

MAINE STATE LEGISLATURE

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MAINE PUBLIC DOCUMENTS

July 1, 1938 - June 30, 1940

ANNUAL REPORT

STATE LIQUOR COMMISSION



JUNE 30, 1939

MAINE STATE LIQUOR COMMISSION

Harold S. Boardman, Chairman
Thomas F. Locke
Raymond E. Thurston

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June 30, 1939

The Honorable Lewis O. Barrows
Governor of Maine

Your Excellency:

The State Liquor Commission has the honor to submit to the Governor and Council the following report for their consideration.

Respectfully,

STATE LIQUOR COMMISSION

Harold S. Boardman, Chairman

Thomas F. Locke

Raymond E. Thurston

GENERAL

The liquor business of this state is conducted under what is termed the "monopoly" or absolute state-control system which is administered by a Commission of three who are recommended by the Governor and approved by the Council for a term of three years. The organic act which created the Commission requires that no more than two of the Commission shall be of the same political party.

There are 17 states in which this state-control system is in effect and although there is more or less variation in the organic acts the control systems of this group are much the same.

It is not lawful to sell spirituous or vinous beverages in Kansas, Oklahoma, and Mississippi. The states under the state-control system are as follows: Alabama, Idaho, Michigan, Ohio, Utah, Washington, Iowa, Montana, Oregon, Vermont, West Virginia, Maine, New Hampshire, Pennsylvania, Virginia, Wyoming, and North Carolina. The rest of the country comprises the so-called "open" or licensed states for although the sale of alcoholic beverages is controlled by some state agency, various methods are used in delegating the buying and selling to private enterprises under certain regulations instead of agencies of the state actually conducting the business. The difference in the operation between the so-called monopoly or state-control system states and the open or licensed states is that in the former the entire revenue from the sale of spirituous and vinous liquor accrues to the state while in the latter the benefits accrue to the individual and the state receives but a license fee. The population of the states operating under the state-control system is about 40,000,000 and of the licensed states about 78,000,000. The purchases of alcoholic beverages by the states operating under the state-control system amount to about 35 per cent of the total purchased in the country.

The joint resolution paving the way for action on the repeal of the 18th Amendment was passed by the National Senate on February 16, 1933, by a vote of 63 to 22. It was adopted by the House four days later by a vote of 289 to 121. By the 5th of December the same year 36 states had ratified the new amendment. The state of Maine, by a vote of 114,792 for and 53,076 against, ratified the amendment on September 11 of the same year after constitutional prohibition had existed in this state for 50 years.

The State Legislature of 1933 enacted a law which created a State Licensing Board to control the sale of beer, approved May 31, 1933. A special session of the Legislature in 1934 created the State Liquor Commission

which absorbed the duties of the Licensing Board and became operative November 10, 1934. The first state stores were opened December 22 of that year.

The organization at present consists of three commissioners, a secretary to the commission, an assistant attorney general assigned to the commission, a director of the malt liquor division, a director of the alcohol division, a chief inspector, 16 inspectors, a superintendent of the warehouse, 9 warehousemen, a merchandising clerk, a supply clerk, 2 nightwatchmen, 15 stenographers, and approximately 147 permanent and 19 temporary employees in the stores, making a total of 221.

Soon after Repeal, the various states began to set up their organizations for the control and handling of liquor. It soon became apparent that they all had some problems in common and an organization was formed known as the National Conference of State Liquor Administrators. Several meetings were held. It soon became evident that wide differences appeared between the open states and the states operating under the state-control system. These increased to such an extent that it seemed wise to have separate organizations for the consideration of matters of mutual interest. Accordingly on January 7, 1938, at a meeting held in Des Moines, Iowa, the states operating under the state-control system withdrew from the parent organization and set up an organization known as the National Alcoholic Beverage Control Association with a permanent paid secretary.

The aims and purposes of the Association as set forth in the Constitution are as follows:

"It shall be the purpose of this Association, by thorough cooperation, one member state with another, to keep on as high a plane as possible, all transactions of the several Liquor Control Boards and Commissions and to require and insist upon frank, open and ethical practices upon the part of all vendors of alcoholic beverages and to cooperate with all State and Federal Agencies charged with the control, sale or taxation of alcoholic beverages."

Since the inception of the Association, meetings have been held at Portland, Oregon, August 1938, and Columbus, Ohio, April 1939. The annual meeting of 1939 is to be held September 5-8 at Bretton Woods, New Hampshire, under the auspices of the Maine and New Hampshire Liquor Commissions. The attendance at these meetings have been in the vicinity of 300 persons which includes not only the Commissions of the monopoly states but also members of the industry, the latter being eligible to Associate Membership. Many meetings of the Executive Committee and special committees, as well as conferences with the industry, have been held which

have resulted in the savings of many thousands of dollars to the states operating under the state-control system.

Spirituos and vinous liquors have been used since the early history of the human race. Wines have always played an important part in the rituals of religious orders. Greek and Roman mythology indicate very strongly that liquors were well known and used to a considerable degree. It would appear that just so long as spirituous and vinous liquors can be manufactured, they will be consumed and that no laws which are or may be enacted are susceptible to enforcement which will prohibit their use.

Over-indulgence or excess in any kind of pleasure is detrimental. Such things carried to the extreme always result in a serious or painful situation. It is true that over-indulgence in liquor dulls the mentality and lessens the ability to think straight. However, it is also possible to produce serious results by overeating. The child begins his education by learning to read and write and he is carried along into other realms of education and is taught to reason from true premises.

A number of states have allocated funds towards temperance education. It would appear that such funds if wisely spent could do much towards instilling into the minds of the people the necessity for temperance. Such a program should start with the boy and girl and should extend over a period of years. It is true that tangible results would be slow in coming but it would appear to be a worthwhile endeavor. The State of Maine has no funds for a program of this kind but in view of the relatively large income received from the sale of liquor, it would appear that some of this money should be returned to the people of the state for educational purposes of the kind mentioned.

Repeal is in its infancy. Less than 5 years ago this state legalized the sale of spirituous and vinous liquors. The principal arguments for such action were first, for better control, and second, to furnish the public liquors of good quality at a reasonable price. As time has passed the demand for increased state revenue has been reflected in increased prices, and now liquor is taxed for all the traffic will bear. This is not confined to Maine but is quite universal over the country. It is hard to realize that the people of this state are spending so much for spirituous beverages; however, the fact remains that during prohibition, and before, large sums were spent surreptitiously for "bootleg" and smuggled liquor. It would be interesting if we could compare the two. Data, however, for such comparisons are lacking and only estimates of the latter can be made. It is probable that the gallonage was much less but "bootleg" prices were far in excess of those of the present day.

In regard to the question of the alleged increase in the use of liquors

among young people much may be said upon both sides, but no authentic data are available from which to draw conclusions. History in the making is very difficult to appraise. It is only after events can be seen in retrospect that true values can be given and real analyses made.

LEGAL DEPARTMENT

The work in the legal department is performed by one of the Assistant Attorneys General of the State who is provided with an office at the headquarters of the commission. His duties consist chiefly in advising the commission in matters of law arising from time to time, attending to correspondence involving particularly questions of law and interpretation of statutes, drafting leases of liquor stores and other premises occupied by the commission, as well as drafting other legal documents and forms, drafting rules and regulations under the direction of the commission, examining applications and bonds filed by applicants for licenses to sell spirituous and vinous liquors, to see that the same are in acceptable form, preparing formal complaints against licensees, both those holding malt liquor licenses and those holding spirituous and vinous licenses, who have violated the laws and regulations relating to liquor, causing such complaints to be served, and representing the state at the hearings before the commission.

Hearings have been held and action taken in respect to licenses as follows:

July 1, 1933 to June 30, 1934

Revocations	20	(1 later cancelled)
Suspensions	33	

July 1, 1934 to June 30, 1935

Revocations	37	(1 later cancelled)
Suspensions	57	
Complaints Dismissed	32	

July 1, 1935 to June 30, 1936

Revocations	25	
Suspensions	74	(Malt Liquor—4 decrees later vacated)
" "	1	(Spirituous and Vinous Liquor)
Complaints Dismissed	96	(Malt Liquor)
" "	1	(Spirituous and Vinous Liquor)

July 1, 1936 to June 30, 1937

Revocations	26	(2 later cancelled)
Suspensions	76	(4 decrees later vacated)
Complaints Dismissed	82	(Malt Liquor)
" "	1	(Spirituous and Vinous Liquor)

July 1, 1937 to December 31, 1937

Revocations	17	(1 later changed to suspension)
Suspensions	29	(1 formerly revocation; 4 suspensions lifted and licensees put on probation)
Complaints Dismissed	5	

January 1, 1938 to December 31, 1938

Revocations	8
Suspensions	74
Complaints Dismissed	14

January 1, 1939 to June 30, 1939

Revocations	14	
Suspensions	39	(Malt Liquor)
"	3	(Spirituous and Vinous Liquor)
Complaints Dismissed	3	

Legislation

At a special session of the Legislature in December, 1933, a resolve was passed proposing that the Constitution be amended by the repeal of the twenty-sixth amendment relating to the manufacture and sale of intoxicating liquor. This resolve provided for the inhabitants of the respective cities and towns giving in their votes upon the proposed amendment on the second Monday in September following its passage. The resolve was approved December 16, 1933, and having been favorably voted upon by the people at the biennial election held September 10, 1934, was proclaimed by the governor, October 1, 1934, and the amendment became a part of the Constitution.

At the special session of the Legislature in November, 1934, an act, being chapter 301, was passed, authorizing the State Liquor Commission to issue licenses for the sale of spirituous and vinous liquors to be consumed on the premises where sold. This act was approved November 10, 1934, and became effective February 8, 1935.

The above mentioned act, namely, chapter 301, among other things, provided that:

"The state liquor commission may from time to time in cities and towns where state stores are in operation or where such stores have been authorized either under the terms of the act creating said commission or at any biennial state election commencing with the election to be held on the 2nd Monday of September, 1936, grant licenses for the sale of liquor to be consumed on the premises where sold in accordance with the provisions of this act."

"Licenses for the sale of liquor to be consumed on the premises where sold may be issued in the discretion of the commission to clubs which have been in operation for a period of 2 full years prior to the application therefor and to bona fide hotels, restaurants, steamboats and railroad dining cars on payment of the fees herein provided subject, however, to the condition that the application therefor be approved by the municipal officers of the city or town in which such intended licensee, if operating a club, restaurant or hotel, is operating the same, and subject to the further condition that licenses issued to restaurants shall be limited to malt liquor and wine. No liquor shall be sold under any license issued under the provisions of this section except during such hours as the dining room of the licensee is regularly open for the purpose of supplying food to guests except that hotel licensees may sell in the original packages to registered room guests."

The section of the act relating to fees for licenses was changed by section 6 of chapter 179 of the public laws of 1935. Said section 6 reads as follows:

"The fee for a hotel license shall be \$600 per year, in cities and towns having a population of 10,000 or more, and \$300 per year for cities and towns having less than 10,000. The fee for each club or restaurant shall be \$200 per year. The fee for a steamboat or railroad or pullman corporation shall be \$200 per year, covering all boats and cars supplying food and 1 license shall be sufficient to cover all steamboats and cars operated by any 1 owner; provided, however, that such licenses may be issued for the duration of a period of 6 months during the summer season and beginning not earlier than May 1st of any year, by the state liquor commission, to summer hotels and clubs at $\frac{1}{2}$ the above fee."

Chapter 301 also provided that "all persons licensed under the provisions of section 3 of this act shall purchase all liquor sold under license within the state from the commission." This, however, was modified by section 4 of chapter 179 of the public laws of 1935, which reads that "the provisions of section 5 of chapter 301 of the public laws of 1933 shall not apply to liquors sold in railroad dining cars moving in interstate commerce."

Chapter 301 further provided that "said commission shall have all the regulatory powers in connection with licenses for the sale of liquor that are vested in said board, in connection with the sale of malt beverages."

Also, by section 2 of chapter 179 of the public laws of 1935, among other things, it is provided that "the Commission shall have the right to establish regulations for clarifying, carrying out, enforcing and preventing violation of all or any of the laws pertaining to liquor and such regulations shall have the force and effect of law unless and until set aside by some court of competent jurisdiction or revoked by the commission."

Under the provisions of chapter 237, public laws of 1937, an applicant for a spirituous and vinous liquor license must file a written application with the liquor commission in such form as the commission shall prescribe, and no such license shall be issued until the applicant has filed with the commission a surety bond payable to the State of Maine in the penal sum of \$1000, conditioned for the faithful observance of all the laws of the state and the rules and regulations relating to spirituous and vinous liquors.

Under the statute covering the matter of local option, being chapter 157 of the public laws of 1935, it is provided that the sale of liquor as permitted by law shall be lawful until January 1, 1937, in any city or town in the state which at the biennial election in September, 1934, voted in favor of the repeal of the 26th amendment to the Constitution. Also, under the local option law, one of the questions submitted to the people at each biennial election to give in their votes upon is:

"Shall licenses be granted in this city or town under regulation of the state liquor commission for the sale therein of wine and spirits to be consumed on the premises?"

The first time this question was submitted to the people under the local option law was at the biennial election in September, 1936. At the biennial election in September, 1936, 190 cities and towns voted "Yes" and 321 voted "No." There was a tie vote in four towns. At the biennial election in September, 1938, 186 cities and towns voted "Yes" and 321 voted "No." There was a tie vote in 3 towns.

