

**JEFFERSON COUNTY COMMUNITY
SERVICE FUND**

**STATEMENTS OF RECEIPTS
AND DISBURSEMENTS**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2023 AND 2022**

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
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INDEPENDENT AUDITORS' REPORT

To the Jefferson County Community Service Committee
Jefferson County Community Service Fund

Opinion

We have audited the accompanying statements of receipts and disbursements of the Jefferson County Community Service Fund for the years ended September 30, 2023 and 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the receipts and disbursements of the Jefferson County Community Service Fund for the years ended September 30, 2023 and 2022, on the basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Jefferson County Community Service Fund and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the statements of the receipts and disbursements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Jefferson County Community Service Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Jefferson County Community Service Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of allocations by delegate for the year ended September 30, 2023, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Warren Averett, LLC

Birmingham, Alabama
March 12, 2024

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
RECEIPTS		
Proceeds from Jefferson County Commission sales and use tax collections	\$ 7,200,000	\$ -
Interest income	<u>57,283</u>	<u>275</u>
Total receipts	7,257,283	275
DISBURSEMENTS		
Distributions to community recipients	3,402,500	3,398,488
Administrative and legal fees	<u>197,500</u>	<u>202,272</u>
Total disbursements	<u>3,600,000</u>	<u>3,600,760</u>
EXCESS OF RECEIPTS OVER (UNDER)		
DISBURSEMENTS	3,657,283	(3,600,485)
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>3,600,485</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 3,657,283</u></u>	<u><u>\$ -</u></u>

See notes to the financial statements.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS

Organization

The Jefferson County Community Service Fund (the Fund) is a public account established by Alabama Act 2015-226 (the Act). The Act provided for the creation of the Fund to receive an allocation of sales and use taxes levied by the Jefferson County Commission and disburse the funds for public benefit in accordance with the Act.

In addition, the Act established the Jefferson County Community Service Committee (the Committee) to be the custodian of and responsible for the proper expenditure of the Fund. Members of the Committee are elected by members of the Jefferson County Senate and House Delegations to the Alabama Legislature.

The funds received by the Jefferson County Community Service Fund are allocated equally between the Jefferson County Senate Delegation and Jefferson County House Delegation, and then further allocated equally among members of the House Delegation and Senate Delegation. The Delegation members may recommend to the Committee, expenditures of the Fund in amounts equal to or exceeding \$1,000.

The criteria for grants are established by the Act. For each request approved by this committee, legislators certified that there was a public purpose for the grant and they had no personal or financial interest in it.

Basis of Accounting

The accompanying financial statements have been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, certain revenues are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligations are incurred.

Receipts

To the extent that proceeds from taxes levied in accordance with the Act and collected by the Jefferson County Commission are available to be distributed to the Fund, up to \$3,600,000 per year shall be remitted to the Fund by the Jefferson County Commission. Funds remitted in the fiscal year but not distributed by year end are returned to the Jefferson County Commission. For the year ended September 30, 2023, \$3,600,000 was remitted to the Fund in October 2022 and again in July 2023. The funds remitted in July 2023 are to be distributed in the period October 1, 2023 to September 30, 2024. There were no funds returned to the Jefferson County Commission for the year ended September 30, 2023.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS –
CONTINUED**

Expenditures

Funds on deposit in the Jefferson County Community Service Fund are available for use for the following purposes in Jefferson County, provided that any use of the funds must serve a public purpose: to support public schools, public roads, public museums, public libraries, public zoos, public parks, neighborhood associations, public athletic facilities, public youth sports associations, public sidewalks, public trails, public greenways, performing arts, certain nonprofit entities, police departments, fire departments, sheriff's office and programs established for low income residential customers of the public sewer system.

