

Trussville City Schools

October 1, 2023 through September 30, 2024

Monthly Financial Report

For the fiscal period ended September 30, 2024

This is period 12 of the fiscal year.



Trussville City Board of Education
476 MAIN STREET
Trussville, AL 35173
www.trussvillecityschools.com

Ms. Kim DeShazo, Board President

Patrick M. Martin PhD., Superintendent

TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT

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September 30, 2024

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TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
SUPERINTENDENT'S REPORT
September 30, 2024

OVERVIEW

REVENUES:

REVENUES	CURRENT MONTH	Y-T-D	Budget	Variance	% of Budget
STATE REVENUES	\$4,259,588.28	\$49,332,015.94	\$43,862,490.17	\$5,469,525.77	112.47%
FEDERAL REVENUES	\$757,454.28	\$3,270,691.18	\$4,171,080.33	(\$900,389.15)	78.41%
LOCAL & OTHER REVENUES	\$5,287,104.57	\$38,963,511.42	\$33,180,568.46	\$5,782,942.96	117.43%
TOTALS	\$10,304,147.13	\$91,566,218.54	\$81,214,138.96	\$10,352,079.58	112.75%

DISBURSEMENTS:

Accounts Payable
Operating Account

BEGINNING CHECK #	ENDING CHECK #	Amount
26768	27055	\$3,938,875.51
		\$3,938,875.51

Payroll:

PAYROLL ID	Beginning DD #	Ending DD #	Beginning Check #	Ending Check #	Amount
T20240930R	141212	141935	12001	12024	\$ 4,270,860.24

Period	12	Goal	100.00%
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Objects	Budget	MTD-Actual	YTD-Actual	%	Variance from Goal
010-199	\$36,814,517.55	\$3,171,812.52	\$37,110,329.19	100.80%	0.80%
210	\$5,948,117.69	\$589,680.33	\$5,818,990.66	97.83%	-2.17%
219	\$110,270.19	\$6,733.29	\$74,034.48	67.14%	-32.86%
220	\$4,509,759.25	\$372,315.65	\$4,315,827.94	95.70%	-4.30%
230	\$2,262,100.51	\$183,744.26	\$2,161,753.61	95.56%	-4.44%
240	\$529,032.15	\$43,288.37	\$506,683.16	95.78%	-4.22%
250	\$346.33	\$315.04	\$3,684.39	1063.84%	963.84%
270	\$16,242.05	\$1,361.80	\$15,857.60	97.63%	-2.37%
	\$50,190,385.72	\$4,369,251.26	\$50,007,161.03	99.63%	-0.37%

CERTIFICATION SUMMARY	
CERTIFIED	378
NON-CERTIFIED	230
SUBSTITUTE	1

Journal Entries:

Beginning Transaction #	37960 <th>Ending Transaction #</th> <td>69052</td>	Ending Transaction #	69052
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TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
BANK RECONCILIATION
September 30, 2024

BANK 001 - SYNOVUS OPERATING	\$ 346,923.32	
BANK 003 - BRYANT CAPITAL	\$ 42,874,636.49	
BANK 004 - BRYANT OPERATING	8,728,700.25	
BANK 005 - BRYANT PAYROLL	-	
BANK 007 - PAYPAMS	412,380.61	
Ending Bank Balance		52,362,640.67
<hr/>		
ADD: Deposits-In-Transits		
Operating account-Bryant Bank	0.00	
CNP PAYPAMS	1,997.50	
Sub-total Deposits-In-Transits		1,997.50
<hr/>		
LESS:		
Payroll Transfer	1,467,662.64	
Outstanding Checks - Operating	3,354,025.59	
		4,821,688.23
<hr/>		
Reconciling Items		
Adjustments from Bank		0.00
Sub-total Reconciling Items		0.00
<hr/>		
Reconciled Bank Balance		47,542,949.94
<hr/>		
Ending Book Balance		49,958,990.37
Adjustments to Book		
Local School Accounts	(2,403,912.02)	
Change Cash	(12,128.41)	
Sub-total Adjustments to Book		(2,416,040.43)
<hr/>		
Reconciled Book Balance		47,542,949.94
<hr/>		
	difference	0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2024**