Originally, spirituous and vinous liquor licenses were issued on a fiscal year basis, expiring on February 8th; but later, by reason of section 16, chapter 237 of the public laws of 1937, a change was made to a calendar year basis. Said section 16 provides that "all licenses for the sale of liquor shall terminate December 31, 1938, unless granted for a shorter period, and all licenses issued by the state liquor commission to be effective from December 31, 1938, shall be issued on the calendar year basis."

Another law which may be briefly mentioned here is chapter 298 of the public laws of Maine, passed at the Special Session of the Legislature in November, 1934, which authorizes and empowers the Commission to issue licenses for the manufacture of alcoholic liquor.

Acting under the foregoing laws, and such other laws as are applicable, the State Liquor Commission has issued spirituous and vinous liquor licenses as follows:

February 9, 1935 to February 8, 1936

Full-time Hotels	44
Full-time Clubs	14
Winery	1
Public Service Railroad	3
Public Service Steamship	1
Summer Hotels	24
Summer Clubs	2
Restaurants	2

February 9, 1936 to February 8, 1937

Full-time Hotels	46
Full-time Clubs	13
Winery	1
Public Service Railroad	3
Public Service Steamship	1
Summer Hotels	34
Summer Clubs	5

February 9, 1937 to February 8, 1938

Full-time Hotels	49
Full-time Clubs	14
Manufacturer's	1
Public Service Railroad	3
Summer Hotels	26
Summer Clubs	8

February 9, 1938 to December 31, 1938

Full-time Hotels	55
Full-time Clubs	16
Manufacturer's	1
Public Service Railroad	3
Summer Hotels	36
Summer Clubs	6

January 1, 1939 to June 30, 1939

Full-time Hotels	60
Full-time Clubs	18
Public Service Railroad	3
Manufacturer's	1
Summer Hotels	31
Summer Clubs	5

STATE STORES

Store supervision is carried out largely by two supervisors, each responsible directly to the Commission for the general operation of the stores and conduct of the personnel. It is the supervisors' duty to see that all rules and regulations of the Commission are carried out uniformly and efficiently in all stores.

Periodic checks are made by each supervisor, who contracts for all leases, repairs, renovating and upkeep of equipment. Among other duties are also included transfer of merchandise or excess stock of liquor to the warehouse, or from one store to another.

A good part of the responsibility of ordering liquor is placed with the individual store manager, working in conjunction with the store supervisors. Store orders are made out by the managers on forms furnished which give information as to previous weekly sales and inventory of stock on hand at the time the order is placed. Orders are checked at the central office by the supervisors and often adjusted so that the Commission may get the greatest possible advantage of shipping rates to each store. Such adjustments during the past year have resulted in a saving to the Commission of several thousand dollars. All shipments are made to stores by truck, either weekly or bimonthly according to a fixed schedule. Transportation charges represent 15 per cent of the total cost of store operation.

The auditing of accounts and checking of inventories is carried out by field auditors attached to the Liquor Control Division.

Since December 22, 1934, the State Liquor Commission has established and now operates 39 retail stores and one wholesale store for licensees. Two retail stores were opened during the past fiscal year, one at Machias and one at Bridgton. All stores are operated on a year round basis except one at Old Orchard which is maintained during the summer months. Total rental charges on all stores amount to approximately \$60,000 annually.

Store employees are, after careful selection and in accordance with the regulations of the Bureau of Personnel, placed on a probationary period for six months. Under this recently adopted plan, the Commission is assured of obtaining well-qualified permanent employees in the stores. Store employees are bonded by the State, managers for \$5,000 and clerks for \$1,000. On June 30, 1939, 147 permanent and 19 temporary persons were employed in state stores. Salaries represented 60 per cent of the total store operating cost for the past fiscal year. During this period approximately 4,900,000 bottles of wines and liquors were sold and 3,500,000 customers were served. An average of 400 items were stocked in all stores during the past year with a stock turnover of twelve times annually.

The Commission has made provisions whereby a customer may purchase any wine or liquor not carried in regular stock. These special orders may be placed at retail stores, in quantities not less than one gallon or for an amount not less than \$5.00. Such a purchase requires the deposit of \$5.00 when the customer files the order.

A constant check on liquors as to quality and purity is maintained by the Commission. All new items listed with the Commission are analyzed by the State Chemist. Any merchandise returned to state stores by a customer because of inferior quality is also subjected to laboratory analysis.

Further details as to store operating costs and schedules will be found in another part of this report.

MALT LIQUOR DIVISION

At the regular session of the Legislature of 1933, chapter 268 was passed creating the State Licensing Board. This law provided that the Board had the power to grant licenses for the sale of malt beverages, and malt beverages were interpreted to mean all non-intoxicating beverages containing malt, and containing more than one-half of one per cent of alcohol by volume.

The first malt liquor licenses were issued under this act on July 1, 1933, and expired on the 30th day of June following the date of issuance.

Licenses were designated as follows:

Wholesale Licenses for the sale and distribution of malt beverages at wholesale under such regulations as the State Licensing Board prescribed, and upon the payment of an annual fee of \$300.

Retail or Take Out Licenses for the sale of malt beverages at retail, and no person holding this kind of a license could sell malt beverages for consumption on the premises. The annual license fee was \$50.

Hotel, Restaurant and Club Licenses for consumption of malt beverages on the premises of bona fide hotels, restaurants and clubs, with the approval of the municipal officers. The annual license fee was \$100.

At a special session of the Legislature in December, 1933, a resolve proposing the repeal of the 26th Amendment of the Constitution relating to the manufacturing and sale of intoxicating liquors was passed, and provided that cities and towns should vote on this question at the regular biennial election the September following its passage. At the biennial election in September, 1934, the 26th Amendment was repealed, and at the special session of the Legislature in November, 1934, the State Licensing Board was changed to the State Liquor Commission, with the authority for control of the sale of liquors.

The regular session of the Legislature of 1935 permitted by law the sale of liquor until January 1, 1937, in cities and towns that voted in favor of the repeal of the 26th Amendment of the Constitution.

At the biennial election on September 14, 1936, and September 12, 1938, on the question "Shall licenses be granted in this city or town for the sale therein of malt liquor?" the results were as follows:

1936

Number of towns voting "Yes"	246	47½%
Number of towns voting "No"	274	52½%
	<u>520</u>	
Total "Yes" votes cast	160,782	58%
Total "No" votes cast	<u>115,838</u>	42%
	276,620	

1938

Number of towns voting "Yes"	252	49.8%
Number of towns voting "No"	254	50.2%
	<u>506</u>	
Total "Yes" votes cast	153,677	59%
Total "No" votes cast	<u>107,773</u>	41%
	261,450	

At the 1939 session of the Legislature the law relating to local option provisions was amended. The question relative to sale of malt liquors which previously read as quoted above has been amended to read as follows: "Shall licenses be granted in this city or town for the sale therein of malt liquor (beer, ale and other malt beverages), to be consumed on the premises?" The following new question has been added: "Shall licenses be granted in this city or town for the sale therein of malt liquor (beer, ale and other malt beverages) not to be consumed on the premises?"

At the regular session of the Legislature in 1937, an act was passed making malt liquor license fees as follows:

Full Time Licenses

Wholesalers	\$300 per annum— each additional warehouse \$300
Retailers	100 per annum
Hotels and Restaurants	200 per annum
Clubs	100 per annum
Public Service	100 per annum

Part Time Licenses May 1 to October 31

Hotels, Restaurants and Clubs \$100

Summer Licenses July, August and September

Hotels, Restaurants and Clubs \$50

Certificates of Approval

Manufacturers and Foreign Wholesalers \$100 per annum

Explanation:

Certificates of approval give the manufacturer and foreign wholesaler permission to ship into the State of Maine malt liquor to wholesale licensees. The law provides that before they can make shipments, they must have a statement from the State Liquor Commission that the excise tax has been paid.

Filing Fee. Every applicant for original license or renewal of a license shall remit a filing fee of \$10.

Special Amusement Permits. No licensee shall permit music except radio or other mechanical device for any dancing or entertainment, unless the licensee has a special amusement permit issued by the Commission, fee for same being \$10.

Excise Tax

The Legislature of 1933 authorized an excise tax on malt beverages of \$1.24 on each barrel containing not more than 31 gallons, and like rate for any other quantity or for fractional parts of a barrel. Payments of this tax must be evidenced by a stamp affixed to each barrel, bottle or other container, containing malt beverages.

The Legislature of 1937 passed an emergency deficiency tax effective February 25, 1937, adding to the base tax of \$1.24 per barrel, of 31 gallons, additional tax of \$3.72 per barrel, making the tax per barrel of 31 gallons \$4.96, and at like rate for any other quantity or fractional part of each barrel. The tax is figured at 4c per gallon base tax, and 12c per gallon deficiency tax, totaling 16c per gallon.

The use of excise tax stamps furnished to wholesalers to be affixed to containers was discontinued, and tax paid by wholesalers to State Liquor Commission when orders are placed with the manufacturer or foreign wholesaler.

On September 14, 1936, the vote in cities and towns on the "wet" and "dry" issue indicated that 446 take out and consumption on premise malt

liquor licenses were eliminated effective January 1, 1937, in towns that had licenses issued to them from July 1, 1937, to July 1, 1938. These licensees could not sell malt liquor for the balance of the licensing period, but the licensees which were not eliminated by this vote could continue to sell malt liquor until July 1, 1937. On July 1, 1937, licenses were issued to December 31, 1937, 6 months, under the old rates of \$50 for retail, and \$100 for consumption on premises. There were 2,015 licenses issued for this period, also 49 wholesale licenses with 20 additional warehouses, and 56 certificates of approval to manufacturers and foreign wholesalers.

On January 1, 1938, licenses were issued for the calendar year, and the new law provided license fees as follows:

Retail	\$100
Hotels and Restaurants	200
Clubs	100

There were 1927 licenses issued for the calendar year, also 46 wholesale licenses with 18 additional warehouses, and 55 certificates of approval to manufacturers and foreign wholesalers.

As indicated by excise tax payments there were 7,502,960 gallons of malt liquor sold from January 1, 1937 for the calendar year, and from January 1, 1938 for the calendar year 6,756,625 gallons.

ALCOHOL DIVISION

The Alcohol Division of the State Liquor Commission, created during the month of October 1937 and invested with specific duties and responsibilities by the State Liquor Commission was requested to submit for the approval of said Commission a procedure whereby legitimate users of alcohol, as designated in Chapter 250 — "AN ACT Relating to the Sale of Alcohol", could procure their requirements in alcohol through the offices of the State Liquor Commission and to provide for the control of the traffic in alcohol.

Following the date when the present law relating to the purchase, importation, transportation and sale of alcohol in the State of Maine became effective (July 24, 1937), the State Liquor Commission, in concurrence with invaluable assistance and recommendations received from federal and state authorities and other most reliable sources, adopted the Permissive System as submitted for their approval by the Alcohol Division — "A procedure whereby legitimate users of alcohol, as designated by the Public Laws of the State of Maine, may procure their requirements through the office of the Maine State Liquor Commission and to provide for the control of the same" — and said Commission promulgated rules and regulations pertaining to the same.

The Permissive System

The chief characteristics of the Permissive System of the State Liquor Commission, Alcohol Division, which has been in operation since December 23, 1937 are the following:

- (1) **Each and every time** a legitimate user desires to procure a quantity of alcohol, such user must make proper application to and obtain from the State Liquor Commission, Alcohol Division, a permit so to do. The trade name and the exact quantity of alcohol permitted is designated in each and every permit issued.
- (2) No fee is charged for issuance of a permit; application forms are available upon request.
- (3) No person shall purchase, import, transport or sell alcohol in this state unless in accordance with the rules and regulations made by the State Liquor Commission under authority granted by "Chapter 250 — Special Session — 1937."
- (4) No person shall import alcohol in this state or purchase, transport or sell alcohol in this state without first obtaining a permit from the State Liquor Commission so to do.
- (5) J. E. Gould & Company, Portland, Maine may sell tax paid alcohol to permittees of the State Liquor Commission, Alcohol Division.
- (6) All permits, except Basic Permits, are made out in quadruplicate. The "Carrier's Copy", the "Vendor's Copy", the "Vendee's Copy", and the "Commission's Copy" of each and every permit issued express definitely the privileges granted therein and contain such instructions as are necessary for proper compliance with the same by each person concerned.
- (7) Each and every application for a permit must be subscribed and sworn to.

Results

The more important values derived by the State of Maine from the manner of conduction of affairs within the province of the State Liquor Commission, Alcohol Division, may be enumerated as follows:

- (1) The continuity of the much needed revenue now being derived by the State of Maine, from the sale of spirituous and vinous liquors other than alcohol, is safeguarded by preventing alcohol

- being legitimately obtained by bootleggers and other unprincipled persons who might use the same for illegal manufacture and sale.
- (2) The control of the legitimate traffic in alcohol is entirely within the hands of the State Liquor Commission.
 - (3) The intent of the law —“AN ACT Relating to the Sale of Alcohol” — has been fulfilled.
 - (4) **A Permissive System**, practicable to operate and in conformity with federal rules and regulations pertaining to alcohol, **has been established and promulgated** whereby legitimate users of alcohol as designated by the Public Laws of the State of Maine may procure their requirements through the offices of the State Liquor Commission and to provide for the control of the same.

