

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source                          | Month Of              | Month Of              | Change               |             | Fiscal 2014<br>Year-To-Date | Fiscal 2015<br>Year-To-Date | Change               |             |
|---------------------------------|-----------------------|-----------------------|----------------------|-------------|-----------------------------|-----------------------------|----------------------|-------------|
|                                 | 10/31/13              | 10/31/14              | Dollars              | %           |                             |                             | Dollars              | %           |
| <b>RECEIPTS BY TAX TYPE</b>     |                       |                       |                      |             |                             |                             |                      |             |
| Individual Income Tax           | 118,401,717.41        | 126,506,610.47        | 8,104,893.06         | 6.85        | 428,579,854.15              | 456,412,017.36              | 27,832,163.21        | 6.49        |
| Corporate Income Tax            | 9,949,914.93          | 8,798,680.27          | -1,151,234.66        | -11.57      | 61,541,628.00               | 61,817,471.79               | 275,843.79           | 0.45        |
| Sales Tax                       | 116,677,073.80        | 126,268,129.89        | 9,591,056.09         | 8.22        | 482,470,831.09              | 507,444,384.64              | 24,973,553.55        | 5.18        |
| Cigarette Tax                   | 3,187,025.90          | 3,207,835.86          | 20,809.96            | 0.65        | 13,368,433.94               | 12,933,856.71               | -434,577.23          | -3.25       |
| Tobacco Tax                     | 969,311.29            | 1,141,505.09          | 172,193.80           | 17.76       | 4,035,948.20                | 4,270,366.58                | 234,418.38           | 5.81        |
| Beer Tax                        | 325,187.45            | 336,884.70            | 11,697.25            | 3.60        | 1,584,850.00                | 1,567,296.81                | -17,553.19           | -1.11       |
| Wine Tax                        | 374,466.26            | 418,916.68            | 44,450.42            | 11.87       | 1,678,345.11                | 1,784,020.85                | 105,675.74           | 6.30        |
| Kilowatt Hour Tax               | 144,210.84            | 39,890.34             | -104,320.50          | -72.34      | 649,999.28                  | 595,078.48                  | -54,920.80           | -8.45       |
| Mine License Tax                | 283.51                | 1,873.56              | 1,590.05             | 560.84      | 4,575.55                    | 5,875.56                    | 1,300.01             | 28.41       |
| Estate Tax                      | -70,000.00            | 100.00                | 70,100.00            | -100.14     | -70,000.00                  | 100.00                      | 70,100.00            | -100.14     |
| Oil & Gas                       | 131.53                | 651.60                | 520.07               | 395.40      | 638.53                      | 1,038.26                    | 399.73               | 62.60       |
| E911                            |                       | 126,476.47            | 126,476.47           |             |                             | 515,850.32                  | 515,850.32           |             |
| Motor Fuels Tax                 | 26,827,769.90         | 27,758,636.11         | 930,866.21           | 3.47        | 93,889,668.01               | 95,373,695.91               | 1,484,027.90         | 1.58        |
| Boise Auditorium District       | 398,917.80            | 476,076.67            | 77,158.87            | 19.34       | 1,785,309.67                | 1,935,154.08                | 149,844.41           | 8.39        |
| Idaho Travel & Convention       | 887,766.65            | 977,226.05            | 89,459.40            | 10.08       | 3,957,226.98                | 4,258,438.74                | 301,211.76           | 7.61        |
| Illegal Drug Tax                |                       |                       |                      |             |                             | 150.50                      | 150.50               |             |
| Suspense Fund                   | 343,295.92            | 242,225.82            | -101,070.10          | -29.44      | 348,348.15                  | 178,182.13                  | -170,166.02          | -48.85      |
| Miscellaneous Revenues          | 8,371.00              | 10,185.44             | 1,814.44             | 21.68       | 70,786.80                   | 72,628.87                   | 1,842.07             | 2.60        |
| RR Car Company's Ad Valorem Tax |                       |                       |                      |             | 17.00                       | 35.00                       | 18.00                | 105.88      |
| Local Option Tax                | 268,861.70            | 274,381.23            | 5,519.53             | 2.05        | 1,114,888.86                | 1,805,349.43                | 690,460.57           | 61.93       |
| Wine Direct Shipper Fee         | 1,325.00              | 1,012.50              | -312.50              | -23.58      | 4,412.50                    | 4,812.50                    | 400.00               | 9.07        |
| <b>Total Gross Receipts</b>     | <b>278,695,630.89</b> | <b>296,587,298.75</b> | <b>17,891,667.86</b> | <b>6.42</b> | <b>1,095,015,761.82</b>     | <b>1,150,975,804.52</b>     | <b>55,960,042.70</b> | <b>5.11</b> |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source                                       | Month Of              | Month Of              | Change               |             | Fiscal 2014             | Fiscal 2015             | Change               |             |  |
|--|-----------------------|-----------------------|----------------------|-------------|-------------------------|-------------------------|----------------------|-------------|--|
|  | 10/31/13              | 10/31/14              | Dollars              | %           | Year-To-Date            | Year-To-Date            | Dollars              | %           |  |
| <b>DISTRIBUTIONS BY FUND</b>                 |                       |                       |                      |             |                         |                         |                      |             |  |
| <b>Fund Description</b>                      |                       |                       |                      |             |                         |                         |                      |             |  |
| 0001 General Fund                            | 201,970,069.50        | 215,553,142.85        | 13,583,073.35        | 6.73        | 802,304,270.31          | 846,049,645.11          | 43,745,374.80        | 5.45        |  |
| 0051 Fish and Game Donation                  | 676.24                | 651.54                | -24.70               | -3.65       | 1,024.73                | 2,495.07                | 1,470.34             | 143.49      |  |
| 0075 Abandoned Mine & Oil & Gas Conserv      | 84.53                 | 886.87                | 802.34               | 949.18      | 1,160.88                | 2,340.82                | 1,179.94             | 101.64      |  |
| 0130 Petroleum Storage Trust                 | 208,033.78            | 206,190.22            | -1,843.56            | -0.89       | 781,157.21              | 787,899.76              | 6,742.55             | 0.86        |  |
| 0176 Cancer Control                          | 26,083.65             | 25,000.00             | -1,083.65            | -4.15       | 111,358.21              | 100,000.00              | -11,358.21           | -10.20      |  |
| 0181 Central Tumor Registry                  | 10,433.27             | 10,000.00             | -433.27              | -4.15       | 44,545.15               | 40,000.00               | -4,545.15            | -10.20      |  |
| 0182 Substance Abuse Treatment               | 109,961.46            | 117,617.44            | 7,655.98             | 6.96        | 518,073.53              | 527,639.91              | 9,566.38             | 1.85        |  |
| 0188 County Juvenile Probation Svcs          | 349,891.38            | 347,558.25            | -2,333.13            | -0.67       | 1,368,335.57            | 1,371,613.78            | 3,278.21             | 0.24        |  |
| 0200 Water Pollution Control                 | 400,000.00            | 400,000.00            |                      |             | 1,600,000.00            | 1,600,000.00            |                      |             |  |
| 0212 Idaho Travel and Convention             | 887,430.84            | 973,249.94            | 85,819.10            | 9.67        | 3,931,060.55            | 4,223,346.66            | 292,286.11           | 7.44        |  |
| 0213 Veterans Support Donation               | 417.00                | 682.34                | 265.34               | 63.63       | 356.92                  | 1,639.21                | 1,282.29             | 359.27      |  |
| 0220 Cooperative Welfare Fund                | 2,639.00              | 3,440.83              | 801.83               | 30.38       | 6,892.00                | 17,701.77               | 10,809.77            | 156.85      |  |
| 0221 State Aeronautics Fund                  | 279,150.94            | 203,361.53            | -75,789.41           | -27.15      | 844,649.48              | 642,430.93              | -202,218.55          | -23.94      |  |
| 0247 Parks & Rec Motor Fuels                 | 458,268.92            | 463,645.64            | 5,376.72             | 1.17        | 1,719,552.78            | 1,756,514.09            | 36,961.31            | 2.15        |  |
| 0259 Local Bridges & RR Xings                |                       |                       |                      |             | 350,000.00              | 350,000.00              |                      |             |  |
| 0260 State Highway Account                   | 1,520,961.74          | 1,529,746.23          | 8,784.49             | 0.58        | 5,658,878.18            | 5,809,111.52            | 150,233.34           | 2.65        |  |
| 0261 Highway Distribution Fund               | 20,589,496.77         | 20,687,903.18         | 98,406.41            | 0.48        | 76,637,823.00           | 78,579,633.38           | 1,941,810.38         | 2.53        |  |
| 0266 Search and Rescue Fund                  | 3,944.53              | 3,990.82              | 46.29                | 1.17        | 14,800.96               | 15,119.15               | 318.19               | 2.15        |  |
| 0267 Motor Fuel Distribution Fund            | 3,138,925.80          | 4,098,192.93          | 959,267.13           | 30.56       | 4,404,730.53            | 3,644,897.19            | -759,833.34          | -17.25      |  |
| 0275 E911 Wireless                           |                       | 123,886.02            | 123,886.02           |             |                         | 505,347.53              | 505,347.53           |             |  |
| 0276 Multi-State Tax Compact                 | 161,722.27            | 110,340.27            | -51,382.00           | -31.77      | 1,054,959.74            | 1,197,596.13            | 142,636.39           | 13.52       |  |
| 0307 Oil & Gas Local Economic Development    | 8.42                  | 41.70                 | 33.28                | 395.25      | 40.87                   | 66.45                   | 25.58                | 62.59       |  |
| 0338 Tax Commission Admin Fees               | 1,100.00              | 3,415.80              | 2,315.80             | 210.53      | 1,129,662.50            | 1,094,584.08            | -35,078.42           | -3.11       |  |