Exhibit F-I-A

205 - Trussville City Schools

205 - Trussville City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$26,201,346.12	\$3,992,988.45	\$0.00	\$19,413,477.84	\$0.00	\$351,177.96	\$0.00
Investments	\$12,897,746.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,549,493.96	\$427,305.28	\$0.00	\$105,653.09	\$0.00	\$20.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$197,787.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,326,139.42
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,897,637.05
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,197,593.78
Other Debits							
Total Assets and Other Debits:	\$40,648,586.36	\$4,618,081.59	\$0.00	\$19,519,130.93	\$0.00	\$351,197.96	\$256,421,370.25
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$1,185,740.29	\$21,583.91	\$0.00	\$730,494.83	\$0.00	\$8,365.32	\$0.00
Interfund Payable							
Other Liabilities	\$133,699.48	\$152,582.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,197,593.78
Total Liabilities:	\$1,319,439.77	\$174,166.84	\$0.00	\$730,494.83	\$0.00	\$8,365.32	\$36,197,593.78
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220,223,776.47
Contributed Capital							
Reserved Fund Balance	\$3,958,084.50	\$539,160.23	\$0.00	\$3,010,492.51	\$0.00	\$14,949.70	\$0.00
Unreserved Fund balance	\$35,371,062.09	\$3,904,754.52	\$0.00	\$15,778,143.59	\$0.00	\$327,882.94	\$0.00
Total Fund Equity:	\$39,329,146.59	\$4,443,914.75	\$0.00	\$18,788,636.10	\$0.00	\$342,832.64	\$220,223,776.47
Total Liabilities and Fund Equity:	\$40,648,586.36	\$4,618,081.59	\$0.00	\$19,519,130.93	\$0.00	\$351,197.96	\$256,421,370.25

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2024**

205 - Trussville City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$47,533,583.45	\$815.49	\$799,500.63	\$998,116.37	\$0.00	\$49,332,015.94
Federal Sources	\$260.00	\$3,270,431.18	\$0.00	\$0.00	\$0.00	\$3,270,691.18
Local Sources	\$27,254,152.75	\$5,486,094.33	\$1,813,662.50	\$3,510,064.85	\$586,053.66	\$38,650,028.09
Other Sources	\$257,277.89	\$56,205.44	\$0.00	\$0.00	\$0.00	\$313,483.33
Total Revenues:	\$75,045,274.09	\$8,813,546.44	\$2,613,163.13	\$4,508,181.22	\$586,053.66	\$91,566,218.54
Expenditures						
Instructional Services	\$31,725,047.39	\$3,435,812.21	\$0.00	\$0.00	\$111,384.04	\$35,272,243.64
Instructional Support Services	\$10,144,112.96	\$1,190,628.09	\$0.00	\$0.00	\$214,791.26	\$11,549,532.31
Operation & Maintenance Services	\$5,647,792.41	\$126,172.30	\$0.00	\$1,212,031.54	\$0.00	\$6,985,996.25
Auxiliary Services	\$3,396,294.12	\$4,310,942.32	\$0.00	\$255,820.00	\$2,915.32	\$7,965,971.76
General Administrative Services	\$5,561,586.98	\$197,770.55	\$0.00	\$0.00	\$0.00	\$5,759,357.53
Capital Outlay	\$2,429,718.88	\$0.00	\$0.00	\$7,122,072.80	\$0.00	\$9,551,791.68
Debt Service	\$87,794.91	\$46,142.67	\$2,613,163.13	\$431,368.64	\$0.00	\$3,178,469.35
Other Expenditures	\$382,433.15	\$1,005,347.21	\$0.00	\$0.00	\$138,642.54	\$1,526,422.90
Total Expenditures:	\$59,374,780.80	\$10,312,815.35	\$2,613,163.13	\$9,021,292.98	\$467,733.16	\$81,789,785.42
Other Fund Sources (Uses)						
Other Fund Sources:	\$963,471.22	\$2,107,544.07	\$0.00	\$3,645,461.20	\$9,005.83	\$6,725,482.32
Other Fund Uses:	\$5,118,408.02	\$877,432.65	\$0.00	\$0.00	\$77,572.53	\$6,073,413.20
Total Other Fund Sources (Uses):	(\$4,154,936.80)	\$1,230,111.42	\$0.00	\$3,645,461.20	(\$68,566.70)	\$652,069.12
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$11,515,556.49	(\$269,157.49)	\$0.00	(\$867,650.56)	\$49,753.80	\$10,428,502.24
Beginning Fund Balance - October 1:	\$27,813,590.10	\$4,713,072.24	\$0.00	\$19,656,286.66	\$293,078.84	\$52,476,027.84
Ending Fund Balance - September 30:	\$39,329,146.59	\$4,443,914.75	\$0.00	\$18,788,636.10	\$342,832.64	\$62,904,530.08

Information in this report has been reconciled to the corresponding bank statements.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2024

