

**JEFFERSON COUNTY COMMUNITY
SERVICE FUND**

**STATEMENTS OF RECEIPTS
AND DISBURSEMENTS**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2024 AND 2023**

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
TABLE OF CONTENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Receipts and Disbursements	3
Notes to the Financial Statements	4
SUPPLEMENTARY INFORMATION	
Schedule of Allocations by Delegate for the Year Ended September 30, 2024	6

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, 2024 and 2023, 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, 2024 and 2023, 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, 2024, 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 Overett, LLC

Birmingham, Alabama
March 11, 2025

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
RECEIPTS		
Proceeds from Jefferson County Commission sales and use tax collections	\$ 3,600,000	\$ 7,200,000
Interest income	148,496	57,283
Total receipts	3,748,496	7,257,283
DISBURSEMENTS		
Distributions to community recipients	3,250,855	3,402,500
Funds returned to the Jefferson County Commission	98,511	-
Administrative and legal fees	273,100	197,500
Total disbursements	3,622,466	3,600,000
EXCESS OF RECEIPTS OVER DISBURSEMENTS	126,030	3,657,283
FUND BALANCE AT BEGINNING OF YEAR	3,657,283	-
FUND BALANCE AT END OF YEAR	<u>\$ 3,783,313</u>	<u>\$ 3,657,283</u>

See notes to the financial statements.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023**

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 to 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 from 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, 2024, \$3,600,000 was remitted to the Fund in July 2024. These funds are to be distributed in the period October 1, 2024, to September 30, 2025. A total of \$98,510 of funds were returned to the Jefferson County Commission during the year ended September 30, 2024.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023**

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 offices and programs established for low-income residential customers of the public sewer system.

SUPPLEMENTARY INFORMATION

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Linda Coleman-Madison Alabama State Senate, District 20	Jefferson County Counseling and Learning Center (JCCLC):Public Schools	\$ 10,000.00
	Village Creek Human and Environmental Justice Society:Public Parks	35,000.00
	City of Center Point:Police, Fire, and Sheriff Departments	30,000.00
	City of Birmingham Parks and Recreation Board:Public Parks	20,000.00
	City of Birmingham:Public Neighborhood Associations	8,000.00
	Birmingham City Schools:Public Schools and Performing Arts	20,000.00
	Independent Living Resources of Greater Birmingham Inc dba Disability	
	Rights and Resources:United Way of Central Alabama Partner Agencies	15,000.00
	Jefferson County Housing and Development Corporation:Low-Income	
	Sewer Assistance Programs	16,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra:	
	Performing Arts	5,000.00
	The Lakeshore Foundation:Public Athletic Facilities	5,000.00
	The ARC of Central Alabama:United Way of Central Alabama Partner	
	Agencies	5,000.00
	Children's Aid Society of Alabama:United Way of Central Alabama Partner	
	Agencies	5,000.00
	City of Birmingham Parks and Recreation:Public Parks	5,000.00
	Huffman High School:Public Schools	10,000.00
	City of Birmingham:Public Parks	50,240.44
		\$ 239,240.44
Merika Coleman Alabama State Senate, District 19	Miles College:Performing Arts	\$ 50,000.00
	Community Affairs Committee:Performing Arts	10,000.00
	Brenda Brown Bosom Buddies Inc:Performing Arts	10,000.00
	Birmingham Black Radio Museum :Public Museums	10,000.00
	Better Basics:United Way of Central Alabama Partner Agencies	10,000.00
	Plenty In My Purse:Performing Arts	5,000.00
	Sickle Cell Disease Association of America, Central Alabama Chapter:	
	United Way of Central Alabama Partner Agencies	10,000.00
	Busy Bee Childcare Center:Performing Arts	28,240.44
	Latch and Live Foundation:Performing Arts	25,000.00
	Latch and Live Foundation:Performing Arts	50,000.00
	City of Fairfield:Public Parks	10,000.00
	D2 Line dancing Community Outreach:Performing Arts	10,000.00
	The People Development Center:Performing Arts	11,000.00
		\$ 239,240.44
Greg Reed Alabama State Senate, District 5	Oak Grove High School:Public Schools	\$ 25,000.00
	Oak Grove Elementary School:Public Schools	10,000.00
	West Jefferson Elementary School:Public Schools	10,000.00
	Bagley Elementary School:Public Schools	10,000.00
	Corner High School:Public Schools	10,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra:	
	Performing Arts	25,000.00
	Town of West Jefferson:Public Parks	30,000.00
	Town of West Jefferson Volunteer Fire Department:Police, Fire, and	
	Sheriff Departments	20,000.00

