

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/14

YEAR-TO-DATE
 SEPTEMBER 30 2014

	PAYABLE DUE FROM FY 12-13	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 13-14
	21,671,634.68	149,492,985.17	142,102,159.68	29,062,460.17
BEER TAX AND LICENSE				
DISTRIBUTION OF BEER TAX				
1 1/2 CENTS TO GENERAL FUND	\$ 1,509,180.87	\$ 16,633,126.02	\$ 16,685,456.52	\$ 1,456,850.37
1/2 CENTS TO WET COUNTIES	503,060.18	5,544,375.35	5,561,818.85	485,616.68
1 CENT TO HUMAN RESOURCES	1,006,119.91	11,088,750.68	11,123,637.68	971,232.91
2 CENTS TO EDUCATION TRUST FUND	2,012,239.81	22,177,501.35	22,247,275.33	1,942,465.83
DISTRIBUTION OF WINE TAX - \$2.42				
34% TO GENERAL FUND	8,640.71	86,827.19	94,099.50	1,368.40
20.8% TO HUMAN RESOURCES	5,286.08	53,117.81	57,566.75	837.14
8.2% TO MENTAL HEALTH	2,083.94	20,940.68	22,694.59	330.03
LICENSE AND PENALTY TO GENERAL FUND	<u>31,575.00</u>	<u>2,848,100.00</u>	<u>2,846,375.00</u>	<u>33,300.00</u>
TOTAL REVENUES TO STATE FUNDS	<u>\$ 26,749,821.18</u>	<u>\$ 207,945,724.25</u>	<u>\$ 200,741,083.90</u>	<u>\$ 33,954,461.52</u>
TVA NON-SERVED COUNTIES	<u>\$ 564,822.99</u>	<u>\$ 5,304,646.98</u>	<u>\$ 5,328,928.61</u>	<u>\$ 540,541.36</u>
COUNTY FEES TO WET COUNTIES	<u>\$ 5,562.00</u>	<u>\$ 1,555,616.00</u>	<u>\$ 1,552,754.00</u>	<u>\$ 8,424.00</u>
BEER/TABLE WINE TAX FOR LOCAL GOVERNMENTS	<u>\$ 88,405.41</u>	<u>\$ 913,287.19</u>	<u>\$ 923,520.40</u>	<u>\$ 78,172.20</u>
ADMIN FEE LOCAL BEER/TABLE WINE TAX TO GENERAL FUND	<u>\$ 25,321.78</u>	<u>\$ 23,417.68</u>	<u>\$ 25,321.25</u>	<u>\$ 23,418.21</u>
TOTAL FUNDS BEFORE ADJUSTMENTS	<u>\$ 27,433,933.36</u>	<u>\$ 215,742,692.10</u>	<u>\$ 208,571,608.16</u>	<u>\$ 34,605,017.29</u>
MISCELLANEOUS INCOME ADJUSTMENTS	<u>\$ -</u>			<u>\$ -</u>
TOTAL FUNDS	<u>\$ 27,433,933.36</u>	<u>\$ 215,742,692.10</u>	<u>\$ 208,571,608.16</u>	<u>\$ 34,605,017.29</u>

