

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/17

YEAR-TO-DATE
 SEPTEMBER 30 2017

	PAYABLE DUE FROM FY 15-16	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 16-17
PROCEEDS OF TAXES OF SELLING PRICE				
10 % TO HUMAN RESOURCES - 1955 TAX	\$ 4,189,601.27	\$ 28,934,675.71	\$ 28,788,194.45	\$ 4,336,082.53
5 % TO HUMAN RESOURCES - 1959 TAX	2,094,814.98	14,467,406.59	14,394,165.65	\$ 2,168,055.92
1 1/2 % TO HUMAN RESOURCES - 1979 TAX	628,450.28	4,340,249.47	4,318,277.06	\$ 650,422.69
61.5 % OF 13 % 1988 TAX TO MENTAL HEALTH	3,349,593.86	23,133,258.86	23,016,147.17	\$ 3,466,705.55
5 % TO SPECIAL MENTAL HEALTH FUND - 1959 TAX	2,094,814.98	14,467,406.59	14,394,165.65	\$ 2,168,055.92
1 1/2 % TO SPECIAL MENTAL HEALTH FUND - 1979 TAX	628,450.28	4,340,249.47	4,318,277.06	\$ 650,422.69
38.5 % OF 13 % 1988 TAX TO GENERAL FUND	2,096,927.02	14,481,778.33	14,408,464.57	\$ 2,170,240.78
10 % TO GENERAL FUND - 1980 TAX	\$ 4,189,601.27	28,934,675.71	28,788,194.45	\$ 4,336,082.53
4 % TO DEPT. OF REVENUE SALES TAX FOR ETF	662,611.81	11,268,779.17	11,236,798.84	\$ 694,592.14
2 % TO DEPT. OF REVENUE SALES TAX CITIES & CO.	395,088.27	5,620,799.42	5,620,799.42	\$ 395,088.27
5 % TO MARSHALL COUNTY - COUNTY TAX	43,719.92	194,787.73	187,743.38	\$ 50,764.27
5% TO CALHOUN COUNTY- COUNTY TAX	61,379.39	297,235.06	285,290.94	\$ 73,323.51
LOCAL TABLE WINE TAX				
7 CENTS PER LITER TO COUNTIES WITH STORES	283.28	637.54	613.86	306.96
7 CENTS PER LITER TO CITIES WITH STORES	9,347.18	18,509.37	17,800.96	10,055.59
DISTRIBUTION OF PROFITS AND 1943 10 % TAX				
FIRST \$2,000,000				
50 % TO GENERAL FUND	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
19 % TO HUMAN RESOURCES	380,000.00	380,000.00	380,000.00	380,000.00
10 % TO WET COUNTIES	200,000.00	200,000.00	200,000.00	200,000.00
1 % TO WET COUNTIES FOR PUBLIC HEALTH	20,000.00	20,000.00	20,000.00	20,000.00
20 % TO CITIES WITH STORES	399,899.60	400,000.00	399,971.82	399,927.78
FIRST \$200,000 OVER \$2,000,000				
TO WET INCORPORATED MUNICIPALITIES	200,000.00	200,000.00	200,000.00	200,000.00
5 % MARKUP TO GENERAL FUND	1,786,606.28	12,145,045.97	12,088,025.03	1,843,627.22
REMAINDER				
85.00% TO GENERAL FUND	1,214,781.97	2,329,630.86	1,214,781.98	2,329,630.85
6.25% TO WET MUNICIPALITIES	89,322.21	171,296.39	89,322.20	171,296.40
3.75% TO HUMAN RESOURCES	53,593.32	102,777.83	53,593.32	102,777.84
3.75% TO WET COUNTIES	53,593.32	102,777.83	53,593.32	102,777.84
1.25% TO CITIES WITH STORES	17,864.44	34,259.28	17,864.44	34,259.28
SUBTOTAL	25,860,344.94	167,586,237.18	165,492,085.57	27,954,496.54