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Greg Reed Alabama State Senate, District 5 (cont'd)	Bagley Volunteer Fire and Rescue Inc.:Police, Fire, and Sheriff Departments	20,000.00
	Birmingham Fire District:Police, Fire, and Sheriff Departments	20,000.00
	ARC of Central Alabama:United Way of Central Alabama Partner Agencies	29,240.44
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	30,000.00
		\$ 239,240.44
Dan Roberts Alabama State Senate, District 15	Alabama School of Fine Arts:Performing Arts	\$ 2,500.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	10,000.00
	Birmingham Young Life:Performing Arts	7,500.00
	Birmingham Boys Choir Foundation:Performing Arts	5,000.00
	Boy Scouts of America:United Way of Central Alabama Partner Agencies	10,000.00
	Boys & Girls Clubs of Central Alabama:United Way of Central Alabama Partner Agencies	10,000.00
	Community Food Bank of Central Alabama:United Way of Central Alabama Partner Agencies	5,000.00
	Glenwood, Inc.:United Way of Central Alabama Partner Agencies	5,000.00
	Leeds Jane Culbreth Public Library:Public Libraries	10,000.00
	Sibyl Temple Foundation Inc:Public Parks	2,500.00
	Southern Museum of Flight Foundation:Public Museums	5,000.00
	The Exceptional Foundation:Performing Arts	5,000.00
	The Lovelady Center [Freedom Rain Inc]:Performing Arts	10,000.00
	Vulcan Park Foundation:Public Museums & Public Parks	5,000.00
	Boy Scouts of America:United Way of Central Alabama Partner Agencies	20,000.00
	City of Mountain Brook:Public Sidewalks, Trails and Greenways	5,000.00
	Impact Family Counseling:United Way of Central Alabama Partner Agencies	5,000.00
	Leeds Jane Culbreth Public Library:Public Libraries	5,000.00
	O'Neal Public Library:Public Libraries	5,000.00
	Red Mountain Theatre Company:Performing Arts	5,000.00
	Vestavia Hills High School:Public Schools	5,000.00
	Vulcan Park Foundation dba Vulcan Park & Museum:Public Museums and Public Parks	5,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	5,000.00
	Boy Scouts of America-Greater Alabama Council: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
	Rocky Ridge Fire District:Police, Fire, and Sheriff Departments	5,000.00
	Vulcan Park Foundation dba Vulcan Park & Museum:Public Museums and Public Parks	5,000.00
	A.G. Gaston Boys & Girls Club:United Way of Central Alabama Partner Agencies	5,000.00
	Leeds Jane Culbreth Library:Public Libraries	5,000.00
	Leeds City Board of Education:Public Schools	46,740.44
		\$ 239,240.44

