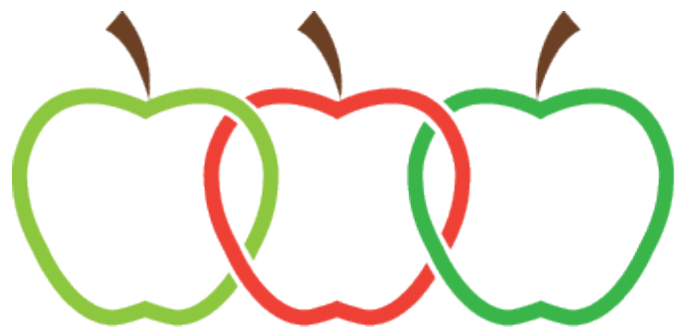




Tuesday, October 27, 2026
Kingsport City Schools Board of Education Work Session - 6:00 PM

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

1. **CALL TO ORDER**
2. **REPORTS**
 - 2.1. Kingsport City Schools Education Foundation Annual Report (Tammie Davis)
 - 2.2. Local Education Agency Plan Overview (Dr. Brian Cinnamon/Dr. Holly Flora/Dr. Shanna Hensley)
 - 2.3. Internal Audit Report (David Frye)
 - 2.4. Policy Report (Dr. Andy True)
 - 2.5. BOE Committee Reports (Melissa Woods)
 - 2.6. Superintendent Report (Dr. Chris Hampton)
3. **ADJOURNMENT**



Kingsport City Schools Education Foundation

Mission: to provide a **supplemental source of revenue** for projects and initiatives not directly funded through tax dollars from the State of Tennessee or provided in the KCS district budget.

One-time funding of projects or initiatives that may be **replicated** as a **best practice** throughout the district (pilot projects)

KCS Education Foundation Board

- Tammie Davis, President
- CeeGee McCord, Vice-President
- Darrell Duncan, Secretary/Treasurer

- Claudia Byrd
- Dr. Linda Calvert
- Chad Correll
- Vivian Crymble
- Dr. Tony Galloway
- Lucie Hagen
- Gerri Harrison
- Lynn Johnson
- Amy Ley
- Susan Lodal
- Pat Turner

Ex-Officio Board Members:

Jeff Fleming, Administrator (unpaid)

Melissa Woods, President, Board of Education

Dr. Chris Hampton, Superintendent

Dr. Harry Turner, Advisor

Piper Osterhus, D-B student, class of 2027

Amaari Banks, D-B student, class of 2028

KCSEF Grant Award Summary

- **53 Grants** have been awarded since Fall 2020
- Total amount of grants awarded each year is:

• 2020-21	\$3511.11	5 grants
• 2021-22	\$6275.00	2 grants
• 2022-23	\$5596.43	6 grants
• 2023-24	\$11,052.60	7 grants
• 2024-25	\$14,778.74	17 grants
• 2025-26	\$9,719.14	11 grants
• 2026-27	\$5822.45	5 grants (first quarter)
- Grand total of all KCSEF grants monies awarded to date is:

\$56,755.47

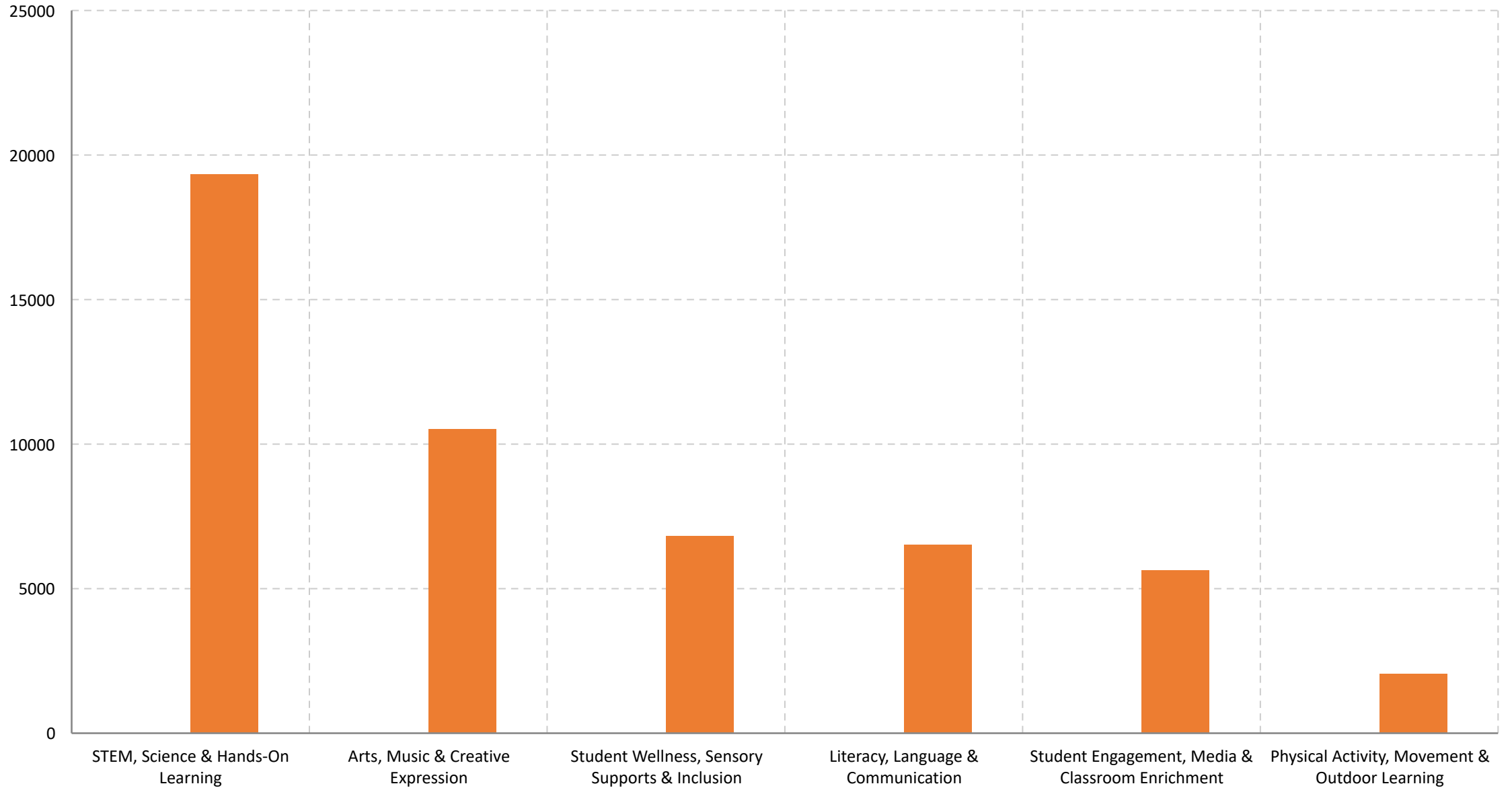
Financial Update

- East Tennessee Foundation Endowment Fund (October)- \$206,637
 - March annual distribution - \$7,000 - \$8,000
- Eastman Credit Union Grantmaking Account
 - Fluctuating amounts, based on donations and annual distribution from East Tennessee Foundation Endowment Fund

Total Grants Awarded by Topical Category

Topical Category	Grant Count	Total Awarded	Share of Total	Fundraising-Friendly Description
STEM, Science & Hands-On Learning	19	\$19,336.34	38.0%	Hands-on science, technology, engineering, maker, garden, ecology, robotics, and applied learning projects.
Arts, Music & Creative Expression	6	\$10,532.96	20.7%	Music, visual arts, performance, and creative-expression projects that expand student voice and cultural enrichment.
Student Wellness, Sensory Supports & Inclusion	8	\$6,835.18	13.4%	Sensory, regulation, accessibility, and inclusive supports that help students be ready to learn.
Literacy, Language & Communication	5	\$6,520.62	12.8%	Reading, language development, translation, communication, and classroom publishing supports.
Student Engagement, Media & Classroom Enrichment	7	\$5,643.13	11.1%	School culture, classroom enrichment, media, rewards, games, and flexible engagement supports.
Physical Activity, Movement & Outdoor Learning	3	\$2,064.79	4.1%	Movement, athletic equipment, active breaks, and outdoor learning resources.
TOTAL	48	\$50,933.02	100.0%	All awards are assigned to exactly one topical category.

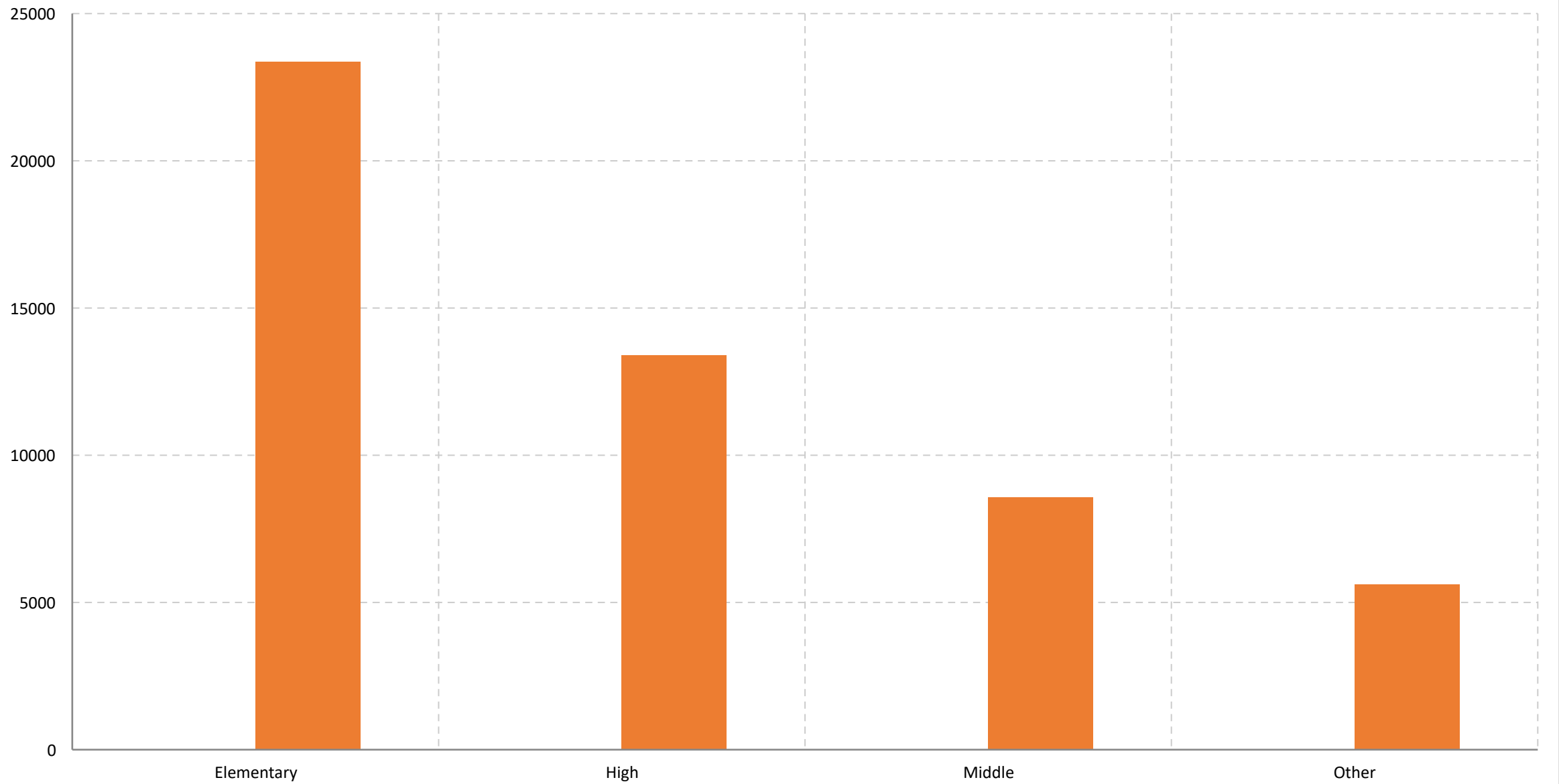
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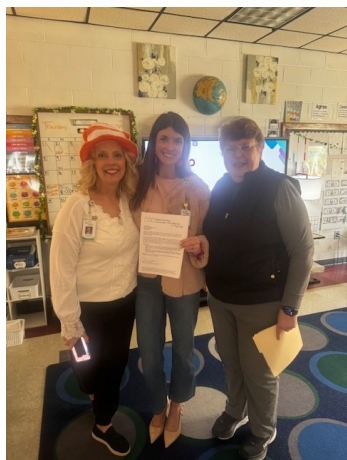
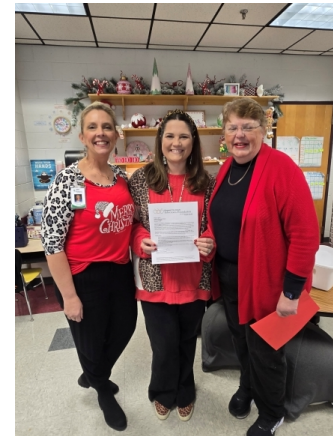
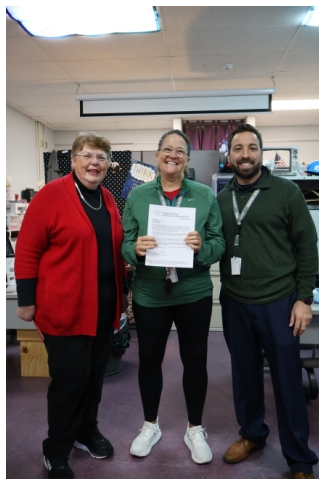
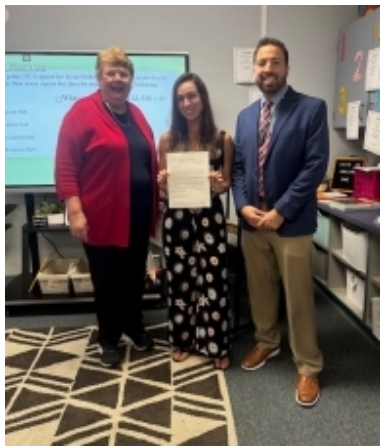
Total Grants Awarded by School Level

