

Trussville City Schools

October 1, 2024 through September 30, 2025

Monthly Financial Report

For the fiscal period ended June 30, 2025

This is period 9 of the fiscal year.



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

Stephen M. Ward, Ph.D., Board President

Patrick M. Martin Ph.D., Superintendent



TRUSSVILLE CITY SCHOOLS

476 Main Street
Trussville, AL 35173
(205) 228-3000 FAX (205) 228-3001

Dr. Steve Ward
Board President

Dr. Patrick M. Martin
Superintendent

To: Board members and Dr. Patrick M. Martin, Superintendent

From: Jim Kirkland, CSFO

Date: July 21, 2025

RE: May and June 2025 Monthly Financial Reports

We are pleased to present the monthly financial reports for May and June 2025. The information presented is interim data that has not been audited. Information is presented to ensure the sound fiscal management of board finances. As a reminder, September is the final month of the fiscal year.

The financial reports presented include:

- Combined Balance Sheet – All fund types and Account Groups
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget to Actual)

Other financial information is presented to summarize the financial activity and operating results.

- Combined summary bank reconciliation for all accounts
- General Fund Current and Prior Year Comparison.
- Statement of Ad Valorem Revenues
- Analysis of Accounts Payable and Payroll Expenditures
- Accounts Payable Check Register Report

All bank accounts have been reconciled to the general ledger. The financial extract has been uploaded to the State Department with all necessary edits corrected for the month.

Our total expenditure and transfers-out in the General Fund as of month end were 64.90% of the budget compared to 62.42% this time last year.

Ad Valorem revenues are at 90.77% of budget and 3.51% higher than receipts from this time last year. Receipts are expected to meet or be slightly less than the budget.

Upon Board approval, the Monthly Financial Report will be made available for public viewing on our website.

TRUSSVILLE CITY BOARD OF EDUCATION MONTHLY FINANCIAL REPORT

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June 30, 2025

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Exhibit F-III-A Statement of Revenues, Expenditures & Changes in Fund Balance **(Budget to Actual)**

GENERAL FUND - Current and Prior Year Comparison

Ad Valorem Revenue Operations Report

Expenditure Analysis

Check Register Accountability Report

TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
MONTHLY SUMMARY
June 30, 2025

OVERVIEW

REVENUES:

REVENUES	CURRENT YEAR			
	June	Y-T-D	Budget	% of Budget
STATE REVENUES	\$ 2,972,669.35	\$ 25,151,872.44	\$ 49,078,079.07	51.25%
FEDERAL REVENUES	\$ 71,536.25	\$ 998,807.54	\$ 1,981,157.62	50.42%
LOCAL & OTHER REVENUES	\$ 1,383,997.26	\$ 29,354,816.41	\$ 34,876,191.73	84.17%
TOTALS	\$4,428,202.86	\$55,505,496.39	\$85,935,428.42	64.59%

DISBURSEMENTS:

Accounts Payable

Operating Account

BEG CHECK #	END CHECK #	Amount
28627	28760	\$2,573,277.74
		\$2,573,277.74

Payroll:

PAYROLL ID	Beginning DD #	Ending DD #	Beginning Check #	Ending Check #	Amount
T20250630R	148658	149384	12255	12277	\$ 4,290,204.43
T20250630S	148642	148657	12252	12254	\$ 127,206.19
T20250630A	12255	12277	0	0	\$ 13,413.01
VOIDS					\$ (127,117.37)
RETURNS					\$ (94.73)
					\$ 4,303,611.53

Period	9	Goal	75.00%
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Objects	Budget	MTD-Actual	YTD-Actual	%	Variance from Goal
010-199 Salaries	\$38,095,901.28	\$3,177,727.16	\$29,122,046.30	76.44%	1.44%
210 State Insurance	\$5,932,608.00	\$488,907.00	\$4,432,936.33	74.72%	-0.28%
219 Other Health Insurance	\$111,009.60	\$6,173.88	\$55,570.20	50.06%	-24.94%
220 State Retirement	\$5,101,671.78	\$400,248.34	\$3,626,525.52	71.09%	-3.91%
230 Social Security	\$2,338,032.92	\$185,760.27	\$1,698,294.44	72.64%	-2.36%
240 Medicare	\$546,557.96	\$43,444.08	\$398,109.63	72.84%	-2.16%
250 State Unemployment Comp	\$11,590.51	\$0.00	\$0.00	0.00%	0.00%
270 Other Life Insurance	\$16,312.56	\$1,350.80	\$12,243.00	75.05%	0.05%
	\$52,153,684.61	\$4,303,611.53	\$39,345,725.42	75.44%	0.44%

CERTIFICATION SUMMARY

CERTIFIED	394
NON-CERTIFIED	238
SUBSTITUTE	95

Journal Entries:

Beginning Transaction #	71099	Ending Transaction #	71211
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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 09**