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Shay Shelnutt Alabama State Senate, District 17	Alabama Sports Council:Public Athletic Facilities	\$ 40,000.00
	Town of County Line:Public Parks	20,000.00
	City of Trussville:Public Parks and Public Athletic Facilities	130,000.00
	City of Gardendale - Fire and Rescue:Police, Fire, and Sheriff Departments	22,000.00
	Gardendale High School:Public Schools	8,000.00
	City of Clay:Public Athletic Facilities	9,240.44
	City of Morris:Public Parks	10,000.00
		\$ 239,240.44
Rodger Smitherman Alabama State Senate, District 18	Railroad Park Foundation:Public Parks	\$ 5,000.00
	William J. Christian K-8 School:Public Schools	5,000.00
	Titusville Youth Sports Association:Public Youth Sports Associations	10,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	5,000.00
	Literacy Council of Central Alabama:United Way of Central Alabama Partner Agencies	5,000.00
	P. D. Jackson-Olin High School:Public Schools	5,000.00
	Ramsay High School:Public Schools	1,500.00
	Carver High School:Public Schools	5,000.00
	Hayes K-8 School:Public Schools	5,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	5,000.00
	City of Homewood:Public Athletic Facilities	10,000.00
	Woodlawn High School:Public Schools	5,000.00
	Miles College:Performing Arts	15,000.00
	Omega Bridge Builders Foundation:Performing Arts	8,000.00
	Railroad Park:Public Parks	5,000.00
	Red Mountain Park Foundation:Public Parks	5,000.00
	Red Mountain Theatre Company:Performing Arts	5,000.00
	Ramsay High School:Public Schools	5,000.00
	A.G. Gaston Boys and Girls Club:United Way of Central Alabama Partner Agencies	5,000.00
	City of Birmingham Parks and Recreation:Public Parks	10,000.00
	Community Affairs Committee:Performing Arts	5,000.00
	Delta Incorporated of Birmingham:Performing Arts	5,000.00
	Girls Inc of Central Alabama:United Way of Central Alabama Partner Agencies	10,000.00
	McWane Science Center:Public Museums	10,000.00
	Birmingham Police Athletic Teams, Inc.:Public Youth Sports Associations	5,000.00
	Railroad Park:Public Parks	10,000.00
	Respect Organization:Performing Arts	10,000.00
	Red Mountain Theater Company Inc.:Performing Arts	5,000.00
	Birmingham Black Radio Museum:Public Museums	4,740.44
	A.G. Gaston Boys & Girls Club:United Way of Central Alabama Partner Agencies	5,000.00
	City of Birmingham Parks and Recreation:Public Parks	25,000.00
	Shades Valley High School:Public Schools	5,000.00
	YouthServe:Performing Arts	5,000.00
	Ramsey High School:Public Schools	10,000.00
		\$ 239,240.44

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Jabo Waggoner Alabama State Senate, District 16	Vulcan Park Foundation:Public Museums & Public Parks	\$ 10,000.00
	aTeam Ministries:Performing Arts	2,500.00
	Boy Scouts of America:United Way of Central Alabama Partner Agencies	15,000.00
	The Exceptional Foundation:Performing Arts	5,000.00
	Freshwater Land Trust:Public Sidewalks, Trails and Greenways	5,000.00
	Lakeshore Foundation:Public Athletic Facilities	10,000.00
	Literacy Council of Central Alabama:United Way of Central Alabama Partner Agencies	2,500.00
	Preschool Partners:Performing Arts	5,000.00
	Red Mountain Park Foundation:Public Parks	10,000.00
	Red Mountain Theatre Company, Inc.:Performing Arts	10,000.00
	Rocky Ridge Fire District:Police, Fire, and Sheriff Departments	30,000.00
	Sibyl Temple Foundation Inc:Public Museums & Public Parks	7,500.00
	AG Gaston Boys & Girls Club:United Way of Central Alabama Partner Agencies	5,000.00
	Alabama Sports Hall of Fame:Public Museums	10,000.00
	Alabama Jazz Hall of Fame Inc:Performing Arts	2,500.00
	Alabama Sports Council Inc:Public Athletic Facilities	15,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	10,000.00
	UAB Alys Stephens Center:Performing Arts	5,000.00
	Better Basics, Inc.:United Way of Central Alabama Partner Agencies	5,000.00
	Birmingham Children's Theatre Inc:Performing Arts	5,000.00
	Birmingham Zoo Inc.:Public Zoos	15,000.00
	Alabama Sports Council:Public Athletic Facilities	5,000.00
	Alabama Sports Hall of Fame:Public Museums	5,000.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	5,000.00
	Birmingham Children's Theatre:Performing Arts	5,000.00
	Birmingham Zoo:Public Zoos	7,120.22
	Boy Scouts of America:United Way of Central Alabama Partner Agencies	5,000.00
	Preschool Partners:Performing Arts	5,000.00
	Rocky Ridge Fire District:Police, Fire, and Sheriff Departments	5,000.00
	Sibyl Temple Foundation:Public Parks	7,120.22
	Vulcan Park Foundation dba Vulcan Park & Museum:Public Museums & Public Parks	5,000.00
		\$ 239,240.44
Jim Carns Alabama House of Representatives, District 48	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	\$ 5,000.00
	Birmingham Museum of Art:Public Museums	2,500.00
	Rocky Ridge Fire District:Police, Fire, and Sheriff Departments	5,000.00
	Vulcan Park Foundation:Public Museums	5,000.00
	Distinguished Young Women of Jefferson County:Performing Arts	5,000.00
	Alabama Jazz Hall of Fame Inc:Performing Arts	5,000.00
	Boy Scouts of America:United Way of Central Alabama Partner Agencies	5,000.00
	The Exceptional Foundation:Performing Arts	2,500.00
	Mountain Brook Board of Education:Public Schools	5,000.00
	Brookwood Forest Elementary School:Public Schools	5,000.00

