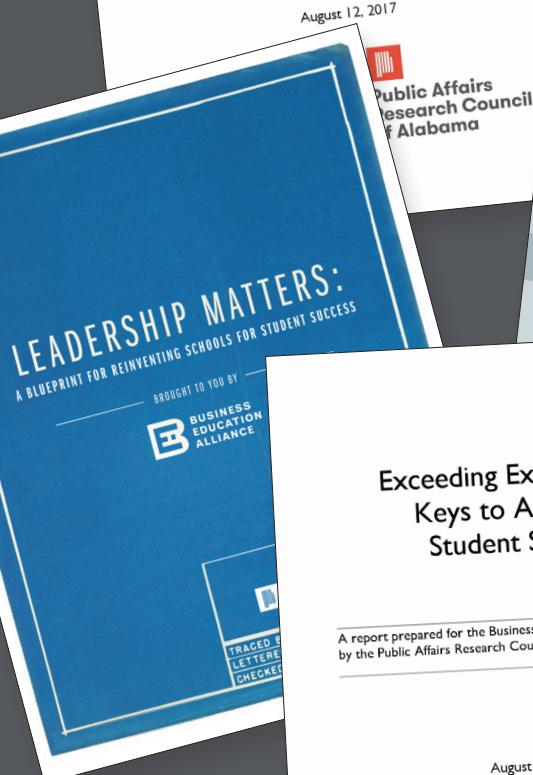


Student Achievement Matters:  
The Future of Student  
Assessment Is Now

A report prepared for the Business Education Alliance of Alabama  
by the Public Affairs Research Council of Alabama



# Stop the Slide, Start the Climb

Concepts to Enable Alabama Students  
to Achieve Their Fullest Potential

learning loss assessments  
Alabama Literacy Act  
COVID broadband  
CAREER TECH  
Cares Act  
Education Trust Fund  
500,000 by 2025  
College and Career Ready  
partners community nonprofits  
slide  
workforce development  
Gares Act

## FORGING ALABAMA'S FUTURE: Improving Educational Attainment and Workforce Development



### Exceeding Expectations: Keys to Alabama's Student Success

A report prepared for the Business Education Alliance of Alabama  
by the Public Affairs Research Council of Alabama

August 6, 2016



Public Affairs  
Research Council  
of Alabama

Alabama Can  
Improve Student  
Achievement  
and Prepare a  
Future Workforce:  
Here's How - Part 2

Public Affairs  
Research Council  
of Alabama

### Obstacles Into Opportunities:

A 90% High School Graduation Rate in  
Alabama by 2020 Provides the Educated  
Workforce That is Key to Expanding Our  
Economy

A report prepared for the Business Education Alliance  
by the Public Affairs Research Council of Alabama, with  
economic modeling by Keivan Deravi, Ph.D., Professor  
of Economics at Auburn University at Montgomery.

August 2, 2014



Teachers Matter:  
Rethinking How Public  
Education Recruits, Rewards,  
and Retains Great Educators

A report prepared for the Business Education Alliance of  
Alabama by the Public Affairs Research Council of Alabama

August 15, 2015



# Education Matters:

Measuring Alabama's Progress toward  
500,000 Highly Skilled Workers

**HIGHER EXPECTATIONS SET AND MET:**  
*A Decade of Improving Public Education and  
Workforce for a Better Alabama*



Copyright ©2025 Public Affairs Research Council of Alabama.

Permission to copy any or all of this report is granted as long as the Business Education Alliance of Alabama is cited as the source. The report can be viewed and downloaded at [bea.alabama.com](http://bea.alabama.com).

# Higher Expectations Set and Met: A Decade of Improving Public Education and Workforce for a Better Alabama

December 17, 2025

*Commissioned by*



---

*Research and reporting  
conducted by*



PARCA works to inform and improve the decision making of state and local leaders in Alabama through objective research and analysis.



## **Board of Directors**

Dr. Joe Morton  
Chairman and President, Business Education Alliance  
of Alabama

Jeremy Arthur  
Director of the Governmental and Economic Development  
Institute, Auburn University

Will Brooke  
Birmingham, Alabama

Helena Duncan  
CEO, Business Council of Alabama

Paul Pinyan  
Executive Director, Alabama Farmers Federation

---

### **BEA Officer**

Jay Love  
Finance Chairman, Business Education Alliance of Alabama

# DEDICATION



*Dr. Joe Morton, BEA President and Jay Love, BEA Vice-President  
Present the 2025 BEA Report to Governor Kay Ivey*

The Business Education Alliance of Alabama (BEA) is proud to dedicate their 2025 report to Governor Kay Ivey. Her leadership as Governor has been extremely supportive of workforce development initiatives of the BEA, and her efforts on improving every phase of Alabama's education and economy have been right on target.

Governor Ivey said, "My administration has utilized each BEA report to help us present to the Alabama Legislature my recommendations for improving student academic success, enhancing the teaching profession, increasing the high school graduation rate including being college and career ready and improving workforce development activities across Alabama. I highly value the work of the BEA."