In December of 2022, the Fund disbursed \$80,000 to Piper Davis Youth Baseball League. Subsequently, law enforcement agencies began an investigation to determine whether these funds were used for their intended purpose. As of the date of this report, those investigations are ongoing. The Committee and the administrator followed all required procedures and criteria set forth by the Act. The Committee and the administrator are fully cooperating in the investigation and are not subjects of the investigation.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Linda Coleman-Madison Alabama State Senate, District 20	Literacy Council: United Way of Central Alabama Partner Agencies	\$ 5,000.00
	Jackson Olin High School: Public Schools	8,000.00
	City of Irondale: Public Roads	5,000.00
	Burkett Center: Public Schools	7,000.00
	Holy Family Academy: Performing Arts	5,000.00
	Birmingham Urban League: United Way of Central Alabama Partner Agencies	10,000.00
	Irondale City Public Library: Public Libraries	2,000.00
	Tarrant City Public Library: Public Libraries	2,000.00
	Community Food Bank of Central Alabama: United Way of Central Alabama Partner Agencies	8,000.00
	Birmingham Public Library: Public Libraries	10,000.00
	A.G. Gaston Boys and Girls Club: United Way of Central Alabama Partner Agencies	15,000.00
	Alabama Department of Youth Services: Public Schools	10,000.00
	Salvation Army: United Way of Central Alabama Partner Agencies	10,000.00
	Positive Maturity: United Way of Central Alabama Partner Agencies	30,000.00
	Greater Birmingham Ministries: Low-Income Sewer Assistance Programs	10,000.00
	Historic Bethel Baptist Church Community Restoration Fund: Public Museums	25,000.00
	Birmingham Jefferson County Transit Authority: Public Roads & Public Sidewalks, Trails, and Greenways	81,035.71
		\$ 243,035.71
Merika Coleman Alabama State Senate, District 19	Birmingham Urban League: United Way of Central Alabama Partner Agencies	\$ 50,000.00
	Stream Innovations, Inc.: Performing Arts	15,000.00
	Community Affairs Committee: Performing Arts	5,000.00
	H.E.L.P. Organization Corporation: Performing Arts	15,000.00
	Latch & Live Foundation: Low-Income Sewer Assistance Programs	15,000.00
	Birmingham Urban League: United Way of Central Alabama Partner Agencies	6,750.00
	Jonesboro Elementary School: Public Schools	1,000.00
	Greenwood Elementary School: Public Schools	1,000.00
	Charles F. Hard Elementary School: Public Schools	1,000.00
	J. S. Abrams Elementary School: Public Schools	2,000.00
	Westhills Elementary School: Public Schools	2,000.00
	Bessemer City Middle School: Public Schools	3,000.00
	Bessemer City High School: Public Schools	4,000.00
	Triumph Youth & Adult Community Development: Public Sidewalks, Trails and Greenways	2,250.00
	Minor Elementary School: Public Schools	5,000.00
	Washington Elementary School: Public Schools	5,000.00
	Glen Oaks Intermediate School: Public Schools	5,000.00
	West End Public Library: Public Libraries	2,500.00
	Titusville Public Library: Public Libraries	2,500.00
	Avondale Public Library: Public Libraries	2,500.00
	5 Points West Public Library: Public Libraries	2,500.00
	City of Bessemer: Performing Arts	5,000.00
	Birmingham Urban League: United Way of Central Alabama Partner Agencies	25,000.00
	Exposure Community Development Corporation: Performing Arts	5,000.00
	Plenty In My Purse: Performing Arts	5,000.00
	Midfield High School: Public Schools	7,500.00
	Pleasant Grove High School: Public Schools	6,000.00