School Level	Grant Count	Total Awarded	Share of Total
Elementary	20	\$23,369.03	45.9%
High	11	\$13,397.38	26.3%
Middle	11	\$8,560.21	16.8%
Other	6	\$5,606.40	11.0%
TOTAL	48	\$50,933.02	100.0%

Total Grants Awarded by School Level



KCSEF Grant Presentations 2025-26



Teacher Advisory Committee 2025-2026

Zach Fleming

Donna Fletcher *

Whitney Gibson

Sarah Good *

Sharon Grass *

Wendy Harrison *

Kristian Hefner *

Alec Johnson

Madison Lay

Eva Pearson

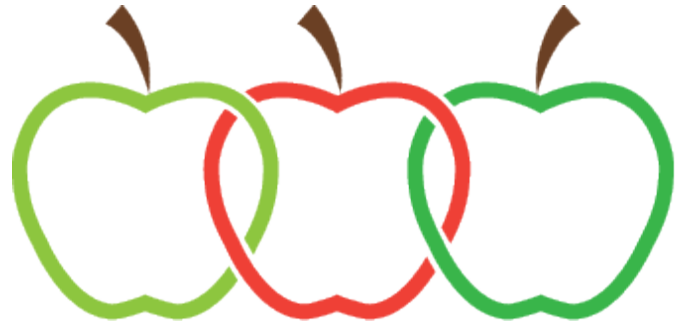
Heather Russell

Annette True *

* indicates 2nd year on this Advisory Committee

Grant Deadlines

- **August 15**
- **November 15**
- **February 15**



Kingsport City Schools

Education Foundation

KINGSPORT CITY SCHOOLS

LEA Plan Overview

Three-Year District Improvement Framework • 2026–2029

October 2026

Three-Year District Improvement Framework

2026–2029 | Four goals, aligned strategies and measurable progress

A coherent district and school improvement plan focused on student learning, instructional consistency and results.



Student Learning

Centered on equitable outcomes, high standards, and foundational academic growth across all grade levels.



Instructional Consistency

Aligned high-quality materials, routine monitoring, and collaborative data-driven PLC practices.



Measurable Results

Clear target metrics across literacy, mathematics, and post-secondary readiness goals.

How the Plan Is Developed and Aligned

SPRING

District plan development

Updated data, root cause analysis and stakeholder input.

SUMMER

School plan development

Schools develop aligned plans during the administrative retreat.

FALL

Review and approval

District and school leaders provide feedback and finalize school plans.

Three-year LEA plan aligned to the KCS strategic plan and CFA • School plans reviewed annually

DISTRICT PRIORITIES

Four Goals • District Improvement Plan

Each goal has distinct outcomes supported by shared instructional practices.

01

GRADE 3 ELA

70% proficient by 2028–29

02

K–12 ELA

All students and SWD growth
Increasing Proficiency

03

K–12 MATHEMATICS

All students and SWD growth
Increasing Proficiency

04

COLLEGE & CAREER

78.3% ready by 2028–29

Alignment with Strategic Plan

Key Strategies Supporting All Four Goals

Common instructional priorities connect the district goals to daily classroom practice.

01

High-Quality Instructional Materials

Consistent implementation of HMH Into Reading, Eureka Math and Big Ideas Mathematics.

02

Instructional Monitoring

Quarterly IPG walkthroughs to examine standards alignment, rigor and instructional trends.

03

Data-Driven PLCs

Weekly collaboration using lesson internalization, student work, benchmarks and common formative assessments.

04

MTSS and Targeted Tutoring

Progress monitoring and timely interventions aligned to grade-level learning.

Continuous monitoring and action planning

Goal 1: Grade 3 ELA Proficiency

70% of third-grade students will score proficient on ELA TCAP by 2028–29.

School Year	Annual Proficiency Target
2026–27	60.0%
2027–28	65.0%
2028–29	70.0%

Evidence: Benchmark reports (leading) and state assessment results (lagging).

Goal 2: K–12 ELA Proficiency

Increase students meeting or exceeding ELA expectations, with an intentional focus on SWD.

Grade / Course	2026–27	2027–28	2028–29
Kindergarten (DRA)	79.4%	80.8%	82.0%
Grades 1 / 2 (DRA)	74.7% / 73.5%	76.4% / 75.2%	77.9% / 76.8%
Grades 3–5 (All / SWD)	62.6% / 27.0%	67.3% / 31.6%	70.0% / 36.1%
Grades 6–8 (All / SWD)	50.0% / 20.8%	55.0% / 26.1%	60.0% / 30.7%
English I (All / SWD)	55.9% / 20.3%	58.7% / 25.6%	61.4% / 30.3%
English II (All / SWD)	67.8% / 28.2%	69.8% / 33.0%	71.8% / 37.2%

All / SWD values are shown together where the original plan provides subgroup targets.

Goal 3: K–12 Mathematics Proficiency

Increase students meeting or exceeding math expectations, with an intentional focus on SWD.

Grade / Course	2026–27	2027–28	2028–29
K / Grade 1 / Grade 2	38.0 / 41.2 / 49.5%	42.2 / 45.1 / 52.7%	45.8 / 48.5 / 55.8%
Grades 3–5 (All / SWD)	60.6% / 29.1%	63.1% / 33.5%	65.4% / 38.0%
Grades 6–8 (All / SWD)	52.2% / 21.4%	55.2% / 26.3%	58.0% / 31.2%
Algebra I (All / SWD)	46.5% / 16.9%	49.8% / 22.1%	52.9% / 27.3%
Geometry (All / SWD)	64.8% / 36.9%	67.0% / 40.8%	69.2% / 44.8%
Algebra II (All / SWD)	63.1% / 18.4%	65.4% / 23.5%	67.7% / 28.6%

Goal 1: How We Will Improve Grade 3 ELA

1. Curriculum Access

HMH Into Reading: Consistent grade-level text access with intentional scaffolding.

2. Weekly PLCs

Collaborative Analysis: Analyze student work, common formative assessments and progress monitoring.

3. IPG Walkthroughs

Quarterly IPG walkthroughs: Monitor instructional quality, including Core Action 4.

4. Targeted Support

MTSS & Tutoring: Provide targeted literacy support, including TN ALL Corps-funded tutoring.

Goal 2: How We Will Improve K–12 ELA

1. Curriculum & Standards

Elementary & Secondary:

Use HMH Into Reading in elementary grades and standards-aligned ELA instruction across secondary grades.

2. PLC Practice

Lesson Internalization:

Strengthen PLC lesson internalization, student work analysis and instructional response.

3. Assessment & Data

DRA & Writing Gaps: Review writing assessments and DRA data to identify gaps and monitor progress.

4. SWD Support

MTSS Acceleration: Use MTSS reviews to accelerate SWD learning while preserving access to Tier I instruction.

Instructional Quality Across K–12 ELA

Supporting consistent instruction while accelerating outcomes for students with disabilities



Lesson internalization

Weekly PLCs anticipate misconceptions and plan grade-level supports.

Writing evidence

Quarterly writing and DRA analysis informs responsive instruction.

SWD acceleration

MTSS reviews guide targeted support while protecting Tier I access.

Instructional priorities are aligned to the annual ELA targets on the preceding slides.

Goal 3: How We Will Improve K–12 Math

1. Elementary Math

Eureka Math: Support conceptual understanding, procedural fluency and problem solving in elementary grades.

2. Middle Grades

Big Ideas Mathematics: Support rigorous, standards-aligned middle-grades progression.

3. Rigor & Trends

Quarterly IPG Walkthroughs: Monitor instructional rigor and Core Action 4 trends.

4. PLCs & Support

Weekly PLCs: Use assessments and student work to plan scaffolds, reteaching and targeted intervention.

Goal 4: College and Career Readiness

Increase the percentage of students meeting the state college and career readiness criteria.

School Year	Annual CCR Target
2027	75.2%
2028	76.8%
2029	78.3%

Monitoring: SIS and school-level dashboards (leading); state accountability file (lagging).

College and Career Readiness

A graduate qualifies under TISA by meeting **ANY ONE** of these four pathways:

1. Pathway One

- 2 Earned EPSO Credits

AND

- ACT Composite of 21+

2. Pathway Two

- 2 Earned EPSO Credits

AND

- ACT Composite Growth of 4+ Points

(From junior-year ACT to later retake)

3. Pathway Three

- 2 Earned EPSO Credits

AND

- ASVAB AFQT Score of 31+

4. Pathway Four

- 3 Earned EPSO Credits

AND

- No ACT or ASVAB Score Required

WHAT COUNTS AS AN EARNED EPSO CREDIT?

Postsecondary Credit: Earn eligible college credit or clock hours, such as dual enrollment.

Qualifying Exam Score: Meet the passing score for an approved exam (AP, IB, or dual credit).

Industry Credential: Earn an approved Tier II or Tier III credential.

EPSO = Early Postsecondary Opportunity. Earning credit matters — course enrollment or an exam attempt alone does not meet TISA attainment requirements.

One Coherent Improvement and Monitoring Cycle

Practice	Cadence	What We Learn
PLCs and common formative assessments	Weekly / between benchmarks	What students learned and what to teach next
Benchmark assessment review	Every nine weeks	Where performance differs across grades and classrooms
IPG walkthroughs	Quarterly	Whether standards-aligned instruction is consistently implemented
MTSS and tutoring review	Ongoing	Whether targeted support is improving student outcomes
District data review	Quarterly	What adjustments and support schools need

HOW THE WORK CONNECTS

From implementation evidence to student outcomes

1

Teach

HQIM and grade-level standards

2

Observe

Quarterly IPG walkthroughs

3

Respond

Weekly PLCs and CFAs

4

Support

MTSS and tutoring

5

Verify

Benchmark and outcome data

District and school teams use the evidence to adjust instruction, support and professional learning.

How Will We Know the Plan Is Working?

1. Implementation

Implementation Evidence

HQIM use, IPG walkthrough trends, and the quality of weekly PLC work.

2. Impact

Impact Evidence

Benchmarks, CFAs, writing and DRA data, tutoring outcomes, and progress monitoring from MTSS

3. Adaptation

Team Action

School and district teams use evidence to identify variance, determine support, and adjust strategies throughout the school year.

4. Outcomes

Long-Term Progress

Annual accountability and CCR targets provide the measures of long-term progress toward 2028–29.

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MEMORANDUM

TO: Board of Education

FROM: David J. Frye, Chief Finance Officer DJF

DATE: October 27, 2026

SUBJECT: Activity Fund Financial Statements

I am pleased to present the June 30, 2026 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 nine schools with no findings. This is one of the best audit report KCS has ever received. 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*.

The two deficiencies found were an oversight by the bookkeepers. 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, 2026, were \$1,596,486. This was an increase of \$44,270. There was a total of \$2,835,487 received in revenue and a total of \$2,786,422 in expenditure for the fiscal year 2026.

2026-001: Significant Deficiency – Cash Disbursements and Cash Receipts – Disbursements – There were two instances at an elementary school where the check was only signed by one authorized signer before being disbursed. Receipts - There was one instance at one middle school where the receipt number was not notated on the corresponding deposit slip.