| 0349 Wine Direct Shipper Fee to ISP          | 225.00                | 125.00                | -100.00              | -44.44      | 1,125.00                | 1,250.00                | 125.00               | 11.11       |  |
| 0365 Permanent Building Fund                 | 2,999,302.38          | 3,120,256.59          | 120,954.21           | 4.03        | 12,473,873.93           | 12,290,631.83           | -183,242.10          | -1.47       |  |
| 0401 Miscellaneous Income                    | 8,359.00              | 10,157.50             | 1,798.50             | 21.52       | 69,139.31               | 71,812.50               | 2,673.19             | 3.87        |  |
| 0403 Opportunity Scholarship                 | 180.24                | 212.00                | 31.76                | 17.62       | -491.76                 | -219.23                 | 272.53               | -55.42      |  |
| 0481 Public School Endowment                 | 439,481.99            | 452,513.63            | 13,031.64            | 2.97        | 1,626,488.02            | 1,526,579.95            | -99,908.07           | -6.14       |  |
| 0483 Childrens Trust Donation                | 405.49                | 1,175.34              | 769.85               | 189.86      | 735.38                  | 2,382.54                | 1,647.16             | 223.99      |  |
| 0502 Sales Tax - Cities & Counties           | 14,947,055.18         | 16,026,521.34         | 1,079,466.16         | 7.22        | 61,506,024.58           | 64,145,365.53           | 2,639,340.95         | 4.29        |  |
| 0502 Sales Tax - Personal Property           | 1,666,667.00          | 1,577,803.31          | -88,863.69           | -5.33       | 6,666,668.00            | 6,311,213.24            | -355,454.76          | -5.33       |  |
| 0502 Sales Tax - Ag Property Relief          | 707,258.58            | 707,258.58            |                      |             | 2,829,034.33            | 2,829,034.33            |                      |             |  |
| 0502 Sales Tax - Demonstration Pilot Project | 380,384.52            | 509,048.32            | 128,663.80           | 33.82       | 1,562,531.38            | 2,101,576.23            | 539,044.85           | 34.50       |  |
| 0502 Sales Tax - Election Consolidation      | 366,091.47            | 372,822.24            | 6,730.77             | 1.84        | 1,464,365.87            | 1,493,540.83            | 29,174.96            | 1.99        |  |
| 0507 Counties - Estate Tax                   | -373,826.17           | 10.00                 | 373,836.17           | -100.00     | -373,826.17             | 10.00                   | 373,836.17           | -100.00     |  |
| 0516 Refund Fund                             | 26,313,946.39         | 27,824,126.01         | 1,510,179.62         | 5.74        | 101,119,904.56          | 107,746,697.81          | 6,626,793.25         | 6.55        |  |
| 0516 Refund Fund - County Juvenile Prob Sv   | 89,575.89             | 104,882.41            | 15,306.52            | 17.09       | 258,063.96              | 154,814.89              | -103,249.07          | -40.01      |  |
| 0630 Suspense Fund                           | 343,597.16            | 242,690.82            | -100,906.34          | -29.37      | 349,125.05              | 179,132.84              | -169,992.21          | -48.69      |  |
| 0630 Boise Auditorium District               | 398,891.80            | 475,996.67            | 77,104.87            | 19.33       | 1,782,434.26            | 1,932,270.08            | 149,835.82           | 8.41        |  |
| 0630 Grape Growers and Wine Producers        | 18,718.73             | 20,944.38             | 2,225.65             | 11.89       | 83,842.54               | 89,190.91               | 5,348.37             | 6.38        |  |
| 0630 Guard & Reserve Support Donation        | 275.25                | 653.34                | 378.09               | 137.36      | 1,070.87                | 1,576.66                | 505.79               | 140.61      |  |
| 0630 Idaho Food Bank Donation                | 1,444.49              | 2,747.66              | 1,303.17             | 90.22       | 2,499.48                | 7,494.75                | 4,995.27             | 199.85      |  |
| 0630 Special Olympics Donation               | 681.00                | 602.00                | -79.00               | -11.60      | 1,017.66                | 1,153.28                | 135.62               | 13.33       |  |
| 0630 Local Option Tax                        | 267,586.00            | 273,659.57            | 6,073.57             | 2.27        | 1,108,659.44            | 1,769,440.44            | 660,781.00           | 59.60       |  |
| 0630 Oil & Gas-Cities & Counties             | 29.46                 | 145.96                | 116.50               | 395.45      | 143.03                  | 232.57                  | 89.54                | 62.60       |  |
| <b>Total Distributions</b>                   | <b>278,695,630.89</b> | <b>296,587,297.07</b> | <b>17,891,666.18</b> | <b>6.42</b> | <b>1,095,015,761.82</b> | <b>1,150,975,804.52</b> | <b>55,960,042.70</b> | <b>5.11</b> |  |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source  | Month Of              | Month Of              | Change              |             | Fiscal 2014           | Fiscal 2015           | Change               |             |
|---|-----------------------|-----------------------|---------------------|-------------|-----------------------|-----------------------|----------------------|-------------|
|   | 10/31/13              | 10/31/14              | Dollars             | %           | Year-To-Date          | Year-To-Date          | Dollars              | %           |
| <b>Individual Income Tax Receipts</b>   |                       |                       |                     |             |                       |                       |                      |             |
| IIT Payments by Filing  | 21,469,909.74         | 21,156,353.10         | -313,556.64         | -1.46       | 52,600,249.66         | 54,566,115.31         | 1,965,865.65         | 3.74        |
| Permanent Building Fund   | 177,010.00            | 223,360.00            | 46,350.00           | 26.18       | 405,830.00            | 406,229.00            | 399.00               | 0.10        |
| Donations on returns  | 7,019.95              | 10,630.05             | 3,610.10            | 51.43       | 16,882.18             | 39,174.76             | 22,292.58            | 132.05      |
| Individual Tax reclassified as Multi State  | 24,193.10             | 2,914.00              | -21,279.10          | -87.96      | 173,514.94            | 84,982.39             | -88,532.55           | -51.02      |
| Total Filing Payments   | 21,678,132.79         | 21,393,257.15         | -284,875.64         | -1.31       | 53,196,476.78         | 55,096,501.46         | 1,900,024.68         | 3.57        |
| Withholding Payments (See Below)  | 96,723,584.62         | 105,113,353.32        | 8,389,768.70        | 8.67        | 375,383,377.37        | 401,315,515.90        | 25,932,138.53        | 6.91        |
| <b>Gross Collections</b>  | <b>118,401,717.41</b> | <b>126,506,610.47</b> | <b>8,104,893.06</b> | <b>6.85</b> | <b>428,579,854.15</b> | <b>456,412,017.36</b> | <b>27,832,163.21</b> | <b>6.49</b> |
| Less Refunds Paid (See Below)   | -10,860,499.96        | -10,899,857.34        | -39,357.38          | 0.36        | -21,712,203.77        | -22,457,169.84        | -744,966.07          | 3.43        |
| <b>Net Collections</b>  | <b>107,541,217.45</b> | <b>115,606,753.13</b> | <b>8,065,535.68</b> | <b>7.50</b> | <b>406,867,650.38</b> | <b>433,954,847.52</b> | <b>27,087,197.14</b> | <b>6.66</b> |
| <b>Distribution of Individual Income Tax</b>                                      |                       |                       |                     |             |                       |                       |                      |             |
| General Fund  | 94,430,896.87         | 100,850,565.33        | 6,419,668.46        | 6.80        | 342,116,068.92        | 364,520,671.80        | 22,404,602.88        | 6.55        |
| Refund Fund   | 23,602,868.53         | 25,211,988.33         | 1,609,119.80        | 6.82        | 85,493,499.82         | 91,114,392.37         | 5,620,892.55         | 6.57        |
| Refund Fund - County Juvenile Prob Svc  | 89,575.89             | 104,882.41            | 15,306.52           | 17.09       | 258,063.96            | 154,814.89            | -103,249.07          | -40.01      |
| Multi-State Tax Compact   | 4,770.29              | 301.95                | -4,468.34           | -93.67      | 31,445.33             | 21,919.66             | -9,525.67            | -30.29      |
| Permanent Building Fund   | 177,010.00            | 223,360.00            | 46,350.00           | 26.18       | 405,830.00            | 406,229.00            | 399.00               | 0.10        |
| Public School Income Substance Abuse  | 89,575.88             | 104,882.40            | 15,306.52           | 17.09       | 258,063.94            | 154,814.88            | -103,249.06          | -40.01      |
| Donations: Fish & Game  | 676.24                | 651.54                | -24.70              | -3.65       | 1,024.73              | 2,495.07              | 1,470.34             | 143.49      |
| Fish & Game Admin Fee   |                       |                       |                     |             | 750.00                | 750.00                |                      |             |
| Children's Trust  | 405.49                | 1,175.34              | 769.85              | 189.86      | 735.38                | 2,382.54              | 1,647.16             | 223.99      |
| Children's Trust Admin Fee  |                       |                       |                     |             | 750.00                | 750.00                |                      |             |
| Guard & Reserve Support   | 275.25                | 653.34                | 378.09              | 137.36      | 1,070.87              | 2,576.66              | 1,505.79             | 140.61      |
| Guard & Reserve Sup Admin Fee   |                       |                       |                     |             |                       |                       |                      |             |
| Red Cross   | 301.24                | 465.00                | 163.76              | 54.36       | 776.90                | 950.71                | 173.81               | 22.37       |
| Red Cross Admin Fee   |                       |                       |                     |             |                       |                       |                      |             |
| Special Olympics  | 681.00                | 602.00                | -79.00              | -11.60      | 1,017.66              | 1,153.28              | 135.62               | 13.33       |
| Special Olympics Admin Fee  |                       |                       |                     |             |                       |                       |                      |             |
| Veterans Support  | 417.00                | 682.34                | 265.34              | 63.63       | 356.92                | 1,639.21              | 1,282.29             | 359.27      |
| Veterans Support Admin Fee  |                       |                       |                     |             | 750.00                | 750.00                |                      |             |
| Cooperative Welfare Fund  | 2,639.00              | 3,440.83              | 801.83              | 30.38       | 6,892.00              | 17,701.77             | 10,809.77            | 156.85      |
| Idaho Food Bank   | 1,444.49              | 2,747.66              | 1,303.17            | 90.22       | 2,499.48              | 7,494.75              | 4,995.27             | 199.85      |
