

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/16

YEAR-TO-DATE
 SEPTEMBER 30 2016

	PAYABLE DUE FROM FY 14-15	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 15-16
PROCEEDS OF TAXES OF SELLING PRICE				
10 % TO HUMAN RESOURCES - 1955 TAX	\$ 4,078,892.44	\$ 27,911,756.24	\$ 27,801,047.41	\$ 4,189,601.27
5 % TO HUMAN RESOURCES - 1959 TAX	2,039,460.34	13,955,944.66	13,900,590.02	2,094,814.98
1 1/2 % TO HUMAN RESOURCES - 1979 TAX	611,843.79	4,186,810.02	4,170,203.53	628,450.28
61.5 % OF 13 % 1988 TAX TO MENTAL HEALTH	3,261,082.20	22,315,435.19	22,226,923.53	3,349,593.86
5 % TO SPECIAL MENTAL HEALTH FUND - 1959 TAX	2,039,460.34	13,955,944.66	13,900,590.02	2,094,814.98
1 1/2 % TO SPECIAL MENTAL HEALTH FUND - 1979 TAX	611,843.79	4,186,810.02	4,170,203.53	628,450.28
38.5 % OF 13 % 1988 TAX TO GENERAL FUND	2,041,517.35	13,969,807.97	13,914,398.30	2,096,927.02
10 % TO GENERAL FUND - 1980 TAX	\$ 4,078,892.44	27,911,756.24	27,801,047.41	4,189,601.27
4 % TO DEPT. OF REVENUE SALES TAX FOR ETF	581,454.45	11,042,584.71	10,961,427.35	662,611.81
2 % TO DEPT. OF REVENUE SALES TAX CITIES & CO.	395,088.27	5,483,113.75	5,483,113.75	395,088.27
5 % TO MARSHALL COUNTY - COUNTY TAX	41,202.06	178,240.73	175,722.87	43,719.92
5% TO CALHOUN COUNTY- COUNTY TAX	40,143.14	280,256.16	259,019.91	61,379.39
LOCAL TABLE WINE TAX				
7 CENTS PER LITER TO COUNTIES WITH STORES	283.68	616.82	617.22	283.28
7 CENTS PER LITER TO CITIES WITH STORES	9,189.77	17,857.37	17,699.96	9,347.18
DISTRIBUTION OF PROFITS AND 1943 10 % TAX				
FIRST \$2,000,000				
50 % TO GENERAL FUND	0.00	1,000,000.00	0.00	1,000,000.00
19 % TO HUMAN RESOURCES	0.00	380,000.00	0.00	380,000.00
10 % TO WET COUNTIES	0.00	200,000.00	0.00	200,000.00
1 % TO WET COUNTIES FOR PUBLIC HEALTH	0.00	20,000.00	0.00	20,000.00
20 % TO CITIES WITH STORES	395,184.99	400,000.00	395,285.39	399,899.60
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	1,757,984.96	11,777,976.55	11,749,355.22	1,786,606.28
REMAINDER				
85.00% TO GENERAL FUND	4,895,208.98	1,214,781.97	4,895,208.98	1,214,781.97
6.25% TO WET MUNICIPALITIES	359,941.84	89,322.20	359,941.84	89,322.21
3.75% TO HUMAN RESOURCES	215,965.10	53,593.32	215,965.10	53,593.32
3.75% TO WET COUNTIES	215,965.10	53,593.32	215,965.10	53,593.32
1.25% TO CITIES WITH STORES	74,157.56	17,864.44	74,157.56	17,864.44
SUBTOTAL	27,944,762.59	160,804,066.35	162,888,484.00	25,860,344.94

