



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Thomas R. Bice
State Superintendent of Education

January 14, 2014

MEMORANDUM

TO: City and County Superintendents

FROM: Warren Craig Pouncey
Chief of Staff

RE: Required Operating Balance

Enclosed you will find the current financial analysis for your one-month's general fund operating balance. This is the amount that will serve as your system's goal in terms of complying with the Fiscal Accountability Law.

Many of you made significant improvement even in difficult financial times. It is evident that your efforts to take advantage of utilizing the flexibility options that were granted by the state board and the legislature really paid off.

Even as we still face challenging financial times in this upcoming session, we must continue to strive and meet the requirement of a one-month's operating balance. Therefore, we are scheduling a meeting for the 22 districts who have yet to meet that requirement. The meeting is scheduled for Thursday, February 6, 2014, at 10 a.m. The location for the meeting will be Room P-103 in the Gordon Persons Building in Montgomery. During this time, we will share various management reports and practices that will assist you in developing a plan for financial improvement.

We are requesting that you, your Chief School Financial Officer, and any other key personnel needed to complete this task, be in attendance. If you have any questions or a possible conflict on this date, I stand ready to discuss the situation with you at any time.

Please feel free to contact Mr. Dennis Coe at dcoe@alsde.edu or 334-242-9756 or Sonja Peaspanen at speaspanen@alsde.edu or 334-353-9886.

WCP/SSP
Enclosure
FY14-3018

Alabama
State Board
of Education

Governor
Robert Bentley
President

Tracy T. Roberts
District I

Betty Peters
District II

Stephanie Bell
District III

Yvette M.
Richardson, Ed.D.
District IV

Ella B. Bell
District V
President Pro Tem

Charles E. Elliott, M.D.
District VI
Vice President

Jeff Newman
District VII

Mary Scott Hunter, J.D.
District VIII

Thomas R. Bice, Ed.D.
Secretary and
Executive Officer

ALABAMA DEPARTMENT OF EDUCATION
Analysis of One-Month's General Fund Operating Balance
Fiscal Year 2013

Excludes Transportation Fleet Renewal (Fund Source 1320) and PSF Capital Outlay (Fund Source 2120)