| Idaho Food Bank Admin Fee   |                       |                       |                     |             |                       |                       |                      |             |
| Opportunity Scholarship   | 180.24                | 212.00                | 31.76               | 17.62       | -491.76               | -219.23               | 272.53               | -55.42      |
| Opportunity Scholar Admin Fee   |                       |                       |                     |             | 750.00                | 750.00                |                      |             |
| Election Campaign Fund  |                       |                       |                     |             |                       |                       |                      |             |
| <b>Total Distribution of Gross Collections</b>                                    | <b>118,401,717.41</b> | <b>126,506,610.47</b> | <b>8,104,893.06</b> | <b>6.85</b> | <b>428,579,854.15</b> | <b>456,412,017.36</b> | <b>27,832,163.21</b> | <b>6.49</b> |
| <b>Additional Detail - Individual Income Tax Refunds and Withholding Receipts</b> |                       |                       |                     |             |                       |                       |                      |             |
| <b>Refunds from Refund Account</b>  |                       |                       |                     |             |                       |                       |                      |             |
| Filing Refunds  | -10,771,410.48        | -10,796,718.41        | -25,307.93          | 0.23        | -21,298,787.22        | -21,985,035.75        | -686,248.53          | 3.22        |
| Withholding Refunds   | -89,089.48            | -103,138.93           | -14,049.45          | 15.77       | -413,416.55           | -472,134.09           | -58,717.54           | 14.20       |
| <b>Total IIT Refunds Paid</b>   | <b>-10,860,499.96</b> | <b>-10,899,857.34</b> | <b>-39,357.38</b>   | <b>0.36</b> | <b>-21,712,203.77</b> | <b>-22,457,169.84</b> | <b>-744,966.07</b>   | <b>3.43</b> |
| <b>Withholding Receipts</b>   |                       |                       |                     |             |                       |                       |                      |             |
| Lottery Winnings Withholdings   | 179,151.77            | 209,764.81            | 30,613.04           | 17.09       | 516,127.90            | 309,629.77            | -206,498.13          | -40.01      |
| Other Withholdings  | 96,544,432.85         | 104,903,588.51        | 8,359,155.66        | 8.66        | 374,867,249.47        | 401,005,886.13        | 26,138,636.66        | 6.97        |
| <b>Total IIT Withholding Payments</b>   | <b>96,723,584.62</b>  | <b>105,113,353.32</b> | <b>8,389,768.70</b> | <b>8.67</b> | <b>375,383,377.37</b> | <b>401,315,515.90</b> | <b>25,932,138.53</b> | <b>6.91</b> |

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**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source   | Month Of              | Month Of              | Change               |               | Fiscal 2014<br>Year-To-Date | Fiscal 2015<br>Year-To-Date | Change               |             |
|--|-----------------------|-----------------------|----------------------|---------------|-----------------------------|-----------------------------|----------------------|-------------|
|  | 10/31/13              | 10/31/14              | Dollars              | %             |                             |                             | Dollars              | %           |
| <b>Corp. Income Tax Receipts</b>               |                       |                       |                      |               |                             |                             |                      |             |
| Corporate Income Tax                           | 3,322,113.09          | 2,290,705.92          | -1,031,407.17        | -31.05        | 5,913,604.90                | 6,627,091.92                | 713,487.02           | 12.07       |
| Corporate Estimates                            | 6,203,470.67          | 5,643,301.36          | -560,169.31          | -9.03         | 51,053,224.81               | 52,359,196.61               | 1,305,971.80         | 2.56        |
| Corporate Tax reclassified as Multi-State      | 424,331.17            | 864,672.99            | 440,341.82           | 103.77        | 4,574,798.29                | 2,831,183.26                | -1,743,615.03        | -38.11      |
| <b>Gross Collections</b>                       | <b>9,949,914.93</b>   | <b>8,798,680.27</b>   | <b>-1,151,234.66</b> | <b>-11.57</b> | <b>61,541,628.00</b>        | <b>61,817,471.79</b>        | <b>275,843.79</b>    | <b>0.45</b> |
| Less Refunds Paid                              | -4,213,684.00         | -878,742.52           | 3,334,941.48         | -79.15        | -6,764,152.25               | -2,732,770.61               | 4,031,381.64         | -59.60      |
| <b>Net Collections</b>                         | <b>5,736,230.93</b>   | <b>7,919,937.75</b>   | <b>2,183,706.82</b>  | <b>38.07</b>  | <b>54,777,475.75</b>        | <b>59,084,701.18</b>        | <b>4,307,225.43</b>  | <b>7.86</b> |
| <b>Distribution of Corporate Tax</b>           |                       |                       |                      |               |                             |                             |                      |             |
| General Fund                                   | 7,933,570.35          | 7,100,737.58          | -832,832.77          | -10.50        | 49,216,242.69               | 49,455,461.62               | 239,218.93           | 0.49        |
| Refund Fund                                    | 1,898,226.78          | 1,581,415.45          | -316,811.33          | -16.69        | 11,367,291.40               | 11,751,383.47               | 384,092.07           | 3.38        |
| Multi-State Tax Compact                        | 83,667.80             | 89,597.24             | 5,929.44             | 7.09          | 827,720.91                  | 381,255.70                  | -446,465.21          | -53.94      |
| Permanent Building Fund                        | 34,450.00             | 26,930.00             | -7,520.00            | -21.83        | 130,373.00                  | 229,371.00                  | 98,998.00            | 75.93       |
| <b>Total Distribution of Gross Collections</b> | <b>9,949,914.93</b>   | <b>8,798,680.27</b>   | <b>-1,151,234.66</b> | <b>-11.57</b> | <b>61,541,628.00</b>        | <b>61,817,471.79</b>        | <b>275,843.79</b>    | <b>0.45</b> |
| <b>Total Income Tax Gross Collections</b>      | <b>128,351,632.34</b> | <b>135,305,290.74</b> | <b>6,953,658.40</b>  | <b>5.42</b>   | <b>490,121,482.15</b>       | <b>518,229,489.15</b>       | <b>28,108,007.00</b> | <b>5.73</b> |
| <b>Sales Tax Receipts</b>                      |                       |                       |                      |               |                             |                             |                      |             |
| Sales Tax                                      | 116,303,490.42        | 126,069,936.86        | 9,766,446.44         | 8.40          | 481,209,315.13              | 504,702,734.68              | 23,493,419.55        | 4.88        |
| Sales Tax reclassified as Multi-State          | 371,669.38            | 197,270.01            | -174,399.37          | -46.92        | 1,207,769.96                | 2,694,376.94                | 1,486,606.98         | 123.09      |
| Amusement Device Tax                           | 1,914.00              | 923.02                | -990.98              | -51.78        | 53,746.00                   | 47,273.02                   | -6,472.98            | -12.04      |
| <b>Gross Collections</b>                       | <b>116,677,073.80</b> | <b>126,268,129.89</b> | <b>9,591,056.09</b>  | <b>8.22</b>   | <b>482,470,831.09</b>       | <b>507,444,384.64</b>       | <b>24,973,553.55</b> | <b>5.18</b> |
| Less Refunds Paid                              | -181,607.45           | -459,099.37           | -277,491.92          | 152.80        | -1,863,306.94               | -2,090,631.15               | -227,324.21          | 12.20       |
| <b>Net Collections</b>                         | <b>116,495,466.35</b> | <b>125,809,030.52</b> | <b>9,313,564.17</b>  | <b>7.99</b>   | <b>480,607,524.15</b>       | <b>505,353,753.49</b>       | <b>24,746,229.34</b> | <b>5.15</b> |
| <b>Distribution of Sales Tax</b>               |                       |                       |                      |               |                             |                             |                      |             |
| General Fund                                   | 97,538,058.75         | 105,778,468.98        | 8,240,410.23         | 8.45          | 403,116,439.81              | 424,411,935.88              | 21,295,496.07        | 5.28        |
| Tax Commission Refunds                         | 181,607.45            | 459,099.37            | 277,491.92           | 152.80        | 1,863,306.94                | 2,090,631.15                | 227,324.21           | 12.20       |
| Multi-State Tax Compact                        | 73,284.18             | 20,441.08             | -52,843.10           | -72.11        | 195,793.50                  | 794,420.77                  | 598,627.27           | 305.74      |
| Revenue Share                                  | 13,353,883.39         | 14,445,200.58         | 1,091,317.19         | 8.17          | 55,129,067.67               | 57,803,289.61               | 2,674,221.94         | 4.85        |
| Permanent Building Fund                        | 416,666.67            | 416,666.67            |                      |               | 1,666,666.68                | 1,666,666.68                |                      |             |
| Water Pollution Control                        | 400,000.00            | 400,000.00            |                      |               | 1,600,000.00                | 1,600,000.00                |                      |             |
| County Circuit Breaker                         | 1,593,171.79          | 1,581,320.76          | -11,851.03           | -0.74         | 6,376,956.91                | 6,342,075.92                | -34,880.99           | -0.55       |
| Personal Property                              | 1,666,667.00          | 1,577,803.31          | -88,863.69           | -5.33         | 6,666,668.00                | 6,311,213.24                | -355,454.76          | -5.33       |
| Ag Prop Relief to Counties & Schools           | 707,258.58            | 707,258.58            |                      |               | 2,829,034.33                | 2,829,034.33                |                      |             |
| Demonstration Pilot Project                    | 380,384.52            | 509,048.32            | 128,663.80           | 33.82         | 1,562,531.38                | 2,101,576.23                | 539,044.85           | 34.50       |
| Election Consolidation                         | 366,091.47            | 372,822.24            | 6,730.77             | 1.84          | 1,464,365.87                | 1,493,540.83                | 29,174.96            | 1.99        |
| <b>Total Distribution of Gross Collections</b> | <b>116,677,073.80</b> | <b>126,268,129.89</b> | <b>9,591,056.09</b>  | <b>8.22</b>   | <b>482,470,831.09</b>       | <b>507,444,384.64</b>       | <b>24,973,553.55</b> | <b>5.18</b> |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source   | Month Of            | Month Of            | Change            |              | Fiscal 2014<br>Year-To-Date | Fiscal 2015<br>Year-To-Date | Change             |              |
