

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/15

YEAR-TO-DATE
 SEPTEMBER 30 2015

	PAYABLE DUE FROM FY 13-14	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 14-15
PROCEEDS OF TAXES OF SELLING PRICE				
10 % TO HUMAN RESOURCES - 1955 TAX	\$ 3,801,299.53	\$ 26,272,119.85	\$ 25,994,526.94	\$ 4,078,892.44
5 % TO HUMAN RESOURCES - 1959 TAX	1,900,663.25	13,136,122.93	12,997,325.84	2,039,460.34
1 1/2 % TO HUMAN RESOURCES - 1979 TAX	570,204.40	3,940,862.08	3,899,222.69	611,843.79
61.5 % OF 13 % 1988 TAX TO MENTAL HEALTH	3,039,146.78	21,004,546.66	20,782,611.24	3,261,082.20
5 % TO SPECIAL MENTAL HEALTH FUND - 1959 TAX	1,900,663.25	13,136,122.93	12,997,325.84	2,039,460.34
1 1/2 % TO SPECIAL MENTAL HEALTH FUND - 1979 TAX	570,204.40	3,940,862.08	3,899,222.69	611,843.79
38.5 % OF 13 % 1988 TAX TO GENERAL FUND	1,902,582.35	13,149,171.37	13,010,236.37	2,041,517.35
10 % TO GENERAL FUND - 1980 TAX	\$ 3,801,299.53	26,272,119.85	25,994,526.94	4,078,892.44
4 % TO DEPT. OF REVENUE SALES TAX FOR ETF	463,899.29	10,683,299.14	10,565,743.98	581,454.45
2 % TO DEPT. OF REVENUE SALES TAX CITIES & CO.	348,285.80	5,332,074.69	5,285,272.22	395,088.27
5 % TO MARSHALL COUNTY - COUNTY TAX	38,961.57	170,776.59	168,536.10	41,202.06
5% TO CALHOUN COUNTY- COUNTY TAX		40,143.14	0.00	40,143.14
LOCAL TABLE WINE TAX				
7 CENTS PER LITER TO COUNTIES WITH STORES	623.70	615.84	906.50	333.04
7 CENTS PER LITER TO CITIES WITH STORES	16,603.89	17,457.62	24,967.77	9,093.74
DISTRIBUTION OF PROFITS AND 1943 10 % TAX				
FIRST \$2,000,000				
50 % TO GENERAL FUND	0.00	1,000,000.00	1,000,000.00	0.00
19 % TO HUMAN RESOURCES	0.00	380,000.00	380,000.00	0.00
10 % TO WET COUNTIES	0.00	200,000.00	200,000.00	0.00
1 % TO WET COUNTIES FOR PUBLIC HEALTH	0.00	20,000.00	20,000.00	0.00
20 % TO CITIES WITH STORES	400,000.00	400,000.00	400,000.00	400,000.00
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	1,647,689.54	11,136,200.10	11,025,904.68	1,757,984.96
REMAINDER				
85.00% TO GENERAL FUND	7,192,585.84	4,895,208.98	7,192,585.84	4,895,208.98
6.25% TO WET MUNICIPALITIES	528,866.61	359,941.84	528,866.60	359,941.84
3.75% TO HUMAN RESOURCES	317,319.97	215,965.10	317,319.97	215,965.10
3.75% TO WET COUNTIES	317,319.97	215,965.10	317,319.97	215,965.10
1.25% TO CITIES WITH STORES	105,773.32	71,988.37	105,773.32	71,988.37
SUBTOTAL	29,063,992.98	156,191,564.26	157,308,195.50	27,947,361.74

