

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
June 30, 2018

TABLE OF CONTENTS

	<u>Page</u>
Introductory Schedule	
Directory of School Officials.....	i
Independent Auditors' Report.....	1 – 2
<b>INTERNAL SCHOOL FUNDS:</b>	
Combined Balance Sheet – Regulatory Basis – All Schools.....	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis – All Schools.....	4
Notes to Financial Statements.....	5 – 12
Maryville High School:	
Balance Sheet – Regulatory Basis.....	13 – 14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	15 – 19
Maryville Junior High School (formerly Maryville Middle School):	
Balance Sheet – Regulatory Basis.....	20 – 21
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	22 – 23
Montgomery Ridge Intermediate School (formerly Maryville Intermediate School):	
Balance Sheet – Regulatory Basis.....	24
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	25 – 26
Coulter Grove Intermediate School:	
Balance Sheet – Regulatory Basis.....	27
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	28 – 30
Foothills Elementary School:	
Balance Sheet – Regulatory Basis.....	31
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	32
Sam Houston Elementary School:	
Balance Sheet – Regulatory Basis.....	33
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	34
John Sevier Elementary School:	
Balance Sheet – Regulatory Basis.....	35
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis.....	36
Supplemental Information:	
Schedule of Salary Supplements.....	37 – 38
Schedule of Surety Bond Coverage.....	39
Schedule of Interfund and Interaccount Transfers.....	40 – 41
Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i> .....	42– 43
Schedule of Findings and Responses.....	44
Schedule of Disposition of Prior Finding.....	45

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**DIRECTORY OF SCHOOL OFFICIALS**  
June 30, 2018

**Central Office**

Director of Schools  
Dr. Mike Winstead

**School Board Members**

Bethany Pope  
Nick Black  
Christi Sayles  
Candy Morgan  
Bob Proffitt

Finance Director  
Dr. Kathy Smith

**Principals**

Coulter Grove Intermediate – Dr. Ramona Best  
Foothills Elementary – Karen Schito  
John Sevier Elementary – Ginny Boles  
Maryville High – Greg Roach  
Maryville Jr. High – Lisa McGinley  
Montgomery Ridge Intermediate – Kevin Myers  
Sam Houston Elementary – Heather Hilton



Joe S. Ingram, CPA (1948 - 2011)  
Lonas D. Overholt, CPA  
Robert L. Bean, CPA

428 Marilyn Lane  
Alcoa, Tennessee 37701

Telephone  
865-984-1040  
Facsimile  
865-982-1665

## INDEPENDENT AUDITORS' REPORT

City of Maryville Board of Education  
Maryville City Schools  
Maryville, Tennessee

### Report on the Financial Statements

We have audited the accompanying combined balance sheet – regulatory basis of Maryville City Schools' Internal School Funds, as of June 30, 2018, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Maryville City Schools' Internal School Funds' financial statements, as listed in the table of contents. We have also audited the individual schools' balance sheets – regulatory basis, and the individual schools' statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying individual schools' financial statements as of and for the year ended June 30, 2018, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Maryville City Schools’ Internal School Funds as of June 30, 2018, or changes in financial position of for each fund for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Maryville City Schools’ Internal School Funds as of June 30, 2018, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1. In addition, in our opinion, the individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Maryville City Schools’ Internal School Funds as of June 30, 2018, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Maryville City Schools’ Internal School Funds basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information, as defined by the Government Accounting Standards Board. The supplemental schedules and other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note 1 of the financial statements, the supplemental schedules and other information, as listed in the table of contents, are prepared by Maryville City Schools’ Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplemental information and introductory schedule, as listed in the table of contents, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and introductory schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2018, on our consideration of Maryville City Schools’ Internal School Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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* in considering Maryville City Schools’ Internal School Funds internal control over financial reporting and compliance.

*Ingram, Overholt & Bean, P. C.*

Alcoa, Tennessee

August 1, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

COMBINED FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
INTERNAL SCHOOL FUNDS  
COMBINED BALANCE SHEET – REGULATORY BASIS– ALL SCHOOLS  
June 30, 2018

<u>ASSETS</u>	Maryville High School	Maryville Junior High School	Montgomery Ridge Intermediate School	Coulter Grove Intermediate School	Foothills Elementary School	Sam Houston Elementary School	John Sevier Elementary School	<u>Total</u>
Cash in bank – Checking .....	\$ 561,020	\$ 142,939	\$ 142,507	\$ 89,076	\$ 36,583	\$ 86,798	\$ 44,604	\$ 1,103,527
Certificate of Deposit .....	-	-	-	-	-	14,318	-	14,318
Inventory .....	<u>2,747</u>	<u>-</u>	<u>-</u>	<u>978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,725</u>
Total Assets .....	<u>\$ 563,767</u>	<u>\$ 142,939</u>	<u>\$ 142,507</u>	<u>\$ 90,054</u>	<u>\$ 36,583</u>	<u>\$ 101,116</u>	<u>\$ 44,604</u>	<u>\$ 1,121,570</u>
<u>LIABILITIES AND FUND BALANCES</u>								
LIABILITIES .....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES:								
General Fund:								
Non-spendable:								
Reserved for inventory .....	2,747	-	-	978	-	-	-	3,725
Unassigned .....	<u>95,711</u>	<u>62,684</u>	<u>96,598</u>	<u>24,935</u>	<u>19,822</u>	<u>84,465</u>	<u>30,321</u>	<u>414,536</u>
Total General Fund .....	<u>98,458</u>	<u>62,684</u>	<u>96,598</u>	<u>25,913</u>	<u>19,822</u>	<u>84,465</u>	<u>30,321</u>	<u>418,261</u>
Restricted Fund:								
Restricted .....	37,145	14,775	9,853	14,192	9,005	15,098	8,634	108,702
Assigned .....	<u>428,164</u>	<u>65,480</u>	<u>36,056</u>	<u>49,949</u>	<u>7,756</u>	<u>1,553</u>	<u>5,649</u>	<u>594,607</u>
Total Restricted Fund .....	<u>465,309</u>	<u>80,255</u>	<u>45,909</u>	<u>64,141</u>	<u>16,761</u>	<u>16,651</u>	<u>14,283</u>	<u>703,309</u>
Total General and Restricted Fund Balances .....	<u>563,767</u>	<u>142,939</u>	<u>142,507</u>	<u>90,054</u>	<u>36,583</u>	<u>101,116</u>	<u>44,604</u>	<u>1,121,570</u>
Total Liabilities and Fund Balances .....	<u>\$ 563,767</u>	<u>\$ 142,939</u>	<u>\$ 142,507</u>	<u>\$ 90,054</u>	<u>\$ 36,583</u>	<u>\$ 101,116</u>	<u>\$ 44,604</u>	<u>\$ 1,121,570</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – ALL SCHOOLS**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Excess of Revenues Over (Under) <u>Expenditures</u>	Other Financing Sources (Uses)		Changes In Reserve For <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
					Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>		
Maryville High School.....	\$ 430,277	\$1,524,045	\$1,391,244	\$ 132,801	\$ 149,356	\$ 149,356	\$ 689	\$ 563,767
Maryville Junior High School.....	125,004	287,052	269,117	17,935	6,210	6,210	-	142,939
Montgomery Ridge Intermediate School.....	132,026	319,007	308,526	10,481	-	-	-	142,507
Coulter Gove Intermediate School.....	63,502	333,777	305,967	27,810	-	-	(1,258)	90,054
Foothills Elementary School.....	26,878	118,112	108,407	9,705	-	-	-	36,583
Sam Houston Elementary School.....	111,389	92,687	102,960	(10,273)	-	-	-	101,116
John Sevier Elementary School .....	<u>38,053</u>	<u>167,969</u>	<u>161,418</u>	<u>6,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,604</u>
Totals								
(Memorandum Only).....	<u>\$ 927,129</u>	<u>\$2,842,649</u>	<u>\$2,647,639</u>	<u>\$ 195,010</u>	<u>\$ 155,566</u>	<u>\$ 155,566</u>	<u>\$ (569)</u>	<u>\$1,121,570</u>

See accompanying independent auditors' report and notes.



**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

**INTERNAL SCHOOL FUNDS**  
**FINANCIAL STATEMENTS**

**NOTES TO FINANCIAL STATEMENTS**

For the Fiscal Year Ended June 30, 2018

This page intentionally left blank.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

**BACKGROUND:**

Section 49-2-110, *Tennessee Code Annotated*, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow the uniform accounting manual, issued by the Tennessee Department of Education.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

A. Financial Reporting Entity

The financial statements include only the internal school funds of the City of Maryville Board of Education and are not intended to present fairly the financial position and results of operations of the City of Maryville Board of Education. The Maryville Board of Education governs the Internal School Funds of the City of Maryville Schools as provided for in the Internal School Accounting Act (Tennessee Code Annotated Section 49-2-110). Procedures and records are maintained in accordance with the *Internal School Uniform Accounting Policy Manual* issued by the Tennessee State Department of Education. The accompanying financial statements do not include all internal school funds of the City of Maryville School System. School food authority operations accounted for at the individual schools are audited and reported separately.