|--|---------------------|---------------------|-------------------|--------------|-----------------------------|-----------------------------|--------------------|--------------|
|  | 10/31/13            | 10/31/14            | Dollars           | %            |                             |                             | Dollars            | %            |
| <b>Cigarette Taxes</b>                         |                     |                     |                   |              |                             |                             |                    |              |
| <b>Receipts</b>                                |                     |                     |                   |              |                             |                             |                    |              |
| Gross Collections                              | 3,187,025.90        | 3,207,835.86        | 20,809.96         | 0.65         | 13,368,433.94               | 12,933,856.71               | -434,577.23        | -3.25        |
| Less Refunds Paid                              | -30.00              | -30.00              |                   |              | -120.00                     | -120.00                     |                    |              |
| <b>Net Collections</b>                         | <b>3,186,995.90</b> | <b>3,207,805.86</b> | <b>20,809.96</b>  | <b>0.65</b>  | <b>13,368,313.94</b>        | <b>12,933,736.71</b>        | <b>-434,577.23</b> | <b>-3.25</b> |
| <b>Distribution of Cigarette Tax</b>           |                     |                     |                   |              |                             |                             |                    |              |
| General Fund                                   | 307,966.66          | 278,133.33          | -29,833.33        | -9.69        | 1,231,866.64                | 1,112,533.33                | -119,333.31        | -9.69        |
| Tax Commission Refunds                         | 30.00               | 30.00               |                   |              | 120.00                      | 120.00                      |                    |              |
| Permanent Building Fund                        | 2,263,865.40        | 2,342,170.85        | 78,305.45         | 3.46         | 9,748,199.18                | 9,471,203.38                | -276,995.80        | -2.84        |
| Cancer Control Fund                            | 26,083.65           | 25,000.00           | -1,083.65         | -4.15        | 111,358.21                  | 100,000.00                  | -11,358.21         | -10.20       |
| Central Tumor Registry                         | 10,433.27           | 10,000.00           | -433.27           | -4.15        | 44,545.15                   | 40,000.00                   | -4,545.15          | -10.20       |
| Public School Endowment                        | 289,323.46          | 276,250.00          | -13,073.46        | -4.52        | 1,116,172.38                | 1,105,000.00                | -11,172.38         | -1.00        |
| County Juvenile Probation Svcs                 | 289,323.46          | 276,250.00          | -13,073.46        | -4.52        | 1,116,172.38                | 1,105,000.00                | -11,172.38         | -1.00        |
| <b>Total Distribution of Gross Collections</b> | <b>3,187,025.90</b> | <b>3,207,834.18</b> | <b>20,808.28</b>  | <b>0.65</b>  | <b>13,368,433.94</b>        | <b>12,933,856.71</b>        | <b>-434,577.23</b> | <b>-3.25</b> |
| <b>Tobacco Tax</b>                             |                     |                     |                   |              |                             |                             |                    |              |
| <b>Receipts</b>                                |                     |                     |                   |              |                             |                             |                    |              |
| Gross Collections                              | 969,311.29          | 1,141,505.09        | 172,193.80        | 17.76        | 4,035,948.20                | 4,270,366.58                | 234,418.38         | 5.81         |
| Less Refunds Paid                              | -225.22             | -573.32             | -348.10           | 154.56       | -1,338.72                   | -4,547.89                   | -3,209.17          | 239.72       |
| <b>Net Collections</b>                         | <b>969,086.07</b>   | <b>1,140,931.77</b> | <b>171,845.70</b> | <b>17.73</b> | <b>4,034,609.48</b>         | <b>4,265,818.69</b>         | <b>231,209.21</b>  | <b>5.73</b>  |
| <b>Distribution of Tobacco Tax</b>             |                     |                     |                   |              |                             |                             |                    |              |
| General Fund                                   | 847,950.23          | 998,315.27          | 150,365.04        | 17.73        | 3,530,283.10                | 3,732,591.13                | 202,308.03         | 5.73         |
| Tax Commission Refunds                         | 225.22              | 573.32              | 348.10            | 154.56       | 1,338.72                    | 4,547.89                    | 3,209.17           | 239.72       |
| Water Pollution Control                        |                     |                     |                   |              |                             |                             |                    |              |
| Public School Endowment                        | 60,567.92           | 71,308.25           | 10,740.33         | 17.73        | 252,163.19                  | 266,613.78                  | 14,450.59          | 5.73         |
| County Juvenile Probation Svcs                 | 60,567.92           | 71,308.25           | 10,740.33         | 17.73        | 252,163.19                  | 266,613.78                  | 14,450.59          | 5.73         |
| <b>Total Distribution of Gross Collections</b> | <b>969,311.29</b>   | <b>1,141,505.09</b> | <b>172,193.80</b> | <b>17.76</b> | <b>4,035,948.20</b>         | <b>4,270,366.58</b>         | <b>234,418.38</b>  | <b>5.81</b>  |
| <b>Beer Tax</b>                                |                     |                     |                   |              |                             |                             |                    |              |
| <b>Receipts</b>                                |                     |                     |                   |              |                             |                             |                    |              |
| Gross Collections                              | 325,187.45          | 336,884.70          | 11,697.25         | 3.60         | 1,584,850.00                | 1,567,296.81                | -17,553.19         | -1.11        |
| Less Refunds Paid                              | -4.76               | -129.95             | -125.19           | 2,630.04     | -592.32                     | -139.95                     | 452.37             | -76.37       |
| <b>Net Collections</b>                         | <b>325,182.69</b>   | <b>336,754.75</b>   | <b>11,572.06</b>  | <b>3.56</b>  | <b>1,584,257.68</b>         | <b>1,567,156.86</b>         | <b>-17,100.82</b>  | <b>-1.08</b> |
| <b>Distribution of Beer Tax</b>                |                     |                     |                   |              |                             |                             |                    |              |
| General Fund                                   | 152,835.85          | 158,274.73          | 5,438.88          | 3.56         | 744,601.09                  | 736,563.71                  | -8,037.38          | -1.08        |
| Tax Commission Refunds                         | 4.76                | 129.95              | 125.19            | 2,630.04     | 592.32                      | 139.95                      | -452.37            | -76.37       |
| Substance Abuse Treatment                      | 65,036.53           | 67,350.95           | 2,314.42          | 3.56         | 316,851.52                  | 313,431.38                  | -3,420.14          | -1.08        |
| Permanent Building Fund                        | 107,310.31          | 111,129.07          | 3,818.76          | 3.56         | 522,805.07                  | 517,161.77                  | -5,643.30          | -1.08        |
| <b>Total Distribution of Gross Collections</b> | <b>325,187.45</b>   | <b>336,884.70</b>   | <b>11,697.25</b>  | <b>3.60</b>  | <b>1,584,850.00</b>         | <b>1,567,296.81</b>         | <b>-17,553.19</b>  | <b>-1.11</b> |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source   | Month Of          | Month Of          | Change             |                 | Fiscal 2014<br>Year-To-Date | Fiscal 2015<br>Year-To-Date | Change            |               |
|--|-------------------|-------------------|--------------------|-----------------|-----------------------------|-----------------------------|-------------------|---------------|
|  | 10/31/13          | 10/31/14          | Dollars            | %               |                             |                             | Dollars           | %             |
| <b>Wine Tax Receipts</b>                       |                   |                   |                    |                 |                             |                             |                   |               |
| Gross Collections                              | 374,466.26        | 418,916.68        | 44,450.42          | 11.87           | 1,678,345.11                | 1,784,020.85                | 105,675.74        | 6.30          |
| Less Refunds Paid                              | -91.72            | -29.11            | 62.61              | -68.26          | -1,495.23                   | -203.81                     | 1,291.42          | -86.37        |
| <b>Net Collections</b>                         | <b>374,374.54</b> | <b>418,887.57</b> | <b>44,513.03</b>   | <b>11.89</b>    | <b>1,676,849.88</b>         | <b>1,783,817.04</b>         | <b>106,967.16</b> | <b>6.38</b>   |
| <b>Distribution of Wine Tax</b>                |                   |                   |                    |                 |                             |                             |                   |               |
| General Fund                                   | 310,730.88        | 347,676.70        | 36,945.82          | 11.89           | 1,391,785.33                | 1,480,568.10                | 88,782.77         | 6.38          |
| Tax Commission Refunds                         | 91.72             | 29.11             | -62.61             | -68.26          | 1,495.23                    | 203.81                      | -1,291.42         | -86.37        |
| Substance Abuse Treatment                      | 44,924.93         | 50,266.49         | 5,341.56           | 11.89           | 201,222.01                  | 214,058.03                  | 12,836.02         | 6.38          |
| Grape Growers & Wine Prod                      | 18,718.73         | 20,944.38         | 2,225.65           | 11.89           | 83,842.54                   | 89,190.91                   | 5,348.37          | 6.38          |
| <b>Total Distribution of Gross Collections</b> | <b>374,466.26</b> | <b>418,916.68</b> | <b>44,450.42</b>   | <b>11.87</b>    | <b>1,678,345.11</b>         | <b>1,784,020.85</b>         | <b>105,675.74</b> | <b>6.30</b>   |
| <b>Wine Direct Shipper Fee Receipts</b>        |                   |                   |                    |                 |                             |                             |                   |               |
| Wine Direct Shipper Fee to Tax                 | 1,100.00          | 887.50            | -212.50            | -19.32          | 3,287.50                    | 3,562.50                    | 275.00            | 8.37          |