## Contents

Introduction.....	3
1) Obstacles into Opportunities (2014).....	5
2) Teachers Matter (2015) .....	7
3) Exceeding Expectations (2016) .....	9
4) Leadership Matters (2018) .....	11
5) Education Matters (2020) .....	13
6) Stop the Slide, Start the Climb (2021).....	15
7) Forging Alabama's Future (2022).....	17
8) Alabama Can Improve Student Achievement and Prepare a Future Workforce: Here's How (2023) .....	19
9) Alabama Can Improve Student Achievement and Prepare a Future Workforce: Here's How - Part 2 (2024) .....	21
Conclusion & Next Steps.....	22



# Introduction

## BEA x PARCA: A decade of work aligning education with Alabama's economic future

Starting in 2014, the Business Education Alliance (BEA) has commissioned a series of research reports, prepared by the Public Affairs Research Council of Alabama (PARCA), in order to focus educators, policy makers, and the public on improving educational outcomes and preparing the next generation of Alabamians for the workforce demands of the 21<sup>st</sup> Century. The series of reports documents a remarkable period of educational progress, momentum that coincided with a surge in opportunity for Alabama students and businesses, increasing employment, earnings, and revenues, a virtuous cycle of progress. This compendium revisits those reports and provides updates on progress.

The collaboration has focused on research-backed, targeted investments that have been shown to improve outcomes from pre-K to postsecondary education and training. The reports have highlighted strategic initiatives that are part of a comprehensive plan that sets goals and tracks progress toward the goals.

During the period, the number of children served by Alabama's First Class Pre-K has grown from approximately 4,000 to nearly 28,000 annually, making yearly advances toward the goal of universal Pre-K opportunity. After ranking near the bottom on the National Assessment of Educational Progress, Alabama 4<sup>th</sup> graders, in 2024, had climbed close to the national average in both reading and math. Since 2011, Alabama's high school graduation rate climbed from 72% to over 90%, and the percentage of those graduates earning a college and career ready designation has surged as well. Alabama's rate of dual enrollment, high school students taking college courses, has skyrocketed, with high school students now accounting for 35% of enrollment in the community college system. Alabama's 4-year college-going rate is at its highest point ever, with 36% of high school graduates enrolling in a four-year college in the year after their graduation.

These advances have been achieved over a decade that has seen both slow and rapid economic growth, by the unprecedented disruption caused by the Covid-19 pandemic, and by the intense work of educators to address learning loss. Underlying the progress have been sustained investments in initiatives that are improving instructional quality and compensation of teachers and school leaders.

Across the series reports, the through-lines are clear: start education early (First Class Pre-K), guarantee foundational reading and math skills, expand career tech options and access to high-value credentials and college caliber courses, build a strong teacher pipeline, and use data to steer public and private resources toward in-demand opportunities, creating opportunity for the next generation.

---

# Obstacles Into Opportunities: A 90% High School Graduation Rate in Alabama by 2020 Provides the Educated Workforce That is Key to Expanding Our Economy

---

A report prepared for the Business Education Alliance  
by the Public Affairs Research Council of Alabama, with  
economic modeling by Keivan Deravi, Ph.D., Professor  
of Economics at Auburn University at Montgomery.

---

August 2, 2014



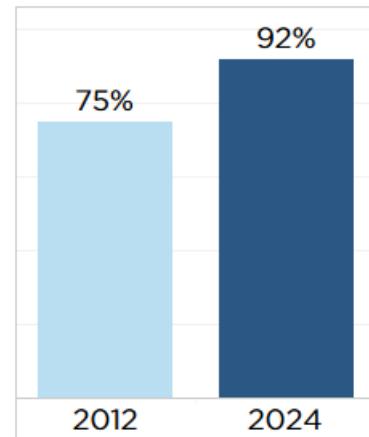
## 1) Obstacles into Opportunities (2014)

Achieving a 90% High School Graduation Rate by 2020  
Provides the Educated Workforce Alabama Needs

Figure 1. High School Graduation Rate 2012 vs. 2024

### Purpose & scope

Made the economic case for reaching a 90% on-time graduation rate and identified five areas of focus that would increase and perpetuate the flow of prepared high school graduates: Start early, set high expectations, remove barriers, improve teaching/leadership, and ensure every senior has a post-HS plan.



### Key findings

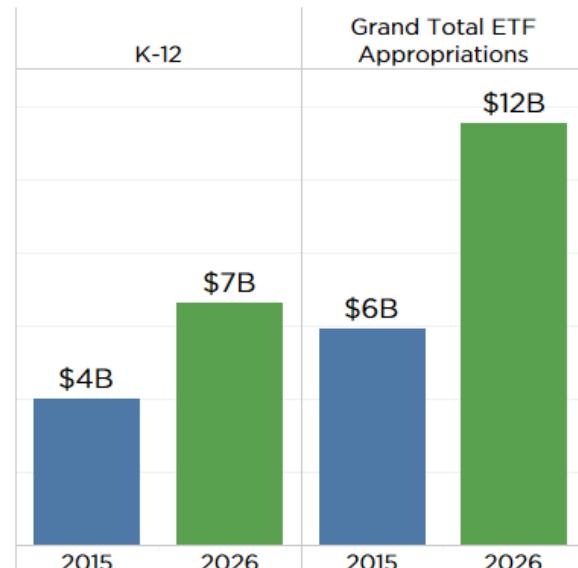
- Hitting 90% would deliver “mega-project” sized gains annually: >5,400 additional grads per cohort, 1,167 direct net new jobs, and higher GDP and tax revenues compounding over time.
- Challenge: Alabama’s “jobs gap” reflected low labor-force participation and a mismatch between education levels and job requirements; by 2020, roughly two-thirds of jobs were projected to require education beyond HS.

Figure 2. Growth in the K-12 Spending and Overall Education Trust Fund, 2015 - 2026

### Recommendations and Results

- **Start early:** Expand First Class Pre-K.
- **Raise expectations:** Adopt competitive standards/assessments.
- **Tackle barriers:** Attendance, discipline, and access to rigorous courses.
- **Improve teaching & leadership:** Continuous improvement and support.
- **Post-HS plans:** Every senior leaves with a plan & pathway.