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Jim Carns Alabama House of Representatives, District 48 (cont'd)	Vestavia Hills Board of Education:Public Schools	5,000.00
	Vestavia Hills Elementary Cahaba Heights:Public Schools	3,000.00
	Vestavia Hills Elementary Dolly Ridge:Public Schools	3,000.00
	Vestavia Hills Elementary Liberty Park:Public Schools	3,000.00
	Liberty Park Middle School:Public Schools	3,000.00
	Jefferson County Greenways Foundation:Public Parks	5,000.00
	Vestavia Hills Elementary - Dolly Ridge:Public Schools	5,000.00
	Vestavia Hills Elementary - Cahaba Heights:Public Schools	5,000.00
	Vestavia Hills Board of Education:Public Schools	5,000.00
	Brookwood Forest Elementary School:Public Schools	5,000.00
	Jefferson County Junior Miss Inc dba Distinguished Young Women of Jefferson County:Performing Arts	5,000.00
	Mountain Brook High School:Public Schools	6,510.77
		\$ 98,510.77
Patrick Sellers Alabama House of Representatives, District 57	United Community Centers Inc:United Way of Central Alabama Partner Agencies	\$ 2,500.00
	Wenonah High School:Public Schools	1,500.00
	Pleasant Grove High School:Public Schools	2,000.00
	Jefferson County International Baccalaureate (JCIB):Public Schools	5,000.00
	Miles College:Performing Arts	5,000.00
	Lawson State Community College:Public Schools	2,500.00
	Next Level Sports Camps:Public Youth Sports Associations	3,500.00
	The Genesis Project:Performing Arts	1,500.00
	Midfield High School:Public Schools	2,500.00
	Toussaint L Hale Sr Scholarship and Benevolence Fund:Performing Arts	5,000.00
	The People Development Center:Low-Income Sewer Assistance Programs	2,500.00
	Concerned Citizens of Hueytown Inc:Performing Arts	2,500.00
	City of Brighton:Public Athletic Facilities	2,000.00
	City of Brighton:Public Parks	2,000.00
	Toussaint L. Hale Scholarship and Benevolent Fund:Performing Arts	7,500.00
	Edgewater Neighborhood Association:Public Neighborhood Associations	2,500.00
	Lawson State Community College:Public Schools	2,500.00
	Greater Birmingham Arts Education Collaborative:Performing Arts	5,000.00
	West Goldwire Civic League Association:Public Neighborhood Associations	2,500.00
	Hueytown High School:Public Schools	1,000.00
	Pleasant Grove High School:Public Schools	1,000.00
	Cornerstone Revitalization Foundation:Performing Arts	15,000.00
	United Community Centers Inc:United Way of Central Alabama Partner Agencies	1,500.00
	Cornerstone Revitalization Foundation:Performing Arts	15,000.00
	City of Pleasant Grove:Performing Arts	2,500.00
	Cornerstone Revitalization Foundation:Performing Arts	2,510.77
		\$ 98,510.77

