



Tuesday, November 11, 2025
Kingsport City Schools Board of Education Regular Meeting - 6:00 PM

Administrative Support Center, Tennessee Room (3rd Floor)
400 Clinchfield Street
Kingsport, TN 37660 Phone: (423) 378-2102

1. **CALL TO ORDER**
 - 1.1. Pledge of Allegiance (Caroline Pearson)
 - 1.2. Additions to and/or Acceptance of the Agenda (Dr. Brandon Fletcher)
2. **PUBLIC COMMENT ON AGENDA ITEMS**
3. **CONSENT AGENDA**
 - 3.1. Personnel Considerations (Mrs. Jennifer Guthrie)
 - 3.2. Approval of Minutes - October 14, 2025 BOE Regular Monthly Meeting Minutes (Dr. Brandon Fletcher)
 - 3.3. Approval of 2025 Local Education Agency Compliance Report (Dr. Andy True)
 - 3.4. Approval of Kingsport City Schools Strategic Plan (Mr. Michael Hubbard)
 - 3.5. Approval to Renew EMS LINQ, LLC Agreement for School Nutrition Services Technology (Mr. David Frye)
 - 3.6. Approval of Donations (Mr. David Frye)
4. **BUSINESS ITEMS**
 - 4.1. Approval to Purchase Security Film for Civic Auditorium and Dobyns-Bennett High School Science & Technology Center Windows (Mr. David Frye)
 - 4.2. Approval to Purchase Vehicle for Dobyns-Bennett High School Fire Management Services (Mr. David Frye)
5. **REPORTS**
 - 5.1. Internal Audit Report (Mr. David Frye)
 - 5.2. Quarterly Financial Report for 1st Quarter FY 2025-2026 (Mr. David Frye)
6. **TIME AND DATES OF MEETINGS**
 - 6.1. November 13-16, 2025 - TSBA Leadership Conference and Annual Convention (Nashville)
 - 6.2. November 18, 2025 - BOE Work Session (6:00 PM)
 - 6.3. December 9, 2025 - BOE Regular Monthly Meeting (6:00 PM)
 - 6.4. January 13, 2026 - BOE Regular Monthly Meeting (6:00 PM)
 - 6.5. January 27, 2026 - BOE Work Session (6:00 PM)
7. **ADJOURNMENT**

Kingsport City Schools Board of Education Regular Meeting Minutes October 14, 2025

The Kingsport City Schools Board of Education Regular Meeting was held on October 14, 2025, in the Administrative Support Center, Tennessee Room (3rd Floor) at 6:00 PM. The following Board of Education members were in attendance.

Dr. Brandon Fletcher (President): Present
Todd Golden: Absent
Jamie Jackson: Present
Dr. Phillip Marshall: Present
Melissa Woods (Vice President): Absent

1. CALL TO ORDER

Dr. Brandon Fletcher, Board President, called the meeting to order at 6:00 p.m.

1.1. Pledge of Allegiance (Levi and Parker Kate Henderson)

Adams Elementary School students Levi and Parker Kate Henderson led the Board of Education and the audience in the Pledge of Allegiance.

1.2. Additions to and/or Acceptance of the Agenda (Dr. Brandon Fletcher)

A motion was made by Jamie Jackson and seconded by Dr. Phillip Marshall to accept the agenda as presented. The motion carried by a vote of Yea: 3, Nay: 0.

2. SPECIAL RECOGNITION

2.1. Tennessee College of Applied Technology - Elizabethton Recognition of Partnership with Kingsport City Schools and the Dobyys-Bennett High School Career & Technical Education Program (Dr. Richard Church)

Dr. Richard Church, Vice President of Tennessee College of Applied Technology (TCAT) - Elizabethton, recognized the partnership between Kingsport City Schools, Dobyys-Bennett High School Career & Technical Education Department, and the Tennessee College of Applied Technology (TCAT). He announced KCS was TCAT-Elizabethton's Gold Level Dual Enrollment partner for Fall 2025.

Dr. Church reported TCAT began a dual enrollment partnership with KCS in 2023, with 12 students participating in the program. Currently, Dobyys-Bennett has 515 students enrolled in dual enrollment courses at TCAT. Dr. Church listed some of the dual enrollment courses offered through TCAT, which is a year-round program.

3. RECOGNITIONS

3.1. National Merit Scholarship Program Commended Students from Dobyys-Bennett High School (Jamie Jackson)

Mrs. Jamie Jackson recognized six Dobyns-Bennett High School students recently named as National Merit Commended Students in the 71st Annual 2026 National Merit Scholarship Program. This program is designated to identify and honor the top high school students in the United States.

Students named as National Merit Commended Students from Dobyns-Bennett:

Jaxon Buckley
Benjamin Culp
Emily Doyle
Christopher Egan
Breanna Hill
Grant Smith

3.2. National Merit Scholarship Program Semifinalist Students from Dobyns-Bennett High School (Dr. Brandon Fletcher)

Dr. Brandon Fletcher recognized four Dobyns-Bennett High School seniors that were named as Semifinalists in the 71st Annual 2026 National Merit Scholarship Program, a program designed to identify and honor the top high school students in the United States.

Students named as National Merit Scholarship Semifinalists:

Eesha Kothari
Arrush Negre
Aparajita Vashisth
Laila Venzon

These four students will compete with the top high school students across the nation for approximately 6,000 National Merit Scholarships worth more than \$26 million that will be offered in spring 2026.

3.3. Sevier Middle School Receives 2025 Resilient School Distinction Award (Dr. Phillip Marshall)

Dr. Phillip Marshall recognized Sevier Middle School staff for recently being selected as a recipient of the 2025 Resilient School Distinction Award from East Tennessee State University. This prestigious award honors schools that exemplify a strong commitment to excellence, innovation, and integrity in advancing resilient practices. The distinction highlights Sevier Middle School's dedication to implementing schoolwide effective practices rooted in vision and core values that foster student engagement.

4. **PUBLIC COMMENT ON AGENDA ITEMS**

There was no public comment.

5. **CONSENT AGENDA**

5.1. Personnel Considerations (Mrs. Jennifer Guthrie)

- 5.2. Approval of Minutes - September 9, 2025 BOE Regular Monthly Meeting (Dr. Brandon Fletcher)
- 5.3. Approval of AccuForce HR Solutions LLC Contract Renewal (Mr. David Frye/Mrs. Jennifer Guthrie)
- 5.4. Approval of Kingsport City Schools Tennessee Investment in Student Achievement (TISA) Plan (Mr. Michael Hubbard)

6. BUSINESS ITEMS

- 6.1. Approval to Award Bid for Secure Entry Upgrades for Cora Cox Academy (Mr. David Frye)

Mr. David Frye, Chief Finance Officer, presented a recommendation to approve a bid for the secure entry upgrades at Cora Cox Academy. The proposed project would reconfigure the entrance to provide a secure double-layered entry vestibule, similar to other schools in the district. Two bids were received for the project and were opened on October 1, 2025. The lowest compliant bid was received from Custom Building Group, Inc. in the amount of \$68,956.00. With the architect fee and a 6% contingency, the proposed project cost totaled \$76,343. The project will be funded by the Public School Security Grant (PSS026) capital outlay account and is scheduled to be completed during winter break, if the hardware is received on time.

A motion was made by Dr. Phillip Marshall and seconded by Jamie Jackson to enter into an agreement with Custom Building Group Inc. in the amount of \$68,956.00 and authorize a 6% contingency of \$4,137.00. The motion carried by a vote of Yea: 3, Nay: 0.

- 6.2. Approval to Purchase Playground Equipment for Jackson Elementary School (Mr. David Frye)

Mr. Frye presented a proposal to purchase several pieces of playground equipment for Jackson Elementary School. The new equipment would replace a playground structure on the east side of the school that has reached the end of its life. The proposed purchase from Playworld Preferred Inc. would cost \$60,779.63 and utilize the Sourcewell contract. Funding for the playground equipment will be from the School General Purpose Fund.

A motion was made by Jamie Jackson and seconded by Dr. Phillip Marshall to utilize Sourcewell Contract Number 010521-LTS-8 with Playworld Preferred Inc. for the playground upgrade for Jackson Elementary School in the amount of \$60,779.63. The motion carried by a vote of Yea: 3, Nay: 0.

- 6.3. Acceptance of Report Required by Policy 3.204 (Dr. Andy True/Mr. Jim Nash)

Dr. Andy True, Assistant Superintendent - Administration, and Jim Nash, Chief Student Services Officer, presented a report required by Policy 3.204.- Threat Assessment Team. The report, required once per quarter by law, provides information on credible threats of violence or significantly disruptive

behavior directed toward or occurring on the grounds of a school. Per law and KCS Policy, at least once per quarter, the Board shall receive a report listing the total number of incidents reported to state and local law enforcement agencies requiring notice to parent(s)/guardian(s) for the respective quarter, as well as for the year to date.

Dr. True stated that during the first quarter of the 2025–2026 school year (July 1–September 30, 2025), there were zero incidents reported to state and local law enforcement agencies requiring notice to parent(s)/guardian(s).

Mr. Nash gave a summary of the process that would take place with each event. KCS uses a state model with threat assessments ranging from 1-4, with 4 being the most significant. Staff work jointly with Kingsport Police Department and have been following these steps prior to the implementation of the new law.

A motion was made by Dr. Phillip Marshall and seconded by Jamie Jackson to accept the report as presented. The motion carried by a vote of Yea: 3, Nay: 0.

6.4. Approval of Proposed 2026-2027 KCS School Calendar and Designated Holiday Schedule for 12-Month Employees (Dr. Andy True)

Dr. True presented a proposed 2026-2027 KCS School Calendar and a Designated Holiday Schedule for 12-month employees for Board review and approval. The proposed calendar included the following significant dates:

- First day of school for students: August 3, 2026
- Parent/Teachers Conference Day: October 9, 2026
- Fall Break: October 12-16, 2026
- Thanksgiving Break: November 25-27, 2026
- Last day for students (1st Semester): December 18, 2026
- Winter Break: December 21, 2026 - January 1, 2027
- First day for students (2nd Semester): January 5, 2027
- Parent/Teacher Conference Day: February 5, 2027
- Spring Break: March 22-26, 2027
- Last day for students (2nd Semester): May 19, 2027

A motion was made by Jamie Jackson and seconded by Dr. Phillip Marshall to approve the proposed Kingsport City Schools 2026-2027 School Calendar and Designated Holiday Schedule for 12-Month Employees as presented. The motion carried by a vote of Yea: 3, Nay: 0.

7. SPECIAL REPORT

7.1. Preview of Community Investment Video (Dr. Chris Hampton)

Superintendent Dr. Chris Hampton reported one of the strategic planning goals was to recruit high quality educators. He noted that in today's very

competitive market, it's becoming more difficult, especially with fewer people entering the education field. Staff looked for innovative ways to advertise KCS while ensuring the authentic message of the district was shared through a new promotional video and a Return on Investment brochure. The video, which highlighted the vision, accomplishments, and opportunities available throughout KCS, was shown to the Board and audience members.

Dr. Hampton expressed appreciation to everyone who played a role in the creation of this video, Ms. Marybeth Kench for coordinating the efforts for this video, along with Nick Bowen, and support from Dr. Andy True. He noted this was an open invitation to professionals across the region and state, that if they want a place to grow, develop, and be great, then Kingsport City Schools is the place for them.

8. TIME AND DATES OF MEETINGS

- 8.1. October 28, 2025 - BOE Work Session (6:00 PM)
- 8.2. November 3, 2025 - Joint BOE/BMA Work Session (City Hall, 4:30 PM)
- 8.3. November 7, 2025 - BOE Retreat (KCS Administrative Support Center, 9:00 AM - 3 PM)
- 8.4. November 11, 2025 - BOE Regular Monthly Meeting (6:00 PM)
- 8.5. November 13-16, 2025 - TSBA Leadership Conference and Annual Convention (Nashville)
- 8.6. November 18, 2025 - BOE Work Session (6:00 PM)

9. ADJOURNMENT

Dr. Fletcher adjourned the meeting at 6:46 p.m.

Dr. Brandon Fletcher, Board President

Vivian L. Altizer, Board Secretary

2025 Local Education Agency Compliance Report

Local education agencies (LEAs) are required to comply with all federal and state education laws and State Board of Education (SBE) rules. This annual compliance report is one mechanism the department uses to ensure education laws and rules are faithfully executed. The commissioner of education is charged with taking corrective action when an LEA is noncompliant with those laws and rules or is not following a department-approved compliance plan.

Each LEA must submit this report and, if applicable, the corresponding corrective action plan, to the department by **November 28, 2025**. During completion, an LEA should carefully check the status of its compliance with all federal and state education laws and SBE rules. The department monitors and verifies LEA compliance via multiple data sources (e.g., Education Information System, internal program managers) and will consider those sources in making a final determination of an LEA's compliance. Please be advised annual compliance report data may inform an LEA's approval classification.

I certify that the LEA is in compliance with all federal and state education laws and SBE rules.

I certify that, with the exception of areas indicated in the **attached corrective action plan**, the LEA is in compliance with all federal and state education laws and SBE rules.

LEA Name:

Director of Schools/Superintendent Name:

Director of Schools/Superintendent **Signature:**

School Board Chair Name:

School Board Chair **Signature:**

Date of School Board Approval:

UPLOAD COMPLETED REPORT TO ePlan BY **NOVEMBER 28, 2025**

(including the corresponding corrective action plan if applicable).

Upload instructions are accessible [here](#).

Appendix B

The following is a list of helpful links to state education laws and SBE rules:

Public chapters regarding education passed during the 2025 legislative session:

<https://www.tn.gov/content/dam/tn/education/legal/2025%20Legislative%20Report.pdf>

Current and pending SBE rules:

<https://www.tn.gov/sbe/rules--policies-and-guidance.html>

Tennessee Code Annotated:

<http://www.lexisnexis.com/hottopics/tncode/>

If you have questions regarding education laws or SBE rules, please contact the department's general counsel, Christy Ballard, at (615) 741-2921 or Christy.Ballard@tn.gov.



TO: Board of Education
Dr. Chris Hampton, Superintendent

FROM: David J. Frye, Chief Finance Officer DJF

DATE: November 11, 2025

SUBJECT: Recommendation to Renew EMS LINQ School Nutrition Technology

The City of Kingsport on behalf of its Kingsport City Schools entered into a ten-year agreement with EMS LINQ, LLC for school nutrition services technology effective January 1, 2022. The vendor now requires a yearly renewal with signature.

The quoted price in the original agreement was \$15,795.00; however, schools nutrition has added an additional point of service at DB Excel in 2024 which increased the annual total to \$18,954.95.

Funding is identified in the School Nutrition Services Fund.

The administration recommends renewing the agreement for the 2026 calendar year.

Quote for
**City of Kingsport for its
Kingsport City School District**

Dear Jennifer,

As the industry continues to evolve, we want to ensure your district has the reliable, cloud-based solutions and consultative support you need to focus on what's important – ensuring students are healthy, safe and ready to learn.

By partnering with LINQ, you have the opportunity to work with a team of industry veterans and former school administrators who are committed to supporting you every step of the way. You will gain exclusive access to the industry's only full suite of integrated solutions that help improve your operational efficiency, optimize financial performance, and increase participation from students to states across nutrition, digital, and finance.

In addition to the industry's most innovative and time-saving tools, LINQ's dedicated team is committed to providing you with the peace of mind your nutrition program needs to succeed.

With your support, we truly can be stronger together.

Sincerely,
Bryan Jones
CEO | LINQ

EMS LINQ, LLC

Empowering the Business of K-12

2801 Via Fortuna, Suite 400
Austin, TX 78746

Phone: (888) 464-5467
Fax: (737) 358-9282
Email: jcline@linq.com

Quote #: Q-160878-1
Start Date: 1/1/2026
End Date: 12/31/2026
Expires On: 12/31/2025

Customer Contact

Jennifer Walker
14235717988
jwalker@k12k.com

Bill To

City of Kingsport for its
Kingsport City School District
400 Clinchfield St
Kingsport, Tennessee 37660

Superintendent:

SALESPERSON	EMAIL	SERVICE PERIOD	PAYMENT METHOD
Jessica Cline	jcline@linq.com	12 months	Net 30

Terms & Conditions

QTY	PRODUCT	DESCRIPTION	NET PRICE	EXTENDED
13.00	Nutrition Front of House - Annual Subscription		\$1,043.51	\$13,565.63
26.00	Point of Service Included in Bundle		Included	\$0.00
13.00	Student Management, Eligibility & Reporting		Included	\$0.00
15.00	Point of Service Add On		\$66.71	\$1,000.65
1.00	LINQ Connect		\$0.00	\$0.00
13.00	Nutrition Back of House Basic Add-On - Annual Subscription		\$337.59	\$4,388.67
13.00	Inventory		Included	\$0.00
13.00	Purchasing		Included	\$0.00
			Subtotal:	\$18,954.95

Tax:	\$0.00
Shipping:	
Grand Total:	\$18,954.95

Additional Comments

- The Order Form term will renew for subsequent 12 month terms (each a "Renewal Term"), unless either party gives the other written notice of non-renewal at least 30 days before the end of the current term.
- For subsequent years within the term bound by the Start Date and End Date detailed on this quote, LINQ is entitled to increase the fees specified in the Order Form to the then-current subscription fees for the LINQ Products, as set forth in the LINQ price list in effect as of such date **subject to the appropriations process of the City of Kingsport's Department of Education and in compliance with Article X, Section 10 of the Charter of the City of Kingsport.**
- Any applicable state sales tax has not been added to this quote. Subscription Start and expiration Dates shall be as set forth above, which may be delayed based upon the date that LINQ receives your purchase order.
- In the event that this quote includes promotional pricing, such promotional pricing may not be valid for the entire period stated on this quote.
- Ground shipping or most reasonable shipping costs will be added to the invoice after shipment for all Hardware orders.
- You will be required to pay LINQ for travel expenses (lodging, meals, transportation, and other related expenses) incurred in the performance of Professional and Support Services **subject to the appropriations process of the City of Kingsport's Department of Education and in compliance with Article X, Section 10 of the Charter of the City of Kingsport.**
- All invoices shall be paid within thirty (30) days of the date of invoice.
- All purchase orders must contain the exact quote number stated within. Customer agrees that purchase orders are for administrative purposes only and shall not impact the terms or conditions reflected in this quote and the applicable LINQ Master Subscription Agreement.
- This quote is subject to **the Agreement for Services effective January 1, 2022, by and between EMS LINQ Inc. and CITY OF KINGSPORT.**
- The parties below acknowledge that they have read the agreement, understand it and agree to be bound by its terms.

Customer: City of Kingsport for its Kingsport City School District

Signature:

Name:

Business Title:

Authority Level:

Date:

ATTEST:

CITY RECORDER

APPROVED AS TO FORM:

CITY ATTORNEY

EMS LINQ, LLC

Cody Draper, CFO

Date: _____

DS

EMS LINQ, LLC all rights reserved
2-160878





TO: Board of Education

FROM: David J. Frye, Chief Finance Officer DJF

SUBJECT: Donation Approval

DATE: November 11, 2025

Kingsport City Schools has received multiple donations from various sources. Please see the enclosed list of these donations. These donations have been received by the individual schools and most are being accounted for through the school internal accounts. The total of the individual school receipts is \$70,786.64 of donations.

It is recommended that the Board of Education approve the acceptance of \$70,786.64 of donations.

Kingsport City Schools has received the following donations
and staff is recommending approval from the Board of Education.