| LEAID | LEA | Beginning Balance | Revenues | Expenditures | Revenues Less Expenditures | Ending Balance | One Month's Operations | Number of Months Operating Balance | Needed |
|-------|------------------|-------------------|-------------|--------------|----------------------------|----------------|------------------------|------------------------------------|-----------|
| 001 | Autauga County | 1,480,275 | 63,668,181 | 62,587,059 | 1,081,122 | 2,561,397 | 5,215,588 | 0.49 | 2,654,191 |
| 002 | Baldwin County | 26,043,527 | 246,603,627 | 238,215,342 | 8,388,284 | 34,431,811 | 19,851,279 | 1.73 | |
| 003 | Barbour County | 204,460 | 7,186,235 | 7,177,512 | 8,723 | 213,184 | 598,126 | 0.36 | 384,942 |
| 004 | Bibb County | 2,635,167 | 24,734,700 | 23,925,868 | 808,832 | 3,443,999 | 1,993,822 | 1.73 | |
| 005 | Blount County | 11,691,304 | 52,051,675 | 52,516,724 | (465,049) | 11,226,255 | 4,376,394 | 2.57 | |
| 006 | Bullock County | 1,833,166 | 11,007,960 | 11,403,530 | (395,570) | 1,437,596 | 950,294 | 1.51 | |
| 007 | Butler County | 2,659,169 | 22,602,793 | 23,146,890 | (544,097) | 2,115,072 | 1,928,907 | 1.10 | |
| 008 | Calhoun County | 15,283,026 | 65,257,742 | 66,553,089 | (1,295,347) | 13,987,680 | 5,546,091 | 2.52 | |
| 009 | Chambers County | 5,232,864 | 26,332,734 | 25,852,967 | 479,767 | 5,712,631 | 2,154,414 | 2.65 | |
| 010 | Cherokee County | 5,901,784 | 30,898,736 | 30,663,596 | 235,140 | 6,136,924 | 2,555,300 | 2.40 | |
| 011 | Chilton County | 6,519,838 | 47,806,315 | 47,295,944 | 510,372 | 7,030,210 | 3,941,329 | 1.78 | |
| 012 | Choctaw County | 446,845 | 12,205,259 | 12,066,757 | 138,502 | 585,347 | 1,005,563 | 0.58 | 420,216 |
| 013 | Clarke County | 1,086,513 | 21,956,902 | 22,052,370 | (95,468) | 991,045 | 1,837,697 | 0.54 | 846,652 |
| 014 | Clay County | 756,667 | 13,432,310 | 14,124,121 | (691,811) | 64,856 | 1,177,010 | 0.06 | 1,112,154 |
| 015 | Cleburne County | 4,129,729 | 18,532,169 | 18,647,236 | (115,067) | 4,014,662 | 1,553,936 | 2.58 | |
| 016 | Coffee County | 9,425,811 | 14,228,459 | 14,856,203 | (627,744) | 8,798,067 | 1,238,017 | 7.11 | |
| 017 | Colbert County | 7,448,012 | 22,316,148 | 22,803,002 | (486,854) | 6,961,158 | 1,900,250 | 3.66 | |
| 018 | Conecuh County | 2,364,511 | 16,594,101 | 15,317,558 | 1,276,544 | 3,641,054 | 1,276,463 | 2.85 | |
| 019 | Coosa County | 55,267 | 8,759,934 | 8,568,455 | 191,479 | 246,746 | 714,038 | 0.35 | 467,292 |
| 020 | Covington County | 15,746,835 | 23,387,432 | 22,452,150 | 935,282 | 16,682,116 | 1,871,013 | 8.92 | |
| 021 | Crenshaw County | 2,854,266 | 14,690,865 | 14,600,299 | 90,566 | 2,944,831 | 1,216,692 | 2.42 | |
| 022 | Cullman County | 6,562,341 | 69,677,303 | 67,951,609 | 1,725,693 | 8,288,035 | 5,662,634 | 1.46 | |
| 023 | Dale County | 5,039,022 | 21,147,165 | 21,864,829 | (717,664) | 4,321,358 | 1,822,069 | 2.37 | |
| 024 | Dallas County | 142,467 | 26,766,756 | 26,580,460 | 186,296 | 328,763 | 2,215,038 | 0.15 | 1,886,275 |
| 025 | DeKalb County | 3,906,780 | 58,280,439 | 57,729,844 | 550,595 | 4,457,375 | 4,810,820 | 0.93 | 353,446 |
| 026 | Elmore County | 6,316,722 | 71,987,793 | 71,681,052 | 306,740 | 6,623,462 | 5,973,421 | 1.11 | |
| 027 | Escambia County | 11,315,006 | 36,684,685 | 35,544,813 | 1,139,872 | 12,454,878 | 2,962,068 | 4.20 | |
| 028 | Etowah County | 8,493,260 | 59,565,481 | 59,121,261 | 444,220 | 8,937,480 | 4,926,772 | 1.81 | |
| 029 | Fayette County | 2,407,128 | 16,566,449 | 17,145,896 | (579,446) | 1,827,681 | 1,428,825 | 1.28 | |
| 030 | Franklin County | (717,173) | 25,029,510 | 23,772,439 | 1,257,071 | 539,899 | 1,981,037 | 0.27 | 1,441,138 |

ALABAMA DEPARTMENT OF EDUCATION
Analysis of One-Month's General Fund Operating Balance
Fiscal Year 2013