Conclusion

During the period December 23, 1937–June 30, 1939, 1382 permits aggregating 8,615 gallons Tax Free Alcohol and 44,046 $\frac{1}{4}$ gallons Tax Paid Alcohol have been issued. The alcohol above referred to was permitted to be used solely for the following legitimate uses, namely:

1. Blending and rectifying of liquors.
2. Manufacturing of flavoring extracts.
3. Manufacture of medicines, cough syrups, tonics, etc.
4. Manufacture of extracts used in carbonated beverages.
5. Manufacture of animal scents.
6. Use in hospitals for bathing solutions.
7. Preservation of specimens in hospitals and laboratories.
8. Sterilization purposes in hospitals, college laboratories, offices of dentists, physicians, chiropractors, osteopaths, etc.
9. Compounding pharmaceutical preparations for prescriptions.
10. Use in chemistry laboratories in schools and colleges.
11. Use in biology laboratories in schools and colleges.
12. Use in bacteriology laboratories in schools and colleges.
13. Use in infirmaries in schools and colleges.
14. Use in optometry in fitting glass eyes.
15. Use in first aid rooms in mills.
16. Laboratory testing in pulp and paper mills.
17. Testing ice cream for percentage of fat.
18. Refilling of marine compasses; 45% alcohol; 55% water.
19. Cleaning of watch movements.
20. Burning in spirit lamps in hospitals.
21. Staging solutions in photo engraving etching.

WAREHOUSING

Since the inception of the Liquor Commission in December, 1934, a centrally located Warehouse has been maintained in Augusta for the handling of liquor. Storage capacity permits the handling of 30,000-odd cases. However, the average inventory will be approximately 20,000 to 25,000 cases.

The functions of this division are administered by a Warehouse Superintendent and supervision is exercised by him over the following divisions which are connected with Warehouse activities, as follows: Wholesale Liquor Store, Merchandising Division, and Transportation. These divisions will be dealt with in that order.

Wholesale Liquor Store.

The Wholesale Liquor Store handles all sales of merchandise to licensees of the Liquor Commission which includes hotels, clubs, etc. Sales made to this particular class of licensees are discounted from retail at 10% and for the past fiscal year, ended June 30, sales amounted to \$450,464.55.

Other functions of this Store include the handling of mail orders and also maintaining a split case department from which the various Liquor Stores throughout the State are serviced for their orders placed in less than case lots. This system permits the Warehouse proper to deal with units of cases only and simplifies the accounting and reporting to a considerable extent.

The total personnel connected with this Store numbers seven, comprised of an assistant manager and six clerks.

Merchandising.

The Merchandising Division is supervised by an Assistant Purchasing Agent who places all orders for merchandise received by the Liquor Commission and who maintains at all times a satisfactory turnover of stock in accordance to instructions of the Liquor Commission. During the year \$3,592,220.78 worth of merchandise was purchased and in every instance possible carload rates were taken into consideration; also any special deal offerings made by the various liquor vendors for certain types of merchandise before ordering. This resulted in an earning from carload purchases for the fiscal year of \$47,209.53 and from special deals \$13,528.30.

During the past fiscal year there was received in the Liquor Commission Warehouse 302,024 cases and shipments to the various Liquor Stores amounted to 298,326 cases. The cost of handling the above mentioned cases totalled \$38,096.56 which includes rent, heat, supplies, and personnel. The total personnel connected with these departments is 14, 12 connected directly with the Warehouse and 2 applying their time to merchandising problems.

Transportation.

The total cost of transporting liquor to the various Liquor Stores for the fiscal year ended June 30 totalled \$58,265.71, whereas the freight covering incoming merchandise is included in the delivered case cost price quoted to the Liquor Commission as all orders are placed on an f.o.b. Augusta Warehouse basis.

All requisitions for liquor placed by the various Store Managers throughout the State are carefully checked by the Store Supervisors to determine whether or not the maximum amount of weight is being received for the minimum amount of cost, this being done before shipment is made. Therefore, in every instance the most favorable rate has been applied by the Merchandising Department in order to receive benefits which do accrue from various rate classifications.

The system now in use in handling the transportation of liquors is to receive by rail all incoming merchandise at the rear entrance of the Commission's Warehouse and to ship by truck from the front entrance, thereby apportioning the amount of business as equally as possible between the transportation companies doing business in the State of Maine. Such an arrangement has increased the efficiency considerably and as a whole has worked out very satisfactorily since incorporated.

More details and cost studies pertaining to Warehousing, Merchandising, etc., will be found in the financial section of this report.

ENFORCEMENT DIVISION

The Enforcement Division of the State Liquor Commission consists of a Chief Inspector and 16 Inspectors.

The duties of the Chief Inspector are mainly supervising and planning the work of the Inspectors and handling the investigation of complaints and working at all times under the direction of the Commission.

The duties of the Inspectors are to make routine inspections of all licensees; make a daily report to the Chief Inspector of each and every place visited; report all violations observed such as sale of malt and spirituous liquors to minors, Sunday sales, after hour sales, sales to intoxicated persons, drinking on the premises where retail licenses are issued; see that electrically illuminated signs are turned out during the hours when sale is prohibited; investigate all complaints, etc.; see that licensees observe the rules and regulations made by the State Liquor Commission.

The daily reports of the Inspectors are carefully examined by the Chief Inspector and if there are no cases of violation of the law or rules and regulations, the reports are filed. When the Inspectors report violations, the report is turned over to the Legal Division. If the case is considered serious enough, a temporary suspension is issued and a date assigned for public hearing. If there is a minor violation, a copy of the Inspector's report is filed with the licensee's application, and the licensee is notified to correct whatever is wrong. If at a later date the Inspector reports continued violations, the license is suspended.

BUREAU OF ACCOUNTS AND CONTROL**Liquor Division**

The function of the Bureau of Accounts and Control, with its division of Liquor Control, is the direct supervision of finances and stock control. This includes chiefly the establishment of proper accounting records and systems which will provide necessary detail of the liquor operations, statistical information, and financial statements which will be of assistance to the Maine State Liquor Commission in its administration and operation of the liquor control of the State.

The three major functions of this Department are:

1. The detail Control of Purchases
2. The detail Control of Sales
3. Administrative Costs

and will be dealt with in that order.

Purchases:

During the past fiscal year purchases of liquor amounted to \$3,593,885.62. This account alone requires considerable supervision, especially in regard price quotations offered by the various vendors. Market prices are constantly changing, and the many details involved in price work are of a very essential and material value to the Liquor Commission and the State as a whole. The actual purchasing and merchandising of this liquor, however, is conducted by the Merchandising and Store Supervising Divisions under the direction of the State Liquor Commission. It has been handled efficiently and consequently many savings accrued through the conscientious efforts of the personnel connected with these Departments.

Sales:

The selling of liquor by the various Liquor Stores requires a perpetual inventory system which is in effect and maintained in this office. In connection with this system, daily reports are received from each Liquor Store which record a physical count of merchandise on hand and which must be in accord with the shipments of liquor from the Warehouse to the Store, less daily sales, adjustments, etc. All adjustments such as losses in merchandise or cash must be recorded daily and are subsequently rechecked by the auditors during their frequent visitations at the Liquor Stores. During the past fiscal year the gross sales amounted to \$5,707,804.33, and the total loss accruing through errors, shortages, uncollectible breakages, etc., amounted to \$776.07. This amount is very small in comparison with other States. However, continued effort is being made to reduce this item by

close and constant supervision of the reports and information received pertaining to the various Stores and their personnel.

Administrative:

During the fiscal year 1938-39, the total cost of operating the liquor business in Maine was \$530,739.69, or 9.30% of Sales. The cost of operating the Beer Division, which is handled as a separate Department, totalled \$74,540.82, or 5.33% to Total Revenue. The net earnings for the past fiscal year pertaining to the sale of liquor amounted to \$1,848,805.35, and the net revenue accruing to the General Fund from the taxing and licensing of beer amounted to \$1,324,250.54.

Various operating statements and statistical data pertaining to the administration of the liquor business and the various sub-divisions of this Department will be found included in this report.

DIGEST OF MAINE STATE LIQUOR COMMISSION
FINANCIAL REPORT

As of June 30, 1939

SURPLUS AND PROFITS

LIQUOR DIVISION—EARNED NET REVENUE:

December 22, 1934 to June 30, 1935	\$ 364,372.18	
July 1, 1935 to June 30, 1936	853,647.35	
July 1, 1936 to June 30, 1937	1,159,484.69	
Jan. 18, 1937 to June 30, 1937—Old Age Tax	238,689.06	
July 1, 1937 to June 30, 1938	1,827,282.10	
July 1, 1938 to June 30, 1939	1,848,805.35	\$ 6,292,280.73

BEER DIVISION—EARNED NET REVENUE:

July 1, 1933 to June 30, 1934	225,858.55	
July 1, 1934 to June 30, 1935	299,206.61	
July 1, 1936 to June 30, 1936	484,891.10	
July 1, 1936 to June 30, 1937	468,832.54	
July 1, 1937 to June 30, 1938	628,577.27	
July 1, 1938 to June 30, 1939	521,998.39	
Deficiency Stamp Tax—March to June 30, 1937	356,926.08	
Deficiency Stamp Tax—July 1 to June 30, 1938	843,176.77	
Deficiency Stamp Tax—July 1 to June 30, 1939	802,252.15	4,631,719.46

TOTAL EARNED NET REVENUE—MAINE STATE LIQUOR COMMISSION	\$10,924,000.19
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AMOUNTS LAPSED TO GENERAL FUND OF STATE:

LIQUOR DIVISION:

June 30, 1936	\$ 517,943.40	
June 30, 1937—Old Age Tax	238,689.06	
June 30, 1937	1,281,453.65	
June 30, 1938	1,823,844.07	
June 30, 1939	1,729,918.69	5,591,848.87

BEER DIVISION:

June 30, 1934	225,858.55	
June 30, 1935	299,206.61	
June 30, 1936	484,891.10	
June 30, 1937	459,698.91	
June 30, 1938	628,577.27	
June 30, 1939	521,998.39	
Deficiency Stamp Tax—June 30, 1937	356,926.08	
Deficiency Stamp Tax—June 30, 1938	843,176.77	
Deficiency Stamp Tax—June 30, 1939	802,252.15	
Certificates of Approval — June 30, 1939	9,133.63	4,631,719.46

TOTAL AMOUNTS LAPSED TO GENERAL FUND OF STATE	10,223,568.33
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BALANCE	\$ 700,431.86
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Reserve for New Store Fund (1934-35 Net Revenue)	364,372.18
Net Revenue Balance (Liquor June 30, 1939)	336,059.68

TOTAL (As Above)	\$ 700,431.86
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MAINE STATE LIQUOR COMMISSION

	Comparisons	
	July 1, '38	July 1, '37
	June 30, '39	June 30, '38
ASSETS: PRINCIPAL ACCOUNTS ONLY		
Cash lapsed to General Fund June 30, '39—Liquor	\$1,729,918.69	\$1,823,844.07
Cash in Transit—Liquor	66,526.29	51,261.80
Cash lapsed to General Fund June 30, '39—Beer ...	1,333,384.17	1,471,754.04
Cash on Hand—Beer	—	9,613.63
Merchandise Inventory—Liquor	626,803.70	554,199.14
Furniture and Equipment (Depr. Value)	35,697.42	50,956.19
Leasehold Improvements (Amort. Value)	101.65	3,410.13
LIABILITIES: PRINCIPAL ACCOUNTS ONLY		
Accounts Payable	45,049.26	79,413.91
Accrued Expense	2,804.61	7,958.19
INCOME:		
Liquor:		
Sales of Liquor	5,707,869.94	5,794,479.50
Licenses	37,100.00	32,700.00
Discount on Purchases	79,582.26	45,836.54
Miscellaneous Income	2,592.79	725.28
Beer:		
Malt Beverage Stamp Tax	270,979.59	287,253.44
Malt Beverage License Fees	288,095.00	358,930.00
Deficiency Stamp Tax	812,938.87	861,760.47
Miscellaneous Receipts	62.90	994.36
Filing Fees	20,310.00	39,670.00
Amusement Fees	1,405.00	1,730.00
Approval Licenses	5,000.00	8,041.67
EXPENSE:		
Liquor:		
Cost of Liquor Sold	3,494,743.87	3,502,520.67
Store Operating Costs	387,553.74	395,906.36
Departmental Operating Costs	143,185.95	147,916.46
Beer:		
Total Operating Costs	74,540.82	86,145.90
PERCENTAGE STUDY:		
INCOME AND EXPENSE		
Beer: % to Revenue		
Operating Costs	5.29%	5.50%
Net Revenue	37.08	40.10
Certificates of Approval .....	.65	.58
Deficiency Stamp Tax	56.98	53.79
Prepaid Collections	—	.03

Comparisons
July 1, '38 July 1, '37
June 30, '39 June 30, '38

Liquor: % to Sales

Gross Tax Revenue	38.78%	39.55%
*Store Operating Costs	6.79	6.83
**Departmental Operating Costs	2.51	2.55
Miscellaneous Income and Licensing	2.91	1.37
Net Tax Revenue	32.39	31.54