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, 2026

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

Contents

Roster of Officials.....	i
Independent Auditor’s Report	1

Financial Statements

Combined Balance Sheet – Regulatory Basis – All Schools.....	5
Combined Balance Sheet – Regulatory Basis – Elementary Schools	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis – All Schools	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis – Elementary Schools	8
Individual Financial Statements	
Dobyns-Bennett High School	
Balance Sheet – Regulatory Basis	9
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	13
Ross N. Robinson Middle School	
Balance Sheet – Regulatory Basis	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	18
John Sevier Middle School	
Balance Sheet – Regulatory Basis	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	22
John Adams Elementary School	
Balance Sheet – Regulatory Basis	24
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	25
Andrew Jackson Elementary School	
Balance Sheet – Regulatory Basis	26
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	27
Thomas Jefferson Elementary School	
Balance Sheet – Regulatory Basis	28
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	29
Andrew Johnson Elementary School	
Balance Sheet – Regulatory Basis	30
Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ...	31

John F. Kennedy Elementary School

Balance Sheet – Regulatory Basis 32

Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ... 33

Abraham Lincoln Elementary School

Balance Sheet – Regulatory Basis 34

Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ... 35

Theodore Roosevelt Elementary School

Balance Sheet – Regulatory Basis 36

Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ... 37

George Washington Elementary School

Balance Sheet – Regulatory Basis 38

Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis ... 39

Notes to Financial Statements 40

Supplementary Information

Schedule of Transfers – By School..... 45

Other Information (Unaudited)

Schedule of Fidelity Bond Coverage 47

Schedule of Salary Supplements 48

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 the Financial
Statements Performed in Accordance with Government *Auditing Standards*.....52

Schedule of Findings

Schedule of Findings 54

Schedule of Prior Year Findings..... 55

Management’s Corrective Action Plan 56

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

Elected Officials

Board of Education:

Brandon Fletcher (President)
Melissa Woods (Vice President)
Todd Golden
Jamie Jackson
Dr. Phillip Martin

Management Officials

Superintendent:

Dr. Christopher Hampton

Assistant Superintendent – Administration:

Dr. Andy True

Chief Finance Officer:

David Frye

School Officials

Individual Schools

Principal

Dobyns-Bennett High School:

Dr. Brian Tate

Ross N. Robinson Middle School:

Dr. Kristen Davenport

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, 2026, 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, 2026, 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, 2026, 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 September 17, 2026 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 on 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
September 17, 2026



Financial Section

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Combined Balance Sheet – Regulatory Basis – All Schools
June 30, 2026

Exhibit 1

	Dobyns-Bennett High School	Ross N. Robinson Middle School	John Sevier Middle School	Total Elementary Schools (Exhibit 2)	Total
<u>ASSETS</u>					
Cash in bank checking	\$ 871,899	\$ 146,781	\$ 206,712	\$ 329,459	\$ 1,554,851
Cash on hand	2,750	-	-	-	2,750
Accounts receivable	4,310	183	15	-	4,508
Prepaid asset	22,697	821	416	-	23,934
Inventory	15,008	-	-	-	15,008
TOTAL ASSETS	\$ 916,664	\$ 147,785	\$ 207,143	\$ 329,459	\$ 1,601,051
<u>LIABILITIES AND FUND BALANCES</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 3,190	\$ 375	\$ -	\$ -	\$ 3,565
Deferred revenue	1,000	-	-	-	1,000
TOTAL LIABILITIES	4,190	375	-	-	4,565
<u>FUND BALANCES</u>					
General Fund					
Restricted	10,566	52,684	29,987	197,952	291,189
Total General Fund	10,566	52,684	29,987	197,952	291,189
Restricted Fund					
Restricted	901,908	94,726	177,156	131,507	1,305,297
Total Restricted Fund	901,908	94,726	177,156	131,507	1,305,297
TOTAL FUND BALANCES	912,474	147,410	207,143	329,459	1,596,486
TOTAL LIABILITIES AND FUND BALANCES	\$ 916,664	\$ 147,785	\$ 207,143	\$ 329,459	\$ 1,601,051

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, 2026

Exhibit 2

	Adams	Jackson	Jefferson	Johnson	Kennedy	Lincoln	Roosevelt	Washington	Total
ASSETS									
Cash in bank checking	\$ 37,576	\$ 49,605	\$ 45,027	\$ 44,288	\$ 29,689	\$ 56,733	\$ 45,396	\$ 21,145	\$ 329,459
Accounts receivable	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 37,576	\$ 49,605	\$ 45,027	\$ 44,288	\$ 29,689	\$ 56,733	\$ 45,396	\$ 21,145	\$ 329,459
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-
FUND BALANCES									
General Fund									
Restricted	17,133	28,977	30,530	33,587	21,022	39,601	17,215	9,887	197,952
Total General Fund	17,133	28,977	30,530	33,587	21,022	39,601	17,215	9,887	197,952
Restricted Fund									
Restricted	20,443	20,628	14,497	10,701	8,667	17,132	28,181	11,258	131,507
Total Restricted Fund	20,443	20,628	14,497	10,701	8,667	17,132	28,181	11,258	131,507
TOTAL FUND BALANCES	37,576	49,605	45,027	44,288	29,689	56,733	45,396	21,145	329,459
TOTAL LIABILITIES AND FUND BALANCES	\$ 37,576	\$ 49,605	\$ 45,027	\$ 44,288	\$ 29,689	\$ 56,733	\$ 45,396	\$ 21,145	\$ 329,459

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, 2026

	Dobyns-Bennett High School	Ross N. Robinson Middle School	John Sevier Middle School	Total Elementary Schools (Exhibit 4)	Total
FUND BALANCES, JULY 1, 2025	\$ 931,755	\$ 110,535	\$ 177,189	\$ 332,737	\$ 1,552,216
REVENUES	1,914,066	358,923	352,132	210,366	2,835,487
EXPENDITURES	1,928,552	322,048	322,178	213,644	2,786,422
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,486)	36,875	29,954	(3,278)	49,065
OTHER FINANCING SOURCES (USES):					
Operating transfers in	53,953	8,759	9,695	37	72,444
Operating transfers out	(53,953)	(8,759)	(9,695)	(37)	(72,444)
TOTAL OTHER FINANCING SOURCES (USES)	*	*	*	*	*
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(14,486)	36,875	29,954	(3,278)	49,065
CHANGE IN RESERVE FOR INVENTORY	(4,795)	*	*	*	(4,795)
FUND BALANCES, JUNE 30, 2026	\$ 912,474	\$ 147,410	\$ 207,143	\$ 329,459	\$ 1,596,486

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, 2026

Exhibit 4

	Adams	Jackson	Jefferson	Johnson	Kennedy	Lincoln	Roosevelt	Washington	Total
FUND BALANCES, JULY 1, 2025	\$ 36,534	\$ 51,391	\$ 52,462	\$ 42,467	\$ 27,682	\$ 54,828	\$ 44,000	\$ 23,373	\$ 332,737
REVENUES	36,381	14,980	47,979	32,034	15,344	17,846	23,395	22,407	210,366
EXPENDITURES	35,339	16,766	55,414	30,213	13,337	15,941	21,999	24,635	213,644
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,042	(1,786)	(7,435)	1,821	2,007	1,905	1,396	(2,228)	(3,278)
OTHER FINANCING SOURCES (USES):									
Operating transfers in	-	-	1	-	-	-	-	36	37
Operating transfers out	-	-	(1)	-	-	-	-	(36)	(37)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,042	(1,786)	(7,435)	1,821	2,007	1,905	1,396	(2,228)	(3,278)
CHANGE IN RESERVE FOR INVENTORY	-	-	-	-	-	-	-	-	-
FUND BALANCES, JUNE 30, 2026	\$ 37,576	\$ 49,605	\$ 45,027	\$ 44,288	\$ 29,689	\$ 56,733	\$ 45,396	\$ 21,145	\$ 329,459

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, 2026

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	\$ 6,824	\$ 2,750	\$ 992	\$ -	\$ -	\$ 10,566	\$ -	\$ -	\$ -	\$ 10,566	\$ 10,566	\$ 10,566
Restricted Fund:												
Athletic Accounts												
Athletics	13,466	-	-	2,953	-	16,419	3,190	-	3,190	13,229	13,229	16,419
Basketball Alpha Invitational	4,463	-	-	-	-	4,463	-	-	-	4,463	4,463	4,463
Cheerleaders	28,476	-	-	-	-	28,476	-	-	-	28,476	28,476	28,476
Scoreboard Advertisements	25,057	-	-	-	-	25,057	-	1,000	1,000	24,057	24,057	25,057
Softball – DB / Eastman Classic	14,163	-	-	-	-	14,163	-	-	-	14,163	14,163	14,163
Spirit Shakers	10,238	-	-	-	-	10,238	-	-	-	10,238	10,238	10,238
Club Accounts												
Aqua Kicks	8,717	-	-	-	-	8,717	-	-	-	8,717	8,717	8,717
Baseball Club	15,590	-	-	-	-	15,590	-	-	-	15,590	15,590	15,590
Beta Club	3,571	-	-	-	-	3,571	-	-	-	3,571	3,571	3,571
Bowling	4,923	-	-	-	-	4,923	-	-	-	4,923	4,923	4,923
Cross Country	2,116	-	-	-	-	2,116	-	-	-	2,116	2,116	2,116
Environmental Club	44	-	-	-	-	44	-	-	-	44	44	44
FBLA	16,211	-	1,768	-	-	17,979	-	-	-	17,979	17,979	17,979
FCA	344	-	-	-	-	344	-	-	-	344	344	344
FFA	460	-	-	-	-	460	-	-	-	460	460	460
Football Club	16,264	-	-	-	-	16,264	-	-	-	16,264	16,264	16,264
German Club	38	-	-	-	-	38	-	-	-	38	38	38
Girls' Basketball Club	4,834	-	-	-	-	4,834	-	-	-	4,834	4,834	4,834
Golf Club - Boys'	1	-	-	147	-	148	-	-	-	148	148	148
Golf Club - Girls'	82	-	-	433	-	515	-	-	-	515	515	515
Hispanic Heritage Club	227	-	-	-	-	227	-	-	-	227	227	227
HOSA	33,875	-	-	-	-	33,875	-	-	-	33,875	33,875	33,875
JCI	81	-	-	-	-	81	-	-	-	81	81	81
Key Club	191	-	-	-	-	191	-	-	-	191	191	191
Lacrosse Boys Club	10,653	-	-	-	-	10,653	-	-	-	10,653	10,653	10,653
Lacrosse Girls Club	1,560	-	-	-	-	1,560	-	-	-	1,560	1,560	1,560
Mu Alpha Theta	3,835	-	-	-	-	3,835	-	-	-	3,835	3,835	3,835
National Honor Society	5,404	-	-	-	-	5,404	-	-	-	5,404	5,404	5,404

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, 2026

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):												
Club Accounts (Continued)												
Northeast Tennessee Science Bowl	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
Robotics	29,694	-	1,550	-	-	31,244	-	-	-	31,244	31,244	31,244
Pulaski Club	28,163	-	-	-	-	28,163	-	-	-	28,163	28,163	28,163
Scholar's Bowl	962	-	-	-	-	962	-	-	-	962	962	962
Science Olympiad	10	-	-	-	-	10	-	-	-	10	10	10
Senior Activity Club	22,477	-	-	1,000	-	23,477	-	-	-	23,477	23,477	23,477
Slam Dunk Club	19,184	-	-	-	-	19,184	-	-	-	19,184	19,184	19,184
Soccer - Boys	4,905	-	-	-	-	4,905	-	-	-	4,905	4,905	4,905
Soccer - Girls	7,305	-	-	-	-	7,305	-	-	-	7,305	7,305	7,305
Softball	19,775	-	-	-	-	19,775	-	-	-	19,775	19,775	19,775
Spanish Club	339	-	-	-	-	339	-	-	-	339	339	339
Student Activities	2,822	-	-	-	-	2,822	-	-	-	2,822	2,822	2,822
Student Council	2,636	-	-	-	-	2,636	-	-	-	2,636	2,636	2,636
Take Down Wrestling Club	3,439	-	-	-	-	3,439	-	-	-	3,439	3,439	3,439
Technology Club	599	-	-	-	-	599	-	-	-	599	599	599
Teenage Republicans	826	-	-	-	-	826	-	-	-	826	826	826
Track	361	-	-	-	-	361	-	-	-	361	361	361
Underwater Robotics	1,229	-	-	-	-	1,229	-	-	-	1,229	1,229	1,229
Video Club	165	-	-	-	-	165	-	-	-	165	165	165
Volleyball - Girls	975	-	-	18,164	-	19,139	-	-	-	19,139	19,139	19,139
Volleyball - Boys	605	-	-	-	-	605	-	-	-	605	605	605
World Language Club	377	-	-	-	-	377	-	-	-	377	377	377
Department Accounts												
Activities Office	28,749	-	-	-	15,008	43,757	-	-	-	43,757	43,757	43,757
Art	1,179	-	-	-	-	1,179	-	-	-	1,179	1,179	1,179
Athletics Trainer	6,480	-	-	-	-	6,480	-	-	-	6,480	6,480	6,480
Auto Body	9,239	-	-	-	-	9,239	-	-	-	9,239	9,239	9,239
Auto Mechanics	4,935	-	-	-	-	4,935	-	-	-	4,935	4,935	4,935
Band	170	-	-	-	-	170	-	-	-	170	170	170
Choral Music	7,497	-	-	-	-	7,497	-	-	-	7,497	7,497	7,497
Cosmetology	3,620	-	-	-	-	3,620	-	-	-	3,620	3,620	3,620
Criminal Justice	7,589	-	-	-	-	7,589	-	-	-	7,589	7,589	7,589
CTE	7,859	-	-	-	-	7,859	-	-	-	7,859	7,859	7,859
CTE - Van	29,495	-	-	-	-	29,495	-	-	-	29,495	29,495	29,495
CTE - Vending	219	-	-	-	-	219	-	-	-	219	219	219
DBE - Digital Arts	434	-	-	-	-	434	-	-	-	434	434	434
DBE - Expense/Income	880	-	-	-	-	880	-	-	-	880	880	880
DBE - Key Club	577	-	-	-	-	577	-	-	-	577	577	577
DBE - Underwater Robotics	6,078	-	-	-	-	6,078	-	-	-	6,078	6,078	6,078
Drama	4,260	-	-	-	-	4,260	-	-	-	4,260	4,260	4,260
Drawing	245	-	-	-	-	245	-	-	-	245	245	245
English	1,298	-	-	-	-	1,298	-	-	-	1,298	1,298	1,298
Fiber Art	806	-	-	-	-	806	-	-	-	806	806	806