Excludes Transportation Fleet Renewal (Fund Source 1320) and PSF Capital Outlay (Fund Source 2120)

| LEAID | LEA | Beginning Balance | Revenues | Expenditures | Revenues Less Expenditures | Ending Balance | One Month's Operations | Number of Months Operating Balance | Needed |
|-------|--------------------|-------------------|-------------|--------------|----------------------------|----------------|------------------------|------------------------------------|-----------|
| 031 | Geneva County | 4,555,644 | 17,865,682 | 16,954,748 | 910,934 | 5,466,578 | 1,412,896 | 3.87 | |
| 032 | Greene County | 3,703,462 | 10,772,795 | 10,696,775 | 76,020 | 3,779,482 | 891,398 | 4.24 | |
| 033 | Hale County | 2,125,134 | 19,768,943 | 19,912,663 | (143,720) | 1,981,414 | 1,659,389 | 1.19 | |
| 034 | Henry County | 2,434,557 | 18,120,153 | 17,567,109 | 553,045 | 2,987,601 | 1,463,926 | 2.04 | |
| 035 | Houston County | 11,383,582 | 42,098,770 | 41,290,012 | 808,758 | 12,192,340 | 3,440,834 | 3.54 | |
| 036 | Jackson County | 4,656,560 | 45,401,289 | 43,836,059 | 1,565,230 | 6,221,789 | 3,653,005 | 1.70 | |
| 037 | Jefferson County | 69,506,817 | 266,549,646 | 275,345,465 | (8,795,819) | 60,710,998 | 22,945,455 | 2.65 | |
| 038 | Lamar County | 1,476,616 | 15,355,021 | 15,170,643 | 184,378 | 1,660,994 | 1,264,220 | 1.31 | |
| 039 | Lauderdale County | 13,696,684 | 59,745,139 | 59,386,087 | 359,052 | 14,055,736 | 4,948,841 | 2.84 | |
| 040 | Lawrence County | 1,285,480 | 37,159,810 | 37,972,053 | (812,242) | 473,237 | 3,164,338 | 0.15 | 2,691,100 |
| 041 | Lee County | 24,444,872 | 74,579,079 | 74,779,765 | (200,686) | 24,244,186 | 6,231,647 | 3.89 | |
| 042 | Limestone County | 13,618,916 | 68,326,779 | 65,967,203 | 2,359,576 | 15,978,492 | 5,497,267 | 2.91 | |
| 043 | Lowndes County | 2,125,900 | 14,749,621 | 13,993,833 | 755,788 | 2,881,688 | 1,166,153 | 2.47 | |
| 044 | Macon County | 2,081,713 | 18,877,062 | 18,818,582 | 58,480 | 2,140,193 | 1,568,215 | 1.36 | |
| 045 | Madison County | 12,936,843 | 142,858,142 | 142,427,128 | 431,014 | 13,367,858 | 11,868,927 | 1.13 | |
| 046 | Marengo County | 1,272,620 | 10,466,209 | 10,550,720 | (84,511) | 1,188,110 | 879,227 | 1.35 | |
| 047 | Marion County | 8,359,808 | 25,433,521 | 27,666,037 | (2,232,517) | 6,127,292 | 2,305,503 | 2.66 | |
| 048 | Marshall County | 3,680,613 | 41,187,882 | 40,413,924 | 773,957 | 4,454,570 | 3,367,827 | 1.32 | |
| 049 | Mobile County | 33,020,549 | 418,622,350 | 423,927,221 | (5,304,871) | 27,715,678 | 35,327,268 | 0.78 | 7,611,590 |
| 050 | Monroe County | 5,611,146 | 28,064,348 | 26,145,344 | 1,919,003 | 7,530,149 | 2,178,779 | 3.46 | |
| 051 | Montgomery County | 21,204,468 | 212,217,481 | 215,985,079 | (3,767,597) | 17,436,871 | 17,998,757 | 0.97 | 561,886 |
| 052 | Morgan County | 10,693,924 | 62,269,498 | 59,294,418 | 2,975,080 | 13,669,004 | 4,941,202 | 2.77 | |
| 053 | Perry County | (104,247) | 12,635,083 | 12,962,358 | (327,276) | (431,523) | 1,080,197 | (0.40) | 1,511,719 |
| 054 | Pickens County | 1,265,570 | 19,229,941 | 19,360,711 | (130,770) | 1,134,801 | 1,613,393 | 0.70 | 478,592 |
| 055 | Pike County | 2,604,285 | 17,117,424 | 17,380,103 | (262,680) | 2,341,605 | 1,448,342 | 1.62 | |
| 056 | Randolph County | 1,826,445 | 15,666,438 | 15,980,325 | (313,887) | 1,512,558 | 1,331,694 | 1.14 | |
| 057 | Russell County | 5,057,763 | 24,986,755 | 22,782,288 | 2,204,467 | 7,262,230 | 1,898,524 | 3.83 | |
| 058 | Saint Clair County | 8,129,753 | 56,114,069 | 56,602,657 | (488,588) | 7,641,164 | 4,716,888 | 1.62 | |
| 059 | Shelby County | 35,050,642 | 218,021,217 | 212,188,361 | 5,832,856 | 40,883,498 | 17,682,363 | 2.31 | |
| 060 | Sumter County | 2,537,371 | 15,553,660 | 15,303,691 | 249,968 | 2,787,340 | 1,275,308 | 2.19 | |