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Merika Coleman Alabama State Senate, District 19 - Continued	STREAM Innovations: Performing Arts	\$ 10,000.00
	Wenonah High School: Public Schools	3,000.00
	Adger Volunteer Fire Department: Police, Fire, and Sheriff Departments	10,000.00
	Charles F. Hard Elementary School: Public Schools	1,000.00
	Bessemer City High School - General Public Education Purposes:	
	Public Schools	1,000.00
	J.S. Abrams Elementary School - General Public Education Purposes:	
	Public Schools	1,000.00
	Westhills Elementary School - General Public Education Purposes:	
	Public Schools	1,000.00
	Bessemer City Middle School - General Public Education Purposes:	
	Public Schools	1,000.00
	Jonesboro Elementary School - General Public Education Purposes:	
	Public Schools	1,000.00
	Greenwood Elementary School - General Public Education Purposes:	
	Public Schools	1,000.00
	Pleasant Grove High School - General Public Education Purposes: Public Schools	1,500.00
	Midfield High School - General Public Education Purposes: Public Schools	1,535.71
	City of Midfield: Performing Arts	2,000.00
	City of Pleasant Grove: Performing Arts	1,500.00
	Project Hopewell: Performing Arts	5,000.00
		\$ 243,035.71
Greg Reed Alabama State Senate, District 5	ARC of Central Alabama: United Way of Central Alabama Partner Agencies	\$ 25,000.00
	Bagley Fire Department: Police, Fire, and Sheriff Departments	10,000.00
	Town of West Jefferson: Police, Fire, and Sheriff Departments	10,000.00
	Concord Fire District: Police, Fire, and Sheriff Departments	10,000.00
	Birmingham Fire District: Police, Fire, and Sheriff Departments	25,000.00
	Town of Sylvan Springs: Police, Fire, and Sheriff Departments	10,000.00
	Concord Elementary School: Public Schools	5,000.00
	Hueytown Elementary School: Public Schools	15,000.00
	Hueytown High School: Public Schools	15,000.00
	West Jefferson Elementary School: Public Schools	15,000.00
	Oak Grove Elementary School: Public Schools	15,000.00
	Town of West Jefferson: Performing Arts	50,000.00
	Oak Grove High School: Public Schools	15,000.00
	Alabama Sports Council: Public Athletic Facilities	3,800.00
	Alabama Sports Hall of Fame: Public Museums	4,035.71
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	3,800.00
	Girls Inc. of Central Alabama: United Way of Central Alabama Partner Agencies	3,800.00
	City of Lake View Police Department: Police, Fire, and Sheriff Departments	3,800.00
	Holy Family Catholic Academy: Performing Arts	3,800.00
		\$ 243,035.71

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Dan Roberts Alabama State Senate, District 15	Birmingham Boys Choir: Performing Arts	\$ 5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	10,000.00
	Boys & Girls Club of Central Alabama: United Way of Central Alabama Partner Agencies	10,000.00
	Hewitt-Trussville High School: Public Schools	2,500.00
	Red Mountain Theatre Company: Performing Arts	10,000.00
	Ronald McDonald House Charities of Alabama: United Way of Central Alabama Partner Agencies	2,500.00
	Southern Museum of Flight: Public Museums	5,000.00
	The Lovelady Center: Performing Arts	10,000.00
	Birmingham Young Life: Performing Arts	7,500.00
	Glenwood Inc.: United Way of Central Alabama Partner Agencies	5,000.00
	Alabama Symphony Orchestra: Performing Arts	10,000.00
	The Exceptional Foundation: Performing Arts	5,000.00
	Sibyl Temple Foundation: Public Parks	2,500.00
	Alabama School of Fine Arts: Performing Arts	2,500.00
	The Literacy Council of Central Alabama: United Way of Central Alabama Partner Agencies	2,500.00
	Community Foodbank of Central Alabama: United Way of Central Alabama Partner Agencies	10,000.00
	Leeds Jane Culbreth Public Library: Public Libraries	5,000.00
	O'Neal Public Library: Public Libraries	5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	10,000.00
	Vulcan Park & Museum: Public Museums & Public Parks	10,000.00
	Rocky Ridge Fire District: Police, Fire, and Sheriff Departments	10,000.00
	Hoover High School: Public Schools	5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	10,000.00
	Alabama Symphony Orchestra (Alabama Symphonic Association): Performing Arts	5,000.00
	Birmingham Boys Choir: Performing Arts	5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	38,035.71
	Community Food Bank of Central Alabama: United Way of Central Alabama Partner Agencies	5,000.00
	Freshwater Land Trust: Public Sidewalks, Trails and Greenways	5,000.00
	Leeds Jane Culbreth Public Library: Public Libraries	5,000.00
	Mountain Brook High School: Public Schools	5,000.00
	Red Mountain Theatre Company: Performing Arts	10,000.00
	Lovelady Center: Performing Arts	10,000.00
		\$ 243,035.71
Shay Shelnett Alabama State Senate, District 17	Alabama Sports Council: Public Athletic Facilities	\$ 40,000.00
	City of Warrior: Police, Fire, and Sheriff Departments	15,000.00
	Alabama Sports Council: Public Athletic Facilities	20,000.00
	City of Gardendale: Police, Fire, and Sheriff Departments	39,435.71
	City of Kimberly: Public Parks and Public Athletic Facilities	25,000.00
	City of Trussville: Public Athletic Facilities	36,600.00
	City of Trussville: Public Athletic Facilities	49,000.00
	City of Warrior: Public Parks	10,000.00
	Trussville City Schools: Public Schools	8,000.00
		\$ 243,035.71