The graduation rate goal was reached by 2018, producing approximately 5,000 extra high school graduates a year. Since 2015, the Education Trust Fund, supported by income and sales taxes, has increased by more than 50%. That strong revenue growth occurred with no increase in tax rates and instead allowed for tax rate reductions.



By 2025, Governor Ivey and the Legislature had created three new funds with significant balances:

Budget Stabilization Fund-\$940M  
Advancement and Technology Fund-\$1.18B  
Educational Opportunities Reserve Fund-\$1.04B

# Teachers Matter: Rethinking How Public Education Recruits, Rewards, and Retains Great Educators

---

A report prepared for the Business Education Alliance of Alabama by the Public Affairs Research Council of Alabama

---

August 15, 2015



## 2) Teachers Matter (2015)

Rethinking How Alabama Recruits, Rewards, and Retains Great Educators

### Purpose & scope

Documented that teacher effectiveness is the top school-controlled driver of student outcomes and identified imperatives for cultivating a corps of high-quality teachers.

### Key findings

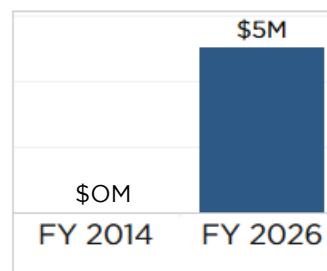
- Beginning teachers persist and improve when mentored; well-designed evaluations tied to growth encourage improvement.
- Career ladders and recognition awards magnify the impact of highly effective teachers.

*Figure 3. BEA Recommended Investments in Teacher Training and Recruitment*

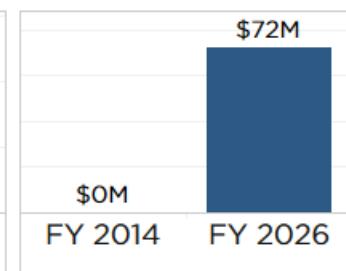
### Recommendations & Results

- **Recruit & Train:** Raise admission and certification bars in educator prep; revive targeted scholarships for high-need fields like Science, Technology, Engineering, and Math (STEM)
- **Review & Support:** Fund the Alabama Teacher Mentoring Program statewide.
- **Reward & Challenge:** Increase opportunities for instructional and career growth by investing in National Board-Certified Teachers and additional professional development.
- **Result:** Alabama's starting teacher pay is now \$47,600, higher than all neighboring states. The Legislature has also increased funding for recruitment and placement incentives, as well as mentoring and professional development (including AMSTI and ARI). Alabama now ranks No. 7 in the U.S. in % of teachers who are National Board Certified Teachers. Administrators in economically and geographically challenged schools have new tools for recruiting teachers in in-demand fields thanks to TEAMS Act.

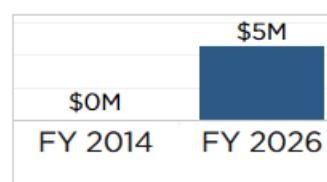
#### Teacher Mentoring



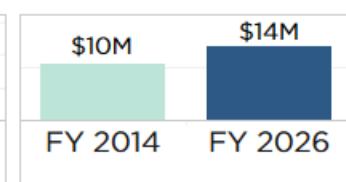
#### TEAMS Salary Matrix



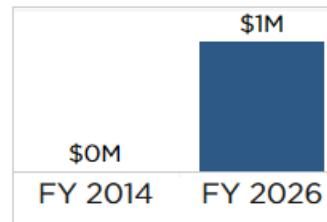
#### STEM Major Recruitment



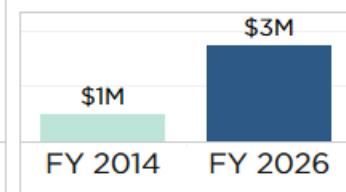
#### National Board Certified Teachers



#### Teacher Recruitment



#### Teacher Professional Development



# Exceeding Expectations: Keys to Alabama's Student Success

---

A report prepared for the Business Education Alliance of Alabama  
by the Public Affairs Research Council of Alabama

---

August 6, 2016



BUSINESS  
EDUCATION  
ALLIANCE



Public Affairs  
Research Council  
of Alabama

### 3) Exceeding Expectations (2016)

#### Keys to Alabama's Student Success

##### Purpose & scope

Mid-course report on Plan 2020 progress: rising graduation rate but lagging college and career rates. Profiles of high-performing systems—and what they do to succeed.

##### Key findings

- Graduation rose rapidly (Alabama surpassed U.S. average by 2014), but only 70% of 2015 grads met a college/career readiness (CCR) benchmark, producing a graduation-to-readiness gap.
- Successful systems rigorously implement new higher academic standards.
- Targeted investments in Advanced Placement, distance learning, dual enrollment, and career coaches expanded opportunities for students to reach graduation with a clear path to opportunity.

##### Recommendations & Results

- Close the graduation-CCR gap by aligning coursework, credentials to CCR indicators that truly signal success.
- Outcome: Thanks to investments, success on AP tests is up, participation in Career Technical Education has increased 56% and the number of students earning college credit while still in high school through dual enrollment has doubled. The graduation-CCR gap is now down to 4%.