Exhibit F-I-A

205 - Trussville City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$30,397,938.74	\$3,581,340.43	\$0.00	\$19,384,487.85	\$0.00	\$362,441.86	\$0.00
Investments	\$13,223,059.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$385.00	\$890.00	\$0.00	\$0.00	\$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	\$215,247,169.84
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:	\$43,621,383.40	\$3,780,018.29	\$0.00	\$19,384,487.85	\$0.00	\$362,461.86	\$258,342,400.67
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$56,784.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$133,699.48	\$81,954.00	\$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:	\$190,484.37	\$81,954.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,197,593.78
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$222,144,806.89
Contributed Capital							
Reserved Fund Balance	\$3,904,890.71	\$1,039,640.29	\$0.00	\$3,136,495.06	\$0.00	\$49,631.98	\$0.00
Unreserved Fund balance	\$39,526,008.32	\$2,658,424.00	\$0.00	\$16,247,992.79	\$0.00	\$312,829.88	\$0.00
Total Fund Equity:	\$43,430,899.03	\$3,698,064.29	\$0.00	\$19,384,487.85	\$0.00	\$362,461.86	\$222,144,806.89
Total Liabilities and Fund Equity:	\$43,621,383.40	\$3,780,018.29	\$0.00	\$19,384,487.85	\$0.00	\$362,461.86	\$258,342,400.67

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
For Fiscal Year 2025, Fiscal Period 09**

205 - Trussville City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$27,925,398.38	\$0.00	\$0.00	\$786,876.00	\$0.00	\$28,712,274.38
Federal Sources	\$280.00	\$1,353,089.67	\$0.00	\$0.00	\$0.00	\$1,353,369.67
Local Sources	\$24,934,184.01	\$3,649,250.76	\$0.00	\$749,785.54	\$419,799.00	\$29,753,019.31
Other Sources	\$227,363.57	\$68,407.00	\$0.00	\$0.00	\$0.00	\$295,770.57
Total Revenues:	\$53,087,225.96	\$5,070,747.43	\$0.00	\$1,536,661.54	\$419,799.00	\$60,114,433.93
Expenditures						
Instructional Services	\$25,444,337.07	\$2,364,626.49	\$0.00	\$0.00	\$140,659.61	\$27,949,623.17
Instructional Support Services	\$7,954,523.23	\$575,391.07	\$0.00	\$0.00	\$154,322.83	\$8,684,237.13
Operation & Maintenance Services	\$4,890,356.68	\$157,550.84	\$0.00	\$376,267.04	\$0.00	\$5,424,174.56
Auxiliary Services	\$2,656,742.61	\$3,272,132.73	\$0.00	\$0.00	\$2,990.89	\$5,931,866.23
General Administrative Services	\$3,372,195.88	\$0.00	\$0.00	\$0.00	\$0.00	\$3,372,195.88
Capital Outlay	\$3,633,819.92	\$0.00	\$0.00	\$564,542.75	\$0.00	\$4,198,362.67
Debt Service	\$106,992.80	\$46,142.67	\$0.00	\$0.00	\$0.00	\$153,135.47
Other Expenditures	\$309,244.58	\$329,112.56	\$0.00	\$0.00	\$45,229.93	\$683,587.07
Total Expenditures:	\$48,368,212.77	\$6,744,956.36	\$0.00	\$940,809.79	\$343,203.26	\$56,397,182.18
Other Fund Sources (Uses)						
Other Fund Sources:	\$423,574.32	\$1,568,728.22	\$0.00	\$0.00	\$598.50	\$1,992,901.04
Other Fund Uses:	\$1,040,835.07	\$640,369.75	\$0.00	\$0.00	\$57,565.02	\$1,738,769.84
Total Other Fund Sources (Uses):	(\$617,260.75)	\$928,358.47	\$0.00	\$0.00	(\$56,966.52)	\$254,131.20
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$4,101,752.44	(\$745,850.46)	\$0.00	\$595,851.75	\$19,629.22	\$3,971,382.95
Beginning Fund Balance - October 1:	\$39,329,146.59	\$4,443,914.75	\$0.00	\$18,788,636.10	\$342,832.64	\$62,904,530.08
Ending Fund Balance:	\$43,430,899.03	\$3,698,064.29	\$0.00	\$19,384,487.85	\$362,461.86	\$66,875,913.03

