



TRUSSVILLE CITY SCHOOLS

Monthly Financial Report

For the fiscal period ended September 30, 2025
This is period 12 of the fiscal year.

Patrick M. Martin Ph.D., Superintendent

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

476 MAIN STREET
Trussville, AL 35173
www.trussvillecityschools.com

**TRUSSVILLE CITY BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT**

Table of Contents

September 30, 2025

Monthly Summary

Bank Reconciliation

Exhibit F-I-A Balance Sheet

Exhibit F-II-A Statement of Revenues, Expenditures & Changes in Fund Balance

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
 September 30, 2025

OVERVIEW

REVENUES:

REVENUES	CURRENT YEAR			
	September	Y-T-D	Budget	% of Budget
STATE REVENUES	\$ 6,933,496.47	\$ 48,400,291.19	\$ 54,570,312.07	88.69%
FEDERAL REVENUES	\$ 634,787.08	\$ 2,235,156.17	\$ 2,149,322.11	103.99%
LOCAL & OTHER REVENUES	\$ 5,314,156.43	\$ 37,964,278.95	\$ 34,902,678.43	108.77%
TOTALS	\$12,882,439.98	\$88,599,726.31	\$91,622,312.61	96.70%

DISBURSEMENTS:

Accounts Payable

Operating Account

BEG CHECK #	END CHECK #	Amount
29210	29516	\$2,868,709.61
		\$2,868,709.61

Payroll:

PAYROLL ID	Beginning DD #	Ending DD #	Beginning Check #	Ending Check #	Amount
T20250930R	150899	151636	12340	12363	\$ 4,582,218.28
T20250908S	150895	150898	12338	12339	\$ 1,748.88
T20250930A	151642	151642	12371	12371	\$ 457.64
T20250930S	151638	151641	12365	12367	\$ 1,971.07
T20250930C	151637	151637	0	0	\$ 10,081.16
VOIDS					\$ (17,722.69)
C/R Reimb					\$ (250.00)
A/P					\$ 72,373.33
					\$ 4,650,877.67

Period	12	Goal	100.00%
--------	----	------	---------

Objects	Budget	MTD-Actual	YTD-Actual	%	Variance from Goal
010-199 Salaries	\$38,168,483.55	\$3,339,870.73	\$38,804,032.68	101.67%	1.67%
210 State Insurance	\$5,966,592.00	\$642,652.33	\$6,038,002.66	101.20%	1.20%
219 Other Health Insurance	\$111,024.00	\$7,253.88	\$74,601.84	67.19%	-32.81%
220 State Retirement	\$5,111,169.39	\$420,817.45	\$4,859,829.31	95.08%	-4.92%
230 Social Security	\$2,341,935.49	\$193,333.49	\$2,261,729.32	96.58%	-3.42%
240 Medicare	\$547,704.58	\$45,537.39	\$530,305.73	96.82%	-3.18%
250 State Unemployment Comp	\$11,598.19	\$0.00	\$0.00	0.00%	0.00%
270 Other Life Insurance	\$16,393.86	\$1,412.40	\$16,341.60	99.68%	-0.32%
	\$52,274,901.06	\$4,650,877.67	\$52,584,843.14	100.59%	0.59%

CERTIFICATION SUMMARY	
CERTIFIED	0
NON-CERTIFIED	0
SUBSTITUTE	0

Journal Entries:

Beginning Transaction #	71885	Ending Transaction #	72859
-------------------------	-------	----------------------	-------

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

BANK 001 - SYNOVUS OPERATING	337,266.25	
BANK 003 - BRYANT CAPITAL	44,233,050.65	
BANK 004 - BRYANT OPERATING	8,836,572.45	
BANK 005 - BRYANT PAYROLL	-	
BANK 007 - PAYPAMS	456,764.59	
Ending Bank Balance		53,863,653.94

ADD: Deposits-In-Transits		
Operating account-Bryant Bank	541.60	
CNP PAYPAMS	10,758.75	
Sub-total Deposits-In-Transits		11,300.35

LESS:		
Payroll Transfer	1,633,453.70	
Outstanding Checks - Operating	1,479,525.88	
Sub-Total Outstanidng Checks		3,112,979.58

Reconciling Items		
Adjustements from Bank		0.00
A+ DEPOSIT		
Sub-total Reconciling Items		0.00

Reconciled Bank Balance **50,761,974.71**

Ending Book Balance		53,046,533.33
Adjustments to Book		
Local School Accounts	(2,268,468.21)	
Change Cash	(16,090.41)	
Sub-total Adjustments to Book		(2,284,558.62)