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SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Ontario Tillman Alabama House of Representatives, District 56	Bessemer Public Library Foundation:Public Libraries	\$ 5,000.00
	Central Alabama Caribbean American Organization:Performing Arts	10,000.00
	Carver High School:Performing Arts	10,000.00
	The Penny Foundation:Performing Arts	5,000.00
	1 Step 2 Fitness:Performing Arts	5,000.00
	A.G. Gaston Boys and Girls Club:United Way of Central Alabama Partner Agencies	10,000.00
	Bessemer Recreation Center:Public Parks and Public Youth Sports Associations	10,000.00
	Busy Bee Childcare Center:Performing Arts	10,010.77
	Knowledge Rhythm & Understanding Inc:Performing Arts	5,000.00
	1 Step 2 Fitness:Performing Arts	8,500.00
	Housing Authority of the City of Bessemer:Public Athletic Facilities	10,000.00
	Bessemer Public Library:Public Libraries	5,000.00
	IIIZ Inc. :Performing Arts	5,000.00
		\$ 98,510.77
Leigh Hulsey Alabama House of Representatives, District 15	Jefferson County Sheriff's Office:Police, Fire, and Sheriff Departments	\$ 4,200.00
	Helena Fire Department:Police, Fire, and Sheriff Departments	4,600.00
	McCalla Fire District:Police, Fire, and Sheriff Departments	4,000.00
	McAdory High School:Public Schools	5,000.00
	Hoover High School:Public Schools	2,500.00
	McAdory Fire District:Police, Fire, and Sheriff Departments	7,693.00
	South Shades Crest Elementary:Public Schools	2,000.00
	Hoover Fire Department:Police, Fire, and Sheriff Departments	5,000.00
	Hoover Police Department:Police, Fire, and Sheriff Departments	5,000.00
	Hoover High School:Public Schools	2,500.00
	Hoover High School:Public Schools	2,900.00
	Hoover High School:Public Schools	2,900.00
	McCalla Elementary School:Public Schools	5,000.00
	McAdory High School:Public Schools	5,000.00
	McAdory High School:Public Schools	5,000.00
	McAdory Elementary School:Public Schools	5,000.00
	City of Lake View:Public Sidewalks, Trails and Greenways	6,905.00
	City of Helena:Police, Fire, and Sheriff Departments	3,240.00
	McAdory Middle School:Public Schools	5,000.00
	McCalla Youth Athletic Association:Public Youth Sports Associations	5,000.00
	McAdory High School:Public Schools	2,500.00
	Hoover High School:Public Schools	1,572.77
	Hoover High School:Public Schools	6,000.00
		\$ 98,510.77
David Faulkner Alabama House of Representatives, District 46	Birmingham Zoo Inc.:Public Zoos	\$ 5,000.00
	City of Hoover Police Department:Police, Fire, and Sheriff Departments	2,500.00
	City of Hoover Fire Department:Police, Fire, and Sheriff Departments	2,500.00
	BigTime Ministry:Performing Arts	5,000.00
	Birmingham Young Life:Performing Arts	7,500.00