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, 2026

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	\$ 4,025	\$ -	\$ -	\$ -	\$ -	\$ 4,025	\$ -	\$ -	\$ -	\$ 4,025	\$ 4,025	\$ 4,025
JAG	100	-	-	-	-	100	-	-	-	100	100	100
Library	10,941	-	-	-	-	10,941	-	-	-	10,941	10,941	10,941
Monogramming Class	1,559	-	-	-	-	1,559	-	-	-	1,559	1,559	1,559
Occupational Home Economics	8,536	-	-	-	-	8,536	-	-	-	8,536	8,536	8,536
Orchestra	1,020	-	-	-	-	1,020	-	-	-	1,020	1,020	1,020
Pottery Art	2,036	-	-	-	-	2,036	-	-	-	2,036	2,036	2,036
Pre-Engineering	373	-	-	-	-	373	-	-	-	373	373	373
ROTC	4,391	-	-	-	-	4,391	-	-	-	4,391	4,391	4,391
Science Department	3,450	-	-	-	-	3,450	-	-	-	3,450	3,450	3,450
Social Studies	1,002	-	-	-	-	1,002	-	-	-	1,002	1,002	1,002
Special Education	30,782	-	-	-	-	30,782	-	-	-	30,782	30,782	30,782
SPED - Coffee Shop	78	-	-	-	-	78	-	-	-	78	78	78
Strength and Conditioning	6,783	-	-	-	-	6,783	-	-	-	6,783	6,783	6,783
Supply Chain	653	-	-	-	-	653	-	-	-	653	653	653
Tennis	14,120	-	-	-	-	14,120	-	-	-	14,120	14,120	14,120
Transition School to Work	1,096	-	-	-	-	1,096	-	-	-	1,096	1,096	1,096
TSW - Van	1,473	-	-	-	-	1,473	-	-	-	1,473	1,473	1,473
Wellness	4	-	-	-	-	4	-	-	-	4	4	4
Grant Accounts												
FFA Grant	348	-	-	-	-	348	-	-	-	348	348	348
First Grant	4,000	-	-	-	-	4,000	-	-	-	4,000	4,000	4,000
Food City	10,668	-	-	-	-	10,668	-	-	-	10,668	10,668	10,668
PCFND - Sparkle Squad	2,187	-	-	-	-	2,187	-	-	-	2,187	2,187	2,187
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	165	-	-	-	-	165	-	-	-	165	165	165
TN AP Access for ALL - Todt	42	-	-	-	-	42	-	-	-	42	42	42
Memorial Accounts												
Cecil & Peggy Peak Scholarship	9,300	-	-	-	-	9,300	-	-	-	9,300	9,300	9,300

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, 2026

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):												
Memorial Accounts (Continued)												
Kuo Scholarship	\$ 3,419	\$ -	\$ -	\$ -	\$ -	\$ 3,419	\$ -	\$ -	\$ -	\$ 3,419	\$ 3,419	\$ 3,419
Margaret Fletcher Scholarship	330	-	-	-	-	330	-	-	-	330	330	330
Marle H Hunter Scholarship	5,068	-	-	-	-	5,068	-	-	-	5,068	5,068	5,068
Nancy Necessary Pridemore	1,000	-	-	-	-	1,000	-	-	-	1,000	1,000	1,000
Scat Springs Memorial Scholars	6,955	-	-	-	-	6,955	-	-	-	6,955	6,955	6,955
Shull Culinary Arts Scholarship	1,499	-	-	-	-	1,499	-	-	-	1,499	1,499	1,499
Susan Lodal Champion for Edu	2,593	-	-	-	-	2,593	-	-	-	2,593	2,593	2,593
Travis Baker Scholarship	200	-	-	-	-	200	-	-	-	200	200	200
Other Accounts												
3 D Printer Project	2,601	-	-	-	-	2,601	-	-	-	2,601	2,601	2,601
Activities Bus	2,474	-	-	-	-	2,474	-	-	-	2,474	2,474	2,474
Advanced Placement Exams	10,607	-	-	-	-	10,607	-	-	-	10,607	10,607	10,607
Coding	2,256	-	-	-	-	2,256	-	-	-	2,256	2,256	2,256
Cora Cox	1,846	-	-	-	-	1,846	-	-	-	1,846	1,846	1,846
ECLC	8,543	-	-	-	-	8,543	-	-	-	8,543	8,543	8,543
Exams	8,148	-	-	-	-	8,148	-	-	-	8,148	8,148	8,148
Hospitality - Administration	8,971	-	-	-	-	8,971	-	-	-	8,971	8,971	8,971
Hospitality - Staff	2,063	-	-	-	-	2,063	-	-	-	2,063	2,063	2,063
Indian Banners	8,654	-	-	-	-	8,654	-	-	-	8,654	8,654	8,654
Live Stream	24,352	-	-	-	-	24,352	-	-	-	24,352	24,352	24,352
Lost Textbooks	818	-	-	-	-	818	-	-	-	818	818	818
Math Calculators	4,300	-	-	-	-	4,300	-	-	-	4,300	4,300	4,300
Parking Permits	1,094	-	-	-	-	1,094	-	-	-	1,094	1,094	1,094
Students in Need	12,222	-	-	-	-	12,222	-	-	-	12,222	12,222	12,222
Van Replacement	61,457	-	-	-	-	61,457	-	-	-	61,457	61,457	61,457
WCSK Radio	7,190	-	-	-	-	7,190	-	-	-	7,190	7,190	7,190
Winterguard	6,856	-	-	-	-	6,856	-	-	-	6,856	6,856	6,856
Yearbook	51,937	-	-	-	-	51,937	-	-	-	51,937	51,937	51,937
Total Restricted Fund	865,075	-	3,318	22,697	15,008	906,098	3,190	1,000	4,190	901,908	901,908	906,098
Total General and Restricted Fund	\$ 871,899	\$ 2,750	\$ 4,310	\$ 22,697	\$ 15,008	\$ 916,664	\$ 3,190	\$ 1,000	\$ 4,190	\$ 912,474	\$ 912,474	\$ 916,664

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

City of Kingsport, Tennessee

Exhibit 6

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, 2026

	Fund Balances		Other Financing Sources (Uses)		Change in Inventory	Fund Balances	
	July 1, 2025	Revenues	Expenditures	Transfers			
				In	Out		June 30, 2026
General Fund:							
Administration	\$ -	\$ -	\$ 10,139	\$ -	\$ -	\$ -	\$ -
Fines, Fees & Dues	-	1,542	-	-	-	-	-
Gifts & Donations	-	2,715	-	-	-	-	-
O/M Contracted Services	-	-	178	-	-	-	-
Vending	-	4,151	-	-	-	-	-
Total General Fund	12,475	8,408	10,317	-	-	-	10,566
Restricted Fund:							
Athletic Accounts							
Athletics	13,282	683,495	687,519	3,971	-	-	13,229
Basketball Alpha Invitational	9,715	51,117	41,369	-	(15,000)	-	4,463
Cheerleaders	11,677	53,905	36,826	-	(280)	-	28,476
Scoreboard Advertisements	52,440	35,285	63,668	-	-	-	24,057
Softball - DB / Eastman Classic	12,940	18,543	17,320	-	-	-	14,163
Spirit Shakers	11,288	15,043	15,947	-	(146)	-	10,238
Club Accounts							
Aqua Kicks	9,420	10,353	10,969	-	(87)	-	8,717
Baseball Club	21,250	69,814	73,474	-	(2,000)	-	15,590
Beta Club	3,189	6,300	5,918	-	-	-	3,571
Bowling	4,809	15,645	15,531	-	-	-	4,923
Cross Country	2,342	4,193	4,017	-	(402)	-	2,116
Environmental Club	46	25	27	-	-	-	44
FBLA	17,715	12,338	12,074	-	-	-	17,979
FCA	344	-	-	-	-	-	344
FFA	1,023	6,204	6,767	-	-	-	460
Football Club	17,730	28,479	29,945	-	-	-	16,264
German Club	38	-	-	-	-	-	38
Girls' Basketball Club	2,526	31,774	29,466	-	-	-	4,834
Golf Club - Boys'	583	3,817	3,940	-	(312)	-	148
Golf Club - Girls'	27	3,250	2,762	-	-	-	515
Hispanic Heritage Club	228	-	1	-	-	-	227

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

City of Kingsport, Tennessee

Exhibit 6

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, 2026

					Other Financing Sources (Uses)							
Fund Balances					Transfers		Change in Inventory	Fund Balances				
July 1, 2025					In	Out			June 30, 2026			
Restricted Fund (Continued):												
Club Accounts												
HOSA	\$	21,030	\$	15,062	\$	2,217	\$	-	\$	-	\$	33,875
JCL		81		-		-		-		-		81
Key Club		1,035		2,400		3,244		-		-		191
Lacrosse Boys Club		5,812		6,013		1,172		-		-		10,653
Lacrosse Girls Club		768		2,955		2,020		-	(143)	-		1,560
Mu Alpha Theta		4,241		160		566		-	-	-		3,835
National Honor Society		4,896		980		472		-	-	-		5,404
Northeast Tennessee Science Bowl		1,426		174		-		-	-	-		1,600
Robotics		21,302		57,810		46,996		-	(872)	-		31,244
Pulaski Club		53,081		49,500		74,418		-	-	-		28,163
Scholar's Bowl		494		468		-		-	-	-		962
Science Bowl		2,926		-		2,926		-	-	-		-
Science Olympiad		10		-		-		-	-	-		10
Senior Activity Club		19,337		26,476		22,336		-	-	-		23,477
Slam Dunk Club		9,711		56,527		93,498	47,000	(556)	-	-		19,184
Soccer - Boys		5,688		1,124		1,907		-	-	-		4,905
Soccer - Girls		10,873		4,773		8,341		-	-	-		7,305
Softball		16,574		14,923		10,403		(1,319)	-	-		19,775
Spanish Club		93		2,580		2,334		-	-	-		339
Student Activities		1,874		3,885		2,937		-	-	-		2,822
Student Council		4,595		8,133		10,092		-	-	-		2,636
Take Down Wrestling Club		12,949		20,714		30,224		-	-	-		3,439
Technology Club		280		2,605		2,286		-	-	-		599
Teenage Republicans		826		-		-		-	-	-		826
Track		1,538		22,231		22,701		-	(707)	-		361
Underwater Robotics		2,258		500		1,529		-	-	-		1,229
Video Club		659		470		964		-	-	-		165
Volleyball - Girls		13,247		60,687		54,795		-	-	-		19,139
Volleyball - Boys		967		1,070		1,432		-	-	-		605
World Language Club		434		-		57		-	-	-		377
Department Accounts												
Activities Office		52,790		40,972		45,210		-	-	(4,795)		43,757
Art		164		1,540		525		-	-	-		1,179
Athletics Trainer		-		40,000		33,520		-	-	-		6,480
Auto Body		6,379		3,000		140		-	-	-		9,239
Auto Mechanics		4,322		5,000		4,387		-	-	-		4,935
Band		-		650		480		-	-	-		170
Choral Music		2,438		35,283		30,224		-	-	-		7,497
Cosmetology		159		5,349		1,888		-	-	-		3,620
Criminal Justice		6,165		4,508		3,084		-	-	-		7,589
CTE		7,926		745		812		-	-	-		7,859
CTE - Van		19,534		9,961		-		-	-	-		29,495
CTE - Vending		219		-		-		-	-	-		219

City of Kingsport, Tennessee

Exhibit 6

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, 2026

	Fund Balances			Other Financing Sources (Uses)		Change in Inventory	Fund Balances
	July 1, 2025	Revenues	Expenditures	Transfers			
				In	Out		
Restricted Fund (Continued):							
Department Accounts							
DBE - Digital Arts	\$ 434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434
DBE - Expense/Income	63	1,997	1,180	-	-	-	880
DBE - Key Club	721	937	1,081	-	-	-	577
DBE - Underwater Robotics	7,687	-	1,609	-	-	-	6,078
Drama	1,767	27,648	25,145	-	(10)	-	4,260
Drawing	245	-	-	-	-	-	245
English	298	1,000	-	-	-	-	1,298
Fiber Art	294	1,480	968	-	-	-	806
Football	6,210	4,875	7,060	-	-	-	4,025
Indoor Drumline	19	-	-	-	(19)	-	-
JAG	-	-	-	100	-	-	100
Library	10,441	1,151	651	-	-	-	10,941
Monogramming Class	1,659	-	-	-	(100)	-	1,559
Occupational Home Economics	4,112	32,380	27,956	-	-	-	8,536
Orchestra	886	225	91	-	-	-	1,020
Pottery Art	624	2,711	1,299	-	-	-	2,036
Pre-Engineering	178	210	15	-	-	-	373
ROTC	2,057	35,639	33,305	-	-	-	4,391
Science Department	-	5,542	2,092	-	-	-	3,450
Social Studies	1,002	-	-	-	-	-	1,002
Special Education	16,107	29,950	15,275	-	-	-	30,782
SPED - Coffee Shop	16	155	93	-	-	-	78
Strength and Conditioning	299	7,578	1,094	-	-	-	6,783
Supply Chain	-	1,000	347	-	-	-	653
Tennis	9,692	6,134	1,706	-	-	-	14,120
Transition School to Work	582	1,076	562	-	-	-	1,096
TSW - Van	1,092	510	129	-	-	-	1,473
Wellness	4	-	-	-	-	-	4
Grant Accounts							
FFA Grant	1,180	-	832	-	-	-	348
First Grant	4,000	-	-	-	-	-	4,000
Food City	13,456	-	2,788	-	-	-	10,668
PCFND - Sparkle Squad	3,320	-	1,133	-	-	-	2,187
Putting Children First Grants	2,750	-	-	-	-	-	2,750
Simply Smart	362	-	-	-	-	-	362
TN AP Access for ALL - Good	437	-	-	-	-	-	437
TN AP Access for ALL - Purdie	164	400	399	-	-	-	165
TN AP Access for ALL - Todt	-	494	452	-	-	-	42
Memorial Accounts							
Bruce Wilder Memorial Scholars	-	2,000	2,000	-	-	-	-
Cecil & Peggy Peak Scholarship	10,300	-	1,000	-	-	-	9,300

