

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

MAINE PUBLIC DOCUMENTS

July 1, 1938 - June 30, 1940

ANNUAL REPORT

STATE LIQUOR COMMISSION



JUNE 30, 1940

MAINE STATE LIQUOR COMMISSION

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

TABLE OF CONTENTS

Reports of Divisions

General Remarks	4
Legal Division	4
State Stores Division	9
Malt Liquor Division	10
Enforcement Division	15
Alcohol Division	15
Warehousing	17
Bureau of Accounts and Control—Liquor Division	19
Digest of Maine State Liquor Commission Financial Report	22
Comparative Balance Sheet	26
Cumulative Consolidated Profit and Loss Statement	27
Comparative Statement of Revenue and Expenditures—Beer Division	28
Store Operating Expenses, Net Profits, and Per Cent to Sales	29
Comparative Operating Expenses per Character and Object	30
Comparative Expenditure Analysis—Departmental	31
Comparative Expenditure Analysis—Liquor Stores	32
Schedule of Accounts Receivable	34
Comparative Sales Analysis by Stores	35
Comparative Statement of Net Purchases and of Accounts Payable	36
Spirituous and Vinous Liquor Licenses	38
Comparative Statement of Gallonage Consumption	39
Comparative Analysis of Store Shipping Costs	40

June 30, 1940

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

In the report for June 30, 1939, under this heading attention was called to the organic act which created the Commission and the difference between the state-control system and the so-called "open" or license states. The aims and purposes of the National Alcoholic Beverage Control Association were stated and various other matters discussed.

The organization of the State Liquor Commission at present consists of 3 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, 2 merchandising clerks, a supply clerk, 2 nightwatchmen, 15 stenographers, and approximately 149 permanent and 19 temporary employees in the stores, making a total of 222.

LEGAL DIVISION

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	(Spirituos and Vinous Liquor)
Complaints Dismissed	96	(Malt Liquor)
" "	1	(Spirituos 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	(Spirituos 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 December 31, 1939

Revocations	24	
Suspensions	109	(Malt Liquor)
"	3	(Spirituos and Vinous Liquor)
Complaints Dismissed	10	
Complaints placed on file	4	

January 1, 1940 to June 30, 1940

Revocations	8	(Malt Liquor)
"	1	(Spirituos and Vinous Liquor)
Suspensions	34	(Malt Liquor)
"	2	(Spirituos and Vinous Liquor)
Complaints Dismissed	21	

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 relating to local option, being chapter 157 of the public laws of 1935, as amended by section 4 of chapter 238 of the public laws of 1937, and by chapter 177 of the public laws of 1939, 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 December 31, 1939

Full-time Hotels	63
Full-time Clubs	18
Public Service Railroad	3
Manufacturer's	1
Summer Hotels	33
Summer Clubs	5

January 1, 1940 to June 30, 1940

Full-time Hotels	64
Full-time Clubs	18 (1 Revoked)
Public Service Railroad	3
Public Service Steamship	1
Manufacturer's	1
Summer Hotels	30
Summer Clubs	5

STATE STORES

Two Supervisors are in charge of this division, each responsible to the Commission for the general operation of the Stores. The duties of the supervisors have been fully described in the report for 1939.

39 retail stores and 1 wholesale store for licensees are now in operation with no additional locations acquired during the past fiscal year.

An average of 159 clerks were employed during the year in all stores. During this period approximately 5,200,000 bottles of wines or liquors were sold to 3,665,000 customers. All stores have carried an average stock of some 400 items during the year with a stock turnover of over 14 times annually.

Full details of comparative store operating cost, schedules, and general information will be found in the financial section of this report.

MALT LIQUOR DIVISION

Licenses

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.

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.

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.

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%
	<hr/>	
	520	
Total "Yes" votes cast	160,782	58 %
Total "No" votes cast	115,838	42 %
	<hr/>	
	276,620	
	1938	
Number of towns voting "Yes"	252	49.8 %
Number of towns voting "No"	254	50.2 %
	<hr/>	
	506	
Total "Yes" votes cast	153,677	59 %
Total "No" votes cast	107,773	41 %
	<hr/>	
	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?"

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.

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.

Licenses Issued From July 1, 1937 to December 31, 1937, (6 Months)

Consumption on-premise and off-premise	2,015
Wholesale licenses	49
Additional warehouses	20
Certificates of Approval	56

Licenses Issued From January 1, 1938, to December 31, 1938

Consumption on-premise and off-premise	1,927
Wholesale licenses	46
Additional warehouses	18
Certificates of Approval	55

Licenses Issued From January 1, 1939, to December 31, 1939

Retail or take out	1,076
Full-time Restaurants	663
Full-time Hotels	60
Full-time Clubs	39
Full-time Public Service	2
Part-time Restaurants	71
Part-time Hotels	15
Part-time Clubs	7
Special	56
Wholesalers	49
Branches (Wholesale)	15
Certificates of Approval	56

Licenses Issued for Six Months of the Calendar Year—January 1, 1940, to June 30, 1940

Retail or take out	1,059
Full-time Restaurants	599
Full-time Hotels	54
Full-time Clubs	40
Full-time Public Service	3
Part-time Restaurants	67
Part-time Hotels	17
Part-time Clubs	6
Part-time Hotel-Club	1

Special	10
Wholesalers	48
Branches (Wholesale)	13
Certificates of Approval	58

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.

The State Liquor Commission furnishes the wholesale licensee with purchase order blanks on which to order from the brewery or foreign wholesaler, and these purchase orders are all numbered consecutively and a record is kept, and the brewery or foreign wholesaler is not allowed to accept orders from any Maine Wholesale Licensee except on these purchase orders. An auditor from the Excise Tax Division keeps a close check on the wholesale licensee, and makes such adjustment as is found necessary.

Gallonage

As indicated by excise tax receipts shipments into the State for the various years were as follows:

1937	7,502,960
1938	6,756,625
1939	7,100,793
July 1, 1939 to June 30, 1940, (fiscal year)	7,282,832

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.

ALCOHOL DIVISION

To make known, to all interested citizens within the State of Maine, a clear understanding of the "Law Relating to Alcohol" and the compilation of accurate statistics reflecting by dates not only the names and address of all permittees but more particularly the kinds—quantities—and costs of alcohol permitted within the State of Maine in accordance with Chapter 250—Special Session 1937—"AN ACT Relating to the Sale of Alcohol" have been the main objective of every endeavor within this division during the past fiscal year.

Voluminous information pertaining to the legitimate traffic in alcohol within the State of Maine is always readily available to proper authority at the office of the Director of the State Liquor Commission, Alcohol Division.

A perusal of the records of Alcohol Permits issued during the past year discloses the following pertinent facts:

A. Total Number Permits Issued	870
B. Total Number Permits Cancelled	26

- C. Total Number Gallons Alcohol Permitted 40675¾
- D. Total Number Permittees 295
- E. Classification of Legitimate Users of Alcohol as designated by the Public Laws of the State of Maine, and number of each who availed themselves of the services of the State Liquor Commission, Alcohol Division:

Classification	Number
Industrial Establishments	38
Schools	3
Colleges	6
State Institutions	6
Hospitals	50
Pharmacists	135
Physicians and Surgeons	33
Osteopaths	2
Optometrists	1
Dentists	21

Mindful of the fact that the average person is uninformed as to the varied and extensive legitimate uses of alcohol within the State of Maine the following information is presented:

- Blending and rectifying of liquors
- Manufacturing of flavoring extracts
- Manufacture of medicines, cough syrups, tonics, etc.
- Manufacture of extracts used in carbonated beverages
- Manufacture of animal scents
- Use in hospitals for bathing solutions
- Preservation of specimens in hospitals and laboratories
- Sterilization purposes in hospitals, college laboratories, offices of dentists, physicians, chiropractors, osteopaths, etc.
- Compounding pharmaceutical preparations for prescriptions
- Use in chemistry laboratories in schools and colleges
- Use in biology laboratories in schools and colleges
- Use in bacteriology laboratories in schools and colleges
- Use in infirmaries in schools and colleges
- Use in optometry in fitting glass eyes
- Use in first aid rooms in mills
- Laboratory testing in pulp and paper mills
- Testing ice cream for percentage of fat

Refilling of marine compasses: 45% alcohol; 55% water
 Cleaning of watch movements
 Burning in spirit lamps in hospitals
 Staging solutions in photo engraving etching
 Fish processing
 Experimental purposes

The Federal Government, being very much concerned in all matters pertaining to the use of Alcohol, is informed each month of every permit issued during the previous month by the State Liquor Commission, Alcohol Division. Such a report is mailed directly to Mr. Henry Weaver, Investigator in Charge, Alcohol Tax Unit, Portland, Maine.

WAREHOUSING

As mentioned in the previous annual report of the Liquor Commission under the heading of Warehousing, there is not only the handling of cases of liquor in and out during the fiscal year, but also more or less control is exercised over the merchandising, transportation of liquor to the stores, and the wholesale liquor store which is a part of the warehouse and services the licensees of the Commission who purchase liquor for resale and which consist of hotels, clubs, etc.

Expenses:

The total cost of operating the warehouse the past fiscal year was \$33,642.25 as compared to the previous fiscal year of \$38,096.56, or a net decrease of \$4,454.31. This is due for the most part to decrease in salaries of approximately \$2,000.00, the balance being saved on rental charges paid for the leasing of the warehouse, etc. There were, during the past fiscal year, 313,028 cases of liquor received and 316,614 cases shipped at a total cost of handling per case of \$.107 compared to the previous year of 302,024 cases received and 298,326 cases shipped at a handling cost of \$.127 per case.

Transportation to Stores:

The past fiscal year shows a total transportation cost of shipping liquor to the various liquor stores of \$61,459.72 as compared to \$58,265.71 for the previous fiscal year. The total cases shipped to liquor stores outside of the

warehouse for this past fiscal year totalled 288,320 as compared to 273,378 for the previous year. The average transportation cost per case, however, remains the same at \$.213. In every instance possible consideration is given to freight rates as apply to the various liquor stores in order to obtain a maximum amount of shipment for a minimum amount of cost and within the needs of the individual liquor stores.

Merchandising:

The net purchases for the past fiscal year totalled \$3,583,432.99 as compared to the previous year of \$3,497,080.17, or a net increase in purchases of \$86,352.82. There was, however, a considerably larger increase in the cost of sales for this past fiscal year, the amount being \$255,130.29. This would indicate that a readjustment of purchasing was being brought about and this is true to a certain extent.

During the year, the question of how much working capital the Liquor Commission might have available for use in establishing inventories of liquor came to light. For various periods during this past fiscal year it was necessary, under interpretation of the Liquor Commission, to maintain as low an inventory as was possible consistent with the law even though it necessitated purchasing at times in less carload quantities. It would appear that some \$16,000.00 was lost due to this curtailment and based on the following figures:

Carload profits received during the past fiscal year totalled \$34,820.11 as compared to the previous year of \$47,209.53, or a net decrease of \$12,389.42. Special deal purchases for the past fiscal year totalled \$8,714.82 as compared to the previous year of \$12,895.21, or a net decrease of \$4,180.39.

Wholesale Liquor Store:

The wholesale liquor store operating within the warehouse, showed total wholesale sales for the fiscal year 1939-40 of \$528,375.93 as compared to the previous year of \$450,464.55 which reflects a net increase in sales of \$77,911.38. The expense for operating this store the past fiscal year totalled \$12,063.63 as compared to the previous year's expense of \$10,700.87, which reflects a net increase in operating costs of \$1,362.76. This is due in part to an increase in salaries amounting to approximately \$1,300.00 and is reflected by the average number of clerks working, the past year being 7½ whereas the previous year showed 7.

