

Knox County School Activity Funds
Financial Statements
and
Supplemental Information - Regulatory Basis
For the Year Ended June 30, 2011
(With Independent Auditors' Report Thereon)

KNOX COUNTY SCHOOL ACTIVITY FUNDS
For the Year Ended June 30, 2011

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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, 2011, 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 2, 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 2, 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, 2011, 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, 2011, and the results of its operations and changes in fund balances for the year then ended, on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2011, 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 2, this required 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.

Roderfer Moss + Co, PLLC

Knoxville, Tennessee

November 18, 2011

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KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis
 June 30, 2011

	Cash and Cash Equivalents	Other Assets	Total Assets
Elementary, Primary and Intermediate Schools			
A.L. Lotts Elementary	\$ 51,485	\$ -	\$ 51,485
Adrian Burnett Elementary	38,901	-	38,901
Amherst Elementary	36,862	-	36,862
Ball Camp Elementary	30,665	-	30,665
Bearden Elementary	46,798	-	46,798
Beaumont Elementary	87,450	-	87,450
Belle Morris Elementary	13,205	-	13,205
Blue Grass Elementary	56,800	-	56,800
Bonny Kate Elementary	50,226	-	50,226
Brickey-McCloud Elementary	77,179	-	77,179
Carter Elementary	59,785	-	59,785
Cedar Bluff Elementary	78,452	-	78,452
Chilhowee Intermediate	28,828	-	28,828
Christenberry Elementary	69,102	-	69,102
Copper Ridge Elementary	76,012	-	76,012
Corryton Elementary	10,629	-	10,629
Dogwood Elementary	37,640	-	37,640
East Knox County Elementary	66,477	-	66,477
Farragut Primary	59,367	-	59,367
Farragut Intermediate	76,575	-	76,575
Fountain City Elementary	80,516	-	80,516
Gap Creek Elementary	11,603	-	11,603
Gibbs Elementary	47,671	-	47,671
Green Magnet Academy	50,159	-	50,159
Halls Elementary	64,967	-	64,967
Hardin Valley Elementary	97,053	-	97,053
Inskip Elementary	30,120	-	30,120
Karns Elementary	142,891	-	142,891
Lonsdale Elementary	21,932	-	21,932
Maynard Elementary	50,794	-	50,794
Mooreland Heights Elementary	26,986	-	26,986
Mount Olive Elementary	75,604	-	75,604
New Hopewell Elementary	96,558	-	96,558
Norwood Elementary	71,532	-	71,532
Pleasant Ridge Elementary	42,204	-	42,204
Pond Gap Elementary	32,669	-	32,669
Powell Elementary	60,974	-	60,974

Liabilities and Fund Balance

Liabilities	Fund Balance			Total
	General	Restricted	Total	Liabilities and Fund Balance
\$ -	\$ 38,310	\$ 13,175	\$ 51,485	\$ 51,485
-	22,263	16,638	38,901	38,901
-	35,508	1,354	36,862	36,862
-	25,924	4,741	30,665	30,665
-	35,251	11,547	46,798	46,798
-	73,364	14,086	87,450	87,450
-	3,528	9,677	13,205	13,205
-	44,067	12,733	56,800	56,800
-	41,498	8,728	50,226	50,226
-	42,458	34,721	77,179	77,179
-	55,298	4,487	59,785	59,785
-	32,697	45,755	78,452	78,452
-	19,764	9,064	28,828	28,828
-	58,100	11,002	69,102	69,102
-	35,078	40,934	76,012	76,012
-	3,773	6,856	10,629	10,629
-	23,076	14,564	37,640	37,640
-	47,980	18,497	66,477	66,477
-	26,397	32,970	59,367	59,367
-	58,126	18,449	76,575	76,575
-	66,687	13,829	80,516	80,516
-	11,281	322	11,603	11,603
-	39,802	7,869	47,671	47,671
-	28,676	21,483	50,159	50,159
-	54,039	10,928	64,967	64,967
-	91,212	5,841	97,053	97,053
-	21,730	8,390	30,120	30,120
-	73,875	69,016	142,891	142,891
-	11,787	10,145	21,932	21,932
-	37,211	13,583	50,794	50,794
-	21,310	5,676	26,986	26,986
-	64,373	11,231	75,604	75,604
-	87,394	9,164	96,558	96,558
-	66,423	5,109	71,532	71,532
-	29,779	12,425	42,204	42,204
-	25,333	7,336	32,669	32,669
-	44,637	16,337	60,974	60,974

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis (continued)
 June 30, 2011

	Cash and Cash Equivalents	Other Assets	Total Assets
Elementary, Primary and Intermediate Schools (continued)			
Ritta Elementary	\$ 55,538	\$ -	\$ 55,538
Rocky Hill Elementary	29,486	-	29,486
Sarah Moore Greene Magnet Academy	60,163	-	60,163
Sequoyah Elementary	36,919	-	36,919
Shannondale Elementary	23,154	-	23,154
South Knoxville Elementary	69,506	-	69,506
Spring Hill Elementary	41,975	-	41,975
Sterchi Elementary	19,954	-	19,954
Sunnyview Primary	30,733	-	30,733
West Haven Elementary	22,700	-	22,700
West Hills Elementary	75,512	-	75,512
West View Elementary	46,790	-	46,790
Total Elementary, Primary and Intermediate Schools	2,569,101	-	2,569,101
 Middle Schools			
Bearden Middle	77,078	-	77,078
Carter Middle	64,938	-	64,938
Cedar Bluff Middle	104,164	-	104,164
Farragut Middle	169,225	-	169,225
Gresham Middle	142,020	-	142,020
Halls Middle	137,770	-	137,770
Holston Middle	159,991	-	159,991
Karns Middle	110,616	-	110,616
Northwest Middle	54,753	-	54,753
Powell Middle	135,946	-	135,946
South-Doyle Middle	88,114	-	88,114
Vine Middle	57,055	-	57,055
West Valley Middle	160,363	-	160,363
Whittle Springs Middle	43,775	-	43,775
Total Middle Schools	1,505,808	-	1,505,808

Liabilities and Fund Balance

Liabilities	Fund Balance			Total
	General	Restricted	Total	Liabilities and Fund Balance
\$ -	\$ 37,959	\$ 17,579	\$ 55,538	\$ 55,538
-	24,857	4,629	29,486	29,486
-	41,642	18,521	60,163	60,163
-	17,757	19,162	36,919	36,919
-	17,357	5,797	23,154	23,154
-	56,657	12,849	69,506	69,506
-	28,635	13,340	41,975	41,975
-	15,135	4,819	19,954	19,954
-	22,518	8,215	30,733	30,733
-	14,872	7,828	22,700	22,700
-	43,128	32,384	75,512	75,512
-	43,228	3,562	46,790	46,790
-	<u>1,861,754</u>	<u>707,347</u>	<u>2,569,101</u>	<u>2,569,101</u>
-	28,332	48,746	77,078	77,078
-	23,920	41,018	64,938	64,938
3,073	66,419	34,672	101,091	104,164
42,140	61,638	65,447	127,085	169,225
-	100,006	42,014	142,020	142,020
-	79,579	58,191	137,770	137,770
-	102,906	57,085	159,991	159,991
-	76,268	34,348	110,616	110,616
-	30,617	24,136	54,753	54,753
-	96,425	39,521	135,946	135,946
-	56,474	31,640	88,114	88,114
-	48,277	8,778	57,055	57,055
-	78,107	82,256	160,363	160,363
-	28,181	15,594	43,775	43,775
<u>45,213</u>	<u>877,149</u>	<u>583,446</u>	<u>1,460,595</u>	<u>1,505,808</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis (continued)
 June 30, 2011

	Cash and Cash Equivalents	Other Assets	Total Assets
High Schools			
Austin-East High	\$ 253,560	\$ -	\$ 253,560
Bearden High	202,783	-	202,783
Carter High	207,147	-	207,147
Central High	233,160	-	233,160
Farragut High	284,985	-	284,985
Fulton High	256,359	-	256,359
Gibbs High	267,209	-	267,209
Halls High	229,855	-	229,855
Hardin Valley Academy High	217,174	-	217,174
Karns High	154,196	-	154,196
Powell High	239,387	-	239,387
South-Doyle High	186,786	-	186,786
West High	169,255	-	169,255
Total High Schools	2,901,856	-	2,901,856
Alternative and Other Schools			
Byington-Solway Technical Center	20,629	-	20,629
Fair Garden Community and Family Center	6,417	-	6,417
Fort Sanders Educational Development Center	35,847	-	35,847
Kelley Volunteer Academy	29,435	-	29,435
Knox County Evening High School	7,598	-	7,598
Knoxville Adaptive Education Center	52,452	-	52,452
North Knox Vocational Center	67,722	-	67,722
Richard Yoakley Center	19,149	-	19,149
Ridgedale	29,798	-	29,798
Same E. Hill Community Center	7,651	-	7,651
Total Alternative and Other Schools	276,698	-	276,698
Total	\$ 7,253,463	\$ -	\$ 7,253,463

Liabilities and Fund Balance

Liabilities	Fund Balance			Total
	General	Restricted	Total	Liabilities and Fund Balance
\$ 23,984	\$ 137,114	\$ 92,462	\$ 229,576	\$ 253,560
-	10,029	192,754	202,783	202,783
-	52,862	154,285	207,147	207,147
12,227	147,657	73,276	220,933	233,160
-	55,472	229,513	284,985	284,985
-	86,899	169,460	256,359	256,359
28,258	51,063	187,888	238,951	267,209
-	19,782	210,073	229,855	229,855
-	12,804	204,370	217,174	217,174
19,035	40,129	95,032	135,161	154,196
97,423	92,683	49,281	141,964	239,387
-	69,315	117,471	186,786	186,786
-	42,243	127,012	169,255	169,255
<u>180,927</u>	<u>818,052</u>	<u>1,902,877</u>	<u>2,720,929</u>	<u>2,901,856</u>
-	4,160	16,469	20,629	20,629
-	6,383	34	6,417	6,417
-	31,486	4,361	35,847	35,847
-	24,328	5,107	29,435	29,435
-	6,677	921	7,598	7,598
-	45,083	7,369	52,452	52,452
-	12,613	55,109	67,722	67,722
-	7,305	11,844	19,149	19,149
-	29,216	582	29,798	29,798
-	6,529	1,122	7,651	7,651
-	<u>173,780</u>	<u>102,918</u>	<u>276,698</u>	<u>276,698</u>
<u>\$ 226,140</u>	<u>\$ 3,730,735</u>	<u>\$ 3,296,588</u>	<u>\$ 7,027,323</u>	<u>\$ 7,253,463</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Combined Statement of Revenues, Expenditures, Transfers and Changes in Fund Balances - Regulatory Basis
 June 30, 2011

	Fund Balance		Expenditures	Transfers		Fund Balance
	July 1, 2010	Revenue		In	Out	June 30, 2011
Elementary, Primary and Intermediate Schools						
A.L. Lotts Elementary	\$ 38,143	\$ 245,052	\$ 231,710	\$ -	\$ -	\$ 51,485
Adrian Burnett Elementary	35,644	104,906	101,649	-	-	38,901
Amherst Elementary	19,756	87,349	70,243	-	-	36,862
Ball Camp Elementary	18,618	70,681	58,634	-	-	30,665
Bearden Elementary	38,294	85,656	77,152	-	-	46,798
Beaumont Elementary	97,670	79,171	89,391	-	-	87,450
Belle Morris Elementary	12,895	50,304	49,994	-	-	13,205
Blue Grass Elementary	50,508	141,920	135,628	-	-	56,800
Bonny Kate Elementary	31,035	66,343	47,152	-	-	50,226
Brickey-McCloud Elementary	57,349	231,389	211,559	-	-	77,179
Carter Elementary	42,706	110,622	93,543	-	-	59,785
Cedar Bluff Elementary	112,118	233,430	267,096	-	-	78,452
Chilhowee Intermediate	26,828	71,624	69,624	-	-	28,828
Christenberry Elementary	49,343	93,880	74,121	-	-	69,102
Copper Ridge Elementary	65,462	104,530	93,980	-	-	76,012
Corryton Elementary	13,919	53,583	56,873	-	-	10,629
Dogwood Elementary	32,145	86,253	80,758	-	-	37,640
East Knox County Elementary	66,797	90,406	90,726	-	-	66,477
Farragut Primary	47,692	185,166	173,491	-	-	59,367
Farragut Intermediate	61,587	228,671	213,683	-	-	76,575
Fountain City Elementary	69,917	53,777	43,178	-	-	80,516
Gap Creek Elementary	6,567	24,494	19,458	-	-	11,603
Gibbs Elementary	33,309	122,907	108,545	-	-	47,671
Green Magnet Academy	39,192	62,609	51,642	-	-	50,159
Halls Elementary	66,415	105,364	106,812	-	-	64,967

KNOX COUNTY SCHOOL ACTIVITY FUNDS

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

June 30, 2011

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2010			In	Out	June 30, 2011
Elementary, Primary and Intermediate Schools (continued)						
Hardin Valley Elementary	98,760	223,010	224,717	-	-	97,053
Inskip Elementary	26,605	56,100	52,585	-	-	30,120
Karns Elementary	123,382	181,764	162,255	-	-	142,891
Lonsdale Elementary	29,478	28,634	36,180	-	-	21,932
Maynard Elementary	42,888	30,000	22,094	-	-	50,794
Mooreland Heights Elementary	15,281	102,005	90,300	-	-	26,986
Mount Olive Elementary	50,862	61,936	37,194	-	-	75,604
New Hopewell Elementary	91,205	46,484	41,131	-	-	96,558
Norwood Elementary	57,778	52,118	38,364	-	-	71,532
Pleasant Ridge Elementary	31,901	61,572	51,269	-	-	42,204
Pond Gap Elementary	23,950	54,726	46,007	-	-	32,669
Powell Elementary	60,368	158,149	157,543	-	-	60,974
Ritta Elementary	66,319	94,443	105,224	-	-	55,538
Rocky Hill Elementary	58,866	117,896	147,276	-	-	29,486
Sarah Moore Greene Magnet Academy	39,457	99,340	78,634	-	-	60,163
Sequoyah Elementary	39,425	123,736	126,242	-	-	36,919
Shannondale Elementary	35,994	96,270	109,110	-	-	23,154
South Knoxville Elementary	71,451	21,973	23,918	-	-	69,506
Spring Hill Elementary	37,580	71,300	66,905	-	-	41,975
Sterchi Elementary	19,936	76,532	76,514	-	-	19,954
Sunnyview Primary	24,825	48,262	42,354	-	-	30,733
West Haven Elementary	12,442	33,337	23,079	-	-	22,700
West Hills Elementary	78,694	138,095	141,277	-	-	75,512
West View Elementary	39,969	32,431	25,610	-	-	46,790
Total Elementary, Primary and Intermediate Schools	2,311,325	4,800,200	4,542,424	-	-	2,569,101

KNOX COUNTY SCHOOL ACTIVITY FUNDS

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

June 30, 2011

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2010			In	Out	June 30, 2011
Middle Schools						
Bearden	63,246	269,876	256,044	-	-	77,078
Carter	65,100	273,860	274,022	-	-	64,938
Cedar Bluff	98,359	198,645	195,913	-	-	101,091
Farragut	115,488	384,092	372,495	-	-	127,085
Gresham	145,739	232,406	236,125	-	-	142,020
Halls	117,530	284,206	263,966	-	-	137,770
Holston	133,101	180,361	153,471	-	-	159,991
Karns	146,525	417,070	452,979	-	-	110,616
Northwest	42,050	120,972	108,269	-	-	54,753
Powell	135,998	342,366	342,418	-	-	135,946
South-Doyle	146,671	168,498	227,055	-	-	88,114
Vine	75,728	80,002	98,675	-	-	57,055
West Valley	214,274	350,676	404,587	-	-	160,363
Whittle Springs	35,480	89,112	80,817	-	-	43,775
Total Middle Schools	<u>1,535,289</u>	<u>3,392,142</u>	<u>3,466,836</u>	<u>-</u>	<u>-</u>	<u>1,460,595</u>
High Schools						
Austin-East	246,389	396,596	413,409	-	-	229,576
Bearden	224,726	1,041,658	1,063,601	-	-	202,783
Carter	179,593	430,077	402,523	-	-	207,147
Central	261,937	586,983	627,987	-	-	220,933
Farragut	234,289	1,116,325	1,065,629	-	-	284,985
Fulton	217,689	456,524	417,854	-	-	256,359
Gibbs	180,351	561,841	503,241	-	-	238,951
Halls	247,160	643,951	661,256	-	-	229,855
Hardin Valley Academy	109,441	1,167,569	1,059,836	-	-	217,174
Karns	121,414	531,425	517,678	-	-	135,161

KNOX COUNTY SCHOOL ACTIVITY FUNDS

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

June 30, 2011

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2010			In	Out	June 30, 2011
High Schools (continued)						
Powell	188,339	729,129	775,504	-	-	141,964
South-Doyle	157,082	698,410	668,706	-	-	186,786
West	144,725	898,877	874,347	-	-	169,255
Total High Schools	<u>2,513,135</u>	<u>9,259,365</u>	<u>9,051,571</u>	<u>-</u>	<u>-</u>	<u>2,720,929</u>
Alternative and Other Schools						
Byington-Solway Technical Center	27,084	48,431	54,886	-	-	20,629
Fair Garden Family and Community Center	6,094	12,389	12,066	-	-	6,417
Fort Sanders Educational Development Center	40,441	28,348	32,942	-	-	35,847
Knox County Evening High School	33,184	4,366	8,115	-	-	29,435
Kelley Volunteer Academy	-	16,952	9,354	-	-	7,598
Knoxville Adaptive Education Center	55,591	16,972	20,111	-	-	52,452
North Knox Vocational Center	63,728	99,467	95,473	-	-	67,722
Richard Yoakley Center	17,913	23,947	22,711	-	-	19,149
Ridgedale	28,128	22,207	20,537	-	-	29,798
Sam E. Hill Community Center	6,721	18,038	17,108	-	-	7,651
Total Alternative and Other Schools	<u>278,884</u>	<u>291,117</u>	<u>293,303</u>	<u>-</u>	<u>-</u>	<u>276,698</u>
Total	<u>\$ 6,638,633</u>	<u>\$ 17,742,824</u>	<u>\$ 17,354,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,027,323</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
Year Ended June 30, 2011

NOTE 1 - 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. **Management** policies define available as collectible within 60 days after the fiscal year end. 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 included **after** the notes to the financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Notes to Financial Statements (Continued)
Year Ended June 30, 2011

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. Title and accountability for fixed assets purchased pass automatically to the Town of **Greeneville, Tennessee**.

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, 2011, 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.

NOTE 3 - SUBSEQUENT EVENTS

Knox County, Tennessee - Internal School Funds has evaluated subsequent events through November 18, 2011, the date which the financial were available to be issued.

KNOX COUNTY SCHOOL ACTIVITY FUNDS
A. L. Lotts Elementary
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 38,310	\$ 38,310
Restricted Funds		
Art	230	230
Core Mentoring	1,089	1,089
Grants	8	8
Library	2,896	2,896
Linda McGehee Memorial Fund	500	500
PTA Gift to School	3,705	3,705
Student Welfare	2,500	2,500
Teacher Welfare	2,247	2,247
Total restricted funds	13,175	13,175
Total	\$ 51,485	\$ 51,485

KNOX COUNTY SCHOOL ACTIVITY FUNDS
A. L. Lotts Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 5,977	
Board of Education Allocation		13,858	3,009	
Donations		16,378	-	
Field Trips		37,840	38,229	
Fines, Fees & Dues		26,257	-	
Fundraising		88,155	19,127	
Instruction		-	68,750	
Interest		468	-	
Operation & Maintenance		-	26,521	
Resale Items		8,070	7,375	
Total general fund	<u>\$ 16,272</u>	<u>191,026</u>	<u>168,988</u>	<u>\$ 38,310</u>
Restricted Funds				
Art	230	-	-	230
Basic Education Program	-	13,100	13,100	-
Core Mentoring	1,292	-	203	1,089
Day Care	9,716	-	9,716	-
Grants	68	-	60	8
Library	5,372	808	3,284	2,896
Linda McGehee Memorial Fund	500	-	-	500
Student Welfare	-	4,000	1,500	2,500
PTA Gift to School	2,170	43,573	42,038	3,705
Teacher Welfare	2,523	2,257	2,533	2,247
Total restricted funds	<u>21,871</u>	<u>63,738</u>	<u>72,434</u>	<u>13,175</u>
Total	<u>\$ 38,143</u>	<u>\$ 254,764</u>	<u>\$ 241,422</u>	<u>\$ 51,485</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Adrian Burnett Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 22,363	\$ 22,363
Restricted Funds		
Basic Education Program	5,486	5,486
Cardiac Kids	552	552
Library	555	555
Other Activites	9,925	9,925
Wesley Woods Camp	20	20
Total restricted funds	16,538	16,538
Total	\$ 38,901	\$ 38,901

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Adrian Burnett Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Adminstrative		\$ -	\$ 1,153	
Board of Education Allocation		17,024	-	
Field Trips		18,547	13,546	
Fines, Fees & Dues		6,803	-	
Fundraising		30,619	5,609	
Instruction		-	49,025	
Interest		75	-	
Items for resale		7,460	7,843	
Operations and Maintenance		-	10,157	
Unrestricted Gifts/Donations		<u>6,806</u>	<u>-</u>	
Total general fund	<u>\$ 22,362</u>	<u>87,334</u>	<u>87,333</u>	<u>\$ 22,363</u>
Restricted Funds				
Basic Education Program	2,993	8,600	6,107	5,486
Cardiac Kids	438	320	206	552
Library	363	399	207	555
Donations and Fundraising	9,468	8,253	7,796	9,925
Wesley Woods Camp	<u>20</u>	<u>-</u>	<u>-</u>	<u>20</u>
Total restricted funds	<u>13,282</u>	<u>17,572</u>	<u>14,316</u>	<u>16,538</u>
Total	<u>\$ 35,644</u>	<u>\$ 104,906</u>	<u>\$ 101,649</u>	<u>\$ 38,901</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Amherst Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 35,508	\$ 35,508
Restricted Funds		
Basic Education Program	360	360
Day Care	1	1
Library	916	916
Staff Development	43	43
Teacher Welfare	34	34
Total restricted funds	1,354	1,354
Total	\$ 36,862	\$ 36,862

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Amherst Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,386	
Board of Education Allocation		17,208	2,711	
Field Trips		10,485	9,844	
Fines, Fees, and Dues		9,294	-	
Fundraising		36,362	7,598	
Instruction		-	34,005	
Unrestricted Gifts/Donations		16,214	-	
Total general fund	<u>\$ 3,489</u>	<u>89,563</u>	<u>57,544</u>	<u>\$ 35,508</u>
Restricted Funds				
Basic Education Program	-	9,600	9,240	360
Day Care	14,635	-	14,634	1
Library	1,250	801	1,135	916
Staff Development	43	-	-	43
Teacher Welfare	339	380	685	34
Total restricted funds	<u>16,267</u>	<u>10,781</u>	<u>25,694</u>	<u>1,354</u>
Total	<u>\$ 19,756</u>	<u>\$ 100,344</u>	<u>\$ 83,238</u>	<u>\$ 36,862</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Ball Camp Primary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 25,924	\$ 25,924
Restricted Funds		
Art	676	676
Basic Education Program	32	32
Grants	356	356
Library	1,717	1,717
Lunch Charges	25	25
Physical Education	37	37
Teacher Mentor	768	768
Teacher Welfare	242	242
Yearbook	888	888
Total restricted funds	4,741	4,741
Total	\$ 30,665	\$ 30,665

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Ball Camp Primary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 8,077	
Board of Education Allocation		5,125	915	
Donation		4,465	-	
Field Trips		13,173	13,706	
Fines, Fees and Dues		7,673	-	
Fundraising		23,656	4,907	
Instruction		-	14,422	
Interest		147	-	
Operation and Maintenance		-	289	
Other		657	1,026	
Total general fund	<u>\$ 14,370</u>	<u>54,896</u>	<u>43,342</u>	<u>\$ 25,924</u>
Restricted Funds				
Art	-	1,750	1,074	676
Basic Education Program	60	5,100	5,128	32
Grants	356	55	55	356
Library	2,011	1,423	1,717	1,717
Lunch Charges	25	-	-	25
Physical Education	37	-	-	37
SACS	855	-	87	768
Teacher Welfare	140	467	365	242
Yearbook	764	6,990	6,866	888
Total restricted funds	<u>4,248</u>	<u>15,785</u>	<u>15,292</u>	<u>4,741</u>
Total	<u>\$ 18,618</u>	<u>\$ 70,681</u>	<u>\$ 58,634</u>	<u>\$ 30,665</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 35,251	\$ 35,251
Restricted Funds		
Child Care	5,391	5,391
Grant	3,885	3,885
Incentive Awards	47	47
Library	67	67
Mentoring Team	828	828
Physical Education	115	115
Teacher Welfare	739	739
YMCA Tutoring	475	475
Total restricted funds	11,547	11,547
Total	\$ 46,798	\$ 46,798

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 4,593	
Board of Education Allocation		7,510	3,053	
Field Trips		6,460	6,512	
Fines, Fees & Dues		6,869	-	
Fundraising		31,009	1,227	
Instruction		-	44,659	
Interest		252	-	
Operation and Maintenance		-	244	
Recycling		32	-	
Refunds/Reimbursements		122	-	
Resale Items		266	317	
Unrestricted Gifts/Donations		<u>22,254</u>	<u>-</u>	
Total general fund	<u>\$ 21,082</u>	<u>74,774</u>	<u>60,605</u>	<u>\$ 35,251</u>
Restricted Funds				
Basic Education Program	-	4,500	4,500	-
Child Care	11,728	513	6,850	5,391
Grant	3,057	4,454	3,626	3,885
Incentive Awards	262	-	215	47
Library	161	35	129	67
Mentoring Team	828	-	-	828
Physical Education	115	-	-	115
Teacher Welfare	1,061	380	702	739
YMCA Tutoring	<u>-</u>	<u>1,000</u>	<u>525</u>	<u>475</u>
Total restricted funds	<u>17,212</u>	<u>10,882</u>	<u>16,547</u>	<u>11,547</u>
Total	<u>\$ 38,294</u>	<u>\$ 85,656</u>	<u>\$ 77,152</u>	<u>\$ 46,798</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Beaumont Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 73,364	\$ 73,364
Restricted Funds		
Baptist Center Donation	211	211
Beaumont Magnet School	405	405
Day Care	4,457	4,457
Donations	5,025	5,025
Environmental Camp	294	294
Grants	1,179	1,179
Library	1,625	1,625
Mentor/New Teacher	454	454
Project grad donation	303	303
Special Education	119	119
Teacher Welfare	14	14
Total restricted funds	14,086	14,086
Total	\$ 87,450	\$ 87,450

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Beaumont Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,969	
Board of Education Allocation		35,329	32,057	
Field Trips		-	-	
Fines, Fees and Dues		2,050	-	
Fundraising		14,097	14,362	
Instruction		-	10,562	
Interest		168	-	
Operation and Maintenance		-	1,678	
Picture Commission		2,238	1,487	
Total general fund	<u>\$ 83,597</u>	<u>53,882</u>	<u>64,115</u>	<u>\$ 73,364</u>
Restricted Funds				
Baptist Center Donation	211	-	-	211
Basic Education Program	-	8,600	8,600	-
Beaumont Magnet School	89	3,801	3,485	405
Day Care	5,108	2,196	2,847	4,457
Donations	4,048	3,784	2,807	5,025
Environmental Camp	294	-	-	294
Grants	1,305	-	126	1,179
Library	1,277	5,083	4,735	1,625
Mentor/New teacher	871	-	417	454
Project grad donation	643	789	1,129	303
Special Education	218	650	749	119
Teacher Welfare	9	386	381	14
Total restricted funds	<u>14,073</u>	<u>25,289</u>	<u>25,276</u>	<u>14,086</u>
Total	<u>\$ 97,670</u>	<u>\$ 79,171</u>	<u>\$ 89,391</u>	<u>\$ 87,450</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Belle Morris Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 3,528	\$ 3,528
Restricted Funds		
After School Program	3,583	3,583
Basic Education Program	967	967
Core Mentoring Teams	399	399
Grants	2,084	2,084
Library	401	401
Pre K	228	228
Playground Improvement	652	652
Safety Patrol Scholarship Fund	48	48
Special Education	451	451
Student Council	301	301
Teacher Welfare	563	563
Total restricted funds	9,677	9,677
Total	\$ 13,205	\$ 13,205

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Belle Morris Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,660	
Board of Education Allocation		5,303	2,513	
Field Trips		9,677	9,936	
Fines, Fees and Dues		313		
Fundraising		10,706	2,025	
Gifts and Donations		5,851	-	
Instruction		-	11,564	
Interest		54	-	
Operation and Maintenance		-	6,001	
School Publications		3,050	3,180	
Total general fund	<u>\$ 5,453</u>	<u>34,954</u>	<u>36,879</u>	<u>\$ 3,528</u>
Restricted Funds				
After School Program	3,583	-	-	3,583
Art	241	144	385	-
Basic Education Program	2	5,802	4,837	967
Core Mentoring Team	657	232	490	399
Grants	787	2,990	1,693	2,084
Library	375	2,297	2,271	401
Physical Education	248	500	748	-
Playground Improvement	113	1,444	905	652
Pre K	-	1,000	772	228
Safety Patrol Scholarship Fund	48	-	-	48
Special Education	451	-	-	451
Student Council	301	-	-	301
Teacher Welfare	636	941	1,014	563
Total restricted funds	<u>7,442</u>	<u>15,350</u>	<u>13,115</u>	<u>9,677</u>
Total	<u>\$ 12,895</u>	<u>\$ 50,304</u>	<u>\$ 49,994</u>	<u>\$ 13,205</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Blue Grass Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 44,067	\$ 44,067
Restricted Funds		
Core Mentoring	439	439
Day Care	9,402	9,402
Library	1,470	1,470
Physical Education	499	499
Recycling	10	10
Student Government	437	437
Teacher Welfare	468	468
YMCA Tutoring	8	8
Total restricted funds	12,733	12,733
Total	\$ 56,800	\$ 56,800

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Blue Grass Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance			Fund Balance
	<u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,500	
Board of Education Allocation		9,674	1,690	
Field Trips		23,778	23,457	
Fines, Fees and Dues		18,272	-	
Fundraising		57,534	8,658	
Gifts and Donations		9,314	-	
Instruction		-	73,917	
Interest		423	-	
Operation and Maintenance		-	1,399	
Resale Items		2,225	1,850	
Total general fund	<u>\$ 36,318</u>	<u>121,220</u>	<u>113,471</u>	<u>44,067</u>
Restricted Funds				
Basic Education Program	-	8,611	8,611	-
Core Mentoring	439	-	-	439
Day Care	11,433	618	2,649	9,402
Grants	-	1,290	1,290	-
Library	696	5,844	5,070	1,470
Physical Education	410	705	616	499
Recycling	-	10	-	10
Student Government	724	2,622	2,909	437
Teacher Welfare	488	-	20	468
YMCA Tutoring	-	1,000	992	8
Total restricted funds	<u>14,190</u>	<u>20,700</u>	<u>22,157</u>	<u>12,733</u>
Total	<u>\$ 50,508</u>	<u>\$ 141,920</u>	<u>\$ 135,628</u>	<u>\$ 56,800</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bonny Kate Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 41,948	\$ 41,948
Restricted Funds		
Library	390	390
Pre K	631	631
Teacher Welfare	731	731
Technology	6,526	6,526
Total restricted funds	8,278	8,278
Total	\$ 50,226	\$ 50,226

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bonny Kate Elementary School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,448	
Board of Education Allocation		7,208	1,475	
Field Trips		5,991	5,059	
Fines, Fees & Dues		4,738	-	
Fundraising		25,277	5,453	
Instruction		-	21,275	
Interest		201	-	
Operation & Maintenance		-	2,420	
Unrestricted Gifts/Donations		<u>7,528</u>	<u>-</u>	
Total general fund	<u>\$ 28,135</u>	<u>50,943</u>	<u>37,130</u>	<u>\$ 41,948</u>
Restricted Funds				
Basic Education Program	-	4,719	4,719	-
Grants	111	-	111	-
Library	1,205	1,533	2,348	390
Pre K	765	500	634	631
Teacher Welfare	375	2,259	1,903	731
Technology	<u>444</u>	<u>6,500</u>	<u>418</u>	<u>6,526</u>
Total restricted funds	<u>2,900</u>	<u>15,511</u>	<u>10,133</u>	<u>8,278</u>
Total	<u>\$ 31,035</u>	<u>\$ 66,454</u>	<u>\$ 47,263</u>	<u>\$ 50,226</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Brickey-McCloud Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 42,458	\$ 42,458
Restricted Funds		
Core Mentoring	1,488	1,488
Day Care	7,316	7,316
Grants	40	40
Knox County Allocation	480	480
Library	9,149	9,149
Physical Education	11,640	11,640
Special Education	219	219
Teacher Welfare	(1,111)	(1,111)
Technology	5,500	5,500
Total restricted funds	34,721	34,721
Total	\$ 77,179	\$ 77,179

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Brickey-McCloud Elementary School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 2,431	
Board of Education Allocation		8,418	5,661	
Field Trips		34,321	33,212	
Fines, Fees, & Dues		19,617	-	
Fundraising		66,992	11,880	
Interest		455	-	
Instruction		-	119,532	
Operation & Maintenance		-	14,216	
Unrestricted Gifts/Donations		69,898	379	
Total general fund	<u>\$ 30,068</u>	<u>199,701</u>	<u>187,311</u>	<u>\$ 42,458</u>
Restricted Funds				
Basic Education Program	-	11,400	11,400	-
Chorus	250	-	250	-
Core Mentoring	1,730	-	242	1,488
Day Care	3,300	5,273	1,257	7,316
Grants	40	-	-	40
Knox County Allocation	283	500	303	480
Library	9,147	3,038	3,036	9,149
Physical Education	12,033	3,025	3,418	11,640
Special Education	219	-	-	219
Teacher Welfare	279	3,052	4,442	(1,111)
Technology	-	5,500	-	5,500
Total restricted funds	<u>27,281</u>	<u>31,788</u>	<u>24,348</u>	<u>34,721</u>
Total	<u>\$ 57,349</u>	<u>\$ 231,489</u>	<u>\$ 211,659</u>	<u>\$ 77,179</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Carter Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 55,298	\$ 55,298
Restricted Funds		
Art to Remember	1,300	1,300
Health Grant	365	365
Library	1,915	1,915
Mentoring Teachers	90	90
Playground Grant	419	419
Teacher Welfare	398	398
Total restricted funds	4,487	4,487
Total	\$ 59,785	\$ 59,785