B. Internal School Funds

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

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

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

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

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

C. Other Comprehensive Basis of Accounting (OCBOA)

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

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

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

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

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

D. 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 internal school 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 30 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.

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

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

E. Fund Structure

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

General Fund

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

Restricted Fund

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

F. Inventory

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

G. Fund Balances

Nonspendable Fund Balance

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

Restricted Fund Balance

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

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

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

G. Fund Balances (Continued)

Restricted Fund Balance (Continued)

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

Assigned Fund Balance

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned.

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

Unassigned Fund Balance

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

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

H. Financial Statement Presentation

The financial statements consist of a combined balance sheet and combined statement of revenues, expenditures and changes in fund balance. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds. The individual school balance sheets and statements of revenues, expenditures and changes in fund balance present the detailed fund activity in each school and are included after the notes to the financial statements.

Sources of revenues 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 which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between funds.

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

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

H. Financial Statement Presentation (Continued)

Fixed Assets

All purchases of equipment are expensed when purchased. Title and accountability for fixed assets purchased automatically passes to the Maryville Board of Education.

Supplemental Payments/Compensated Absences

The employer of all school employees is the local Board of Education. Any Activity Fund supplemental payments to these employees are pre-approved by the local Board and reported on the Board's payroll records and reports. Since the Activity Funds have no employees, the local Board is responsible for vacation time, sick leave, and the employees' retirement plan.

**NOTE 2 – DEPOSITS:**

Legal Provisions

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

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

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

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

**NOTE 2 – DEPOSITS (Continued):**

The carrying amount of the Internal School Funds' deposits with financial institutions is \$1,117,845 at June 30, 2018.

Cash in financial institutions:

Checking accounts:

Maryville High School .....	\$ 561,020
Maryville Junior High School .....	142,939
Montgomery Ridge Intermediate School .....	142,507
Coulter Grove Intermediate School.....	89,076
Foothills Elementary School .....	36,583
Sam Houston Elementary School.....	86,798
John Sevier Elementary School.....	<u>44,604</u>

Total Cash in Bank – Checking ..... 1,103,527

Certificate of Deposit:

Sam Houston Elementary .....	<u>14,318</u>
------------------------------	---------------

Total Checking and Certificate of Deposit ..... \$ 1,117,845

(Continued)



**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 3 – FUND BALANCES:**

The fund balance detail for the Maryville School System is reflected below. Additional detail is provided on the individual school financial statements.

	<u>Maryville High School</u>	<u>Maryville Junior High School</u>	<u>Montgomery Ridge Intermediate School</u>	<u>Coulter Grove Elementary School</u>	<u>Foothills Elementary School</u>	<u>Sam Houston Elementary School</u>	<u>John Sevier Elementary School</u>	<u>Totals</u>
<b>General Fund:</b>								
Nonspendable.....	\$ 2,747	\$ -	\$ -	\$ 978	\$ -	\$ -	\$ -	\$ 3,725
Unassigned.....	<u>95,711</u>	<u>62,684</u>	<u>96,598</u>	<u>24,935</u>	<u>19,822</u>	<u>84,465</u>	<u>30,321</u>	<u>414,536</u>
Total General Fund .....	<u>98,458</u>	<u>62,684</u>	<u>96,598</u>	<u>25,913</u>	<u>19,822</u>	<u>84,465</u>	<u>30,321</u>	<u>418,261</u>
<b>Restricted Fund:</b>								
Restricted for:								
Grant funds/other restricted .....	37,145	14,775	9,853	14,192	9,005	15,098	8,634	108,702
Assigned to:								
Athletic accounts.....	195,901	30,888	3,804	11,014	-	-	-	241,607
Club accounts.....	28,945	1,022	1,258	4,742	-	-	-	35,967
Other purposes .....	<u>203,318</u>	<u>33,570</u>	<u>30,994</u>	<u>34,193</u>	<u>7,756</u>	<u>1,553</u>	<u>5,649</u>	<u>317,033</u>
Total Restricted Fund.....	<u>465,309</u>	<u>80,255</u>	<u>45,909</u>	<u>64,141</u>	<u>16,761</u>	<u>16,651</u>	<u>14,283</u>	<u>703,309</u>
Total General and Restricted Funds.....	<u>\$ 563,767</u>	<u>\$ 142,939</u>	<u>\$ 142,507</u>	<u>\$ 90,054</u>	<u>\$ 36,583</u>	<u>\$ 101,116</u>	<u>\$ 44,604</u>	<u>\$1,121,570</u>

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

**NOTE 4 – RISK FINANCING ACTIVITIES:**

It is the policy of the Board of Education to purchase commercial insurance for the Internal School Funds' risk of loss of monies to which it is exposed. The Board purchases a public school system employees' blanket bond covering all employees handling Internal School Funds' monies. Settled claims have not exceeded commercial coverage in any of the past three (3) fiscal years.

**NOTE 5 – SUBSEQUENT EVENTS:**

The date to which events occurring after June 30, 2018, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is August 1, 2018, which is the date on which the financial statements were issued.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

MARYVILLE HIGH SCHOOL

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
BALANCE SHEET –REGULATORY BASIS – MARYVILLE HIGH SCHOOL  
June 30, 2018

ASSETS

Cash in bank – Checking .....		\$ 561,020
Inventory.....		<u>2,747</u>
 Total Assets.....		 <u>\$ 563,767</u>

LIABILITIES AND FUND BALANCES

LIABILITIES .....		\$ -
FUND BALANCE:		
General Fund:		
Non-spendable:		
Reserved for inventory .....	\$ 2,747	
Unassigned.....	<u>95,711</u>	<u>98,458</u>
Restricted Fund:		
Assigned:		
Athletic Accounts:		
Athletics general .....	\$ 39,774	
Football .....	34,345	
Boys basketball .....	8,700	
Girls basketball .....	4,892	
Wrestling.....	693	
Tennis.....	223	
Athletic concession .....	12,698	
Athletic advertising .....	19,995	
Athletic season tickets.....	38,855	
Boys basketball camp.....	366	
Climbing team.....	9,613	
Girls basketball camp.....	197	
Baseball camp .....	10	
Track fundraising .....	25,000	
Biddy League Basketball .....	<u>540</u>	<u>195,901</u>
Club Accounts:		
Anime Club .....	219	
Art Club .....	177	
DECA.....	364	
Debs Club.....	2,091	
Drama Club.....	846	
Equestrian Club.....	359	
Junior Civitan club.....	8,285	
Junior Classical League .....	270	
HOSA.....	450	
Key Club .....	2,832	
Mu Alpha Theta Club .....	173	
National Honor Society.....	4,279	
Robotics Club.....	6,026	
Young Republicans .....	17	
Spanish Honor Society.....	2,281	
French Honor Society .....	<u>276</u>	<u>28,945</u>
Other Purposes:		
Annual.....	589	
Art.....	1,695	
Art Projects .....	7,386	
Band .....	127	
Band Camp.....	19,306	
Band Concessions .....	20,121	
Band uniforms.....	900	
Band – Winter Guard .....	1,424	
Café La Reve.....	25,774	

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
BALANCE SHEET –REGULATORY BASIS – MARYVILLE HIGH SCHOOL (Continued)  
June 30, 2018

LIABILITIES AND FUND BALANCES (Continued)

Restricted Fund (Continued):

Assigned (Continued):

Other Purposes (Continued)

Cheerleading.....	15,940	
Freshman Cheerleaders .....	5,120	
Chorus .....	6,661	
College Board.....	12,105	
Criminal Justice.....	2,000	
Dance Team.....	1,327	
Culinary Arts .....	9,006	
DECA Bookstore.....	1,782	
Early Post-Secondary .....	50	
Ethics Bowl Team .....	1,551	
English.....	2,000	
Foreign Language.....	2,001	
Graduation Fees.....	6,798	
Health Science Education.....	1,831	
HSE Certification Fund .....	283	
Hospitality .....	345	
Library Coffee Shop.....	5,008	
Industrial Arts/Projects.....	2,367	
Kendra Main Memorial .....	6	
Labs .....	478	
Library.....	8,476	
Marketing fees.....	2,000	
Maryville Scholars .....	5,620	
Math Fund .....	2,022	
Media Production .....	2,000	
Musical Productions/Drama .....	740	
Orchestra .....	608	
Orchestra fees .....	759	
Orchestra Trip.....	54	
Prom .....	9,975	
Senior Program.....	1,937	
Science .....	2,000	
Social Studies .....	2,187	
STEM .....	1,342	
Student Council .....	4,413	
Special Education .....	569	
Student Incentives .....	300	
Technology.....	2,335	
Wellness .....	2,000	203,318
		<u>203,318</u>
Total Assigned.....		428,164