School	DATE	AMOUNT	PURPOSE
Adams	August 2025	\$1,185.00	Educational tools and equipment
Adams	September 2025	\$500.00	Student support
Jackson	September 2025	\$500.00	Student support
Jefferson	September 2025	\$373.00	Educational tools and equipment
Jefferson	September 2025	\$500.00	Student support
Johnson	August 2025	\$718.00	Educational tools and equipment
Johnson	September 2025	\$500.00	Student support
Johnson	September 2025	\$87.00	Field Trips
Roosevelt	August 2025	\$100.00	Student supplies and resources
Roosevelt	August 2025	\$3,000.00	Student support
Roosevelt	August 2025	\$500.00	Student support
Roosevelt	August 2025	\$614.00	Educations tools and Equipment
Roosevelt	September 2025	\$1,500.00	Student incentives and supplies
Roosevelt	September 2025	\$20.00	Field Trips
Roosevelt	September 2025	\$240.00	Student support/resources
Roosevelt	September 2025	\$2,250.00	Student literacy
Kennedy	July 2025	250.00	Purchase plants
Kennedy	August 2025	947.00	Educations tools and Equipment
Kennedy	September 2025	500.00	Student support
Kennedy	September 2025	2,250.00	Student literacy
Kennedy	September 2025	99.00	Field Trips
Lincoln	August 2025	\$1,463.00	Educations tools and Equipment
Lincoln	September 2025	500.00	Student needs
Lincoln	September 2025	\$20.00	Staff Support
Lincoln	September 2025	\$640.00	Staff Support
Washington	August 2025	\$1,000.00	General Fund
Washington	August 2025	\$2,512.00	Educations tools and Equipment
Washington	September 2025	\$7.00	Field Trip
Washington	September 2025	\$500.00	Student Support
RNR	August 2025	\$3,500.00	Football
RNR	August 2025	\$454.00	Educations tools and Equipment
RNR	September 2025	\$1,000.00	Special Olympics/Kingsport Cyclists
Sevier	July 2025	\$100.00	Cross Country
Sevier	August 2025	\$2,053.00	Educations tools and Equipment
Sevier	September 2025	\$100.00	Band
Sevier	September 2025	\$75.00	Orchestra

Dobyns-Bennett	July 2025	\$1,000.00	VOLLEYBALL
Dobyns-Bennett	July 2025	\$500.00	BOYS GOLF
Dobyns-Bennett	July 2025	\$200.00	BOYS GOLF
Dobyns-Bennett	July 2025	\$100.00	BOYS GOLF
Dobyns-Bennett	July 2025	\$4,049.64	ROBOTICS
Dobyns-Bennett	July 2025	\$500.00	GENERAL ATHLETICS
Dobyns-Bennett	July 2025	\$50.00	GENERAL ATHLETICS
Dobyns-Bennett	July 2025	\$75.00	WCSK
Dobyns-Bennett	August 2025	\$10,000.00	ATHLETIC TRAINER (PART-TIME)
Dobyns-Bennett	August 2025	\$845.00	WRESTLING
Dobyns-Bennett	August 2025	\$150.00	GENERAL ATHLETICS
Dobyns-Bennett	August 2025	\$1,000.00	STUDENT ACTIVITY
Dobyns-Bennett	August 2025	\$100.00	BOYS GOLF
Dobyns-Bennett	August 2025	\$5,000.00	GIRLS VOLLEYBALL
Dobyns-Bennett	August 2025	\$10,000.00	SLAM DUNK
Dobyns-Bennett	August 2025	\$2,000.00	GENERAL ATHLETICS
Dobyns-Bennett	August 2025	\$75.00	WCSK
Dobyns-Bennett	August 2025	\$90.00	FOOTBALL BOOSTERS
Dobyns-Bennett	August 2025	\$500.00	FOOTBALL BOOSTERS
Dobyns-Bennett	August 2025	\$100.00	WCSK RADIO
Dobyns-Bennett	August 2025	\$50.00	WCSK RADIO
Dobyns-Bennett	August 2025	\$250.00	BOYS GOLF
Dobyns-Bennett	August 2025	\$50.00	FOOTBALL BOOSTERS
Dobyns-Bennett	September 2025	\$50.00	CROSS COUNTRY
Dobyns-Bennett	September 2025	\$100.00	SPECIAL EDUCATION ATHLETIC
Dobyns-Bennett	September 2025	\$25.00	GIRLS VOLLEYBALL
Dobyns-Bennett	September 2025	\$2,000.00	CORA COX ACADEMY
Dobyns-Bennett	September 2025	\$120.00	CHORUS
Dobyns-Bennett	September 2025	\$1,000.00	CHEER
Dobyns-Bennett	September 2025	\$250.00	GIRLS VOLLEYBALL

\$70,786.64



TO: Board of Education
Dr. Chris Hampton, Superintendent

FROM: David J. Frye, Chief Finance Officer DJF

DATE: November 11, 2025

SUBJECT: Security Film for Civic Auditorium and DBHS Science & Technology

The administration recommends using The Interlocal Purchasing System's (TIPS) Contract 23010401 with Tennessee Window Films to purchase security film for windows in the Civic Auditorium and Dobyys-Bennett Science & Technology Center at a cost of \$82,571.68

Cooperative purchasing agencies such as TIPS-USA allow the City of Kingsport to utilize competitively solicited contracts to help save time and resources while still meeting purchasing requirements. All cooperative purchasing contracts from TIPS-USA have been competitively solicited by a lead public agency and meet rigorous cooperative standards and supplier commitments. Each supplier commits to delivering their best overall government pricing so that the City of Kingsport can buy with confidence.

The majority of funding for this project will be from the Public-School Security grant (\$75,874.76), which is a one-time, non-recurring grant to support Tennessee public school efforts in enhancing school safety for their students and staff. The remaining funding (\$6,696.92) will come from General Purpose Funds within the CIP budget.

Job No.	Quantity	Unit	Width (inch)	Height (length) (Inch)	Area (Square Feet)	Perimeter (feet)	Price per Sq Feet	Total Est. Amt.
Dobyns- Bennett High Schools First Level					-	-		-
Entry	2.00		38.00	122.00	64.39	53.33	13.50	869.25
Windows & Doors	6.00		44.00	122.00	223.67	166.00	13.50	3,019.50
Vestibule	5.00		31.00	80.00	86.11	92.50	13.50	1,162.50
	2.00		42.00	117.00	68.25	53.00	13.50	921.38
	2.00		51.00	117.00	82.88	56.00	13.50	1,118.81
	2.00		30.00	117.00	48.75	49.00	13.50	658.13
	2.00		45.00	117.00	73.13	54.00	13.50	987.19
	5.00		31.00	80.00	86.11	92.50	13.50	1,162.50
	6.00		18.00	20.00	15.00	38.00	13.50	202.50
Back Doors #	2.00		34.00	68.00	32.11	34.00	13.50	433.50
	5.00		46.00	98.00	156.53	120.00	13.50	2,113.13
	5.00		46.00	35.00	55.90	67.50	13.50	754.69
Door#3	2.00		19.00	121.00	31.93	46.67	13.50	431.06
Side lites	2.00		24.00	121.00	40.33	48.33	13.50	544.50
Doors	4.00		25.00	67.00	46.53	61.33	13.50	628.13
Stairwell	11.00		46.00	98.00	344.36	264.00	13.50	4,648.88
	11.00		46.00	35.00	122.99	148.50	13.50	1,660.31
	7.00		49.00	98.00	233.43	171.50	13.50	3,151.31
	7.00		49.00	35.00	83.37	98.00	13.50	1,125.47
	4.00		38.00	98.00	103.44	90.67	13.50	1,396.44
	4		38	35	36.94	48.67	13.50	498.75
	1		54	98	36.75	25.33	13.50	496.13
	1		54	35	13.13	14.83	13.50	177.19
	60		41	98	1,674.17	1,390.00	13.50	22,601.25
	60		41	35	597.92	760.00	13.50	8,071.88
	17		18	98	208.25	328.67	13.50	2,811.38
	17		18	35	74.38	150.17	13.50	1,004.06
	2		12	98	16.33	36.67	13.50	220.50
	2		12	35	5.83	15.67	13.50	78.75
	11		46	98	344.36	264.00	13.50	4,648.88
	11		46	35	122.99	148.50	13.50	1,660.31
Exterior Film	1		44	98	29.94	23.67	13.50	404.25
Robotic Lab	1		44	35	10.69	13.17	13.50	144.38
	4		46	98	125.22	96.00	13.50	1,690.50
	4		46	35	44.72	54.00	13.50	603.75
Doors	2		34	68	32.11	34.00	13.50	433.50
Corners	1		40	98	27.22	23.00	13.50	367.50
Exterior Film	1		40	35	9.72	12.50	13.50	131.25
	10		41	98	279.03	231.67	13.50	3,766.88
	10		41	35	99.65	126.67	13.50	1,345.31
	6		18	98	73.50	116.00	13.50	992.25
	1		54	98	36.75	25.33	13.50	496.13
	1		54	35	13.13	14.83	13.50	177.19

Total:

320.00

1,634.00

3,297.00

5,911.93

5,758.17

79,811.10





TO: Board of Education
Dr. Chris Hampton, Superintendent

FROM: David J. Frye, Chief Finance Officer DJF

DATE: November 11, 2025

SUBJECT: Recommendation to Purchase 2026 Ford F350 Truck for Dobyons-Bennett High School Fire Management Services Program

The administration recommends utilizing Tennessee Statewide Contract 88753 (SWC209) with Alan Jay Fleet Sales to purchase a 2026 F350 Super Crew Cab Flatbed Pickup Truck for the Fire Management Services program at Dobyons-Bennett High School in the amount of \$67,735.00. The estimated delivery date is 180 days after the purchase order is received. This purchase is an addition to the City's fleet.

Kingsport City Schools benefit from using statewide contracts with the confidence that we are receiving competitive pricing and knowing the products awarded have already been through the procurement process of the State of Tennessee Central Procurement Office. Also, utilizing state procurement agreements often leads to increased efficiency by decreasing the amount of time it takes from requisition entry to product receipt.

Funding will be provided by Dobyons-Bennett High School Activities (internal account).



FLEET MAINTENANCE DEPARTMENT

City of Kingsport

To: Sandra Sloan, Assistant Procurement Manager for Schools
From: Steve Leonard, Fleet Manager
Date: October 22, 2025
Re: Fleet Purchase Recommendation

It is the recommendation of this office to purchase a 2026 Ford F-350 4WD Crew Ca with Flat Bed in the amount of \$67,735.00. The unit bid meets the expectations of the Schools Fire Program and will fulfill the requirements of their operational needs. This unit will be purchased utilizing State Contract # 32110-13710. A copy of the State Contract is attached. The estimated delivery is 180 days.

Item	Quantity	Description	Award to Vendor	Fuel Economy
1	1	2026 Ford F-350 4WD Crew Cab with Flat Bed	Alan Jay Fleet Sales	N/A City/N/A Hwy

The unit will be a Fleet Replacement

The unit listed below will be replaced and disposed of utilizing the current approved City process. The State offering was reviewed by Bryan Kerns and he is in agreement with this recommendation.

Fuel Economy Improvement

Fuel economy will be compatible with the current unit we have.

State Contract 32110-13710

Replacements

Should you have any questions on this recommendation, please do not hesitate to contact me.

Thank you.

ALAN JAY FLEET SALES

Contract Number: 88753 - SWC209 EVENT # 32110-13710
Quote ID: 67268
Agency: KINGSPORT, CITY OF (TN)
Date: 10/15/2025

Thank you from the Alan Jay Fleet Team for the opportunity to provide this quotation for (1) 2026 FORD F-350 SUPER CREW CAB PICKUP 4WD DRW GAS 176" WB XL 8' BED, please review carefully and contact us with any errors or changes.

MSRP:	\$60,220.00
Base Price:	\$52,785.00
Factory Options:	\$1,915.00
Aftermarket Options:	\$13,035.00
Purchase Total:	\$67,735.00

Per attached vehicle specifications.

This quotation is valid as long as the manufacturer is accepting orders for the model year specified. Purchase orders received after factory order cutoff may not be honorable. The vehicle(s) offered on this quotation will be ordered in the color(s) listed. Please contact your Alan Jay sales representative with any questions you have on this quote.

Quoted By: MATT FORTE / 904-505-9682 / Matt.Forte@AlanJay.com



**GOVERNMENT
PRICE QUOTE**

Call Us first, for all of your Fleet Automotive, & Light Truck needs.

Quote

PHONE (800) ALANJAY (252-6529)		DIRECT 863-402-4216	WWW.ALANJAY.COM	67268-2
Corporate Office	2003 U.S. 27 South Sebring, FL 33870	MOBILE 904-505-9682	Mailing Address	P.O. BOX 9200 Sebring, FL 33871-9200
		FAX 863-402-4221		

ORIGINAL QUOTE DATE
10/14/2025

PRICE QUOTE FORM

REVISED QUOTE DATE
10/15/2025

REQUESTING AGENCY	KINGSPORT, CITY OF (TN)		
CONTACT PERSON	STEVE LEONARD	EMAIL	STEVELEONARD@KINGSPORTTN.GOV
PHONE	423-224-2434	MOBILE	423-276-5515
		FAX	

Contract No. 88753 - SWC209 EVENT # 32110-13710

MODEL	W3D 620A	MSRP	\$60,220.00
	2026 FORD F-350 SUPER CREW CAB PICKUP 4WD DRW GAS 176" WB XL 8' BED		

CUSTOMER ID	GOVERNMENT PRICE	\$52,785.00
BED LENGTH	8' Bed	

** All vehicles will be ordered white w/ darkest interior unless clearly stated otherwise on purchase order.

FACTORY OPTIONS	DESCRIPTION	
99A	Engine: 6.8L 2V DEVCT NA PFI V8 Gas	\$0.00
44F	Transmission: TorqShift-G 10-Speed Automatic	\$0.00
Z1	Oxford White	\$0.00
AS	Medium Dark Slate, HD Vinyl 40/20/40 Split Bench Seat	\$0.00
153	OPTIONS Front License Plate Bracket	\$0.00
17X	FX4 Off-Road Package	\$595.00
18B	Platform Running Boards	\$440.00
52B	Trailer Brake Controller	\$295.00
620A	Order Code 620A	\$0.00
64K	Wheels: 17" Argent Painted Steel	\$0.00
66S	Upfitter Switches (6)	\$245.00
67E	250 Amp Alternator (Gas)	\$180.00
TBM	Tires: LT245/75R17E BSW A/T (6)	\$160.00
X4L	Limited Slip w/4.30 Axle Ratio	\$0.00

AFTERMARKET OPTIONS	DESCRIPTION	FACTORY OPTIONS	
NO-TEMP	TEMP TAG NOT REQUESTED, CUSTOMER WILL HANDLE THEIR OWN TAG WORK.		\$0.00
10GAL	PER TENNESSEE STATE CONTRACT, 10 GALLONS OF FUEL TO BE ADDED TO VEHICLE.		\$0.00
K PVMXS-89C	Knapheide 8' DRW flat bed with 40" bulkhead, screened window and ICC bumper req's 56" CA (Includes 2nd Stage MSO, Weight Slip, & Completed Vehicle Certification.)		\$8,905.00
K CLV-FB	Class V Hitch for Flat Bed		\$1,395.00
CAMERA RR	Remove and re-install factory camera from tailgate.		\$325.00
K BOX30-UB	Underbody 30X18X18 steel tool box, bolted under flat bed.		\$930.00
W TLI2-2GL-RW	(2) Whelen T-Series DUAL color ultra thin light mounted in grille (RED/WHITE).		\$440.00
W TLI2-2GATE-RW	(2) Whelen T-Series DUAL color ultra thin light surface mounted to tail gate (RED/WHITE).		\$440.00
4KR	(2) Additional keys and remotes, cut and programmed.		\$600.00

AFTERMARKET OPTIONS \$13,035.00

Contract No. 88753 - SWC209 EVENT # 32110-13710

TRADE IN

TOTAL COST

\$67,735.00

YES WE TAKE TRADE INS *** ASK ABOUT MUNICIPAL FINANCING ***

TOTAL COST LESS TRADE IN(S)

QTY

1

\$67,735.00

Estimated Annual payments for 60 months paid in advance: \$15,573.68

Municipal finance for any essential use vehicle, requires lender approval, WAC.

Comments

QUOTE SUBJECT TO FACTORY ORDER ACCEPTANCE or 30 DAYS

VEHICLE QUOTED BY

MATT FORTE

GOVERNMENT ACCOUNT MANAGER Matt.Forte@AlanJay.com

"I Want to be *Your Fleet Provider*"

I appreciate the opportunity to submit this quotation. Please review it carefully. If there are any errors or changes, please feel free to contact me at any time. I am always happy to be of assistance.



Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Technical Specifications

Powertrain

Transmission

Drivetrain	Four Wheel Drive	Trans Order Code	44F
Trans Type	10	Trans Description Cont.	Automatic w/OD
Trans Description Cont. Again	N/A	First Gear Ratio (:1)	4.70
Second Gear Ratio (:1)	2.98	Third Gear Ratio (:1)	2.15
Fourth Gear Ratio (:1)	1.77	Fifth Gear Ratio (:1)	1.52
Sixth Gear Ratio (:1)	1.27	Reverse Ratio (:1)	4.87
Clutch Size	N/A	Trans Power Take Off	N/A
Final Drive Axle Ratio (:1)	N/A	Transfer Case Model	Electronic
Transfer Case Gear Ratio (:1), High	N/A	Transfer Case Gear Ratio (:1), Low	N/A
Transfer Case Power Take Off	No	Seventh Gear Ratio (:1)	1.00
Eighth Gear Ratio (:1)	0.85	Ninth Gear Ratio (:1)	N/A
Tenth Gear Ratio (:1)	N/A		

Mileage

EPA Fuel Economy Est - Hwy	N/A	Cruising Range - City	N/A
EPA Fuel Economy Est - City	N/A	Fuel Economy Est-Combined	N/A
Cruising Range - Hwy	N/A	Estimated Battery Range	N/A

Engine

Engine Order Code	99A	Engine Type	Regular Unleaded V-8
Displacement	6.8 L/415	Fuel System	Sequential MPI
SAE Net Horsepower @ RPM	405 @ 5000	SAE Net Torque @ RPM	445 @ 4000
Engine Oil Cooler	None		

Electrical

Cold Cranking Amps @ 0° F (Primary)	750	Cold Cranking Amps @ 0° F (2nd)	750
Cold Cranking Amps @ 0° F (3rd)	N/A	Maximum Alternator Capacity (amps)	250

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Data Version: 26720. Data Updated: Oct 13, 2025 6:44:00 PM PDT.



Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (Complete)

Powertrain

Cooling System

Total Cooling System Capacity N/A

Vehicle

Emissions

Tons/yr of CO2 Emissions @ 15K mi/year N/A EPA Greenhouse Gas Score N/A

Chassis

Weight Information

Standard Weight - Front	0.00 lbs	Standard Weight - Rear	0.00 lbs
Base Curb Weight	7306 lbs	Gross Axle Wt Rating - Front	5200 lbs
Gross Axle Wt Rating - Rear	9900 lbs	Curb Weight - Front	4063 lbs
Curb Weight - Rear	3243 lbs	Option Weight - Front	0.00 lbs
Option Weight - Rear	0.00 lbs	Reserve Axle Capacity - Front	1137.00 lbs
Reserve Axle Capacity - Rear	6657.00 lbs	As Spec'd Curb Weight	7306.00 lbs
As Spec'd Payload	6694.00 lbs	Maximum Payload Capacity	6694.00 lbs
Gross Combined Wt Rating	25400 lbs	Gross Axle Weight Rating	15100.00 lbs
Curb Weight	7306.00 lbs	Reserve Axle Capacity	7794.00 lbs
Total Option Weight	0.00 lbs	Payload Weight Front	0 lbs
Payload Weight Rear	0 lbs	Gross Vehicle Weight Rating	14000.00 lbs

Trailer

Dead Weight Hitch - Max Trailer Wt.	5000 lbs	Dead Weight Hitch - Max Tongue Wt.	500 lbs
Wt Distributing Hitch - Max Trailer Wt.	17700 lbs	Wt Distributing Hitch - Max Tongue Wt.	1770 lbs
Fifth Wheel Hitch - Max Trailer Wt.	17400 lbs	Fifth Wheel Hitch - Max Tongue Wt.	4350 lbs
Maximum Trailering Capacity	17700 lbs		

Frame

Frame Type	N/A	Sect Modulus Rails Only	N/A
Frame RBM	N/A	Frame Strength	N/A
Frame Thickness	N/A		

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Chassis

Suspension

Suspension Type - Front	Other	Suspension Type - Rear	Leaf
Spring Capacity - Front	5200 lbs	Spring Capacity - Rear	9900 lbs
Axle Type - Front	Non-Independent	Axle Type - Rear	Rigid Axle
Axle Capacity - Front	6000 lbs	Axle Capacity - Rear	10400 lbs
Axle Ratio (:1) - Front	4.30	Axle Ratio (:1) - Rear	4.30
Shock Absorber Diameter - Front	N/A	Shock Absorber Diameter - Rear	N/A
Stabilizer Bar Diameter - Front	N/A	Stabilizer Bar Diameter - Rear	N/A

Tires

Front Tire Order Code	TBM	Rear Tire Order Code	TBM
Spare Tire Order Code	N/A	Front Tire Size	LT245/75SR17
Rear Tire Size	LT245/75SR17	Spare Tire Size	Full-Size
Front Tire Capacity	6390 lbs	Rear Tire Capacity	11640 lbs
Spare Tire Capacity	N/A	Revolutions/Mile @ 45 mph - Front	649
Revolutions/Mile @ 45 mph - Rear	649	Revolutions/Mile @ 45 mph - Spare	N/A

Wheels

Front Wheel Size	17 X 6.5 in	Rear Wheel Size	17 X 6.5 in
Spare Wheel Size	Full-Size in	Front Wheel Material	Steel
Rear Wheel Material	Steel	Spare Wheel Material	Steel

Steering

Steering Type	Re-Circulating Ball	Steering Ratio (:1), Overall	N/A
Steering Ratio (:1), On Center	N/A	Steering Ratio (:1), At Lock	N/A
Turning Diameter - Curb to Curb	57.8 ft	Turning Diameter - Wall to Wall	N/A

Brakes

Brake Type	4-Wheel Disc	Brake ABS System	4-Wheel
Brake ABS System (Second Line)	4-Wheel	Disc - Front (Yes or)	Yes
Disc - Rear (Yes or)	Yes	Front Brake Rotor Diam x Thickness	14.3 in

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Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Chassis

Brakes

Rear Brake Rotor Diam x Thickness	14.3 in	Drum - Rear (Yes or)	N/A
Rear Drum Diam x Width	N/A		

Fuel Tank

Fuel Tank Capacity, Approx	48 gal	Aux Fuel Tank Capacity, Approx	N/A
Fuel Tank Location	N/A	Aux Fuel Tank Location	N/A

Dimensions

Interior Dimensions

Passenger Capacity	6	Front Head Room	40.8 in
Front Leg Room	43.9 in	Front Shoulder Room	66.7 in
Front Hip Room	62.5 in	Second Head Room	40.4 in
Second Leg Room	43.6 in	Second Shoulder Room	65.9 in
Second Hip Room	64.7 in		

Exterior Dimensions

Wheelbase	176 in	Length, Overall w/o rear bumper	N/A
Length, Overall w/rear bumper	N/A	Length, Overall	266.2 in
Width, Max w/o mirrors	96 in	Height, Overall	81 in
Overhang, Front	38.2 in	Overhang, Rear w/o bumper	N/A
Front Bumper to Back of Cab	N/A	Cab to Axle	56.1 in
Cab to End of Frame	N/A	Ground to Top of Load Floor	36.9 in
Ground to Top of Frame	N/A	Frame Width, Rear	N/A
Ground Clearance, Front	7.8 in	Ground Clearance, Rear	7.8 in
Body Length	0.00 ft	Cab to Body	N/A

Cargo Area Dimensions

Cargo Box Length @ Floor	98.1 in	Cargo Box Width @ Top, Rear	66.9 in
Cargo Box Width @ Floor	66.9 in	Cargo Box Width @ Wheelhousings	50.5 in
Cargo Box (Area) Height	21.1 in	Tailgate Width	60.5 in

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Dimensions

Cargo Area Dimensions

Cargo Volume

78.5 ft³

Ext'd Cab Cargo Volume

N/A

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)



Note: Photo may not represent exact vehicle or selected equipment.