FROM PAGE 6

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/14

YEAR-TO-DATE
 SEPTEMBER 30 2014

	PAYABLE DUE FROM FY 12-13	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 13-14
PROCEEDS OF TAXES OF SELLING PRICE				
10 % TO HUMAN RESOURCES - 1955 TAX	\$ 3,710,284.83	\$ 24,585,240.65	\$ 24,494,225.95	\$ 3,801,299.53
5 % TO HUMAN RESOURCES - 1959 TAX	1,855,155.66	12,292,679.53	12,247,171.94	1,900,663.25
1 1/2 % TO HUMAN RESOURCES - 1979 TAX	556,552.02	3,687,827.53	3,674,175.15	570,204.40
61.5 % OF 13 % 1988 TAX TO MENTAL HEALTH	2,966,380.57	19,655,887.52	19,583,121.31	3,039,146.78
5 % TO SPECIAL MENTAL HEALTH FUND - 1959 TAX	1,855,155.66	12,292,679.53	12,247,171.94	1,900,663.25
1 1/2 % TO SPECIAL MENTAL HEALTH FUND - 1979 TAX	556,552.02	3,687,827.53	3,674,175.15	570,204.40
38.5 % OF 13 % 1988 TAX TO GENERAL FUND	1,857,029.57	12,304,889.81	12,259,337.03	1,902,582.35
10 % TO GENERAL FUND - 1980 TAX	\$ 3,710,284.83	24,585,240.65	24,494,225.95	3,801,299.53
4 % TO DEPT. OF REVENUE SALES TAX FOR ETF	407,083.93	10,093,292.45	10,036,477.09	463,899.29
2 % TO DEPT. OF REVENUE SALES TAX CITIES & CO.	330,727.16	5,038,196.10	5,020,637.46	348,285.80
5 % TO MARSHALL COUNTY - COUNTY TAX	35,842.81	157,000.36	155,414.40	37,428.77
LOCAL TABLE WINE TAX				
7 CENTS PER LITER TO COUNTIES WITH STORES	333.96	617.06	327.32	623.70
7 CENTS PER LITER TO CITIES WITH STORES	8,228.64	16,645.42	8,270.17	16,603.89
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	1,608,487.17	10,433,095.33	10,393,892.96	1,647,689.54
REMAINDER				
85.00% TO GENERAL FUND	1,371,505.48	7,192,585.85	1,371,505.49	7,192,585.84
6.25% TO WET MUNICIPALITIES	100,845.99	528,866.61	100,845.99	528,866.61
3.75% TO HUMAN RESOURCES	60,507.59	317,319.96	60,507.59	317,319.96
3.75% TO WET COUNTIES	60,507.59	317,319.96	60,507.59	317,319.96
1.25% TO CITIES WITH STORES	20,169.20	105,773.32	20,169.20	105,773.32
SUBTOTAL	21,671,634.68	149,492,985.17	142,102,159.68	29,062,460.17

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2014

SEPTEMBER 30 2014

	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	12,304,889.81	11,687,791.49	5.28%
1980 10 % LIQUOR TAX	24,585,240.65	23,352,274.86	5.28%
1943 LIQUOR TAX AND PROFITS			
50 % OF FIRST \$2,000,000	1,000,000.00	1,000,000.00	0.00%
85% OF REMAINDER	7,192,585.85	1,371,499.75	424.43%
1983 5 % MARKUP	10,433,095.33	10,006,716.69	4.26%
1979 1 1/2 CENTS BEER TAX	16,633,126.02	16,628,434.96	0.03%
1988 ADMINISTRATIVE FEE FOR COLLECTION OF BEER-TABLE WINE TAX FOR LOCAL GOVTS	23,417.68	25,321.78	-7.52%
WINE TAX - ACT 2010-607 TO GF	86,827.19	96,089.57	-9.64%
LICENSE AND PENALTY REVENUE	2,848,100.00	3,075,250.00	-7.39%
TOTAL TO GENERAL FUND	\$ 75,107,282.53	\$ 67,243,379.10	11.69%
HUMAN RESOURCES			
1955 10 % LIQUOR TAX	24,585,240.65	23,352,274.86	5.28%
1959 1/2 OF 10 % LIQUOR TAX	12,292,679.53	11,676,193.92	5.28%
1979 1/2 OF 3 % LIQUOR TAX	3,687,827.53	3,502,880.75	5.28%
1943 LIQUOR TAX AND PROFITS			
19 % OF FIRST \$2,000,000	380,000.00	380,000.00	0.00%
3.75% OF REMAINDER	317,319.96	60,507.34	424.43%
WINE TAX - ACT 2010-607 TO DHR	53,117.81	58,784.21	-9.64%
1979 1 CENT BEER TAX	11,088,750.68	11,085,622.59	0.03%
TOTAL TO HUMAN RESOURCES	\$ 52,404,936.16	\$ 50,116,263.67	4.57%
MENTAL HEALTH			
1959 1/2 OF 10 % LIQUOR TAX	12,292,679.53	11,676,193.92	5.28%
1979 1/2 OF 3 % LIQUOR TAX	3,687,827.53	3,502,880.75	5.28%
61.5 % OF THE 13 % 1988 LIQUOR TAX	19,655,887.52	18,670,131.93	5.28%
WINE TAX - ACT 2010-607 TO MH	20,940.68	23,174.55	-9.64%
TOTAL TO MENTAL HEALTH	\$ 35,657,335.26	\$ 33,872,381.15	5.27%
EDUCATION TRUST FUND			
1979 2 CENT BEER TAX	22,177,501.35	22,171,245.24	0.03%
TOTAL TO EDUCATION TRUST FUND	\$ 22,177,501.35	\$ 22,171,245.24	0.03%
REVENUE DEPARTMENT			
SALES TAX 4 %	\$ 10,093,292.45	\$ 9,745,034.00	3.57%
SALES TAX 2 %	5,038,196.10	4,863,935.67	3.58%
TOTAL TO REVENUE DEPARTMENT	\$ 15,131,488.55	\$ 14,608,969.67	3.58%
SUBTOTAL	\$ 200,478,543.85	\$ 188,012,238.83	6.63%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2014

