounts		
Band	1,957	1,957
Chorus	3,620	3,620
Photography	892	892
Physical Education	742	742
Reading	563	563
Science	54	54
Special Education	28	28
Teacher Accounts	1,309	1,309
TSA Lab Fees	2,947	2,947
Total class accounts	12,112	12,112
Club Accounts		
Art	2,396	2,396
Beta	1,085	1,085
Conservation	26	26
Dance Team	1,354	1,354
Drama	193	193
Library	841	841
Music	383	383
Science	244	244
Spring Trip-8th Grade Trips	291	291
Yearbook-Annuals	167	167
Y-Teens	401	401
Total club accounts	7,381	7,381

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Convention Fund	\$ 70	\$ 70
8th Grade - Dance	1,524	1,524
General Talent Show Club	493	493
Memorial	593	593
Mentoring	523	523
Piano Fund	392	392
Scholars Bowl	293	293
School Improvement	1,072	1,072
Special Needs Fund	99	99
Special Olympic	2,534	2,534
Teacher Welfare	2,512	2,512
Technology	4,867	4,867
Total special accounts	14,972	14,972
Total restricted funds	38,119	38,119
Total	\$ 65,100	\$ 65,100

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter Middle School  
Statement of Revenues, Expenditures and Changes in Fund Balances - Regulatory Basis  
June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 11,085	
Board of Education Allocation		10,724	8,671	
Field Trips		17,188	16,291	
Fines, Fees, and Dues		23,204	13,212	
Fundraising		6,366	3,811	
Gifts and Donations		1,379	1,379	
Interest		218	8,024	
Operations and Maintenance		-	1,147	
Lost Textbooks		497	497	
Refunds and Reimbursements		892	-	
Resale Items		177	1,320	
Total general fund	<u>\$ 31,773</u>	<u>60,645</u>	<u>65,437</u>	<u>\$ 26,981</u>
<b>Restricted Funds</b>				
Athletics	<u>5,088</u>	<u>32,214</u>	<u>33,648</u>	<u>3,654</u>
<b>Class Accounts</b>				
Band	525	12,594	11,162	1,957
Chorus	3,499	1,755	1,634	3,620
Photography	1,448	-	556	892
Physical Education	642	100	-	742
Reading	1,219	-	656	563
Science	54	-	-	54
Special Education	28	-	-	28
Teacher Accounts	1,045	1,410	1,146	1,309
TSA Lab Fees	<u>2,396</u>	<u>5,407</u>	<u>4,856</u>	<u>2,947</u>
Total class accounts	<u>10,856</u>	<u>21,266</u>	<u>20,010</u>	<u>12,112</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Carter Middle School

Statement of Revenues, Expenditures, and Changes in Fund Balance - Regulatory Basis (continued)

June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
Art	\$ 2,247	\$ 3,815	\$ 3,666	\$ 2,396
Beta	1,619	15,009	15,543	1,085
Conservation	26	-	-	26
Dance Team	1,593	11,238	11,477	1,354
Drama	147	202	156	193
Library	2,251	9,081	10,491	841
Music	137	252	6	383
Newspaper	(1)	1	-	-
Science	244	-	-	244
Spring Trip-8th Grade Trips	82	40,293	40,084	291
Yearbook-Annuals	1,507	14,867	16,207	167
Y-Teens	401	-	-	401
Total club accounts	<u>10,253</u>	<u>94,758</u>	<u>97,630</u>	<u>7,381</u>
Special Accounts				
Basic Education Program	(13)	9,940	9,927	-
Convention Fund	70	-	-	70
8th Grade - Dance	1,236	1,530	1,242	1,524
General Talent Show Club	174	319	-	493
Memorial	593	-	-	593
Mentoring	323	200	-	523
Piano Fund	392	-	-	392
Scholars Bowl	-	550	257	293
School Improvement	817	852	597	1,072
Special Needs Fund	45	100	46	99
Special Olympic	1,085	6,505	5,056	2,534
Teacher Welfare	6,561	12,678	16,727	2,512
Technology	4,538	7,014	6,685	4,867
Total special accounts	<u>15,821</u>	<u>39,688</u>	<u>40,537</u>	<u>14,972</u>
Total restricted funds	<u>42,018</u>	<u>187,926</u>	<u>191,825</u>	<u>38,119</u>
Total	<u>\$ 73,791</u>	<u>\$ 248,571</u>	<u>\$ 257,262</u>	<u>\$ 65,100</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Cedar Bluff Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	LIABILITIES AND FUND BALANCE		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
General Fund	\$ 54,491	\$ 1,965	\$ 52,526	\$ 54,491
Restricted Funds				
Athletics	7,140	-	7,140	7,140
Class Accounts				
Art	250	-	250	250
AVID	724	-	724	724
Band	7,166	-	7,166	7,166
Chorus	249	-	249	249
English	60	-	60	60
Guidance	268	-	268	268
Library	1,317	-	1,317	1,317
Lost Books	1,372	1,193	179	1,372
Math	7	-	7	7
Orchestra	1,230	-	1,230	1,230
Physical Education	3,149	-	3,149	3,149
Science	522	-	522	522
Social Studies	1,066	-	1,066	1,066
Teacher Accounts	416	-	416	416
Total class accounts	17,796	1,193	16,603	17,796
Club Accounts				
Computer	1,016	-	1,016	1,016
Drama	421	-	421	421
National Honor Society	1,752	-	1,752	1,752
Pep	53	-	53	53
Popcasting	31	-	31	31
Science	30	-	30	30
Student Government	1,468	-	1,468	1,468
TSA	567	-	567	567
Y-Teens	271	-	271	271
Total club accounts	5,609	-	5,609	5,609

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Cedar Bluff Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	<u>Cash and Cash Equivalents</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Total</u>
Restricted Funds (continued)				
Special Accounts				
Board of Education Program	\$ 436	\$ -	\$ 436	\$ 436
Dances/Events	985	-	985	985
Donations	10,819	-	10,819	10,819
Grants	66	-	66	66
Grounds	107	-	107	107
Memory Book	992	-	992	992
Recycling	811	-	811	811
Student/Staff Welfare	1,699	-	1,699	1,699
TAMS	496	-	496	496
Technology	70	-	70	70
Total special accounts	<u>16,481</u>	<u>-</u>	<u>16,481</u>	<u>16,481</u>
Total restricted funds	<u>47,026</u>	<u>1,193</u>	<u>45,833</u>	<u>47,026</u>
Total	<u>\$ 101,517</u>	<u>\$ 3,158</u>	<u>\$ 98,359</u>	<u>\$ 101,517</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Cedar Bluff Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 2,960	
Board of Education Allocation		16,018	13,799	
Field Trips		1,148	1,020	
Fines, Fees, and Dues		24,566	-	
Fundraising		34,115	10,966	
Gifts and Donations		1,102	-	
Instruction		-	44,902	
Interest		646	-	
Operation and Maintenance		-	468	
Total general fund	\$ 49,046	77,595	74,115	\$ 52,526
<b>Restricted Funds</b>				
Athletics	12,664	30,150	35,674	7,140
<b>Class Accounts</b>				
Art	185	65	-	250
AVID	199	2,504	1,979	724
Band	1,128	15,499	9,461	7,166
Chorus	249	-	-	249
English	60	-	-	60
Guidance	307	-	39	268
Library	1,081	5,587	5,351	1,317
Lost Books	79	1,347	1,247	179
Math	7	-	-	7
Orchestra	514	1,560	844	1,230
Physical Education	8,924	4,924	10,699	3,149
Science	42	1,257	777	522
Social Studies	646	1,033	613	1,066
Teacher Accounts	126	2,643	2,353	416
Total class accounts	13,547	36,419	33,363	16,603
<b>Club Accounts</b>				
Computer	16	1,000	-	1,016
Drama	421	-	-	421
National Honor Society	2,028	460	736	1,752
Pep	53	-	-	53
Podcasting	31	-	-	31
Science	30	-	-	30
Student Government	1,310	7,481	7,323	1,468
TSA	226	5,098	4,757	567
Y-Teens	-	572	301	271
Total club accounts	4,115	14,611	13,117	5,609

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Cedar Bluff Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	703	6,493	6,760	436
Core Mentoring	617	368	-	985
Donations	9,741	6,310	5,232	10,819
Grants	66	-	-	66
Grounds	107	-	-	107
Memory Book	672	3,353	3,033	992
Recycling	647	273	109	811
Student and Staff Welfare	660	2,329	1,290	1,699
TAMS	496	-	-	496
Technology	70	-	-	70
Total special accounts	<u>13,779</u>	<u>19,126</u>	<u>16,424</u>	<u>16,481</u>
Total restricted funds	<u>44,105</u>	<u>100,306</u>	<u>98,578</u>	<u>45,833</u>
Total	<u>\$ 93,151</u>	<u>\$ 177,901</u>	<u>\$ 172,693</u>	<u>\$ 98,359</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Farragut Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	LIABILITIES AND FUND BALANCE		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
General Fund	\$ 58,580	\$ 8,451	\$ 50,129	\$ 58,580
Restricted Funds				
Athletics	7,712	-	7,712	7,712
Class Accounts				
Band	8,314	33	8,281	8,314
Chorus	4,528	-	4,528	4,528
Library	3,569	-	3,569	3,569
Orchestra	744	-	744	744
Physical Education	800	-	800	800
Teacher Welfare	1,292	-	1,292	1,292
Total class accounts	19,247	33	19,214	19,247
Club Accounts				
African-American Awareness	25	-	25	25
Art	2,742	-	2,742	2,742
Care Bears	740	-	740	740
Dance Club	1,766	-	1,766	1,766
Drama Club (TASC)	9,070	-	9,070	9,070
Energy Bowl	880	-	880	880
Environmental	128	-	128	128
Martial Arts Club	183	-	183	183
National Honor Society	30	-	30	30
Pep Club	145	-	145	145
Philanthropies	161	-	161	161
Recycling	855	-	855	855
Ship's Log (Annuals)	4,892	-	4,892	4,892
Student Council	114	-	114	114
Technology Student Association	681	-	681	681
TSA-Video	839	-	839	839
Volleyball	2,051	228	1,823	2,051

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut Middle School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	ASSETS		LIABILITIES AND FUND BALANCE	
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
Restricted Funds (continued)				
Y-Teens	\$ 227	\$ -	\$ 227	\$ 227
Total club accounts	<u>25,529</u>	<u>228</u>	<u>25,301</u>	<u>25,529</u>
Special Accounts				
Best Awards	109	-	109	109
Core Mentoring	782	-	782	782
CSPAN Technology	500	-	500	500
Donations	14,795	7,528	7,267	14,795
Grants	836	-	836	836
Millennium Grant	800	-	800	800
Parking Lot Security	150	-	150	150
Technology	2,067	-	2,067	2,067
Tennessee Incentive Award	20	-	20	20
Travel Agency Restitution	460	-	460	460
Unsung Heros Award Program	141	-	141	141
Total special accounts	<u>20,660</u>	<u>7,528</u>	<u>13,132</u>	<u>20,660</u>
Total restricted funds	<u>73,148</u>	<u>7,789</u>	<u>65,359</u>	<u>73,148</u>
Total	<u>\$ 131,728</u>	<u>\$ 16,240</u>	<u>\$ 115,488</u>	<u>\$ 131,728</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Farragut Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 7,611	
Board of Education Allocation		9,982	14,297	
Entertainment		-	4,120	
Field Trips		74,006	69,923	
Fines, Fees, and Dues		52,704	56,977	
Fundraising		44,574	17,985	
Incentives		225	852	
Interest		2,489	-	
Instruction		-	18,808	
Operation and Maintenance		-	3,858	
Refunds and Reimbursements		4,310	1,730	
Resale Items		12,273	4,152	
Total general fund	<u>\$ 49,879</u>	<u>200,563</u>	<u>200,313</u>	<u>\$ 50,129</u>
<b>Restricted Funds</b>				
Athletics	<u>5,520</u>	<u>27,390</u>	<u>25,198</u>	<u>7,712</u>
<b>Class Accounts</b>				
Band	6,377	55,872	53,968	8,281
Chorus	3,056	5,760	4,288	4,528
Diversified Technology	5	600	605	-
Library	5,218	15,551	17,200	3,569
Orchestra	48	7,314	6,618	744
Physical Education	1,304	2,384	2,888	800
Special Education	21	-	21	-
Teacher Welfare	516	4,873	4,097	1,292
Total class accounts	<u>16,545</u>	<u>92,354</u>	<u>89,685</u>	<u>19,214</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Farragut Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
African-American Awareness	\$ 25	\$ -	\$ -	\$ 25
Art	3,447	-	705	2,742
Care Bears	1,032	129	421	740
Cross County Club	2	-	2	-
Dance Club	290	7,660	6,184	1,766
Drama Club (TASC)	9,327	-	257	9,070
Energy Bowl	569	1,383	1,072	880
Environmental	128	-	-	128
Martial Arts Club	183	-	-	183
National Honor Society	404	2,494	2,868	30
Pep Club	263	50	168	145
Philanthropies	450	370	659	161
Recycling	848	7	-	855
Ship's Log (Annuals)	2,584	3,656	1,348	4,892
Stock Market Game	2	-	2	-
Student Council	409	11,341	11,636	114
Technology Student Association	287	1,515	1,121	681
TSA-Video	839	-	-	839
Volleyball	2,474	-	651	1,823
Y-teens	494	1,623	1,890	227
Total club accounts	<u>24,057</u>	<u>30,228</u>	<u>28,984</u>	<u>25,301</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Farragut Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Accounts (Continued)				
Special Accounts				
Basic Education Program	\$ -	\$ 14,488	\$ 14,488	\$ -
Best Awards	109	-	-	109
Core Mentoring	526	256	-	782
CSPAN Technology	250	250	-	500
Donations	9,670	18,810	21,213	7,267
8th Grade Class	115	835	950	-
Grants	836	192	192	836
Millennium Grant	800	-	-	800
Parking Lot Security	150	-	-	150
Technology	500	6,000	4,433	2,067
Tennessee Incentive Award	20	-	-	20
Travel Agency Restitution	270	190	-	460
Unsung Heros Awards Program	141	-	-	141
Total special accounts	<u>13,387</u>	<u>41,021</u>	<u>41,276</u>	<u>13,132</u>
Total restricted fund	<u>59,509</u>	<u>190,993</u>	<u>185,143</u>	<u>65,359</u>
Total	<u>\$ 109,388</u>	<u>\$ 391,556</u>	<u>\$ 385,456</u>	<u>\$ 115,488</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gresham Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 92,200	\$ 92,200
Restricted Funds		
Athletics	6,233	6,233
Class Accounts		
Art	167	167
Band	1,245	1,245
Chorus	2,086	2,086
Core Mentoring Team	342	342
Drama	2,088	2,088
English	2,754	2,754
Health	214	214
Library	10,270	10,270
Physical Education	2,512	2,512
Science	57	57
Social Studies	10	10
Special Education	395	395
Technology	113	113
Yearbook - Annuals	4,375	4,375
Total class accounts	26,628	26,628
Club Accounts		
Art Club	650	650
Beta Club	3,848	3,848
Environmental Club	403	403
Pep Club	1,123	1,123
Technology Club	244	244
Student Government Assoc.	218	218
Youth Council	15	15
Writer's Club	31	31
Total club accounts	6,532	6,532

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gresham Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds		
Special Accounts		
6th Grade	8	8
7th Grade	14	14
8th Grade	203	203
Basic Education Program	384	384
Grants	769	769
Memorial/ Donations	11,073	11,073
Optical, Dental, Clothing	188	188
Parent, Teacher, Student	854	854
Prom	12	12
Teacher Welfare	441	441
Textbook Replacement	200	200
Total special accounts	14,146	14,146
Total restricted funds	53,539	53,539
Total	\$ 145,739	\$ 145,739

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gresham Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Administration		\$ -	\$ 5,922	
Board of Education Allocation		11,939	7,204	
Entertainment		-	1,121	
Field Trips		56,228	56,448	
Fines, Fees, and Dues		33,967	-	
Fundraising		27,762	13,436	
Gifts and Donations		997	-	
Instruction		-	24,781	
Interest		496	-	
Operation and Maintenance		-	3,256	
Total general fund	<u>\$ 72,979</u>	<u>131,389</u>	<u>112,168</u>	<u>\$ 92,200</u>
Restricted Funds				
Athletics	<u>4,843</u>	<u>30,133</u>	<u>28,743</u>	<u>6,233</u>
Class Accounts				
Art	608	1,000	1,441	167
Band	893	6,488	6,136	1,245
Chorus	2,454	225	593	2,086
Core Mentoring Team	364	3	25	342
Drama	1,516	3,182	2,610	2,088
English	1,385	1,725	356	2,754
Diversified Technology	90	-	90	-
Health	-	214	-	214
Library	8,536	7,244	5,510	10,270
Math	75	-	75	-
Physical Education	2,851	764	1,103	2,512
Science	57	-	-	57
Social Studies	10	-	-	10
Special Education	1,016	2,620	3,241	395
Technology	716	-	603	113
Yearbook-Annuals	<u>3,915</u>	<u>11,423</u>	<u>10,963</u>	<u>4,375</u>
Total class accounts	<u>24,486</u>	<u>34,888</u>	<u>32,746</u>	<u>26,628</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gresham Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>Club Accounts</b>				
Art Club	13	9,029	8,392	650
Beta Club	4,005	1,419	1,576	3,848
Environmental Club	266	200	63	403
Pep Club	1,072	380	329	1,123
Technology Club	194	364	314	244
Student Government Assoc.	1,218	-	1,000	218
Youth Council	15	-	-	15
Writer's Club	170	-	139	31
<b>Total club accounts</b>	<u>6,953</u>	<u>11,392</u>	<u>11,813</u>	<u>6,532</u>
<b>Special Accounts</b>				
6th Grade	\$ -	\$ 81	\$ 73	\$ 8
7th Grade	14	-	-	14
8th Grade	949	200	946	203
Basic Education Program	-	9,800	9,416	384
Grants	973	1,457	1,661	769
Memorials/ Donations	145	12,479	1,551	11,073
Optical, Dental, Clothing	539	50	401	188
Reading Materials	854	-	-	854
Parent, Teacher, and Student	12	-	-	12
8th Grade Dance	3,103	-	3,103	-
Teacher Welfare	734	1,695	1,988	441
Textbook Replacement	200	286	286	200
<b>Total special accounts</b>	<u>7,523</u>	<u>26,048</u>	<u>19,425</u>	<u>14,146</u>
<b>Total restricted funds</b>	<u>43,805</u>	<u>102,461</u>	<u>92,727</u>	<u>53,539</u>
<b>Total</b>	<u>\$ 116,784</u>	<u>\$ 233,850</u>	<u>\$ 204,895</u>	<u>\$ 145,739</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 60,379	\$ 60,379
Restricted Funds		
Athletics	<u>12,214</u>	<u>12,214</u>
Class Accounts		
Art	1,309	1,309
Band	869	869
Chorus	6,224	6,224
Guidance	118	118
Least Restrictive Environment	73	73
Math	21	21
Physical Education	111	111
Science	928	928
Special Education	<u>355</u>	<u>355</u>
Total class accounts	<u>10,008</u>	<u>10,008</u>
Club Accounts		
National Honor Society	1,844	1,844
Outdoor Club	944	944
Pep Club	206	206
Student Government	5,517	5,517
Y-Teens	<u>3,291</u>	<u>3,291</u>
Total club accounts	<u>11,802</u>	<u>11,802</u>
Special Accounts		
Basic Education Program	12,063	12,063
Computer	1,342	1,342
Library	2,315	2,315
Memorials	2,059	2,059
Teacher Welfare	5,179	5,179
Winterguard	<u>169</u>	<u>169</u>
Total special accounts	<u>23,127</u>	<u>23,127</u>
Total restricted funds	<u>57,151</u>	<u>57,151</u>
Total	<u>\$ 117,530</u>	<u>\$ 117,530</u>

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 26,748	
Board of Education Allocation		11,056	8,540	
Field Trips		65,538	58,353	
Fines, Fees and Dues		30,601	-	
Fundraising		36,871	11,518	
Gifts and Donations		2,527	-	
Instruction		-	34,684	
Interest		832	-	
Operation and Maintenance		-	4,287	
Refunds and Reimbursements		426	-	
Resale Items		10,885	7,226	
Total general fund	\$ 52,999	158,736	151,356	\$ 60,379
<b>Restricted Funds</b>				
Athletics	6,779	38,579	33,144	12,214
<b>Class Accounts</b>				
Art	(3)	3,266	1,954	1,309
Band	4,444	19,772	23,347	869
Chorus	4,584	11,145	9,505	6,224
English	(274)	274	-	-
Guidance	217	230	329	118
Health	31	-	31	-
Least Restrictive Environment	64	170	161	73
Math	39	2,569	2,587	21
Physical Education	-	111	-	111
Science	1,161	-	233	928
Social Studies	(269)	269	-	-
Special Education	190	1,300	1,135	355
TAG	193	-	193	-
Teachers' Accounts	109	-	109	-
Total class accounts	10,486	39,106	39,584	10,008
<b>Club Accounts</b>				
National Honor Society	2,215	2,586	2,957	1,844
Outdoor Club	1,024	11	91	944
Pep Club	171	1,095	1,060	206
Student Government	7,949	2,450	4,882	5,517
Y-Teens	3,291	-	-	3,291
Total club accounts	14,650	6,142	8,990	11,802

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Halls Middle School

Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
Restricted Funds				
Special Accounts				
Basic Education Program	\$ 5,814	\$ 62,430	\$ 56,181	\$ 12,063
Computer	7,689	1,579	7,926	1,342
Library	3,743	6,894	8,322	2,315
Memorials	2,059	-	-	2,059
Teacher Welfare	6,449	6,914	8,184	5,179
Winterguard	-	2,345	2,176	169
Total special accounts	<u>25,754</u>	<u>80,162</u>	<u>82,789</u>	<u>23,127</u>
Total restricted funds	<u>57,669</u>	<u>163,989</u>	<u>164,507</u>	<u>57,151</u>
Total	<u>\$ 110,668</u>	<u>\$ 322,725</u>	<u>\$ 315,863</u>	<u>\$ 117,530</u>

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Holston Middle School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 79,999	\$ 79,999
Restricted Funds		
Athletics	5,977	5,977
Class Accounts		
Art	743	743
Band	6,386	6,386
Chorus	36	36
Computer	345	345
Eighth Grade Dance	121	121
Health	12	12
Journalism	50	50
Language Arts	126	126
Library	1,973	1,973
Math	220	220
Music	3,016	3,016
Physical Education	726	726
Reading	1,320	1,320
Science	42	42
Social Studies	5	5
Total class accounts	15,121	15,121

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Holston Middle School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts		
7 Blue	\$ 155	\$ 155
Beta Club	937	937
Cultrial Diversity Programs	119	119
8th Grade Fieldtrip	538	538
FCA	308	308
Linkup	4	4
Orange	703	703
Pep Club	33	33
Special Olympic	236	236
Student Government Association	33	33
Teacher Mentoring	550	550
Vocational and Technology Club	1,360	1,360
Volleyball Club	11	11
Yearbook Club	3,039	3,039
Total club accounts	8,026	8,026
Special Accounts		
Basic Education Program	5,862	5,862
Building Fund	2,054	2,054
Class of 1964	631	631
Donations	(21)	(21)
Faculty Drink Machine	1,483	1,483
Grants	1,991	1,991
Grounds	528	528
Guidance	303	303
Hospitality Fund	16	16
Hurricane Funds	1,736	1,736
Student Drink Machine	3,574	3,574
TAP	4,660	4,660
Textbook Account	1,161	1,161
Total special accounts	23,978	23,978
Total restricted funds	53,102	53,102
Total	\$ 133,101	\$ 133,101

