



Kay Ivey
Governor

STATE OF ALABAMA
Department of Finance
Office of the Director

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Kelly Butler
Director of Finance

To: Alabama Local Governments
From: Kelly Butler, Director of Finance
Date: May 28, 2020
Re: Federal Coronavirus Relief Fund

The federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) includes funds that will be distributed to local governments to use to pay costs incurred in responding to the COVID-19 outbreak. This memo describes how your county, city or town can access funds for that purpose.

Background

The CARES Act authorized \$150 Billion through the Coronavirus Relief Fund for state and local governments, including approximately \$1.8 Billion for Alabama. Aside from Jefferson County, funds have been sent in the first instance to the state, with the expectation that the state will use funds for its own expenses and those of counties and municipalities.

The Finance Department has established a separate fund in the state treasury to hold the federal funds and is authorized to spend from those funds within the parameters of the CARES Act and other federal and state law.

Eligible Uses

Under federal law, eligible uses must meet three conditions. They must be:

1. Necessary expenditures incurred due to the public health emergency with respect to COVID-19.
2. Not budgeted as of March 27, 2020 when the CARES Act was enacted.
3. Incurred on or after March 1, 2020, up to December 30, 2020.

The purpose of the Coronavirus Relief Fund appropriation is for the funds to be used to prevent, prepare for, and respond to coronavirus only. No other purpose is authorized. Funds may not be utilized to replace or supplant any other funding nor to fill revenue shortfall gaps.

Note that these eligible uses are as currently described in federal law and relevant guidance from the US Treasury. If these uses are modified by future federal actions, the Finance Department will revisit the process and procedures described in this guidance.

For further context on costs that the state anticipates counties and municipalities may incur, see the attached list of potential uses (Attachment C). If your county or municipality contemplates the use of funds outside these parameters, please contact the State Comptroller's Shared Services Section at LocalGov@finance.alabama.gov.

Intersection with Other Funding Sources

Eligible uses of the federal Coronavirus Relief Fund (CRF) may overlap with allowable uses of other federal grants and reimbursements. It is imperative that these reimbursements are not in addition to any other federal funding for the same expenditure.

Available Funds

Local governments may request reimbursement for funds that have been paid in support of the Coronavirus Pandemic. This request will be made in accordance with the instructions provided with this memo. Each entity will be provided a budget, based on Attachment D, that will be used to request reimbursement from. We encourage each entity to keep track of their balance. If at any time the entity needs to verify their available balance they may email LocalGov@finance.alabama.gov.

Forms Required to Request Funds

Local governments must complete Attachment A - *CRF Acknowledgement and Certification* before applying for any reimbursement requests. This document will be on file with the Comptroller's Office so that it will not have to be attached with each subsequent reimbursement request. Local governments must complete Attachment B - *CRF Request for Reimbursement Form* to request the actual reimbursements and include copies of detailed receipts for all reimbursement requests. If you have questions or concerns, please contact LocalGov@finance.alabama.gov.

Audit Provisions and Documentation

Federal Coronavirus Relief Fund expenditures are subject to audit by an Inspector General within the U.S. Department of the Treasury. Documenting that expenditures are eligible uses of CRF funds is essential to managing compliance risk and to minimizing the possibility that the expenditures are deemed ineligible, which could require the local government and the state to return funds to the federal government.

We ask that you document expenditures clearly with respect to the date and type of expense incurred so that together we can best manage resources in the interests of the residents of Alabama. In general, we will be asking that you document expenses with the same specificity as for FEMA reimbursements. The Department of Finance will follow up with further guidance as necessary.

Thank you for your cooperation as we work together to protect the interests of all our residents.

CORONAVIRUS RELIEF FUNDS (CRF) ACKNOWLEDGEMENT AND CERTIFICATION

AUTHORITY

Section 601(a)(1) of the Social Security Act (42 U.S.C. 301 et seq.), known as the Coronavirus Relief Fund, as created by Section 5001 of the CARES Act, Pub. L. No. 116-136 (March 27, 2020), appropriates money from the Treasury of the United States for making payments to States, Tribal governments, and units of local government for fiscal year 2020.