Window Sticker

SUMMARY

[Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box

MSRP: \$55,680.00

Interior: Medium Dark Slate, HD Vinyl 40/20/40 Split Bench Seat

Exterior 1: Oxford White

Exterior 2: No color has been selected.

Engine: 6.8L 2V DEVCT NA PFI V8 Gas

Transmission: TorqShift-G 10-Speed Automatic

OPTIONS

CODE	MODEL	MSRP
W3D	[Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box	\$55,680.00
	OPTIONS	
153	Front License Plate Bracket	\$0.00
17X	FX4 Off-Road Package	\$600.00
18B	Platform Running Boards	\$445.00
44F	Transmission: TorqShift-G 10-Speed Automatic	\$0.00
52B	Trailer Brake Controller	\$300.00

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

620A	Order Code 620A	\$0.00
64K	Wheels: 17" Argent Painted Steel	\$0.00
66S	Upfitter Switches (6)	\$250.00
67E	250 Amp Alternator (Gas)	\$185.00
99A	Engine: 6.8L 2V DEVCT NA PFI V8 Gas	\$0.00
AS	Medium Dark Slate, HD Vinyl 40/20/40 Split Bench Seat	\$0.00
TBM	Tires: LT245/75Rx17E BSW A/T (6)	\$165.00
X4L	Limited Slip w/4.30 Axle Ratio	\$0.00
Z1	Oxford White	\$0.00

SUBTOTAL	\$57,625.00
Adjustments Total	\$0.00
Destination Charge	\$2,595.00
TOTAL PRICE	\$60,220.00

FUEL ECONOMY

Est City:N/A

Est Highway:N/A

Est Highway Cruising Range:N/A

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Standard Equipment

Mechanical

Engine: 6.8L 2V DEVCT NA PFI V8 Gas (STD)

Transmission: TorqShift-G 10-Speed Automatic -inc: SelectShift and selectable drive modes: normal, eco, slippery roads, tow/haul and off-road (STD)

Limited Slip w/4.30 Axle Ratio (STD)

50-State Emissions System

Transmission w/Driver Selectable Mode and Oil Cooler

Electronic Transfer Case

Part-Time Four-Wheel Drive

68-Amp/Hr 750CCA Maintenance-Free Battery w/Run Down Protection

160 Amp Alternator

Class V Towing Equipment -inc: Hitch and Trailer Sway Control

Trailer Wiring Harness

6649# Maximum Payload

GVWR: 14,000 lb Payload Package

HD Gas-Pressurized Shock Absorbers

Front And Rear Anti-Roll Bars

Firm Suspension

Hydraulic Power-Assist Steering

Single Stainless Steel Exhaust

48 Gal. Fuel Tank

Dual Rear Wheels

Auto Locking Hubs

Front Suspension w/Coil Springs

Solid Axle Rear Suspension w/Leaf Springs

4-Wheel Disc Brakes w/4-Wheel ABS, Front And Rear Vented Discs, Brake Assist and Hill Hold Control

Exterior

Wheels: 17" Argent Painted Steel -inc: Hub covers/center ornaments not included (STD)

Tires: LT245/75R17E BSW A/S (6) -inc: Spare may not be the same as road tire (STD)

Regular Box Style

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Exterior

- Steel Spare Wheel
- Full-Size Spare Tire Stored Underbody w/Crankdown
- Black Front Bumper w/Black Rub Strip/Fascia Accent and 2 Tow Hooks
- Black Rear Step Bumper
- Black Side Windows Trim and Black Front Windshield Trim
- Black Door Handles
- Black Power Heated Side Mirrors w/Convex Spotter, Manual Folding and Turn Signal Indicator
- Manual Extendable Trailer Style Mirrors
- Fixed Rear Window
- Light Tinted Glass
- Variable Intermittent Wipers
- Aluminum Panels
- Black Grille
- Tailgate Rear Cargo Access
- Tailgate/Rear Door Lock Included w/Power Door Locks
- Boxside Steps
- Auto On/Off Reflector Halogen Daytime Running Lights Preference Setting Headlamps w/Delay-Off
- Cargo Lamp w/High Mount Stop Light
- Cab Clearance Lights
- Perimeter/Approach Lights

Entertainment

- Radio w/Seek-Scan, Clock and Speed Compensated Volume Control
- Radio: AM/FM Stereo w/MP3 Player -inc: 6 speakers
- Fixed Antenna
- 6 Speakers
- SYNC 4 -inc: 8" center display, wireless phone connection, cloud connected, AppLink w/app catalog, 911 Assist, Apple CarPlay and Android Auto compatibility and digital owner's manual
- Wireless Phone Connectivity
- 2 LCD Monitors In The Front

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Interior

- 4-Way Driver Seat -inc: Manual Recline and Fore/Aft Movement
- 4-Way Passenger Seat -inc: Manual Recline and Fore/Aft Movement
- 60-40 Folding Split-Bench Front Facing Fold-Up Cushion Rear Seat
- Manual Tilt/Telescoping Steering Column
- Gauges -inc: Speedometer, Odometer, Oil Pressure, Engine Coolant Temp, Tachometer, Transmission Fluid Temp, Engine Hour Meter, Trip Odometer and Trip Computer
- Power Rear Windows
- Front Cupholder
- Rear Cupholder
- Compass
- Remote Keyless Entry w/Integrated Key Transmitter, Illuminated Entry and Panic Button
- Cruise Control w/Steering Wheel Controls
- Manual Air Conditioning
- HVAC -inc: Underseat Ducts
- Locking Glove Box
- Interior Trim -inc: Chrome Interior Accents
- Full Cloth Headliner
- Urethane Gear Shifter Material
- HD Vinyl 40/20/40 Split Bench Seat -inc: center armrest, cupholder, storage and driver's side manual lumbar
- Day-Night Rearview Mirror
- Passenger Visor Vanity Mirror
- Full Overhead Console w/Storage and 2 12V DC Power Outlets
- Fade-To-Off Interior Lighting
- Front And Rear Map Lights
- Full Vinyl/Rubber Floor Covering
- Cab Mounted Cargo Lights
- Smart Device Remote Engine Start
- Smart Device Integration

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Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Interior

Ford Connectivity Package (1-Year Included) -inc: unlimited Wi-Fi hotspot, Included for one-year from warranty start date, Requires activation via Ford app w/credit card authorization; customer may cancel at any time, Evolving technology/cellular networks/vehicle capability may limit functionality and prevent operation of connected features, Ford may temporarily slow data speeds if such data usage reaches or exceeds 50GB within a billing cycle or due to network limitations, If a customer uses more than 50% of their data usage in a roaming country during a 60-day period, Ford may remove or limit the customer's data plan

Instrument Panel Covered Bin and Dashboard Storage

Power 1st Row Windows w/Driver And Passenger 1-Touch Up/Down

Delayed Accessory Power

Power Door Locks w/Autolock Feature

Driver Information Center

Trip Computer

Outside Temp Gauge

Digital/Analog Appearance

Seats w/Vinyl Back Material

Front Center Armrest w/Storage

Manual Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints

Perimeter Alarm

Securilock Anti-Theft Ignition (pats) Immobilizer

2 12V DC Power Outlets

Air Filtration

Safety-Mechanical

AdvanceTrac w/Roll Stability Control Electronic Stability Control (ESC) And Roll Stability Control (RSC)

ABS And Driveline Traction Control

Safety-Exterior

Side Impact Beams

Safety-Interior

Dual Stage Driver And Passenger Seat-Mounted Side Airbags

Emergency Sos Capability

Tire Specific Low Tire Pressure Warning

Dual Stage Driver And Passenger Front Airbags

Safety Canopy System Curtain 1st And 2nd Row Airbags

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Data Version: 26720. Data Updated: Oct 13, 2025 6:44:00 PM PDT.



Alan Jay Automotive Management

Matt Forte | 904-505-9682 | matt.forte@alanjay.com

Vehicle: [Fleet] 2026 Ford Super Duty F-350 DRW (W3D) XL 4WD Crew Cab 8' Box (✔ Complete)

Safety-Interior

Rear Child Safety Locks

Outboard Front Lap And Shoulder Safety Belts -inc: Rear Center 3 Point and Height Adjusters

Back-Up Camera

WARRANTY

Basic Years: 3

Basic Miles/km: 36,000

Drivetrain Years: 5

Drivetrain Miles/km: 60,000

Corrosion Years: 5

Corrosion Miles/km: Unlimited

Roadside Assistance Years: 5

Roadside Assistance Miles/km: 60,000

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Data Version: 26720. Data Updated: Oct 13, 2025 6:44:00 PM PDT.

MEMORANDUM

TO: Board of Education

FROM: David J. Frye, Chief Finance Officer DJF

DATE: November 11, 2025

SUBJECT: Activity Fund Financial Statements

I am pleased to present the June 30, 2025 Financial Statements for the School Activity Funds. Although there is no action required of the Board, it needs to be noted in the Board of Education minutes that the Board has received the report.

Brown Edwards & Company, L.L.P has been performing the audit work since June 30, 2012.

I am pleased to tell you that we have eight schools with no findings. The secretaries/bookkeepers have many responsibilities and only a small amount of formal bookkeeper training. The bookkeepers are dedicated to completing all the requirements listed in the *Internal School Funds Manual*.

There were deficiencies identified in a few areas. The issues identified have been addressed and additional training has been provided, as well as periodic oversight to prevent this issue from occurring again.

You can see from the financial statements all School Activity Funds are in good financial condition and all have received an unqualified opinion. The combined fund balances of the School Activity Funds, as of June 30, 2025, were \$1,552,216. This was an increase of \$61,245. There was a total of \$3,288,409 received in revenue and a total of \$3,231,846 in expenditures for the fiscal year 2025.

2025-001: Significant Deficiency – Cash Disbursements, Cash Receipts, Bank Statement and Donation. Disbursements – There was one instance at an elementary school where the purchase order and supporting documentation was not stamped paid or received. There was one instance at one elementary school where the invoice was paid prior to a written purchase order. Receipts - There were two instances at one middle school where the receipt number was not notated on the corresponding deposit slip. One instance at a middle school where the receipt was not filled out. Bank Statement - One instance at one middle school there was no evidence of the bank statement being reviewed by the principal prior to the preparation of a reconciliation. Donation - There were three instances at one elementary school where the donation summary reports were not properly signed by the reviewer.

If I can answer any questions, please do not hesitate to call me.



**City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis**

Dobyns-Bennett High School
Ross N. Robinson Middle School
John Sevier Middle School
John Adams Elementary School
Andrew Jackson Elementary School
Thomas Jefferson Elementary School
Andrew Johnson Elementary School
John F. Kennedy Elementary School
Abraham Lincoln Elementary School
Theodore Roosevelt Elementary School
George Washington Elementary School

Financial Report

Fiscal Year Ended June 30, 2025

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis

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**City of Kingsport, Tennessee
Board of Education
Internal School Funds
Roster of Officials**

Elected Officials

Board of Education:	Melissa Woods (President) Brandon Fletcher (Vice President) Julie Byers Todd Golden Tim Dean
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Management Officials

Superintendent:	Dr. Christopher Hampton
Assistant Superintendent – Administration:	Dr. Andy True
Assistant Superintendent – Instruction:	Dr. Rhonda Stringham
Chief Finance Officer:	David Frye

School Officials

Individual Schools

Principal

Dobyns-Bennett High School:	Dr. Brian Tate
Ross N. Robinson Middle School:	Dr. Corey Gardenhour
John Sevier Middle School:	Dr. Kyle Loudermilk
John Adams Elementary School:	Dr. Kelley Harrell
Andrew Jackson Elementary School:	Dr. Kelli Seymour
Thomas Jefferson Elementary School:	Dr. Stephanie Potter
Andrew Johnson Elementary School:	Brett Herron
John F. Kennedy Elementary School:	Dr. Heather Hobbs
Abraham Lincoln Elementary School:	Suzanne Zahner
Theodore Roosevelt Elementary School:	Dr. Philip Wright
George Washington Elementary School:	Heather Wolf



Independent Auditor's Report

President and Members of the
City of Kingsport, Tennessee Board of Education
Kingsport, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the City of Kingsport, Tennessee Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis, as of June 30, 2025, and the related combined and individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the City of Kingsport, Tennessee Internal School Funds as of June 30, 2025, and the related revenues, expenditures, and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Kingsport, Tennessee Schools Internal School Funds as of June 30, 2025, or the changes in financial position for the year then ended.

Basis for Opinions

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



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

As described in Note 1 of the financial statements, the financial statements are prepared by the City of Kingsport, Tennessee Schools Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual* as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Kingsport, Tennessee Internal School Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Kingsport, Tennessee Internal School Funds' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the combined and individual school financial statements – regulatory basis that collectively comprise City of Kingsport, Tennessee Internal School Funds' basic financial statements. The schedule of transfers by school, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements – regulatory basis. As described in Note 1 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by City of Kingsport, Tennessee Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the roster of officials, schedule of fidelity bond coverage, schedule of salary supplements, and management's corrective action plan but does not include the basic financial statements – regulatory basis and our auditor's report thereon. Our opinions on the basic financial statements – regulatory basis do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2025 on our consideration of the City of Kingsport, Tennessee Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion the effectiveness of the City of Kingsport, Tennessee Internal School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Kingsport, Tennessee Internal School Funds' internal control over financial reporting and compliance.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Kingsport, Tennessee

October 16, 2025



Financial Section

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Combined Balance Sheet – Regulatory Basis – All Schools
June 30, 2025

Exhibit 1

	Dobyns-Bennett High School	Ross N. Robinson Middle School	John Sevier Middle School	Total Elementary Schools (Exhibit 2)	Total
ASSETS					
Cash in bank checking	\$ 917,686	\$ 109,805	\$ 176,849	\$ 333,177	\$ 1,537,517
Cash on hand	5,000	-	-	-	5,000
Accounts receivable	7,702	235	-	-	7,937
Prepaid asset	2,818	495	815	-	4,128
Inventory	19,802	-	-	-	19,802
TOTAL ASSETS	\$ 953,008	\$ 110,535	\$ 177,664	\$ 333,177	\$ 1,574,384
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Deferred revenue	\$ 4,200	\$ -	\$ -	\$ -	\$ 4,200
Accounts payable	17,053	-	475	440	17,968
TOTAL LIABILITIES	21,253	-	475	440	22,168
FUND BALANCES					
General Fund					
Restricted	12,475	37,493	18,898	194,739	263,605
Total General Fund	12,475	37,493	18,898	194,739	263,605
Restricted Fund					
Restricted	919,280	73,042	158,291	137,998	1,288,611
Total Restricted Fund	919,280	73,042	158,291	137,998	1,288,611
TOTAL FUND BALANCES	931,755	110,535	177,189	332,737	1,552,216
TOTAL LIABILITIES AND FUND BALANCES	\$ 953,008	\$ 110,535	\$ 177,664	\$ 333,177	\$ 1,574,384

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Combined Balance Sheet – Regulatory Basis – Elementary Schools
June 30, 2025

Exhibit 2

	Adams	Jackson	Jefferson	Jehnsen	Kennedy	Lincoln	Roosevelt	Washington	Total
ASSETS									
Cash in bank checking	\$ 36,534	\$ 51,391	\$ 52,462	\$ 42,467	\$ 27,682	\$ 54,828	\$ 44,000	\$ 23,813	\$ 333,177
Accounts receivable	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 36,534	\$ 51,391	\$ 52,462	\$ 42,467	\$ 27,682	\$ 54,828	\$ 44,000	\$ 23,813	\$ 333,177
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440	\$ 440
TOTAL LIABILITIES	-	440	440						
FUND BALANCES									
General Fund									
Restricted	17,624	28,002	36,547	31,585	20,364	35,308	16,178	9,131	194,739
Total General Fund	17,624	28,002	36,547	31,585	20,364	35,308	16,178	9,131	194,739
Restricted Fund									
Restricted	18,910	23,389	15,915	10,882	7,318	19,520	27,822	14,242	137,998
Total Restricted Fund	18,910	23,389	15,915	10,882	7,318	19,520	27,822	14,242	137,998
TOTAL FUND BALANCES	36,534	51,391	52,462	42,467	27,682	54,828	44,000	23,373	332,737
TOTAL LIABILITIES AND FUND BALANCES	\$ 36,534	\$ 51,391	\$ 52,462	\$ 42,467	\$ 27,682	\$ 54,828	\$ 44,000	\$ 23,813	\$ 333,177

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances – Regulatory Basis – All Schools
For the Year Ended June 30, 2025

Exhibit 3

	Dobyns-Bennett High School	Ross N. Robinson Middle School	John Sevier Middle School	Total Elementary Schools (Exhibit 4)	Total
FUND BALANCES, JULY 1, 2024	\$ 882,354	\$ 118,869	\$ 167,816	\$ 321,932	\$ 1,490,971
REVENUES	2,386,647	381,514	304,070	216,178	3,288,409
EXPENDITURES	2,341,928	389,848	294,697	205,373	3,231,846
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	44,719	(8,334)	9,373	10,805	56,563
OTHER FINANCING SOURCES (USES):					
Operating transfers in	114,566	15,052	19,041	10,809	159,468
Operating transfers out	(114,566)	(15,052)	(19,041)	(10,809)	(159,468)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	44,719	(8,334)	9,373	10,805	56,563
CHANGE IN RESERVE FOR INVENTORY	4,682	-	-	-	4,682
FUND BALANCES, JUNE 30, 2025	<u>\$ 931,755</u>	<u>\$ 110,535</u>	<u>\$ 177,189</u>	<u>\$ 332,737</u>	<u>\$ 1,552,216</u>

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances – Regulatory Basis – Elementary Schools
 For the Year Ended June 30, 2025

	Adams	Jackson	Jefferson	Johnson	Kennedy	Lincoln	Roosevelt	Washington	Total
FUND BALANCES, JULY 1, 2024	\$ 41,710	\$ 48,160	\$ 44,872	\$ 33,970	\$ 24,630	\$ 44,342	\$ 41,150	\$ 43,098	\$ 321,932
REVENUES	22,598	16,105	33,768	31,472	23,276	22,152	24,991	41,816	216,178
EXPENDITURES	27,774	12,874	26,178	22,975	20,224	11,666	22,141	61,541	205,373
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,176)	3,231	7,590	8,497	3,052	10,486	2,850	(19,725)	10,805
OTHER FINANCING SOURCES (USES):									
Operating transfers in	321	851	1,152	2,924	687	1,684	455	2,735	10,809
Operating transfers out	(321)	(851)	(1,152)	(2,924)	(687)	(1,684)	(455)	(2,735)	(10,809)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,176)	3,231	7,590	8,497	3,052	10,486	2,850	(19,725)	10,805
CHANGE IN RESERVE FOR INVENTORY	-	-	-	-	-	-	-	-	-
FUND BALANCES, JUNE 30, 2025	\$ 36,534	\$ 51,391	\$ 52,462	\$ 42,467	\$ 27,682	\$ 54,828	\$ 44,000	\$ 23,373	\$ 332,737

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

Exhibit 5

	ASSETS					LIABILITIES AND FUND BALANCES						
	Cash in Bank Checking	Cash on Hand	Accounts Receivable	Prepaid Asset	Inventory	Total Assets	Liabilities			Fund Balances		Total Liabilities and Fund Balances
							Accounts Payable	Deferred Revenue	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 6,714	\$ 5,000	\$ 1,094	\$ -	\$ -	\$ 12,808	\$ 333	\$ -	\$ 333	\$ 12,475	\$ 12,475	\$ 12,808
Restricted Fund:												
Athletic Accounts												
Athletics	17,353	-	58	1,571	-	18,982	1,500	4,200	5,700	13,282	13,282	18,982
Basketball Alpha Invitational	9,715	-	-	-	-	9,715	-	-	-	9,715	9,715	9,715
Cheerleaders	11,677	-	-	-	-	11,677	-	-	-	11,677	11,677	11,677
Scoreboard Advertisements	52,065	-	375	-	-	52,440	-	-	-	52,440	52,440	52,440
Softball - DB / Eastman Classic	13,237	-	-	-	-	13,237	297	-	297	12,940	12,940	13,237
Sprit Shakers	11,288	-	-	-	-	11,288	-	-	-	11,288	11,288	11,288
Club Accounts												
Aqua Kicks	9,420	-	-	-	-	9,420	-	-	-	9,420	9,420	9,420
Baseball Club	21,250	-	-	-	-	21,250	-	-	-	21,250	21,250	21,250
Beta Club	3,189	-	-	-	-	3,189	-	-	-	3,189	3,189	3,189
Bowling	4,809	-	-	-	-	4,809	-	-	-	4,809	4,809	4,809
Cross Country	2,342	-	-	-	-	2,342	-	-	-	2,342	2,342	2,342
Environmental Club	46	-	-	-	-	46	-	-	-	46	46	46
FBLA	17,715	-	-	-	-	17,715	-	-	-	17,715	17,715	17,715
FCA	344	-	-	-	-	344	-	-	-	344	344	344
FFA	1,023	-	-	-	-	1,023	-	-	-	1,023	1,023	1,023
Football Club	17,730	-	-	-	-	17,730	-	-	-	17,730	17,730	17,730
German Club	38	-	-	-	-	38	-	-	-	38	38	38
Girls' Basketball Club	1,279	-	-	1,247	-	2,526	-	-	-	2,526	2,526	2,526
Golf Club - Boys'	583	-	-	-	-	583	-	-	-	583	583	583
Golf Club - Girls'	27	-	-	-	-	27	-	-	-	27	27	27
Hispanic Heritage Club	228	-	-	-	-	228	-	-	-	228	228	228
HOSA	21,030	-	-	-	-	21,030	-	-	-	21,030	21,030	21,030
JCL	81	-	-	-	-	81	-	-	-	81	81	81
Key Club	1,035	-	-	-	-	1,035	-	-	-	1,035	1,035	1,035
Lacrosse Boys Club	5,812	-	-	-	-	5,812	-	-	-	5,812	5,812	5,812
Lacrosse Girls Club	768	-	-	-	-	768	-	-	-	768	768	768
Mu Alpha Theta	4,241	-	-	-	-	4,241	-	-	-	4,241	4,241	4,241
National Honor Society	4,896	-	-	-	-	4,896	-	-	-	4,896	4,896	4,896