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/15

YEAR-TO-DATE
 SEPTEMBER 30 2015

	PAYABLE DUE FROM FY 13-14	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 14-15
	29,063,992.98	156,191,564.26	157,308,195.50	27,947,361.74
BEER TAX AND LICENSE				
DISTRIBUTION OF BEER TAX				
1 1/2 CENTS TO GENERAL FUND	\$ 1,456,849.37	\$ 16,845,787.84	\$ 17,128,717.14	\$ 1,173,920.07
1/2 CENTS TO WET COUNTIES	485,616.84	5,615,262.61	5,709,572.22	391,307.23
1 CENT TO HUMAN RESOURCES	971,232.91	11,230,525.23	11,419,144.76	782,613.38
2 CENTS TO EDUCATION TRUST FUND	1,942,465.83	22,461,050.45	22,838,289.51	1,565,226.77
DISTRIBUTION OF WINE TAX - \$2.42				
34% TO GENERAL FUND	1,368.40	114,388.74	108,779.05	6,978.09
20.8% TO HUMAN RESOURCES	837.14	69,978.99	66,547.18	4,268.95
8.2% TO MENTAL HEALTH	330.03	27,587.87	26,234.95	1,682.95
LICENSE AND PENALTY TO GENERAL FUND	47,125.00	2,910,762.50	2,991,387.50	-33,500.00
TOTAL REVENUES TO STATE FUNDS	<u>\$ 33,969,818.49</u>	<u>\$ 215,466,908.49</u>	<u>\$ 217,596,867.81</u>	<u>\$ 31,839,859.17</u>
TVA NON-SERVED COUNTIES	<u>\$ 540,541.28</u>	<u>\$ 5,129,265.25</u>	<u>\$ 5,150,808.48</u>	<u>\$ 518,998.05</u>
COUNTY FEES TO WET COUNTIES	<u>\$ 4,212.00</u>	<u>\$ 1,552,712.00</u>	<u>\$ 1,549,625.00</u>	<u>\$ 7,299.00</u>
BEER/TABLE WINE TAX FOR LOCAL GOVERNMENTS	<u>\$ 78,172.20</u>	<u>\$ 845,226.97</u>	<u>\$ 855,170.35</u>	<u>\$ 68,228.82</u>
ADMIN FEE LOCAL BEER/TABLE WINE TAX TO GENERAL FUND	<u>\$ 23,418.21</u>	<u>\$ 21,672.53</u>	<u>\$ 23,417.68</u>	<u>\$ 21,673.06</u>
TOTAL FUNDS BEFORE ADJUSTMENTS	<u>\$ 34,616,162.18</u>	<u>\$ 223,015,785.24</u>	<u>\$ 225,175,889.32</u>	<u>\$ 32,456,058.10</u>
MISCELLANEOUS INCOME ADJUSTMENTS	<u>\$ -</u>			<u>\$ -</u>
TOTAL FUNDS	<u>\$ 34,616,162.18</u>	<u>\$ 223,015,785.24</u>	<u>\$ 225,175,889.32</u>	<u>\$ 32,456,058.10</u>

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ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2015