Restricted Accounts:

Teacher Materials/Supplies .....	9,978	
Memorials.....	850	
Aaron Douglas Scholarship .....	255	
Grants and Awards .....	1,316	
Special Education Donations.....	24,746	
		<u>37,145</u>
Total Restricted .....		37,145
Total Restricted Fund .....		<u>465,309</u>
Total General and Restricted Fund Balances.....		<u>563,767</u>
Total Liabilities and Fund Balances .....		<u>\$ 563,767</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – MARYVILLE HIGH SCHOOL**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
General Fund:							
Central office renovations/security.....	\$	\$ -	\$ -	\$	\$	\$	\$
Administration.....		500	124,707				
Pictures.....		1,598	-				
Fines, fees, dues .....		22,796	-				
Interest/bank charges.....		-	162				
Operations and maintenance .....		-	22,851				
Donations/grants .....		17,199	-				
Commissions .....		25,479	-				
BOE allocations .....		157,966	-				
BOE supplies/materials .....		5,292	38,217				
BOE music supplies/materials.....		63	10,720				
BOE in service/staff development.....		-	9,925				
BOE library books/materials .....		59	25,964				
BOE technology .....		-	11,713				
BOE health services .....		-	1,457				
BOE communications .....		-	1,464				
BOE office supplies .....		-	488				
BOE furniture.....		-	2,633				
BOE other supplies .....		-	3,939				
Transcripts.....		987	-				
Student IDs.....		1,780	-				
Other .....		-	10,745				
Parking & security/paving.....		21,225	12,277				
		<u>21,225</u>	<u>12,277</u>				
Total General Fund.....	<u>120,087</u>	<u>254,944</u>	<u>277,262</u>	<u>-</u>	<u>-</u>	<u>689</u>	<u>98,458</u>
Restricted Fund:							
Assigned:							
Athletic Accounts:							
Athletics – General .....	24,418	67,193	88,241	36,404	-	-	39,774
Football.....	-	195,466	167,946	6,825	-	-	34,345
Girls Soccer .....	-	6,607	918	-	5,689	-	-
Volleyball .....	-	3,158	2,999	-	159	-	-
Cross Country .....	-	954	1,634	680	-	-	-
Golf.....	-	-	940	940	-	-	-
Boys Basketball .....	-	15,655	4,430	-	2,525	-	8,700

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – REGULATORY BASIS – MARYVILLE HIGH SCHOOL  
For the Fiscal Year Ended June 30, 2018

	<u>Fund Balances July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Changes in Reserve for Inventory</u>	<u>Fund Balances June 30, 2018</u>
Restricted Fund (Continued):							
Assigned (Continued):							
Athletic Accounts (Continued):							
Girls Basketball .....	-	12,456	4,689	-	2,875	-	4,892
Swimming.....	-	-	50	50	-	-	-
Wrestling .....	-	5,967	2,548	-	2,726	-	693
Baseball .....	-	16,269	11,619	-	4,650	-	-
Softball .....	-	4,707	1,342	-	3,365	-	-
Boys Soccer .....	-	6,401	1,173	-	5,228	-	-
Tennis .....	-	-	-	223	-	-	223
Track Fundraising.....	-	12,600	11,125	-	1,475	-	-
Football Security.....	-	-	11,884	11,884	-	-	-
Boys Basketball Security .....	-	-	909	909	-	-	-
Girls Basketball Security .....	-	-	909	909	-	-	-
Football Officials .....	-	-	7,888	7,888	-	-	-
Girls Soccer Officials .....	-	-	1,610	1,610	-	-	-
Volleyball Officials .....	-	-	1,020	1,020	-	-	-
Boys Basketball Officials .....	-	-	2,102	2,102	-	-	-
Girls Basketball Officials.....	-	-	2,037	2,037	-	-	-
Wrestling Officials.....	-	-	2,870	2,870	-	-	-
Baseball Officials.....	-	-	4,665	4,665	-	-	-
Softball Officials.....	-	-	2,015	2,015	-	-	-
Boys Soccer Officials .....	-	-	2,378	2,378	-	-	-
Football Transportation.....	-	-	17,450	17,450	-	-	-
Girls Soccer Transportation .....	-	-	5,275	5,275	-	-	-
Volleyball Transportation .....	-	-	3,100	3,100	-	-	-
Cross Country Transportation.....	-	180	2,875	2,695	-	-	-
Swimming Transportation .....	-	-	225	225	-	-	-
Wrestling Transportation .....	-	-	3,505	3,505	-	-	-
Baseball Transportation .....	-	1,500	2,475	975	-	-	-
Softball Transportation .....	-	-	1,350	1,350	-	-	-
Boys Soccer Transportation.....	-	-	2,850	2,850	-	-	-
Tennis Transportation.....	-	225	225	-	-	-	-
Track Transportation .....	-	610	2,100	1,490	-	-	-

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – MARYVILLE HIGH SCHOOL (CONTINUED)**  
For the Fiscal Year Ended June 30, 2018

	<u>Fund Balances July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Changes in Reserve for Inventory</u>	<u>Fund Balances June 30, 2018</u>
Restricted Fund (Continued):							
Assigned (Continued):							
Athletic Accounts (Continued):							
Athletic Concessions .....	16,018	17,033	14,257	-	6,096	-	12,698
Athletic Advertising.....	21,189	23,696	18,724	-	6,166	-	19,995
Athletic Season Tickets .....	56,510	58,320	-	-	75,975	-	38,855
Boys Basketball Camp.....	841	5,200	5,675	-	-	-	366
Climbing Team .....	7,879	2,490	756	-	-	-	9,613
Girls Basketball Camp.....	430	2,705	2,938	-	-	-	197
Baseball Camp.....	900	5,180	5,080	-	990	-	10
Track Fundraising.....	-	25,000	-	-	-	-	25,000
Biddy League Basketball.....	800	2,500	2,760	-	-	-	540
Club Accounts:							
Anime Club.....	273	810	864	-	-	-	219
Art Club.....	64	145	32	-	-	-	177
Debs Club.....	446	1,376	1,458	-	-	-	364
DECA.....	1,562	14,210	13,681	-	-	-	2,091
Drama Club.....	194	2,074	1,422	-	-	-	846
Equestrian Club.....	359	-	-	-	-	-	359
GSA Club.....	698	-	698	-	-	-	-
Junior Civitan Club.....	-	12,223	3,938	-	-	-	8,285
Junior Classical League.....	168	740	638	-	-	-	270
HOSA.....	572	5,227	5,349	-	-	-	450
Key Club.....	2,853	3,705	3,726	-	-	-	2,832
Mu Alpha Theta Club.....	208	581	616	-	-	-	173
National Honor Society.....	3,686	1,260	667	-	-	-	4,279
Robotics Club.....	4,235	16,093	14,302	-	-	-	6,026
Young Republicans.....	17	-	-	-	-	-	17
Spanish Honor Society.....	1,332	2,620	1,671	-	-	-	2,281
French Honor Society.....	403	15	142	-	-	-	276
Other Purposes:							
Annual.....	2,248	19,455	21,114	-	-	-	589
Art.....	463	16,148	14,916	-	-	-	1,695
Art Projects.....	1,520	17,156	11,290	-	-	-	7,386
Band Camp.....	7,255	23,361	11,310	-	-	-	19,306

(Continued)

See accompanying independent auditors' report and notes.