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 GENERATION AND DISTRIBUTION OF RESOURCES
 AS OF 09/30/16

YEAR-TO-DATE
 SEPTEMBER 30 2016

FROM PAGE 6

	PAYABLE DUE FROM FY 14-15	RESOURCES GENERATED	RESOURCES DISTRIBUTED	PAYABLE DUE FROM FY 15-16
BEER TAX AND LICENSE	27,944,762.59	160,804,066.35	162,888,484.00	25,860,344.94
DISTRIBUTION OF BEER TAX				
1 1/2 CENTS TO GENERAL FUND	\$ 1,173,920.07	\$ 17,200,509.99	\$ 17,181,877.58	\$ 1,192,552.48
1/2 CENTS TO WET COUNTIES	391,306.94	5,733,503.34	5,727,292.71	397,517.57
1 CENT TO HUMAN RESOURCES	782,613.38	11,467,006.66	11,454,585.06	795,034.98
2 CENTS TO EDUCATION TRUST FUND	1,565,226.77	22,934,013.30	22,909,170.10	1,590,069.97
DISTRIBUTION OF WINE TAX - \$2.42				
34% TO GENERAL FUND	6,978.09	98,322.01	100,392.51	4,907.59
20.8% TO HUMAN RESOURCES	4,268.95	60,149.94	61,416.59	3,002.29
8.2% TO MENTAL HEALTH	1,682.95	23,712.95	24,212.30	1,183.60
LICENSE AND PENALTY TO GENERAL FUND	<u>-33,550.00</u>	<u>3,054,037.50</u>	<u>2,957,450.00</u>	<u>63,037.50</u>
TOTAL REVENUES TO STATE FUNDS	<u>\$ 31,837,209.74</u>	<u>\$ 221,375,322.03</u>	<u>\$ 223,304,880.86</u>	<u>\$ 29,907,650.91</u>
TVA NON-SERVED COUNTIES	<u>\$ 518,998.05</u>	<u>\$ 4,708,533.32</u>	<u>\$ 4,750,708.06</u>	<u>\$ 476,823.31</u>
COUNTY FEES TO WET COUNTIES	<u>\$ 7,299.00</u>	<u>\$ 1,563,513.00</u>	<u>\$ 1,562,703.00</u>	<u>\$ 8,109.00</u>
BEER/TABLE WINE TAX FOR LOCAL GOVERNMENTS	<u>\$ 68,228.82</u>	<u>\$ 870,325.04</u>	<u>\$ 858,353.27</u>	<u>\$ 80,200.59</u>
ADMIN FEE LOCAL BEER/TABLE WINE TAX TO GENERAL FUND	<u>\$ 21,673.06</u>	<u>\$ 22,316.05</u>	<u>\$ 21,672.53</u>	<u>\$ 22,316.58</u>
TOTAL FUNDS BEFORE ADJUSTMENTS	<u>\$ 32,453,408.67</u>	<u>\$ 228,540,009.44</u>	<u>\$ 230,498,317.72</u>	<u>\$ 30,495,100.39</u>
MISCELLANEOUS INCOME ADJUSTMENTS	<u>\$ -</u>			<u>\$ -</u>
TOTAL FUNDS	<u>\$ 32,453,408.67</u>	<u>\$ 228,540,009.44</u>	<u>\$ 230,498,317.72</u>	<u>\$ 30,495,100.39</u>