Act 2020-199 appropriates the State's portion of funds from the Coronavirus Relief Fund to the Alabama Department of Finance to administer the funds and provides categories for which the funds may be expended.

USE OF FUNDS

Section 601(d) of the Coronavirus Relief Fund states, "A State, Tribal government, and unit of local government shall use the funds provided [by the Coronavirus Relief Fund] to cover only those costs of the State, Tribal government, or unit of local government that:

- (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and
- (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020."

The purpose of the Coronavirus Relief Fund appropriation is for the funds to be used to prevent, prepare for, and respond to coronavirus only. No other purpose is authorized. Funds may not be utilized to replace or supplant any other funding nor to fill revenue shortfall gaps.

Act 2020-199 does not alter or otherwise impact the purpose of the funds.

CERTIFICATION

Eligibility to receive payment from the State's portion of funds from the Coronavirus Relief Fund is contingent upon the recipient (State agencies or local governmental entities) certifying, in writing that the recipient will: (1) use the funds in a lawful manner consistent with Section 601(d) of the Coronavirus Relief Fund (as set forth in the "Use of Funds" section immediately preceding this section) and (2) will comply with any and all policies and directives issued by the Alabama Department of Finance related to the Coronavirus Relief Funds.

RECOUPMENT

The Inspector General of the Department of the Treasury is required to conduct monitoring and oversight of the receipt, disbursement, and use of funds made available under this section. If it is determined that the unit of local government has failed to comply with Section 601(d) of the Coronavirus Relief Fund, funds used in violation of that section shall be considered, by the State of Alabama, as a debt of the recipient owed directly to the Federal Government.

REALLOCATION

Relief Funds received from this award that remain on balance as unused on December 30, 2020, shall be returned to the Alabama Department of Finance.

SANCTIONS

Expenditure of Coronavirus Relief Funds from this award in a manner not allowed or inconsistent with the law and with the “Use of Funds” statement may result in future awards being suspended or terminated.

REPORTING REQUIREMENTS

The CARES Act Sections 15010(b) and 15011 require the State to provide the federal government with regular reports on the amount of funds received and expended from the Coronavirus Relief Fund and the types of projects or activities for which the funds are used. For the State to comply with its reporting requirements, recipients of such funds from the State may be required to provide the following information to the Alabama Department of Finance by the first day of every month containing information for the immediately preceding month:

- (A) the total amount of funds received from this award;
- (B) the amount of funds that were expended or obligated for each project or activity;
- (C) a detailed list of the projects or activities for which these funds were expended or obligated, including:
 - (i) the name of the project or activity;
 - (ii) a description of the project or activity; and
 - (iii) the estimated number of jobs created or retained by the project or activity, (if applicable); and
- (D) detailed information on any level of subcontracts or subgrants awarded by the recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) allowing aggregate reporting on awards below \$50,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.

CERTIFICATION AND ASSURANCE

I, _____ am the _____ of
(Name of Signatory) (Title)

(State Agency, Local Government, or Non-Governmental Entity)

and I certify under penalty of perjury that:

1. I have the authority on behalf of _____ (hereinafter "Entity") to request payment from the State of Alabama ('State') of funding from the Coronavirus Relief Fund pursuant to section 601(b) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that the State will rely on this certification as a material representation in making an award to the Entity.
3. Entity's proposed uses of the funds provided will be used only to cover those costs that—
 - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
 - b. were not accounted for in the budget most recently approved as of March 27, 2020, for Entity; and
 - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.
4. The necessary expenditures charged to or made against this award will be only those expenditures to prevent, prepare for, and respond to coronavirus and no other purpose.
5. Funds received from this award will not be used to replace or supplant any other funding nor to fill or prevent revenue shortages.
6. The recipient agrees to maintain records concerning the funds provided in this award. Such records must be available for review or audit by appropriate officials of a federal and pass-through agency.
7. If federal or State authorities determine that funds received from this award were expended by the Entity for a purpose other than those authorized by law (hereinafter "unauthorized expenditures"), then Entity agrees to pay any financial penalties and costs associated therewith resulting from such unauthorized expenditures. If the State is required to pay any penalties or costs associated therewith resulting from an unauthorized expenditure by Entity, the Entity agrees to reimburse the State in whole. Entity acknowledges that the State, through the Department of Finance, may be required to file a claim with the State Board of Adjustment against the Entity to recoup penalty payments made by the State on behalf of Entity. In the event that a Board of Adjustment claim is necessary as described in this paragraph, Entity agrees to consent to payment of the claim.