ALABAMA DEPARTMENT OF EDUCATION
Analysis of One-Month's General Fund Operating Balance
Fiscal Year 2013
Excludes Transportation Fleet Renewal (Fund Source 1320) and PSF Capital Outlay (Fund Source 2120)

| LEAID | LEA | Beginning Balance | Revenues | Expenditures | Revenues Less Expenditures | Ending Balance | One Month's Operations | Number of Months Operating Balance | Needed |
|-------|-------------------|-------------------|-------------|--------------|----------------------------|----------------|------------------------|------------------------------------|-----------|
| 061 | Talladega County | 5,543,550 | 55,387,919 | 56,245,298 | (857,380) | 4,686,170 | 4,687,108 | 1.00 | 938 |
| 062 | Tallapoosa County | 1,146,333 | 20,594,669 | 20,740,757 | (146,088) | 1,000,246 | 1,728,396 | 0.58 | 728,151 |
| 063 | Tuscaloosa County | 9,856,021 | 122,419,799 | 114,878,335 | 7,541,463 | 17,397,484 | 9,573,195 | 1.82 | |
| 064 | Walker County | 4,887,417 | 62,872,759 | 61,797,737 | 1,075,021 | 5,962,439 | 5,149,811 | 1.16 | |
| 065 | Washington County | 1,606,065 | 22,088,121 | 21,655,128 | 432,993 | 2,039,058 | 1,804,594 | 1.13 | |
| 066 | Wilcox County | 1,185,653 | 13,868,600 | 14,366,186 | (497,586) | 688,067 | 1,197,182 | 0.57 | 509,115 |
| 067 | Winston County | 2,202,247 | 20,663,838 | 20,653,211 | 10,627 | 2,212,874 | 1,721,101 | 1.29 | |
| 101 | Albertville City | 3,289,636 | 29,034,560 | 28,955,742 | 78,818 | 3,368,454 | 2,412,978 | 1.40 | |
| 102 | Alexander City | 2,978,572 | 21,367,009 | 20,839,565 | 527,444 | 3,506,017 | 1,736,630 | 2.02 | |
| 104 | Andalusia City | 2,442,864 | 12,888,138 | 11,579,779 | 1,308,360 | 3,751,224 | 964,982 | 3.89 | |
| 105 | Anniston City | 3,943,532 | 17,625,989 | 18,822,482 | (1,196,493) | 2,747,039 | 1,568,540 | 1.75 | |
| 106 | Arab City | 1,689,948 | 16,682,436 | 16,395,296 | 287,139 | 1,977,088 | 1,366,275 | 1.45 | |