Figure 4. Graduation Rates, College and Career Ready Rates, and Gap Between, 2018 vs 2024

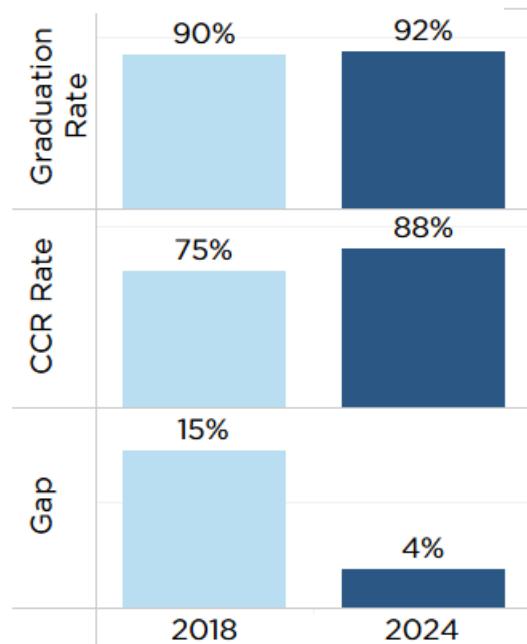
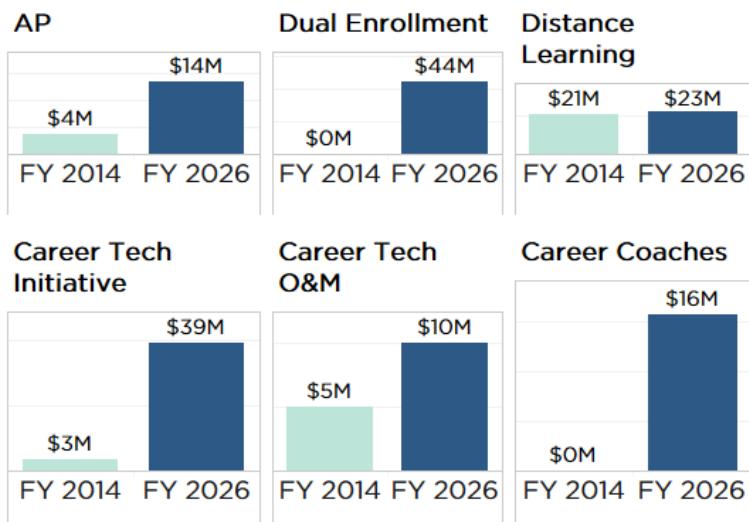


Figure 5. BEA Recommended Investment in CCR



# LEADERSHIP MATTERS:

A BLUEPRINT FOR REINVENTING SCHOOLS FOR STUDENT SUCCESS

— BROUGHT TO YOU BY —



IN PARTNERSHIP WITH



TRACED BY -	SCALES	SHEET NO.
LETTERED BY -		
CHECKED BY -	NOTED	

## 4) Leadership Matters (2018)

A Blueprint for Reinventing Schools for Student Success

### Purpose & scope

Identified effective educational leadership looks like—Direction, Development, Design, Data—and showed it in action through case studies (Mississippi's statewide gains; Talladega County, Brewton, Pike County, Tuscaloosa City).

### Key findings

- Strong leaders set high expectations and measurable goals. They follow with investment in proven strategies. They equip teachers with the skills needed to rise to higher standards. They track their progress with data, celebrate successes, and make adjustments when goals aren't being met.

### Recommendations & Results

- Successful leaders focus efforts on clear objectives that pay dividends for students, whether that be literacy by the end of the third grade, being academically prepared for college, or being equipped with the skills needed to secure and prosper in an in-demand career field.
- Example:** Subsequent to the 2018 report, legislators and educators took note of Mississippi's success on the National Assessment of Educational Progress (NAEP) and set high expectations with 2019's Alabama Literacy Act. To support raised expectations, the Legislature re-energized the Alabama Reading Initiative and supported teachers with comprehensive re-training in reading instruction, based in the science of reading.
- Outcome** That investment in people and the deployment of proven strategies has produced major gains in early grades reading as measured by state and national tests. In 2024, Alabama 4<sup>th</sup> graders scored close to the national average on NAEP. Only two states scored higher in reading than pre-pandemic. Alabama was one.

Figure 6. BEA-recommended Investment in ARI

### Reading Initiative

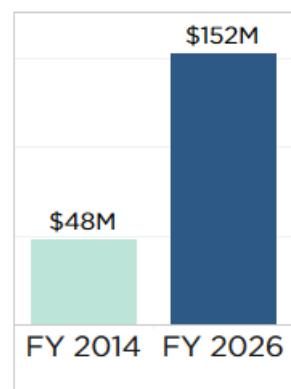
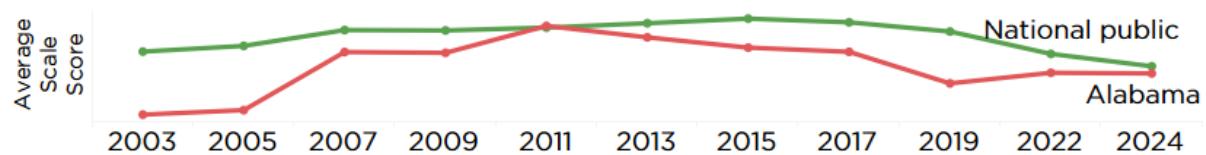


Figure 7. Trend in 4th Grade Reading Scale Scores, Alabama vs. US.

### 4th Grade, Reading



# Education Matters:

**Measuring Alabama's Progress toward  
500,000 Highly Skilled Workers**



## 5) Education Matters (2020)

Measuring Alabama's Progress Toward 500,000 Highly Skilled Workers

### Purpose & scope

Mapped the two pipelines—Pre-K→postsecondary and adult—and identified weak links affecting readiness, completion, and labor-force participation.