Printed Name: _____ Title: _____

Signature: _____ Date: _____

THE STATE OF ALABAMA

CORONAVIRUS RELIEF FUND REIMBURSEMENT REQUEST FORM

Request Date:		Please email completed request form to: localgov@finance.alabama.gov		
County or Municipality Name:				
STAARS Vendor Code:		*This number should begin with VC or VS.		
STAARS Address ID:		*If you do not know your Address ID, please fill out payment address below.		
STAARS Payment Address:				
	Street Address/PO Box	City	State	Zip Code

	Item Description	Total Expenses
1	PERSONAL PROTECTIVE EQUIPMENT (PPE)	
2	CLEANING AND SANITATION	
3	MEDICAL	
4	TELEWORK EXPENSES	
5	WORKPLACE SAFETY PREPARATIONS	
6	TRAINING	
7	PAYROLL	
99	OTHER (EXPLAIN):	
TOTAL REIMBURSEMENT AMOUNT		

*Total Reimbursement Amount should match the total of the attached invoices.

I certify that the above expenditures meet the following conditions:

- 1) The expenditures have been or will be used to cover those costs that are necessary to prevent, prepare for, and respond to the coronavirus public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- 2) Were not accounted for in the budget most recently approved as of March 27, 2020, for the Entity;
- 3) Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020;
- 4) Will not be used to replace or supplant any other funding nor to fill or prevent revenue shortages; and
- 5) Are requested in accordance with the Coronavirus Relief funds (CRF) Acknowledgement and Certification on file with the State Comptroller's Office.

Signature/Date

Title

Email

Telephone Number

Reimbursement Item Descriptions

- 1** **PERSONAL PROTECTIVE EQUIPMENT (PPE):**
Hand Sanitizer, Face Masks, Gloves, Protective Clothing, Face Shields

- 2** **CLEANING AND SANITATION:**
Cleaning products, disinfectants, sanitation services

- 3** **MEDICAL:**
Thermometers, Swabs, Testing Kits, Lab Tests

- 4** **TELEWORK EXPENSES:**
Laptops, Phones, Software, Computer Equipment/Supplies, VPN, WiFi

- 5** **WORKPLACE SAFETY PREPARATIONS:**
Plexiglass Dividers, Building or Workstation Modifications

- 6** **TRAINING:**
Specialized Instruction related to COVID-19

- 7** **PAYROLL:**
This may include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

- 99** **OTHER:**
Any COVID-19 payments not included in the Item Descriptions above.
Please explain your purchase.