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, 2026

Exhibit 6

	Fund Balances			Other Financing Sources (Uses)		Change in Inventory	Fund Balances June 30, 2026
	July 1, 2025	Revenues	Expenditures	Transfers			
				In	Out		
Restricted Fund (Continued):							
Memorial Accounts							
John Whited Baseball Scholarship	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
J Kevin Hall Scholarship	-	3,000	3,000	-	-	-	-
Kuo Scholarship	3,819	-	400	-	-	-	3,419
Larry Corum Scholarship Fund	-	2,500	2,500	-	-	-	-
Margaret Fletcher Scholarship	330	-	-	-	-	-	330
Marie H Hunter Scholarship	5,068	1,000	1,000	-	-	-	5,068
Nancy Necessary Pridemore	3,000	1,000	3,000	-	-	-	1,000
Scat Springs Memorial Scholars	11,515	5,440	10,000	-	-	-	6,955
Shull Culinary Arts Scholarship	1,499	-	-	-	-	-	1,499
Susan Lodal Champion For Edu	4,093	1,500	3,000	-	-	-	2,593
Travis Baker Scholarship	200	500	500	-	-	-	200
Other Accounts							
3 D Printer Project	4,956	-	2,355	-	-	-	2,601
Activities Bus	24,759	1,693	23,978	-	-	-	2,474
Advanced Placement Exams	14,858	1,940	6,191	-	-	-	10,607
Coding	-	1,706	322	872	-	-	2,256
Cora Cox	717	2,000	871	-	-	-	1,846
ECLC	8,005	882	344	-	-	-	8,543
Exams	7,249	3,365	2,466	-	-	-	8,148
Forensics	-	-	10	10	-	-	-
Hospitality - Administration	7,478	9,485	7,992	-	-	-	8,971
Hospitality - Staff	47	3,163	1,147	-	-	-	2,063
Indian Banners	35,575	11,400	6,321	-	(32,000)	-	8,654
Live Stream	19,982	6,500	2,130	-	-	-	24,352
Lost Textbooks	2,167	38	1,387	-	-	-	818
Math Calculators	3,244	1,204	148	-	-	-	4,300
Parking Permits	1,507	6,574	6,987	-	-	-	1,094
Students In Need	12,872	-	650	-	-	-	12,222
Technology	-	16,927	16,927	-	-	-	-
Van Replacement	74,089	33,560	46,192	-	-	-	61,457
WCSK Radio	6,190	3,000	2,000	-	-	-	7,190
Winterguard	4,075	39,187	36,406	-	-	-	6,856
Yearbook	47,815	24,194	20,072	-	-	-	51,937
Total Restricted Fund	919,280	1,905,658	1,918,235	53,953	(53,953)	(4,795)	901,908
Total General and Restricted Fund	\$ 931,755	\$ 1,914,066	\$ 1,928,552	\$ 53,953	\$ (53,953)	\$ (4,795)	\$ 912,474

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

City of Kingsport, Tennessee
Board of Education
Ross N. Robinson Middle School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

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	\$ 52,143	\$ -	\$ 95	\$ 821	\$ 53,059	\$ 375	\$ 375	\$ 52,684	\$ 52,684	\$ 53,059
Restricted Fund:										
Athletic Accounts										
Athletics	27,318	-	88	-	27,406	-	-	27,406	27,406	27,406
Club Accounts										
Lego	657	-	-	-	657	-	-	657	657	657
Student Activities	6,111	-	-	-	6,111	-	-	6,111	6,111	6,111
Department Accounts										
Art	329	-	-	-	329	-	-	329	329	329
Band	14,071	-	-	-	14,071	-	-	14,071	14,071	14,071
Choral Music	3,042	-	-	-	3,042	-	-	3,042	3,042	3,042
Drama	904	-	-	-	904	-	-	904	904	904
Library	3,927	-	-	-	3,927	-	-	3,927	3,927	3,927
Orchestra	129	-	-	-	129	-	-	129	129	129
SPED	799	-	-	-	799	-	-	799	799	799
Other Accounts										
Baseball	640	-	-	-	640	-	-	640	640	640
Concessions	19,772	-	-	-	19,772	-	-	19,772	19,772	19,772
Hospitality	938	-	-	-	938	-	-	938	938	938
Mini Grants	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	298	-	-	-	298	-	-	298	298	298
Yearbook	12,119	-	-	-	12,119	-	-	12,119	12,119	12,119
Total Restricted Fund	94,638	-	88	-	94,726	-	-	94,726	94,726	94,726
Total General and Restricted Fund	\$ 146,781	\$ -	\$ 183	\$ 821	\$ 147,785	\$ 375	\$ 375	\$ 147,410	\$ 147,410	\$ 147,785

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

City of Kingsport, Tennessee

Exhibit 8

Board of Education

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, 2026

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
	July 1, 2025	Revenues	Expenditures	Transfers		June 30, 2026
				In	Out	
General Fund:						
Administration	\$ -	\$ -	\$ 678	\$ -	\$ -	\$ -
ENT Contracted Services	-	-	680	-	-	-
First Field Trips	-	-	-	1,717	-	-
Gifts and Donations	-	6,192	-	-	-	-
Instruction	-	-	467	-	-	-
Pictures	-	2,065	-	-	-	-
TN History	-	-	-	1,865	-	-
TN Local	-	-	-	90	-	-
US History	-	-	-	942	-	-
US Local	-	-	-	4,145	-	-
Total General Fund	37,493	8,257	1,825	8,759	-	52,684
Restricted Fund:						
Athletic Accounts						
Athletics	28,357	40,046	40,997	-	-	27,406
Club Accounts						
Lego	657	-	-	-	-	657
Student Activities	6,091	360	340	-	-	6,111
Department Accounts						
Art	329	-	-	-	-	329
Band	249	30,790	16,968	-	-	14,071
Choral Music	3,936	5,266	6,160	-	-	3,042
Drama	92	3,933	3,121	-	-	904
Grade 6	289	16,820	15,392	-	(1,717)	-
Grade 7	28	92,155	90,318	-	(1,865)	-
Grade 7 Local	82	8	-	-	(90)	-
Grade 8	2,183	125,744	126,985	-	(942)	-
Grade 8 Local	1,815	8,725	6,395	-	(4,145)	-
Library	3,927	-	-	-	-	3,927
Orchestra	129	-	-	-	-	129
SPED	799	-	-	-	-	799
Other Accounts						
Baseball	640	-	-	-	-	640
Concessions	15,159	11,797	7,184	-	-	19,772
Hospitality	1,216	1,795	2,073	-	-	938

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

City of Kingsport, Tennessee

Exhibit 8

Board of Education

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, 2026

	Fund Balances			Other Financing Sources (Uses)		
	July 1, 2025	Revenues	Expenditures	Transfers		Fund Balances
				In	Out	June 30, 2026
Restricted Fund (Continued):						
Other Accounts (Continued)						
Mini Grants	\$ 2,009	\$ -	\$ -	\$ -	\$ -	\$ 2,009
Sue Moricle Library Memorial	1,575	-	-	-	-	1,575
STEM	298	-	-	-	-	298
Technology	-	4,290	4,290	-	-	-
Yearbook	3,182	8,937	-	-	-	12,119
Total Restricted Fund	73,042	350,666	320,223	-	(8,759)	94,726
Total General and Restricted Fund	\$ 110,535	\$ 358,923	\$ 322,048	\$ 8,759	\$ (8,759)	\$ 147,410

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, 2026

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	\$ 29,571	\$ -	\$ 416	\$ 29,987	\$ -	\$ -	\$ 29,987	\$ 29,987	\$ 29,987
Restricted Fund:									
Athletic Accounts									
Athletics	46,813	-	-	46,813	-	-	46,813	46,813	46,813
Club Accounts									
Lego	536	-	-	536	-	-	536	536	536
Prayer Warrior Club	1,862	-	-	1,862	-	-	1,862	1,862	1,862
Student Activities	7,378	-	-	7,378	-	-	7,378	7,378	7,378
Department Accounts									
Art	403	-	-	403	-	-	403	403	403
Band	52	-	-	52	-	-	52	52	52
Chorus	145	-	-	145	-	-	145	145	145
Library	8,928	-	-	8,928	-	-	8,928	8,928	8,928
Orchestra	86	-	-	86	-	-	86	86	86
Science	1,984	-	-	1,984	-	-	1,984	1,984	1,984
SPED	162	-	-	162	-	-	162	162	162
Grant Accounts									
Exxon Mobil	500	-	-	500	-	-	500	500	500
Mini Grants	3,214	-	-	3,214	-	-	3,214	3,214	3,214
STEM	1,403	-	-	1,403	-	-	1,403	1,403	1,403

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, 2026

	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)									
Concessions	\$ 80,762	\$ -	\$ -	\$ 80,762	\$ -	\$ -	\$ 80,762	\$ 80,762	\$ 80,762
Homeless Education	300	-	-	300	-	-	300	300	300
Hospitality	563	-	-	563	-	-	563	563	563
Literacy Support	3,122	-	-	3,122	-	-	3,122	3,122	3,122
Technology	(15)	15	-	-	-	-	-	-	-
Van Replacement and Maintenance	10,648	-	-	10,648	-	-	10,648	10,648	10,648
Yearbook	8,295	-	-	8,295	-	-	8,295	8,295	8,295
Total Restricted Fund	177,141	15	-	177,156	-	-	177,156	177,156	177,156
Total General and Restricted Fund	\$ 206,712	\$ 15	\$ 416	\$ 207,143	\$ -	\$ -	\$ 207,143	\$ 207,143	\$ 207,143

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

City of Kingsport, Tennessee

Exhibit 10

Board of Education

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, 2026

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
	July 1, 2025	Revenues	Expenditures	Transfers		June 30, 2026
				In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 1,949	\$ -	\$ -	\$ -
First Field Trips	-	-	-	2,228	-	-
Gifts and Donations	-	3,103	-	-	-	-
Instruction	-	-	1,179	-	-	-
Pictures	-	1,419	-	-	-	-
TN History	-	-	-	3,217	-	-
TN Local	-	-	-	1,779	-	-
US History	-	-	-	1,093	-	-
US Local	-	-	-	1,378	-	-
Total General Fund	18,898	4,522	3,128	9,695	-	29,987
Restricted Fund:						
Athletic Accounts						
Athletics	43,674	85,391	82,252	-	-	46,813
Club Accounts						
Lego	59	984	507	-	-	536
Prayer Warrior Club	1,862	-	-	-	-	1,862
Student Activities	2,950	11,885	7,457	-	-	7,378
Department Accounts						
Art	403	-	-	-	-	403
Band	2,614	13,595	16,157	-	-	52
Choral Music	292	2,885	3,032	-	-	145
Grade 6	2,527	12,312	12,611	-	(2,228)	-
Grade 7	4,138	51,204	52,125	-	(3,217)	-
Grade 7 Local	3,879	11,664	13,764	-	(1,779)	-
Grade 8	634	91,140	90,681	-	(1,093)	-
Grade 8 Local	2,482	5,915	7,019	-	(1,378)	-
Library	9,882	3,871	4,825	-	-	8,928
Orchestra	71	75	60	-	-	86
Science	2,020	-	36	-	-	1,984
SPED	162	-	-	-	-	162
Grant Accounts						
Exxon Mobil	500	-	-	-	-	500
Mini Grants	3,767	-	553	-	-	3,214
STEM	1,976	1,285	1,858	-	-	1,403

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, 2026

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
	July 1, 2025	Revenues	Expenditures	Transfers		June 30, 2026
				In	Out	
Restricted Fund (Continued):						
Other Accounts						
Concessions	\$ 63,357	\$ 40,346	\$ 22,941	\$ -	\$ -	\$ 80,762
Homeless Education	300	-	-	-	-	300
Hospitality	563	-	-	-	-	563
Literacy Support	3,122	-	-	-	-	3,122
Technology	70	3,102	3,172	-	-	-
Van Replacement and Maintenance	845	9,803	-	-	-	10,648
Yearbook	6,142	2,153	-	-	-	8,295
Total Restricted Fund	158,291	347,610	319,050	-	(9,695)	177,156
Total General and Restricted Fund	\$ 177,189	\$ 352,132	\$ 322,178	\$ 9,695	\$ (9,695)	\$ 207,143

City of Kingsport, Tennessee
Board of Education
John Adams Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

Exhibit 11

	ASSETS			LIABILITIES AND FUND BALANCES				
				Liabilities		Fund Balances		
	Cash in Bank Checking	Accounts Receivable	Total Assets	Accounts Payable	Total Liabilities	Restricted	Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 17,133	\$ -	\$ 17,133	\$ -	\$ -	\$ 17,133	\$ 17,133	\$ 17,133
Restricted Fund:								
Grant Accounts								
Good Sports Always Recycle	46	-	46	-	-	46	46	46
Club Accounts								
Drama	27	-	27	-	-	27	27	27
Garden Club	43	-	43	-	-	43	43	43
Running Club	173	-	173	-	-	173	173	173
Other Accounts								
Art	1,319	-	1,319	-	-	1,319	1,319	1,319
Choral Music	265	-	265	-	-	265	265	265
Field Trip Scholarships	1,257	-	1,257	-	-	1,257	1,257	1,257
Hospitality	321	-	321	-	-	321	321	321
Library	16,992	-	16,992	-	-	16,992	16,992	16,992
Total Restricted Fund	20,443	-	20,443	-	-	20,443	20,443	20,443
Total General and Restricted Fund	\$ 37,576	\$ -	\$ 37,576	\$ -	\$ -	\$ 37,576	\$ 37,576	\$ 37,576

