

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

(in three volumes)

VOLUME II

ANNUAL REPORT

State Liquor Commission



JUNE 30, 1943

MAINE STATE LIQUOR COMMISSION

W. H. Towle, Chairman

Edward J. Quinn

Harold B. Emery

ANNUAL REPORT

State Liquor Commission



JUNE 30, 1943

MAINE STATE LIQUOR COMMISSION

W. H. Towle, Chairman

Edward J. Quinn

Harold B. Emery

TABLE OF CONTENTS

Letter of transmittal	3
Administrative Division	4
Enforcement Division	11
Personnel	11
Innovations	12
Violations	13
Commission Hearings	13
Court Prosecutions	16
Alcohol	17
Costs	18
Cooperation	18
General Information and Statistics	19
Budget Report	21
Comparative Balance Sheet	22
Comparative Profit and Loss Statement	23
Cost of Goods Sold	24
Comparative Operating Expenses Per Character and Object	25
Comparative Expenditure Analysis—Liquor Stores	26
Comparative Expenditure Analysis—Departmental	28
Schedule of Accounts Receivable	29
Comparative Statement of Net Purchases	30
Comparative Sales Analysis by Stores	32
Malt Beverage Excise and Deficiency Tax Collection by Licensee	33
Spirituous and Vinous Liquor Licenses	34
Comparative Statement of Gallonage Consumption	35
Comparative Analysis of Store Shipping Costs	36
Freight Charges to Stores—By Carriers	37
Excerpts from Store Leases	38
Schedule of Insurance Protection	39

July 1, 1943

To His Excellency, Sumner Sewall

Governor of Maine

Sir:

Pursuant to Chapter 268 of the Public Laws of 1933, Section 5, the State Liquor Commission respectfully submits herewith its annual report relative to the operation and functions of this Department for the fiscal year ended June 30, 1943.

This report is presented in two parts. Part one contains comments concerning the activities from July 1, 1942, to June 30, 1943. Part two contains financial data including income and expenses, costs of operation, statistical data, etc., compiled at the office of the State Controller for the State Liquor Commission. We believe this information has been arranged in such a manner as to be easily comprehended.

Respectfully submitted,

STATE LIQUOR COMMISSION

W. H. TOWLE, *Chairman*

EDWARD J. QUINN

HAROLD B. EMERY

ADMINISTRATIVE DIVISION

The past fiscal year ended June 30, 1943, has been eventful in many ways but the general organizational structure of the Commission has been of great assistance in meeting the problems that have presented themselves.

One of the major problems relates especially to the purchasing and merchandising of liquors, although at times labor difficulties have been of considerable concern. The war has been responsible for most of the difficult situations with which the Commission has been faced and has made administering the liquor business an arduous task.

The Commission has had to curtail the sale of whiskey because of the scarcity of materials and the fact that the whiskey shortage dates back to October 8, almost a year ago, when the distilling industry was one hundred per cent converted to the manufacture of war alcohol. The distilleries began rationing whiskeys to the State Monopolies early this year and information received from reliable sources indicates similar rationing programs to be in existence in the so-called high licensed States. Until very recently it was thought that the War Production Board might grant the distilleries a holiday and permit them to release limited quantities of alcohol for beverage purposes. At this writing it appears to be certain that relief of this sort will not be forthcoming this year. Official reasons given were that the synthetic rubber program and the production of alcohol for smokeless powder would require all of the alcohol that could be manufactured. The Commission has been fortunate in obtaining other types of merchandise, such as, imported rums, gins, and domestic wines, which have for the most part filled the gap made by the scarcity of whiskey. The supply of imported gins and rums appears to be plentiful, and practically all is being received from Cuba, Mexico, Puerto Rico, Virgin Islands, and Martinique.

In an effort to obtain larger supplies of whiskey, members of the Commission contacted several of the major distilleries to determine if it was possible to receive additional stocks of merchandise. The results of this trip did not produce additional whiskey stocks but it did provide the means of obtaining other types of merchandise, such as, brandies, wines, and gins, which from the standpoint of revenue, at least, prove to have been a worthwhile project. It has been and is the intention of the Commission to purchase every type and kind of whiskey that is offered providing it receives a satisfactory report from our chemist.

Scotch whiskey, ever in demand, has been particularly scarce due to the problem of importation. Manufacturers have been beset by numerous obstacles—production shut-off, shipping dangers, depletion, of manpower, taking over of production facilities for war purposes and necessity for moving to places of comparative safety. Producers, nevertheless, continue to ship

limited quantities to this country. How shipping is carried on despite the diversion to war uses of tremendous segments of fleets that formerly handled this work is a stirring saga of resourcefulness. Little is known today about the Scotch situation except that no more is being made and none seems likely to be made for some time. To evaluate supply prospects, one must look to statements and reports from a variety of sources familiar with the situation.