Reconciled Book Balance **50,761,974.71**

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, 2025**

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	\$31,728,830.11	\$3,128,073.61	\$0.00	\$17,845,834.40	\$0.00	\$343,795.21	\$0.00
Investments	\$13,318,802.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,615,494.60	\$312,599.99	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$177,407.37	\$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	\$226,935,655.35
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,098,785.94
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,714,601.21
Other Debits							
Total Assets and Other Debits:	\$46,663,126.76	\$3,618,080.97	\$0.00	\$17,845,834.40	\$0.00	\$343,815.21	\$274,749,042.50
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$357,650.57	\$32,697.27	\$0.00	\$67,871.00	\$0.00	\$6,388.10	\$0.00
Interfund Payable							
Other Liabilities	\$144,114.19	\$149,137.24	\$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	\$34,714,601.21
Total Liabilities:	\$501,764.76	\$181,834.51	\$0.00	\$67,871.00	\$0.00	\$6,388.10	\$34,714,601.21
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,034,441.29
Contributed Capital							
Reserved Fund Balance	\$1,714,782.18	\$238,959.18	\$0.00	\$1,024,053.52	\$0.00	\$22,776.00	\$0.00
Unreserved Fund balance	\$44,446,579.82	\$3,197,287.28	\$0.00	\$16,753,909.88	\$0.00	\$314,651.11	\$0.00
Total Fund Equity:	\$46,161,362.00	\$3,436,246.46	\$0.00	\$17,777,963.40	\$0.00	\$337,427.11	\$240,034,441.29
Total Liabilities and Fund Equity:	\$46,663,126.76	\$3,618,080.97	\$0.00	\$17,845,834.40	\$0.00	\$343,815.21	\$274,749,042.50

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 Ended September 30, 2025**

205 - Trussville City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$43,822,376.29	\$1,514.65	\$798,433.50	\$3,777,966.75	\$0.00	\$48,400,291.19
Federal Sources	\$340.00	\$2,234,816.17	\$0.00	\$0.00	\$0.00	\$2,235,156.17
Local Sources	\$28,631,146.03	\$5,395,496.03	\$1,812,287.50	\$1,206,035.54	\$560,661.49	\$37,605,626.59
Other Sources	\$290,245.36	\$68,407.00	\$0.00	\$0.00	\$0.00	\$358,652.36
Total Revenues:	\$72,744,107.68	\$7,700,233.85	\$2,610,721.00	\$4,984,002.29	\$560,661.49	\$88,599,726.31
Expenditures						
Instructional Services	\$34,850,140.08	\$3,132,260.79	\$0.00	\$0.00	\$171,940.65	\$38,154,341.52
Instructional Support Services	\$10,587,601.83	\$927,200.42	\$0.00	\$0.00	\$201,376.02	\$11,716,178.27
Operation & Maintenance Services	\$7,207,210.86	\$210,452.09	\$0.00	\$522,137.78	\$3,970.00	\$7,943,770.73
Auxiliary Services	\$3,999,088.26	\$4,855,644.07	\$0.00	\$266,976.00	\$2,990.89	\$9,124,699.22
General Administrative Services	\$4,725,267.49	\$0.00	\$0.00	\$0.00	\$0.00	\$4,725,267.49
Capital Outlay	\$3,633,819.92	\$0.00	\$0.00	\$4,782,036.61	\$0.00	\$8,415,856.53
Debt Service	\$106,992.80	\$46,142.67	\$2,610,721.00	\$423,524.60	\$0.00	\$3,187,381.07
Other Expenditures	\$447,680.19	\$527,238.56	\$0.00	\$0.00	\$115,540.54	\$1,090,459.29
Total Expenditures:	\$65,557,801.43	\$9,698,938.60	\$2,610,721.00	\$5,994,674.99	\$495,818.10	\$84,357,954.12
Other Fund Sources (Uses)						
Other Fund Sources:	\$793,665.73	\$1,918,987.49	\$0.00	\$0.00	\$2,802.10	\$2,715,455.32
Other Fund Uses:	\$1,147,756.57	\$927,951.03	\$0.00	\$0.00	\$73,051.02	\$2,148,758.62
Total Other Fund Sources (Uses):	(\$354,090.84)	\$991,036.46	\$0.00	\$0.00	(\$70,248.92)	\$566,696.70
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,832,215.41	(\$1,007,668.29)	\$0.00	(\$1,010,672.70)	(\$5,405.53)	\$4,808,468.89
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 - September 30:	\$46,161,362.00	\$3,436,246.46	\$0.00	\$17,777,963.40	\$337,427.11	\$67,712,998.97