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 720	
Board of Education Allocation		22,147	662	
Field Trips		6,275	9,797	
Fines, Fees and Dues		5,888	-	
Fundraising		21,982	4,039	
Gifts and Donations		24,405	-	
Instruction		-	41,857	
Interest		121	-	
Operation and Maintenance		-	5,635	
Refunds & Reimbursements		7,675	-	
Resale Items		724	866	
Total general fund	<u>\$ 29,657</u>	<u>89,217</u>	<u>63,576</u>	<u>\$ 55,298</u>
Restricted Funds				
Art to Remember	1,436	3,070	3,206	1,300
Basic Education Program	-	6,000	6,000	-
Day Care	7,376	-	7,376	-
Exxon Grant	-	750	750	-
Health Grant	-	1,940	1,575	365
Library	3,008	6,545	7,638	1,915
Mentoring Teachers	90	-	-	90
Playground Grant	419	-	-	419
Teacher Welfare	<u>720</u>	<u>3,100</u>	<u>3,422</u>	<u>398</u>
Total restricted funds	<u>13,049</u>	<u>21,405</u>	<u>29,967</u>	<u>4,487</u>
Total	<u>\$ 42,706</u>	<u>\$ 110,622</u>	<u>\$ 93,543</u>	<u>\$ 59,785</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Cedar Bluff Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 32,697	\$ 32,697
Restricted Funds		
Art Club	441	441
Chorus	22	22
Core Mentoring Group	818	818
Day Care	12,422	12,422
Library	24,291	24,291
PTA Donation	4,363	4,363
Special Education	346	346
Student Council	156	156
Teacher Welfare	2,896	2,896
Total restricted funds	45,755	45,755
Total	\$ 78,452	\$ 78,452

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Cedar Bluff Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 11,675	
Board of Education Allocations		10,257	4,340	
Field Trips		31,849	31,863	
Fines, Fees and Dues		41,545	-	
Fundraising		80,890	26,390	
Instruction		-	109,997	
Interest		390	-	
Operation and Maintenance		-	10,749	
Refunds and Reimbursements		42	26	
Resale Items		17,145	16,658	
Unrestricted Gifts and Donations		5,934	-	
Total general fund	<u>\$ 56,343</u>	<u>188,052</u>	<u>211,698</u>	<u>\$ 32,697</u>
Restricted Funds				
Art Club	226	1,200	985	441
Basic Education Program	1,071	15,000	16,071	-
Chorus	2,415	10	2,403	22
Core Mentoring Group	1,022	-	204	818
Day Care	26,239	2,500	16,317	12,422
Library	18,440	7,173	1,322	24,291
PTA Donation	4,900	12,651	13,188	4,363
Special Education	475	3,850	3,979	346
Student Council	-	156	-	156
Teacher Welfare	987	2,838	929	2,896
Total restricted funds	<u>55,775</u>	<u>45,378</u>	<u>55,398</u>	<u>45,755</u>
Total	<u>\$ 112,118</u>	<u>\$ 233,430</u>	<u>\$ 267,096</u>	<u>\$ 78,452</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Chilhowee Intermediate School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 19,764	\$ 19,764
Restricted Funds		
Art	1	1
Beta Club	54	54
Cafeteria	38	38
Chorus	219	219
Day Care	2,882	2,882
Drama	14	14
Environmental Club	149	149
Library	525	525
Physical Education	6	6
Safety Patrol Trip	490	490
School Security System	5,117	5,117
Special Education	12	12
Teacher Welfare	116	116
Title I	(559)	(559)
Total restricted funds	9,064	9,064
Total	\$ 28,828	\$ 28,828

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Chilhowee Intermediate School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 941	
Board of Education Allocation		11,965	1,879	
Car Tags		2	-	
Field Trips		12,651	12,420	
Fines, Fees and Dues		2,545	-	
Fundraiser		23,768	9,413	
Gifts and Donations		1,809	665	
Instruction		-	23,118	
Interest		175	-	
Item for Resale		2,549	3,561	
Operation and Maintenance		-	1,609	
Refunds and Reimbursements		700		
School Publications		4,565	4,592	
Total general fund	<u>\$ 17,233</u>	<u>60,729</u>	<u>58,198</u>	<u>\$ 19,764</u>
Restricted Funds				
Art	1	-	-	1
Basic Education Program	-	3,200	3,200	-
Beta Club	84	315	345	54
Cafeteria	38	-	-	38
Chorus	307	450	538	219
Day Care	3,981	-	1,099	2,882
Drama	14	-	-	14
Environmental Club	-	150	1	149
Grants	16	479	495	-
Library	271	4,432	4,178	525
Physical Education	26	-	20	6
PTA Donations	232	-	232	-
Safety Patrol Trip	490	-	-	490
School Security System	4,117	1,000	-	5,117
Special Education	12	-	-	12
Teacher Welfare	6	869	759	116
Title I	-	-	559	(559)
Total restricted funds	<u>9,595</u>	<u>10,895</u>	<u>11,426</u>	<u>9,064</u>
Total	<u>\$ 26,828</u>	<u>\$ 71,624</u>	<u>\$ 69,624</u>	<u>\$ 28,828</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Christenberry Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 58,100	\$ 58,100
Restricted Funds		
Art Supplement	631	631
Carrie Hutchinson PreSchool	272	272
Clinic	190	190
Guidance	349	349
Library	211	211
Mentoring Program	73	73
Music	315	315
Playground	269	269
Pre K	701	701
Staff Development	2,465	2,465
Student Welfare	1,784	1,784
TVA	3,219	3,219
Teacher Welfare	523	523
Total restricted funds	11,002	11,002
Total	\$ 69,102	\$ 69,102

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Christenberry Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,109	
Board of Education Allocation		21,301	-	
Field Trips		6,617	6,707	
Fines, Fees and Dues		1,173	-	
Fundraising		38,276	17,459	
Gifts and Donations		761	-	
Instruction		-	23,944	
Interest		122	-	
Operations and Maintenance		-	716	
Refunds and Reimbursements		1,283	-	
Resale Items		186	187	
Total general fund	<u>\$ 38,503</u>	<u>69,719</u>	<u>50,122</u>	<u>\$ 58,100</u>
Restricted Funds				
Art Supplement	131	500	-	631
Audio Books	-	350	350	-
Basic Education Program	-	9,500	9,500	-
Carrie Hutchinson PreSchool	76	500	304	272
Caterpillar	50	-	50	-
Clinic	50	140	-	190
Gifted and Talented	-	200	200	-
Guidance	124	225	-	349
Library	278	40	107	211
Magic with Magnets	-	450	450	-
Mentoring Program	272	-	199	73
Music	447	150	282	315
Playground	865	2,197	2,793	269
Physical Education	-	500	500	-
Pre K	-	2,044	1,343	701
Staff Development	3,722	-	1,257	2,465
Student Welfare	1,640	2,154	2,010	1,784
TAG	302	-	302	-
TVA	1,612	3,000	1,393	3,219
Teacher Welfare	1,271	1,825	2,573	523
Water Adept at Adaptation	-	386	386	-
Total restricted funds	<u>10,840</u>	<u>24,161</u>	<u>23,999</u>	<u>11,002</u>
Total	<u>\$ 49,343</u>	<u>\$ 93,880</u>	<u>\$ 74,121</u>	<u>\$ 69,102</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Copper Ridge Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 35,078	\$ 35,078
Restricted Funds		
Board of Education Allocation	19	19
Diversified Technology	2,299	2,299
Library	20,169	20,169
Parent/Teacher/Student	16,693	16,693
Sheila Hooks Memorial	1,300	1,300
Teacher Welfare	454	454
Total restricted funds	40,934	40,934
Total	\$ 76,012	\$ 76,012

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Copper Ridge Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,384	
Board of Education Allocation		20,687	1,597	
Field Trips		13,642	20,277	
Fines, Fees and Dues		6,280	-	
Fundraising		28,820	6,034	
Gifts and Donations		861	-	
Instruction		-	33,999	
Interest		357	-	
Operation and Maintenance		-	1,296	
Total general fund	<u>\$ 29,018</u>	<u>70,647</u>	<u>64,587</u>	<u>\$ 35,078</u>
Restricted Funds				
Art	80	-	80	-
Basic Education Program	-	6,700	6,700	-
Board of Education Allocation	400	-	381	19
Child Care	3,497	5,058	6,256	2,299
Diversified Technology	62	-	62	-
Grants	56	-	56	-
Library	21,884	1,902	3,617	20,169
Parent/Teacher/Student	9,110	16,783	9,200	16,693
Playground	500	-	500	-
Sheila Hooks Memorial	-	1,300	-	1,300
Teacher Welfare	855	2,338	2,739	454
Total restricted funds	<u>36,444</u>	<u>34,081</u>	<u>29,591</u>	<u>40,934</u>
Total	<u>\$ 65,462</u>	<u>\$ 104,728</u>	<u>\$ 94,178</u>	<u>\$ 76,012</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Corryton Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 3,773	\$ 3,773
Restricted Funds		
After School Day Care	1,800	1,800
Art	29	29
Library	203	203
Donations	4,634	4,634
Teacher Welfare	190	190
Total restricted funds	6,856	6,856
Total	\$ 10,629	\$ 10,629

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Corryton Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 6,028	
Board of Education Allocation		8,730	4,613	
Field Trips		6,079	6,540	
Fines, Fees and Dues		2,487	-	
Fundraising		15,616	3,536	
Gifts and Donations		958	-	
Instruction		-	18,566	
Interest		86	-	
Miscellaneous		194	-	
Operation and Maintenance		-	43	
Resale Items		759	681	
School Publications		4,416	4,404	
Total general fund	<u>\$ 8,859</u>	<u>39,325</u>	<u>44,411</u>	<u>\$ 3,773</u>
Restricted Funds				
After School Day Care	4,024	-	2,224	1,800
Art	29	-	-	29
Basic Education Program	-	3,100	3,100	-
Donation	90	7,858	3,314	4,634
Grants	49	-	49	-
Library	275	2,857	2,929	203
Mentoring Program	505	-	505	-
Physical Education	-	25	25	-
Special Education	24	-	24	-
Teacher Welfare	64	418	292	190
Total restricted funds	<u>5,060</u>	<u>14,258</u>	<u>12,462</u>	<u>6,856</u>
Total	<u>\$ 13,919</u>	<u>\$ 53,583</u>	<u>\$ 56,873</u>	<u>\$ 10,629</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Dogwood Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 23,076	\$ 23,076
Restricted Funds		
Art	1	1
Character Counts	160	160
Daycare	1,472	1,472
Donations	8,825	8,825
Emergency Outreach	3,691	3,691
Field Trip Scholarships	1	1
Grants	(3,390)	(3,390)
Library	1,845	1,845
Physical Education	31	31
TAG Recycling	147	147
Teacher Welfare	1,781	1,781
Total restricted funds	14,564	14,564
Total	\$ 37,640	\$ 37,640

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Dogwood Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 3,813	
Board of Education Allocation		18,447	2,816	
Field Trips		7,789	7,645	
Fines, Fees and Dues		2,181	-	
Fundraising		16,033	10,612	
Instruction		-	11,884	
Interest and Service Charges		75	-	
Operation and Maintenance		-	2,039	
Unrestricted Gifts and Donations		<u>726</u>	<u>-</u>	
Total general fund	<u>\$ 16,634</u>	<u>45,251</u>	<u>38,809</u>	<u>\$ 23,076</u>
Restricted Funds				
Art	1	-	-	1
Basic Education Program	562	10,801	11,363	-
Character Counts	196	-	36	160
Daycare	1,270	959	757	1,472
Donations	8,007	1,905	1,087	8,825
Emergency Outreach	2,372	2,029	710	3,691
Field Trip Scholarships	1	-	-	1
First Grade	-	449	449	-
Grants	(645)	21,435	24,180	(3,390)
Library	2,345	1,824	2,324	1,845
Physical Education	27	500	496	31
TAG Recycling	127	20	-	147
Teacher Welfare	<u>1,248</u>	<u>1,080</u>	<u>547</u>	<u>1,781</u>
Total restricted funds	<u>15,511</u>	<u>41,002</u>	<u>41,949</u>	<u>14,564</u>
Total	<u>\$ 32,145</u>	<u>\$ 86,253</u>	<u>\$ 80,758</u>	<u>\$ 37,640</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 East Knox County Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 47,980	\$ 47,980
Restricted Funds		
Day Care	8,430	8,430
Earthflag Recycling	298	298
Grants	250	250
Library	1,723	1,723
Mentoring	1,186	1,186
Physical Education	706	706
	3,601	3,601
Special Projects	347	347
Teacher Welfare	1,956	1,956
Total restricted funds	18,497	18,497
Total	\$ 66,477	\$ 66,477

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 East Knox County Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 2,739	
Board of Education Allocation		14,065	4,222	
Field Trips		4,838	8,020	
Fines, Fees and Dues		4,269	-	
Fundraising		20,726	4,332	
Gifts and Donations		32,421	-	
Instruction		-	44,792	
Operation and Maintenance		-	90	
Total general fund	<u>\$ 35,856</u>	<u>76,319</u>	<u>64,195</u>	<u>\$ 47,980</u>
Restricted Funds				
Art	131	-	131	-
Basic Education Program	-	7,200	7,200	-
Day Care	20,291	-	11,861	8,430
Earthflag Recycling	522	41	265	298
Grants	250	-	-	250
Library	1,357	366	-	1,723
Mentoring	1,413	-	227	1,186
Physical Education	667	500	461	706
Pre K	-	3,671	70	3,601
Special Program	3,985	-	3,638	347
Teacher Welfare	<u>2,325</u>	<u>2,309</u>	<u>2,678</u>	<u>1,956</u>
Total restricted funds	<u>30,941</u>	<u>14,087</u>	<u>26,531</u>	<u>18,497</u>
Total	<u>\$ 66,797</u>	<u>\$ 90,406</u>	<u>\$ 90,726</u>	<u>\$ 66,477</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut Primary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 26,397	\$ 26,397
Restricted Funds		
Donations	28,043	28,043
Fundraising	1,860	1,860
Greater School Partnership	593	593
Library	2,237	2,237
Social Committee	237	237
Total restricted funds	32,970	32,970
Total	\$ 59,367	\$ 59,367

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut Primary School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 2,108	
Board of Education Allocation		9,165	3,228	
Field Trips		13,614	14,422	
Fines, Fees and Dues		22,590	-	
Fundraising		66,795	14,806	
Gifts and Donations		3,533	-	
Instruction		-	57,369	
Interest		100	-	
Operation and Maintenance		-	12,426	
Total general fund	<u>\$ 14,959</u>	<u>115,797</u>	<u>104,359</u>	<u>\$ 26,397</u>
Restricted Funds				
After School Care	820	-	820	-
Basic Education Program	-	11,400	11,400	-
Donations	25,279	53,062	50,298	28,043
Fundraising	794	1,805	739	1,860
Grants	-	487	487	-
Greater School Partnership	1,136	-	543	593
Library	4,320	2,015	4,098	2,237
Social Committee	384	600	747	237
Total restricted funds	<u>32,733</u>	<u>69,369</u>	<u>69,132</u>	<u>32,970</u>
Total	<u>\$ 47,692</u>	<u>\$ 185,166</u>	<u>\$ 173,491</u>	<u>\$ 59,367</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut Intermediate School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 58,126	\$ 58,126
Restricted Funds		
Art	7	7
Donations	12,517	12,517
Greater School Partnership	319	319
Grandparents Day	313	313
Library	3,313	3,313
Teacher Welfare	1,980	1,980
Total restricted funds	18,449	18,449
Total	\$ 76,575	\$ 76,575

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut Intermediate School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 6,079	
Board of Education Allocation		13,386	1,933	
Field Trips		26,787	27,300	
Fines, Fees and Dues		22,079	-	
Fundraising		93,888	18,539	
Gifts and Donations		35,191	-	
Instruction		-	105,248	
Interest		991	-	
Operation and Maintenance		-	3,194	
Resale Items		4,256	2,167	
Total general fund	<u>\$ 26,008</u>	<u>196,578</u>	<u>164,460</u>	<u>\$ 58,126</u>
Restricted Funds				
Art	7	-	-	7
Basic Education Program	(47)	11,400	11,353	-
Day Care	21,169	-	21,169	-
Donations	9,064	12,041	8,588	12,517
Greater School Partnership	508	-	189	319
Grandparents Day	257	132	76	313
Library	3,173	3,374	3,234	3,313
Student Government Association	49	925	974	-
Teacher Welfare	1,399	4,221	3,640	1,980
Total restricted funds	<u>35,579</u>	<u>32,093</u>	<u>49,223</u>	<u>18,449</u>
Total	<u>\$ 61,587</u>	<u>\$ 228,671</u>	<u>\$ 213,683</u>	<u>\$ 76,575</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Fountain City Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 66,687	\$ 66,687
Restricted Funds		
Basic Education Program	46	46
Core Mentoring Team	27	27
Donations	85	85
Knox Co/Thomford	414	414
Library	2,316	2,316
Reading	36	36
Special Education	487	487
Special Projects	62	62
Teacher Welfare	10,356	10,356
Total restricted funds	13,829	13,829
Total	\$ 80,516	\$ 80,516

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Fountain City Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 2,182	
Board of Education Allocation		8,841	1,430	
Field Trips		1,733	3,362	
Fines, Fees, and Dues		3,795	-	
Fundraising		20,317	3,722	
Instruction		5,000	21,234	
Interest		459	-	
Operation and Maintenance		-	1,825	
Rent		349	-	
Resale Items		987	932	
Unrestricted Gifts and Donations		4,868	-	
Total general fund	<u>\$ 55,025</u>	<u>46,349</u>	<u>34,687</u>	<u>\$ 66,687</u>
Restricted Funds				
Basic Education Program	-	5,000	4,954	46
Core Mentoring Team	27	-	-	27
Donations	85	-	-	85
Knox Co/Thomford	481	-	67	414
Library	1,297	1,803	784	2,316
Reading	36	-	-	36
Special Education	515	150	178	487
Books	2,039	-	2,039	-
Special Projects	62	-	-	62
Teacher Welfare	10,350	475	469	10,356
Total restricted funds	<u>14,892</u>	<u>7,428</u>	<u>8,491</u>	<u>13,829</u>
Total	<u>\$ 69,917</u>	<u>\$ 53,777</u>	<u>\$ 43,178</u>	<u>\$ 80,516</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Gap Creek Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 11,281	\$ 11,281
Restricted Funds		
Library	322	322
Total restricted funds	322	322
Total	\$ 11,603	\$ 11,603

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gap Creek Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 306	
Board of Education Allocation		3,287	771	
Field Trips		3,582	3,472	
Fines, Fees, & Dues		1,357	-	
Fundraising		9,182	1,851	
Instruction		-	6,605	
Interest		4	-	
Operations and Maintenance		-	130	
Unrestricted Gifts/Donations		<u>1,251</u>	<u>-</u>	
Total general fund	<u>\$ 5,753</u>	<u>18,663</u>	<u>13,135</u>	<u>\$ 11,281</u>
Restricted Funds				
Basic Education Program	-	1,600	1,600	-
Library	<u>814</u>	<u>4,231</u>	<u>4,723</u>	<u>322</u>
Total restricted funds	<u>814</u>	<u>5,831</u>	<u>6,323</u>	<u>322</u>
Total	<u>\$ 6,567</u>	<u>\$ 24,494</u>	<u>\$ 19,458</u>	<u>\$ 11,603</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Gibbs Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash	
	Equivalents	Fund Balance
General Fund	\$ 39,802	\$ 39,802
Restricted Funds		
Core Mentoring	213	213
Library	7,610	7,610
Teacher Welfare	46	46
Total restricted funds	7,869	7,869
Total	\$ 47,671	\$ 47,671

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gibbs Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administraton		\$ -	\$ 2,490	
Board of Education Allocation		12,183	12,288	
Field Trips		9,139	11,205	
Fines, Fees & Dues		16,249	-	
Fundraising		45,798	9,479	
Incentives		-	142	
Instruction		-	38,049	
Interest		88	-	
Operation & Maintenance		-	8,659	
Resale Items		864	-	
Stamps		-	612	
Unrestricted Gifts/Donations		14,134	-	
Total general fund	<u>\$ 24,271</u>	<u>98,455</u>	<u>82,924</u>	<u>\$ 39,802</u>
Restricted Funds				
Basic Education Program	-	9,200	9,200	-
Core Mentoring	484	-	271	213
Daycare	1,822	1,047	2,869	-
Grants	814	1,637	2,451	-
Library	5,780	10,391	8,561	7,610
Teacher Welfare	138	2,177	2,269	46
Total restricted funds	<u>9,038</u>	<u>24,452</u>	<u>25,621</u>	<u>7,869</u>
Total	<u>\$ 33,309</u>	<u>\$ 122,907</u>	<u>\$ 108,545</u>	<u>\$ 47,671</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Green Magnet Academy
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 28,676	\$ 28,676
Restricted Funds		
Art	15	15
Energy Award Initiative	2,625	2,625
Grants	5,246	5,246
Library	696	696
Nursery School	324	324
Physical Education	63	63
Playground Equipment	9,178	9,178
Pryme Time Donations	3,055	3,055
Teacher Welfare	281	281
Total restricted funds	21,483	21,483
Total	\$ 50,159	\$ 50,159

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Green Magnet Academy
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,262	
Board of Education Allocation		34,701	20,926	
Field Trips		-	223	
Fines, Fees, and Dues		460	-	
Fundraising		7,795	2,924	
Instruction		-	14,145	
Interest		78	-	
Operations and Maintenance		-	800	
Resale Items		47	38	
Unrestricted Gift and Donations		628	-	
Total general fund	<u>\$ 26,285</u>	<u>43,709</u>	<u>41,318</u>	<u>\$ 28,676</u>
Restricted Funds				
Art	15	-	-	15
Basic Education Program	-	5,200	5,200	-
Energy Award Initiative	-	2,625	-	2,625
Grants	235	6,500	1,489	5,246
Library	428	305	37	696
Nursery School	-	1,000	676	324
Physical Education	5	500	442	63
Playground Equipment	8,183	995	-	9,178
Pryme Time Donations	3,951	1,000	1,896	3,055
Teacher Welfare	90	775	584	281
Total restricted funds	<u>12,907</u>	<u>18,900</u>	<u>10,324</u>	<u>21,483</u>
Total	<u>\$ 39,192</u>	<u>\$ 62,609</u>	<u>\$ 51,642</u>	<u>\$ 50,159</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 54,039	\$ 54,039
Restricted Funds		
Core Mentoring Team	316	316
Doantion	156	156
Incentives	8,378	8,378
Library	1,741	1,741
Memorial	305	305
Teacher Welfare	32	32
Total restricted funds	10,928	10,928
Total	\$ 64,967	\$ 64,967

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,145	
Board of Education Allocation		8,845	1,527	
Field Trips		30,951	33,181	
Fines, Fees Dues		9,806	-	
Fundraising		30,020	7,164	
Instruction		-	45,522	
Interest		138	-	
Operation & Maintenance		-	2,050	
Reimbursements		553	-	
Resale Items		9,608	-	
Unrestricted Gifts/Donations		<u>3,689</u>	<u>-</u>	
Total general fund	<u>\$ 52,018</u>	<u>93,610</u>	<u>91,589</u>	<u>\$ 54,039</u>
Restricted Funds				
Basic Education Program	-	9,400	9,400	-
Core Mentoring Team	1,203	-	887	316
Donation	500	439	783	156
Incentives	8,378	-	-	8,378
Library	1,332	744	335	1,741
Memorial	305	-	-	305
Teacher Welfare	659	1,171	1,798	32
Technology	<u>2,020</u>	<u>-</u>	<u>2,020</u>	<u>-</u>
Total restricted funds	<u>14,397</u>	<u>11,754</u>	<u>15,223</u>	<u>10,928</u>
Total	<u>\$ 66,415</u>	<u>\$ 105,364</u>	<u>\$ 106,812</u>	<u>\$ 64,967</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Hardin Valley Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 91,212	\$ 91,212
Restricted funds		
Grants	441	441
Library	4,450	4,450
Special Education	30	30
Teacher Welfare	920	920
Total restricted funds	5,841	5,841
Total	\$ 97,053	\$ 97,053

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Hardin Valley Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 4,723	
Board of Education Allocation		16,876	2,396	
Field Trips		18,857	22,690	
Fines, Fees & Dues		22,253	-	
Fundraising		64,553	16,783	
Instruction		-	111,067	
Interest		644	-	
Operation & Maintenance		-	817	
Resale Items		21,849	9,697	
Security		-	181	
Sale of School Publications		12,862	12,944	
Unrestricted Gifts/Donations		40,855	-	
Total general fund	<u>\$ 73,761</u>	<u>198,749</u>	<u>181,298</u>	<u>\$ 91,212</u>
Restricted Funds				
Basic Education Program	-	11,800	11,800	-
Daycare	18,534	-	18,534	-
Grants	1,552	-	1,111	441
Library	4,399	10,843	10,792	4,450
Physical Education	39	-	39	-
Special Education	446	-	416	30
Teacher Welfare	29	2,586	1,695	920
Total restricted funds	<u>24,999</u>	<u>25,229</u>	<u>44,387</u>	<u>5,841</u>
Total	<u>\$ 98,760</u>	<u>\$ 223,978</u>	<u>\$ 225,685</u>	<u>\$ 97,053</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Inskip Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 21,730	\$ 21,730
Restricted Funds		
Art	588	588
Daycare	3,855	3,855
Future Teachers of America	1,000	1,000
Grants	2,358	2,358
Library	424	424
Playground	152	152
Special Education	13	13
Total restricted funds	8,390	8,390
Total	\$ 30,120	\$ 30,120

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Inskip Elementary School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 6,373	
Board of Education Allocation		16,333	3,097	
Field Trips		3,571	5,997	
Fines, Fees & Drives		881	-	
Fundraising		16,145	8,247	
Instruction		-	4,457	
Operation and Maintenance		-	61	
Other		9	10	
Rent		-	-	
Resale Items		2,569	2,133	
Unrestricted Gifts/Donations		3,219	139	
Total general fund	<u>\$ 9,517</u>	<u>42,727</u>	<u>30,514</u>	<u>\$ 21,730</u>
Restricted Funds				
Art	438	500	350	588
Basic Education Program	(17)	8,007	7,990	-
Daycare	3,878	3,102	3,125	3,855
Future Teachers of America	-	1,000	-	1,000
Grants	2,214	750	606	2,358
Library	410	14	-	424
Playground	10,152	-	10,000	152
Special Education	13	-	-	13
Total restricted funds	<u>17,088</u>	<u>13,373</u>	<u>22,071</u>	<u>8,390</u>
Total	<u>\$ 26,605</u>	<u>\$ 56,100</u>	<u>\$ 52,585</u>	<u>\$ 30,120</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 73,875	\$ 73,875
Restricted Funds		
Art	1,965	1,965
Day Care	16,938	16,938
Donations	134	134
Governor's Pre-K	2,919	2,919
Grants	1,951	1,951
Library	7,764	7,764
Mentoring	847	847
Physical Education	287	287
PTA Enrichment Allocation	24,221	24,221
Teacher Welfare	5,250	5,250
Technology	6,740	6,740
Total restricted funds	69,016	69,016
Total	\$ 142,891	\$ 142,891

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,705	
Board of Education Allocation		21,124	4,329	
Field Trips		42,076	41,258	
Fines, Fees & Dues		15,856	-	
Fundraising		49,707	10,097	
Instruction		-	44,838	
Interest		781	-	
Operation & Maintenance		-	9,091	
Resale Items		4,458	3,705	
Unrestricted Gifts/Donations		3,735	-	
Total general fund	<u>\$ 53,161</u>	<u>137,737</u>	<u>117,023</u>	<u>\$ 73,875</u>
Restricted Funds				
Art	1,965	-	-	1,965
Basic Education Program	1,303	14,205	15,508	-
Day Care	17,929	-	991	16,938
Donations	134	-	-	134
Governor's Pre-K	5,447	1,000	3,528	2,919
Grants	1,951	-	-	1,951
Library	7,835	4,731	4,802	7,764
Mentoring	847	-	-	847
Physical Education	164	232	109	287
PTA Enrichment Allocation	25,259	8,614	9,652	24,221
Teacher Welfare	3,573	2,676	999	5,250
Technology	3,814	12,569	9,643	6,740
Total restricted funds	<u>70,221</u>	<u>44,027</u>	<u>45,232</u>	<u>69,016</u>
Total	<u>\$ 123,382</u>	<u>\$ 181,764</u>	<u>\$ 162,255</u>	<u>\$ 142,891</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Lonsdale Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 11,787	\$ 11,787
Restricted Funds		
Art	40	40
Class Accounts	93	93
Core Mentoring Team	654	654
Donations	8,443	8,443
Library	129	129
Outdoor Grant	218	218
Physical Education	500	500
Recycling	8	8
Teacher Welfare	60	60
Total restricted funds	10,145	10,145
Total	\$ 21,932	\$ 21,932

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Lonsdale Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administrataton		\$ -	\$ 891	
Board of Education Allocation		4,665	405	
Field Trips		-	1,455	
Fundraising		5,384	727	
Gate Receipts		225	-	
Instruction		-	4,046	
Operation & Maintenance		-	3,645	
Refunds and Reimbursements		2,054	-	
Sale of School Publications		40	40	
Total general fund	<u>\$ 10,628</u>	<u>12,368</u>	<u>11,209</u>	<u>\$ 11,787</u>
Restricted Funds				
Art	40	-	-	40
BEP	-	5,200	5,200	-
Class Accounts	-	4,526	4,433	93
Core Mentoring Team	696	-	42	654
Donations	16,557	4,080	12,194	8,443
Library	721	430	1,022	129
Outdoor Grant	218	-	-	218
Physical Education	22	500	22	500
Recycling	53	8	53	8
Student Donations	356	-	356	-
TAP	30	-	30	-
Teacher Welfare	157	1,522	1,619	60
Total restricted funds	<u>18,850</u>	<u>16,266</u>	<u>24,971</u>	<u>10,145</u>
Total	<u>\$ 29,478</u>	<u>\$ 28,634</u>	<u>\$ 36,180</u>	<u>\$ 21,932</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Maynard Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 37,211	\$ 37,211
Restricted Funds		
Basic Education Program	9	9
Education Grant	4,008	4,008
Grants	79	79
Library	21	21
Chorus	125	125
Physical Education	379	379
Special Education	7	7
Student Development	3,591	3,591
Teacher Welfare	107	107
Wish List	5,257	5,257
Total restricted funds	13,583	13,583
Total	\$ 50,794	\$ 50,794

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Maynard Elementary School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 31, 2011</u>
General Fund				
Administration		\$ -	\$ 2,122	
Board of Education Allocations		5,075	2,378	
Fines, Fees, and Dues		175	-	
Fund Raising		6,771	2,847	
Gifts and Donations		571	-	
Instruction		-	2,422	
Interest		275	-	
Total general fund	<u>\$ 34,113</u>	<u>12,867</u>	<u>9,769</u>	<u>\$ 37,211</u>
Restricted Funds				
Basic Education Program	-	3,100	3,091	9
Chess Club	25	-	25	-
Concession	61	-	61	-
Education Grant	-	5,000	992	4,008
Grants	1,877	1,416	3,214	79
Library	1	20	-	21
Chorus	125	-	-	125
Physical Education	-	400	21	379
Special Education	123	150	266	7
Student Development	4,157	1,463	2,029	3,591
Teacher Welfare	145	359	397	107
Wish List	<u>2,261</u>	<u>5,225</u>	<u>2,229</u>	<u>5,257</u>
Total restricted funds	<u>8,775</u>	<u>17,133</u>	<u>12,325</u>	<u>13,583</u>
Total	<u>\$ 42,888</u>	<u>\$ 30,000</u>	<u>\$ 22,094</u>	<u>\$ 50,794</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Mooreland Heights Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 21,310	\$ 21,310
Restricted Funds		
Choir	1,161	1,161
Library	542	542
Physical Education	87	87
TN Arts Commission Grants	3,886	3,886
Total restricted funds	5,676	5,676
Total	\$ 26,986	\$ 26,986

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Mooreland Heights Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 183	
Board of Education Allocation		7,072	2,205	
Field Trips		3,379	3,956	
Fines, Fees & Dues		6,453	-	
Fundraising		12,239	2,361	
Instruction		-	13,404	
Interest		221	4,306	
Unrestricted Gifts & Donations		3,770	-	
Total general fund	<u>\$ 14,591</u>	<u>33,134</u>	<u>26,415</u>	<u>\$ 21,310</u>
Restricted Funds				
Basic Education Program	-	4,600	4,600	-
Choir	-	1,161	-	1,161
Library	-	2,655	2,113	542
Physical Education	-	575	488	87
TN Arts Commission Grants	690	59,880	56,684	3,886
Total restricted funds	<u>690</u>	<u>68,871</u>	<u>63,885</u>	<u>5,676</u>
Total	<u>\$ 15,281</u>	<u>\$ 102,005</u>	<u>\$ 90,300</u>	<u>\$ 26,986</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Mount Olive Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 64,373	\$ 64,373
Restricted Funds		
Community Education	44	44
Grants	5,783	5,783
Library	640	640
Mentoring	821	821
Physical Education	217	217
Special Education	22	22
Special School Projects	1,876	1,876
Staff Development Donation	1,071	1,071
Teacher Welfare	757	757
Total restricted funds	11,231	11,231
Total	\$ 75,604	\$ 75,604

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Mount Olive Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,021	
Board of Education Allocation		7,967	1,965	
Field Trips		2,562	4,019	
Fines, Fees & Dues		7,521	-	
Fundraising		16,766	3,334	
Instruction		-	11,689	
Interest		375	-	
Operation and Maintenance		-	42	
Unrestricted Gifts/Donations		6,279	-	
Total general fund	<u>\$ 45,973</u>	<u>41,470</u>	<u>23,070</u>	<u>\$ 64,373</u>
Restricted Funds				
Basic Education Program	-	4,000	4,000	-
Community Education	194	15	165	44
Grants	-	10,000	4,217	5,783
Library	-	5,401	4,761	640
Mentoring	821	-	-	821
Physical Education	-	650	433	217
Special Education	22	-	-	22
Special School Projects	2,155	-	279	1,876
Staff Development Donation	842	300	71	1,071
Teacher Welfare	855	100	198	757
Total restricted funds	<u>4,889</u>	<u>20,466</u>	<u>14,124</u>	<u>11,231</u>
Total	<u>\$ 50,862</u>	<u>\$ 61,936</u>	<u>\$ 37,194</u>	<u>\$ 75,604</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 New Hopewell Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 87,394	\$ 87,394
Restricted Funds		
Donation - Mrs. White	4	4
Grants	457	457
Library	1,647	1,647
Office Donation	390	390
Recycling	68	68
Student/Family Welfare	106	106
Teacher Welfare	3,772	3,772
Technology	2,310	2,310
Yearbook	410	410
Total restricted funds	9,164	9,164
Total	\$ 96,558	\$ 96,558