In spite of difficulties the Commission has not taken steps to effect a rationing program of any magnitude but has only limited the sale of whiskey and brandy to certain quantities for daily distribution. When the daily allotment has been sold, the public must accept substitutions and this is not pleasant for either the purchaser or the Commission. The fact that substitutions must be made causes considerable complaint from the buying public but this, of course, is expected, at least to a certain extent. It may become necessary at some later date to consider other means of distribution, such as coupon rationing, but the Commission feels that regardless of what rationing system is used, rationing in any form will still remain distasteful to the public. The effect of rationing has not at this time created any serious losses of revenue. One of the reasons for this is that the people have been accepting substitutions for merchandise that they have been accustomed to buying. Another factor is that the cost of merchandise is considerably higher today than it was in previous years. This tends to keep State profits more intact, for the margin between cost and selling price is considerably higher. It is interesting to note that the average sale per customer during the years 1938-9 was \$1.52; whereas, the last fiscal year showed an average sale per customer of \$2.36. The average cost per gallon for the same year totaled \$4.19; whereas, the year of 1942-3 reflected an average gallon cost of \$6.08. One reason for this sharp increase is a three dollar additional proof gallon tax on spirits which the Federal Government has levied since 1938 and 1939 and further, costs have risen as it has become necessary to purchase more expensive types of merchandise.

During the fiscal years 1942-3, the State sold 1,521,636 gallons of spirituous and vinous liquors as compared to the preceding year of 1,272,258 gallons. This reflects a net increase of approximately 250,000 gallons. The total sales in dollars for the fiscal years 1942-3 amounted to \$13,685,739.29 as compared to the previous fiscal period of \$9,480,784.75. This reflects a net increase approximating \$4,200,000.00. The *net* profit for the fiscal years 1942-3 was \$5,848,290.30 as compared to \$4,781,712.17 for the preceding year or a net increase of approximately \$1,067,000.00. Incidentally this gain was reflected in the budget statement and the general funds of the State received approximately two million dollars more revenue than was anticipated in the budget estimate of two years ago.

Budget estimate constructed last January for the fiscal years 1943-4 was very conservative as the outlook at that time was not too optimistic. However, the Commission firmly believes that revenues will be greater than the amount estimated for it has received commitments from liquor concerns which indicate the possibility of maintaining a monthly sale of approximately 40,000 cases. If this materializes and present day prices still apply, it should reflect an annual sale of some \$13,000,000.00 and produce a gross profit of about \$4,000,000.00; therefore, if sales continue in the same volume as realized during the past several months, the State will exceed its estimate of gross profits by approximately \$1,200,000.00. There is being inserted statistical information showing consumption, sales and cost figures for the period 1935-6 through 1942-3. This information shows trends and is of material value as plans are being made for the future.

SPIRITUOUS AND VINOUS LIQUORS

	Gallage Consumption (Per Customer)	Average Sale (Per Customer)	Average Cost (Per Gallon)	Average Selling Price (Per Gallon)
1935-6	.23	\$1.47	\$4.50	\$6.37
1936-7	.23	1.35	4.34	6.15
1937-8	.23	1.50	4.16	6.88
1938-9	.24	1.52	4.19	6.85
1939-40	.25	1.53	4.07	6.66
1940-1	.25	1.60	4.40	6.88
1941-2	.27	1.83	4.76	7.38
1942-3	.29	2.36	6.08	8.91

The total operating costs of the State Liquor Commission for the past fiscal year amounted to \$689,985.46 as compared to \$626,287.13 of a year ago. This reflects an increase of approximately \$63,600.00 over the preceding year and is due primarily to higher wages paid store personnel. Personnel problems have been and still are a vital factor in the operation of this business. The State should exert every effort to satisfy its present employees insofar as wages are concerned so that they will remain on duty and assist in operating this gigantic revenue producing business. The State cannot be expected to compete with wages paid by war industries but they should be sufficiently substantial to at least cover the basic costs of living, thereby encouraging employees to stay with the Commission. About the only talking point that the Commission has today is that positions in the various liquor stores offer greater security for the future. This, perhaps, is becoming more evident as the war approaches its climax, but wages still remain the Commission's best salesman. The Commission wishes to point out that the State Personnel Board has rendered valuable assistance toward meeting these problems, for

they have wholeheartedly cooperated by granting many of the pay increases recommended. The Board has also offered the Commission a new salary range schedule for its employees and this has taken into consideration increased costs of living. It is hoped that increases may be obtained from time to time as the Commission may recommend, for only through future wage adjustments will the Commission be able to retain some of its most valued employees. It is believed that the operating costs for 1943-44 will continue to rise for higher salaries must be paid if the State is to retain trained men who are now in the Commission's employ. If we do not retain these men by a more attractive pay envelope they must necessarily be replaced by older personnel or women as this type of labor is about all that is available today. This will necessitate an increased number of employees, for the older men and women cannot maintain the same standard of efficiency that has prevailed in the past or perform the required amount of work with the same number of employees.

Forty retail stores are in operation at the end of the fiscal year 1943. One retail outlet, in Houlton, was closed on December 31, 1942, as a result of the local option vote in that town in September 1942. This has been the only State Store so voted out since the inception of the State Liquor Commission. In January 1943, the Commission opened a new store, in Presque Isle, having received a favorable local option vote on this question the previous September.