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Rodger Smitherman Alabama State Senate, District 18	Girls Inc. of Central Alabama: United Way of Central Alabama	\$ 10,000.00
	Partner Agencies	
	City of Birmingham Parks and Recreation: Public Parks	10,000.00
	Railroad Park: Public Parks	10,000.00
	Birmingham Civil Rights Institute: Public Museums	10,000.00
	Delta Incorporated: Performing Arts	10,000.00
	City of Birmingham/West End Manor: Public Neighborhood Associations	2,500.00
	City of Birmingham Park and Recreation: Public Youth Sports Associations	2,500.00
	Mulga Community Development Corporation: Public Neighborhood Associations	5,000.00
	Red Mountain Theatre Company: Performing Arts	5,000.00
	Negro League Museum: Public Museums	5,000.00
	Alabama Symphony Orchestra: Performing Arts	5,000.00
	Ramsay High School: Public Schools	5,000.00
	Ramsay High School: Public Schools	10,000.00
	Ramsay High School: Public Schools	20,000.00
	Titusville Development Corp.: Public Neighborhood Associations	10,000.00
	Hemphill Elementary School: Public Schools	10,000.00
	Oakwood Place Neighborhood Association: Public Neighborhood Associations	2,500.00
	City of Birmingham Park & Recreation: Public Parks, Public Athletic Facilities, & Public Youth Sports Associations	5,000.00
	Red Mountain Park: Public Parks	5,000.00
	RESPECT Organization: Performing Arts	10,000.00
	Ramsay High School: Public Schools	5,000.00
	Hemphill Elementary: Public Schools	5,000.00
	W. J. Christian School: Public Schools	5,000.00
	Washington K-8: Public Schools	5,000.00
	Parker High School: Public Schools	5,000.00
	Alabama Jazz Hall of Fame: Public Museums	5,000.00
	Shades Valley High School: Public Schools	5,000.00
	Better Basics: United Way of Central Alabama Partner Agencies	12,500.00
	Birmingham Parks and Recreation: Public Parks	15,000.00
	Childcare Resources: United Way of Central Alabama Partner Agencies	7,500.00
	West End Public Library: Public Libraries	10,000.00
	Titusville Public Library: Public Libraries	10,535.71
		\$ 243,035.71
Jabo Waggoner Alabama State Senate, District 16	The Literacy Council of Central Alabama: United Way of Central Alabama	\$ 2,500.00
	Partner Agencies	
	AG Gaston Boys & Girls Club: United Way of Central Alabama Partner Agencies	5,000.00
	Alabama Jazz Hall of Fame: Performing Arts	2,500.00
	Alabama Sports Council: Public Athletic Facilities	5,000.00
	Alabama Symphony Orchestra: Performing Arts	10,000.00
	UAB Alys Stephens Center: Performing Arts	5,000.00
	A Team Ministries: Performing Arts	2,500.00
	Better Basics: United Way of Central Alabama Partner Agencies	5,000.00
	Birmingham Children's Theatre: Performing Arts	10,000.00
	Dolly Ridge Elementary: Public Schools	10,000.00
	The Exceptional Foundation: Performing Arts	5,000.00