BUREAU OF ACCOUNTS AND CONTROL—LIQUOR DIVISION

The function of the Bureau of Accounts and Control in connection with the Maine State Liquor Commission is the maintenance of a Liquor Control Division which has direct supervision of finances and stock control. Practically all statistical information, construction of cost analyses, sales reports, etc., are compiled by this department as pertain to the liquor division of the Commission, whereas only control accounts are maintained as relate to the beer division. Details of the beer division are handled by a staff employed within that division and consist of collection of license monies, excise taxes, deficiency taxes, etc. All bills rendered, however, must clear through the Bureau of Accounts and Control, Liquor Division, before payment is made.

The cost of operating this Liquor Division totalled \$42,190.22 for the past fiscal year as compared to \$42,373.66 the previous year, or a net reduction of \$183.44. It is anticipated that the coming fiscal year will reflect a larger decrease in operating costs due to reduction in rental of machine equipment which is now used by this division for construction of statistics, accounting data, etc. This reduction is due to the fact that a recent survey enabled substantial reduction in machine details and consequently releases a certain amount of equipment previously necessary. This will also have a tendency to decrease cost of supplies accordingly. The exact amount of savings on these items, however, cannot be ascertained at this time.

Following is a brief review of the Liquor Commission as a whole, and as pertains to finances such as revenue, operating costs, etc. This is so reported due to the fact all records are, as previously stated, maintained by this office.

Revenues:

Revenue from the sale of liquor for the past fiscal year totalled \$6,123,640.01 as compared to \$5,707,804.33 for the previous year, or a net increase of \$415,835.68. This increase was due in part to two additional stores operating, i. e., Bridgton and Machias, and from which sales returns were over \$100,000.00 gross for the year, and which was not reflected during the previous year. Undoubtedly this does not represent 100% increase in revenue as a proportionate amount would have been received from purchases made at other stores within surrounding locations if these stores had not opened. It is believed, however, that a large proportion of these sales represent a clear increase which otherwise would not have been returned had these stores not been opened during the past year.

The remaining \$300,000.00 is due, without doubt, to the increased business. This is substantiated by the fact that an increase has been shown in the gallonage consumption of approximately 85,000 gallons compared to the previous year, the total consumption for the 1939-40 fiscal year being 919,096 gallons and for 1938-39, 833,940 gallons.

Revenues from the beer division for excise and deficiency taxes totalled \$1,147,454.93 for the fiscal year ended June 30, 1940, compared to \$1,069,669.52 for the previous year, or a net increase of \$77,784.51. Licenses and fees collected during the past fiscal year totalled \$305,635.00 as compared to \$314,810.00 the previous year, or a net decrease of \$9,175.00.

Expenses:

The total cost of operating the liquor stores and liquor division departments for the past fiscal year was \$538,976.86 as compared to \$530,739.69 the previous fiscal year. This increase is due chiefly to the store division's increase in expenditures of \$8,793.49. This amount, plus an additional \$2,200.00, representing the operating costs of the Bridgton and Machias Liquor Stores, would make the total operating cost for these stores approximately \$11,000.00. The net difference of the \$2,200.00 then represents a decrease in expenditures which is a net savings as applied to other functions of the Commission.

The total cost of operating the beer division the past fiscal year was \$59,751.68 (exclusive of tax refunds), as compared to \$56,101.67 for the previous fiscal year (exclusive of tax refunds and equipment purchased), or a net increase of \$3,650.00. This increase is due chiefly to travelling expenses amounting to \$4,700.00 with an offsetting decrease in salaries of approximately \$700.00, the remaining \$350.00 representing net decrease in other functions of this department.

Profits:

On the whole, the Liquor Commission has experienced a very profitable year as the net profits received from the liquor division totalled \$1,985,829.49 as compared to \$1,848,805.35 for the previous year; the beer division net surplus for the past year being \$1,396,533.97 compared to the previous fiscal year total of \$1,324,250.54. This makes a total net surplus for the two divisions combined of \$3,382,363.46 for the past year as compared to \$3,173,055.89 for the previous fiscal year, or a net increase in surplus of \$209,307.57 for the past fiscal period.

It is believed, however, that national and international conditions prevailing today will be apt to adversely affect the earnings of the Liquor Commission during the coming year. Conservative estimates should be made when constructing the State Budget as it relates to anticipated income to be received from the liquor and beer divisions.

One of the reasons for this anticipated loss in revenue is the higher retail prices of liquor which became effective July 1, 1940. This increase was due to additional Federal taxes on liquor amounting to 75c per proof gallon levied on spirituous liquors and also slight increases to the present tax on wine products. The Liquor Commission necessarily paid the United States Government a floor tax on their inventory as of June 30, 1940, in the amount of \$57,516.40, and, of course, succeeding purchases will reflect this additional cost in the purchase price paid by the Liquor Commission for its merchandise. The Commission, however, not desiring to obtain any higher profits on liquor, changed the mark-up previously in effect prior to July 1, 1940, lowering it to the extent that it was consistent in obtaining a similar amount of profit for the coming year provided similar volume is maintained.

Completion of the Ernst and Ernst audit as of June 30, 1940, revealed that the financial records of the Liquor Commission were in order. It is considered well to point this out and explain that the statement reflecting the financial condition of the Liquor Commission as shown in the published report of the State Controller was certified to as being correct by the Ernst and Ernst auditing firm as well as the present State Auditor, Mr. William D. Hayes.

The above for the most part represents generally a review of the financial activities of the Liquor Commission for the past fiscal year. For further details, exhibits, schedules, etc., kindly refer to subsequent pages of this annual report.

DIGEST OF MAINE STATE LIQUOR COMMISSION FINANCIAL REPORT

As of June 30, 1940

SURPLUS AND PROFITS:

LIQUOR DIVISION—EARNED SURPLUS:

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	
January 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	
July 1 to June 30, 1940	1,985,829.49	\$ 8,278,110.22

BEER DIVISION—EARNED SURPLUS:

July 1, 1933 to June 30, 1934	225,858.55	
July 1, 1934 to June 30, 1935	299,206.61	
July 1, 1935 to June 30, 1936	484,891.10	
July 1, 1936 to June 30, 1937	468,832.54	
Deficiency Stamp Tax—March to June 30, '37	356,926.08	
July 1, 1937 to June 30, 1938	628,577.27	
Deficiency Stamp Tax—July 1 to June 30, '38	843,176.77	
July 1, 1938 to June 30, 1939	521,998.39	
Deficiency Stamp Tax—July 1 to June 30, '39	802,252.15	
July 1 to June 30, 1940	535,943.46	
Deficiency Stamp Tax—July 1 to June 30, '40	860,590.51	6,028,253.43

TOTAL EARNED SURPLUS—MAINE STATE LIQUOR COMMISSION

\$14,306,363.65

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	
June 30, 1940	2,273,772.36	7,865,621.23

BEER DIVISION:

June 30, 1934	225,858.55	
June 30, 1935	299,206.61	
June 30, 1936	484,891.10	
June 30, 1937	816,624.99	
June 30, 1938	1,471,754.04	
June 30, 1939	1,333,384.17	
June 30, 1940	1,396,533.97	6,028,253.43

TOTAL AMOUNTS LAPSED TO GENERAL FUND OF STATE

13,893,874.66

BALANCE

\$ 412,488.99

Reserve for Operating Capital (1934-35 Surplus) ...	364,372.18
Surplus Balance (Liquor June 30, 1940)	48,116.81

TOTAL (As Above)

\$ 412,488.99

	Comparisons	
	July 1, '39	July 1, '38
	June 30, '40	June 30, '39
ASSETS: PRINCIPAL ACCOUNTS ONLY		
Cash Lapsed to General Fund June 30—Liquor	\$2,273,772.36	\$1,729,918.69
Cash in Transit—Liquor	—	66,526.29
Cash Lapsed to General Fund June 30—Beer	1,396,533.97	1,333,384.17
Merchandise Inventory—Liquor	489,251.69	626,803.70
Furniture and Equipment (Depr. Value)	16,837.48	35,697.42
LIABILITIES: PRINCIPAL ACCOUNTS ONLY		
Accounts Payable	116,049.19	45,049.26
Accrued Expense	2,195.73	2,904.72
INCOME:		
Liquor:		
Sales of Liquor	6,123,850.48	5,707,869.94
Licenses	37,250.00	37,100.00
Discount on Purchases	79,282.46	79,582.26
Miscellaneous Income	4,687.93	2,592.79
Beer:		
Malt Beverage Stamp Tax	291,313.25	270,979.59
Malt Beverage License Fees	277,775.00	288,095.00
Miscellaneous Receipts and Refunds	3,196.62	62.90
Filing Fees	19,560.00	20,310.00
Deficiency Stamp Tax	873,939.72	812,938.87
Amusement Fees	1,700.00	1,405.00
Approval Licenses	6,600.00	5,000.00
EXPENSE:		
Liquor:		
Cost of Liquor Sold	3,749,874.16	3,494,743.87
Store Operating Costs	396,347.23	387,553.74
Departmental Operating Costs	142,629.63	143,185.95
Beer:		
Total Operating Costs	77,550.62	74,540.82
PERCENTAGE STUDY:		
INCOME AND EXPENSE		
Beer: % to Revenue		
Operating Costs	5.26%	5.29%
Reserve—Certificates of Approval	—	.65
Surplus	36.36	37.08
Deficiency Stamp Tax	58.38	56.98
Liquor: % to Sales		
Gross Profit	38.76%	38.78%
*Store Operating Costs	6.47	6.79
**Departmental Operating Costs	2.33	2.51
Miscellaneous Income and Licensing	2.55	2.91
Net Profit	32.43	32.39
*STORE OPERATING COSTS—		
% TO TOTAL EXPENSES		
Salaries	60.62%	60.40%
Transportation Liquor—(To Stores)	15.51	15.03
Rent, Water, Light, Power and Amort. Charges	11.97	12.08
Miscellaneous Expense	8.41	8.97
Supplies	3.49	3.52

MAINE STATE LIQUOR COMMISSION

****DEPARTMENTAL OPERATING COSTS—
% TO TOTAL EXPENSES**
**Comparisons
July 1, '39 July 1, '38
June 30, '40 June 30, '39**

(a) Character and Object Distribution		
Salaries	59.22%	59.69%
Traveling Expense	8.95	8.25
Supplies	5.99	6.59
Miscellaneous Expenses	11.09	8.69
Leasehold, Water, Light, Power and Rent	14.75	16.78
 (b) Departmental Division Distribution		
Alcohol Division	3.64%	3.41%
Commissioners' Salaries and Expenses	8.75	9.22
General Administration and Licensing	7.81	8.54
Liquor Store Supervision and Inspection	9.16	8.39
Enforcement	6.15	5.46
Merchandising	2.92	2.43
Warehousing	23.59	26.61
Chemical Analysis .....	.02	.03
Auditing	7.65	7.19
Accounting and Stock Control	29.58	29.59
Equipment Adjustment .....	.73	* .87

GENERAL INFORMATION AND STATISTICS:

Liquor Stores Operating	40	40
Monthly Rental Charge	\$5,027.07	\$5,035.15

EMPLOYEES OF MAINE STATE LIQUOR COMMISSION:

Regular	222	220
Temporary	19	22
Weekly Payroll:		
Liquor	\$6,349.26	\$6,235.77
Beer	754.35	757.88

Vendors of Liquor Selling MAINE STATE LIQUOR

COMMISSION—Location by States	58	55
New York	35	34
Massachusetts	10	13
Maine	1	1
Kentucky	2	2
Pennsylvania	2	2
Maryland	4	2
Connecticut	1	1
Michigan	3	—

Number of Brands Liquor Stocked	421	414
Liquor Licenses in Effect	122	117
Malt Beverage Licenses in Effect	2,128	2,144
Bottles of Liquor Sold	5,263,167	4,889,074
Average Selling Cost per Bottle	\$.075	\$.079
Customers Served	3,665,979	3,466,696
Average Sale per Customer	\$1.53	\$1.52
Stock Turnover per Year—Based on Bottle Sales	7.60	6.87
Cash and Stock Losses	\$536.43	\$776.07
Average Cost of Handling Case of Liquor at Whse. ...	\$.107	\$.127
Average Trans. Cost of Shipping Liquor to Stores per Case	\$.194	\$.195
Gallons Liquor Consumed Fiscal Year	919,095	833,941
Gallons Liquor Consumed Calendar Year to Date	422,707	372,999
Gallons Beer Consumed Fiscal Year	7,171,588	6,685,434
Gallons Beer Consumed Calendar Year to Date	3,239,840	3,088,101

Comparisons

July 1, '39	July 1, '38
June 30, '40	June 30, '39

ALL STORES COMBINED

High Day Sales	December 23, 1939	\$107,786.85
High Weekly Sales	December 18-23, 1939	245,537.83
High Monthly Sales	December 1939	635,019.12

INDIVIDUAL RETAIL STORES

High Day Sales	No. 3 Portland—Dec. 23, 1939	\$ 9,503.57
High Weekly Sales	No. 3 Portland—Dec. 19-23, 1938	25,134.15
High Monthly Sales	No. 3 Portland—Dec. 1938	65,175.40
	1940	1939
Average Retail Selling Price per Gallon	\$ 6.66	\$ 6.84
Average Retail Selling Price per Case	19.32	19.50

MARK-UP ON LIQUOR

December 1934 to January 1937 .....	.40% plus 20c per case
January 18, 1937 to May 31, 1937 .....	.40% plus 20c per case plus 10% of Retail
June 1, 1937 to October 31, 1937 .....	.60%
November 1, 1937 to June 30, 1938 .....	.67%
July 1, 1938 to Date .....	.64%

TAX ON BEER

December 1934 to February 28, 1937	4c per Gallon—Excise
March 1, 1937 to Date .....	.16c per Gallon—Excise & Deficiency

COMPARATIVE BALANCE SHEET

As of June 30, 1940-1939

ASSETS	June 30, 1940		June 30, 1939		
CURRENT ASSETS:					
Cash in Treasurer's Office					
*Liquor Division	\$2,273,772.36		\$1,729,918.69		
Deposits in Transit			66,526.29		
*Beer Division	1,396,533.97	\$3,670,306.33	1,333,384.17	\$3,129,829.15	
Cash Register Funds		6,800.00		6,900.00	
Cash—Customers' Advance Payments		857.59			
Accounts Receivable from Vendors	18,765.84		13,809.57		
Less Reserve for Doubtful Accounts	5,000.00	13,765.84		13,809.57	
Supply Inventory		2,722.72		3,094.54	
Merchandise Inventory:					
Warehouse	214,921.36		260,346.52		
In Stores	274,330.33	489,251.69	366,457.18	626,803.70	
Total Current Assets					\$3,780,436.96
FIXED ASSETS:					
Furniture and Equipment	111,146.19		113,878.36		
Less Reserve for Depreciation	94,308.71	16,837.48	78,180.94	35,697.42	
Total Fixed Assets			16,837.48		35,697.42
DEFERRED CHARGES:					
Prepaid Expenses		156.07			
Insurance and Bonds Prepaid				113.28	
Prepaid Federal Taxes		1,100.00		1,100.00	
Prepaid Payroll				1,039.28	
Prepaid Rent		100.11		100.11	
Leasehold Improvements			24,582.95		
Less Amortization Charges			24,481.30	101.65	
Total Deferred Charges			1,356.18		2,454.32
APPROPRIATION AVAILABLE					
					50,000.00
TOTAL ASSETS			\$4,201,897.83		\$3,868,588.70
LIABILITIES					
CURRENT LIABILITIES:					
Accounts Payable		\$116,049.19		\$45,049.26	
Treasury Advance				6,900.00	
Reserve—Customers' Advance Payments		857.59			
Accruals:					
Payroll					
Rent		2,195.73		2,904.72	
Total Liabilities			\$119,102.51		\$54,853.98
EARNED SURPLUS:					
Liquor Division:					
Reserve—Operating Capital—1934-35 Surplus		364,372.18		364,372.18	
Balance Surplus		336,059.68		217,173.02	
July 1 to June 30	1,985,829.49	2,686,261.35		1,848,805.35	2,430,350.55
Beer Division:					
Reserve—Certificates of Approval				9,133.63	
July 1 to June 30		535,943.46		521,998.39	
Deficiency Tax—1936-37		860,590.51	1,396,533.97	802,252.15	1,333,384.17
LEGISLATIVE ALLOWANCE					
					50,000.00
TOTAL LIABILITIES AND SURPLUS			\$4,201,897.83		\$3,868,588.70

*Lapsed to General Fund of State June 30, 1940-39.

CUMULATIVE CONSOLIDATED PROFIT AND LOSS STATEMENT

July 1, 1939-38—June 30, 1940-39

	1940		1939	
	Amount	% to Sales	Amount	% to Sales
SALES:				
Retail	\$5,598,539.20		\$5,260,679.15	
Wholesale to Licensees	525,311.28		447,190.79	
GROSS SALES	6,123,850.48		5,707,869.94	
LESS RETURN SALES	210.47		65.61	
NET SALES	\$6,123,640.01	100.00 %	\$5,707,804.33	100.00 %
LESS COST OF GOODS SOLD	3,749,874.16	61.24	3,494,743.87	61.22
GROSS PROFIT ON SALES	2,373,765.85	38.76	2,213,060.46	38.78
LESS—DIRECT STORE OPERATING EXPENSES	396,347.23	6.47	387,553.74	6.79
NET PROFIT ON SALES	1,977,418.62	32.29	1,825,506.72	31.99
ADD—MISC. STORE INCOME	214.23	—	204.27	—
TOTAL STORE PROFIT	1,977,632.85	32.29	1,825,710.99	31.99
DEDUCT--DEPARTMENTAL EXP.	142,629.63	2.33	143,185.95	2.51
NET STORE OPERATING PROFIT	1,835,003.22	29.96	1,682,525.04	29.48
ADD—LICENSES AND MISC. INCOME				
Liquor Licenses 1939-38	\$1,350.00		\$2,700.00	
Liquor Licenses 1940-39	35,900.00		34,400.00	
Misc. Refunds & Income		37,250.00		37,100.00
Profit on Carload Purchases		4,473.70		2,388.52
Discount on Purchases—Time	70,567.64	34,820.11	66,687.05	47,209.53
Quantity Discount and Spec. Temp. Price Reductions	8,714.82	79,282.46	12,895.21	79,582.26
TOTAL OTHER INCOME		155,826.27		166,280.31
TOTAL		1,990,829.49		1,848,805.35
LESS—DOUBTFUL ACCOUNTS		5,000.00		—
NET SURPLUS		\$1,985,829.49		\$1,848,805.35
		32.43 %		32.39 %

FISCAL YEAR REPORT ENDING JUNE 30, 1940

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES—BEER DIVISION

July 1, 1939-38—June 30, 1940-39

	General Admin. No. 92	Enforce- ment No. 93	Licensing No. 94	July 1-June 30, 1940		July 1-June 30, 1939	
				Amount	% to Revenue	Amount	% to Revenue
REVENUE:							
Malt Beverage Stamp Tax				\$286,863.52	19.46%	\$267,417.37	18.99%
Malt Bev. Stamp Tax Coll. & Refunded				4,449.73	.30	3,562.22	.25
Deficiency Stamp Tax				860,590.51	58.38	802,252.15	56.98
Deficiency Stamp Tax Coll. & Refunded				13,349.21	.91	10,686.72	.76
Malt Beverage License Fees 1939-38				7,655.00	.52	8,330.00	.59
Malt Beverage License Fees 1940-39				270,120.00	18.33	279,665.00	19.86
Malt Bev. Lic. Coll. & Refunded				—	—	100.00	.01
Filing Fees 1939-38				470.00	.03	790.00	.06
Filing Fees 1940-39				19,090.00	1.30	19,520.00	1.39
Amusement Fees 1939-38				170.00	.01	125.00	.01
Amusement Fees 1940-39				1,530.00	.10	1,280.00	.09
Approval Licenses 1939-38				800.00	.05	200.00	.02
Approval Licenses 1940-39				5,800.00	.39	4,800.00	.34
Miscellaneous Receipts				81.47	.01	62.90	—
Miscellaneous Refunds				3,115.15	.21	—	—
TOTAL REVENUE				\$1,474,084.59	100.00%	\$1,398,791.36	99.35%
Certificates of Approval from 1937				—	—	9,133.63	.65
TOTAL				\$1,474,084.59	100.00%	\$1,407,924.99	100.00%
EXPENDITURES:							
Salaries	\$4,104.00	\$24,244.50	\$10,715.51	\$39,064.01	2.65%	\$39,732.64	2.82%
Temporary Wages	—	1.50	—	1.50	—	15.00	—
Analysts	—	—	—	—	—	5.00	—
Medical Service	—	—	—	—	—	34.00	—
Fees and Retainers	—	130.00	4.00	134.00	.01	159.25	.01
CONTRACTUAL SERVICES:							
Communication & Transportation	256.28	199.92	392.05	848.25	.06	704.72	.05
Traveling Expense	755.02	11,003.26	481.25	12,239.53	.83	7,542.10	.54
Sub. and Care of Pers. & Things	21.65	341.90	—	363.55	.02	548.90	.04
Printing	173.64	26.00	402.69	602.33	.04	278.95	.02
Repairs	40.48	721.74	2.00	764.22	.05	987.03	.07
COMMODITIES:							
Supplies	78.86	4,814.99	160.76	5,054.61	.34	5,636.52	.40
CURRENT CHARGES:							
Battery Rentals	—	4.00	—	4.00	—	5.75	—
Insurance	45.43	466.36	9.75	521.54	.04	331.61	.02
Notary Commission	—	—	5.00	5.00	—	—	—
Investigation Expense	—	40.75	—	40.75	—	22.70	—
License Refunds	—	—	—	—	—	100.00	.01
Stamp Tax Refunds	17,798.94	—	—	17,798.94	1.21	14,248.94	1.01
PROPERTIES:							
Motor Vehicles	—	—	—	—	—	4,090.21	.29
Furniture	35.00	—	73.39	108.39	.01	97.50	.01
TOTAL EXPENDITURES	\$23,309.30	\$41,994.92	\$12,246.40	77,550.62	5.26%	74,540.82	5.29%
% TO TOTAL EXPENDITURES	30.06%	54.15%	15.79%	—	—	—	—
RESERVE—CERTIFICATES OF APPROVAL	—	—	—	—	—	9,133.63	.65
DEFICIENCY STAMP TAX	—	—	—	860,590.51	58.38%	802,252.15	56.98
NET SURPLUS	—	—	—	535,943.46	36.36	521,998.39	37.08