| Wine Direct Shipper Fee to ISP                 | 225.00            | 125.00            | -100.00            | -44.44          | 1,125.00                    | 1,250.00                    | 125.00            | 11.11         |
| <b>Total Distributions</b>                     | <b>1,325.00</b>   | <b>1,012.50</b>   | <b>-312.50</b>     | <b>-23.58</b>   | <b>4,412.50</b>             | <b>4,812.50</b>             | <b>400.00</b>     | <b>9.07</b>   |
| <b>Kilowatt Hour Tax Receipts</b>              |                   |                   |                    |                 |                             |                             |                   |               |
| Gross Collections                              | 144,210.84        | 39,890.34         | -104,320.50        | -72.34          | 649,999.28                  | 595,078.48                  | -54,920.80        | -8.45         |
| Less Refunds Paid                              |                   |                   |                    |                 |                             |                             |                   |               |
| <b>Net Collections</b>                         | <b>144,210.84</b> | <b>39,890.34</b>  | <b>-104,320.50</b> | <b>-72.34</b>   | <b>649,999.28</b>           | <b>595,078.48</b>           | <b>-54,920.80</b> | <b>-8.45</b>  |
| <b>Distribution of Kilowatt Hour Tax</b>       |                   |                   |                    |                 |                             |                             |                   |               |
| General Fund                                   | 144,210.84        | 39,890.34         | -104,320.50        | -72.34          | 649,999.28                  | 595,078.48                  | -54,920.80        | -8.45         |
| Tax Commission Refunds                         |                   |                   |                    |                 |                             |                             |                   |               |
| <b>Total Distribution of Gross Collections</b> | <b>144,210.84</b> | <b>39,890.34</b>  | <b>-104,320.50</b> | <b>-72.34</b>   | <b>649,999.28</b>           | <b>595,078.48</b>           | <b>-54,920.80</b> | <b>-8.45</b>  |
| <b>Mine License Tax Receipts</b>               |                   |                   |                    |                 |                             |                             |                   |               |
| Gross Collections                              | 283.51            | 1,873.56          | 1,590.05           | 560.84          | 4,575.55                    | 5,875.56                    | 1,300.01          | 28.41         |
| Less Refunds Paid                              | -267.00           | -415.00           | -148.00            | 55.43           | -2,288.00                   | -823.00                     | 1,465.00          | -64.03        |
| <b>Net Collections</b>                         | <b>16.51</b>      | <b>1,458.56</b>   | <b>1,442.05</b>    | <b>8,734.40</b> | <b>2,287.55</b>             | <b>5,052.56</b>             | <b>2,765.01</b>   | <b>120.87</b> |
| <b>Distribution of Mine Tax</b>                |                   |                   |                    |                 |                             |                             |                   |               |
| General Fund                                   | 10.90             | 962.65            | 951.75             | 8,731.65        | 1,509.79                    | 3,334.69                    | 1,824.90          | 120.87        |
| Abandoned Mine Reclamation                     | 5.61              | 495.91            | 490.30             | 8,739.75        | 777.76                      | 1,717.87                    | 940.11            | 120.87        |
| Tax Commission Refunds                         | 267.00            | 415.00            | 148.00             | 55.43           | 2,288.00                    | 823.00                      | -1,465.00         | -64.03        |
| <b>Total Distribution of Gross Collections</b> | <b>283.51</b>     | <b>1,873.56</b>   | <b>1,590.05</b>    | <b>560.84</b>   | <b>4,575.55</b>             | <b>5,875.56</b>             | <b>1,300.01</b>   | <b>28.41</b>  |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source   | Month Of          | Month Of          | Change            |                | Fiscal 2014       | Fiscal 2015       | Change            |                |
|--|-------------------|-------------------|-------------------|----------------|-------------------|-------------------|-------------------|----------------|
|  | 10/31/13          | 10/31/14          | Dollars           | %              | Year-To-Date      | Year-To-Date      | Dollars           | %              |
| <b>Estate Taxes</b>                            |                   |                   |                   |                |                   |                   |                   |                |
| <b>Receipts</b>                                |                   |                   |                   |                |                   |                   |                   |                |
| Gross Collections                              | -70,000.00        | 100.00            | 70,100.00         | -100.14        | -70,000.00        | 100.00            | 70,100.00         | -100.14        |
| Less Refunds Paid                              |                   |                   |                   |                |                   |                   |                   |                |
| <b>Net Collections</b>                         | <b>-70,000.00</b> | <b>100.00</b>     | <b>70,100.00</b>  | <b>-100.14</b> | <b>-70,000.00</b> | <b>100.00</b>     | <b>70,100.00</b>  | <b>-100.14</b> |
| <b>Distribution of Estate Tax</b>              |                   |                   |                   |                |                   |                   |                   |                |
| General Fund                                   | 303,826.17        | 90.00             | -303,736.17       | -99.97         | 303,826.17        | 90.00             | -303,736.17       | -99.97         |
| Tax Commission Refunds                         |                   |                   |                   |                |                   |                   |                   |                |
| Counties - Estate                              | -373,826.17       | 10.00             | 373,836.17        | -100.00        | -373,826.17       | 10.00             | 373,836.17        | -100.00        |
| <b>Total Distribution of Gross Collections</b> | <b>-70,000.00</b> | <b>100.00</b>     | <b>70,100.00</b>  | <b>-100.14</b> | <b>-70,000.00</b> | <b>100.00</b>     | <b>70,100.00</b>  | <b>-100.14</b> |
| <b>E911 Wireless Fee Receipts</b>              |                   |                   |                   |                |                   |                   |                   |                |
| Gross Collections                              |                   | 126,476.47        | 126,476.47        |                |                   | 515,850.32        | 515,850.32        |                |
| Less Refunds Paid                              |                   | -62.15            | -62.15            |                |                   | -189.55           | -189.55           |                |
| <b>Net Collections</b>                         |                   | <b>126,414.32</b> | <b>126,414.32</b> |                |                   | <b>515,660.77</b> | <b>515,660.77</b> |                |
| <b>Distribution of E911 Wireless Fee</b>       |                   |                   |                   |                |                   |                   |                   |                |
| Idaho Emergency Communications                 |                   | 123,886.02        | 123,886.02        |                |                   | 505,347.53        | 505,347.53        |                |
| E911 Wireless Admin                            |                   | 2,528.30          | 2,528.30          |                |                   | 10,313.24         | 10,313.24         |                |
| Tax Commission Refunds                         |                   | 62.15             | 62.15             |                |                   | 189.55            | 189.55            |                |
| <b>Total Distribution of Gross Collections</b> |                   | <b>126,476.47</b> | <b>126,476.47</b> |                |                   | <b>515,850.32</b> | <b>515,850.32</b> |                |
| <b>Oil &amp; Gas Tax</b>                       |                   |                   |                   |                |                   |                   |                   |                |
| <b>Receipts</b>                                |                   |                   |                   |                |                   |                   |                   |                |
| Gross Collections                              | 131.53            | 651.60            | 520.07            | 395.40         | 638.53            | 1,038.26          | 399.73            | 62.60          |
| Less Refunds Paid                              |                   |                   |                   |                |                   |                   |                   |                |
| <b>Net Collections</b>                         | <b>131.53</b>     | <b>651.60</b>     | <b>520.07</b>     | <b>395.40</b>  | <b>638.53</b>     | <b>1,038.26</b>   | <b>399.73</b>     | <b>62.60</b>   |
| <b>Distribution of Oil &amp; Gas Tax</b>       |                   |                   |                   |                |                   |                   |                   |                |
| Conservation Fund                              | 78.92             | 390.96            | 312.04            | 395.39         | 383.12            | 622.95            | 239.83            | 62.60          |
| Tax Commission Refunds                         |                   |                   |                   |                |                   |                   |                   |                |
| Cities & Counties share                        | 29.46             | 145.96            | 116.50            | 395.45         | 143.03            | 232.57            | 89.54             | 62.60          |
| Public Schools Fund                            | 14.73             | 72.98             | 58.25             | 395.45         | 71.51             | 116.29            | 44.78             | 62.62          |
| Local Economic Development                     | 8.42              | 41.70             | 33.28             | 395.25         | 40.87             | 66.45             | 25.58             | 62.59          |
| <b>Total Distribution of Gross Collections</b> | <b>131.53</b>     | <b>651.60</b>     | <b>520.07</b>     | <b>395.40</b>  | <b>638.53</b>     | <b>1,038.26</b>   | <b>399.73</b>     | <b>62.60</b>   |
| <b>Miscellaneous Gross Collections</b>         | <b>8,371.00</b>   | <b>10,185.44</b>  | <b>1,814.44</b>   | <b>21.68</b>   | <b>70,786.80</b>  | <b>72,628.87</b>  | <b>1,842.07</b>   | <b>2.60</b>    |
| <b>Net Collections</b>                         | <b>8,371.00</b>   | <b>10,185.44</b>  | <b>1,814.44</b>   | <b>21.68</b>   | <b>70,786.80</b>  | <b>72,628.87</b>  | <b>1,842.07</b>   | <b>2.60</b>    |
| <b>Distribution of Miscellaneous</b>           |                   |                   |                   |                |                   |                   |                   |                |
| Miscellaneous Receipts                         | 8,359.00          | 10,157.50         | 1,798.50          | 21.52          | 69,139.31         | 71,812.50         | 2,673.19          | 3.87           |
