TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2014-2015

Effective date date collections of Distributable proceeds [1/4¢ tax] [8] [8] [8]		AND DISTRIBUT			TOR FISCAL TEA
County of levy [1/4¢ tax] collection proceeds Alexander April 1, 2008 394,843.90 (1,291.50) 393,552.40 Anson April 1, 2015 53,558.30 (167.64) 53,390.66 Ashe April 1, 2015 91,353.00 (285.94) 91,067.06 Buncombe April 1, 2012 10,306,760.21 (33,805.54) 10,272,954.67 Cabarrus October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax January 1, 2012 1,139,199.95 (3,731.09) </td <td></td> <td></td> <td></td> <td></td> <td></td>					
County levy [\$] [\$] [\$] Alexander. April 1, 2008 394,843.90 (1,291.50) 393,552.40 Anson. April 1, 2015 53,558.30 (167.64) 53,390.66 Ashe. April 1, 2012 10,306,760.21 (33,805.54) 10,272,954.67 Cabarrus. October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba. April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland. October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson. October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin. January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham. April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe. April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene. April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax. January 1, 2014 1,729,002.09 (5,670.86)				-	Distributable
Alexander. April 1, 2008 394,843.90 (1,291.50) 393,552.40 Anson. April 1, 2015 53,558.30 (167.64) 53,390.66 Ashe. April 1, 2015 91,353.00 (285.94) 91,067.06 Buncombe. April 1, 2012 10,306,760.21 (33,805.54) 10,272,954.67 Cabarrus. October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba. April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland. October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson. October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin. January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham. April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe. April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax. January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,		of	[1/4¢ tax]	collection	proceeds
Anson. April 1, 2015 53,558.30 (167.64) 53,390.66 Ashe. April 1, 2015 91,353.00 (285.94) 91,067.06 Buncombe. April 1, 2012 10,306,760.21 (33,805.54) 10,272,954.67 Cabarrus. October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba. April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland. October 1, 2014 1,880,800.96 (5,965.76) 9,049,299.82 Davidson. October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin. January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham. April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe. April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene. April 1, 2012 1,139,199.5 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood. October 1, 2008 1,589	County				
Ashe. April 1, 2015 91,353.00 (285.94) 91,067.06 Buncombe. April 1, 2012 10,306,760.21 (33,805.54) 10,272,954.67 Cabarrus. October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba. April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland. October 1, 2018 9,079,066.48 (29,766.66) 9,049,299.82 Davidson. October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin. January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham. April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe. April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene. April 1, 2013 141,607.61 (464.86) 141,142.75 Haifax. January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Hertford. July 1, 2010	Alexander	April 1, 2008	394,843.90	(1,291.50)	393,552.40
Buncombe. April 1, 2012 10,306,760.21 (33,805.54) 10,272,954.67 Cabarrus. October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba. April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland. October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson. October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin. January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham. April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe. April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene. April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax. January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood. October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford. July 1, 2010 <td>Anson</td> <td>April 1, 2015</td> <td>53,558.30</td> <td>(167.64)</td> <td>53,390.66</td>	Anson	April 1, 2015	53,558.30	(167.64)	53,390.66
Cabarrus October 1, 2011 6,895,721.35 (22,617.21) 6,873,104.14 Catawba April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32	Ashe	April 1, 2015	91,353.00	(285.94)	91,067.06
Catawba April 1, 2008 4,739,566.86 (15,538.85) 4,724,028.01 Cumberland October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1,	Buncombe	April 1, 2012	10,306,760.21	(33,805.54)	10,272,954.67
Cumberland October 1, 2008 9,079,066.48 (29,766.66) 9,049,299.82 Davidson October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.	Cabarrus	October 1, 2011	6,895,721.35	(22,617.21)	6,873,104.14
Davidson October 1, 2014 1,880,800.96 (5,965.76) 1,874,835.20 Duplin January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.98	Catawba	April 1, 2008	4,739,566.86	(15,538.85)	4,724,028.01
Duplin January 1, 2011 844,628.89 (2,769.90) 841,858.99 Durham April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95	Cumberland	October 1, 2008	9,079,066.48	(29,766.66)	9,049,299.82
Durham April 1, 2012 12,228,360.39 (40,177.88) 12,188,182.51 Edgecombe April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95	Davidson	October 1, 2014	1,880,800.96	(5,965.76)	1,874,835.20