STORE OPERATING EXPENSES, NET PROFITS AND PER CENT TO SALES

July, 1, 1939-38—June 30, 1940-39

Store No.	Sales		Store Operating Expenses		% to Sales		Net Store Profits		% to Sales		
	1940	1939	1940	1939	1940	1939	1940	1939	1940	1939	
1	Lewiston	\$316,154.09	\$309,076.64	\$16,276.83	\$16,285.15	5 15%	5 27%	\$98,965.36	\$95,853.07	31 30%	31 01%
2	Biddeford	264,307.39	241,653.46	14,180.44	14,503.77	5 37	6 00	82,118.17	73,128.94	31 07	30 26
3	Portland	543,318.25	511,307.54	23,265.57	22,518.58	4 28	4 40	174,689.25	162,900.17	32 15	31 86
4	Portland	397,967.69	382,964.24	17,903.28	18,802.08	4 50	4 91	127,094.44	120,070.83	31 94	31 35
5	Augusta	197,942.53	196,848.32	11,423.48	11,602.52	5 77	5 89	60,707.03	59,789.65	30 67	30 37
6	Waterville	219,749.82	220,552.54	11,774.38	11,849.23	5 36	5 37	68,291.04	68,131.80	31 08	30 89
7	Bangor	465,988.62	419,530.44	17,839.62	17,969.24	3 83	4 28	151,943.02	134,169.01	32 61	31 98
8	Houlton	189,383.47	175,219.76	13,553.01	13,374.80	7 16	7 63	55,447.44	50,166.78	29 28	28 63
9	Whise to Lic.	528,375.93	450,464.55	12,063.63	10,700.87	2 28	2 38	180,388.97	152,654.14	34 15	33 89
12	Rumford	145,551.69	126,605.25	10,053.46	10,149.80	6 91	8 02	42,978.01	35,760.72	29 53	28 25
13	Rockland	211,167.95	215,746.75	12,459.40	12,582.55	5 90	5 83	64,552.75	65,734.23	30 57	30 47
14	Ellsworth	154,348.57	158,064.88	10,407.69	10,475.77	6 74	6 63	45,828.91	46,844.35	29 69	29 64
15	Bar Harbor	125,889.66	122,831.37	9,438.72	10,143.76	7 50	8 26	36,429.28	34,399.48	28 94	28 01
16	Calais	83,892.08	83,377.34	8,801.16	9,485.97	10 49	11 38	21,764.76	20,749.94	25 94	24 89
17	Belfast	102,945.82	95,633.79	8,969.18	9,340.94	8 71	9 77	28,538.92	25,339.64	27 72	26 50
18	Bath	136,715.60	129,404.68	10,536.98	10,574.23	7 71	8 17	39,275.08	36,353.00	28 73	28 09
19	Millinocket	89,144.96	83,711.05	8,301.76	8,195.34	9 31	9 79	24,179.65	22,161.62	27 12	26 47
20	Skowhegan	88,744.64	93,126.49	8,227.71	8,718.05	9 27	9 36	24,105.61	25,053.28	27 16	26 90
21	Old Orchard	48,650.20	46,613.67	4,945.61	4,736.76	10 17	10 16	12,783.50	12,167.19	26 28	26 10
22	Auburn	145,933.77	130,696.77	9,136.65	8,410.61	6 22	6 44	44,455.80	39,032.26	30 25	29 86
23	Sanford	93,590.00	97,591.34	8,335.22	9,412.59	8 91	9 64	25,764.11	25,980.99	27 53	26 62
24	Gardiner	97,689.88	95,859.87	7,248.11	7,273.72	7 42	7 59	28,345.00	27,488.12	29 02	28 68
25	Westbrook	138,840.11	129,098.27	10,325.97	10,654.45	7 44	8 25	40,260.16	36,161.63	29 00	28 01
26	Old Town	72,524.07	68,982.97	9,338.82	9,577.58	12 88	13 45	17,084.72	15,737.67	23 56	22 81
27	Caribou	161,281.49	150,696.36	11,575.91	11,063.32	7 18	7 34	47,186.69	43,584.87	29 26	28 92
28	Madawaska	58,259.65	44,843.63	7,119.76	6,965.32	12 22	15 53	14,108.53	9,296.74	24 22	20 73
29	Madison	46,144.67	51,747.86	5,876.20	5,889.52	12 73	11 38	10,936.52	12,876.29	23 70	24 89
30	Lincoln	69,648.12	62,164.90	7,200.02	7,048.50	10 34	11 34	18,176.14	15,494.94	26 10	24 93
31	Van Buren	55,769.30	46,881.89	6,470.47	6,439 00	11 60	13 73	13,848.96	10,562.22	24 83	22 53
32	Fort Fairfield	77,389.47	85,394.18	8,234.79	8,592.08	10 64	10 06	19,961.91	22,375.31	25 79	26 20
33	Norway	102,701.74	114,080.41	7,720.50	7,890.34	7 52	6 92	29,700.04	33,479.71	28 92	29 35
34	Kittery	64,489.45	66,545.97	8,966.70	9,725.39	13 90	14 61	14,528.84	14,401.44	22 53	21 65
35	Boothbay Harbor	73,616.72	80,183.47	6,796.99	6,847.99	9 23	8 54	20,024.72	22,229.42	27 20	27 72
36	Fort Kent	76,483.44	72,188.03	7,881.49	7,508.42	10 30	10 40	19,986.20	18,669.80	26 13	25 86
37	Brunswick	133,336.30	120,486.42	9,656.79	9,462.57	7 24	7 85	38,931.53	34,236.18	29 20	28 42
38	Eastport	62,940.98	66,852.19	6,744.97	6,850.18	10 72	10 25	16,187.45	17,393.06	25 72	26 02
39	Newport	73,586.01	68,364.77	6,969.71	6,940.92	9 47	10 15	19,842.89	17,851.99	26 97	26 11
40	So. Berwick	—	—	—	168.59	—	—	28,024.81	—168.59	28 29	—
41	Farmington	99,069.49	90,332.32	8,071.17	7,951.34	8 15	8 80	24,806.71	24,806.71	25 01	27 46
42	Bridgton	49,761.01	1,401.55	5,685.24	630.38	11 43	44 98	—122.12	—	25 40	—8 71
43	Machias	59,535.85	744.04	6,569.84	541.28	11 04	72 75	—	—271.46	—	—36 48
	TOTAL	\$6,123,850.48	\$5,707,869.94	\$396,347.23	\$387,553.74	6 47%	6 79%	\$1,835,003.22	\$1,682,525.04	29 96%	29 48%

FISCAL YEAR REPORT ENDING JUNE 30, 1940

COMPARATIVE OPERATING EXPENSES PER CHARACTER AND OBJECT
July 1, 1939-38—June 30, 1940-39

	1940			1939			Increase	Decrease
	Amount	% to Sales	% to Total	Amount	% to Sales	% to Total		
PERSONAL SERVICES:								
Salaries	\$324,726.46	5.30%	60.25%	\$319,534.27	5.60%	60.21%	\$5,192.19	\$ —
Legal Fees	—	—	—	.25	—	—	—	.25
Doctor's Fees	72.50	—	.01	13.00	—	—	59.50	—
Temporary Wages	489.52	.01	.09	576.86	.01	.11	—	87.34
Analysts	35.00	—	—	75.00	—	.02	—	40.00
CONTRACTUAL SERVICES:								
Trucking	62,085.97	1.01	11.52	58,607.60	1.03	11.04	3,478.37	—
Railroad	253.55	—	.05	235.95	—	.05	17.60	—
Telephone & Telegraph	6,311.79	.10	1.17	6,492.80	.11	1.22	—	181.01
Burglar Alarm	—	—	—	128.52	—	.03	—	128.52
Money Collection Service	1,411.65	.02	.26	1,434.90	.03	.27	—	23.25
Postage	2,378.52	.04	.44	2,228.83	.04	.42	149.69	—
Traveling Expense	12,876.64	.21	2.39	12,084.63	.21	2.28	792.01	—
Clerks' Jackets	2,358.62	.04	.44	2,438.08	.04	.46	—	79.46
Storage Motor Vehicles	148.80	—	.03	238.85	.01	.05	—	90.05
Printing	2,724.48	.05	.51	1,432.43	.03	.27	1,292.05	—
Repairs & Decorations	4,745.15	.08	.88	4,445.36	.08	.84	299.79	—
Water, Light & Power	7,741.42	.13	1.44	7,909.07	.14	1.49	—	167.65
Waste Removal & Cleaning	674.90	.01	.13	688.50	.01	.13	—	13.60
Entertainment Service	—	—	—	3.95	—	—	—	3.95
COMMODITIES:								
Wrapping & Packing Supplies	6,837.35	.11	1.27	7,070.27	.12	1.33	—	232.92
Office Supplies	4,338.42	.07	.80	5,099.08	.09	.96	—	760.66
Printed Forms	3,788.44	.06	.70	3,720.94	.07	.70	67.50	—
Electrical Supplies	268.39	—	.05	227.12	—	.04	41.27	—
Minor Equipment	1,364.01	.02	.25	970.47	.02	.18	393.54	—
Gasoline & Oil	1,775.36	.03	.33	1,822.81	.03	.34	—	46.95
Coal, Wood and Fuel Oil	2,360.67	.04	.44	2,592.75	.04	.49	—	232.08
Miscellaneous Cleaning Supplies	1,652.73	.03	.31	1,517.17	.03	.29	135.56	—
Office Equipment & Motor Vehicle Parts	9.86	—	—	25.80	—	—	—	15.94
Printing & Binding Material	48.35	—	.01	—	—	—	48.35	—
CURRENT CHARGES:								
Rentals	60,718.06	.99	11.27	59,345.19	1.04	11.18	1,372.87	—
Battery Rentals	3.00	—	—	10.50	—	—	—	7.50
Insurance	1,833.42	.03	.34	2,391.38	.04	.45	—	557.96
Depreciation of Equipment	20,487.29	.34	3.80	21,872.63	.38	4.12	—	1,385.34
Amortization of Leasehold Improvements	101.65	—	.02	3,576.22	.06	.67	—	3,474.57
Net Cash Shortages	208.19	—	.04	365.00	.01	.07	—	156.81
Net Stock Losses	328.24	.01	.06	411.07	.01	.08	—	82.83
Overpayments by Customers	*15.50	—	—	94.59	—	.02	—	110.09
Periodicals	3.00	—	—	—	—	—	3.00	—
National Association Dues and Fees	1,175.00	.02	.22	950.00	.02	.18	225.00	—
Equipment Adjustment	1,044.54	.02	.19	*1,247.94	*.02	*.24	2,292.48	—
Discount on Foreign Money	211.87	—	.04	233.29	—	.04	—	21.42
Accident Compensation to Employees	274.77	.01	.05	56.00	—	.01	218.77	—
Investigation Expense	24.78	—	—	12.82	—	—	11.96	—
PROPERTIES AND FEDERAL TAXES:								
Internal Revenue Tax	1,100.00	.02	.20	1,054.18	.02	.20	45.82	—
TOTAL OPERATING EXPENSES	\$538,976.86	8.80%	100.00%	\$530,739.69	9.30%	100.00%	\$16,137.32	\$7,900.15
STORE OPERATING EXPENSES	\$396,347.23	6.47%	73.54%	\$387,553.74	6.79%	73.02%	\$8,793.49	—
DEPARTMENTAL OPERATING EXP.	142,629.63	2.33%	26.46%	143,185.95	2.51%	26.98%	—	556.82