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Jabo Waggoner Alabama State Senate, District 16 - Continued	Freshwater Land Trust: Public Sidewalks, Trails and Greenways	\$ 5,000.00
	City of Hoover: Public Parks	15,000.00
	Lakeshore Foundation: Public Athletic Facilities	5,000.00
	Preschool Partners: Performing Arts	5,000.00
	Red Mountain Park: Public Parks	10,000.00
	Red Mountain Theatre Company: Performing Arts	10,000.00
	Sibyl Temple Foundation: Public Parks	5,000.00
	Alabama Sports Hall of Fame: Public Museums	10,000.00
	Vulcan Park Foundation: Public Museums	10,000.00
	City of Vestavia Hills: Public Museums	50,000.00
	Birmingham Zoo: Public Zoos	2,500.00
	Sibyl Temple Foundation: Public Parks	8,035.71
	Birmingham Zoo: Public Zoos	5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	5,000.00
	Alabama Sports Council: Public Youth Sports Associations	5,000.00
	Birmingham Children's Theater: Performing Arts	5,000.00
	Vulcan Park & Museum: Public Museums & Public Parks	5,000.00
	Alabama Sports Hall of Fame: Public Museums	10,000.00
	Red Mountain Theater: Performing Arts	5,000.00
	Alabama Symphony Orchestra: Performing Arts	5,000.00
		\$ 243,035.71
Louise Alexander Alabama House of Representatives, District 56	Power of Life Foundation: Performing Arts	\$ 5,000.00
	D2 LD Community Outreach: Performing Arts	6,000.00
	Save the Youth: Performing Arts	17,073.53
	Omega Bridge Builders Foundation: Performing Arts	15,000.00
	Nurturing Golden Hearts: Performing Arts	39,000.00
	Cornerstone Revitalization Foundation: Performing Arts	18,000.00
		\$ 100,073.53
Jim Carns Alabama House of Representatives, District 48	Rocky Ridge Fire District: Police, Fire, and Sheriff Departments	\$ 2,500.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	5,000.00
	Alabama School of Fine Arts: Public Schools	5,000.00
	Alabama Jazz Hall of Fame: Performing Arts	5,000.00
	Distinguished Young Women of Jefferson County: Performing Arts	7,500.00
	Vestavia Hills High School: Public Schools	2,500.00
	American Cancer Society: United Way of Central Alabama Partner Agencies	5,000.00
	Alabama Symphony Orchestra: Performing Arts	5,000.00
	Red Mountain Park: Public Parks	5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	5,000.00
	Alabama Jazz Hall of Fame: Performing Arts	5,000.00
	Rocky Ridge Fire District: Police, Fire, and Sheriff Departments	2,500.00
	Birmingham Museum of Art: Public Museums	5,000.00
	Cahaba Heights Community Foundation: Public Neighborhood Associations	5,000.00
	The Exceptional Foundation: Performing Arts	5,000.00
	Mountain Brook Board of Education: Public Schools	5,000.00
	Vestavia Hills Board of Education: Public Schools	5,000.00
	Boy Scouts of America: United Way of Central Alabama Partner Agencies	10,073.53
	Rocky Ridge Fire District: Police, Fire, and Sheriff Departments	10,000.00
		\$ 100,073.53

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Patrick Sellers Alabama House of Representatives, District 57	Birmingham Urban League: United Way of Central Alabama Partner Agencies	\$ 65,073.53
	Pleasant Grove High School: Public Schools	5,000.00
	Pleasant Grove Elementary: Public Schools	5,000.00
	Oxmoor Valley Elementary: Public Schools	2,500.00
	Midfield City Schools: Public Schools	5,000.00
	Lipscomb Elementary: Public Schools	2,500.00
	Hueytown High School: Public Schools	5,000.00
	City of Hueytown: Public Youth Sports Associations	5,000.00
	Wenonah High School: Public Schools	5,000.00
		\$ 100,073.53
Dickie Drake Alabama House of Representatives, District 45	Leeds City Schools: Public Schools	\$ 100,073.53
		\$ 100,073.53
Leigh Hulsey Alabama House of Representatives, District 15	Alabama Aerospace and Aviation High School: Public Schools	\$ 2,000.00
	McCalla Youth Athletic Association: Public Youth Sports Associations	4,000.00
	Brock's Gap Intermediate School PTO: Public Schools	4,000.00
	McAdory High School Diamond Booster Club: Public Schools	5,000.00
	Hoover High School: Public Schools	5,000.00
	McAdory High School: Public Schools	5,000.00
	McAdory High School: Public Schools	5,000.00
	McCalla Elementary School: Public Schools	5,000.00
	Alabama Aerospace and Aviation High School: Public Schools	1,073.53
	Brock's Gap Intermediate School: Public Schools	3,000.00
	City of Lake View: Police, Fire, and Sheriff Departments	4,500.00
	Glenwood: United Way of Central Alabama Partner Agencies	5,000.00
	Grace Life Baptist Church: Public Parks	5,000.00
	Helena Fire Department: Police, Fire, and Sheriff Departments	6,800.00
	Hoover Fire Department: Police, Fire, and Sheriff Departments	7,000.00
	McAdory Area Fire District: Police, Fire, and Sheriff Departments	4,700.00
	McAdory Elementary School: Public Schools	2,000.00
	McAdory Elementary School: Public Schools	5,000.00
	McAdory Middle School: Public Schools	5,000.00
	South Shades Crest Elementary: Public Schools	3,500.00
	Trace Crossings Elementary: Public Schools	3,500.00
	McCalla Area Fire District: Police, Fire, and Sheriff Departments	9,000.00
		\$ 100,073.53