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2016

SEPTEMBER 30 2016

	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	13,969,807.97	13,149,171.37	6.24%
1980 10 % LIQUOR TAX	27,911,756.24	26,272,119.85	6.24%
1943 LIQUOR TAX AND PROFITS			
50 % OF FIRST \$2,000,000	1,000,000.00	1,000,000.00	0.00%
85% OF REMAINDER	1,214,781.97	4,895,208.98	-75.18%
1983 5 % MARKUP	11,777,976.55	11,136,200.10	5.76%
1979 1 1/2 CENTS BEER TAX	17,200,509.99	16,845,787.84	2.11%
1988 ADMINISTRATIVE FEE FOR COLLECTION OF BEER-TABLE WINE TAX FOR LOCAL GOVTS	22,316.05	21,672.53	2.97%
WINE TAX - ACT 2010-607 TO GF	98,322.01	90,428.17	8.73%
LICENSE AND PENALTY REVENUE	3,054,037.50	2,910,762.50	4.92%
TOTAL TO GENERAL FUND	\$ 76,249,508.28	\$ 76,321,351.34	-0.09%
HUMAN RESOURCES			
1955 10 % LIQUOR TAX	27,911,756.24	26,272,119.85	6.24%
1959 1/2 OF 10 % LIQUOR TAX	13,955,944.66	13,136,122.93	6.24%
1979 1/2 OF 3 % LIQUOR TAX	4,186,810.02	3,940,862.08	6.24%
1943 LIQUOR TAX AND PROFITS			
19 % OF FIRST \$2,000,000	380,000.00	380,000.00	0.00%
3.75% OF REMAINDER	53,593.32	215,965.10	-75.18%
WINE TAX - ACT 2010-607 TO DHR	60,149.94	55,320.77	8.73%
1979 1 CENT BEER TAX	11,467,006.66	11,230,525.23	2.11%
TOTAL TO HUMAN RESOURCES	\$ 58,015,260.84	\$ 55,230,915.96	5.04%
MENTAL HEALTH			
1959 1/2 OF 10 % LIQUOR TAX	\$ 13,955,944.66	13,136,122.93	6.24%
1979 1/2 OF 3 % LIQUOR TAX	4,186,810.02	3,940,862.08	6.24%
61.5 % OF THE 13 % 1988 LIQUOR TAX	22,315,435.19	21,004,546.66	6.24%
WINE TAX - ACT 2010-607 TO MH	23,712.95	21,809.16	8.73%
TOTAL TO MENTAL HEALTH	\$ 40,481,902.82	\$ 38,103,340.83	6.24%
EDUCATION TRUST FUND			
1979 2 CENT BEER TAX	22,934,013.30	22,461,050.45	2.11%
TOTAL TO EDUCATION TRUST FUND	\$ 22,934,013.30	\$ 22,461,050.45	2.11%
REVENUE DEPARTMENT			
SALES TAX 4 %	\$ 11,042,584.71	\$ 10,683,299.14	3.36%
SALES TAX 2 %	5,483,113.75	5,332,074.69	2.83%
TOTAL TO REVENUE DEPARTMENT	\$ 16,525,698.46	\$ 16,015,373.83	3.19%
SUBTOTAL	\$ 214,206,383.69	\$ 208,132,032.41	2.92%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
 RESOURCES GENERATED BY THE ABC BOARD
 AS OF 09/30/2016

SEPTEMBER 30 2016

	THIS MONTH THIS YEAR YEAR-TO-DATE	THIS MONTH LAST YEAR YEAR-TO-DATE	% CHANGE THIS YEAR OVER LAST YEAR
	214,206,383.69	208,132,032.41	
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	53,593.32	215,965.10	-75.18%
1979 1/2 CENT BEER TAX	5,733,503.34	5,615,262.61	2.11%
1980 7 CENTS PER LITER TABLE WINE TAX	616.82	615.84	0.16%
5 % TAX - MARSHALL COUNTY	178,240.73	170,776.59	
5 % TAX - CALHOUN COUNTY	280,256.16	40,143.14	598.14%
TOTAL TO WET COUNTIES	\$ 6,466,210.37	\$ 6,262,763.28	3.25%
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	89,322.20	359,941.84	-75.18%
TOTAL TO MUNICIPALITIES IN WET COUNTIES	\$ 289,322.20	\$ 559,941.84	-48.33%
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	17,864.44	71,988.37	-75.18%
1980 7 CENTS PER LITER TABLE WINE TAX	17,857.37	17,457.62	2.29%
TOTAL TO MUNICIPALITIES WITH STORES	\$ 435,721.81	\$ 489,445.99	-10.98%
TOTAL TO MUNICIPALITIES	\$ 725,044.01	\$ 1,049,387.83	-30.91%
RESOURCES GENERATED BY COUNTY FEES	1,563,513.00	1,552,712.00	0.70%
RESOURCES GENERATED BY BEER/TABLE WINE TAX	870,325.04	845,226.97	2.97%
RESOURCES GENERATED TVA SUPPLEMENT TO NON-SERVED DRY COUNTIES	\$ 4,708,533.32	\$ 5,129,265.25	-8.20%
TOTAL GENERATED FOR COUNTIES AND MUNICIPALITIES	14,333,625.75	14,839,355.33	-3.41%
RESOURCES GENERATED BEFORE ADJUSTMENTS	\$ 228,540,009.44	\$ 222,971,387.74	2.50%
MISCELLANEOUS INCOME ADJUSTMENTS	0.00	0.00	
TOTAL RESOURCES GENERATED	\$ 228,540,009.44	\$ 222,971,387.74	2.50%