During the past year the Commission appointed an additional Store Supervisor and divided the State into two districts. One of the most pertinent problems for the Supervisors has been the maintenance of adequate and satisfactory store personnel. This has been especially true in defense areas due to attractive competitive wages. During the past year there has been a fifty-six per cent turnover in store personnel. With an average of 175 persons employed, 98 separations from service have taken place as follows:

To enter armed services	18
Transferred to other State Departments	4
For better positions	52
Deceased	2
Resigned or released for various reasons	22

The above changes took place in 26 stores, 14 outlets having maintained the same personnel throughout the year.

This constant turnover in clerks has largely contributed to the fact that cash and stock shortages during the past year were double the amount incurred in the preceding year.

In May 1943, the Commission employed women as store clerks for the first time. This move has on the whole been quite satisfactory and has met with favorable reaction from the public.

Salaries paid store employees represent sixty-six per cent of the total store expense. An increase in store salaries of approximately \$45,000 represents salary adjustments and increases made during the year, together with additional salaries paid to an increased number of employees.

Customers served during the past year were 5,199,940 against 4,670,256 served in the previous year, or an increase of 11 per cent.

Malt liquor revenue from licensees and fees for the fiscal year 1943 totaled \$225,540.00 as compared to the previous year of \$268,930.00. This reflects a net decrease of \$43,390.00. There was issued a total of 1511 licenses for 1942-3 as compared to 1757 the previous year, or a decrease of 246. Of this amount restaurant licenses represented 138, retail licenses 79, the balance making up other types of licenses amounting to 29. It is believed one of the main reasons for the decrease in licenses was the inability of summer resorts to open during 1943, and this is probably due for the most part to travel restrictions in force, thereby causing less tourist travel and less business for these types of establishments.

Consumption of malt liquors was up, however, and the taxes collected during 1942-3 totaled \$1,689,743.29 as compared to \$1,559,196.49 for the fiscal years 1941-2. This reflects a net increase of approximately \$130,500.00. Gallonage consumption for 1942-3 amounted to 10,704,593 as compared to 9,807,459 for the previous year. This represents a net increase of approximately 897,000 gallons. It is interesting to note that the consumption of spirituous and vinous liquors reflects an increase of approximately twenty per cent over the preceding year. The following schedule shows malt liquor gallonage consumption on per capita figures since 1935-6:

	Gallonage Consumption	Per Capita Consumption
1935-6	8,359,969	10.32
1936-7	8,211,994	10.07
1937-8	7,026,471	8.49
1938-9	6,685,432	7.91
1939-40	7,171,588	8.51
1940-1	7,437,492	8.78
1941-2	9,807,459	11.57
1942-3	10,704,593	12.63

In September of 1942 election was held at which time four referendum questions pertaining to the sale of liquors and malt liquors were voted on by the people of this State. There is being tabulated the results of this election showing the number of votes cast, also the population in the dry and wet areas. This is in comparative form and reflects the trend of voting since the September Election in 1940.

Referendum Question No. 1:

“Shall State Stores for the sale of liquor be operated by permission of the State Liquor Commission in this city or town?”

	September 1942			September 1940		
	Yes	No	Total	Yes	No	Total
Cities and Towns	188	308	496	204	295	499
Per cent to total	38%	62%	100%	41%	59%	100%
Votes Cast	93,124	65,441	158,565	133,844	87,272	221,116
Per cent to total	59%	41%	100%	61%	39%	100%

POPULATION STATISTICS

	September 1942		September 1940	
	Population per cent to total		Population per cent to total	
Dry Cities and Towns	271,796	32%	254,182	30%
Wet Cities and Towns	569,707	68%	586,937	70%
Tie Cities and Towns	313	—	697	—
TOTAL POPULATION	841,816	100%	841,816	100%

Per Census 1940—1930 Maine Register

Referendum Question No 2:

“Shall Licenses be granted in this city or town under regulations of the State Liquor Commission for the sale therein of wine and spirits to be consumed on the premises?”

	September 1942			September 1940		
	Yes	No	Total	Yes	No	Total
Cities and Towns	138	356	494	168	328	496
Per cent to total	28%	72%	100%	34%	66%	100%
Votes Cast	76,491	75,588	152,079	117,004	100,886	217,890
Per cent to total	51%	49%	100%	54%	46%	100%

POPULATION STATISTICS

	September 1942		September 1940	
	Population per cent to total		Population per cent to total	
Dry Cities and Towns	337,022	40%	306,564	37%
Wet Cities and Towns	503,067	60%	533,225	63%
Tie Cities and Towns	1,727	—	2,027	—
TOTAL POPULATION	841,816	100%	841,816	100%

Per Census 1940—1930 Maine Register

Referendum Question No. 3:

“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?”

	September 1942			September 1940		
	Yes	No	Total	Yes	No	Total
Cities and Towns	150	342	492	203	298	501
Per cent to total	30%	70%	100%	41%	59%	100%
Votes Cast	78,367	77,081	155,448	124,700	100,850	225,550
Per cent to total	51%	49%	100%	55%	45%	100%

POPULATION STATISTICS

	September 1942		September 1940	
	Population per cent to total		Population per cent to total	
Dry Cities and Towns	354,435	42%	280,332	33%
Wet Cities and Towns	477,035	57%	560,624	67%
Tie Cities and Towns	10,346	1%	860	—
TOTAL POPULATION	841,816	100%	841,816	100%
Per Census 1940—1930 Maine Register				

Referendum Question No. 4

“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?”