**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – REGULATORY BASIS – MARYVILLE HIGH SCHOOL (CONTINUED)  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
Restricted Fund (Continued):							
Assigned (Continued):							
Other Purposes (Continued):							
Band concessions .....	2,000	94,148	44,590	-	31,437	-	20,121
Band General Operations .....	-	10,393	25,379	15,113	-	-	127
Band Staff .....	-	-	5,241	5,241	-	-	-
Band Transportation .....	-	8,957	9,250	293	-	-	-
Band Uniforms .....	-	514	3,995	4,381	-	-	900
Band – Winter Guard .....	-	5,242	3,818	-	-	-	1,424
Café La Reve .....	21,706	28,635	24,567	-	-	-	25,774
Cheerleading .....	4,019	22,832	10,911	-	-	-	15,940
Cheer Transportation .....	-	2,350	2,350	-	-	-	-
Freshman Cheerleaders .....	-	6,870	1,750	-	-	-	5,120
Chorus .....	1,945	110,332	105,616	-	-	-	6,661
College Board .....	9,389	57,452	54,736	-	-	-	12,105
Criminal Justice .....	2,000	1,630	1,630	-	-	-	2,000
Culinary Arts .....	2,000	18,699	11,693	-	-	-	9,006
Dance Team .....	-	6,455	5,128	-	-	-	1,327
DECA Bookstore .....	1,622	160	-	-	-	-	1,782
Drivers Education .....	1,000	2,545	3,545	-	-	-	-
English .....	2,000	10,031	10,031	-	-	-	2,000
Foreign Language .....	1,917	10,207	10,123	-	-	-	2,001
Early Post Secondary .....	-	1,250	1,200	-	-	-	50
Ethics Bowl Team .....	-	3,400	1,849	-	-	-	1,551
Graduation Fees .....	6,778	27,535	27,515	-	-	-	6,798
Habitat for Humanity .....	172	-	172	-	-	-	-
Health Services .....	167	2	169	2	-	-	-
Health Science Education .....	432	3,295	1,896	-	-	-	1,831
HSE Certification Fund .....	595	-	312	-	-	-	283
Hospitality .....	770	270	695	-	-	-	345
Library coffee shop .....	4,399	24,136	23,527	-	-	-	5,008
Industrial Arts/Projects .....	2,299	3,686	3,618	-	-	-	2,367
Kendra Main Memorial .....	6	1,000	1,000	-	-	-	6
Class of 2018 .....	-	8,736	8,736	-	-	-	-
LCD Projectors .....	-	3,900	3,900	-	-	-	-
Labs .....	947	1,221	1,690	-	-	-	478

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – MARYVILLE HIGH SCHOOL (Continued)**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
Restricted Fund (Continued):							
Assigned (Continued):							
Other Purposes (Continued):							
Library .....	8,303	1,566	1,393	-	-	-	8,476
Marketing Fees .....	1,906	2,225	2,131	-	-	-	2,000
Maryville Scholars .....	6,061	4,950	5,391	-	-	-	5,620
Math Fund .....	2,000	5,529	5,507	-	-	-	2,022
Media Production .....	992	4,290	3,282	-	-	-	2,000
Musical Productions/Drama ....	2,847	1,929	4,036	-	-	-	740
Orchestra .....	406	7,529	7,331	4	-	-	608
Orchestra Fees .....	133	1,920	1,294	-	-	-	759
Orchestra Trip .....	-	7,445	7,391	-	-	-	54
Prom .....	7,756	40,105	37,886	-	-	-	9,975
Recycling (Green Initiative)....	441	-	441	-	-	-	-
Senior Program.....	401	2,425	889	-	-	-	1,937
Science .....	2,000	22,158	22,158	-	-	-	2,000
Social Studies .....	2,000	14,094	13,907	-	-	-	2,187
STEM .....	787	630	75	-	-	-	1,342
Student Council .....	2,424	13,135	11,146	-	-	-	4,413
Technology .....	2,465	9,173	9,303	-	-	-	2,335
Special Education .....	569	2,127	2,127	-	-	-	569
Student Incentives .....	554	550	804	-	-	-	300
Summer School .....	2,000	1,200	3,200	-	-	-	-
Wellness .....	544	7,407	5,951	-	-	-	2,000
Restricted:							
Teacher Materials/Supplies.....	9,774	9,978	9,774	-	-	-	9,978
Memorials .....	-	850	-	-	-	-	850
Aaron Douglas Scholarship.....	2,255	-	2,000	-	-	-	255
First Sound Scholarship.....	-	1,200	1,200	-	-	-	-
Grants and Awards .....	844	1,532	1,060	-	-	-	1,316
Special Education Donations...	24,746	-	-	-	-	-	24,746
TDE Incentive Awards .....	4,278	-	4,278	-	-	-	-
<b>Total Restricted Fund.....</b>	<b><u>310,190</u></b>	<b><u>1,269,101</u></b>	<b><u>1,113,982</u></b>	<b><u>149,356</u></b>	<b><u>149,356</u></b>	<b><u>-</u></b>	<b><u>465,309</u></b>
<b>Total General and Restricted Funds.....</b>	<b><u>\$ 430,277</u></b>	<b><u>\$ 1,524,045</u></b>	<b><u>\$ 1,391,244</u></b>	<b><u>\$ 149,356</u></b>	<b><u>\$ 149,356</u></b>	<b><u>\$ 689</u></b>	<b><u>\$ 563,767</u></b>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

**INTERNAL SCHOOL FUNDS**  
**FINANCIAL STATEMENTS**

**MARYVILLE JUNIOR HIGH SCHOOL**  
(formerly Maryville Middle School)

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERAL SCHOOL FUNDS**  
BALANCE SHEET – REGULATORY BASIS – MARYVILLE JUNIOR HIGH SCHOOL  
June 30, 2018

ASSETS

Cash in bank – Checking ..... \$ 142,939

LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable ..... \$ -

FUND BALANCES:

General Fund:

Unassigned ..... 62,684

Restricted Fund:

Assigned:

Athletic Accounts:

Athletics .....	\$ 30,286	
Cheerleading .....	602	30,888

Club Accounts:

Art Club .....	44	
Bass Club .....	345	
Drama Club .....	200	
Science Club .....	396	
STEM .....	37	1,022

Other Purposes:

Academic success .....	1,199	
Administrative & Staff Travel .....	700	
Archery .....	511	
Art .....	2,011	
Band .....	115	
Chorus .....	1,194	
Computer Apps .....	260	
Culinary Arts .....	558	
English .....	2,101	
French .....	547	
Health/Wellness .....	1,430	
Human Geography .....	2,740	
Industrial Arts .....	14	
Intercessions Programs .....	421	
Latin .....	768	
Library .....	1,095	
Marketing .....	1,206	
Math .....	2,246	
Orchestra .....	681	
Science .....	1,314	
Social Studies .....	2,021	
Spanish .....	295	
Student Council .....	7,174	
Technology .....	1,469	
Teen Living/Career Exploration .....	1,097	
Yearbook Class .....	403	33,570

Total Assigned ..... 65,480

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
BALANCE SHEET – REGULATORY BASIS – MARYVILLE JUNIOR HIGH SCHOOL (CONTINUED)  
June 30, 2018

Restricted:		
Better Education Program .....	1,472	
Grants – Outdoor classroom .....	104	
Grants – STEM.....	6,038	
Grants – Science .....	<u>7,161</u>	<u>14,775</u>
Total Restricted Fund .....		<u>80,255</u>
Total General and Restricted Funds .....		<u>142,939</u>
Total Liabilities and Fund Balances .....		<u>\$ 142,939</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES- REGULATORY BASIS - MARYVILLE JUNIOR HIGH SCHOOL**  
For the Fiscal Year Ended June 30, 2018

	<u>Fund Balances July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Changes in Reserve for Inventory</u>	<u>Fund Balance June 30, 2018</u>
General Fund:							
Commissions .....	\$	\$ 1,666	\$ -	\$	\$	\$	\$
Fund-raising/Resale items .....		11,775	1,674				
Yearbook .....		2,806	812				
Pictures .....		1,102	-				
Interest earned .....		112	-				
Administration and Instructional .....		1,476	106,314				
Donations .....		2,600	-				
Board of Education Allocations .....		87,611	-				
Total General Fund .....	<u>58,498</u>	<u>109,148</u>	<u>108,800</u>	<u>5,230</u>	<u>1,392</u>	<u>-</u>	<u>62,684</u>
Restricted Fund:							
Assigned:							
Athletic Accounts:							
Athletics .....	24,616	50,173	44,503	-	-	-	30,286
Cheerleading .....	647	1,350	1,395	-	-	-	602
Club Accounts:							
Art Club .....	63	110	129	-	-	-	44
Bass Club .....	345	-	-	-	-	-	345
Cornerstone Club .....	-	585	585	-	-	-	-
Drama Club .....	217	1,583	1,600	-	-	-	200
Science Club .....	146	300	50	-	-	-	396
STEM .....	373	863	1,199	-	-	-	37
Other Purposes:							
Academic Success .....	1,536	630	967	-	-	-	1,199
Administrative & Staff Travel .....	1,017	-	317	-	-	-	700
Archery .....	441	2,819	2,749	-	-	-	511
Art .....	2,116	4,955	5,060	-	-	-	2,011
Band .....	73	2,863	2,821	-	-	-	115
Chorus .....	298	1,865	969	-	-	-	1,194
Computer Apps .....	260	-	-	-	-	-	260