KNOX COUNTY SCHOOL ACTIVITY FUNDS
New Hopewell Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,238	
Board of Education Allocations		1,284	869	
Field Trips		4,609	5,273	
Fines, Fees & Dues		7,131	-	
Fundraising		15,499	11,632	
Instruction		-	2,565	
Interest		500	-	
Operation & Maintenance		-	6,872	
Unrestricted Gifts/Donations		2,408	-	
Total general fund	<u>\$ 85,412</u>	<u>31,431</u>	<u>29,449</u>	<u>\$ 87,394</u>
Restricted Funds				
Basic Education Program	-	3,900	3,900	-
Donation - Mrs. White	50	-	46	4
Grants	-	550	93	457
Library	1,520	127	-	1,647
Lost Textbook	34	45	79	-
Office Donation	390	-	-	390
Recycling	68	-	-	68
Student/Family Welfare	86	20	-	106
Student Government Association	9	1,970	1,979	-
Teacher Welfare	518	4,892	1,638	3,772
Technology	2,310	-	-	2,310
Yearbook	808	3,550	3,948	410
Total restricted funds	<u>5,793</u>	<u>15,054</u>	<u>11,683</u>	<u>9,164</u>
Total	<u>\$ 91,205</u>	<u>\$ 46,485</u>	<u>\$ 41,132</u>	<u>\$ 96,558</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Norwood Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 66,423	\$ 66,423
Restricted Funds		
Athletics	281	281
Grants	3,259	3,259
Library Grant	776	776
Student Council	519	519
Technology	274	274
Total restricted funds	5,109	5,109
Total	\$ 71,532	\$ 71,532

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Norwood Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 549	
Board of Education Allocation		12,024	3,533	
Field Trips		7,853	9,683	
Fines, Fees, and Dues		1,182	-	
Fundraising		17,218	2,698	
Gifts and Donations		1,614	-	
Instruction		-	11,907	
Interest		90		
Operation and Maintenance		-	1,122	
Resale Items		105	-	
Total general fund	<u>\$ 55,829</u>	<u>40,086</u>	<u>29,492</u>	<u>\$ 66,423</u>
Restricted Funds				
Athletics	83	305	107	281
Basic Education Program	-	6,200	6,200	-
Grants	-	3,259	-	3,259
Library Grant	1,030	748	1,002	776
Student Council	562	1,520	1,563	519
Technology	274	-	-	274
Total restricted funds	<u>1,949</u>	<u>12,032</u>	<u>8,872</u>	<u>5,109</u>
Total	<u>\$ 57,778</u>	<u>\$ 52,118</u>	<u>\$ 38,364</u>	<u>\$ 71,532</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Pleasant Ridge Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 29,779	\$ 29,779
Restricted Funds		
Day Care	3,604	3,604
Kindergarten	6	6
Landscape	926	926
Library	1,895	1,895
Mentoring Team	(1)	(1)
Music	79	79
Pre K	1,332	1,332
Teacher Welfare	3,089	3,089
Yearbook	1,415	1,415
1st Grade	6	6
5th Grade	74	74
Total restricted funds	12,425	12,425
Total	\$ 42,204	\$ 42,204

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Pleasant Ridge Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
General Fund				
Administration		\$ -	\$ 2,973	
Board of Education Allocation		8,955	3,041	
Field Trips		6,090	6,676	
Fines, Fees & Dues		4,375	-	
Fundraising		22,368	5,421	
Instruction		-	11,063	
Interest		204	-	
Miscellaneous		315	-	
Operation & Maintenance		-	753	
Rent		223	-	
Unrestricted Gifts/Donations		1,916	4,719	
Total general fund	<u>\$ 19,979</u>	<u>44,446</u>	<u>34,646</u>	<u>\$ 29,779</u>
Restricted Funds				
Basic Education Program	-	4,800	4,800	-
Day Care	4,280	1,034	1,710	3,604
Kindergarten	6	-	-	6
Landscape	383	543	-	926
Library	2,623	5,190	5,918	1,895
Mentoring Team	(1)	-	-	(1)
Music	20	400	341	79
Pre K	1,595	500	763	1,332
Recycling	178	717	895	-
Teacher Welfare	2,758	637	306	3,089
Yearbook	-	3,305	1,890	1,415
1st Grade	6	-	-	6
5th Grade	74	-	-	74
Total restricted funds	<u>11,922</u>	<u>17,126</u>	<u>16,623</u>	<u>12,425</u>
Total	<u>\$ 31,901</u>	<u>\$ 61,572</u>	<u>\$ 51,269</u>	<u>\$ 42,204</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Pond Gap Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 25,333	\$ 25,333
Restricted Funds		
After School Care	1,427	1,427
Grants	157	157
Library	511	511
Mentoring	425	425
Physical Education	246	246
Playground Donation	1,280	1,280
Recycling Fund	448	448
Teacher Welfare	2,842	2,842
Total restricted funds	7,336	7,336
Total	\$ 32,669	\$ 32,669

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Pond Gap Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,684	
Board of Education Allocation		18,104	1,415	
Field Trips		785	7,544	
Fines, Fees, Dues		710	-	
Fundraising		9,934	2,235	
Gifts and Donations		5,470	-	
Instruction		-	10,660	
Interest		57	-	
Other		-	179	
Total general fund	<u>\$ 13,990</u>	<u>\$ 35,060</u>	<u>\$ 23,717</u>	<u>\$ 25,333</u>
Restricted Funds				
After School Care	4,556	-	3,129	1,427
Basic Education Program	-	6,200	6,200	-
Grants	199	298	340	157
Library	738	2,995	3,222	511
Memorials	-	280	280	-
Mentoring Team	425	-	-	425
Physical Education	246	-	-	246
Playground Donation	1,980	500	1,200	1,280
Recycling Fund	31	593	176	448
Teacher Welfare	<u>1,785</u>	<u>8,800</u>	<u>7,743</u>	<u>2,842</u>
Total restricted funds	<u>9,960</u>	<u>19,666</u>	<u>22,290</u>	<u>7,336</u>
Total	<u>\$ 23,950</u>	<u>\$ 54,726</u>	<u>\$ 46,007</u>	<u>\$ 32,669</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell Elementary
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 44,637	\$ 44,637
Restricted Funds		
Art	219	219
Computers/Technology	557	557
Library	869	869
New Teacher Induction	46	46
Parent/Teacher/Student	12,439	12,439
Shades of Development Daycare	1,260	1,260
Special Education	174	174
Teacher Welfare	773	773
Total restricted funds	16,337	16,337
Total	\$ 60,974	\$ 60,974

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,686	
Board of Education Allocation		9,473	1,680	
Field Trips		16,080	15,285	
Fines, Fees, and Dues		18,754	-	
Fundraising		48,575	9,014	
Gifts and Donations		5,512	-	
Instruction		-	64,008	
Interest		422	-	
Operation and Maintenance		-	2,230	
Resale Items		2,457	2,580	
Total general fund	<u>\$ 39,847</u>	<u>101,273</u>	<u>96,483</u>	<u>\$ 44,637</u>
Restricted Funds				
Art	270	-	51	219
Basic Education Program	-	10,800	10,800	-
Computers/Technology	200	500	143	557
Library	1,670	19,725	20,526	869
New Teacher Induction	307	-	261	46
Parent/Teacher/Student	11,379	23,176	22,116	12,439
Shades of Development Daycare	6,391	-	5,131	1,260
Special Education	80	725	631	174
Teacher Welfare	224	2,067	1,518	773
Track	-	40	40	-
Total restricted funds	<u>20,521</u>	<u>57,033</u>	<u>61,217</u>	<u>16,337</u>
Total	<u>\$ 60,368</u>	<u>\$ 158,306</u>	<u>\$ 157,700</u>	<u>\$ 60,974</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Ritta Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 37,959	\$ 37,959
Restricted Funds		
Art	42	42
Basic Education Program	(2)	(2)
Core Mentoring	164	164
Daycare	12,688	12,688
Grants	817	817
Library	487	487
Music Department	126	126
Physical Education	200	200
Pre K	(1)	(1)
PTSO	1,318	1,318
Special Education	147	147
Teacher Welfare	1,579	1,579
Technology	14	14
Total restricted funds	17,579	17,579
Total	\$ 55,538	\$ 55,538

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Ritta Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 6,465	
Board of Education Allocation		8,932	1,753	
Field Trips		10,482	11,295	
Fines, Fees, and Dues		6,444	-	
Fundraising		30,535	24,765	
Gifts and Donations		6,723	-	
Instruction		-	17,282	
Interest		479	-	
Operation and Maintenance		-	12,116	
Other		128	-	
Resale Items		5,477	5,241	
Total general fund	<u>\$ 47,676</u>	<u>69,200</u>	<u>78,917</u>	<u>\$ 37,959</u>
Restricted Funds				
Art	-	42	-	42
Basic Education Program	183	6,500	6,685	(2)
Core Mentoring	873	-	709	164
Daycare	11,046	4,294	2,652	12,688
Grants	817	-	-	817
Library	1,301	3,104	3,918	487
Music Department	500	80	454	126
Physical Education	200	-	-	200
Pre K	445	-	446	(1)
PTSO	1,823	10,176	10,681	1,318
Special Education	148	-	1	147
Teacher Welfare	1,293	1,175	889	1,579
Technology	14	-	-	14
Total restricted funds	<u>18,643</u>	<u>25,371</u>	<u>26,435</u>	<u>17,579</u>
Total	<u>\$ 66,319</u>	<u>\$ 94,571</u>	<u>\$ 105,352</u>	<u>\$ 55,538</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Rocky Hill Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 24,857	\$ 24,857
Restricted Funds		
Donations	2,661	2,661
Kids Club	318	318
Teacher Welfare	1,650	1,650
Total restricted funds	4,629	4,629
Total	\$ 29,486	\$ 29,486

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Rocky Hill Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Board of Education Allocation		\$ 12,800	\$ 2,682	
Field Trips		17,112	19,987	
Fines, Fees, and Dues		15,475	-	
Fundraising		41,877	8,651	
Instruction		-	54,269	
Interest		346	-	
Operation and Maintenance		-	288	
Total general fund	<u>\$ 23,124</u>	<u>87,610</u>	<u>85,877</u>	<u>\$ 24,857</u>
Restricted Funds				
Basic Education Program	-	8,200	8,200	-
Day Care	14,259	-	14,259	-
Donations	19,723	20,581	37,643	2,661
Kids Club	416	-	98	318
Teacher Welfare	1,344	1,505	1,199	1,650
Total restricted funds	<u>35,742</u>	<u>30,286</u>	<u>61,399</u>	<u>4,629</u>
Total	<u>\$ 58,866</u>	<u>\$ 117,896</u>	<u>\$ 147,276</u>	<u>\$ 29,486</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Sarah Moore Greene Magnet School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 41,642	\$ 41,642
Restricted Funds		
Basic Education Program	6,293	6,293
CDC	355	355
Child Care	2,525	2,525
Classroom Projects	207	207
Field Day	20	20
Grants	2,491	2,491
Library	3,751	3,751
Physical Education	1,314	1,314
Pre-K	1,408	1,408
Teacher Welfare	157	157
Total restricted funds	18,521	18,521
Total	\$ 60,163	\$ 60,163

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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,491	
Board of Education Allocation		41,942	31,594	
Field Trips		2,062	11,859	
Fines, Fees & Drives		540	-	
Fundraising		23,497	3,780	
Instruction		-	5,414	
Interest		329	-	
Operation & Maintenance		-	8,654	
Other		21	254	
Unrestricted Gifts/Donations		5,369	-	
Total general fund	<u>\$ 30,928</u>	<u>73,760</u>	<u>63,046</u>	<u>\$ 41,642</u>
Restricted Funds				
Basic Education Program	-	11,000	4,707	6,293
CDC	355	-	-	355
Child Care	1,017	2,607	1,099	2,525
Classroom Projects	207	-	-	207
Field Day	20	-	-	20
Grants	(515)	5,109	2,103	2,491
Library	4,113	2,749	3,111	3,751
Physical Education	1,849	1,543	2,078	1,314
Pre K	1,466	1,384	1,442	1,408
Teacher Welfare	17	1,188	1,048	157
Total restricted funds	<u>8,529</u>	<u>25,580</u>	<u>15,588</u>	<u>18,521</u>
Total	<u>\$ 39,457</u>	<u>\$ 99,340</u>	<u>\$ 78,634</u>	<u>\$ 60,163</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Sequoyah Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 17,757	\$ 17,757
Restricted Funds		
Annuals	1,514	1,514
Day Care	6,841	6,841
Donations	234	234
Library	9,338	9,338
Mentoring	693	693
PE Allocation	4	4
School Mall	8	8
Science Lab	6	6
Special Education	136	136
Student Government	52	52
Teacher Welfare	336	336
Total restricted funds	19,162	19,162
Total	\$ 36,919	\$ 36,919

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Sequoyah Elementary School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,652	
Board of Education Allocation		925	962	
Fieldtrips		10,045	10,703	
Fines, Fees, & Dues		10,367	-	
Fundraising		45,345	10,484	
Instruction		-	72,371	
Interest		340	-	
Operation & Maintenance		-	5,797	
Resale Items		1,228	1,553	
Unrestricted Gifts/Donations		34,906	-	
Total general fund	<u>\$ 19,123</u>	<u>\$ 103,156</u>	<u>\$ 104,522</u>	<u>\$ 17,757</u>
Restricted Funds				
Annuals	1,031	7,100	6,617	1,514
Basic Education Program	-	4,800	4,800	-
Day Care	9,210	2,256	4,625	6,841
Donations	429	-	195	234
Library	7,796	3,536	1,994	9,338
Mentoring	693	-	-	693
PE Allocation	200	-	196	4
School Mall	8	-	-	8
Science Lab	145	2,300	2,439	6
Special Education	136	-	-	136
Student Government Association	52	-	-	52
Teacher Welfare	441	1,122	1,227	336
Third Grade	161	-	161	-
Total restricted funds	<u>20,302</u>	<u>21,114</u>	<u>22,254</u>	<u>19,162</u>
Total	<u>\$ 39,425</u>	<u>\$ 124,270</u>	<u>\$ 126,776</u>	<u>\$ 36,919</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Shannondale Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 17,357	\$ 17,357
Restricted Funds		
Art	206	206
Donations	828	828
Enrichment Fund	46	46
Fifth Grade Awards	30	30
Grants	9	9
Kindergarten	96	96
Landscaping	154	154
Library	2,314	2,314
Physical Education	1,351	1,351
Staff Development	372	372
Teacher Welfare	391	391
Total restricted funds	5,797	5,797
Total	\$ 23,154	\$ 23,154

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Shannondale Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
General Fund				
Administration		\$ -	\$ 944	
Board of Education Allocation		4,292	5,662	
Field Trips		15,147	15,309	
Fines, Fees & Dues		10,394	-	
Fundraising		25,614	5,954	
Instruction		-	33,671	
Interest		1	-	
Operation & Maintenance		-	1,022	
Refunds & Reimbursements		-	-	
Unrestricted Gifts/Donations		41	-	
Total general fund	\$ 24,430	\$ 55,489	\$ 62,562	\$ 17,357
Restricted Funds				
Art	206	-	-	206
Basic Education Program	68	5,100	5,168	-
Donations	1,151	8,353	8,676	828
Enrichment Fund	1,891	-	1,845	46
Fifth Grade Awards	30	-	-	30
Grants	9	-	-	9
Kindergarten	96	-	-	96
Landscaping	154	-	-	154
Library	3,597	6,613	7,896	2,314
Physical Education	836	2,015	1,500	1,351
Special Education	15	-	15	-
Staff Development	683	-	311	372
Teacher Welfare	78	581	268	391
Technology	2,750	18,119	20,869	-
Total restricted funds	11,564	40,781	46,548	5,797
Total	\$ 35,994	\$ 96,270	\$ 109,110	\$ 23,154

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South Knoxville Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 56,657	\$ 56,657
Restricted Funds		
Chorus/music/piano	170	170
Donations	2,015	2,015
Environmental Club	85	85
Grants	3,149	3,149
Health	29	29
Library	321	321
Pre-K	2,775	2,775
Physical Education	69	69
Reading Material Allocation	240	240
Student Council	296	296
Teacher Welfare	2,811	2,811
Yearbook	889	889
Total restricted funds	12,849	12,849
Total	\$ 69,506	\$ 69,506

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South Knoxville Elementary
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,537	
Board of Education Allocation		490	490	
Field Trips		710	948	
Fines, Fees, and Dues		2,160	-	
Fundraising		6,217	1,260	
Instruction		-	3,267	
Interest		356	-	
Reimbursements		652	-	
Total general fund	<u>\$ 53,574</u>	<u>10,585</u>	<u>7,502</u>	<u>\$ 56,657</u>
Restricted Funds				
Basic Education Program	-	2,700	2,700	-
Chorus/music/piano	170	-	-	170
Donations	2,048	1,208	1,241	2,015
Environmental Club	800	-	715	85
Grants	4,598	3,856	5,305	3,149
Health	-	50	21	29
Kindergarten	36	200	236	-
Library	199	1,413	1,291	321
Pre K - Judith C. Hiscock, Ph.D.	5,210	500	2,935	2,775
Physical Education	-	500	431	69
Reading Material Allocation	240	-	-	240
Special Education	210	75	285	-
Student Council	500	130	334	296
Teacher Welfare	3,235	336	760	2,811
Yearbook	631	420	162	889
Total restricted funds	<u>17,877</u>	<u>11,388</u>	<u>16,416</u>	<u>12,849</u>
Total	<u>\$ 71,451</u>	<u>\$ 21,973</u>	<u>\$ 23,918</u>	<u>\$ 69,506</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Spring Hill Elementary
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	<u>Cash and Cash Equivalents</u>	<u>Fund Balance</u>
General fund	\$ 28,635	\$ 28,635
Restricted funds		
Day Care	7,875	7,875
Grants	2,482	2,482
Library	759	759
Student Government Association	196	196
Teacher Welfare	2,028	2,028
Total restricted funds	<u>13,340</u>	<u>13,340</u>
Total	<u>\$ 41,975</u>	<u>\$ 41,975</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Spring Hill Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General fund				
Administration		\$ -	\$ 6,701	
Board of Education Allocation		9,926	4,056	
Field Trips		3,719	4,191	
Fines, Fees, and Dues		11,723	-	
Fundraising		26,239	8,485	
Gifts and Donations		4,859	-	
Instruction		-	18,457	
Interest		227	-	
Miscellaneous		-	1,118	
Operation and Maintenance		-	10,613	
Resale Items		2,192	2,013	
Total general fund	<u>\$ 25,384</u>	<u>58,885</u>	<u>55,634</u>	<u>\$ 28,635</u>
Restricted funds				
Basic Education Program	-	6,800	6,800	-
Day Care	7,487	1,000	612	7,875
Grants	2,390	1,418	1,326	2,482
Library	815	476	532	759
Snack Fund	404	-	404	-
Student Government Association	196	-	-	196
Teacher Welfare	904	2,721	1,597	2,028
Total restricted funds	<u>12,196</u>	<u>12,415</u>	<u>11,271</u>	<u>13,340</u>
Total	<u>\$ 37,580</u>	<u>\$ 71,300</u>	<u>\$ 66,905</u>	<u>\$ 41,975</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Sterchi Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 15,135	\$ 15,135
Restricted Funds		
Library	89	89
Memorials	3,267	3,267
Mentoring	460	460
Physical Education	1	1
Teacher Welfare	1,002	1,002
Total restricted funds	4,819	4,819
Total	\$ 19,954	\$ 19,954

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Sterchi Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,630	
Board of Education Allocation		7,863	3,435	
Field Trips		13,258	16,730	
Fines, Fees, and Dues		6,073	-	
Fundraising		25,566	5,591	
Gifts and Donations		16,644	-	
Instruction		1,101	42,557	
Interest		228	-	
Operation and Maintenance		-	180	
Total general fund	<u>\$ 14,525</u>	<u>70,733</u>	<u>70,123</u>	<u>\$ 15,135</u>
Restricted Funds				
Basic Education Program	-	5,000	5,000	-
Library	103	88	102	89
Memorials	3,667	-	400	3,267
Mentoring	460	-	-	460
Physical Education	1	-	-	1
Teacher Welfare	<u>1,180</u>	<u>1,111</u>	<u>1,289</u>	<u>1,002</u>
Total restricted funds	<u>5,411</u>	<u>6,199</u>	<u>6,791</u>	<u>4,819</u>
Total	<u>\$ 19,936</u>	<u>\$ 76,932</u>	<u>\$ 76,914</u>	<u>\$ 19,954</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Sunnyview Primary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 22,518	\$ 22,518
Restricted Funds		
After School Daycare	2,245	2,245
Gifts and Donations	615	615
Knox Co. Allocation	2,349	2,349
Incentive Awards	32	32
Library	1,692	1,692
Parent, Teacher, and Student	71	71
Sunnyview Cafeteria	100	100
Teacher Welfare	724	724
YMCA Tutor	387	387
Total restricted funds	8,215	8,215
Total	\$ 30,733	\$ 30,733

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Sunnyview Primary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 929	
Board of Education Allocation		3,404	1,125	
Field Trips		5,116	3,886	
Fines, Fees and Dues		6,025	-	
Fundraising		21,141	4,906	
Gifts and Donations		2,033	-	
Instruction		-	20,077	
Interest		53	-	
Operations and Maintenance		-	729	
School Publications		3,580	3,521	
Total general fund	<u>\$ 16,339</u>	<u>41,352</u>	<u>35,173</u>	<u>\$ 22,518</u>
Restricted Funds				
After School Daycare	2,324	-	79	2,245
Basic Education Program	-	3,300	3,300	-
Gifts and Donations	2,220	83	1,688	615
Fundraising	2,990	500	1,141	2,349
Incentive Awards	60	-	28	32
Library	1,580	159	47	1,692
Parent, Teacher, and Student	71	-	-	71
Sunnyview Cafeteria	100	-	-	100
Teacher Welfare	(859)	1,868	285	724
YMCA Tutor	-	1,000	613	387
Total restricted funds	<u>8,486</u>	<u>6,910</u>	<u>7,181</u>	<u>8,215</u>
Total	<u>\$ 24,825</u>	<u>\$ 48,262</u>	<u>\$ 42,354</u>	<u>\$ 30,733</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 West Haven Elementary School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 14,872	\$ 14,872
Restricted Funds		
Basic Education Program	1,505	1,505
Library	2,141	2,141
Grants	500	500
Pre K	2,111	2,111
Special Education	538	538
Technology	1,033	1,033
Total restricted funds	7,828	7,828
Total	\$ 22,700	\$ 22,700

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West Haven Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 773	
Board of Education Allocation		5,937	10,317	
Field Trips		2,438	2,997	
Fines, Fees, and Dues		1,261	-	
Fundraising		11,970	36	
Instruction		-	2,589	
Interest		134	-	
Reimbursements		251	-	
Other		-	420	
Resale Items		4,163	2,903	
Unrestricted Gifts/Donations		354	-	
Total general fund	<u>\$ 8,399</u>	<u>26,508</u>	<u>20,035</u>	<u>\$ 14,872</u>
Restricted Funds				
Basic Education Program	-	3,400	1,895	1,505
Library	1,972	585	416	2,141
Grants	500	-	-	500
Pre K	-	2,619	508	2,111
Special Education	538	-	-	538
Technology	<u>1,033</u>	<u>225</u>	<u>225</u>	<u>1,033</u>
Total restricted funds	<u>4,043</u>	<u>6,829</u>	<u>3,044</u>	<u>7,828</u>
Total	<u>\$ 12,442</u>	<u>\$ 33,337</u>	<u>\$ 23,079</u>	<u>\$ 22,700</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West Hills Elementary School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 43,128	\$ 43,128
Restricted Funds		
Art	74	74
Basic Education Program	190	190
Cookbooks	80	80
Donations	20,131	20,131
Grants	570	570
Italian Ice- Students	91	91
Library	5,571	5,571
Mentoring Account	197	197
Pre-K	924	924
Student Government Association	1,119	1,119
Student Welfare Trip	3,300	3,300
Teacher Welfare	137	137
Total restricted funds	32,384	32,384
Total	\$ 75,512	\$ 75,512

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West Hills Elementary School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,530	
Board of Education Allocation		2,325	1,667	
Field Trips		12,167	8,848	
Fines, Fees & Dues		22,951	-	
Fundraising		33,791	6,335	
Instruction		-	68,007	
Interest		405	-	
Yearbooks		10,443	8,646	
Unrestricted Gifts/ Donations		-	628	
Total general fund	<u>\$ 58,707</u>	<u>82,082</u>	<u>97,661</u>	<u>\$ 43,128</u>
Restricted Funds				
Art	74	-	-	74
Basic Education Program	18	9,200	9,028	190
Cookbooks	80	-	-	80
Diversified Technology	-	-	-	-
Donations	4,370	30,036	14,275	20,131
Grants	570	-	-	570
Italian Ice - Students	-	715	624	91
Library	10,044	11,350	15,823	5,571
Mentoring Account	576	-	379	197
Pre-K	-	2,001	1,077	924
Student Government Association	809	676	366	1,119
Student Welfare Trip	2,773	1,825	1,298	3,300
Teacher Welfare	673	210	746	137
Total restricted funds	<u>19,987</u>	<u>56,013</u>	<u>43,616</u>	<u>32,384</u>
Total	<u>\$ 78,694</u>	<u>\$ 138,095</u>	<u>\$ 141,277</u>	<u>\$ 75,512</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 West View Elementary
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 43,228	\$ 43,228
Restricted Funds		
Day Care	877	877
Grants	721	721
Incentive Awards	1,251	1,251
Library	289	289
Mentoring Program	16	16
Pre-Kindergarten	408	408
Total restricted funds	3,562	3,562
Total	\$ 46,790	\$ 46,790

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West View Elementary
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 5,060	
Board of Education Allocation		2,188	996	
Entertainment		-	555	
Fieldtrips		2,582	2,525	
Fines, Fees and Dues		5,130	-	
Fundraising		6,682	1,200	
Gifts and Donations		12,060	-	
Instruction		-	5,013	
Interest		214	-	
Operation and Maintenance		-	2,373	
Resale Items		329	-	
Total general fund	<u>\$ 31,765</u>	<u>29,185</u>	<u>17,722</u>	<u>\$ 43,228</u>
Restricted Funds				
Basic Education Program	725	2,353	3,078	-
Day Care	2,172	-	1,295	877
Grants	2,773	-	2,052	721
Incentive Award	1,251	-	-	1,251
Library	157	290	158	289
Mentoring Program	347	103	434	16
Pre-Kindergarten	779	500	871	408
Total restricted funds	<u>8,204</u>	<u>3,246</u>	<u>7,888</u>	<u>3,562</u>
Total	<u>\$ 39,969</u>	<u>\$ 32,431</u>	<u>\$ 25,610</u>	<u>\$ 46,790</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden Middle School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 28,332	\$ 28,332
Restricted Funds		
Athletics	13,700	13,700
Class Accounts		
Art	1,897	1,897
AVID	777	777
Band	596	596
Chorus	1,720	1,720
Computer	152	152
Library	2,424	2,424
Reading	944	944
Student Help	593	593
Teacher Accounts	1,742	1,742
Total class accounts	10,845	10,845
Club Accounts		
Bearden News Network	4,868	4,868
National Junior Honor Society	1,089	1,089
Science and Environment	2,137	2,137
SGA	1,933	1,933
TSA	7,069	7,069
Y-teens	3	3
Total club accounts	17,099	17,099

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden Middle School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 Year Ended June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Educational Development Fund	600	600
Fashion Show	5,197	5,197
Grants	(459)	(459)
Ground Improvements	550	550
Memorial	510	510
School Store	10	10
Summer School	55	55
Teacher Welfare	639	639
Total special accounts	7,102	7,102
Total restricted funds	48,746	48,746
Total	\$ 77,078	\$ 77,078

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden Middle School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 28,916	
Board of Education Allocation		12,600	8,782	
Fines, Fees, and Dues		27,292	-	
Fundraising		30,913	10,762	
Gifts and Donations		2,735	-	
Instruction		-	23,688	
Interest		652	-	
Operation and Maintenance		-	4,540	
Resale Items		3,539	-	
Total general fund	<u>\$ 27,289</u>	<u>77,731</u>	<u>76,688</u>	<u>\$ 28,332</u>
Restricted Funds				
Athletics	<u>4,931</u>	<u>61,616</u>	<u>52,847</u>	<u>13,700</u>
Class Accounts				
Art	1,234	1,944	1,281	1,897
AVID	95	12,248	11,566	777
Band	1,397	14,070	14,871	596
Chorus	1,588	4,677	4,545	1,720
Computer	160	10	18	152
Library	3,209	6,967	7,752	2,424
Reading	1,541	-	597	944
Science	327	-	327	-
Student Help	-	1,500	907	593
Teacher Accounts	<u>806</u>	<u>6,833</u>	<u>5,897</u>	<u>1,742</u>
Total class accounts	<u>10,357</u>	<u>48,249</u>	<u>47,761</u>	<u>10,845</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds				
Club Accounts				
Bearden News Network	\$ 4,090	\$ 7,545	\$ 6,767	\$ 4,868
National Junior Honor Society	1,619	23,080	23,610	1,089
Science and Environment	-	2,517	380	2,137
SGA	1,724	663	454	1,933
TSA	6,637	13,205	12,773	7,069
Y-teens	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total club accounts	<u>14,073</u>	<u>47,010</u>	<u>43,984</u>	<u>17,099</u>
Special Accounts				
Basic Education Program	-	13,629	13,629	-
Educational Development Fund	-	600	-	600
Fashion Show	4,287	8,086	7,176	5,197
Grants	95	4,394	4,948	(459)
Ground Improvements	550	500	500	550
Memorial	710	-	200	510
School Store	-	4,029	4,019	10
Summer School	-	250	195	55
Teacher Welfare	<u>954</u>	<u>3,782</u>	<u>4,097</u>	<u>639</u>
Total special accounts	<u>6,596</u>	<u>35,270</u>	<u>34,764</u>	<u>7,102</u>
Total restricted funds	<u>35,957</u>	<u>192,145</u>	<u>179,356</u>	<u>48,746</u>
Total	<u>\$ 63,246</u>	<u>\$ 269,876</u>	<u>\$ 256,044</u>	<u>\$ 77,078</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 23,920	\$ 23,920
Restricted Funds		
Athletics	2,210	2,210
Class Accounts		
Band	392	392
Chorus	2,040	2,040
Math	11	11
Photography	867	867
Physical Education	145	145
Reading	337	337
Science	54	54
Social Studies	600	600
Special Education	19	19
Teacher Accounts	1,352	1,352
TSA Lab Fees	4,364	4,364
Total class accounts	10,181	10,181
Club Accounts		
Art	2,549	2,549
Beta	1,116	1,116
Conservation	49	49
Dance Team	810	810
Drama	193	193
Library	1,669	1,669
Science	244	244
Spring Trip-8th Grade Trips	7,499	7,499
Yearbook-Annuals	557	557
Y-Teens	401	401
Total club accounts	15,087	15,087

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
8th Grade - Dance	\$ 1,207	\$ 1,207
General Talent Show Club	493	493
Memorial	700	700
Mentoring	297	297
Piano Fund	392	392
Scholars Bowl	267	267
School Improvement	1,118	1,118
Special Needs Fund	49	49
Special Olympic	3,384	3,384
Teacher Welfare	3,632	3,632
Technology	2,001	2,001
Total special accounts	13,540	13,540
Total restricted funds	41,018	41,018
Total	\$ 64,938	\$ 64,938

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter Middle School
Statement of Revenues, Expenditures and Changes in Fund Balances - Regulatory Basis
June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ 92	\$ 7,788	
Board of Education Allocation		4,275	3,569	
Field Trips		23,750	25,583	
Fines, Fees, and Dues		26,948	-	
Fundraising		6,690	3,723	
Instruction		-	24,408	
Interest		486	-	
Operations and Maintenance		-	916	
Lost Textbooks		-	28	
Refunds and Reimbursements		713	-	
Total general fund	<u>\$ 26,981</u>	<u>62,954</u>	<u>66,015</u>	<u>\$ 23,920</u>
Restricted Funds				
Athletics	<u>3,654</u>	<u>24,236</u>	<u>25,680</u>	<u>2,210</u>
Class Accounts				
Band	1,957	13,830	15,395	392
Chorus	3,620	-	1,580	2,040
Math	-	730	719	11
Photography	892	-	25	867
Physical Education	742	595	1,192	145
Reading	563	364	590	337
Science	54	-	-	54
Social Studies	-	600	-	600
Special Education	28	-	9	19
Teacher Accounts	1,309	653	610	1,352
TSA Lab Fees	<u>2,947</u>	<u>2,082</u>	<u>665</u>	<u>4,364</u>
Total class accounts	<u>12,112</u>	<u>18,854</u>	<u>20,785</u>	<u>10,181</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter Middle School
Statement of Revenues, Expenditures, and Changes in Fund Balance - Regulatory Basis (continued)
June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts				
Art	\$ 2,396	\$ 600	\$ 447	\$ 2,549
Beta	1,085	11,952	11,921	1,116
Conservation	26	80	57	49
Dance Team	1,354	4,233	4,777	810
Drama	193	-	-	193
Library	841	9,288	8,460	1,669
Music	383	5,041	5,424	-
Newspaper	-	1	1	-
Science	244	-	-	244
Spring Trip-8th Grade Trips	291	83,178	75,970	7,499
Yearbook-Annuals	167	15,924	15,534	557
Y-Teens	401	-	-	401
Total club accounts	<u>7,381</u>	<u>130,297</u>	<u>122,591</u>	<u>15,087</u>
Special Accounts				
Accelerated Reader	-	292	292	-
Basic Education Program	-	10,134	10,134	-
Convention Fund	70	-	70	-
8th Grade - Dance	1,524	3,360	3,677	1,207
General Talent Show Club	493	-	-	493
Memorial	593	107	-	700
Mentoring	523	-	226	297
Piano Fund	392	-	-	392
Scholars Bowl	293	180	206	267
School Improvement	1,072	156	110	1,118
Special Needs Fund	99	550	600	49
Special Olympic	2,534	7,544	6,694	3,384
Teacher Welfare	2,512	10,543	9,423	3,632
Technology	4,867	6,734	9,600	2,001
Total special accounts	<u>14,972</u>	<u>39,308</u>	<u>40,740</u>	<u>13,540</u>
Total restricted funds	<u>38,119</u>	<u>212,695</u>	<u>209,796</u>	<u>41,018</u>
Total	<u>\$ 65,100</u>	<u>\$ 275,649</u>	<u>\$ 275,811</u>	<u>\$ 64,938</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Cedar Bluff Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
30-Jun-11

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
General Fund	\$ 68,633	\$ 2,214	\$ 66,419	\$ 68,633
Restricted Funds				
Athletics	5,695	-	5,695	5,695
Class Accounts				
Art	250	-	250	250
Band	3,367	-	3,367	3,367
Chorus	466	-	466	466
English	60	-	60	60
Guidance	268	-	268	268
Library	960	-	960	960
Lost Books	839	830	9	839
Math	7	-	7	7
Orchestra	2,566	-	2,566	2,566
Physical Education	6,534	-	6,534	6,534
Science	1,239	-	1,239	1,239
Social Studies	461	-	461	461
Teacher Accounts	419	-	419	419
Total class accounts	17,436	830	16,606	17,436
Club Accounts				
Computer	17	-	17	17
Drama	421	-	421	421
National Honor Society	1,387	-	1,387	1,387
Pep	53	-	53	53
Popcasting	31	-	31	31
Science	30	-	30	30
Student Government	1,079	-	1,079	1,079
TSA	189	-	189	189
Y-Teens	541	-	541	541
Total club accounts	3,748	-	3,748	3,748

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Cedar Bluff Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
30-Jun-11