County CRF Budget

County	Amount		County	Amount
Autauga	\$ 1,681,675		Limestone	\$ 2,692,909
Baldwin	\$ 5,720,289		Lowndes	\$ 548,156
Barbour	\$ 918,822		Macon	\$ 755,831
Bibb	\$ 856,497		Madison	\$ 9,431,154
Blount	\$ 1,737,357		Marengo	\$ 774,118
Bullock	\$ 553,132		Marion	\$ 1,040,188
Butler	\$ 788,424		Marshall	\$ 2,692,734
Calhoun	\$ 3,144,585		Mobile	\$ 10,598,138
Chambers	\$ 1,135,977		Monroe	\$ 824,028
Cherokee	\$ 947,235		Montgomery	\$ 5,935,478
Chilton	\$ 1,398,787		Morgan	\$ 3,265,801
Choctaw	\$ 619,288		Perry	\$ 525,664
Clarke	\$ 895,086		Pickens	\$ 797,108
Clay	\$ 630,758		Pike	\$ 1,127,070
Cleburne	\$ 673,453		Randolph	\$ 865,454
Coffee	\$ 1,592,529		Russell	\$ 1,737,681
Colbert	\$ 1,668,514		Shelby	\$ 5,663,761
Conecuh	\$ 605,828		St. Clair	\$ 2,505,734
Coosa	\$ 564,801		Sumter	\$ 614,337
Covington	\$ 1,219,400		Talladega	\$ 2,293,829
Crenshaw	\$ 643,970		Tallapoosa	\$ 1,308,521
Cullman	\$ 2,375,461		Tuscaloosa	\$ 5,483,030
Dale	\$ 1,522,691		Walker	\$ 1,884,101
Dallas	\$ 1,252,765		Washington	\$ 708,086
DeKalb	\$ 2,076,625		Wilcox	\$ 563,706
Elmore	\$ 2,315,575		Winston	\$ 889,488
Escambia	\$ 1,208,727			
Etowah	\$ 2,852,988			
Fayette	\$ 709,156			
Franklin	\$ 1,078,702			
Geneva	\$ 954,500			
Greene	\$ 504,242			
Hale	\$ 666,959			
Henry	\$ 727,269			
Houston	\$ 2,906,705			
Jackson	\$ 1,584,344			
Jefferson	***			
Lamar	\$ 645,388			
Lauderdale	\$ 2,604,011			
Lawrence	\$ 1,119,581			
Lee	\$ 4,371,803			
*** Jefferson County received a direct allocation				
as provided through the CARES Act.				

Municipality CRF Budget

City	Amount	City	Amount	City	Amount
Montgomery	\$8,717,192.03	Atmore	\$448,240.39	Jackson	\$235,664.80
Huntsville	\$8,435,219.95	Russellville	\$446,720.44	Brent	\$235,187.10
Mobile	\$8,340,635.75	Rainbow City	\$441,074.92	Margaret	\$231,365.52
Tuscaloosa	\$4,319,113.79	Boaz	\$439,858.96	Headland	\$227,413.65
Dothan	\$2,972,483.25	Meadowbrook	\$432,650.07	Piedmont	\$226,979.38
Auburn	\$2,760,732.77	Valley	\$429,089.04	Pine Level	\$223,635.50
Decatur	\$2,396,857.21	Bay Minette	\$419,708.79	Winfield	\$219,336.21
Madison	\$2,121,442.62	Sheffield	\$415,235.80	Columbiana	\$216,947.72
Florence	\$1,766,599.90	Pike Road	\$410,806.24	Fayette	\$215,427.78
Phenix City	\$1,616,211.89	Andalusia	\$409,937.70	Geneva	\$215,167.21
Prattville	\$1,573,479.64	Southside	\$406,637.24	Hokes Bluff	\$210,477.09
Gadsden	\$1,572,046.55	Clanton	\$403,857.91	Redland	\$209,217.70