205 - Trussville City Schools

205 - Trussville City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$41,910,440.68	\$47,533,583.45	\$5,623,142.77	\$815.49	\$815.49	\$0.00
Federal Sources	\$400.00	\$260.00	(\$140.00)	\$4,170,680.33	\$3,270,431.18	(\$900,249.15)
Local Sources	\$22,523,069.00	\$27,254,152.75	\$4,731,083.75	\$3,765,045.93	\$5,486,094.33	\$1,721,048.40
Other Sources	\$130,000.00	\$257,277.89	\$127,277.89	\$5.00	\$56,205.44	\$56,200.44
Total Revenues:	\$64,563,909.68	\$75,045,274.09	\$10,481,364.41	\$7,936,546.75	\$8,813,546.44	\$876,999.69
Expenditures						
Instructional Services	\$32,455,962.96	\$31,725,047.39	\$730,915.57	\$3,438,995.65	\$3,435,812.21	\$3,183.44
Instructional Support Services	\$10,615,139.61	\$10,144,112.96	\$471,026.65	\$820,565.26	\$1,190,628.09	(\$370,062.83)
Operation & Maintenance Services	\$5,963,242.57	\$5,647,792.41	\$315,450.16	\$179,403.59	\$126,172.30	\$53,231.29
Auxiliary Services	\$3,463,474.62	\$3,396,294.12	\$67,180.50	\$4,136,439.97	\$4,310,942.32	(\$174,502.35)
General Administrative Services	\$5,659,495.90	\$5,561,586.98	\$97,908.92	\$197,878.28	\$197,770.55	\$107.73
Special Revenue Outlay	\$6,404,000.00	\$2,429,718.88	\$3,974,281.12	\$0.00	\$0.00	\$0.00
General Service	\$87,794.91	\$87,794.91	\$0.00	\$61,525.00	\$46,142.67	\$15,382.33
Other Expenditures	\$332,514.42	\$382,433.15	(\$49,918.73)	\$781,620.13	\$1,005,347.21	(\$223,727.08)
Total Expenditures:	\$64,981,624.99	\$59,374,780.80	\$5,606,844.19	\$9,616,427.88	\$10,312,815.35	(\$696,387.47)
Other Financing Sources (Uses)						
Other Financing Sources:	\$533,213.66	\$963,471.22	\$430,257.56	\$1,987,613.51	\$2,107,544.07	\$119,930.56
Other Financing Uses:	\$1,357,045.69	\$5,118,408.02	(\$3,761,362.33)	\$817,553.57	\$877,432.65	(\$59,879.08)
Total Other Financing Sources (Uses):	(\$823,832.03)	(\$4,154,936.80)	(\$3,331,104.77)	\$1,170,059.94	\$1,230,111.42	\$60,051.48
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,241,547.34)	\$11,515,556.49	\$12,757,103.83	(\$509,821.19)	(\$269,157.49)	\$240,663.70
Beginning Fund Balance - Oct. 1:	\$27,813,590.10	\$27,813,590.10	\$0.00	\$4,713,072.24	\$4,713,072.24	\$0.00
Ending Fund Balance - Sept. 30:	\$26,572,042.76	\$39,329,146.59	\$12,757,103.83	\$4,203,251.05	\$4,443,914.75	\$240,663.70

Information in this report has been reconciled to the corresponding bank statements.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2024

205 - Trussville City Schools

205 - Trussville City Schools						
	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$799,500.63	\$799,500.63	\$0.00	\$994,438.37	\$998,116.37	\$3,678.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,813,662.50	\$1,813,662.50	\$0.00	\$4,508,632.00	\$3,510,064.85	(\$998,567.15)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,613,163.13	\$2,613,163.13	\$0.00	\$5,503,070.37	\$4,508,181.22	(\$994,889.15)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,848,490.28	\$1,212,031.54	\$636,458.74
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$916,938.12	\$255,820.00	\$661,118.12
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$26,079,208.42	\$7,122,072.80	\$18,957,135.62
Debt Service	\$2,613,163.13	\$2,613,163.13	\$0.00	\$431,653.41	\$431,368.64	\$284.77
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,613,163.13	\$2,613,163.13	\$0.00	\$29,276,290.23	\$9,021,292.98	\$20,254,997.25
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$3,645,461.20	\$3,645,461.20
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$3,645,461.20	\$3,645,461.20
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$23,773,219.86)	(\$867,650.56)	\$22,905,569.30
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$29,241,854.71	\$19,656,286.66	(\$9,585,568.05)
Ending Fund Balance - Sept. 30:	\$0.00	\$0.00	\$0.00	\$5,468,634.85	\$18,788,636.10	\$13,320,001.25

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year Ended September 30, 2024**

