Jason E. Mumpower, Comptroller of the Treasury

November 16, 2026

Former Tullahoma Elementary School PTO President Misappropriated More Than $57,000

An investigation by the Tennessee Comptroller's Office has found that former Bel-Aire Elementary School PTO President Samantha Zimmerman misappropriated at least $57,522.62 in PTO funds. Bel-Aire Elementary School is part of the Tullahoma City School District.



The investigation began after Tullahoma City School District officials reported discrepancies involving Zimmerman. She served as PTO president from approximately August 7, 2023, until her resignation on January 29, 2026.

Investigators determined that Zimmerman misappropriated $31,820.49 through cash withdrawals from the PTO bank account. Zimmerman told investigators that she made withdrawals that were unrelated to PTO operations and were for her personal use.

Zimmerman also misappropriated $21,215.86 by making personal purchases with a PTO debit card. These purchases included entertainment, household items, food and drinks, clothing, vehicle maintenance, and storage unit rentals. Investigators determined that five of six storage units Zimmerman rented with PTO funds were for her personal use. She also misappropriated at least $4,486.27 in fundraiser and Venmo collections.

Investigators identified $20,000 in repayments by Zimmerman, leaving $37,522.62 unrecovered.

The investigation also found that Zimmerman submitted false annual financial reports to school officials. In August 2025, for example, she reported that the PTO had a bank balance of $34,938 when bank records showed a balance of less than $1,900 around the time the report was submitted. Investigators separately identified at least $77,307.96 in questionable PTO disbursements that could not be verified because adequate receipts, invoices, and other supporting documentation were not maintained.

Based upon this investigation, in November 2026, the Coffee County Grand Jury indicted Samantha Zimmerman on one count of theft over $10,000, two counts of forgery, and two counts of tampering with governmental records.

"School support organizations must maintain accurate financial records and make sure financial responsibilities are properly divided among officers," said Comptroller Jason Mumpower. "Allowing one person to control deposits, spending, and bank reconciliations without adequate oversight creates an unnecessary opportunity for fraud to occur without prompt detection."

To view the two investigative reports, go to tncot.cc/doireports. To view a map depicting Comptroller investigations, go to tncot.cc/mappinginvestigations

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