	September 1942			September 1940		
	Yes	No	Total	Yes	No	Total
Cities and Towns	197	297	494	240	262	502
Per cent to total	40%	60%	100%	48%	52%	100%
Votes Cast	88,313	67,517	155,830	130,755	90,541	221,296
Per cent to total	57%	43%	100%	59%	41%	100%

POPULATION STATISTICS

	September 1942		September 1940	
	Population per cent to total		Population per cent to total	
Dry Cities and Towns	263,211	31%	224,628	27%
Wet Cities and Towns	575,844	69%	616,734	73%
Tie Cities and Towns	2,761	—	454	—
TOTAL POPULATION	841,816	100%	841,816	100%
Per Census 1940—1930 Maine Register				

ENFORCEMENT DIVISION

Immediately upon assuming office in October 1941, the Maine State Liquor Commission created an Enforcement Division with duties and responsibilities separate and distinct from previous Liquor Commission Enforcement Units. Prior to that time the Chief Inspector and a staff of Inspectors had carried out prescribed statutory duties and policed licensees of said Commission.

Personnel and Duties

This unit, known as the Enforcement Division, was placed under the supervision of a Director of Enforcement, who also became Chief Inspector, a statutory office. Chosen for the position of Director of Enforcement was Alonzo Conant, of Auburn, a practicing attorney. The Assistant Director selected was Ralph Ketchen, former Director of the Alcohol Division, which Division was incorporated in the new Enforcement Division set-up.

Mr. Alonzo Conant, Director of Enforcement, and Mr. Ralph Ketchen, Assistant Director of Enforcement, served in their respective capacities until April 1, 1943, at which time Mr. Conant was granted leave of absence to join the armed forces of the United States and Mr. Ketchen was transferred from his duties as Assistant Director of Enforcement to Supervisor of State Liquor Stores.

April 1, 1943, the duties of Director of Enforcement and Assistant Director were taken over by James H. Christie of Newport, Maine, who has served the Liquor Commission in the capacity of inspector for the past eight years. The Enforcement Division now consists of a Director of Enforcement, one Junior Secretary, one Senior Clerk Stenographer, stationed at headquarters in Augusta, and a personnel of sixteen Inspectors.

The State has been divided into districts, each district being in charge of an Inspector operating under instructions received from headquarters. When additional help is required in a given district, other Inspectors are assigned. Inspectors' territories are increased or reduced as necessity demands.

All members of the Division, since each has the status of an Inspector, are charged with the statutory duty of inquiring into all violations of the law pertaining to the sale, possession, manufacture, and transportation of intoxicating liquor and the conduct of drinking houses and tippling shops, as well as the arresting of all violators thereof and the prosecution of all said offenders. Inspectors have the same powers and duties throughout the several counties of the State as sheriffs have in their respective counties in connection with the laws pertaining to the sale, possession, manufacture and transportation of intoxicating liquors and the conduct of drinking houses and tippling shops.

Division regulations further require that Inspectors shall make routine inspections of all licensed premises in their respective territories. After inspections have been made the Inspectors prepare daily reports for the Director of Enforcement indicating their observations. By statute the Director of Enforcement is chargeable with the supervision of the Inspectors and by instruction he is directed to investigate all complaints received by the Enforcement Division which might indicate violations of the liquor laws of the State of Maine and/or rules and regulations of the Liquor Commission. In situations of violations, special reports are prepared by the Inspectors and are forwarded to headquarters. It then becomes the duty of the Director of Enforcement to submit special reports of violations of substantial character to the Assistant Attorney General assigned to the Commission for instructions relating to the legal aspects of the subject matter contained therein, including the Assistant Attorney General's judgment as to whether the report of violation is a proper cause of action in the courts of the State of Maine and/or the Liquor Commission. The Assistant Attorney General's rulings are noted and his instructions are then executed by the Enforcement Division.

Inspectors are instructed to be courteous and helpful in all dealings with the licensees of the Commission. After educating and assisting the licensees concerning the liquor laws of the State of Maine and the rules and regulations of the Liquor Commission in the first instance, it is believed that subsequent prosecutions in courts of competent jurisdiction and before the Commission are based on equitable grounds.

Innovations

Since the establishment of the Enforcement Division, a new reporting system has been instituted. To complement this work a location file system has been set up with the result that the entire conduct history of each licensed premises is available instantly to the Commission members and the Director of the Division.

Another innovation of the Enforcement Division has been a detailed investigation of each potential licensee and licensed premises by Inspectors, prior to the issuance of a license. These investigations have numbered one thousand six hundred and thirty-six during the period covered by this report.

Due to the increased activities of the Division in criminal matters, a criminal docket has been prepared recording the progress until completion of all matters instituted by the Division in courts of competent jurisdiction.