### Key Findings

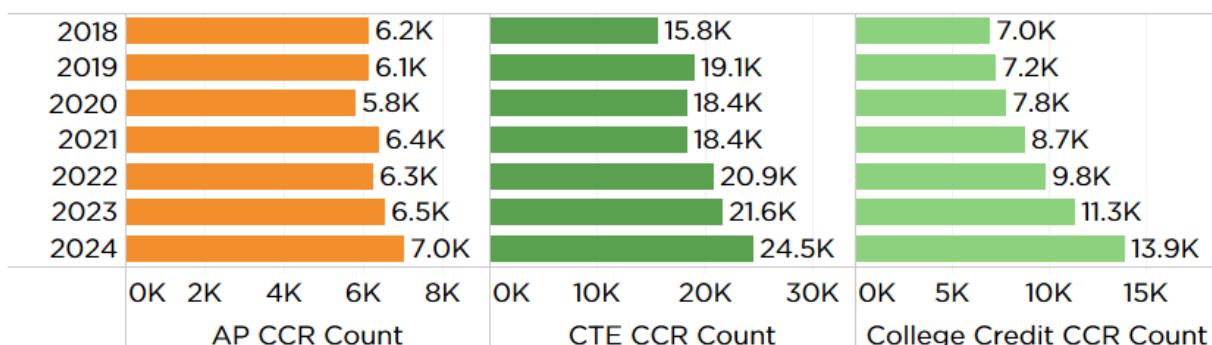
- Alabama ranked last in math on 2019 NAEP (4th and 8th grade) and near the bottom in reading—evidence the foundation needed urgent attention.
- Although graduation rose to 90%, 13,746 seniors in 2018 did not meet a CCR benchmark.
- CTE certificates were surging, but many were of dubious value for employment; the state needed to focus CCR on high-value, in-demand credentials.

### Recommendations & Results

- Tighten CCR quality and alignment; expand high-value dual enrollment; boost FAFSA; reduce remediation via stronger high school coursework.
- Complete the longitudinal data system to track outcomes and guide investment.
- Since the publication of the report, there has been tremendous growth in career technical education offerings. Dual enrollment has surged. With the Class of 2026, all graduates are required to earn a college/career ready designation.
- Outcome: State officials have tightened some requirements for earning career tech credentials, requiring that credentials be linked to a student's course study. However, there are still questions about whether the credentials earned are high value for the workforce.

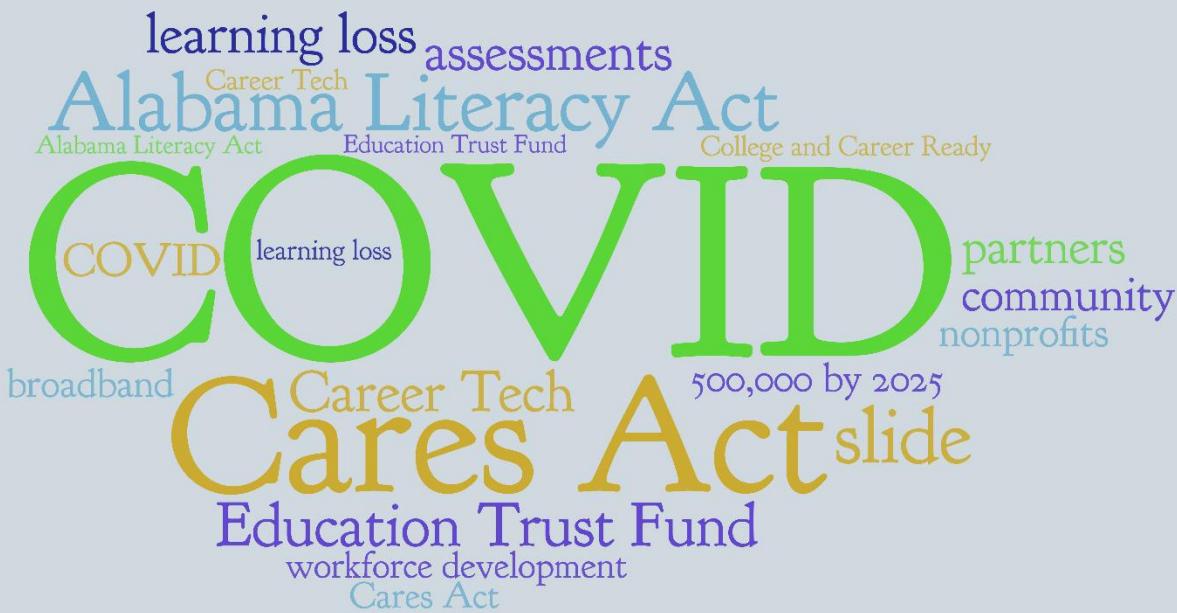
Figure 8. Increased Production in BEA-recommended Investment Areas: Advanced Placement, Career Technical Education, College Credit/Dual Enrollment

### Increasing College and Career Readiness Success for Students



# Stop the Slide, Start the Climb

**Concepts to Enable Alabama Students  
to Achieve Their Fullest Potential**



## 6) Stop the Slide, Start the Climb (2021)

Concepts to Enable Alabama Students to Achieve Their Fullest Potential

### Purpose & scope

A Covid-recovery blueprint: use an unprecedented infusion of federal/state funds to address learning loss and build lasting capacity in early literacy, math, Pre-K, and broadband.