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 2025, Fiscal Period 09**

205 - Trussville City Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$36,137,630.03	\$27,925,398.38	(\$8,212,231.65)	\$0.00	\$0.00	\$0.00
Federal Sources	\$400.00	\$280.00	(\$120.00)	\$1,958,302.82	\$1,353,089.67	(\$605,213.15)
Local Sources	\$26,597,619.09	\$24,934,184.01	(\$1,663,435.08)	\$4,207,991.67	\$3,649,250.76	(\$558,740.91)
Other Sources	\$130,544.72	\$227,363.57	\$96,818.85	\$0.00	\$68,407.00	\$68,407.00
Total Revenues:	\$62,866,193.84	\$53,087,225.96	(\$9,778,967.88)	\$6,166,294.49	\$5,070,747.43	(\$1,095,547.06)
Expenditures						
Instructional Services	\$33,787,713.45	\$25,444,337.07	\$8,343,376.38	\$2,734,224.67	\$2,364,626.49	\$369,598.18
Instructional Support Services	\$10,051,753.60	\$7,954,523.23	\$2,097,230.37	\$968,869.83	\$575,391.07	\$393,478.76
Operation & Maintenance Services	\$5,937,069.38	\$4,890,356.68	\$1,046,712.70	\$111,358.78	\$157,550.84	(\$46,192.06)
Auxiliary Services	\$3,667,701.67	\$2,656,742.61	\$1,010,959.06	\$4,059,036.41	\$3,272,132.73	\$786,903.68
General Administrative Services	\$4,113,827.04	\$3,372,195.88	\$741,631.16	\$0.00	\$0.00	\$0.00
Special Revenue Outlay	\$0.00	\$3,633,819.92	(\$3,633,819.92)	\$0.00	\$0.00	\$0.00
General Service	\$87,794.91	\$106,992.80	(\$19,197.89)	\$46,144.00	\$46,142.67	\$1.33
Other Expenditures	\$370,574.00	\$309,244.58	\$61,329.42	\$565,887.00	\$329,112.56	\$236,774.44
Total Expenditures:	\$58,016,434.05	\$48,368,212.77	\$9,648,221.28	\$8,485,520.69	\$6,744,956.36	\$1,740,564.33
Other Financing Sources (Uses)						
Other Financing Sources:	\$445,802.43	\$423,574.32	(\$22,228.11)	\$1,990,751.44	\$1,568,728.22	(\$422,023.22)
Other Financing Uses:	\$1,432,862.56	\$1,040,835.07	\$392,027.49	\$700,333.20	\$640,369.75	\$59,963.45
Total Other Financing Sources (Uses):	(\$987,060.13)	(\$617,260.75)	\$369,799.38	\$1,290,418.24	\$928,358.47	(\$362,059.77)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$3,862,699.66	\$4,101,752.44	\$239,052.78	(\$1,028,807.96)	(\$745,850.46)	\$282,957.50
Beginning Fund Balance - Oct. 1:	\$26,797,125.96	\$39,329,146.59	\$12,532,020.63	\$3,906,251.03	\$4,443,914.75	\$537,663.72
Ending Fund Balance:	\$30,659,825.62	\$43,430,899.03	\$12,771,073.41	\$2,877,443.07	\$3,698,064.29	\$820,621.22

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 2025, Fiscal Period 09**

205 - Trussville City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$798,433.50	\$0.00	(\$798,433.50)	\$1,031,142.50	\$786,876.00	(\$244,266.50)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,812,287.50	\$0.00	(\$1,812,287.50)	\$1,623,575.00	\$749,785.54	(\$873,789.46)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,610,721.00	\$0.00	(\$2,610,721.00)	\$2,654,717.50	\$1,536,661.54	(\$1,118,055.96)
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	\$1,085,308.61	\$376,267.04	\$709,041.57
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$333,564.00	\$0.00	\$333,564.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$564,542.75	(\$564,542.75)
Debt Service	\$2,610,721.00	\$0.00	\$2,610,721.00	\$428,082.78	\$0.00	\$428,082.78
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,610,721.00	\$0.00	\$2,610,721.00	\$1,846,955.39	\$940,809.79	\$906,145.60
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$807,762.11	\$595,851.75	(\$211,910.36)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$5,475,312.85	\$18,788,636.10	\$13,313,323.25
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$6,283,074.96	\$19,384,487.85	\$13,101,412.89

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

TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
BANK RECONCILIATION
June 30, 2025

BANK 001 - SYNOVUS OPERATING	337,181.25	
BANK 003 - BRYANT CAPITAL	43,901,815.02	
BANK 004 - BRYANT OPERATING	10,956,832.43	
BANK 005 - BRYANT PAYROLL	-	
BANK 007 - PAYPAMS	3,663.56	
Ending Bank Balance		55,199,492.26

ADD: Deposits-In-Transits		
Operating account-Bryant Bank	0.00	
CNP PAYPAMS	0.00	
Sub-total Deposits-In-Transits		0.00

LESS:		
Payroll Transfer	1,450,949.01	
Outstanding Checks - Operating	2,056,245.70	
Sub-Total Outstanidng Checks		3,507,194.71

Reconciling Items		
Adjustements from Bank		0.00
Sub-total Reconciling Items		0.00

Reconciled Bank Balance **51,692,297.55**

Ending Book Balance		53,726,208.88
Adjustments to Book		
Local School Accounts	(2,028,344.57)	
Change Cash	(5,566.76)	
Sub-total Adjustments to Book		(2,033,911.33)