COMPARATIVE EXPENDITURE ANALYSIS—DEPARTMENTAL

July 1, 1939-38 - June 30, 1940-39

	Total Expenses		Increase	Decrease	Salaries		Traveling Expenses		Supplies		Rentals, Leasehold Water, Light & Power		Miscellaneous	
	1940	1939			1940	1939	1940	1939	1940	1939	1940	1939	1940	1939
Alcohol Division	\$5,189.31	\$4,879.41	\$309.90	\$ —	\$3,162.00	\$3,130.00	\$1,294.74	\$983.61	\$351.42	\$436.91	\$ —	\$ —	\$381.15	\$328.89
Commissioners' Expense	12,480.03	13,202.63	—	722.60	9,977.48	10,004.00	183.30	1,472.46	783.86	705.99	—	—	1,535.39	1,020.18
General Administration	11,143.58	12,222.72	—	1,079.14	4,892.33	5,081.67	—	9.00	553.77	525.87	—	301.96	5,697.48	6,304.22
Supervision & Inspection	13,067.70	12,017.55	1,050.15	—	7,515.33	7,208.33	2,808.61	2,178.69	1,348.02	1,493.39	—	—	1,395.74	1,137.14
Enforcement	8,769.32	7,817.55	951.77	—	5,085.50	5,160.00	2,810.00	1,998.00	673.58	441.28	—	—	200.24	218.27
Merchandising	4,157.32	3,479.14	678.18	—	3,182.17	2,944.16	—	—	121.25	91.00	—	—	853.90	443.98
Warehousing	33,642.25	38,066.56	—	4,454.31	19,300.66	21,229.32	14.20	.15	1,633.95	2,027.92	9,632.86	12,545.02	3,060.58	2,294.15
Chemical Analysis	35.00	45.00	—	10.00	—	—	—	—	—	—	—	—	35.00	45.00
Auditing	10,910.36	10,299.67	610.69	—	5,234.17	5,140.83	5,663.44	5,127.67	—	8.37	—	—	12.75	22.80
Accounts & Control	42,190.22	42,373.68	—	183.44	26,112.51	25,570.83	.45	38.78	3,072.72	3,711.05	11,400.00	11,175.02	1,604.54	1,877.98
Equipment Adjustment	1,044.54	*1,247.94	2,292.48	—	—	—	—	—	—	—	—	—	1,044.54	*1,247.94
TOTAL	\$142,629.63	\$143,185.95	\$5,893.17	\$6,449.49	\$84,462.15	\$85,469.14	\$12,774.74	\$11,808.36	\$8,538.57	\$9,441.78	\$21,032.86	\$24,022.00	\$15,821.31	\$12,444.67
Net Increase	—	—	—	—	—	—	—	966.38	—	—	—	—	—	3,376.64
Net Decrease	556.32	—	556.32	—	1,006.99	—	—	—	903.21	—	2,989.14	—	—	—
TOTAL	\$143,185.95	\$143,185.95	\$6,449.49	\$6,449.49	\$85,469.14	\$85,469.14	\$12,774.74	\$12,774.74	\$9,441.78	\$9,441.78	\$24,022.00	\$24,022.00	\$15,821.31	\$15,821.31
PERCENT TO TOTAL	100.00%	100.00%	—	—	59.22%	59.69%	8.95%	8.25%	5.99%	6.59%	14.75%	16.78%	11.09%	8.69%

*Credits

COMPARATIVE EXPENDITURE ANALYSIS—LIQUOR STORES

July 1, 1939-38 - June 30, 1940-39

32

MAINE STATE LIQUOR COMMISSION

Store No.		Sales		Total Expenses		Increase	Decrease	Salaries	
		1940	1939	1940	1939			1940	% to Sales
1	Lewiston	\$316,154.09	\$309,076.64	\$16,276.83	\$16,285.15	\$ —	\$ 8.32	\$9,415.50	2.98 %
2	Biddeford	264,307.39	241,653.46	14,180.44	14,503.77	—	323.33	9,129.17	3.45
3	Portland	543,318.25	511,307.54	23,265.57	22,518.58	746.99	—	13,617.17	2.51
4	Portland	397,967.69	382,964.24	17,903.28	18,802.08	—	898.80	10,701.83	2.69
5	Augusta	197,942.53	196,848.32	11,423.48	11,602.52	—	179.04	7,779.83	3.93
6	Waterville	219,749.82	220,552.54	11,774.38	11,849.23	—	74.85	7,668.50	3.49
7	Bangor	465,988.62	419,530.44	17,839.62	17,969.24	—	129.62	10,529.50	2.26
8	Houlton	189,383.47	175,219.76	13,553.01	18,374.80	—	—	6,612.16	3.49
9	Whlse. to Lic.	528,375.93	450,464.55	12,063.63	10,700.87	1,362.76	—	9,817.00	1.86
12	Rumford	145,551.69	126,605.25	10,053.46	10,149.80	—	—	6,275.83	4.31
13	Rockland	211,167.95	218,746.75	12,459.40	12,582.55	—	96.34	7,668.50	3.63
14	Ellsworth	154,348.57	158,064.88	10,407.69	10,447.77	—	68.08	6,207.83	4.02
15	Bar Harbor	125,889.66	122,831.37	9,438.72	10,143.76	—	705.04	5,094.50	4.05
16	Calais	83,892.08	83,377.34	8,801.16	9,485.99	—	684.81	5,578.16	6.64
17	Belfast	102,945.82	95,633.79	8,969.18	9,340.94	—	371.76	5,873.00	5.70
18	Bath	136,715.60	129,404.68	10,536.98	10,574.23	—	—	6,029.17	4.41
19	Millinocket	89,144.96	83,711.05	8,301.76	8,195.34	106.42	37.25	4,747.17	5.33
20	Skowhegan	88,744.64	93,126.49	8,227.71	8,718.05	—	490.34	5,313.17	5.99
21	Old Orchard	48,650.20	46,613.67	4,945.61	4,736.76	208.85	—	2,869.84	5.90
22	Auburn	146,953.77	130,696.77	9,136.65	8,410.61	726.04	—	5,843.17	3.98
23	Sanford	93,590.00	97,591.34	8,335.22	9,412.59	—	1,077.37	4,908.99	5.25
24	Gardiner	97,689.88	95,859.87	7,248.11	7,273.72	—	25.61	4,747.17	4.86
25	Westbrook	138,840.11	129,098.24	10,325.97	10,654.45	—	328.48	6,207.83	4.47
26	Old Town	72,524.07	68,982.97	9,338.82	9,277.58	61.24	—	6,207.83	8.56
27	Caribou	161,281.49	150,696.36	11,575.91	11,063.56	512.35	—	6,207.83	3.85
28	Madawaska	58,259.65	44,843.63	7,119.76	6,965.32	154.44	—	3,474.50	6.96
29	Madison	46,144.67	51,747.86	5,876.20	5,889.52	—	13.32	3,470.50	7.52
30	Lincoln	69,648.12	62,164.90	7,200.02	7,048.50	151.52	—	4,325.17	6.21
31	Van Buren	55,769.30	46,881.89	6,470.47	6,439.00	31.47	—	3,394.50	6.09
32	Fort Fairfield	77,389.47	85,394.18	8,234.79	8,592.08	—	357.29	4,490.50	5.80
33	Norway	102,701.74	114,080.41	7,720.50	7,890.34	—	169.84	4,830.83	4.70
34	Kittery	64,489.45	66,545.97	8,966.70	9,725.39	—	758.69	5,535.83	8.58
35	Boothbay Harbor	73,616.72	80,183.47	6,796.99	6,847.99	—	51.00	4,350.50	5.91
36	Fort Kent	76,483.44	72,188.03	7,881.49	7,508.42	373.07	—	4,014.50	5.25
37	Brunswick	133,336.30	120,486.42	9,656.79	9,462.57	194.22	—	6,283.83	4.71
38	Eastport	62,940.98	66,852.19	6,744.97	6,850.18	—	105.21	3,984.50	6.33
39	Newport	73,586.01	68,364.77	6,969.71	6,940.92	28.79	—	4,723.17	6.42
40	So. Berwick	—	—	—	168.59	—	168.59	—	—
41	Farmington	99,069.49	90,332.32	8,071.17	7,951.34	119.83	—	5,166.67	5.22
42	Bridgton	49,761.01	1,401.55	5,685.24	630.38	5,054.86	—	3,435.83	6.90
43	Machias	59,535.85	744.04	6,569.84	541.28	6,028.56	—	3,737.83	6.28
TOTAL		\$6,123,850.48	\$5,707,869.94	\$396,347.23	\$387,553.74	\$16,039.62	\$7,246.13	\$240,264.31	3.92 %
Net Increase		—	415,980.54	—	8,793.49	—	8,793.49	—	—
Net Decrease		—	—	—	—	—	—	—	—
TOTAL		\$6,123,850.48	\$6,123,850.48	\$396,347.23	\$396,347.23	\$16,039.62	\$16,039.62	\$240,264.31	—
PERCENT TO SALES		—	—	6.47 %	6.79 %	—	—	3.92 %	—
PERCENT TO TOTAL		—	—	100.00 %	100.00 %	—	—	60.62 %	—