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
David Faulkner Alabama House of Representatives, District 46 (cont'd)	The Exceptional Foundation:Performing Arts	5,000.00
	Tunes for Tripp:Performing Arts	2,500.00
	Mountain Brook Police Department:Police, Fire, and Sheriff Departments	5,000.00
	Mountain Brook Fire Department:Police, Fire, and Sheriff Departments	5,000.00
	Preschool Partners:Performing Arts	3,500.00
	The Bell Center for Early Intervention Programs:Performing Arts	2,500.00
	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	2,500.00
	City of Homewood Police Department:Police, Fire, and Sheriff Departments	2,500.00
	City of Homewood Fire Department:Police, Fire, and Sheriff Departments	2,500.00
	Hoover High School:Public Schools	5,000.00
	Opera Birmingham:Performing Arts	1,500.00
	O'Neal Comprehensive Cancer Center of UAB:Performing Arts	1,500.00
	Simmons Middle School:Public Schools and Performing Arts	3,500.00
	Boy Scouts of America- Greater Alabama Council:United Way of Central Alabama Partner Agencies	1,500.00
	Vulcan Park Foundation dba Vulcan Park & Museum:Public Parks	2,500.00
	Tunes for Tripp:Performing Arts	2,500.00
	Birmingham Zoo:Public Zoos	5,000.00
	Mountain Brook First Responder Foundation:Police, Fire, and Sheriff Departments	2,500.00
	City of Mountain Brook:Public Parks	5,000.00
	Alabama Holocaust Education Center:Performing Arts	2,500.00
	Simmons Middle School:Public Schools	2,500.00
	Alabama Jazz Hall of Fame Inc.:Performing Arts	1,500.00
	Homewood Police Foundation Inc:Police, Fire, and Sheriff Departments	1,505.38
	Homewood Fire Department Foundation:Police, Fire, and Sheriff Departments	1,505.39
	Alabama Symphony Orchestra:Performing Arts	1,500.00
	Linly Heflin Unit:Performing Arts	2,500.00
	United Ability, Inc.:Performing Arts	1,000.00
		\$ 98,510.77
Juandalynn Givan Alabama House of Representatives, District 60	The Penny Foundation:Performing Arts	\$ 30,500.00
	Community Affairs Committee:Performing Arts	15,000.00
	1 Step 2 Fitness:Performing Arts	15,000.00
	Six Pratt Community and Economic Development Corp:Public Neighborhood Associations	10,000.00
	Just Be Reel Foundation:Performing Arts	6,000.00
	Six Pratt Community and Economic Development Corp.:Performing Arts	5,000.00
	Omega Bridge Builders:Performing Arts	5,000.00
	Brenda's Brown Bossom Buddies:Performing Arts	5,000.00
	Forestdale Community Development Association:Public Neighborhood Associations	2,500.00
	Six Pratt Community and Economic Development Corp.:Performing Arts	2,010.17
	Ensley Development Corporation:Public Neighborhood Associations	1,000.00
	Six Pratt Community and Economic Development Corp.:Performing Arts	1,500.60
		\$ 98,510.77