Reconciled Book Balance **51,692,297.55**

difference 0.00

**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 2025, Fiscal Period 09**

205 - Trussville City Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
Local Sources	\$437,634.29	\$419,799.00	(\$17,835.29)	\$34,679,107.55	\$29,753,019.31	(\$4,926,088.24)
Other Sources	\$0.00	\$0.00	\$0.00	\$130,544.72	\$295,770.57	\$165,225.85
State Sources	\$0.00	\$0.00	\$0.00	\$37,967,206.03	\$28,712,274.38	(\$9,254,931.65)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,958,702.82	\$1,353,369.67	(\$605,333.15)
Total Revenues:	\$437,634.29	\$419,799.00	(\$17,835.29)	\$74,735,561.12	\$60,114,433.93	(\$14,621,127.19)
Expenditures						
Instructional Services	\$113,130.15	\$140,659.61	(\$27,529.46)	\$36,635,068.27	\$27,949,623.17	\$8,685,445.10
Instructional Support Services	\$175,825.11	\$154,322.83	\$21,502.28	\$11,196,448.54	\$8,684,237.13	\$2,512,211.41
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$7,133,736.77	\$5,424,174.56	\$1,709,562.21
Auxiliary Services	\$2,751.66	\$2,990.89	(\$239.23)	\$8,063,053.74	\$5,931,866.23	\$2,131,187.51
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,113,827.04	\$3,372,195.88	\$741,631.16
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$4,198,362.67	(\$4,198,362.67)
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,172,742.69	\$153,135.47	\$3,019,607.22
Other Expenditures	\$117,947.00	\$45,229.93	\$72,717.07	\$1,054,408.00	\$683,587.07	\$370,820.93
Total Expenditures:	\$409,653.92	\$343,203.26	\$66,450.66	\$71,369,285.05	\$56,397,182.18	\$14,972,102.87
Other Financing Sources (Uses)						
Other Financing Sources:	\$8,930.00	\$598.50	(\$8,331.50)	\$2,445,483.87	\$1,992,901.04	(\$452,582.83)
Other Financing Uses:	\$58,791.12	\$57,565.02	\$1,226.10	\$2,191,986.88	\$1,738,769.84	\$453,217.04
Total Other Financing Sources (Uses):	(\$49,861.12)	(\$56,966.52)	(\$7,105.40)	\$253,496.99	\$254,131.20	\$634.21
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$21,880.75)	\$19,629.22	\$41,509.97	\$3,619,773.06	\$3,971,382.95	\$351,609.89
Beginning Fund Balance - Oct. 1:	\$353,249.59	\$342,832.64	(\$10,416.95)	\$36,531,939.43	\$62,904,530.08	\$26,372,590.65
Ending Fund Balance:	\$331,368.84	\$362,461.86	\$31,093.02	\$40,151,712.49	\$66,875,913.03	\$26,724,200.54