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Total</u>
Restricted Funds (continued)				
Special Accounts				
Board of Education Program	\$ 1,043	\$ 29	\$ 1,014	\$ 1,043
Dances/Events	770	-	770	770
Donations	2,861	-	2,861	2,861
Grants	66	-	66	66
Grounds	107	-	107	107
Incentives	282	-	282	282
Memory Book	797	-	797	797
Recycling	844	-	844	844
Student/Staff Welfare	1,336	-	1,336	1,336
TAMS	476	-	476	476
Technology	70	-	70	70
Total special accounts	<u>8,652</u>	<u>29</u>	<u>8,623</u>	<u>8,652</u>
Total restricted funds	<u>35,531</u>	<u>859</u>	<u>34,672</u>	<u>35,531</u>
Total	<u>\$ 104,164</u>	<u>\$ 3,073</u>	<u>\$ 101,091</u>	<u>\$ 104,164</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, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,010	
Board of Education Allocation		16,900	8,708	
Field Trips		1,315	1,190	
Fines, Fees, and Dues		22,158	-	
Fundraising		29,881	7,011	
Instruction		-	37,736	
Interest		683	-	
Operation and Maintenance		-	1,389	
Total general fund	<u>\$ 52,526</u>	<u>70,937</u>	<u>57,044</u>	<u>\$ 66,419</u>
Restricted Funds				
Athletics	<u>7,140</u>	<u>22,394</u>	<u>23,839</u>	<u>5,695</u>
Class Accounts				
Art	250	-	-	250
AVID	724	100	824	-
Band	7,166	16,444	20,243	3,367
Chorus	249	217	-	466
English	60	-	-	60
Guidance	268	-	-	268
Library	1,317	6,043	6,400	960
Lost Books	179	664	834	9
Math	7	-	-	7
Orchestra	1,230	7,330	5,994	2,566
Physical Education	3,149	6,463	3,078	6,534
Science	522	1,198	481	1,239
Social Studies	1,066	583	1,188	461
Teacher Accounts	<u>416</u>	<u>33,678</u>	<u>33,675</u>	<u>419</u>
Total class accounts	<u>16,603</u>	<u>72,720</u>	<u>72,717</u>	<u>16,606</u>
Club Accounts				
Computer	1,016	-	999	17
Drama	421	-	-	421
National Honor Society	1,752	200	565	1,387
Pep	53	-	-	53
Podcasting	31	-	-	31
Science	30	-	-	30
Student Government	1,468	6,627	7,016	1,079
TSA	567	4,259	4,637	189
Y-Teens	<u>271</u>	<u>456</u>	<u>186</u>	<u>541</u>
Total club accounts	<u>5,609</u>	<u>11,542</u>	<u>13,403</u>	<u>3,748</u>

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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	436	6,000	5,422	1,014
Core Mentoring	985	-	215	770
Donations	10,819	10,368	18,326	2,861
Grants	66	-	-	66
Grounds	107	-	-	107
Incentives	-	282	-	282
Memory Book	992	2,881	3,076	797
Recycling	811	175	142	844
Student and Staff Welfare	1,699	1,346	1,709	1,336
TAMS	496	-	20	476
Technology	70	-	-	70
Total special accounts	<u>16,481</u>	<u>21,052</u>	<u>28,910</u>	<u>8,623</u>
Total restricted funds	<u>45,833</u>	<u>127,708</u>	<u>138,869</u>	<u>34,672</u>
Total	<u>\$ 98,359</u>	<u>\$ 198,645</u>	<u>\$ 195,913</u>	<u>\$ 101,091</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Farragut Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
General Fund	\$ 76,262	\$ 14,624	\$ 61,638	\$ 76,262
Restricted Funds				
Athletics	10,171	-	10,171	10,171
Class Accounts				
Band	2,884	-	2,884	2,884
Chorus	3,989	-	3,989	3,989
Library	5,178	-	5,178	5,178
Orchestra	211	-	211	211
Physical Education	1,547	-	1,547	1,547
Teacher Welfare	2,698	-	2,698	2,698
Total class accounts	16,507	-	16,507	16,507
Club Accounts				
African-American Awareness	25	-	25	25
Art	2,575	-	2,575	2,575
Care Bears	314	-	314	314
Dance Club	1,778	728	1,050	1,778
Drama Club (TASC)	8,612	-	8,612	8,612
Energy Bowl	880	-	880	880
Environmental	128	-	128	128
Martial Arts Club	183	-	183	183
National Honor Society	108	-	108	108
Pep Club	145	-	145	145
Philanthropies	356	-	356	356
Recycling	855	-	855	855
Ship's Log (Annuals)	6,588	-	6,588	6,588
Student Council	264	-	264	264
Technology Student Association	1,520	-	1,520	1,520
Volleyball	3,239	-	3,239	3,239

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Farragut Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
Restricted Funds (continued)				
Y-Teens	323	-	323	323
Total club accounts	<u>27,893</u>	<u>728</u>	<u>27,165</u>	<u>27,893</u>
Special Accounts				
Best Awards	109	-	109	109
Core Mentoring	761	-	761	761
CSPAN Technology	1,250	-	1,250	1,250
Donations	15,866	11,246	4,620	15,866
8th Grade Class	383	-	383	383
Grants	836	-	836	836
Millennium Grant	800	-	800	800
Parking Lot Security	150	-	150	150
Technology	16,616	15,042	1,574	16,616
Tennessee Incentive Award	20	-	20	20
Travel Agency Restitution	460	-	460	460
Tyler Duke Foundation	1,000	500	500	1,000
Unsung Heros Award Program	<u>141</u>	<u>-</u>	<u>141</u>	<u>141</u>
Total special accounts	<u>38,392</u>	<u>26,788</u>	<u>11,604</u>	<u>38,392</u>
Total restricted funds	<u>92,963</u>	<u>27,516</u>	<u>65,447</u>	<u>92,963</u>
Total	<u>\$ 169,225</u>	<u>\$ 42,140</u>	<u>\$ 127,085</u>	<u>\$ 169,225</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut Middle School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 7,166	
Board of Education Allocation		15,502	11,442	
Entertainment		-	4,258	
Field Trips		57,773	52,483	
Fines, Fees, and Dues		56,109	1,415	
Fundraising		38,733	15,300	
Incentives		-	932	
Interest		1,675	-	
Instruction		-	64,223	
Operation and Maintenance		-	7,344	
Refunds and Reimbursements		103	-	
Resale Items		11,472	5,295	
Total general fund	<u>\$ 50,129</u>	<u>181,367</u>	<u>169,858</u>	<u>\$ 61,638</u>
Restricted Funds				
Athletics	<u>7,712</u>	<u>26,742</u>	<u>24,283</u>	<u>10,171</u>
Class Accounts				
Band	8,281	53,321	58,718	2,884
Chorus	4,528	3,513	4,052	3,989
Library	3,569	15,379	13,770	5,178
Orchestra	744	26,818	27,351	211
Physical Education	800	1,216	469	1,547
Teacher Welfare	<u>1,292</u>	<u>4,335</u>	<u>2,929</u>	<u>2,698</u>
Total class accounts	<u>19,214</u>	<u>104,582</u>	<u>107,289</u>	<u>16,507</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Club Accounts				
African-American Awareness	\$ 25	\$ -	\$ -	\$ 25
Art	2,742	743	910	2,575
Care Bears	740	-	426	314
Cornhole Club	-	315	315	-
Dance Club	1,766	8,317	9,033	1,050
Drama Club (TASC)	9,070	-	458	8,612
Energy Bowl	880	-	-	880
Environmental	128	-	-	128
Martial Arts Club	183	-	-	183
National Honor Society	30	1,172	1,094	108
Pep Club	145	-	-	145
Philanthropies	161	302	107	356
Recycling	855	-	-	855
Ship's Log (Annuals)	4,892	3,719	2,023	6,588
Student Council	114	6,197	6,047	264
Technology Student Association	681	1,323	484	1,520
TSA-Video	839	-	839	-
Volleyball	1,823	2,281	865	3,239
Y-teens	227	1,542	1,446	323
Total club accounts	<u>25,301</u>	<u>25,911</u>	<u>24,047</u>	<u>27,165</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Accounts (Continued)				
Special Accounts				
Basic Education Program	\$ -	\$ 14,000	\$ 14,000	\$ -
Best Awards	109	-	-	109
Core Mentoring	782	-	21	761
CSPAN Technology	500	750	-	1,250
Donations	7,267	11,801	14,448	4,620
8th Grade Class	-	383	-	383
Grants	836	375	375	836
JDRF	-	1,758	1,758	-
Millennium Grant	800	-	-	800
Parking Lot Security	150	-	-	150
Technology	2,067	15,742	16,235	1,574
Tennessee Incentive Award	20	-	-	20
Travel Agency Restitution	460	-	-	460
Tyler Duke Foundation	-	1,000	500	500
Unsung Heros Awards Program	141	-	-	141
Total special accounts	<u>13,132</u>	<u>45,809</u>	<u>47,337</u>	<u>11,604</u>
Total restricted fund	<u>65,359</u>	<u>203,044</u>	<u>202,956</u>	<u>65,447</u>
Total	<u>\$ 115,488</u>	<u>\$ 384,411</u>	<u>\$ 372,814</u>	<u>\$ 127,085</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gresham Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 100,006	\$ 100,006
Restricted Funds		
Athletics	6,766	6,766
Class Accounts		
Art	167	167
Band	2,752	2,752
Chorus	807	807
Core Mentoring Team	234	234
Drama	595	595
English	2,754	2,754
Health	214	214
Library	8,601	8,601
Physical Education	2,206	2,206
Science	101	101
Social Studies	10	10
Special Education	621	621
Technology	112	112
Yearbook - Annuals	5,021	5,021
Total class accounts	24,195	24,195
Club Accounts		
Art Club	1,377	1,377
Beta Club	3,363	3,363
Environmental Club	628	628
Pep Club	1,193	1,193
Technology Club	194	194
Student Government Assoc.	218	218
Youth Council	15	15
Writer's Club	31	31
Total club accounts	7,019	7,019

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gresham Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds		
Special Accounts		
6th Grade	8	8
7th Grade	13	13
8th Grade	189	189
Basic Education Program	50	50
Grants	279	279
Memorial/ Donations	1,735	1,735
Optical, Dental, Clothing	188	188
Reading Materials	606	606
Parent, Teacher, and Student	12	12
8th Grade Dance	585	585
Teacher Welfare	169	169
Textbook Replacement	200	200
Total special accounts	4,034	4,034
Total restricted funds	42,014	42,014
Total	\$ 142,020	\$ 142,020

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gresham Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 5,496	
Board of Education Allocation		16,274	10,438	
Entertainment		-	1,150	
Field Trips		39,769	38,133	
Fines, Fees, and Dues		33,701	-	
Fundraising		30,118	7,532	
Instruction		-	48,195	
Interest		872	-	
Operation and Maintenance		-	2,388	
Refunds and Reimbursements		404	-	
Total general fund	<u>\$ 92,200</u>	<u>121,138</u>	<u>113,332</u>	<u>\$ 100,006</u>
Restricted Funds				
Athletics	<u>6,233</u>	<u>31,993</u>	<u>31,460</u>	<u>6,766</u>
Class Accounts				
Art	167	-	-	167
Band	1,245	15,722	14,215	2,752
Chorus	2,086	1,479	2,758	807
Core Mentoring Team	342	-	108	234
Drama	2,088	23,607	25,100	595
English	2,754	-	-	2,754
Health	214	-	-	214
Library	10,270	7,537	9,206	8,601
Physical Education	2,512	3,662	3,968	2,206
Science	57	100	56	101
Social Studies	10	-	-	10
Special Education	395	2,032	1,806	621
Technology	113	15	16	112
Yearbook-Annuals	4,375	5,699	5,053	5,021
Total class accounts	<u>26,628</u>	<u>59,853</u>	<u>62,286</u>	<u>24,195</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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Club Accounts				
Art Club	650	1,013	286	1,377
Beta Club	3,848	1,203	1,688	3,363
Environmental Club	403	225	-	628
Pep Club	1,123	280	210	1,193
Technology Club	244	130	180	194
Student Government Assoc.	218	-	-	218
Youth Council	15	-	-	15
Writer's Club	31	-	-	31
Total club accounts	<u>6,532</u>	<u>2,851</u>	<u>2,364</u>	<u>7,019</u>
Special Accounts				
6th Grade	\$ 8	\$ -	\$ -	\$ 8
7th Grade	14	289	290	13
8th Grade	203	608	622	189
Basic Education Program	384	9,896	10,230	50
Grants	769	-	490	279
Memorials/ Donations	11,073	2,909	12,247	1,735
Optical, Dental, Clothing	188	-	-	188
Reading Materials	854	385	633	606
Parent, Teacher, and Student	12	-	-	12
8th Grade Dance	-	1,030	445	585
Teacher Welfare	441	1,020	1,292	169
Textbook Replacement	200	434	434	200
Total special accounts	<u>14,146</u>	<u>16,571</u>	<u>26,683</u>	<u>4,034</u>
Total restricted funds	<u>53,539</u>	<u>111,268</u>	<u>122,793</u>	<u>42,014</u>
Total	<u>\$ 145,739</u>	<u>\$ 232,406</u>	<u>\$ 236,125</u>	<u>\$ 142,020</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 79,579	\$ 79,579
Restricted Funds		
Athletics	12,285	12,285
Class Accounts		
Art	1,820	1,820
Band	752	752
Chorus	8,696	8,696
Least Restrictive Environment	43	43
Math	145	145
Science	634	634
Special Education	303	303
Total class accounts	12,393	12,393
Club Accounts		
National Honor Society	3,575	3,575
Outdoor Club	698	698
Pep Club	526	526
Student Government	2,533	2,533
Total club accounts	7,332	7,332
Special Accounts		
Basic Education Program	17,169	17,169
Computer	1,005	1,005
Library	3,626	3,626
Memorials	2,409	2,409
Teacher Welfare	1,803	1,803
Winterguard	169	169
Total special accounts	26,181	26,181
Total restricted funds	58,191	58,191
Total	\$ 137,770	\$ 137,770

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 10,071	
Board of Education Allocation		7,220	4,746	
Field Trips		103,385	93,029	
Fines, Fees and Dues		30,785	-	
Fundraising		38,109	10,587	
Gifts and Donations		6,506	-	
Instruction		-	54,142	
Interest		1,363	-	
Operation and Maintenance		-	2,025	
Resale Items		11,888	5,456	
Total general fund	<u>\$ 60,379</u>	<u>199,256</u>	<u>180,056</u>	<u>\$ 79,579</u>
Restricted Funds				
Athletics	<u>12,214</u>	<u>30,892</u>	<u>30,821</u>	<u>12,285</u>
Class Accounts				
Art	1,309	2,880	2,369	1,820
Band	869	19,082	19,199	752
Chorus	6,224	4,556	2,084	8,696
Guidance	118	592	710	-
Least Restrictive Environment	73	85	115	43
Math	21	124	-	145
Physical Education	111	-	111	-
Science	928	-	294	634
Special Education	355	1,200	1,252	303
Total class accounts	<u>10,008</u>	<u>28,519</u>	<u>26,134</u>	<u>12,393</u>
Club Accounts				
National Honor Society	1,844	3,129	1,398	3,575
Outdoor Club	944	26	272	698
Pep Club	206	700	380	526
Student Government	5,517	-	2,984	2,533
Y-Teens	3,291	-	3,291	-
Total club accounts	<u>11,802</u>	<u>3,855</u>	<u>8,325</u>	<u>7,332</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds				
Special Accounts				
Basic Education Program	\$ 12,063	\$ 12,400	\$ 7,294	\$ 17,169
Computer	1,342	809	1,146	1,005
Library	2,315	5,553	4,242	3,626
Memorials	2,059	350	-	2,409
Teacher Welfare	5,179	5,376	8,752	1,803
Winterguard	<u>169</u>	<u>-</u>	<u>-</u>	<u>169</u>
Total special accounts	<u>23,127</u>	<u>24,488</u>	<u>21,434</u>	<u>26,181</u>
Total restricted funds	<u>57,151</u>	<u>87,754</u>	<u>86,714</u>	<u>58,191</u>
Total	<u>\$ 117,530</u>	<u>\$ 287,010</u>	<u>\$ 266,770</u>	<u>\$ 137,770</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Holston Middle School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 102,906	\$ 102,906
Restricted Funds		
Athletics	4,844	4,844
Class Accounts		
Art	743	743
Band	7,632	7,632
Chorus	36	36
Computer	970	970
Health	12	12
Journalism	50	50
Language Arts	126	126
Library	1,812	1,812
Math	225	225
Music	2,423	2,423
Physical Education	885	885
Reading	135	135
Science	42	42
Social Studies	5	5
Total class accounts	15,096	15,096

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Holston Middle School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts		
7 Blue	\$ 131	\$ 131
Beta Club	1,424	1,424
8th Grade Fieldtrip	421	421
FCA	308	308
Orange	887	887
Special Olympic	46	46
Teacher Mentoring	550	550
Vocational and Technology Club	484	484
Yearbook Club	4,821	4,821
Total club accounts	9,072	9,072
Special Accounts		
Basic Education Program	8,399	8,399
Building Fund	884	884
Class of 1964	631	631
Donations	(25)	(25)
Faculty Drink Machine	3,218	3,218
Grants	1,369	1,369
Grounds	379	379
Hurricane Funds	5,929	5,929
Student Drink Machine	2,985	2,985
TAP	3,970	3,970
Textbook Account	334	334
Total special accounts	28,073	28,073
Total restricted funds	57,085	57,085
Total	\$ 159,991	\$ 159,991

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Holston Middle School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 19,963	
Board of Education Allocation		9,850	4,433	
Fines, Fees and Dues		25,673	-	
Fundraising		21,915	5,247	
Gate Receipts		606	-	
Instruction		-	4,919	
Interest		710	-	
Operation and Maintenance		-	1,284	
Total general fund	<u>\$ 79,998</u>	<u>58,754</u>	<u>35,846</u>	<u>\$ 102,906</u>
Restricted Funds				
Athletics	<u>5,977</u>	<u>21,435</u>	<u>22,568</u>	<u>4,844</u>
Class Accounts				
Art	743	-	-	743
Band	6,386	6,100	4,854	7,632
Chorus	36	-	-	36
Computer	345	701	76	970
Eighth Grade Dance	121	-	121	-
Health	12	-	-	12
Journalism	50	-	-	50
Language Arts	126	-	-	126
Library	1,974	4,869	5,031	1,812
Math	220	5	-	225
Music	3,016	34,924	35,517	2,423
Physical Education	726	159	-	885
Reading	1,320	-	1,185	135
Science	42	-	-	42
Social Studies	5	-	-	5
Total class accounts	<u>15,122</u>	<u>46,758</u>	<u>46,784</u>	<u>15,096</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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted fFunds (continued)				
Club Accounts				
7 Blue	\$ 155	\$ 50	\$ 74	\$ 131
Beta Club	937	2,290	1,803	1,424
Cultural Diversity Programs	119	-	119	-
8th Grade Field Trip	538	1,036	1,153	421
FCA	308	-	-	308
Linkup	4	-	4	-
Orange	703	1,675	1,491	887
Pep Club	33	-	33	-
Special Olympic	236	-	190	46
Student Government Association	33	-	33	-
Teacher Mentoring	550	-	-	550
Vocational and Technology Club	1,360	3,134	4,010	484
Volleyball Club	11	-	11	-
Yearbook Club	3,039	9,775	7,993	4,821
Total club accounts	<u>8,026</u>	<u>17,960</u>	<u>16,914</u>	<u>9,072</u>
Special Accounts				
Basic Education Program	5,862	11,723	9,186	8,399
Building Fund	2,054	-	1,170	884
Class of 1964	631	-	-	631
Donations	(21)	-	4	(25)
Faculty Drink Machine	1,483	4,596	2,861	3,218
Grants	1,991	-	622	1,369
Grounds	528	-	149	379
Guidance	303	210	513	-
Hospitality Fund	16	-	16	-
Hurricane Funds	1,736	13,455	9,262	5,929
Student Drink Machine	3,574	5,167	5,756	2,985
TAP	4,660	-	690	3,970
Textbook Account	1,161	303	1,130	334
Total special accounts	<u>23,978</u>	<u>35,454</u>	<u>31,359</u>	<u>28,073</u>
Total restricted funds	<u>53,103</u>	<u>121,607</u>	<u>117,625</u>	<u>57,085</u>
Total	<u>\$ 133,101</u>	<u>\$ 180,361</u>	<u>\$ 153,471</u>	<u>\$ 159,991</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 76,268	\$ 76,268
Restricted Funds		
Athletics	5,756	5,756
Club Accounts		
Band	1,452	1,452
Community Kids Club	18	18
Drama	3,220	3,220
Environmental	3,597	3,597
Geography	17	17
Health	105	105
Library	786	786
Mentoring	21	21
National Honor Society	1,595	1,595
Orchestra	284	284
Pep Club	748	748
Reading	2,011	2,011
Science Olympiad	33	33
Special Clubs	3,344	3,344
Special Education	724	724
Student Government	5,909	5,909
TSA Club	17	17
Volleyball Club	170	170
Total club accounts	24,051	24,051
Special Accounts		
Basic Education Program	126	126
Grants	500	500
Student Accounts	2,346	2,346
Lost Textbooks	201	201
Memorials	341	341
Teacher Welfare	1,027	1,027
Total special accounts	4,541	4,541
Total restricted funds	34,348	34,348
Total	\$ 110,616	\$ 110,616

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 6,491	
Board of Education Allocation		22,284	10,467	
Field Trips		151,638	138,568	
Fines, Fees and Dues		35,696	-	
Fundraising		44,317	24,449	
Gift and Donations		6,382	-	
Instruction		-	119,025	
Interest		275	-	
Operation and Maintenance		-	2,842	
Resale Items		7,386	2,002	
School Publications		6,810	6,747	
Total general fund	<u>\$ 112,071</u>	<u>274,788</u>	<u>310,591</u>	<u>\$ 76,268</u>
Restricted Funds				
Athletics	<u>2,814</u>	<u>34,673</u>	<u>31,731</u>	<u>5,756</u>
Club Accounts				
Band	1,729	30,390	30,667	1,452
Community Kids Club	18	-	-	18
Drama	3,220	-	-	3,220
Environmental	3,597	-	-	3,597
Geography	17	-	-	17
Health	105	-	-	105
Library	2,267	5,618	7,099	786
Mentoring	21	-	-	21
National Honor Society	1,159	1,245	809	1,595
Orchestra	146	3,897	3,759	284
Pep Club	513	235	-	748
Reading	2,011	-	-	2,011
Science Olympiad	33	-	-	33
Special Clubs	2,108	2,566	1,330	3,344
Special Education	724	-	-	724
Student Government	5,965	5,371	5,427	5,909
TSA Club	4,591	31,594	36,168	17
Volleyball Club	170	-	-	170
Total club accounts	<u>28,394</u>	<u>80,916</u>	<u>85,259</u>	<u>24,051</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	-	14,400	14,274	126
Grants	-	2,857	2,357	500
Student Accounts	1,640	5,448	4,742	2,346
Lost Textbooks	201	488	488	201
Memorials	607	31	297	341
Teacher Welfare	798	3,469	3,240	1,027
Total special accounts	<u>3,246</u>	<u>26,693</u>	<u>25,398</u>	<u>4,541</u>
Total restricted funds	<u>34,454</u>	<u>142,282</u>	<u>142,388</u>	<u>34,348</u>
Total	<u>\$ 146,525</u>	<u>\$ 417,070</u>	<u>\$ 452,979</u>	<u>\$ 110,616</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Northwest Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 30,617	\$ 30,617
Restricted Funds		
Athletics	7,065	7,065
Class Accounts		
Attendance Incentives	600	600
Art	809	809
Band	1,973	1,973
Chorus	2,459	2,459
Journalism	229	229
Math	24	24
Music	174	174
Physical Education	24	24
Science	11	11
Sixth Grade	15	15
Technology	117	117
Total class accounts	6,435	6,435
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	376	376
Basic Education Program	16	16
8th Grade Dance	1	1
Class Accounts	(248)	(248)
Community Service	9	9
Computer	2	2
Library	785	785
Mentoring	605	605
Summer School	281	281
Student Benevolence Fund	1,622	1,622
Student Rewards	2	2
Student Service	607	607
Teacher Welfare	5,482	5,482
TSA Membership	15	15
Wellness Center	253	253
Total special accounts	9,540	9,808
Total restricted funds	23,868	24,136
Total	\$ 54,485	\$ 54,753

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Northwest Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,152	
Board of Education Allocation		20,795	12,437	
Field Trips		800	950	
Fines, Fees and Dues		3,346	289	
Fundraising		9,583	6,590	
Gifts and Donations		60	-	
Instruction		-	3,720	
Interest		275	-	
Operation and Maintenance		-	1,001	
Refunds and Reimbursements		100	-	
School Publications		8,390	6,543	
Total general fund	<u>\$ 21,950</u>	<u>43,349</u>	<u>34,682</u>	<u>\$ 30,617</u>
Restricted Funds				
Athletics	<u>3,638</u>	<u>27,680</u>	<u>24,253</u>	<u>7,065</u>
Class Accounts				
Attendance Incentives	600	-	-	600
Art	1,305	-	496	809
Band	773	14,116	12,916	1,973
Chorus	1,561	11,354	10,456	2,459
Journalism	229	-	-	229
Math	24	-	-	24
Music	174	-	-	174
Physical Education	24	-	-	24
Science	11	-	-	11
Sixth Grade	324	854	1,163	15
Technology	1,170	-	1,053	117
Total class accounts	<u>6,195</u>	<u>26,324</u>	<u>26,084</u>	<u>6,435</u>
Club Accounts				
AVID	16	-	-	16
Character Counts	1	-	-	1
Energy Team	54	-	-	54
Literary Club	1	-	-	1
Student Council	756	-	-	756
Total club accounts	<u>828</u>	<u>-</u>	<u>-</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
AVID Supplies	660	1,814	2,098	376
Basic Education Program	-	11,506	11,490	16
8th Grade Dance	196	1,808	2,003	1
Class Accounts	-	1,746	1,994	(248)
Community Service	30	110	131	9
Computer	8	-	6	2
Library	897	3,555	3,667	785
Mentoring	1,303	-	698	605
Summer School	42	250	11	281
Student Benevolence Fund	2,213	8	599	1,622
Student Rewards	2	-	-	2
Student Service	782	781	956	607
Teacher Welfare	3,306	2,418	242	5,482
TSA Membership	-	15	-	15
Wellness Center	-	253	-	253
Total special accounts	<u>9,439</u>	<u>24,264</u>	<u>23,895</u>	<u>9,808</u>
Total restricted funds	<u>20,100</u>	<u>78,268</u>	<u>74,232</u>	<u>24,136</u>
Total	<u>\$ 42,050</u>	<u>\$ 121,617</u>	<u>\$ 108,914</u>	<u>\$ 54,753</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 96,425	\$ 96,425
Restricted Funds		
Athletics	4,610	4,610
Class Accounts		
Diversified Technology	177	177
Health	112	112
Least Restrictive Environment	898	898
Physical Education	1,455	1,455
Science	838	838
Social Studies	10	10
Special Education	2,195	2,195
Total class accounts	5,685	5,685
Club Accounts		
Art	25	25
Band	2,498	2,498
Chorus	818	818
CDC	(655)	(655)
Computer	14	14
Drama	1,478	1,478
Hope Club	98	98
National Junior Honor Society	132	132
Social	1	1
Technology	712	712
Teen Chef	16	16
Y-Teens	8,188	8,188
Total club accounts	13,325	13,325

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Box Top for Education	\$ 1,456	\$ 1,456
EEP	1,540	1,540
Faculty Concessions	1,694	1,694
Grants	700	700
Library	3,930	3,930
Locks	2,211	2,211
Lost Textbooks	518	518
Renaissance - Students	3,299	3,299
Renaissance - Teachers	707	707
Spirit of the Panthers	45	45
Staff Development	(2,422)	(2,422)
Student Council	1,005	1,005
Student Welfare	613	613
Teacher Welfare	605	605
Total special accounts	15,901	15,901
Total restricted funds	39,521	39,521
Total	\$ 135,946	\$ 135,946

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 8,502	
Board of Education Allocation		22,285	10,416	
Field Trips		93,037	94,043	
Fines, Fees and Dues		27,620	-	
Fundraising		35,226	13,802	
Instruction		-	45,352	
Interest		1,169	-	
Operation and Maintenance		-	1,763	
Resale Items		1,574	732	
School Publications		7,070	5,361	
Total general fund	<u>\$ 88,415</u>	<u>187,981</u>	<u>179,971</u>	<u>\$ 96,425</u>
Restricted Funds				
Athletics	<u>7,060</u>	<u>31,081</u>	<u>33,531</u>	<u>4,610</u>
Class Accounts				
Diversified Technology	150	2,256	2,229	177
Health	112	-	-	112
Least Restrictive Environment	898	-	-	898
Physical Education	1,219	1,184	948	1,455
Science	838	-	-	838
Social Studies	10	-	-	10
Special Education	<u>1,751</u>	<u>951</u>	<u>507</u>	<u>2,195</u>
Total class account	<u>4,978</u>	<u>4,391</u>	<u>3,684</u>	<u>5,685</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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted funds (continued)				
Club Accounts				
Art	\$ 25	\$ -	\$ -	\$ 25
Band	2,699	57,490	57,691	2,498
Chorus	2,604	12,844	14,630	818
CDC	539	975	2,169	(655)
Computer	14	-	-	14
Drama	1,233	3,338	3,093	1,478
Hope Club	98	-	-	98
National Junior Honor Society	32	100	-	132
Puzzle Club	1	-	1	-
Social	-	381	380	1
Technology	723	735	746	712
Teen Chef	-	90	74	16
Y-Teens	14,794	10,498	17,104	8,188
Total club accounts	<u>22,762</u>	<u>86,451</u>	<u>95,888</u>	<u>13,325</u>
Special Accounts				
Basic Education Programs	-	10,208	10,208	-
Box Top for Education	1,208	786	538	1,456
EEP	1,276	285	21	1,540
Faculty Concessions	1,006	2,472	1,784	1,694
Grants	700	-	-	700
Library	2,449	5,329	3,848	3,930
Locks	1,535	1,975	1,299	2,211
Lost Textbooks	915	559	956	518
Mentoring	417	-	417	-
Recycling	111	8	119	-
Renaissance - Students	237	8,316	5,254	3,299
Renaissance - Teachers	3,054	1,257	3,604	707
Spirit of the Panthers	-	1,477	1,432	45
Staff Development	(2,422)	-	-	(2,422)
Student Council	1,187	1,134	1,316	1,005
Student Welfare	613	-	-	613
Teacher Welfare	497	890	782	605
Total special accounts	<u>12,783</u>	<u>34,696</u>	<u>31,578</u>	<u>15,901</u>
Total restricted funds	<u>47,583</u>	<u>156,619</u>	<u>164,681</u>	<u>39,521</u>
Total	<u>\$ 135,998</u>	<u>\$ 344,600</u>	<u>\$ 344,652</u>	<u>\$ 135,946</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South-Doyle Middle School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 56,474	\$ 56,474
Restricted Funds		
Athletics	8,010	8,010
Class Accounts		
Art	117	117
Band	8,117	8,117
Chorus	1,519	1,519
Computer	777	777
English	120	120
Library	1,612	1,612
Physical Education	1,299	1,299
Social Studies	500	500
Special Education	6	6
Teacher Accounts	259	259
Vocational Teachers	207	207
Total class accounts	14,533	14,533
Club Accounts		
Annual	3,407	3,407
AVID	582	582
Drama	185	185
Improv Club	150	150
National Honor Society	199	199
Student Government	853	853
Y-Teens	87	87
Total club accounts	5,463	5,463
Special Accounts		
Grounds Improvement	400	400
Memorials	3,184	3,184
Teacher Welfare	50	50
Total special accounts	3,634	3,634
Total restricted funds	31,640	31,640
Total	\$ 88,114	\$ 88,114

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South-Doyle Middle School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Board of Education Allocation		\$ 27,987	\$ 10,096	
Field Trips		10,146	16,361	
Fines, Fees and Dues		9,248	-	
Fundraising		28,051	5,741	
Instruction		-	99,315	
Interest		1,492	-	
Operation and Maintenance		-	8,984	
Resale Items		350	350	
Unrestricted Gifts and Donations		3,213	-	
Total general fund	<u>\$ 116,834</u>	<u>80,487</u>	<u>140,847</u>	<u>\$ 56,474</u>
Restricted Funds				
Athletics	<u>9,687</u>	<u>33,238</u>	<u>34,915</u>	<u>8,010</u>
Class Accounts				
Art	117	-	-	117
Band	6,599	6,390	4,872	8,117
Chorus	576	6,393	5,450	1,519
Computer	1,320	-	543	777
English	37	83	-	120
Journalism	64	-	64	-
Library	2,236	4,112	4,736	1,612
Physical Education	124	1,554	379	1,299
Social Studies	500	-	-	500
Special Education	588	1,925	2,507	6
Teacher Accounts	283	15	39	259
Vocational Teachers	370	1,420	1,583	207
Total class accounts	<u>12,814</u>	<u>21,892</u>	<u>20,173</u>	<u>14,533</u>
Club Accounts				
Annual	2,733	7,793	7,119	3,407
AVID	65	5,218	4,701	582
Drama	71	491	377	185
Improv Club	128	22	-	150
National Honor Society	199	243	243	199
Student Government	283	1,923	1,353	853
Y-Teens	87	-	-	87
Total club accounts	<u>3,566</u>	<u>15,690</u>	<u>13,793</u>	<u>5,463</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	-	13,400	13,400	-
Grants	26	-	26	-
Grounds Improvement	-	400	-	400
Guidance	-	90	90	-
Memorials	4,001	-	817	3,184
Student Welfare	668	-	668	-
Teacher Welfare	(925)	3,301	2,326	50
Total special accounts	<u>3,770</u>	<u>17,191</u>	<u>17,327</u>	<u>3,634</u>
Total restricted funds	<u>29,837</u>	<u>88,011</u>	<u>86,208</u>	<u>31,640</u>
Total	<u>\$ 146,671</u>	<u>\$ 168,498</u>	<u>\$ 227,055</u>	<u>\$ 88,114</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Vine Middle Magnet Schools
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 48,277	\$ 48,277
Restricted Funds		
Athletics	3,755	3,755
Class Accounts		
Band	188	188
Dance	1,916	1,916
Total class accounts	2,104	2,104
Club Accounts		
Annual	652	652
Beta	225	225
Language	130	130
Total club accounts	1,007	1,007
Special Accounts		
Dance Team	227	227
Donations	22	22
Guidance	258	258
Library	47	47
Optical, Dental and Clothing	41	41
Student Fund	1,221	1,221
Teacher Welfare	96	96
Total special accounts	1,912	1,912
Total restricted funds	8,778	8,778
Total	\$ 57,055	\$ 57,055