Edgecombe. April 1, 2013 760,243.40 (2,496.30) 757,747.10 Greene. April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax. January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood. October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford. July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee. July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin. April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery. April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover. October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow. October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange. April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt. April 1, 2008 4,565,273.72<	Duplin	January 1, 2011	844,628.89	(2,769.90)	841,858.99
Greene. April 1, 2013 141,607.61 (464.86) 141,142.75 Halifax. January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood. October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford. July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee. July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin. April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery. April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover. October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow. October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange. April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt. April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph. July 1, 2010 2,308,736.	Durham	April 1, 2012	12,228,360.39	(40,177.88)	12,188,182.51
Halifax. January 1, 2012 1,139,199.95 (3,731.09) 1,135,468.86 Harnett. April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood. October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford. July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee. July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin. April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery. April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover. October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow. October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange. April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt. April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph. July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson. January 1, 2011 2	Edgecombe	April 1, 2013	760,243.40	(2,496.30)	757,747.10
Harnett April 1, 2014 1,729,002.09 (5,670.86) 1,723,331.23 Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson July 1, 2010 2,626,776.22 (8,612.15) 2,618,164.07	Greene	April 1, 2013	141,607.61	(464.86)	141,142.75
Haywood October 1, 2008 1,589,270.86 (5,229.88) 1,584,040.98 Hertford July 1, 2010 469,135.07 (1,540.19) 467,594.88 Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson July 1, 2010 2,626,776.22 (8,612.15) 2,618,164.07	Halifax	January 1, 2012	1,139,199.95	(3,731.09)	1,135,468.86
Hertford	Harnett	April 1, 2014	1,729,002.09	(5,670.86)	1,723,331.23
Lee July 1, 2010 1,545,835.32 (5,057.80) 1,540,777.52 Martin April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson January 1, 2011 2,194,756.61 (7,193.34) 2,187,563.27 Rowan July 1, 2010 2,626,776.22 (8,612.15) 2,618,164.07	Haywood	October 1, 2008	1,589,270.86	(5,229.88)	1,584,040.98
Martin. April 1, 2008 482,071.67 (1,581.76) 480,489.91 Montgomery. April 1, 2012 374,413.23 (1,227.31) 373,185.92 New Hanover. October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow. October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange. April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt. April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph. July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson. January 1, 2011 2,194,756.61 (7,193.34) 2,187,563.27 Rowan. July 1, 2010 2,626,776.22 (8,612.15) 2,618,164.07	Hertford	July 1, 2010	469,135.07	(1,540.19)	467,594.88
Montgomery	Lee	July 1, 2010	1,545,835.32	(5,057.80)	1,540,777.52
New Hanover October 1, 2010 9,175,872.46 (30,153.40) 9,145,719.06 Onslow October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson January 1, 2011 2,194,756.61 (7,193.34) 2,187,563.27 Rowan July 1, 2010 2,626,776.22 (8,612.15) 2,618,164.07	Martin	April 1, 2008	482,071.67	(1,581.76)	480,489.91
Onslow October 1, 2010 4,571,757.98 (14,989.10) 4,556,768.88 Orange April 1, 2012 2,979,434.95 (9,706.58) 2,969,728.37 Pitt April 1, 2008 4,565,273.72 (14,929.26) 4,550,344.46 Randolph July 1, 2010 2,308,736.65 (7,557.66) 2,301,178.99 Robeson January 1, 2011 2,194,756.61 (7,193.34) 2,187,563.27 Rowan July 1, 2010 2,626,776.22 (8,612.15) 2,618,164.07	Montgomery	April 1, 2012	374,413.23	(1,227.31)	373,185.92
Orange	New Hanover	October 1, 2010	9,175,872.46	(30,153.40)	9,145,719.06
Pitt	Onslow	October 1, 2010	4,571,757.98	(14,989.10)	4,556,768.88
Randolph	Orange	April 1, 2012	2,979,434.95	(9,706.58)	2,969,728.37
Robeson	Pitt	April 1, 2008	4,565,273.72	(14,929.26)	4,550,344.46
Rowan	Randolph		2,308,736.65	(7,557.66)	2,301,178.99
	Robeson	January 1, 2011	2,194,756.61	(7,193.34)	2,187,563.27
Sampson	Rowan	July 1, 2010	2,626,776.22	(8,612.15)	2,618,164.07
	Sampson	April 1, 2008	1,032,305.74	(3,377.02)	1,028,928.72
Surry April 1, 2008 1,939,581.78 (6,360.51) 1,933,221.27	Surry	April 1, 2008	1,939,581.78	(6,360.51)	1,933,221.27
Wilkes October 1, 2010 1,257,201.88 (4,120.94) 1,253,080.94	Wilkes	October 1, 2010	1,257,201.88	(4,120.94)	1,253,080.94
Totals				(286,386.89)	87,110,750.64

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent $(1/4 \, \varepsilon)$ County Sales and Use Tax Act, \S 105-535 through \S 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to \S 105-164.13B. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, and 42, the amounts allocated to counties are not divided between a county and its municipalities.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2014-15 due to the lag in the collection/distribution cycle.