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
June 30, 2025

	CURRENT				PRIOR			
	BUDGET	MTD ACTUAL	YTD ACTUAL	% BUDGET	BUDGET	MTD ACTUAL	YTD ACTUAL	% BUDGET
REVENUES								
STATE SOURCES	\$37,608,855.02	\$3,049,978.94	\$27,925,398.38	74.25	\$41,866,576.68	\$3,001,695.76	\$32,635,915.42	77.95
FEDERAL SOURCES	\$400.00	\$0.00	\$280.00	70.00	\$400.00	\$40.00	\$220.00	55.00
LOCAL SOURCES	\$26,664,158.55	\$532,539.50	\$24,934,184.01	93.51	\$22,405,012.00	\$632,626.19	\$23,475,999.74	104.78
LOCAL SCHOOL SOURCES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
OTHER SOURCES	\$130,544.72	\$2,133.60	\$227,363.57	174.17	\$130,000.00	\$78,871.29	\$186,661.69	143.59
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
OPERATING TRANSFERS IN	\$192,305.44	\$14,128.77	\$153,983.12	80.07	\$202,493.77	\$21,522.94	\$150,411.64	74.28
OTHER FINANCING SOURCES	\$253,496.99	\$0.00	\$269,591.20	106.35	\$330,719.89	\$0.00	\$403,630.56	122.05
** TOTAL REVENUES & OTHER FINANCING **	\$64,849,760.72	\$3,598,780.81	\$53,510,800.28	82.52	\$64,935,202.34	\$3,734,756.18	\$56,852,839.05	87.55
EXPENDITURES								
INSTRUCTIONAL SERVICES:								
PERSONAL SERVICES	\$24,770,355.49	\$1,981,670.38	\$18,601,735.87	75.10	\$23,222,835.42	\$1,855,929.52	\$17,097,843.69	73.63
EMPLOYEE BENEFITS	\$8,593,795.17	\$674,048.46	\$6,188,989.59	72.02	\$8,001,361.11	\$617,326.06	\$5,647,041.88	70.58
PURCHASED SERVICES	\$254,921.98	\$12,443.80	\$101,125.57	39.67	\$297,250.66	\$1,429.75	\$36,486.31	12.27
MATERIALS AND SUPPLIES	\$1,708,095.60	\$316,898.64	\$541,596.04	31.71	\$898,248.29	\$66,420.31	\$300,548.47	33.46
CAPITAL OUTLAY	\$18,799.10	\$0.00	\$10,890.00	57.93	\$5,415.00	\$0.00	\$0.00	-
OTHER OBJECTS	\$1,725.00	\$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	-
TOTALS	\$35,347,692.34	\$2,985,061.28	\$25,444,337.07	71.98	\$32,425,110.48	\$2,541,105.64	\$23,081,920.35	71.19
INSTRUCTIONAL SUPPORT SERVICES								
PERSONAL SERVICES	\$6,014,462.62	\$581,231.66	\$4,623,335.40	76.87	\$5,729,626.26	\$495,353.83	\$4,453,275.36	77.72
EMPLOYEE BENEFITS	\$2,068,125.15	\$177,277.25	\$1,494,953.40	72.29	\$1,901,287.78	\$163,256.07	\$1,448,311.86	76.18
PURCHASED SERVICES	\$2,222,787.64	\$233,749.28	\$1,695,621.47	76.28	\$2,696,160.33	\$185,810.00	\$1,516,760.50	56.26
MATERIALS AND SUPPLIES	\$356,013.92	\$6,947.20	\$124,903.96	35.08	\$144,112.14	\$2,860.86	\$79,477.05	55.15
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
OTHER OBJECTS	\$40,150.27	\$509.00	\$15,709.00	39.13	\$34,949.20	\$90.00	\$7,788.00	22.28
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
TOTALS	\$10,701,539.60	\$999,714.39	\$7,954,523.23	74.33	\$10,506,135.71	\$847,370.76	\$7,505,612.77	71.44
OPERATION & MAINTENANCE								
PERSONAL SERVICES	\$1,116,097.94	\$91,771.76	\$802,371.28	71.89	\$1,070,877.28	\$88,561.76	\$761,525.70	71.11
EMPLOYEE BENEFITS	\$472,298.02	\$36,601.92	\$321,831.07	68.14	\$444,823.62	\$35,860.39	\$310,343.21	69.77
PURCHASED SERVICES	\$4,604,157.01	\$386,086.51	\$2,929,036.69	63.62	\$3,682,445.89	\$331,963.20	\$2,736,355.00	74.31
MATERIALS AND SUPPLIES	\$601,059.73	\$12,975.26	\$309,678.44	51.52	\$629,532.78	\$24,610.08	\$227,231.87	36.10
CAPITAL OUTLAY	\$336,182.00	\$0.00	\$295,272.50	-	\$0.00	\$0.00	\$29,375.50	-
OTHER OBJECTS	\$1,902,402.36	\$0.00	\$232,166.70	12.20	\$135,563.00	\$0.00	\$35,439.64	26.14
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
TOTALS	\$9,032,197.06	\$527,435.45	\$4,890,356.68	54.14	\$5,963,242.57	\$480,995.43	\$4,100,270.92	68.76
AUXILIARY SERVICES								
PERSONAL SERVICES	\$1,737,890.60	\$158,626.69	\$1,455,926.14	83.78	\$1,736,574.13	\$158,234.93	\$1,414,520.05	81.45
EMPLOYEE BENEFITS	\$1,094,609.18	\$90,974.03	\$821,641.68	75.06	\$1,080,602.43	\$87,731.30	\$793,056.74	73.39
PURCHASED SERVICES	\$88,654.00	\$3,558.70	\$36,066.74	40.68	\$80,501.00	\$5,406.97	\$28,817.85	35.80
MATERIALS AND SUPPLIES	\$1,186,340.14	\$73,717.40	\$343,033.05	28.92	\$490,502.66	\$8,742.50	\$293,433.70	59.82
CAPITAL OUTLAY	\$1,748,937.04	\$0.00	\$0.00	-	\$74,294.40	\$0.00	\$74,294.40	100.00
OTHER OBJECTS	\$1,000.00	\$0.00	\$75.00	7.50	\$1,000.00	\$0.00	\$435.38	43.54
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
TOTALS	\$5,857,430.96	\$326,876.82	\$2,656,742.61	45.36	\$3,463,474.62	\$260,115.70	\$2,604,558.12	75.20