### Key findings

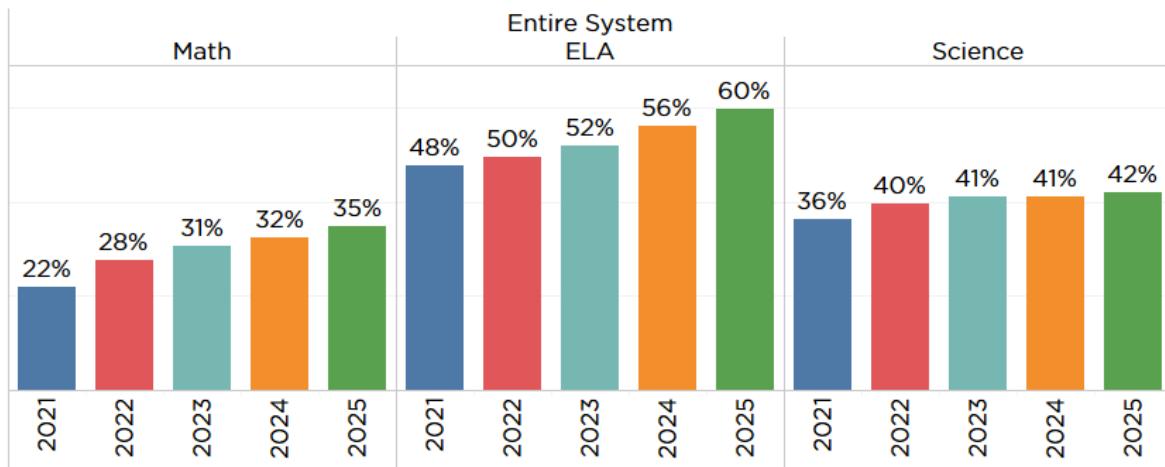
- Mid-year 2020-21 assessments showed about half of students below benchmark; the pandemic deepened existing achievement gaps.
- Over \$2.5B in federal K-12 relief plus state investments (e.g., expanded early-reading funds; broadband) created a time-limited window to accelerate long-term goals.

### Recommendations & Results

- **Plan and coordinate:** Align ESSER funds with the Literacy Act and a math strategy; invest in high-dosage tutoring, summer/after-school, and teacher support.
- **Expand access:** First Class Pre-K has continued to grow; broadband access closing in on national average.
- **Outcome:** Alabama sustained its investment in early literacy, and through the 2022 Alabama Numeracy Act, created a similar initiative focused on elementary mathematics, fielding a statewide corps of math. Federal COVID-19 relief funds were used to provide summer and after-school programs, as well as high-dose tutoring. **Alabama students have charted performance gains each year since the pandemic.** On the 2024 NAEP, Alabama and Louisiana were the only states where 4<sup>th</sup> graders **posted higher average scores in math and reading than prior to the pandemic.**

Figure 9. Trends in Performance, by Year and Subject on the Alabama Comprehensive Assessment Program.

### ACAP, All Grades, % Proficient by Subject



# FORGING ALABAMA'S FUTURE:

Improving Educational Attainment and Workforce Development



## 7) Forging Alabama's Future (2022)

### Improving Educational Attainment and Workforce Development

#### Purpose & scope

Tied education recovery to workforce urgency. Offered an Alabama Checklist for Success spanning Pre-K, literacy, a math initiative (Numeracy Act), CCR, college-going/FAFSA, labor-force participation, data systems, and broadband.

#### Key findings

- Alabama's educational attainment and labor-force participation lag the U.S.; if AL matched the national LFPR, >200,000 more people would be working or seeking work.
- The pandemic set back reading, math, ACT, CCR, and college-going; community colleges, vital high-value credentials, lost enrollment.

#### Recommendations & Results

Universal access to Pre-K by 2026 while maintaining quality; grade-level reading by the end of 3<sup>rd</sup> grade; launch a math strategy to reach NAEP national averages; close the grade-CCR gap; restore college-going to 65%; raise labor force participation rate by 2025; accelerate broadband strategy.

**Outcomes:** Since 2014, public Pre-K has expanded from 5,000 to over 27,000 students; third-grade reading scores continue to improve even as standards rise, a full corps of math coaches is on the way to being trained and deployed, and math scores are rising. Alabama has made some progress toward the national average in labor force participation and in closing the workforce participation gap and in broadband access.

Figure 10. Labor Force Participation, (Age 20-64) Alabama vs. US, 2014-2024. Source: Census, ACS.

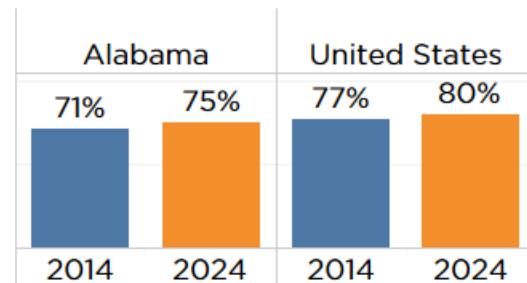
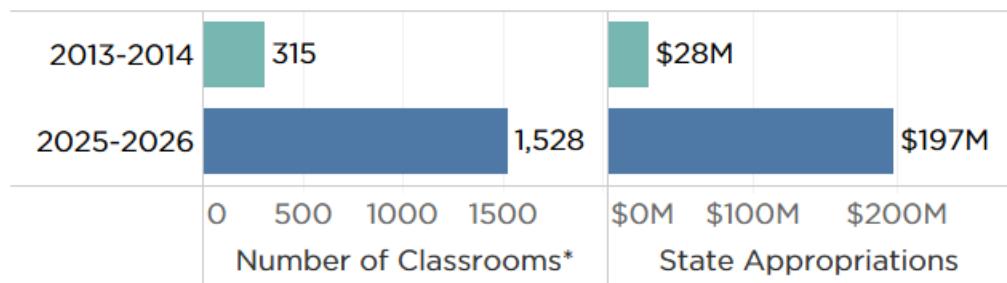


Figure 11. Alabama First Class Pre-K expansion, 2014-2026





# **Alabama Can Improve Student Achievement and Enhance Teacher Quality in Every Public School:**

## **Here's How**

A report to Governor Kay Ivey Regarding  
Executive Order No. 730

Prepared by: The Commission on  
Teaching and Learning  
Date: December 1, 2023

## 8) Alabama Can Improve Student Achievement and Prepare a Future Workforce: Here's How (2023)

The Governor's Commission on Teaching and Learning

### Purpose & scope

In Jan. 2023, Gov. Kay Ivey created the Governor's Commission on Teaching and Learning by executive order and appointed Business Education Alliance President Joe Morton as chairman. The Commission, which included legislators, educators, and parents, met eight times and heard from state and national leaders in educational policy.