Alabaster	\$1,452,795.77	Tuskegee	\$402,772.23	Springville	\$207,176.63
Opelika	\$1,319,040.34	Tuscumbia	\$390,916.64	Holt	\$205,613.25
Enterprise	\$1,234,835.22	Guntersville	\$388,788.71	Holtville	\$204,484.15
Northport	\$1,130,523.35	Spanish Fort	\$386,487.07	Grand Bay	\$202,616.79
Daphne	\$1,126,354.35	Arab	\$382,578.63	Alexandria	\$198,708.35
Athens	\$1,118,320.34	Wetumpka	\$377,497.67	Thomasville	\$198,578.07
Pelham	\$1,034,332.36	Greenville	\$359,996.55	Haleyville	\$198,534.64
Prichard	\$977,225.74	Brook Highland	\$334,027.15	Citronelle	\$194,843.34
Anniston	\$977,095.46	Demopolis	\$325,428.59	Elba	\$192,281.14
Albertville	\$956,945.29	Moore's Mill	\$320,955.60	Valley Grande	\$188,850.40
Oxford	\$946,001.66	Hamilton	\$314,398.11	Odenville	\$187,895.00
Fairhope	\$907,742.40	Montevallo	\$313,963.84	Evergreen	\$185,897.36
Troy	\$856,237.87	Meridianville	\$312,009.62	Union Springs	\$181,163.80
Selma	\$841,602.94	Lincoln	\$311,618.77	Centre	\$177,211.94
Foley	\$798,783.84	Oneonta	\$310,533.10	Cottondale	\$175,648.56
Tillmans Corner	\$798,610.13	Robertsdale	\$308,188.03	Hazel Green	\$174,910.30
Talladega	\$702,853.40	Opp	\$308,144.61	Heflin	\$174,780.02
Cullman	\$700,638.62	Theodore	\$306,537.81	Ladonia	\$174,562.89
Millbrook	\$683,354.64	Lanett	\$299,372.34	Livingston	\$173,086.37
Alexander City	\$659,947.44	Satsuma	\$292,120.01	Marion	\$170,871.59
Scottsboro	\$655,865.29	Monroeville	\$286,040.22	West End-Cobb	\$170,307.03
Ozark	\$652,781.97	Roanoke	\$283,000.32	Hanceville	\$170,046.47
Hartselle	\$650,567.19	Orange Beach	\$282,392.34	Priceville	\$169,091.07
Saraland	\$644,617.68	Attalla	\$278,918.18	Moulton	\$167,571.13
Fort Payne	\$633,239.78	Chickasaw	\$278,483.91	Emerald Mountain	\$163,966.68
Muscle Shoals	\$627,507.41	Harvest	\$272,534.40	Underwood-	\$163,792.97
Jasper	\$621,123.62	Highland Lakes	\$263,848.98	Dadeville	\$160,275.38
Pell City	\$615,304.39	Smiths Station	\$257,291.49	Red Bay	\$159,710.82
Calera	\$613,741.02	Brewton	\$253,556.76	York	\$158,668.57
Moody	\$578,782.21	Fort Rucker	\$247,954.66	Weaver	\$158,581.72
Jacksonville	\$574,526.36	Glencoe	\$247,346.69	Trinity	\$154,065.30
Chelsea	\$574,048.66	Daleville	\$247,042.70	East Brewton	\$153,674.46
Sylacauga	\$563,365.60	Rainsville	\$242,917.12	La Fayette	\$152,892.77
Eufaula	\$558,675.47	Tallassee	\$242,699.99	Clayton	\$150,938.55
Gulf Shores	\$547,558.14	Childersburg	\$240,354.92	Greensboro	\$149,635.74
Saks	\$492,405.74	Semmes	\$236,446.49	New Hope	\$149,027.76