EXPENDITURES -- *** CONTINUED ***

GENERAL ADMINISTRATIVE:									
PERSONAL SERVICES	\$2,405,773.62	\$192,106.06	\$2,040,099.49	84.80	\$2,500,760.30	\$180,318.65	\$1,833,396.68	73.31	
EMPLOYEE BENEFITS	\$713,121.75	\$57,238.63	\$566,308.42	79.41	\$636,465.93	\$50,236.49	\$485,342.97	76.26	
PURCHASED SERVICES	\$1,142,657.94	\$86,967.92	\$674,859.79	59.06	\$1,046,137.12	\$71,877.18	\$793,626.93	75.86	
MATERIALS AND SUPPLIES	\$236,883.46	\$5,066.58	\$60,056.33	25.35	\$1,364,909.02	\$10,227.71	\$111,872.64	8.20	
CAPITAL OUTLAY	\$62,844.69	\$0.00	\$0.00	-	\$40,844.69	\$0.00	\$39,338.00	96.31	
OTHER OBJECTS	\$88,543.32	\$3,664.00	\$30,871.85	34.87	\$63,174.32	\$4,390.00	\$36,146.62	57.22	
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-	
TOTALS	\$4,649,824.78	\$345,043.19	\$3,372,195.88	72.52	\$5,652,291.38	\$317,050.03	\$3,299,723.84	58.38	
CAPITAL OUTLAY									
CAPITAL OUTLAY	\$3,633,819.92	\$646,428.69	\$3,633,819.92	100.00	\$6,404,000.00	\$0.00	\$0.00	-	
TOTALS	\$3,633,819.92	\$646,428.69	\$3,633,819.92	100.00	\$6,404,000.00	\$0.00	\$0.00	0.00	
DEBT SERVICES:									
OTHER FUND USES	\$106,993.80	\$0.00	\$106,992.80	100.00	\$91,634.91	\$0.00	\$87,794.91	95.81	
TOTALS	\$106,993.80	\$0.00	\$106,992.80	100.00	\$91,634.91	\$0.00	\$87,794.91	95.81	
OTHER EXPENDITURES									
PERSONAL SERVICES	\$271,235.21	\$23,053.19	\$208,702.48	76.95	\$203,582.65	\$20,346.03	\$184,928.71	90.84	
EMPLOYEE BENEFITS	\$110,778.79	\$10,581.11	\$95,104.84	85.85	\$90,422.67	\$8,209.71	\$74,565.77	82.46	
PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-	
MATERIALS AND SUPPLIES	\$20,800.00	\$0.00	\$5,437.26	26.14	\$38,509.10	\$0.00	\$2,623.27	6.81	
CAPITAL OUTLAY	\$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	-	
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-	
TOTALS	\$402,814.00	\$33,634.30	\$309,244.58	76.77	\$332,514.42	\$28,555.74	\$262,117.75	78.83	
TOTAL EXPENDITURES	\$69,732,312.46	\$5,864,194.12	\$48,368,212.77	69.36%	\$64,838,404.09	\$4,475,193.30	\$40,941,998.66	63.14%	
OTHER FUND USES:									
TRANSFERS OUT	\$6,392,944.27	\$131,300.00	\$1,040,835.07	\$16.28	\$1,242,536.69	\$0.00	\$306,878.27	\$24.70	
OTHER									
** TOTAL EXPENDITURES AND TRANSFERS OUT **	\$76,125,256.73	\$5,995,494.12	\$49,409,047.84	64.90%	\$66,080,940.78	\$4,475,193.30	\$41,248,876.93	62.42%	
EXCESS REVENUES AND TRANSFERS IN OVER (UNDER) EXPEND AND TRANSFERS OUT	(\$11,275,496.01)	(\$2,396,713.31)	\$4,101,752.44		(\$1,145,738.44)	(\$740,437.12)	\$15,603,962.12		

**TRUSSVILLE CITY SCHOOLS
STATEMENT OF MAJOR LOCAL REVENUES
GENERAL FUND
Budget and Actual
June 30, 2025**

FUNC	DESCRIPTION	MILLAGE	CURRENT YEAR				PRIOR YEAR	
			MTD ACTUAL	YTD ACTUAL	BUDGET	BUD/ACT DIFF	PY-YTD ACTUAL	CY/PY DIFF
4-6030	COUNTYWIDE AD VAL	0.70	3,782.47	473,973.44	492,562.25	18,588.81	482,371.41	-8,397.97
4-6032	COUNTYWIDE AD VAL	2.10	10,965.32	1,417,034.25	1,477,686.81	60,652.56	1,442,231.82	-25,197.57
4-6034	COUNTYWIDE AD VAL	5.40	35,019.50	4,059,443.91	4,304,766.10	245,322.19	4,227,280.15	-167,836.24
4-6210	DISTRICTWIDE AD VAL	5.10	16,293.37	2,968,705.61	2,951,984.41	-16,721.20	2,822,794.57	145,911.04
4-6220	DISTRICTWIDE AD VAL	3.00	9,200.98	1,750,752.80	1,899,788.99	149,036.19	1,593,824.70	156,928.10
4-6230	DISTRICTWIDE AD VAL	5.00	16,734.92	2,890,632.37	2,879,439.98	-11,192.39	2,750,475.65	140,156.72
4-6235	DISTRICTWIDE AD VAL	8.80	26,989.53	4,843,252.22	4,905,894.36	62,642.14	4,675,219.09	168,033.13
4-6260	MUNCIPAL AD VAL	7.00	74,396.73	2,486,029.52	4,102,789.49	1,616,759.97	2,187,830.71	298,198.81
Total			\$193,382.82	\$20,889,824.12	\$23,014,912.39	\$2,125,088.27	\$20,182,028.10	\$707,796.02
							CY/PY % DIFF	3.51%

TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
ANALYSIS OF ACCOUNTS PAYABLE AND PAYROLL EXPENDITURES
June 30, 2025

FY 2025	QTR 1	Jan-25	Feb-25	Mar-25	QTR 2	Apr-25	May-25	Jun-25	QTR 3	QTR 4
ACCOUNTS PAYABLE										
LOCAL & STATE FUNDS	4,780,998.92	1,399,396.64	1,263,388.38	1,383,092.73	4,045,877.75	1,287,350.07	1,158,941.32	1,935,634.90	4,381,926.29	0.00
FEDERAL FUNDS	698,276.39	164,209.97	165,943.23	157,642.49	487,795.69	232,464.86	105,782.58	19,898.19	358,145.63	0.00
CAPITAL PROJECTS	719,078.50	12,867.72	11,839.27	5,835.00	30,541.99	91,221.78	161,140.70	617,744.65	870,107.13	0.00
TOTAL ACCOUNTS PAYABLE	6,198,353.81	1,576,474.33	1,441,170.88	1,546,570.22	4,564,215.43	1,611,036.71	1,425,864.60	2,573,277.74	5,610,179.05	0.00
PAYROLL										
GROSS WAGES	10,165,465.97	3,139,508.36	3,132,157.86	3,151,207.58	9,422,873.80	3,111,170.51	3,244,808.86	3,177,727.16	9,533,706.53	0.00
HEALTH INSURANCE	1,488,321.00	494,507.00	492,880.33	491,307.00	1,478,694.33	488,907.00	488,107.00	488,907.00	1,465,921.00	0.00
DENTAL INSURANCE	18,609.87	6,193.29	6,163.29	6,148.29	18,504.87	6,148.29	6,133.29	6,173.88	18,455.46	0.00
RETIREMENT	1,249,360.64	397,946.77	393,003.78	394,698.08	1,185,648.63	391,767.83	399,500.08	400,248.34	1,191,516.25	0.00
SOCIAL SECURITY	591,434.01	183,085.77	182,754.21	183,913.78	549,753.76	181,498.52	189,847.88	185,760.27	557,106.67	0.00
MEDICARE	139,246.85	42,818.49	42,740.87	43,012.14	128,571.50	42,447.33	44,400.13	43,444.08	130,291.54	0.00
UNEMPLOYMENT COMPENSATION	0.00	-	-	-	0.00	-	-	-	0.00	0.00
BOARD PAID LIFE	4,109.60	1,368.40	1,355.20	1,355.20	4,078.80	1,355.20	1,348.60	1,350.80	4,054.60	0.00
TOTAL GROSS WAGES & FRINGE BENEFITS	13,656,547.94	4,265,428.08	4,251,055.54	4,271,642.07	12,788,125.69	4,223,294.68	4,374,145.84	4,303,611.53	12,901,052.05	0.00

FY 2024	QTR 1	Jan-24	Feb-24	Mar-24	QTR 2	Apr-24	May-24	Jun-24	QTR 3	QTR 4
ACCOUNTS PAYABLE										
LOCAL & STATE FUNDS	2,828,327.20	744,219.36	876,461.17	622,369.15	2,243,049.68	620,751.91	813,052.32	645,725.79	2,079,530.02	6,029,325.90
FEDERAL FUNDS	463,669.51	159,466.47	213,106.48	140,677.96	513,250.91	151,802.06	221,573.54	33,770.44	407,146.04	581,846.31
CAPITAL PROJECTS	5,050,019.15	84,884.94	1,189,557.04	102,388.61	1,376,830.59	187,006.06	390,085.34	88,152.00	665,243.40	905,142.41
TOTAL ACCOUNTS PAYABLE	8,342,015.86	988,570.77	2,279,124.69	865,435.72	4,133,131.18	959,560.03	1,424,711.20	767,648.23	3,151,919.46	7,516,314.62
PAYROLL										
GROSS WAGES	9,668,885.18	2,942,505.17	3,065,148.80	3,064,774.16	9,072,428.13	\$3,017,707.57	3,076,896.22	3,020,999.15	9,115,602.94	9,253,412.94
HEALTH INSURANCE	1,424,481.00	479,707.00	481,280.33	480,507.00	1,441,494.33	\$481,307.00	482,107.00	480,507.00	1,443,921.00	1,509,094.33
DENTAL INSURANCE	18,399.87	6,178.29	6,193.29	6,148.29	18,519.87	\$6,193.29	6,193.29	6,178.29	18,564.87	18,549.87
RETIREMENT	1,116,198.59	348,576.88	351,106.11	352,167.73	1,051,850.72	\$351,578.65	353,726.03	348,725.23	1,054,029.91	1,093,748.72
SOCIAL SECURITY	563,238.89	171,317.06	178,908.46	178,852.17	529,077.69	\$175,922.53	179,569.32	176,135.19	531,627.04	537,809.99
MEDICARE	132,390.86	40,066.15	41,841.50	41,828.31	123,735.96	\$41,143.32	41,996.24	41,193.00	124,332.56	126,223.78
UNEMPLOYMENT COMPENSATION	958.80	292.31	304.51	304.57	901.39	\$299.77	305.71	300.12	905.60	924.04
BOARD PAID LIFE	3,931.40	1,320.00	1,315.60	1,322.20	3,957.80	\$1,322.20	1,320.00	1,324.40	3,966.60	4,001.80
TOTAL GROSS WAGES & FRINGE BENEFITS	12,928,484.59	3,989,962.86	4,126,098.60	4,125,904.43	12,241,965.89	4,075,474.33	4,142,113.81	4,075,362.38	12,292,950.52	12,543,765.47