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, 2025

205 - Trussville City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$43,155,168.02	\$43,822,376.29	\$667,208.27	\$0.00	\$1,514.65	\$1,514.65
Federal Sources	\$400.00	\$340.00	(\$60.00)	\$2,148,922.11	\$2,234,816.17	\$85,894.06
Local Sources	\$26,664,158.55	\$28,631,146.03	\$1,966,987.48	\$4,207,991.67	\$5,395,496.03	\$1,187,504.36
Other Sources	\$130,544.72	\$290,245.36	\$159,700.64	\$26,486.70	\$68,407.00	\$41,920.30
Total Revenues:	\$69,950,271.29	\$72,744,107.68	\$2,793,836.39	\$6,383,400.48	\$7,700,233.85	\$1,316,833.37
Expenditures						
Instructional Services	\$35,708,192.34	\$34,850,140.08	\$858,052.26	\$2,961,849.32	\$3,132,260.79	(\$170,411.47)
Instructional Support Services	\$10,710,139.60	\$10,587,601.83	\$122,537.77	\$1,024,644.04	\$927,200.42	\$97,443.62
Operation & Maintenance Services	\$12,394,110.06	\$7,207,210.86	\$5,186,899.20	\$111,358.78	\$210,452.09	(\$99,093.31)
Auxiliary Services	\$7,667,430.96	\$3,999,088.26	\$3,668,342.70	\$4,398,821.41	\$4,855,644.07	(\$456,822.66)
General Administrative Services	\$4,657,024.78	\$4,725,267.49	(\$68,242.71)	\$0.00	\$0.00	\$0.00
Special Revenue Outlay	\$3,633,819.92	\$3,633,819.92	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$106,993.80	\$106,992.80	\$1.00	\$46,144.00	\$46,142.67	\$1.33
Other Expenditures	\$402,814.00	\$447,680.19	(\$44,866.19)	\$580,474.99	\$527,238.56	\$53,236.43
Total Expenditures:	\$75,280,525.46	\$65,557,801.43	\$9,722,724.03	\$9,123,292.54	\$9,698,938.60	(\$575,646.06)
Other Financing Sources (Uses)						
Other Financing Sources:	\$445,802.43	\$793,665.73	\$347,863.30	\$2,157,914.32	\$1,918,987.49	(\$238,926.83)
Other Financing Uses:	\$6,391,644.27	\$1,147,756.57	\$5,243,887.70	\$700,333.20	\$927,951.03	(\$227,617.83)
Total Other Financing Sources (Uses):	(\$5,945,841.84)	(\$354,090.84)	\$5,591,751.00	\$1,457,581.12	\$991,036.46	(\$466,544.66)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$11,276,096.01)	\$6,832,215.41	\$18,108,311.42	(\$1,282,310.94)	(\$1,007,668.29)	\$274,642.65
Beginning Fund Balance - Oct. 1:	\$39,329,146.59	\$39,329,146.59	\$0.00	\$4,443,914.75	\$4,443,914.75	\$0.00
Ending Fund Balance - Sept. 30:	\$28,053,050.58	\$46,161,362.00	\$18,108,311.42	\$3,161,603.81	\$3,436,246.46	\$274,642.65

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, 2025**

205 - Trussville City Schools

Description	DEBT SERVICE			VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual			Budget	Actual	
Revenues							
State Sources	\$798,433.50	\$798,433.50	\$0.00	\$10,616,710.55	\$3,777,966.75	(\$6,838,743.80)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$1,812,287.50	\$1,812,287.50	\$0.00	\$1,623,575.00	\$1,206,035.54	(\$417,539.46)	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues:	\$2,610,721.00	\$2,610,721.00	\$0.00	\$12,240,285.55	\$4,984,002.29	(\$7,256,283.26)	
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	\$900,332.09	\$522,137.78	\$378,194.31	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$994,682.12	\$266,976.00	\$727,706.12	
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	\$0.00	\$0.00	\$0.00	\$17,490,297.39	\$4,782,036.61	\$12,708,260.78	
Debt Service	\$2,610,721.00	\$2,610,721.00	\$0.00	\$428,082.78	\$423,524.60	\$4,558.18	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures:	\$2,610,721.00	\$2,610,721.00	\$0.00	\$19,813,394.38	\$5,994,674.99	\$13,818,719.39	
Other Financing Sources (Uses)							
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$4,791,618.83	\$0.00	(\$4,791,618.83)	
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	\$4,791,618.83	\$0.00	(\$4,791,618.83)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	(\$2,781,490.00)	(\$1,010,672.70)	\$1,770,817.30	
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$18,788,636.10	\$18,788,636.10	\$0.00	
Ending Fund Balance - Sept. 30:	\$0.00	\$0.00	\$0.00	\$16,007,146.10	\$17,777,963.40	\$1,770,817.30	