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – REGULATORY BASIS – MARYVILLE JUNIOR HIGH SCHOOL (CONTINUED)  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balance <u>June 30, 2018</u>
Restricted Fund (Continued):							
Assigned (Continued):							
Other Purposes (Continued)							
Culinary Arts .....	82	5,880	5,364	-	40	-	558
English.....	2,521	9,003	5,983	-	3,440	-	2,101
French.....	469	340	262	-	-	-	547
Health/Wellness .....	1,815	3,206	3,711	120	-	-	1,430
Human Geography .....	2,192	6,601	6,053	-	-	-	2,740
Industrial Arts.....	511	5,314	5,936	125	-	-	14
Intercessions program.....	715	-	294	-	-	-	421
Latin .....	646	250	128	-	-	-	768
Library.....	3,197	2,953	5,055	-	-	-	1,095
Marketing .....	1,206	-	-	-	-	-	1,206
Math .....	1,896	2,990	2,760	120	-	-	2,246
Orchestra .....	398	8,989	8,721	15	-	-	681
Science .....	694	8,970	8,710	360	-	-	1,314
Social Studies .....	1,691	4,752	3,214	-	1,208	-	2,021
Spanish .....	116	1,002	823	-	-	-	295
Student Council.....	7,770	9,819	10,315	-	100	-	7,174
Technology.....	141	6,138	5,050	240	-	-	1,469
Teen Living/Career Exploration.....	-	3,500	2,403	-	-	-	1,097
Yearbook Class .....	291	462	320	-	30	-	403
Restricted:							
Better Education Program .....	-	10,415	8,943	-	-	-	1,472
Grants – Outdoor Classroom.....	104	-	-	-	-	-	104
Grants – STEM.....	7,840	4,300	6,102	-	-	-	6,038
Grants – Science.....	63	14,924	7,826	-	-	-	7,161
Total Restricted Fund .....	<u>66,506</u>	<u>177,904</u>	<u>160,317</u>	<u>980</u>	<u>4,818</u>	<u>-</u>	<u>80,255</u>
 Total General and Restricted Funds.....	 <u>\$ 125,004</u>	 <u>\$ 287,052</u>	 <u>\$ 269,117</u>	 <u>\$ 6,210</u>	 <u>\$ 6,210</u>	 <u>\$ -</u>	 <u>\$ 142,939</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

MONTGOMERY RIDGE INTERMEDIATE SCHOOL  
(formerly Maryville Intermediate School)

For the Fiscal Year Ended June 30, 2018



**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
BALANCE SHEET – REGULATORY BASIS – MONTGOMERY RIDGE INTERMEDIATE SCHOOL  
June 30, 2018

ASSETS

Cash in bank – checking..... \$ 142,507

LIABILITIES AND FUND BALANCES

LIABILITIES..... \$ \_\_\_\_\_ -

FUND BALANCES:

General Fund..... 96,598

Restricted Fund:

Assigned:

Club Accounts:

Art Club.....	\$ 362	
Drama Club.....	506	
FCA.....	14	
Poetry Club.....	173	
Running Club.....	94	
Science Club.....	<u>109</u>	1,258

Athletics:

Athletics – Concessions.....	2,072	
Athletics – General.....	<u>1,732</u>	3,804

Other Purposes:

Art.....	1,681	
Band.....	459	
Cheerleading.....	669	
Chorus.....	2,327	
Exxon Award.....	1,457	
General Music.....	1,451	
Intercessions Programs.....	1,181	
Library.....	4,707	
Memorial Fund – J. Thomas.....	2,889	
Memorial Fund – Weigand.....	1,645	
Rangers Trips.....	605	
Science Lab.....	644	
Science Recycling Reward.....	569	
Special Education.....	227	
STEM.....	2,010	
Student Council.....	412	
Sunshine Committee (Benevolence).....	479	
Talent Show.....	130	
Technology.....	5,952	
Wesley Woods – Scholarships.....	<u>1,500</u>	<u>30,994</u>
Total Assigned.....		<u>36,056</u>

Restricted:

MCS Mini Grant.....	5,233	
Better Education Program.....	1,273	
Restricted Donations.....	<u>3,357</u>	
Total Restricted.....		<u>9,853</u>

Total Restricted Fund..... 45,909

Total General and Restricted Fund Balances..... 142,507

Total Liabilities and Fund Balances..... \$ 142,507

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – MONTGOMERY RIDGE INTERMEDIATE SCHOOL**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In/Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balance <u>June 30, 2018</u>
<b>General Fund:</b>						
Field trips .....	\$	\$ 22,737	\$ 21,948	\$	\$	\$
Pictures .....		6,058	-			
Yearbook .....		13,830	8,376			
Board of Education Allocation .....		70,070	-			
In Service – Staff Development .....		-	10,615			
Administration .....		31,069	49,582			
Instructional Supplies .....		-	37,896			
Music Supplies .....		-	4,977			
Library Books .....		-	12,883			
Technology .....		-	8,101			
Health Services .....		-	741			
Student fees .....		17,743	-			
Resale .....		202	-			
Special Education .....		-	705			
Donations .....		4,397	-			
Interest earned .....		91	-			
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total General Fund .....	<u>86,225</u>	<u>166,197</u>	<u>155,824</u>			<u>96,598</u>
<b>Restricted Fund:</b>						
<b>Assigned:</b>						
<b>Club Accounts:</b>						
Art Club .....	270	1,222	1,130	-	-	362
Builders Club .....	111	200	311	-	-	-
Drama Club .....	492	1,545	1,531	-	-	506
FCA .....	204	1,178	1,368	-	-	14
Poetry Club .....	173	-	-	-	-	173
Running Club .....	149	805	860	-	-	94
Science Club .....	59	1,265	1,215	-	-	109
<b>Athletics:</b>						
Athletics – Concessions .....	1,097	2,188	1,213	-	-	2,072
Athletics – General .....	2,235	4,795	5,298	-	-	1,732
<b>Other Purposes:</b>						
Art .....	990	2,926	2,235	-	-	1,681
Band .....	1,567	2,930	4,038	-	-	459

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
 Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES – REGULATORY BASIS – MONTGOMERY RIDGE INTERMEDIATE SCHOOL (CONTINUED)  
 For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In/Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balance <u>June 30, 2018</u>
Restricted Fund (Continued):						
Assigned (Continued):						
Other Purposes (Continued):						
Cheerleading .....	40	1,692	1,063	-	-	669
Chorus .....	309	10,800	8,782	-	-	2,327
Exxon Award .....	1,542	500	585	-	-	1,457
General Music .....	1,769	4,055	4,373	-	-	1,451
Intercessions Program .....	2,373	3,345	4,537	-	-	1,181
Library .....	3,736	13,795	12,824	-	-	4,707
Math Fund .....	127	-	127	-	-	-
Memorial Fund – J. Thomas .....	3,346	600	1,057	-	-	2,889
Memorial Fund – Weigand .....	2,365	895	1,615	-	-	1,645
Rangers Trip .....	586	28,018	27,999	-	-	605
Science Lab .....	574	1,507	1,437	-	-	644
Science Recycling Award .....	569	-	-	-	-	569
Special Education .....	453	750	976	-	-	227
STEM .....	825	1,910	725	-	-	2,010
Student Council .....	225	1,729	1,542	-	-	412
Sunshine Committee (Benevolence) ..	497	-	18	-	-	479
Talent Show .....	130	-	-	-	-	130
Technology .....	12,177	12,034	18,259	-	-	5,952
Wellness .....	-	1,500	-	-	-	1,500
Restricted:						
MCS Mini Grant .....	3,794	5,388	3,959	-	-	5,223
Better Education Program .....	775	10,211	9,713	-	-	1,273
Restricted Donations .....	<u>2,242</u>	<u>35,027</u>	<u>33,912</u>	<u>-</u>	<u>-</u>	<u>3,357</u>
Total Restricted Fund .....	<u>45,801</u>	<u>152,810</u>	<u>152,702</u>	<u>-</u>	<u>-</u>	<u>45,909</u>
Total General and Restricted Funds .	<u>\$ 132,026</u>	<u>\$ 319,007</u>	<u>\$ 308,526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,507</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

COULTER GROVE INTERMEDIATE SCHOOL

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
BALANCE SHEET – REGULATORY BASIS – COULTER GROVE INTERMEDIATE SCHOOL  
June 30, 2018