*** STORE OPERATING COSTS—**

% TO TOTAL EXPENSES

Salaries	60.40%	59.23%
Transportation Liquor—(To Stores)	15.03	15.55
Rent, Water, Light, Power and Amort. Charges ...	12.08	12.24
Miscellaneous Expense	8.97	9.09
Supplies	3.52	3.89

****DEPARTMENTAL OPERATING COSTS—**

% TO TOTAL EXPENSES

(a) Character and Object Distribution

Salaries	59.69%	60.16%
Traveling Expenses	8.25	7.67
Supplies	6.59	5.66
Miscellaneous Expenses	8.69	10.66
Lease, Water, Light, Power and Rent	16.78	15.85

(b) Departmental Division Distribution

Alcohol Division	3.41%	2.52%
Commissioners' Salaries and Expenses	9.22	7.25
General Administration and Licensing	8.54	7.99
Liquor Store Supervision and Inspection ...	8.39	8.84
Enforcement	5.46	5.72
Merchandising	2.43	3.34
Warehousing	26.61	28.04
Chemical Analysis .....	.03	.70
Auditing	7.19	7.15
Accounting and Stock Control	29.59	28.63
Equipment Adjustment	* .87	* .18

GENERAL INFORMATION AND STATISTICS:

Liquor Stores Operating	40	38
Monthly Rental Charge	\$5,035.15	\$4,973.97

EMPLOYEES OF MAINE STATE LIQUOR COMMISSION:

Regular	220	219
Temporary	22	20

Weekly Payroll:

Liquor	\$6,235.77	\$6,190.30
Beer	757.88	771.88

MAINE STATE LIQUOR COMMISSION

	Comparisons	
	July 1, '38	July 1, '37
	June 30, '39	June 30, '38
Number of Brands Liquor Stocked	414	397
Liquor Licenses in Effect	117	108
Malt Beverage Licenses in Effect	2,144	2,067
Bottles of Liquor Sold	4,889,074	5,100,900
Average Selling Cost per Bottle	\$.079	\$.078
Customers Served	3,466,696	3,574,073
Average Sale per Customer	\$1.52	\$1.50
Stock Turnover per Year—Based on Bottle Sales	6.36	6.84
Cash and Stock Losses	\$776.07	\$807.23
Gallons Liquor Consumed—Fiscal Year	833,941	841,798
Gallons Liquor Consumed—Calendar Year to Date	372,999	362,327
Gallons Beer Consumed—Fiscal Year	6,685,434	7,026,472
Gallons Beer Consumed—Calendar Year to Date	3,088,102	3,026,706

SALES STATISTICS—ALL STORES COMBINED

High Day Sales	December 24, 1938	\$ 95,611.90
High Weekly Sales	December 19-24, 1938	232,881.63
High Monthly Sales	December 1938	635,019.12

SALES STATISTICS—INDIVIDUAL RETAIL STORES

High Day Sales	No. 3 Portland—December 24, 1938	\$ 8,358.70
High Weekly Sales	No. 3 Portland—December 19-24, 1938..	23,134.15
High Monthly Sales	No. 3 Portland—December 1938	65,175.40

	1939	1938
Average Retail Selling Price per Gallon	\$ 6.80	\$ 6.80
Average Retail Selling Price per Case	19.50	19.50

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES—BEER DIVISION

July 1, 1938-37—June 30, 1939-38

	General Admin. No. 92	Enforce- ment No. 93	Licensing No. 94	July 1—June 30, 1939		July 1—June 30, 1938	
				Amount	% to Revenue	Amount	% to Revenue
REVENUE:							
Malt Beverage Stamp Tax				\$267,417.37	18.99	\$281,058.87	17.93 %
Malt Beverage Stamp Tax Coll. & Re- funded				3,562.22	.25	6,194.57	.40
Deficiency Stamp Tax				802,252.15	56.98	843,176.77	53.79
Deficiency Stamp Tax Coll. & Refunded				10,686.72	.76	18,583.70	1.19
**Malt Beverage License Fees 1938-37				8,330.00	.59	84,530.00	5.39
***Malt Beverage License Fees 1939-38				279,665.00	19.86	273,530.00	17.45
Malt Beverage License Fees Coll. & Re- funded				100.00	.01	470.00	.03
Prepaid Malt Beverage License Fees				—	—	400.00	.03
**Filing Fees 1938-37				790.00	.06	20,750.00	1.32
***Filing Fees 1939-38				19,520.00	1.39	18,840.00	1.20
Prepaid Filing Fees				—	—	80.00	.01
**Amusement Fees 1938-37				125.00	.01	625.00	.04
***Amusement Fees 1939-38				1,280.00	.09	1,105.00	.07
**Approval Licenses 1938-37				200.00	.02	2,741.67	.17
***Approval Licenses 1939-38				4,800.00	.34	5,300.00	.34
Miscellaneous Receipts				62.90	—	994.36	.06
TOTAL REVENUE				\$1,398,791.36	99.35 %	\$1,558,379.94	99.42 %
*Certificates of Approval from Previous Year				9,133.63	.65	9,133.63	.58
TOTAL				\$1,407,924.99	100.00 %	\$1,567,513.57	100.00 %
EXPENDITURES:							
PERSONAL SERVICES:							
Salaries	\$4,081.00	\$25,261.00	\$10,390.64	\$39,732.64	2.82 %	\$38,791.20	2.48 %
Temporary Wages	—	15.00	—	15.00	—	—	—
Medical Service	—	34.00	—	34.00	—	—	—
Analysts	—	5.00	—	5.00	—	—	—
Fees and Retainers	—	158.00	1.25	159.25	.01	116.95	.01
CONTRACTUAL SERVICES:							
Communication and Transportation	232.46	197.80	274.46	704.72	.05	1,517.25	.10
Traveling Expenses	688.41	6,273.84	579.85	7,542.10	.54	7,654.02	.49
Sub. and Care of Pers. & Things	71.81	477.09	—	548.90	.04	418.45	.03
Printing	74.00	36.25	168.70	278.95	.02	683.10	.04
Repairs	53.94	933.09	—	987.03	.07	1,173.19	.07
COMMODITIES:							
Supplies	338.54	5,073.44	224.54	5,636.52	.40	5,921.86	.38
CURRENT CHARGES:							
Battery Rentals .....	.50	5.25	—	5.75	—	15.64	—
Insurance	37.88	269.73	24.00	331.61	.02	374.96	.02
License Refunds	—	—	100.00	100.00	.01	470.00	.03
Investigation Expense	—	22.70	—	22.70	—	—	—
Stamp Tax Refunds	14,248.94	—	—	14,248.94	1.01	24,778.27	1.58
Refund on Overpayment	—	—	—	—	—	46.38	—
PROPERTIES:							
Motor Vehicles	450.00	3,640.21	—	4,090.21	.29	4,054.70	.26
Furniture	—	—	97.50	97.50	.01	129.93	.01
TOTAL EXPENDITURES	\$20,277.48	\$42,402.40	\$11,860.94	\$74,540.82	5.29 %	\$86,145.90	5.50 %
% TO TOTAL EXPENDITURES	27.20 %	56.89 %	15.91 %				
PREPAID COLL. FWD. TO APPRO. ACCT.				—	—	480.00	.03
RESERVE—CERT. OF APPROVAL				9,133.63	.65	9,133.63	.58
DEFICIENCY STAMP TAX				802,252.15	56.98	843,176.77	53.79
NET SURPLUS				521,998.39	37.08	628,577.27	40.10
TOTAL				\$1,407,924.99	100.00 %	\$1,567,513.57	100.00 %

**Fiscal Period.
***Calendar Period.

COMPARATIVE BALANCE SHEET
As of June 30, 1939-1938

ASSETS	June 30, 1939		June 30, 1938	
CURRENT ASSETS:				
Cash in Treasurer's Office :				
*Liquor Division	\$1,729,918.69		\$1,823,844.07	
Deposits in Transit	66,526.29		51,261.80	
*Beer Division	1,333,384.17		1,471,754.04	
Beer Division Reserve	—	\$3,129,829.15	9,613.63	\$3,356,473.54
Cash Register Fund		6,900.00		6,400.00
Accounts Receivable from Vendors		13,809.57		2,134.21
Supply Inventory		3,094.54		5,043.87
Merchandise Inventory:				
Warehouse	260,346.52		228,006.01	
In Stores	366,457.18	626,803.70	326,193.13	554,199.14
Total Current Assets			\$3,780,436.96	\$3,924,250.76
FIXED ASSETS:				
Equipment Suspense		—		76.24
Furniture and Equipment	113,878.36		109,785.85	
Less Reserve for Depreciation	78,180.94	35,697.42	58,829.66	50,956.19
Total Fixed Assets			35,697.42	51,032.43
DEFERRED CHARGES:				
Insurance and Bonds Prepaid		113.28		785.72
Prepaid Federal Taxes		1,100.00		1,050.00
Prepaid Payroll		1,039.28		—
Leasehold Improvements	24,582.95		24,315.21	
Less Amortization Reserve	24,481.30	101.65	20,905.08	3,410.13
Total Deferred Charges			2,354.21	5,245.85
APPROPRIATION AVAILABLE			50,000.00	100,000.00
TOTAL ASSETS			\$3,868,488.59	\$4,080,529.04
LIABILITIES				
CURRENT LIABILITIES:				
Accounts Payable		45,049.26		79,413.91
Treasury Advance		6,900.00		6,400.00
Accruals:				
Payroll			4,126.87	
Rent	2,804.61	2,804.61	3,831.32	7,958.19
Reserve—Certificates of Approval—Beer Div.		9,133.63		9,133.63
Total Liabilities			63,887.50	102,905.73
EARNED NET REVENUE:				
Liquor Division:				
Reserve—New Store Fund—1934-35 Net Revenue ...		364,372.18		364,372.18
Balance Net Revenue—June 30, 1938		217,173.02		213,734.99
July 1, 1938-37—June 30, 1939-38		1,848,805.35	2,430,350.55	1,827,282.10
Total Liquor Division				2,405,389.27
Beer Division:				
July 1, 1938-37—June 30, 1939-38		521,998.39	1,324,250.54	628,577.27
Deficiency Stamp Tax		802,252.15		843,176.77
Prepaid Collections Forwarded to Appropriation Account ...				480.00
LEGISLATIVE ALLOWANCE			50,000.00	100,000.00
TOTAL LIABILITIES AND NET REVENUE			\$3,868,488.59	\$4,080,529.04

*Lapsed to General Fund of State June 30, 1939.

NOTE: Supporting schedules to balance sheet accounts not printed. Details on file.

CUMULATIVE CONSOLIDATED PROFIT AND LOSS STATEMENT

July 1, 1938-37 to June 30, 1939-38

	1939				1938			
	Amount		% to Sales		Amount		% to Sales	
SALES:								
Retail		\$5,257,405.39				\$5,359,541.92		
Wholesale to Licensees		450,464.55				434,937.58		
GROSS SALES		5,707,869.94				5,794,479.50		
LESS RETURN SALES		65.61				115.73		
NET SALES		\$5,707,804.33	100.00%			\$5,794,363.77	100.00%	
LESS COST OF GOODS SOLD		3,494,743.87	61.22			3,502,520.67	60.45	
GROSS TAX REVENUE ON SALES		2,213,060.46	38.78			2,291,843.10	39.55	
LESS—DIRECT STORE OPERATING EXPENSES		387,553.74	6.79			395,906.36	6.83	
NET TAX REVENUE ON SALES		1,825,506.72	31.99			1,895,936.74	32.72	
ADD—MISCELLANEOUS STORE INCOME		204.27	—			150.21	—	
TOTAL STORE TAX REVENUE		1,825,710.99	31.99			1,896,086.95	32.72	
DEDUCT—DEPARTMENTAL EXPENSES		143,185.95	2.51			147,916.46	2.55	
NET STORE OPERATING TAX REVENUE		1,682,525.04	29.48			1,748,170.49	30.17	
ADD—LICENSES AND MISCELLANEOUS INCOME:								
Liquor Licenses 1938-37	\$2,700.00				\$2,100.00			
Liquor Licenses 1939-38	34,400.00	37,100.00			30,600.00	32,700.00		
Miscellaneous Refunds & Income		2,388.52				575.07		
*Tax Revenue on Carload Purchases		47,209.53						
Disc. on Purchases—Time	\$66,687.05				\$43,524.78			
Quantity Disc. and Special Temporary Price Reductions	12,895.21	79,582.26			2,311.76	45,836.54		
TOTAL OTHER INCOME		166,280.31	2.91			79,111.61	1.37	
NET REVENUE		\$1,848,805.35	32.39%			\$1,827,282.10	31.54%	

*Originally carried in Gross Tax Revenue on Sales.