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
David Faulkner Alabama House of Representatives, District 46	Alabama Symphony Orchestra: Performing Arts	\$ 1,500.00
	BigTime Ministries: Performing Arts	5,000.00
	Cherokee Bend Elementary: Public Schools	7,500.00
	City of Homewood Police Department: Police, Fire, and Sheriff Departments	2,500.00
	City of Hoover Police Department: Police, Fire, and Sheriff Departments	2,500.00
	City of Mountain Brook Police Department: Police, Fire, and Sheriff Departments	2,500.00
	Mountain Brook High School: Public Schools	5,000.00
	Simmons Middle School: Public Schools	3,500.00
	St. Luke's Episcopal Church: Performing Arts	2,500.00
	Fultondale Elementary School: Public Schools	1,000.00
	Tunes for Tripp: Performing Arts	2,500.00
	Preschool Partners: Performing Arts	3,500.00
	Alabama Holocaust Educational Center: Public Museums	2,500.00
	The Bell Center for Early Intervention Programs: Performing Arts	2,500.00
	Children's of Alabama: United Way of Central Alabama Partner Agencies	5,000.00
	City of Vestavia Miracle League Field: Public Parks	5,000.00
	Exceptional Foundation: Performing Arts	5,000.00
	Hoover High School: Public Schools	5,000.00
	Lovelady Center: Performing Arts	1,000.00
	Oasis Counseling Center: United Way of Central Alabama Partner Agencies	1,000.00
	Birmingham Young Life: Performing Arts	5,000.00
	City of Mountain Brook: Public Parks	5,000.00
	Alabama Symphony Orchestra (Alabama Symphonic Association): Performing Arts	1,500.00
	Birmingham Young Life: Performing Arts	1,073.53
	Birmingham Zoo: Public Zoos	5,000.00
	City of Homewood: Public Parks	5,000.00
	City of Mountain Brook: Public Parks	5,000.00
	Oasis Counseling for Women and Children: United Way of Central Alabama Partner Agencies	1,000.00
	Vestavia Hills Fire Department: Police, Fire, and Sheriff Departments	5,000.00
		\$ 100,073.53
Juandalynn Givan Alabama House of Representatives, District 60	1 Step 2 Fitness: Performing Arts	\$ 15,000.00
	Six-Pratt Community and Economic Development Association: Public Neighborhood Associations	10,000.00
	Holy Family Academy: Performing Arts	5,000.00
	Community Affairs Committee: Performing Arts	10,000.00
	The Bypass Inc.: Performing Arts	10,000.00
	Pinktopps: Performing Arts	10,000.00
	1 Step 2 Fitness: Performing Arts	5,000.00
	Brookside Neighborhood Association: Public Neighborhood Associations	5,000.00
	1 Step 2 Fitness: Performing Arts	5,000.00
	Omega Bridge Builders Foundation: Performing Arts	5,000.00
	Salute Selma: Performing Arts	5,073.53
	Community Affairs Committee: Performing Arts	5,000.00
	Fresh Start Family Solutions: Performing Arts	5,000.00
	Merrywood Neighborhood Association: Public Neighborhood Associations	5,000.00
		\$ 100,073.53