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Rolanda Hollis Alabama House of Representatives, District 58	Exposure Community Development Corporation:Performing Arts	\$ 5,000.00
	H.E.L.P. Organization Corporation:Performing Arts	10,000.00
	Epic Dreams Unlimited:Performing Arts	10,000.00
	D2 Linedancing Community Outreach:Performing Arts	10,000.00
	Miles College:Performing Arts	7,500.00
	Sickle Cell Disease Association of America, Central Alabama Council: United Way of Central Alabama Partner Agencies	7,500.00
	A.G. Gaston Boys and Girls Club:United Way of Central Alabama Partner Agencies	10,000.00
	Peek-a-Boo Vision:Performing Arts	5,000.00
	Bham Be Brunchin:Performing Arts	10,000.00
	Pursuit of Excellence Foundation:Performing Arts	5,000.00
	Be Spoken Community:Performing Arts	5,000.00
	B.E.N.S. Connect:Performing Arts	3,510.77
	Rebirth Community Corporation:Performing Arts	6,300.00
	Upsilon Eta Omega Service Foundation dba Valley Pearls Foundation: Performing Arts	2,700.00
	Pink and Cultured Pearls Service Foundation:Performing Arts	1,000.00
		\$ 98,510.77
Mary Moore Alabama House of Representatives, District 59	Carver High School:Public Schools	\$ 5,000.00
	Carver High School:Public Schools	15,000.00
	Carver High School:Public Schools	10,000.00
	1 Step 2 Fitness:Performing Arts	10,000.00
	Jefferson County Counseling and Learning Center (JCCLC):Public Schools	5,000.00
	P. D. Jackson-Olin High School:Public Schools	5,000.00
	Ramsay High School:Public Schools	5,000.00
	Exposure Community Development Corporation:Performing Arts	5,000.00
	Phillips Academy:Public Schools	3,000.00
	Ramsay High School:Public Schools	3,000.00
	Phillips Academy:Public Schools	2,000.00
	Jefferson County Counseling & Learning Center:Public Schools	3,000.00
	Phillips Academy:Public Schools	5,000.00
	W.J Christian K-8 School:Public Schools	3,000.00
	Carver High School:Public Schools	6,500.00
	L.M. Smith Middle School:Public Schools	1,500.00
	Ramsay High School:Public Schools	5,000.00
	Inglenook K-8 School:Public Schools	2,510.77
Neil Rafferty Alabama House of Representatives, District 54	Hudson K-8 School:Public Schools	2,000.00
	Phillips Academy:Public Schools	2,000.00
		\$ 98,510.77
	Plenty In My Purse:Performing Arts	\$ 2,000.00
	Alabama Jazz Hall of Fame:Performing Arts	5,000.00
	D2 Line dancing:Performing Arts	1,000.00
	Community Care Development Network:Performing Arts	7,500.00
	East Lake Initiative:Performing Arts	10,000.00
	Central Alabama Pride Inc.: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, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Neil Rafferty Alabama House of Representatives, District 54 (cont'd)	Aids Alabama:United Way of Central Alabama Partner Agencies	5,000.00
	A.G. Gaston Boys and Girls Club:United Way of Central Alabama Partner Agencies	5,000.00
	Ursula Smith Dance:Performing Arts	5,000.00
	Girls Incorporated of Central Alabama:United Way of Central Alabama Partner Agencies	5,000.00
	Cahaba Valley Health Care Incorp:United Way of Central Alabama Partner Agencies	10,000.00
	Carver High School:Public Schools	15,000.00
	Jefferson County Greenways Foundation:Public Parks	10,000.00
	Woodlawn Foundation:Public Sidewalks, Trails and Greenways	10,000.00
	City of Birmingham: East Thomas Neighborhood Association:Public Neighborhood Associations	3,010.77
		\$ 98,510.77
Bryan Brinyark Alabama House of Representatives, District 16	Concord Fire District:Police, Fire, and Sheriff Departments	\$ 28,510.77
	Oak Grove High School:Public Schools	20,000.00
	Town of West Jefferson:Public Athletic Facilities	50,000.00
		\$ 98,510.77
Susan Dubose Alabama House of Representatives, District 45	Leeds Arts Council:Performing Arts	\$ 7,500.00
	Leeds Elementary School:Public Schools	10,000.00
	Leeds High School:Public Schools	2,500.00
	Leeds City Schools:Public Schools	30,000.00
	Leeds Historical Society Inc:Public Museums	7,500.00
	Leeds Youth Athletic Association:Public Youth Sports Associations	5,000.00
	Leeds Fire and Rescue:Police, Fire, and Sheriff Departments	3,500.77
	Leeds Primary School:Public Schools	1,000.00
	Leeds Elementary School:Public Schools	14,010.00
	Leeds High School:Public Schools	2,500.00
	Freshwater Land Trust:Public Sidewalks, Trails and Greenways	15,000.00
		\$ 98,510.77
Travis Hendrix Alabama House of Representatives, District 55	Music Speaks Louder than Words Foundation:Performing Arts	\$ 5,000.00
	Glove Gods Loving Hands Ministries:Performing Arts	5,000.00
	James Lewis Education & Tennis Foundation, Inc.:Public Athletic Facilities	2,000.00
	Avondale Public Library:Public Libraries	3,000.00
	Titusville Public Library:Public Libraries	5,000.00
	Five Points West Regional Library:Public Libraries	3,000.00
	West End Public Library:Public Libraries	3,000.00
	Green Acres Middle School:Public Schools	3,000.00
	City of Fairfield:Public Sidewalks, Trails and Greenways	5,000.00
	City of Fairfield Fire Department:Police, Fire, and Sheriff Departments	6,000.00
	City of Fairfield Police Department:Police, Fire, and Sheriff Departments	6,000.00
	Fairfield High School:Public Schools	5,000.00
	City of Fairfield:Performing Arts	3,000.00

See independent auditors' report.