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Holston Middle School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Administration		\$ -	\$ 29,299	
Board of Education Allocation		10,206	7,455	
Fines, Fees and Dues		28,579	-	
Fundraising		19,238	7,995	
Gate Receipts		168	-	
Instruction		-	7,929	
Interest		533	-	
Operation and Maintenance		-	1,321	
Total general fund	<u>\$ 75,274</u>	<u>58,724</u>	<u>53,999</u>	<u>\$ 79,999</u>
Restricted Funds				
Athletics	<u>4,921</u>	<u>21,642</u>	<u>20,586</u>	<u>5,977</u>
Class Accounts				
Art	673	70	-	743
Band	4,404	16,006	14,024	6,386
Chorus	36	-	-	36
Computer	528	-	183	345
Eighth Grade Dance	246	948	1,073	121
Health	12	-	-	12
Journalism	-	50	-	50
Language Arts	114	12	-	126
Library	2,010	4,741	4,778	1,973
Math	205	35	20	220
Music	1,955	92,561	91,500	3,016
Physical Education	5,701	498	5,473	726
Reading	20	1,300	-	1,320
Science	42	-	-	42
Social Studies	5	-	-	5
Special Education	<u>231</u>	<u>-</u>	<u>231</u>	<u>-</u>
Total class accounts	<u>16,182</u>	<u>116,221</u>	<u>117,282</u>	<u>15,121</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Holston Middle School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
Restricted fFunds (continued)				
Club Accounts				
7 Blue	\$ 213	\$ 215	\$ 273	\$ 155
Beta Club	1,268	4,570	4,901	937
Cultural Diversity Programs	89	900	870	119
8th Grade Field Trip	-	1,258	720	538
FCA	308	-	-	308
Linkup	24	-	20	4
Orange	195	8,291	7,783	703
Pep Club	147	-	114	33
Special Olympic	1,044	901	1,709	236
Student Government Association	33	-	-	33
Teacher Mentoring	550	-	-	550
Vocational and Technology Club	275	1,979	894	1,360
Volleyball Club	11	-	-	11
Yearbook Club	8,764	9,129	14,854	3,039
Total club accounts	<u>12,921</u>	<u>27,243</u>	<u>32,138</u>	<u>8,026</u>
Special Accounts				
Basic Education Program	7,230	11,702	13,070	5,862
Building Fund	3,053	-	999	2,054
Class of 1964	631	-	-	631
Donations	558	990	1,569	(21)
Faculty Drink Machine	2,975	2,115	3,607	1,483
Grants	1,582	500	91	1,991
Grounds	481	47	-	528
Guidance	474	424	595	303
Hospitality Fund	404	395	783	16
Hurricane Funds	237	14,877	13,378	1,736
Student Drink Machine	2,538	4,554	3,518	3,574
TAP	306	5,391	1,037	4,660
Textbook Account	743	492	74	1,161
Total special accounts	<u>21,212</u>	<u>41,487</u>	<u>38,721</u>	<u>23,978</u>
Total restricted funds	<u>55,236</u>	<u>206,593</u>	<u>208,727</u>	<u>53,102</u>
Total	<u>\$ 130,510</u>	<u>\$ 265,317</u>	<u>\$ 262,726</u>	<u>\$ 133,101</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 112,071	\$ 112,071
Restricted Funds		
Athletics	2,814	2,814
Club Accounts		
Band	1,729	1,729
Community Kids Club	18	18
Drama	3,220	3,220
Environmental	3,597	3,597
Geography	17	17
Health	105	105
Library	2,267	2,267
Mentoring	21	21
National Honor Society	1,159	1,159
Orchestra	146	146
Pep Club	513	513
Reading	2,011	2,011
Science Olympiad	33	33
Special Clubs	2,108	2,108
Special Education	724	724
Student Government	5,965	5,965
TSA Club	4,591	4,591
Volleyball Club	170	170
Total club accounts	28,394	28,394
Special Accounts		
Student Accounts	1,640	1,640
Lost Textbooks	201	201
Memorials	607	607
Teacher Welfare	798	798
Total special accounts	3,246	3,246
Total restricted funds	34,454	34,454
Total	\$ 146,525	\$ 146,525

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 9,058	
Board of Education Allocation		25,408	11,278	
Field Trips		92,036	91,973	
Fines, Fees and Dues		35,434	-	
Fundraising		47,420	14,563	
Gift and Donations		6,940	-	
Grandparents Day Luncheon		893	1,005	
Instruction		-	104,132	
Interest		344	-	
Operation and Maintenance		-	14,334	
Other		-	205	
Refunds and Reimbursements		266	-	
Resale Items		11,381	6,373	
School Publications		23,416	21,142	
Total general fund	\$ 142,596	243,538	274,063	\$ 112,071
<b>Restricted Funds</b>				
Athletics	4,249	35,951	37,386	2,814
<b>Club Accounts</b>				
Band	14,910	21,331	34,512	1,729
Community Kids Club	18	-	-	18
Drama	3,220	-	-	3,220
Environmental	3,597	-	-	3,597
Geography	17	-	-	17
Health	105	-	-	105
Library	2,233	1,026	992	2,267
Mentoring	21	-	-	21
National Honor Society	288	1,575	704	1,159
Orchestra	559	7,291	7,704	146
Pep Club	252	1,701	1,440	513
Physical Education	600	-	600	-
Reading	1,831	1,300	1,120	2,011
Science Olympiad	33	-	-	33
Special Clubs	1,654	4,889	4,435	2,108
Special Education	899	-	175	724
Student Government	7,028	4,611	5,674	5,965
TSA Club	4,413	31,100	30,922	4,591
Volleyball Club	-	200	30	170
Total club accounts	41,678	75,024	88,308	28,394

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	100	14,400	14,500	-
Student Accounts	990	4,340	3,690	1,640
Lost Textbooks	1,834	602	2,235	201
Memorials	807	-	200	607
Teacher Welfare	<u>3,475</u>	<u>4,283</u>	<u>6,960</u>	<u>798</u>
Total special accounts	<u>7,206</u>	<u>23,625</u>	<u>27,585</u>	<u>3,246</u>
Total restricted funds	<u>53,133</u>	<u>134,600</u>	<u>153,279</u>	<u>34,454</u>
Total	<u>\$ 195,729</u>	<u>\$ 378,138</u>	<u>\$ 427,342</u>	<u>\$ 146,525</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Northwest Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 21,950	\$ 21,950
Restricted Funds		
Athletics	3,638	3,638
Class Accounts		
Attendance Incentives	600	600
Art	1,305	1,305
Band	773	773
Chorus	1,561	1,561
Journalism	229	229
Math	24	24
Music	174	174
Physical Education	24	24
Science	11	11
Sixth Grade	324	324
Technology	1,170	1,170
Total class accounts	6,195	6,195
Club Accounts		
AVID	16	16
Character Counts	1	1
Energy Team	54	54
Literary Club	1	1
Student Council	756	756
Total club accounts	828	828
Special Accounts		
AVID Supplies	660	660
8th Grade Dance	196	196
Community Service	30	30
Computer	8	8
Library	897	897
Mentoring	1,303	1,303
Summer School	42	42
Student Benevolence Fund	2,213	2,213
Student Rewards	2	2
Student Service	782	782
Teacher Welfare	3,306	3,306
Total special accounts	9,439	9,439
Total restricted funds	20,100	20,100
Total	\$ 42,050	\$ 42,050

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Northwest Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 4,135	
Board of Education Allocation		24,123	19,411	
Entertainment		-	9,052	
Field Trips		991	984	
Fines, Fees and Dues		4,035	6,413	
Fundraising		12,675	2,325	
Instruction		-	352	
Interest		395	-	
Operation and Maintenance		-	3,228	
Refunds and Reimbursements		-	25	
School Publications		6,948	5,800	
Total general fund	<u>\$ 24,508</u>	<u>49,167</u>	<u>51,725</u>	<u>\$ 21,950</u>
<b>Restricted Funds</b>				
Athletics	<u>2,821</u>	<u>18,787</u>	<u>17,970</u>	<u>3,638</u>
<b>Class Accounts</b>				
Attendance Incentives	-	600	-	600
Art	(21)	1,326	-	1,305
Band	1,700	9,298	10,225	773
Chorus	2,049	9,320	9,808	1,561
Journalism	229	-	-	229
Math	24	-	-	24
Music	174	-	-	174
Physical Education	24	-	-	24
Science	11	-	-	11
Sixth Grade	-	1,992	1,668	324
Technology	1,440	-	270	1,170
Total class accounts	<u>5,630</u>	<u>22,536</u>	<u>21,971</u>	<u>6,195</u>
<b>Club Accounts</b>				
AVID	16	-	-	16
Character Counts	1	-	-	1
Chess	1	-	1	-
Energy Team	54	-	-	54
Literary Club	3	-	2	1
Student Council	756	-	-	756
Total club accounts	<u>831</u>	<u>-</u>	<u>3</u>	<u>828</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Northwest Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Special Accounts				
AVID Supplies	-	817	157	660
Basic Education Program	-	12,352	12,352	-
8th Grade Dance	362	2,138	2,304	196
Community Service	-	92	62	30
Computer	100	-	92	8
Library	1,705	4,057	4,865	897
Mentoring	1,189	530	416	1,303
Pennies for Panda	-	3,991	3,991	-
Summer School	522	74	554	42
Student Benevolence Fund	2,442	-	229	2,213
Student Rewards	-	500	498	2
Student Service	-	1,000	218	782
Teacher Welfare	1,448	3,044	1,186	3,306
Total special accounts	<u>7,768</u>	<u>28,595</u>	<u>26,924</u>	<u>9,439</u>
Total restricted funds	<u>17,050</u>	<u>69,918</u>	<u>66,868</u>	<u>20,100</u>
Total	<u>\$ 41,558</u>	<u>\$ 119,085</u>	<u>\$ 118,593</u>	<u>\$ 42,050</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 88,415	\$ 88,415
Restricted Funds		
Athletics	7,060	7,060
Class Accounts		
Diversified Technology	150	150
Health	112	112
Least Restrictive Environment	898	898
Physical Education	1,219	1,219
Science	838	838
Social Studies	10	10
Special Education	1,751	1,751
Total class accounts	4,978	4,978
Club Accounts		
Art	25	25
Band	2,699	2,699
Chorus	2,604	2,604
CDC	539	539
Computer	14	14
Drama	1,233	1,233
Hope Club	98	98
National Junior Honor Society	32	32
Puzzle Club	1	1
Technology	723	723
Y-Teens	14,794	14,794
Total club accounts	22,762	22,762

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Box Top for Education	\$ 1,208	\$ 1,208
EEP	1,276	1,276
Faculty Concessions	1,006	1,006
Grants	700	700
Library	2,449	2,449
Locks	1,535	1,535
Lost Textbooks	915	915
Mentoring	417	417
Recycling	111	111
Renaissance - Students	237	237
Renaissance - Teachers	3,054	3,054
Staff Development	(2,422)	(2,422)
Student Council	1,187	1,187
Student Welfare	613	613
Teacher Welfare	497	497
Total special accounts	12,783	12,783
Total restricted funds	47,583	47,583
Total	\$ 135,998	\$ 135,998



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 8,734	
Board of Education Allocation		19,952	10,385	
Field Trips		62,010	62,396	
Fines, Fees and Dues		27,977	-	
Fundraising		36,990	13,487	
Gifts and Donations		1,225	-	
Instruction		-	47,175	
Interest		844	-	
Operation and Maintenance		-	2,353	
Reimbursements		3,063	-	
Resale Items		2,295	-	
School Publications		8,160	142	
Total general fund	<u>\$ 70,571</u>	<u>162,516</u>	<u>144,672</u>	<u>\$ 88,415</u>
Restricted Funds				
Athletics	<u>7,778</u>	<u>34,746</u>	<u>35,464</u>	<u>7,060</u>
Class Accounts				
Diversified Technology	404	579	833	150
Health	112	-	-	112
Least Restrictive Environment	1,332	2,102	2,536	898
Physical Education	1,704	-	485	1,219
Science	838	-	-	838
Social Studies	10	-	-	10
Special Education	2,464	-	713	1,751
Total class account	<u>6,864</u>	<u>2,681</u>	<u>4,567</u>	<u>4,978</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted funds (continued)				
Club Accounts				
Art	\$ 25	\$ -	\$ -	\$ 25
Band	2,050	49,130	48,481	2,699
Chorus	1,727	14,099	13,222	2,604
CDC	539	-	-	539
Computer	14	-	-	14
Drama	-	3,253	2,020	1,233
Hope Club	-	120	22	98
National Junior Honor Society	132	420	520	32
Puzzle Club	-	41	40	1
Red Ribbon Week	12	-	12	-
Technology	701	1,378	1,356	723
Y-Teens	11,779	12,611	9,596	14,794
Total club accounts	<u>16,979</u>	<u>81,052</u>	<u>75,269</u>	<u>22,762</u>
Special Accounts				
Basic Education Programs	-	10,200	10,200	-
Box Top for Education	707	772	271	1,208
EEP	1,086	434	244	1,276
Faculty Concessions	610	1,641	1,245	1,006
Grants	701	-	1	700
Library	1,436	5,523	4,510	2,449
Link Up	20	-	20	-
Locks	2,054	2,470	2,989	1,535
Lost Textbooks	885	707	677	915
Mentoring	474	-	57	417
PMS Angel Tree	29	-	29	-
Recycling	111	-	-	111
Renaissance - Students	1,689	3,551	5,003	237
Renaissance - Teachers	3,532	1,579	2,057	3,054
Staff Development	(2,422)	-	-	(2,422)
Student Council	1,358	1,777	1,948	1,187
Student Welfare	613	-	-	613
Teacher Welfare	249	840	592	497
Total special accounts	<u>13,132</u>	<u>29,494</u>	<u>29,843</u>	<u>12,783</u>
Total restricted funds	<u>44,753</u>	<u>147,973</u>	<u>145,143</u>	<u>47,583</u>
Total	<u>\$ 115,324</u>	<u>\$ 310,489</u>	<u>\$ 289,815</u>	<u>\$ 135,998</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle Middle School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 116,834	\$ 116,834
Restricted Funds		
Athletics	9,687	9,687
Class Accounts		
Art	117	117
Band	6,599	6,599
Chorus	576	576
Computer	1,320	1,320
English	37	37
Journalism	64	64
Library	2,236	2,236
Physical Education	124	124
Social Studies	500	500
Special Education	588	588
Teacher Accounts	283	283
Vocational Teachers	370	370
Total class accounts	12,814	12,814
Club Accounts		
Annual	2,733	2,733
AVID	65	65
Drama	71	71
Improv Club	128	128
National Honor Society	199	199
Student Government	283	283
Y-Teens	87	87
Total club accounts	3,566	3,566
Special Accounts		
Grants	26	26
Memorials	4,001	4,001
Student Welfare	668	668
Teacher Welfare	(925)	(925)
Total special accounts	3,770	3,770
Total restricted funds	29,837	29,837
Total	\$ 146,671	\$ 146,671

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle Middle School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Board of Education Allocation		\$ 25,976	\$ 17,694	
Field Trips		23,769	24,244	
Fines, Fees and Dues		9,160	-	
Fundraising		35,119	8,034	
Instruction		-	55,359	
Interest		2,521	-	
Operation and Maintenance		-	45	
Unrestricted Gifts and Donations		767	-	
Total general fund	<u>\$ 124,898</u>	<u>97,312</u>	<u>105,376</u>	<u>\$ 116,834</u>
Restricted Funds				
Athletics	<u>11,829</u>	<u>28,604</u>	<u>30,746</u>	<u>9,687</u>
Class Accounts				
Art	100	500	483	117
Band	7,030	500	931	6,599
Chorus	1,685	5,249	6,358	576
Computer	2,286	-	966	1,320
English	37	-	-	37
Journalism	132	-	68	64
Library	2,051	3,539	3,354	2,236
Physical Education	1,319	962	2,157	124
Social Studies	500	-	-	500
Special Education	1,187	-	599	588
Teacher Accounts	919	-	636	283
Vocational Teachers	981	2,225	2,836	370
Total class accounts	<u>18,227</u>	<u>12,975</u>	<u>18,388</u>	<u>12,814</u>
Club Accounts				
Annual	-	6,200	3,467	2,733
AVID	-	1,533	1,468	65
Drama	71	-	-	71
Improv Club	237	-	109	128
National Honor Society	574	2,252	2,627	199
Student Government	353	1,073	1,143	283
Y-Teens	215	-	128	87
Total club accounts	<u>1,450</u>	<u>11,058</u>	<u>8,942</u>	<u>3,566</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle Middle School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	-	13,500	13,500	-
Grants	116	-	90	26
Memorials	-	4,001	-	4,001
Student Welfare	668	840	840	668
Teacher Welfare	<u>(2,501)</u>	<u>2,798</u>	<u>1,222</u>	<u>(925)</u>
Total special accounts	<u>(1,717)</u>	<u>21,139</u>	<u>15,652</u>	<u>3,770</u>
Total restricted funds	<u>29,789</u>	<u>73,776</u>	<u>73,728</u>	<u>29,837</u>
Total	<u>\$ 154,687</u>	<u>\$ 171,088</u>	<u>\$ 179,104</u>	<u>\$ 146,671</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Vine Middle Magnet Schools  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 62,807	\$ 62,807
Restricted Funds		
Athletics	6,587	6,587
Class Accounts		
Band	296	296
Chorus	1,086	1,086
Dance	11	11
Special Education	339	339
Total class accounts	1,732	1,732
Club Accounts		
Annual	787	787
Beta	72	72
Language	130	130
Total club accounts	989	989
Special Accounts		
Ballet Shoes	654	654
Dance Team	167	167
Donations	564	564
Grants	65	65
Guidance	300	300
Library	143	143
Optical, Dental and Clothing	41	41
Staff Uniforms	279	279
Student Fund	1,400	1,400
Total special accounts	3,613	3,613
Total restricted funds	12,921	12,921
Total	\$ 75,728	\$ 75,728

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Vine Middle Magnet Schools  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Administration		\$ -	\$ 3,642	
Board of Education Allocation		42,248	31,183	
Fieldtrips		44	710	
Fines, Fees and Dues		1,375	479	
Fundraising		3,862	1,203	
Instruction		-	13,850	
Interest		470	-	
Operation and Maintenance		-	2,285	
Resale Items		200	150	
Total general fund	<u>\$ 68,110</u>	<u>48,199</u>	<u>53,502</u>	<u>\$ 62,807</u>
Restricted Funds				
Athletics	<u>3,479</u>	<u>12,749</u>	<u>9,641</u>	<u>6,587</u>
Class Accounts				
Band	(3,996)	4,606	314	296
Chorus	1,177	928	1,019	1,086
Dance	409	380	778	11
Special Education	<u>347</u>	<u>-</u>	<u>8</u>	<u>339</u>
Total class accounts	<u>(2,063)</u>	<u>5,914</u>	<u>2,119</u>	<u>1,732</u>
Club Accounts				
Annual	1,166	1,030	1,409	787
Beta	-	72	-	72
Language	<u>-</u>	<u>225</u>	<u>95</u>	<u>130</u>
Total club accounts	<u>1,166</u>	<u>1,327</u>	<u>1,504</u>	<u>989</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Vine Middle Magnet Schools  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Special Accounts				
Ballet	\$ 668	\$ -	\$ 14	\$ 654
Basic Education Program	-	7,500	7,500	-
Dance Team	263	957	1,053	167
Donations	-	1,100	536	564
Field Trips	(409)	409	-	-
Grant	-	360	295	65
Guidance	300	-	-	300
Library	28	191	76	143
Optical, Dental and Clothing	37	10	6	41
Staff Uniforms	119	697	537	279
Student Fund	596	3,023	2,219	1,400
Teacher Welfare	182	363	545	-
Technology	200	-	200	-
Total special accounts	<u>1,984</u>	<u>14,610</u>	<u>12,981</u>	<u>3,613</u>
Total restricted funds	<u>4,566</u>	<u>34,600</u>	<u>26,245</u>	<u>12,921</u>
Total	<u>\$ 72,676</u>	<u>\$ 82,799</u>	<u>\$ 79,747</u>	<u>\$ 75,728</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West Valley Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 129,660	\$ 129,660
Restricted Funds		
Athletics	17,577	17,577
Class Accounts		
Art	312	312
Band	10,136	10,136
Chorus	5,346	5,346
Guidance	390	390
Library	10,024	10,024
Math	36	36
Orchestra	2,064	2,064
Physical Education	689	689
Science	312	312
Special Education	76	76
Teacher Accounts	200	200
Total class accounts	29,585	29,585
Club Accounts		
Art club	94	94
Basketball Club	286	286
Environmental Club	403	403
Guidance Club	483	483
Guitar Club	1,280	1,280
National Honor Society	2,642	2,642
Pep Club	1,362	1,362
Reading	615	615
Student Government Association	9,739	9,739
Technology Students Association	5,970	5,970
Total club accounts	22,874	22,874

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West Valley Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Care Bears Fund	290	290
Word Wall Fund	199	199
Core Mentor Team	1,177	1,177
Teacher Welfare	12,379	12,379
Teacher's Social Committee	533	533
Total special accounts	14,578	14,578
Total restricted funds	84,614	84,614
Total	\$ 214,274	\$ 214,274