### Key findings

While examining a wide range of issues, the commission called attention to a central challenge in Alabama education: the concentration of economic disadvantage in some schools and the link between low resources and academic struggles.

2nd Grade Students (Current 3rd Grade Students)	Alpha Elementary	Omega Elementary
Year	2022-2023	2022-2023
Students Reading at Grade Level	108/109	42/92
Students Proficient in Mathematics	106/109	5/93
Poverty Rate	<2%	97%
Absenteeism Rate	2%	31%
Number of NBCT's (National Board Certified Teachers)	8	0

### Recommendations & Results

- Fully fund measures that help level the playing field: First Class Pre-K, required Kindergarten attendance, fully funded Alabama Literacy and Numeracy Acts, afterschool and summer learning programs, expansion of Governor's Turnaround Schools Initiative, and incentives for teachers to teach in schools and specialties that are hard to staff. Continue to aim for competitive salaries, including the highest starting salary in the Southeast.
- Revise the distribution formula for career coaches and evaluate the cost-benefit and effectiveness of TEAMS Act, Expand scholarships for math and science teachers.
- **Developments:** In 2025, the Legislature passed the RAISE Act, which allocates additional funding to schools with concentrations of poverty, English language learners, or children with learning differences.



**BUSINESS  
EDUCATION  
ALLIANCE**

**Alabama Can  
Improve Student  
Achievement  
and Prepare a  
Future Workforce:  
Here's How - Part 2**



**Public Affairs  
Research Council  
of Alabama**

## 9) Alabama Can Improve Student Achievement and Prepare a Future Workforce: Here's How – Part 2 (2024)

Update to the Governor's Commission on Teaching and Learning

### Purpose & scope

Summarized Commission recommendations and documented 2024 policy and performance gains—especially in early literacy—with cautions about sustaining funding as federal dollars recede.

### Key findings

- **Early literacy jumped:** 3rd-grade ELA proficiency rose 9 points to **62%** in 2024, with economically disadvantaged students up 13 points to **53%**—the smallest gap since ACAP began.
- **Policy/funding progress:** Starting teacher pay raised; 2% salary increase; **full funding** of the Literacy and Numeracy Acts; phase-in of **assistant principals** for all schools; continued expansion of **First Class Pre-K, career coaches**, and **dual enrollment**.

### Recommendations (sustain & finish the job)

- Maintain **science-of-reading** training and K-3 coaching until every classroom reaches fidelity; continue follow-up supports into grades 4-5.
- Fully implement the **Numeracy Act**—fund coaches, high-quality materials, and job-embedded professional development through 2026 and beyond; track NAEP/ACAP results.
- Protect **dual enrollment** and **career coaching** growth; keep the focus on **high-value** credentials.
- Outcome: Paralleling progress in early grades reading, Alabama students are improving performance in math on state and national tests. Alabama students long-posted among the lowest scores in the U.S. on NAEP in Math. In 2024, the Alabama average score for 4<sup>th</sup> graders was only a fraction below the national average.

Figure 12. BEA-recommended Investment, Alabama Math, Science, and Technology Initiative

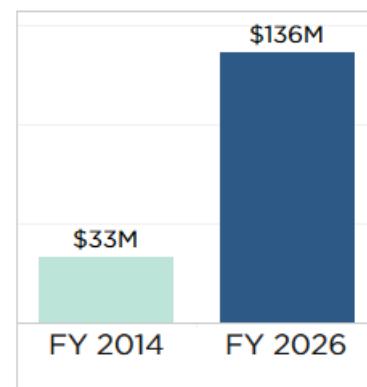


Figure 13. National Assessment of Educational Progress, 4th Grade Math, Alabama vs US, 2003-2024

### 4th Grade, Math



## Conclusion & Next Steps

### From Goals to Guarantees: Locking in Durable Gains

The BEA-PARCA series has been remarkably consistent—each report reinforcing the last and updating the work as conditions changed. The reports capture goals set and met: a 90% high school graduation rate and a narrowing gap between graduation and college and career readiness, as well as rising early literacy and mathematics success. At the same time, the reports raise questions: Are students earning high value credentials or taking shortcuts to readiness? Are they graduating with a path to long term economic opportunity? Are we doing enough to level the playing field for all students regardless of family and community resources?