| Miscellaneous Refunds - General Fund           | 12.00             | 27.94             | 15.94             | 132.83         | 1,647.49          | 816.37            | -831.12           | -50.45         |
| <b>Total Distribution of Gross Collections</b> | <b>8,371.00</b>   | <b>10,185.44</b>  | <b>1,814.44</b>   | <b>21.68</b>   | <b>70,786.80</b>  | <b>72,628.87</b>  | <b>1,842.07</b>   | <b>2.60</b>    |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source   | Month Of             | Month Of             | Change            |             | Fiscal 2014<br>Year-To-Date | Fiscal 2015<br>Year-To-Date | Change              |             |
|--|----------------------|----------------------|-------------------|-------------|-----------------------------|-----------------------------|---------------------|-------------|
|  | 10/31/13             | 10/31/14             | Dollars           | %           |                             |                             | Dollars             | %           |
| <b>Motor Fuels Receipts</b>  |                      |                      |                   |             |                             |                             |                     |             |
| Special Fuel   | 6,364,679.62         | 6,267,304.49         | -97,375.13        | -1.53       | 23,619,563.12               | 24,374,030.86               | 754,467.74          | 3.19        |
| Gasoline Tax   | 15,992,401.97        | 16,151,937.73        | 159,535.76        | 1.00        | 61,049,491.24               | 62,751,374.70               | 1,701,883.46        | 2.79        |
| Aviation Fuel  | 279,150.94           | 203,361.53           | -75,789.41        | -27.15      | 844,649.48                  | 642,430.93                  | -202,218.55         | -23.94      |
| Transfer Fee   | 1,040,102.19         | 1,030,832.17         | -9,270.02         | -0.89       | 3,905,932.22                | 3,939,491.82                | 33,559.60           | 0.86        |
| Fuels Distribution Fund  | 3,138,925.80         | 4,098,192.93         | 959,267.13        | 30.56       | 4,404,730.53                | 3,644,897.19                | -759,833.34         | -17.25      |
| Motor Fuel Registration  | 12,509.38            | 7,007.26             | -5,502.12         | -43.98      | 65,301.42                   | 21,470.41                   | -43,831.01          | -67.12      |
| <b>Gross Collections</b>   | <b>26,827,769.90</b> | <b>27,758,636.11</b> | <b>930,866.21</b> | <b>3.47</b> | <b>93,889,668.01</b>        | <b>95,373,695.91</b>        | <b>1,484,027.90</b> | <b>1.58</b> |
| IFTA Taxpayer Refunds  | -83,337.94           | -53,032.24           | 30,305.70         | -36.36      | -291,041.11                 | -245,514.16                 | 45,526.95           | -15.64      |
| Fuel Distributor Refunds (Gas & Special Fuel)                                    | -543,518.46          | -498,331.46          | 45,187.00         | -8.31       | -1,948,224.28               | -2,400,585.14               | -452,360.86         | 23.22       |
| Payments to Other IFTA Jurisdictions   | -2,131.02            | -14,241.86           | -12,110.84        | 568.31      | -140,885.48                 | -121,865.59                 | 19,019.89           | -13.50      |
| <b>Net Collections</b>   | <b>26,198,782.48</b> | <b>27,193,030.55</b> | <b>994,248.07</b> | <b>3.80</b> | <b>91,509,517.14</b>        | <b>92,605,731.02</b>        | <b>1,096,213.88</b> | <b>1.20</b> |
| <b>Distribution of Motor Fuels Taxes</b>   |                      |                      |                   |             |                             |                             |                     |             |
| Tax Commission Refunds   | 628,987.42           | 565,605.56           | -63,381.86        | -10.08      | 2,380,150.87                | 2,767,964.89                | 387,814.02          | 16.29       |
| Special Fuels Admin Fund   |                      |                      |                   |             | 311,632.25                  | 285,530.00                  | -26,102.25          | -8.38       |
| Gasoline Admin Fund  |                      |                      |                   |             | 785,917.75                  | 734,220.00                  | -51,697.75          | -6.58       |
| State Highway Account  | 1,520,961.74         | 1,529,746.23         | 8,784.49          | 0.58        | 5,658,878.18                | 5,809,111.52                | 150,233.34          | 2.65        |
| Petroleum Storage Trust Admin  |                      |                      |                   |             | 375.00                      | 375.00                      |                     |             |
| Highway Distribution Fund  | 20,589,496.77        | 20,687,903.18        | 98,406.41         | 0.48        | 76,637,823.00               | 78,579,633.38               | 1,941,810.38        | 2.53        |
| State Aeronautics Fund   | 279,150.94           | 203,361.53           | -75,789.41        | -27.15      | 844,649.48                  | 642,430.93                  | -202,218.55         | -23.94      |
| Local Bridge Inspection Fund   |                      |                      |                   |             | 100,000.00                  | 100,000.00                  |                     |             |
| Railroad Grade Crossing  |                      |                      |                   |             | 250,000.00                  | 250,000.00                  |                     |             |
| Waterways Improvement  | 130,158.69           | 131,685.80           | 1,527.11          | 1.17        | 488,391.70                  | 498,889.54                  | 10,497.84           | 2.15        |
| Off-Highway Improvements   | 130,158.69           | 131,685.80           | 1,527.11          | 1.17        | 488,391.70                  | 498,889.54                  | 10,497.84           | 2.15        |
| Capital Improvements   | 130,158.69           | 131,685.80           | 1,527.11          | 1.17        | 488,391.70                  | 498,889.54                  | 10,497.84           | 2.15        |
| Road and Bridge  | 67,792.85            | 68,588.24            | 795.39            | 1.17        | 254,377.68                  | 259,845.47                  | 5,467.79            | 2.15        |
| Search and Rescue Fund   | 3,944.53             | 3,990.82             | 46.29             | 1.17        | 14,800.96                   | 15,119.15                   | 318.19              | 2.15        |
| Petroleum Storage Trust Fund   | 208,033.78           | 206,190.22           | -1,843.56         | -0.89       | 781,157.21                  | 787,899.76                  | 6,742.55            | 0.86        |
| Motor Fuels Distribution Fund  | 3,138,925.80         | 4,098,192.93         | 959,267.13        | 30.56       | 4,404,730.53                | 3,644,897.19                | -759,833.34         | -17.25      |
| <b>Total Distribution of Gross Collections</b>                                   | <b>26,827,769.90</b> | <b>27,758,636.11</b> | <b>930,866.21</b> | <b>3.47</b> | <b>93,889,668.01</b>        | <b>95,373,695.91</b>        | <b>1,484,027.90</b> | <b>1.58</b> |
| <b>Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type</b> |                      |                      |                   |             |                             |                             |                     |             |
| <b>Highway Distribution Fund</b>   |                      |                      |                   |             |                             |                             |                     |             |
| Special Fuels  | 5,648,676.35         | 5,501,895.20         | -146,781.15       | -2.60       | 20,418,216.88               | 21,058,255.27               | 640,038.39          | 3.13        |
| Special Fuels - IFTA   | 190,989.57           | 264,133.05           | 73,143.48         | 38.30       | 856,467.11                  | 1,002,387.38                | 145,920.27          | 17.04       |
| Gasoline   | 13,934,834.12        | 14,118,245.89        | 183,411.77        | 1.32        | 52,285,045.16               | 53,455,149.64               | 1,170,104.48        | 2.24        |
| Transfer Fee   | 800,865.85           | 793,717.87           | -7,147.98         | -0.89       | 3,007,235.04                | 3,033,046.41                | 25,811.37           | 0.86        |
| Interest   | 1,621.50             | 2,903.91             | 1,282.41          | 79.09       | 5,557.39                    | 9,324.27                    | 3,766.88            | 67.78       |
| Motor Fuel Registration  | 12,509.38            | 7,007.26             | -5,502.12         | -43.98      | 65,301.42                   | 21,470.41                   | -43,831.01          | -67.12      |
| <b>Total Highway Distribution Fund</b>   | <b>20,589,496.77</b> | <b>20,687,903.18</b> | <b>98,406.41</b>  | <b>0.48</b> | <b>76,637,823.00</b>        | <b>78,579,633.38</b>        | <b>1,941,810.38</b> | <b>2.53</b> |
| <b>State Highway Account</b>   |                      |                      |                   |             |                             |                             |                     |             |
| Special Fuels  | 425,169.19           | 414,121.15           | -11,048.04        | -2.60       | 1,536,855.05                | 1,585,029.98                | 48,174.93           | 3.13        |
| Special Fuels - IFTA   | 14,375.55            | 19,880.99            | 5,505.44          | 38.30       | 64,465.24                   | 75,448.48                   | 10,983.24           | 17.04       |
| Gasoline   | 1,081,297.41         | 1,095,529.56         | 14,232.15         | 1.32        | 4,057,147.95                | 4,147,944.23                | 90,796.28           | 2.24        |
| Interest   | 119.59               | 214.53               | 94.94             | 79.39       | 409.94                      | 688.83                      | 278.89              | 68.03       |
| <b>Total State Highway Account</b>   | <b>1,520,961.74</b>  | <b>1,529,746.23</b>  | <b>8,784.49</b>   | <b>0.58</b> | <b>5,658,878.18</b>         | <b>5,809,111.52</b>         | <b>150,233.34</b>   | <b>2.65</b> |



**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source   | Month Of          | Month Of          | Change             |               | Fiscal 2014         | Fiscal 2015         | Change             |               |
|--|-------------------|-------------------|--------------------|---------------|---------------------|---------------------|--------------------|---------------|
|  | 10/31/13          | 10/31/14          | Dollars            | %             | Year-To-Date        | Year-To-Date        | Dollars            | %             |
| <b>Boise Auditorium Receipts</b>                     |                   |                   |                    |               |                     |                     |                    |               |
| Gross Collections                                    | 398,917.80        | 476,076.67        | 77,158.87          | 19.34         | 1,785,309.67        | 1,935,154.08        | 149,844.41         | 8.39          |
| Less Refunds Paid                                    | -26.00            | -80.00            | -54.00             | 207.69        | -175.41             | -184.00             | -8.59              | 4.90          |
| <b>Net Collections</b>                               | <b>398,891.80</b> | <b>475,996.67</b> | <b>77,104.87</b>   | <b>19.33</b>  | <b>1,785,134.26</b> | <b>1,934,970.08</b> | <b>149,835.82</b>  | <b>8.39</b>   |
| <b>Distribution of Boise Auditorium Tax</b>          |                   |                   |                    |               |                     |                     |                    |               |