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West Valley Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 9,221	
Board of Education Allocation		13,487	10,569	
Fines, Fees and Dues		33,480	-	
Fundraising		60,998	17,289	
Gifts and Donations		4,423	2,574	
Items for Resale		3,232	812	
Instruction		-	57,500	
Interest		1,252	-	
Operations		-	6,384	
Refunds and Reimbursements		969		
School Publications		8,560	3,147	
Total general fund	<u>\$ 110,755</u>	<u>126,401</u>	<u>107,496</u>	<u>\$ 129,660</u>
<b>Restricted Funds</b>				
Athletics	<u>28,708</u>	<u>20,771</u>	<u>31,902</u>	<u>17,577</u>
<b>Class Accounts</b>				
Art	615	4,799	5,102	312
Band	10,981	99,493	100,338	10,136
Chorus	5,433	21,542	21,629	5,346
Computer	81	6,813	6,894	-
Diversified Technology	32	681	713	-
Guidance	403	-	13	390
Health	14	1,578	1,592	-
Library	7,272	14,780	12,028	10,024
Math	-	216	180	36
Orchestra	3,756	14,721	16,413	2,064
Physical Education	770	1,579	1,660	689
Science	312	-	-	312
Special Education	56	46	26	76
Teacher Accounts	<u>1,746</u>	<u>21,513</u>	<u>23,059</u>	<u>200</u>
Total class accounts	<u>31,471</u>	<u>187,761</u>	<u>189,647</u>	<u>29,585</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West Valley Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
Art club	\$ 94	\$ -	\$ -	\$ 94
Basketball Club	286	-	-	286
Environmental Club	388	15	-	403
Guidance Club	483	-	-	483
Guitar Club	1,202	78	-	1,280
National Honor Society	2,308	1,211	877	2,642
Pep Club	2,497	1,025	2,160	1,362
Reading	-	900	285	615
Student Government Association	10,034	2,665	2,960	9,739
Technology Students Association	6,593	1,536	2,159	5,970
Total club accounts	<u>23,885</u>	<u>7,430</u>	<u>8,441</u>	<u>22,874</u>
Special Accounts				
Basic Education Program	-	13,000	13,000	-
Care Bears Fund	310	-	20	290
Word Wall Fund	199	-	-	199
Core Mentor Team	938	480	241	1,177
Teacher Welfare	15,168	780	3,569	12,379
Teacher's Social Committee	918	1,239	1,624	533
Total special accounts	<u>17,533</u>	<u>15,499</u>	<u>18,454</u>	<u>14,578</u>
Total restricted funds	<u>101,597</u>	<u>231,461</u>	<u>248,444</u>	<u>84,614</u>
Total	<u>\$ 212,352</u>	<u>\$ 357,862</u>	<u>\$ 355,940</u>	<u>\$ 214,274</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Whittle Springs Middle School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 20,154	\$ 20,154
Restricted Funds		
Athletics	2,920	2,920
Class Accounts		
Art	44	44
AVID	76	76
Band	1,831	1,831
Chorus	167	167
Computer	3,549	3,549
Library	2,024	2,024
Physical Education	32	32
Reading	1,300	1,300
Science	51	51
Special Education	89	89
Total class accounts	9,163	9,163
Club Accounts		
Language	203	203
National Beta Club	328	328
Total club accounts	531	531
Special Accounts		
Annual	1,327	1,327
Attendance	50	50
Basic Education Program	20	20
Cokes- Resale	238	238
Eighth Grade	1,032	1,032
Guidance	69	69
Lost Textbooks	(54)	(54)
Mentoring	362	362
Student Incentives	45	45
Teacher Welfare	122	122
Technology	(499)	(499)
Total special accounts	2,712	2,712
Total restricted funds	15,326	15,326
Total	\$ 35,480	\$ 35,480

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Whittle Springs Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 6,598	
Board of Education Allocations		11,201	8,557	
Field Trip		240	-	
Fines, Fees and Dues		12,740	-	
Fundraising		11,951	2,687	
Instruction		-	15,579	
Interest		215	-	
Operation and Maintenance		-	2,891	
Unrestricted Gifts and Donations		<u>1,563</u>	<u>-</u>	
Total general fund	<u>\$ 18,556</u>	<u>37,910</u>	<u>36,312</u>	<u>\$ 20,154</u>
<b>Restricted Funds</b>				
Athletics	<u>4,017</u>	<u>20,170</u>	<u>21,267</u>	<u>2,920</u>
<b>Class Accounts</b>				
Art	610	2,520	3,086	44
AVID	920	4,336	5,180	76
Band	2,487	612	1,268	1,831
Chorus	20	521	374	167
Computer	984	2,565	-	3,549
Library	1,872	3,682	3,530	2,024
Physical Education	3	908	879	32
Reading	-	1,300	-	1,300
Science	256	1,100	1,305	51
Special Education	<u>7</u>	<u>800</u>	<u>718</u>	<u>89</u>
Total class accounts	<u>7,159</u>	<u>18,344</u>	<u>16,340</u>	<u>9,163</u>
<b>Club Accounts</b>				
Language	-	250	47	203
National Beta Club	778	204	654	328
Student Council	<u>255</u>	<u>-</u>	<u>255</u>	<u>-</u>
Total club accounts	<u>1,033</u>	<u>454</u>	<u>956</u>	<u>531</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Whittle Springs Middle School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Special Accounts				
Annual	\$ 1,413	\$ 8,046	\$ 8,132	\$ 1,327
Attendance	-	100	50	50
Basic Education Program	-	9,006	8,986	20
Cokes- Resale	382	494	638	238
Eighth Grade	931	4,264	4,163	1,032
Guidance	1,594	685	2,210	69
Lost Textbooks	718	631	1,403	(54)
Mentoring	84	480	202	362
Student Incentives	-	1,432	1,387	45
Teacher Welfare	568	250	696	122
Technology	15	450	964	(499)
Total special accounts	<u>5,705</u>	<u>25,838</u>	<u>28,831</u>	<u>2,712</u>
Total restricted funds	<u>17,914</u>	<u>64,806</u>	<u>67,394</u>	<u>15,326</u>
Total	<u>\$ 36,470</u>	<u>\$ 102,716</u>	<u>\$ 103,706</u>	<u>\$ 35,480</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Austin-East High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
General Fund	\$ 135,248	\$ 4,001	\$ 131,247	\$ 135,248
Restricted Funds				
Athletics	46,499	6,115	40,384	46,499
Class Accounts				
Art	45	-	45	45
Band	1,151	-	1,151	1,151
Business Education	1,039	-	1,039	1,039
Chorus	1,113	-	1,113	1,113
Computer Lab	580	-	580	580
Criminal Justice	716	-	716	716
Dance Ensemble	1,707	-	1,707	1,707
English	1,090	-	1,090	1,090
Foreign Languages	1,401	-	1,401	1,401
Graduating Class Accounts	6,292	-	6,292	6,292
Guidance	247	-	247	247
Health	145	-	145	145
Marketing	323	-	323	323
Math	104	-	104	104
Physical Education	741	-	741	741
Recovery	2,335	-	2,335	2,335
ROTC	50	-	50	50
Science	4,339	-	4,339	4,339
Social Studies	1,635	-	1,635	1,635
Special Education	421	-	421	421
SWPBS	363	-	363	363
Vocational	7,652	-	7,652	7,652
Total class accounts	33,489	-	33,489	33,489



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Austin-East High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 199	\$ -	\$ 199	\$ 199
A-E Ambassadors	2,979	-	2,979	2,979
Boot Camp	333	-	333	333
Career Exploration	72	-	72	72
DECA	1,152	-	1,152	1,152
Drama	5,361	-	5,361	5,361
FBLA	11,027	-	11,027	11,027
FCCLA	566	-	566	566
HOSA	693	-	693	693
Inactive Clubs	550	-	550	550
National Academy Foundation	125	-	125	125
National Honor Society	92	-	92	92
Orchestra	470	-	470	470
ROTC	3,032	-	3,032	3,032
Step Team	292	-	292	292
Student Participation	286	-	286	286
Total club accounts	<u>27,229</u>	<u>-</u>	<u>27,229</u>	<u>27,229</u>
Special Accounts				
Band Boosters	442	-	442	442
Basic Education Program	1,227	1,227	-	1,227
Community Funds	273	-	273	273
Educational Donations	2,589	-	2,589	2,589
Educational Enrichment	983	-	983	983
Football Monument	1,200	-	1,200	1,200
Grants	3,602	-	3,602	3,602
Intervention Program	306	-	306	306
Library	958	-	958	958
Scholarship	710	-	710	710
School Pictures	898	-	898	898
Student Parking	2,392	420	1,972	2,392
Student United Way	5	-	5	5
Teacher Welfare	102	-	102	102
Total special accounts	<u>15,687</u>	<u>1,647</u>	<u>14,040</u>	<u>15,687</u>
Total restricted funds	<u>122,904</u>	<u>7,762</u>	<u>115,142</u>	<u>122,904</u>
Total	<u>\$ 258,152</u>	<u>\$ 11,763</u>	<u>\$ 246,389</u>	<u>\$ 258,152</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Austin-East High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 9,540	
Board of Education Allocation		66,941	74,983	
Fines, Fees, and Dues		19,752	5,375	
Gifts and Donations		225	-	
Interest		1,176	-	
Instruction		-	4,158	
Lost Textbooks		830	-	
Operations and Maintenance		-	11,484	
Refunds and Reimbursements		5,337	190	
Resale Items		4,874	1,830	
Total general fund	<u>\$ 139,672</u>	<u>99,135</u>	<u>107,560</u>	<u>\$ 131,247</u>
Restricted Funds				
Athletics	<u>48,769</u>	<u>204,751</u>	<u>213,136</u>	<u>40,384</u>
Class Accounts				
Art	-	1,935	1,890	45
AVID	-	231	231	-
Band	1,764	3,601	4,214	1,151
Business Education	557	1,478	996	1,039
Chorus	707	750	344	1,113
Computer Lab	886	890	1,196	580
Criminal Justice	574	600	458	716
Dance Ensemble	4,214	8,072	10,579	1,707
Driver's Education	-	8,330	8,330	-
English	862	250	22	1,090
Foreign Languages	1,889	1,450	1,938	1,401
Graduating Class Accounts	15,185	17,298	26,191	6,292
Guidance	249	1,634	1,636	247
Health	-	1,250	1,105	145
Marketing	323	-	-	323
Math	399	4,992	5,287	104
Physical Education	801	1,000	1,060	741
Recovery	2,110	225	-	2,335
ROTC	50	-	-	50
Science	5,578	2,587	3,826	4,339
Social Studies	1,555	773	693	1,635
Special Education	421	-	-	421
SWPBS	-	2,480	2,117	363
Vocational	<u>10,714</u>	<u>9,729</u>	<u>12,791</u>	<u>7,652</u>
Total class accounts	<u>48,838</u>	<u>69,555</u>	<u>84,904</u>	<u>33,489</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Austin-East High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance <u>July 1, 2009</u>	Revenue	Expenditures	Fund Balance <u>June 30, 2010</u>
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 1,228	\$ 6,027	\$ 7,056	\$ 199
A-E Ambassadors	79	5,604	2,704	2,979
Boot Camp	333	-	-	333
Career Exploration	72	-	-	72
DECA	1,152	-	-	1,152
Drama	4,429	1,266	334	5,361
FBLA	2,672	8,796	441	11,027
FCCLA	566	-	-	566
HOSA	225	468	-	693
Inactive Clubs	829	-	279	550
National Academy Foundation	10,702	-	10,577	125
National Honor Society	188	370	466	92
Orchestra	315	750	595	470
ROTC	939	6,529	4,436	3,032
Step Team	292	-	-	292
Student Participation	250	760	724	286
VICA	1,104	1,988	3,092	-
Total club accounts	<u>25,375</u>	<u>32,558</u>	<u>30,704</u>	<u>27,229</u>
Special Accounts				
Band Boosters	442	-	-	442
Basic Education Program	-	1,306	1,306	-
Community Funds	45	5,160	4,932	273
Educational Donations	2,599	50	60	2,589
Educational Enrichment	1,613	-	630	983
Educational Magnet	281	-	281	-
Football Monument	1,200	-	-	1,200
Grants	5,047	2,340	3,785	3,602
Intervention Program	949	1,350	1,993	306
Library	6,152	994	6,188	958
Scholarship	710	-	-	710
School Pictures	898	-	-	898
Student Parking	2,332	60	420	1,972
Student United Way	5	-	-	5
Teacher Welfare	471	556	925	102
Technology	930	-	930	-
Total special accounts	<u>23,674</u>	<u>11,816</u>	<u>21,450</u>	<u>14,040</u>
Total restricted funds	<u>146,656</u>	<u>318,680</u>	<u>350,194</u>	<u>115,142</u>
Total	<u>\$ 286,328</u>	<u>\$ 417,815</u>	<u>\$ 457,754</u>	<u>\$ 246,389</u>

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 35,833	\$ 35,833
Restricted Funds		
Athletics	43,967	43,967
Class Accounts		
Band	1,517	1,517
Chorus	4,617	4,617
Culinary Arts	355	355
Graduating Class Accounts	4,449	4,449
Guidance	14,796	14,796
Library	2,184	2,184
Orchestra	1,270	1,270
Physical Education	19	19
ROTC	8,632	8,632
Scholar Bowl	10	10
Special Education	1,089	1,089
Technology	252	252
Textbooks	960	960
Vocational Teachers	1,450	1,450
Total class accounts	41,600	41,600
Club Accounts		
Art	220	220
Chess	109	109
DECA	495	495
Drama	4,181	4,181
Environmental	1,237	1,237
FBLA	440	440
FCA	615	615
FCCLA	81	81
Future Teachers	5	5
GSA	95	95
HERO	277	277
HOSA	734	734
Ice Dawgs	240	240
Journalism	1,801	1,801
Language	1,784	1,784
MACC	231	231
Mock Trial	95	95
Mu Alpha Theta	172	172
National Honor Society	3,727	3,727

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
Outdoor	\$ 84	\$ 84
Photography	153	153
Prom	11,285	11,285
Rugby	2,474	2,474
SADD	24	24
Secme Club	146	146
Science Olympiad	671	671
SMAC	516	516
SGA	11,279	11,279
TSA	81	81
Virtual Entrerprise	1,269	1,269
Vocational	<u>2,167</u>	<u>2,167</u>
Total club accounts	<u>46,688</u>	<u>46,688</u>
Special Accounts		
Business Publisher	1,000	1,000
Flower, Social, and Welfare	711	711
ICC	1,764	1,764
Kids In Need	123	123
Memorials	902	902
Other	178	178
Scholarships	3,712	3,712
Security	7,812	7,812
Staff Development	1,170	1,170
Stellar Scholars	203	203
Student Incentives	2,180	2,180
Technology Access Account	13,021	13,021
U.S. Cellular Award	<u>23,862</u>	<u>23,862</u>
Total special accounts	<u>56,638</u>	<u>56,638</u>
Total restricted funds	<u>188,893</u>	<u>188,893</u>
Total	<u>\$ 224,726</u>	<u>\$ 224,726</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Bearden High School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 17,665	
Board of Education Allocation		27,996	26,795	
Fines, Fees, and Dues		230,160	-	
Fundraising		35,632	4,320	
Gifts and Donations		11,136	500	
Instructions		-	251,182	
Interest		2,676	-	
Operations and Maintenance		-	17,617	
Refund and Reimbursement		3,712	14	
Staff Development		<u>2,499</u>	<u>2,499</u>	
Total general fund	<u>\$ 42,614</u>	<u>313,811</u>	<u>320,592</u>	<u>\$ 35,833</u>
<b>Restricted Funds</b>				
Athletics	<u>70,980</u>	<u>284,637</u>	<u>311,650</u>	<u>43,967</u>
<b>Class Accounts</b>				
Art	-	1,652	1,652	-
Band	1,311	1,580	1,374	1,517
Chorus	4,703	24,286	24,372	4,617
Culinary Arts	505	-	150	355
Graduating Class Accounts	3,256	6,361	5,168	4,449
Guidance	17,795	53,122	56,121	14,796
Library	1,249	2,603	1,668	2,184
Orchestra	275	1,300	305	1,270
Physical Education	2,966	-	2,947	19
ROTC	8,953	17,765	18,086	8,632
Scholar Bowl	168	1,620	1,778	10
Special Education	1,304	700	915	1,089
Technology	252	-	-	252
Textbooks	1,000	2,466	2,506	960
Vocational Teachers	<u>1,184</u>	<u>1,000</u>	<u>734</u>	<u>1,450</u>
Total class accounts	<u>44,921</u>	<u>114,455</u>	<u>117,776</u>	<u>41,600</u>
<b>Club Accounts</b>				
Art	755	1,492	2,027	220
Chess	50	230	171	109
DECA	2,213	17,553	19,271	495
Drama	3,325	8,906	8,050	4,181
Environmental	1,372	-	135	1,237
FBLA	1,706	5,170	6,436	440
FCA	740	-	125	615
FCCLA	429	992	1,340	81
Future Teachers	5	-	-	5

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Bearden High School

Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)

Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts (continued)				
GSA	\$ -	\$ 95	\$ -	\$ 95
HERO	292	93	108	277
HOSA	1,198	4,682	5,146	734
Ice Dawgs	172	5,656	5,588	240
Journalism	1,870	48,340	48,409	1,801
Key	237	8,536	8,773	-
LAN club	80	-	80	-
Language	1,637	5,742	5,595	1,784
MACC	-	523	292	231
Mock Trial	95	-	-	95
Mu Alpha Theta	50	1,042	920	172
National Honor Society	2,352	4,531	3,156	3,727
Outdoor	84	-	-	84
Photography	3	150	-	153
Prom	9,063	29,329	27,107	11,285
Rugby	2,282	732	540	2,474
SADD	24	-	-	24
Secme Club	146	-	-	146
Science Olympiad	447	780	556	671
SMAC	338	1,990	1,812	516
SGA	2,769	76,624	68,114	11,279
TSA	94	2,712	2,725	81
Virtual Enterprise	439	10,007	9,177	1,269
Vocational	5,370	677	3,880	2,167
Total club accounts	<u>39,637</u>	<u>236,584</u>	<u>229,533</u>	<u>46,688</u>
Special Accounts				
Basic Education Program	-	21,301	21,301	-
Destination Imagination	-	1,000	-	1,000
Flower, Social, and Welfare	853	1,000	1,142	711
ICC	691	4,749	3,676	1,764
Kids In Need	223	-	100	123
Memorials	902	-	-	902
Optical, Dental, and Clothing	113	-	113	-
Other	260	-	82	178
Scholarships	3,864	-	152	3,712
Security	581	26,525	19,294	7,812
Staff Development	938	10,998	10,766	1,170
Stellar Scholars	-	2,140	1,937	203
Student Incentives	2,011	3,000	2,831	2,180
Technology Access Account	19,352	16,282	22,613	13,021
U.S. Cellular Award	100,000	-	76,138	23,862
Total special accounts	<u>129,788</u>	<u>86,995</u>	<u>160,145</u>	<u>56,638</u>
Total restricted funds	<u>285,326</u>	<u>722,671</u>	<u>819,104</u>	<u>188,893</u>
Total	<u>\$ 327,940</u>	<u>\$ 1,036,482</u>	<u>\$ 1,139,696</u>	<u>\$ 224,726</u>

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 55,089	\$ 55,089
Restricted Funds		
Athletics	47,395	47,395
Class Accounts		
Art	2,036	2,036
Band	1,327	1,327
Chorus	4,680	4,680
Conservation	696	696
English	168	168
Graduating Class Accounts	214	214
Guidance	1,276	1,276
Gym	9,974	9,974
Home Economics	1,348	1,348
Language	350	350
Math	418	418
Physical Education	2,153	2,153
Science	205	205
Special Education	214	214
Social Studies	150	150
Vocational	5,204	5,204
Total class accounts	30,413	30,413
Club Accounts		
Annual	2,778	2,778
Bookstore	4,995	4,995
Business Professionals of America	1,729	1,729
CHUM	706	706
Climbing Team	1,375	1,375
DECA	130	130



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
FCA	\$ 640	\$ 640
FHA	3,857	3,857
Health Occupations	913	913
Inactive Clubs	2,420	2,420
Language	2,183	2,183
Math	720	720
Music	15	15
National Honor Society	2,696	2,696
Project Graduation	1,504	1,504
Senior Project	977	977
Student Account	4,719	4,719
Student Government Organization	731	731
Swim	49	49
TSA	250	250
VICA	14	14
Writing	10	10
Y-Teens	1,372	1,372
Total club account	34,783	34,783
Special Accounts		
Auditorium Usage Fee	985	985
Flower, Social and Welfare	3,667	3,667
Incentives	292	292
Library	2,430	2,430
Mentor Team	1,145	1,145
Stadium	2,514	2,514
Teacher's Lounge	880	880
Total special accounts	11,913	11,913
Total restricted funds	124,504	124,504
Total	\$ 179,593	\$ 179,593