Inspectors, some of whom were unfamiliar with criminal investigative procedure and court room technique, have received two series of lectures regarding such matters. It was the intention of this Division to continue

these lectures at intervals, but lack of transportation facilities during this war period have made this impossible and for the present this practice will be discontinued.

Violations

Of the many types of violations of the liquor laws which have been dealt with by the Division, two offenses are worthy of special mention in that they are difficult to control.

One of the most perplexing laws to enforce is the offense of sales to minors, especially in the situation of restaurant malt liquor licensees. It is unquestionably difficult for restaurant malt liquor licensees to educate service men and others between the ages of eighteen and twenty-one years that the State liquor laws consider them minors so far as sale by on premises consumption malt liquor licensees is concerned, when it is legally permissible for persons who are holders of a license for off premises consumption to sell malt liquor to those over eighteen years of age.

The second major problem concerns the apprehension of retail malt liquor licensees who sell malt liquors on Sunday. This situation is due to the fact that the few licensees who are wilfully violating the law in this regard are becoming increasingly cautious in making illegal sales. In almost every instance such sales are made only to personal acquaintances, neighborhood patrons, or friends of the licensee.

Commission Hearings

On such occasions as the Assistant Attorney General assigned to the Maine State Liquor Commission finds that the Inspector's investigation reports show a proper cause of action for hearing before the Maine State Liquor Commission, he prepares a formal complaint against the licensee who has allegedly violated the laws and rules and regulations of the Liquor Commission relating to liquor. Subsequent to the serving of the complaint, the licensee may appear before the Liquor Commission for a hearing, at which time a presentation of all evidence concerning the allegations set forth in the complaint is made. The licensee may appear in person or through counsel. Prosecution of the Commission cases is made by the Director of Enforcement.

During the period covered by this report sixty-three licensees, including twenty retail malt liquor licensees, thirty restaurant malt liquor licensees, eight hotel licensees, three wholesale licensees, one club licensee, and one brewery licensee, have appeared before the Liquor Commission for hearings. Included herewith is a resume of those proceedings, including status of the licensees, offenses with which they were charged, incidence of the alleged offenses, and final disposition of the same.

MAINE STATE LIQUOR COMMISSION

Retail Licensees	Re- voked	Sus- pended	Dis- missed	Totals
Sunday sale of malt liquor	12			12
Permitted consumption of malt liquor on licensed premises	1	1		2
Permitted consumption of malt liquor on licensed premises on Sunday		2		2
Sale of malt liquor without receiving cash therefor		2		2
Sale of malt liquor after the legal selling hours	1			1
Sale of malt liquor to a minor	1			1
	<u>15</u>	<u>5</u>	<u>—</u>	<u>20</u>

Restaurant Licensees	Re- voked	Sus- pended	Dis- missed	Totals
Permitted intoxicated persons to be served malt liquors		2		2
Permitted intoxicated persons to remain on the licensed premises	2	16	1	19
Permitted dancing on the licensed premises without obtaining amusement permit therefor	1			1
Sale of malt liquor to a minor	7		1	8
Sunday Sale of malt liquor	2			2
Sale of malt liquor without receiving cash therefor			1	1
Sale of malt liquor for off premises con- sumption	1		1	2
Premises kept in an unsanitary and un- clean condition		1		1
	<u>13</u>	<u>19</u>	<u>4</u>	<u>36</u>

Thirty hearings and thirty-six totals are due to the fact that six licensees were brought in on two charges: Permitting and allowing intoxicated persons to remain on the licensed premises, and permitting intoxicated persons to be served malt liquors, etc.

Hotel Licensees	Re- voked	Sus- pended	Dis- missed	Totals
Sale of spirituous and vinous liquors to non-registered room guest	4			4
Permitted consumption of spirituous and vinous liquors on the licensed premises after the legal hours of sale		1		1
Permitted consumption of malt liquors on the licensed premises after the legal hours of sale		2		2
Permitted spirituous and vinous liquors to be served to intoxicated persons		1		1
Permitted and allowed visibly intoxicated persons to remain on the licensed premises		1		1
Sunday sale of spirituous and vinous liquors	1			1
	<u>5</u>	<u>5</u>	<u>—</u>	<u>10</u>

Eight hearings and ten totals are due to the fact that two licensees were brought in on two charges each, namely: Permitted consumption of spirituous and vinous liquors on the licensed premises after midnight, and permitted consumption of malt liquors on the licensed premises after midnight. Permitted spirituous and vinous liquors to be served on the licensed premises to visibly intoxicated persons, and permitted and allowed visibly intoxicated persons to remain on the licensed premises.