COMPARATIVE EXPENDITURE ANALYSIS—LIQUOR STORES

July 1, 1939-38 - June 30, 1940-39

Store No.		Salaries		Trucking & Railroad		Rentals, L'hld. Imp. Water, Light & Power		Supplies		Miscellaneous	
		1939	% to Sales	1940	1939	1940	1939	1940	1939	1940	1939
1	Lewiston	\$9,816.83	3.18%	\$2,336.33	\$2,282.47	\$2,505.00	\$2,152.56	\$ 727.78	\$ 716.60	\$1,292.22	\$1,316.69
2	Biddeford	9,129.16	3.78	2,501.46	2,551.40	1,359.93	1,359.11	433.66	486.99	756.22	977.11
3	Portland	12,887.16	2.52	3,224.33	3,086.09	2,972.94	2,983.36	1,098.88	1,186.64	2,352.25	2,375.43
4	Portland	10,739.16	2.80	2,144.44	2,276.69	2,477.39	2,602.34	940.11	1,033.17	1,639.51	2,150.72
5	Augusta	7,706.50	3.91	567.64	565.29	1,981.37	2,011.76	426.36	414.16	668.28	904.81
6	Waterville	7,647.17	3.47	1,546.93	1,620.47	1,367.32	1,378.92	419.90	347.75	771.73	854.92
7	Bangor	10,586.17	2.52	3,642.41	3,430.49	1,712.99	1,711.27	738.89	710.57	1,215.83	1,530.74
8	Houlton	6,667.34	3.81	4,404.34	3,989.21	1,483.80	1,524.29	360.31	307.00	692.40	886.96
9	Whlse. to Lic.	8,534.00	1.89	75.34	—	—	32.64	1,072.46	664.68	1,098.83	1,447.61
12	Rumford	6,383.84	5.04	1,755.34	1,563.90	1,029.44	1,082.96	295.67	292.79	697.18	826.31
13	Rockland	7,668.50	3.55	2,018.53	2,007.76	1,610.03	1,642.92	366.27	404.18	796.07	859.19
14	Ellsworth	6,207.84	3.93	2,071.35	2,055.56	1,071.35	1,072.02	274.05	315.58	783.11	824.77
15	Bar Harbor	5,710.50	4.65	1,525.37	1,598.89	1,658.99	1,681.12	245.11	235.94	914.75	917.31
16	Calais	6,207.84	7.45	1,500.60	1,512.06	717.57	719.49	266.78	243.18	743.05	803.40
17	Belfast	6,180.67	6.46	1,140.43	1,100.23	832.91	838.53	209.19	410.06	913.65	811.45
18	Bath	6,152.50	4.75	1,302.89	1,267.99	1,984.90	1,991.42	266.88	240.57	953.14	921.75
19	Millinocket	4,710.66	5.63	1,637.70	1,499.09	957.59	1,005.49	235.67	234.30	723.63	745.80
20	Skowhegan	5,517.16	5.92	805.45	912.71	967.72	966.82	344.09	409.06	803.28	912.30
21	Old Orchard	2,692.61	5.78	486.14	603.97	627.66	643.78	213.97	193.78	748.00	602.62
22	Auburn	5,270.50	4.03	1,092.64	925.18	1,052.68	1,086.03	294.99	310.59	853.17	818.31
23	Sanford	6,207.84	6.36	1,329.17	1,235.04	764.66	904.69	371.02	311.74	961.38	853.28
24	Gardiner	4,747.16	4.95	496.33	467.35	1,038.63	1,048.33	210.47	239.58	755.51	771.30
25	Westbrook	6,207.84	4.81	1,361.93	1,460.06	1,204.32	1,446.88	332.17	303.33	1,219.72	1,236.34
26	Old Town	6,207.84	9.00	917.59	845.98	1,290.75	1,348.75	235.79	148.59	686.86	726.42
27	Caribou	6,098.50	4.05	3,500.28	3,106.65	996.60	1,018.24	235.71	183.78	635.49	656.39
28	Madawaska	3,462.50	7.72	1,743.16	1,410.91	1,113.83	1,109.30	115.44	144.28	672.83	838.33
29	Madison	3,406.50	6.58	529.83	662.66	971.60	968.04	259.24	159.76	604.03	692.56
30	Lincoln	4,411.83	7.10	1,187.83	926.38	900.00	900.00	182.13	152.96	604.89	657.33
31	Van Buren	3,382.50	7.21	1,544.83	1,482.88	833.05	833.42	135.64	87.34	562.45	652.86
32	Fort Fairfield	4,398.50	5.15	1,814.03	2,184.08	1,155.06	1,122.54	178.01	253.67	597.19	631.29
33	Norway	4,839.50	4.24	1,227.96	1,318.70	868.36	855.06	183.29	286.01	610.06	591.07
34	Kittery	6,207.84	9.33	887.24	928.37	1,500.00	1,481.58	202.19	230.04	841.44	877.56
35	Boothbay Harbor	4,257.17	5.31	879.08	940.48	724.44	719.18	292.90	323.86	550.07	607.30
36	Fort Kent	3,682.50	5.10	2,195.15	2,069.28	869.69	883.09	152.38	165.99	649.77	707.56
37	Brunswick	6,207.84	5.15	1,034.44	895.90	1,262.43	1,268.82	286.07	275.89	790.02	814.12
38	Eastport	3,977.83	5.95	1,225.01	1,273.01	676.06	674.48	261.57	259.86	597.83	665.00
39	Newport	4,747.16	6.94	633.48	596.35	684.45	693.26	305.80	294.92	622.81	609.23
40	So. Berwick	—	—	—	—	—	164.00	—	—	—	4.59
41	Farmington	4,923.16	5.45	1,253.07	1,290.63	831.25	820.80	332.44	325.11	487.74	591.64
42	Bridgton	164.17	11.71	179.60	114.15	670.51	52.96	86.65	752.31	712.65	46.79
43	Machias	110.84	14.90	1,140.05	185.46	707.00	8.33	256.87	207.34	728.09	29.31
	TOTAL	\$234,065.13	4.10%	\$61,459.72	\$58,265.71	\$47,428.27	\$46,808.48	\$13,846.80	\$13,645.95	\$33,348.13	\$34,768.47
	Net Increase	6,199.18	—	—	3,194.01	—	619.79	—	200.85	—	—
	Net Decrease	—	—	—	—	—	—	—	—	1,420.34	—
	TOTAL	\$240,264.31	—	\$61,459.72	\$61,459.72	\$47,428.27	\$47,428.27	\$13,846.80	\$13,846.80	\$34,768.47	\$34,768.47
	PERCENT TO SALES	4.10%	—	1.00%	1.02%	.78%	.82%	.23%	.24%	.54%	.61%
	PERCENT TO TOTAL	60.40%	—	15.51%	15.03%	11.97%	12.08%	3.49%	3.52%	8.41%	8.97%

FISCAL YEAR REPORT ENDING JUNE 30, 1940

MAINE STATE LIQUOR COMMISSION

SCHEDULE OF ACCOUNTS RECEIVABLE

June 30, 1940

	Claims- Trans. Cos.	Claims- Vendors	Purchase Returns & Allowances	Misc.
American Distilling Co., Inc.	\$ —	\$ 1.52	\$ —	\$ —
Baltimore Pure Rye Dist. Co.	—	3.42	—	—
Bemis Express	2.16	—	—	—
Ben Burk, Inc.	—	32.42	—	—
Border Express	4.98	—	—	—
Bradish & Young, Inc.	—	—	—	8,571.64
Brown-Forman Dist. Co.	—	1.56	1,990.37	147.59
Browne Vintners Co., Inc.	—	3.55	—	—
Calvert-Distillers Corp.	—	7.61	—	368.80
Canada Dry Ginger Ale, Inc.	—	6.61	—	—
Carstairs Bros. Dist. Co.	—	9.06	—	—
Cole's Express	5.84	—	—	—
Continental Distilling Corp.	—	53.82	—	—
F. C. G. Importers, Inc.	—	4.44	—	—
Fleischmann Distilling Corp.	—	9.34	—	—
Fogg's Transportation	3.64	—	—	—
Fox & Ginn	16.16	—	—	—
Frankfort Distilleries Corp.	—	36.74	—	—
Fruit Industries, Lt'd.	—	14.63	—	—
Joseph Garneau Co., Inc.	—	3.67	—	—
Garrett & Company, Inc.	—	3.41	—	—
Gibson Distilling Co.	—	2.03	—	—
Glenmore Distilleries Co.	—	31.22	808.08	53.53
*C. H. Graves & Sons Co., Inc.	—	.98	6,059.90	313.19
Granada Wines, Inc.	—	.60	—	—
G. F. Heublein & Bro.	—	.70	—	—
House of Old Molineaux, Inc.	—	2.43	—	—
Wm. Jameson & Company, Inc.	—	4.12	—	—
Lawrence & Co., Inc.	—	26.29	—	—
Maliar Bros. ....	.45	—	—	—
National Distillers Prod. Corp.	—	16.85	—	—
New England Distilleries, Inc.	—	7.20	—	—
Oldetyme Distillers Corp.	—	1.54	—	—
Old Medford Rum Dist., Inc.	—	1.72	—	—
Pastene Wine & Spirits Co., Inc.	—	1.83	—	—
Park & Tilford Import Corp.	—	1.30	—	—
S. S. Pierce Company	—	20.21	—	—
Roma Wine Company, Inc.	—	4.40	—	—
Schenley Import Corp.	—	22.78	—	—
Schieffelin & Company	—	16.15	—	—
Seagram-Distillers Corp.	—	15.81	—	—
Somerset Importers, Lt'd.	—	1.74	—	—
W. A. Taylor & Co.	—	3.08	—	—
"21" Brands, Inc.	—	8.98	—	—
John Wagner & Sons	—	1.77	—	—
Hiram Walker, G & W. Div.	—	8.62	—	—
M. S. Walker, Inc.	—	1.92	—	—
Hiram Walker, H. W. Div.	—	10.28	—	—
Widmer's Wine Cellars, Inc.	—	1.35	—	—
Frank L. Wight Dist. Co.	—	8.75	—	—
Julius Wile Sons & Co.	—	3.06	—	—
TOTAL	\$33.23	\$419.51	\$8,858.35	\$9,454.75
TOTAL ACCTS. RECEIVABLE				\$18,765.84
* LESS: Reserve for Doubtful Account				5,000.00
BALANCE				\$13,765.84