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 15,641	
Board of Education Allocation		20,517	19,202	
Entertainment		-	266	
Fines, Fees and Dues		74,911	62,945	
Fundraising		7,395	895	
Gifts and Donations		800	-	
Instruction		-	24,846	
Interest		1,326	-	
Operation and Maintenance		-	2,528	
Refunds and Reimbursements		4,171	-	
Resale Items		3,889	-	
Total general fund	<u>\$ 68,403</u>	<u>113,009</u>	<u>126,323</u>	<u>\$ 55,089</u>
<b>Restricted Funds</b>				
Athletics	<u>55,719</u>	<u>124,182</u>	<u>132,506</u>	<u>47,395</u>
<b>Class Accounts</b>				
Art	2,039	444	447	2,036
Band	2,036	7,255	7,964	1,327
Chorus	4,687	5,764	5,771	4,680
Conservation	235	1,092	631	696
English	168	-	-	168
Graduating Class Accounts	3,690	10,289	13,765	214
Guidance	505	4,520	3,749	1,276
Gym	12,402	278	2,706	9,974
Home Economics	1,353	558	563	1,348
Language	350	-	-	350
Math	418	-	-	418
Physical Education	4,475	-	2,322	2,153
Science	205	-	-	205
Social Studies	150	-	-	150
Special Education	-	1,694	1,480	214
Vocational	<u>10,288</u>	<u>17,806</u>	<u>22,890</u>	<u>5,204</u>
Total class accounts	<u>43,001</u>	<u>49,700</u>	<u>62,288</u>	<u>30,413</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 4,391	\$ 35,875	\$ 37,488	\$ 2,778
Bookstore	4,964	31	-	4,995
Business Professionals of America	3,608	1,437	3,316	1,729
CHUM	928	-	222	706
Climbing Team	1,375	-	-	1,375
DECA	130	-	-	130
FCA	640	-	-	640
FHA	2,826	1,140	109	3,857
Health Occupations	935	600	622	913
Inactive Clubs	2,420	-	-	2,420
Language	2,400	-	217	2,183
Math	1,226	365	871	720
Music	5	210	200	15
National Honor Society	2,759	500	563	2,696
Project Graduation	1,504	-	-	1,504
Senior Project	977	-	-	977
Student Account	8,908	5,968	10,157	4,719
Student Government Organization	640	2,422	2,331	731
Swim	1,486	753	2,190	49
TSA	152	2,391	2,293	250
VICA	142	312	440	14
Writing	239	-	229	10
Y-Teens	1,372	-	-	1,372
Total club account	<u>44,027</u>	<u>52,004</u>	<u>61,248</u>	<u>34,783</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Carter High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Special Accounts				
Auditorium Usage Fee	\$ 610	\$ 375	\$ -	\$ 985
Basic Education Program	-	13,000	13,000	-
Flower, Social and Welfare	4,623	3,621	4,577	3,667
Incentives	292	-	-	292
Library	2,916	3,017	3,503	2,430
Mentor Team	627	760	242	1,145
Security	-	6,325	6,325	-
Stadium	2,514	-	-	2,514
Twenty First Century	-	600	600	-
Teacher's Lounge	2,882	633	2,635	880
Total special accounts	<u>14,464</u>	<u>28,331</u>	<u>30,882</u>	<u>11,913</u>
Total restricted funds	<u>157,211</u>	<u>254,217</u>	<u>286,924</u>	<u>124,504</u>
Total	<u>\$ 225,614</u>	<u>\$ 367,226</u>	<u>\$ 413,247</u>	<u>\$ 179,593</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Central High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	<u>Cash and Cash Equivalents</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Total</u>
General Fund	\$ 154,216	\$ 14	\$ 154,202	\$ 154,216
Restricted Funds				
Athletics	<u>27,512</u>	<u>1,600</u>	<u>25,912</u>	<u>27,512</u>
Class Accounts				
Band	1,918	-	1,918	1,918
Chorus	(1,622)	-	(1,622)	(1,622)
Drama	795	-	795	795
Drivers Education	125	-	125	125
Dynamic Leadership	147	-	147	147
Graduating Class	343	-	343	343
Landscaping	4,739	-	4,739	4,739
Math	1,968	-	1,968	1,968
Prom	1,506	-	1,506	1,506
Social Studies	(26)	-	(26)	(26)
Social Studies Honor	<u>267</u>	<u>-</u>	<u>267</u>	<u>267</u>
Total class accounts	<u>10,160</u>	<u>-</u>	<u>10,160</u>	<u>10,160</u>
Club Accounts				
Annual	404	-	404	404
Beta	309	-	309	309
DECA	578	-	578	578
FBLA	2,926	-	2,926	2,926
FCA	93	-	93	93
FCCLA	193	-	193	193
FTA	173	-	173	173
Journalism	2,263	-	2,263	2,263
Key	438	-	438	438
Language	2,129	-	2,129	2,129
Math	1,007	-	1,007	1,007
National Honor Society	540	-	540	540
PHI RHO	79	-	79	79
ROTC	1,095	-	1,095	1,095
Scholars Bowl	1,258	-	1,258	1,258
Student Government	1,456	-	1,456	1,456
TTSA	24	-	24	24
VICA	191	-	191	191
Vocational	<u>4,278</u>	<u>-</u>	<u>4,278</u>	<u>4,278</u>
Total club accounts	<u>19,434</u>	<u>-</u>	<u>19,434</u>	<u>19,434</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Central High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
Restricted Funds (continued)				
Special Accounts				
Flower Funds	\$ 447	\$ -	\$ 447	\$ 447
Guidance Department	1,412	-	1,412	1,412
KCASSP	1,050	-	1,050	1,050
Library	1,087	-	1,087	1,087
Recognition	34,862	-	34,862	34,862
Scholarship	11,008	-	11,008	11,008
Teacher Welfare	1,681	-	1,681	1,681
UT Mentoring	682	-	682	682
Total special accounts	<u>52,229</u>	<u>-</u>	<u>52,229</u>	<u>52,229</u>
Total restricted funds	<u>109,335</u>	<u>1,600</u>	<u>107,735</u>	<u>109,335</u>
Total	<u>\$ 263,551</u>	<u>\$ 1,614</u>	<u>\$ 261,937</u>	<u>\$ 263,551</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Central High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 45,020	
Board of Education Allocation		26,633	17,299	
Commission		5,640	-	
Fines, Fees, and Dues		23,867	6,110	
Gifts and Donations		10,286	-	
Instruction		-	16,524	
Interest		2,863	-	
Total general fund	<u>\$ 169,866</u>	<u>69,289</u>	<u>84,953</u>	<u>\$ 154,202</u>
Restricted Funds				
Athletics	<u>9,395</u>	<u>156,048</u>	<u>139,531</u>	<u>25,912</u>
Class Accounts				
Art	94	7,910	8,004	-
Band	472	18,072	16,626	1,918
Business Education	136	3,041	3,177	-
Chorus	1,053	92,836	95,511	(1,622)
Drama	805	-	10	795
Drivers Education	-	19,125	19,000	125
Dynamic Leadership	147	-	-	147
Graduating Class	807	4,077	4,541	343
Landscaping	4,847	869	977	4,739
Math	2,128	-	160	1,968
Physical Educations	66	2,507	2,573	-
Prom	1,911	12,221	12,626	1,506
Science	1,309	7,545	8,854	-
Social Studies	55	260	341	(26)
Social Studies Honor	<u>350</u>	<u>-</u>	<u>83</u>	<u>267</u>
Total class accounts	<u>14,180</u>	<u>168,463</u>	<u>172,483</u>	<u>10,160</u>
Club Accounts				
Annual	1,231	34,155	34,982	404
Art	53	-	53	-
Beta	102	3,899	3,692	309
DECA	628	10,981	11,031	578
FBLA	<u>3,352</u>	<u>785</u>	<u>1,211</u>	<u>2,926</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Central High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts (continued)				
FCA	\$ 133	\$ -	\$ 40	\$ 93
FCCLA	94	296	197	193
FTA	261	-	88	173
Journalism	3,085	2,237	3,059	2,263
Key	477	13	52	438
Language	1,814	365	50	2,129
Math	572	485	50	1,007
National Honor Society	415	500	375	540
Pep Club	696	-	696	-
PHI RHO	375	-	296	79
ROTC	1,598	1,342	1,845	1,095
Scholars Bowl	2,077	1,290	2,109	1,258
Science	120	3,876	3,996	-
Senior Council	-	-	-	-
Student Government	4,634	3,102	6,280	1,456
TTSA	(453)	477	-	24
VICA	132	671	612	191
Vocational	1,067	12,931	9,720	4,278
Total club accounts	<u>22,463</u>	<u>77,405</u>	<u>80,434</u>	<u>19,434</u>
Special Accounts				
Basic Education Program	842	14,203	15,045	-
Flower Funds	417	300	270	447
Fundraiser	-	12,135	12,135	-
Guidance Department	1,168	8,162	7,918	1,412
KCASSP	1,050	-	-	1,050
Library	1,186	4,925	5,024	1,087
Recognition	41,990	21,249	28,377	34,862
Scholarship	11,008	-	-	11,008
Teacher Welfare	4,038	6,968	9,325	1,681
UT Mentoring	973	480	771	682
Total special accounts	<u>62,672</u>	<u>68,422</u>	<u>78,865</u>	<u>52,229</u>
Total restricted funds	<u>108,710</u>	<u>470,338</u>	<u>471,313</u>	<u>107,735</u>
Total	<u>\$ 278,576</u>	<u>\$ 539,627</u>	<u>\$ 556,266</u>	<u>\$ 261,937</u>



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 22,938	\$ 22,938
Restricted Funds		
Athletics	55,066	55,066
Class Accounts		
Art	1,077	1,077
AP English	4	4
Band	59	59
Business Education	4,332	4,332
Chorus	100	100
Class Accounts	262	262
Construction Core	22	22
Diversified Technology	11	11
Driver's Education	2,996	2,996
English	2,136	2,136
Film	531	531
Foreign Language	3,490	3,490
Guidance	24,807	24,807
Home Economics	146	146
Library	1,552	1,552
Lost Textbooks	979	979
Marketing	6	6
Math	15,856	15,856
Music	218	218
Orchestra	109	109
Physical Education	239	239
ROTC	11,538	11,538
Science	2,613	2,613
Senior Events	201	201
Social Studies	3,184	3,184
Special Education	95	95
Technology	63	63
Vocational	34	34
Total class accounts	76,660	76,660

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts		
Anime	\$ 45	\$ 45
Annual	11,279	11,279
Aspire	945	945
Climbing Team	203	203
Computer	35	35
DECA	9,609	9,609
Drama	783	783
Environmental	99	99
Farragut Leadership Initiative	7,564	7,564
FBLA	991	991
FCA	301	301
Future Teachers of America	149	149
FCCLA	6	6
Hockey/Ice Hockey	88	88
HOSA	1,803	1,803
Interact	1,784	1,784
International	41	41
Language	1,983	1,983
Literary	34	34
Math	2,052	2,052
National Honor Society	890	890
National Tech Honor Society	158	158
Newspaper	277	277
Pep Club	212	212
Red Cross	331	331
SADD	432	432
Science	1,360	1,360
SECME	55	55
Special Olympics	471	471
Step Team	122	122
Student Government	758	758
Teens Fighting Animal Cruelty	48	48
Tri-M	679	679
TSA	504	504
VICA	3,362	3,362
Y-Teens	1,329	1,329
Total club accounts	50,782	50,782

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Boost Camp	(4,500)	(4,500)
Campbell Station Property	6,284	6,284
Coke Fund	5,084	5,084
Core Team	440	440
Junior Optimist	353	353
Natural Inclinations	712	712
Parent/Teacher/Student	602	602
Pride Recognition	13	13
Prom	9,702	9,702
Saturday School	13	13
Scholarships and Memorials	2,928	2,928
School Projects	2,321	2,321
Science Academy	83	83
Summer School	278	278
Teacher Welfare	2	2
Technology	2,513	2,513
Theatre Renovations	1,600	1,600
Yellow Wing	415	415
Total special accounts	28,843	28,843
Total restricted funds	211,351	211,351
Total	\$ 234,289	\$ 234,289

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut High School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
General Fund				
Administration		\$ -	\$ 2,881	
Board of Education Allocation		12,275	11,283	
Fines, Fees, and Dues		57,704	-	
Fundraising		8,850	6,911	
Gifts and Donations		695	-	
Instruction		231	23,902	
Interest		4,086	-	
Operation and Maintenance		-	47,170	
Parking and Permits		-	34,735	
Resale Items		42,075	-	
Total general fund	<u>\$ 23,904</u>	<u>125,916</u>	<u>126,882</u>	<u>\$ 22,938</u>
Restricted Funds				
Athletics	<u>43,594</u>	<u>511,659</u>	<u>500,187</u>	<u>55,066</u>
Class Accounts				
Art	671	20,324	19,918	1,077
AP English	292	2,315	2,603	4
Band	6	32,338	32,285	59
Business Education	5,564	19,962	21,194	4,332
Chorus	94	9,557	9,551	100
Class Accounts	-	262	-	262
Criminal Justice	134	565	677	22
Diversified Technology	-	810	799	11
Driver's Education	2,873	27,230	27,107	2,996
English	3,269	18,253	19,386	2,136
Film	331	260	60	531
Foreign Language	5,733	15,829	18,072	3,490
Guidance	20,215	74,879	70,287	24,807
Home Economics	142	3,830	3,826	146
Library	1,842	2,122	2,412	1,552
Lost Textbooks	999	1,949	1,969	979
Marketing	-	960	954	6
Math	43,609	30,534	58,287	15,856
Music	300	980	1,062	218
Orchestra	172	5,524	5,587	109
Physical Education	722	5,654	6,137	239
ROTC	9,311	21,116	18,889	11,538
Science	4,792	41,844	44,023	2,613
Senior Events	201	-	-	201
Social Studies	2,576	16,298	15,690	3,184
Special Education	5	270	180	95

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Farragut High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Class Accounts (continued)				
Technology	\$ 343	\$ 940	\$ 1,220	\$ 63
Vocational	914	2,904	3,784	34
Total class accounts	<u>105,110</u>	<u>357,509</u>	<u>385,959</u>	<u>76,660</u>
Club Accounts				
Anime	45	-	-	45
Annual	7,079	40,720	36,520	11,279
Aspire	945	-	-	945
Climbing Team	203	-	-	203
Computer	35	-	-	35
DECA	7,107	30,717	28,215	9,609
Drama	1,508	18,722	19,447	783
Empty Bowls	-	1,105	1,105	-
Environmental	99	-	-	99
Farragut Leadership Initiative	2,021	12,035	6,492	7,564
FBLA	580	3,697	3,286	991
FCA	242	120	61	301
Future Teachers of America	78	307	236	149
FCCLA	(405)	2,898	2,487	6
Hockey/Ice Hockey	88	-	-	88
HOSA	1,230	11,838	11,265	1,803
Interact	1,784	-	-	1,784
International	11	30	-	41
Language	2,427	1,805	2,249	1,983
Literary	202	-	168	34
Math	1,567	4,285	3,800	2,052
National Honor Society	1,225	2,670	3,005	890
National Tech Honor Society	198	150	190	158
Newspaper	3,520	1,175	4,418	277
Pep Club	212	-	-	212
Red Cross	211	150	30	331
SADD	432	-	-	432
Science	1,025	3,585	3,250	1,360
SECME	55	-	-	55
Special Olympics	471	330	330	471
Step Team	119	384	381	122
Student Government	528	23,236	23,006	758
Teens Fighting Animal Cruelty	48	-	-	48
Tri-M	756	640	717	679
TSA	609	1,850	1,955	504
VICA	2,816	8,872	8,326	3,362
Walking	-	440	440	-
Y-Teens	1,092	617	380	1,329
Total club accounts	<u>40,163</u>	<u>172,378</u>	<u>161,759</u>	<u>50,782</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Farragut High School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
 Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	\$ -	\$ 20,265	\$ 20,265	\$ -
Boost Camp	-	-	4,500	(4,500)
Campbell Station Property	-	69,265	62,981	6,284
Chair of Excellence	-	1,500	1,500	-
Child Care	15	-	15	-
Coke Fund	10,212	3,410	8,538	5,084
Core Team	193	247	-	440
Flowers, Social, and Welfare	60	1,743	1,803	-
Foundation	-	39,883	39,883	-
Junior Optimist	226	1,136	1,009	353
Natural Inclinations	712	-	-	712
Parent/Teacher/Student	642	1,493	1,533	602
Pride Recognition	187	320	494	13
Prom	8,970	30,372	29,640	9,702
Saturday School	11	1,100	1,098	13
Scholarships and Memorials	2,934	500	506	2,928
School Projects	7,108	-	4,787	2,321
Science Academy	85	1,389	1,391	83
Summer School	362	-	84	278
Teacher Welfare	67	4,222	4,287	2
Technology	135	13,492	11,114	2,513
Theatre Renovations	1,100	500	-	1,600
Yellow Wing	-	415	-	415
Total special accounts	<u>33,019</u>	<u>191,252</u>	<u>195,428</u>	<u>28,843</u>
Total restricted funds	<u>221,886</u>	<u>1,232,798</u>	<u>1,243,333</u>	<u>211,351</u>
Total	<u>\$ 245,790</u>	<u>\$ 1,358,714</u>	<u>\$ 1,370,215</u>	<u>\$ 234,289</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Fulton High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 74,135	\$ 74,135
Restricted Funds		
Athletics	51,784	51,784
Class Accounts		
Art	2,675	2,675
Band	1,007	1,007
Business Education	474	474
Class accounts	9,736	9,736
Drama	2,241	2,241
English	644	644
Foreign Language	366	366
Health	1,125	1,125
Math	455	455
Photography	251	251
ROTC	726	726
Science	1,299	1,299
Special Education	834	834
Vocational	4,426	4,426
Total class accounts	26,259	26,259
Club Accounts		
Annual	1	1
Art Club	527	527
Choir	442	442
FBLA	2,164	2,164
Film Club	192	192
Guidance and Other Clubs	5,133	5,133
Key Club	(829)	(829)
Library	1,414	1,414
National Honor Society	2,688	2,688
Pep Club	403	403
Student Government Association	1,748	1,748
VICA	(6,114)	(6,114)
Total club accounts	7,769	7,769

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Fulton High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
9th Grade Development	\$ 1,566	\$ 1,566
Educational Endowment	7,744	7,744
Faculty	229	229
Grounds	23	23
Pride and Recognition	6,211	6,211
PTSO	261	261
Restructuring	2,767	2,767
Scholarship	1,437	1,437
Staff Development	4,637	4,637
Student Welfare	10,194	10,194
Technology	21,023	21,023
Textbooks	1,650	1,650
Total special accounts	57,742	57,742
Total restricted funds	143,554	143,554
Total	\$ 217,689	\$ 217,689



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Fulton High School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 209	
Board of Education Allocation		53,556	27,193	
Field Trips		5,150	5,100	
Fines, Fees, and Dues		67,845	2,430	
Fundraising		1,000	1,000	
Instruction		-	57,862	
Interest		2,077	-	
Operation and Maintenance		-	497	
Summer School		380	-	
Total general fund	<u>\$ 38,418</u>	<u>130,008</u>	<u>94,291</u>	<u>\$ 74,135</u>
Restricted Funds				
Athletics	<u>64,615</u>	<u>133,654</u>	<u>146,485</u>	<u>51,784</u>
Class Accounts				
Art	2,675	-	-	2,675
Band	3,166	5,982	8,141	1,007
Business Education	474	-	-	474
Chorus	294	-	294	-
Class accounts	8,634	16,691	15,589	9,736
Drama	2,079	1,458	1,296	2,241
English	771	134	261	644
Foreign Language	513	-	147	366
Health	2,387	-	1,262	1,125
Math	491	-	36	455
Photography	144	1,389	1,282	251
ROTC	(592)	7,322	6,004	726
Science	1,328	-	29	1,299
Special Education	1,470	1,747	2,383	834
Vocational	6,844	5,080	7,498	4,426
Total class accounts	<u>30,678</u>	<u>39,803</u>	<u>44,222</u>	<u>26,259</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Fulton High School

Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)

Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 51	\$ 34,935	\$ 34,985	\$ 1
Art Club	552	-	25	527
Choir	-	980	538	442
DECA Marketing	2,292	-	2,292	-
FBLA	385	1,779	-	2,164
Film Club	2	190	-	192
Guidance & Other Clubs	1,881	3,657	405	5,133
Key Club	169	449	1,447	(829)
Library	1,458	1,691	1,735	1,414
National Honor Society	806	3,258	1,376	2,688
Pep Club	256	147	-	403
Student Government Assoc.	280	3,950	2,482	1,748
VICA	1,099	3,967	11,180	(6,114)
Total club accounts	<u>9,231</u>	<u>55,003</u>	<u>56,465</u>	<u>7,769</u>
Special Accounts				
9th Grade Development	1,047	1,464	945	1,566
Basic Education Program	9,011	17,757	26,768	-
Educational Endowment	2,827	11,226	6,309	7,744
Educational Enrichment	107	-	107	-
Faculty	170	570	511	229
Girls/Boys State	-	500	500	-
Grounds	169	16	162	23
Pride and Recognition	6,415	11,644	11,848	6,211
PTSO	1,671	1,990	3,400	261
Restructuring	1,330	4,118	2,681	2,767
Scholarship	2,437	-	1,000	1,437
Staff Development	4,257	1,965	1,585	4,637
Student Welfare	13,032	3,696	6,534	10,194
Technology	21,382	43,415	43,774	21,023
Textbooks	2,110	1,464	1,924	1,650
Total special accounts	<u>65,965</u>	<u>99,825</u>	<u>108,048</u>	<u>57,742</u>
Total restricted funds	<u>170,489</u>	<u>328,285</u>	<u>355,220</u>	<u>143,554</u>
Total	<u>\$ 208,907</u>	<u>\$ 458,293</u>	<u>\$ 449,511</u>	<u>\$ 217,689</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gibbs High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
General Fund	\$ 15,363	\$ 750	\$ 14,613	\$ 15,363
Restricted Funds				
Athletics	<u>49,577</u>	<u>27,575</u>	<u>22,002</u>	<u>49,577</u>
Class Accounts				
Art	448	448	-	448
Band	1,206	-	1,206	1,206
Chorus	1,877	1,000	877	1,877
Freshman Academy	5	-	5	5
Graduating Class Accounts	1,798	-	1,798	1,798
Math	1,446	1,446	-	1,446
ROTC	603	-	603	603
Social Studies	786	-	786	786
Technology	<u>5,556</u>	<u>-</u>	<u>5,556</u>	<u>5,556</u>
Total class accounts	<u>13,725</u>	<u>2,894</u>	<u>10,831</u>	<u>13,725</u>
Club Accounts				
Annual	1,538	-	1,538	1,538
Art	253	-	253	253
Automotive	1,358	-	1,358	1,358
Bookstore	1,385	-	1,385	1,385
Carpentry	3,143	-	3,143	3,143
Cosmetology	330	-	330	330
DECA	971	-	971	971
Drafting Club	51	-	51	51
Drama	3,507	-	3,507	3,507
Ecology	6	-	6	6
Electricity	130	-	130	130
FBLA	457	-	457	457
FCA	902	-	902	902
FCCLA	1,437	-	1,437	1,437
International	625	-	625	625
Latin Club	23	-	23	23
Lost Textbooks	1,000	-	1,000	1,000
Math	721	-	721	721
National Honor Society	2,219	-	2,219	2,219
Newspaper	3,495	-	3,495	3,495
Prom	3,238	-	3,238	3,238
Spanish	418	-	418	418
Student Service Program	308	-	308	308
Technology	120	-	120	120
Tennessee HOSA	549	-	549	549
TSA	623	-	623	623
VICA Club	<u>88</u>	<u>-</u>	<u>88</u>	<u>88</u>
Total club accounts	<u>28,895</u>	<u>-</u>	<u>28,895</u>	<u>28,895</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gibbs High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
Restricted Funds (continued)				
Special Accounts				
Auditorium Fund	\$ 7,460	\$ -	\$ 7,460	\$ 7,460
Eagle Wish	69	-	69	69
Entrepreneurship Grant	5,477	-	5,477	5,477
Gym	1,374	-	1,374	1,374
Library	1,030	-	1,030	1,030
Link-up	8	-	8	8
Mentoring	220	-	220	220
PTSO	24,273	1,500	22,773	24,273
Scholarships/Donations	39,492	-	39,492	39,492
Least Restrictive	29	-	29	29
Staff Activity	23,978	-	23,978	23,978
Summer School	1,497	-	1,497	1,497
Vandalism	603	-	603	603
Total special accounts	<u>105,510</u>	<u>1,500</u>	<u>104,010</u>	<u>105,510</u>
Total restricted funds	<u>197,707</u>	<u>31,969</u>	<u>165,738</u>	<u>197,707</u>
Total	<u>\$ 213,070</u>	<u>\$ 32,719</u>	<u>\$ 180,351</u>	<u>\$ 213,070</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Gibbs High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
General Fund						
Administration		\$ -	\$ 18,405	\$ -	\$ -	
Board or Education Allocation		33,661	35,879	-	-	
Fines, Fees, and Dues		34,950	-	-	-	
Instruction		-	7,632	-	-	
Interest		1,080	-	-	-	
Operation and Maintenance		-	23,316	-	-	
Refunds and Reimbursements		-	120	-	-	
Resale Items		20,440	-	-	-	
Total general fund	\$ 9,834	90,131	85,352	-	-	\$ 14,613
Restricted Funds						
Athletics	36,608	198,049	212,655	-	-	22,002
Class Accounts						
Art	-	6,469	6,469	-	-	-
Band	2,311	34,659	35,764	-	-	1,206
Business Education	-	2,614	2,614	-	-	-
Chorus	640	16,072	15,835	-	-	877
Diversified Technology	-	1,139	1,139	-	-	-
Drama	-	15	15	-	-	-
Drivers Education	-	19,563	19,563	-	-	-
Foreign Language	-	803	803	-	-	-
Freshman Academy	-	100	95	-	-	5
Graduating Class Accounts	1,071	13,891	13,164	-	-	1,798
Health	-	245	245	-	-	-
Home Economics	-	1,625	1,625	-	-	-
Math	-	4,869	4,869	-	-	-
ROTC	1,036	2,159	2,592	-	-	603
Science	-	9,097	9,097	-	-	-
Social Studies	1,515	978	1,707	-	-	786
Technology	-	8,900	3,344	-	-	5,556
Total class accounts	6,573	123,198	118,940	-	-	10,831
Club Accounts						
Annual	\$ 274	\$ 19,917	\$ 18,653	-	-	1,538
Art	168	3,568	3,483	-	-	253
Automotive	642	1,270	554	-	-	1,358
Bookstore	785	3,401	2,801	-	-	1,385

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Gibbs High School

Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)