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

City of Kingsport, Tennessee
Board of Education

Exhibit 12

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, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2026
				Transfers In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 2,990	\$ -	\$ -	\$ -
Administration Equipment	-	-	2,678	-	-	-
Gifts and Donations	-	1,685	-	-	-	-
Instruction	-	-	316	-	-	-
Local Field Trips	-	22,225	21,872	-	-	-
Pictures	-	3,429	-	-	-	-
Yearbook	-	726	700	-	-	-
Total General Fund	17,624	28,065	28,556	-	-	17,133
Restricted Fund:						
Grant Accounts						
Good Sports Always Recycle	309	-	263	-	-	46
Club Accounts						
Drama	28	480	481	-	-	27
Garden Club	43	-	-	-	-	43
Running Club	272	-	99	-	-	173
Other Accounts						
Art	1,319	-	-	-	-	1,319
Choral Music	36	270	41	-	-	265
Field Trip Scholarships	1,257	-	-	-	-	1,257
Hospitality	325	1,474	1,478	-	-	321
Library	15,321	6,092	4,421	-	-	16,992
Total Restricted Fund	18,910	8,316	6,783	-	-	20,443
Total General and Restricted Fund	\$ 36,534	\$ 36,381	\$ 35,339	\$ -	\$ -	\$ 37,576

City of Kingsport, Tennessee
Board of Education
Andrew Jackson Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

Exhibit 13

	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	\$ 28,977	\$ -	\$ 28,977	\$ -	\$ -	\$ 28,977	\$ 28,977	\$ 28,977
Restricted Fund:								
Class Account								
Art	83	-	83	-	-	83	83	83
Chorus	32	-	32	-	-	32	32	32
Other Accounts								
Putting Children First	115	-	115	-	-	115	115	115
Exxon Mobil	3,084	-	3,084	-	-	3,084	3,084	3,084
Field Trip Scholarships	2,199	-	2,199	-	-	2,199	2,199	2,199
Garden Club	82	-	82	-	-	82	82	82
Great Warriors	2,408	-	2,408	-	-	2,408	2,408	2,408
Good Sports Always Recycle	635	-	635	-	-	635	635	635
Hospitality	313	-	313	-	-	313	313	313
Library	9,039	-	9,039	-	-	9,039	9,039	9,039
Lego	1,786	-	1,786	-	-	1,786	1,786	1,786
MathElites	552	-	552	-	-	552	552	552
Math Olympiads	300	-	300	-	-	300	300	300
Total Restricted Fund	20,628	-	20,628	-	-	20,628	20,628	20,628
Total General and Restricted Fund	\$ 49,605	\$ -	\$ 49,605	\$ -	\$ -	\$ 49,605	\$ 49,605	\$ 49,605

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, 2026

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
	July 1, 2025	Revenues	Expenditures	Transfers		June 30, 2026
				In	Out	
General Fund:						
Administrative Supplies & Materials	\$ -	\$ -	\$ 1,741	\$ -	\$ -	\$ -
Annual Supplies and Materials	-	-	96	-	-	-
Gifts and Donations	-	2,148	-	-	-	-
Instruction	-	-	358	-	-	-
Local Field Trips	-	4,975	5,162	-	-	-
Pictures	-	1,142	-	-	-	-
Yearbook	-	460	393	-	-	-
Total General Fund	28,002	8,725	7,750	-	-	28,977
Restricted Fund:						
Class Account						
Art	83	-	-	-	-	83
Chorus	29	215	212	-	-	32
Other Accounts						
Putting Children First	115	-	-	-	-	115
Exxon Mobil	3,289	500	705	-	-	3,084
Field Trip Scholarships	2,079	120	-	-	-	2,199
Garden Club	82	-	-	-	-	82
Great Warriors	2,700	-	292	-	-	2,408
Good Sports Always Recycle	635	-	-	-	-	635
Hospitality	403	-	90	-	-	313
Library	10,873	5,420	7,254	-	-	9,039
Lego	2,249	-	463	-	-	1,786
MathElites	552	-	-	-	-	552
Math Olympiad	300	-	-	-	-	300
Total Restricted Fund	23,389	6,255	9,016	-	-	20,628
Total General and Restricted Fund	\$ 51,391	\$ 14,980	\$ 16,766	\$ -	\$ -	\$ 49,605

City of Kingsport, Tennessee
Board of Education
Thomas Jefferson Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

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	\$ 30,530	\$ -	\$ 30,530	\$ -	\$ -	\$ 30,530	\$ 30,530	\$ 30,530
Restricted Fund:								
Club Accounts								
Art Club	325	-	325	-	-	325	325	325
Garden Club	852	-	852	-	-	852	852	852
Lego	471	-	471	-	-	471	471	471
Math Olympiad	991	-	991	-	-	991	991	991
Student Activities	7	-	7	-	-	7	7	7
Department Accounts								
Choral Music	537	-	537	-	-	537	537	537
Library	9,436	-	9,436	-	-	9,436	9,436	9,436
Grant Accounts								
Exxon Mobil Education	1,187	-	1,187	-	-	1,187	1,187	1,187
Other Accounts								
Field Trip Scholarship	433	-	433	-	-	433	433	433
Students in Need	258	-	258	-	-	258	258	258
Total Restricted Fund	14,497	-	14,497	-	-	14,497	14,497	14,497
Total General and Restricted Fund	\$ 45,027	\$ -	\$ 45,027	\$ -	\$ -	\$ 45,027	\$ 45,027	\$ 45,027

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, 2026

	Fund Balances			Other Financing Sources (Uses)		
	July 1, 2025	Revenues	Expenditures	Transfers		Fund Balances
				In	Out	June 30, 2026
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 6,841	\$ -	\$ -	\$ -
Administration Equipment	-	-	20,979	-	-	-
Fees - Extended Field Trip	-	5,918	5,302	-	-	-
Gifts and Donations	-	17,163	-	-	-	-
Local Field Trip	-	14,508	12,680	-	-	-
Pictures	-	1,757	-	-	-	-
Yearbook	-	1,200	761	-	-	-
Total General Fund	36,547	40,546	46,563	-	-	30,530
Restricted Fund:						
Club Accounts						
Art Club	352	260	287	-	-	325
Garden Club	852	-	-	-	-	852
Lego	471	-	-	-	-	471
Math Olympiad	1,166	-	175	-	-	991
Student Activities	-	600	593	-	-	7
Department Accounts						
Choral Music	291	615	369	-	-	537
Library	8,700	4,900	4,164	-	-	9,436
Grant Accounts						
Exxon Mobil Education	2,347	-	1,161	1	-	1,187
MathElites	209	-	208	-	(1)	-
Other Accounts						
Field Trip Scholarship	614	800	981	-	-	433
Hospitality-Staff	478	-	478	-	-	-
Music	435	-	435	-	-	-
Students in Need	-	258	-	-	-	258
Total Restricted Fund	15,915	7,433	8,851	1	(1)	14,497
Total General and Restricted Fund	\$ 52,462	\$ 47,979	\$ 55,414	\$ 1	\$ (1)	\$ 45,027

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, 2026

Exhibit 17

	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	\$ 33,587	\$ -	\$ 33,587	\$ -	\$ -	\$ 33,587	\$ 33,587
Restricted Fund:							
Club Accounts							
Garden Club	1,463	-	1,463	-	-	1,463	1,463
Lego	303	-	303	-	-	303	303
Department Accounts							
Drama	644	-	644	-	-	644	644
Library	4,830	-	4,830	-	-	4,830	4,830
Grant Accounts							
MathElites	290	-	290	-	-	290	290
Other Accounts							
Donation	436	-	436	-	-	436	436
Field Trip Scholarship	688	-	688	-	-	688	688
General Education Instruction	483	-	483	-	-	483	483
Hospitality	1,067	-	1,067	-	-	1,067	1,067
Students in Need	497	-	497	-	-	497	497
Total Restricted Fund	10,701	-	10,701	-	-	10,701	10,701
Total General and Restricted Fund	\$ 44,288	\$ -	\$ 44,288	\$ -	\$ -	\$ 44,288	\$ 44,288

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, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2026
				Transfers In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 4,943	\$ -	\$ -	\$ -
Gifts and Donations	-	4,721	-	-	-	-
Local Field Trips	-	15,844	15,279	-	-	-
Pictures	-	1,463	-	-	-	-
Yearbook	-	226	30	-	-	-
Total General Fund	31,585	22,254	20,252	-	-	33,587
Restricted Fund:						
Club Accounts						
Garden Club	1,463	-	-	-	-	1,463
Lego	303	-	-	-	-	303
Department Accounts						
Drama	442	1,856	1,654	-	-	644
Library	5,988	6,491	7,649	-	-	4,830
Grant Accounts						
MathElites	290	-	-	-	-	290
Other Accounts						
Donation	523	341	428	-	-	436
Field Trip Scholarships	225	463	-	-	-	688
General Education Instruction	461	92	70	-	-	483
Hospitality	1,187	-	120	-	-	1,067
Students in Need	-	497	-	-	-	497
Technology	-	40	40	-	-	-
Total Restricted Fund	10,882	9,780	9,961	-	-	10,701
Total General and Restricted Fund	\$ 42,467	\$ 32,034	\$ 30,213	\$ -	\$ -	\$ 44,288

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

City of Kingsport, Tennessee
Board of Education
John F. Kennedy Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

Exhibit 19

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Accounts Payable	Total Liabilities	Restricted	Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 21,022	\$ -	\$ 21,022	\$ -	\$ -	\$ 21,022	\$ 21,022	\$ 21,022
Restricted Fund:								
Club Accounts								
Lego	156	-	156	-	-	156	156	156
Student Activities	233	-	233	-	-	233	233	233
Department Accounts								
Chorus	184	-	184	-	-	184	184	184
Library	1,170	-	1,170	-	-	1,170	1,170	1,170
Other Accounts								
Field Trip Donations	3,500	-	3,500	-	-	3,500	3,500	3,500
Hospitality	85	-	85	-	-	85	85	85
Literacy Support	3,299	-	3,299	-	-	3,299	3,299	3,299
Students in Need	40	-	40	-	-	40	40	40
Total Restricted Fund	8,667	-	8,667	-	-	8,667	8,667	8,667
Total General and Restricted Fund	\$ 29,689	\$ -	\$ 29,689	\$ -	\$ -	\$ 29,689	\$ 29,689	\$ 29,689

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

City of Kingsport, Tennessee

Exhibit 20

Board of Education

**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, 2026**

	Fund Balances July 1, 2025	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2026
				Transfers In	Out	
General Fund:						
Gifts and Donations	\$ -	\$ 293	\$ -	\$ -	\$ -	\$ -
Instruction	-	-	266	-	-	-
O/M Contracted Services	-	-	374	-	-	-
Local Field Trips	-	2,771	2,669	-	-	-
Pictures	-	1,094	-	-	-	-
Yearbook	-	1,180	1,371	-	-	-
Total General Fund	20,364	5,338	4,680	-	-	21,022
Restricted Fund:						
Club Accounts						
Lego	156	-	-	-	-	156
Student Activities	-	5,553	5,320	-	-	233
Department Accounts						
Chorus	184	-	-	-	-	184
Library	1,074	96	-	-	-	1,170
Other Accounts						
Field Trip Donations	2,324	1,574	398	-	-	3,500
Hospitality	85	-	-	-	-	85
Literacy Support	2,837	2,250	1,788	-	-	3,299
Students in Need	658	533	1,151	-	-	40
Total Restricted Fund	7,318	10,006	8,657	-	-	8,667
Total General and Restricted Fund	\$ 27,682	\$ 15,344	\$ 13,337	\$ -	\$ -	\$ 29,689

City of Kingsport, Tennessee
Board of Education
Abraham Lincoln Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

Exhibit 21

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Bank Checking	Accounts Receivable	Total Assets	Accounts Payable	Total Liabilities	Restricted	Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 39,601	\$ -	\$ 39,601	\$ -	\$ -	\$ 39,601	\$ 39,601	\$ 39,601
Restricted Fund:								
Club Accounts								
Lego	771	-	771	-	-	771	771	771
Department Accounts								
Art	47	-	47	-	-	47	47	47
Chorus	127	-	127	-	-	127	127	127
Library	10,756	-	10,756	-	-	10,756	10,756	10,756
Memorial/Scholarship Accounts								
Helen Cox Memorial	100	-	100	-	-	100	100	100
Sciencelites	448	-	448	-	-	448	448	448
Other Accounts								
Field Trip Scholarships	489	-	489	-	-	489	489	489
Hospitality	1,701	-	1,701	-	-	1,701	1,701	1,701
Literacy Support	2,517	-	2,517	-	-	2,517	2,517	2,517
MathElites	176	-	176	-	-	176	176	176
		-						
Total Restricted Fund	17,132	-	17,132	-	-	17,132	17,132	17,132
Total General and Restricted Fund	\$ 56,733	\$ -	\$ 56,733	\$ -	\$ -	\$ 56,733	\$ 56,733	\$ 56,733

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, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2026
				Transfers In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 3,227	\$ -	\$ -	\$ -
Gifts and Donations	-	4,579	-	-	-	-
Local Field Trips	-	1,545	1,340	-	-	-
Pictures	-	1,562	-	-	-	-
Yearbooks	-	3,240	2,066	-	-	-
Total General Fund	35,308	10,926	6,633	-	-	39,601
Restricted Fund:						
Club Accounts						
Lego	771	-	-	-	-	771
Department Accounts						
Art	500	-	453	-	-	47
Chorus	516	-	389	-	-	127
Library	12,684	5,804	7,732	-	-	10,756
Memorial/Scholarship Accounts						
Helen Cox Memorial	100	-	-	-	-	100
Sciencelites	448	-	-	-	-	448
Other Accounts						
Field Trip Scholarships	383	106	-	-	-	489
Hospitality	1,425	1,010	734	-	-	1,701
Literacy Support	2,517	-	-	-	-	2,517
MathElites	176	-	-	-	-	176
Total Restricted Fund	19,520	6,920	9,308	-	-	17,132
Total General and Restricted Fund	\$ 54,828	\$ 17,846	\$ 15,941	\$ -	\$ -	\$ 56,733

City of Kingsport, Tennessee
Board of Education
Theodore Roosevelt Elementary School – Internal School Funds – Regulatory Basis
Balance Sheet – Regulatory Basis
June 30, 2026