<u>ASSETS</u>		
Cash in bank – checking.....	\$ 89,076	
Inventory .....	<u>978</u>	
Total Assets.....		<u>\$ 90,054</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES .....		\$ -
FUND BALANCES:		
General Fund:		
Non-spendable:		
Reserved for inventory .....	\$ 978	
Unassigned.....	<u>24,935</u>	<u>25,913</u>
Restricted Fund:		
Assigned:		
Club Accounts:		
Ambassadors Club.....	3,405	
Science Club.....	90	
Running Club .....	1,241	
Unicycle Club.....	<u>6</u>	4,742
Athletics:		
Athletics .....	6,832	
Athletics – concessions .....	3,387	
Volleyball.....	<u>795</u>	11,014
Other Purposes:		
Art .....	234	
Band .....	1,442	
Cheek donation – Principal discretion.....	2,159	
Cheek donation – STEM .....	302	
Cheerleading.....	766	
FCA .....	1,723	
Flight Camp/Intercession.....	316	
Hospitality Committee .....	633	
Library .....	5,390	
Special Education .....	313	
Special Education – Donations.....	1	
Orchestra .....	4,687	
Recycling.....	99	
School Bookstore .....	7,356	
ORAU Grant .....	5,000	
Student Council.....	2,037	
Summer School .....	150	
Technology.....	800	
Creative Community Outreach.....	<u>785</u>	
Total Other Purposes.....		<u>34,193</u>
Total Assigned .....		49,949
Restricted:		
Better Education Program .....	1,892	
MCS and PCT Grants/Donations .....	11,766	
Restricted Donations – Teachers.....	430	
Restricted Donations .....	<u>104</u>	
Total Restricted .....		<u>14,192</u>
Total Restricted Fund .....		<u>64,141</u>
Total General and Restricted Fund Balances.....		<u>90,054</u>
Total Liabilities and Fund Balances .....		<u>\$ 90,054</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – REGULATORY BASIS – COULTER GROVE INTERMEDIATE SCHOOL  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In (Out)</u>	Changes in Reserve for <u>Inventory</u>	Fund Balance <u>June 30, 2018</u>
General Fund:						
Yearbook.....	\$	\$ 10,750	\$ 8,334	\$	\$	\$
Field trips .....		29,205	26,978			
Pictures .....		5,525	-			
Donations .....		881	-			
Instructional supplies .....		-	31,839			
Board of Education Allocation .....		67,712	-			
Board of Education:						
Instructional Supplies .....		-	16,061			
In Service/Staff Development .....		-	6,893			
Library Books.....		-	12,750			
Technology .....		-	4,538			
Health Services .....		-	765			
Furniture .....		-	7,498			
Equipment Repair .....		-	461			
Communications.....		-	920			
Office supplies.....		-	8,450			
Administration .....		-	9,376			
Special Education .....		-	560			
Student fees.....		36,979	-			
Operations and Maintenance.....		-	545			
Interest .....		66	-			
Adventure Club.....		42,586	42,586			
	<u>12,021</u>	<u>193,704</u>	<u>178,554</u>	<u>-</u>	<u>(1,258)</u>	<u>25,913</u>
Restricted Fund:						
Assigned:						
Club Accounts:						
Ambassadors Club .....	3,893	40,465	40,953	-	-	3,405
Science Club .....	30	1,435	1,375	-	-	90
Running Club .....	1,009	3,975	3,743	-	-	1,241
Unicycle Club .....	6	-	-	-	-	6

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – COULTER GROVE INTERMEDIATE SCHOOL (CONTINUED)**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In (Out)</u>	Changes in Reserve for <u>Inventory</u>	Fund Balance <u>June 30, 2018</u>
Restricted Fund (Continued):						
Assigned (Continued):						
Other Purposes (Continued):						
Athletics.....	6,988	10,750	10,906	-	-	6,832
Athletics – Concessions.....	3,169	1,950	1,732	-	-	3,387
Art.....	530	4,047	4,343	-	-	234
Band.....	1,224	3,860	3,642	-	-	1,442
Cheek donation – Art.....	45	-	45	-	-	-
Cheek donation – Principal discretion	35	6,675	4,551	-	-	2,159
Cheek donation – Orchestra.....	37	-	37	-	-	-
Cheek donation – STEM.....	302	-	-	-	-	302
Cheerleading.....	1,148	3,153	3,535	-	-	766
Chorus.....	2,115	5,282	5,674	-	-	1,723
Creative Community Outreach.....	499	920	634	-	-	785
FCA.....	-	280	280	-	-	-
Flight Camp/Intercession.....	316	950	950	-	-	316
Hospitality Committee.....	410	560	337	-	-	633
Library.....	5,987	13,368	13,965	-	-	5,390
Orchestra.....	3,683	7,443	6,439	-	-	4,687
ORAU Grant.....	-	5,000	-	-	-	5,000
Recycling.....	80	140	121	-	-	99
School Bookstore.....	5,723	1,633	-	-	-	7,356
Science.....	1,000	-	1,000	-	-	-
Special Education.....	109	610	406	-	-	313
Special Education – Donations.....	1	-	-	-	-	1
Student Council.....	1,025	3,192	2,180	-	-	2,037
Technology.....	-	920	120	-	-	800
Summer School.....	150	-	-	-	-	150
Volleyball.....	795	-	-	-	-	795

(Continued)

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES – REGULATORY BASIS – COULTER GROVE INTERMEDIATE SCHOOL (CONTINUED)  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In (Out)</u>	Changes in Reserve for <u>Inventory</u>	Fund Balance <u>June 30, 2018</u>
Restricted:						
Better Education Program .....	1,779	10,800	10,687	-	-	1,892
MCS and PTC Grants/Donations .....	7,381	11,300	6,915	-	-	11,766
Restricted Donations - Teachers.....	2,012	1,114	2,696	-	-	430
Restricted Donations .....	<u>-</u>	<u>251</u>	<u>147</u>	<u>-</u>	<u>-</u>	<u>104</u>
 Total Restricted Fund .....	 <u>51,481</u>	 <u>140,073</u>	 <u>127,413</u>	 <u>-</u>	 <u>-</u>	 <u>64,141</u>
 Total General and Restricted Funds...	 <u>\$ 63,502</u>	 <u>\$ 333,777</u>	 <u>\$ 305,967</u>	 <u>\$ -</u>	 <u>\$ (1,258)</u>	 <u>\$ 90,054</u>

See accompanying independent auditors' report and notes.



**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

FOOTHILLS ELEMENTARY SCHOOL

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
BALANCE SHEET – REGULATORY BASIS – Foothills Elementary School  
June 30, 2018

ASSETS

Cash in bank – Checking ..... \$ 36,583

LIABILITIES AND FUND BALANCES

LIABILITIES ..... \$ -

FUND BALANCES:

General Fund:

Unassigned ..... 19,822

Restricted Fund:

Assigned:

Other Purposes:

Art..... \$ 98

Library ..... 1,905

Music ..... 265

Physical Education ..... 173

Silent Auction ..... 4,208

Technology ..... 1,107

Total Assigned ..... 7,756

Restricted:

Grants..... 3,026

Intersession ..... 3,757

Restricted donations..... 2,222

Total Restricted ..... 9,005

Total Restricted Fund ..... 16,761

Total General and Restricted Fund Balances ..... 36,583

Total Liabilities and Fund Balances ..... \$ 36,583

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – Foothills Elementary School**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
<b>General Fund:</b>							
Student Fees.....	\$	\$ 17,288	\$ -	\$	\$	\$	\$
Pictures .....		6,242	-				
Field Trips.....		5,668	5,636				
Coupon Books .....		7,000	1,750				
Board of Education Allocation .....		40,206	-				
Instructional Supplies .....		-	64,842				
Donations.....		4,951	-				
Interest/Bank Service Charges.....		26	-				
Operations and maintenance.....		-	301				
Intramurals.....		270	102				
		<u>10,802</u>	<u>81,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,822</u>
Total General Fund.....		<u>10,802</u>	<u>81,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,822</u>
<b>Restricted Fund:</b>							
Assigned:							
Other Purposes:							
Art.....	207	1,080	1,189	-	-	-	98
Library .....	2,466	10,951	11,512	-	-	-	1,905
Music .....	92	1,991	1,818	-	-	-	265
Physical Education .....	327	705	859	-	-	-	173
Silent Auction.....	-	4,450	242	-	-	-	4,208
Technology.....	741	2,701	2,335	-	-	-	1,107
Restricted:							
Grants .....	6,503	8,622	12,099	-	-	-	3,026
Intersession Programs.....	3,383	784	410	-	-	-	3,757
Restricted Donations.....	2,357	5,177	5,312	-	-	-	2,222
		<u>16,076</u>	<u>36,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,761</u>
Total Restricted Fund .....		<u>16,076</u>	<u>36,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,761</u>
Total General and Restricted Funds	\$	\$ 26,878	\$ 118,112	\$ -	\$ -	\$ -	\$ 36,583

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

SAM HOUSTON ELEMENTARY SCHOOL

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
 Maryville City Schools  
 INTERNAL SCHOOL FUNDS  
 BALANCE SHEET – REGULATORY BASIS - SAM HOUSTON ELEMENTARY SCHOOL  
 June 30, 2018

ASSETS

Cash in Bank – Checking.....	\$	86,798
Certificate of deposit.....		<u>14,318</u>
 Total Assets.....	 \$	 <u>101,116</u>