City	Amount	City	Amount	City	Amount
Good Hope	\$146,291.85	Slocomb	\$109,813.10	Deatsville	\$83,626.57
Moundville	\$145,466.74	Crossville	\$109,465.68	Hackleburg	\$83,235.72
Luverne	\$145,336.46	Ashland	\$109,378.83	Lillian	\$82,758.03
Eutaw	\$143,208.53	Thorsby	\$109,161.69	Goodwater	\$81,932.91
Centreville	\$141,254.31	Cordova	\$108,684.00	Ardmore	\$81,672.35
Jemison	\$139,517.23	Georgiana	\$108,119.44	Munford	\$81,672.35
Hartford	\$138,084.13	Reform	\$107,815.45	Shelby	\$81,672.35
Indian Springs Village	\$137,476.16	Ragland	\$107,468.04	Ohatchee	\$81,151.22
Abbeville	\$137,128.74	Creola	\$106,946.91	Cottonwood	\$81,064.37
Guin	\$136,216.77	Rehobeth	\$105,861.24	Bear Creek	\$79,544.42
Bayou La Batre	\$134,740.25	Gordo	\$105,600.67	Hayden	\$79,370.71
Riverside	\$133,567.72	Stevenson	\$105,209.83	Mount Vernon	\$78,979.87
Point Clear	\$132,786.03	Blountsville	\$104,818.99	Tidmore Bend	\$78,719.31
Level Plains	\$132,612.32	Vernon	\$103,646.45	Dauphin Island	\$78,371.89
Lineville	\$132,308.33	Lookout Mountain	\$103,385.89	New Market	\$77,329.64
Ashville	\$130,006.70	Malvern	\$101,996.23	Killen	\$76,938.80
Sylvania	\$129,789.56	Sardis City	\$101,561.95	Stapleton	\$76,938.80
Aliceville	\$129,572.43	Elberta	\$100,606.56	Rogersville	\$76,113.68
Taylor	\$129,094.73	Vance	\$100,215.71	Cleveland	\$75,679.41
Choccolocco	\$129,051.30	Newton	\$99,781.44	Town Creek	\$74,333.17
Carlisle-Rockledge	\$128,834.17	Flomaton	\$98,608.91	Steele	\$74,202.89
Woodstock	\$127,965.62	Coaling	\$96,003.29	New Brockton	\$73,942.33
Smoke Rise	\$127,487.93	Locust Fork	\$95,829.58	Coosada	\$73,464.63
Whitesboro	\$127,140.51	Fort Deposit	\$95,786.15	Parrish	\$73,117.21
Ashford	\$126,879.95	Stewartville	\$95,655.87	Littleville	\$72,943.50
Bridgeport	\$125,012.58	Elmore	\$94,787.33	Camp Hill	\$72,813.22
Brundidge	\$124,665.16	Westover	\$94,613.62	Leesburg	\$72,422.38
Huguley	\$123,709.77	Blue Ridge	\$94,570.19	New Union	\$72,378.95
Wilsonville	\$122,537.24	Coats Bend	\$94,483.34	Powell	\$72,292.10
Cowarts	\$121,538.41	Grove Hill	\$93,310.81	Hollywood	\$72,248.67
Kinsey	\$121,017.29	Marbury	\$93,310.81	Leighton	\$72,248.67
Dora	\$120,539.59	Florala	\$92,268.56	Douglas	\$71,770.97
Brookwood	\$120,192.17	Phil Campbell	\$90,705.18	Mosses	\$71,597.26
Vincent	\$118,889.36	Harpersville	\$90,401.19	Millport	\$71,076.14
Midland City	\$118,107.67	Axis	\$88,968.10	Carrollton	\$70,859.00
Camden	\$118,020.82	Frisco City	\$88,360.12	Eclectic	\$70,251.02
Butler	\$117,760.26	Ballplay	\$88,316.69	Brilliant	\$70,033.89
Samson	\$115,588.90	Webb	\$88,099.56	Hayneville	\$69,643.05
Sulligent	\$115,458.62	Fayetteville	\$87,187.59	Summerdale	\$69,556.19
Loxley	\$115,198.06	Redstone Arsenal	\$86,405.90	Clio	\$69,208.77
Collinsville	\$115,067.78	Double Springs	\$86,145.34	Vandiver	\$69,121.92
Cedar Bluff	\$114,763.79	Carbon Hill	\$85,884.78	Excel	\$68,991.64
Henagar	\$114,416.37	Berry	\$85,797.92	Bon Secour	\$68,904.78
Linden	\$113,634.68	Shoal Creek	\$85,711.07	Brantleyville	\$67,862.53
Selmont-West	\$113,591.26	Falkville	\$84,625.39	Chatom	\$67,558.55
Owens Cross Roads	\$113,113.56	Fyffe	\$83,930.56	Mignon	\$67,297.98
Uniontown	\$110,507.93	West Blocton	\$83,713.42	Section	\$66,646.58