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, 2025**

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						
State Sources	\$0.00	\$0.00	\$0.00	\$54,570,312.07	\$48,400,291.19	(\$6,170,020.88)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,149,322.11	\$2,235,156.17	\$85,834.06
Local Sources	\$437,634.29	\$560,661.49	\$123,027.20	\$34,745,647.01	\$37,605,626.59	\$2,859,979.58
Other Sources	\$0.00	\$0.00	\$0.00	\$157,031.42	\$358,652.36	\$201,620.94
Total Revenues:	\$437,634.29	\$560,661.49	\$123,027.20	\$91,622,312.61	\$88,599,726.31	(\$3,022,586.30)
Expenditures						
Instructional Services	\$125,130.15	\$171,940.65	(\$46,810.50)	\$38,795,171.81	\$38,154,341.52	\$640,830.29
Instructional Support Services	\$176,592.16	\$201,376.02	(\$24,783.86)	\$11,911,375.80	\$11,716,178.27	\$195,197.53
Operation & Maintenance Services	\$0.00	\$3,970.00	(\$3,970.00)	\$13,405,800.93	\$7,943,770.73	\$5,462,030.20
Auxiliary Services	\$2,751.66	\$2,990.89	(\$239.23)	\$13,063,686.15	\$9,124,699.22	\$3,938,986.93
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,657,024.78	\$4,725,267.49	(\$68,242.71)
Total Outlay	\$0.00	\$0.00	\$0.00	\$21,124,117.31	\$8,415,856.53	\$12,708,260.78
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,191,941.58	\$3,187,381.07	\$4,560.51
Other Expenditures	\$120,129.65	\$115,540.54	\$4,589.11	\$1,103,418.64	\$1,090,459.29	\$12,959.35
Total Expenditures:	\$424,603.62	\$495,818.10	(\$71,214.48)	\$107,252,537.00	\$84,357,954.12	\$22,894,582.88
Other Financing Sources (Uses)						
Other Financing Sources:	\$8,930.00	\$2,802.10	(\$6,127.90)	\$7,404,265.58	\$2,715,455.32	(\$4,688,810.26)
Other Financing Uses:	\$58,791.12	\$73,051.02	(\$14,259.90)	\$7,150,768.59	\$2,148,758.62	\$5,002,009.97
Total Other Financing Sources (Uses):	(\$49,861.12)	(\$70,248.92)	(\$20,387.80)	\$253,496.99	\$566,696.70	\$313,199.71
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$36,830.45)	(\$5,405.53)	\$31,424.92	(\$15,376,727.40)	\$4,808,468.89	\$20,185,196.29
Beginning Fund Balance - Oct. 1:	\$342,832.64	\$342,832.64	\$0.00	\$62,904,530.08	\$62,904,530.08	\$0.00
Ending Fund Balance - Sept. 30:	\$306,002.19	\$337,427.11	\$31,424.92	\$47,527,802.68	\$67,712,998.97	\$20,185,196.29