Year Ended June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
Restricted Funds (continued)						
Club Accounts (continued)						
Carpentry	1,718	3,410	1,985	\$ -	\$ -	\$ 3,143
Cosmotology	186	323	179	-	-	330
DECA	1,797	4,525	5,351	-	-	971
Drafting Club	51	-	-	-	-	51
Drama	2,576	1,381	450	-	-	3,507
Ecology	575	-	569	-	-	6
Electricity	-	170	40	-	-	130
FBLA	828	424	795	-	-	457
FCA	1,837	533	1,468	-	-	902
FCCLA	1,392	252	207	-	-	1,437
International	654	-	29	-	-	625
Latin Club	42	280	299	-	-	23
Lost Textbooks	1,000	562	562	-	-	1,000
Math	1,652	-	931	-	-	721
National Honor Society	3,030	2,948	3,759	-	-	2,219
Newspaper	3,310	954	769	-	-	3,495
Prom	3,114	15,800	15,676	-	-	3,238
Spanish	1,300	752	1,634	-	-	418
Student Council	37	1,444	1,481	-	-	-
Student Service Program	308	-	-	-	-	308
Technology	-	342	222	-	-	120
Tennessee HOSA	871	515	837	-	-	549
TSA	738	2,853	2,968	-	-	623
VICA Club	75	669	656	-	-	88
Total club accounts	<u>28,960</u>	<u>66,293</u>	<u>66,358</u>	<u>-</u>	<u>-</u>	<u>28,895</u>
Special Accounts						
Auditorium Fund	11,776	-	4,316	-	-	7,460
Baseball Stadium	-	-	-	-	-	-
Basic Education Program	-	12,492	12,492	-	-	-
Eagle Wish	369	-	300	-	-	69
Grant	239	12,227	6,989	-	-	5,477
Gym	76	2,205	907	-	-	1,374
Library	1,275	840	1,085	-	-	1,030
Link-up	(20)	28	-	-	-	8
Mentoring	-	256	36	-	-	220
PTSO	14,479	21,581	13,287	-	-	22,773
Scholarships/Donations	32,023	8,504	1,035	-	-	39,492
Least Restrictive	2,554	-	2,525	-	-	29
Staff Activity	21,453	6,460	3,935	-	-	23,978
Summer School	839	1,005	347	-	-	1,497
Vandalism	17,543	-	16,940	-	-	603
Total special accounts	<u>102,606</u>	<u>65,598</u>	<u>64,194</u>	<u>-</u>	<u>-</u>	<u>104,010</u>
Total restricted funds	<u>174,747</u>	<u>453,138</u>	<u>462,147</u>	<u>-</u>	<u>-</u>	<u>165,738</u>
Total	<u>\$ 184,581</u>	<u>\$ 543,269</u>	<u>\$ 547,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,351</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General fund	\$ 22,004	\$ 22,004
Restricted funds		
Athletics	94,224	94,224
Class accounts		
Band	854	854
English	259	259
Graduating Class Accounts	1,709	1,709
Graduation	3,494	3,494
Prom	7,425	7,425
Science	327	327
Special Education	413	413
Total class accounts	14,481	14,481
Club accounts		
Art	255	255
Business Club	3,043	3,043
Drama Club	3,708	3,708
Ecology	126	126
FCA	548	548
FHA	1,089	1,089
Key Club	1,830	1,830
Latin	32	32
Madrigals	2,420	2,420
National Honor Society	2,009	2,009
Outdoor Club	336	336
Scholar's Bowl	280	280
Student Government Association	3,195	3,195
Total club accounts	18,871	18,871

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted funds (continued)		
Special accounts		
Academic Boosters	17,134	17,134
Grounds Beautification	63	63
Guidance	1,849	1,849
Journalism	22,156	22,156
Library	3,461	3,461
Library and Literary	181	181
PTSO	3,839	3,839
Memorials	633	633
Teacher Welfare	48,264	48,264
Total special accounts	97,580	97,580
Total restricted funds	225,156	225,156
Total	\$ 247,160	\$ 247,160



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 4,011	
Board of Education Allocation		14,727	14,425	
Fines, Fees, and Dues		15,610	-	
Gifts/Donations		4,019		
Instruction		-	6,874	
Interest		2,624	-	
Operation and Maintenance		-	8,968	
Total general fund	<u>\$ 19,302</u>	<u>36,980</u>	<u>34,278</u>	<u>\$ 22,004</u>
Restricted Funds				
Athletics	<u>75,103</u>	<u>274,789</u>	<u>255,668</u>	<u>94,224</u>
Class Accounts				
Art	199	11,539	11,738	-
Band	5,888	32,873	37,907	854
Business Education	323	3,968	4,291	-
Chorus	-	4,536	4,536	-
Drama	-	819	819	-
Driver's Education	125	32,000	32,125	-
English	110	10,821	10,672	259
Foreign Languages	41	1,678	1,719	-
Graduating Class Accounts	1,540	4,851	4,682	1,709
Graduation	1,308	10,500	8,314	3,494
Home Economics	8	3,580	3,588	-
Physical Education	-	1,606	1,606	-
Prom	5,472	13,160	11,207	7,425
Science	47	280	-	327
Social Studies	123	3,913	4,036	-
Special Education	<u>322</u>	<u>2,082</u>	<u>1,991</u>	<u>413</u>
Total class accounts	<u>15,506</u>	<u>138,206</u>	<u>139,231</u>	<u>14,481</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Halls High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
Art	\$ -	\$ 757	\$ 502	\$ 255
Business Club	3,245	627	829	3,043
Coupon Books	-	6,330	6,330	-
Drama Club	46	5,370	1,708	3,708
Ecology	552	-	426	126
FCA	284	929	665	548
FHA	1,079	494	484	1,089
Key Club	722	10,064	8,956	1,830
Latin	-	800	768	32
Madrigals	2,863	26,139	26,582	2,420
Math Club	-	5,108	5,108	-
National Honor Society	508	2,777	1,276	2,009
Outdoor Club	277	1,034	975	336
Scholar's Bowl	280	-	-	280
Science	445	13,848	14,293	-
Student Government Association	3,874	11,879	12,558	3,195
Total club accounts	<u>14,175</u>	<u>86,156</u>	<u>81,460</u>	<u>18,871</u>
Special Accounts				
Academic Boosters	12,788	22,650	18,304	17,134
Basic Education Program	-	13,300	13,300	-
Grounds Beautification	541	-	478	63
Guidance	724	8,548	7,423	1,849
Journalism	16,970	66,196	61,010	22,156
Library	3,129	2,539	2,207	3,461
Library and Literary	1,462	4,526	5,807	181
PTSO	5,033	34,441	35,635	3,839
Memorials	1,770	-	1,137	633
Teacher Welfare	47,801	9,887	9,424	48,264
Total special accounts	<u>90,218</u>	<u>162,087</u>	<u>154,725</u>	<u>97,580</u>
Total restricted funds	<u>195,002</u>	<u>661,238</u>	<u>631,084</u>	<u>225,156</u>
Total	<u>\$ 214,304</u>	<u>\$ 698,218</u>	<u>\$ 665,362</u>	<u>\$ 247,160</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Hardin Valley Academy  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>FUND</u>
	Cash and Cash	BALANCE
	Equivalents	Fund Balance
General Fund	\$ 6,688	\$ 6,688
Restricted Funds		
Athletics	<u>41,643</u>	<u>41,643</u>
Class Accounts		
Band	2,983	2,983
Chorus	880	880
Drama	4,816	4,816
Foreign Languages	115	115
Math	292	292
Musical Theater	172	172
Orchestra	2,191	2,191
Science	121	121
Social Studies	238	238
Special Education	<u>1</u>	<u>1</u>
Total class accounts	<u>11,809</u>	<u>11,809</u>
Club Accounts		
Annual	\$ 3,876	\$ 3,876
A-E Ambassadors	340	340
Bowling	75	75
DECA	9,704	9,704
Eath Club	2,908	2,908
FBLA	528	528
FCA	11	11
FCCLA	1,409	1,409
French Club	114	114
HOSA	454	454
Key Club	430	430
LEO	937	937
Literary Club	191	191
Math Club	372	372
National Honor Society	655	655
Newspaper	117	117
Prom	5,691	5,691
Scholars Bowl	30	30
Skills USA	56	56
Spanish Club	92	92
Step Club	149	149
STEM	46	46
Student Government Association	2,116	2,116
Yoga	<u>3</u>	<u>3</u>
Total club accounts	<u>30,304</u>	<u>30,304</u>
Special Accounts		
Core Mentoring	702	702
Grants	(500)	(500)
Library	972	972
Partners In Education	2,144	2,144
Student Incentive	13,871	13,871
Student Mentoring	1,458	1,458
Teacher Incentive	<u>350</u>	<u>350</u>
Total special accounts	<u>18,997</u>	<u>18,997</u>
Total restricted funds	<u>102,753</u>	<u>102,753</u>
Total	<u>\$ 109,441</u>	<u>\$ 109,441</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Hardin Valley Academy  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 5,908	
Board of Education Allocation		23,683	22,114	
Fines, Fees, and Dues		83,861	2,241	
Field Trips		30,773	30,472	
Fundraising		3,155	3,003	
Gifts and Donations		2,746	2,746	
Interest		454	-	
Instruction		-	67,681	
Operations & Maintenance		-	11,732	
Refunds and Reimbursements		35	-	
Total general fund	\$ 7,878	144,707	145,897	\$ 6,688
<b>Restricted Funds</b>				
Athletics	49,101	283,711	291,169	41,643
<b>Class Accounts</b>				
Accounting	-	830	830	-
Art	-	18,435	18,435	-
Band	18,092	111,538	126,647	2,983
Business Education	-	4,616	4,616	-
Chorus	3,464	14,200	16,784	880
Drama	2,994	10,109	8,287	4,816
Driver's Education	-	36,935	36,935	-
English	-	6,782	6,782	-
Foreign Languages	-	10,749	10,634	115
Leadership	-	165	165	-
Marketing	-	855	855	-
Math	75	12,394	12,177	292
Musical Theater	-	8,421	8,249	172
Orchestra	216	8,351	6,376	2,191
Photography	-	1,660	1,660	-
Physical Education	-	3,514	3,514	-
Science	21	24,681	24,581	121
Social Studies	-	4,010	3,772	238
Special Education	1	-	-	1
Test Prep	-	135	135	-
Total class accounts	24,863	278,380	291,434	11,809

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Hardin Valley Academy  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 17,996	\$ 33,140	\$ 47,260	\$ 3,876
Art	45	645	350	340
Bowling	-	430	355	75
DECA	3,520	47,262	41,078	9,704
Earth Club	162	3,163	417	2,908
Family and Consumer Science	-	1,782	1,782	-
FBLA	597	3,399	3,468	528
FCA	-	11	-	11
FCCLA	709	2,798	2,098	1,409
French Club	29	85	-	114
HOSA	513	2,251	2,310	454
Key Club	400	555	525	430
LEO	468	1,343	874	937
Liberal Arts	-	1,545	1,545	-
Literary Club	406	1,405	1,620	191
Math Club	90	282	-	372
National Honor Society	-	1,951	1,296	655
Newspaper	1,390	6,217	7,490	117
Prom	885	15,931	11,125	5,691
Scholars Bowl	-	130	100	30
Senior Graduation	-	7,669	7,669	-
Skills USA	-	280	224	56
Spanish Club	-	92	-	92
Step Club	-	1,510	1,361	149
STEM	-	648	602	46
Student Government Association	47	11,125	9,056	2,116
TSA	-	11,773	11,773	-
	-	165	162	3
Total club accounts	<u>27,257</u>	<u>157,587</u>	<u>154,540</u>	<u>30,304</u>
Special Accounts				
Basic Education Program	-	18,800	18,800	-
Career and Technical Education	-	739	739	-
Core Mentoring	170	959	427	702
Gifts/Donations	1,860	-	1,860	-
Grants	-	461	961	(500)
Library	971	1,542	1,541	972
Partners In Education	1,621	12,306	11,783	2,144
Student Incentive	8,998	24,576	19,703	13,871
Student Mentoring	433	2,845	1,820	1,458
Student Parking	6,240	12,100	18,340	-
Teacher Incentive	1,262	3,181	4,093	350
Total special accounts	<u>21,555</u>	<u>77,509</u>	<u>80,067</u>	<u>18,997</u>
Total restricted funds	<u>122,776</u>	<u>797,187</u>	<u>817,210</u>	<u>102,753</u>
Total	<u>\$ 130,654</u>	<u>\$ 941,894</u>	<u>\$ 963,107</u>	<u>\$ 109,441</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
General Fund	\$ 57,979	\$ 6,084	\$ 51,895	\$ 57,979
Restricted Funds				
Athletics	45,444	3,893	41,551	45,444
Class Accounts				
Art	57	-	57	57
Band	884	200	684	884
Business Education	877	-	877	877
Chorus	1,623	-	1,623	1,623
Class Accounts	1,032	-	1,032	1,032
Foreign Language	640	-	640	640
Math	838	-	838	838
ROTC	25	-	25	25
Social Studies	2	-	2	2
Special Education	2,205	-	2,205	2,205
Total class accounts	8,183	200	7,983	8,183
Club Accounts				
Climbing	25	-	25	25
Drama	3,021	-	3,021	3,021
FBLA	160	-	160	160
FCA	1,799	-	1,799	1,799
FCCLA	5,578	-	5,578	5,578
French Club	49	-	49	49
International Club	11	-	11	11
Key Club	819	-	819	819
Literary Club	338	-	338	338
Math	199	-	199	199
National Honor Society	1,779	-	1,779	1,779
Newspaper	251	-	251	251
Scholar's Bowl	241	-	241	241
SGA	282	70	212	282
Step Team	95	-	95	95
TSA	1,813	-	1,813	1,813
Total club accounts	16,460	70	16,390	16,460

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	<u>Cash and Cash Equivalents</u>	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Total</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	\$ 94	\$ 94	\$ -	\$ 94
Eric Law Scholarship	36	-	36	36
Faculty Drink Machine	190	-	190	190
Guidance	11,878	12,043	(165)	11,878
Library	715	-	715	715
Lost Textbooks	65	-	65	65
Mentoring	1,983	-	1,983	1,983
Pride	16	-	16	16
PTSO	171	-	171	171
Senior Trip	38	-	38	38
SPIF	522	308	214	522
Staff Development	57	-	57	57
Technology	275	-	275	275
Total special accounts	<u>16,040</u>	<u>12,445</u>	<u>3,595</u>	<u>16,040</u>
Total restricted funds	<u>86,127</u>	<u>16,608</u>	<u>69,519</u>	<u>86,127</u>
Total	<u>\$ 144,106</u>	<u>\$ 22,692</u>	<u>\$ 121,414</u>	<u>\$ 144,106</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
<b>General Fund</b>						
Administration		\$ 18,669	\$ 14,376	\$ -	\$ -	
Board of Education Allocation		18,628	17,725	-	-	
Fines, Fees & Dues		121,312	94,062	-	-	
Fundraising		1,261	1,261	-	-	
Gifts & Donations		8,782	-	-	-	
Instruction		-	16,649	-	-	
Interest		365	-	-	-	
Operation & Maintenance		-	4,690	-	-	
Teacher/Student		18,613	10,675	-	-	
Total general fund	\$ 23,703	187,630	159,438	-	-	\$ 51,895
<b>Restricted Funds</b>						
Athletics	31,563	195,309	185,321	-	-	41,551
<b>Class Accounts</b>						
Art	533	-	476	-	-	57
Band	1,351	1,881	2,548	-	-	684
Business Education	646	8,799	8,568	-	-	877
Chorus	3,514	9,301	11,192	-	-	1,623
Class Accounts	4,103	23,814	26,885	-	-	1,032
Diversified Technology	53	-	53	-	-	-
Driver's Education	558	-	558	-	-	-
English	863	-	863	-	-	-
Foreign Language	1,643	922	1,925	-	-	640
Health	827	-	827	-	-	-
Math	820	1,368	1,350	-	-	838
Orchestra	-	1,610	1,610	-	-	-
Physical Education	30	-	30	-	-	-
ROTC	-	25	-	-	-	25
Science	436	-	436	-	-	-
Social Studies	290	1,609	1,897	-	-	2
Special Education	2,813	275	883	-	-	2,205
Total class accounts	18,480	49,604	60,101	-	-	7,983



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Karns High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
Restricted Funds (continued)						
Club Accounts						
Annual	\$ 547	\$ -	\$ 547	\$ -	\$ -	\$ -
Climbing	79	261	315	-	-	25
Drama	1,926	3,696	2,601	-	-	3,021
FBLA	(477)	3,295	2,658	-	-	160
FCA	2,426	-	627	-	-	1,799
FCCLA	5,015	2,377	1,814	-	-	5,578
French Club	37	12	-	-	-	49
International Club	(26)	37	-	-	-	11
Key Club	1,137	91	409	-	-	819
Literary Club	338	-	-	-	-	338
Math	-	350	151	-	-	199
National Honor Society	2,320	1,825	2,366	-	-	1,779
Newspaper	3,484	13,085	16,318	-	-	251
Scholar's Bowl	241	-	-	-	-	241
SGA	1,016	743	1,547	-	-	212
Step Team	95	-	-	-	-	95
TSA	2,345	14,320	14,852	-	-	1,813
Y-Teens	1,496	-	1,496	-	-	-
Total club accounts	<u>21,999</u>	<u>40,092</u>	<u>45,701</u>	<u>-</u>	<u>-</u>	<u>16,390</u>
Special Accounts						
Basic Education Program	-	16,900	16,900	-	-	-
Cafeteria Tables	538	-	538	-	-	-
Eric Law Scholarship	536	-	500	-	-	36
Faculty Drink Machine	2,905	2,297	5,012	-	-	190
Guidance	5,450	18,057	23,672	-	-	(165)
Library	771	594	650	-	-	715
Lost Textbooks	1,000	722	1,657	-	-	65
Mentoring	1,531	480	28	-	-	1,983
Pride	516	-	500	-	-	16
PTSA	-	1,982	1,982	-	-	-
PTSO	1,211	3,105	4,145	-	-	171
Security	851	15,403	16,254	-	-	-
Senior Trip	7	31	-	-	-	38
SPIF	332	190	308	-	-	214
Staff Development	32	2,431	2,406	-	-	57
Technology	119	5,805	5,649	-	-	275
Total special accounts	<u>15,799</u>	<u>67,997</u>	<u>80,201</u>	<u>-</u>	<u>-</u>	<u>3,595</u>
Total restricted funds	<u>87,841</u>	<u>353,002</u>	<u>371,324</u>	<u>-</u>	<u>-</u>	<u>69,519</u>
Total	<u>\$ 111,544</u>	<u>\$ 540,632</u>	<u>\$ 530,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,414</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	<u>ASSETS</u>		<u>LIABILITIES AND FUND BALANCE</u>	
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
General Fund	\$ 62,044	\$ -	\$ 62,044	\$ 62,044
Restricted Funds				
Athletics	<u>40,619</u>	<u>9,550</u>	<u>31,069</u>	<u>40,619</u>
Class Accounts				
Academic Orientation	12	-	12	12
Art	(34)	-	(34)	(34)
Band	1,527	-	1,527	1,527
Business Education	55	-	55	55
Chorus	7,488	-	7,488	7,488
Drama	2,071	-	2,071	2,071
Ecology & Wal-Mart Grant	6	-	6	6
English	20	-	20	20
Foreign Language	454	-	454	454
Graduating Class Accounts	9,200	1,000	8,200	9,200
Guidance	2,421	-	2,421	2,421
Math	613	-	613	613
Science	2,871	-	2,871	2,871
Social Studies	18	-	18	18
Vocational	<u>1,872</u>	<u>-</u>	<u>1,872</u>	<u>1,872</u>
Total class accounts	<u>28,594</u>	<u>1,000</u>	<u>27,594</u>	<u>28,594</u>
Club Accounts				
Annual	21,785	-	21,785	21,785
Art	786	-	786	786
BETA	3,632	-	3,632	3,632
Bookstore	152	-	152	152
CDC-A	290	-	290	290
DECA	263	-	263	263
Debate	2,266	-	2,266	2,266
Environmental	360	-	360	360
FBLA	3,003	-	3,003	3,003
FCA	142	-	142	142
FCCLA	2,104	-	2,104	2,104
Future Teachers of America	37	-	37	37
HOSA	985	-	985	985
Inter-Club Council	4	-	4	4
Language	(2)	-	(2)	(2)
Leadership	498	-	498	498
Newspaper	2,575	-	2,575	2,575
Pride Club	255	-	255	255

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS		LIABILITIES AND FUND BALANCE	
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
Restricted Funds (continued)				
Club Accounts (continued)				
SADD	\$ 1	\$ -	\$ 1	\$ 1
Scholar's Bowl	1,172	-	1,172	1,172
Sign	58	-	58	58
Skills USA	779	-	779	779
Student Government	2,751	-	2,751	2,751
TSA	187	-	187	187
Y-Teens	904	-	904	904
Total club accounts	<u>44,987</u>	<u>-</u>	<u>44,987</u>	<u>44,987</u>
Special Accounts				
Administrative Designations	19	-	19	19
Auditorium Fund	1,000	-	1,000	1,000
Computer Software Campaign	80	-	80	80
Donations	845	-	845	845
Faculty Enrichment	337	-	337	337
Grants	667	-	667	667
Grounds	576	-	576	576
Honorarium	1,000	-	1,000	1,000
Teacher Welfare	714	-	714	714
Library	7,253	650	6,603	7,253
Memorials	7,444	-	7,444	7,444
Renaissance	1,577	-	1,577	1,577
Southern Association of Colleges	1,478	-	1,478	1,478
Student of the Month	305	-	305	305
Total special accounts	<u>23,295</u>	<u>650</u>	<u>22,645</u>	<u>23,295</u>
Total restricted funds	<u>137,495</u>	<u>11,200</u>	<u>126,295</u>	<u>137,495</u>
Total	<u>\$ 199,539</u>	<u>\$ 11,200</u>	<u>\$ 188,339</u>	<u>\$ 199,539</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2009			In	Out	June 30, 2010
<b>General Fund</b>						
Administration		\$ 8,213	\$ 15,217	\$ -	\$ -	
Board of Education Allocation		21,927	20,116	-	-	
Field Trips		30,535	30,152	-	-	
Fines, Fees, and Dues		160,868	150,247	-	-	
Fundraising		1,182	1,625	-	-	
Instruction		200	9,478	-	-	
Interest		2,506	1,884	-	-	
Operation and Maintenance		-	5,650	-	-	
Other		-	150	-	-	
Picture Commission		10,634	-	-	-	
Resale Items		6,077	1,635	-	-	
Total general fund	\$ 56,056	242,142	236,154	-	-	\$ 62,044
<b>Restricted Funds</b>						
Athletics	48,635	273,399	290,965	-	-	31,069
<b>Class Accounts</b>						
Academic Orientation	242	-	230	-	-	12
Art	(34)	-	-	-	-	(34)
Band	1,850	-	323	-	-	1,527
Business Education	235	-	180	-	-	55
Chorus	8,516	-	1,028	-	-	7,488
Drama	2,639	403	971	-	-	2,071
Ecology & Wal-Mart Grant	171	5	170	-	-	6
English	20	-	-	-	-	20
Foreign Language	1,198	-	744	-	-	454
Graduating Class Accounts	9,432	26,964	28,196	-	-	8,200
Guidance	1,756	1,895	1,230	-	-	2,421
Math	613	-	-	-	-	613
Science	3,266	-	395	-	-	2,871
Social Studies	18	-	-	-	-	18
Special Education	134	-	134	-	-	-
Vocational	2,922	1,672	2,722	-	-	1,872
Total class accounts	32,978	30,939	36,323	-	-	27,594