LIABILITIES AND FUND BALANCES

LIABILITIES.....		\$ -
 FUND BALANCES:		
General Fund:		
Unassigned.....		<u>84,465</u>
 Restricted Fund:		
Assigned:		
Other Purposes:		
Annual.....	\$	744
Intersession.....		<u>809</u>
 Total Assigned.....		 1,553
 Restricted:		
Maryville City School Foundation Awards.....	8,509	
TDE Incentive Awards.....	4,212	
Teacher BEP Funds.....	2,355	
PE/Music Guidance.....	<u>22</u>	
 Total Restricted.....		 <u>15,098</u>
 Total Restricted Fund.....		 <u>16,651</u>
 Total General and Restricted Fund Balances.....		 <u>101,116</u>
 Total Liabilities and Fund Balances.....	 \$	 <u>101,116</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – SAM HOUSTON ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
<b>General Fund:</b>							
Board of Education Allocation .....	\$	\$ 37,479	\$ -	\$	\$	\$	\$
Donations .....		600	-				
Donations for Instructional Supplies.....		15,173	-				
PTO Donations .....		6,540	-				
Field Trips.....		8,430	8,334				
Interest earned.....		66	-				
Instructional Supplies.....		-	58,286				
Instructional Equipment .....		-	3,644				
Operations/Maintenance .....		-	11,441				
Equipment funded by PTO Donations ...		-	4,040				
Pictures.....		6,608	-				
<b>Total General Fund .....</b>	<u>95,314</u>	<u>74,896</u>	<u>85,745</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,465</u>
<b>Restricted Fund:</b>							
<b>Assigned:</b>							
<b>Other Purposes:</b>							
Annual.....	744	-	-	-	-	-	744
Intersession.....	2,842	1,820	3,853	-	-	-	809
<b>Restricted:</b>							
Grants – Math.....	1,017	-	1,017	-	-	-	-
Maryville City Schools							
Foundation Awards.....	5,834	8,584	5,909	-	-	-	8,509
Teacher BEP Funds.....	1,251	7,000	5,896	-	-	-	2,355
PE/Music/Guidance.....	175	387	540	-	-	-	22
TDE Incentive Awards.....	4,212	-	-	-	-	-	4,212
<b>Total Restricted Fund.....</b>	<u>16,075</u>	<u>17,791</u>	<u>17,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,651</u>
<b>Total General and Restricted Funds .....</b>	<u>\$ 111,389</u>	<u>\$ 92,687</u>	<u>\$ 102,960</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,116</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

JOHN SEVIER ELEMENTARY SCHOOL

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
 Maryville City Schools  
 INTERNAL SCHOOL FUNDS  
 BALANCE SHEET – REGULATORY BASIS – JOHN SEVIER ELEMENTARY SCHOOL  
 June 30, 2018

ASSETS

Cash in Bank – Checking..... \$ 44,604

LIABILITIES AND FUND BALANCES

LIABILITIES..... \$ -

FUND BALANCES:

General Fund:

    Unassigned..... 30,321

Restricted Fund:

    Assigned:

        Other Purposes:

Art .....	\$	313	
Field Trip Scholarships .....		10	
Intersessions Programs.....		268	
Library.....		3,026	
Music.....		3	
Safety Patrol.....		95	
Score Award.....		35	
Technology .....		1,704	
Wellness.....		<u>195</u>	
Total Assigned .....			5,649

Restricted:

Better Education Program.....		2,394	
Grants – Special Projects .....		<u>6,240</u>	
Total Restricted .....			<u>8,634</u>

        Total Restricted Fund..... 14,283

    Total General and Restricted Fund Balances ..... 44,604

    Total Liabilities and Fund Balances ..... \$ 44,604



**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES – REGULATORY BASIS – JOHN SEVIER ELEMENTARY SCHOOL**  
For the Fiscal Year Ended June 30, 2018

	Fund Balances <u>July 1, 2017</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers <u>In</u>	Transfers <u>Out</u>	Changes in Reserve for <u>Inventory</u>	Fund Balances <u>June 30, 2018</u>
<b>General Fund:</b>							
Interest .....	\$	\$ 28	\$ -	\$	\$	\$	\$
Student Fees .....		15,450	-				
Pictures .....		5,628	1,621				
Field Trips .....		8,958	8,949				
Yearbook .....		4,740	2,472				
Vending .....		184	41				
Donations .....		31,228	-				
Administration .....		-	1,826				
Instructional Supplies .....		-	93,619				
Operations and Maintenance .....		1,005	11,453				
Board of Education Allocation .....		<u>64,425</u>	<u>-</u>				
Total General Fund .....	<u>18,656</u>	<u>131,646</u>	<u>119,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,321</u>
<b>Restricted Fund:</b>							
<b>Assigned:</b>							
<b>Other Purposes:</b>							
Art .....	1,006	4,021	4,714	-	-	-	313
Field Trip Scholarships .....	10	-	-	-	-	-	10
Intersessions programs .....	41	5,070	4,843	-	-	-	268
Library .....	5,933	10,530	13,437	-	-	-	3,026
Music .....	3	-	-	-	-	-	3
Safety Patrol .....	13	765	683	-	-	-	95
Score Award .....	35	-	-	-	-	-	35
Technology .....	1,256	2,385	1,937	-	-	-	1,704
Wellness .....	150	1,019	974	-	-	-	195
<b>Restricted:</b>							
Better Education Program .....	2,621	7,400	7,627	-	-	-	2,394
Grants – Special Projects .....	<u>8,329</u>	<u>5,133</u>	<u>7,222</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,240</u>
Total Restricted Fund .....	<u>19,397</u>	<u>36,323</u>	<u>41,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,283</u>
Total General and Restricted Funds .....	<u>\$ 38,053</u>	<u>\$ 167,969</u>	<u>\$ 161,418</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,604</u>

See accompanying independent auditors' report and notes.

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS  
FINANCIAL STATEMENTS

SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2018

**CITY OF MARYVILLE, TENNESSEE**  
 Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF SALARY SUPPLEMENTS**  
 For the Fiscal Year Ended June 30, 2018

<u>School and Name</u>	<u>Amount</u>	<u>Activity</u>	<u>Board of Education Approval</u>	<u>Proper Withholding</u>
Coulter Grove Intermediate School:				
Jaquie Stiver	\$ 2,350	Art Club Institution	Yes	Yes
Erica Ryba	200	Art Club Institution	Yes	Yes
Jaquie Stiver	600	Creative Comm Outreach	Yes	Yes
Jaquie Stiver	2,354	Running Club Inst	Yes	Yes
Brandon Harveston	<u>300</u>	Basketball Camp	Yes	Yes
Total Coulter Grove Intermediate School	<u>5,804</u>			
Montgomery Ridge Intermediate School:				
Natasha McMurray	99	MRIS Tech Stickers	Yes	Yes
Jill Purvis	100	Choir	Yes	Yes
Heather Stuart	100	Choir	Yes	Yes
Kristen Coffey	375	Fall Intersession	Yes	Yes
Emily Price	375	Fall Intersession	Yes	Yes
Leslie Hejnal	150	Fall Intersession	Yes	Yes
Tracy Luttrell	375	Fall Intersession	Yes	Yes
Jeremy Russell	75	Band Concert	Yes	Yes
Carol Elliott	375	Spring Intersession	Yes	Yes
Hannah Norris	150	Spring Intersession	Yes	Yes
Shelly Rang	255	Spring Intersession	Yes	Yes
Anita Hatch	255	Spring Intersession	Yes	Yes
Tracy Luttrell	375	Spring Intersession	Yes	Yes
Heather Stuart	<u>100</u>	Choir	Yes	Yes
Total Montgomery Ridge Intermediate School	<u>3,159</u>			
Maryville High School:				
Jenn Abernathy	755	Fall, Winter, Spring Sports	Yes	Yes
David Allen	400	Sport Playoff	Yes	Yes
Ginni Beaty	490	Fall, Winter Sports	Yes	Yes
Catherine Bledsoe	1,115	Fall, Winter, Spring Sports	Yes	Yes
Josh Burchett	430	Playoff, Fall Sports	Yes	Yes
Alex Cate	450	Playoff, Fall Sports	Yes	Yes
Jon Chambers	900	Boys Basketball Camp	Yes	Yes
Landon Coleman	800	Biddy League	Yes	Yes
Mike Driver	500	Girls Basketball Camp	Yes	Yes
Ken Dugger	1,000	Extended Contract	Yes	Yes

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF SALARY SUPPLEMENTS (CONTINUED)**  
For the Fiscal Year Ended June 30, 2018