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, 2025

	CURRENT				PRIOR			
	BUDGET	MTD ACTUAL	YTD ACTUAL	% BUDGET	BUDGET	MTD ACTUAL	YTD ACTUAL	% BUDGET
REVENUES								
STATE SOURCES	\$43,155,168.02	\$3,203,236.22	\$43,822,376.29	101.55	\$42,067,735.68	\$3,219,970.28	\$47,533,583.45	112.99
FEDERAL SOURCES	\$400.00	\$0.00	\$340.00	85.00	\$400.00	\$0.00	\$260.00	65.00
LOCAL SOURCES	\$26,664,158.55	\$2,115,308.70	\$28,631,146.03	107.38	\$22,523,069.00	\$1,893,280.01	\$27,254,152.75	121.01
LOCAL SCHOOL SOURCES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
OTHER SOURCES	\$130,544.72	\$4,871.59	\$290,245.36	222.33	\$130,000.00	\$68,167.24	\$257,277.89	197.91
OTHER FINANCING SOURCES:	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
OPERATING TRANSFERS IN	\$192,305.44	\$7,202.59	\$226,969.03	118.03	\$202,493.77	\$5,069.47	\$311,402.10	153.78
OTHER FINANCING SOURCES	\$253,496.99	\$196,568.59	\$566,696.70	223.55	\$330,719.89	\$153,902.76	\$652,069.12	197.17
** TOTAL REVENUES & OTHER FINANCING **	\$70,396,073.72	\$5,527,187.69	\$73,537,773.41	104.46	\$65,254,418.34	\$5,340,389.76	\$76,008,745.31	116.48
EXPENDITURES								
INSTRUCTIONAL SERVICES:								
PERSONAL SERVICES	\$24,758,821.92	\$2,091,705.18	\$24,697,850.29	99.75	\$23,008,509.57	\$2,146,413.68	\$22,989,252.86	99.92
EMPLOYEE BENEFITS	\$8,590,276.91	\$787,897.29	\$8,335,619.10	97.04	\$8,040,827.55	\$756,501.52	\$7,624,848.86	94.83
PURCHASED SERVICES	\$249,721.98	\$20,084.85	\$168,388.42	67.43	\$310,038.70	\$40,196.41	\$183,029.09	59.03
MATERIALS AND SUPPLIES	\$2,095,214.62	\$864,988.82	\$1,628,897.29	77.74	\$935,018.08	\$543,640.68	\$927,916.58	99.24
CAPITAL OUTLAY	\$17,059.98	\$0.00	\$17,059.98	100.00	\$5,415.00	\$0.00	\$0.00	-
OTHER OBJECTS	\$2,325.00	\$2,325.00	\$2,325.00	100.00	\$0.00	\$0.00	\$0.00	-
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
TOTALS	\$35,713,420.41	\$3,767,001.14	\$34,850,140.08	97.58	\$32,299,808.90	\$3,486,752.29	\$31,725,047.39	98.22
INSTRUCTIONAL SUPPORT SERVICES								
PERSONAL SERVICES	\$6,010,067.30	\$541,301.50	\$6,207,059.54	103.28	\$5,727,018.39	\$521,358.08	\$5,986,869.87	104.54
EMPLOYEE BENEFITS	\$2,067,670.47	\$193,648.96	\$2,025,859.35	97.98	\$1,902,291.57	\$169,651.51	\$1,950,555.25	102.54
PURCHASED SERVICES	\$2,226,787.64	\$410,936.61	\$2,134,874.19	95.87	\$2,722,548.79	\$368,323.69	\$2,026,819.45	74.45
MATERIALS AND SUPPLIES	\$353,511.92	\$40,604.83	\$179,018.96	50.64	\$163,754.07	\$27,311.57	\$156,959.11	95.85
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	-	\$16,000.00	\$0.00	\$0.00	-
OTHER OBJECTS	\$47,374.20	\$12,971.98	\$40,789.79	86.10	\$35,114.20	\$11,915.28	\$22,909.28	65.24
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
TOTALS	\$10,705,411.53	\$1,199,463.88	\$10,587,601.83	98.90	\$10,566,727.02	\$1,098,560.13	\$10,144,112.96	96.00
OPERATION & MAINTENANCE								
PERSONAL SERVICES	\$1,116,097.94	\$95,370.35	\$1,086,848.42	97.38	\$1,070,877.28	\$90,354.63	\$1,030,681.97	96.25
EMPLOYEE BENEFITS	\$472,298.02	\$43,540.76	\$439,669.71	93.09	\$444,823.62	\$36,126.73	\$415,613.94	93.43
PURCHASED SERVICES	\$5,596,757.01	\$733,683.61	\$4,582,303.42	81.87	\$3,939,861.13	\$198,276.22	\$3,766,004.22	95.59
MATERIALS AND SUPPLIES	\$696,559.73	\$47,785.80	\$424,920.11	61.00	\$536,232.78	\$36,042.27	\$312,906.63	58.35
CAPITAL OUTLAY	\$336,182.00	\$0.00	\$295,272.50	-	\$0.00	\$16,000.00	\$45,375.50	-
OTHER OBJECTS	\$4,176,215.36	\$48,930.00	\$378,196.70	9.06	\$135,563.00	\$13,039.20	\$77,210.15	56.96
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-
TOTALS	\$12,394,110.06	\$969,310.52	\$7,207,210.86	58.15	\$6,127,357.81	\$389,839.05	\$5,647,792.41	92.17
AUXILIARY SERVICES								
PERSONAL SERVICES	\$1,737,890.60	\$186,665.47	\$1,957,023.46	112.61	\$1,736,684.88	\$153,640.85	\$1,837,942.34	105.83
EMPLOYEE BENEFITS	\$1,094,609.18	\$106,133.24	\$1,102,350.80	100.71	\$1,080,492.75	\$91,095.21	\$1,051,397.99	97.31
PURCHASED SERVICES	\$88,054.00	\$50,224.04	\$97,987.85	111.28	\$80,501.00	\$14,013.05	\$51,141.92	63.53
MATERIALS AND SUPPLIES	\$1,531,116.78	\$75,796.91	\$441,187.15	28.81	\$490,502.66	\$50,733.17	\$381,082.09	77.69
CAPITAL OUTLAY	\$3,214,760.40	\$175,823.36	\$400,464.00	12.46	\$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	\$7,667,430.96	\$594,643.02	\$3,999,088.26	52.16	\$3,463,475.69	\$309,482.28	\$3,396,294.12	98.06