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Vine Middle Magnet Schools
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Board of Education Allocation		\$ 33,929	\$ 34,214	
Fines, Fees and Dues		585	-	
Fundraising		3,299	737	
Gifts and Donations		8,245	-	
Instruction		-	23,127	
Interest		478	-	
Operation and Maintenance		-	2,988	
Total general fund	<u>\$ 62,807</u>	<u>46,536</u>	<u>61,066</u>	<u>\$ 48,277</u>
Restricted Funds				
Athletics	<u>6,587</u>	<u>13,322</u>	<u>16,154</u>	<u>3,755</u>
Class Accounts				
Band	296	-	108	188
Chorus	1,086	587	1,673	-
Dance	11	3,328	1,423	1,916
Special Education	<u>339</u>	<u>200</u>	<u>539</u>	<u>-</u>
Total class accounts	<u>1,732</u>	<u>4,115</u>	<u>3,743</u>	<u>2,104</u>
Club Accounts				
Annual	787	1,365	1,500	652
Beta	72	465	312	225
Language	<u>130</u>	<u>-</u>	<u>-</u>	<u>130</u>
Total club accounts	<u>989</u>	<u>1,830</u>	<u>1,812</u>	<u>1,007</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Ballet	\$ 654	\$ -	\$ 654	\$ -
Basic Education Program	-	8,000	8,000	-
Dance Team	167	60	-	227
Donations	564	-	542	22
Grant	65	-	65	-
Guidance	300	-	42	258
Library	143	215	311	47
Optical, Dental and Clothing	41	-	-	41
Staff Uniforms	279	2,122	2,401	-
Student Fund	1,400	2,069	2,248	1,221
Teacher Welfare	-	1,733	1,637	96
Total special accounts	<u>3,613</u>	<u>14,199</u>	<u>15,900</u>	<u>1,912</u>
Total restricted funds	<u>12,921</u>	<u>33,466</u>	<u>37,609</u>	<u>8,778</u>
Total	<u>\$ 75,728</u>	<u>\$ 80,002</u>	<u>\$ 98,675</u>	<u>\$ 57,055</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West Valley Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 78,107	\$ 78,107
Restricted Funds		
Athletics	13,103	13,103
Class Accounts		
Art	551	551
Band	8,679	8,679
Chorus	10,096	10,096
Guidance	342	342
Library	6,794	6,794
Math	62	62
Orchestra	5,299	5,299
Physical Education	684	684
Science	312	312
Special Education	69	69
Teacher Accounts	339	339
Total class accounts	33,227	33,227
Club Accounts		
Art club	94	94
Basketball Club	286	286
Environmental Club	461	461
Guidance Club	483	483
Guitar Club	1,280	1,280
National Honor Society	3,691	3,691
Pep Club	1,362	1,362
Reading	615	615
Student Government Association	9,465	9,465
Technology Students Association	6,012	6,012
Total club accounts	23,749	23,749

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West Valley Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Care Bears Fund	206	206
Word Wall Fund	199	199
Core Mentor Team	960	960
Teacher Welfare	9,862	9,862
Teacher's Social Committee	950	950
Total special accounts	12,177	12,177
Total restricted funds	82,256	82,256
Total	\$ 160,363	\$ 160,363

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West Valley Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,358	
Board of Education Allocation		8,825	7,869	
Fines, Fees and Dues		19,489	-	
Fundraising		54,243	12,664	
Gifts and Donations		3,735	-	
Instruction		-	61,985	
Interest		1,097	-	
Operations		-	55,243	
School Publications		9,047	6,870	
Total general fund	<u>\$ 129,660</u>	<u>96,436</u>	<u>147,989</u>	<u>\$ 78,107</u>
Restricted Funds				
Athletics	<u>17,577</u>	<u>29,508</u>	<u>33,982</u>	<u>13,103</u>
Class Accounts				
Art	312	7,858	7,619	551
Band	10,136	112,297	113,754	8,679
Chorus	5,346	24,070	19,320	10,096
Computer	-	642	642	-
Diversified Technology	-	766	766	-
Guidance	390	-	48	342
Health	-	1,679	1,679	-
Library	10,024	10,941	14,171	6,794
Math	36	216	190	62
Orchestra	2,064	22,659	19,424	5,299
Physical Education	689	1,976	1,981	684
Science	312	-	-	312
Special Education	76	72	79	69
Teacher Accounts	<u>200</u>	<u>21,812</u>	<u>21,673</u>	<u>339</u>
Total class accounts	<u>29,585</u>	<u>204,988</u>	<u>201,346</u>	<u>33,227</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Club Accounts				
Art club	\$ 94	\$ -	\$ -	\$ 94
Basketball Club	286	-	-	286
Environmental Club	403	493	435	461
Guidance Club	483	-	-	483
Guitar Club	1,280	-	-	1,280
National Honor Society	2,642	1,319	270	3,691
Pep Club	1,362	-	-	1,362
Reading	615	-	-	615
Student Government Association	9,739	893	1,167	9,465
Technology Students Association	5,970	425	383	6,012
Total club accounts	<u>22,874</u>	<u>3,130</u>	<u>2,255</u>	<u>23,749</u>
Special Accounts				
Basic Education Program	-	13,419	13,419	-
Care Bears Fund	290	-	84	206
Word Wall Fund	199	-	-	199
Core Mentor Team	1,177	-	217	960
Teacher Welfare	12,379	1,477	3,994	9,862
Teacher's Social Committee	533	750	333	950
Total special accounts	<u>14,578</u>	<u>15,646</u>	<u>18,047</u>	<u>12,177</u>
Total restricted funds	<u>84,614</u>	<u>253,272</u>	<u>255,630</u>	<u>82,256</u>
Total	<u>\$ 214,274</u>	<u>\$ 349,708</u>	<u>\$ 403,619</u>	<u>\$ 160,363</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Whittle Springs Middle School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 28,181	\$ 28,181
Restricted Funds		
Athletics	1,321	1,321
Class Accounts		
Art	349	349
AVID	391	391
Band	1,171	1,171
Chorus	748	748
Computer	5,723	5,723
Library	1,676	1,676
Physical Education	(445)	(445)
Reading	425	425
Science	6	6
Special Education	89	89
Total class accounts	10,133	10,133
Club Accounts		
Builders Club	222	222
Language	203	203
National Beta Club	328	328
Total club accounts	753	753
Special Accounts		
Annual	1,675	1,675
Basic Education Program	1,009	1,009
Cokes- Resale	328	328
Eighth Grade	243	243
Guidance	(50)	(50)
Lost Textbooks	(41)	(41)
Mentoring	564	564
Teacher Welfare	237	237
Technology	(402)	(402)
Title One	(176)	(176)
Total special accounts	3,387	3,387
Total restricted funds	15,594	15,594
Total	\$ 43,775	\$ 43,775

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Whittle Springs Middle School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 7,670	
Agenda Books		941		
Board of Education Allocations		7,071	1,130	
Field Trip		10	66	
Fines, Fees and Dues		11,990	-	
Fundraising		15,034	5,556	
Instruction		-	22,839	
Interest		291	-	
Unrestricted Gifts and Donations		9,951	-	
Total general fund	<u>\$ 20,154</u>	<u>45,288</u>	<u>37,261</u>	<u>\$ 28,181</u>
Restricted Funds				
Athletics	<u>2,920</u>	<u>9,549</u>	<u>11,148</u>	<u>1,321</u>
Class Accounts				
Art	44	2,350	2,045	349
AVID	76	2,763	2,448	391
Band	1,831	-	660	1,171
Chorus	167	834	253	748
Computer	3,549	2,351	177	5,723
Library	2,024	2,811	3,159	1,676
Physical Education	32	-	477	(445)
Reading	1,300	-	875	425
Science	51	-	45	6
Special Education	89	150	150	89
Total class accounts	<u>9,163</u>	<u>11,259</u>	<u>10,289</u>	<u>10,133</u>
Club Accounts				
Builders Club	-	680	458	222
Language	203	-	-	203
National Beta Club	328	-	-	328
Total club accounts	<u>531</u>	<u>680</u>	<u>458</u>	<u>753</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Annual	\$ 1,327	\$ 7,737	\$ 7,389	\$ 1,675
Attendance	50	-	50	-
Basic Education Program	20	9,500	8,511	1,009
Cokes- Resale	238	1,452	1,362	328
Eighth Grade	1,032	2,172	2,961	243
Guidance	69	-	119	(50)
Lost Textbooks	(54)	74	61	(41)
Mentoring	362	202	-	564
Student Incentives	45	386	431	-
Teacher Welfare	122	300	185	237
Technology	(499)	455	358	(402)
Title One	-	58	234	(176)
Total special accounts	<u>2,712</u>	<u>22,336</u>	<u>21,661</u>	<u>3,387</u>
Total restricted funds	<u>15,326</u>	<u>43,824</u>	<u>43,556</u>	<u>15,594</u>
Total	<u>\$ 35,480</u>	<u>\$ 89,112</u>	<u>\$ 80,817</u>	<u>\$ 43,775</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Austin-East High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Totals</u>
General Fund	\$ 140,753	\$ 3,639	\$ 137,114	\$ 140,753
Restricted Funds				
Athletics	<u>43,841</u>	<u>12,333</u>	<u>31,508</u>	<u>43,841</u>
Class Accounts				
Art	29	-	29	29
Band	2,162	-	2,162	2,162
Business Education	398	-	398	398
Chorus	1,113	-	1,113	1,113
Computer Lab	1,412	-	1,412	1,412
Criminal Justice	173	-	173	173
Dance Ensemble	1,298	-	1,298	1,298
English	1,090	-	1,090	1,090
Foreign Languages	17	-	17	17
Graduating Class Accounts	3,601	-	3,601	3,601
Guidance	352	85	267	352
Math	210	-	210	210
Physical Education	2,484	-	2,484	2,484
Recovery	2,918	-	2,918	2,918
ROTC	50	-	50	50
Science	4,237	-	4,237	4,237
Social Studies	2,308	-	2,308	2,308
Special Education	291	-	291	291
Summer Bridge Program	336	-	336	336
SWPBS	282	-	282	282
Vocational	<u>4,673</u>	<u>-</u>	<u>4,673</u>	<u>4,673</u>
Total class accounts	<u>29,434</u>	<u>85</u>	<u>29,349</u>	<u>29,434</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Austin-East High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 723	\$ -	\$ 723	\$ 723
A-E Ambassadors	1,754	-	1,754	1,754
Boot Camp	333	-	333	333
DECA	1,152	-	1,152	1,152
Drama	111	-	111	111
FBLA	9,710	-	9,710	9,710
FCCLA	566	-	566	566
HOSA	693	-	693	693
Inactive Clubs	103	-	103	103
National Academy Foundation	125	-	125	125
National Honor Society	188	-	188	188
Orchestra	96	-	96	96
ROTC	1,998	-	1,998	1,998
Student Participation	22	-	22	22
VICA	316	-	316	316
Total club accounts	<u>17,890</u>	<u>-</u>	<u>17,890</u>	<u>17,890</u>
Special Accounts				
Band Boosters	442	-	442	442
Basic Education Program	7,927	7,927	-	7,927
Community Funds	239	-	239	239
Educational Donations	3,864	-	3,864	3,864
Educational Enrichment	610	-	610	610
Football Monument	1,200	-	1,200	1,200
Grants	1,631	-	1,631	1,631
Intervention Program	306	-	306	306
Library	1,467	-	1,467	1,467
Scholarship	710	-	710	710
School Pictures	898	-	898	898
Student Parking	2,100	-	2,100	2,100
Student United Way	5	-	5	5
Teacher Welfare	243	-	243	243
Total special accounts	<u>21,642</u>	<u>7,927</u>	<u>13,715</u>	<u>21,642</u>
Total restricted funds	<u>112,807</u>	<u>20,345</u>	<u>92,462</u>	<u>112,807</u>
Total	<u>\$ 253,560</u>	<u>\$ 23,984</u>	<u>\$ 229,576</u>	<u>\$ 253,560</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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
General Fund				
Administration		\$ -	\$ 8,211	
Board of Education Allocation		73,186	72,072	
Fines, Fees, and Dues		12,748	-	
Fundraising		40	58	
Gifts and Donations		6,904	-	
Interest		1,823	-	
Instruction		-	3,160	
Operations and Maintenance		-	10,470	
Resale Items		5,180	43	
Total general fund	\$ 131,247	99,881	94,014	\$ 137,114
Restricted Funds				
Athletics	40,384	172,300	181,176	31,508
Class Accounts				
Art	45	1,513	1,529	29
Band	1,151	8,619	7,608	2,162
Business Education	1,039	918	1,559	398
Chorus	1,113	-	-	1,113
Computer Lab	580	840	8	1,412
Criminal Justice	716	2,020	2,563	173
Dance Ensemble	1,707	13,211	13,620	1,298
Driver's Education	-	8,395	8,395	-
English	1,090	-	-	1,090
Foreign Languages	1,401	1,555	2,939	17
Graduating Class Accounts	6,292	24,288	26,979	3,601
Guidance	247	923	903	267
Health	145	1,180	1,325	-
Marketing	323	-	323	-
Math	104	6,670	6,564	210
Physical Education	741	1,743	-	2,484
Recovery	2,335	583	-	2,918
ROTC	50	-	-	50
Science	4,339	5,095	5,197	4,237
Social Studies	1,635	1,471	798	2,308
Special Education	421	1,100	1,230	291
Summer Bridge Program	-	500	164	336
SWPBS	363	502	583	282
Vocational	7,652	8,738	11,717	4,673
Total class accounts	33,489	89,864	94,004	29,349

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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 199	\$ 524	\$ -	\$ 723
A-E Ambassadors	2,979	997	2,222	1,754
Boot Camp	333	-	-	333
Career Exploration	72	-	72	-
DECA	1,152	-	-	1,152
Drama	5,361	733	5,983	111
FBLA	11,027	-	1,317	9,710
FCCLA	566	-	-	566
HOSA	693	-	-	693
Inactive Clubs	550	-	447	103
National Academy Foundation	125	-	-	125
National Honor Society	92	370	274	188
Orchestra	470	750	1,124	96
ROTC	3,032	6,020	7,054	1,998
Step Team	292	-	292	-
Student Participation	286	-	264	22
VICA	-	316	-	316
Total club accounts	<u>27,229</u>	<u>9,710</u>	<u>19,049</u>	<u>17,890</u>
Special Accounts				
Band Boosters	442	-	-	442
Basic Education Program	-	13,100	13,100	-
Community Funds	273	8,936	8,970	239
Educational Donations	2,589	1,453	178	3,864
Educational Enrichment	983	-	373	610
Football Monument	1,200	-	-	1,200
Grants	3,602	723	2,694	1,631
Intervention Program	306	-	-	306
Library	958	509	-	1,467
Scholarship	710	-	-	710
School Pictures	898	-	-	898
Student Parking	1,972	128	-	2,100
Student United Way	5	-	-	5
Teacher Welfare	102	1,145	1,004	243
Total special accounts	<u>14,040</u>	<u>25,994</u>	<u>26,319</u>	<u>13,715</u>
Total restricted funds	<u>115,142</u>	<u>297,868</u>	<u>320,548</u>	<u>92,462</u>
Total	<u>\$ 246,389</u>	<u>\$ 397,749</u>	<u>\$ 414,562</u>	<u>\$ 229,576</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 10,029	\$ 10,029
Restricted Funds		
Athletics	54,557	54,557
Class Accounts		
Band	927	927
Chorus	13,906	13,906
Culinary Arts	388	388
Graduating Class Accounts	4,968	4,968
Guidance	16,372	16,372
Library	2,519	2,519
Orchestra	776	776
Physical Education	19	19
ROTC	3,553	3,553
Scholar Bowl	195	195
Special Education	922	922
Technology	252	252
Textbooks	784	784
Vocational Teachers	1,507	1,507
Total class accounts	47,088	47,088
Club Accounts		
Art	546	546
Chess	84	84
DECA	338	338
Drama	5,309	5,309
Environmental	3,296	3,296
FBLA	1,436	1,436
FCA	709	709
FCCLA	155	155
Future Teachers	5	5
GSA	740	740
HERO	597	597
HOSA	2,454	2,454
Ice Dawgs	148	148
Journalism	3,054	3,054
Key	683	683
Language	2,066	2,066
MACC	114	114
Mock Trial	95	95
Mu Alpha Theta	258	258
National Honor Society	2,372	2,372

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
Outdoor	\$ 160	\$ 160
Photography	45	45
Prom	9,569	9,569
Rugby	811	811
SADD	24	24
Secme Club	146	146
Science Olympiad	318	318
SMAC	8	8
SGA	1,201	1,201
TSA	430	430
Virtual Enterprrise	1,349	1,349
Vocational	1,728	1,728
Total club accounts	40,248	40,248
Special Accounts		
Business Publisher	1,000	1,000
Flower, Social, and Welfare	1	1
Grants	301	301
ICC	1,709	1,709
Kids In Need	139	139
Memorials	902	902
Other	178	178
Scholarships	3,340	3,340
Security	22,082	22,082
Staff Development	1,882	1,882
Stellar Scholars	203	203
Student Incentives	134	134
Technology Access Account	15,046	15,046
U.S. Cellular Award	3,944	3,944
Total special accounts	50,861	50,861
Total restricted funds	192,754	192,754
Total	\$ 202,783	\$ 202,783

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden High School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
General Fund				
Administration		\$ -	\$ 30,441	
Board of Education Allocation		28,105	26,959	
Fines, Fees, and Dues		165,990	-	
Fundraising		37,614	4,052	
Gifts and Donations		2,379	-	
Instructions		-	164,812	
Interest		1,446	-	
Operations and Maintenance		-	35,074	
Total general fund	\$ 35,833	235,534	261,338	\$ 10,029
Restricted Funds				
Athletics	43,967	388,445	377,855	54,557
Class Accounts				
Band	1,517	300	890	927
Chorus	4,617	35,043	25,754	13,906
Culinary Arts	355	1,648	1,615	388
Graduating Class Accounts	4,449	3,671	3,152	4,968
Guidance	14,796	61,782	60,206	16,372
Library	2,184	3,137	2,802	2,519
Orchestra	1,270	19,138	19,632	776
Physical Education	19	-	-	19
ROTC	8,632	17,159	22,238	3,553
Scholar Bowl	10	320	135	195
Special Education	1,089	750	917	922
Technology	252	-	-	252
Textbooks	960	3,161	3,337	784
Vocational Teachers	1,450	900	843	1,507
Total class accounts	41,600	147,009	141,521	47,088
Club Accounts				
Art	220	4,424	4,098	546
Chess	109	300	325	84
DECA	495	10,869	11,026	338
Drama	4,181	10,043	8,915	5,309
Environmental	1,237	2,550	491	3,296
FBLA	440	3,466	2,470	1,436
FCA	615	200	106	709
FCCLA	81	328	254	155
Future Teachers	5	-	-	5
GSA	95	695	50	740
HERO	277	2,291	1,971	597
HOSA	734	12,856	11,136	2,454

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Bearden High School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
 Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts (continued)				
Ice Dawgs	\$ 240	\$ 5,014	\$ 5,106	\$ 148
Journalism	1,801	44,310	43,057	3,054
Key	-	5,804	5,121	683
Language	1,784	6,104	5,822	2,066
MACC	231	-	117	114
Mock Trial	95	-	-	95
Mu Alpha Theta	172	1,525	1,439	258
National Honor Society	3,727	4,996	6,351	2,372
Outdoor	84	400	324	160
Photography	153	540	648	45
Prom	11,285	29,215	30,931	9,569
Rugby	2,474	257	1,920	811
SADD	24	-	-	24
Secme Club	146	-	-	146
Science Olympiad	671	942	1,295	318
SMAC	516	1,376	1,884	8
SGA	11,279	30,217	40,295	1,201
TSA	81	3,082	2,733	430
Virtual Enterprise	1,269	8,244	8,164	1,349
Vocational	2,167	-	439	1,728
Total club accounts	<u>46,688</u>	<u>190,048</u>	<u>196,488</u>	<u>40,248</u>
Special Accounts				
Basic Education Program	-	21,700	21,700	-
Destination Imagination	1,000	-	-	1,000
Flower, Social, and Welfare	711	1,265	1,975	1
Grants	-	4,432	4,131	301
ICC	1,764	1,086	1,141	1,709
Kids In Need	123	298	282	139
Memorials	902	-	-	902
Other	178	-	-	178
Scholarships	3,712	628	1,000	3,340
Security	7,812	28,737	14,467	22,082
Staff Development	1,170	6,705	5,993	1,882
Stellar Scholars	203	-	-	203
Student Incentives	2,180	-	2,046	134
Technology Access Account	13,021	15,935	13,910	15,046
U.S. Cellular Award	23,862	132	20,050	3,944
Total special accounts	<u>56,638</u>	<u>80,918</u>	<u>86,695</u>	<u>50,861</u>
Total restricted funds	<u>188,893</u>	<u>806,420</u>	<u>802,559</u>	<u>192,754</u>
Total	<u>\$ 224,726</u>	<u>\$ 1,041,954</u>	<u>\$ 1,063,897</u>	<u>\$ 202,783</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 52,862	\$ 52,862
Restricted Funds		
Athletics	61,288	61,288
Class Accounts		
Art	2,822	2,822
Band	1,113	1,113
Chorus	2,467	2,467
Conservation	2,619	2,619
English	168	168
Graduating Class Accounts	1,268	1,268
Guidance	1,711	1,711
Gym	7,303	7,303
Home Economics	1,253	1,253
Language	350	350
Math	418	418
Physical Education	2,055	2,055
Science	205	205
Special Education	300	300
Social Studies	2	2
Vocational	11,395	11,395
Total class accounts	35,449	35,449
Club Accounts		
Annual	2,913	2,913
Anime Club	8	8
Bookstore	4,995	4,995
Business Professionals of America	2,855	2,855
CHUM	706	706
Climbing Team	1,375	1,375
Dance Team	373	373
DECA	130	130

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
FCA	\$ 640	\$ 640
FHA	3,837	3,837
Health Occupations	879	879
Inactive Clubs	2,420	2,420
Language	2,166	2,166
Math	287	287
National Honor Society	2,572	2,572
Project Graduation	1,504	1,504
Senior Project	977	977
Student Account	12,449	12,449
Student Government Organization	349	349
TSA	118	118
VICA	108	108
Writing	166	166
Y-Teens	1,414	1,414
Total club account	43,241	43,241
Special Accounts		
Auditorium Usage Fee	764	764
Flower, Social and Welfare	673	673
Incentives	292	292
Library	1,933	1,933
Mentor Team	931	931
Security	5,925	5,925
Stadium	2,514	2,514
Teacher's Lounge	1,019	1,019
Twenty First Century	256	256
Total special accounts	14,307	14,307
Total restricted funds	154,285	154,285
Total	\$ 207,147	\$ 207,147

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Carter High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 8,497	
Board of Education Allocation		19,275	19,310	
Entertainment		-	313	
Fines, Fees and Dues		102,508	-	
Fundraising		772	772	
Gifts and Donations		102	-	
Instruction		-	105,220	
Interest		1,206	-	
Operation and Maintenance		-	3,007	
Resale Items		11,029	-	
Total general fund	<u>\$ 55,089</u>	<u>134,892</u>	<u>137,119</u>	<u>\$ 52,862</u>
Restricted Funds				
Athletics	<u>47,395</u>	<u>154,214</u>	<u>140,321</u>	<u>61,288</u>
Class Accounts				
Art	2,036	840	54	2,822
Band	1,327	8,504	8,718	1,113
Chorus	4,680	860	3,073	2,467
Conservation	696	3,077	1,154	2,619
English	168	-	-	168
Graduating Class Accounts	214	15,918	14,864	1,268
Guidance	1,276	7,049	6,614	1,711
Gym	9,974	-	2,671	7,303
Home Economics	1,348	532	627	1,253
Language	350	-	-	350
Math	418	-	-	418
Physical Education	2,153	-	98	2,055
Science	205	-	-	205
Social Studies	150	-	148	2
Special Education	214	1,119	1,033	300
Vocational	5,204	22,713	16,522	11,395
Total class accounts	<u>30,413</u>	<u>60,612</u>	<u>55,576</u>	<u>35,449</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, 2011

	<u>Fund Balance</u> July 1, 2010	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> June 30, 2011
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 2,778	\$ 30,131	\$ 29,996	\$ 2,913
Anime Club	-	8	-	8
Bookstore	4,995	-	-	4,995
Business Professionals of America	1,729	1,504	378	2,855
CHUM	706	-	-	706
Climbing Team	1,375	-	-	1,375
Dance Team	-	733	360	373
DECA	130	-	-	130
FCA	640	-	-	640
FHA	3,857	205	225	3,837
Health Occupations	913	75	109	879
Inactive Clubs	2,420	-	-	2,420
Language	2,183	186	203	2,166
Math	720	115	548	287
Music	15	420	435	-
National Honor Society	2,696	320	444	2,572
Project Graduation	1,504	-	-	1,504
Senior Project	977	-	-	977
Student Account	4,719	15,544	7,814	12,449
Student Government Organization	731	1,445	1,827	349
Swim	49	890	939	-
TSA	250	2,251	2,383	118
VICA	14	374	280	108
Writing	10	156	-	166
Y-Teens	1,372	493	451	1,414
Total club account	<u>34,783</u>	<u>54,850</u>	<u>46,392</u>	<u>43,241</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Auditorium Usage Fee	\$ 985	\$ 350	\$ 571	\$ 764
Basic Education Program	-	12,900	12,900	-
Flower, Social and Welfare	3,667	1,154	4,148	673
Incentives	292	-	-	292
Library	2,430	3,555	4,052	1,933
Mentor Team	1,145	-	214	931
Security	-	5,925	-	5,925
Stadium	2,514	-	-	2,514
Twenty First Century	-	400	144	256
Teacher's Lounge	880	1,225	1,086	1,019
Total special accounts	<u>11,913</u>	<u>25,509</u>	<u>23,115</u>	<u>14,307</u>
Total restricted funds	<u>124,504</u>	<u>295,185</u>	<u>265,404</u>	<u>154,285</u>
Total	<u>\$ 179,593</u>	<u>\$ 430,077</u>	<u>\$ 402,523</u>	<u>\$ 207,147</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Central High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
Year Ended June 30, 2011

	<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	\$ 148,157	\$ 500	\$ 147,657	\$ 148,157
Restricted Funds				
Athletics	20,934	11,060	9,874	20,934
Class Accounts				
Band	876	-	876	876
Chorus	88	-	88	88
Drama	795	-	795	795
Landscaping	4,253	-	4,253	4,253
Math	1,618	-	1,618	1,618
Prom	733	-	733	733
Social Studies Honor	201	-	201	201
Total class accounts	8,564	-	8,564	8,564
Club Accounts				
Annual	4,550	-	4,550	4,550
Beta	1,159	-	1,159	1,159
DECA	90	-	90	90
FBLA	2,818	-	2,818	2,818
FCA	53	-	53	53
FCCLA	53	-	53	53
FTA	69	-	69	69
Journalism	3,015	-	3,015	3,015
Key	483	-	483	483
Language	2,146	-	2,146	2,146
Math	989	-	989	989
National Honor Society	686	-	686	686
PHI RHO	4	-	4	4
ROTC	1,555	-	1,555	1,555
Scholars Bowl	89	-	89	89
Student Government	478	-	478	478
TTSA	24	-	24	24
VICA	1	-	1	1
Vocational	1,474	-	1,474	1,474
Total club accounts	19,736	-	19,736	19,736

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Central High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
Year Ended June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Total
Restricted Funds (continued)				
Special Accounts				
Flower Funds	\$ 34	\$ -	\$ 34	\$ 34
Fundraiser	561	-	561	561
Grants	5,000	-	5,000	5,000
Guidance Department	1,546	-	1,546	1,546
Library	1,333	667	666	1,333
Recognition	19,702	-	19,702	19,702
Scholarship	9,183	-	9,183	9,183
Teacher Welfare	(2,088)	-	(2,088)	(2,088)
UT Mentoring	498	-	498	498
Total special accounts	<u>35,769</u>	<u>667</u>	<u>35,102</u>	<u>35,769</u>
Total restricted funds	<u>85,003</u>	<u>11,727</u>	<u>73,276</u>	<u>85,003</u>
Total	<u>\$ 233,160</u>	<u>\$ 12,227</u>	<u>\$ 220,933</u>	<u>\$ 233,160</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Central High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
General Fund				
Administration		\$ -	\$ 34,241	
Board of Education Allocation		22,118	17,421	
Fines, Fees, and Dues		21,327	907	
Gifts and Donations		17,477	-	
Instruction		-	13,278	
Interest		2,462	-	
Operations & Maintenance		-	4,082	
Total general fund	\$ 154,202	63,384	69,929	\$ 147,657
Restricted Funds				
Athletics	25,912	165,841	181,879	9,874
Class Accounts				
Art	-	6,273	6,273	-
Band	1,918	23,540	24,582	876
Business Education	-	2,385	2,385	-
Chorus	(1,622)	141,142	139,432	88
Drama	795	-	-	795
Drivers Education	125	15,375	15,500	-
Dynamic Leadership	147	-	147	-
Graduating Class	343	-	343	-
Landscaping	4,739	1,000	1,486	4,253
Math	1,968	2,957	3,307	1,618
Physical Educations	-	2,448	2,448	-
Prom	1,506	8,735	9,508	733
Social Studies	(26)	1,710	1,684	-
Social Studies Honor	267	-	66	201
Total class accounts	10,160	205,565	207,161	8,564
Club Accounts				
Annual	404	35,229	31,083	4,550
Beta	309	1,417	567	1,159
DECA	578	8,143	8,631	90
FBLA	2,926	60	168	2,818

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Central High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts (continued)				
FCA	\$ 93	\$ -	\$ 40	\$ 53
FCCLA	193	175	315	53
FTA	173	110	214	69
Journalism	2,263	3,588	2,836	3,015
Key	438	97	52	483
Language	2,129	500	483	2,146
Math	1,007	90	108	989
National Honor Society	540	945	799	686
PHI RHO	79	-	75	4
ROTC	1,095	1,833	1,373	1,555
Scholars Bowl	1,258	1,000	2,169	89
Science	-	12,794	12,794	-
Student Government	1,456	3,813	4,791	478
TTSA	24	-	-	24
VICA	191	233	423	1
Vocational	4,278	7,377	10,181	1,474
Total club accounts	<u>19,434</u>	<u>77,404</u>	<u>77,102</u>	<u>19,736</u>
Special Accounts				
Basic Education Program	-	8,984	8,984	-
Flower Funds	447	470	883	34
Fundraiser	-	10,400	9,839	561
Grants	-	5,000	-	5,000
Guidance Department	1,412	6,154	6,020	1,546
KCASSP	1,050	-	1,050	-
Library	1,087	3,151	3,572	666
Recognition	34,862	35,095	50,255	19,702
Scholarship	11,008	-	1,825	9,183
Teacher Welfare	1,681	5,682	9,451	(2,088)
UT Mentoring	682	-	184	498
Total special accounts	<u>52,229</u>	<u>74,936</u>	<u>92,063</u>	<u>35,102</u>
Total restricted funds	<u>107,735</u>	<u>523,746</u>	<u>558,205</u>	<u>73,276</u>
Total	<u>\$ 261,937</u>	<u>\$ 587,130</u>	<u>\$ 628,134</u>	<u>\$ 220,933</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 Year Ended June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 55,472	\$ 55,472
Restricted Funds		
Athletics	62,152	62,152
Class Accounts		
Art	144	144
Band	11,393	11,393
Business Education	6,524	6,524
Chorus	2,274	2,274
Class Accounts	114	114
Construction Core	431	431
Diversified Technology	203	203
Driver's Education	2,981	2,981
English	1,668	1,668
Foreign Language	5,157	5,157
Guidance	22,486	22,486
Library	1,388	1,388
Lost Textbooks	530	530
Marketing	90	90
Math	16,210	16,210
Orchestra	143	143
ROTC	4,950	4,950
Science	1,621	1,621
Senior Events	201	201
Social Studies	4,247	4,247
Special Education	472	472
Vocational	59	59
Total class accounts	83,286	83,286

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 Year Ended June 30, 2011

	<u>ASSETS</u>	<u>FUND BALANCE</u>
	<u>Cash and Cash Equivalents</u>	<u>Fund Balance</u>
Restricted Funds (continued)		
Club Accounts		
Anime	\$ 45	\$ 45
Annual	5,247	5,247
Aspire	945	945
Computer	35	35
DECA	2,750	2,750
Drama	1,413	1,413
Farragut Leadership Initiative	4,105	4,105
FBLA	1,367	1,367
FCA	311	311
Future Teachers of America	148	148
FCCLA	54	54
Girls Lacrosse	871	871
HOSA	3,138	3,138
Interact	2,890	2,890
International	98	98
Language	2,693	2,693
Literary	17	17
Math	1,181	1,181
National Honor Society	2,147	2,147
National Tech Honor Society	153	153
Newspaper	623	623
Pep Club	212	212
Red Cross	331	331
SADD	432	432
Science	9,849	9,849
Special Olympics	559	559
Step Team	203	203
Student Government	29	29
Tri-M	349	349
TSA	570	570
VICA	2,062	2,062
Y-Teens	721	721
Total club accounts	<u>45,548</u>	<u>45,548</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 Year Ended June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
Campbell Station Property	3,996	3,996
Chair of Excellence	14	14
Coke Fund	919	919
Core Team	281	281
Flowers, Social, and Welfare	977	977
Foundation	339	339
Green Wing	1,481	1,481
Junior Optimist	187	187
Parent/Teacher/Student	1,808	1,808
Pride Recognition	70	70
Prom	9,976	9,976
Recovery Credit	150	150
Scholarships and Memorials	2,993	2,993
School Projects	10,049	10,049
Science Academy	493	493
Summer School	468	468
Teacher Welfare	663	663
Technology	971	971
Theatre Renovations	2,503	2,503
Yellow Wing	189	189
Total special accounts	38,527	38,527
Total restricted funds	229,513	229,513
Total	\$ 284,985	\$ 284,985

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Farragut High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
General Fund				
Administration		\$ -	\$ 5,070	
Board of Education Allocation		15,389	13,259	
Fines, Fees, and Dues		58,335	-	
Fundraising		7,782	4,757	
Gifts and Donations		359	-	
Instruction		-	17,144	
Interest		2,255	-	
Operation and Maintenance		-	47,239	
Resale Items		35,883	-	
Total general fund	\$ 22,938	120,003	87,469	\$ 55,472
Restricted Funds				
Athletics	55,066	340,470	333,384	62,152
Class Accounts				
Art	1,077	14,365	15,298	144
AP English	4	1,134	1,138	-
Band	59	41,709	30,375	11,393
Business Education	4,332	24,758	22,566	6,524
Chorus	100	11,850	9,676	2,274
Class Accounts	262	-	148	114
Criminal Justice	22	2,446	2,037	431
Diversified Technology	11	845	653	203
Driver's Education	2,996	29,163	29,178	2,981
English	2,136	26,506	26,974	1,668
Film	531	-	531	-
Foreign Language	3,490	17,811	16,144	5,157
Guidance	24,807	67,634	69,955	22,486
Home Economics	146	2,830	2,976	-
Library	1,552	2,478	2,642	1,388
Lost Textbooks	979	1,642	2,091	530
Marketing	6	810	726	90
Math	15,856	23,877	23,523	16,210
Music	218	273	491	-
Orchestra	109	4,861	4,827	143
Physical Education	239	4,657	4,896	-
ROTC	11,538	15,005	21,593	4,950
Science	2,613	34,498	35,490	1,621
Senior Events	201	-	-	201
Social Studies	3,184	42,714	41,651	4,247
Special Education	95	1,650	1,273	472