| Boise Auditorium                                     | 398,891.80        | 475,996.67        | 77,104.87          | 19.33         | 1,782,434.26        | 1,932,270.08        | 149,835.82         | 8.41          |
| Boise Auditorium Administration                      |                   |                   |                    |               | 2,700.00            | 2,700.00            |                    |               |
| Tax Commission Refunds                               | 26.00             | 80.00             | 54.00              | 207.69        | 175.41              | 184.00              | 8.59               | 4.90          |
| <b>Total Distribution of Gross Collections</b>       | <b>398,917.80</b> | <b>476,076.67</b> | <b>77,158.87</b>   | <b>19.34</b>  | <b>1,785,309.67</b> | <b>1,935,154.08</b> | <b>149,844.41</b>  | <b>8.39</b>   |
| <b>Idaho Travel and Convention Receipts</b>          |                   |                   |                    |               |                     |                     |                    |               |
| Gross Collections                                    | 887,766.65        | 977,226.05        | 89,459.40          | 10.08         | 3,957,226.98        | 4,258,438.74        | 301,211.76         | 7.61          |
| Less Refunds Paid                                    | -335.81           | -3,976.11         | -3,640.30          | 1,084.04      | -3,416.43           | -12,342.08          | -8,925.65          | 261.26        |
| <b>Net Collections</b>                               | <b>887,430.84</b> | <b>973,249.94</b> | <b>85,819.10</b>   | <b>9.67</b>   | <b>3,953,810.55</b> | <b>4,246,096.66</b> | <b>292,286.11</b>  | <b>7.39</b>   |
| <b>Distribution of Idaho Travel &amp; Convention</b> |                   |                   |                    |               |                     |                     |                    |               |
| Idaho Travel and Convention                          | 887,430.84        | 973,249.94        | 85,819.10          | 9.67          | 3,931,060.55        | 4,223,346.66        | 292,286.11         | 7.44          |
| Travel and Convention Admin                          |                   |                   |                    |               | 22,750.00           | 22,750.00           |                    |               |
| Tax Commission Refunds                               | 335.81            | 3,976.11          | 3,640.30           | 1,084.04      | 3,416.43            | 12,342.08           | 8,925.65           | 261.26        |
| <b>Total Distribution of Gross Collections</b>       | <b>887,766.65</b> | <b>977,226.05</b> | <b>89,459.40</b>   | <b>10.08</b>  | <b>3,957,226.98</b> | <b>4,258,438.74</b> | <b>301,211.76</b>  | <b>7.61</b>   |
| <b>Illegal Drug Tax Receipts</b>                     |                   |                   |                    |               |                     |                     |                    |               |
| Gross Collections                                    |                   |                   |                    |               |                     | 150.50              | 150.50             |               |
| Less Refunds Paid                                    |                   |                   |                    |               |                     |                     |                    |               |
| <b>Net Collections</b>                               |                   |                   |                    |               |                     | <b>150.50</b>       | <b>150.50</b>      |               |
| <b>Distribution of Illegal Drug Tax</b>              |                   |                   |                    |               |                     |                     |                    |               |
| Substance Abuse Treatment                            |                   |                   |                    |               |                     | 150.50              | 150.50             |               |
| Illegal Drug Tax Administration                      |                   |                   |                    |               |                     |                     |                    |               |
| Tax Commission Refunds                               |                   |                   |                    |               |                     |                     |                    |               |
| <b>Total Distribution of Gross Collections</b>       |                   |                   |                    |               |                     | <b>150.50</b>       | <b>150.50</b>      |               |
| <b>Suspense Fund Receipts</b>                        |                   |                   |                    |               |                     |                     |                    |               |
| Gross Collections                                    | 343,295.92        | 242,225.82        | -101,070.10        | -29.44        | 348,348.15          | 178,182.13          | -170,166.02        | -48.85        |
| Less Refunds Paid                                    | -1,000.00         | -46,950.30        | -45,950.30         | 4,595.03      | -4,854.94           | -51,132.41          | -46,277.47         | 953.20        |
| <b>Net Collections</b>                               | <b>342,295.92</b> | <b>195,275.52</b> | <b>-147,020.40</b> | <b>-42.95</b> | <b>343,493.21</b>   | <b>127,049.72</b>   | <b>-216,443.49</b> | <b>-63.01</b> |
| <b>Distribution of Suspense Fund</b>                 |                   |                   |                    |               |                     |                     |                    |               |
| Suspense Fund  | 68,600.00         | 46,950.30         | -21,649.70         | -31.56        | 72,454.94           | 47,132.41           | -25,322.53         | -34.95        |
| Clearing Accounts                                    | 274,595.92        | 195,275.52        | -79,320.40         | -28.89        | 270,223.21          | 128,939.72          | -141,283.49        | -52.28        |
| Special Fuels IFTA                                   |                   |                   |                    |               |                     |                     |                    |               |
| Bonds  | 100.00            |                   | -100.00            | -100.00       | 5,670.00            | 2,110.00            | -3,560.00          | -62.79        |
| <b>Total Distribution of Gross Collections</b>       | <b>343,295.92</b> | <b>242,225.82</b> | <b>-101,070.10</b> | <b>-29.44</b> | <b>348,348.15</b>   | <b>178,182.13</b>   | <b>-170,166.02</b> | <b>-48.85</b> |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source  | Month Of              | Month Of              | Change               |               | Fiscal 2014             | Fiscal 2015             | Change               |               |
|---|-----------------------|-----------------------|----------------------|---------------|-------------------------|-------------------------|----------------------|---------------|
|   | 10/31/13              | 10/31/14              | Dollars              | %             | Year-To-Date            | Year-To-Date            | Dollars              | %             |
| <b>RR Car Company's Ad Valorem Tax</b>  |                       |                       |                      |               |                         |                         |                      |               |
| Gross Collections   |                       |                       |                      |               | 17.00                   | 35.00                   | 18.00                | 105.88        |
| <b>Net Collections</b>  |                       |                       |                      |               | <b>17.00</b>            | <b>35.00</b>            | <b>18.00</b>         | <b>105.88</b> |
| <b>Distribution of RR Car Tax</b>   |                       |                       |                      |               |                         |                         |                      |               |
| Public School Endowment   |                       |                       |                      |               | 17.00                   | 35.00                   | 18.00                | 105.88        |
| <b>Total Distribution of Gross Collections</b>                                |                       |                       |                      |               | <b>17.00</b>            | <b>35.00</b>            | <b>18.00</b>         | <b>105.88</b> |
| <b>Nez Perce County Local Option Tax</b>                                      |                       |                       |                      |               |                         |                         |                      |               |
| Gross Collections   | 268,861.70            | 275,765.21            | 6,903.51             | 2.57          | 1,114,888.86            | 1,126,030.58            | 11,141.72            | 1.00          |
| Less Nez Perce Refunds Paid   | -1,275.70             | -721.66               | 554.04               | -43.43        | -6,229.42               | -2,763.49               | 3,465.93             | -55.64        |
| <b>Net Collections</b>  | <b>267,586.00</b>     | <b>275,043.55</b>     | <b>7,457.55</b>      | <b>2.79</b>   | <b>1,108,659.44</b>     | <b>1,123,267.09</b>     | <b>14,607.65</b>     | <b>1.32</b>   |
| <b>Distribution of Local Option Tax</b>                                       |                       |                       |                      |               |                         |                         |                      |               |
| Nez Perce Cty Local Option Tax  | 267,586.00            | 275,043.55            | 7,457.55             | 2.79          | 1,108,659.44            | 1,123,267.09            | 14,607.65            | 1.32          |
| Nez Perce Cty Administration  |                       |                       |                      |               |                         |                         |                      |               |
| Tax Commission Refunds  | 1,275.70              | 721.66                | -554.04              | -43.43        | 6,229.42                | 2,763.49                | -3,465.93            | -55.64        |
| <b>Total Distribution of Gross Collections</b>                                | <b>268,861.70</b>     | <b>275,765.21</b>     | <b>6,903.51</b>      | <b>2.57</b>   | <b>1,114,888.86</b>     | <b>1,126,030.58</b>     | <b>11,141.72</b>     | <b>1.00</b>   |
| <b>City of Ketchum Local Option Tax</b>                                       |                       |                       |                      |               |                         |                         |                      |               |
| Gross Collections   |                       | -1,383.98             | -1,383.98            |               |                         | 679,318.85              | 679,318.85           |               |
| Less Ketchum Refunds Paid   |                       |                       |                      |               |                         | -1,012.16               | -1,012.16            |               |
| <b>Net Collections</b>  |                       | <b>-1,383.98</b>      | <b>-1,383.98</b>     |               |                         | <b>678,306.69</b>       | <b>678,306.69</b>    |               |
| <b>Distribution of Local Option Tax</b>                                       |                       |                       |                      |               |                         |                         |                      |               |