205 - Trussville City Schools

205 - Trussville City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
	EXPENDABLE TRUST		VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$43,705,195.17	\$49,332,015.94	\$5,626,820.77
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,171,080.33	\$3,270,691.18	(\$900,389.15)
Local Sources	\$440,154.03	\$586,053.66	\$145,899.63	\$33,050,563.46	\$38,650,028.09	\$5,599,464.63
Other Sources	\$0.00	\$0.00	\$0.00	\$130,005.00	\$313,483.33	\$183,478.33
Total Revenues:	\$440,154.03	\$586,053.66	\$145,899.63	\$81,056,843.96	\$91,566,218.54	\$10,509,374.58
Expenditures						
Instructional Services	\$134,236.28	\$111,384.04	\$22,852.24	\$36,029,194.89	\$35,272,243.64	\$756,951.25
Instructional Support Services	\$80,709.71	\$214,791.26	(\$134,081.55)	\$11,516,414.58	\$11,549,532.31	(\$33,117.73)
Operation & Maintenance Services	\$508.00	\$0.00	\$508.00	\$7,991,644.44	\$6,985,996.25	\$1,005,648.19
Auxiliary Services	\$2,464.27	\$2,915.32	(\$451.05)	\$8,519,316.98	\$7,965,971.76	\$553,345.22
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$5,857,374.18	\$5,759,357.53	\$98,016.65
Total Outlay	\$0.00	\$0.00	\$0.00	\$32,483,208.42	\$9,551,791.68	\$22,931,416.74
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,194,136.45	\$3,178,469.35	\$15,667.10
Other Expenditures	\$146,555.00	\$138,642.54	\$7,912.46	\$1,260,689.55	\$1,526,422.90	(\$265,733.35)
Total Expenditures:	\$364,473.26	\$467,733.16	(\$103,259.90)	\$106,851,979.49	\$81,789,785.42	\$25,062,194.07
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,580.33	\$9,005.83	\$7,425.50	\$2,522,407.50	\$6,725,482.32	\$4,203,074.82
Other Financing Uses:	\$17,088.35	\$77,572.53	(\$60,484.18)	\$2,191,687.61	\$6,073,413.20	(\$3,881,725.59)
Total Other Financing Sources (Uses):	(\$15,508.02)	(\$68,566.70)	(\$53,058.68)	\$330,719.89	\$652,069.12	\$321,349.23
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$60,172.75	\$49,753.80	(\$10,418.95)	(\$25,464,415.64)	\$10,428,502.24	\$35,892,917.88
Beginning Fund Balance - Oct. 1:	\$293,077.84	\$293,078.84	\$1.00	\$62,061,594.89	\$52,476,027.84	(\$9,585,567.05)
Ending Fund Balance - Sept. 30:	\$353,250.59	\$342,832.64	(\$10,417.95)	\$36,597,179.25	\$62,904,530.08	\$26,307,350.83

Information in this report has been reconciled to the corresponding bank statements.

TRUSSVILLE CITY SCHOOLS
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
GENERAL FUND - Current and Prior Year Comparison
Budget and Actual
September 30, 2024