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Farragut High School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
 Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Class Accounts (continued)				
Technology	\$ 63	\$ 668	\$ 731	\$ -
Vocational	34	2,370	2,345	59
Total class accounts	<u>76,660</u>	<u>376,554</u>	<u>369,928</u>	<u>83,286</u>
Club Accounts				
Anime	45	-	-	45
Annual	11,279	31,302	37,334	5,247
Aspire	945	-	-	945
Climbing Team	203	-	203	-
Computer	35	-	-	35
DECA	9,609	20,329	27,188	2,750
Drama	783	24,381	23,751	1,413
Empty Bowls	-	1,252	1,252	-
Environmental	99	-	99	-
Farragut Leadership Initiative	7,564	3,122	6,581	4,105
FBLA	991	1,779	1,403	1,367
FCA	301	10	-	311
Future Teachers of America	149	264	265	148
FCCLA	6	4,928	4,880	54
Girls Lacrosse	-	1,430	559	871
Hockey/Ice Hockey	88	-	88	-
HOSA	1,803	15,507	14,172	3,138
Interact	1,784	5,530	4,424	2,890
International	41	523	466	98
Language	1,983	2,314	1,604	2,693
Literary	34	-	17	17
Math	2,052	4,642	5,513	1,181
National Honor Society	890	2,991	1,734	2,147
National Tech Honor Society	158	150	155	153
Newspaper	277	1,190	844	623
Pep Club	212	-	-	212
Red Cross	331	-	-	331
SADD	432	-	-	432
Science	1,360	14,463	5,974	9,849
SECME	55	-	55	-
Special Olympics	471	288	200	559
Step Team	122	281	200	203
Student Government	758	7,008	7,737	29
Teens Fighting Animal Cruelty	48	-	48	-
Tri-M	679	225	555	349
TSA	504	2,860	2,794	570
VICA	3,362	7,029	8,329	2,062
Y-Teens	1,329	788	1,396	721
Total club accounts	<u>50,782</u>	<u>154,586</u>	<u>159,820</u>	<u>45,548</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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
Restricted Funds (continued)				
Special Accounts				
Basic Education Program	\$ -	\$ 20,360	\$ 20,360	\$ -
Boost Camp	(4,500)	4,500	-	-
Campbell Station Property	6,284	-	2,288	3,996
Chair of Excellence	-	1,014	1,000	14
Coke Fund	5,084	-	4,165	919
Core Team	440	-	159	281
Flowers, Social, and Welfare	-	1,588	611	977
Foundation	-	31,826	31,487	339
Green Wing	-	2,781	1,300	1,481
Junior Optimist	353	1,113	1,279	187
Natural Inclinations	712	-	712	-
Parent/Teacher/Student	602	2,118	912	1,808
Pride Recognition	13	57	-	70
Prom	9,702	24,854	24,580	9,976
Recovery Credit	-	320	170	150
Saturday School	13	1,300	1,313	-
Scholarships and Memorials	2,928	6,565	6,500	2,993
School Projects	2,321	12,391	4,663	10,049
Science Academy	83	770	360	493
Summer School	278	190	-	468
Teacher Welfare	2	5,916	5,255	663
Technology	2,513	4,399	5,941	971
Theatre Renovations	1,600	2,500	1,597	2,503
Yellow Wing	415	150	376	189
Total special accounts	<u>28,843</u>	<u>124,712</u>	<u>115,028</u>	<u>38,527</u>
Total restricted funds	<u>211,351</u>	<u>996,322</u>	<u>978,160</u>	<u>229,513</u>
Total	<u>\$ 234,289</u>	<u>\$ 1,116,325</u>	<u>\$ 1,065,629</u>	<u>\$ 284,985</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Fulton High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 86,899	\$ 86,899
Restricted Funds		
Athletics	89,054	89,054
Class Accounts		
Art	2,675	2,675
Band	1,533	1,533
Class accounts	11,046	11,046
Drama	2,103	2,103
English	655	655
Health	882	882
Math	307	307
Photography	167	167
ROTC	1,771	1,771
Science	49	49
Special Education	201	201
Vocational	3,544	3,544
Total class accounts	24,933	24,933
Club Accounts		
Art Club	527	527
Choir	517	517
Environmental	143	143
FBLA	74	74
FCLA	74	74
Film Club	2	2
Guidance and Other Clubs	41	41
Graphic Arts	196	196
GSA	120	120
HOSA	575	575
Key Club	252	252
Library	1,870	1,870
Mock Trial	1,808	1,808
National Honor Society	461	461
Outdoor	20	20
Pep Club	760	760
Student Government Association	306	306
VICA	715	715
Total club accounts	8,461	8,461

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Fulton High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Special Accounts		
9th Grade Development	\$ 175	\$ 175
Educational Endowment	11,523	11,523
Educational Enrichment	3,220	3,220
Faculty	87	87
Girls/Boys State	250	250
Grounds	166	166
Pride and Recognition	4,440	4,440
PTSO	396	396
Restructuring	181	181
Scholarship	2,000	2,000
Staff Development	5,414	5,414
Student Welfare	4,639	4,639
Technology	13,622	13,622
Textbooks	899	899
Total special accounts	47,012	47,012
Total restricted funds	169,460	169,460
Total	\$ 256,359	\$ 256,359

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Fulton High School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Board of Education Allocation		\$ 20,948	\$ 19,603	
Field Trips		1,417	1,417	
Fines, Fees, and Dues		66,876	-	
Fundraising		990	990	
Gifts and Donations		4,000	-	
Instruction		-	54,812	
Interest		1,393	-	
Operation and Maintenance		-	6,038	
Total general fund	<u>\$ 74,135</u>	<u>95,624</u>	<u>82,860</u>	<u>\$ 86,899</u>
Restricted Funds				
Athletics	<u>51,784</u>	<u>197,633</u>	<u>160,363</u>	<u>89,054</u>
Class Accounts				
Art	2,675	-	-	2,675
Band	1,007	9,659	9,133	1,533
Business Education	474	-	474	-
Class accounts	9,736	20,073	18,763	11,046
Drama	2,241	737	875	2,103
English	644	96	85	655
Foreign Language	366	-	366	-
Health	1,125	460	703	882
Math	455	-	148	307
Photography	251	3,075	3,159	167
ROTC	726	3,391	2,346	1,771
Science	1,299	-	1,250	49
Special Education	834	591	1,224	201
Vocational	<u>4,426</u>	<u>3,739</u>	<u>4,621</u>	<u>3,544</u>
Total class accounts	<u>26,259</u>	<u>41,821</u>	<u>43,147</u>	<u>24,933</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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts				
Annual	\$ 1	\$ 18,454	\$ 18,455	\$ -
Art Club	527	-	-	527
Choir	442	800	725	517
Environmental	-	143	-	143
FBLA	2,164	-	2,090	74
FCA	-	74	-	74
Film Club	192	-	190	2
Graphic Arts	-	196	-	196
GSA	-	400	280	120
Guidance & Other Clubs	5,133	41	5,133	41
HOSA	-	2,216	1,641	575
Key Club	(829)	1,363	282	252
Library	1,414	2,552	2,096	1,870
Mock Trial	-	1,808	-	1,808
National Honor Society	2,688	635	2,862	461
Outdoor	-	20	-	20
Pep Club	403	357	-	760
Student Government Assoc.	1,748	1,389	2,831	306
VICA	(6,114)	7,780	951	715
Total club accounts	<u>7,769</u>	<u>38,228</u>	<u>37,536</u>	<u>8,461</u>
Special Accounts				
9th Grade Development	1,566	-	1,391	175
Basic Education Program	-	15,458	15,458	-
Educational Endowment	7,744	15,354	11,575	11,523
Educational Enrichment	-	3,220	-	3,220
Faculty	229	175	317	87
Girls/Boys State	-	250	-	250
Grounds	23	259	116	166
Pride and Recognition	6,211	6,893	8,664	4,440
PTSO	261	135	-	396
Restructuring	2,767	428	3,014	181
Scholarship	1,437	1,563	1,000	2,000
Staff Development	4,637	1,830	1,053	5,414
Student Welfare	10,194	5,882	11,437	4,639
Technology	21,023	35,091	42,492	13,622
Textbooks	1,650	1,790	2,541	899
Total special accounts	<u>57,742</u>	<u>88,328</u>	<u>99,058</u>	<u>47,012</u>
Total restricted funds	<u>143,554</u>	<u>366,010</u>	<u>340,104</u>	<u>169,460</u>
Total	<u>\$ 217,689</u>	<u>\$ 461,634</u>	<u>\$ 422,964</u>	<u>\$ 256,359</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gibbs High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
General Fund	\$ 51,082	\$ 19	\$ 51,063	\$ 51,082
Restricted Funds				
Athletics	64,827	28,039	36,788	64,827
Class Accounts				
Band	2,138	-	2,138	2,138
Chorus	300	-	300	300
Drama	2,280	-	2,280	2,280
Graduating Class Accounts	903	-	903	903
ROTC	248	-	248	248
Science	200	-	200	200
Social Studies	535	-	535	535
Technology	4,186	200	3,986	4,186
Vocational	5,613	-	5,613	5,613
Total class accounts	16,403	200	16,203	16,403
Club Accounts				
Annual	3,028	-	3,028	3,028
Art	50	-	50	50
Automotive	1	-	1	1
Bookstore	1,307	-	1,307	1,307
DECA	2,425	-	2,425	2,425
Drama	2,660	-	2,660	2,660
Ecology	13	-	13	13
Fashion Club	75	-	75	75
FBLA	416	-	416	416
FCA	259	-	259	259
FCCLA	1,388	-	1,388	1,388
Future Teachers of America	103	-	103	103
French Club	26	-	26	26
International	36	-	36	36
Latin Club	21	-	21	21
Lost Textbooks	1,000	-	1,000	1,000
Math	499	-	499	499
National Honor Society	2,424	-	2,424	2,424
Newspaper	3,383	-	3,383	3,383
Prom	4,463	-	4,463	4,463
Spanish	454	-	454	454
Special Olympics	816	-	816	816
Student Service Program	42	-	42	42
Tennessee HOSA	579	-	579	579
TSA	106	-	106	106
VICA Club	157	-	157	157
Total club accounts	25,731	-	25,731	25,731

See accompanying notes to financial statements.

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gibbs High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	<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
Backpack Buddies	2,675	-	2,675	2,675
Entrepreneurship Grant	4,726	-	4,726	4,726
Gym	1,133	-	1,133	1,133
Library	839	-	839	839
Link-up	55	-	55	55
Mentoring	220	-	220	220
PTSO	22,212	-	22,212	22,212
Scholarships/Donations	32,279	-	32,279	32,279
Staff Activity	35,316	-	35,316	35,316
Summer School	2,251	-	2,251	2,251
Total special accounts	<u>109,166</u>	<u>-</u>	<u>109,166</u>	<u>109,166</u>
Total restricted funds	<u>216,127</u>	<u>28,239</u>	<u>187,888</u>	<u>216,127</u>
Total	<u>\$ 267,209</u>	<u>\$ 28,258</u>	<u>\$ 238,951</u>	<u>\$ 267,209</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Gibbs High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance		Expenditures	Transfers		Fund Balance
	July 1, 2010	Revenue		In	Out	June 30, 2011
General Fund						
Administration		\$ -	\$ 8,068	\$ -	\$ -	
Board or Education Allocation		19,933	18,680	-	-	
Gifts and Donations		9,793	-	-	-	
Fines, Fees, and Dues		30,946	-	-	-	
Instruction		14,000	-	-	-	
Interest		-	4,897	-	-	
Operation and Maintenance		607	-	-	-	
Refunds and Reimbursements		-	7,184	-	-	
Total general fund	\$ 14,613	75,279	38,829	-	-	\$ 51,063
Restricted Funds						
Athletics	22,002	255,635	240,849	-	-	36,788
Class Accounts						
Art	-	2,810	2,810	-	-	-
Band	1,206	36,685	35,753	-	-	2,138
Business Education	-	1,980	1,980	-	-	-
Chorus	877	871	1,448	-	-	300
Drama	-	2,580	300	-	-	2,280
Drivers Education	-	15,360	15,360	-	-	-
English	-	2,197	2,197	-	-	-
Foreign Language	-	357	357	-	-	-
Freshman Academy	5	-	5	-	-	-
Graduating Class Accounts	1,798	12,425	13,320	-	-	903
Home Economics	-	1,360	1,360	-	-	-
Math	-	4,018	4,018	-	-	-
ROTC	603	3,485	3,840	-	-	248
Science	-	7,963	7,763	-	-	200
Social Studies	786	-	251	-	-	535
Special Education	-	190	190	-	-	-
Technology	5,556	7,160	8,730	-	-	3,986
Vocational	-	16,815	11,202	-	-	5,613
Total class accounts	10,831	116,256	110,884	-	-	16,203
Club Accounts						
Annual	1,538	17,400	15,910	-	-	3,028
Art	253	540	743	-	-	50
Automotive	1,358	-	1,357	-	-	1
Bookstore	1,385	11	89	-	-	1,307
Carpentry	3,143	-	3,143	-	-	-
Cosmotology	330	-	330	-	-	-
DECA	971	6,108	4,654	-	-	2,425
Drafting Club	51	-	51	-	-	-

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Gibbs High School

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

Year Ended June 30, 2011

	Fund Balance		Expenditures	Transfers		Fund Balance
	July 1, 2010	Revenue		In	Out	June 30, 2011
Restricted Funds (continued)						
Club Accounts (continued)						
Drama	\$ 3,507	138	\$ 985	\$ -	\$ -	\$ 2,660
Ecology	6	7	-	-	-	13
Electricity	130	-	130	-	-	-
Fashion Club	-	75	-	-	-	75
FBLA	457	170	211	-	-	416
FCA	902	915	1,558	-	-	259
FCCLA	1,437	130	179	-	-	1,388
Future Teachers of America	-	349	246	-	-	103
French Club	-	495	469	-	-	26
International	625	-	589	-	-	36
Latin Club	23	225	227	-	-	21
Lost Textbooks	1,000	651	651	-	-	1,000
Math	721	80	302	-	-	499
National Honor Society	2,219	3,913	3,708	-	-	2,424
Newspaper	3,495	258	370	-	-	3,383
Prom	3,238	16,337	15,112	-	-	4,463
Spanish	418	416	380	-	-	454
Special Olympics	-	2,474	1,658	-	-	816
Student Council	-	835	793	-	-	42
Student Service Program	308	-	308	-	-	-
Technology	120	-	120	-	-	-
Tennessee HOSA	549	441	411	-	-	579
TSA	623	2,038	2,555	-	-	106
VICA Club	88	799	730	-	-	157
Total club accounts	<u>28,895</u>	<u>54,805</u>	<u>57,969</u>	-	-	<u>25,731</u>
Special Accounts						
Auditorium Fund	7,460	-	-	-	-	7,460
Backpack Buddies	-	2,675	-	-	-	2,675
Basic Education Program	-	12,600	12,600	-	-	-
Eagle Wish	69	-	69	-	-	-
Grant	5,477	507	1,258	-	-	4,726
Gym	1,374	2,459	2,700	-	-	1,133
Library	1,030	726	917	-	-	839
Link-up	8	684	637	-	-	55
Mentoring	220	-	-	-	-	220
PTSO	22,773	6,094	6,655	-	-	22,212
Scholarships/Donations	39,492	9,267	16,480	-	-	32,279
Least Restrictive	29	-	29	-	-	-
Staff Activity	23,978	29,627	18,289	-	-	35,316
Summer School	1,497	1,279	525	-	-	2,251
Vandalism	603	-	603	-	-	-
Total special accounts	<u>104,010</u>	<u>65,918</u>	<u>60,762</u>	-	-	<u>109,166</u>
Total restricted funds	<u>165,738</u>	<u>492,614</u>	<u>470,464</u>	-	-	<u>187,888</u>
Total	<u>\$ 180,351</u>	<u>\$ 567,893</u>	<u>\$ 509,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238,951</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General fund	\$ 19,782	\$ 19,782
Restricted funds		
Athletics	81,297	81,297
Class accounts		
Band	881	881
English	153	153
Graduating Class Accounts	1,735	1,735
Graduation	2,543	2,543
Prom	10,746	10,746
Science	12	12
Special Education	427	427
Total class accounts	16,497	16,497
Club accounts		
Art	312	312
Business Club	4,393	4,393
Drama Club	1,336	1,336
Ecology	5	5
FCA	979	979
FHA	942	942
Key Club	1,048	1,048
Latin	70	70
Madrigals	3,097	3,097
National Honor Society	2,302	2,302
Outdoor Club	454	454
Scholar's Bowl	280	280
Spanish Club	598	598
Student Government Association	5,084	5,084
Total club accounts	20,900	20,900

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted funds (continued)		
Special accounts		
Academic Boosters	21,116	21,116
Grounds Beautification	284	284
Guidance	3,474	3,474
Journalism	17,017	17,017
Library	2,941	2,941
Library and Literary	1	1
PTSO	3,573	3,573
Memorials	525	525
Teacher Welfare	42,448	42,448
Total special accounts	91,379	91,379
Total restricted funds	210,073	210,073
Total	\$ 229,855	\$ 229,855

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 7,841	
Board of Education Allocation		14,783	15,020	
Fines, Fees, and Dues		15,312	-	
Gifts/Donations		9,091	-	
Instruction		-	11,445	
Interest		1,998	-	
Operation and Maintenance		-	9,100	
Total general fund	\$ 22,004	41,184	43,406	\$ 19,782
Restricted Funds				
Athletics	94,224	235,897	248,824	81,297
Class Accounts				
Art	-	8,790	8,790	-
Band	854	19,502	19,475	881
Business Education	-	2,929	2,929	-
Chorus	-	2,020	2,020	-
Drama	-	628	628	-
Driver's Education	-	25,370	25,370	-
English	259	7,371	7,477	153
Foreign Languages	-	902	902	-
Graduating Class Accounts	1,709	4,844	4,818	1,735
Graduation	3,494	9,950	10,901	2,543
Home Economics	-	2,565	2,565	-
Math	-	4,230	4,230	-
Prom	7,425	13,465	10,144	10,746
Science	327	229	544	12
Social Studies	-	5,591	5,591	-
Special Education	413	262	248	427
Total class accounts	14,481	108,648	106,632	16,497

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Halls High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts				
Art	\$ 255	\$ 3,825	\$ 3,768	\$ 312
Business Club	3,043	2,228	878	4,393
Coupon Books	-	5,646	5,646	-
Drama Club	3,708	7,150	9,522	1,336
Ecology	126	-	121	5
FCA	548	800	369	979
FHA	1,089	422	569	942
Key Club	1,830	2,418	3,200	1,048
Latin	32	215	177	70
Madrigals	2,420	50,172	49,495	3,097
National Honor Society	2,009	2,040	1,747	2,302
Outdoor Club	336	328	210	454
Scholar's Bowl	280	-	-	280
Science	-	11,973	11,973	-
Spanish Club	-	1,296	698	598
Student Government Association	3,195	11,650	9,761	5,084
Total club accounts	<u>18,871</u>	<u>100,163</u>	<u>98,134</u>	<u>20,900</u>
Special Accounts				
Academic Boosters	17,134	24,075	20,093	21,116
Basic Education Program	-	13,000	13,000	-
Grounds Beautification	63	584	363	284
Guidance	1,849	12,602	10,977	3,474
Journalism	22,156	67,832	72,971	17,017
Library	3,461	1,472	1,992	2,941
Library and Literary	181	4,055	4,235	1
PTSO	3,839	27,195	27,461	3,573
Memorials	633	-	108	525
Teacher Welfare	48,264	7,244	13,060	42,448
Total special accounts	<u>97,580</u>	<u>158,059</u>	<u>164,260</u>	<u>91,379</u>
Total restricted funds	<u>225,156</u>	<u>602,767</u>	<u>617,850</u>	<u>210,073</u>
Total	<u>\$ 247,160</u>	<u>\$ 643,951</u>	<u>\$ 661,256</u>	<u>\$ 229,855</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Hardin Valley Academy
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 12,804	\$ 12,804
Restricted Funds		
Athletics	60,260	60,260
Class Accounts		
AP Exams	3,778	3,778
Band	10,785	10,785
Chorus	929	929
Drama	6,505	6,505
English	68	68
Foreign Languages	140	140
Health	377	377
Math	2,868	2,868
Orchestra	541	541
Science	85	85
Social Studies	238	238
Special Education	186	186
Virtual Enterprise	35	35
Total class accounts	26,535	26,535
Club Accounts		
Acoustic Shell	\$ 595	\$ 595
Annual	14,715	14,715
Art	747	747
Bowling	75	75
DECA	11,725	11,725
Earth Club	2,761	2,761
FBLA	298	298
FCA	11	11
FCCLA	769	769
First Robotics	6,065	6,065
French Club	67	67
HOSA	470	470
Key Club	289	289
Latin	195	195
LEO	536	536
Literary Club	395	395
Math Club	230	230
National Honor Society	2,361	2,361
Newspaper	139	139
Prom	14,412	14,412
Scholars Bowl	209	209
Senior Graduation	1,165	1,165
Skills USA	22	22

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Hardin Valley Academy
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Spanish Club	147	147
STEM	70	70
Student Government Association	2,427	2,427
TSA	79	79
Yoga	3	3
Total club accounts	60,977	60,977
Special Accounts		
Core Mentoring	28	28
Gifts/Donations	552	552
Grants	17	17
Library	1,689	1,689
Partners In Education	14,829	14,829
Student Incentive	9,372	9,372
Student Mentoring	4,167	4,167
Student Parking	23,944	23,944
Teacher Incentive	1,938	1,938
Teacher Welfare	62	62
Total special accounts	56,598	56,598
Total restricted funds	204,370	204,370
Total	\$ 217,174	\$ 217,174

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Hardin Valley Academy
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
General Fund				
Administration		\$ -	\$ 4,374	
Board of Education Allocation		31,780	33,280	
Fines, Fees, and Dues		110,022	25,810	
Field Trips		25,626	-	
Fundraising		90	35	
Gifts and Donations		4,000	-	
Interest		-	84,080	
Instruction		1,464	-	
Operations & Maintenance		-	19,287	
Total general fund	<u>\$ 6,688</u>	<u>172,982</u>	<u>166,866</u>	<u>\$ 12,804</u>
Restricted Funds				
Athletics	<u>41,643</u>	<u>312,017</u>	<u>293,400</u>	<u>60,260</u>
Class Accounts				
Accounting	-	1,264	1,264	-
AP Exams	-	3,912	134	3,778
Art	-	17,333	17,333	-
Band	2,983	159,371	151,569	10,785
Business Education	-	3,429	3,429	-
Chemistry	-	623	623	-
Chorus	880	18,534	18,485	929
Computer Science	-	550	550	-
Drama	4,816	31,490	29,801	6,505
Driver's Education	-	26,605	26,605	-
English	-	6,338	6,270	68
Environmental Science	-	631	631	-
Family and Consumer Science	-	2,414	2,414	-
Foreign Languages	115	16,271	16,246	140
Health	-	2,674	2,297	377
Leadership	-	195	195	-
Marine Ecology	-	4,272	4,272	-
Marketing	-	700	700	-
Math	292	11,520	8,944	2,868
Music Theory	-	180	180	-
Musical Theater	172	4,870	5,042	-
Orchestra	2,191	17,755	19,405	541
Physical Education	-	1,274	1,274	-
Psychology	-	63	63	-
Physics	-	540	540	-
Science	121	18,404	18,440	85
Social Studies	238	6,922	6,922	238
Special Education	1	1,064	879	186
Virtual Enterprise	-	858	823	35
Total class accounts	<u>11,809</u>	<u>360,056</u>	<u>345,330</u>	<u>26,535</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Hardin Valley Academy
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
Year Ended June 30, 2011

	Fund Balance <u>July 1, 2010</u>	Revenue	Expenditures	Fund Balance <u>June 30, 2011</u>
Restricted Funds (continued)				
Club Accounts				
Acoustic Shell	\$ -	\$ 1,563	\$ 968	\$ 595
Annual	3,876	40,814	29,975	14,715
Art	340	1,080	673	747
Bowling	75	-	-	75
DECA	9,704	43,349	41,328	11,725
Earth Club	2,908	313	460	2,761
FBLA	528	1,740	1,970	298
FCA	11	-	-	11
FCCLA	1,409	2,032	2,672	769
First Robotics	-	31,865	25,800	6,065
French Club	114	129	176	67
HOSA	454	2,157	2,141	470
Key Club	430	379	520	289
Latin	-	195	-	195
LEO	937	373	774	536
Literary Club	191	1,264	1,060	395
Math Club	372	-	142	230
National Honor Society	655	8,014	6,308	2,361
Newspaper	117	4,712	4,690	139
Prom	5,691	31,140	22,419	14,412
Scholars Bowl	30	550	371	209
Senior Graduation	-	10,786	9,621	1,165
Skills USA	56	576	610	22
Spanish Club	92	55	-	147
Step Club	149	731	880	-
STEM	46	24	-	70
Student Government Association	2,116	26,647	26,336	2,427
TSA	-	13,544	13,465	79
Yoga	3	-	-	3
Total club accounts	<u>30,304</u>	<u>224,032</u>	<u>193,359</u>	<u>60,977</u>
Special Accounts				
Basic Education Program	-	21,481	21,481	-
Career and Technical Education	-	585	585	-
Core Mentoring	702	-	674	28
Gifts/Donations	-	552	-	552
Grants	(500)	517	-	17
Library	972	1,470	753	1,689
Partners In Education	2,144	14,943	2,258	14,829
Student Incentive	13,871	20,153	24,652	9,372
Student Mentoring	1,458	5,578	2,869	4,167
Student Parking	-	28,661	4,717	23,944
Teacher Incentive	350	3,507	1,919	1,938
Teacher Welfare	-	1,035	973	62
Total special accounts	<u>18,997</u>	<u>98,482</u>	<u>60,881</u>	<u>56,598</u>
Total restricted funds	<u>102,753</u>	<u>994,587</u>	<u>892,970</u>	<u>204,370</u>
Total	<u>\$ 109,441</u>	<u>\$ 1,167,569</u>	<u>\$ 1,059,836</u>	<u>\$ 217,174</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	<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	\$ 43,102	\$ 2,973	\$ 40,129	\$ 43,102
Restricted Funds				
Athletics	59,948	4,417	55,531	59,948
Class Accounts				
Band	1,298	-	1,298	1,298
Business Education	3,289	283	3,006	3,289
Chorus	1,845	-	1,845	1,845
Class Accounts	2,154	1,020	1,134	2,154
Foreign Language	503	-	503	503
Math	1,163	-	1,163	1,163
ROTC	24	-	24	24
Social Studies	83	-	83	83
Special Education	2,284	-	2,284	2,284
Total class accounts	12,643	1,303	11,340	12,643
Club Accounts				
Climbing	61	-	61	61
DECA	3,807	-	3,807	3,807
Drama	3,618	-	3,618	3,618
FBLA	(122)	-	(122)	(122)
FCA	1,439	-	1,439	1,439
FCCLA	2,636	-	2,636	2,636
French Club	49	-	49	49
Gay Straight Alliance	223	-	223	223
International Club	11	-	11	11
Key Club	833	-	833	833
Literary Club	338	-	338	338
Math	199	-	199	199
National Honor Society	1,720	-	1,720	1,720
Newspaper	251	-	251	251
Scholar's Bowl	241	-	241	241
SGA	138	70	68	138
Step Team	95	-	95	95
Total club accounts	15,537	70	15,467	15,537

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	<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	\$ 6,520	\$ 378	\$ 6,142	\$ 6,520
Eric Law Scholarship	36	-	36	36
Faculty Drink Machine	741	-	741	741
Guidance	1,500	-	1,500	1,500
Library	466	30	436	466
Lost Textbooks	572	-	572	572
Mentoring	1,316	-	1,316	1,316
Pride	16	-	16	16
PTSO	171	-	171	171
Security	10,643	9,409	1,234	10,643
Senior Trip	33	-	33	33
SPIF	685	308	377	685
Staff Development	11	-	11	11
Technology	256	147	109	256
Total special accounts	<u>22,966</u>	<u>10,272</u>	<u>12,694</u>	<u>22,966</u>
Total restricted funds	<u>111,094</u>	<u>16,062</u>	<u>95,032</u>	<u>111,094</u>
Total	<u>\$ 154,196</u>	<u>\$ 19,035</u>	<u>\$ 135,161</u>	<u>\$ 154,196</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2010			In	Out	June 30, 2011
General Fund						
Administration		\$ -	\$ 29,224	\$ -	\$ -	
Board of Education Allocation		16,870	14,890	-	-	
Fines, Fees & Dues		87,366	79,461	-	-	
Fundraising		1,063	1,044	-	-	
Gifts & Donations		21,176	-	-	-	
Instruction		-	26,085	-	-	
Interest		366	-	-	-	
Operation & Maintenance		-	3,773	-	-	
Resale Items		39,728	23,858	-	-	
Teacher/Student		3,575	3,575	-	-	
Total general fund	\$ 51,895	170,144	181,910	-	-	\$ 40,129
Restricted Funds						
Athletics	41,551	207,346	193,366	-	-	55,531
Class Accounts						
Art	57	-	57	-	-	-
Band	684	1,484	870	-	-	1,298
Business Education	877	11,779	9,650	-	-	3,006
Chorus	1,623	4,062	3,840	-	-	1,845
Class Accounts	1,032	28,511	28,409	-	-	1,134
Foreign Language	640	350	487	-	-	503
Math	838	325	-	-	-	1,163
ROTC	25	7,433	7,434	-	-	24
Social Studies	2	758	677	-	-	83
Special Education	2,205	522	443	-	-	2,284
Total class accounts	7,983	55,224	51,867	-	-	11,340

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Karns High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis (continued)
Year Ended June 30, 2011

	Fund Balance	Revenue	Expenditures	Transfers		Fund Balance
	July 1, 2010			In	Out	June 30, 2011
Restricted Funds (continued)						
Club Accounts						
Climbing	\$ 25	\$ 289	\$ 253	\$ -	\$ -	\$ 61
DECA	-	21,722	17,915	-	-	3,807
Drama	3,021	4,031	3,434	-	-	3,618
FBLA	160	2,966	3,248	-	-	(122)
FCA	1,799	-	360	-	-	1,439
FCCLA	5,578	2,644	5,586	-	-	2,636
French Club	49	-	-	-	-	49
Gay Straight Alliance	-	223	-	-	-	223
International Club	11	-	-	-	-	11
Key Club	819	169	155	-	-	833
Literary Club	338	-	-	-	-	338
Math	199	-	-	-	-	199
National Honor Society	1,779	2,393	2,452	-	-	1,720
Newspaper	251	-	-	-	-	251
Scholar's Bowl	241	-	-	-	-	241
SGA	212	-	144	-	-	68
Step Team	95	-	-	-	-	95
TSA	1,813	-	1,813	-	-	-
Total club accounts	<u>16,390</u>	<u>34,437</u>	<u>35,360</u>	<u>-</u>	<u>-</u>	<u>15,467</u>
Special Accounts						
Basic Education Program	-	16,600	10,458	-	-	6,142
Eric Law Scholarship	36	-	-	-	-	36
Faculty Drink Machine	190	4,166	3,615	-	-	741
Guidance	(165)	17,033	15,368	-	-	1,500
Library	715	339	618	-	-	436
Lost Textbooks	65	507	-	-	-	572
Mentoring	1,983	3	670	-	-	1,316
Pride	16	-	-	-	-	16
PTSO	171	500	500	-	-	171
Security	-	17,122	15,888	-	-	1,234
HOSA	38	1,916	1,921	-	-	33
SPIF	214	163	-	-	-	377
Staff Development	57	800	846	-	-	11
Technology	275	5,125	5,291	-	-	109
Total special accounts	<u>3,595</u>	<u>64,274</u>	<u>55,175</u>	<u>-</u>	<u>-</u>	<u>12,694</u>
Total restricted funds	<u>69,519</u>	<u>361,281</u>	<u>335,768</u>	<u>-</u>	<u>-</u>	<u>95,032</u>
Total	<u>\$ 121,414</u>	<u>\$ 531,425</u>	<u>\$ 517,678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,161</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	LIABILITIES AND FUND BALANCE		
	Cash and Cash Equivalents	Liabilities	Fund Balance	Totals
General Fund	\$ 92,933	\$ 250	\$ 92,683	\$ 92,933
Restricted Funds				
Athletics	48,429	29,407	19,022	48,429
Class Accounts				
Band	15,921	66,031	(50,110)	15,921
Business Education	110	-	110	110
Chorus	4,602	-	4,602	4,602
Drama	1,138	-	1,138	1,138
Ecology & Wal-Mart Grant	9	-	9	9
English	1	-	1	1
Foreign Language	315	-	315	315
Graduating Class Accounts	10,537	-	10,537	10,537
Guidance	4,176	735	3,441	4,176
Math	613	-	613	613
Science	2,243	-	2,243	2,243
Vocational	3,066	-	3,066	3,066
Total class accounts	42,731	66,766	(24,035)	42,731
Club Accounts				
Annual	11,098	-	11,098	11,098
Art	792	-	792	792
BETA	624	-	624	624
Bookstore	152	-	152	152
CDC-A	572	-	572	572
DECA	408	-	408	408
Debate	1,790	-	1,790	1,790
Environmental	922	-	922	922
FBLA	2,266	-	2,266	2,266
FCA	142	-	142	142
FCCLA	2,226	-	2,226	2,226
Future Teachers of America	37	-	37	37
HOSA	945	-	945	945
Language	51	-	51	51
Leadership	215	-	215	215
Newspaper	2,753	-	2,753	2,753
Pride Club	195	-	195	195