FISCAL YEAR REPORT ENDING JUNE 30, 1939

STORE OPERATING EXPENSES, NET TAX REVENUE AND PERCENT TO SALES

July 1, 1938-37 - June 30, 1939-38

Store No.	Location	Sales		Store Operating Expenses		% to Sales		Net Store Tax Revenue		% to Sales	
		1939	1938	1939	1938	1939	1938	1939	1938	1939	1938
1	Lewiston	\$309,076.64	\$305,590.50	\$16,285.15	\$16,334.01	5.27%	5.35%	\$95,853.07	\$96,796.36	31.01%	31.68%
2	Biddeford	241,653.46	278,742.24	14,503.77	14,687.64	6.00	5.27	73,128.94	88,445.20	30.26	31.73
3	Portland	511,307.54	502,194.60	22,518.58	24,037.43	4.40	4.79	162,900.17	161,772.93	31.86	32.21
4	Portland	382,964.24	387,236.31	18,802.08	18,851.41	4.91	4.87	120,070.83	124,421.70	31.35	32.13
5	Augusta	196,848.32	195,025.90	11,602.52	11,835.45	5.89	6.07	59,789.65	60,324.54	30.37	30.93
6	Waterville	220,552.54	227,123.46	11,849.23	12,209.21	5.37	5.38	68,131.80	71,826.52	30.89	31.62
7	Bangor	419,530.44	431,993.93	17,969.24	17,993.63	4.28	4.17	134,169.01	141,843.76	31.98	32.83
8	Houlton	175,219.76	183,632.65	13,374.80	13,462.39	7.63	7.33	50,166.78	50,482.07	28.63	29.67
9	Whlse. to Licensees	450,464.55	434,937.58	10,700.87	12,113.14	2.38	2.79	152,654.14	148,809.90	33.89	34.21
12	Rumford	126,605.25	147,237.45	10,149.80	10,497.33	8.02	7.13	35,760.72	43,987.67	28.25	29.88
13	Rockland	215,746.75	217,225.38	12,582.55	14,384.32	5.83	6.62	65,734.23	66,051.83	30.47	30.41
14	Ellsworth	158,064.88	155,186.50	10,475.77	10,749.14	6.63	6.93	46,844.35	46,668.60	29.64	30.07
15	Bar Harbor	122,831.37	121,100.75	10,143.76	9,644.44	8.26	7.96	34,399.48	35,164.14	28.01	29.04
16	Calais	83,377.34	89,296.95	9,485.97	9,612.12	11.38	10.76	20,749.94	23,425.35	24.89	26.24
17	Belfast	95,633.79	96,024.10	9,340.94	9,209.84	9.77	9.59	25,339.64	26,319.28	26.50	27.41
18	Bath	129,404.68	127,142.75	10,574.23	10,664.14	8.17	8.39	36,353.00	36,378.27	28.09	28.61
19	Millinocket	83,711.05	86,056.60	8,195.34	8,578.55	9.79	9.97	22,161.62	23,262.20	26.47	27.03
20	Skowhegan	93,126.49	100,803.55	8,718.05	8,890.85	9.36	8.82	25,053.28	28,406.67	26.90	28.18
21	Old Orchard	46,613.67	40,502.80	4,736.76	3,767.48	10.16	9.30	12,167.19	11,218.64	26.10	27.70
22	Auburn	130,696.77	114,137.20	8,410.61	9,330.26	6.44	8.17	39,032.26	32,909.61	29.86	28.83
23	Sanford	97,591.34	103,335.50	9,412.59	9,171.86	9.64	8.88	25,980.99	29,061.77	26.62	28.12
24	Gardiner	95,859.87	95,612.68	7,273.72	8,382.62	7.59	8.77	27,488.12	26,993.40	28.68	28.23
25	Westbrook	129,098.24	136,555.95	10,654.45	11,120.03	8.25	8.14	36,161.65	39,405.97	28.01	28.86
26	Old Town	68,982.97	76,343.35	9,277.58	9,417.65	13.45	12.34	15,737.67	18,829.55	22.81	24.66
27	Caribou	150,696.36	160,964.22	11,063.56	12,074.11	7.34	7.50	43,584.87	47,482.62	28.92	29.50
28	Madawaska	44,843.63	38,219.90	6,965.32	6,829.12	15.53	17.87	9,296.74	7,312.33	20.73	19.13
29	Madison	51,747.86	58,838.75	5,889.52	6,364.34	11.38	10.82	12,876.29	15,405.73	24.89	26.18
30	Lincoln	62,164.90	66,707.90	7,048.50	7,067.77	11.34	10.60	15,494.94	17,614.29	24.93	26.41
31	Van Buren	46,881.89	47,236.15	6,439.00	6,582.45	13.73	13.94	10,562.22	10,895.42	22.53	23.07
32	Fort Fairfield	85,394.18	92,512.70	8,592.08	8,773.76	10.06	9.48	22,375.31	25,456.13	26.20	27.52
33	Norway	114,080.41	107,184.65	7,890.34	7,948.29	6.92	7.42	33,479.71	31,710.25	29.35	29.58
34	Kittery	66,545.97	75,099.45	9,725.39	9,818.89	14.61	13.07	14,401.44	17,964.57	21.65	23.92
35	Boothbay Harbor	80,183.47	82,660.35	6,847.99	6,759.88	8.54	8.18	22,229.42	23,815.08	27.72	28.82
36	Fort Kent	72,188.03	68,568.10	7,508.42	7,378.34	10.40	10.76	18,669.80	17,993.09	25.86	26.24
37	Brunswick	120,486.42	112,170.85	9,462.57	9,344.76	7.85	8.33	34,236.18	32,158.88	28.42	28.67
38	Eastport	66,852.19	68,498.35	6,850.18	6,883.38	10.25	10.05	17,393.06	18,462.03	26.02	26.95
39	Newport	68,364.77	65,877.25	6,940.92	6,608.68	10.15	10.03	17,851.99	17,767.73	26.11	26.97
40	So. Berwick	—	—	168.59	653.17	—	—	* 168.59	* 653.17	—	—
41	Farmington	90,332.32	96,902.20	7,951.34	7,874.48	8.80	8.13	24,806.71	27,979.58	27.46	28.87
42	Bridgton	1,401.55	—	630.38	—	44.98	—	* 122.12	—	* 8.71	—
43	Machias	744.04	—	541.28	—	72.75	—	* 271.46	—	*36.48	—
TOTAL		\$5,707,869.94	\$5,794,479.50	\$387,553.74	\$395,906.36	6.79%	6.83%	\$1,682,525.04	\$1,748,170.49	29.48%	30.17%

Store No. 42 opened June 19, 1939.

Store No. 43 opened June 26, 1939.

* Denotes credits.

COMPARATIVE STATEMENT OF STORE OPERATIONS

July 1 1938-37-June 30, 1939-38

Store No.	LOCATION	Gross Sales	Less Return Sales	Net Sales	Less Cost of Goods Sold	Gross Profit on Sales	Deduct Store Operating Exp.	Net Operating Profit	Add Misc. Store Income	Total Store Profit	Less Departmental Expenses	Net Store Profit	% to Sales July 1, '38 June 30, '39	Store No.
1	Lewiston	\$309,076.64	\$1.69	\$309,074.95	\$189,238.78	\$119,836.17	\$16,285.15	\$103,551.02	\$55.50	\$103,606.52	\$ 7,753.45	\$ 95,853.07	31.01%	1
2	Biddeford	241,653.46	.96	241,652.50	147,957.70	93,694.80	14,503.77	79,191.03	—	79,191.03	6,062.09	73,128.94	30.26	2
3	Portland	511,307.54	4.13	511,303.41	313,058.11	198,245.30	22,518.58	175,726.72	—	175,726.72	12,826.55	162,900.17	31.86	3
4	Portland	382,964.24	13.80	382,950.44	234,479.84	148,479.60	18,802.08	129,677.52	—	129,677.52	9,606.69	120,070.83	31.35	4
5	Augusta	196,848.32	8.35	196,839.97	120,520.12	76,319.85	11,602.52	64,717.33	10.25	64,727.58	4,937.93	59,789.65	30.37	5
6	Waterville	220,552.54	—	220,552.54	135,038.73	85,513.81	11,849.23	73,664.58	—	73,664.58	5,532.78	68,131.80	30.89	6
7	Bangor	419,530.44	—	419,530.44	256,867.85	162,662.59	17,969.24	144,693.35	—	144,693.35	10,524.34	134,169.01	31.98	7
8	Houlton	175,219.76	—	175,219.76	107,282.62	67,937.14	13,374.80	54,562.34	—	54,562.34	4,395.56	50,166.78	28.63	8
9	Whlse. to Lic.	450,464.55	3.21	450,461.34	275,806.06	174,655.28	10,700.87	163,954.41	—	163,954.41	11,300.27	152,654.14	33.89	9
12	Rumford	126,605.25	5.88	126,599.37	77,513.58	49,085.79	10,149.80	38,935.99	.60	38,936.59	3,175.87	35,760.72	28.25	12
13	Rockland	215,746.75	.70	215,746.05	132,095.84	83,650.21	12,582.55	71,067.66	78.78	71,146.44	5,412.21	65,734.23	30.47	13
14	Ellsworth	158,064.88	1.20	158,063.68	96,778.98	61,285.30	10,475.77	50,809.53	—	50,809.53	3,965.18	46,844.35	29.64	14
15	Bar Harbor	122,831.37	.70	122,830.67	75,206.10	47,624.57	10,143.76	37,480.81	—	37,480.81	3,081.33	34,399.48	28.01	15
16	Calais	83,377.34	—	83,377.34	51,049.83	32,327.51	9,485.97	22,841.54	—	22,841.54	2,091.60	20,749.94	24.89	16
17	Belfast	95,633.79	—	95,633.79	58,554.14	37,079.65	9,340.94	27,738.71	—	27,738.71	2,399.07	25,339.64	26.50	17
18	Bath	129,404.68	—	129,404.68	79,231.20	50,173.48	10,574.23	39,599.25	—	39,599.25	3,246.25	36,353.00	28.09	18
19	Millinocket	83,711.05	2.10	83,708.95	51,252.87	32,456.08	8,195.34	24,260.74	.80	24,261.54	2,099.92	22,161.62	26.47	19
20	Skowhegan	93,126.49	—	93,126.49	57,018.99	36,107.50	8,718.05	27,389.45	—	27,389.45	2,336.17	25,053.28	26.90	20
21	Old Orchard	46,613.67	—	46,613.67	28,540.37	18,073.30	4,736.76	13,336.54	—	13,336.54	1,169.35	12,167.19	26.10	21
22	Auburn	130,696.77	.70	130,696.07	80,021.89	50,674.18	8,410.61	42,263.57	47.33	42,310.90	3,278.64	39,032.26	29.86	22
23	Sanford	97,591.34	2.00	97,589.34	59,751.48	37,837.86	9,412.59	28,425.27	3.85	28,429.12	2,448.13	25,980.99	26.62	23
24	Gardiner	95,857.87	2.00	95,855.87	58,691.34	37,166.53	7,273.72	29,892.81	—	29,892.81	2,404.69	27,488.12	28.68	24
25	Westbrook	129,098.24	—	129,098.24	79,043.58	50,054.66	10,654.45	39,400.21	—	39,400.21	3,238.56	36,161.65	28.01	25
26	Old Town	68,982.97	1.90	68,981.07	42,235.36	26,745.71	9,277.58	17,468.13	—	17,468.13	1,730.46	15,737.67	22.81	26
27	Caribou	150,696.36	—	150,696.36	92,267.56	58,428.80	11,063.56	47,365.24	—	47,365.24	3,780.37	43,584.87	28.92	27
28	Madawaska	44,843.63	—	44,843.63	27,456.62	17,387.01	6,965.32	10,421.69	—	10,421.69	1,124.95	9,296.74	20.73	28
29	Madison	51,747.86	—	51,747.86	31,683.90	20,063.96	5,889.52	14,174.44	—	14,174.44	1,298.15	12,876.29	24.89	29
30	Lincoln	62,164.90	—	62,164.90	38,061.99	24,102.91	7,048.50	17,054.41	—	17,054.41	1,559.47	15,494.94	24.93	30
31	Van Buren	46,881.89	—	46,881.89	28,704.59	18,177.30	6,439.00	11,738.30	—	11,738.30	1,176.08	10,562.22	22.53	31
32	Fort Fairfield	85,394.18	—	85,394.18	52,284.69	33,109.49	8,592.08	24,517.41	—	24,517.41	2,142.20	22,375.31	26.20	32
33	Norway	114,080.41	—	114,080.41	69,848.54	44,231.87	7,890.34	36,341.53	10	36,341.53	2,861.82	33,479.71	29.35	33
34	Kittery	66,545.97	14.79	66,531.18	40,735.35	25,795.83	9,725.39	16,070.44	—	16,070.44	1,669.00	14,401.44	21.65	34
35	Boothbay Harbor	80,183.47	.75	80,182.72	49,093.85	31,088.87	6,847.99	24,240.88	—	24,240.88	2,011.46	22,229.42	27.72	35
36	Fort Kent	72,188.03	—	72,188.03	44,198.90	27,989.13	7,508.42	20,480.71	—	20,480.71	1,810.91	18,669.80	25.86	36
37	Brunswick	120,486.42	.75	120,485.67	73,770.32	46,715.35	9,462.57	37,252.78	5.90	37,258.68	3,022.50	34,236.18	28.42	37
38	Eastport	66,852.19	—	66,852.19	40,931.90	25,920.29	6,850.18	19,070.11	—	19,070.11	1,677.05	17,393.06	26.02	38
39	Newport	68,364.77	—	68,364.77	41,858.02	26,506.75	6,940.92	19,565.83	1.16	19,566.99	1,715.00	17,851.99	26.11	39
40	So. Berwick	—	—	—	—	—	—	—	—	—	—	—	—	40
41	Farmington	90,332.32	—	90,332.32	55,308.19	35,024.13	7,951.34	27,072.79	—	27,072.79	2,266.08	24,806.71	27.46	41
42	Bridgton	1,401.55	—	1,401.55	858.13	543.42	630.38	86.96	—	86.96	35.16	51.80	3.64	42
43	Machias	744.04	—	744.04	455.56	288.48	541.28	252.80	—	252.80	18.66	234.14	31.46	43
TOTAL		\$5,707,869.94	\$65.61	\$5,707,804.33	\$3,494,743.87	\$2,213,060.46	\$387,553.74	\$1,825,506.72	\$204.27	\$1,825,710.99	\$143,185.95	\$1,682,525.04	29.48%	
JULY 1, 1937 —														
JUNE 30, 1938		\$5,794,479.50	\$115.73	\$5,794,363.77	\$3,502,520.67	\$2,291,843.10	\$395,906.36	\$1,895,936.74	\$150.21	\$1,896,086.95	\$147,916.46	\$1,748,170.49	30.17%	

Store No. 42, Bridgton, opened June 19, 1939.