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Powell High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	Fund Balance		Expenditures	Transfers		Fund Balance
	July 1, 2009	Revenue		In	Out	
Restricted Funds (continued)						
Club Accounts						
Annual	\$ 16,119	\$ 26,726	\$ 21,060	\$ -	\$ -	\$ 21,785
Art	786	-	-	-	-	786
BETA	4,843	7,569	8,780	-	-	3,632
Bookstore	822	350	1,020	-	-	152
CDC-A	(894)	4,827	3,643	-	-	290
DECA	85	5,573	5,395	-	-	263
Debate	2,189	1,616	1,539	-	-	2,266
Environmental	30	385	55	-	-	360
FBLA	2,896	1,213	1,106	-	-	3,003
FCA	192	-	50	-	-	142
FCCLA	2,039	2,363	2,298	-	-	2,104
Future Teachers of America	187	-	150	-	-	37
HOSA	1,210	2,286	2,511	-	-	985
Inter-Club Council	4	-	-	-	-	4
Language	255	210	467	-	-	(2)
Leadership	333	200	35	-	-	498
Newspaper	1,430	6,079	4,934	-	-	2,575
Pride Club	255	-	-	-	-	255
SADD	1	-	-	-	-	1
Scholar's Bowl	-	1,691	519	-	-	1,172
Sign	358	-	300	-	-	58
Skills USA	64	1,005	290	-	-	779
Student Government	2,559	1,204	1,012	-	-	2,751
TSA	187	-	-	-	-	187
Y-Teens	1,005	1,587	1,688	-	-	904
Total club accounts	<u>36,955</u>	<u>64,884</u>	<u>56,852</u>	<u>-</u>	<u>-</u>	<u>44,987</u>
Special Accounts						
Administrative Designations	1,597	1,604	3,182	-	-	19
Auditorium Fund	1,000	-	-	-	-	1,000
Basic Education Program	-	16,219	16,219	-	-	-
Computer Software Campaign	517	-	437	-	-	80
Core Mentoring Team	-	-	-	-	-	-
Donations	-	15,422	14,577	-	-	845
Faculty Enrichment	9	402	74	-	-	337
Grants	3,000	-	2,333	-	-	667
Grounds	391	439	254	-	-	576
Honorarium	1,351	-	351	-	-	1,000
Teacher Welfare	522	780	588	-	-	714
Library	6,641	2,899	2,937	-	-	6,603
Memorials	14,486	2,270	9,312	-	-	7,444
Renaissance	928	844	195	-	-	1,577
Southern Association of Colleges	1,979	-	501	-	-	1,478
Student Donations	-	2,024	2,024	-	-	-
Student of the Month	391	183	269	-	-	305
Total special accounts	<u>32,812</u>	<u>43,086</u>	<u>53,253</u>	<u>-</u>	<u>-</u>	<u>22,645</u>
Total restricted funds	<u>151,380</u>	<u>412,308</u>	<u>437,393</u>	<u>-</u>	<u>-</u>	<u>126,295</u>
Total	<u>\$ 207,436</u>	<u>\$ 654,450</u>	<u>\$ 673,547</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,339</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 28,678	\$ 28,678
Restricted Funds		
Athletics	10,884	10,884
Class Accounts		
Band	1,585	1,585
Botany & Zoo	513	513
Chorus	23,150	23,150
Driver's Education	27	27
Foreign Language	1,411	1,411
Graduating Class Accounts	3,959	3,959
Home Economics	50	50
Math	116	116
Science	505	505
Social Studies	778	778
Vocational Teachers	15,591	15,591
Total class accounts	47,685	47,685
Club Accounts		
Annual	4,664	4,664
Art	443	443
Bookstore	621	621
DECA	93	93
Drama	1,579	1,579
Four-Square	7	7
FBLA	252	252
FCA	100	100
FCCLA	306	306
FFA	713	713
FTA	180	180
HOSA	3,197	3,197
Inactive Clubs	190	190
Key	192	192
KISS	1,387	1,387
Language	2,643	2,643
Mu Alpha Theta	1,764	1,764
National Honor Society	2,444	2,444

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
 June 30, 2010

	ASSETS	FUND
	Cash and Cash Equivalents	BALANCE Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
Peer Tutoring Club	\$ 1,693	\$ 1,693
Ping Pong Club	10	10
ROTC	8,016	8,016
Rugby	1,492	1,492
SADD	146	146
Sociology	205	205
Student Government	1,087	1,087
TSA	723	723
VICA	510	510
Y-Teens	36	36
Total club accounts	34,693	34,693
Special accounts		
Auditorium	3,200	3,200
Core Mentor Team	1,705	1,705
Fieldhouse	15,500	15,500
Grants	5,155	5,155
Go Program	202	202
Library	1,734	1,734
Resource County	1,105	1,105
Robotics & Trophy Case	59	59
Scholarships	2,300	2,300
Special Olympics	172	172
Staff Development	2,829	2,829
Teacher Welfare	1,181	1,181
Total special accounts	35,142	35,142
Total restricted funds	128,404	128,404
Total	\$ 157,082	\$ 157,082

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle High School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 48,588	
Board of Education Allocation		3,325	-	
Fines, Fees and Dues		35,301	-	
Fundraising		2,026	2,025	
Gifts and Donations		22,904	-	
Instruction		-	38,558	
Interest		2,266	-	
Operation and Maintenance		-	6,322	
Refunds and Reimbursements		-	4,955	
Resale Items		5,140	-	
Resource		-	2,579	
Total general fund	<u>\$ 60,743</u>	<u>70,962</u>	<u>103,027</u>	<u>\$ 28,678</u>
<b>Restricted Funds</b>				
Athletics	<u>8,714</u>	<u>298,738</u>	<u>296,568</u>	<u>10,884</u>
<b>Class Accounts</b>				
Band	1,684	24,643	24,742	1,585
Botany & Zoo	-	534	21	513
Chorus	23,328	50,376	50,554	23,150
Driver's Education	27	-	-	27
Foreign Language	1,562	4,421	4,572	1,411
Graduating Class Accounts	1,964	12,968	10,973	3,959
Home Economics	50	-	-	50
Journalism	160	2,633	2,793	-
Math	372	945	1,201	116
Science	276	1,427	1,198	505
Social Studies	204	680	106	778
Vocational Teachers	<u>15,325</u>	<u>40,452</u>	<u>40,186</u>	<u>15,591</u>
Total class accounts	<u>44,952</u>	<u>139,079</u>	<u>136,346</u>	<u>47,685</u>
<b>Club Accounts</b>				
Annual	777	51,980	48,093	4,664
Art	1,223	29,019	29,799	443
Bookstore	1,171	-	550	621
DECA	2,084	6,543	8,534	93
Drama	1,740	-	161	1,579
Four-Square	7	-	-	7
FBLA	800	416	964	252
FCA	290	821	1,011	100



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 South-Doyle High School  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
 Year Ended June 30, 2010

	Fund Balance July 1, 2009	Revenue	Expenditures	Fund Balance June 30, 2010
Restricted Funds (continued)				
Club Accounts (continued)				
FCCLA	\$ 353	\$ 211	\$ 258	\$ 306
FFA	1,202	843	1,332	713
FTA	180	-	-	180
HOSA	986	14,310	12,099	3,197
Inactive Clubs	190	-	-	190
Key	1,744	1,458	3,010	192
KISS	1,387	-	-	1,387
Language	2,901	2,515	2,773	2,643
Mu Alpha Theta	1,764	-	-	1,764
National Honor Society	2,128	380	64	2,444
Peer Tutoring Club	385	2,115	807	1,693
Ping Pong Club	-	10	-	10
ROTC	7,876	6,490	6,350	8,016
Rugby	956	21,560	21,024	1,492
SADD	146	-	-	146
Sociology	205	-	-	205
Student Government	970	2,024	1,907	1,087
TSA	21	1,201	499	723
VICA	590	60	140	510
Y-Teens	36	-	-	36
Total club accounts	<u>32,112</u>	<u>141,956</u>	<u>139,375</u>	<u>34,693</u>
Special Accounts				
Auditorium	2,900	3,200	2,900	3,200
Basic Education Program	-	17,100	17,100	-
Core Mentor Team	1,890	714	899	1,705
Fieldhouse	-	15,500	-	15,500
Grants	238	13,240	8,323	5,155
Go Program	1,187	20	1,005	202
Library	544	1,766	576	1,734
Resource County	1,105	-	-	1,105
Robotics & Trophy Case	1,342	-	1,283	59
Scholarships	1,300	1,000	-	2,300
Special Olympics	172	-	-	172
Staff Development	3,940	4,530	5,641	2,829
Teacher Welfare	2,839	4,178	5,836	1,181
Total special accounts	<u>17,457</u>	<u>61,248</u>	<u>43,563</u>	<u>35,142</u>
Total restricted funds	<u>103,235</u>	<u>641,021</u>	<u>615,852</u>	<u>128,404</u>
Total	<u>\$ 163,978</u>	<u>\$ 711,983</u>	<u>\$ 718,879</u>	<u>\$ 157,082</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 21,814	\$ 21,814
Restricted Funds		
Athletics	28,204	28,204
Class Accounts		
Art	1,030	1,030
Band	4,851	4,851
Business Education	339	339
Chorus	698	698
Drama	4,995	4,995
English	-	-
Foreign Language	227	227
Graduating Class Accounts	(2,525)	(2,525)
Library	3,033	3,033
Math	1,638	1,638
Physical Education	346	346
ROTC	1,865	1,865
Science	68	68
Special Education	1,064	1,064
Teen Parenting	19,156	19,156
Vocational Teachers	4,107	4,107
Total class accounts	40,892	40,892
Club Accounts		
Academic Team	1,532	1,532
Annual	7,494	7,494
Art	399	399
Aspire	326	326
Black Studies Alliance	162	162
DECA	1,472	1,472
Ecology	242	242
FBLA	1,657	1,657
FCA	37	37
FCCLA	2,407	2,407
Foreign Language	89	89
GSA	112	112
Interact	30	30
Junior Classical League	-	-
Key	1,610	1,610
Leadership	370	370

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West High School  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
Linkup	\$ 2,219	\$ 2,219
Math	21	21
National Honor Society	1,770	1,770
Newspaper	739	739
P.D.S.	111	111
Ping Pong	253	253
Prom	218	218
Purple Ladies	501	501
SADD	3,246	3,246
Sign Language	68	68
Step	695	695
Student Government	2,134	2,134
Travel	30	30
TSA	820	820
VICA	1,568	1,568
Yoga	10	10
Y-teens	298	298
Total club accounts	32,640	32,640
Special Accounts		
Basic Education Program	59	59
Faculty Pride and Recognition	3,602	3,602
Grants	(8,332)	(8,332)
Mentoring	2,258	2,258
Model UN	2,764	2,764
Parking Fines	677	677
PIE	1,341	1,341
PTSO	1,863	1,863
Scholarships	8,827	8,827
School Improvements	141	141
Student Incentive	7,934	7,934
Teacher Welfare	41	41
Total special accounts	21,175	21,175
Total restricted funds	122,911	122,911
Total	\$ 144,725	\$ 144,725

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 36,270	
Board of Education Allocation		21,262	19,666	
Fines, Fees and Dues		168,539	-	
Instruction		-	137,431	
Interest		1,238	-	
Operation and Maintenance		-	5,192	
Refunds and Reimbursements		976	-	
Total general fund	<u>\$ 28,358</u>	<u>192,015</u>	<u>198,559</u>	<u>\$ 21,814</u>
<b>Restricted Funds</b>				
Athletics	<u>30,658</u>	<u>248,027</u>	<u>250,481</u>	<u>28,204</u>
<b>Class Accounts</b>				
Art	730	550	250	1,030
Band	3,042	11,953	10,144	4,851
Business Education	339	-	-	339
Chorus	297	34,969	34,568	698
Drama	1,801	22,266	19,072	4,995
English	75	-	75	-
Foreign Language	262	-	35	227
Graduating Class Accounts	1,326	-	3,851	(2,525)
Library	3,295	2,862	3,124	3,033
Math	1,489	5,243	5,094	1,638
Physical Education	1,114	2,135	2,903	346
ROTC	2,699	7,281	8,115	1,865
Science	218	-	150	68
Special Education	788	403	127	1,064
Teen Parenting	19,156	-	-	19,156
Vocational Teachers	<u>2,733</u>	<u>11,362</u>	<u>9,988</u>	<u>4,107</u>
Total class accounts	<u>39,364</u>	<u>99,024</u>	<u>97,496</u>	<u>40,892</u>
<b>Club Accounts</b>				
Academic Team	2,029	-	497	1,532
Annual	7,445	51,233	51,184	7,494
Art	399	-	-	399
Aspire	326	-	-	326
Black Studies Alliance	162	-	-	162
DECA	1,247	42,907	42,682	1,472
Ecology	230	620	608	242
FBLA	1,772	-	115	1,657
FCA	37	-	-	37
FCCLA	2,669	1,110	1,372	2,407
Foreign Language	89	-	-	89

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
West High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)  
Year Ended June 30, 2010

	<u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2010</u>
Restricted Funds (continued)				
Club Accounts (continued)				
GSA	\$ (233)	\$ 543	\$ 198	\$ 112
Interact	30	-	-	30
Junior Classical League	150	-	150	-
Key	572	2,858	1,820	1,610
Leadership	192	932	754	370
Linkup	2,410	481	672	2,219
Math	73	400	452	21
National Honor Society	2,815	1,440	2,485	1,770
Newspaper	968	3,825	4,054	739
P.D.S.	777	38	704	111
Ping Pong	253	-	-	253
Prom	(884)	14,769	13,667	218
Purple Ladies	501	-	-	501
SADD	3,246	-	-	3,246
Sign Language	68	-	-	68
STEP	574	2,518	2,397	695
Student Government	2,248	9,533	9,647	2,134
Travel	30	-	-	30
TSA	981	1,808	1,969	820
VICA	(247)	2,495	680	1,568
Yoga	-	50	40	10
Y-teens	175	214	91	298
Total club accounts	<u>31,104</u>	<u>137,774</u>	<u>136,238</u>	<u>32,640</u>
Special Accounts				
Basic Education Program	-	17,901	17,842	59
Faculty Pride and Recognition	4,297	7,102	7,797	3,602
Grants	(14,291)	42,876	36,917	(8,332)
Mentoring	1,610	648	-	2,258
Model UN	3,203	40,200	40,639	2,764
Parking Fines	1,525	10,262	11,110	677
PIE	2,359	4,957	5,975	1,341
PTSO	3,784	12,168	14,089	1,863
Scholarships	10,706	1,257	3,136	8,827
School Improvements	141	-	-	141
Student Incentive	9,769	22,230	24,065	7,934
Student Welfare	(40)	125	85	-
Teacher Welfare	525	494	978	41
Total special accounts	<u>23,588</u>	<u>160,220</u>	<u>162,633</u>	<u>21,175</u>
Total restricted funds	<u>124,714</u>	<u>645,045</u>	<u>646,848</u>	<u>122,911</u>
Total	<u>\$ 153,072</u>	<u>\$ 837,060</u>	<u>\$ 845,407</u>	<u>\$ 144,725</u>

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Byington-Solway Technical Center  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 2,983	\$ 2,983
Restricted Funds		
Faculty	444	444
Memorials	54	54
Student Awards and Banquet	182	182
T&S Welfare	7,001	7,001
Technology	2	2
Vocational	11,428	11,428
Vocational Clubs	4,990	4,990
Total restricted funds	24,101	24,101
Total	\$ 27,084	\$ 27,084

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Byington-Solway Technical Center  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Fines, Fees, and Dues		\$ 5,584	\$ 458	
Fundraising		403	403	
Instructions		-	5,583	
Interest		47	-	
Operation and Maintenance		-	329	
Total general funds	<u>\$ 3,722</u>	<u>6,034</u>	<u>6,773</u>	<u>\$ 2,983</u>
<b>Restricted Funds</b>				
Basic Education Program	-	2,500	2,500	-
Faculty	798	508	862	444
Memorials	-	150	96	54
Student Awards and Banquet	795	500	1,113	182
T&S Welfare	6,586	2,877	2,462	7,001
Technology	2	-	-	2
Vocational	8,967	23,487	21,026	11,428
Vocational Clubs	6,505	36,545	38,060	4,990
Total restricted funds	<u>23,653</u>	<u>66,567</u>	<u>66,119</u>	<u>24,101</u>
Total	<u>\$ 27,375</u>	<u>\$ 72,601</u>	<u>\$ 72,892</u>	<u>\$ 27,084</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Fair Garden Community & Family Center  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 6,060	\$ 6,060
Restricted Funds		
Grants	34	34
Total restricted fund	34	34
Total	\$ 6,094	\$ 6,094



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Fair Garden Community & Family Center  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 1,147	
Board of Education Allocation		274	-	
Entertainment		-	291	
Field Trips		1,956	2,148	
Fundraising		9,626	1,788	
Gifts and Donations		69	-	
Instruction		-	4,569	
Interest		31	-	
Operation and Maintenance		-	1,743	
Other		134	-	
Refunds and Reimbursements		<u>2</u>	<u>-</u>	
Total general fund	<u>\$ 5,654</u>	<u>12,092</u>	<u>11,686</u>	<u>\$ 6,060</u>
Restricted Funds				
Grants	<u>250</u>	<u>-</u>	<u>216</u>	<u>34</u>
Total restricted funds	<u>250</u>	<u>-</u>	<u>216</u>	<u>34</u>
Total	<u>\$ 5,904</u>	<u>\$ 12,092</u>	<u>\$ 11,902</u>	<u>\$ 6,094</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Fort Sanders Educational Development Center  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 30,334	\$ 30,334
Restricted Funds		
Basic Education Programs	504	504
Families in Need	1,086	1,086
Mentoring Core Team	204	204
Occupational and Physical Therapy	3,615	3,615
Pre-K Grant Money	3,166	3,166
PTA Donation	1,240	1,240
Technology	292	292
Total restricted funds	10,107	10,107
Total	\$ 40,441	\$ 40,441

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Fort Sanders Educational Development Center  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 2,494	
Board of Education Allocations		10,750	9,075	
Fines, Fees and Dues		520	-	
Fundraising		2,725	2,586	
Instruction		-	1,461	
Operation and Maintenance		-	471	
Refunds and Reimbursements		651	-	
Unrestricted Gifts/Donations		4,828	3,866	
Total general fund	<u>\$ 30,813</u>	<u>19,474</u>	<u>19,953</u>	<u>\$ 30,334</u>
<b>Restricted Funds</b>				
Basic Educations	2,562	3,373	5,431	504
Families in Need	773	343	30	1,086
Grants	-	823	823	-
Mentoring Core Team	244	480	520	204
Occupational and Physical Therapy	2,594	2,500	1,479	3,615
Pre-K Grant Money	2,106	4,500	3,440	3,166
PTA Donations	1,090	4,181	4,031	1,240
Teacher Welfare	319	-	319	-
Technology	756	275	739	292
Total restricted funds	<u>10,444</u>	<u>16,475</u>	<u>16,812</u>	<u>10,107</u>
Total	<u>\$ 41,257</u>	<u>\$ 35,949</u>	<u>\$ 36,765</u>	<u>\$ 40,441</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Knox County Evening High School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 28,434	\$ 28,434
Restricted Funds		
Basic Education Program	2	2
Grants	2,541	2,541
Memorials	402	402
Teacher Welfare	1,805	1,805
Total restricted funds	4,750	4,750
Total	\$ 33,184	\$ 33,184

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Knox County Evening High School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 908	
Board of Education Allocation		50	-	
Fines, Fees and Dues		9,719	-	
Instruction		-	5,629	
Interest		146	-	
Total general fund	<u>\$ 25,056</u>	<u>\$ 9,915</u>	<u>\$ 6,537</u>	<u>\$ 28,434</u>
Restricted Funds				
Basic Education Program	1,338	1,400	2,736	2
Grants	4,266	-	1,725	2,541
Memorials	402	-	-	402
Teacher Welfare	894	1,344	433	1,805
Total restricted funds	<u>6,900</u>	<u>2,744</u>	<u>4,894</u>	<u>4,750</u>
Total	<u>\$ 31,956</u>	<u>\$ 12,659</u>	<u>\$ 11,431</u>	<u>\$ 33,184</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Knoxville Adaptive Education Center  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	<u>Cash and Cash Equivalents</u>	<u>Fund Balance</u>
General Fund	\$ 43,928	\$ 43,928
Restricted Funds		
Art	558	558
Basic Education Program	3,390	3,390
Donations	4,238	4,238
Grants	55	55
Guidance	200	200
Health	123	123
PTSO	1,501	1,501
Physical Education	297	297
Teacher Welfare	<u>1,301</u>	<u>1,301</u>
Total restricted funds	<u>11,663</u>	<u>11,663</u>
Total	<u>\$ 55,591</u>	<u>\$ 55,591</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Knoxville Adaptive Education Center  
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
 Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
<b>General Fund</b>				
Administration		\$ -	\$ 4,558	
Board of Education Allocation		14,479	6,749	
Fines, Fees, and Dues		-	-	
Fundraising		847	100	
Operation and Maintenance			1,265	
Other		-	24	
Total general fund	<u>\$ 41,298</u>	<u>15,326</u>	<u>12,696</u>	<u>\$ 43,928</u>
<b>Restricted Funds</b>				
21st Century	(66)	66	-	-
Art	58	500	-	558
Basic Education Program	3,084	2,900	2,594	3,390
Donations	4,002	379	143	4,238
Grants	-	528	473	55
Guidance	-	200	-	200
Health	123	-	-	123
Physical Education	97	200	-	297
PTSO	1,398	150	47	1,501
Teacher Welfare	1,425	414	538	1,301
Total restricted funds	<u>10,121</u>	<u>5,337</u>	<u>3,795</u>	<u>11,663</u>
Total	<u>\$ 51,419</u>	<u>\$ 20,663</u>	<u>\$ 16,491</u>	<u>\$ 55,591</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
North Knox Vocational Center  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 16,189	\$ 16,189
Restricted Funds		
Class Accounts		
Vocational	25,797	25,797
Total class accounts	25,797	25,797
Club Accounts		
FFA	801	801
FCCLA	395	395
HOSA Teachers	11,977	11,977
VICA	2,071	2,071
TSA	1,023	1,023
Total club accounts	16,267	16,267
Special Accounts		
Basic Education Program	3	3
PTS	1,939	1,939
Teacher Welfare	3,533	3,533
Total special accounts	5,475	5,475
Total restricted funds	47,539	47,539
Total	\$ 63,728	\$ 63,728