	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	\$ 17,215	\$ -	\$ 17,215	\$ -	\$ -	\$ 17,215	\$ 17,215	\$ 17,215
Restricted Fund:								
Book Room	2,503	-	2,503	-	-	2,503	2,503	2,503
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	906	-	906	-	-	906	906	906
Lego	1	-	1	-	-	1	1	1
Library	4,111	-	4,111	-	-	4,111	4,111	4,111
MathElites	813	-	813	-	-	813	813	813
PCFND	1,678	-	1,678	-	-	1,678	1,678	1,678
School Support - FPC	2,864	-	2,864	-	-	2,864	2,864	2,864
Student Support	3,772	-	3,772	-	-	3,772	3,772	3,772
Van Account	11,183	-	11,183	-	-	11,183	11,183	11,183
Total Restricted Fund	28,181	-	28,181	-	-	28,181	28,181	28,181
Total General and Restricted Fund	\$ 45,396	\$ -	\$ 45,396	\$ -	\$ -	\$ 45,396	\$ 45,396	\$ 45,396

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, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Other Financing Sources (Uses)		Fund Balances June 30, 2026
				Transfers In	Out	
General Fund:						
Administration Supplies and Materials	\$ -	\$ -	\$ 297	\$ -	\$ -	\$ -
Gifts and Donations	-	638	-	-	-	-
Local Field Trips	-	3,493	2,725	-	-	-
Yearbook	-	900	972	-	-	-
Total General Fund	16,178	5,031	3,994	-	-	17,215
Restricted Fund:						
Other Accounts						
Book Room	2,540	2,250	2,287	-	-	2,503
Donation - Park Bench	149	-	-	-	-	149
Education Foundation Grants	138	-	-	-	-	138
Field Trip Scholarship	63	-	-	-	-	63
Hospitality	716	1,682	1,492	-	-	906
Lego	400	-	399	-	-	1
Library	4,227	5,267	5,383	-	-	4,111
MathElites	813	-	-	-	-	813
PCFND	1,678	-	-	-	-	1,678
School Support - FPC	1,528	3,000	1,664	-	-	2,864
Student Support	3,529	6,165	5,922	-	-	3,772
Van Account	12,041	-	858	-	-	11,183
Total Restricted Fund	27,822	18,364	18,005	-	-	28,181
Total General and Restricted Fund	\$ 44,000	\$ 23,395	\$ 21,999	\$ -	\$ -	\$ 45,396

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, 2026

	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	\$ 9,887	\$ -	\$ 9,887	\$ -	\$ -	\$ 9,887	\$ 9,887	\$ 9,887
Restricted Fund:								
Club Accounts								
Student Activities	165	-	165	-	-	165	165	165
Department Accounts								
Choral Music	132	-	132	-	-	132	132	132
ECLC	278	-	278	-	-	278	278	278
Library	1,950	-	1,950	-	-	1,950	1,950	1,950
Grant Accounts								
Mathletes	679	-	679	-	-	679	679	679
Good Sports Always Recycle	598	-	598	-	-	598	598	598
Sciencelites	400	-	400	-	-	400	400	400
Volunteer Parenting Award	217	-	217	-	-	217	217	217
Other Accounts								
Donations - Related Arts	2,462	-	2,462	-	-	2,462	2,462	2,462
Field Trip Scholarships	1,384	-	1,384	-	-	1,384	1,384	1,384
General Education Instruction	796	-	796	-	-	796	796	796
Hospitality	53	-	53	-	-	53	53	53
If I Had a Hammer	874	-	874	-	-	874	874	874
Students in Need	1,270	-	1,270	-	-	1,270	1,270	1,270
Total Restricted Fund	11,258	-	11,258	-	-	11,258	11,258	11,258
Total General and Restricted Fund	\$ 21,145	\$ -	\$ 21,145	\$ -	\$ -	\$ 21,145	\$ 21,145	\$ 21,145

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

City of Kingsport, Tennessee

Exhibit 26

Board of Education

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, 2026

	Fund Balances			Other Financing Sources (Uses)		Fund Balances
	July 1, 2025	Revenues	Expenditures	Transfers		June 30, 2026
				In	Out	
General Fund:						
Administration Contracted Services	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -
Administration Supplies and Materials	-	-	368	-	-	-
Gifts, Bequests, and Donations	-	4,592	-	-	-	-
Local Field Trips	-	10,709	9,340	29	-	-
Pictures	-	2,985	-	-	-	-
Resale	-	2,095	8,921	-	-	-
Yearbooks	-	175	-	-	-	-
Total General Fund	9,131	20,556	19,829	29	-	9,887
Restricted Fund:						
Club Accounts						
Lego	325	75	400	-	-	-
Student Activities	273	-	108	-	-	165
Department Accounts						
Choral Music	132	-	-	-	-	132
ECLC	214	540	476	-	-	278
Library	3,329	121	1,500	-	-	1,950
SACC	811	-	782	-	(29)	-
Grant Accounts						
CSX	7	-	-	-	(7)	-
Mathletes	672	-	-	7	-	679
Good Sports Always Recycle	598	-	-	-	-	598
Sciencelites	400	-	-	-	-	400
Volunteer Parenting Award	217	-	-	-	-	217
Other Accounts						
Donations - Related Arts	2,462	-	-	-	-	2,462
Field Trip Scholarships	1,384	-	-	-	-	1,384
General Education Instruction	796	-	-	-	-	796
Hospitality	53	-	-	-	-	53
If I Had a Hammer	874	-	-	-	-	874
Students in Need	1,695	1,115	1,540	-	-	1,270
Total Restricted Fund	14,242	1,851	4,806	7	(36)	11,258
Total General and Restricted Fund	\$ 23,373	\$ 22,407	\$ 24,635	\$ 36	\$ (36)	\$ 21,145

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, 2026

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 Funds 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, 2026

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, 2026

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, 2026

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 – Accounts Receivable

Accounts receivable balances represent amounts due from individuals or organizations at year-end. These amounts are expected to be collected in a future period and are recorded as assets at year-end.

Note 9 – Prepaid Assets

Prepaid asset balances represent payments made in advance for goods or services to be received in future periods. These amounts are recorded at year-end and recognized as expenditures when the related benefits are realized. All prepaid asset balances were approved by the Board of Education.

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Notes to Financial Statements
June 30, 2026

Note 10 – Deferred Revenue

Deferred revenue balances represent resources received prior to meeting the requirements for revenue recognition. These amounts are reported as liabilities at year-end and recognized as revenue in the period in which the applicable eligibility requirements are met.

Note 11 – Subsequent Events

The City of Kingsport, Tennessee Board of Education evaluated subsequent events through September 17, 2026, 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, 2026

Dobyns-Bennett High School

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Slam Dunk Club	Athletics	\$ 556	To Supplement Athletics
Cheerleaders	Athletics	280	To Supplement Athletics
Cross Country	Athletics	402	To Supplement Athletics
Golf Club - Boys'	Athletics	312	To Supplement Athletics
Softball	Athletics	1,319	To Supplement Athletics
Spirit Shakers	Athletics	146	To Supplement Athletics
Aqua Kicks	Athletics	87	To Supplement Athletics
Track	Athletics	707	To Supplement Athletics
Lacrosse - Girls Club	Athletics	143	To Supplement Athletics
Basketball Alpha Invitational	Slam Dunk Club	15,000	To Supplement Athletics
Robotics	Coding	872	To Supplement Coding
Drama	Forensics	10	Close Account
Indoor Drumline	Athletics	19	Close Account
Monogramming Class	JAG	100	To Supplement JAG
Indian Banners	Slam Dunk Club	32,000	To Supplement Athletics
Baseball Club	John Whited Baseball Scholarship	2,000	To Supplement Scholarship Funds
	Total	\$ 53,953	

Ross N. Robinson Middle School

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Grade 6	First Field Trips	\$ 1,717	Close Account
Grade 7	TN History	1,865	Close Account
Grade 7 Local	TN Local	90	Close Account
Grade 8	US History	942	Close Account
Grade 8 Local	US Local	4,145	Close Account
	Total	\$ 8,759	

John Sevier Middle School

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
Grade 6	First Field Trips	\$ 2,228	Close Account
Grade 7	TN History	3,217	Close Account
Grade 7 Local	TN Local	1,779	Close Account
Grade 8	US History	1,093	Close Account
Grade 8 Local	US Local	1,378	Close Account
	Total	\$ 9,695	

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Transfers
For the Year Ended June 30, 2026

Thomas Jefferson Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
MathElites	Exxon Mobil Education	\$ 1	Close Account
	Total	\$ 1	

George Washington Elementary

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Purpose</u>
CSX	MathElites	\$ 7	Close Account
SACC	Local Field Trips	29	Close Account
	Total	\$ 36	



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, 2026

Company:	Travelers Insurance Company
Type of Coverage:	Government Crime
Amount:	\$500,000
Period Covered:	07/01/2025 through 07/01/2026
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, 2026

School	Amount	Source Of Funds	Board Approved	Proper Withholding
<u>DOBYNS-BENNETT HIGH SCHOOL</u>				
Nikki Bailey	\$ 198	Athletics	Yes	Yes
Kim Bailey	480	Athletics	Yes	Yes
Nathan Bailey	63	Concessions	Yes	Yes
Tim Baker	2,938	Athletics	Yes	Yes
Wendy Baker	4,500	Athletics	Yes	Yes
Karen Barber	300	Senior Activity	Yes	Yes
Brian Barrett	20,731	Athletics	Yes	Yes
Sam Barton	450	Athletics	Yes	Yes
Bob Bingham	50	Athletics	Yes	Yes
Clint Bingham	5,000	Athletics	Yes	Yes
Dennis Bishop	648	Athletics	Yes	Yes
Lauren Blair	122	Concessions	Yes	Yes
Barry Brickey	400	City	Yes	Yes
Janet Bright	683	Concessions	Yes	Yes
Jim Burleson	350	Athletics	Yes	Yes
John Burleson	1,330	Boosters	Yes	Yes
Jessica Burrell	365	Concessions	Yes	Yes
Bo Rodney Burton	200	Athletics	Yes	Yes
Joey Christian	1,200	Athletics	Yes	Yes
Christy Cleek	3,599	Concessions	Yes	Yes
Andy Collins	300	Athletics	Yes	Yes
Ken Cutlip	4,000	Athletics	Yes	Yes
Cody Davenport	550	Athletics	Yes	Yes
Kristen Davenport	1,000	Senior Activity	Yes	Yes
Emily Davidson)	405	Athletics	Yes	Yes
John Davis	450	Athletics	Yes	Yes
Cristy Eagan	428	Concessions	Yes	Yes
David Earles	500	Athletics	Yes	Yes
Ryan Erwin	1,250	Athletics	Yes	Yes
Alex Everette	1,950	Athletics	Yes	Yes
Antonyo Foreman	250	Athletics	Yes	Yes
Bill Francis	2,545	Athletics	Yes	Yes
Wes Franklin	2,600	Athletics	Yes	Yes
Alys Gaines	59	Concessions	Yes	Yes
Taylor Gibson	272	Concessions	Yes	Yes
Sarah Good	45	Senior Activity	Yes	Yes
Michelle Grimm	234	Concessions	Yes	Yes
Shanna Gysen	59	Athletics	Yes	Yes
Dimingo Hale	1,050	Athletics	Yes	Yes
Debbie Hash	306	Athletics	Yes	Yes
Ty Hayworth	450	Athletics	Yes	Yes
Brianna Hippensteil	450	Athletics	Yes	Yes
Vanessa Horne	500	Athletics	Yes	Yes
Andy Hubbard	50	Athletics	Yes	Yes
Rocky Jones	450	Athletics	Yes	Yes
Tabitha Kerns	77	Athletics	Yes	Yes
Debbie Knott	917	Athletics	Yes	Yes
Nick Lingerfelt	190	Athletics	Yes	Yes
Valerie Love	428	Athletics	Yes	Yes
Nick Loughry	250	Athletics	Yes	Yes
Mark McDonald	33,600	Athletics	Yes	Yes
Kelly McDougal	50	Athletics	Yes	Yes
Chuck Charles McLain	200	Athletics	Yes	Yes
Jesse McMillian	450	Athletics	Yes	Yes
Charlie Morgan	300	Athletics	Yes	Yes
Jake Mullins	450	Athletics	Yes	Yes
Johanna Nash	23	Senior Activity	Yes	Yes
Casey Osbourne	1,886	Concessions	Yes	Yes
Holly Perdue	575	Athletics	Yes	Yes
Lendon Redwine	4,700	Athletics	Yes	Yes
Kristen Rhoades	279	Athletics	Yes	Yes
Kirsten Rushing	1,430	Boosters	Yes	Yes
Michael Simpson	1,663	Concessions	Yes	Yes
Tammy Simpson	5,119	Concessions	Yes	Yes
John Steffie	477	Concessions	Yes	Yes
Samantha Stidham	162	Athletics	Yes	Yes

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Salary Supplements (Unaudited)
For the Year Ended June 30, 2026

<u>School</u>	<u>Amount</u>	<u>Source Of Funds</u>	<u>Board Approved</u>	<u>Proper Withholding</u>
Julius Stokely	210	Athletics	Yes	Yes
Brian Tate	1,500	Athletics	Yes	Yes
Jimmy Taylor	1,466	Athletics	Yes	Yes
Scott Orbin Taylor	175	Athletics	Yes	Yes
Chris Thacker	450	Athletics	Yes	Yes
Faith Thomas	86	Concessions	Yes	Yes
Thomas Throp	450	Athletics	Yes	Yes
Phillip Trammell	450	Athletics	Yes	Yes
Kevin Trivette	2,310	Athletics	Yes	Yes
Heather Usuary	275	Athletics	Yes	Yes
Heather Watts	592	Concessions	Yes	Yes
Tracey Wills	300	Concessions	Yes	Yes
	<u>\$ 125,242</u>			