Store No. 43, Machias, opened June 26, 1939.

* Denotes Credits.

COMPARATIVE OPERATING EXPENSES PER CHARACTER AND OBJECT

July 1, 1938-37 to June 30, 1939-38

	1939			1938			Increase	Decrease
	Amount	% to Sales	% to Total	Amount	% to Sales	% to Total		
PERSONAL SERVICES:								
Salaries	\$319,534.27	5.60%	60.21%	\$323,489.82	5.58%	59.48%	\$ —	\$3,955.55
Legal Fees .....	.25	—	—	6.25	—	—	—	6.00
Doctors' Fees	13.00	—	—	634.60	.01	.11	—	621.60
Temporary Wages	576.86	.01	.11	554.30	.01	.10	22.56	—
Analysts	75.00	—	.02	1,041.95	.02	.19	—	966.95
CONTRACTUAL SERVICES:								
Trucking	58,607.60	1.03	11.04	61,792.71	1.07	11.36	—	3,185.11
Railroad	235.95	—	.05	1,450.38	.03	.27	—	1,214.43
Telephone & Telegraph	6,492.80	.11	1.22	4,299.52	.07	.79	2,193.28	—
Burglar Alarm	128.52	—	.03	—	—	—	128.52	—
Money Collection Service	1,434.90	.03	.27	1,391.15	.02	.26	43.75	—
Postage	2,228.83	.04	.42	3,164.24	.05	.58	—	935.41
Traveling Expense	12,084.63	.21	2.28	11,414.38	.20	2.10	670.25	—
Clerks' Jackets	2,438.08	.04	.46	3,577.00	.06	.66	—	1,138.92
Storage Motor Vehicles	238.85	.01	.05	312.25	.01	.06	—	73.40
Printing	1,432.43	.03	.27	2,714.66	.05	.50	—	1,282.23
Repairs & Decorations	4,445.36	.08	.84	2,727.66	.05	.50	1,717.70	—
Water, Light & Power	7,909.07	.14	1.49	8,257.08	.14	1.52	—	348.01
Waste Removal & Cleaning	688.50	.01	.13	770.55	.01	.14	—	82.05
Entertainment Services	3.95	—	—	—	—	—	3.95	—
COMMODITIES:								
Wrapping & Packing Supplies	7,070.27	.12	1.33	7,587.95	.13	1.40	—	517.68
Office Supplies	5,099.08	.09	.96	4,771.22	.08	.88	327.86	—
Printed Forms	3,720.94	.07	.70	4,079.48	.07	.75	—	358.54
Electrical Supplies	227.12	—	.04	252.61	—	.05	—	25.49
Minor Equipment	970.47	.02	.18	1,151.16	.02	.21	—	180.69
Gasoline & Oil	1,822.31	.03	.34	1,683.22	.03	.31	139.09	—
Coal, Wood & Fuel Oil	2,592.75	.04	.49	2,603.24	.04	.48	—	10.49
Miscellaneous Cleaning Supplies	1,517.17	.03	.29	1,643.07	.03	.30	—	125.90
Office Engraving Parts	1.28	—	—	—	—	—	1.28	—
Motor Vehicle Parts	24.52	—	—	—	—	—	24.52	—
CURRENT CHARGES:								
Rentals	59,345.19	1.04	11.18	59,411.23	1.03	10.92	—	66.04
Battery Rentals	10.50	—	—	4.75	—	—	5.75	—
Insurance	2,391.38	.04	.45	2,001.25	.03	.37	390.13	—
Depreciation of Equipment	21,872.63	.38	4.12	21,986.87	.38	4.04	—	114.24
Amort. of Leasehold Improvements	3,576.22	.06	.67	4,235.41	.07	.78	—	659.19
Net Cash Shortages	365.00	.01	.07	332.44	.01	.06	32.56	—
Net Stock Losses	411.07	.01	.08	474.84	.01	.09	—	63.77
Overpayments by Customers	94.59	—	.02	59.30	—	.01	35.29	—
Subscriptions	—	—	—	10.00	—	—	—	10.00
National Assoc. Dues and Fees	950.00	.02	.18	1,900.00	.03	.35	—	950.00
Equipment and Depreciation Adjustment	*1,247.94	*.02	*.24	*275.44	—	*.05	—	972.50
Discount on Foreign Money	233.29	—	.04	—	—	—	233.29	—
Accident Comp. to Employees	56.00	—	.01	961.72	.02	.18	—	905.72
Investigation Expense	12.82	—	—	—	—	—	12.82	—
PROPERTIES AND FEDERAL TAXES:								
Internal Revenue Tax	1,054.18	.02	.20	1,350.00	.02	.25	—	295.82
TOTAL OPERATING EXPENSES	\$530,739.69	9.30%	100.00%	\$543,822.82	9.38%	100.00%	\$5,982.60	\$19,065.73
STORE OPERATING EXPENSES	\$387,553.74	6.79%	73.02%	\$395,906.36	6.83%	72.80%	—	\$8,352.62
DEPARTMENTAL OPERATING EXPENSES	143,185.95	2.51	26.98	147,916.46	2.55	27.20	—	4,730.51
TOTAL (As Above)	\$530,739.69	9.30%	100.00%	\$543,822.82	9.38%	100.00%	—	\$13,083.13

*Credits

COMPARATIVE EXPENDITURE ANALYSIS—LIQUOR STORES
 July 1, 1938-37 - June 30, 1939-38

Store No.	Location	Sales		Total Expense		Increase	Decrease	Salaries		Salaries		Trucking and Railroad		Rentals, L'h'd. Imp. Water, Light & Power		Supplies		Miscellaneous		Store No.
		1939	1938	1939	1938			1939	% to Sales	1938	% to Sales	1939	1938	1939	1938	1939	1938	1939	1938	
1	Lewiston	\$309,076.64	\$305,590.50	\$16,285.15	\$16,334.01	\$	\$ 48.86	\$9,816.83	3.18%	\$9,895.17	3.24%	\$2,282.47	\$2,269.13	\$2,152.56	\$1,912.73	\$ 716.60	\$ 807.58	\$1,316.69	\$1,449.40	1
2	Biddeford	241,653.46	278,742.24	14,503.77	14,687.64	—	183.87	9,129.16	3.78	9,053.17	3.25	2,551.40	2,833.40	1,359.11	1,319.69	486.99	484.58	977.11	996.80	2
3	Portland	511,307.54	502,194.60	22,518.58	24,037.43	—	1,518.85	12,887.16	2.52	13,596.17	2.71	3,086.09	3,197.53	2,983.26	3,401.95	1,186.64	1,366.93	2,375.43	2,474.85	3
4	Portland	382,964.24	387,236.31	18,802.08	18,851.41	—	49.33	10,739.16	2.80	10,497.17	2.71	2,276.69	2,460.59	2,602.34	2,619.18	1,033.17	1,075.63	2,150.72	2,198.84	4
5	Augusta	196,848.32	195,025.90	11,602.52	11,835.45	—	232.93	7,706.50	3.91	7,792.49	4.00	565.29	598.38	2,011.76	2,076.48	414.16	390.11	904.81	977.99	5
6	Waterville	220,552.54	227,123.46	11,849.23	12,209.21	—	359.98	7,647.17	3.47	7,673.83	3.38	1,620.47	1,602.29	1,378.92	1,548.39	347.75	465.91	854.92	918.79	6
7	Bangor	419,530.44	431,993.93	17,969.24	17,993.63	—	24.39	10,586.17	2.52	10,605.83	2.46	3,430.49	3,373.32	1,711.27	1,713.25	710.57	852.48	1,530.74	1,448.75	7
8	Houlton	175,219.76	183,632.65	13,374.80	13,462.39	—	87.59	6,667.34	3.81	6,432.83	3.50	3,989.21	4,084.88	1,524.29	1,553.60	307.00	453.82	886.96	937.26	8
9	Wholesale to Licensees	450,464.55	434,937.58	10,700.87	12,113.14	1,412.27	—	8,534.00	1.89	10,010.17	2.30	21.94	5.74	32.64	65.36	664.68	672.05	1,447.61	1,359.82	9
12	Rumford	126,605.25	147,237.45	10,149.80	10,497.33	—	347.53	6,383.84	5.04	6,347.88	4.31	1,563.90	1,817.86	1,082.96	1,072.33	292.79	343.44	826.31	915.82	12
13	Rockland	215,746.75	217,225.38	12,582.55	14,384.32	—	1,801.77	7,668.50	3.55	8,998.50	4.14	2,007.76	2,261.31	1,642.92	1,648.03	404.18	441.63	859.19	1,034.85	13
14	Ellsworth	158,064.88	155,186.50	10,475.77	10,749.14	—	273.37	6,207.84	3.93	6,291.83	4.05	2,055.56	2,206.44	1,072.02	1,076.63	315.58	349.23	824.77	825.01	14
15	Bar Harbor	122,831.37	121,100.75	10,143.76	9,644.44	499.32	—	5,710.50	4.65	4,962.50	4.10	1,598.89	1,693.00	1,681.12	1,713.74	235.94	247.99	917.31	1,027.21	15
16	Calais	83,377.34	89,296.95	9,485.97	9,612.12	—	126.15	6,207.84	7.45	5,871.83	6.58	1,512.06	1,848.58	719.49	736.20	243.18	361.81	803.40	937.70	16
17	Belfast	95,633.79	96,024.10	9,340.94	9,209.84	131.10	—	6,180.67	6.46	5,871.83	6.11	1,100.23	1,220.00	838.53	849.76	410.06	443.55	811.45	824.70	17
18	Bath	129,404.68	127,142.75	10,574.23	10,664.14	—	89.91	6,152.50	4.75	6,135.33	4.83	1,267.99	1,282.75	1,991.42	1,991.66	240.57	317.48	921.75	936.92	18
19	Millinocket	83,711.05	86,056.60	8,195.34	8,578.55	—	383.21	4,710.66	5.63	4,845.16	5.63	1,499.09	1,630.00	1,005.49	999.64	234.30	282.47	745.80	821.28	19
20	Skowhegan	93,126.49	100,803.55	8,718.05	8,890.85	—	172.80	5,517.16	5.92	5,397.12	5.35	912.71	923.13	966.82	1,093.41	409.06	420.71	912.30	1,056.48	20
21	Old Orchard	46,613.67	40,502.80	4,736.76	3,767.48	969.28	—	2,692.61	5.78	1,825.99	4.51	603.97	485.03	643.78	576.82	193.78	189.53	602.62	690.11	21
22	Auburn	130,696.77	114,137.20	8,410.61	9,330.26	—	919.65	5,270.50	4.03	6,095.83	5.34	923.18	947.86	1,086.03	1,100.20	310.59	341.99	818.31	844.38	22
23	Sanford	97,591.34	103,335.50	9,412.59	9,171.86	240.73	—	6,207.84	6.36	5,871.83	5.68	1,235.04	1,272.05	904.69	935.25	211.74	247.36	853.28	845.37	23
24	Gardiner	95,859.87	95,612.68	7,273.72	8,382.62	—	1,108.90	4,747.16	4.95	5,713.17	5.98	467.35	501.57	1,048.33	1,070.19	239.58	273.83	771.30	823.86	24
25	Westbrook	129,098.24	136,555.95	10,654.45	11,120.03	—	465.58	6,207.84	4.81	6,319.83	4.63	1,460.06	1,489.39	1,446.88	1,431.73	303.33	423.55	1,236.34	1,455.53	25
26	Old Town	68,982.97	76,343.35	9,277.58	9,417.65	—	140.07	6,207.84	9.00	5,871.83	7.69	845.98	1,066.35	1,348.75	1,381.85	148.59	320.07	726.42	777.55	26
27	Caribou	150,696.36	160,964.22	11,063.56	12,074.11	—	1,010.55	6,098.50	4.05	6,209.17	3.86	3,106.65	3,863.12	1,018.24	1,041.24	183.78	279.19	656.39	681.39	27
28	Madawaska	44,843.63	38,219.90	6,965.32	6,829.12	136.20	—	3,462.50	7.72	3,554.50	9.30	1,410.91	1,254.51	1,109.30	1,126.24	144.28	117.32	838.33	776.55	28
29	Madison	51,747.86	58,838.75	5,889.52	6,364.34	—	474.82	3,406.50	6.58	3,716.50	6.32	662.66	679.38	968.04	984.36	159.76	279.38	692.56	704.72	29
30	Lincoln	62,164.90	66,707.90	7,048.50	7,067.77	—	19.27	4,411.83	7.10	4,263.67	6.39	926.38	1,110.26	900.00	900.00	152.96	175.93	657.33	617.91	30
31	Van Buren	46,881.89	47,236.15	6,439.00	6,582.45	—	143.45	3,382.50	7.21	3,408.50	7.22	1,482.88	1,516.13	833.42	861.51	87.34	159.26	652.86	637.05	31
32	Fort Fairfield	85,394.18	92,512.70	8,592.08	8,773.76	—	181.68	4,398.50	5.15	4,162.50	4.50	2,184.08	2,518.82	1,122.54	1,201.24	235.67	263.74	651.29	627.46	32
33	Norway	114,080.41	107,184.65	7,890.34	7,948.29	—	57.95	4,839.50	4.24	4,633.17	4.32	1,318.70	1,529.78	855.06	847.94	286.01	288.93	591.07	648.47	33
34	Kittery	66,545.97	75,099.45	9,725.39	9,818.89	—	93.50	6,207.84	9.33	5,871.83	7.82	928.37	950.70	1,481.58	1,881.96	230.04	258.11	877.56	856.29	34
35	Boothbay Harbor	80,183.47	82,660.35	6,847.99	6,759.88	88.11	—	4,257.17	5.31	3,999.83	4.84	940.48	936.16	719.18	758.75	323.86	394.76	607.30	670.38	35
36	Fort Kent	72,188.03	68,568.10	7,508.42	7,378.34	130.08	—	3,682.50	5.10	3,686.49	5.38	2,069.28	1,974.17	883.09	857.40	165.99	600.27	707.56	600.01	36
37	Brunswick	120,486.42	112,170.85	9,462.57	9,344.76	117.81	—	6,207.84	5.15	6,039.83	5.38	895.90	880.23	1,268.82	1,271.20	275.89	331.21	814.12	822.29	37
38	Eastport	66,852.19	68,498.35	6,850.18	6,883.38	—	33.20	3,977.83	5.95	3,877.50	5.66	1,273.01	1,382.36	674.48	709.65	259.86	253.62	665.00	660.25	38
39	Newport	68,364.77	65,877.25	6,940.92	6,608.68	332.24	—	4,747.16	6.94	4,351.67	6.61	596.35	565.49	693.26	691.09	294.92	423.51	609.23	576.92	39
40	So. Berwick	168.59	653.17	—	—	—	484.58	—	—	—	—	—	—	164.00	614.76	—	16.45	4.59	21.96	40
41	Farmington	90,332.32	96,902.20	7,951.34	7,874.48	—	76.86	4,923.16	5.45	4,747.17	4.90	1,290.63	1,323.36	820.80	825.64	325.11	323.89	591.64	652.42	41
42	Bridgton	1,401.55	630.38	—	—	—	630.38	—	—	—	—	—	—	52.96	—	—	—	46.79	—	42
43	Machias	744.04	—	541.28	—	—	541.28	—	—	—	—	—	—	8.33	—	—	—	29.31	—	43
TOTALS		\$5,707,869.94	\$5,794,479.50	\$387,553.74	\$395,906.36	\$3,893.39	\$12,246.01	\$234,065.13	4.10%	\$234,499.62	4.05%	\$58,265.71	\$61,557.05	\$48,808.48	\$48,461.05	\$13,645.95	\$15,399.30	\$34,768.47	\$35,989.34	
Net Decrease		86,609.56	—	8,352.62	—	—	8,352.62	434.49	—	—	—	3,291.34	—	1,652.57	—	1,753.35	—	1,220.87	—	
TOTALS		\$5,794,479.50	\$5,794,479.50	\$395,906.36	\$395,906.36	\$12,246.01	\$12,246.01	\$234,499.62	4.10%	\$234,499.62	4.05%	\$61,557.05	\$61,557.05	\$48,461.05	\$48,461.05	\$15,399.30	\$15,399.30	\$35,989.34	\$35,989.34	
PERCENT TO SALES		—	—	6.79%	6.83%	—	—	4.10%	—	4.05%	—	1.02%	1.06%	.82%	.84%	.24%	.26%	.61%	.62%	
PERCENT TO TOTAL		—	—	100.00%	100.00%	—	—	60.40%	—	59.23%	—	15.03%	15.55%	12.08%	12.24%	3.52%	3.89%	8.97%	9.09%	