SEPTEMBER 30 2014

	THIS MONTH THIS YEAR YEAR-TO-DATE	THIS MONTH LAST YEAR YEAR-TO-DATE	% CHANGE THIS YEAR OVER LAST YEAR
	200,478,543.85	188,012,238.83	
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	317,319.96	60,507.34	424.43%
1979 1/2 CENT BEER TAX	5,544,375.35	5,542,811.31	0.03%
1980 7 CENTS PER LITER TABLE WINE TAX	617.06	501.98	22.93%
5 % TAX - MARSHALL COUNTY	157,000.36	144,585.65	8.59%
TOTAL TO WET COUNTIES	\$ 6,239,312.73	\$ 5,968,406.28	4.54%
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	528,866.61	100,845.57	424.43%
TOTAL TO MUNICIPALITIES IN WET COUNTIES	\$ 728,866.61	\$ 300,845.57	142.27%
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	105,773.32	20,169.11	424.43%
1980 7 CENTS PER LITER TABLE WINE TAX	16,645.42	15,869.74	4.89%
TOTAL TO MUNICIPALITIES WITH STORES	\$ 522,418.74	\$ 436,038.85	19.81%
TOTAL TO MUNICIPALITIES	\$ 1,251,285.35	\$ 736,884.42	69.81%
RESOURCES GENERATED BY COUNTY FEES	1,555,616.00	1,575,594.00	-1.27%
RESOURCES GENERATED BY BEER/TABLE WINE TAX	913,287.19	987,548.22	-7.52%
RESOURCES GENERATED TVA SUPPLEMENT TO NON-SERVED	\$ 5,304,646.98	\$ 5,543,166.03	-4.30%
TOTAL GENERATED FOR COUNTIES AND MUNICIPALITIES	15,264,148.25	14,811,598.95	3.06%
RESOURCES GENERATED BEFORE ADJUSTMENTS	\$ 215,742,692.10	\$ 202,823,837.78	6.37%
MISCELLANEOUS INCOME ADJUSTMENTS	0.00	0.00	
TOTAL RESOURCES GENERATED	\$ 215,742,692.10	\$ 202,823,837.78	6.37%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 STATEMENT OF OPERATIONS
 AS OF 09/30/2014