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	<u>ASSETS</u>	<u>LIABILITIES AND FUND BALANCE</u>		
	Cash and Cash Equivalents	<u>Liabilities</u>	<u>Fund Balance</u>	<u>Total</u>
Restricted Funds (continued)				
Club Accounts (continued)				
Scholar's Bowl	\$ 917	\$ -	\$ 917	\$ 917
Skills USA	1,906	-	1,906	1,906
Student Government	2,723	-	2,723	2,723
TSA	187	-	187	187
Y-Teens	784	-	784	784
Total club accounts	<u>\$ 31,705</u>	<u>\$ -</u>	<u>\$ 31,705</u>	<u>\$ 31,705</u>
Special Accounts				
Administrative Designations	19	-	19	19
Auditorium Fund	700	-	700	700
Computer Software Campaign	80	-	80	80
Donations	206	-	206	206
Faculty Enrichment	432	-	432	432
Grants	667	-	667	667
Grounds	476	-	476	476
Honorarium	1,000	-	1,000	1,000
Teacher Welfare	735	-	735	735
Library	6,458	1,000	5,458	6,458
Memorials	7,444	-	7,444	7,444
Renaissance	2,153	-	2,153	2,153
Scholarships	959	-	959	959
Schools for Schools	180	-	180	180
Southern Association of Colleges	1,478	-	1,478	1,478
Student of the Month	352	-	352	352
Student Welfare	250	-	250	250
Total special accounts	<u>23,589</u>	<u>1,000</u>	<u>22,589</u>	<u>23,589</u>
Total restricted funds	<u>146,454</u>	<u>97,173</u>	<u>49,281</u>	<u>146,454</u>
Total	<u>\$ 239,387</u>	<u>\$ 97,423</u>	<u>\$ 141,964</u>	<u>\$ 239,387</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Powell High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 9,825	
Board of Education Allocation		24,530	19,922	
Field Trips		27,784	29,801	
Fines, Fees, and Dues		147,814	200	
Fundraising		1,376	1,376	
Instruction		-	126,218	
Interest		2,225	-	
Operation and Maintenance		-	11,032	
Picture Commission		12,190	1,290	
Unrestricted Gifts/Donations		14,384	-	
Total general fund	<u>\$ 62,044</u>	<u>230,303</u>	<u>199,664</u>	<u>\$ 92,683</u>
Restricted Funds				
Athletics	<u>31,069</u>	<u>312,048</u>	<u>324,095</u>	<u>19,022</u>
Class Accounts				
Academic Orientation	12	-	12	-
Art	(34)	34	-	-
Band	1,527	25,703	77,340	(50,110)
Business Education	55	55	-	110
Chorus	7,488	31,004	33,890	4,602
Drama	2,071	691	1,624	1,138
Ecology & Wal-Mart Grant	6	3	-	9
English	20	-	19	1
Foreign Language	454	-	139	315
Graduating Class Accounts	8,200	27,406	25,069	10,537
Guidance	2,421	1,755	735	3,441
Math	613	-	-	613
Science	2,871	-	628	2,243
Social Studies	18	-	18	-
Vocational	<u>1,872</u>	<u>4,395</u>	<u>3,201</u>	<u>3,066</u>
Total class accounts	<u>27,594</u>	<u>91,046</u>	<u>142,675</u>	<u>(24,035)</u>
Club Accounts				
Annual	21,785	29,575	40,262	11,098

KNOX COUNTY SCHOOL ACTIVITY FUNDS

Powell High School

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

Year Ended June 30, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Club Accounts Continued				
Art	\$ 786	\$ 6	\$ -	\$ 792
BETA	3,632	16,821	19,829	624
Bookstore	152	-	-	152
CDC-A	290	3,760	3,478	572
DECA	263	2,556	2,411	408
Debate	2,266	1,249	1,725	1,790
Environmental	360	562	-	922
FBLA	3,003	432	1,169	2,266
FCA	142	-	-	142
FCCLA	2,104	2,033	1,911	2,226
Future Teachers of America	37	-	-	37
HOSA	985	2,285	2,325	945
Inter-Club Council	4	-	4	-
Language	(2)	366	313	51
Leadership	498	250	533	215
Newspaper	2,575	4,208	4,030	2,753
Pride Club	255	-	60	195
SADD	1	-	1	-
Scholar's Bowl	1,172	-	255	917
Sign	58	-	58	-
Skills USA	779	1,215	88	1,906
Student Government	2,751	2,073	2,101	2,723
TSA	187	-	-	187
Y-Teens	904	-	120	784
Total club accounts	<u>44,987</u>	<u>67,391</u>	<u>80,673</u>	<u>31,705</u>
Special Accounts				
Administrative Designations	19	-	-	19
Auditorium Fund	1,000	-	300	700
Basic Education Program	-	15,698	15,698	-
Computer Software Campaign	80	-	-	80
Donations	845	293	932	206
Faculty Enrichment	337	710	615	432
Grants	667	-	-	667
Grounds	576	-	100	476
Honorarium	1,000	-	-	1,000
Teacher Welfare	714	414	393	735
Library	6,603	1,758	2,903	5,458
Memorials	7,444	-	-	7,444
Renaissance	1,577	3,003	2,427	2,153
Scholarships	-	4,669	3,710	959
Schools for Schools	-	180	-	180
Southern Association of Colleges	1,478	-	-	1,478
Student Donations	-	1,317	1,067	250
Student of the Month	305	299	252	352
Total special accounts	<u>22,645</u>	<u>28,341</u>	<u>28,397</u>	<u>22,589</u>
Total restricted funds	<u>126,295</u>	<u>498,826</u>	<u>575,840</u>	<u>49,281</u>
Total	<u>\$ 188,339</u>	<u>\$ 729,129</u>	<u>\$ 775,504</u>	<u>\$ 141,964</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South-Doyle High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 69,315	\$ 69,315
Restricted Funds		
Athletics	24,596	24,596
Class Accounts		
Band	2,392	2,392
Color Guard	3	3
Chorus	26,699	26,699
Driver's Education	27	27
Foreign Language	1	1
Graduating Class Accounts	2	2
School Donations	217	217
Science	83	83
Social Studies	1	1
Special Education	10	10
Vocational Teachers	6,262	6,262
Total class accounts	35,697	35,697
Club Accounts		
Annual	2,406	2,406
Art	695	695
DECA	2,000	2,000
Drama	1,579	1,579
FBLA	888	888
FCA	329	329
FCCLA	273	273
Fencing Club	165	165
FFA	1,677	1,677
GSA	300	300
HOSA	2,293	2,293
Key	274	274
KISS	1	1
Language	3,053	3,053
National Honor Society	1,926	1,926

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South-Doyle High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
Peer Tutoring Club	\$ 1,049	\$ 1,049
ROTC	9,625	9,625
Rugby	2	2
Student Government	1,761	1,761
TSA	833	833
VICA	450	450
Total club accounts	31,579	31,579
Special accounts		
Auditorium	4,550	4,550
Basic Education Program	60	60
Core Mentor Team	1,519	1,519
Grants	5,155	5,155
Go Program	202	202
Library	1,617	1,617
Scholarships	4,026	4,026
Staff Development	707	707
Student Welfare	7,030	7,030
Teacher Welfare	733	733
Total special accounts	25,599	25,599
Total restricted funds	117,471	117,471
Total	\$ 186,786	\$ 186,786

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 South-Doyle High School
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 18,079	
Board of Education Allocation		66,503	41,426	
Fines, Fees and Dues		27,213	-	
Fundraising		7,276	2,159	
Gifts and Donations		36,168	-	
Instruction		-	43,714	
Interest		1,983	-	
Operation and Maintenance		-	13,136	
Resale Items		704	-	
Resource		19,304	-	
Total general fund	<u>\$ 28,678</u>	<u>159,151</u>	<u>118,514</u>	<u>\$ 69,315</u>
Restricted Funds				
Athletics	<u>10,884</u>	<u>282,184</u>	<u>268,472</u>	<u>24,596</u>
Class Accounts				
Art	-	7,829	7,829	-
Band	1,585	56,942	56,135	2,392
Botany & Zoo	513	914	1,427	-
Color Guard	-	620	617	3
Chorus	23,150	16,246	12,697	26,699
Driver's Education	27	-	-	27
Foreign Language	1,411	3,070	4,480	1
Graduating Class Accounts	3,959	12,241	16,198	2
Home Economics	50	1,295	1,345	-
Journalism	-	3,579	3,579	-
Math	116	3,062	3,178	-
Physical Education	-	1,653	1,653	-
School Donations	-	297	80	217
Science	505	4,732	5,154	83
Social Studies	778	834	1,611	1
Special Education	-	530	520	10
Vocational Teachers	15,591	12,396	21,725	6,262
Total class accounts	<u>47,685</u>	<u>126,240</u>	<u>138,228</u>	<u>35,697</u>
Club Accounts				
Annual	4,664	45,028	47,286	2,406
Art	443	745	493	695
Bookstore	621	-	621	-
DECA	93	9,478	7,571	2,000
Drama	1,579	-	-	1,579
Four-Square	7	-	7	-
FBLA	252	1,292	656	888
FCA	100	1,086	857	329

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, 2011

	Fund Balance July 1, 2010	Revenue	Expenditures	Fund Balance June 30, 2011
Restricted Funds (continued)				
Club Accounts (continued)				
FCCLA	\$ 306	\$ 66	\$ 99	\$ 273
Fencing Club	-	165	-	165
FFA	713	1,214	250	1,677
FTA	180	-	180	-
GSA	-	300	-	300
HOSA	3,197	10,428	11,332	2,293
Inactive Clubs	190	-	190	-
Key	192	1,267	1,185	274
KISS	1,387	-	1,386	1
Language	2,643	1,645	1,235	3,053
Mu Alpha Theta	1,764	-	1,764	-
National Honor Society	2,444	-	518	1,926
Peer Tutoring Club	1,693	425	1,069	1,049
Ping Pong Club	10	-	10	-
ROTC	8,016	6,958	5,349	9,625
Rugby	1,492	5,607	7,097	2
SADD	146	-	146	-
Sociology	205	-	205	-
Student Government	1,087	1,719	1,045	1,761
TSA	723	110	-	833
VICA	510	-	60	450
Y-Teens	36	-	36	-
Total club accounts	<u>34,693</u>	<u>87,533</u>	<u>90,647</u>	<u>31,579</u>
Special Accounts				
Auditorium	3,200	1,350	-	4,550
Basic Education Program	-	16,321	16,261	60
Core Mentor Team	1,705	-	186	1,519
Fieldhouse	15,500	-	15,500	-
Grants	5,155	-	-	5,155
Go Program	202	-	-	202
Guidance	-	5,739	5,739	-
Homecoming	-	542	542	-
Library	1,734	1,099	1,216	1,617
Resource County	1,105	-	1,105	-
Robotics & Trophy Case	59	-	59	-
Scholarships	2,300	1,726	-	4,026
Special Olympics	172	-	172	-
Staff Development	2,829	3,575	5,697	707
Student Welfare	-	12,752	5,722	7,030
Teacher Welfare	1,181	198	646	733
Total special accounts	<u>35,142</u>	<u>43,302</u>	<u>52,845</u>	<u>25,599</u>
Total restricted funds	<u>128,404</u>	<u>539,259</u>	<u>550,192</u>	<u>117,471</u>
Total	<u>\$ 157,082</u>	<u>\$ 698,410</u>	<u>\$ 668,706</u>	<u>\$ 186,786</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 42,243	\$ 42,243
Restricted Funds		
Athletics	43,424	43,424
Class Accounts		
Art	1,050	1,050
Band	2,349	2,349
Business Education	339	339
Chorus	2,336	2,336
Drama	4,024	4,024
Foreign Language	156	156
Graduating Class Accounts	1,419	1,419
Library	2,075	2,075
Math	1,647	1,647
Physical Education	1,093	1,093
ROTC	805	805
Special Education	531	531
Teen Parenting	11,799	11,799
Vocational Teachers	5,666	5,666
Total class accounts	35,289	35,289
Club Accounts		
Academic Team	1,135	1,135
Annual	3,496	3,496
Aspire	(1)	(1)
Black Studies Alliance	124	124
DECA	1,754	1,754
Ecology	242	242
FBLA	1,325	1,325
FCCLA	1,885	1,885
Foreign Language	129	129
GSA	112	112
Key	449	449

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West High School
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis (continued)
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
Restricted Funds (continued)		
Club Accounts (continued)		
Linkup	\$ 1,957	\$ 1,957
Math	40	40
Mock Trial	508	508
National Honor Society	2,381	2,381
Newspaper	1,871	1,871
Prom	3,338	3,338
SADD	1	1
Step	695	695
Student Government	2,900	2,900
Travel	24	24
TSA	796	796
VICA	907	907
Yoga	10	10
Y-teens	337	337
Total club accounts	26,415	26,415
Special Accounts		
Basic Education Program	99	99
Faculty Pride and Recognition	1,838	1,838
Grants	276	276
Guidance	39	39
Mentoring	1,922	1,922
Model UN	1,293	1,293
Parking Fines	677	677
PIE	668	668
PTSO	4,184	4,184
Scholarships	9,233	9,233
School Improvements	2	2
Student Incentive	1,272	1,272
Student Welfare	318	318
Teacher Welfare	63	63
Total special accounts	21,884	21,884
Total restricted funds	127,012	127,012
Total	\$ 169,255	\$ 169,255

KNOX COUNTY SCHOOL ACTIVITY FUNDS
West High School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 16,833	
Board of Education Allocation		26,018	24,475	
Gifts and Donations		23,519		
Fines, Fees and Dues		174,661	-	
Instruction		-	155,809	
Interest		1,495	-	
Operation and Maintenance		-	8,147	
Total general fund	<u>\$ 21,814</u>	<u>225,693</u>	<u>205,264</u>	<u>\$ 42,243</u>
Restricted Funds				
Athletics	<u>28,204</u>	<u>334,291</u>	<u>319,071</u>	<u>43,424</u>
Class Accounts				
Art	1,030	168	148	1,050
Band	4,851	8,182	10,684	2,349
Business Education	339	-	-	339
Chorus	698	21,954	20,316	2,336
Drama	4,995	8,328	9,299	4,024
Foreign Language	227	680	751	156
Graduating Class Accounts	(2,525)	11,243	7,299	1,419
Library	3,033	3,173	4,131	2,075
Math	1,638	420	411	1,647
Physical Education	346	900	153	1,093
ROTC	1,865	3,560	4,620	805
Science	68	-	68	-
Special Education	1,064	214	747	531
Teen Parenting	19,156	-	7,357	11,799
Vocational Teachers	4,107	10,058	8,499	5,666
Total class accounts	<u>40,892</u>	<u>68,880</u>	<u>74,483</u>	<u>35,289</u>
Club Accounts				
Academic Team	1,532	-	397	1,135
Annual	7,494	47,295	51,293	3,496
Art	399	-	399	-
Aspire	326	-	327	(1)
Black Studies Alliance	162	1,646	1,684	124
DECA	1,472	39,144	38,862	1,754
Ecology	242	-	-	242
FBLA	1,657	292	624	1,325
FCA	37	-	37	-
FCCLA	2,407	1,424	1,946	1,885
Foreign Language	89	659	619	129

KNOX COUNTY SCHOOL ACTIVITY FUNDS

West High School

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

Year Ended June 30, 2011

	<u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance June 30, 2011</u>
Restricted Funds (continued)				
Club Accounts (continued)				
GSA	\$ 112	\$ -	\$ -	\$ 112
Interact	30	-	30	-
Key	1,610	1,745	2,906	449
Leadership	370	-	370	-
Linkup	2,219	446	708	1,957
Math	21	1,099	1,080	40
Mock Trial	-	954	446	508
National Honor Society	1,770	4,261	3,650	2,381
Newspaper	739	4,225	3,093	1,871
P.D.S.	111	-	111	-
Ping Pong	253	181	434	-
Prom	218	16,535	13,415	3,338
Purple Ladies	501	-	501	-
SADD	3,246	-	3,245	1
Sign Language	68	-	68	-
STEP	695	-	-	695
Student Government	2,134	14,046	13,280	2,900
Travel	30	1,950	1,956	24
TSA	820	1,613	1,637	796
VICA	1,568	365	1,026	907
Yoga	10	-	-	10
Y-teens	298	50	11	337
Total club accounts	<u>32,640</u>	<u>137,930</u>	<u>144,155</u>	<u>26,415</u>
Special Accounts				
Basic Education Program	59	17,000	16,960	99
Faculty Pride and Recognition	3,602	5,236	7,000	1,838
Grants	(8,332)	11,474	2,866	276
Guidance	-	39	-	39
Mentoring	2,258	-	336	1,922
Model UN	2,764	42,950	44,421	1,293
Parking Fines	677	14,191	14,191	677
PIE	1,341	2,646	3,319	668
PTSO	1,863	8,394	6,073	4,184
Scholarships	8,827	5,837	5,431	9,233
School Improvements	141	14,859	14,998	2
Student Incentive	7,934	8,644	15,306	1,272
Student Welfare	-	318	-	318
Teacher Welfare	41	495	473	63
Total special accounts	<u>21,175</u>	<u>132,083</u>	<u>131,374</u>	<u>21,884</u>
Total restricted funds	<u>122,911</u>	<u>673,184</u>	<u>669,083</u>	<u>127,012</u>
Total	<u>\$ 144,725</u>	<u>\$ 898,877</u>	<u>\$ 874,347</u>	<u>\$ 169,255</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Byington-Solway Technical Center
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 4,160	\$ 4,160
Restricted Funds		
Faculty	628	628
Memorials	54	54
Student Awards and Banquet	32	32
TSA	725	725
T&S Welfare	8,691	8,691
Vocational	5,489	5,489
Vocational Clubs	850	850
Total restricted funds	16,469	16,469
Total	\$ 20,629	\$ 20,629

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Byington-Solway Technical Center
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,000	
Board of Education Allocation		1,000	-	
Board of Education Alloc.-Vocational		10,444	9,512	
Fines, Fees, and Dues		3,536	-	
Fundraising		107	107	
Instruction		-	3,076	
Interest		47	-	
Operation and Maintenance		-	<u>262</u>	
Total general funds	<u>\$ 2,983</u>	<u>15,134</u>	<u>13,957</u>	<u>\$ 4,160</u>
Restricted Funds				
Basic Education Program	-	2,400	2,400	-
Faculty	444	1,107	923	628
Memorials	54	-	-	54
Student Awards and Banquet	182	500	650	32
TSA	-	17,478	16,753	725
T&S Welfare	7,001	4,803	3,113	8,691
Technology	2	-	2	-
Vocational	11,428	4,736	10,675	5,489
Vocational Clubs	<u>4,990</u>	<u>2,273</u>	<u>6,413</u>	<u>850</u>
Total restricted funds	<u>24,101</u>	<u>33,297</u>	<u>40,929</u>	<u>16,469</u>
Total	<u>\$ 27,084</u>	<u>\$ 48,431</u>	<u>\$ 54,886</u>	<u>\$ 20,629</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Fair Garden Community & Family Center
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 6,383	\$ 6,383
Restricted Funds		
Grants	34	34
Total restricted fund	34	34
Total	\$ 6,417	\$ 6,417

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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,138	
Board of Education Allocation		1,700	-	
Entertainment		782	1,069	
Field Trips		-	2,903	
Fines, Fees, and Dues		7	-	
Fundraising		9,728	1,481	
Gifts and Donations		140	-	
Instruction		-	2,303	
Interest		32	-	
Operation and Maintenance		-	1,172	
Total general fund	<u>\$ 6,060</u>	<u>12,389</u>	<u>12,066</u>	<u>\$ 6,383</u>
Restricted Funds				
Grants	<u>34</u>	<u>-</u>	<u>-</u>	<u>34</u>
Total restricted funds	<u>34</u>	<u>-</u>	<u>-</u>	<u>34</u>
Total	<u>\$ 6,094</u>	<u>\$ 12,389</u>	<u>\$ 12,066</u>	<u>\$ 6,417</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Fort Sanders Educational Development Center
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 31,486	\$ 31,486
Restricted Funds		
Future Library	226	226
Families in Need	786	786
Grants	100	100
Mentoring Core Team	204	204
Occupational and Physical Therapy	947	947
Pre-K Grant Money	1,053	1,053
PTA Donation	478	478
Technology	567	567
Total restricted funds	4,361	4,361
Total	\$ 35,847	\$ 35,847

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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 4,293	
Board of Education Allocations		10,385	5,963	
Fines, Fees and Dues		-	-	
Fundraising		1,799	407	
Instruction		-	2,908	
Interest		379	-	
Operation and Maintenance		-	410	
Unrestricted Gifts/Donations		<u>2,570</u>	<u>-</u>	
Total general fund	<u>\$ 30,334</u>	<u>15,133</u>	<u>13,981</u>	<u>\$ 31,486</u>
Restricted Funds				
Basic Educations	504	3,200	3,704	-
Future Library	-	226	-	226
Families in Need	1,086	450	750	786
Grants	-	2,825	2,725	100
Mentoring Core Team	204	-	-	204
Occupational and Physical Therapy	3,615	2,500	5,168	947
Pre-K Grant Money	3,166	500	2,613	1,053
PTA Donations	1,240	3,239	4,001	478
Technology	<u>292</u>	<u>275</u>	<u>-</u>	<u>567</u>
Total restricted funds	<u>10,107</u>	<u>13,215</u>	<u>18,961</u>	<u>4,361</u>
Total	<u>\$ 40,441</u>	<u>\$ 28,348</u>	<u>\$ 32,942</u>	<u>\$ 35,847</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Kelley Volunteer Academy
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 6,677	\$ 6,677
Restricted Funds		
Teacher Welfare	921	921
Total restricted funds	921	921
Total	\$ 7,598	\$ 7,598

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Kelley Volunteer Academy
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ 5,000	\$ 4,594	
Board of Education Allocations		3,250	-	
Donations		2,876	-	
Fines, Fees and Dues		3,385	-	
Fundraising		420		
Instruction		-	2,750	
Operations and Maintenance		-	910	
Total general fund	<u>\$ -</u>	<u>\$ 14,931</u>	<u>\$ 8,254</u>	<u>\$ 6,677</u>
Restricted Funds				
Basic Education Program	-	1,100	1,100	-
Teacher Welfare	-	921	-	921
Total restricted funds	<u>-</u>	<u>2,021</u>	<u>1,100</u>	<u>921</u>
Total	<u>\$ -</u>	<u>\$ 16,952</u>	<u>\$ 9,354</u>	<u>\$ 7,598</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Knox County Evening High School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 24,328	\$ 24,328
Restricted Funds		
Basic Education Program	402	402
Grants	1,541	1,541
Memorials	402	402
Teacher Welfare	2,762	2,762
Total restricted funds	5,107	5,107
Total	\$ 29,435	\$ 29,435

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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 159	
Fines, Fees and Dues		2,520	-	
Instruction		146	1,363	
Interest		216	-	
Refund Grad Expense		-	5,466	
Total general fund	<u>\$ 28,434</u>	<u>\$ 2,882</u>	<u>\$ 6,988</u>	<u>\$ 24,328</u>
Restricted Funds				
Basic Education Program	2	400	-	402
Grants	2,541	-	1,000	1,541
Memorials	402	-	-	402
Teacher Welfare	1,805	1,084	127	2,762
Total restricted funds	<u>4,750</u>	<u>1,484</u>	<u>1,127</u>	<u>5,107</u>
Total	<u>\$ 33,184</u>	<u>\$ 4,366</u>	<u>\$ 8,115</u>	<u>\$ 29,435</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Knoxville Adaptive Education Center
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 45,083	\$ 45,083
Restricted Funds		
Art	483	483
Basic Education Program	13	13
Donations	4,189	4,189
Grants	60	60
Guidance	400	400
Health	(2)	(2)
PTSO	1,421	1,421
Physical Education	9	9
Teacher Welfare	796	796
Total restricted funds	7,369	7,369
Total	\$ 52,452	\$ 52,452

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Knoxville Adaptive Education Center
 Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
 Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,618	
Bank Charges		-	14	
Board of Education Allocation		12,550	6,797	
Fines, Fees, and Dues		-	-	
Fundraising		390	88	
Interest		10	-	
Operation and Maintenance		-	2,675	
Other		397	-	
Total general fund	<u>\$ 43,928</u>	<u>13,347</u>	<u>12,192</u>	<u>\$ 45,083</u>
Restricted Funds				
Art	558	-	75	483
Basic Education Program	3,390	2,900	6,277	13
Donations	4,238	200	249	4,189
Grants	55	5	-	60
Guidance	200	200	-	400
Health	123	-	125	(2)
Physical Education	297	-	288	9
PTSO	1,501	-	80	1,421
Teacher Welfare	1,301	320	825	796
Total restricted funds	<u>11,663</u>	<u>3,625</u>	<u>7,919</u>	<u>7,369</u>
Total	<u>\$ 55,591</u>	<u>\$ 16,972</u>	<u>\$ 20,111</u>	<u>\$ 52,452</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
North Knox Vocational Center
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 12,613	\$ 12,613
Restricted Funds		
Class Accounts		
Vocational	24,782	24,782
Total class accounts	24,782	24,782
Club Accounts		
FFA	611	611
FCCLA	310	310
HOSA Teachers	20,576	20,576
VICA	2,836	2,836
TSA	555	555
Total club accounts	24,888	24,888
Special Accounts		
Basic Education Program	4	4
PTS	1,644	1,644
Teacher Welfare	3,791	3,791
Total special accounts	5,439	5,439
Total restricted funds	55,109	55,109
Total	\$ 67,722	\$ 67,722

KNOX COUNTY SCHOOL ACTIVITY FUNDS
North Knox Vocational Center
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 2,653	
Board of Education Allocation		11,600	11,510	
Fines, Fees and Dues		4,460	-	
Instruction		-	4,412	
Interest		102	-	
Unrestricted Gifts. Donations		3	-	
Operation and Maintenance		-	1,166	
Total general fund	<u>\$ 16,189</u>	<u>16,165</u>	<u>19,741</u>	<u>\$ 12,613</u>
Restricted Funds				
Class Accounts				
Vocational	<u>25,797</u>	<u>39,981</u>	<u>40,996</u>	<u>24,782</u>
Total class accounts	<u>25,797</u>	<u>39,981</u>	<u>40,996</u>	<u>24,782</u>
Club Accounts				
FFA	801	5,534	5,724	611
FCCLA	395	-	85	310
HOSA Teachers	11,977	25,860	17,261	20,576
VICA	2,071	2,526	1,761	2,836
TSA	<u>1,023</u>	<u>1,899</u>	<u>2,367</u>	<u>555</u>
Total club accounts	<u>16,267</u>	<u>35,819</u>	<u>27,198</u>	<u>24,888</u>
Special Accounts				
Basic Education Program	3	2,497	2,496	4
PTS	1,939	3,400	3,695	1,644
Teacher Welfare	<u>3,533</u>	<u>1,605</u>	<u>1,347</u>	<u>3,791</u>
Total special accounts	<u>5,475</u>	<u>7,502</u>	<u>7,538</u>	<u>5,439</u>
Total restricted funds	<u>47,539</u>	<u>83,302</u>	<u>75,732</u>	<u>55,109</u>
Total	<u>\$ 63,728</u>	<u>\$ 99,467</u>	<u>\$ 95,473</u>	<u>\$ 67,722</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Richard Yoakley Center
Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 7,305	\$ 7,305
Restricted Funds		
Grants	6,099	6,099
Guidance	2,246	2,246
Parent/Teacher/Student	158	158
Special Education	178	178
Teacher Welfare	(186)	(186)
Vocational	3,349	3,349
Total restricted funds	11,844	11,844
Total	\$ 19,149	\$ 19,149

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Richard Yoakley Center
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 3,277	
Board of Education Allocation		11,369	5,809	
Entertainment		-	1,187	
Fines, Fees and Dues		711	-	
Fundraising		1,160	806	
Gifts and Donations		1,000	-	
Instruction		-	3,180	
Interest		5	-	
Operations and Maintenance		-	228	
Resale Items		280	96	
Total general fund	<u>\$ 7,363</u>	<u>14,525</u>	<u>14,583</u>	<u>\$ 7,305</u>
Restricted Funds				
Basic Education Program	-	4,300	4,300	-
Grants	6,336	-	237	6,099
Guidance	2,286	339	379	2,246
Parent/Teacher/Student	-	1,320	1,162	158
Special Education	227	-	49	178
Teacher Welfare	45	608	839	(186)
Vocational	1,656	2,855	1,162	3,349
Total restricted funds	<u>10,550</u>	<u>9,422</u>	<u>8,128</u>	<u>11,844</u>
Total	<u>\$ 17,913</u>	<u>\$ 23,947</u>	<u>\$ 22,711</u>	<u>\$ 19,149</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Ridgedale Alternative School
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 29,216	\$ 29,216
Restricted Funds		
Basic Education Program	53	53
Grants	14	14
Physical Education	11	11
Student Welfare	241	241
Teacher Welfare	263	263
Total restricted funds	582	582
Total	\$ 29,798	\$ 29,798

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Ridgedale Alternative School
Statement of Revenue, Expenditures and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 1,490	
Board of Education Allocation		13,975	6,999	
Field Trips		330	-	
Fines, Fees and Dues		180	-	
Fundraising		50	-	
Instruction		-	2,987	
Interest		59	-	
Operation and Maintenance		-	1,447	
Unrestricted Gifts/Donations		1,831	-	
Total general fund	<u>\$ 25,714</u>	<u>16,425</u>	<u>12,923</u>	<u>\$ 29,216</u>
Restricted Funds				
Basic Education Program	1,444	4,000	5,391	53
Grants	91	-	77	14
Physical Education	11	-	-	11
Student Welfare	-	674	433	241
Teacher Welfare	868	1,108	1,713	263
Total restricted funds	<u>2,414</u>	<u>5,782</u>	<u>7,614</u>	<u>582</u>
Total	<u>\$ 28,128</u>	<u>\$ 22,207</u>	<u>\$ 20,537</u>	<u>\$ 29,798</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Sam E. Hill Community Center
 Statement of Assets, Liabilities, and Fund Balance - Regulatory Basis
 June 30, 2011

	ASSETS	FUND BALANCE
	Cash and Cash Equivalents	Fund Balance
General Fund	\$ 6,529	\$ 6,529
Restricted Funds		
Core Mentor Fund	402	402
Grants	122	122
Parent/Teacher/Student	86	86
Total restricted funds	1,122	1,122
Total	\$ 7,651	\$ 7,651

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, 2011

	<u>Fund Balance</u> <u>July 1, 2010</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>June 30, 2011</u>
General Fund				
Administration		\$ -	\$ 623	
Board of Education Allocation		2,625	-	
Fines, Fees, and Dues		2,700	-	
Fundraising		6,735	984	
Gifts and Donations		1,074	-	
Instruction		-	9,123	
Interest		64	-	
Operations and Maintenance		-	2,136	
Total general fund	<u>\$ 6,197</u>	<u>\$ 13,198</u>	<u>\$ 12,866</u>	<u>\$ 6,529</u>
Restricted Funds				
Core Mentor Fund	402	-	-	402
Grants	122	500	500	122
Parent/Teacher/ Student	-	3,632	3,546	86
Teacher Welfare	-	708	196	512
Total restricted funds	<u>524</u>	<u>4,840</u>	<u>4,242</u>	<u>1,122</u>
Total	<u>\$ 6,721</u>	<u>\$ 18,038</u>	<u>\$ 17,108</u>	<u>\$ 7,651</u>

KNOX COUNTY SCHOOL ACTIVITY FUNDS
 Schedule of Surety Bond Coverage
 Year Ended June 30, 2011

<u>Description</u>	<u>Coverage</u>	<u>Expiration</u>	<u>Company</u>
Assistant Superintendent	\$ 100,000	10/1/2011	CNA Surety Company
Administrative Assistant	50,000	10/1/2011	CNA Surety Company
Federal Projects Director	50,000	10/1/2011	CNA Surety Company
Food Services Coordinator	50,000	10/1/2011	CNA Surety Company
All Other Employees	50,000	10/1/2011	CNA Surety Company

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Schedule of Supplemental Salary Payments
Year ended June 30, 2011

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Armstead, Alvin	Austin East High	Athletics	Yes	Yes	1,400.00
Iglehart, Doug	Austin East High	Athletics	Yes	Yes	210.06
Ducharme, Dawn	Austin East High	Athletics	Yes	Yes	70.02
Donaldson, Herbert	Austin East High	General	Yes	Yes	113.65
Douglas, Jimmy	Austin East High	Athletics/General	Yes	Yes	1,566.32
Gladney, Debra	Austin East High	Athletics	Yes	Yes	204.59
Foster, Rukiya	Austin East High	Athletics	Yes	Yes	70.02
Hardin, Felita	Austin East High	General	Yes	Yes	56.82
Montgomery, Lisa	Austin East High	Athletics	Yes	Yes	422.26
Mynatt, Lisa	Austin East High	Athletics/General	Yes	Yes	1,596.76
Pelle, Robert	Austin East High	ROTC	Yes	Yes	141.66
Petitt, Eugene	Austin East High	Athletics	Yes	Yes	136.38
Michael Wade	Austin East High	General	Yes	Yes	56.82
Strickland, Virgil	Austin East High	Athletics	Yes	Yes	140.00
Quinn, Dorothy	Austin East High	Athletics	Yes	Yes	212.49
Bowden Atkins	Bearden High	Athletics	Yes	Yes	180.70
Robert Aymer	Bearden High	Athletics	Yes	Yes	96.60
James D. Barnes	Bearden High	Athletics	Yes	Yes	83.67
Bonnie Belden	Bearden High	Athletics	Yes	Yes	140.04
Burnadine Blevins	Bearden High	Athletics	Yes	Yes	1,878.87
Mark Blevins	Bearden High	Athletics	Yes	Yes	583.50
Bill Boswell	Bearden High	Athletics	Yes	Yes	350.10
Alexander Cain	Bearden High	Athletics/General	Yes	Yes	789.63
Jerry W. Campbell	Bearden High	Athletics/General	Yes	Yes	1,176.94
Ron Capshaw	Bearden High	Athletics	Yes	Yes	86.33
Mitch Carter	Bearden High	Athletics	Yes	Yes	3,648.04
Rose Clark	Bearden High	Athletics	Yes	Yes	96.51
Jeffrey B. Crum	Bearden High	Athletics	Yes	Yes	111.08
Dudley Cruze	Bearden High	Athletics	Yes	Yes	151.29
Walter D. Cum	Bearden High	Athletics	Yes	Yes	151.29
Walter D. Cum Jr.	Bearden High	Athletics	Yes	Yes	116.38
Jimmy W. Douglas	Bearden High	Athletics	Yes	Yes	336.70
Tom Dunne	Bearden High	Athletics	Yes	Yes	350.10
Adam Dyer	Bearden High	Athletics	Yes	Yes	1,338.55
Deonna Evans	Bearden High	Athletics	Yes	Yes	127.88
Sandy Hughes	Bearden High	Athletics	Yes	Yes	816.90
Hunter Fendley	Bearden High	Athletics	Yes	Yes	1,167.00
Mark Fleenor	Bearden High	Athletics	Yes	Yes	758.56
Angelia Ford	Bearden High	Athletics	Yes	Yes	350.10
Joshua E. Fowler	Bearden High	Athletics/General	Yes	Yes	358.08
Floweree Galetovic	Bearden High	Athletics	Yes	Yes	350.10
Johnny Gibson	Bearden High	Athletics	Yes	Yes	81.32
Larry Grigsby	Bearden High	Athletics/General	Yes	Yes	2,759.85
Wendy Granvold	Bearden High	Athletics	Yes	Yes	153.99
Rachel Harmon	Bearden High	Athletics	Yes	Yes	636.02
Kim Hazelwood	Bearden High	Athletics	Yes	Yes	454.60
Perry F. Jones	Bearden High	Athletics	Yes	Yes	203.31

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Schedule of Supplemental Salary Payments
Year ended June 30, 2011

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Stewart F. Kee	Bearden High	Athletics	Yes	Yes	71.06
Tyler Lane	Bearden High	Athletics	Yes	Yes	1,294.20
Edwin Lasley	Bearden High	Athletics	Yes	Yes	62.00
Paula Limback	Bearden High	Athletics	Yes	Yes	68.19
Steve Lis	Bearden High	Athletics/General	Yes	Yes	1,441.95
Hazen M. Log	Bearden High	Athletics	Yes	Yes	107.74
Beverly Lovegrove	Bearden High	Athletics	Yes	Yes	1,740.70
Jon Cody Martin	Bearden High	Athletics	Yes	Yes	944.00
Larry E. McCaslin	Bearden High	Athletics	Yes	Yes	146.86
Wayne K. Miller	Bearden High	Athletics	Yes	Yes	1,160.47
Dennis C. Murphy	Bearden High	Athletics	Yes	Yes	69.83
Amy Naill	Bearden High	Athletics	Yes	Yes	1,429.58
Steve Prince	Bearden High	Athletics	Yes	Yes	1,400.40
James E. Puckett	Bearden High	Athletics	Yes	Yes	302.58
Melissa Ragland	Bearden High	Athletics	Yes	Yes	94.27
Paul Ramero	Bearden High	Athletics	Yes	Yes	58.35
David Reed	Bearden High	Athletics	Yes	Yes	93.69
Kathryn Reynolds	Bearden High	Athletics	Yes	Yes	186.72
Kerry G. Rives	Bearden High	Athletics/General	Yes	Yes	826.95
Russell C. Rhodes	Bearden High	Athletics/General	Yes	Yes	204.80
Ernie Roberts	Bearden High	Athletics	Yes	Yes	1,196.18
Taylor Rotella	Bearden High	Athletics	Yes	Yes	1,160.46
Davey Sanderson	Bearden High	Athletics	Yes	Yes	140.39
Autumn Settlemire	Bearden High	Athletics	Yes	Yes	280.08
Karen Stemeye	Bearden High	Athletics	Yes	Yes	68.19
Trey Strickland	Bearden High	Athletics	Yes	Yes	140.04
Rodney Susewell	Bearden High	Athletics	Yes	Yes	85.24
Jack Tate	Bearden High	Athletics	Yes	Yes	2,567.40
Brad Taylor	Bearden High	Athletics	Yes	Yes	1,167.00
Chase Terry	Bearden High	Athletics	Yes	Yes	101.51
Bryan K. Tillery	Bearden High	Athletics	Yes	Yes	196.95
Torrack Turner	Bearden High	Athletics/General	Yes	Yes	225.73
Tim Vacek	Bearden High	Athletics	Yes	Yes	478.48
Ronald A. Waugh	Bearden High	Athletics	Yes	Yes	139.79
Buddy Wilker	Bearden High	Athletics	Yes	Yes	2,611.59
Scott Witt	Bearden High	Athletics	Yes	Yes	350.10
David Wren	Bearden High	Sat. School/General	Yes	Yes	1,560.43
Cindy Allen	Carter High School	General	Yes	Yes	70.83
Bowden Atkins	Carter High School	Athletics	Yes	Yes	406.59
Rudy Bailey	Carter High School	Athletics	Yes	Yes	233.40
Roy Baker	Carter High School	Athletics	Yes	Yes	68.93
Brad Beeler	Carter High School	Athletics	Yes	Yes	583.25
Cheri Bell	Carter High School	General	Yes	Yes	85.55
Carla Bowman	Carter High School	Band	Yes	Yes	247.91
Luanne Bradley	Carter High School	Athletics	Yes	Yes	283.32
Detlef Bray	Carter High School	Athletics	Yes	Yes	141.66
Carolyn Bray	Carter High School	Athletics/General	Yes	Yes	70.83

See independent auditors' report.