	CURRENT				PRIOR			
	BUDGET	MTD ACTUAL	YTD ACTUAL	% BUDGET	BUDGET	MTD ACTUAL	YTD ACTUAL	% BUDGET
REVENUES								
STATE SOURCES	\$42,067,735.68	\$3,219,970.28	\$47,533,583.45	112.99	\$36,935,873.22	\$3,414,110.85	\$37,120,847.77	100.50
FEDERAL SOURCES	\$400.00	\$0.00	\$260.00	65.00	\$400.00	\$20.00	\$258.00	64.50
LOCAL SOURCES	\$22,523,069.00	\$1,893,280.01	\$27,254,152.75	121.01	\$20,820,276.00	\$2,343,160.45	\$23,582,230.30	113.27
LOCAL SCHOOL SOURCES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
OTHER SOURCES	\$130,000.00	\$68,167.24	\$257,277.89	197.91	\$187,000.00	\$61,608.80	\$325,477.29	174.05
OTHER FINANCING SOURCES:								
OPERATING TRANSFERS IN	\$202,493.77	\$5,069.47	\$311,402.10	153.78	\$188,323.64	\$14,597.94	\$233,037.08	123.74
OTHER FINANCING SOURCES	\$330,719.89	\$153,902.76	\$652,069.12	197.17	\$461,522.65	\$286,396.33	\$610,664.61	132.32
** TOTAL REVENUES & OTHER FINANCING **	\$65,254,418.34	\$5,340,389.76	\$76,008,745.31	116.48	\$58,593,395.51	\$6,119,894.37	\$61,872,515.05	105.60
EXPENDITURES								
INSTRUCTIONAL SERVICES:								
PERSONAL SERVICES	\$23,008,509.57	\$2,146,413.68	\$22,989,252.86	99.92	\$22,243,390.42	\$1,906,484.82	\$21,898,309.22	98.45
EMPLOYEE BENEFITS	\$8,040,827.55	\$756,501.52	\$7,624,848.86	94.83	\$7,478,832.16	\$669,750.40	\$7,341,348.73	98.16
PURCHASED SERVICES	\$310,038.70	\$40,196.41	\$183,029.09	59.03	\$220,336.42	\$70,084.38	\$169,084.21	76.74
MATERIALS AND SUPPLIES	\$935,018.08	\$543,640.68	\$927,916.58	99.24	\$1,322,089.16	\$544,403.57	\$1,249,370.65	94.50
CAPITAL OUTLAY	\$5,415.00	\$0.00	\$0.00	0.00	\$25,415.00	\$0.00	\$20,000.00	78.69
OTHER OBJECTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
OTHER FUND USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
TOTALS	\$32,299,808.90	\$3,486,752.29	\$31,725,047.39	98.22	\$31,290,063.16	\$3,190,723.17	\$30,678,112.81	98.04
INSTRUCTIONAL SUPPORT SERVICES								
PERSONAL SERVICES	\$5,727,018.39	\$521,358.08	\$5,986,869.87	104.54	\$5,367,038.51	\$479,936.80	\$5,398,903.65	100.59
EMPLOYEE BENEFITS	\$1,902,291.57	\$169,651.51	\$1,950,555.25	102.54	\$1,754,666.91	\$155,253.38	\$1,737,191.66	99.00
PURCHASED SERVICES	\$2,722,548.79	\$368,323.69	\$2,026,819.45	74.45	\$1,891,188.12	\$343,574.33	\$1,600,341.38	84.62
MATERIALS AND SUPPLIES	\$163,754.07	\$27,311.57	\$156,959.11	95.85	\$149,560.01	\$6,854.39	\$105,930.50	70.83
CAPITAL OUTLAY	\$16,000.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
OTHER OBJECTS	\$35,114.20	\$11,915.28	\$22,909.28	65.24	\$24,394.31	\$7,334.20	\$16,875.41	69.18
OTHER FUND USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
TOTALS	\$10,566,727.02	\$1,098,560.13	\$10,144,112.96	96.00	\$9,186,847.86	\$992,953.10	\$8,859,242.60	96.43
OPERATION & MAINTENANCE								
PERSONAL SERVICES	\$1,070,877.28	\$90,354.63	\$1,030,681.97	96.25	\$959,109.30	\$81,670.54	\$973,357.34	101.49
EMPLOYEE BENEFITS	\$444,823.62	\$36,126.73	\$415,613.94	93.43	\$396,371.14	\$36,688.62	\$404,028.90	101.93
PURCHASED SERVICES	\$3,939,861.13	\$198,276.22	\$3,766,004.22	95.59	\$3,561,857.68	\$616,512.17	\$3,549,106.70	99.64
MATERIALS AND SUPPLIES	\$536,232.78	\$36,042.27	\$312,906.63	58.35	\$305,113.07	\$20,642.09	\$214,260.05	70.22
CAPITAL OUTLAY	\$0.00	\$16,000.00	\$45,375.50	0.00	\$30,000.00	\$0.00	\$27,925.50	0.00
OTHER OBJECTS	\$135,563.00	\$13,039.20	\$77,210.15	56.96	\$6,022.00	\$0.00	\$3,015.00	50.07
OTHER FUND USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
TOTALS	\$6,127,357.81	\$389,839.05	\$5,647,792.41	92.17	\$5,258,473.19	\$755,513.42	\$5,171,693.49	98.35
AUXILIARY SERVICES								
PERSONAL SERVICES	\$1,736,684.88	\$153,640.85	\$1,837,942.34	105.83	\$1,828,257.05	\$156,362.47	\$1,799,896.24	98.45
EMPLOYEE BENEFITS	\$1,080,492.75	\$91,095.21	\$1,051,397.99	97.31	\$1,035,385.57	\$87,945.71	\$1,028,282.19	99.31
PURCHASED SERVICES	\$80,501.00	\$14,013.05	\$51,141.92	63.53	\$60,372.00	\$6,107.95	\$49,421.77	81.86
MATERIALS AND SUPPLIES	\$490,502.66	\$50,733.17	\$381,082.09	77.69	\$475,645.93	\$41,309.65	\$416,979.63	87.67
CAPITAL OUTLAY	\$74,294.40	\$0.00	\$74,294.40	100.00	\$519,390.94	\$115,167.46	\$540,287.46	104.02
OTHER OBJECTS	\$1,000.00	\$0.00	\$435.38	43.54	\$1,500.00	\$0.00	\$197.00	13.13
OTHER FUND USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
TOTALS	\$3,463,475.69	\$309,482.28	\$3,396,294.12	98.06	\$3,920,551.49	\$406,893.24	\$3,835,064.29	97.82