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Rolanda Hollis Alabama House of Representatives, District 58	The Salvation Army - Birmingham Area Command: United Way of Central Alabama Partner Agencies	\$ 7,500.00
	Birmingham Urban League: United Way of Central Alabama Partner Agencies	10,000.00
	Valley Pearls Service Foundation: Performing Arts	5,000.00
	Brenda Brown Bosom Buddies: Performing Arts	5,000.00
	The Mystic Krewe of Caritas: Performing Arts	10,000.00
	Miles College: Performing Arts	25,000.00
	The Bypass, Inc.: Performing Arts	10,000.00
	Exposure Community Development Corporation: Performing Arts	5,000.00
	HELP Organization Corporation: Performing Arts	5,073.53
	Ruffner Mountain Nature Coalition: Public Parks	7,500.00
	Share Life United Appeal Fund: Performing Arts	10,000.00
		\$ 100,073.53
Mary Moore Alabama House of Representatives, District 59	Center Point High School: Public Schools	\$ 4,000.00
	Phillips Academy: Public Schools	5,000.00
	Phillips Academy: Public Schools	6,000.00
	Inglenook School: Public Schools	10,000.00
	Carver High School: Public Schools	7,000.00
	Carver High School: Public Schools	10,000.00
	Carver High School: Public Schools	8,000.00
	L. M. Smith Middle School: Public Schools	3,000.00
	Phillips Academy: Public Schools	6,000.00
	Phillips Academy: Public Schools	5,000.00
	Phillips Academy: Public Schools	5,000.00
	Phillips Academy: Public Schools	5,000.00
	Phillips Academy: Public Schools	5,000.00
	Parker High School: Public Schools	5,000.00
	Carver High School: Public Schools	7,000.00
	1 Step 2 Fitness: Performing Arts	5,000.00
	Betram A. Hudson K-8 School: Public Schools	4,073.53
		\$ 100,073.53
Neil Rafferty Alabama House of Representatives, District 54	AIDS Alabama: United Way of Central Alabama Partner Agencies	\$ 10,000.00
	Mason Music: Performing Arts	10,000.00
	Literacy Council of Central Alabama: United Way of Central Alabama Partner Agencies	5,000.00
	University of Alabama at Birmingham: Public Schools	10,000.00
	Sidewalk Film and Cinema: Performing Arts	10,000.00
	Alabama Symphony Orchestra (Alabama Symphonic Association): Performing Arts	2,500.00
	Cahaba Valley Health Care: United Way of Central Alabama Partner Agencies	15,000.00
	Community Food Bank of Central Alabama: United Way of Central Alabama Partner Agencies	5,000.00
	Freshwater Land Trust: Public Sidewalks, Trails and Greenways	5,073.53
	Girls Inc. of Central Alabama: United Way of Central Alabama Partner Agencies	10,000.00
	Ruffner Mountain Nature Coalition: Public Parks	10,000.00
	Team Underrated Elite Youth Sports: Public Youth Sports Associations	5,000.00
	Woodlawn High School: Public Schools	1,500.00
	Plenty In My Purse: Performing Arts	1,000.00
		\$ 100,073.53