ALABAMA ALCOHOLIC BEVERAGE CONTROL BOARD
STATEMENT OF OPERATIONS
AS OF 09/30/2016

	FISCAL YEAR TO DATE		
	Incr / Decr	SEPTEMBER 30 2016	SEPTEMBER 30 2015
REVENUES:			
RETAIL SALES	2.94%	\$291,139,878.89	\$282,830,015.44
WHOLESALE SALES	9.91%	177,440,094.61	161,441,810.65
MILITARY SALES	13.02%	6,912,283.34	6,116,037.83
TOTAL SALES	12.50%	\$475,492,256.84	\$422,667,855.09
EMBEDDED TAXES - TITLE 28		133,114,898.33	125,981,193.00
SALES TAXES		16,525,698.46	16,015,373.83
COUNTY TAXES		458,496.89	210,919.73
TOTAL TAXES	5.55%	\$150,099,093.68	\$142,207,486.56
NET SALES	5.59%	\$325,393,163.16	\$308,180,377.36
COST OF GOODS SOLD	7.09%	\$239,440,206.05	223,598,142.53
GROSS MARGIN	1.62%	\$85,952,957.11	\$84,582,234.83
5% MARKUP TO GENERAL FUND		\$11,777,976.55	11,136,200.10
TOTAL DIRECT TO GENERAL FUND	5.76%	\$11,777,976.55	\$11,136,200.10
TOTAL OPERATING REVENUES	0.99%	\$74,174,980.56	\$73,446,034.73
OTHER REVENUES:			
PRIVATE TABLE WINE LITER TAXES	-9.47%	\$12,244,806.89	13,525,439.53
CLASS II TABLE WINE - \$2.42 TAXES		\$106,997.48	124,481.86
NON-OPERATING REVENUE:			
PUBLICATION & STATISTICS SALES		\$3,300.00	3,600.00
SALVAGED EQUIPMENT		\$3.18	115,987.71
SALVAGES OTHER THAN EQUIPMENT		\$40,236.44	45,049.53
PUBLIC SERVICE & IMPORT INCOME		\$43,771.49	26,770.60
MISCELLANEOUS INCOME ADJUSTMENT			
MISCELLANEOUS INCOME		\$32,137.71	-20,154.18
RESPONSIBLE VENDOR FEES		\$121,545.00	237,230.00
BAILMENT FEES		\$1,954,487.11	1,875,778.22
ADECA BYRNE GRANT			15,728.00
FEDERAL GRANT ADECA/			
MENTAL HEALTH/OTHER GRANTS		\$145,000.00	223,744.49
INSURANCE RECOVERIES		\$0.00	0.00
TOTAL OTHER REVENUES	-9.16%	\$14,692,285.31	\$16,173,655.76
TOTAL AVAILABLE REVENUES	-0.84%	\$88,867,265.87	\$89,619,690.49
EXPENDITURES:			
LOSS ON DISPOSAL OF EQUIPMENT		0.00	\$0.00
STORE EXPENSES		48,885,509.48	48,969,831.82
WAREHOUSE EXPENSES		3,721,466.58	4,162,210.65
ADMINISTRATIVE EXPENSES		12,326,454.04	9,003,478.16
ENFORCEMENT EXPENSES		3,409,680.51	19,525,100.47
ADECA BYRNE GRANT EXPENSES		16,895,000.00	0.00
TOTAL EXPENDITURES	4.38%	\$85,238,110.61	\$81,660,621.10
PRIOR YEAR ACCRUAL AND YEAR END CLOSE OUT ADJ		\$0.00	\$0.00
NET REVENUES FOR FISCAL YEAR	-54.40%	\$3,629,155.26	\$7,959,069.39

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	1,214,781.97	4,895,208.98
6.25% WET	89,322.20	359,941.84
3.75% HR	53,593.32	215,965.10
3.75% WET	53,593.32	215,965.10
1.25% CITY	17,864.44	71,988.37
TOTAL	3,629,155.26	7,959,069.39
PROOF	0.00	0.00