	FISCAL YEAR TO DATE		
	Incr / Decr	SEPTEMBER 30 2014	SEPTEMBER 30 2013
REVENUES:			
RETAIL SALES	3.58%	\$267,198,282.38	\$257,970,257.20
WHOLESALE SALES	4.88%	150,317,668.71	143,318,405.92
MILITARY SALES	10.15%	5,151,904.00	4,677,035.29
TOTAL SALES	4.11%	\$422,667,855.09	\$405,965,698.41
EMBEDDED TAXES - TITLE 28		118,396,919.65	112,963,788.51
SALES TAXES		15,131,488.55	14,608,969.66
COUNTY TAXES		157,000.36	144,585.65
TOTAL TAXES	4.67%	\$133,685,408.56	\$127,717,343.82
NET SALES	3.86%	\$288,982,446.53	\$278,248,354.59
COST OF GOODS SOLD	2.61%	\$207,566,318.22	202,284,863.71
GROSS MARGIN	7.18%	\$81,416,128.31	\$75,963,490.88
5% MARKUP TO GENERAL FUND		\$10,433,095.33	10,006,716.69
TOTAL DIRECT TO GENERAL FUND	4.26%	\$10,433,095.33	\$10,006,716.69
TOTAL OPERATING REVENUES	7.62%	\$70,983,032.98	\$65,956,774.19
OTHER REVENUES:			
PRIVATE TABLE WINE LITER TAXES	-4.98%	\$11,122,144.58	11,705,560.41
CLASS II TABLE WINE - \$2.42 TAXES		\$94,488.41	104,568.06
NON-OPERATING REVENUE:			
PUBLICATION & STATISTICS SALES		\$3,600.00	3,600.00
SALVAGED EQUIPMENT		\$158,532.20	14,815.50
SALVAGES OTHER THAN EQUIPMENT		\$49,472.59	45,855.65
PUBLIC SERVICE & IMPORT INCOME		\$23,838.59	27,955.66
MISCELLANEOUS INCOME ADJUSTMENT			-1,195.47
MISCELLANEOUS INCOME		\$327,726.90	120,768.15
RESPONSIBLE VENDOR FEES		\$119,770.00	103,670.00
BAILMENT FEES		\$1,764,307.11	1,435,281.85
ADECA BYRNE GRANT		\$258,700.04	167,273.95
FEDERAL GRANT ADECA/		\$0.00	0.00
MENTAL HEALTH/OTHER GRANTS		\$305,507.52	519,978.41
INSURANCE RECOVERIES		\$0.00	212,416.66
TOTAL OTHER REVENUES	-1.61%	\$14,228,087.94	\$14,460,548.83
TOTAL AVAILABLE REVENUES	5.96%	\$85,211,120.92	\$80,417,323.02
EXPENDITURES:			
LOSS ON DISPOSAL OF EQUIPMENT		46,651.82	\$2,261,078.63
STORE EXPENSES		47,527,541.19	46,297,026.66
WAREHOUSE EXPENSES		3,157,422.00	3,045,724.09
ADMINISTRATIVE EXPENSES		8,586,215.53	9,053,270.44
ENFORCEMENT EXPENSES		15,231,424.68	15,946,687.34
ADECA BYRNE GRANT EXPENSES		0.00	0.00
TOTAL EXPENDITURES	-2.68%	\$74,549,255.22	\$76,603,787.16
PRIOR YEAR ACCRUAL AND YEAR END CLOSE OUT ADJ		\$0.00	\$0.00
NET REVENUES FOR FISCAL YEAR	179.58%	\$10,661,865.70	\$3,813,535.86

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	7,192,585.85	1,371,505.48
6.25% WET	528,866.61	100,845.99
3.75% HR	317,319.96	60,507.59
3.75% WET	317,319.96	60,507.59
1.25% CITY	105,773.32	20,169.20
TOTAL	10,661,865.70	3,813,535.86
PROOF	0.00	0.00