EXPENDITURES -- *** CONTINUED ***

GENERAL ADMINISTRATIVE:									
PERSONAL SERVICES	\$2,405,773.62	\$233,726.69	\$2,697,531.92	112.13	\$2,500,760.30	\$188,029.22	\$2,410,596.32	96.39	
EMPLOYEE BENEFITS	\$713,121.75	\$63,801.78	\$751,629.41	105.40	\$636,465.93	\$52,086.86	\$639,748.47	100.52	
PURCHASED SERVICES	\$1,144,268.31	\$103,958.48	\$939,636.49	82.12	\$1,069,660.33	\$109,645.93	\$1,084,545.74	101.39	
MATERIALS AND SUPPLIES	\$246,883.46	\$72,588.44	\$217,616.41	88.15	\$1,356,204.68	\$850,153.07	\$1,308,087.65	96.45	
CAPITAL OUTLAY	\$62,844.69	(\$6,267.50)	\$21,957.50	34.94	\$39,338.00	\$0.00	\$39,338.00	100.00	
OTHER OBJECTS	\$84,132.95	\$33,523.12	\$96,895.76	115.17	\$62,929.00	\$1,035.64	\$79,270.80	125.97	
OTHER FUND USES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-	
TOTALS	\$4,657,024.78	\$501,331.01	\$4,725,267.49	101.47	\$5,665,358.24	\$1,200,950.72	\$5,561,586.98	98.17	
CAPITAL OUTLAY									
CAPITAL OUTLAY	\$3,633,819.92	\$0.00	\$3,633,819.92	100.00	\$6,188,538.80	\$1,757,705.52	\$2,429,718.88	-	
TOTALS	\$3,633,819.92	\$0.00	\$3,633,819.92	100.00	\$6,188,538.80	\$1,757,705.52	\$2,429,718.88	0.00	
DEBT SERVICES:									
OTHER FUND USES	\$106,993.80	\$0.00	\$106,992.80	100.00	\$87,794.91	\$0.00	\$87,794.91	100.00	
TOTALS	\$106,993.80	\$0.00	\$106,992.80	100.00	\$87,794.91	\$0.00	\$87,794.91	100.00	
OTHER EXPENDITURES									
PERSONAL SERVICES	\$271,235.21	\$25,899.24	\$307,444.76	113.35	\$203,582.65	\$45,218.80	\$269,110.37	132.19	
EMPLOYEE BENEFITS	\$110,778.79	\$11,523.26	\$132,665.67	119.76	\$90,422.67	\$10,414.53	\$100,440.31	111.08	
PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	-	\$0.00	\$0.00	\$0.00	-	
MATERIALS AND SUPPLIES	\$20,800.00	\$482.23	\$7,569.76	36.39	\$38,509.10	\$7,096.70	\$12,882.47	33.45	
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	\$37,904.73	\$447,680.19	111.14	\$332,514.42	\$62,730.03	\$382,433.15	115.01	
TOTAL EXPENDITURES	\$75,281,025.46	\$7,069,654.30	\$65,557,801.43	87.08%	\$64,731,575.79	\$8,306,020.02	\$59,374,780.80	91.72%	
OTHER FUND USES:									
TRANSFERS OUT	\$6,391,144.27	\$94,921.50	\$1,147,756.57	\$17.96	\$1,749,938.79	\$3,698,592.20	\$5,118,408.02	\$292.49	
OTHER									
** TOTAL EXPENDITURES AND TRANSFERS OUT **	\$81,672,169.73	\$7,164,575.80	\$66,705,558.00	81.67%	\$66,481,514.58	\$12,004,612.22	\$64,493,188.82	97.01%	
EXCESS REVENUES AND TRANSFERS IN OVER (UNDER) EXPEND AND TRANSFERS OUT	(\$11,276,096.01)	(\$1,637,388.11)	\$6,832,215.41		(\$1,227,096.24)	(\$6,664,222.46)	\$11,515,556.49		