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

	ASSETS					LIABILITIES AND FUND BALANCES						
	Cash in Bank Checking	Cash on Hand	Accounts Receivable	Prepaid Asset	Inventory	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances	
							Accounts Payable	Deferred Revenue	Restricted	Fund Balances		
Restricted Fund (Continued):												
Club Accounts (Continued)												
Northeast Tennessee Science Bowl	\$ 1,426	\$ -	\$ -	\$ -	\$ -	\$ 1,426	\$ -	\$ -	\$ -	\$ 1,426	\$ 1,426	\$ 1,426
Robotics	21,302	-	-	-	-	21,302	-	-	-	21,302	21,302	21,302
Pulaski Club	53,081	-	-	-	-	53,081	-	-	-	53,081	53,081	53,081
Scholar's Bowl	494	-	-	-	-	494	-	-	-	494	494	494
Science Bowl	2,926	-	-	-	-	2,926	-	-	-	2,926	2,926	2,926
Science Olympiad	10	-	-	-	-	10	-	-	-	10	10	10
Senior Activity Club	19,337	-	-	-	-	19,337	-	-	-	19,337	19,337	19,337
Slam Dunk Club	9,711	-	-	-	-	9,711	-	-	-	9,711	9,711	9,711
Soccer - Boys	2,188	-	3,500	-	-	5,688	-	-	-	5,688	5,688	5,688
Soccer - Girls	10,873	-	-	-	-	10,873	-	-	-	10,873	10,873	10,873
Softball	16,574	-	-	-	-	16,574	-	-	-	16,574	16,574	16,574
Spanish Club	93	-	-	-	-	93	-	-	-	93	93	93
Student Activities	1,874	-	-	-	-	1,874	-	-	-	1,874	1,874	1,874
Student Council	4,595	-	-	-	-	4,595	-	-	-	4,595	4,595	4,595
Take Down Wrestling Club	12,949	-	-	-	-	12,949	-	-	-	12,949	12,949	12,949
Technology Club	280	-	-	-	-	280	-	-	-	280	280	280
Teenage Republicans	826	-	-	-	-	826	-	-	-	826	826	826
Track	1,538	-	-	-	-	1,538	-	-	-	1,538	1,538	1,538
Underwater Robotics	2,258	-	-	-	-	2,258	-	-	-	2,258	2,258	2,258
Video Club	659	-	-	-	-	659	-	-	-	659	659	659
Volleyball - Girls	13,247	-	-	-	-	13,247	-	-	-	13,247	13,247	13,247
Volleyball - Boys	967	-	-	-	-	967	-	-	-	967	967	967
World Language Club	434	-	-	-	-	434	-	-	-	434	434	434
Department Accounts												
Activities Office	33,020	-	-	-	19,802	52,822	32	-	32	52,790	52,790	52,822
Art	164	-	-	-	-	164	-	-	-	164	164	164
Auto Body	6,379	-	-	-	-	6,379	-	-	-	6,379	6,379	6,379
Auto Mechanics	4,322	-	-	-	-	4,322	-	-	-	4,322	4,322	4,322
Choral Music	2,438	-	-	-	-	2,438	-	-	-	2,438	2,438	2,438
Cosmetology	159	-	-	-	-	159	-	-	-	159	159	159
Criminal Justice	6,165	-	-	-	-	6,165	-	-	-	6,165	6,165	6,165
CTE	7,926	-	-	-	-	7,926	-	-	-	7,926	7,926	7,926
CTE - Van	19,534	-	-	-	-	19,534	-	-	-	19,534	19,534	19,534
CTE - Vending	219	-	-	-	-	219	-	-	-	219	219	219
DBE - Digital Arts	434	-	-	-	-	434	-	-	-	434	434	434
DBE - Expense/Income	63	-	-	-	-	63	-	-	-	63	63	63
DBE - Key Club	721	-	-	-	-	721	-	-	-	721	721	721
DBE - Underwater Robotics	7,687	-	-	-	-	7,687	-	-	-	7,687	7,687	7,687
Drama	1,767	-	-	-	-	1,767	-	-	-	1,767	1,767	1,767
Drawing	245	-	-	-	-	245	-	-	-	245	245	245
English	298	-	-	-	-	298	-	-	-	298	298	298
Fiber Art	294	-	-	-	-	294	-	-	-	294	294	294

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

Exhibit 5

	ASSETS						LIABILITIES AND FUND BALANCES						
	Cash in Bank Checking	Cash on Hand	Accounts Receivable	Prepaid Asset	Inventory	Total Assets	Liabilities			Fund Balances		Total Liabilities and Fund Balances	
							Accounts Payable	Deferred Revenue	Total Liabilities	Restricted	Fund Balances		
Restricted Fund (Continued):													
Department Accounts (Continued)													
Football	\$ 6,210	-	-	-	-	\$ 6,210	-	-	-	-	\$ 6,210	\$ 6,210	\$ 6,210
Indoor Drumline	19	-	-	-	-	19	-	-	-	-	19	19	19
Library	10,445	-	-	-	-	10,445	4	-	-	4	10,441	10,441	10,445
Monogramming Class	1,659	-	-	-	-	1,659	-	-	-	-	1,659	1,659	1,659
Occupational Home Economics	2,612	-	1,500	-	-	4,112	-	-	-	-	4,112	4,112	4,112
Orchestra	886	-	-	-	-	886	-	-	-	886	886	886	
Pottery Art	624	-	-	-	-	624	-	-	-	624	624	624	
Pre-Engineering	178	-	-	-	-	178	-	-	-	178	178	178	
ROTC	2,057	-	-	-	-	2,057	-	-	-	2,057	2,057	2,057	
Social Studies	1,002	-	-	-	-	1,002	-	-	-	1,002	1,002	1,002	
Special Education	16,107	-	-	-	-	16,107	-	-	-	16,107	16,107	16,107	
SPED - Coffee Shop	16	-	-	-	-	16	-	-	-	16	16	16	
Strength and Conditioning	299	-	-	-	-	299	-	-	-	299	299	299	
Tennis	9,692	-	-	-	-	9,692	-	-	-	9,692	9,692	9,692	
Transition School to Work	582	-	-	-	-	582	-	-	-	582	582	582	
TSW - Van	1,092	-	-	-	-	1,092	-	-	-	1,092	1,092	1,092	
Wellness	4	-	-	-	-	4	-	-	-	4	4	4	
Grant Accounts													
FFA Grant	1,180	-	-	-	-	1,180	-	-	-	1,180	1,180	1,180	
First Grant	4,000	-	-	-	-	4,000	-	-	-	4,000	4,000	4,000	
Food City	13,456	-	-	-	-	13,456	-	-	-	13,456	13,456	13,456	
PCFND - Sparkle Squad	3,320	-	-	-	-	3,320	-	-	-	3,320	3,320	3,320	
Putting Children First Grants	2,750	-	-	-	-	2,750	-	-	-	2,750	2,750	2,750	
Simply Smart	362	-	-	-	-	362	-	-	-	362	362	362	
TN AP Access for ALL - Good	437	-	-	-	-	437	-	-	-	437	437	437	
TN AP Access for ALL - Purdie	164	-	-	-	-	164	-	-	-	164	164	164	
Memorial Accounts													
Cecil & Peggy Peak Scholarship	10,300	-	-	-	-	10,300	-	-	-	10,300	10,300	10,300	

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

	ASSETS					LIABILITIES AND FUND BALANCES					Total Liabilities and Fund Balances	
	Cash in Bank Checking	Cash on Hand	Accounts Receivable	Prepaid Asset	Inventory	Total Assets	Liabilities		Fund Balances			
							Accounts Payable	Deferred Revenue	Total Liabilities	Restricted		Fund Balances
Restricted Fund (Continued):												
Memorial Accounts (Continued)												
J Kevin Hall Scholarship	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000
Kuo Scholarship	3,819	-	-	-	-	3,819	-	-	-	3,819	-	3,819
Margaret Fletcher Scholarship	330	-	-	-	-	330	-	-	-	330	-	330
Marle H Hunter Scholarship	6,068	-	-	-	-	6,068	1,000	-	1,000	5,068	-	6,068
Nancy Necessary Pridemore	4,000	-	-	-	-	4,000	1,000	-	1,000	3,000	-	4,000
Scat Springs Memorial Scholars	13,515	-	-	-	-	13,515	-	-	-	11,515	-	11,515
Shull Culinary Arts Scholarship	1,499	-	-	-	-	1,499	-	-	-	1,499	-	1,499
Susan Lodal Champion for Edu	4,093	-	-	-	-	4,093	-	-	-	4,093	-	4,093
Travis Baker Scholarship	200	-	-	-	-	200	-	-	-	200	-	200
Other Accounts												
3 D Printer Project	4,956	-	-	-	-	4,956	-	-	-	4,956	-	4,956
Activities Bus	24,759	-	-	-	-	24,759	-	-	-	24,759	-	24,759
Advanced Placement Exams	14,858	-	-	-	-	14,858	-	-	-	14,858	-	14,858
Core Cox	717	-	-	-	-	717	-	-	-	717	-	717
ECLC	8,005	-	-	-	-	8,005	-	-	-	8,005	-	8,005
Exams	7,249	-	-	-	-	7,249	-	-	-	7,249	-	7,249
Forensics	10	-	-	-	-	10	10	-	10	-	-	10
Hospitality - Administration	7,538	-	-	-	-	7,538	60	-	60	7,478	-	7,538
Hospitality - Staff	47	-	-	-	-	47	-	-	-	47	-	47
Indian Banners	35,575	-	-	-	-	35,575	-	-	-	35,575	-	35,575
Live Stream	19,982	-	-	-	-	19,982	-	-	-	19,982	-	19,982
Lost Textbooks	2,167	-	-	-	-	2,167	-	-	-	2,167	-	2,167
Math Calculators	3,272	-	-	-	-	3,272	28	-	28	3,244	-	3,272
Parking Permits	1,507	-	-	-	-	1,507	-	-	-	1,507	-	1,507
Students In Need	12,872	-	-	-	-	12,872	-	-	-	12,872	-	12,872
Technology	(1,175)	-	1,175	-	-	-	-	-	-	-	-	-
Van Replacement	74,089	-	-	-	-	74,089	-	-	-	74,089	-	74,089
WCSK Radio	6,190	-	-	-	-	6,190	-	-	-	6,190	-	6,190
Winterguard	4,075	-	-	-	-	4,075	-	-	-	4,075	-	4,075
Yearbook	57,604	-	-	-	-	57,604	9,789	-	9,789	47,815	-	57,604
Total Restricted Fund	910,972	-	6,608	2,818	19,802	940,200	16,720	4,200	20,920	919,280	919,280	940,200
Total General and Restricted Fund	\$ 917,686	\$ 5,000	\$ 7,702	\$ 2,818	\$ 19,802	\$ 953,008	\$ 17,053	\$ 4,200	\$ 21,253	\$ 931,755	\$ 931,755	\$ 953,008

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 6

**Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances		Other Financing Sources (Uses)		Change in Inventory	Fund Balances June 30, 2025	
	July 1, 2024	Revenues	Expenditures	Transfers			
				In			Out
General Fund:							
Administration	\$ -	\$ -	\$ 9,304	\$ -	\$ -	\$ -	
Advertising	-	89	-	-	-	-	
Fines, Fees & Dues	-	260	-	-	-	-	
Gifts & Donations	-	1,054	-	-	-	-	
O/M Contracted Services	-	-	146	-	-	-	
Instruction	-	-	2,011	-	-	-	
Vending	-	4,070	-	-	-	-	
Total General Fund	18,463	5,473	11,461	-	-	12,475	
Restricted Fund:							
Athletic Accounts							
Athletics	57,980	1,225,904	1,270,042	15,604	(16,164)	13,282	
Basketball Alpha Invitational	21,442	48,909	54,636	-	(6,000)	9,715	
Cheerleaders	27,270	49,557	65,126	-	(24)	11,677	
Girls' Basketball Summer Camp	-	800	413	-	(387)	-	
Scoreboard Advertisements	41,734	28,875	18,169	-	-	52,440	
Softball - DB / Eastman Classic	12,909	17,474	12,658	-	(4,785)	12,940	
Spirit Shakers	20,390	13,478	22,580	-	-	11,288	
Teddy Gaines Appreciation	286	-	-	-	(286)	-	
Wrestling Summer Camp	648	-	450	-	(198)	-	
Club Accounts							
Aqua Kicks	8,831	12,565	11,976	-	-	9,420	
Baseball Club	30,638	66,586	75,100	-	(874)	21,250	
Beta Club	3,473	4,890	5,174	-	-	3,189	
Bowling	3,393	11,142	9,705	-	(21)	4,809	
Cross Country	354	4,393	2,405	-	-	2,342	
Environmental Club	-	-	-	46	-	46	
FBLA	10,092	17,210	9,587	-	-	17,715	
FCA	344	-	-	-	-	344	
FFA	2,444	9,284	10,705	-	-	1,023	
Fin Club	747	-	747	-	-	-	
Football Club	21,767	50,015	59,362	6,900	(1,590)	17,730	
German Club	36	300	298	-	-	38	
Global Humanitarians	113	-	-	-	(113)	-	
Girls' Basketball Club	1,658	24,524	24,043	387	-	2,526	
Golf Club - Boys'	853	2,600	2,870	-	-	583	
Golf Club - Girls'	387	200	1,625	1,065	-	27	
Hispanic Heritage Club	123	105	-	-	-	228	

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee

Board of Education

Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
 Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
 For the Year Ended June 30, 2025

	Fund Balances				Other Financing Sources (Uses)		Change in Inventory	Fund Balances June 30, 2025
	July 1, 2024	Revenues	Expenditures	Transfers				
				In	Out			
Restricted Fund (Continued):								
Club Accounts								
HOSA	\$ 7,164	\$ 18,795	\$ 4,929	\$ -	\$ -	\$ -	\$ -	\$ 21,030
JCL	121	359	399	-	-	-	-	81
Junior Statesman	228	-	-	-	(228)	-	-	-
Key Club	733	4,326	4,024	-	-	-	-	1,035
Lacrosse Boys Club	-	17,388	11,576	-	-	-	-	5,812
Lacrosse Girls Club	-	2,500	1,732	-	-	-	-	768
Mu Alpha Theta	13,113	4,739	13,611	-	-	-	-	4,241
National Honor Society	5,421	-	525	-	-	-	-	4,896
Natural Helpers	621	-	-	-	(621)	-	-	-
Northeast Tennessee Science Bowl	1,008	418	-	-	-	-	-	1,426
Robotics	35,888	55,403	72,989	3,000	-	-	-	21,302
Pulaski Club	7,469	50,240	4,628	-	-	-	-	53,081
Scholar's Bowl	689	-	195	-	-	-	-	494
Science Bowl	7,417	-	4,491	-	-	-	-	2,926
Science Club	286	-	270	-	(16)	-	-	-
Science Olympiad	10	-	-	-	-	-	-	10
Senior Activity Club	1,813	24,550	8,164	1,138	-	-	-	19,337
Slam Dunk Club	4,132	60,789	60,487	6,000	(723)	-	-	9,711
Soccer - Boys	2,854	10,711	8,606	729	-	-	-	5,688
Soccer - Girls	13,007	11,672	12,477	-	(1,329)	-	-	10,873
Softball	13,145	19,221	14,195	-	(1,597)	-	-	16,574
Spanish Club	414	1,680	2,001	-	-	-	-	93
Student Activities	5,100	-	8,226	5,000	-	-	-	1,874
Student Council	1,571	6,060	3,036	-	-	-	-	4,595
Take Down Wrestling Club	2,868	12,966	7,971	5,086	-	-	-	12,949
Technology Club	323	635	694	16	-	-	-	280
Teenage Republicans	826	-	-	-	-	-	-	826
Track	871	20,267	21,350	1,750	-	-	-	1,538
Track Club	-	1,000	-	-	(1,000)	-	-	-
Underwater Robotics	1,821	2,131	1,694	-	-	-	-	2,258
Video Club	1,004	1,010	1,355	-	-	-	-	659
Volleyball - Girls	1,832	45,297	30,242	-	(3,640)	-	-	13,247
Volleyball - Boys	3,109	840	2,982	-	-	-	-	967
World Language Club	434	-	-	-	-	-	-	434
YDA	176	-	-	-	(176)	-	-	-
Department Accounts								
Activities Office	52,473	26,090	30,455	-	-	4,682	-	52,790
Art	340	11	214	27	-	-	-	164
Auto Body	5,380	1,634	635	-	-	-	-	6,379
Auto Mechanics	485	4,502	665	-	-	-	-	4,322
Band	100	-	-	-	(100)	-	-	-
Choral Music	2,443	23,164	23,169	-	-	-	-	2,438
Cosmetology	999	479	1,319	-	-	-	-	159
Criminal Justice	1,940	9,409	5,184	-	-	-	-	6,165
CTE	9,901	9,633	-	7,926	(19,534)	-	-	7,926
CTE - Van	-	-	-	19,534	-	-	-	19,534
CTE - Vending	-	219	-	-	-	-	-	219

**City of Kingsport, Tennessee
Board of Education**

Exhibit 6

**Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances		Other Financing Sources (Uses)		Change in Inventory	Fund Balances		
	July 1, 2024	Revenues	Expenditures	Transfers			June 30, 2025	
				In				Out
Restricted Fund (Continued):								
Department Accounts								
DBE - Digital Arts	\$ 434	\$ -	\$ -	\$ -	\$ -	\$ 434		
DBE - Drone Team	250	-	-	-	(250)	-		
DBE - Expense/Income	1,040	817	2,044	250	-	63		
DBE - Key Club	1,029	480	788	-	-	721		
DBE - Underwater Robotics	10,580	-	2,893	-	-	7,687		
Drama	-	-	-	1,767	-	1,767		
Drawing	181	2,763	2,699	-	-	245		
English	289	-	-	9	-	298		
Fiber Art	129	1,725	1,490	-	(70)	294		
Football	4,450	6,390	4,630	-	-	6,210		
History	918	-	-	-	(918)	-		
Indoor Drumline	19	-	-	-	-	19		
Library	9,674	804	37	-	-	10,441		
Monogramming Class	1,861	36	238	-	-	1,659		
Occupational Home Economics	2,248	13,460	9,030	-	(2,566)	4,112		
Orchestra	1,201	810	1,125	-	-	886		
Pottery Art	2,215	2,544	4,135	-	-	624		
Pre-Engineering	-	115	115	178	-	178		
ROTC	5,897	35,391	39,231	-	-	2,057		
Science Department	58	1,713	1,633	40	(178)	-		
Social Studies	72	-	3	933	-	1,002		
Special Education	-	-	-	16,107	-	16,107		
SPED - Coffee Shop	2	616	602	-	-	16		
Strength and Conditioning	4,847	10,811	13,609	-	(1,750)	299		
Tennis	8,437	5,360	6,666	2,561	-	9,692		
Transition School to Work	255	1,220	1,315	422	-	582		
TSW - Van	-	1,092	-	-	-	1,092		
Vocational	5,927	4,495	5,062	2,566	(7,926)	-		
Wellness	4	-	-	-	-	4		
Grant Accounts								
FEPEK Grants	2,344	-	2,344	-	-	-		
FFA Grant	1,180	-	-	-	-	1,180		
First Grant	3,000	4,000	-	-	(3,000)	4,000		
Food City	6,838	6,382	-	236	-	13,456		
PCF Grant Special Ed. Algebra	40	-	-	-	(40)	-		
PCFND - Sensory/Mural	27	-	-	-	(27)	-		
PCFND - Sparkle Squad	745	4,900	2,325	-	-	3,320		
PCFND - SPED Athletics	3,000	-	3,000	-	-	-		
PCFND - TSW	422	-	-	-	(422)	-		
PTA - Broadcasting	97	-	-	-	(97)	-		
PTA - English	13	-	-	-	(13)	-		
PTA - Media Concepts	67	-	-	-	(67)	-		
PTA - Reading	50	-	-	-	(50)	-		
PTA - Science Bio I	9	-	-	-	(9)	-		
Putting Children First Grants	2,750	-	-	-	-	2,750		
Regeneron Science Talent Search	2,000	-	2,000	-	-	-		
Simply Smart	362	-	-	-	-	362		
TN AP Access for ALL - Berry	9	-	-	-	(9)	-		
TN AP Access for ALL - Clayman	15	-	-	-	(15)	-		
TN AP Access for ALL - Engle	4	-	1	-	(3)	-		
TN AP Access for ALL - Good	-	437	-	-	-	437		
TN AP Access for ALL - Jenkins	40	-	-	-	(40)	-		
TN AP Access for ALL - Purdie	372	-	211	3	-	164		
TN AP Access for ALL - Sweeney	-	299	299	-	-	-		
Memorial Accounts								
Bruce Wilder Memorial Scholars	-	2,000	2,000	-	-	-		
Cecil & Peggy Peak Scholarship	11,300	-	1,000	-	-	10,300		
Citizenship Award Scholarship	55	-	-	-	(55)	-		

The notes to the financial statements are an integral part of this financial statement.