Club Licensees	Re- voked	Sus- pended	Dis- missed	Totals
Permitted consumption of malt liquors on the licensed premises on Sunday		1		1
		<u>1</u>		<u>1</u>
Wholesale Licensees	Re- voked	Sus- pended	Dis- missed	Totals
Sold malt liquors to persons not the holder of a license			2	2
Permitted and allowed malt liquors to be shipped to unauthorized point		1		1
		<u>1</u>	<u>2</u>	<u>3</u>
Brewery Licensees	Re- voked	Sus- pended	Dis- missed	Totals
Permitted and allowed malt liquors to be shipped to unauthorized points			1	1
			<u>1</u>	<u>1</u>

Court Prosecutions

When an investigation of an alleged violation produces sufficient evidence for a criminal prosecution in either the municipal or superior courts, the investigating Inspector becomes party complainant and swears out a municipal court warrant covering the subject matter of the alleged violation or presents his evidence to a county attorney for a grand jury proceedings. These criminal prosecutions are instituted against both licensees and non-licensees. The matter of the various offenses concerning licensees has been discussed earlier in this report.

Prosecutions of non-licensees fall generally into two classes, the so-called "bootleggers," and persons who sell "home brew," so called.

An examination of the spirituous and vinous liquor sold by "bootleggers" disclosed that the liquors were purchased exclusively in stores operated by the Liquor Commission, as evidenced by the fact that the decalcomania stamp of the State of Maine appeared on each bottle used as evidence in this line of cases. The sale of "home brew," so-called, is negligible. Both of the aforementioned types of non-licensees operate after the legal hours of sale of the stores operated by the Liquor Commission, on holidays, and on Sundays.

The accompanying summary tabulates the types of offenses and the number of times Inspectors have been the complainants in municipal courts, and enumerates the prosecutions held before trial justices and municipal court judges during the period covered by this report. .

It will be noted that fines and costs have been levied by municipal court judges and trial justices in the amount of \$658.81 during the interval reported, as a result of cases initiated and prosecuted by the Enforcement Division.

SUMMARY

CRIMINAL DOCKET OF MAINE STATE LIQUOR COMMISSION FOR THE PERIOD APRIL 1, 1943 THROUGH JUNE 30, 1943

MUNICIPAL COURT

Offense	
Peddling Malt Liquors (P.L. 1937, Chapter 168)	1
Sunday Sale of Malt Liquor (P.L. 1933, Chapter 268, Section 17)...	7
Illegal Sale of Intoxicating Liquor (P.L. 1933, Chapter 296, Section 5)	2
Illegal Possession of Intoxicating Liquor (P.L. 1933, Chapter 296, Section 9, Special Session)	2
Sale of Malt Liquor to a Minor under the age of 18 years (P.L. 1941, Chapter 250, Section 12C)	2
Sunday Sale of Spirituous and Vinous Liquor (P.L. 1937, Chapter 237, Section 14)	1
Total Municipal Court Convictions	15

Total Municipal Court Convictions of Licensees	7
Total Municipal Court Convictions of Non-Licensees	8
Penalties in the following amounts were levied by trial justices and municipal court judges:	
	\$600.00 (Fines)
	58.81 (Costs)
	<hr/>
Total	\$658.81

SUPERIOR COURT

	Nol Prossed	Placed on Special Docket	Fines & Costs Paid	Appeals Pending
Androscoggin County Superior Court				2
Aroostook County Superior Court				1
Cumberland County Superior Court	3	1	1	1

Alcohol

Since October 1, 1941, the Enforcement Division has taken over the function of the office which was formerly known as the Alcohol Division. It is the duty of the Director of Enforcement to be responsible to the Maine State Liquor Commission in all matters pertaining to the proper administration of Chapter 250, Public Laws of 1937, Special Session, "AN ACT Relating to the Sale of Alcohol."

The following statistics indicate the work of the Enforcement Division in this connection during the period July 1, 1942 to June 30, 1943.

1. Total Number of Permits Issued 579
2. Total Number Permits Cancelled 14
3. Total Number Gallons Alcohol Permitted 11,755 3/5
4. Total Number Permittees 241
5. 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, Enforcement Division:

Classification	Number
Industrial Establishments	31
Schools	2
Colleges	9
State Institutions	9
Hospitals	60
Pharmacists	98
Wholesale Pharmacist	1
Physicians and Surgeons	13
Chiropractor	1
Dentists	16
National Defense	1
	<hr/>
Total	241

Costs

Total operating expenses of the Enforcement Division covering the period July 1, 1942 through June 30, 1943 aggregated \$70,387.08. Of this amount, \$36,864.31 was expended for salaries, while travel expenses amounted to \$31,063.42. Supplies and miscellaneous expenditures totaled \$2,459.35.

During the period covering July 1, 1941 through June 30, 1942, the total operating expenses of the Enforcement unit were \$66,285.30. Of that amount \$36,158.46 was expended for salaries, travelling expenses amounted to \$27,725.77, and supplies and miscellaneous expenditures aggregated \$2,401.07.

The Division increase in cost of operation in the amount of \$4,101.78 was occasioned by the following facts:

Salaries. Increased cost in salaries is due to the fact that thirteen Inspectors were increased \$4.00 per week during the month of April 1943. Also, during the period of August 28, 1942 to November 19, 1942, one Senior File Clerk was employed in the Enforcement Division, and during the period of November 19, 1942 to February 27, 1943, two Senior File Clerks were employed by the Division. These file clerks were engaged in setting up location files.