**TRUSSVILLE CITY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT**

06/01/2025 - 06/30/2025

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$61,629.86	\$0.00	\$0.00
AUDITING	\$0.00	\$0.00	\$6,500.00
BLDGS-CONSTRUCTED	\$646,428.69	\$0.00	\$548,879.65
Building Improv < \$50,0000	\$1,004.64	\$0.00	\$0.00
CUSTODIAL SERVICES	\$0.00	\$0.00	\$115,631.08
DATA PROCESSING SUPP	\$0.00	\$0.00	\$2,791.35
DRUG TESTING SERV	\$100.00	\$0.00	\$0.00
ELECTRICITY	\$71,854.64	\$0.00	\$74,545.91
EQUIP MAINT AGREEMTS	\$700.00	\$0.00	\$534.06
EQUIP REPAIR & MAINT	\$417.20	\$3,100.00	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$1,671.81	\$0.00
FUEL-DIESEL	\$6,170.41	\$0.00	\$197.39
FUEL-GASOLINE	\$817.80	\$0.00	\$592.16
GARBAGE AND WASTE	\$0.00	\$0.00	\$16,419.17
IN-STATE TRAVEL	\$488.04	\$0.00	\$2,134.07
INSTR EQUIP (NON CAP	\$1,865.00	\$0.00	\$0.00
JANITORIAL SUPPLIES	\$0.00	\$0.00	\$412.60
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$41,554.48
Land Improvements , <100k	\$6,230.50	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$10,852.00
LIBRARY BOOKS	\$0.00	\$0.00	\$647.78
LOCAL DISTRICT	\$0.00	\$110.81	\$290.02
MAINTENANCE SUPPLIES	\$548.00	\$0.00	\$10,134.06
NATURAL GAS	\$0.00	\$0.00	\$19,266.92
NON CAP FURN & FIX	\$0.00	\$0.00	\$1,284.95
NON-CAP AUDIT/VIDEO	\$63,377.33	\$0.00	\$0.00
NON-CAP COMP HARD	\$295,464.00	\$0.00	\$0.00
OFFICE SUPPLIES	\$714.94	\$0.00	\$4,282.15
OTH NONINST SUPPLIES	\$0.00	\$0.00	\$73.89
OTH VEHICLE SUPPLIES	\$117.86	\$0.00	\$0.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$2,040.00
OTHER GEN SUPPLIES	\$0.00	\$253.29	\$373.39
OTHER PROF SERVICES	\$72,944.15	\$0.00	\$190,133.49
OTHER PURCHASED SERV	\$0.00	\$0.00	\$546.57
POSTAGE	\$0.00	\$0.00	\$8.40
PURCHASED FOOD	\$0.00	\$11,739.28	\$0.00
REFERENCE MATERIALS	\$0.00	\$0.00	\$24.99
REGISTRATION FEES	\$210.00	\$0.00	\$1,923.00
RENTAL-EQUIPMENT	\$0.00	\$3,023.00	\$0.00

SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$62,903.44
STUDENT CLASSRM SUPP	\$25,786.33	\$0.00	\$0.00
STUDENT EDUCATIONAL	\$1,725.60	\$0.00	\$0.00
TELECOMMUNICATION	\$1,729.46	\$0.00	\$10,007.07
TELEPHONE	\$0.00	\$0.00	\$2,613.08
TESTING SUPPLIES	\$1,750.45	\$0.00	\$241.30
TRANS OUT-LOCAL SCH	\$0.00	\$0.00	\$131,300.00
TRANSP AL SCH SYSTEM	\$508.40	\$0.00	\$371.40
TRAVEL AND TRAINING	\$0.00	\$0.00	\$1,309.39
VEHICLE PARTS	\$2,042.98	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$27,934.06
	\$1,264,626.28	\$19,898.19	\$1,288,753.27