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
North Knox Vocational Center  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> July 1, 2009	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2010
<b>General Fund</b>				
Administration		\$ -	\$ 880	
Board of Education Allocation		11,950	11,943	
Fines, Fees and Dues		6,055	-	
Instruction		-	6,000	
Interest		94	-	
Total general fund	<u>\$ 16,913</u>	<u>18,099</u>	<u>18,823</u>	<u>\$ 16,189</u>
<b>Restricted Funds</b>				
<b>Class Accounts</b>				
Auto Mechanics	4,022	-	4,022	-
Child Care	82	-	82	-
Computer	86	-	86	-
Horticulture	3,140	-	3,140	-
Vocational	13,817	53,001	41,021	25,797
Total class accounts	<u>21,147</u>	<u>53,001</u>	<u>48,351</u>	<u>25,797</u>
<b>Club Accounts</b>				
DECA	1,386	12,198	13,584	-
FFA	141	8,596	7,936	801
FCCLA	395	-	-	395
HOSA Teachers	10,851	24,595	23,469	11,977
VICA	9	3,716	1,654	2,071
TSA	978	2,278	2,233	1,023
Total club accounts	<u>13,760</u>	<u>51,383</u>	<u>48,876</u>	<u>16,267</u>
<b>Special Accounts</b>				
Basic Education Program	-	2,700	2,697	3
Drafting	95	-	95	-
PTS	5,483	3,328	6,872	1,939
Teacher Welfare	5,161	1,026	2,654	3,533
Technology	545	-	545	-
Total special accounts	<u>11,284</u>	<u>7,054</u>	<u>12,863</u>	<u>5,475</u>
Total restricted funds	<u>46,191</u>	<u>111,438</u>	<u>110,090</u>	<u>47,539</u>
Total	<u>\$ 63,104</u>	<u>\$ 129,537</u>	<u>\$ 128,913</u>	<u>\$ 63,728</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Richard Yoakley Center  
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 7,363	\$ 7,363
Restricted Funds		
Grants	6,336	6,336
Guidance	2,286	2,286
Special Education	227	227
Teacher Welfare	45	45
Vocational	1,656	1,656
Total restricted funds	10,550	10,550
Total	\$ 17,913	\$ 17,913

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Richard Yoakley Center  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 2,339	
Board of Education Allocation		10,758	4,627	
Entertainment		-	748	
Fines, Fees and Dues		51	-	
Fundraising		2,245	337	
Gifts and Donations		200	-	
Instruction		-	3,441	
Interest		9	-	
Other		112	-	
Refunds and Reimbursements		292	-	
Resale Items		148	-	
Total general fund	<u>\$ 5,040</u>	<u>13,815</u>	<u>11,492</u>	<u>\$ 7,363</u>
Restricted Funds				
Basic Education Program	249	4,100	4,349	-
Donations	7	-	7	-
Grants	6,379	-	43	6,336
Guidance	2,492	457	663	2,286
Reading	-	-	-	-
Special Education	227	-	-	227
Teacher Welfare	82	576	613	45
Vocational	<u>1,832</u>	<u>20</u>	<u>196</u>	<u>1,656</u>
Total restricted funds	<u>11,268</u>	<u>5,153</u>	<u>5,871</u>	<u>10,550</u>
Total	<u>\$ 16,308</u>	<u>\$ 18,968</u>	<u>\$ 17,363</u>	<u>\$ 17,913</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Ridgedale Alternative School  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2010

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 25,714	\$ 25,714
Restricted Funds		
Basic Education Program	1,444	1,444
Grants	92	92
Physical Education	11	11
Teacher Welfare	867	867
Total restricted funds	2,414	2,414
Total	\$ 28,128	\$ 28,128

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Ridgedale Alternative School  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2010

	<u>Fund Balance</u> <u>July 1, 2009</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2010</u>
General Fund				
Administration		\$ -	\$ 180	
Board of Education Allocation		23,478	15,058	
Field Trips		639	219	
Fines, Fees and Dues		180	-	
Fundraising		230	96	
Incentive		-	2,228	
Instruction		28	-	
Interest		47	-	
Operation and Maintenance		-	2,933	
Unrestricted Gifts/Donations		317	224	
Total general fund	<u>\$ 21,733</u>	<u>24,919</u>	<u>20,938</u>	<u>\$ 25,714</u>
Restricted Funds				
Basic Education Program	(423)	4,000	2,133	1,444
Grants	811	339	1,058	92
Health	(40)	40	-	-
Physical Education	8	300	297	11
Student Welfare	10	69	79	-
Teacher Welfare	106	1,508	747	867
Total restricted funds	<u>472</u>	<u>6,256</u>	<u>4,314</u>	<u>2,414</u>
Total	<u>\$ 22,205</u>	<u>\$ 31,175</u>	<u>\$ 25,252</u>	<u>\$ 28,128</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Sam E. Hill Community Center  
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis  
 June 30, 2009

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 6,197	\$ 6,197
Restricted Funds		
Core Mentor Fund	402	402
Teacher Welfare	122	122
Total restricted funds	524	524
Total	\$ 6,721	\$ 6,721

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Sam E. Hill Community Center  
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2009

	<u>Fund Balance</u> <u>July 1, 2007</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2009</u>
General Fund				
Administration		\$ -	\$ 1,018	
Board of Education Allocation		5,561	141	
Fines, Fees, and Dues		918	-	
Fundraising		7,195	1,088	
Gifts and Donations		2,792	3,525	
Instruction		-	5,610	
Interest		41	-	
Operations and Maintenance		-	538	
Total general fund	<u>\$ 1,610</u>	<u>\$ 16,507</u>	<u>\$ 11,920</u>	<u>\$ 6,197</u>
Restricted Funds				
Core Mentor Fund	233	368	199	402
Teacher Welfare	122	-	-	122
Grants	159	171	330	-
Total restricted funds	<u>514</u>	<u>539</u>	<u>529</u>	<u>524</u>
Total	<u>\$ 2,124</u>	<u>\$ 17,046</u>	<u>\$ 12,449</u>	<u>\$ 6,721</u>

**SUPPLEMENTARY INFORMATION**



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
 Schedule of Surety Bond Coverage  
 Year Ended June 30, 2010

<u>Description</u>	<u>Coverage</u>	<u>Expiration</u>	<u>Company</u>
Assistant Superintendent	\$ 100,000	10/1/2010	CNA Surety Company
Administrative Assistant	50,000	10/1/2010	CNA Surety Company
Federal Projects Director	50,000	10/1/2010	CNA Surety Company
Food Services Coordinator	50,000	10/1/2010	CNA Surety Company
All Other Employees	50,000	10/1/2010	CNA Surety Company

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Armstead, Alvin	Austin East High	Athletics	Yes	Yes	1,169.21
Hines, Irvin	Austin East High	General	Yes	Yes	85.25
Donaldson Jr., Herb	Austin East High	General	Yes	Yes	85.24
Hardin, Felita	Austin East High	General	Yes	Yes	85.23
Harris, Philip	Austin East High	Athletics	Yes	Yes	2,281.40
Tons, William	Austin East High	Athletics	Yes	Yes	1,711.05
Conner, Stacy	Austin East High	Athletics	Yes	Yes	60.25
Montgomery, Lisa	Austin East High	Athletics	Yes	Yes	1,549.55
Pierson, Adam	Austin East High	Athletics	Yes	Yes	986.41
John Bartlett	Bearden High	Athletics	Yes	Yes	85.55
Mark Belvins	Bearden High	Athletics	Yes	Yes	570.35
Bill Boswell	Bearden High	Athletics	Yes	Yes	228.14
Catherine Buckner	Bearden High	General	Yes	Yes	570.35
Mitch Carter	Bearden High	Athletics	Yes	Yes	1,939.20
Muhammed Dizar	Bearden High	Athletics/General	Yes	Yes	910.91
Tom Dunne	Bearden High	Athletics	Yes	Yes	250.96
Barry Faust	Bearden High	Athletics	Yes	Yes	3,003.46
Hunter Fendley	Bearden High	Athletics	Yes	Yes	1,425.88
Dave Gaddis	Bearden High	Athletics	Yes	Yes	114.07
Larry Grigsby	Bearden High	Athletics/General	Yes	Yes	3,475.37
Wendy Granvold	Bearden High	Athletics	Yes	Yes	467.69
Jeffrey Harris	Bearden High	Athletics	Yes	Yes	95.92
Josh Hendricks	Bearden High	Athletics/General	Yes	Yes	684.90
Mae Hnilica	Bearden High	Athletics	Yes	Yes	228.14
Kevin Hodgson	Bearden High	Athletics	Yes	Yes	228.14
Anna Hughes	Bearden High	General	Yes	Yes	570.35
Sandy Hughes	Bearden High	Athletics	Yes	Yes	667.31
Tyler Lane	Bearden High	Athletics	Yes	Yes	2,689.87
Steve Lis	Bearden High	Athletics/General	Yes	Yes	1,138.37
Kathy McCoy	Bearden High	Athletics	Yes	Yes	114.07
Amy Naill	Bearden High	Athletics	Yes	Yes	1,226.25
Bill Potter	Bearden High	Athletics	Yes	Yes	171.11
Steve Prince	Bearden High	Athletics	Yes	Yes	2,965.82
Paul Ramero	Bearden High	Athletics	Yes	Yes	114.08
Ernie Roberts	Bearden High	Athletics	Yes	Yes	342.21
John Sessoms	Bearden High	Athletics	Yes	Yes	941.07
Trey Strickland	Bearden High	Athletics	Yes	Yes	410.66
Jack Tate	Bearden High	Athletics	Yes	Yes	1,882.16
Brad Taylor	Bearden High	Athletics	Yes	Yes	1,425.88
Tim Vacek	Bearden High	Athletics	Yes	Yes	307.99
Scott Witt	Bearden High	Athletics	Yes	Yes	1,055.15
David Wren	Bearden High	Sat. School	Yes	Yes	1,430.42

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
LeeAnn Wright	Bearden High	Athletics	Yes	Yes	171.11
Cindy Allen	Carter High	General	Yes	Yes	212.49
Pam Ambrister	Carter High	Athletics	Yes	Yes	141.66
Rudy Bailey	Carter High	Athletics	Yes	Yes	228.14
Brad Beeler	Carter High	Athletics	Yes	Yes	389.56
LuAnne Bradley	Carter High	Athletics	Yes	Yes	212.49
Del Brewer	Carter High	Athletics	Yes	Yes	81.21
Rose Clark	Carter High	Athletics	Yes	Yes	217.15
Stacey Comer	Carter High	Athletics	Yes	Yes	81.32
Dudley Cruze	Carter High	Athletics	Yes	Yes	76.74
Dwayne Cupp	Carter High	Athletics/General	Yes	Yes	545.52
Glenda Emmert	Carter High	Athletics/General	Yes	Yes	227.30
Jamia Gilland	Carter High	General	Yes	Yes	70.83
Steve Green	Carter High	Athletics/General	Yes	Yes	81.21
Traci Greene	Carter High	Athletics	Yes	Yes	70.83
Jeannie Griggs	Carter High	Athletics	Yes	Yes	283.32
Anthony Hancock	Carter High	Athletics	Yes	Yes	57.04
Terry Ibsen	Carter High	Athletics	Yes	Yes	81.21
Lloyd Ivester	Carter High	Athletics	Yes	Yes	216.84
Perry Jones	Carter High	Athletics/General	Yes	Yes	1,729.72
Bill Kee	Carter High	Athletics	Yes	Yes	68.19
Donia Kile	Carter High	Athletics	Yes	Yes	81.21
Jim Kitts	Carter High	Athletics	Yes	Yes	81.21
Sam Lasley	Carter High	Athletics	Yes	Yes	511.50
Hazen Loy	Carter High	Athletics	Yes	Yes	80.81
Rhonda Loy	Carter High	Athletics/General	Yes	Yes	566.64
Ron Manis	Carter High	Athletics/General	Yes	Yes	141.66
Lisa Montgomery	Carter High	Athletics	Yes	Yes	120.64
Davon Moore	Carter High	Athletics	Yes	Yes	37.19
William Morgan	Carter High	Athletics	Yes	Yes	70.83
Tonia Noe	Carter High	Athletics	Yes	Yes	70.83
Josh Ogle	Carter High	Athletics	Yes	Yes	35.42
Greg Oldacre	Carter High	Athletics	Yes	Yes	182.51
Pete Osborne	Carter High	Athletics/General	Yes	Yes	141.66
Vicky Parker	Carter High	Athletics/General	Yes	Yes	70.83
Adam Pierson	Carter High	Athletics	Yes	Yes	48.19
Lisa Purdy	Carter High	Athletics/General	Yes	Yes	70.83
Dorothy Quinn	Carter High	Athletics	Yes	Yes	85.55
Rebecca Reasor	Carter High	General	Yes	Yes	1,140.70
Frankie Robinson	Carter High	Athletics	Yes	Yes	76.74
Philip Ross	Carter High	General	Yes	Yes	212.49
Pamela Rubble	Carter High	Athletics/General	Yes	Yes	70.83
Bill Schaad	Carter High	Athletics	Yes	Yes	228.14

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Eryn Sharp	Carter High	Athletics	Yes	Yes	70.83
Tillery Simpson	Carter High	Athletics/General	Yes	Yes	1,345.78
Kenneth Smith	Carter High	General	Yes	Yes	76.74
Carolyn Snyder	Carter High	Athletics/General	Yes	Yes	708.30
Glenda Stout	Carter High	Athletics/General	Yes	Yes	909.20
Bryon Tillery	Carter High	Athletics	Yes	Yes	108.32
Philista Turman	Carter High	Athletics	Yes	Yes	109.96
Ron Waugh	Carter High	Football	Yes	Yes	321.51
George Wilson	Carter High	General	Yes	Yes	212.49
Merless Woods	Carter High	Athletics	Yes	Yes	2,281.40
Erin Atchley	Central High	Athletics	Yes	Yes	441.61
Mitchell Beene	Central High	Athletics	Yes	Yes	90.52
Rick Christian	Central High	Athletics	Yes	Yes	51.33
Angie Clark	Central High	Athletics	Yes	Yes	153.43
Mike Cox	Central High	Athletics	Yes	Yes	204.94
Gia Gray	Central High	Athletics	Yes	Yes	51.14
Paula Hickey	Central High	Athletics	Yes	Yes	51.33
Janet Hillier	Central High	Athletics	Yes	Yes	51.33
Elizabeth Huffman	Central High	Athletics	Yes	Yes	153.43
Sally Lewis	Central High	Athletics	Yes	Yes	51.33
Charles McMillan	Central High	Athletics	Yes	Yes	319.19
Mike McMillan	Central High	Athletics	Yes	Yes	212.49
Katherine Nichols	Central High	Athletics	Yes	Yes	102.66
Ann Orpurt	Central High	Athletics	Yes	Yes	51.33
Matthew Parker	Central High	Athletics	Yes	Yes	205.33
Anthony Patterson	Central High	Athletics	Yes	Yes	57.04
Linda Gail Poling	Central High	Athletics	Yes	Yes	102.66
Sarah Robinson	Central High	Athletics	Yes	Yes	51.33
Gordon Sisk	Central High	Athletics	Yes	Yes	51.33
Ron Smiddy	Central High	Athletics	Yes	Yes	461.98
Brandi Stallings	Central High	Athletics	Yes	Yes	56.89
Barbara Tipton	Central High	Athletics	Yes	Yes	51.33
Erin Ashe	Farragut High	Athletics	Yes	Yes	2,726.26
Zach Best	Farragut High	Athletics	Yes	Yes	878.25
Angela Buckman	Farragut High	General	Yes	Yes	342.21
Matt Buckner	Farragut High	Athletics	Yes	Yes	2,281.40
Alex Cain	Farragut High	Athletics/General	Yes	Yes	2,074.27
Wilma Capehart	Farragut High	General	Yes	Yes	504.33
Marilyn Carico	Farragut High	Athletics	Yes	Yes	285.18
Chris Cool	Farragut High	Athletics	Yes	Yes	353.60
Eddie Courtney	Farragut High	Athletics	Yes	Yes	2,281.40
Donald Dodgen	Farragut High	Athletics	Yes	Yes	353.63

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Wes Edmonds	Farragut High	Athletics	Yes	Yes	353.63
Becky Hill	Farragut High	Athletics	Yes	Yes	1,062.64
Josh Holt	Farragut High	General	Yes	Yes	205.33
Chelsea Jacobs	Farragut High	Athletics	Yes	Yes	296.59
Jimmy Johnson	Farragut High	General	Yes	Yes	1,097.94
Mike Knapp	Farragut High	Athletics	Yes	Yes	1,500.00
Cindy Lindsey	Farragut High	Athletics	Yes	Yes	500.06
Larry McCaslin	Farragut High	Athletics/General	Yes	Yes	7,794.91
Brenda McGrath	Farragut High	Athletics	Yes	Yes	1,728.14
David Moore	Farragut High	Athletics/General	Yes	Yes	1,211.53
Tracy Moore	Farragut High	Athletics	Yes	Yes	1,034.22
Janice Morrell	Farragut High	Athletics	Yes	Yes	295.49
Josh Nelson	Farragut High	Athletics	Yes	Yes	621.70
Susan Owen	Farragut High	General	Yes	Yes	307.99
Lyn Powell	Farragut High	Athletics	Yes	Yes	285.18
Natalie Sisk	Farragut High	General	Yes	Yes	1,140.70
Jane Skinner	Farragut High	Athletics	Yes	Yes	296.59
Laura St. Clair	Farragut High	Athletics	Yes	Yes	68.45
Shasta Todd	Farragut High	Athletics	Yes	Yes	125.49
Elaine Wolfe	Farragut High	General	Yes	Yes	205.33
Michael Haynes	Fulton High	Athletics	Yes	Yes	1,480.19
John Higgins	Fulton High	Athletics	Yes	Yes	120.00
Lloyd Ivester	Fulton High	Athletics	Yes	Yes	105.43
Perry Jones	Fulton High	Athletics	Yes	Yes	199.74
Vince Lambdini	Fulton High	Athletics	Yes	Yes	330.00
Raymond Skeen	Fulton High	Athletics	Yes	Yes	145.00
Pete Stout	Fulton High	Athletics	Yes	Yes	165.00
William Anderson	Gibbs High	Athletics	Yes	Yes	62.74
Brandon Arnwine	Gibbs High	Athletics	Yes	Yes	57.04
Teresa Beason	Gibbs High	Athletics	Yes	Yes	359.34
Chris Bray	Gibbs High	Athletics	Yes	Yes	228.14
Geff Davis	Gibbs High	Athletics	Yes	Yes	1,711.05
Frank Draper	Gibbs High	Athletics	Yes	Yes	228.14
Sharon Fraker	Gibbs High	Athletics	Yes	Yes	446.95
Kim Health	Gibbs High	Athletics	Yes	Yes	353.62
Mike Ivey	Gibbs High	Athletics	Yes	Yes	511.44
Boyd T. Kitts	Gibbs High	Athletics	Yes	Yes	51.33
Debbie Martin	Gibbs High	Athletics	Yes	Yes	252.63
Dollie Jeanie Mounger	Gibbs High	Athletics	Yes	Yes	2,055.57
Pam Parker	Gibbs High	Athletics	Yes	Yes	374.21
Charles Shumate	Gibbs High	Athletics	Yes	Yes	328.65
Lisa Thomas	Gibbs High	Athletics	Yes	Yes	228.14

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Brad Turner	Gibbs High	Athletics	Yes	Yes	2,281.40
Scot Vandergriff	Gibbs High	Athletics	Yes	Yes	320.67
Amos Whitehead	Gibbs High	Athletics	Yes	Yes	57.04
Norma Burkett	Halls High	Athletics	Yes	Yes	39.78
Brandy Carden	Halls High	Athletics	Yes	Yes	61.47
Ellisha Humphrey	Halls High	Athletics	Yes	Yes	1,076.50
Karen Humphrey	Halls High	Athletics	Yes	Yes	79.56
Kim Hurst	Halls High	Athletics	Yes	Yes	79.84
Gwen Jones	Halls High	Athletics	Yes	Yes	461.96
Kevin Julian	Halls High	Athletics	Yes	Yes	2,281.40
Jodie Overton	Halls High	Athletics	Yes	Yes	51.33
Nicole Pendleton	Halls High	Athletics	Yes	Yes	85.55
Thomas Pendleton	Halls High	Athletics	Yes	Yes	342.20
Tina Perry	Halls High	Athletics	Yes	Yes	284.15
Doug Polston	Halls High	Athletics	Yes	Yes	1,811.05
Tim Reeves	Halls High	Athletics	Yes	Yes	199.60
Scott Rhea	Halls High	Athletics	Yes	Yes	2,281.40
Beth Sanders	Halls High	Athletics	Yes	Yes	39.92
Morgan Schaller	Halls High	Athletics	Yes	Yes	747.17
Teresa Sexton	Halls High	Athletics	Yes	Yes	57.03
Laughlin Smith	Halls High	Athletics	Yes	Yes	57.03
Tony Tampas	Halls High	Athletics	Yes	Yes	56.25
Bobby Walton	Halls High	Athletics	Yes	Yes	623.95
Jason Webster	Halls High	Athletics	Yes	Yes	741.46
Stephanie White	Halls High	Athletics	Yes	Yes	68.44
Donna Wineland	Halls High	Athletics	Yes	Yes	171.09
Terry Dunaway	Hardin Valley Academy	General	Yes	Yes	90.92
David Musick	Hardin Valley Academy	Athletics/General	Yes	Yes	818.98
James Puckett	Hardin Valley Academy	Athletics/General	Yes	Yes	2,115.94
Tim Sutton	Hardin Valley Academy	General	Yes	Yes	68.19
William Anderson	Karns High	Athletics	Yes	Yes	59.21
Philip Beeler	Karns High	Athletics	Yes	Yes	205.33
Steve Beukema	Karns High	Athletics	Yes	Yes	51.33
Melissa Biechler	Karns High	Athletics	Yes	Yes	153.99
Nihad Brkie	Karns High	Athletics	Yes	Yes	48.46
James Brown	Karns High	Athletics	Yes	Yes	170.48
Andy Griffin	Karns High	Athletics	Yes	Yes	285.18
Andrea Haury	Karns High	Athletics	Yes	Yes	359.26
Katy Longmire	Karns High	Athletics	Yes	Yes	205.33
Sandra McMurray	Karns High	Athletics	Yes	Yes	51.14
Brad Neal	Karns High	Athletics	Yes	Yes	285.18
Megan Randles	Karns High	Athletics	Yes	Yes	45.00
John Rice	Karns High	Athletics	Yes	Yes	1,711.05
Tiffany Simms	Karns High	Athletics	Yes	Yes	787.08

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Pete Tampas	Karns High	Athletics	Yes	Yes	3,140.70
Doris Toler	Karns High	Athletics	Yes	Yes	205.33
Chad Turner	Karns High	Athletics	Yes	Yes	296.58
Jill Shinlever	Karns High	Athletics	Yes	Yes	51.33
Nurset Zulovic	Karns High	Athletics	Yes	Yes	34.10
John Gipson	Powell High	Athletics	Yes	Yes	228.00
Julie Hopson	Powell High	Athletics	Yes	Yes	183.00
Janice Key	Powell High	Athletics	Yes	Yes	236.20
JD Lambert	Powell High	Athletics	Yes	Yes	183.00
John Lewis	Powell High	Athletics	Yes	Yes	46.00
Michele Lindsay	Powell High	Athletics	Yes	Yes	342.00
Matthew Lowe	Powell High	Athletics	Yes	Yes	53.20
Mike McPherson	Powell High	Athletics	Yes	Yes	183.00
James Porter	Powell High	Athletics	Yes	Yes	53.20
Ruth Sharp	Powell High	Athletics	Yes	Yes	137.00
Jimmie Smith	Powell High	Athletics	Yes	Yes	53.20
Robby Speegle	Powell High	Athletics	Yes	Yes	53.20
Saralee Taylor	Powell High	Athletics	Yes	Yes	228.00
Charles White	Powell High	Athletics	Yes	Yes	46.00
Debra Woody	Powell High	Athletics	Yes	Yes	46.00
Steffany Barlow	South Doyle High	Athletics	Yes	Yes	1,853.63
Ryan Burkhart	South Doyle High	Athletics	Yes	Yes	1,882.15
Scott Eggleston	South Doyle High	Athletics	Yes	Yes	171.10
Lee Fisher	South Doyle High	Athletics	Yes	Yes	68.44
LeeAnn Freel-Jenkins	South Doyle High	Athletics	Yes	Yes	171.10
Kim Galyon	South Doyle High	Athletics	Yes	Yes	102.66
Ron Hickman	South Doyle High	Athletics	Yes	Yes	171.10
Robby Howard	South Doyle High	Athletics	Yes	Yes	171.10
Amy Hymel	South Doyle High	Athletics	Yes	Yes	68.44
Edward Patillo	South Doyle High	Athletics	Yes	Yes	34.09
Hannah Wood	South Doyle High	Athletics	Yes	Yes	170.47
Erin Allen	West High	Athletics	Yes	Yes	307.99
Greg Allen	West High	General	Yes	Yes	427.76
Roy Baker	West High	General	Yes	Yes	98.48
Brad Crattie	West High	General	Yes	Yes	342.21
Scottie Cummings	West High	Athletics	Yes	Yes	2,281.40
Martha Emrey	West High	General	Yes	Yes	330.80
David Gohn	West High	Athletics	Yes	Yes	113.78
Larry Grisby	West High	Athletics	Yes	Yes	192.07
Jeffrey Harris	West High	Athletics	Yes	Yes	76.73
Josh Hendricks	West High	Athletics	Yes	Yes	158.04
Lisa Hoffman	West High	Athletics	Yes	Yes	45.46
Karen Horton	West High	Athletics	Yes	Yes	2,741.65