Board of Education
Dobyns-Bennett High School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Change in Inventory	Fund Balances June 30, 2025	
	July 1, 2024	Revenues	Expenditures	Transfers			
				In			Out
Restricted Fund (Continued):							
Memorial Accounts							
Coke Scholarship Fund	\$ 3,657	\$ -	\$ -	\$ -	\$ (3,657)	\$ -	
Defending Truth Payout Options	1,800	-	-	-	(1,800)	-	
J Kevin Hall Scholarship	2,500	1,000	3,500	-	-	-	
Kuo Scholarship	3,819	400	400	-	-	3,819	
Larry Corum Scholarship Fund	-	2,500	2,500	-	-	-	
Margaret Fletcher Scholarship	330	-	-	-	-	330	
Marie H Hunter Scholarship	6,068	-	1,000	-	-	5,068	
Nancy Necessary Pridemore	5,000	-	2,000	-	-	3,000	
Scat Springs Memorial Scholars	5,575	15,940	10,000	-	-	11,515	
Shaw-Reid Scholarship	57	-	-	-	(57)	-	
Shull Culinary Arts Scholarship	1,000	-	-	499	-	1,499	
Susan Lodal Champion For Edu	24	1,500	3,000	5,569	-	4,093	
Top Knott Cook Off	499	-	-	-	(499)	-	
Travis Baker Scholarship	-	700	500	-	-	200	
Other Accounts							
3 D Printer Project	4,956	-	-	-	-	4,956	
Activities Bus	21,872	2,887	-	-	-	24,759	
Advanced Placement Exams	22,093	1,156	8,391	-	-	14,858	
Cafeteria Charges	-	304	304	-	-	-	
Cora Cox	-	-	-	717	-	717	
ECLC	-	-	-	8,005	-	8,005	
Environmental Club	216	20	190	-	(46)	-	
Exams	6,583	2,840	2,174	-	-	7,249	
Forensics	3,842	37,381	39,456	-	(1,767)	-	
Hospitality - Administration	6,919	6,132	5,859	286	-	7,478	
Hospitality - Staff	103	970	1,026	-	-	47	
Indian Banners	25,916	19,330	9,671	-	-	35,575	
Live Stream	20,378	11,378	11,774	-	-	19,982	
Lost Textbooks	1,902	367	102	-	-	2,167	
Math Calculators	1,677	1,600	73	40	-	3,244	
Mock Trial	22	-	22	-	-	-	
New Horizons	717	-	-	-	(717)	-	
Palmer - ECLC	7,855	646	496	-	(8,005)	-	
Parking Permits	8,146	11,506	18,145	-	-	1,507	
Special Olympics	5,700	23,232	12,825	-	(16,107)	-	
Students In Need	12,864	130	122	-	-	12,872	
Technology	-	14,630	14,630	-	-	-	
Van Replacement	49,452	24,747	110	-	-	74,089	
WCSK Radio	5,994	1,925	1,729	-	-	6,190	
Winterguard	136	37,945	34,176	170	-	4,075	
Yearbook	52,022	14,399	13,606	-	(5,000)	47,815	
Total Restricted Fund	863,891	2,381,174	2,330,467	114,566	(114,566)	4,682	919,280
Total General and Restricted Fund	\$ 882,354	\$ 2,386,647	\$ 2,341,928	\$ 114,566	\$ (114,566)	\$ 4,682	\$ 931,755

City of Kingsport, Tennessee
Board of Education
Ross N. Robinson Middle School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 7

	ASSETS					LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Cash on Hand	Accounts Receivable	Prepaid Assets	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
						Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 36,903	\$ -	\$ 95	\$ 495	\$ 37,493	\$ -	\$ -	\$ 37,493	\$ 37,493	\$ 37,493
Restricted Fund:										
Athletic Accounts										
Athletics	28,357	-	-	-	28,357	-	-	28,357	28,357	28,357
Class Accounts										
Art	329	-	-	-	329	-	-	329	329	329
Band	249	-	-	-	249	-	-	249	249	249
Grade 6	289	-	-	-	289	-	-	289	289	289
Grade 7	28	-	-	-	28	-	-	28	28	28
Grade 7 Local	82	-	-	-	82	-	-	82	82	82
Grade 8	2,183	-	-	-	2,183	-	-	2,183	2,183	2,183
Grade 8 Local	1,815	-	-	-	1,815	-	-	1,815	1,815	1,815
Orchestra	129	-	-	-	129	-	-	129	129	129
Lego	657	-	-	-	657	-	-	657	657	657
SPED	799	-	-	-	799	-	-	799	799	799
Student Activities	6,091	-	-	-	6,091	-	-	6,091	6,091	6,091
Technology Club	(140)	-	140	-	-	-	-	-	-	-
Other Accounts										
Baseball Boosters	640	-	-	-	640	-	-	640	640	640
Choral Music	3,936	-	-	-	3,936	-	-	3,936	3,936	3,936
Concessions	15,159	-	-	-	15,159	-	-	15,159	15,159	15,159
Drama	92	-	-	-	92	-	-	92	92	92
Hospitality	1,216	-	-	-	1,216	-	-	1,216	1,216	1,216
Library	3,927	-	-	-	3,927	-	-	3,927	3,927	3,927
Mini Grant	2,009	-	-	-	2,009	-	-	2,009	2,009	2,009
Sue Moricle Library Memorial	1,575	-	-	-	1,575	-	-	1,575	1,575	1,575
STEM EDA Technology Award	298	-	-	-	298	-	-	298	298	298
Yearbook	3,182	-	-	-	3,182	-	-	3,182	3,182	3,182
Total Restricted Fund	72,902	-	140	-	73,042	-	-	73,042	73,042	73,042
Total General and Restricted Fund	\$ 109,805	\$ -	\$ 235	\$ 495	\$ 110,535	\$ -	\$ -	\$ 110,535	\$ 110,535	\$ 110,535

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 8

**Ross N. Robinson Middle School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances		Other Financing Sources (Uses)		Fund Balances June 30, 2025	
	July 1, 2024	Revenues	Expenditures	Transfers		
				In		Out
General Fund:						
Administration	\$ -	\$ -	\$ 663	\$ -	\$ -	
Fines, Fees, and Dues	-	-	-	532	-	
Gifts and Donations	-	3,202	-	-	-	
ENT Contracted Services	-	-	225	-	-	
Pictures	-	1,874	-	-	-	
Total General Fund	32,773	5,076	888	532	37,493	
Restricted Fund:						
Athletic Accounts						
AAU Tournament	330	-	-	-	(330)	
Athletics	43,703	76,109	91,785	330	-	
Class Accounts						
Art	329	-	-	-	-	
Band	3,543	14,415	17,709	-	-	
Grade 6	490	10,340	10,541	-	-	
Grade 7	890	85,955	86,817	-	-	
Grade 7 Local	82	-	-	-	-	
Grade 8	5,866	147,993	151,676	-	-	
Grade 8 Local	-	8,665	6,850	-	-	
Life Skills	36	-	-	-	(36)	
Music	2,783	5,440	4,287	-	(3,936)	
Orchestra	324	4,390	4,585	-	-	
Sam V Class	39	-	-	-	(39)	
SPED	-	-	-	799	-	
SPED-Coffee Shop	724	-	-	-	(724)	
Club Accounts						
Boys Club	1,136	-	-	-	(1,136)	
Craft Club	91	-	-	-	(91)	
Destination Imagination	561	-	-	-	(561)	
Drama Club	92	-	-	-	(92)	
FCA	92	2,520	2,608	-	(4)	
PTSA - History	163	-	-	-	(163)	
Lego	656	-	-	1	-	
Natural Helpers	696	-	-	-	(696)	
Robinson Rambler	40	-	-	-	(40)	
Science Olympiad	3	307	309	-	(1)	
Student Activities	-	-	-	6,091	-	
Student Council	12	-	-	-	(12)	
Technology Club	15	-	-	-	(15)	
Vive 18	1,440	-	-	-	(1,440)	
Other Accounts						
Adopt-A-School	825	-	-	-	(825)	
Baseball	640	-	-	-	-	
BCBS	2	-	-	-	(2)	
Choral Music	-	-	-	3,936	-	
Concessions	7,200	14,598	6,639	-	-	
Drama	-	-	-	92	-	
Eastman Mathletes	9	-	-	-	(9)	
Faculty Vending	403	-	-	-	(403)	
Hospitality	-	-	-	1,216	-	
Library	3,927	-	-	-	-	
Student Enrichment	266	-	-	-	(266)	
PTSA	2	-	-	-	(2)	

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 8

**Ross N. Robinson Middle School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances		Other Financing Sources (Uses)		Fund Balances		
	July 1, 2024	Revenues	Expenditures	Transfers		June 30, 2025	
				In			Out
Restricted Fund (Continued):							
Other Accounts (Continued)							
Lost Textbooks	\$ 532	\$ -	\$ -	\$ -	\$ (532)	\$ -	
Math Counts	14	-	-	-	(14)	-	
Mini Grants	-	-	-	2,009	-	2,009	
Outdoor Discovery Center	1,216	-	-	-	(1,216)	-	
PCF - Grant Science	1,008	-	-	-	(1,008)	-	
Sue Moricle Library Memorial	1,575	-	-	-	-	1,575	
Summer Program	600	-	-	-	(600)	-	
Staff Hospitality	1,677	1,780	2,644	-	(813)	-	
STEM	252	-	-	46	-	298	
ETSU-STEM	46	-	-	-	(46)	-	
Technology	-	2,510	2,510	-	-	-	
Yearbook	1,766	1,416	-	-	-	3,182	
Total Restricted Fund	86,096	376,438	388,960	14,520	(15,052)	73,042	
Total General and Restricted Fund	\$ 118,869	\$ 381,514	\$ 389,848	\$ 15,052	\$ (15,052)	\$ 110,535	

City of Kingsport, Tennessee
Board of Education
John Sevier Middle School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 9

	ASSETS				LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Prepaid Assets	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
					Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 18,898	\$ -	\$ -	\$ 18,898	\$ -	\$ -	\$ 18,898	\$ 18,898	\$ 18,898
Restricted Fund:									
Athletic Accounts									
Athletics	42,859	-	815	43,674	-	-	43,674	43,674	43,674
Class Accounts									
Art	403	-	-	403	-	-	403	403	403
Band	2,614	-	-	2,614	-	-	2,614	2,614	2,614
Chorus	292	-	-	292	-	-	292	292	292
Grade 6	2,527	-	-	2,527	-	-	2,527	2,527	2,527
Grade 7	4,138	-	-	4,138	-	-	4,138	4,138	4,138
Grade 7 Local	3,879	-	-	3,879	-	-	3,879	3,879	3,879
Grade 8	1,109	-	-	1,109	475	475	634	634	1,109
Grade 8 Local	2,482	-	-	2,482	-	-	2,482	2,482	2,482
Club Accounts									
Lego	59	-	-	59	-	-	59	59	59
Prayer Warrior Club	1,862	-	-	1,862	-	-	1,862	1,862	1,862
Student Activities	2,950	-	-	2,950	-	-	2,950	2,950	2,950
Other Accounts									
Concessions	63,357	-	-	63,357	-	-	63,357	63,357	63,357
Exxon Mobil	500	-	-	500	-	-	500	500	500
Homeless Education	300	-	-	300	-	-	300	300	300
Hospitality	563	-	-	563	-	-	563	563	563
Library	9,882	-	-	9,882	-	-	9,882	9,882	9,882
Mini Grants	3,767	-	-	3,767	-	-	3,767	3,767	3,767

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
John Sevier Middle School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 9

	ASSETS				LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Prepaid Assets	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
					Accounts Payable	Total Liabilities	Restricted	Fund Balances	
Restricted Fund (Continued):									
Other Accounts (Continued)									
Reading Support	\$ 3,122	\$ -	\$ -	\$ 3,122	\$ -	\$ -	\$ 3,122	\$ 3,122	\$ 3,122
Science	2,020	-	-	2,020	-	-	2,020	2,020	2,020
SPED	162	-	-	162	-	-	162	162	162
STEM EDA Technology Award	1,976	-	-	1,976	-	-	1,976	1,976	1,976
Orchestra	71	-	-	71	-	-	71	71	71
Technology	70	-	-	70	-	-	70	70	70
Van Replacement and Maintenance	845	-	-	845	-	-	845	845	845
Yearbook	6,142	-	-	6,142	-	-	6,142	6,142	6,142
Total Restricted Fund	<u>157,951</u>	<u>-</u>	<u>815</u>	<u>158,766</u>	<u>475</u>	<u>475</u>	<u>158,291</u>	<u>158,291</u>	<u>158,766</u>
Total General and Restricted Fund	<u>\$ 176,849</u>	<u>\$ -</u>	<u>\$ 815</u>	<u>\$ 177,664</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 177,189</u>	<u>\$ 177,189</u>	<u>\$ 177,664</u>

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 10

**John Sevier Middle School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2025
				Transfers		
				In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 169	\$ -	\$ -	\$ -
Gifts and Donations	-	1,993	-	-	-	-
Instruction	-	-	1,181	-	-	-
Pictures	-	1,064	-	-	-	-
Total General Fund	17,191	3,057	1,350	-	-	18,898
Restricted Fund:						
Athletic Accounts						
Athletics	60,494	114,332	131,647	495	-	43,674
Regional Basketball Tournament	495	-	-	-	(495)	-
Class Accounts						
Art	531	-	128	-	-	403
Band	1,632	10,122	9,140	-	-	2,614
Chorus	133	2,202	2,043	-	-	292
Grade 6	975	1,552	-	-	-	2,527
Grade 7	238	36,775	32,875	-	-	4,138
Grade 7 Local	-	12,835	8,956	-	-	3,879
Grade 8	6	65,502	64,874	-	-	634
Grade 8 Local	-	9,159	6,677	-	-	2,482
Club Accounts						
Lego	362	-	344	41	-	59
Mathletes	106	-	-	-	(106)	-
Natural Helpers	455	-	-	-	(455)	-
Prayer Warrior Club	1,578	510	226	-	-	1,862
Robotics	1,096	340	1,396	-	(40)	-
Science Olympiad	1	-	-	-	(1)	-
Student Activities	-	-	-	2,950	-	2,950
Student Council	930	641	943	-	(628)	-
Other Accounts						
Awards	10	-	-	-	(10)	-
Bob St. Clair Memorial	90	-	-	-	(90)	-

City of Kingsport, Tennessee
Board of Education

Exhibit 10

John Sevier Middle School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
				Transfers		
	July 1, 2024	Revenues	Expenditures	In	Out	June 30, 2025
Restricted Fund (Continued):						
Other Accounts (Continued)						
Community Support	\$ 20	\$ -	\$ -	\$ -	\$ (20)	\$ -
Concessions	48,604	37,299	22,546	-	-	63,357
Exxon Mobil	-	500	-	-	-	500
Great American Book Fair	6,249	241	572	-	(5,918)	-
Heather Bishop Fund	631	-	-	-	(631)	-
Homeless Education	300	-	-	-	-	300
Hospitality	-	-	-	563	-	563
Hospitality - Administration	1,066	-	506	3	(563)	-
Library	3,377	3,319	2,732	5,918	-	9,882
Mini Grants	-	-	-	3,767	-	3,767
Reading Incentive	3,122	-	-	-	(3,122)	-
Reading Support	-	-	-	3,122	-	3,122
Power of "J"	185	-	-	-	(185)	-
PTSA Mini Grants	1,104	-	-	-	(1,104)	-
Recycle	300	-	-	-	(300)	-
Science	-	-	-	2,020	-	2,020
Science Department	2,303	-	283	-	(2,020)	-
Sequoyah Scribe	2,258	-	612	-	(1,646)	-
Sevier on Stage	1,206	-	1,200	-	(6)	-
Special Education Vocational	160	-	-	-	(160)	-
SPED	-	-	-	162	-	162
SPED-Coffee Shop	2	-	-	-	(2)	-
STEM EDA Technology Award	1,976	-	-	-	-	1,976
Orchestra	581	658	1,168	-	-	71
Study Skills	136	-	-	-	(136)	-
Teacher of the Year Award	984	-	199	-	(785)	-
Technology	-	2,145	2,075	-	-	70
University of Memphis Grant	795	-	180	-	(615)	-
Van Replacement and Maintenance	250	1,741	1,146	-	-	845
Vending	568	142	707	-	(3)	-
Yearbook	5,316	998	172	-	-	6,142
Total Restricted Fund	150,625	301,013	293,347	19,041	(19,041)	158,291
Total General and Restricted Fund	\$ 167,816	\$ 304,070	\$ 294,697	\$ 19,041	\$ (19,041)	\$ 177,189

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
John Adams Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 11

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 17,624	\$ -	\$ 17,624	\$ -	\$ -	\$ 17,624	\$ 17,624	\$ 17,624
Restricted Fund:								
Grant Accounts								
Good Sports Always Recycle	309	-	309	-	-	309	309	309
Club Accounts								
Drama	28	-	28	-	-	28	28	28
Garden Club	43	-	43	-	-	43	43	43
Running Club	272	-	272	-	-	272	272	272
Other Accounts								
Art	1,319	-	1,319	-	-	1,319	1,319	1,319
Choral Music	36	-	36	-	-	36	36	36
Field Trip Scholarships	1,257	-	1,257	-	-	1,257	1,257	1,257
Hospitality	325	-	325	-	-	325	325	325
Library	15,321	-	15,321	-	-	15,321	15,321	15,321
Total Restricted Fund	18,910	-	18,910	-	-	18,910	18,910	18,910
Total General and Restricted Fund	\$ 36,534	\$ -	\$ 36,534	\$ -	\$ -	\$ 36,534	\$ 36,534	\$ 36,534

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee

Exhibit 12

Board of Education

John Adams Elementary School – Internal School Funds – Regulatory Basis
 Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
 For the Year Ended June 30, 2025

	Fund Balances			Other Financing Sources (Uses)		Fund Balances June 30, 2025
	July 1, 2024	Revenues	Expenditures	Transfers		
				In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 1,888	\$ -	\$ -	\$ -
Administration Equipment	-	-	6,300	-	-	-
Gifts and Donations	-	1,409	-	-	-	-
Instruction	-	-	660	-	-	-
Local Field Trips	-	9,535	9,257	-	-	-
Pictures	-	3,766	-	-	-	-
Yearbook	-	706	614	-	-	-
Total General Fund	20,927	15,416	18,719	-	-	17,624
Restricted Fund:						
Grant Accounts						
Good Sports Always Recycle	307	-	-	2	-	309
Mathletes	20	-	18	-	(2)	-
Club Accounts						
Drama	141	410	523	-	-	28
Girls on the Run	727	-	455	-	(272)	-
Garden Club	-	-	-	43	-	43
Green Thumb Club	51	280	288	-	(43)	-
Running Club	-	-	-	272	-	272
Other Accounts						
Art	1,252	258	191	-	-	1,319
Book Room	1	-	-	-	(1)	-
Choral Music	191	-	155	-	-	36
Family Engagement	2	-	-	-	(2)	-
Field Trip Scholarships	1,255	-	-	2	-	1,257
Hospitality	207	1,100	982	-	-	325
Technology	-	40	40	-	-	-
Library	16,628	5,094	6,403	2	-	15,321
Wellness	1	-	-	-	(1)	-
Total Restricted Fund	20,783	7,182	9,055	321	(321)	18,910
Total General and Restricted Fund	\$ 41,710	\$ 22,598	\$ 27,774	\$ 321	\$ (321)	\$ 36,534

City of Kingsport, Tennessee
Board of Education
Andrew Jackson Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 28,002	\$ -	\$ 28,002	\$ -	\$ -	\$ 28,002	\$ 28,002	\$ 28,002
Restricted Fund:								
Class Account								
Art	83	-	83	-	-	83	83	83
Chorus	29	-	29	-	-	29	29	29
Other Accounts								
Putting Children First	115	-	115	-	-	115	115	115
Exxon Mobil	3,289	-	3,289	-	-	3,289	3,289	3,289
Field Trip Scholarships	2,079	-	2,079	-	-	2,079	2,079	2,079
Garden Club	82	-	82	-	-	82	82	82
Grade 5	2,700	-	2,700	-	-	2,700	2,700	2,700
Good Sports Always Recycle	635	-	635	-	-	635	635	635
Hospitality	403	-	403	-	-	403	403	403
Library	10,873	-	10,873	-	-	10,873	10,873	10,873
Lego	2,249	-	2,249	-	-	2,249	2,249	2,249
Mathletes	552	-	552	-	-	552	552	552
Math Olympiads	300	-	300	-	-	300	300	300
Total Restricted Fund	23,389	-	23,389	-	-	23,389	23,389	23,389
Total General and Restricted Fund	\$ 51,391	\$ -	\$ 51,391	\$ -	\$ -	\$ 51,391	\$ 51,391	\$ 51,391

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee

Exhibit 14

Board of Education

Andrew Jackson Elementary School – Internal School Funds – Regulatory Basis
 Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
 For the Year Ended June 30, 2025