TRUSSVILLE CITY SCHOOLS
STATEMENT OF MAJOR LOCAL REVENUES
GENERAL FUND
Budget and Actual
September 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	9,871.98	496,100.37	492,562.25	-3,538.12	505,362.75	-9,262.38
4-6032	COUNTYWIDE AD VAL	2.10	29,171.66	1,481,793.78	1,477,686.81	-4,106.97	1,509,138.97	-27,345.19
4-6034	COUNTYWIDE AD VAL	5.40	82,667.04	4,249,478.59	4,304,766.10	55,287.51	4,427,781.62	-178,303.03
4-6210	DISTRICTWIDE AD VAL	5.10	41,355.19	3,055,890.76	2,951,984.41	-103,906.35	2,918,814.58	137,076.18
4-6220	DISTRICTWIDE AD VAL	3.00	23,362.77	1,799,995.93	1,899,788.99	99,793.06	1,648,066.61	151,929.32
4-6230	DISTRICTWIDE AD VAL	5.00	41,024.06	2,978,369.06	2,879,439.98	-98,929.08	2,846,185.72	132,183.34
4-6235	DISTRICTWIDE AD VAL	8.80	68,530.82	4,987,698.81	4,905,894.36	-81,804.45	4,834,328.69	153,370.12
4-6260	MUNCIPAL AD VAL	7.00	1,861,964.11	4,465,045.14	4,102,789.49	-362,255.65	4,171,854.67	293,190.47
Total			\$2,157,947.63	\$23,514,372.44	\$23,014,912.39	(\$499,460.05)	\$22,861,533.61	\$652,838.83

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

FY 2025	QTR 1	QTR 2	QTR 3	Jul-25	Aug-25	Sep-25	QTR 4
ACCOUNTS PAYABLE							
LOCAL & STATE FUNDS	4,780,998.92	4,045,877.75	4,381,926.29	837,896.16	1,322,010.85	2,273,396.69	4,433,303.70
FEDERAL FUNDS	698,276.39	487,795.69	358,145.63	100,035.60	243,310.88	355,427.87	698,774.35
CAPITAL PROJECTS	719,078.50	30,541.99	870,107.13	1,060,719.69	563,985.21	239,885.05	1,864,589.95
TOTAL ACCOUNTS PAYABLE	6,198,353.81	4,564,215.43	5,610,179.05	1,998,651.45	2,129,306.94	2,868,709.61	6,996,668.00
PAYROLL							
GROSS WAGES	10,165,465.97	9,422,873.80	9,533,706.53	3,182,870.43	3,159,150.22	3,339,870.73	9,681,891.38
HEALTH INSURANCE	1,488,321.00	1,478,694.33	1,465,921.00	514,602.00	447,907.00	642,652.33	1,605,161.33
DENTAL INSURANCE	18,609.87	18,504.87	18,455.46	6,113.88	5,663.88	7,253.88	19,031.64
RETIREMENT	1,249,360.64	1,185,648.63	1,191,516.25	406,254.16	406,232.18	420,817.45	1,233,303.79
SOCIAL SECURITY	591,434.01	549,753.76	557,106.67	185,717.13	184,384.26	193,333.49	563,434.88
MEDICARE	139,246.85	128,571.50	130,291.54	43,434.02	43,224.69	45,537.39	132,196.10
UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	-	-	-	0.00
BOARD PAID LIFE	4,109.60	4,078.80	4,054.60	1,342.00	1,344.20	1,412.40	4,098.60
TOTAL GROSS WAGES & FRINGE BENEFITS	13,656,547.94	12,788,125.69	12,901,052.05	4,340,333.62	4,247,906.43	4,650,877.67	13,239,117.72