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Nancy Jarnigan	West High	Athletics	Yes	Yes	227.30
Josh Lester	West High	Athletics	Yes	Yes	238.67
Wayne Mayes	West High	Athletics	Yes	Yes	1,136.50
Michael McMillan	West High	Athletics	Yes	Yes	45.51
Kristen Nanney	West High	Athletics	Yes	Yes	228.14
Jose Nolin-White	West High	Athletics	Yes	Yes	227.56
Todd O'Dell	West High	Athletics	Yes	Yes	1,140.70
James Pucket	West High	Athletics	Yes	Yes	93.10
David Reed	West High	Athletics	Yes	Yes	134.29
Kerry Rives	West High	Athletics	Yes	Yes	112.77
Frankie Robinson	West High	Athletics	Yes	Yes	239.80
Paul Romero	West High	Athletics	Yes	Yes	119.47
Davey Sanderson	West High	Athletics/General	Yes	Yes	2,084.69
Sarah Searles	West High	General	Yes	Yes	712.94
Linda Shanks	West High	Athletics	Yes	Yes	182.05
Jennifer Sobota	West High	Athletics	Yes	Yes	182.05
Celeste White	West High	Athletics	Yes	Yes	307.99
Jeff Wright	West High	General	Yes	Yes	2,138.81
Jennifer Zengel	West High	General	Yes	Yes	85.08
Jimmy Cannington	Bearden Middle	Athletics	Yes	Yes	205.33
Frank Calfee	Bearden Middle	Athletics	Yes	Yes	513.32
Joel Strittmatter	Bearden Middle	Athletics	Yes	Yes	513.32
Richard Davidson	Cedar Bluff Middle	Athletics	Yes	Yes	849.98
Terry Carter	Cedar Bluff Middle	Athletics	Yes	Yes	78.80
Tami Adams	Cedar Bluff Middle	Athletics	Yes	Yes	708.32
Jarrod Pendergraft	Cedar Bluff Middle	Athletics	Yes	Yes	141.66
George Hall	Cedar Bluff Middle	Athletics	Yes	Yes	849.98
Michelle Armstrong	Farragut Middle	Athletics	Yes	Yes	849.98
Ray Baker	Farragut Middle	Athletics	Yes	Yes	78.80
Diane Below	Farragut Middle	Athletics	Yes	Yes	708.32
Gail Board	Farragut Middle	Athletics	Yes	Yes	141.66
Shari Bonnesen	Farragut Middle	Athletics	Yes	Yes	70.83
Tina Budge	Farragut Middle	Athletics	Yes	Yes	70.83
Robin Cargo	Farragut Middle	Athletics	Yes	Yes	247.91
Terry Carney	Farragut Middle	Athletics	Yes	Yes	153.45
Brendon Cleer	Farragut Middle	Athletics	Yes	Yes	245.27
Walter Cum	Farragut Middle	Athletics	Yes	Yes	162.89
Julie Deen	Farragut Middle	Athletics	Yes	Yes	70.83
Linda Dreke	Farragut Middle	Athletics	Yes	Yes	70.83
Charles Frye	Farragut Middle	Athletics	Yes	Yes	155.45
Sonja Frye	Farragut Middle	Athletics	Yes	Yes	70.83
Dennis Greer	Farragut Middle	Athletics	Yes	Yes	70.83
Larry Grigsby	Farragut Middle	Athletics	Yes	Yes	52.71



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
John Hastings	Farragut Middle	Athletics	Yes	Yes	153.45
Tim Haun	Farragut Middle	Athletics	Yes	Yes	167.51
Paula Hicks	Farragut Middle	Athletics	Yes	Yes	212.49
Pat Keller	Farragut Middle	Athletics	Yes	Yes	153.45
Mary Kitchens	Farragut Middle	Athletics	Yes	Yes	318.74
Dennis Lindsay	Farragut Middle	Athletics	Yes	Yes	70.83
Larry McCaslin	Farragut Middle	Athletics	Yes	Yes	45.18
Sandy Maluso	Farragut Middle	Athletics	Yes	Yes	35.42
Gene McKissic	Farragut Middle	Athletics	Yes	Yes	557.65
Danny Murphy	Farragut Middle	Athletics	Yes	Yes	212.49
Elaine Pitcher	Farragut Middle	Athletics	Yes	Yes	531.23
Becky Reno	Farragut Middle	Athletics	Yes	Yes	35.42
Becky Seepe	Farragut Middle	Athletics	Yes	Yes	35.42
Buford Stafford	Farragut Middle	Athletics	Yes	Yes	101.52
Tim Vittetoe	Farragut Middle	Athletics	Yes	Yes	212.49
Marianne Voiles	Farragut Middle	Athletics	Yes	Yes	484.83
Brian Webster	Farragut Middle	Athletics	Yes	Yes	495.81
Larry Woods	Farragut Middle	Athletics	Yes	Yes	101.52
Stephen Bolinger	Halls Middle	Athletics	Yes	Yes	399.25
Jeffrey Dugger	Halls Middle	Athletics	Yes	Yes	279.48
Jennifer Kinney	Halls Middle	Athletics	Yes	Yes	119.78
Clyde Lee	Halls Middle	Athletics	Yes	Yes	399.25
Jarrod Pendergraft	Halls Middle	Athletics	Yes	Yes	239.55
Todd Atkins	Holston Middle	Athletics	Yes	Yes	14.26
Taylor Hermann	Holston Middle	Athletics	Yes	Yes	213.88
Annsley Hill	Holston Middle	Athletics	Yes	Yes	170.48
Kathy Roach	Holston Middle	Athletics	Yes	Yes	57.04
Jessica Stafford	Holston Middle	Athletics	Yes	Yes	28.52
Donna Walker	Holston Middle	Athletics	Yes	Yes	227.30
Lynn Allen	Karns Middle	Athletics	Yes	Yes	91.26
Jackie Bell	Karns Middle	Athletics	Yes	Yes	34.10
Daniel Champion	Karns Middle	General	Yes	Yes	375.00
Rebecca Dalton	Karns Middle	Athletics	Yes	Yes	661.60
Leigh Davis	Karns Middle	Athletics	Yes	Yes	587.46
Jennifer Dudley	Karns Middle	Athletics	Yes	Yes	102.66
Tracy Eaton	Karns Middle	Athletics	Yes	Yes	1,294.69
Donnie Hammock	Karns Middle	Athletics	Yes	Yes	136.38
Ashleigh Smith	Karns Middle	Athletics	Yes	Yes	171.11
Mary Tollison	Karns Middle	General	Yes	Yes	250.00
Marianne Voiles	Karns Middle	Athletics	Yes	Yes	90.92
Jasminka Zulovic	Karns Middle	Athletics	Yes	Yes	136.38
Melanie Gaye Butler	Northwest Middle	Athletics	Yes	Yes	35.00
Guy Ballinger	Powell Middle	Athletics	Yes	Yes	28.51

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Schedule of Supplemental Salary Payments  
Year ended June 30, 2010

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Debbie Banks	Powell Middle	Athletics	Yes	Yes	56.83
Kelly Coches	Powell Middle	Athletics	Yes	Yes	142.59
David Collings	Powell Middle	General	Yes	Yes	34.10
Lori Dunaway	Powell Middle	Athletics	Yes	Yes	204.60
C.V. Gordon	Powell Middle	Athletics	Yes	Yes	258.66
Judy Haas	Powell Middle	Athletics	Yes	Yes	258.66
Paul Stansberry	Powell Middle	Athletics/General	Yes	Yes	204.59
David Williams	Powell Middle	Athletics	Yes	Yes	306.90
Jim Arnett	South Doyle Middle	Athletics	Yes	Yes	315.00
Stacey Comers	South Doyle Middle	General	Yes	Yes	36.15
Donna Hall	South Doyle Middle	Athletics	Yes	Yes	821.30
Sam Lasley	South Doyle Middle	Athletics/General	Yes	Yes	768.07
Bryan Tillery	Vine Middle Magnet	Athletics/General	Yes	Yes	564.72
Elizabeth Abee	West Valley Middle	Athletics	Yes	Yes	128.08
Rachel Apking	West Valley Middle	Athletics	Yes	Yes	64.04
Donna Basham	West Valley Middle	Athletics	Yes	Yes	640.40
Shannon Briselden	West Valley Middle	Athletics	Yes	Yes	32.02
Phillip Burnette	West Valley Middle	Athletics	Yes	Yes	160.10
Duddley Cruze	West Valley Middle	Athletics	Yes	Yes	36.48
Jim Goddard	West Valley Middle	Athletics	Yes	Yes	32.02
Kara Griffith	West Valley Middle	Athletics	Yes	Yes	32.02
Larry Grigsby	West Valley Middle	Athletics	Yes	Yes	45.18
Sheila Hicks	West Valley Middle	Athletics	Yes	Yes	96.06
David Reed	West Valley Middle	Athletics	Yes	Yes	115.08
Matthew Stevens	West Valley Middle	Athletics	Yes	Yes	32.02
Bobby Wells	West Valley Middle	Athletics	Yes	Yes	128.08
Brandon White	West Valley Middle	Athletics	Yes	Yes	32.02
Carrie Balent	Whittle Springs Middle	Athletics	Yes	Yes	307.99
Karen Bertollini	Whittle Springs Middle	Athletics	Yes	Yes	273.77
Baily Chambers	Whittle Springs Middle	Athletics	Yes	Yes	273.77
Dustin Coon	Whittle Springs Middle	Athletics	Yes	Yes	273.77
Sherry Gregg	Whittle Springs Middle	Athletics	Yes	Yes	34.22
Renee McClure	Whittle Springs Middle	Athletics	Yes	Yes	579.96
Cari Moore	Whittle Springs Middle	Athletics	Yes	Yes	34.22
Tamica Sapp	Whittle Springs Middle	Athletics	Yes	Yes	51.16
Bryan Tillery	Whittle Springs Middle	Athletics	Yes	Yes	39.39
Philistia Turman	Whittle Springs Middle	Athletics	Yes	Yes	604.73
Stacie Williams	Whittle Springs Middle	General	Yes	Yes	36.14

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*

Knox County Board of Education  
Knox County School Activity Funds  
Knoxville, Tennessee

We have audited the combined financial statements and individual financial statements of the Knox County School Activity Funds as of and for the year ended June 30, 2010, and have issued our report thereon dated November 15, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Knox County School Activity Funds internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Knox County School Activity Funds internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Knox County School Activity Funds internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Knox County School Activity Funds ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Knox County School Activity Funds financial statements that is more than inconsequential will not be prevented or detected by Knox County School Activity Funds internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. The control deficiencies are described in the accompanying Schedule of Findings and Recommendations in Findings 1 and 6-9.

Resolution of Prior Year findings - Findings 1 and 6-9 were findings in the prior year.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Knox County School Activity Funds internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Knox County School Activity Funds' financial statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Recommendations in Findings 1-9.

Knox County School Activity Funds' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Knox County School Activity Funds' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the management, the school board, and the State of Tennessee Comptroller of the Treasury and is not intended to be and should not be used by anyone other than these specified parties.

*Rodefer Moss & Co, PLLC*

Knoxville, Tennessee  
November 15, 2010

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Findings and Recommendations  
Year Ended June 30, 2010

1. SEGREGATION OF DUTIES

Observation:

During our test work performed on internal accounting controls, we noted that the majority of schools have very little or no segregation of duties.

Recommendation:

A good system of internal accounting control contemplates adequate segregation of duties so that no one individual handles a transaction from its inception to its completion. We recognize that many schools may not be large enough to justify, from a financial standpoint, employment of additional persons for the purpose of segregating duties. Particularly in these types of situations, steps should be taken to ensure that the appropriate levels of review and supervision controls are in place to compensate for the lack of segregation of duties.

Management Response:

School administration is asked to review and sign all reports including revenue and expenditures, bank reconciliations, and purchase orders in order to minimize any possible problems.

2. NEGATIVE FUND BALANCES

Observation:

We noted instances at numerous schools in which transactions were not recorded under the appropriate account classifications or similar transactions were not coded to the same account for consistency. We also noted certain schools have either misclassified or improperly transferred funds from one account to another to avoid showing a deficit balance in an account including some disbursements from the general fund for restricted fund items. In addition, certain funds including the general fund as well as restricted funds had a deficit balance at year-end.

Recommendation:

In order to comply with the procedures in the *Tennessee Internal School Uniform Accounting Policy Manual* ("the Manual"), a statement of receipts, disbursements, and outstanding obligations should be prepared monthly. This statement should use the chart of accounts outlined in the manual for all receipts and disbursements, appropriately designating between the various school activities, such as fund raising, administration, items for resale, etc., and should reflect all activity in all accounts. In addition, all fund balances must be self-supporting and are not allowed to have a deficit balance. We recommend that each fund be maintained on a self-supporting basis. In addition, amounts should not be transferred from a general to a restricted fund to eliminate a deficit balance. In certain schools, teacher welfare, a restricted fund, maintained a credit balance. As of November 2000, the State requires that staff development funds can no longer be supported by school activity funds received from student fees.

Management Response:

Due to the number of transactions, it is difficult to insure that each transaction is correctly coded. There is ongoing training on coding transactions.

3. BEP FUNDS

Observation:

Basic Education Program (BEP) monies were not fully expended in the current year at various schools.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Findings and Recommendations  
Year Ended June 30, 2010

Recommendation:

We recommend BEP monies be fully expended for instructional supplies as specified in State guidelines. We recommend these expenditures be recorded in a separate general ledger account to ensure all BEP funds have been properly expended.

Additionally, the monies received in the current year should be spent in the current year in order to benefit those students whose behalf those monies were received.

Management Response:

Management concurs with audit finding and will stress the importance of spending BEP each year.

4. DISBURSEMENTS

Observation:

During our test work of disbursements, we noted various internal control issues:

Payments were made to vendors without proper documentation as described in the Manual. In some cases, there was no supporting invoice or other documentation.

Checks were issued and did not have the required two signatures.

Invoices were not canceled.

Documentation as described in the Manual was incomplete. Invoices were not cancelled or marked paid. There was no evidence of documentation that goods or services had been received prior to payment to the vendor.

Recommendation:

In order to comply with the procedures stated in the manual, supporting evidence, such as invoices, sales slips, or other documentation, should be available to substantiate each check. Each invoice should be tested and marked for matching of listed items with actual items received, recalculations of mathematical extensions and additions, and after payment be marked as to check number and date of payment to provide evidence of cancellation of the invoice. The Manual requires disbursements be made from invoices not from vendor statements. We recommend that all purchases requiring competitive bids and/or Board of Education approval be made and documented in accordance with the Manual. Items purchased on State contract do not require bids but are still subject to Board approval. We further recommend Board approval be obtained prior to a school making the purchase. In addition, we recommend purchases of items that individually do not exceed \$2,000, but where there is competitive market for such items, that at least a phone bid be documented and attached to the purchase order.

Management Response:

All payments must have appropriate documentation. These issues will be addressed with school administration and the importance of following approved guidelines will be stressed.



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Findings and Recommendations  
Year Ended June 30, 2010

5. RECEIPTS

Observation:

During our audit of cash receipts, we noted the following:

Instances were noted where the teacher log or receipt did not agree to the amounts per the bookkeeper's receipt book. The bookkeeper receipts did not always agree with the bank deposit.

Instances in which teacher receipt books and classroom logs were not always properly completed or sufficiently documented. In other cases, logs were not reconciled to individual student payments for funds received by teachers for fees, fundraisers, and other activities.

Instances in several schools in which cash receipts were not deposited within three business days of collection or the receipts associated with the deposits could not be determined; therefore, testing of the three day deposit rule could not be performed.

Instances where receipts were not identified as to when they were included in a deposit were noted.

Recommendation:

We recommend that all teachers, volunteers, and support staff who handle money be made aware of the requirements for maintaining accurate and systematic records of all cash collected. These requirements include maintaining records that state the name of the school, the purpose of the collection, the name of the teacher/other or club/class, the payers, the date(s) of collection, and the daily total. Additionally, any amounts collected should be remitted to the bookkeeper daily and deposits made within three business days. These procedures are necessary to comply with the Manual. Deposit slips should be marked with the receipt numbers of the items included in the deposit or a list of receipts printed from the accounting software should be attached to the deposit slip. We also recommend that a standard form be developed for collections that can be calculated based on participation in a particular class or event. (ex. student fees, field trips, lab fees, etc.) In accordance with the Manual, "school money should never be taken home by individuals for safekeeping."

Management Response:

Management concurs with auditor's recommendation.

KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Findings and Recommendations  
Year Ended June 30, 2010

6. PURCHASE ORDERS

Observation:

Pre-numbered purchase orders were not always completed properly or issued for purchases of \$100 or more. We noted several instances where purchase orders were not approved and signed by the principal and/or sponsor prior to the purchase of the merchandise. When purchases under \$100 were made, there was no evidence that the purchaser had verified with the bookkeeper that the funds were available to cover the amount of the purchase. Purchase orders were completed for total amounts without breakdown of the items to be purchased, which hinders the bookkeeper from verifying prices and quantity when differences arise from the invoice to the purchase order.

Recommendation:

In order to comply with procedures stated in the Manual, pre-numbered purchase orders should be used for purchases of any goods or services in excess of \$100, and the purchase order should be approved by the principal prior to an order being placed. For purchases under \$100, the purchaser must confirm that the funds are available to cover the purchase with the bookkeeper. A purchase requisition or some form of approval documentation should be documented for approval of the purchase. Purchase orders should include enough information for the bookkeeper to be able to test the invoices for accuracy in pricing and quantity. In addition, an estimate of unknown items such as shipping and handling fees should be included in the original purchase order.

Management Response:

School administration has been instructed as to the proper method of using purchase orders. All purchase orders should be issued and approved prior to making any purchase.

7. TICKET RECONCILIATION

Observation:

We noted instances in which ticket reconciliations were either not being prepared or not prepared properly. Ticket reconciliation is required for all events for which a fee is charged or paid in advance and a collection log is not used. Certain schools did not use tickets to account for non-athletic events that a fee is charged for admission. Additionally, instances were noted where beginning and ending tickets were not attached and the ticket sellers and/or the reviewer did not sign the reconciliation.

Recommendation:

We recommend ticket reconciliations be prepared for all events where a fee is charged and a collection log is not used. Ticket takers should be instructed in advance as to how to complete the form so that the forms are completed on a consistent basis. Ticket reconciliations should include beginning and ending ticket numbers (with the first and the last ticket attached), admission prices, date and description of event, calculation of revenues, amount of deposit, and the ticket seller should sign the report. These reconciliations should be submitted to the school bookkeeper for review and deposit. Expenses should not be paid out of cash receipts. Proper procedures should be followed in order to pay various salary supplements.

Management Response:

School Administration has been instructed as to the proper handling of tickets and ticket reconciliations.

8. BANK RECONCILIATION

Observation:

We noted the savings accounts at several schools were not reconciled in a timely manner and not recorded timely in the accounting system. There were several instances where voided checks were not properly handled.

We noted booking records being entered after transactions were posted at banks.



KNOX COUNTY SCHOOL ACTIVITY FUNDS  
Findings and Recommendations  
Year Ended June 30, 2010

Recommendation:

Bank accounts should be reconciled to the general ledger on a monthly/quarterly basis depending on the bank statement cycle to ensure all cash transactions have been properly recorded. To comply with the Manual, the signature portion of the voided check needs to be torn off.

Management Response:

School administration has been requested to reconcile all accounts within an appropriate amount of time. Also, voided checks should have the signature line removed and void written across the face of the check.

9. FUNDRAISING

Observation:

Profit analysis and profit summaries were not prepared for all fundraisers at numerous schools.

We noted instances at a few schools in which the school did not pay state sales tax on items purchased for resale or the school paid sales tax on items for which it should not be paid.

Recommendation:

Profit analysis should be performed by the individuals overseeing the fundraiser.

The State of Tennessee “Retailers’ Sales Tax Act” (Section 67-6-102, TCA) addresses payment of taxes applicable to purchases made for resale by schools. It states that with the exception of certain defined exemptions “retail sales’ and ‘sale at retail’ subject to tax include any sale of tangible personal property or taxable services to a public or private school, grades kindergarten through twelve (K-12) or school support group, where such property or services are intended for resale by the school or school support group.” Accordingly, we recommend each school pay sales tax on all items purchased for resale that are not subject to the allowed exemptions. In instances where the teachers go to stores to purchase class materials, they need to take the appropriate sales tax exemption form in order to properly be exempt for sales tax for such items. Reimbursement of sales tax for non-resale items should not be made. If employees are following procedure for proper authorization of purchases, sales tax should not be an issue.

Management Response:

Profit analysis will be performed. School administration has been instructed that fundraising activities are taxable. Appropriate taxes must be paid on the purchase price of any resale items.

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Findings Repeated

For The Year Ended June 30, 2010

Prior Year Reference		Current year reference
1	Segregation of Duties	1
2	Negative fund balances in restricted funds or improper transfer of funds	2
3	BEP funds not fully expended or not for instructional supplies	3
6	No evidence of receipt of goods on purchases	4
6	Endorsement on the canceled check not provided	4
6	Invoices not canceled	4
6	No/insufficient supporting documentation/invoices for expenditures	4
6	Checks written without two signatures	4
6	Sales tax not paid for retail purchases or sales tax paid when is shouldn't have	9
7	No/insufficient supporting documentation for receipts	5
7	Money was not deposited in a timely manner.	5
7	Donation summary letters/reports were not on file for donations	5
7	Checks are not written on deposit or listed and attached to deposit slip	5
7	Receipt was written after money was deposited.	5
7	Deposit slips were not on file.	5
8	PO's not properly approved and/or issued	6
8	Purchase orders not canceled	6
10	Bank accounts not reconciled in a timely manner	8
11	No profit analysis prepared on fundraisers	9
11	No fundraiser summary report	9