COMPARATIVE SALES ANALYSIS BY STORES

As of June 30, 1940

Store No.	June 1940	% to Total	June 1939	% to Total	July 1, '39 June 30, '40	% to Total	July 1, '38 June 30, '39	% to Total	Dec. 22, '34 June 30, '40	% to Total
0 Lewiston Temp.	\$ —	—%	\$ —	—%	\$ —	—%	\$ —	—%	\$ 4,178.10	.01%
1 Lewiston	22,851.78	4.20	21,845.95	4.85	316,154.09	5.16	309,076.64	5.41	1,878,242.19	6.50
2 Biddeford	20,639.02	3.79	17,062.12	3.78	264,307.39	4.32	241,653.46	4.23	1,435,949.32	4.96
3 Portland	44,138.09	8.11	38,777.64	8.60	543,318.25	8.87	511,307.54	8.96	2,724,706.36	9.42
4 Portland	36,136.70	6.64	30,101.92	6.68	397,967.69	6.50	382,964.24	6.71	2,012,065.28	6.96
5 Augusta	15,655.94	2.88	13,638.45	3.03	197,942.53	3.23	196,848.32	3.45	1,164,770.12	4.03
6 Waterville	16,941.77	3.11	15,633.14	3.47	219,749.82	3.59	220,552.54	3.86	1,242,327.21	4.30
7 Bangor	37,511.59	6.90	32,937.13	7.30	465,988.62	7.61	419,530.44	7.35	2,410,395.42	8.33
8 Houlton	18,069.30	3.32	13,794.21	3.06	189,383.47	3.09	175,219.76	3.07	921,670.18	3.19
9 Whise, to Lic.	81,710.93	15.02	49,828.10	11.05	528,375.93	8.63	450,464.55	7.89	2,140,968.19	7.40
12 Rumford	11,525.92	2.12	9,320.87	2.07	145,551.69	2.38	126,605.25	2.22	719,363.42	2.49
13 Rockland	17,368.75	3.19	17,203.80	3.82	211,167.95	3.45	215,746.75	3.78	1,052,359.67	3.64
14 Ellsworth	14,867.71	2.73	13,102.90	2.91	154,348.57	2.52	158,064.88	2.77	713,489.25	2.47
15 Bar Harbor	12,791.77	2.35	10,442.98	2.32	125,889.66	2.06	122,831.37	2.15	555,589.46	1.92
16 Calais	6,864.26	1.26	6,900.33	1.53	83,892.08	1.37	83,377.34	1.46	493,585.78	1.71
17 Belfast	9,618.17	1.77	8,094.79	1.80	102,945.82	1.68	95,633.79	1.68	450,365.13	1.56
18 Bath	11,057.68	2.03	10,424.49	2.31	136,715.60	2.23	129,404.68	2.27	658,819.94	2.28
19 Millinocket	7,476.32	1.38	6,170.48	1.37	89,144.96	1.46	83,711.05	1.47	420,594.94	1.45
20 Skowhegan	8,182.79	1.51	6,857.09	1.52	88,744.64	1.45	93,126.49	1.63	477,929.69	1.65
21 Old Orchard	5,464.44	1.00	4,694.68	1.04	48,650.20	.79	46,613.67	.82	197,596.28	.68
22 Auburn	11,928.90	2.19	10,012.55	2.22	146,953.77	2.40	130,696.77	2.29	603,700.45	2.09
23 Sanford	3,349.48	.62	6,566.71	1.46	93,590.00	1.53	97,591.34	1.71	495,313.68	1.71
24 Gardiner	8,005.18	1.47	7,026.05	1.56	97,689.88	1.60	95,859.87	1.68	453,191.29	1.57
25 Westbrook	11,475.11	2.11	10,480.20	2.32	138,840.11	2.27	129,098.24	2.26	611,452.23	2.11
26 Old Town	6,034.18	1.11	4,691.55	1.04	72,524.07	1.18	68,982.97	1.21	348,196.22	1.20
27 Caribou	12,929.17	2.38	10,743.09	2.38	161,281.49	2.63	150,696.36	2.64	749,044.20	2.59
28 Madawaska	4,660.62	.86	3,236.14	.72	58,259.65	.95	44,843.63	.79	251,547.54	.87
29 Madison	3,924.94	.72	3,520.38	.78	46,144.67	.75	51,747.86	.91	227,986.93	.79
30 Lincoln	5,861.08	1.08	4,729.52	1.05	69,648.12	1.14	62,164.90	1.09	265,401.99	.92
31 Van Buren	4,033.17	.74	3,457.85	.77	55,769.30	.91	46,881.89	.82	207,619.58	.72
32 Fort Fairfield	5,607.09	1.03	5,446.20	1.21	77,389.47	1.26	85,394.18	1.50	350,855.82	1.21
33 Norway	8,433.68	1.55	8,272.17	1.83	102,701.74	1.68	114,080.41	2.00	415,363.13	1.44
34 Kittery	5,918.14	1.09	4,886.53	1.08	64,489.45	1.05	66,545.97	1.17	302,209.49	1.05
35 Boothbay Harbor	7,073.36	1.30	5,880.52	1.30	73,616.72	1.20	80,183.47	1.40	303,799.29	1.05
36 Fort Kent	6,299.39	1.16	5,360.24	1.18	76,483.44	1.25	72,188.03	1.26	269,298.54	.93
37 Brunswick	11,560.45	2.13	9,966.46	2.21	133,336.30	2.18	120,486.42	2.11	461,105.61	1.59
38 Eastport	4,888.32	.90	5,296.70	1.17	62,940.98	1.03	66,852.19	1.17	241,528.50	.83
39 Newport	5,876.55	1.08	5,382.23	1.19	73,586.01	1.20	68,364.77	1.20	246,640.17	.85
40 So. Berwick	—	—	—	—	—	—	—	—	1,673.95	.01
41 Farmington	8,038.44	1.48	6,939.91	1.54	99,069.49	1.62	90,332.32	1.58	325,709.90	1.13
42 Bridgton	4,043.94	.74	1,401.55	.31	49,761.01	.81	1,401.55	.02	51,162.56	.18
43 Machias	5,187.85	.95	744.04	.17	59,535.85	.97	744.04	.01	60,279.89	.21
TOTAL	\$544,001.97	100.00%	\$450,841.66	100.00%	\$6,123,850.48	100.00%	\$5,707,869.94	100.00%	28,917,846.89	100.00%

FISCAL YEAR REPORT ENDING JUNE 30, 1940

COMPARATIVE STATEMENT OF NET PURCHASES AND OF ACCOUNTS PAYABLE

July 1, 1939-38 - June 30, 1940-39

VENDOR	NET PURCHASES				Increase	Decrease	Accounts Payable June 30, 1940
	1940	% to Total	1939	% to Total			
American Distilling Company	\$66,632.93	1.86%	\$39,036.95	1.12%	\$27,595.98	\$ —	\$2,019.80
American Wine Company	12.19	—	—	—	12.19	—	—
Austin, Nichols & Company, Inc.	—	—	14.52	—	—	14.52	—
Argenti & Company, Inc.	—	—	258.29	.01	—	258.29	—
James Barclay Division	18,965.89	.53	3,035.08	.09	15,930.81	—	1,618.35
Ben Burk, Inc.	314,961.34	8.79	224,971.62	6.43	89,989.72	—	14,767.11
Brown-Forman Dist. Co.	18,459.81	.52	25,769.43	.74	—	7,309.62	—
Browne-Vintners Co., Inc.	52,741.97	1.47	63,580.78	1.82	—	10,838.81	—
Bellows & Company	5,430.81	.15	3,960.59	.11	1,470.22	—	—
Baltimore Pure Rye Distilling Co.	11,727.35	.33	212.61	.01	11,514.74	—	1,750.45
Buckingham Corporation	8,582.52	.24	7,534.82	.22	1,047.70	—	—
Bisceglia Bros. Corp.	—	—	15.00	—	—	15.00	—
A. & G. J. Caldwell, Inc.	19,819.19	.55	17,491.99	.50	2,327.20	—	—
Canada Dry Ginger Ale, Inc.	51,081.01	1.43	46,316.19	1.32	4,764.82	—	549.12
Chapin & Gore, Inc.	—	—	38.00	—	—	38.00	—
Continental Distilling Corp.	279,479.11	7.80	266,714.32	7.63	12,764.79	—	11,295.05
Calvert-Distillers Corporation	224,774.43	6.27	258,357.61	7.39	—	33,583.18	—
Carstairs Bros. Dist. Company	54,871.11	1.53	90,366.90	2.58	—	35,495.79	—
J. S. Contas	—	—	141.94	—	—	141.94	—
B. Cribari & Sons Co.	18.57	—	36.30	—	—	17.73	—
Distilled Liquors Imp. Co.	7,284.81	.20	6,677.41	.19	607.40	—	—
Distillers Company, Lt'd.	3,314.85	.09	—	—	3,314.85	—	—
DeBoe & Miller, Inc.	4.39	—	—	—	4.39	—	—
Felton & Son, Inc.	—	—	11,269.41	.32	—	11,269.41	—
Fleischmann Dist. Corporation	80,756.31	2.25	73,933.41	2.11	6,822.90	—	—
French-Italian Wine Co., Inc.	1,353.33	.04	11.23	—	1,342.10	—	—
Frankfort Dist. Corporation	160,675.02	4.48	117,290.79	3.35	43,384.23	—	9,276.15
Fruit Industries, Lt'd.	68,564.54	1.91	83,348.59	2.38	—	14,784.05	436.20
F. C. G. Importers, Inc.	14,113.97	.39	5,707.82	.16	8,406.15	—	—
Gallagher & Burton, Inc.	2,005.97	.06	3,473.30	.10	—	1,467.33	—
Garrett & Company, Inc.	5,462.46	.15	4,178.10	.12	1,284.36	—	391.65
Joseph Garneau Co., Inc.	876.33	.03	1,047.41	.03	—	171.08	—
Glenmore Dist. Company	44,892.57	1.25	24,831.31	.71	20,061.26	—	—
C. H. Graves & Sons Co., Inc.	—	—	33,771.05	.97	—	33,771.05	—
Granada Vineyards, Inc.	30,440.61	.85	26,790.75	.77	3,649.86	—	113.00
Gibson Distilling Company	13,378.50	.37	116.80	—	13,261.70	—	—
G. F. Heublein & Bro.	38,907.33	1.09	26,064.33	.75	12,843.00	—	3,764.21
Paul G. Hauschildt	—	—	959.39	.03	—	959.39	—
S. Hooper Hooper	688.00	.02	448.00	.01	240.00	—	168.00
Hunter Baltimore Rye Distilling Co.	3,944.32	.11	5.60	—	3,938.72	—	—
House of Old Molineux, Inc.	9,795.13	.27	—	—	9,795.13	—	—
Wm. Jameson & Company, Inc.	4,459.80	.13	8,013.90	.23	—	3,554.10	—
Henry Kelley & Sons	16.63	—	—	—	16.63	—	—
King's Wines, Inc.	5.60	—	43.40	—	—	37.80	—
Lawrence & Company, Inc.	103,752.46	2.90	118,878.13	3.40	—	15,125.67	5,419.85
Lekas & Drivas	5.60	—	—	—	5.60	—	—
McKesson & Robbins, Inc.	8,749.33	.25	9,771.28	.28	—	1,021.95	13.69

VENDOR	NET PURCHASES				Increase	Decrease	Accounts Payable June 30, 1940
	1940	% to Total	1939	% to Total			
G. H. Mumm Champ. & Asso., Inc.	1,267.63	.04	1,113.55	.03	154.08	—	—
National Dist. Prod. Corporation	231,538.41	6.46	237,063.93	6.78	—	5,525.52	462.00
New England Dist., Inc.	76,348.04	2.13	96,617.94	2.76	—	20,269.90	16.95
Nicholas & Company	18.50	—	113.75	—	—	95.25	—
Adams Mitchell-Old Custom House	165.50	—	218.20	.01	—	52.70	165.50
Oldetyme Distillers, Inc.	131,706.40	3.68	131,673.68	3.77	32.72	—	211.17
Old Medford Rum Dist., Inc.	11,385.11	.32	13,541.46	.39	—	2,156.35	278.60
Park & Tilford Imp. Corp.	27,493.61	.77	29,785.31	.85	—	2,291.70	280.29
Pastene Wine & Spirits Company	1,659.50	.05	460.61	.01	1,198.89	—	—
C. Pappas Company, Inc.	—	—	*2,047.21	*.06	2,047.21	—	—
S. S. Pierce Company	199,846.90	5.58	215,550.09	6.16	—	15,703.19	13,881.74
The Paddington Corporation	101.47	—	29.60	—	71.87	—	—
Reliable Coffee Company	65.58	—	—	—	65.58	—	—
Records & Goldsborough Company	5,869.32	.16	117.40	—	5,751.92	—	139.00
Roma Wine Company, Inc.	25,203.69	.70	14,986.97	.43	10,216.72	—	569.45
Sebastiani Wineries, Inc.	—	—	6.00	—	—	6.00	—
St. Pierre Smirnoff Fls.	—	—	3,115.20	.09	—	3,115.20	—
Seagram-Distillers Corp.	196,748.04	5.49	198,513.73	5.68	—	1,765.69	866.00
Seggerman-Nixon Corporation	—	—	1,102.50	.03	—	1,102.50	—
Schenley Import Corporation	13,660.87	.38	16,569.96	.47	—	2,909.09	—
Frank Schoonmaker & Company	53.05	—	—	—	53.05	—	—
Schenley Products Company, Inc.	171,267.84	4.78	176,318.98	5.04	—	5,051.14	—
Schieffelin & Company	38,372.23	1.07	28,960.58	.83	9,411.65	—	—
Somerset Importers, Lt'd.	64,365.22	1.80	79,090.04	2.26	—	14,724.82	—
Siboney Distillery Company	82.20	—	254.80	.01	—	172.60	—
Munson G. Shaw Company, Inc.	2,410.06	.07	1,563.67	.04	846.39	—	—
Southern Comfort Corporation	90.40	—	—	—	90.40	—	22.60
Taylor Wine Company	4,084.95	.11	7,708.70	.22	—	3,623.75	354.05
"21" Brands, Inc.	23,207.37	.65	21,472.20	.61	1,735.17	—	1,415.60
Tiara Products Company	—	—	1,458.97	.04	—	1,458.97	—
W. A. Taylor & Company	28,015.80	.78	15,175.54	.43	12,840.26	—	1,837.20
Urbana Wine Company	788.84	.02	—	—	788.84	—	—
United Liquors, Lt'd.	—	—	1,795.50	.05	—	1,795.50	—
Vermont Liquor Board	—	—	*859.92	*.02	859.92	—	—
Vermouth Industries	—	—	184.25	.01	—	184.25	—
James Walch & Company, Inc.	12.15	—	—	—	12.15	—	12.15
John Wagner & Son	983.62	.03	565.51	.02	418.11	—	400.60
Hiram Walker—G. & W. Div.	294,657.62	8.22	314,959.00	9.01	—	20,301.38	19,362.05
M. S. Walker, Inc.	56,455.97	1.58	40,850.11	1.17	15,605.86	—	—
Hiram Walker—H. W. Div.	225,197.28	6.28	233,778.62	6.68	—	8,581.34	14,866.05
Frank L. Wight Dist. Company	15,787.94	.44	8,551.65	.24	7,236.29	—	—
Julius Wile Sons & Company	911.70	.03	2,709.63	.08	—	1,797.93	183.65
R. C. Williams & Company	—	—	*1,129.59	*.03	1,129.59	—	—
Widmer's Wine Cellars, Inc.	2,868.59	.08	2,782.59	.08	86.00	—	256.10
Transportation Companies	*264.50	*.01	*2,127.68	*.06	1,863.18	—	—
TOTAL	\$3,583,432.99	100.00%	\$3,497,080.17	100.00%	\$368,912.30	\$282,559.48	\$107,163.38
Net Increase	—	—	86,352.82	—	—	86,352.82	—
TOTAL	\$3,583,432.99	100.00%	\$3,583,432.99	100.00%	\$368,912.30	\$368,912.30	—

* Credits.