**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Travis Hendrix Alabama House of Representatives, District 55 (cont'd)	AG Gaston Boys and Girls Club:United Way of Central Alabama Partner Agencies	10,000.00
	The Race Foundation:Performing Arts	3,000.00
	City of Birmingham Parks and Recreation:Public Athletic Facilities	3,000.00
	Lawson State Community College:Public Schools	5,000.00
	Birmingham Aids Outreach:Performing Arts	4,000.00
	Aids Alabama:United Way of Central Alabama Partner Agencies	5,000.00
	Erskine Hawkins Tuxedo Junction:Performing Arts	1,510.77
	Plenty In My Purse:Performing Arts	3,000.00
	Fairfield High School:Public Schools	5,000.00
	Jackson-Olin High School:Public Schools	5,000.00
		\$ 98,510.77
Allen Treadaway Alabama House of Representatives, District 51	City of Trafford:Police, Fire, and Sheriff Departments	\$ 2,500.00
	City of Pinson:Public Athletic Facilities	5,000.00
	City of Morris:Public Athletic Facilities	5,000.00
	City of Kimberly:Public Athletic Facilities	5,000.00
	City of Gardendale:Public Athletic Facilities	5,000.00
	City of Warrior:Public Athletic Facilities	5,000.00
	Birmingham Area Crime Stoppers Inc. dba Crime Stoppers of Metro Alabama Inc.:Police, Fire, and Sheriff Departments	5,000.00
	Southern Museum of Flight Foundation:Public Museums	5,000.00
	Town of County Line:Public Roads and Public Parks	10,000.00
	Gardendale High School:Public Schools	8,000.00
	City of Gardendale:Police, Fire, and Sheriff Departments	7,500.00
	City of Kimberly:Public Parks	7,500.00
	City of Pinson:Police, Fire, and Sheriff Departments	7,500.00
	City of Trafford:Police, Fire, and Sheriff Departments	5,510.77
	City of Warrior:Police, Fire, and Sheriff Departments	7,500.00
	City of Morris:Public Parks	7,500.00
		\$ 98,510.77
Tim Wadsworth Alabama House of Representatives, District 14	Alabama Symphonic Association dba Alabama Symphony Orchestra: Performing Arts	\$ 2,500.00
	Bagley Volunteer Fire & Rescue, Inc:Police, Fire, and Sheriff Departments	15,000.00
	Corner High School:Public Schools	7,000.00
	Corner Middle School:Public Schools	10,000.00
	Bagley Elementary School:Public Schools	5,000.00
	Bagley Volunteer Fire and Rescue Inc.:Police, Fire, and Sheriff Departments	10,000.00
	Corner High School:Public Schools	28,000.00
	Corner Middle School:Public Schools	10,000.00
	Bagley Elementary School:Public Schools	3,510.77
	Corner High School:Public Schools	5,000.00
	Bagley Volunteer Fire & Resucue:Police, Fire, and Sheriff Departments	2,500.00
		\$ 98,510.77

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**JEFFERSON COUNTY COMMUNITY SERVICE FUND
SCHEDULE OF ALLOCATIONS BY DELEGATE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

<u>Delegates</u>	<u>Community Recipients</u>	<u>Distributions</u>
Mike Shaw Alabama House of Representatives, District 47	City of Hoover Parks and Rec:Public Parks	\$ 20,000.00
	Hoover City Schools:Public Schools	5,000.00
	Vestavia Hills Police Foundation:Police, Fire, and Sheriff Departments	6,000.00
	Vestavia Hills High School:Public Schools	7,500.00
	City of Hoover:Performing Arts	5,000.00
	Aldridge Gardens:Public Parks	3,000.00
	Hoover City Schools:Public Schools	5,000.00
	Hoover City Schools Foundation:Public Schools	5,000.00
	Hoover High Schools:Public Schools	5,000.00
	Rocky Ridge Fire District:Police, Fire, and Sheriff Departments	10,000.00
	Vestavia Hills Parks and Recreation:Public Parks and Public Athletic Facilities	9,510.77
	Hoover City Schools:Public Schools	7,500.00
	Grantswood Community School:Public Schools	10,000.00
		\$ 98,510.77
Danny Garrett Alabama House of Representatives, District 44	Cahaba Heritage Homestead Foundation:Public Sidewalks, Trails and Greenways	\$ 15,000.00
	Trussville City Schools:Public Schools	8,000.00
	Trussville Public Library:Public Libraries	45,000.00
	Independence Place:Performing Arts	10,000.00
	Arts Council of Trussville Area (ACTA):Performing Arts	5,000.00
	City of Clay:Public Athletic Facilities	5,510.77
	Friends of Pinchgut Creek:Public Sidewalks, Trails and Greenways	5,000.00
	Jefferson County Greenways Foundation:Public Parks	5,000.00
		\$ 98,510.77
Total		\$ 3,250,855.40

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