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Schedule of Supplemental Salary Payments
Year ended June 30, 2011

Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Lukus Bruner	Carter High School	Athletics/General	Yes	Yes	88.62
Tanya Bunch	Carter High School	General	Yes	Yes	85.55
Jerry Campbell	Carter High School	Athletics/General	Yes	Yes	85.60
Jani Chollman	Carter High School	General	Yes	Yes	85.55
Rose Clark	Carter High School	Athletics	Yes	Yes	267.24
Carey Crowe	Carter High School	Chorus	Yes	Yes	212.49
Walter Cum	Carter High School	Athletics	Yes	Yes	131.88
Dewayne Cupp	Carter High School	Athletics	Yes	Yes	500.06
Anna Davis	Carter High School	Athletics/General	Yes	Yes	70.83
Jimmy Douglas	Carter High School	Athletics	Yes	Yes	202.02
Greg Duval	Carter High School	Athletics	Yes	Yes	78.80
Glenda Emmert	Carter High School	Athletics/General	Yes	Yes	85.24
Deonna Evans	Carter High School	Athletics	Yes	Yes	76.72
Jeanni Griggs	Carter High School	Band	Yes	Yes	106.25
Tonya Hollins	Carter High School	General	Yes	Yes	85.55
Jody Hudson	Carter High School	Band	Yes	Yes	70.83
Lloyd Ivester	Carter High School	Athletics	Yes	Yes	48.19
Jeffrey Johnson	Carter High School	Chorus	Yes	Yes	141.66
Perry Jones	Carter High School	Athletics	Yes	Yes	2,007.92
Joe Kasper	Carter High School	Athletics	Yes	Yes	29.18
John Kirkendol	Carter High School	Athletics	Yes	Yes	108.57
Edwin Lasley	Carter High School	Athletics	Yes	Yes	170.31
Ronald Manis	Carter High School	Athletics/General	Yes	Yes	70.83
Elicia Marathe	Carter High School	Band	Yes	Yes	35.42
Ron Martinez	Carter High School	Athletics	Yes	Yes	145.88
Matt McCurry	Carter High School	General	Yes	Yes	85.55
Tonia Noe	Carter High School	Athletics/Math Club	Yes	Yes	212.49
Greg Oldacre	Carter High School	Athletics	Yes	Yes	186.72
Rebecca Pollard	Carter High School	General	Yes	Yes	85.55
James Puckett	Carter High School	General	Yes	Yes	131.88
Russell Rhodes	Carter High School	Athletics/General	Yes	Yes	139.11
Patricia Rippe	Carter High School	Band	Yes	Yes	35.42
Kerry Rives	Carter High School	Athletics/General	Yes	Yes	175.42
Frankie Robinson	Carter High School	Athletics/General	Yes	Yes	76.72
Teresa Rose	Carter High School	General	Yes	Yes	85.55
Davey Sanderson	Carter High School	Athletics/General	Yes	Yes	90.87
William Schaad	Carter High School	Athletics/General	Yes	Yes	233.40
Tillery Simpson	Carter High School	Athletics/General	Yes	Yes	247.91
Emily Stanton	Carter High School	General	Yes	Yes	85.55
Glenda Stout	Carter High School	Athletics/General	Yes	Yes	909.20
James Swingle	Carter High School	Band	Yes	Yes	318.75
Bryant Tillery	Carter High School	Athletics	Yes	Yes	167.40
Susan Vines	Carter High School	General	Yes	Yes	85.55
Keith Walker	Carter High School	Band	Yes	Yes	35.42
Ronald Waugh	Carter High School	Athletics	Yes	Yes	330.83
Amos Whitehead	Carter High School	Athletics	Yes	Yes	140.04
Stacie Williams	Carter High School	Athletics	Yes	Yes	120.47

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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
George Wilson	Carter High School	Athletics/Chorus	Yes	Yes	212.49
Mitchell Beene	Central High School	Athletics	Yes	Yes	113.65
Lukus J Bruner	Central High School	Athletics	Yes	Yes	140.38
Angie Clark	Central High School	Athletics	Yes	Yes	241.51
Walter Cum	Central High School	Athletics	Yes	Yes	161.98
Tamika Edwards	Central High School	Athletics	Yes	Yes	153.46
John Kirkendol	Central High School	Athletics	Yes	Yes	64.33
Charles McMillan	Central High School	Athletics	Yes	Yes	93.36
Mike McMillan	Central High School	Athletics	Yes	Yes	58.35
Katherine Nichols	Central High School	Athletics	Yes	Yes	233.40
Frankie Robinson	Central High School	Athletics	Yes	Yes	76.74
Jana Taylor	Central High School	Athletics	Yes	Yes	344.27
Andrew Turner	Central High School	Athletics	Yes	Yes	233.40
Danny Vandergriff	Central High School	Athletics	Yes	Yes	85.60
Erin Ashe	Farragut High School	Athletics	Yes	Yes	2,053.92
Angela Buckman	Farragut High School	General	Yes	Yes	708.96
Matt Buckner	Farragut High School	Athletics	Yes	Yes	2,334.00
Marilyn Carico	Farragut High School	Athletics	Yes	Yes	291.75
Chris Cool	Farragut High School	Athletics	Yes	Yes	233.40
Eddie Courtney	Farragut High School	Athletics	Yes	Yes	2,334.00
Donald Dodgen	Farragut High School	Athletics	Yes	Yes	291.75
Laurie Driver	Farragut High School	Athletics	Yes	Yes	455.14
Wes Edmonds	Farragut High School	Athletics	Yes	Yes	1,108.65
Becky Hill	Farragut High School	Athletics	Yes	Yes	852.38
Josh Holt	Farragut High School	General	Yes	Yes	922.50
Randy Hutchinson	Farragut High School	Athletics	Yes	Yes	85.23
Chelsea Jacobs	Farragut High School	Athletics	Yes	Yes	665.19
Jimmy Johnson	Farragut High School	General	Yes	Yes	1,312.88
Lynda Johnson	Farragut High School	Athletics	Yes	Yes	56.83
Rachel Klima	Farragut High School	Athletics	Yes	Yes	116.70
Brenda McGrath	Farragut High School	Athletics	Yes	Yes	816.90
David Moore	Farragut High School	Athletics	Yes	Yes	1,167.00
Susan Moore	Farragut High School	General	Yes	Yes	276.17
Tracy Moore	Farragut High School	Athletics	Yes	Yes	795.55
Janice Morrell	Farragut High School	Athletics	Yes	Yes	170.48
Josh Nelson	Farragut High School	Athletics	Yes	Yes	525.16
Susan Owen	Farragut High School	General	Yes	Yes	922.50
Mark Palmer	Farragut High School	Athletics	Yes	Yes	548.50
Natalie Sisk	Farragut High School	General	Yes	Yes	1,167.00
Jane Skinner	Farragut High School	Athletics	Yes	Yes	291.75
Neely Tonos	Farragut High School	Athletics	Yes	Yes	583.50
Elaine Wolfe	Farragut High School	General	Yes	Yes	647.69
James	Fulton High School	School Development	Yes	Yes	500.00

KNOX COUNTY SCHOOL ACTIVITY FUNDS
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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Thomas-Abbott	Fulton High School	School Development	Yes	Yes	100.00
Venable	Fulton High School	School Development	Yes	Yes	100.00
Meyers	Fulton High School	School Development	Yes	Yes	100.00
Stout	Fulton High School	Athletics	Yes	Yes	190.00
Harbinson	Fulton High School	Athletics	Yes	Yes	245.00
Black Sr	Fulton High School	Athletics	Yes	Yes	515.00
Lambdin	Fulton High School	Athletics	Yes	Yes	375.00
Smoker	Fulton High School	Athletics	Yes	Yes	520.00
Black Jr	Fulton High School	Athletics	Yes	Yes	3,974.00
Stansberry	Fulton High School	Athletics	Yes	Yes	210.00
Fisher	Fulton High School	Athletics	Yes	Yes	175.00
Cox	Fulton High School	Athletics	Yes	Yes	175.00
Crawford	Fulton High School	Athletics	Yes	Yes	60.00
Barnhill	Fulton High School	Athletics	Yes	Yes	150.00
Hellard	Fulton High School	Athletics	Yes	Yes	125.00
Leonard	Fulton High School	Band	Yes	Yes	400.00
Hawn	Fulton High School	School Development	Yes	Yes	500.00
Beam	Fulton High School	School Development	Yes	Yes	100.00
Hartman	Fulton High School	School Development	Yes	Yes	100.00
Clabough	Fulton High School	School Development	Yes	Yes	100.00
Whitehead	Fulton High School	Athletics	Yes	Yes	116.7
Anderson	Fulton High School	Athletics	Yes	Yes	64.19
Musick	Fulton High School	Athletics	Yes	Yes	135.53
Ivester	Fulton High School	Athletics	Yes	Yes	579.89
Jones	Fulton High School	Athletics	Yes	Yes	244.29
Williams	Fulton High School	Athletics	Yes	Yes	1,435.80
Mynatt-Montgomery	Fulton High School	Athletics	Yes	Yes	213.10
Lasley	Fulton High School	Athletics	Yes	Yes	74.36
Murphy	Fulton High School	Athletics	Yes	Yes	705.53
Crum	Fulton High School	Athletics	Yes	Yes	181.71
Turman	Fulton High School	Athletics	Yes	Yes	223.57
Sanderson	Fulton High School	Athletics	Yes	Yes	80.76
Waugh	Fulton High School	Athletics	Yes	Yes	298.24
Stewart	Fulton High School	Athletics	Yes	Yes	69.67
Duval	Fulton High School	Athletics	Yes	Yes	68.90
Douglas	Fulton High School	Athletics	Yes	Yes	384.06
Reed	Fulton High School	Athletics	Yes	Yes	158.24
Puckett	Fulton High School	Athletics	Yes	Yes	62.04
Tillery	Fulton High School	Athletics	Yes	Yes	295.50
Turner	Fulton High School	Athletics	Yes	Yes	112.94
Sanders	Fulton High School	Athletics	Yes	Yes	90.86
Atkins	Fulton High School	Athletics	Yes	Yes	36.14
Bruner	Fulton High School	Athletics	Yes	Yes	68.96
William Anderson	Gibbs High School	Athletics	Yes	Yes	342.00
Adam Atkins	Gibbs High School	Athletics	Yes	Yes	53.20
Bowden Atkins	Gibbs High School	Athletics	Yes	Yes	183.00
Roy Baker	Gibbs High School	Athletics	Yes	Yes	53.20

See independent auditors' report.

KNOX COUNTY SCHOOL ACTIVITY FUNDS
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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
James Barnes	Gibbs High School	Athletics	Yes	Yes	137.00
Dewayne Barnes	Gibbs High School	Athletics	Yes	Yes	53.20
George Bray	Gibbs High School	Athletics	Yes	Yes	53.20
Scott Bray	Gibbs High School	Athletics	Yes	Yes	228.00
Deanna Brown	Gibbs High School	Athletics	Yes	Yes	46.00
Teresa Beason	Gibbs High School	Athletics	Yes	Yes	46.00
Lukus Bruner	Gibbs High School	Athletics	Yes	Yes	1,853.63
Rose Clark	Gibbs High School	Athletics	Yes	Yes	1,882.15
Duddley Cruze	Gibbs High School	Athletics	Yes	Yes	171.10
Grant Dakin	Gibbs High School	Athletics	Yes	Yes	68.44
Jay Daniel	Gibbs High School	Athletics	Yes	Yes	171.10
Geff Davis	Gibbs High School	Athletics	Yes	Yes	102.66
Kristen Delapp	Gibbs High School	Athletics	Yes	Yes	171.10
Jimmy Douglas	Gibbs High School	Athletics	Yes	Yes	171.10
Frank Draper	Gibbs High School	Athletics	Yes	Yes	68.44
Greg Duval	Gibbs High School	Athletics	Yes	Yes	34.09
Josh Fowler	Gibbs High School	Athletics	Yes	Yes	170.47
Sharon Fraker	Gibbs High School	Athletics	Yes	Yes	307.99
Johnny Gibson	Gibbs High School	Athletics	Yes	Yes	427.76
Kim Heath	Gibbs High School	Athletics	Yes	Yes	98.48
Chuck Hughes	Gibbs High School	Athletics	Yes	Yes	342.21
Lloyd Ivester	Gibbs High School	Athletics	Yes	Yes	2,281.40
Lisa Jones	Gibbs High School	Athletics	Yes	Yes	330.80
Perry Jones	Gibbs High School	Athletics	Yes	Yes	113.78
Jim Kitts	Gibbs High School	Athletics	Yes	Yes	192.07
Edwin Lasley	Gibbs High School	Athletics	Yes	Yes	76.73
Zach Lawson	Gibbs High School	Athletics	Yes	Yes	158.04
Debra Martin	Gibbs High School	Athletics	Yes	Yes	403.87
Dollie Mounger	Gibbs High School	Athletics	Yes	Yes	987.12
David Musick	Gibbs High School	Athletics	Yes	Yes	111.45
Lisa Mynatt	Gibbs High School	Athletics	Yes	Yes	96.52
Pam Parker	Gibbs High School	Athletics	Yes	Yes	329.59
Melissa Ragland	Gibbs High School	Athletics	Yes	Yes	80.79
David Reed	Gibbs High School	Athletics	Yes	Yes	57.54
Kerry Rives	Gibbs High School	Athletics	Yes	Yes	66.80
Russell Rhodes	Gibbs High School	Athletics	Yes	Yes	149.09
Ronda Satterfield	Gibbs High School	Athletics	Yes	Yes	876.83
Charles Shumate	Gibbs High School	Athletics	Yes	Yes	407.68
Bryan Tillery	Gibbs High School	Athletics	Yes	Yes	78.80
Lisa Thomas	Gibbs High School	Athletics	Yes	Yes	296.59
Ron Waugh	Gibbs High School	Athletics	Yes	Yes	3,320.25
Thomas Pendleton	Halls High School	Athletics	Yes	Yes	175.05
Megan Miller	Halls High School	Athletics	Yes	Yes	659.36
Tony Tampas	Halls High School	Athletics	Yes	Yes	233.40

KNOX COUNTY SCHOOL ACTIVITY FUNDS
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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Marta Rivera	Halls High School	Athletics	Yes	Yes	122.55
Kim Hurst	Halls High School	Athletics	Yes	Yes	122.55
Tim Reeves	Halls High School	Athletics	Yes	Yes	420.12
Bobby Walton	Halls High School	Athletics	Yes	Yes	409.14
Mike Horner	Halls High School	Athletics	Yes	Yes	175.05
Norma Burkett	Halls High School	Athletics	Yes	Yes	136.38
Tina Perry	Halls High School	Athletics	Yes	Yes	45.46
Laura Kindle	Halls High School	Athletics	Yes	Yes	113.65
Morgan Schaller	Halls High School	Athletics	Yes	Yes	408.46
Nicole Pendleton	Halls High School	Athletics	Yes	Yes	809.00
Jodi Overton	Halls High School	Athletics	Yes	Yes	40.85
Kevin Julian	Halls High School	Athletics	Yes	Yes	2,334.00
Doug Polston	Halls High School	Athletics	Yes	Yes	1,750.50
Scott Rhea	Halls High School	Athletics	Yes	Yes	2,334.00
Adam Atkins	Powell High School	Athletics	Yes	Yes	91.43
Roy Baker	Powell High School	Athletics	Yes	Yes	160.30
J Duane Barnes	Powell High School	Athletics	Yes	Yes	115.90
Lukus Bruner	Powell High School	Athletics	Yes	Yes	173.29
Jerry Campbell	Powell High School	Athletics	Yes	Yes	152.20
Rondal Capshaw	Powell High School	Athletics	Yes	Yes	127.12
Connie Cox	Powell High School	Athletics	Yes	Yes	40.00
Jeff Crum	Powell High School	Athletics	Yes	Yes	160.59
Jay Daniel	Powell High School	Athletics	Yes	Yes	112.58
Greg Duval	Powell High School	Athletics	Yes	Yes	50.53
Tamika Edwards	Powell High School	Athletics	Yes	Yes	71.74
Deonna Evans	Powell High School	Athletics	Yes	Yes	84.40
Johnny Gibson	Powell High School	Athletics	Yes	Yes	178.89
John Gipson	Powell High School	Athletics	Yes	Yes	240.00
George Anna Goodin	Powell High School	Athletics	Yes	Yes	300.00
Larry Grigsby	Powell High School	Athletics	Yes	Yes	89.47
Julie Hopson-Golden	Powell High School	Athletics	Yes	Yes	240.00
Jenny Jordan	Powell High School	Athletics	Yes	Yes	40.00
Bart Kropff	Powell High School	Athletics	Yes	Yes	89.45
Edwin Lasley	Powell High School	Athletics	Yes	Yes	123.23
Hazen Loy	Powell High School	Athletics	Yes	Yes	106.65
David McGill	Powell High School	Athletics	Yes	Yes	1,000.00
Sharon M K McGill	Powell High School	Athletics	Yes	Yes	240.00
David R Musick	Powell High School	Athletics	Yes	Yes	1,643.00
Christy Pace	Powell High School	Athletics	Yes	Yes	280.00
Billy Pyles	Powell High School	Athletics	Yes	Yes	150.00
Melissa Ragland	Powell High School	Athletics	Yes	Yes	199.48
David O Reed	Powell High School	Athletics	Yes	Yes	493.74
Jessie Renfro	Powell High School	Athletics	Yes	Yes	200.00
Davey Sanderson	Powell High School	Athletics	Yes	Yes	159.94

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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Ruth Sharp	Powell High School	Athletics	Yes	Yes	40.00
Jimmie A Smith	Powell High School	Athletics	Yes	Yes	250.00
Kenneth Smith	Powell High School	Athletics	Yes	Yes	75.96
Diane Smith	Powell High School	Athletics	Yes	Yes	1,372.07
Thomas Smith	Powell High School	Athletics	Yes	Yes	1,381.50
Bryan Tillery	Powell High School	Athletics	Yes	Yes	151.63
Torrack Turner	Powell High School	Athletics	Yes	Yes	71.55
Danny Vandergriff	South Doyle High School	Athletics	Yes	Yes	187.50
Edwin Lasley	South Doyle High School	Athletics	Yes	Yes	272.70
hazen Loy	South Doyle High School	Athletics	Yes	Yes	114.44
J Gipson	South Doyle High School	Athletics	Yes	Yes	22.60
Jeff Crum	South Doyle High School	Athletics	Yes	Yes	60.61
Jimmy Douglass	South Doyle High School	Athletics	Yes	Yes	107.74
Kenny Smith	South Doyle High School	Athletics	Yes	Yes	473.19
Kerry Rives	South Doyle High School	Athletics	Yes	Yes	62.66
Larry Grigsby	South Doyle High School	Athletics	Yes	Yes	112.96
Lukus Bryner	South Doyle High School	Athletics	Yes	Yes	59.08
Melissa Raglano	South Doyle High School	Athletics	Yes	Yes	121.21
Perry Jones	South Doyle High School	Athletics	Yes	Yes	107.00
Rose Clark	South Doyle High School	Athletics	Yes	Yes	96.51
Roy Baker	South Doyle High School	Athletics	Yes	Yes	229.79
Russel Rhodes	South Doyle High School	Athletics	Yes	Yes	234.93
Stewart Key	South Doyle High School	Athletics	Yes	Yes	81.21
Torrack Turner	South Doyle High School	Athletics	Yes	Yes	1,602.81
Walter Cum	South Doyle High School	Athletics	Yes	Yes	142.06
Anderson, Willie	West High School	General	Yes	Yes	76.37
Allen, Greg	West High School	General	Yes	Yes	35.01
Alsup, Cheryl	West High School	General	Yes	Yes	83.88
Atkin, Bowden	West High School	Athletics	Yes	Yes	114.46
Atkins, Adam	West High School	Athletics	Yes	Yes	72.28
Baker, Roy	West High School	General	Yes	Yes	78.80
Bruner, Lukus	West High School	Athletics	Yes	Yes	59.09
Campbell, Jerry	West High School	Athletics	Yes	Yes	85.60
Cruze, Duddley	West High School	Athletics	Yes	Yes	76.72
Cummings, Scottie	West High School	General	Yes	Yes	2,321.40
Daniel, Jay	West High School	Athletics	Yes	Yes	94.27
Douglas, Jimmy	West High School	Athletics	Yes	Yes	80.79
Dural, Greg	West High School	Athletics	Yes	Yes	45.95
Erminger Michael	West High School	General	Yes	Yes	2,295.20
Foy J	West High School	Athletics	Yes	Yes	46.68
Goss, Ruth	West High School	General	Yes	Yes	415.91
Grisby, Larry	West High School	Athletics	Yes	Yes	60.24
Horton, Karen	West High School	Athletics	Yes	Yes	2,800.80
Ivester, Lloyd	West High School	General	Yes	Yes	210.86

KNOX COUNTY SCHOOL ACTIVITY FUNDS
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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Jarnigan, Nancy	West High School	General	Yes	Yes	91.65
Kee, Stewart	West High School	Atheletics	Yes	Yes	71.06
Kirkendol, John	West High School	Athletics	Yes	Yes	84.46
Loy, Hazen	West High School	General	Yes	Yes	94.26
McMillan, Michael	West High School	General	Yes	Yes	86.94
Mills, Avis	West High School	Athletics	Yes	Yes	57.96
Murphy, Dennis	West High School	Athletics	Yes	Yes	54.30
Musick, David	West High School	Athletics	Yes	Yes	4.20
O'Dell, Todd	West High School	Athletics	Yes	Yes	1,741.05
Pennell, Brittany	West High School	General	Yes	Yes	1,482.10
Pucket, James	West High School	Athletics	Yes	Yes	93.10
Ragland, Melissa	West High School	Athletics	Yes	Yes	1,265.71
Reed, David	West High School	Athletics	Yes	Yes	147.09
Rives, Kerry	West High School	Athletics	Yes	Yes	100.20
Ridge, Cora	West High School	Athletics	Yes	Yes	113.65
Rhodes, Russell	West High School	Athletics	Yes	Yes	48.20
Romero, Paul	West High School	General	Yes	Yes	130.92
Sammons, Robert	West High School	Athletics/General	Yes	Yes	130.92
Sanderson, Davey	West High School	Athletics	Yes	Yes	2,346.55
Turman, Philistia	West High School	Athletics	Yes	Yes	58.64
Tillery, Bryan	West High School	Athletics	Yes	Yes	173.99
Turner, Torrick	West High School	General	Yes	Yes	216.84
Williams, Stacy	West High School	General	Yes	Yes	219.88
White, Celeste	West High School	General	Yes	Yes	35.01
Whitehead, Amos	West High School	Athletics	Yes	Yes	180.24
Wright, Jeff	West High School	General	Yes	Yes	2,321.40
Frank Calfee	Bearden Middle School	Athletics	Yes	Yes	582.33
Joel Strittmatter	Bearden Middle School	Athletics	Yes	Yes	554.33
Jimmy Cannington	Bearden Middle School	Athletics	Yes	Yes	196.06
Kerry Rives	Bearden Middle School	Athletics	Yes	Yes	375.75
Diane Below	Farragut Middle School	Athletics	Yes	Yes	35.42
Takisha Blue	Farragut Middle School	Athletics	Yes	Yes	70.83
Sonja Brock-Frye	Farragut Middle School	Athletics	Yes	Yes	35.42
Jerry Campbell	Farragut Middle School	Athletics	Yes	Yes	85.60
Terry Carney	Farragut Middle School	Athletics	Yes	Yes	153.45
Brendon Cleer	Farragut Middle School	Athletics	Yes	Yes	221.77
Elizabeth Cranston	Farragut Middle School	Athletics	Yes	Yes	141.66
Regina Daniel	Farragut Middle School	Athletics	Yes	Yes	318.74
Jonathan Evans	Farragut Middle School	Athletics	Yes	Yes	35.42
Madeline Flint	Farragut Middle School	Athletics	Yes	Yes	35.42
Julie Ford	Farragut Middle School	Athletics	Yes	Yes	247.91
Larry Grigsby	Farragut Middle School	Athletics	Yes	Yes	45.18
John Hastings	Farragut Middle School	Athletics	Yes	Yes	153.45
Tracy Hudson	Farragut Middle School	Athletics	Yes	Yes	70.83
Lloyd Ivester	Farragut Middle School	Athletics	Yes	Yes	30.13
Eugenia Johnson	Farragut Middle School	Athletics	Yes	Yes	141.66
Pat Keller	Farragut Middle School	Athletics	Yes	Yes	153.45

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KNOX COUNTY SCHOOL ACTIVITY FUNDS
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Employee	School	Source of Funds	Board Approved	Proper Withholding	Amount
Cynthia Keyes	Farragut Middle School	Athletics	Yes	Yes	35.42
Dennis Lindsey	Farragut Middle School	Athletics	Yes	Yes	141.66
Emily Loper	Farragut Middle School	Athletics	Yes	Yes	70.83
Larry McCaslin	Farragut Middle School	Athletics	Yes	Yes	393.93
Gene McKissic	Farragut Middle School	Athletics	Yes	Yes	300.04
Melanie Mobley	Farragut Middle School	Athletics	Yes	Yes	35.42
Sharon Moon	Farragut Middle School	Athletics	Yes	Yes	495.82
Trent Taylor	Farragut Middle School	Athletics	Yes	Yes	70.83
Bailey Tomes	Farragut Middle School	Athletics	Yes	Yes	70.83
Marianne Voiles	Farragut Middle School	Athletics	Yes	Yes	560.27
Bowden Atkins	Halls Middle School	Athletics	Yes	Yes	216.85
James D. Barnes	Halls Middle School	General	Yes	Yes	116.19
Stephen Randy Bolinger	Halls Middle School	Athletics	Yes	Yes	285.92
Melissa Hensley	Halls Middle School	Athletics	Yes	Yes	285.92
Stewart F. Kee	Halls Middle School	Athletics	Yes	Yes	121.82
Jennifer Kinney	Halls Middle School	Athletics	Yes	Yes	40.85
John Kirkendol	Halls Middle School	Athletics	Yes	Yes	48.24
Edwin Sam Lasley	Halls Middle School	Athletics	Yes	Yes	37.20
Clyde Richard Lee	Halls Middle School	Athletics	Yes	Yes	285.92
Jarrod Pendergraft	Halls Middle School	Athletics	Yes	Yes	245.07
Bruner, Lukas	Holston Middle School	Athletics	Yes	Yes	393.93
Bruner, Lukas	Holston Middle School	Music	Yes	Yes	34.66
Herman, Taylor	Holston Middle School	Athletics	Yes	Yes	231.95
Hill, Annsley	Holston Middle School	Athletics	Yes	Yes	261.39
Rhodes, Tabatha	Holston Middle School	Athletics	Yes	Yes	28.41
Walker, Donna	Holston Middle School	Athletics	Yes	Yes	261.39
Melissa D Ragland	Northwest Middle School	Athletics	Yes	Yes	291.77
Stephanie Ransdell	Northwest Middle School	Athletics	Yes	Yes	450.00
Tina Shelton	Northwest Middle School	Athletics	Yes	Yes	300.00
Guy Ballinger	Powell Middle School	Athletics	Yes	Yes	112.50
Lucas Bruner	Powell Middle School	Athletics	Yes	Yes	39.38
Kelly Coches	Powell Middle School	Athletics	Yes	Yes	262.50
David Collings	Powell Middle School	Athletics	Yes	Yes	153.45
C.V. Gordon	Powell Middle School	Athletics	Yes	Yes	137.50
J Gibson	Powell Middle School	Athletics	Yes	Yes	505.96
Judy Haas	Powell Middle School	Athletics	Yes	Yes	300.00
John Kirkendoc	Powell Middle School	Athletics	Yes	Yes	554.86
Paul Stansberry	Powell Middle School	Athletics	Yes	Yes	272.80
Cristine Webb	Powell Middle School	Athletics	Yes	Yes	62.50
David Williams	Powell Middle School	Athletics	Yes	Yes	323.95
David Musick	South Doyle Middle School	General	Yes	Yes	54.28
Jimmy Douglas	South Doyle Middle School	Athletics	Yes	Yes	26.93
Sam Lasley	South Doyle Middle School	Athletics/General	Yes	Yes	193.66
Torrick Tuner	South Doyle Middle School	Athletics	Yes	Yes	86.92
Tillery, Bryan	Vine Middle Magnet School	Athletics	Yes	Yes	39.39
Mynatt, Lisa	Vine Middle Magnet School	Athletics	Yes	Yes	32.16
Jurman, Philistia	Vine Middle Magnet School	Athletics	Yes	Yes	87.96

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Schedule of Supplemental Salary Payments
Year ended June 30, 2011

<u>Employee</u>	<u>School</u>	<u>Source of Funds</u>	<u>Board Approved</u>	<u>Proper Withholding</u>	<u>Amount</u>
Abee, Elizabeth	West Valley Middle School	Athletics	Yes	Yes	33.36
Basham, Donna	West Valley Middle School	Athletics	Yes	Yes	733.92
Burnette, Phillip	West Valley Middle School	Athletics	Yes	Yes	266.88
Campbell, Jerry	West Valley Middle School	Athletics	Yes	Yes	448.44
Descamp, Tracy	West Valley Middle School	Athletics	Yes	Yes	33.36
Livers, Stephanie	West Valley Middle School	Athletics	Yes	Yes	66.72
Miller, Joann	West Valley Middle School	Athletics	Yes	Yes	33.36
Oakes, Leslie	West Valley Middle School	Athletics	Yes	Yes	31.82
Stevens, Matthew	West Valley Middle School	Athletics	Yes	Yes	166.75
Turner, Shelia	West Valley Middle School	Athletics	Yes	Yes	33.36
Wells, Bobby	West Valley Middle School	Athletics	Yes	Yes	233.52
White, Brandon	West Valley Middle School	Athletics	Yes	Yes	200.16
Lewis Askins	Whittle Springs Middle	Athletics	Yes	Yes	34.22
Carrie Balent	Whittle Springs Middle	Athletics	Yes	Yes	171.10
Jeff Black	Whittle Springs Middle	Athletics	Yes	Yes	34.22
Nicholas Brown	Whittle Springs Middle	Athletics	Yes	Yes	60.00
Baily Chambers	Whittle Springs Middle	Athletics	Yes	Yes	239.55
Matt Hurley	Whittle Springs Middle	Athletics	Yes	Yes	34.22
Megan Kanipe	Whittle Springs Middle	Athletics	Yes	Yes	68.44
Christian King	Whittle Springs Middle	Athletics	Yes	Yes	30.00
Renee McClure	Whittle Springs Middle	Athletics	Yes	Yes	342.45
Ryan Robbins	Whittle Springs Middle	Athletics	Yes	Yes	68.44

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, 2011, and have issued our report thereon dated November 18, 2011. 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a significant deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings that we consider 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 18, 2011

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Findings and Recommendations
Year Ended June 30, 2011

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 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, 2011

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.

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.

There were Instances of fixed asset purchases over \$500 not properly approved by Roger Underwood.

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, 2011

5. RECEIPTS

Observation:

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

Instances where receipts were coded to an improper account, especially receipts from donations.

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.

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, 2011

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.

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

KNOX COUNTY SCHOOL ACTIVITY FUNDS
Findings and Recommendations
Year Ended June 30, 2011

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, 2011

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
4	No evidence of receipt of goods on purchases	4
4	Endorsement on the canceled check not provided	4
4	Invoices not canceled	4
4	No/insufficient supporting documentation/invoices for expenditures	4
4	Checks written without two signatures	4
9	Sales tax not paid for retail purchases or sales tax paid when is shouldn't have	9
5	No/insufficient supporting documentation for receipts	5
5	Money was not deposited in a timely manner.	5
5	Donation summary letters/reports were not on file for donations	5
5	Receipt was written after money was deposited.	5
5	Deposit slips were not on file.	5
6	PO's not properly approved and/or issued	6
6	Purchase orders not canceled	6
8	Bank accounts not reconciled in a timely manner	8
9	No profit analysis prepared on fundraisers	9
9	No fundraiser summary report	9