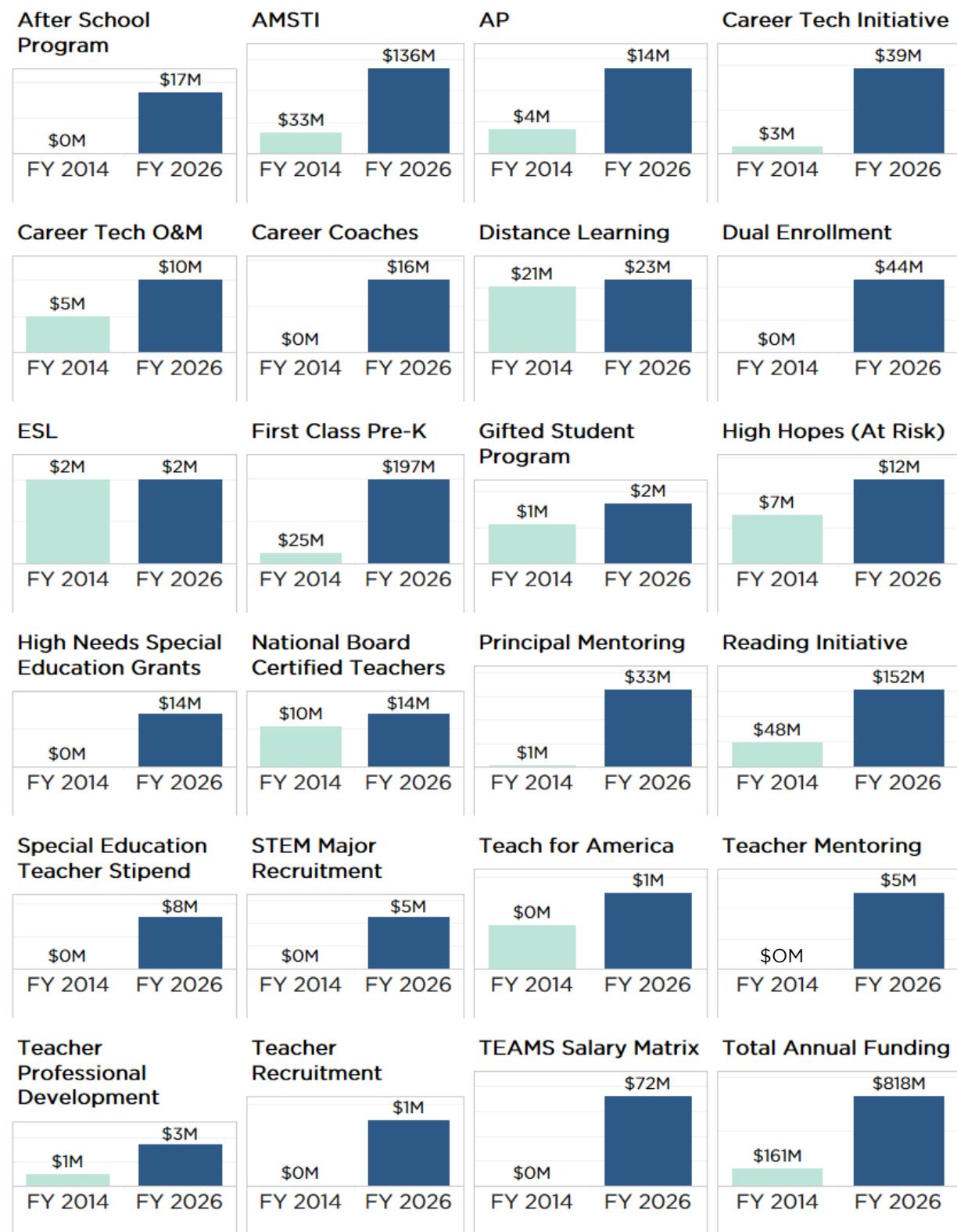
The work doesn't end with early success. Alabama saw surging 4<sup>th</sup> grade reading scores up until 2011, but in the face of funding constraints and shifting priorities, progress faltered. More than other states, Alabama seems to have made effective use of a surge in state and federal education revenues, but as funding levels return to earth will leaders keep focus on what works?

System-level next steps:

- **Continue raising the bar in literacy and complete and sustain math initiative at scale.** Stay committed to complete coverage with reading and math coaching, continue focusing state support on schools with the greatest challenges.
- **Close the graduation-to-CCR gap with quality credentials.** Keep CCR thresholds rigorous and aligned to in-demand, stackable credentials; expand dual enrollment in high-value pathways; publish CCR by indicator with labor-market relevance.
- **Lock in the teacher pipeline.** Sustain competitive compensation; expand mentoring and leadership pathways; track vacancies/retention; hold prep programs accountable for raised standards.
- **Boost college-going and completion.** Better understand the two-year college going rates, improve awareness and tracking of credentials tied to in-demand careers. Normalize FAFSA completion; monitor remediation and gateway course success; strengthen 2- to 4-year transfer and completion supports.
- **Reach special populations to raise labor-force participation.** Use community colleges and nonprofit partners to braid training, wrap-around supports, and placement—measured by employment and earnings outcomes.
- **Finish the longitudinal data system (ATLAS) and use it.** Set public dashboards for reading, math, CCR quality, dual enrollment, completion, placement, and labor force participation; require annual evidence of impact for major investments.
- **Eliminate access barriers.** Continue broadband buildout and subscription supports; maintain Pre-K expansion with quality safeguards.

The BEA is the only organization in Alabama that has looked at all aspects of raising academic standards and spending state tax dollars on the critical targeted initiatives that yield a more accomplished high school graduate who is both college and/or career ready. We stuck with what works, and that model has paid off.

Figure 14. BEA Recommended Initiatives, Funding Level 2014 and 2026





## PARTNERS OF THE BUSINESS EDUCATION ALLIANCE

### State Partners



Alabama Power



BlueCross.  
BlueShield.



ABROMS CPA  
AND ASSOCIATES

VOLKERT



P.O. Box 38  
Montgomery, AL  
36101-0038  
[info@beaalabama.com](mailto:info@beaalabama.com)

[www.beaalabama.com](http://www.beaalabama.com)