| Ketchum City Local Option Tax   |                       | -1,383.98             | -1,383.98            |               |                         | 646,173.35              | 646,173.35           |               |
| Ketchum City Administration   |                       |                       |                      |               |                         | 32,133.34               | 32,133.34            |               |
| Tax Commission Refunds  |                       |                       |                      |               |                         | 1,012.16                | 1,012.16             |               |
| <b>Total Distribution of Gross Collections</b>                                |                       | <b>-1,383.98</b>      | <b>-1,383.98</b>     |               |                         | <b>679,318.85</b>       | <b>679,318.85</b>    |               |
| <b>Grand Total Local Option Gross Collections</b>                             | <b>268,861.70</b>     | <b>274,381.23</b>     | <b>5,519.53</b>      | <b>2.05</b>   | <b>1,114,888.86</b>     | <b>1,805,349.43</b>     | <b>690,460.57</b>    | <b>61.93</b>  |
| <b>Additional Detail - Multi-State Tax Compact Receipts and Distributions</b> |                       |                       |                      |               |                         |                         |                      |               |
| <b>Receipts to MTC Fund</b>   |                       |                       |                      |               |                         |                         |                      |               |
| Individual Income to MTC  | 4,770.29              | 301.95                | -4,468.34            | -93.67        | 31,445.33               | 21,919.66               | -9,525.67            | -30.29        |
| Corporate Income to MTC   | 83,667.80             | 89,597.24             | 5,929.44             | 7.09          | 827,720.91              | 381,255.70              | -446,465.21          | -53.94        |
| Sales Tax to MTC  | 73,284.18             | 20,441.08             | -52,843.10           | -72.11        | 195,793.50              | 794,420.77              | 598,627.27           | 305.74        |
| <b>Total MTC Fund</b>   | <b>161,722.27</b>     | <b>110,340.27</b>     | <b>-51,382.00</b>    | <b>-31.77</b> | <b>1,054,959.74</b>     | <b>1,197,596.13</b>     | <b>142,636.39</b>    | <b>13.52</b>  |
| <b>MTC Fund Transfers to General Fund</b>                                     |                       |                       |                      |               |                         |                         |                      |               |
| Individual MTC to General Fund  | 19,422.81             | 2,612.05              | -16,810.76           | -86.55        | 142,069.61              | 63,062.73               | -79,006.88           | -55.61        |
| Corporate MTC to General Fund   | 340,663.37            | 775,075.75            | 434,412.38           | 127.52        | 3,747,077.38            | 2,449,927.56            | -1,297,149.82        | -34.62        |
| Sales Tax MTC to General Fund   | 298,385.20            | 176,828.93            | -121,556.27          | -40.74        | 1,011,976.46            | 1,899,956.17            | 887,979.71           | 87.75         |
| <b>Total MTC Receipts to General Fund</b>                                     | <b>658,471.38</b>     | <b>954,516.73</b>     | <b>296,045.35</b>    | <b>44.96</b>  | <b>4,901,123.45</b>     | <b>4,412,946.46</b>     | <b>-488,176.99</b>   | <b>-9.96</b>  |
| <b>Total MTC Receipts</b>   | <b>820,193.65</b>     | <b>1,064,857.00</b>   | <b>244,663.35</b>    | <b>29.83</b>  | <b>5,956,083.19</b>     | <b>5,610,542.59</b>     | <b>-345,540.60</b>   | <b>-5.80</b>  |
| <b>Total Gross Receipts</b>   | <b>278,695,630.89</b> | <b>296,587,298.75</b> | <b>17,891,667.86</b> | <b>6.42</b>   | <b>1,095,015,761.82</b> | <b>1,150,975,804.52</b> | <b>55,960,042.70</b> | <b>5.11</b>   |

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from October 1, 2014 to October 31, 2014**

| Source  | Month Of              | Month Of              | Change               |                | Fiscal 2014<br>Year-To-Date | Fiscal 2015<br>Year-To-Date | Change               |              |
|---|-----------------------|-----------------------|----------------------|----------------|-----------------------------|-----------------------------|----------------------|--------------|
|   | 10/31/13              | 10/31/14              | Dollars              | %              |                             |                             | Dollars              | %            |
| <b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b> |                       |                       |                      |                |                             |                             |                      |              |
| <b>Distributed Direct to General Fund by Tax</b>  |                       |                       |                      |                |                             |                             |                      |              |
| Individual Income Taxes                           | 94,430,896.87         | 100,850,565.33        | 6,419,668.46         | 6.80           | 342,116,068.92              | 364,520,671.80              | 22,404,602.88        | 6.55         |
| Corporate Income Taxes                            | 7,933,570.35          | 7,100,737.58          | -832,832.77          | -10.50         | 49,216,242.69               | 49,455,461.62               | 239,218.93           | 0.49         |
| Sales Tax   | 97,538,058.75         | 105,778,468.98        | 8,240,410.23         | 8.45           | 403,116,439.81              | 424,411,935.88              | 21,295,496.07        | 5.28         |
| Cigarette Taxes                                   | 307,966.66            | 278,133.33            | -29,833.33           | -9.69          | 1,231,866.64                | 1,112,533.33                | -119,333.31          | -9.69        |
| Tobacco Tax                                       | 847,950.23            | 998,315.27            | 150,365.04           | 17.73          | 3,530,283.10                | 3,732,591.13                | 202,308.03           | 5.73         |
| Beer Tax  | 152,835.85            | 158,274.73            | 5,438.88             | 3.56           | 744,601.09                  | 736,563.71                  | -8,037.38            | -1.08        |
| Wine Tax  | 310,730.88            | 347,676.70            | 36,945.82            | 11.89          | 1,391,785.33                | 1,480,568.10                | 88,782.77            | 6.38         |
| Kilowatt Hour Tax                                 | 144,210.84            | 39,890.34             | -104,320.50          | -72.34         | 649,999.28                  | 595,078.48                  | -54,920.80           | -8.45        |
| Mine License                                      | 10.90                 | 962.65                | 951.75               | 8,731.65       | 1,509.79                    | 3,334.69                    | 1,824.90             | 120.87       |
| Estate Tax  | 303,826.17            | 90.00                 | -303,736.17          | -99.97         | 303,826.17                  | 90.00                       | -303,736.17          | -99.97       |
| Misc Refunds                                      | 12.00                 | 27.94                 | 15.94                | 132.83         | 1,647.49                    | 816.37                      | -831.12              | -50.45       |
| <b>Total Distributed Direct to General Fund</b>   | <b>201,970,069.50</b> | <b>215,553,142.85</b> | <b>13,583,073.35</b> | <b>6.73</b>    | <b>802,304,270.31</b>       | <b>846,049,645.11</b>       | <b>43,745,374.80</b> | <b>5.45</b>  |
| <b>Accrued to General Fund</b>                    |                       |                       |                      |                |                             |                             |                      |              |
| Individual Income Tax Net Refund Fund             | 12,742,368.57         | 14,312,130.99         | 1,569,762.42         | 12.32          | 63,781,296.05               | 68,657,222.53               | 4,875,926.48         | 7.64         |
| Corporate Income Tax Net Refund Fund              | -2,315,457.22         | 702,672.93            | 3,018,130.15         | -130.35        | 4,603,139.15                | 9,018,612.86                | 4,415,473.71         | 95.92        |
| <b>Total Distributed and Accrued to G. Fund</b>   | <b>212,396,980.85</b> | <b>230,567,946.77</b> | <b>18,170,965.92</b> | <b>8.56</b>    | <b>870,688,705.51</b>       | <b>923,725,480.50</b>       | <b>53,036,774.99</b> | <b>6.09</b>  |
| <b>INCOME TAXES ACCRUED TO GENERAL FUND</b>       |                       |                       |                      |                |                             |                             |                      |              |
| <b>Individual Income Tax</b>                      |                       |                       |                      |                |                             |                             |                      |              |
| Distributed to Refund Fund                        | 23,602,868.53         | 25,211,988.33         | 1,609,119.80         | 6.82           | 85,493,499.82               | 91,114,392.37               | 5,620,892.55         | 6.57         |
| Less Total Refunds                                | -10,860,499.96        | -10,899,857.34        | -39,357.38           | 0.36           | -21,712,203.77              | -22,457,169.84              | -744,966.07          | 3.43         |
| <b>Net Refund Fund (To Above)</b>                 | <b>12,742,368.57</b>  | <b>14,312,130.99</b>  | <b>1,569,762.42</b>  | <b>12.32</b>   | <b>63,781,296.05</b>        | <b>68,657,222.53</b>        | <b>4,875,926.48</b>  | <b>7.64</b>  |
| Add Distributed Direct to General Fund            | 94,430,896.87         | 100,850,565.33        | 6,419,668.46         | 6.80           | 342,116,068.92              | 364,520,671.80              | 22,404,602.88        | 6.55         |
| <b>IIT Distributed and Accrued to G. Fund</b>     | <b>107,173,265.44</b> | <b>115,162,696.32</b> | <b>7,989,430.88</b>  | <b>7.45</b>    | <b>405,897,364.97</b>       | <b>433,177,894.33</b>       | <b>27,280,529.36</b> | <b>6.72</b>  |
| <b>Corporate Income Tax</b>                       |                       |                       |                      |                |                             |                             |                      |              |
| Distributed to Refund Fund                        | 1,898,226.78          | 1,581,415.45          | -316,811.33          | -16.69         | 11,367,291.40               | 11,751,383.47               | 384,092.07           | 3.38         |
| Less Total Refunds                                | -4,213,684.00         | -878,742.52           | 3,334,941.48         | -79.15         | -6,764,152.25               | -2,732,770.61               | 4,031,381.64         | -59.60       |
| <b>Net Refund Fund (To Above)</b>                 | <b>-2,315,457.22</b>  | <b>702,672.93</b>     | <b>3,018,130.15</b>  | <b>-130.35</b> | <b>4,603,139.15</b>         | <b>9,018,612.86</b>         | <b>4,415,473.71</b>  | <b>95.92</b> |
| Add Distributed Direct to General Fund            | 7,933,570.35          | 7,100,737.58          | -832,832.77          | -10.50         | 49,216,242.69               | 49,455,461.62               | 239,218.93           | 0.49         |
| <b>CIT Distributed and Accrued to G. Fund</b>     | <b>5,618,113.13</b>   | <b>7,803,410.51</b>   | <b>2,185,297.38</b>  | <b>38.90</b>   | <b>53,819,381.84</b>        | <b>58,474,074.48</b>        | <b>4,654,692.64</b>  | <b>8.65</b>  |