| 107 | Athens City | 4,812,502 | 31,479,309 | 30,740,152 | 739,157 | 5,551,658 | 2,561,679 | 2.17 | |
| 109 | Attalla City | 1,030,152 | 11,927,136 | 11,944,635 | (17,499) | 1,012,653 | 995,386 | 1.02 | |
| 110 | Auburn City | 9,981,799 | 67,270,350 | 66,400,829 | 869,520 | 10,851,319 | 5,533,402 | 1.96 | |
| 113 | Bessemer City | 10,106,960 | 32,392,983 | 32,067,162 | 325,821 | 10,432,782 | 2,672,263 | 3.90 | |
| 114 | Birmingham City | 6,104,767 | 200,363,452 | 193,729,133 | 6,634,319 | 12,739,087 | 16,144,094 | 0.79 | 3,405,008 |
| 115 | Boaz City | 4,968,900 | 16,983,172 | 17,336,199 | (353,027) | 4,615,873 | 1,444,683 | 3.20 | |
| 116 | Brewton City | 1,497,391 | 10,564,438 | 10,482,061 | 82,376 | 1,579,767 | 873,505 | 1.81 | |
| 121 | Chickasaw City | (1,104,904) | 5,629,728 | 5,027,389 | 602,339 | (502,565) | 418,949 | (1.20) | 921,514 |
| 125 | Cullman City | 5,186,058 | 23,333,596 | 23,248,446 | 85,150 | 5,271,208 | 1,937,371 | 2.72 | |
| 126 | Daleville City | 1,190,465 | 9,042,603 | 9,215,397 | (172,794) | 1,017,672 | 767,950 | 1.33 | |
| 127 | Decatur City | 14,144,970 | 75,266,186 | 74,116,490 | 1,149,696 | 15,294,665 | 6,176,374 | 2.48 | |
| 128 | Demopolis City | 5,242,733 | 15,451,339 | 15,817,745 | (366,406) | 4,876,346 | 1,318,145 | 3.70 | |
| 130 | Dothan City | 8,512,723 | 63,649,790 | 64,745,856 | (1,096,066) | 7,416,656 | 5,395,488 | 1.37 | |
| 131 | Elba City | 516,257 | 5,628,411 | 5,592,347 | 36,064 | 552,321 | 466,029 | 1.19 | |
| 132 | Enterprise City | 6,655,627 | 45,451,442 | 44,903,980 | 547,462 | 7,203,088 | 3,741,998 | 1.92 | |
| 133 | Eufaula City | 4,860,360 | 19,023,344 | 18,721,052 | 302,292 | 5,162,652 | 1,560,088 | 3.31 | |
| 137 | Fairfield City | 4,739,009 | 13,349,657 | 13,194,891 | 154,765 | 4,893,774 | 1,099,574 | 4.45 | |
| 141 | Florence City | 4,803,379 | 37,725,296 | 36,767,796 | 957,500 | 5,760,879 | 3,063,983 | 1.88 | |