	Fund Balances			Other Financing Sources (Uses)		Fund Balances June 30, 2025
	July 1, 2024	Revenues	Expenditures	Transfers		
				In	Out	
General Fund:						
Administrative Supplies & Materials	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Gifts and Donations	-	300	-	-	-	-
Local Field Trips	-	3,674	4,612	-	-	-
Pictures	-	1,313	-	-	-	-
Yearbook	-	312	376	-	-	-
Total General Fund	28,391	5,599	5,988	-	-	28,002
Restricted Fund:						
Class Account						
Art	83	-	-	-	-	83
Chorus	54	25	50	-	-	29
Other Accounts						
Community Garden	82	-	-	-	(82)	-
Destination Imagination	13	-	-	-	(13)	-
PCF - Osborne	115	-	-	-	(115)	-
Putting Children First	-	-	-	115	-	115
Exxon Mobil	2,551	500	-	238	-	3,289
Faculty Vending	403	-	-	-	(403)	-
Field Trip Scholarships	1,307	772	-	-	-	2,079
Garden Club	-	-	-	82	-	82
Grade 5	1,378	3,665	2,343	-	-	2,700
Good Sports Always Recycle	635	-	-	-	-	635
Hospitality	-	-	-	403	-	403
Incentive Program	184	-	-	-	(184)	-
Library	10,122	5,244	4,493	-	-	10,873
Lego	2,236	-	-	13	-	2,249
Lowe's Toolbox For Education	54	-	-	-	(54)	-
Mathletes	552	-	-	-	-	552
Math Olympiad	-	300	-	-	-	300
Total Restricted Fund	19,769	10,506	6,886	851	(851)	23,389
Total General and Restricted Fund	\$ 48,160	\$ 16,105	\$ 12,874	\$ 851	\$ (851)	\$ 51,391

City of Kingsport, Tennessee
Board of Education
Thomas Jefferson Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 15

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 36,547	\$ -	\$ 36,547	\$ -	\$ -	\$ 36,547	\$ 36,547	\$ 36,547
Restricted Fund:								
Other Accounts								
Art Club	352	-	352	-	-	352	352	352
Choral Music	291	-	291	-	-	291	291	291
Exxon Mobil Education	2,347	-	2,347	-	-	2,347	2,347	2,347
Field Trip Scholarship	614	-	614	-	-	614	614	614
Garden Club	852	-	852	-	-	852	852	852
Hospitality	478	-	478	-	-	478	478	478
Lego	471	-	471	-	-	471	471	471
Library	8,700	-	8,700	-	-	8,700	8,700	8,700
Mathletes	209	-	209	-	-	209	209	209
Math Olympiad	1,166	-	1,166	-	-	1,166	1,166	1,166
Music	435	-	435	-	-	435	435	435
Total Restricted Fund	15,915	-	15,915	-	-	15,915	15,915	15,915
Total General and Restricted Fund	\$ 52,462	\$ -	\$ 52,462	\$ -	\$ -	\$ 52,462	\$ 52,462	\$ 52,462

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 16

**Thomas Jefferson Elementary School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2025
				Transfers		
				In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 1,131	\$ -	\$ -	\$ -
Fees - Extended Field Trip	-	5,329	5,146	-	-	-
Gifts and Donations	-	4,766	-	-	-	-
Instruction	-	-	3,593	-	-	-
Local Field Trip	-	9,954	8,701	-	-	-
Resale	-	1,982	-	-	-	-
Yearbook	-	2,528	-	-	-	-
Total General Fund	30,559	24,559	18,571	-	-	36,547
Restricted Fund:						
Other Accounts						
Art Club	-	710	418	60	-	352
Art Club Donation	60	-	-	-	(60)	-
ASME	-	-	-	-	-	-
Celebration Day Donation	50	-	50	-	-	-
Choral Music	-	560	269	-	-	291
Destination Imagination	-	-	-	-	-	-
Exxon Mobil Education	3,314	-	967	-	-	2,347
Faculty Vending	478	-	-	-	(478)	-
Field Trip Scholarship	-	-	-	614	-	614
Garden Club	625	350	123	-	-	852
Hospitality-Staff	-	-	-	478	-	478
Lego	1,484	-	1,013	-	-	471
Library	6,646	6,386	4,332	-	-	8,700
Mathletes	209	203	203	-	-	209
Math Olympiad	966	200	-	-	-	1,166
Music	435	-	-	-	-	435
PTO Field Trip Scholarships	46	800	232	-	(614)	-
Total Restricted Fund	14,313	9,209	7,607	1,152	(1,152)	15,915
Total General and Restricted Fund	\$ 44,872	\$ 33,768	\$ 26,178	\$ 1,152	\$ (1,152)	\$ 52,462

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Andrew Johnson Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 31,585	\$ -	\$ 31,585	\$ -	\$ -	\$ 31,585	\$ 31,585	\$ 31,585
Restricted Fund:								
Other Accounts								
Donation	523	-	523	-	-	523	523	523
Drama	442	-	442	-	-	442	442	442
Field Trip Scholarship	225	-	225	-	-	225	225	225
Garden Club	1,463	-	1,463	-	-	1,463	1,463	1,463
General Education Instruction	461	-	461	-	-	461	461	461
Hospitality	1,187	-	1,187	-	-	1,187	1,187	1,187
Lego	303	-	303	-	-	303	303	303
Library	5,988	-	5,988	-	-	5,988	5,988	5,988
Mathletes	290	-	290	-	-	290	290	290
Total Restricted Fund	10,882	-	10,882	-	-	10,882	10,882	10,882
Total General and Restricted Fund	\$ 42,467	\$ -	\$ 42,467	\$ -	\$ -	\$ 42,467	\$ 42,467	\$ 42,467

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 18

**Andrew Johnson Elementary School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances			Other Financing Sources (Uses)		Fund Balances June 30, 2025
	July 1, 2024	Revenues	Expenditures	Transfers		
				In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 2,871	\$ -	\$ -	\$ -
Gifts and Donations	-	2,183	-	-	-	-
Local Field Trips	-	11,644	11,239	-	-	-
Pictures	-	1,583	-	-	-	-
Resale	-	468	-	-	-	-
Yearbook	-	1,348	-	-	-	-
Total General Fund	28,469	17,226	14,110	-	-	31,585
Restricted Fund:						
Other Accounts						
American Chemical Society	24	-	-	-	(24)	-
Destination Imagination	11	-	-	-	(11)	-
Donation	210	313	-	-	-	523
Drama	-	442	-	-	-	442
Faculty Vending	1,187	-	-	-	(1,187)	-
Field Trip Kindergarten	-	-	-	-	-	-
Field Trip Scholarships	254	-	166	137	-	225
Garden Club	-	-	-	1,463	-	1,463
General Education Instruction	461	-	-	-	-	461
Good Sports Always Recycle	57	-	-	-	(57)	-
Hospitality	-	-	-	1,187	-	1,187
Johnson Sprout	1,553	-	90	-	(1,463)	-
Lego	249	-	-	54	-	303
Library	1,106	13,491	8,609	-	-	5,988
Mathletes	207	-	-	83	-	290
PCF Grants Math	2	-	-	-	(2)	-
Road Race	83	-	-	-	(83)	-
Rose Center	54	-	-	-	(54)	-
100 Mile Club	43	-	-	-	(43)	-
Total Restricted Fund	5,501	14,246	8,865	2,924	(2,924)	10,882
Total General and Restricted Fund	\$ 33,970	\$ 31,472	\$ 22,975	\$ 2,924	\$ (2,924)	\$ 42,467

City of Kingsport, Tennessee
Board of Education
John F. Kennedy Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 19

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 20,364	\$ -	\$ 20,364	\$ -	\$ -	\$ 20,364	\$ 20,364	\$ 20,364
Restricted Fund:								
Other Accounts								
Chorus	184	-	184	-	-	184	184	184
Clothes Fund	658	-	658	-	-	658	658	658
Field Trip Donations	2,324	-	2,324	-	-	2,324	2,324	2,324
Lego	156	-	156	-	-	156	156	156
Hospitality	85	-	85	-	-	85	85	85
Library	1,074	-	1,074	-	-	1,074	1,074	1,074
Reading Support	2,837	-	2,837	-	-	2,837	2,837	2,837
Total Restricted Fund	7,318	-	7,318	-	-	7,318	7,318	7,318
Total General and Restricted Fund	\$ 27,682	\$ -	\$ 27,682	\$ -	\$ -	\$ 27,682	\$ 27,682	\$ 27,682

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 20

**John F. Kennedy Elementary School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances		Other Financing Sources (Uses)			Fund Balances	
	July 1, 2024	Revenues	Expenditures	Transfers			June 30, 2025
				In	Out		
General Fund:							
Gifts and Donations	\$ -	\$ 2,129	\$ -	\$ -	\$ -	\$ -	
Instruction	-	-	2,332	-	-	-	
O/M Contracted Services	-	-	139	-	-	-	
Local Field Trips	-	7,703	7,703	-	-	-	
Pictures	-	1,434	1,351	-	-	-	
Yearbook	-	1,780	-	-	-	-	
Total General Fund	18,843	13,046	11,525	-	-	20,364	
Restricted Fund:							
Other Accounts							
Birthday Books	12	-	-	-	(12)	-	
Chorus	184	-	-	-	-	184	
Clothes Fund	7	1,500	849	-	-	658	
Destination Imagination	-	-	-	-	-	-	
Field Trip Donations	563	1,453	282	590	-	2,324	
Kennedy Dribblers	49	4,916	4,786	-	(179)	-	
Lego	633	-	477	-	-	156	
Mathletes	437	-	437	-	-	-	
Hospitality	-	-	-	85	-	85	
Library	963	111	-	-	-	1,074	
PTA Donations	468	-	57	-	(411)	-	
Reading Support	2,386	2,250	1,811	12	-	2,837	
Vending	85	-	-	-	(85)	-	
Total Restricted Fund	5,787	10,230	8,699	687	(687)	7,318	
Total General and Restricted Fund	\$ 24,630	\$ 23,276	\$ 20,224	\$ 687	\$ (687)	\$ 27,682	

City of Kingsport, Tennessee
Board of Education
Abraham Lincoln Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 21

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 35,308	\$ -	\$ 35,308	\$ -	\$ -	\$ 35,308	\$ 35,308	\$ 35,308
Restricted Fund:								
Other Accounts								
Art	500	-	500	-	-	500	500	500
Chorus	516	-	516	-	-	516	516	516
Field Trip Scholarships	383	-	383	-	-	383	383	383
Hospitality	1,425	-	1,425	-	-	1,425	1,425	1,425
Lego	771	-	771	-	-	771	771	771
Library	12,684	-	12,684	-	-	12,684	12,684	12,684
Mathletes	176	-	176	-	-	176	176	176
Helen Cox Memorial	100	-	100	-	-	100	100	100
Reading Initiative	2,517	-	2,517	-	-	2,517	2,517	2,517
Sciencelites	448	-	448	-	-	448	448	448
Total Restricted Fund	19,520	-	19,520	-	-	19,520	19,520	19,520
Total General and Restricted Fund	\$ 54,828	\$ -	\$ 54,828	\$ -	\$ -	\$ 54,828	\$ 54,828	\$ 54,828

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 22

**Abraham Lincoln Elementary School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2025
				In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 1,847	\$ -	\$ -	\$ -
Gifts and Donations	-	3,748	-	-	-	-
Local Field Trips	-	1,479	2,001	-	-	-
O/M Supplies and Materials	-	-	146	-	-	-
Pictures	-	1,616	-	-	-	-
Yearbooks	-	2,980	1,835	-	-	-
Total General Fund	31,314	9,823	5,829	-	-	35,308
Restricted Fund:						
Other Accounts						
Art	-	500	-	-	-	500
Chorus	16	500	-	-	-	516
PCF - Ketron	18	-	-	-	(18)	-
Faculty Vending	1,397	558	530	-	(1,425)	-
Field Trip Scholarships	13	150	-	220	-	383
Hospitality	-	-	-	1,425	-	1,425
Lego	771	-	-	-	-	771
Library	7,370	10,621	5,307	-	-	12,684
Mathletes	167	-	-	18	(9)	176
Helen Cox Memorial	100	-	-	-	-	100
Reading Initiative	2,505	-	-	12	-	2,517
Sciencelites	439	-	-	9	-	448
Smartboards	12	-	-	-	(12)	-
Spelling Bee	62	-	-	-	(62)	-
Target	158	-	-	-	(158)	-
Total Restricted Fund	13,028	12,329	5,837	1,684	(1,684)	19,520
Total General and Restricted Fund	\$ 44,342	\$ 22,152	\$ 11,666	\$ 1,684	\$ (1,684)	\$ 54,828

City of Kingsport, Tennessee
Board of Education
Theodore Roosevelt Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2025

Exhibit 23

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 16,178	\$ -	\$ 16,178	\$ -	\$ -	\$ 16,178	\$ 16,178	\$ 16,178
Restricted Fund:								
Book Room	2,540	-	2,540	-	-	2,540	2,540	2,540
Donation - Park Bench	149	-	149	-	-	149	149	149
Education Foundation Grants	138	-	138	-	-	138	138	138
Field Trip Scholarship	63	-	63	-	-	63	63	63
Hospitality	716	-	716	-	-	716	716	716
Lego	400	-	400	-	-	400	400	400
Library	4,227	-	4,227	-	-	4,227	4,227	4,227
Mathletes	813	-	813	-	-	813	813	813
PCFND	1,678	-	1,678	-	-	1,678	1,678	1,678
School Support - FPC	1,528	-	1,528	-	-	1,528	1,528	1,528
Teacher Fundraising/Student Support	3,529	-	3,529	-	-	3,529	3,529	3,529
Van Account	12,041	-	12,041	-	-	12,041	12,041	12,041
Total Restricted Fund	<u>27,822</u>	<u>-</u>	<u>27,822</u>	<u>-</u>	<u>-</u>	<u>27,822</u>	<u>27,822</u>	<u>27,822</u>
Total General and Restricted Fund	<u>\$ 44,000</u>	<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,000</u>	<u>\$ 44,000</u>	<u>\$ 44,000</u>

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education

Exhibit 24

Theodore Roosevelt Elementary School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
				Transfers		
	July 1, 2024	Revenues	Expenditures	In	Out	June 30, 2025
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 1,308	\$ -	\$ -	\$ -
Gifts and Donations	-	1,757	-	-	-	-
Local Field Trips	-	2,721	2,062	-	-	-
Yearbook	-	433	-	-	-	-
Total General Fund	14,637	4,911	3,370	-	-	16,178
Restricted Fund:						
Other Accounts						
Book Room	4,344	2,250	4,054	-	-	2,540
Donation - Park Bench	149	-	-	-	-	149
Education Foundation Grants	-	-	-	138	-	138
EFG - Pocket Talk Translators	132	-	-	-	(132)	-
EFG - Sensory Room Equipment	6	-	-	-	(6)	-
Field Trip Scholarship	-	-	-	63	-	63
Hospitality	165	2,285	1,957	223	-	716
Lego	499	350	477	28	-	400
Library	1,635	6,237	3,645	-	-	4,227
Mathletes	1,592	-	782	3	-	813
Roosevelt Runners	28	-	-	-	(28)	-
PCFND	1,678	-	-	-	-	1,678
PTA/Scholarships	63	-	-	-	(63)	-
School Support - FPC	3,232	1,000	2,704	-	-	1,528
Target	3	-	-	-	(3)	-
Teacher Fundraising/Student Support	46	7,200	3,717	-	-	3,529
Van Account	12,571	-	530	-	-	12,041
Vending	223	-	-	-	(223)	-
Yearbook	147	758	905	-	-	-
Total Restricted Fund	26,513	20,080	18,771	455	(455)	27,822
Total General and Restricted Fund	\$ 41,150	\$ 24,991	\$ 22,141	\$ 455	\$ (455)	\$ 44,000

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
George Washington Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
 June 30, 2025

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Liabilities		Fund Balances		Total Liabilities and Fund Balances
				Accounts Payable	Total Liabilities	Restricted	Fund Balances	
General Fund	\$ 9,131	\$ -	\$ 9,131	\$ -	\$ -	\$ 9,131	\$ 9,131	\$ 9,131
Restricted Fund:								
Other Accounts								
Academic Resource Center	796	-	796	-	-	796	796	796
Choral Music	132	-	132	-	-	132	132	132
CSX	7	-	7	-	-	7	7	7
Donations - Related Arts	2,462	-	2,462	-	-	2,462	2,462	2,462
ECLC	214	-	214	-	-	214	214	214
Field Trip Scholarships	1,384	-	1,384	-	-	1,384	1,384	1,384
Good Sports Always Recycle	598	-	598	-	-	598	598	598
Hospitality - Staff	53	-	53	-	-	53	53	53
If I Had a Hammer	874	-	874	-	-	874	874	874
Library	3,329	-	3,329	-	-	3,329	3,329	3,329
Lego	325	-	325	-	-	325	325	325
Mathletes	672	-	672	-	-	672	672	672
School Age Child Care (SACC)	1,219	-	1,219	408	408	811	811	1,219
Sciencellites	400	-	400	-	-	400	400	400
Student Activities	273	-	273	-	-	273	273	273
Students in Need	1,695	-	1,695	-	-	1,695	1,695	1,695
Technology	32	-	32	32	32	-	-	32
Volunteer Parenting Award	217	-	217	-	-	217	217	217
Total Restricted Fund	14,682	-	14,682	440	440	14,242	14,242	14,682
Total General and Restricted Fund	\$ 23,813	\$ -	\$ 23,813	\$ 440	\$ 440	\$ 23,373	\$ 23,373	\$ 23,813

The notes to the financial statements are an integral part of this financial statement.

**City of Kingsport, Tennessee
Board of Education**

Exhibit 26

**George Washington Elementary School – Internal School Funds – Regulatory Basis
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis
For the Year Ended June 30, 2025**

	Fund Balances			Other Financing Sources (Uses)		Fund Balances June 30, 2025
	July 1, 2024	Revenues	Expenditures	Transfers		
				In	Out	
General Fund:						
Administration Contracted Services	\$ -	\$ -	\$ 151	\$ -	\$ -	\$ -
Administration Supplies and Materials	-	-	642	-	-	-
Extended Contracted Services	-	-	73	-	-	-
Gifts and Donations	-	20,713	-	-	-	-
O/M Contracted Services	-	-	38,100	-	-	-
Local Field Trips	-	6,587	11,501	-	-	-
Pictures	-	3,564	-	-	-	-
Resale	-	917	849	-	-	-
Yearbooks	-	339	77	-	-	-
Total General Fund	28,404	32,120	51,393	-	-	9,131
Restricted Fund:						
Class Accounts						
Art	1,462	1,000	-	-	(2,462)	-
Other Accounts						
Academic Resource Center	796	-	-	-	-	796
Choral Music	132	-	-	-	-	132
CSX	7	-	-	-	-	7
Donations - Related Arts	-	-	-	2,462	-	2,462
ECLC	1	911	698	-	-	214
Exxon Mobil (Math/Science)	-	-	-	-	-	-
Field Trip Scholarships	1,384	-	-	-	-	1,384
Good Sports Always Recycle	598	-	-	-	-	598
Hospitality - Staff	53	-	-	-	-	53
If I Had a Hammer	874	-	-	-	-	874
Library	5,747	6,029	8,447	-	-	3,329
Lego	827	-	502	-	-	325
Mathletes	672	-	-	-	-	672
School Age Child Care (SACC)	1,219	-	408	-	-	811
Sciencelites	400	-	-	-	-	400
Student Activities	-	-	-	273	-	273
Students in Need	-	1,756	61	-	-	1,695
Technology	32	-	32	-	-	-
Volunteer Parenting Award	217	-	-	-	-	217
WSIC	273	-	-	-	(273)	-
Total Restricted Fund	14,694	9,696	10,148	2,735	(2,735)	14,242
Total General and Restricted Fund	\$ 43,098	\$ 41,816	\$ 61,541	\$ 2,735	\$ (2,735)	\$ 23,373

The notes to the financial statements are an integral part of this financial statement.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Notes to Financial Statements
June 30, 2025

Background

Tennessee Code Annotated (TCA), Section 49-2-110, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

Note 1 – Summary of Significant Accounting Policies

A – Financial Reporting Entity

This report includes only the internal school funds of the City of Kingsport, Tennessee Board of Education. The internal school funds are included in the City of Kingsport’s financial report as a special revenue fund. Internal school funds consist of financial resources accounted for at the individual schools.

Internal School Funds

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

Student Activity Funds

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

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

B – Regulatory Basis of Accounting

The accounting and financial reporting requirements for internal school funds are set forth in the *Internal School Funds Manual*, issued by the Tennessee Department of Education and the Tennessee Comptroller of the Treasury. The requirements established in the *Internal School Fund Manual* differ from generally accepted accounting principles (GAAP) 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 regulatory basis of accounting, which is an “other comprehensive basis of accounting”.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Notes to Financial Statements
June 30, 2025

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

The combining financial statements present all 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 combined financial statements and before 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 accounts 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.

C – Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 30 days after the fiscal year-end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

D – 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.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Notes to Financial Statements
June 30, 2025

E – 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 methods, 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. The fair value of donated goods and supplies is recognized as revenues and expenditures in the financial statements. For the current year, no significant amounts of such donations were received.

F – Fund Balances

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. All internal school fund activity is restricted in accordance with TCA Section 49-2-110.

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. The internal school funds did not report any unrestricted resources for the period.

Note 2 – Budgetary Information

Legally appropriated budgets have not been adopted at the individual school level. Therefore, presentation of budgetary comparison information is not required.

Note 3 – 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 financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105% of the uninsured amount of the deposits.

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Notes to Financial Statements
June 30, 2025

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.

Note 4 – Accounts Payable

Accounts payable balances represent amounts due to vendors at year-end. All accounts payable balances were approved by the Board of Education.