<u>School and Name</u>	<u>Amount</u>	<u>Activity</u>	<u>Board Of Education Approval</u>	<u>Proper Withholding</u>
Maryville High School:				
Mark Eldridge	800	Biddy League	Yes	Yes
Mark Eldridge	1,750	Boys Basketball Camp	Yes	Yes
Thomas Foshee	550	Girls Basketball Camp	Yes	Yes
Craig Hall	80	Bus Driver	Yes	Yes
Landon Harris	100	Playoff	Yes	Yes
Susan Headrick	620	Playoff, Fall Sports	Yes	Yes
Chris Hollander	900	Baseball Camp	Yes	Yes
Liz Huffaker	450	Playoff, Fall Sports	Yes	Yes
Jessica Janson	100	Playoff, Fall Sports	Yes	Yes
Jean-Philippe Smith	1,100	Extended Contract	Yes	Yes
Tyler Jones	100	Biddy League	Yes	Yes
Tyler Jones	900	Boys Basketball Camp	Yes	Yes
Greg Judkins	1,220	Fall, Winter, Spring Sports	Yes	Yes
Audtin Kearney	1,200	Asst Baseball Coach	Yes	Yes
Josh Landers	500	Girls Basketball Camp	Yes	Yes
Melina Littleton	320	Fall, Winter Sports	Yes	Yes
Sherri McCall	815	Fall, Winter, Spring Sports	Yes	Yes
Jill McElroy	50	Playoff	Yes	Yes
Maria Owens	170	Fall Sports	Yes	Yes
Jeanie Parker	150	Fall Sports	Yes	Yes
Morgan Petree	2,200	Gymnastics/Cheerleaders	Yes	Yes
Joe Pinkerton	400	Biddy League	Yes	Yes
Jill Purvis	675	Accompaniment	Yes	Yes
Jenny Sobota	100	Fall Sports	Yes	Yes
Bill Stooksbury	330	Fall, Spring Sports	Yes	Yes
Jackie Stryker	450	Playoff, Fall Sports	Yes	Yes
Adam Sullivan	2,068	Baseball Camp	Yes	Yes
Landon Talley	800	Baseball Camp	Yes	Yes
Stacey Travis	400	Playoff, Fall Sports	Yes	Yes
Scott West	850	Biddy League	Yes	Yes
Scott West	900	Girls Basketball Camp	Yes	Yes
Brooke Wilson	500	Playoff, Fall Sports	Yes	Yes
Steve Yarborough	<u>1,916</u>	Bldg Security/Custodial	Yes	Yes
Total Maryville High School	<u>30,304</u>			
<b>TOTAL ALL SCHOOLS</b>	<u>\$ 39,267</u>			

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**SCHEDULE OF SURETY BOND COVERAGE**  
June 30, 2018

**COMPANY:** Tennessee Municipal League Risk Management Pool

**TYPE OF COVERAGE:** Public School System Employees Blanket Bond  
(All employees)

**AMOUNT:** \$100,000

**PERIOD COVERED:** 12-31-17 through 12-31-18

**POLICY NO.:** TMP-0319-01

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS**  
June 30, 2018

MARYVILLE HIGH SCHOOL:

<u>Transfer From:</u>		<u>Transfer To:</u>	
<b>Athletic Concessions</b>	<u>\$ 6,096</u>	Athletics – General	\$ 4,476
To allocate to specific sports activities		Baseball Officials	15
		Girls Soccer Transportation	1,196
		Volleyball Transportation	<u>409</u>
			<u>6,096</u>
<b>Athletic Advertisement</b>	<u>6,166</u>	Cross Country	680
To allocate to specific sports activities		Golf	940
		Tennis	223
		Swimming	50
		Volleyball Officials	861
		Boys Basketball Officials	486
		Girls Basketball Officials	71
		Wrestling Officials	144
		Volleyball Transportation	2,691
		Cross Country Transportation	<u>20</u>
			<u>6,166</u>
<b>Athletic Season Tickets</b>	<u>75,975</u>	Athletics – General	31,928
To allocate to football activities		Football	6,825
		Football Security	11,884
		Football Officials	7,888
		Football Transportation	<u>17,450</u>
			<u>75,975</u>
<b>Girls Soccer</b>	<u>5,689</u>	Girls Soccer Officials	1,610
To allocate to Girls Soccer activities		Girls Soccer Transportation	<u>4,079</u>
			<u>5,689</u>
<b>Volleyball</b>	<u>159</u>	Volleyball Officials	<u>159</u>
To allocate to volleyball activity			
<b>Boys Basketball</b>	<u>2,525</u>	Boys Basketball Security	909
To allocate to basketball activities		Boys Basketball Officials	<u>1,616</u>
			<u>2,525</u>
<b>Girls Basketball</b>	<u>2,875</u>	Girls Basketball Security	909
To allocate to basketball activities		Girls Basketball Officials	<u>1,966</u>
			<u>2,875</u>
<b>Wrestling</b>	<u>2,726</u>	Wrestling Officials	<u>2,726</u>
To allocate to wrestling activity			

(Continued)

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS (CONTINUED)  
June 30, 2018

MARYVILLE HIGH SCHOOL:

<u>Transfer From:</u>		<u>Transfer To:</u>	
<b>Baseball</b>	<u>4,650</u>	Baseball Officials	<u>4,650</u>
To allocate to baseball activities			
<b>Softball</b>		Softball Officials	2,015
To allocate to softball activities	<u>3,365</u>	Softball Transportation	<u>1,350</u>
			<u>3,365</u>
<b>Boys Soccer</b>	<u>5,228</u>	Boys Soccer Officials	2,378
To allocate to soccer activities		Boys Soccer Transportation	<u>2,850</u>
			<u>5,228</u>
<b>Track Fundraising</b>	<u>1,475</u>	Track Transportation	<u>1,475</u>
To allocate to track activities			
<b>Baseball Camp</b>	<u>990</u>	Baseball Transportation	975
To allocate to baseball activities		Track Transportation	<u>15</u>
			<u>990</u>
<b>Band Concessions</b>	<u>31,437</u>	Cross Country Transportation	2,675
To allocate earnings from concessions		Swimming Transportation	225
		Wrestling Transportation	3,505
		Band – General Operations	15,113
		Band – Staff	5,241
		Band Transportation	293
		Band Uniforms	4,381
		Orchestra	<u>4</u>
			<u>31,437</u>
<b>TOTAL</b>	<u>\$ 149,356</u>	<b>TOTAL</b>	<u>\$ 149,356</u>

MARYVILLE JUNIOR HIGH:

General Fund	\$ 1,392	General Fund	\$ 5,230
Culinary Arts	40	Health & Wellness	120
English	3,440	Industrial Arts	125
Social Studies	1,208	Math	120
Student Council	100	Orchestra	15
Yearbook	<u>30</u>	Science	360
To allocate fees and donations		Technology	<u>240</u>
<b>TOTAL</b>	<u>\$ 6,210</u>	<b>TOTAL</b>	<u>\$ 6,210</u>

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools

INTERNAL SCHOOL FUNDS

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

June 30, 2018





Joe S. Ingram, CPA (1948 – 2011)  
Lonas D. Overholt, CPA  
Robert L. Bean, CPA

428 Marilyn Lane  
Alcoa, Tennessee 37701

Telephone  
865-984-1040  
Facsimile  
865-982-1665

INDEPENDENT AUDITORS' 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*

City of Maryville Board of Education  
Maryville City Schools  
Maryville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of Maryville City Schools' Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis as of June 30, 2018, and the related combined and individual school statements of revenues, expenditures and changes in fund balance – regulatory basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 1, 2018. The report on Maryville City Schools' Internal School Funds was adverse in relation to conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements 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 generally accepted accounting principles in the United States of America.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Maryville City Schools' Internal School Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Maryville City Schools' Internal School Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Maryville City Schools' Internal School Fund's internal control.

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Ingram, Overholt & Bean, P.C.*

Alcoa, Tennessee

August 1, 2018

**CITY OF MARYVILLE, TENNESSEE**  
Maryville City Schools  
**SCHEDULE OF FINDINGS AND RESPONSES**  
June 30, 2018

None.

**CITY OF MARYVILLE, TENNESSEE**  
 Maryville City Schools  
 Internal School Funds  
 DISPOSITION OF PRIOR FINDINGS  
 June 30, 2018

<u>Finding Number</u>	<u>School</u>	<u>Finding Title</u>	<u>Status</u>
2017-001	Maryville Junior High	Field trip payments	Corrected
2017-002	Maryville Junior High	Field trip participants	Corrected
2017-003	Maryville Junior High	Field trip refunds	Corrected
2017-004	Maryville Junior High	Misuse of school credit card	Corrected
2017-005	Maryville Junior High	Misuse of school credit card	Corrected
2017-006	Maryville Junior High	Unauthorized credit card use	Corrected
2017-007	Maryville Junior High	Missing credit card invoice	Corrected
2017-008	Maryville Junior High	No log for cash received	Corrected
2017-009	Maryville Junior High	Booster Club Scholarship	Corrected