City	Amount	City	Amount	City	Amount
Calvert	\$66,559.72	Ariton	\$55,268.68	Pinckard	\$44,889.61
Holly Pond	\$66,386.01	Oakman	\$55,008.12	Twin	\$44,846.18
Notasulga	\$66,386.01	Joppa	\$54,964.69	Glen Allen	\$43,890.78
Skyline	\$65,778.03	Triana	\$54,790.98	Colony	\$43,847.36
Grant	\$65,517.47	Leroy	\$54,747.55	Shorter	\$43,803.93
Geraldine	\$65,343.76	Coker	\$54,617.27	McIntosh	\$43,717.07
Lexington	\$65,256.91	Allgood	\$54,269.86	Kennedy	\$43,413.08
Walnut Grove	\$64,822.64	Columbia	\$53,705.30	Coffeeville	\$43,239.38
Dunnivant	\$64,692.36	Valley Head	\$53,661.88	Napier Field	\$43,152.52
Hollins	\$63,736.96	River Falls	\$53,053.90	Pleasant Groves	\$43,065.67
Altoona	\$63,650.11	Ider	\$52,967.04	Dutton	\$42,848.53
Ivalee	\$63,476.40	Addison	\$52,836.76	Cuba	\$42,805.11
Pickensville	\$63,346.12	Silverhill	\$52,489.35	St. Florian	\$42,631.40
Sterrett	\$62,607.86	South Vinemont	\$52,359.06	Newville	\$42,457.69
Brantley	\$60,957.63	Lisman	\$52,228.78	Rosa	\$42,370.83
Autaugaville	\$60,653.64	Hillsboro	\$51,837.94	Sipsey	\$42,240.55
Woodville	\$60,653.64	Silas	\$51,620.80	Hyttop	\$42,110.27
Magnolia Springs	\$60,393.08	McKenzie	\$51,403.67	St. Stephens	\$42,110.27
Cherokee	\$60,349.65	Oak Grove	\$51,273.39	Bellamy	\$41,502.29
Baileyton	\$60,175.94	Millry	\$51,143.11	Dozier	\$40,937.74
Wadley	\$60,132.51	West Point	\$50,752.26	Rutledge	\$40,764.03
Wilton	\$60,002.23	Hollis Crossroads	\$50,665.41	Vina	\$40,764.03
Forkland	\$59,481.11	Arley	\$49,579.73	Vredenburgh	\$40,764.03
New Site	\$59,350.83	Lynn	\$49,406.02	Highland Lake	\$40,633.75
White Hall	\$59,133.69	Eva	\$49,319.17	Malcolm	\$40,546.90
Pine Hill	\$58,959.98	Babbie	\$49,188.89	Thomaston	\$39,765.21
Jacksons' Gap	\$58,829.70	Dodge City	\$49,058.61	Heath	\$39,721.78
Egypt	\$58,612.57	Garden City	\$49,015.18	Hackneyville	\$39,634.93
Wedowee	\$58,525.71	Hurtsboro	\$48,928.32	Pennington	\$39,461.22
Courtland	\$58,482.28	Perdido Beach	\$48,884.90	Nectar	\$39,330.94
White Plains	\$58,438.86	Ranburne	\$48,407.20	Sweet Water	\$39,157.23
Bristow Cove	\$58,395.43	Somerville	\$48,190.06	Hodges	\$39,070.38
Pisgah	\$58,048.01	Belle Fontaine	\$48,103.21	Red Level	\$39,070.38
Maplesville	\$57,657.17	Hammondville	\$47,842.65	Gulfcrest	\$38,940.09
Perdido	\$57,613.74	Boligee	\$47,538.66	Shiloh	\$38,940.09
Gallant	\$57,266.33	Our Town	\$47,538.66	Geiger	\$38,636.11
Gurley	\$57,049.19	Clayhatchee	\$47,278.10	Beatrice	\$38,462.40
Grimes	\$56,745.20	Castleberry	\$47,147.81	Uriah	\$38,332.12
Reece City	\$56,658.35	Fairview	\$46,583.26	Reeltown	\$38,288.69
Hobson City	\$56,441.21	Louisville	\$46,539.84	Mentone	\$38,245.26
Rockford	\$56,006.94	Nances Creek	\$46,452.98	Madrid	\$38,071.55
Stockton	\$55,789.80	Elkmont	\$46,279.27	Weogufka	\$38,071.55
Kinston	\$55,746.38	Rock Mills	\$46,105.56	Akron	\$37,810.99
North Courtland	\$55,572.67	Epes	\$45,931.86	Union	\$37,810.99
Midway	\$55,529.24	Sand Rock	\$45,454.16	Repton	\$37,507.00
Snead	\$55,485.82	Avon	\$45,106.74	Pine Ridge	\$37,463.57
Susan Moore	\$55,398.96	Hissop	\$45,019.89	Lockhart	\$37,246.44