Note 5 – Transfers

Transfers completed during the fiscal year were for interfund donations and residual fund balance transfers.

Note 6 – Capital Assets

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

Note 7 – Risk Management

The City of Kingsport internal school funds are exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City of Kingsport School Board carries commercial insurance. Settlements have not exceeded coverage for each of the past three fiscal years.

Note 8 – Subsequent Events

The City of Kingsport, Tennessee Board of Education evaluated subsequent events through October 16, 2025, the date at which the report was available to be issued and concluded that no subsequent events have occurred that would require recognition in the Financial Statements or disclosure in the Notes to the Financial Statements.



Supplementary Information

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Transfers
For the Year Ended June 30, 2025

Dobyns-Bennett High School

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Cheerleaders	Athletics	\$ 24	To Supplement Athletics
Softball - DB Eastman Classic	Athletics	4,785	To Supplement Athletics
Baseball Club	Athletics	874	To Supplement Athletics
Bowling	Athletics	21	To Supplement Athletics
Football Club	Athletics	1,590	To Supplement Athletics
Slam Dunk Club	Athletics	723	To Supplement Athletics
Soccer	Athletics	600	To Supplement Athletics
Soccer	Soccer - Boys	729	To Supplement Athletics
Softball - DB Eastman Classic	Athletics	1,597	To Supplement Athletics
Volleyball - Girls	Athletics	3,640	To Supplement Athletics
Strength and Conditioning	Athletics	1,750	Transfer half share of banners
Environmental Club	Environmental Club	46	To transfer remaining balance
Athletics	Football Club	6,900	To transfer budget balance
Athletics	Golf Club - Girls	1,065	To transfer budget balance
			Transfer Tribe Classic remaining balance
Athletics	Take Down Wrestling Club	4,888	to Club Account
Athletics	Track	750	To transfer budget balance
Athletics	Tennis	2,561	To transfer budget balance
Girl's Basketball Summer Camp	Girls' Basketball Club	387	To transfer remaining balance
First Grant	Robotics	3,000	Close Account
Junior Stateman	Senior Activity Club	228	Close Account
Global Humanitarians	Senior Activity Club	113	Close Account
Natural Helpers	Senior Activity Club	621	Close Account
YDA	Senior Activity Club	176	Close Account
Basketball Alpha Invitational	Slam Dunk Club	6,000	Close Account
Yearbook	Student Activities	5,000	Transferring portion of income
Wrestling Summer Camp	Take Down Wrestling Club	198	Close Account
Science Club	Technology Club	16	Close Account
Track Club	Track	1,000	Close Account
PCFND - Sensory/Mural	Art	27	Close Account
Vocational	CTE	7,926	To transfer remaining balance
CTE	CTE - Van	19,534	To transfer van balance
DBE - Drone Team	DBE - Expense/Income	250	To transfer drone balance
Forensics	Drama	1,767	To transfer remaining balance
English	English	9	To transfer remaining balance
Science Department	Pre- Engineering	178	Close Account
TN AP Access for All - Jenkins	Science Department	40	Close Account
History	Social Studies	918	To transfer remaining balance
TN AP Access for All - Clayman	Social Studies	15	Close Account
Special Olympics	Special Education	16,107	To transfer remaining balance
PCFND - TSW	Transition School to Work	422	To transfer remaining balance
Occupational Home Economics	Vocational	2,566	Reimbursement for supplies/food
PTA - English	Food City	13	Close Account
PTA - Science BIO 1	Food City	9	Close Account
PTA - Broadcasting	Food City	97	Close Account

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Transfers
For the Year Ended June 30, 2025

PTA - Reading	Food City	50	Close Account
PTA - Media Concepts	Food City	67	Close Account
TN AP Access for All - Engle	TN AP Access for All - Purdie	3	Close Account
Top Knott Cook Off	Shull Culinary Arts Scholarship	499	Close Account
Citizenship Award Scholarship	Susan Lodal Champion for Edu	55	Close Account
Defending Truth Payout Option	Susan Lodal Champion for Edu	1,800	Close Account
Coke Scholarship Fund	Susan Lodal Champion for Edu	3,657	Close Account
Shaw - Reid Scholarship	Susan Lodal Champion for Edu	57	Close Account
New Horizons	Cora Cox	717	To transfer remaining balance
Palmer - ECLC	ECLC	8,005	To transfer remaining balance
Teddy Gaines Appreciation	Hospitality - Administration	286	Close Account
PCF Grant Sp. Ed. Alg.	Math Calculators	40	Close Account
Choral Music	Winterguard	100	Close Account
Fiber Art	Winterguard	70	Transfer for Visa credit
	Total	\$ 114,566	

Ross N. Robinson Middle School

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Lost Textbooks	Fines, Fees, and Dues	\$ 532	To Transfer remaining balance
AAU Tournament	Athletics	330	To Transfer remaining balance
Sam V Class	SPED	39	To Transfer remaining balance
SPED - Coffee Shop	SPED	724	To Transfer remaining balance
Life Skills	SPED	36	To Transfer remaining balance
Science Olympiad	Lego	1	Close Account
Boys Club	Student Activities	1,136	Close Account
Craft Club	Student Activities	91	Close Account
Destination Imagination	Student Activities	561	Close Account
FCA	Student Activities	4	Close Account
Natural Helpers	Student Activities	696	Close Account
Student Council	Student Activities	12	Close Account
Technology Club	Student Activities	15	Close Account
Vive 18	Student Activities	1,440	Close Account
Math Counts	Student Activities	14	Close Account
Outdoor Discovery Center	Student Activities	1,216	Close Account
Robinson Rambler	Student Activities	40	Close Account
Student Enrichment	Student Activities	266	Close Account
Summer Program	Student Activities	600	Close Account
Music	Choral Music	3,936	To Transfer remaining balance
Drama Club	Drama	92	To Transfer remaining balance
Faculty Vending	Hospitality	403	To Transfer remaining balance
Staff Hospitality	Hospitality	813	To Transfer remaining balance
Adopt a School	Mini Grants	825	Close Account
PTSA	Mini Grants	2	Close Account
Eastman Mathletes	Mini Grants	9	Close Account
PCF - Grant Science	Mini Grants	1,008	Close Account

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Transfers
For the Year Ended June 30, 2025

BCBS	Mini Grants	2	Close Account
PTSA - History	Mini Grants	163	Close Account
ETSU STEM	STEM	46	Close Account
	Total	\$ 15,052	

John Sevier Middle School

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Regional Basketball Tournament	Athletics	\$ 495	
Robotics	Lego	40	To transfer remaining balance
Science Olympiad	Lego	1	Close Account
Natural Helpers	Student Activities	455	Close Account
Student Council	Student Activities	628	Close Account
Power of "J"	Student Activities	185	Close Account
Awards	Student Activities	10	Close Account
Community Support	Student Activities	20	Close Account
Sequoyah Tribe	Student Activities	1,646	Close Account
Sevier on Stage	Student Activities	6	Close Account
Hospitality - Administration	Hospitality	563	To transfer remaining balance
Vending	Hospitality - Administration	3	To transfer remaining balance
Great American Book Fair	Library	5,918	To transfer remaining balance
Bob St. Clair Memorial	Mini Grants	90	Close Account
Heather Bishop Fund	Mini Grants	631	Close Account
Mathletes	Mini Grants	106	Close Account
PTSA Mini Grants	Mini Grants	1,104	Close Account
Recycle	Mini Grants	300	Close Account
Study Skills	Mini Grants	136	Close Account
Teacher of the Year Award	Mini Grants	785	Close Account
University of Memphis Grant	Mini Grants	615	Close Account
Reading Incentive	Reading Support	3,122	Close Account
Science Department	Science	2,020	Close Account
Special Education Vocational	SPED	160	Close Account
SPED - Coffee Shop	SPED	2	Close Account
	Total	\$ 19,041	

John F. Kennedy Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Birthday Books	Reading Support	\$ 12	Close Account
Kennedy Dribblers	Field Trip Donations	179	Close Account
PTA Donations	Field Trip Donations	411	Close Account
Vending	Hospitality	85	Close Account
	Total	\$ 687	

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Transfers
For the Year Ended June 30, 2025

Abraham Lincoln Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
PCF - Ketron	Mathletes	\$ 18	Close Account
Faculty Vending	Hospitality	1,425	Close Account
Spelling Bee	Field Trip Scholarships	62	Close Account
Target	Field Trip Scholarships	158	Close Account
Smartboards	Reading Initiative	12	Close Account
Mathletes	Sciencelites	9	Close Account
	Total	<u>\$ 1,684</u>	

Theodore Roosevelt Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
EFG- Pocket Talk Translators	Education Foundation Grants	\$ 132	Close Account
EFG- Sensory Room Equipment	Education Foundation Grants	6	Close Account
PTA/ Scholarships	Field Trip Scholarship	63	Close Account
Vending	Hospitality	223	Close Account
Roosevelt Runners	Lego	28	Close Account
Target	Mathletes	3	Close Account
	Total	<u>\$ 455</u>	

George Washington Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Art	Donations - Related Arts	\$ 2,462	Close Account
WSIC	Student Activities	273	Close Account
	Total	<u>\$ 2,735</u>	

Andrew Johnson Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Road Race	Field Trip Scholarships	\$ 83	Close Account
Rose Center	Field Trip Scholarships	54	Close Account
Johnson Sprout	Garden Club	1,463	Close Account
Faculty Vending	Hospitality	1,187	Close Account
Destination Imagination	Lego	11	Close Account
100 Mile Club	Lego	43	Close Account
American Chemical Society	Mathletes	24	Close Account
Good Sports Always Recycle	Mathletes	57	Close Account
PCF Grants Math	Mathletes	2	Close Account
	Total	<u>\$ 2,924</u>	

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Transfers
For the Year Ended June 30, 2025

Thomas Jefferson Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Art Club Donation	Art Club	\$ 60	Close Account
PTO Field Trip Scholarships	Field Trip Scholarship	614	Close Account
Faculty Vending	Hospitality	478	Close Account
	Total	<u>\$ 1,152</u>	

Andrew Jackson Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
PCF - Osborne	Putting Children First	\$ 115	Close Account
Incentive Program	Exxon Mobil	184	Close Account
Lowe's Toolbox for Education	Exxon Mobil	54	Close Account
Community Garden	Garden Club	82	Close Account
Faculty Vending	Hospitality	403	Close Account
Destination Imagination	Lego	13	Close Account
	Total	<u>\$ 851</u>	

John Adams Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Family Engagement	Good Sports Always Recycle	\$ 2	Close Account
Green Thumb Club	Garden Club	43	Close Account
Girls on the Run	Running Club	272	Close Account
Mathletes	Field Trip Scholarships	2	Close Account
Book Room	Library	1	Close Account
Wellness	Library	1	Close Account
	Total	<u>\$ 321</u>	

Other Information

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Fidelity Bond Coverage (Unaudited)
For the Year Ended June 30, 2025

Company:	Travelers Insurance Company
Type of Coverage:	Government Crime
Amount:	\$500,000
Period Covered:	07/01/2024 through 07/01/2025
Positions Covered:	All School Employees

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Salary Supplements (Unaudited)
For the Year Ended June 30, 2025

School	Amount	Source Of Funds	Board Approved	Proper Withholding
<u>DOBYNS-BENNETT HIGH SCHOOL</u>				
Claire Arbaugh	\$ 1,000	Athletics	Yes	Yes
Tim Baker	1,245	Athletics	Yes	Yes
Karen Barber	300	Exams	Yes	Yes
Makenzy Bennett	500	Athletics	Yes	Yes
Russell Bennett	1,300	Athletics	Yes	Yes
Dennis Bishop	363	Athletics	Yes	Yes
Jenny Bishop	113	Athletics	Yes	Yes
Nick Blackwell	1,000	Athletics	Yes	Yes
Austin Bowery	60	Concessions	Yes	Yes
Briana Hipp-Branson	533	Athletics	Yes	Yes
Sidney Breeding	120	Athletics	Yes	Yes
Janet Bright	80	Concessions	Yes	Yes
Julia Burke	2,200	Athletics	Yes	Yes
Jim Burleson	320	Athletics	Yes	Yes
Bo (Andrew) Burton	225	Athletics	Yes	Yes
John Burton	280	Athletics	Yes	Yes
Kathy Carter	50	Senior Activity	Yes	Yes
Catherine Chase	2,150	Athletics	Yes	Yes
Christy Cleek	986	Concessions	Yes	Yes
Andy Collins	125	Athletics	Yes	Yes
Matt Crum	1,000	Athletics	Yes	Yes
Emily Davis (Davidson)	398	Athletics	Yes	Yes
Bryan Dean	300	Athletics	Yes	Yes
Tracy Dingus	70	Concessions	Yes	Yes
David Earles	225	Athletics	Yes	Yes
Bill Francis	1,000	Athletics	Yes	Yes
Wes Franklin	1,305	Athletics	Yes	Yes
Nathan Fritz	6,900	Athletics	Yes	Yes
Taylor Gibson	639	Concessions	Yes	Yes
Caroline Gilbert	1,750	Athletics	Yes	Yes
Catherine Gilbert	1,000	Athletics	Yes	Yes
Tessa Gonce	1,750	Senior Activity	Yes	Yes
Aaron Gourley	1,100	Athletics	Yes	Yes
Michelle Grimm	557	Concessions	Yes	Yes
Dimingo Hale	460	Athletics	Yes	Yes
Debbie Hash	234	Athletics	Yes	Yes
Ty Hayworth	150	Athletics	Yes	Yes
Brianna Hippensteil	90	Athletics	Yes	Yes
Vanessa Gilley Horne	500	Athletics	Yes	Yes
Jeremy Hutson	125	Athletics	Yes	Yes
Guerline Hyppolite	217	Concessions	Yes	Yes
Alec Johnson	600	Athletics	Yes	Yes
Julie Kumar	30	Senior Activity	Yes	Yes
Shelby Lawhead	95	Senior Activity	Yes	Yes
Nick Lingerfelt	650	Athletics	Yes	Yes
Nick Loughry	275	Athletics	Yes	Yes
Valerie Love	360	Athletics	Yes	Yes
Rhonda Marsh	279	Athletics	Yes	Yes
Salena Mazzilli	52	Concessions	Yes	Yes
Charlie Morgan	750	Athletics	Yes	Yes
Donnie Pangle	100	Athletics	Yes	Yes
Schaun Potts	500	Athletics	Yes	Yes
Brandon (Ryan) Reed	500	Athletics	Yes	Yes
Ryan Robbins	570	Athletics	Yes	Yes
James Rose	100	Athletics	Yes	Yes
Michael Sampson	210	Athletics	Yes	Yes
Tammy Simpson	5,565	Concessions	Yes	Yes
Zakkary Smith	280	Athletics	Yes	Yes
Samantha Stidham	213	Athletics	Yes	Yes
Julius Stokely	65	Athletics	Yes	Yes
Dusty Summers	279	Athletics	Yes	Yes
Brian Tate	1,500	Athletics	Yes	Yes
Makenzie Tate	129	Athletics	Yes	Yes
Scott Taylor	275	Athletics	Yes	Yes
Charles Reedy Toney	1,300	Athletics	Yes	Yes
Kevin Trivette	2,070	Athletics	Yes	Yes
Heather Usuary	750	Athletics	Yes	Yes
Eric Vogt	330	Athletics	Yes	Yes
Seth Waldron	600	Athletics	Yes	Yes
Tony Weaver	250	Athletics	Yes	Yes
Elizabeth Wilkins	50	Senior Activity	Yes	Yes
Tammy Wolfe	15	Senior Activity	Yes	Yes
Tori Woods	1,326	Concessions	Yes	Yes
	<u>\$ 52,788</u>			

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Salary Supplements (Unaudited)
For the Year Ended June 30, 2025

School	Amount	Source of Funds	Board Approved	Proper Withholding
<u>ROSS N. ROBINSON MIDDLE SCHOOL</u>				
Gavin Armstrong	\$ 1,000	Athletics	Yes	Yes
Tim Baker	50	Athletics	Yes	Yes
Heather Bishop	45	Athletics	Yes	Yes
Lisa Bratton	45	Concessions	Yes	Yes
Tonya Cable	64	Athletics	Yes	Yes
Susan Chadwell	90	Athletics	Yes	Yes
Rachel D'Angona	106	Concessions	Yes	Yes
Emily Davidson	1,080	Athletics	Yes	Yes
Bryan Dean	390	Concessions/Clock	Yes	Yes
Terry Diamond	180	Athletics	Yes	Yes
Tonja Francis	360	Athletics	Yes	Yes
Lisa Grigsby	263	Athletics	Yes	Yes
Angie Hensley	120	Concessions	Yes	Yes
Kaylee Hubbard	113	Concessions	Yes	Yes
Makaylia Hulse	38	Athletics	Yes	Yes
Jeremy Hutson	180	Athletics	Yes	Yes
Kerri Jones	113	Concessions	Yes	Yes
Virginia Marshall	90	Concessions	Yes	Yes
Jennifer Morales	46	Concessions	Yes	Yes
Kristin Roades	158	Athletics	Yes	Yes
Charles Shaver	203	Concessions	Yes	Yes
Cindy Stokely	91	Concessions	Yes	Yes
Julius Stokely	420	Athletics	Yes	Yes
Pam Surratt	188	Concessions	Yes	Yes
Natasha Sword	2,231	Concessions	Yes	Yes
Tori Woods	46	Concessions	Yes	Yes
	<u>\$ 7,710</u>			
<u>JOHN SEVIER MIDDLE SCHOOL</u>				
Casey Adams	\$ 2,042	Concessions	Yes	Yes
Travis Baker	126	Athletics	Yes	Yes
Makenzy Bennett	310	Athletics	Yes	Yes
Clint Bingham	397	Athletics	Yes	Yes
John Burleson	54	Athletics	Yes	Yes
Chris Carr	290	Bookkeeper	Yes	Yes
Ryan Erwin	1,150	Athletics	Yes	Yes
Brad Fissel	2,831	Basketball Supervision	Yes	Yes
Aaron Gourley	240	Athletics	Yes	Yes
Debbie Hash	4,214	Athletics	Yes	Yes
Melanie Jones	81	Athletics	Yes	Yes
Nick Lingerfelt	175	Athletics	Yes	Yes
Jesse McCormick	1,440	Bookkeeper	Yes	Yes
Charles McLain	200	Athletics	Yes	Yes
Marty Moore	1,920	Athletics	Yes	Yes
Jennifer Morales	156	Athletics	Yes	Yes
Charlie Morgan	225	Athletics	Yes	Yes
Connor Scarce	1,285	Concessions	Yes	Yes
Erin Scales	360	Athletics	Yes	Yes
Julius Stokley	150	Athletics	Yes	Yes
Chelsea Thompson	1,080	Athletics	Yes	Yes
Tori Woods	142	Concessions	Yes	Yes
	<u>\$ 18,868</u>			
<u>CITY OF KINGSFORT POLICE DEPARTMENT</u>				
Jim Clark	\$ 18	Athletic Security	Yes	Yes
Matthew Cradic	12	Athletic Security	Yes	Yes
Aaron Grimes	70	Athletic Security	Yes	Yes
Aaron Helton	44	Athletic Security	Yes	Yes
Lucas Hensley	89	Robinson Athletic Security	Yes	Yes
Kevin Hite	21	Athletic Security	Yes	Yes
Terry Hutchins	8	Athletic Security	Yes	Yes
Cody Lester	7	Washington School	Yes	Yes
Matt McGuire	11	Athletic Security	Yes	Yes
Tracy Mowdy	25	Athletic Security	Yes	Yes
Jacob Patton	4	Athletic Security	Yes	Yes
Tom Patton	144	Athletic Security	Yes	Yes
John Presley	51	Sevier Athletic Security	Yes	Yes
Scott Reid	25	Athletic Security	Yes	Yes
Nathan Russell	42	Athletic Security	Yes	Yes
Mike Slater	32	Athletic Security	Yes	Yes
Mark Smelser	129	Athletic Security	Yes	Yes
Total	<u>\$ 732</u>			
Grand Total	<u>\$ 80,098</u>			

Note: Although supplements were not individually approved by the Board of Education, all activities were approved.



Compliance and Internal Control Section



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

President and Members of the
City of Kingsport, Tennessee Board of Education
Kingsport, Tennessee 37660

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying combined and individual financial statements – regulatory basis of the City of Kingsport, Tennessee Internal School Funds, as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our opinion reports thereon dated October 16, 2025. Our report expressed an adverse opinion on U.S. Generally Accepted Accounting Principles and an unmodified opinion on the regulatory basis of accounting. Our report on the financial statements disclosed that, as described in Note 1 to the financial statements, the financial statements are prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Fund Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Kingsport, Tennessee Internal School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2025-001.**

City of Kingsport, Tennessee Internal School Funds' Response to Findings

The City of Kingsport, Tennessee Internal School Funds' responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The City of Kingsport, Tennessee Internal School Funds' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Kingsport, Tennessee
October 16, 2025



Schedule of Findings



City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Findings
June 30, 2025

Findings – Financial Statement Audit

Current Year Findings

2025-001: Significant Deficiency – Cash Disbursements, Cash Receipts, Fundraisers, and Bank Statements

Criteria As explained in the Tennessee Internal School Fund Manual (the Manual), schools are required to have controls in place related all aspects of financial reporting including disbursements, bank statements procedures as well as fundraisers.

Condition One middle school and two elementary schools were not following the Manual’s guidelines for cash disbursements, donations, and bank statements.

The following issues were noted for the middle schools and three elementary schools:

Disbursements:

- One instance at an elementary school was noted where the purchase order and supporting documentation was not stamped paid or received.
- One instance at an elementary school was noted where the invoice was paid prior to when the purchase order was written.