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
John Rogers Alabama House of Representatives, District 52	Hoover High School: Public Schools	\$ 2,500.00
	Piper Davis Youth Baseball/Football League: Public Youth Sports Associations	80,000.00
	The Bypass Inc.: Performing Arts	2,000.00
	Charles H. Brown Elementary School: Public Schools	573.53
	Hoover High School: Public Schools	7,500.00
	Washington K-8 School: Public Schools	7,500.00
		\$ 100,073.53
Rod Scott Alabama House of Representatives, District 55	Southern Museum of Flight: Public Museums	\$ 6,000.00
	Minor High School: Public Schools	1,500.00
	Hoover High School: Public Schools	1,500.00
	Alabama Jazz Hall of Fame: Performing Arts	16,000.00
	Jefferson County Schools: Public Schools	5,000.00
	Lawson State Community College Foundation: Public Schools	10,000.00
	Erskine Hawkins Tuxedo Junction Park Inc: Performing Arts	16,000.00
	Civil Rights Activist Committee: Performing Arts	16,000.00
	McWane Science Center: Public Museums	5,573.53
	Alabama Symphony Orchestra: Performing Arts	6,500.00
	Fairfield Industrial High School Alumni Association: Public Museums	16,000.00
		\$ 100,073.53
Kyle South Alabama House of Representatives, District 16	Oak Grove High School: Public Schools	\$ 5,000.00
	Oak Grove Elementary School: Public Schools	5,000.00
	West Jefferson Elementary School: Public Schools	5,000.00
	Town of West Jefferson: Performing Arts	15,000.00
	Alabama Sports Council: Public Youth Sports Associations	10,000.00
	Town of West Jefferson: Public Roads	40,073.53
	Oak Grove Elementary: Public Schools	10,000.00
	Oak Grove High School: Public Schools	10,000.00
		\$ 100,073.53
Allen Treadaway Alabama House of Representatives, District 51	Kermit Johnson Elementary School: Public Schools	\$ 3,200.00
	City of Gardendale: Police, Fire, and Sheriff Departments	10,000.00
	City of Warrior: Police, Fire, and Sheriff Departments	10,000.00
	City of Trafford: Police, Fire, and Sheriff Departments	5,000.00
	City of Pinson: Public Libraries	10,000.00
	City of Kimberly: Police, Fire, and Sheriff Departments	7,500.00
	City of Morris: Police, Fire, and Sheriff Departments	7,500.00
	Glennwood Volunteer Fire Department: Police, Fire, and Sheriff Departments	4,000.00
	Alabama Jazz Hall of Fame: Performing Arts	2,500.00
	Burkett Center: Public Schools	5,000.00
	Palmerdale Fire District: Police, Fire, and Sheriff Departments	5,000.00
	Jefferson County Sheriff's Office: Police, Fire, and Sheriff Departments	4,200.00
	Burkett Center: Public Schools	5,000.00
	Gardendale Martha Moore Public Library: Public Libraries	5,000.00
	Warrior Public Library: Public Libraries	5,000.00
	City of Warrior: Police, Fire, and Sheriff Departments	6,173.53
	Mt. Olive Fire and Rescue: Police, Fire, and Sheriff Departments	5,000.00
		\$ 100,073.53

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Tim Wadsworth Alabama House of Representatives, District 14	Bagley Elementary School: Public Schools	\$ 8,000.00
	Bagley Volunteer Fire and Rescue, Inc.: Police, Fire, and Sheriff Departments	25,000.00
	Corner High School: Public Schools	5,000.00
	Corner High School: Public Schools	10,000.00
	Corner Middle School: Public Schools	13,000.00
	Bagley Elementary School: Public Schools	3,000.00
	Bagley Volunteer Fire & Rescue: Police, Fire, and Sheriff Departments	5,000.00
	Corner Middle School: Public Schools	7,500.00
	Corner High School: Public Schools	4,500.00
	Corner High School: Public Schools	5,000.00
	Community Food Bank of Central Alabama: United Way of Central Alabama	
	Partner Agencies	2,000.00
	Corner High School: Public Schools	2,000.00
	Bagley Elementary School: Public Schools	1,073.53
	Bagley Volunteer Fire and Rescue: Police, Fire, and Sheriff Departments	2,500.00
	Corner High School: Public Schools	2,400.00
	Corner Middle School: Public Schools	1,500.00
	Vulcan Park and Museum: Public Museums	2,600.00
		\$ 100,073.53
Mike Shaw Alabama House of Representatives, District 47	Vestavia Hills Parks and Leisure: Public Sidewalks, Trails and Greenways	\$ 30,000.00
	Hoover City Schools: Public Schools	5,000.00
	Hoover Parks and Recreation: Public Parks	20,000.00
	Vestavia Hills Parks and Leisure: Public Athletic Facilities	12,000.00
	City of Hoover: Performing Arts	4,000.00
	City of Hoover Parks and Recreation: Public Parks	7,500.00
	Green Valley Elementary School: Public Schools	10,000.00
	McWane Science Center: Public Museums	1,573.53
	Rocky Ridge Fire District: Police, Fire, and Sheriff Departments	10,000.00
		\$ 100,073.53
Danny Garrett Alabama House of Representatives, District 44	Trussville High School: Public Schools	\$ 10,000.00
	Hewitt Trussville High School: Public Schools	11,230.00
	Hewitt Trussville Middle School: Public Schools	7,400.00
	Friends of Pinchgut Creek: Public Sidewalks, Trails and Greenways	10,000.00
	City of Clay: Public Athletic Facilities	12,000.00
	Trussville City Schools: Public Schools	8,000.00
	Center Point Fire District: Police, Fire, and Sheriff Departments	21,443.53
	City of Pinson: Public Parks	20,000.00
		\$ 100,073.53
Total		\$ 3,402,499.98

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