ALABAMA DEPARTMENT OF EDUCATION
Analysis of One-Month's General Fund Operating Balance
Fiscal Year 2013
Excludes Transportation Fleet Renewal (Fund Source 1320) and PSF Capital Outlay (Fund Source 2120)

| LEAID | LEA | Beginning Balance | Revenues | Expenditures | Revenues Less Expenditures | Ending Balance | One Month's Operations | Number of Months Operating Balance | Needed |
|-------|---------------------|-------------------|-------------|--------------|----------------------------|----------------|------------------------|------------------------------------|---------|
| 143 | Fort Payne City | 8,083,792 | 21,256,073 | 21,321,278 | (65,205) | 8,018,587 | 1,776,773 | 4.51 | |
| 144 | Gadsden City | 6,327,835 | 34,901,017 | 35,643,907 | (742,890) | 5,584,945 | 2,970,326 | 1.88 | |
| 146 | Geneva City | 1,979,609 | 8,911,801 | 8,570,804 | 340,997 | 2,320,606 | 714,234 | 3.25 | |
| 154 | Guntersville City | 2,286,557 | 14,371,954 | 14,913,013 | (541,059) | 1,745,498 | 1,242,751 | 1.40 | |
| 155 | Haleyville City | 2,695,278 | 12,425,650 | 11,499,230 | 926,420 | 3,621,698 | 958,269 | 3.78 | |
| 156 | Hartselle City | 9,590,844 | 23,740,919 | 24,798,574 | (1,057,654) | 8,533,190 | 2,066,548 | 4.13 | |
| 157 | Homewood City | 7,327,954 | 38,334,437 | 42,629,372 | (4,294,935) | 3,033,019 | 3,552,448 | 0.85 | 519,429 |
| 158 | Hoover City | 10,400,000 | 129,985,617 | 129,585,707 | 399,910 | 10,799,910 | 10,798,809 | 1.00 | |
| 159 | Huntsville City | 13,727,309 | 211,178,521 | 206,905,830 | 4,272,691 | 18,000,000 | 17,242,153 | 1.04 | |
| 162 | Jacksonville City | 3,436,000 | 12,875,128 | 12,789,086 | 86,042 | 3,522,042 | 1,065,757 | 3.30 | |
| 163 | Jasper City | 6,084,385 | 21,318,754 | 20,998,311 | 320,442 | 6,404,827 | 1,749,859 | 3.66 | |
| 165 | Lanett City | 1,023,558 | 6,756,893 | 6,683,172 | 73,722 | 1,097,280 | 556,931 | 1.97 | |
| 167 | Leeds City | 415,144 | 12,493,863 | 12,825,676 | (331,813) | 83,331 | 1,068,806 | 0.08 | 985,475 |
| 168 | Linden City | 576,596 | 4,133,592 | 3,889,031 | 244,561 | 821,157 | 324,086 | 2.53 | |
| 169 | Madison City | 14,163,581 | 72,846,232 | 71,785,765 | 1,060,467 | 15,224,048 | 5,982,147 | 2.54 | |
| 171 | Midfield City | 1,529,474 | 9,191,520 | 8,993,221 | 198,299 | 1,727,773 | 749,435 | 2.31 | |
| 175 | Mountain Brook City | 14,713,052 | 47,290,785 | 47,275,256 | 15,529 | 14,728,581 | 3,939,605 | 3.74 | |
| 176 | Muscle Shoals City | 5,284,728 | 22,009,832 | 22,008,040 | 1,792 | 5,286,520 | 1,834,003 | 2.88 | |
| 178 | Oneonta City | 1,375,215 | 9,185,981 | 9,310,663 | (124,682) | 1,250,533 | 775,889 | 1.61 | |
| 179 | Opelika City | 3,400,722 | 35,536,112 | 35,337,298 | 198,814 | 3,599,536 | 2,944,775 | 1.22 | |
| 180 | Opp City | 2,695,527 | 9,574,229 | 9,281,715 | 292,515 | 2,988,041 | 773,476 | 3.86 | |
| 181 | Oxford City | 9,346,975 | 33,809,756 | 34,216,249 | (406,493) | 8,940,482 | 2,851,354 | 3.14 | |
| 182 | Ozark City | 2,537,791 | 17,698,520 | 16,843,559 | 854,961 | 3,392,753 | 1,403,630 | 2.42 | |
| 183 | Pell City | 2,439,035 | 29,815,394 | 29,338,474 | 476,920 | 2,915,955 | 2,444,873 | 1.19 | |
| 184 | Phenix City | 3,955,411 | 48,404,541 | 47,790,163 | 614,378 | 4,569,789 | 3,982,514 | 1.15 | |
| 185 | Piedmont City | 860,135 | 8,540,295 | 8,675,103 | (134,807) | 725,328 | 722,925 | 1.00 | |
| 187 | Saraland City | 2,421,532 | 15,370,756 | 15,503,815 | (133,059) | 2,288,473 | 1,291,985 | 1.77 | |
| 188 | Roanoke City | 1,961,492 | 9,722,335 | 9,554,822 | 167,512 | 2,129,004 | 796,235 | 2.67 | |
| 189 | Russellville City | 3,296,043 | 19,649,309 | 18,860,447 | 788,863 | 4,084,905 | 1,571,704 | 2.60 | |
| 190 | Scottsboro City | 2,700,096 | 20,828,466 | 21,175,719 | (347,253) | 2,352,843 | 1,764,643 | 1.33 | |

[illegible]