COMPARATIVE EXPENDITURE ANALYSIS—DEPARTMENTAL

July 1, 1938-37—June 30, 1939-38

Division	Total Expenses		Increase	Decrease	Salaries		Traveling Expenses		Supplies		Rentals, Leasehold, Water, Light and Power		Miscellaneous	
	1939	1938			1939	1938	1939	1938	1939	1938	1939	1938	1939	1938
Alcohol Division.....	\$4,879.41	\$3,733.53	\$1,145.88	\$ —	\$3,130.00	\$2,008.33	\$ 983.61	\$ 693.13	\$ 436.91	\$ 419.59	\$ —	\$ —	\$ 328.89	\$ 612.48
Commissioners' Expense	13,202.63	10,716.01	2,486.62	—	10,004.00	9,227.35	1,472.46	93.69	705.99	560.11	—	75.90	1,020.18	758.96
General Administration	12,222.72	11,821.01	401.71	—	5,081.67	6,247.15	9.00	66.85	525.87	452.60	301.96	550.85	6,304.22	4,503.56
Supervision and Inspection	12,017.55	13,072.33	—	1,054.78	7,208.33	7,362.98	2,178.69	2,154.84	1,493.39	1,091.14	—	—	1,137.14	2,463.37
Enforcement	7,817.55	8,472.26	—	654.71	5,160.00	4,672.50	1,998.00	2,826.35	441.28	586.88	—	—	218.27	386.53
Merchandising	3,479.14	4,935.05	—	1,455.91	2,944.16	3,249.17	—	—	91.00	155.86	—	—	443.98	1,530.02
Warehousing	38,096.56	41,469.53	—	3,372.97	21,229.32	25,369.12	.15	—	2,027.92	1,951.69	12,545.02	12,048.05	2,294.15	2,100.67
Chemical Analysis	45.00	1,040.00	—	995.00	—	—	—	—	—	—	—	—	45.00	1,040.00
Auditing	10,299.67	10,579.95	—	280.28	5,140.83	5,162.50	5,127.67	5,377.17	8.37	2.59	—	—	22.80	37.69
Accounts and Control	42,373.66	42,352.23	21.43	—	25,570.83	25,691.10	38.78	127.70	3,711.05	3,152.19	11,175.02	10,767.87	1,877.98	2,613.37
Equipment Adjustment	*1,247.94	*275.44	—	972.50	—	—	—	—	—	—	—	—	*1,247.94	*275.44
TOTAL	\$143,185.95	\$147,916.46	\$4,055.64	\$8,786.15	\$85,469.14	\$88,990.20	\$11,808.36	\$11,339.73	\$9,441.78	\$8,372.65	\$24,022.00	\$23,442.67	\$12,444.67	\$15,771.21
Net Increase	—	—	—	—	—	—	—	468.63	—	1,069.13	—	579.33	—	—
Net Decrease	4,730.51	—	4,730.51	—	3,521.06	—	—	—	—	—	—	—	3,326.54	—
TOTAL	\$147,916.46	\$147,916.46	\$8,786.15	\$8,786.15	\$88,990.20	\$88,990.20	\$11,808.36	\$11,808.36	\$9,441.78	\$9,441.78	\$24,022.00	\$24,022.00	\$15,771.21	\$15,771.21
PERCENT TO TOTAL	100.00%	100.00%	—	—	59.69%	60.16%	8.25%	7.67%	6.59%	5.66%	16.78%	15.85%	8.69%	10.66%

*Credits

COMPARATIVE STORE AND DEPARTMENTAL PERSONNEL

As of June 30, 1939-1938

Store No.	LOCATION	Regular Employees June 30, 1939	Temporary Employees June 30, 1939	Regular Employees June 30, 1938	Temporary Employees June 30, 1938	Total June 30, 1939	Total June 30, 1938
1	Lewiston	5	3	6	2	8	8
2	Biddeford	6	—	6	—	6	6
3	Portland	8	2	7	4	10	11
4	Portland	7	—	8	—	7	8
5	Augusta	5	—	5	—	5	5
6	Waterville	5	—	4	1	5	5
7	Bangor	7	—	7	—	7	7
8	Houlton	4	1	4	—	5	4
9	Wholesale to Licensees	7	—	7	—	7	7
12	Rumford	4	—	4	—	4	4
13	Rockland	5	—	5	—	5	5
14	Ellsworth	4	—	4	—	4	4
15	Bar Harbor	2	2	2	2	4	4
16	Calais	4	—	4	—	4	4
17	Belfast	3	1	4	—	4	4
18	Bath	3	—	4	—	3	4
19	Millinocket	3	—	3	—	3	3
20	Skowhegan	3	1	3	—	4	3
21	Old Orchard	3	—	3	—	3	3
22	Auburn	3	1	4	—	4	4
23	Sanford	4	—	4	—	4	4
24	Gardiner	3	—	3	—	3	3
25	Westbrook	4	—	4	—	4	4
26	Old Town	4	—	4	—	4	4
27	Caribou	4	—	3	1	4	4
28	Madawaska	2	—	2	—	2	2
29	Madison	2	—	2	1	2	3
30	Lincoln	2	1	2	2	3	4
31	Van Buren	2	—	2	—	2	2
32	Fort Fairfield	2	1	2	1	3	3
33	Norway	3	—	3	—	3	3
34	Kittery	4	—	4	—	4	4
35	Boothbay Harbor	2	2	2	2	4	4
36	Fort Kent	2	1	2	—	3	2
37	Brunswick	4	—	4	—	4	4
38	Eastport	2	1	2	1	3	3
39	Newport	3	—	3	—	3	3
41	Farmington	3	—	3	—	3	3
42	Bridgton	2	1	—	—	3	—
43	Machias	2	1	—	—	3	—
60	Alcohol Division	2	—	2	—	2	2
61	Commissioners	3	—	—	—	3	3
62	Gen. Adminis. & Licensing	4	—	5	—	4	5
63	Sup. & Inspect.—Liquor	4	—	4	1	4	5
64	Enforcement	1	2	2	1	3	3
65	Merchandising	2	—	2	—	2	2
66	Warehousing	12	—	13	—	12	13
68	Auditing	3	—	3	—	3	3
69	Accounting & Stock Control	18	—	16	—	18	16
	Excise Tax Division—Beer	3	—	3	—	3	3
	Enforcement—Beer	14	—	15	—	14	15
	Licensing Division—Beer	7	1	6	1	8	7
	TOTAL EMPLOYEES— Liquor and Beer	220	22	219	20	242	239

MAINE STATE LIQUOR COMMISSION

STORE STOCK TURNOVER

Fiscal Years Ending June 30, 1938-1939

Store No.	Location	Bottles Sold		Average Bottle Inventory		Average Stock Turnover Yearly	
		1939	1938	1939	1938	1939	1938
1	Lewiston	259,993	262,328	13,967	13,045	18.61	20.11
2	Biddeford	203,616	239,016	12,144	13,225	16.77	18.07
3	Portland	430,339	430,876	23,358	19,602	18.42	21.98
4	Portland	301,189	305,599	20,390	18,877	14.77	16.19
5	Augusta	166,332	169,993	9,175	9,965	18.13	17.06
6	Waterville	193,029	204,843	11,469	12,670	16.83	16.17
7	Bangor	355,975	378,037	18,759	15,026	18.98	25.16
8	Houlton	177,269	188,773	12,791	7,847	13.86	24.06
9	Wholesale to Licensees	305,112	308,948	16,853	18,864	18.10	16.38
12	Rumford	106,668	126,207	9,227	7,700	11.56	16.39
13	Rockland	175,600	181,781	8,032	7,494	21.86	24.26
14	Ellsworth	132,920	137,094	8,672	7,669	15.33	17.88
15	Bar Harbor	91,900	92,778	8,998	7,498	10.21	12.37
16	Calais	81,077	89,781	7,504	5,407	10.80	16.61
17	Belfast	85,318	87,649	7,587	7,566	11.24	11.59
18	Bath	111,786	112,654	9,363	7,487	11.94	15.05
19	Millinocket	79,215	83,699	6,546	5,811	12.11	14.40
20	Skowhegan	82,702	94,774	8,123	7,636	10.18	12.41
21	Old Orchard	33,580	29,721	6,839	7,490	8.42	9.52
22	Auburn	107,942	95,884	7,175	6,310	15.04	15.20
23	Sanford	82,630	88,406	7,377	8,675	11.20	10.19
24	Gardiner	91,838	94,983	7,425	7,888	12.37	12.04
25	Westbrook	119,428	129,285	10,529	11,448	11.34	11.29
26	Old Town	64,099	72,839	7,646	6,644	8.38	10.96
27	Caribou	147,662	161,961	8,630	7,375	17.11	21.96
28	Madawaska	48,277	41,375	6,394	5,503	7.55	7.52
29	Madison	51,868	60,950	5,600	4,504	9.26	13.53
30	Lincoln	59,376	63,963	5,419	4,390	10.96	14.57
31	Van Buren	50,595	51,649	5,565	4,466	9.09	11.57
32	Fort Fairfield	87,049	97,659	7,301	5,672	11.92	17.22
33	Norway	104,504	100,842	8,855	6,365	11.80	15.84
34	Kittery	51,641	58,721	7,805	6,168	6.62	9.52
35	Boothbay Harbor	66,331	71,133	6,091	5,322	10.89	13.37
36	Fort Kent	73,729	70,289	7,293	6,036	10.11	11.65
37	Brunswick	98,367	94,455	7,307	7,590	13.46	12.44
38	Eastport	68,203	73,708	5,503	4,545	12.39	16.22
39	Newport	58,966	58,391	4,939	4,796	11.94	12.18
41	Farmington	81,129	89,856	6,454	4,787	12.57	18.77
42	Bridgton	1,184	—	7,698	—	4.00	—
43	Machias	636	—	8,999	—	3.68	—
	TOTAL { Stores	4,889,074	5,100,900	369,802	319,363	13.22	15.97
	Warehouse	—	—	342,169	335,312	—	—
	TOTAL	4,889,074	5,100,900	711,971	654,675	6.87	7.79