Travel expense. While the Enforcement Division decreased its travel by some forty thousand miles, the increased cost in travel expense was occasioned by the fact that the mileage rate was increased in January 1942 from 3c per mile to 4c per mile, after seven thousand miles. Also, the increased cost of hotel rooms and increased cost of foods has added to the increased cost of travel expense.

Cooperation

It is the policy of the Enforcement Division to work with other law enforcement agencies and to cooperate so far as is possible with local, county, state and federal authorities. To that end, any information pertaining to alleged illegal sales of liquor which the Enforcement Division may possess is transmitted to all law enforcement agencies for their use. When other law enforcement agencies present requests for assistance in the investigation and preparation of liquor law violation cases, inspectors are assigned for such activities.

GENERAL INFORMATION AND STATISTICS

June 1943-1942

Surplus and Profits

Earned Surplus

July 1, 1933 to June 30, 1934	\$ 225,858.55	
July 1, 1934 to June 30, 1935	663,578.79	
July 1, 1935 to June 30, 1936	1,338,538.45	
July 1, 1936 to June 30, 1937	1,985,243.31	
July 1, 1936 to June 30, 1937, Old Age Tax	238,689.06	
July 1, 1937 to June 30, 1938	3,299,036.14	
July 1, 1938 to June 30, 1939	3,173,055.89	
July 1, 1939 to June 30, 1940	3,382,363.46	
July 1, 1940 to June 30, 1941	3,615,180.82	
July 1, 1941 to June 30, 1942	4,781,712.17	
July 1, 1942 to June 30, 1943	5,848,290.30	
TOTAL EARNED SURPLUS		\$28,551,546.94

Amounts Transferred To General Fund Of State

June 30, 1934	\$ 225,858.55	
June 30, 1935	299,206.61	
June 30, 1936	1,002,834.50	
June 30, 1937	2,336,767.70	
June 30, 1938	3,295,598.11	
June 30, 1939	3,063,302.86	
June 30, 1940	3,670,306.33	
June 30, 1941	3,410,502.25	
June 30, 1942	4,781,712.17	
June 30, 1943	5,848,290.30	
		\$27,934,379.38

BALANCE NOT TRANSFERRED

		\$ 617,167.56
	July 1, '42	July 1, '41
	June 30, '43	June 30, '42
Liquor Stores Operating	41	41
Monthly Rental Charge	\$ 4,088.66	\$ 3,988.32
Weekly Payroll	8,609.64	7,826.70
Number of Brands Liquor Stocked	440	364
Liquor Licenses in Effect	100	126
Malt Beverage Licenses in Effect	1,574	1,887
Bottles of Liquor Sold	8,150,694	6,876,065
Average Selling Cost per Bottle	\$.071	\$.061
Customers Served	5,199,940	4,670,256
Average Sale per Customer	\$2.36	\$1.83
Stock Turnover per Year—Based on Bottle Sale	10.22	8.97
Cash and Stock Losses	\$ 4,512.80	\$ 2,245.37
Average Cost of Handling Case of Liquor at Warehouse	\$.032	\$.039
Average Trans. Cost of Shipping Liquor to Stores—per Case	\$.113	\$.140
Gallons Liquor Consumed	1,521,636	1,272,258
Gallons Beer Consumed	10,704,593	9,807,459

All Stores Combined

High Day Sales	October 31, 1942	\$ 153,690.78
High Weekly Sales	Dec. 21-26, 1942	438,011.18
High Monthly Sales	Dec. 1942	1,445,955.34

Individual Retail Stores

High Day Sales	No. 3 Portland—Dec. 24, 1942	\$ 14,314.63
High Weekly Sales	No. 3 Portland—Dec. 21-26, 1942	47,573.53
High Monthly Sales	No. 3 Portland—Dec. 1942	167,612.75

Mark-Up On Liquor

December 1934 to Jan. 1937	40% plus 20c per case
Jan. 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 Aug. 31, 1940	64%
September 1, 1940 to May 31, 1941	56%
June 1, 1941 to September 30, 1941	61%
October 1, 1941 to Date	61% plus Oct. 1, '41 and Nov. 1, '42 Fed. Taxes

Tax On Beer

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

BUDGET REPORT

July 1—June 30, 1943

	July 1—June 30, 1943		Increase	Decrease	% Over and Under Budget All't
	Budget Allotment	Actual Inc. & Exp.			
REVENUES:					
Sale of Liquor	\$6,394,124.00	\$13,558,756.03	\$7,164,632.03	\$ —	112%
Less Cost of Liquor Sold	3,642,187.00	9,251,105.52	5,608,918.52	—	154
Gross Profit	2,751,937.00	4,307,650.51	1,555,713.51	—	57
Malt Beverage Excise Tax	269,550.00	428,183.73	158,633.73	—	59
Deficiency Tax	840,000.00	1,261,559.56	421,559.56	—	50
License Fees — Liquor	37,000.00	33,750.00	—	3,250.00	—09
Licenses and Fees — Beer	296,450.00	225,540.00	—	70,910.00	—24
Miscellaneous Refunds and Income	119,425.00	281,591.96	162,166.96	—	136
TOTAL REVENUES	\$4,314,362.00	\$ 6,538,275.76	\$2,298,073.76	\$74,160.00	52
EXPENDITURES:					
Personal Services	\$ 365,625.00	\$ 426,690.33	\$ 61,065.33	\$ —	17
Contractual Services	216,838.00	230,017.32	13,179.32	—	06
Commodities	18,575.00	33,277.81	14,702.81	—	79
TOTAL EXPENDITURES	\$ 601,038.00	\$ 689,985.46	\$ 88,947.46	\$ —	15
NET AMOUNT TRANSFERRED TO GENERAL FUND	\$3,713,324.00	\$ 5,848,290.30	\$2,209,126.30	\$74,160.00	57
Earmarked for Def. Tax 1936-37	\$ 100,000.00				