EXPENDITURES -- *** CONTINUED ***

GENERAL ADMINISTRATIVE:								
PERSONAL SERVICES	\$2,500,760.30	\$188,029.22	\$2,410,596.32	96.39	\$2,017,583.35	\$182,072.90	\$1,990,447.61	98.66
EMPLOYEE BENEFITS	\$636,465.93	\$52,086.86	\$639,748.47	100.52	\$502,125.93	\$45,401.02	\$493,309.95	98.24
PURCHASED SERVICES	\$1,069,660.33	\$109,645.93	\$1,084,545.74	101.39	\$919,119.92	\$150,285.96	\$1,056,097.32	114.90
MATERIALS AND SUPPLIES	\$1,356,204.68	\$850,153.07	\$1,308,087.65	96.45	\$121,843.70	\$24,155.57	\$101,068.40	82.95
CAPITAL OUTLAY	\$39,338.00	\$0.00	\$39,338.00	100.00	\$37,334.20	\$37,334.20	\$37,334.20	100.00
OTHER OBJECTS	\$62,929.00	\$1,035.64	\$79,270.80	125.97	\$60,814.89	\$925.75	\$62,441.75	102.68
OTHER FUND USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$44,682.00	0.00
TOTALS	\$5,665,358.24	\$1,200,950.72	\$5,561,586.98	98.17	\$3,658,821.99	\$440,175.40	\$3,785,381.23	103.46
CAPITAL OUTLAY								
CAPITAL OUTLAY	\$6,188,538.80	\$1,757,705.52	\$2,429,718.88	\$39.26	\$800,000.00	\$283,065.63	\$800,000.00	0.00
TOTALS	\$6,188,538.80	\$1,757,705.52	\$2,429,718.88	\$39.26	\$800,000.00	\$283,065.63	\$800,000.00	0.00
DEBT SERVICES:								
OTHER FUND USES	\$87,794.91	\$0.00	\$87,794.91	100.00	\$91,634.91	\$0.00	\$91,634.91	100.00
TOTALS	\$87,794.91	\$0.00	\$87,794.91	100.00	\$91,634.91	\$0.00	\$91,634.91	100.00
OTHER EXPENDITURES								
PERSONAL SERVICES	\$203,582.65	\$45,218.80	\$269,110.37	132.19	\$243,744.11	\$13,300.90	\$188,085.17	77.17
EMPLOYEE BENEFITS	\$90,422.67	\$10,414.53	\$100,440.31	111.08	\$98,145.23	\$5,205.75	\$79,271.05	80.77
PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
MATERIALS AND SUPPLIES	\$38,509.10	\$7,096.70	\$12,882.47	33.45	\$18,800.00	\$13.88	\$16,249.28	86.43
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
OTHER OBJECTS	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
OTHER FUND USES	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	0.00
TOTALS	\$332,514.42	\$62,730.03	\$382,433.15	115.01	\$360,689.34	\$18,520.53	\$283,605.50	78.63
TOTAL EXPENDITURES	\$64,731,575.79	\$8,306,020.02	\$59,374,780.80	91.72	\$54,567,081.94	\$6,087,844.49	\$53,504,734.83	98.05
OTHER FUND USES:								
TRANSFERS OUT	\$1,749,938.79	\$3,698,592.20	\$5,118,408.02	292.49	\$5,587,447.95	\$4,348,189.90	\$5,787,492.20	103.58
OTHER								
* * TOTAL EXPENDITURES AND TRANSFERS OUT * *	\$66,481,514.58	\$12,004,612.22	\$64,493,188.82	97.01	\$60,154,529.89	\$10,436,034.39	\$59,292,227.03	98.57
EXCESS REVENUES AND TRANSFERS IN OVER (UNDER) EXPEND AND TRANSFERS OUT	(\$1,227,096.24)	(\$6,664,222.46)	\$11,515,556.49		(\$1,561,134.38)	(\$4,316,140.02)	\$2,580,288.02	

TRUSSVILLE CITY SCHOOLS
STATEMENT OF MAJOR LOCAL REVENUES
GENERAL FUND
Budget and Actual
September 30, 2024

FUNC	DESCRIPTION	MILLAGE	CURRENT YEAR				PRIOR YEAR			
			BUDGET	YTD ACTUAL	% OF BUDGET	MTD ACTUAL	BUDGET	YTD ACTUAL	% OF BUDGET	MTD ACTUAL
4-6030	COUNTYWIDE AD VAL	0.70	361,000.00	505,362.75	139.99%	9,420.85	361,326.00	419,362.47	116.06%	3,981.69
4-6032	COUNTYWIDE AD VAL	2.10	1,203,000.00	1,509,138.98	125.45%	27,542.63	1,202,843.00	1,251,530.09	104.05%	11,255.49
4-6034	COUNTYWIDE AD VAL	5.40	3,497,000.00	4,427,781.62	126.62%	80,793.23	3,496,869.00	3,689,634.05	105.51%	37,838.97
4-6210	DISTRICTWIDE AD VAL	5.10	2,590,000.00	2,918,814.57	112.70%	37,782.39	2,590,313.00	2,664,143.28	102.85%	16,432.74
4-6220	DISTRICTWIDE AD VAL	3.00	1,464,132.00	1,648,066.61	112.56%	21,342.00	1,471,825.00	1,475,215.19	100.23%	9,279.71
4-6230	DISTRICTWIDE AD VAL	5.00	2,499,770.00	2,846,185.72	113.86%	37,701.98	2,500,066.00	2,550,451.78	102.02%	17,009.79
4-6235	DISTRICTWIDE AD VAL	8.80	4,238,780.00	4,834,328.69	114.05%	62,603.19	4,231,235.00	4,273,599.37	101.00%	27,220.47
4-6260	MUNCIPAL AD VAL	7.00	3,513,662.50	4,171,854.67	118.73%	1,861,790.65	3,112,787.50	3,948,199.23	126.84%	145,609.12
Total			\$19,367,344.50	\$22,861,533.61	118.04%	\$2,138,976.92	\$18,967,264.50	\$20,272,135.46	106.88%	\$268,627.98

TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
ANALYSIS OF ACCOUNTS PAYABLE AND PAYROLL EXPENDITURES
September 30, 2024

FY 2024	QTR 1	QTR 2	QTR 3	Jul-24	Aug-24	Sep-24	QTR 4
ACCOUNTS PAYABLE							
LOCAL & STATE FUNDS	2,828,327.20	2,243,049.68	2,079,530.02	1,012,707.28	1,792,131.98	3,224,486.64	6,029,325.90
FEDERAL FUNDS	463,669.51	513,250.91	407,146.04	11,089.87	206,897.60	363,858.84	581,846.31
CAPITAL PROJECTS	5,050,019.15	1,376,830.59	665,243.40	189,007.17	365,605.21	350,530.03	905,142.41
TOTAL ACCOUNTS PAYABLE	8,342,015.86	4,133,131.18	3,151,919.46	1,212,804.32	2,364,634.79	3,938,875.51	7,516,314.62
PAYROLL							
GROSS WAGES	9,668,885.18	9,072,428.13	9,115,602.94	2,980,298.99	3,101,301.43	3,171,812.52	9,253,412.94
HEALTH INSURANCE	1,424,481.00	1,441,494.33	1,443,921.00	478,107.00	441,307.00	589,680.33	1,509,094.33
DENTAL INSURANCE	18,399.87	18,519.87	18,564.87	6,178.29	5,638.29	6,733.29	18,549.87
RETIREMENT	1,116,198.59	1,051,850.72	1,054,029.91	354,207.28	367,225.79	372,315.65	1,093,748.72
SOCIAL SECURITY	563,238.89	529,077.69	531,627.04	173,259.36	180,806.37	183,744.26	537,809.99
MEDICARE	132,390.86	123,735.96	124,332.56	40,520.45	42,414.96	43,288.37	126,223.78
UNEMPLOYMENT COMPENSATION	958.80	901.39	905.60	295.22	313.78	315.04	924.04
BOARD PAID LIFE	3,931.40	3,957.80	3,966.60	1,320.00	1,320.00	1,361.80	4,001.80
TOTAL GROSS WAGES & FRINGE BENEFITS	12,928,484.59	12,241,965.89	12,292,950.52	4,034,186.59	4,140,327.62	4,369,251.26	12,543,765.47
FY 2023	QTR 1	QTR 2	QTR 3	Jul-23	Aug-23	Sep-23	QTR 4
ACCOUNTS PAYABLE							
LOCAL & STATE FUNDS	1,831,826.58	2,571,928.56	2,640,592.21	761,582.88	1,391,741.08	2,063,652.80	4,216,976.76
FEDERAL FUNDS	386,572.99	560,087.02	328,616.15	293,328.60	147,177.38	434,604.44	875,110.42
CAPITAL PROJECTS	260,375.72	538,363.04	591,702.58	932,903.41	887,963.85	1,302,908.42	3,123,775.68
TOTAL ACCOUNTS PAYABLE	2,478,775.29	3,670,378.62	3,560,910.94	1,987,814.89	2,426,882.31	3,801,165.66	8,215,862.86
PAYROLL							
GROSS WAGES	8,652,764.86	8,502,047.33	8,676,646.45	2,851,458.06	2,944,532.27	3,112,243.22	8,908,233.55
HEALTH INSURANCE	1,378,053.33	1,385,546.67	1,392,079.85	464,307.00	432,307.00	529,800.35	1,426,414.35
DENTAL INSURANCE	17,895.00	17,910.00	18,224.14	6,088.29	5,728.29	6,598.29	18,414.87
RETIREMENT	643,300.07	628,531.93	619,523.86	212,631.31	219,278.88	215,106.21	647,016.40
RETIREMENT II	356,353.83	353,426.94	359,496.99	124,861.59	127,121.04	142,571.10	394,553.73
SOCIAL SECURITY	497,074.67	495,011.78	505,800.82	165,735.21	171,525.31	180,134.23	517,394.75
MEDICARE	117,944.62	115,769.10	118,292.14	38,760.66	40,213.82	42,435.59	121,410.07
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	-	-	-	0.00
BOARD PAID LIFE	3,797.20	3,803.80	3,823.60	1,271.60	1,273.80	1,335.40	3,880.80
TOTAL GROSS WAGES & FRINGE BENEFITS	11,667,183.58	11,502,047.55	11,693,887.85	3,865,113.72	3,941,980.41	4,230,224.39	12,037,318.52