COMPARATIVE SALES ANALYSIS BY STORES
Fiscal Years Ending June 30, 1939-June 30, 1938

Store No.		July 1, '38 June 30, '39	% to Total	July 1, '37 June 30, '38	% to Total	Dec. 22, '34 June 30, '39	% to Total
0	Lewiston Temporary	\$ —	—%	\$ —	—%	\$ 4,178.10	.02%
1	Lewiston	309,076.64	5.41	305,590.50	5.27	1,562,088.10	6.85
2	Biddeford	241,653.46	4.23	278,742.24	4.81	1,171,641.93	5.14
3	Portland	511,307.54	8.96	502,194.60	8.67	2,181,388.11	9.57
4	Portland	382,964.24	6.71	387,236.31	6.68	1,614,097.59	7.08
5	Augusta	196,848.32	3.45	195,025.90	3.37	966,827.59	4.24
6	Waterville	220,552.54	3.86	227,123.46	3.92	1,022,577.39	4.49
7	Bangor	419,533.44	7.35	431,993.93	7.46	1,944,406.80	8.53
8	Houlton	175,219.76	3.07	183,632.65	3.17	732,286.71	3.21
9	Whlse. to Licensees	450,464.55	7.89	434,937.58	7.51	1,612,592.26	7.07
12	Rumford	126,605.25	2.22	147,237.45	2.54	573,811.73	2.52
13	Rockland	215,746.75	3.78	217,225.38	3.75	841,191.72	3.69
14	Ellsworth	158,064.88	2.77	155,186.50	2.68	559,140.68	2.45
15	Bar Harbor	122,831.37	2.15	121,100.75	2.09	429,499.80	1.88
16	Calais	83,377.34	1.46	89,296.95	1.54	409,693.70	1.80
17	Belfast	95,633.79	1.68	96,024.10	1.66	347,419.31	1.53
18	Bath	129,404.68	2.27	127,142.75	2.19	522,104.34	2.29
19	Millinocket	83,711.05	1.47	86,056.60	1.48	331,449.98	1.45
20	Skowhegan	93,126.49	1.63	100,803.55	1.74	389,185.05	1.71
21	Old Orchard	46,613.67	.82	40,502.80	.70	148,946.08	.65
22	Auburn	130,696.77	2.29	114,137.20	1.97	456,746.68	2.00
23	Sanford	97,591.34	1.71	103,335.50	1.78	401,723.68	1.76
24	Gardiner	95,859.87	1.68	95,612.68	1.65	355,501.41	1.56
25	Westbrook	129,098.24	2.26	136,555.95	2.35	472,612.12	2.07
26	Old Town	68,982.97	1.21	76,343.35	1.32	275,672.15	1.21
27	Caribou	150,696.36	2.64	160,964.22	2.78	587,762.71	2.58
28	Madawaska	44,843.63	.79	38,219.90	.66	193,287.89	.85
29	Madison	51,747.86	.91	58,838.75	1.01	181,842.26	.80
30	Lincoln	62,164.90	1.09	66,707.90	1.15	195,753.87	.86
31	Van Buren	46,881.89	.82	47,236.15	.82	151,850.28	.67
32	Fort Fairfield	85,394.18	1.50	92,512.70	1.60	273,466.35	1.20
33	Norway	114,080.41	2.00	107,184.65	1.85	312,661.39	1.37
34	Kittery	66,545.97	1.17	75,099.45	1.30	237,720.04	1.04
35	Boothbay Harbor	80,183.47	1.40	82,660.35	1.43	230,182.57	1.01
36	Fort Kent	72,188.03	1.26	68,568.10	1.18	192,815.10	.85
37	Brunswick	120,486.42	2.11	112,170.85	1.93	327,769.31	1.44
38	Eastport	66,852.19	1.17	68,498.35	1.18	178,587.52	.78
39	Newport	68,364.77	1.20	65,877.25	1.14	173,054.16	.76
40	So. Berwick	—	—	—	—	1,673.95	.01
41	Farmington	90,332.32	1.58	96,902.20	1.67	226,640.41	1.00
42	Bridgton	1,401.55	.02	—	—	1,401.55	.01
43	Machias	744.04	.01	—	—	744.04	—
	TOTAL	\$5,707,869.94	100.00%	\$5,794,479.50	100.00%	\$22,793,996.41	100.00%

SPIRITUOUS AND VINOUS LIQUOR LICENSES
June 30, 1939 - 1938

LIQUOR LICENSES	1939				1938			
	Number	Fee	Amount	Totals	Number	Fee	Amount	Totals
Hotel (Population over 10,000)	23	\$600.00	\$13,800.00		19	\$600.00	\$11,400.00	
Hotel (Population under 10,000)	36	300.00	10,800.00		33	300.00	9,900.00	
Hotel (Summer)	1	300.00	300.00		—	—	—	
Hotel (Summer)	30	150.00	4,500.00	\$29,400.00	30	150.00	4,500.00	\$25,800.00
Club (Full Time)	17	200.00	3,400.00		14	200.00	2,800.00	
Club (Special)	1	300.00	300.00		2	300.00	600.00	
Club (Special)	2	150.00	300.00		2	150.00	300.00	
Club (Summer)	3	100.00	300.00	4,300.00	4	100.00	400.00	4,100.00
Manufacturer	1	100.00		100.00	1	100.00		100.00
Public Service (Full Time)	3	200.00		600.00	3	200.00		600.00
TOTAL	117			\$34,400.00	108			\$30,600.00
MALT BEVERAGE LICENSES								
Hotel—Full Time	56	200.00	11,200.00		56	200.00	11,200.00	
Hotel—Part Time (6 Mos.)	13	125.00	1,625.00		12	100.00	1,200.00	
Total Hotels	69			12,825.00	68			12,400.00
Club—Full Time	37	100.00	3,700.00		36	100.00	3,600.00	
Club—Part Time (6 Mos.)	5	50.00	250.00		—	—	—	
Club—Special	1	125.00	125.00		—	—	—	
Total Clubs	43			4,075.00	36			3,600.00
Restaurant—Full Time	644	200.00	128,800.00		668	200.00	133,600.00	
Restaurant—Part Time (6 Mos.)	76	125.00	9,500.00		76	100.00	7,600.00	
Total Restaurants	720			138,300.00	744			141,200.00
Public Service—Full Time	2	100.00	200.00		2	100.00	200.00	
Total Public Service	2			200.00	2			200.00
Wholesale—Full Time	61	300.00		18,300.00	63	300.00		18,900.00
Retail—Full Time	1,058	100.00		105,800.00	972	100.00		97,200.00
Brewery Approval Licenses	48	100.00		4,800.00	53	100.00		5,300.00
Amusement Fees	128	10.00		1,280.00	94	10.00		940.00
Amusement Fees (6 Mos.)	—	—		—	33	5.00		165.00
Fairs, Special Occasions	15	Optional		165.00	2	Optional		30.00
TOTAL	2,144			\$285,745.00	2,067			\$279,935.00

COMPARATIVE STATEMENT OF GALLONAGE CONSUMPTION

July 1, 1938-37 to June 30, 1939-38

	July 1, '38-June 30, '39			July 1, '37-June 30, '38		
	Gallons	% to Total Dom. and Imp.	% to Grand Total	Gallons	% to Total Dom. and Imp.	% to Grand Total
DOMESTIC						
Bourbon	142,295.17	17.99%	17.06%	151,961.54	19.08%	18.05%
Rye	310,580.13	39.26	37.24	312,923.36	39.30	37.17
Corn	3,437.75	.44	.41	5,393.88	.68	.64
Rock and Rye	2,723.63	.34	.33	2,870.75	.36	.34
Domestic Scotch	561.80	.07	.07	688.60	.09	.08
Brandy	16,532.75	2.09	1.98	16,853.08	2.12	2.00
Rum	25,228.25	3.19	3.03	23,023.43	2.89	2.74
Gin	191,681.07	24.23	22.99	194,826.78	24.47	23.15
Cordials & Misc. Liquors	11,265.51	1.42	1.35	15,334.34	1.92	1.82
Wines	86,751.43	10.97	10.40	72,370.78	9.09	8.60
TOTAL DOM. LIQUORS	791,057.49	100.00%	94.86%	796,246.54	100.00%	94.59%
IMPORTED						
Scotch	22,581.00	52.65%	2.71%	21,953.10	48.20%	2.61%
Bourbon	34.62	.08	—	813.53	1.79	.10
Irish	422.30	.98	.05	609.10	1.34	.97
Rye	286.25	.67	.03	1,217.23	2.67	1.4
Straight	3,643.93	8.50	.44	4,452.46	9.77	5.3
Brandy	1,979.50	4.62	.24	2,001.58	4.39	2.4
Rum	5,313.50	12.39	.64	4,999.03	10.97	5.9
Gin	269.40	.63	.03	335.20	.74	.04
Cordials & Misc. Liquors	4,236.48	9.88	.51	4,425.90	9.72	5.3
Wines	4,116.38	9.60	.49	4,744.07	10.41	5.6
TOTAL IMP. LIQUORS	42,883.36	100.00%	5.14%	45,551.20	100.00%	5.41%
GRAND TOTAL	833,940.85	—	100.00%	841,797.74	—	100.00%

MAINE STATE LIQUOR COMMISSION

SCHEDULE OF STORE OPENINGS AND MANAGERS

Store No.	Location	Date Opened	Manager
0	Lewiston Temporary	January 24, 1935 (Closed Jan. 26, 1935)	P. C. Putnam (Act. Mgr.)
1	Lewiston	December 22, 1934	Jeremiah J. Creeden
2	Biddeford	December 22, 1934	James H. Whitehead
3	Portland	December 22, 1934	James F. Woodbury
4	Portland	December 22, 1934	C. J. Driscoll
5	Augusta	December 22, 1934	Albert J. Lemieux
6	Waterville	December 24, 1934	James E. Hutchinson
7	Bangor	December 22, 1934	C. F. Burrill
8	Houlton	December 24, 1934	Glenwood Philbrick
9	Wholesale to Licensees	February 9, 1935	Robert J. Greig, Asst. Mgr.
12	Rumford	April 18, 1935	Emil Therrien
13	Rockland	May 6, 1935	George N. Phillips
14	Ellsworth	May 17, 1935	George W. Christie
15	Bar Harbor	June 21, 1935	Gardner D. MacGregor
16	Calais	May 29, 1935	James P. Kelley
17	Belfast	July 11, 1935	Fred A. Johnson
18	Bath	June 14, 1935	Harry M. Huse
19	Millinocket	May 31, 1935	Harold J. Mack
20	Skowhegan	August 7, 1935	Charles J. Davies
21	Old Orchard	June 27, 1935	Hiram V. Parish
		(Summer Store Only)	
22	Auburn	July 3, 1935	Daniel S. Adams
23	Sanford	August 26, 1935	Frederick Watier
24	Gardiner	September 7, 1935	Joseph V. Faulkner
25	Westbrook	September 28, 1935	Frank B. Spring
26	Old Town	November 1, 1935	Arthur L. Fish
27	Caribou	November 26, 1935	Joseph Raymond
28	Madawaska	December 6, 1935	Thomas Hebert
29	Madison	February 3, 1936	Fay L. Craft
30	Lincoln	April 24, 1936	Albert A. Weatherbee
31	Van Buren	May 14, 1936	Louis P. Michaud
32	Fort Fairfield	May 15, 1936	Herbert L. Emerson
33	Norway	May 29, 1936	Stephen E. Klament
34	Kittery	May 26, 1936	Raymond R. Hobbs
35	Boothbay Harbor	June 6, 1936	Carl M. Emerson
36	Fort Kent	October 2, 1936	James I. Hoyt
37	Brunswick	August 7, 1936	Gilbert M. Wheeler
38	Eastport	October 23, 1936	Harry A. Turner
39	Newport	December 3, 1936	James J. Riley
40	South Berwick	January 15, 1937 (Closed Feb. 20, 1937)	D. Raymond Flynn
41	Farmington	January 21, 1937	H. Burton Voter
42	Bridgton	June 19, 1939	Raymon A. Quint
43	Machias	June 26, 1939	James A. Cummings