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/17

YEAR-TO-DATE
 SEPTEMBER 30 2017

	PAYABLE DUE FROM FY 15-16	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 16-17
	25,858,344.94	167,586,237.18	165,492,085.57	27,952,496.54
BEER TAX AND LICENSE				
DISTRIBUTION OF BEER TAX				
1 1/2 CENTS TO GENERAL FUND	\$ 1,192,552.48	\$ 16,892,311.51	\$ 16,673,692.63	\$ 1,411,171.36
1/2 CENTS TO WET COUNTIES	397,517.57	5,630,770.51	5,557,897.44	470,390.64
1 CENT TO HUMAN RESOURCES	795,034.98	11,261,540.98	11,115,795.06	940,780.90
2 CENTS TO EDUCATION TRUST FUND	1,590,069.97	22,523,082.00	22,231,590.16	1,881,561.81
DISTRIBUTION OF WINE TAX - \$2.42				
34% TO GENERAL FUND	4,907.59	110,742.78	109,520.46	6,129.91
20.8% TO HUMAN RESOURCES	3,002.29	67,748.52	67,000.73	3,750.08
8.2% TO MENTAL HEALTH	1,183.61	26,708.54	26,413.74	1,478.41
LICENSE AND PENALTY TO GENERAL FUND	63,037.50	3,310,840.00	3,301,465.00	72,412.50
TOTAL REVENUES TO STATE FUNDS	<u>\$ 29,905,650.93</u>	<u>\$ 227,409,982.01</u>	<u>\$ 224,575,460.79</u>	<u>\$ 32,740,172.14</u>
TVA NON-SERVED COUNTIES	<u>\$ 476,823.31</u>	<u>\$ 4,350,845.35</u>	<u>\$ 4,385,285.34</u>	<u>\$ 442,383.32</u>
COUNTY FEES TO WET COUNTIES	<u>\$ 8,109.00</u>	<u>\$ 1,547,400.00</u>	<u>\$ 1,549,297.00</u>	<u>\$ 6,212.00</u>
BEER/TABLE WINE TAX FOR LOCAL GOVERNMENTS	<u>\$ 80,200.59</u>	<u>\$ 823,971.93</u>	<u>\$ 824,927.74</u>	<u>\$ 79,244.78</u>
ADMIN FEE LOCAL BEER/TABLE WINE TAX TO GENERAL FUND	<u>\$ 22,316.58</u>	<u>\$ 21,127.55</u>	<u>\$ 22,316.58</u>	<u>\$ 21,127.55</u>
TOTAL FUNDS BEFORE ADJUSTMENTS	<u>\$ 30,493,100.41</u>	<u>\$ 234,153,326.84</u>	<u>\$ 231,357,287.45</u>	<u>\$ 33,289,139.79</u>
MISCELLANEOUS INCOME ADJUSTMENTS	<u>\$ -</u>			<u>\$ -</u>
TOTAL FUNDS	<u>\$ 30,493,100.41</u>	<u>\$ 234,153,326.84</u>	<u>\$ 231,357,287.45</u>	<u>\$ 33,289,139.79</u>

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ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2017

SEPTEMBER 30 2017

	THIS MONTH THIS YEAR YEAR-TO-DATE	THIS MONTH LAST YEAR YEAR-TO-DATE	% CHANGE THIS YEAR OVER LAST YEAR
GENERAL FUND			
38.5 % OF THE 13 % 1988 LIQUOR TAX	14,481,778.33	13,969,807.97	3.66%
1980 10 % LIQUOR TAX	28,934,675.71	27,911,756.24	3.66%
1943 LIQUOR TAX AND PROFITS			
50 % OF FIRST \$2,000,000	1,000,000.00	1,000,000.00	0.00%
85% OF REMAINDER	2,329,630.86	1,214,781.97	91.77%
1983 5 % MARKUP	12,145,045.97	11,777,976.55	3.12%
1979 1 1/2 CENTS BEER TAX	16,892,311.51	17,200,509.99	-1.79%
1988 ADMINISTRATIVE FEE FOR COLLECTION OF BEER-TABLE WINE TAX FOR LOCAL GOVTS	21,127.55	22,316.05	-5.33%
WINE TAX - ACT 2010-607 TO GF	110,742.78	98,322.01	12.63%
LICENSE AND PENALTY REVENUE	3,310,840.00	3,054,037.50	8.41%
TOTAL TO GENERAL FUND	\$ 79,226,152.70	\$ 76,249,508.28	3.90%
HUMAN RESOURCES			
1955 10 % LIQUOR TAX	28,934,675.71	27,911,756.24	3.66%
1959 1/2 OF 10 % LIQUOR TAX	14,467,406.59	13,955,944.66	3.66%
1979 1/2 OF 3 % LIQUOR TAX	4,340,249.47	4,186,810.02	3.66%
1943 LIQUOR TAX AND PROFITS			
19 % OF FIRST \$2,000,000	380,000.00	380,000.00	0.00%
3.75% OF REMAINDER	102,777.83	53,593.32	91.77%
WINE TAX - ACT 2010-607 TO DHR	67,748.52	60,149.94	12.63%
1979 1 CENT BEER TAX	11,261,540.98	11,467,006.66	-1.79%
TOTAL TO HUMAN RESOURCES	\$ 59,554,399.10	\$ 58,015,260.84	2.65%
MENTAL HEALTH			
1959 1/2 OF 10 % LIQUOR TAX	\$ 14,467,406.59	\$ 13,955,944.66	3.66%
1979 1/2 OF 3 % LIQUOR TAX	4,340,249.47	4,186,810.02	3.66%
61.5 % OF THE 13 % 1988 LIQUOR TAX	23,133,258.86	22,315,435.19	3.66%
WINE TAX - ACT 2010-607 TO MH	26,708.54	23,712.95	12.63%
TOTAL TO MENTAL HEALTH	\$ 41,967,623.46	\$ 40,481,902.82	3.67%
EDUCATION TRUST FUND			
1979 2 CENT BEER TAX	22,523,082.00	22,934,013.30	-1.79%
TOTAL TO EDUCATION TRUST FUND	\$ 22,523,082.00	\$ 22,934,013.30	-1.79%
REVENUE DEPARTMENT			
SALES TAX 4 %	\$ 11,268,779.17	\$ 11,042,584.71	2.05%
SALES TAX 2 %	5,620,799.42	5,483,113.75	2.51%
TOTAL TO REVENUE DEPARTMENT	\$ 16,889,578.59	\$ 16,525,698.46	2.20%
SUBTOTAL	\$ 220,160,835.85	\$ 214,206,383.69	2.78%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2017