FISCAL YEAR REPORT ENDING JUNE 30, 1940

SPIRITUOUS AND VINOUS LIQUOR LICENSES

As of June 30, 1940-39

LIQUOR LICENSES	1940				1939			
	Number	Fee	Amount	Totals	Number	Fee	Amount	Totals
Hotel (Population over 10,000)	23	\$600.00	\$13,800.00		23	\$600.00	\$13,800.00	
Hotel (Population under 10,000)	41	300.00	12,300.00		36	300.00	10,800.00	
Hotel (Summer)	1	300.00	300.00		1	300.00	300.00	
Hotel (Summer)	29	150.00	4,350.00	\$30,750.00	30	150.00	4,500.00	\$29,400.00
Club (Full Time)	17	200.00	3,400.00		17	200.00	3,400.00	
Club (Special)	1	300.00	300.00		1	300.00	300.00	
Club (Special)	1	150.00	150.00		2	150.00	300.00	
Club (Summer)	4	100.00	400.00	4,250.00	3	100.00	300.00	4,300.00
Manufacturer	1	100.00		100.00	1	100.00		100.00
Public Service (Full Time)	4	200.00		800.00	3	200.00		600.00
TOTAL	122			\$35,900.00	117			\$34,400.00
MALT BEVERAGE LICENSES								
Hotel—Full Time	54	200.00	10,800.00		56	200.00	11,200.00	
Hotel—Part Time (6 Mos.)	15	125.00	1,875.00		13	125.00	1,625.00	
Total Hotels	69			12,675.00	69			12,825.00
Club—Full Time	40	100.00	4,000.00		37	100.00	3,700.00	
Club—Part Time (6 Mos.)	6	50.00	300.00		5	50.00	250.00	
Club (Special)	—				1	125.00	125.00	
Total Clubs	46			4,300.00	43			4,075.00
Restaurant—Full Time	599	200.00	119,800.00		644	200.00	128,800.00	
Restaurant—Part Time (6 Mos.)	70	125.00	8,750.00		76	125.00	9,500.00	
Total Restaurants	669			128,550.00	720			138,300.00
Public Service—Full Time	3	100.00	300.00	300.00	2	100.00	200.00	200.00
Wholesale—Full Time	61	300.00		18,300.00	61	300.00		18,300.00
Retail—Full Time	1,059	100.00		105,900.00	1,058	100.00		105,800.00
Brewery Approval Licenses	58	100.00		5,800.00	48	100.00		4,800.00
Amusement Fees	153	10.00		1,530.00	128	10.00		1,280.00
Fairs—Special Occasions	10	Optional		95.00	15	Optional		165.00
TOTAL	2,128			\$277,450.00	2,144			\$285,745.00

COMPARATIVE STATEMENT OF GALLONAGE CONSUMPTION

July 1, 1939-38—June 30, 1940-39

	July 1, '39-June 30, '40			July 1, '38-June 30, '39		
	Gallons	% to Total Dom. and Imp.	% to Grand Total	Gallons	% to Total Dom. and Imp.	% to Grand Total
DOMESTIC:						
Bourbon	158,126.50	18.28%	17.20%	142,295.17	17.99%	17.06%
Rye	338,271.80	39.11	36.81	310,580.13	39.26	37.24
Corn	4,474.12	.52	.49	3,437.75	.44	.41
Straight	3,168.00	.37	.34	—	—	—
Rock & Rye	4,140.25	.48	.45	2,723.63	.34	.33
Domestic Scotch	469.80	.05	.05	561.80	.07	.07
Brandy	16,858.73	1.95	1.84	16,532.75	2.09	1.98
Rum	26,965.70	3.11	2.93	25,228.25	3.19	3.03
Gin	187,123.59	21.64	20.36	191,681.07	24.23	22.99
Cordials & Misc. Liquors ..	12,344.55	1.43	1.34	11,265.51	1.42	1.35
Wines	112,915.28	13.06	12.29	86,751.43	10.97	10.40
TOTAL DOM. LIQUORS ...	864,858.32	100.00%	94.10%	791,057.49	100.00%	94.86%
IMPORTED:						
Scotch	24,623.00	45.40%	2.68%	22,581.00	52.65%	2.71%
Bourbon	—	—	—	34.62	.08	—
Irish	341.40	.63	.64	422.30	.98	.05
Rye	103.63	.19	.01	286.25	.67	.03
Straight	4,144.75	7.64	.45	3,643.93	8.50	.44
Brandy	2,440.30	4.50	.26	1,979.50	4.62	.24
Rum	13,386.60	24.68	1.46	5,313.50	12.39	.64
Gin	266.80	.49	.03	269.40	.63	.03
Cordials & Misc. Liquors ..	4,709.27	8.69	.51	4,236.48	9.88	.51
Wines	4,220.72	7.78	.46	4,116.38	9.60	.49
TOTAL IMP. LIQUORS ...	54,236.47	100.00%	5.90%	42,883.36	100.00%	5.14%
GRAND TOTAL.....	919,094.79	—	100.00%	833,940.85	—	100.00%

COMPARATIVE ANALYSIS OF STORE SHIPPING COSTS

July 1, 1939-38—June 30, 1940-39

Store No.		Regular Shipments	Total Cases Regular Shipments	Fill-in Shipments	Total Cases Fill-in Shipments	July 1, 1939-June 30, 1940			July 1, 1938-June 30, 1939		
						Total Cases Shipped to Stores	Total Freight Charges	Average Cost Per Case	Total Cases Shipped to Stores	Total Freight Charges	Average Cost Per Case
1	Lewiston	51	16,211	6	154	16,365	\$2,336.33	\$.143	15,986	\$2,282.47	\$.143
2	Biddeford	52	13,433	8	131	13,564	2,501.46	.184	12,423	2,551.40	.205
3	Portland	52	24,421	39	3,245	27,666	3,224.33	.117	25,455	3,086.09	.121
4	Portland	50	16,477	19	2,869	19,346	2,144.44	.111	18,894	2,276.69	.120
5	Augusta	52	9,750	7	109	9,859	567.64	.058	9,922	565.29	.056
6	Waterville	52	11,101	4	102	11,203	1,546.93	.138	11,153	1,620.47	.145
7	Bangor	52	23,997	4	49	24,046	3,642.41	.151	21,285	3,430.49	.161
8	Houlton	51	11,594	3	30	11,624	4,404.34	.379	10,360	3,989.21	.385
9	Whlse. to Lic.						75.34	—		21.94	—
12	Rumford	51	7,544	5	82	7,626	1,755.34	.230	6,645	1,563.90	.235
13	Rockland	53	10,402	6	179	10,581	2,018.53	.191	10,661	2,007.76	.188
14	Ellsworth	52	8,211	1	10	8,221	2,071.35	.252	8,342	2,055.56	.246
15	Bar Harbor	36	5,318	4	212	5,530	1,525.37	.276	5,850	1,598.89	.273
16	Calais	38	4,545	2	18	4,563	1,500.60	.329	4,589	1,512.06	.329
17	Belfast	39	5,318	1	14	5,332	1,140.43	.214	4,884	1,100.23	.225
18	Bath	50	6,664	5	237	6,901	1,302.89	.189	6,618	1,267.99	.191
19	Millinocket	52	4,610	—	—	4,610	1,637.70	.355	4,508	1,499.09	.332
20	Skowhegan	52	4,383	—	—	4,383	805.45	.184	4,881	912.71	.186
21	Old Orchard	25	2,245	1	49	2,294	486.14	.212	2,592	603.97	.233
22	Auburn	51	7,237	8	230	7,467	1,092.64	.146	6,808	925.18	.135
23	Sanford	47	5,069	4	107	5,176	1,329.17	.257	4,603	1,235.04	.268
24	Gardiner	52	5,141	4	40	5,181	496.33	.096	4,873	467.35	.095
25	Westbrook	41	7,028	3	34	7,062	1,361.93	.193	6,952	1,460.06	.210
26	Old Town	26	3,722	—	—	3,722	917.59	.247	3,574	845.98	.236
27	Caribou	50	8,153	2	281	8,434	3,500.28	.415	8,117	3,106.65	.382
28	Madawaska	28	3,237	1	4	3,241	1,743.16	.538	2,722	1,410.91	.519
29	Madison	52	2,433	—	—	2,433	529.83	.218	2,813	662.66	.235
30	Lincoln	51	3,597	1	18	3,615	1,187.83	.329	3,231	926.38	.286
31	Van Buren	25	3,019	—	—	3,019	1,544.83	.512	2,810	1,482.88	.527
32	Fort Fairfield	26	3,881	—	—	3,881	1,814.03	.467	4,927	2,184.08	.443
33	Norway	32	5,256	3	37	5,293	1,227.96	.232	5,968	1,318.70	.220
34	Kittery	49	2,831	4	38	2,869	887.24	.309	3,243	928.37	.286
35	Boothbay Harbor	35	3,684	—	—	3,684	879.08	.239	3,947	940.48	.238
36	Fort Kent	26	4,038	—	—	4,038	2,195.15	.544	4,217	2,069.28	.490
37	Brunswick	52	6,973	4	84	7,057	1,034.44	.147	6,096	895.90	.146
38	Eastport	25	3,521	—	—	3,521	1,225.01	.348	3,815	1,273.01	.333
39	Newport	52	3,868	—	—	3,868	633.48	.164	3,548	596.35	.168
41	Farmington	39	5,032	—	—	5,032	1,253.07	.249	4,796	1,290.63	.269
42	Bridgton	34	2,529	3	11	2,540	779.60	.307	564	114.15	.202
43	Machias	33	3,473	—	—	3,473	1,140.05	.328	706	185.46	.262
TOTAL		1,676	279,946	152	8,374	288,320	\$61,459.72	\$.213	273,378	\$58,265.71	\$.213