City	Amount	City	Amount	City	Amount
Bakerhill	\$37,072.73	Ethelsville	\$32,339.18	Putnam	\$27,605.63
Horn Hill	\$36,377.90	Gilbertown	\$32,208.90	Petrey	\$27,084.50
Waldo	\$36,334.47	Gainesville	\$31,991.76	Benton	\$27,041.07
Carolina	\$36,204.19	Nauvoo	\$31,948.33	Nanafalia	\$26,823.94
Five Points	\$36,204.19	Millerville	\$31,861.48	Fitzpatrick	\$26,780.51
Ray	\$36,160.76	Banks	\$31,818.05	Carlton	\$26,563.38
Anderson	\$36,030.48	Cullomburg	\$31,731.20	Goldville	\$26,433.09
Fruithurst	\$36,030.48	Pine Apple	\$31,731.20	Panola	\$26,433.09
Morrison Crossroads	\$35,987.05	Lakeview	\$31,687.77	Faunsdale	\$26,389.67
Loachapoka	\$35,900.20	Waverly	\$31,687.77	Memphis	\$26,389.67
Vinegar Bend	\$35,726.49	Standing Rock	\$31,644.34	Dayton	\$26,129.10
Belk	\$35,552.78	Spruce Pine	\$31,470.64	Oak Hill	\$25,955.40
Beaverton	\$35,465.93	Yellow Bluff	\$31,470.64	Catherine	\$25,911.97
Eunola	\$35,379.07	Hobson	\$31,383.78	Rockville	\$25,694.83
Gordon	\$35,292.22	Churchula	\$31,166.65	Natural Bridge	\$25,607.98
Fruitdale	\$34,727.67	Peterman	\$31,036.37	Megargel	\$25,521.13
Goshen	\$34,684.24	Boykin	\$30,819.23	McMullen	\$25,217.14
Glenwood	\$34,597.39	Deer Park	\$30,819.23		
Fredonia	\$34,553.96	Eldridge	\$30,819.23		
Delta	\$34,510.53	Haleburg	\$30,732.38		
Abanda	\$34,467.10	Gantt	\$30,558.67		
Langston	\$34,380.25	Myrtlewood	\$30,298.10		
Fulton	\$34,032.83	Billingsley	\$30,254.68		
Woodland	\$33,859.13	Onycha	\$30,167.82		
Newbern	\$33,815.70	Gu-Win	\$30,124.40		
Broomtown	\$33,598.56	Ridgeville	\$30,124.40		
Pollard	\$33,598.56	Toxey	\$30,124.40		
Black	\$33,555.14	Needham	\$29,907.26		
Edwardsville	\$33,555.14	Cusseta	\$29,863.83		
Macedonia	\$33,555.14	Hatton	\$29,603.27		
Kellyton	\$33,511.71	Lowndesboro	\$29,299.28		
Coffee Springs	\$33,468.28	East Point	\$29,212.43		
Waterloo	\$33,468.28	Blue Springs	\$29,125.57		
Gaylesville	\$33,294.57	Mooreville	\$28,865.01		
Lester	\$33,251.15	Movico	\$28,821.58		
Sanford	\$33,207.72	Bon Air	\$28,778.16		
Talladega Springs	\$33,164.29	Libertyville	\$28,691.30		
Kansas	\$33,120.87	Riverview	\$28,691.30		
Daviston	\$33,077.44	Sims Chapel	\$28,691.30		
Franklin	\$33,077.44	Graham	\$28,647.88		
Gordonville	\$33,034.01	Belgreen	\$28,300.46		
Spring Garden	\$33,034.01	Union Grove	\$28,257.03		
Paint Rock	\$32,990.58	Tibbie	\$28,170.18		
Detroit	\$32,860.30	Emelle	\$27,996.47		
Providence	\$32,773.45	Bucks	\$27,953.04		
Whatley	\$32,730.02	Penton	\$27,953.04		
Orrville	\$32,599.74	Fairford	\$27,779.33		