SEPTEMBER 30 2017

	THIS MONTH THIS YEAR YEAR-TO-DATE	THIS MONTH LAST YEAR YEAR-TO-DATE	% CHANGE THIS YEAR OVER LAST YEAR
	220,160,835.85	214,206,383.69	
WET COUNTIES			
1943 LIQUOR TAX AND PROFITS			
10 % OF FIRST \$2,000,000 TO COUNTIES	\$ 200,000.00	\$ 200,000.00	0.00%
1 % OF FIRST \$2,000,000 TO COUNTIES FOR PUBLIC HEALTH	20,000.00	20,000.00	0.00%
3.75% OF REMAINDER	102,777.83	53,593.32	91.77%
1979 1/2 CENT BEER TAX	5,630,770.51	5,733,503.34	-1.79%
1980 7 CENTS PER LITER TABLE WINE TAX	637.54	616.82	3.36%
5 % TAX - MARSHALL COUNTY	194,787.73	178,240.73	
5 % TAX - CALHOUN COUNTY	297,235.06	280,256.16	6.06%
TOTAL TO WET COUNTIES	<u>\$ 6,446,208.67</u>	<u>\$ 6,466,210.37</u>	-0.31%
MUNICIPALITIES IN WET COUNTIES			
1943 LIQUOR TAX AND PROFITS			
FIRST \$200,000 ABOVE \$2,000,000	\$ 200,000.00	\$ 200,000.00	0.00%
6.25% OF REMAINDER	171,296.39	89,322.20	91.77%
TOTAL TO MUNICIPALITIES IN WET COUNTIES	<u>\$ 371,296.39</u>	<u>\$ 289,322.20</u>	28.33%
MUNICIPALITIES WHERE STORES ARE LOCATED			
1943 LIQUOR TAX AND PROFITS			
20 % OF FIRST \$2,000,000	\$ 400,000.00	\$ 400,000.00	0.00%
1.25% OF REMAINDER	34,259.28	17,864.44	91.77%
1980 7 CENTS PER LITER TABLE WINE TAX	18,509.37	17,857.37	3.65%
TOTAL TO MUNICIPALITIES WITH STORES	<u>\$ 452,768.65</u>	<u>\$ 435,721.81</u>	3.91%
TOTAL TO MUNICIPALITIES	<u>\$ 824,065.03</u>	<u>\$ 725,044.01</u>	13.66%
RESOURCES GENERATED BY COUNTY FEES	1,547,400.00	1,563,513.00	-1.03%
RESOURCES GENERATED BY BEER/TABLE WINE TAX	823,971.93	870,325.04	-5.33%
RESOURCES GENERATED TVA SUPPLEMENT TO NON-SERVED DRY COUNTIES	<u>\$ 4,350,845.35</u>	<u>\$ 4,708,533.32</u>	-7.60%
TOTAL GENERATED FOR COUNTIES AND MUNICIPALITIES	<u>13,992,490.99</u>	<u>14,333,625.75</u>	-2.38%
RESOURCES GENERATED BEFORE ADJUSTMENTS	<u>\$ 234,153,326.84</u>	<u>\$ 228,540,009.44</u>	2.46%
MISCELLANEOUS INCOME ADJUSTMENTS	<u>0.00</u>	<u>0.00</u>	
TOTAL RESOURCES GENERATED	<u><u>\$ 234,153,326.84</u></u>	<u><u>\$ 228,540,009.44</u></u>	2.46%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 STATEMENT OF OPERATIONS
 AS OF 09/30/2017