TRUSSVILLE CITY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
09/01/2024 - 09/30/2024

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$10,952.36	\$0.00	\$0.00
ASSOCIATION DUES	\$0.00	\$0.00	\$394.26
BLDGS-CONSTRUCTED	\$868,603.69	\$0.00	\$308,486.42
Building Improvements	\$0.00	\$0.00	\$13,039.20
CUSTODIAL SERVICES	\$0.00	\$0.00	\$104,008.79
DATA PROCESSING SUPP	\$0.00	\$0.00	\$13,621.99
ELECTRICITY	\$122,221.75	\$0.00	\$63,898.86
EQUIP MAINT AGREEMTS	\$0.00	\$0.00	\$3,660.01
EQUIP REPAIR & MAINT	\$985.60	\$3,469.60	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$17,999.41	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$4,354.47	\$0.00
FUEL-DIESEL	\$20,907.68	\$0.00	\$270.35
FUEL-GASOLINE	\$1,512.75	\$0.00	\$782.35
IN-STATE TRAVEL	\$0.00	\$1,729.28	\$2,792.60
INSTR EQUIP (NON CAP	\$0.00	\$2,503.71	\$0.00
INSURANCE SERVICES	\$11,069.00	\$0.00	\$3,856.00
JANITORIAL SUPPLIES	\$0.00	\$0.00	\$512.41
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$69,296.42
LEGAL FEES	\$0.00	\$0.00	\$20,962.00
LIBRARY BOOKS	\$0.00	\$0.00	\$1,437.07
LOCAL DISTRICT	\$463.51	\$125.56	\$3,197.80
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$16,010.46
NATURAL GAS	\$0.00	\$0.00	\$12,752.48
NON CAP FURN & FIX	\$0.00	\$0.00	\$18,590.82
NON-CAP AUDIT/VIDEO	\$30,139.98	\$0.00	\$92,117.94
NON-CAP COMP HARD	\$0.00	\$0.00	\$751,174.37
NON-INST EQUIPMENT	\$4,917.76	\$0.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$0.00	\$3,583.38
OTH NONINST SUPPLIES	\$8,341.86	\$0.00	\$54.35
OTH VEHICLE SUPPLIES	\$96.44	\$0.00	\$0.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$0.00
OTHER EQUIPMENT	\$0.00	\$24,176.00	\$0.00
OTHER GEN SUPPLIES	\$71.84	\$2,300.53	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER PROF SERVICES	\$71,632.80	\$0.00	\$305,082.47
OTHER PURCHASED SERV	\$212.44	\$520.40	\$6,823.92
OTHER VEHICLES	\$16,000.00	\$0.00	\$0.00
OUT-OF-STATE	\$0.00	\$0.00	\$906.26
POSTAGE	\$0.00	\$0.00	\$118.14
PURCHASED FOOD	\$0.00	\$273,448.13	\$0.00
REFERENCE MATERIALS	\$1,887.97	\$0.00	\$0.00
REGISTRATION FEES	\$165.00	\$1,200.00	\$13,220.66
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$1,328.75
SOFTWARE MAINT AGREE	\$662.78	\$9,218.00	\$30,766.61
STAFF ED SERVICES	\$0.00	\$0.00	\$671.85
STATE INSURANCE	\$79,173.33	\$18,400.00	\$800.00
STUDENT CLASSRM SUPP	\$77,245.89	\$2,373.75	\$16,550.41
STUDENT EDUCATIONAL	\$4,543.42	\$0.00	\$0.00
TELECOMMUNICATION	\$1,746.01	\$0.00	\$7,648.41
TELEPHONE	\$0.00	\$0.00	\$2,958.66
TESTING SUPPLIES	\$2,895.00	\$2,040.00	\$8,165.04
TEXTBOOKS	\$290,249.01	\$0.00	\$129.87
TRANS OUT-LOCAL SCH	\$0.00	\$0.00	\$3,131.00
TRANSP AL SCH SYSTEM	\$0.00	\$0.00	\$259.70
TRAVEL AND TRAINING	\$0.00	\$0.00	\$76.92
VEHICLE PARTS	\$18,154.57	\$0.00	\$105.60
WATER AND SEWAGE	\$0.00	\$0.00	\$26,919.63
	\$1,644,852.44	\$363,858.84	\$1,930,164.23