SEPTEMBER 30 2015

	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	13,149,171.37	12,304,889.81	6.86%
1980 10 % LIQUOR TAX	26,272,119.85	24,585,240.65	6.86%
1943 LIQUOR TAX AND PROFITS			
50 % OF FIRST \$2,000,000	1,000,000.00	1,000,000.00	0.00%
85% OF REMAINDER	4,895,208.98	7,192,585.85	-31.94%
1983 5 % MARKUP	11,136,200.10	10,433,095.33	6.74%
1979 1 1/2 CENTS BEER TAX	114,388.74	16,633,126.02	-99.31%
1988 ADMINISTRATIVE FEE FOR COLLECTION OF BEER-TABLE WINE TAX FOR LOCAL GOVTS	16,845,787.84	23,417.68	-100.00%
WINE TAX - ACT 2010-607 TO GF	21,672.53	86,827.19	-75.04%
LICENSE AND PENALTY REVENUE	2,910,762.50	2,848,100.00	2.20%
TOTAL TO GENERAL FUND	\$ 76,345,311.91	\$ 75,107,282.53	1.65%
HUMAN RESOURCES			
1955 10 % LIQUOR TAX	26,272,119.85	24,585,240.65	6.86%
1959 1/2 OF 10 % LIQUOR TAX	13,136,122.93	12,292,679.53	6.86%
1979 1/2 OF 3 % LIQUOR TAX	3,940,862.08	3,687,827.53	6.86%
1943 LIQUOR TAX AND PROFITS			
19 % OF FIRST \$2,000,000	380,000.00	380,000.00	0.00%
3.75% OF REMAINDER	215,965.10	317,319.96	-31.94%
WINE TAX - ACT 2010-607 TO DHR	69,978.99	53,117.81	31.74%
1979 1 CENT BEER TAX	11,230,525.23	11,088,750.68	1.28%
TOTAL TO HUMAN RESOURCES	\$ 55,245,574.18	\$ 52,404,936.16	5.42%
MENTAL HEALTH			
1959 1/2 OF 10 % LIQUOR TAX	\$ 13,136,122.93	12,292,679.53	6.86%
1979 1/2 OF 3 % LIQUOR TAX	3,940,862.08	3,687,827.53	6.86%
61.5 % OF THE 13 % 1988 LIQUOR TAX	21,004,546.66	19,655,887.52	6.86%
WINE TAX - ACT 2010-607 TO MH	27,587.87	20,940.68	31.74%
TOTAL TO MENTAL HEALTH	\$ 38,109,119.54	\$ 35,657,335.26	6.88%
EDUCATION TRUST FUND			
1979 2 CENT BEER TAX	22,461,050.45	22,177,501.35	1.28%
TOTAL TO EDUCATION TRUST FUND	\$ 22,461,050.45	\$ 22,177,501.35	1.28%
REVENUE DEPARTMENT			
SALES TAX 4 %	\$ 10,683,299.14	\$ 10,093,292.45	5.85%
SALES TAX 2 %	5,332,074.69	5,038,196.10	5.83%
TOTAL TO REVENUE DEPARTMENT	\$ 16,015,373.83	\$ 15,131,488.55	5.84%
SUBTOTAL	\$ 208,176,429.91	\$ 200,478,543.85	3.84%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2015

SEPTEMBER 30 2015

	THIS MONTH THIS YEAR YEAR-TO-DATE	THIS MONTH LAST YEAR YEAR-TO-DATE	% CHANGE THIS YEAR OVER LAST YEAR
	208,176,429.91	200,478,543.85	
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	215,965.10	317,319.96	-31.94%
1979 1/2 CENT BEER TAX	5,615,262.61	5,544,375.35	1.28%
1980 7 CENTS PER LITER TABLE WINE TAX	615.84	617.06	-0.20%
5 % TAX - MARSHALL COUNTY	170,776.59		
5 % TAX - CALHOUN COUNTY	40,143.14	157,000.36	-74.43%
TOTAL TO WET COUNTIES	\$ 6,262,763.28	\$ 6,239,312.73	0.38%
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	359,941.84	528,866.61	-31.94%
TOTAL TO MUNICIPALITIES IN WET COUNTIES	\$ 559,941.84	\$ 728,866.61	-23.18%
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	71,988.37	105,773.32	-31.94%
1980 7 CENTS PER LITER TABLE WINE TAX	17,457.62	16,645.42	4.88%
TOTAL TO MUNICIPALITIES WITH STORES	\$ 489,445.99	\$ 522,418.74	-6.31%
TOTAL TO MUNICIPALITIES	\$ 1,049,387.83	\$ 1,251,285.35	-16.14%
RESOURCES GENERATED BY COUNTY FEES	1,552,712.00	1,555,616.00	-0.19%
RESOURCES GENERATED BY BEER/TABLE WINE TAX	845,226.97	913,287.19	-7.45%
RESOURCES GENERATED TVA SUPPLEMENT TO NON-SERVED DRY COUNTIES	\$ 5,129,265.25	\$ 5,304,646.98	-3.31%
TOTAL GENERATED FOR COUNTIES AND MUNICIPALITIES	14,839,355.33	15,264,148.25	-2.78%
RESOURCES GENERATED BEFORE ADJUSTMENTS	\$ 223,015,785.24	\$ 215,742,692.10	3.37%
MISCELLANEOUS INCOME ADJUSTMENTS	0.00	0.00	
TOTAL RESOURCES GENERATED	\$ 223,015,785.24	\$ 215,742,692.10	3.37%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 STATEMENT OF OPERATIONS
 AS OF 09/30/2015