REVENUES:	FISCAL YEAR TO DATE		
	Incr / Decr	SEPTEMBER 30 2017	SEPTEMBER 30 2016
RETAIL SALES	2.50%	\$298,427,593.24	\$291,139,878.89
WHOLESALE SALES	4.38%	185,219,362.39	177,440,094.61
MILITARY SALES	-4.49%	6,601,822.03	6,912,283.34
TOTAL SALES	3.10%	\$490,248,777.66	\$475,492,256.84
EMBEDDED TAXES - TITLE 28		137,450,546.03	133,114,898.33
SALES TAXES		16,889,578.59	16,525,698.46
COUNTY TAXES		492,022.79	458,496.89
TOTAL TAXES	3.15%	\$154,832,147.41	\$150,099,093.68
NET SALES	3.08%	\$335,416,630.25	\$325,393,163.16
COST OF GOODS SOLD	1.85%	\$243,867,842.60	\$239,440,206.05
GROSS MARGIN	6.51%	\$91,548,787.65	\$85,952,957.11
5% MARKUP TO GENERAL FUND		\$12,145,045.97	\$11,777,976.55
TOTAL DIRECT TO GENERAL FUND	3.12%	\$12,145,045.97	\$11,777,976.55
TOTAL OPERATING REVENUES	7.05%	\$79,403,741.68	\$74,174,980.56
OTHER REVENUES:			
PRIVATE TABLE WINE LITER TAXES	8.39%	\$13,272,044.54	\$12,244,806.89
CLASS II TABLE WINE - \$2.42 TAXES		\$120,514.19	\$106,997.48
NON-OPERATING REVENUE:			
PUBLICATION & STATISTICS SALES		\$3,600.00	\$3,300.00
SALVAGED EQUIPMENT		\$13,037.50	\$3.18
SALVAGES OTHER THAN EQUIPMENT		\$46,647.81	\$40,236.44
PUBLIC SERVICE & IMPORT INCOME		\$28,894.92	\$43,771.49
MISCELLANEOUS INCOME ADJUSTMENT			
MISCELLANEOUS INCOME		\$390,128.31	\$32,137.71
RESPONSIBLE VENDOR FEES		\$128,604.83	\$121,545.00
BAILMENT FEES		\$1,970,843.14	\$1,954,487.11
ADECA BYRNE GRANT			
FEDERAL GRANT ADECA/ MENTAL HEALTH/OTHER GRANTS		\$105,000.00	\$145,000.00
INSURANCE RECOVERIES		\$0.00	\$0.00
TOTAL OTHER REVENUES	9.44%	\$16,079,315.24	\$14,692,285.31
TOTAL AVAILABLE REVENUES	7.44%	\$95,483,056.92	\$88,867,265.87
EXPENDITURES:			
LOSS ON DISPOSAL OF EQUIPMENT		0.00	0.00
STORE EXPENSES		52,224,938.05	48,885,509.48
WAREHOUSE EXPENSES		4,121,630.85	3,721,466.58
ADMINISTRATIVE EXPENSES		11,934,429.48	12,326,454.04
ENFORCEMENT EXPENSES		3,394,781.21	3,409,680.51
ADECA BYRNE GRANT EXPENSES		16,895,692.00	16,895,000.00
TOTAL EXPENDITURES	3.91%	\$88,571,471.59	\$85,238,110.61
PRIOR YEAR ACCRUAL AND YEAR END CLOSE OUT ADJ		(\$1,970,843.14)	\$0.00
NET REVENUES FOR FISCAL YEAR	36.14%	\$4,940,742.19	\$3,629,155.26

PROFITS DISTRIBUTION

50% GF	1,000,000.00	1,000,000.00
19% HR	380,000.00	380,000.00
10% WET	200,000.00	200,000.00
1% WET	20,000.00	20,000.00
20% CITY	400,000.00	400,000.00
WET MUNI	200,000.00	200,000.00
85% GF	2,329,630.86	1,214,781.97
6.25% WET	171,296.39	89,322.20
3.75% HR	102,777.83	53,593.32
3.75% WET	102,777.83	53,593.32
1.25% CITY	34,259.28	17,864.44
TOTAL	4,940,742.19	3,629,155.26
PROOF	0.00	0.00