ROSS N. ROBINSON MIDDLE SCHOOL

Jim Adams	\$ 540	Tickets	Yes	Yes
Olivia Baker	32	Tickets	Yes	Yes
Keagan Bellamy	500	Athletics	Yes	Yes
Clint Bingham	172	Athletics	Yes	Yes
Heather Bishop	2,000	Athletics	Yes	Yes
Julie Carrier	500	Athletics	Yes	Yes
Mitch Carter	500	Athletics	Yes	Yes
Susan Chadwell	80	Athletics	Yes	Yes
Leslie Clifton	64	Tickets	Yes	Yes
Laura Coleman	40	Concessions	Yes	Yes
Emily Davidson	1,040	Athletics	Yes	Yes
Terry Diamond	272	Athletics	Yes	Yes
Maggie Everett	500	Athletics	Yes	Yes
Bill Francis	168	Athletics	Yes	Yes
Lauren Heffner	264	Tickets	Yes	Yes
William Hincke	280	Athletics	Yes	Yes
Katie Hulse	544	Concessions	Yes	Yes
Brody Hunley	1,500	Athletics	Yes	Yes
Abbie Kilgore	500	Athletics	Yes	Yes
Brittany Marsh	64	Tickets	Yes	Yes
Jennifer Morales	168	Concessions	Yes	Yes
Cassie Osbourne	228	Concessions	Yes	Yes
Kalista Pangle	900	Concessions	Yes	Yes
Eva Pearson	500	Athletics	Yes	Yes
Kevin Porter	1,000	Athletics	Yes	Yes
Lauren Smith	552	Athletics	Yes	Yes
Julius Stokely	276	Athletics	Yes	Yes
	<u>\$ 13,184</u>			

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Salary Supplements (Unaudited)
For the Year Ended June 30, 2026

School	Amount	Source Of Funds	Board Approved	Proper Withholding
<u>JOHN SEVIER MIDDLE SCHOOL</u>				
Chelsie Abrams	\$ 96	Concessions	Yes	Yes
Casey Adams	1,137	Concessions	Yes	Yes
Zack Allen	1,125	Athletic Trainer	Yes	Yes
Kyler Banks	1,644	Athletics	Yes	Yes
John Burleson	100	Athletics	Yes	Yes
Chris Carr	320	Bookkeeper	Yes	Yes
Jennifer Cheek	1,616	Concessions	Yes	Yes
Nick Colobro	1,855	Athletics	Yes	Yes
Ryan Erwin	500	Athletics	Yes	Yes
Parker Estes	224	Athletics	Yes	Yes
Daphne Farmer	56	Concessions	Yes	Yes
Kelli Ferguson	300	Athletics	Yes	Yes
Brad Fissel	2,368	Athletics	Yes	Yes
Debbie Hash	4,340	Ticket Sales	Yes	Yes
James Hilton	1,825	Painter	Yes	Yes
Chaz Kimbril	100	Athletics	Yes	Yes
Carole Long	32	Concessions	Yes	Yes
Charles McClain	1,480	Athletics	Yes	Yes
Marty Moore	1,335	Athletics	Yes	Yes
Casey Osborne	784	Athletics	Yes	Yes
Jessica Mullins	500	Athletics	Yes	Yes
Jennifer Morales	320	Concessions	Yes	Yes
Julie Potts	302	Supervision	Yes	Yes
Julian Price	150	Athletics	Yes	Yes
JT Roberts	56	Athletics	Yes	Yes
Mike Roberts	548	Athletics	Yes	Yes
Macie Salyers	176	Ticket Sales	Yes	Yes
Connor Scarce	1,201	Concessions	Yes	Yes
Erin Scales	392	Scorekeeper	Yes	Yes
David Semones	2,500	Band	Yes	Yes
Julius Stokley	150	Athletics	Yes	Yes
Rebekah Tipton	500	Athletics	Yes	Yes
Zack Welch	96	Concessions	Yes	Yes
Erika Williams	160	Bookkeeper	Yes	Yes
Kristy Williamson	32	Concessions	Yes	Yes
	<u>\$ 28,320</u>			
<u>CITY OF KINGSFORT POLICE DEPARTMENT</u>				
Zach Calhoun	\$ 41	Athletic Security	Yes	Yes
Aaron Grimes	77	Athletic Security	Yes	Yes
Aaron Helton	152	Athletic Security	Yes	Yes
Lucas Hensley	110	Robinson Athletic Security	Yes	Yes
Kevin Hite	56	Athletic Security	Yes	Yes
Wesley Hite	41	Athletic Security	Yes	Yes
Terry Hutchins	57	Active shooter	Yes	Yes
Ray Mailoux	11	Athletic Security	Yes	Yes
Ray McDonald	35	Roosevelt	Yes	Yes
Tracy Mowdy	18	Athletic Security	Yes	Yes
Malila Parker	3	Jackson	Yes	Yes
Tom Patton	190	Athletic Security	Yes	Yes
Scott Reid	58	Athletic Security	Yes	Yes
Nathan Russell	93	Athletic Security	Yes	Yes
Mike Slater	101	Athletic Security	Yes	Yes
Toby Wells	80	DB Prom	Yes	Yes
Malila Williams	26	Athletic Security	Yes	Yes
Total	<u>\$ 1,145</u>			

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Salary Supplements (Unaudited)
For the Year Ended June 30, 2026

<u>School</u>	<u>Amount</u>	<u>Source Of Funds</u>	<u>Board Approved</u>	<u>Proper Withholding</u>
<u>Andrew Johnson Elementary School</u>				
Mary Allison	\$ 500	Athletic Security	Yes	Yes
Julia Burke	400	Athletic Security	Yes	Yes
Addison Hale	400	Athletic Security	Yes	Yes
Virginia Houston	1,000	Robinson Athletic Security	Yes	Yes
Steve Humphrey	1,200	Athletic Security	Yes	Yes
Madison Lay	500	Athletic Security	Yes	Yes
	<u>\$ 4,000</u>			
<u>Abraham Lincoln Elementary School</u>				
Vanessa Helbert	\$ 500	Ornaments	Yes	Yes
	<u>\$ 500</u>			
Grand Total	<u>\$ 172,391</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, 2026, and the related notes to the financial statements, and have issued our opinion reports thereon dated September 17, 2026. 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 2026-001 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 2026-001.**

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
September 17, 2026

Schedule of Findings

City of Kingsport, Tennessee
Board of Education
Internal School Funds – Regulatory Basis
Schedule of Findings
June 30, 2026

Findings – Financial Statement Audit

Current Year Findings

2026-001: Significant Deficiency – Cash Disbursements and Cash Receipts

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

Condition One middle school and two elementary schools were not following the Manual's guidelines for cash disbursements and cash receipts.

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

Disbursements:

- Two instances at an elementary school were noted where the check was only signed by one authorized signer before being disbursed.

Receipts:

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

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

Recommendation The schools should follow the procedures set forth in the *Manual* for cash disbursements and cash receipts.

Management Response We agree that each school should be following the procedures that are set forth in the Manual for cash disbursements and cash receipts. 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, 2025

Financial Statement Findings

Prior Year Finding Number	Finding Title	Status/ Current Year Finding Number
2025-001 (Original Finding #2024-001)	Significant Deficiency – Cash Disbursements, Fundraisers, and Bank Statements	Partially repeated, 2026-001



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KINGSPORT CITY SCHOOLS
INTERNAL SCHOOL FUNDS
Management's Corrective Action Plan
Year Ended June 30, 2026

Finding 2026-001: Significant Deficiency – Cash Disbursements and Cash Receipts

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

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WWW.K12K.COM

KINGSPORT BOARD OF EDUCATION POLICY RECOMMENDATIONS

For: Initial Review

October 27, 2026 - Board of Education Work Session

REVISED POLICIES CONSIDERED FOR ADOPTION ON 1st Reading

4.700 – Assessment Programs

Per administrative request, a revision is desired regarding the methodology used to calculate the weighting of TCAP and EOC scores in a student's final grade.

Kingsport City Board of Education			
Monitoring: Review: Annually, in December	Descriptor Term: Assessment Programs	Descriptor Code: 4.700	Issued Date: 11/14/23
		Rescinds: 4.700	Issued: 02/13/23

1 *General*

2 The board shall provide for a system-wide testing program which shall be periodically reviewed and
3 evaluated. The purposes of the program shall be to:

- 4 1. Assist in promoting accountability;
- 5
- 6 2. Determine the progress of students;
- 7
- 8 3. Assess the effectiveness of the instructional program and student learning;
- 9
- 10 4. Aid in counseling and guiding students in planning future education and other endeavors;
- 11
- 12 5. Analyze the improvements needed in each instructional area;
- 13
- 14 6. Assist in the screening of students with learning difficulties;¹
- 15
- 16 7. Assist in placing students in remedial programs;
- 17
- 18 8. Provide information for college entrance and placement; and
- 19
- 20 9. Assist in educational research by providing data.²

21 The Superintendent of Schools shall be responsible for planning and implementing the program, which
22 includes:

- 23 1. Determining specific purposes for each test;
- 24
- 25 2. Selecting the appropriate test to be given;
- 26
- 27 3. Establishing procedures for administering the tests;
- 28
- 29 4. Making provisions for interpreting and disseminating the results;
- 30
- 31 5. Maintaining testing information in a consistent and confidential manner; and
- 32
- 33 6. Ensuring that results are obtained as quickly as possible, especially when placement in a special
34 learning program might be necessary.

State-mandated student testing programs shall be undertaken in accordance with procedures published by the State Department of Education.³

WEIGHTING OF TCAP AND EOC SCORES

Student scores on the Tennessee Comprehensive Assessment Program's grades three through eight (3-8) shall comprise fifteen (15) percent of the student's final grade in the spring semester in the subject areas of mathematics, reading/language arts, science, and social studies.⁴ With Board approval, the Superintendent of Schools may exclude Tennessee Comprehensive Assessment Program scores from students' final grades if scores are not received by the district at least five (5) instructional days before the end of the school year.⁴

High School End of Course Exam scores will be included in students' final grades with a weight of fifteen (15) percent of the student's final average.⁵

Kingsport City Schools will utilize ~~the cube-root methodology for calculating quick score percentages in determining a state-approved methodology for calculating~~ the weighting of TCAP and EOC scores in a student's final grade.

With Board approval, the Superintendent of Schools may exclude end-of-course (EOC) scores from students' final grades if scores are not received by the district at least five (5) instructional days before the end of the course.^{5,4}

INTEREST INVENTORIES AND CAREER ASSESSMENTS⁶

Interest inventories shall be made available to all students in grades 6-12. These will include assessments such as the Kuder assessment, Myers-Briggs Type Indicator, the ASVAB, or the College Board Career Finder.

Career aptitude assessments shall be administered to 7th graders in order to inform the student's high school plan of study. Upon receiving the results from these assessments, the school shall provide students with information on any available career and technical education opportunities in which the students is eligible to participate in.

TESTING INFORMATION AND PARENTAL CONSENT

Any test directly concerned with measuring student ability or achievement through individual or group psychological or socio-metric tests shall not be administered by or with the knowledge of any employee of the system without first obtaining written consent of the parents or guardians.²

Results of all group tests shall be recorded on the students' permanent records and shall be made available to appropriate personnel in accordance with established procedures.⁷

No later than July 31st of each year, the board shall publish on its website information related to state and board mandated tests that will be administered during the school year. The information shall include:⁸

1. The name of the test;
2. The purpose and use of the test;
3. The grade or class in which the test will be administered;
4. The tentative date or dates that the test will be administered;
5. The time and manner in which parents and students will be notified of the results of the test;
and
6. How parents can access the questions and answers on their student's state-required tests.

Beginning with the 2015-2016 school year and for school years thereafter, the testing information shall also be placed in student handbooks or other school publications that are provided to parents on an annual basis.

TESTING FOR GRADE PLACEMENT OR AWARDING CREDIT⁹

Students transferring from a Category IV church-related school, Category V private school, or home school shall be awarded credit upon completion of an examination, when required. These exams shall be approved, administered, and graded by the school's principal/designee. Upon request from a parent/guardian, student scores from a nationally standardized achievement test in the relevant subject shall be accepted as a substitute for these exams.

For students in grades one through eight (1-8), the exam shall only cover the last grade completed. For students in grades nine through twelve (9-12), the exam shall only cover the last course completed by the student (for example, if a student has completed English I, II, and III, the examination shall only cover English III).

The Superintendent of Schools shall provide notice to parent(s)/guardian(s) of these exams.

HIGH SCHOOL CREDIT FOR ELIGIBLE COURSES¹⁰

The district does not offer students in grades 9-12 the option of obtaining credit for eligible courses via a credit exam.

Legal References

1. TCA 49-10-108
2. 20 USCA § 1232(g)
3. TRR/MS 0520-01-03-.03(11)
4. TCA 49-1-617; State Board of Education Policy 2.102

Cross References

Student Surveys, Analyses, and Evaluations 6.4001
Student Records 6.600

5. TRR/MS 0520-01-03-.03(11)(e); State Board of Education Policy 2.103; TCA 49-1-617
6. TCA 49-6-412
7. TCA 10-7-504(a)(4)(A)
8. TCA 49-6-6007; State Board of Education Policy 2.102; State Board of Education Policy 2.103
9. TRR/MS 0520-07-01-.03(3)
10. Public Acts of 2023, Chapter No. 269; State Board of Education Policy 2.103