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

**TRUSSVILLE CITY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
09/01/2025 - 09/30/2025**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$1,144.59	\$0.00	\$10,301.29
ASSOCIATION DUES	\$0.00	\$0.00	\$441.82
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$137,006.53
Building Improvements <100K	\$0.00	\$0.00	\$48,274.50
COMPUTER HARDWARE	\$0.00	\$0.00	\$27,711.02
CUSTODIAL SERVICES	\$0.00	\$0.00	\$118,920.08
DATA PROCESSING SUPP	\$0.00	\$0.00	\$17,607.18
DRUG TESTING SERV	\$200.00	\$0.00	\$0.00
ELECTRICITY	\$79,249.19	\$0.00	\$122,223.94
EQUIP MAINT AGREEMTS	\$0.00	\$0.00	\$3,844.19
EQUIP REPAIR & MAINT	\$0.00	\$0.00	\$222.38
FOOD PROCESSING SUPP	\$0.00	\$21,176.83	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$2,158.97	\$0.00
FUEL-DIESEL	\$49,899.57	\$0.00	\$731.25
FUEL-GASOLINE	\$2,921.68	\$0.00	\$2,040.82
GARBAGE AND WASTE	\$0.00	\$0.00	\$16,310.79
IN-STATE TRAVEL	\$2,210.70	\$809.04	\$1,608.25
INSTR EQUIP (NON CAP	\$4,110.00	\$0.00	\$0.00
INSURANCE SERVICES	\$10,922.00	\$0.00	\$3,706.00
JANITORIAL SUPPLIES	\$0.00	\$0.00	\$1,357.45
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$90,035.74
LEGAL FEES	\$0.00	\$0.00	\$2,116.00
LIBRARY BOOKS	\$0.00	\$0.00	\$2,210.62
LOCAL DISTRICT	\$401.38	\$189.00	\$3,143.10
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$39,006.83
NATURAL GAS	\$0.00	\$0.00	\$14,836.41
NON CAP FURN & FIX	\$0.00	\$0.00	\$2,365.47
NON-CAP AUDIT/VIDEO	\$0.00	\$0.00	\$12,872.80
NON-CAP COMP HARD	\$4.00	\$0.00	\$8,916.95
NON-INST EQUIPMENT	\$279.37	\$0.00	\$0.00
OFFICE SUPPLIES	\$487.31	\$0.00	\$3,761.90
OIL AND LUBRICANTS	\$1,077.89	\$0.00	\$0.00
OTH NONINST SUPPLIES	\$63.17	\$0.00	\$148.11

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTH VEHICLE SUPPLIES	\$491.35	\$0.00	\$0.00
OTHER GEN SUPPLIES	\$5,215.41	\$7,822.61	\$0.00
OTHER PROF SERVICES	\$280.00	\$0.00	\$381,187.79
OTHER PURCHASED SERV	\$64.40	\$0.00	\$13,330.37
OTHER TECHNICAL SERV	\$0.00	\$0.00	\$8,961.16
OUT-OF-STATE	\$0.00	\$0.00	\$2,650.81
POSTAGE	\$0.00	\$0.00	\$25.20
PURCHASED FOOD	\$0.00	\$302,791.26	\$0.00
REFERENCE MATERIALS	\$608.30	\$0.00	\$485.89
REGISTRATION FEES	\$3,616.42	\$0.00	\$13,147.00
RENTAL-EQUIPMENT	\$0.00	\$0.00	\$1,254.23
SCHOOL BUSES	\$266,976.00	\$0.00	\$0.00
SOFTWARE MAINT AGREE	\$59,061.85	\$0.00	\$27,064.30
STAFF ED SERVICES	\$0.00	\$0.00	\$69.58
STATE INSURANCE	\$52,693.33	\$10,880.00	\$8,800.00
STUDENT CLASSRM SUPP	\$56,810.19	\$9,600.16	\$18,236.97
STUDENT EDUCATIONAL	\$11,340.00	\$0.00	\$0.00
TELECOMMUNICATION	\$1,728.44	\$0.00	\$4,300.60
TELEPHONE	\$0.00	\$0.00	\$2,613.22
TESTING SUPPLIES	\$19,546.00	\$0.00	\$2,817.10
TEXTBOOKS	\$605,746.45	\$0.00	(\$178.88)
TIRES	\$7,283.38	\$0.00	\$1,288.21
TRANS OUT-LOCAL SCH	\$0.00	\$0.00	\$44,921.50
TRANSP AL SCH SYSTEM	\$0.00	\$0.00	\$692.16
TRAVEL AND TRAINING	\$0.00	\$0.00	\$145.04
VEHICLE PARTS	\$12,004.98	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$33,310.72
	\$1,256,437.35	\$355,427.87	\$1,256,844.39