REVENUES:	FISCAL YEAR TO DATE		
	Incr / Decr	SEPTEMBER 30 2015	SEPTEMBER 30 2014
RETAIL SALES	5.85%	\$282,830,015.44	\$267,198,282.38
WHOLESALE SALES	7.40%	161,441,810.65	150,317,668.71
MILITARY SALES	18.71%	6,116,037.83	5,151,904.00
TOTAL SALES	6.56%	\$450,387,863.92	\$422,667,855.09
EMBEDDED TAXES - TITLE 28		125,981,193.00	118,396,919.65
SALES TAXES		16,015,373.83	15,131,488.55
COUNTY TAXES		210,919.73	157,000.36
TOTAL TAXES	6.37%	\$142,207,486.56	\$133,685,408.56
NET SALES	6.64%	\$308,180,377.36	\$288,982,446.53
COST OF GOODS SOLD	7.72%	\$223,598,142.53	207,566,318.22
GROSS MARGIN	3.89%	\$84,582,234.83	\$81,416,128.31
5% MARKUP TO GENERAL FUND		\$11,136,200.10	10,433,095.33
TOTAL DIRECT TO GENERAL FUND	6.74%	\$11,136,200.10	\$10,433,095.33
TOTAL OPERATING REVENUES	3.47%	\$73,446,034.73	\$70,983,032.98
OTHER REVENUES:			
PRIVATE TABLE WINE LITER TAXES	21.61%	\$13,525,439.53	11,122,144.58
CLASS II TABLE WINE - \$2.42 TAXES		\$124,481.86	94,488.41
NON-OPERATING REVENUE:			
PUBLICATION & STATISTICS SALES		\$3,600.00	3,600.00
SALVAGED EQUIPMENT		\$115,987.71	158,532.20
SALVAGES OTHER THAN EQUIPMENT		\$45,049.53	49,472.59
PUBLIC SERVICE & IMPORT INCOME		\$26,770.60	23,838.59
MISCELLANEOUS INCOME ADJUSTMENT			
MISCELLANEOUS INCOME		-\$20,154.18	327,726.90
RESPONSIBLE VENDOR FEES		\$237,230.00	119,770.00
BAILMENT FEES		\$1,875,778.22	1,764,307.11
ADECA BYRNE GRANT		\$15,728.00	258,700.04
FEDERAL GRANT ADECA/			0.00
MENTAL HEALTH/OTHER GRANTS		\$223,744.49	305,507.52
INSURANCE RECOVERIES		\$0.00	0.00
TOTAL OTHER REVENUES	13.67%	\$16,173,655.76	\$14,228,087.94
TOTAL AVAILABLE REVENUES	5.17%	\$89,619,690.49	\$85,211,120.92
EXPENDITURES:			
LOSS ON DISPOSAL OF EQUIPMENT		0.00	\$46,651.82
STORE EXPENSES		48,969,831.82	47,527,541.19
WAREHOUSE EXPENSES		4,162,210.65	3,157,422.00
ADMINISTRATIVE EXPENSES		9,003,478.16	8,586,215.53
ENFORCEMENT EXPENSES		19,525,100.47	15,231,424.68
ADECA BYRNE GRANT EXPENSES		0.00	0.00
TOTAL EXPENDITURES	9.54%	\$81,660,621.10	\$74,549,255.22
PRIOR YEAR ACCRUAL AND YEAR END CLOSE OUT ADJ		\$0.00	\$0.00
NET REVENUES FOR FISCAL YEAR	-25.35%	\$7,959,069.39	\$10,661,865.70

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	4,895,208.98	7,192,585.85
6.25% WET	359,941.84	528,866.61
3.75% HR	215,965.10	317,319.96
3.75% WET	215,965.10	317,319.96
1.25% CITY	71,988.37	105,773.32
TOTAL	7,959,069.39	10,661,865.70
PROOF	0.00	0.00