Receipts:

- Two instances at one middle school were noted where the receipt number was not notated on the corresponding deposit slip.
- One instance at one middle school was noted where the receipt was not filled out.

Other:

- One instance at one middle school where there was no evidence of the bank statement being reviewed by the principal prior to the preparation of a reconciliation.
- Three instances at one elementary school where donation summary reports were not properly signed by reviewer.

Effect The effect of these issues causes the schools to not be in compliance with cash disbursement, fundraisers and bank statement procedures as defined in the *Manual*.

Recommendation The schools should follow the procedures set forth in the *Manual* for cash disbursements, fundraisers, and bank statements.

Management Response We agree that each school should be following the procedures that are set forth by the Manual for cash disbursements, receipts, fundraisers, and bank statements. We will continue to train and review procedures with our bookkeepers.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Prior Year Findings
June 30, 2024

Financial Statement Findings

Prior Year Finding Number	Finding Title	Status/ Current Year Finding Number
2024-001	Significant Deficiency – Cash Disbursements, Fundraisers and Bank Statements	2025-001



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KINGSPORT CITY SCHOOLS
INTERNAL SCHOOL FUNDS
Management's Corrective Action Plan
Year Ended June 30, 2025

Finding 2025-001: Significant Deficiency – Cash Disbursements, Fundraisers and Bank Statements

Response and Corrective Action Plan prepared by:	David Frye, Chief Finance Officer
Person responsible for implementing Corrective Action Plan:	Same
Anticipated completion date:	Immediate
Repeat finding:	Yes
Reason why corrective action was not taken in prior year:	Training was given. These are new specific items.
Planned Corrective Action:	

We will continue training and reviewing the importance of following the procedures set forth in the *Manual*.

Respectfully Submitted:

David J. Frye
Chief Finance Officer
Kingsport City Schools

MEMORANDUM

TO: Board of Education
Dr. Chris Hampton, Superintendent of Schools

FROM: David J. Frye, Chief Finance Office DJF

DATE: November 11, 2025

SUBJECT: First Quarter - FY 2025-2026 Financial Update

Attached to this memo are revenue and budget summaries for fiscal year 2025-2026, as of September 30, 2025. Our revenues are coming in as expected, for this time of the year. Our expenditures are roughly at 20% of budget, which is in line for this time of year. I will elaborate on some specifics that you need to be aware of in the following:

REVENUE

State Revenues

The current estimate of TISA funds is based on the FY 2026 April estimate of \$48,869,600. The July final allocation was \$48,923,400. This final allocation is \$53,800 more than the April estimate. There was also an additional amount of \$775,000 estimated for Outcomes funding. The outcomes funding in FY 2025 was \$779,665. As of September 30, 2025, we have received \$9,774,670 which is 20% of the final allocation amount.

County Revenue

- **Current Year Property Taxes:** Based upon information in the Sullivan County budget document, we should receive \$14,704,431 in Current Year Property Taxes. The estimate is \$14,875,000. The KCS estimate was further reduced by a TIF adjustment that has been estimated to be \$325,000. This is a net estimate of \$14,550,000. This may result in a potential shortfall of approximately \$171,000. Similar information from Hawkins County shows that we should receive \$486,884 in Current Year Property Taxes. The estimate is \$450,000. This results in a potential surplus of \$36,000. As of September 30, we have received very little current property tax revenue. Approximately 60 percent of property tax revenues are received during the third quarter of the year. I will update the Board as more information becomes available.
- **Sullivan County Tax Rate:** Included with this update (Schedule 1A) is a comparison of the Sullivan County School tax rate for FY 26 compared to FY 25. According to my calculations the school tax rate was reduced by 3.8 cents. This was a loss to all Sullivan County schools of \$2,596,000 and to Kingsport city Schools of \$949,000.
- **Sales Tax:** Through September we have received 25.8 % of the estimated amount for the

year. This is \$153,451 more than last year and represents a 4.0 % increase from the same time last year.

Charges for Services

- Tuition – Regular Students: We are currently billing approximately \$28,000 per month for tuition. That amount over a 10-month period would equal \$280,000. The estimate is \$250,000.
- Early Childhood Fees: At this time, we have collected 24.0% of the anticipated revenues for the year. This is \$28,212 more than was collected at this time last year. The budget is 25.6% expended. These programs were budgeted with a deficit of \$42,100 and at this time these programs have a deficit of \$27,073. The Adams program has a deficit of \$17,273 and the Washington program has a deficit of \$9,800.
- After-School Programs: At this time, we have collected 23.4 % of the estimated revenue for the year. The budget is 23.2 % expended. As of September 30, there is a surplus of \$13,310.

Other Local Revenues

All of these revenue sources appear to be in line with expectations.

Other Sources

Fund Balance Appropriation: As of September 30, 2025, there has been a total of \$6,810,526 appropriated from the Unreserved Fund Balance. This consists of an appropriation of \$3,003,400 to fund the FY 2026 budget and \$1,132,126 that represents open purchase orders from FY 2025 that were carried forward to the FY 2026 budget and the FY 2026 budget was adjusted by this amount. There was also \$2,675,000 appropriated to fund an replacement of the Washington HVAC system.

Also included with this update is a comparison of revenues as of September 30, 2024 and 2025. I do not have any specific comments about this spreadsheet, but would be glad to address any questions or concerns that you may have.

EXPENDITURES

At his time, I am not aware for any expenditures that are not occurring as budgeted.

**KINGSPORT CITY SCHOOLS
DETAIL REVENUE ESTIMATES
FISCAL YEAR 2025- 2026**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025-2026 ESTIMATED	2025-2026 ACTUAL	OVER (UNDER)
FEDERAL DIRECT FUNDS				
141-0000-336.76-40	ROTC REIMBURSEMENT	\$ 97,000	\$ 22,815	\$ (74,185)
TOTAL FEDERAL DIRECT FUNDS		\$ 97,000	\$ 22,815	\$ (74,185)
FEDERAL FUNDS THROUGH STATE:				
141-0000-337.71-43	EDUCATION OF HANDICAPPED ACT High Cost Funds	\$ 52,000	\$ 0	\$ (52,000)
TOTAL FEDERAL FUNDS THROUGH STATE		\$ 52,000	\$ 0	\$ (52,000)
STATE EDUCATION FUNDS:				
141-0000-338.61-75	ON-BEHALF CONTRIBUTION FOR OPEB	\$ 350,000	\$ 0	(350,000)
141-0000-338.65-10	TN INVESTMENT IN STUDENT ACHIEVEMENT April Estimate \$48,869,600 Includes \$775,000 in Outcomes Funding Received \$779,000 in FY 2025	49,644,600	9,774,670	\$ (39,869,930)
141-0000-338.65-90	OTHER STATE EDUCATION FUNDS State Teacher Bonus Funds - \$1,407,100	1,407,100	1,362,151	(44,949)
141-0000-338.65-96	PAID PARENTAL LEAVE	225,000	22,285	(202,715)
141-0000-338.66-10	CAREER LADDER	30,000	0	(30,000)
TOTAL STATE FUNDS		\$ 51,656,700	\$ 11,159,106	\$ (40,147,594)
COUNTY REVENUE:				
141-0000-339.01-10	CURRENT PROPERTY TAX Includes a 2.5% increase is assessed value Includes a TIF Adjustment of (\$325,000)	\$ 15,000,000	\$ 45,841	\$ (14,954,159)
141-0000-339.01-20	TRUSTEE'S COLLECT/PR YR	450,000	165,227	(284,773)
141-0000-339.01-30	CIRCUIT CLK & MSTR/PR YR	250,000	15,129	(234,871)
141-0000-339.01-40	INTEREST AND PENALTY	175,000	23,399	(151,601)
141-0000-339.01-50	PICK UP TAXES	400,000	486	(399,514)
141-0000-339.02-10	LOCAL OPTION SALES TAX Current Year Estimate \$15,050,000 FY 25 estimate is 3.0% above the FY 24 estimated actual amount.	15,600,000	4,023,523	(11,576,477)
141-0000-339.02-40	WHEEL TAX	14,000	4,500	(9,500)
141-0000-339.03-90	OTHER STATUTORY LOCAL TAX	75,000	1,090	(73,910)
TOTAL COUNTY REVENUE		\$ 31,964,000	\$ 4,279,195	\$ (27,684,805)

**KINGSPORT CITY SCHOOLS
 DETAIL REVENUE ESTIMATES
 FISCAL YEAR 2025- 2026**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2025-2026 ESTIMATED	2025-2026 ACTUAL	OVER (UNDER)
CHARGES FOR SERVICES:				
141-0000-349.35-11	TUITION-REG DAY STUDENT	\$ 250,000	\$ 56,205	\$ (193,795)
141-0000-349.35-81	FEES - PALMER CENTER ECLC	0	0	0
141-0000-349.35-82	FEES - WASHINGTON ECLC	421,000	96,475	(324,525)
141-0000-349.35-83	FEES - WASHINGTON DAY CARE	193,800	54,758	(139,042)
141-0000-349.35-84	FEES - ADAMS DAY CARE	102,800	22,790	(80,010)
141-0000-349.35-85	FEES - ADAMS ECLC	450,600	112,690	(337,910)
141-0000-349.35-87	FEES - JOHNSON DAY CARE	104,300	16,206	(88,094)
TOTAL CHARGES FOR SERVICES		\$ 1,522,500	\$ 359,124	\$ (1,163,376)
OTHER LOCAL REVENUES:				
141-0000-361.10-00	EARNINGS ON INVESTMENTS	\$ 0	\$ 10,203	\$ 10,203
141-0000-369.41-20	LEASE/RENTALS	5,000	1,905	(3,095)
141-0000-369.41-46	ERATE FUNDING	760,000	143,788	(616,212)
141-0000-369.49-90	OTHER LOCAL REVENUE Includes \$20,000 for 1:1 fees Includes \$80,000 for miscellaneous	100,000	87,721	(12,279)
141-0000-369.49-91	ACTIVITIES PAYMENTS	80,000	26,904	(53,096)
TOTAL OTHER LOCAL REVENUES		\$ 945,000	\$ 270,521	\$ (674,479)
OTHER SOURCES:				
141-0000-392.01-00	FUND BALANCE APPROPRIATIONS	\$ 6,810,526	\$ 0	\$ (6,810,526)
141-0000-399.98-00	FEDERAL PROJECTS- INDIRECT COSTS	75,000	20,554	(54,446)
141-0000-399.98-10	CITY GENERAL FUND TRANSFERS	11,245,300	2,811,325	(8,433,975)
141-0000-399.98-11	CITY GENERAL FUND TRANSFERS - DEBT	4,441,400	784,820	(3,656,580)
TOTAL OTHER SOURCES		\$ 22,572,226	\$ 3,616,699	\$ (18,955,527)
TOTAL GENERAL PURPOSE REVENUE		\$ 108,809,426	\$ 19,707,460	\$ (88,751,966)

Sullivan County Property Tax Rate
Change from FY 2025 to FY 2026

Fiscal Year 2025

School Tax Rate	\$	0.98055
Total Tax Rate	\$	2.49620
School Tax Rate as a Percent of the Total		39.2817%

Fiscal Year 2026

School Tax Rate	\$	0.59514
Total Tax Rate	\$	1.61290
School Tax Rate as a Percent of the Total		36.8988%

FY 2026 School Tax Rate IF the Same Percentage as FY 2025

FY 2025 Percentage		39.2817%
FY 2026 Total Tax Rate	\$	1.61290
Potential FY 2026 Tax Rate	\$	0.63357
Actual FY 2026 Tax Rate	\$	0.59514
FY 2026 Reduction in School Tax Rate	\$	0.03843
Taxes per Penny	\$	675,648

FY 2026 Property Taxes Loss to Schools

Total Sullivan County (100.00%)	\$	2,596,831
Kingsport City Schools (36.5686%)	\$	949,625

**KINGSPORT CITY SCHOOLS
DETAIL REVENUE
2024-2025 COMPARED TO 2025-2026
AS OF SEPTEMBER 30, 2025**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024-2025 ACTUAL	2025-2026 ACTUAL	OVER (UNDER)
FEDERAL DIRECT FUNDS				
141-0000-336.76-40	ROTC REIMBURSEMENT	\$ 16,120	\$ 22,815	\$ 6,695
TOTAL FEDERAL DIRECT FUNDS		\$ 16,120	\$ 22,815	\$ 6,695
FEDERAL FUNDS THROUGH STATE:				
141-0000-337.71-43	EDUCATION OF THE HANDICAPPED ACT	\$ 0	\$ 0	\$ 0
141-0000-337.75-90	OTHER FEDERAL THROUGH STATE	0	0	0
TOTAL FEDERAL FUNDS THROUGH STATE		\$ 0	\$ 0	\$ 0
STATE EDUCATION FUNDS:				
141-0000-338.65-11	TN INVESTMENT IN STUDENT ACHIEVEMEN	\$ 9,413,292	\$ 9,774,670	\$ 361,378
141-0000-338.65-90	OTHER STATE EDUCATION FUNDS	0	1,362,151	1,362,151
141-0000-338.65-96	PAID PARENTAL LEAVE	0	22,285	22,285
141-0000-338.66-10	CAREER LADDER	0	0	0
TOTAL STATE FUNDS		\$ 9,413,292	\$ 11,159,106	\$ 1,745,814
COUNTY REVENUE:				
141-0000-339.01-10	CURRENT PROPERTY TAX	\$ (246)	\$ 45,841	\$ 46,087
141-0000-339.01-20	TRUSTEE'S COLLECT/PR YR	202,655	165,227	(37,428)
141-0000-339.01-30	CIRCUIT CLK & MSTR/PR YR	49,928	15,129	(34,799)
141-0000-339.01-40	INTEREST AND PENALTY	35,562	23,399	(12,163)
141-0000-339.01-50	PICK UP TAXES	187	486	299
141-0000-339.02-10	LOCAL OPTION SALES TAX	3,870,072	4,023,523	153,451
141-0000-339.02-40	WHEEL TAX	4,207	4,500	293
141-0000-339.03-90	OTHER STATUTORY LOCAL TAX	1,116	1,090	(26)
TOTAL COUNTY REVENUE		\$ 4,163,481	\$ 4,279,195	\$ 115,714

**KINGSPORT CITY SCHOOLS
DETAIL REVENUE
2024-2025 COMPARED TO 2025-2026
AS OF SEPTEMBER 30, 2025**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024-2025 ACTUAL	2025-2026 ACTUAL	OVER (UNDER)
CHARGES FOR SERVICES:				
141-0000-349.35-11	TUITION-REG DAY STUDENT	\$ 47,565	\$ 56,205	\$ 8,640
141-0000-349.35-81	FEES - PALMER CENTER ECLC	61,367	0	(61,367)
141-0000-349.35-82	FEES - WASHINGTON ECLC	85,213	96,475	11,262
141-0000-349.35-83	FEES - WASHINGTON DAY CARE	38,687	54,758	16,071
141-0000-349.35-84	FEES - ADAMS DAY CARE	18,340	22,790	4,450
141-0000-349.35-85	FEES - ADAMS ECLC	95,740	112,690	16,950
141-0000-349.35-87	FEES - JOHNSON DAY CARE	13,875	16,206	2,331
TOTAL CHARGES FOR SERVICES		\$ 360,787	\$ 359,124	\$ (1,663)
OTHER LOCAL REVENUES:				
141-0000-361.10-00	INTEREST EARNINGS	\$ 0	\$ 10,203	\$ 10,203
141-0000-369.41-20	LEASE/RENTALS	450	1,905	1,455
141-0000-369.41-46	ERATE FUNDING	127,812	143,788	15,976
141-0000-369.49-90	OTHER LOCAL REVENUE	33,746	87,721	53,975
141-0000-369-4991	ACTIVITY PAYMENTS	7,504	26,904	19,400
TOTAL OTHER LOCAL REVENUES		\$ 169,512	\$ 270,521	\$ 101,009
OTHER SOURCES:				
141-0000-399.98-00	OPERATING TRANSFERS- INDIRECT COSTS	\$ 29,983	\$ 20,554	\$ (9,429)
141-0000-399.98-10	CITY GENERAL FUND TRANSFERS	2,811,325	2,811,325	0
141-0000-399.98-20	CITY GENERAL FUND TRANSFERS - DEBT	819,144	784,820	(34,324)
TOTAL OTHER SOURCES		\$ 3,660,452	\$ 3,616,699	\$ (43,753)
TOTAL GENERAL PURPOSE REVENUE		\$ 17,783,644	\$ 19,707,460	\$ 1,923,816

**KINGSPORT CITY SCHOOLS
BUDGET SUMMARY
FISCAL YEAR 2025- 2026**

SERIES	2025-2026 BUDGET	2025-2026 ACTUAL	UNDER/(OVER) BUDGET	PERCENT OBLIGATED
INSTRUCTION:				
REGULAR EDUCATION PROGRAM	\$ 48,966,413	\$ 10,378,619	\$ 38,587,794	21.20
SPECIAL EDUCATION PROGRAM	8,511,600	1,763,522	6,748,078	20.72
VOCATIONAL EDUCATION PROGRAM	2,254,668	463,397	1,791,271	20.55
TOTAL INSTRUCTION	\$ 59,732,681	\$ 12,605,538	\$ 47,127,143	21.10
SUPPORT SERVICES:				
STUDENTS:				
ATTENDANCE	\$ 110,200	\$ 21,550	\$ 88,650	19.56
HEALTH SERVICES	1,603,700	351,268	1,252,432	21.90
OTHER STUDENT SUPPORT	3,970,908	1,336,477	2,634,431	33.66
TOTAL STUDENT SUPPORT	\$ 5,684,808	\$ 1,709,295	\$ 3,975,513	30.07
INSTRUCTIONAL STAFF:				
REGULAR EDUCATION PROGRAM	\$ 5,395,258	\$ 1,275,028	\$ 4,120,230	23.63
SPECIAL EDUCATION PROGRAM	1,473,600	329,235	1,144,365	22.34
VOCATIONAL EDUCATION PROGRAM	267,963	65,907	202,056	24.60
TECHNOLOGY	3,895,758	1,603,596	2,292,162	41.16
TOTAL INSTRUCTIONAL STAFF	\$ 11,032,579	\$ 3,273,766	\$ 7,758,813	29.67
GENERAL ADMINISTRATION:				
BOARD OF EDUCATION SERVICES	\$ 1,314,500	\$ 232,617	\$ 1,081,883	17.70
OFFICE OF THE SUPERINTENDENT	989,300	246,380	742,920	24.90
TOTAL GENERAL ADMINISTRATION	\$ 2,303,800	\$ 478,997	\$ 1,824,803	20.79

**KINGSPORT CITY SCHOOLS
BUDGET SUMMARY
FISCAL YEAR 2025- 2026**

SERIES	2025-2026 BUDGET	2025-2026 ACTUAL	UNDER/(OVER) BUDGET	PERCENT OBLIGATED
SCHOOL ADMINISTRATION:				
OFFICE OF THE PRINCIPAL	\$ 5,096,750	\$ 1,333,188	\$ 3,763,562	26.16
TOTAL SCHOOL ADMINISTRATION	\$ 5,096,750	\$ 1,333,188	\$ 3,763,562	26.16
BUSINESS ADMINISTRATION:				
FISCAL SERVICES	\$ 715,400	\$ 197,382	\$ 518,018	27.59
HUMAN RESOURCES	517,118	140,794	376,324	27.23
TOTAL BUSINESS ADMINISTRATION	\$ 1,232,518	\$ 338,176	\$ 894,342	27.44
OPERATION AND MAINT. OF PLANT:				
OPERATION OF PLANT	\$ 6,919,042	\$ 1,466,952	\$ 5,452,090	21.20
MAINTENANCE OF PLANT	3,570,243	972,501	2,597,742	27.24
TOTAL OPERATION/MAINT OF PLANT	\$ 10,489,285	\$ 2,439,453	\$ 8,049,832	23.26
STUDENT TRANSPORTATION:				
TRANSPORTATION	\$ 3,040,600	\$ 721,139	\$ 2,319,461	23.72
TOTAL STUDENT TRANSPORTATION	\$ 3,040,600	\$ 721,139	\$ 2,319,461	23.72
TOTAL SUPPORT SERVICES	\$ 38,880,340	\$ 10,294,014	\$ 28,586,326	26.48
OPERATION OF NON- INSTRUCTIONAL SERVICES:				
COMMUNITY SERVICES	\$ 1,269,328	\$ 328,725	\$ 940,603	25.90
TOTAL OPERATION OF NON- INSTRUCTIONAL SERVICES	\$ 1,269,328	\$ 328,725	\$ 940,603	25.90

**KINGSPORT CITY SCHOOLS
BUDGET SUMMARY
FISCAL YEAR 2025- 2026**

SERIES	2025-2026 BUDGET	2025-2026 ACTUAL	UNDER/(OVER) BUDGET	PERCENT OBLIGATED
CAPITAL OUTLAY:				
REGULAR CAPITAL OUTLAY	\$ 1,227,777	\$ 397,801	\$ 829,976	32.40
TOTAL CAPITAL OUTLAY	\$ 1,227,777	\$ 397,801	\$ 829,976	32.40
DEBT SERVICE:				
DEBT SERVICE	\$ 4,819,300	\$ 1,011,561	\$ 3,807,739	20.99
TOTAL DEBT SERVICE	\$ 4,819,300	\$ 1,011,561	\$ 3,807,739	20.99
OTHER USES:				
TRANSFERS	\$ 2,880,000	\$ 2,710,590	\$ 169,410	94.12
TOTAL OTHER USES	\$ 2,880,000	\$ 2,710,590	\$ 169,410	94.12
TOTAL-GENERAL PURPOSE	\$ 108,809,426	\$ 27,348,229	\$ 81,461,197	25.13