COMPARATIVE BALANCE SHEET

June 30, 1943-42

	June 30, 1943		June 30, 1942	
ASSETS				
CURRENT ASSETS:				
Cash in Banks		\$ 500,574.79*		\$ 123,754.32
Petty Cash and Change Funds		10,300.00		8,500.00
Accounts Receivable	\$ 2,298.66	2,298.66	\$ 10,133.98	5,133.98
Less Reserve			5,000.00	
Equipment & Supply Inventory	7,465.92	6,292.29	9,220.65	7,047.44
Less Reserve for Depreciation	1,173.63		2,173.21	
Merchandise Inventory:				
Warehouse	527,635.41		323,164.82	
In Stores	501,008.41	1,028,643.82	408,800.23	731,965.05
Advance Payments		3,096.77		2,079.27
Total Current Assets		\$1,551,206.33		\$ 878,480.06
FIXED ASSETS:				
Furniture & Equipment		113,723.99		110,172.01
Less Reserve for Depreciation		99,796.16		94,001.73
Total Fixed Assets		13,927.83		16,170.28
DEFERRED CHARGES:				
Prepaid Expenses		4,051.94		3,685.32
Total Deferred Charges		4,051.94		3,685.32
TOTAL ASSETS		\$1,569,186.10		\$ 898,335.66
LIABILITIES				
CURRENT LIABILITIES:				
Accounts Payable		364,421.16		277,759.66
Current & Accrued Liabilities:				
Rent	1,688.17	1,668.17	1,329.17	1,329.17
Reserve for Advance Payments		3,096.77		2,079.27
Total Liabilities		369,186.10		281,168.10
WORKING CAPITAL—Advance from Gen. Fund ...		*1,200,000.00		617,167.56
TOTAL LIABILITIES & SURPLUS		\$1,569,186.10		\$ 898,335.66

* After giving effect to \$582,832.44 increase in Working Capital advanced from the General Fund as authorized by Public Laws 1943 Chap. 126 Sec. 12 and appropriated by P. & S. Laws 1943 Chapter 88.

COMPARATIVE PROFIT AND LOSS STATEMENT

July 1 — June 30, 1943-1942

	1943		% to Total	1942	
	Amount			Amount	% to Total
Sales:					
Retail		\$12,247,730.45			\$8,527,761.58
Wholesale to Licensees		1,438,008.84			953,023.17
GROSS SALES:		13,685,739.29			9,480,784.75
Less: Licensees' Discounts	120,071.12			\$ 88,370.18	
Returned Sales	6,912.14	126,983.26		936.85	89,307.03
NET SALES:		13,558,756.03	100.00%		9,391,477.72
Less: Cost of Goods Sold		9,251,105.52	68.23		6,067,098.28
GROSS PROFIT ON SALES		4,307,650.51	31.77%		3,324,379.44
OTHER OPERATING INCOME:					
Liquor Licenses		33,750.00			41,700.00
Malt Beverage Licenses		210,110.00			251,190.00
Malt Beverage Filing Fees		15,430.00			17,740.00
Malt Beverage Excise Tax	438,474.77			393,824.98	
Less: Refunds	10,291.04	428,183.73		1,526.62	392,298.36
Malt Beverage Deficiency	1,315,425.47			1,181,474.95	
Less: Refunds	53,865.91	1,261,559.56	1,949,033.29	14,576.82	1,166,898.13
1,869,826.49					
ADMINISTRATIVE INCOME:					
Discount on Purchases		160,097.08			121,882.16
Profit on Carload Purchases		90,548.85			59,794.68
Augusta-Portland Freight Diff.		19,423.97			6,247.72
Profit on Special Deals		1,256.60			16,700.51
Profit or Loss Sale of Cap. Assets		126.53			1,094.10
Miscellaneous Income		10,138.93	281,591.96		8,074.20
TOTAL INCOME		6,538,275.76			5,407,999.30
EXPENSE:					
Direct Store Operating Expense		474,970.40			422,746.16
Commissioners' Salaries & Exp.		11,445.47			11,963.69
General Administration		34,213.83			29,488.09
Liquor Stores' Supervision		14,040.38			12,255.92
Enforcement Expense		70,387.08			66,285.30
Merchandising Expense		6,249.10			6,760.95
Warehouse Expense		34,401.52			34,655.60
Accounting Service		44,270.68			41,066.59
Chemical Analysis	1,032.00			83.00	
Less: Amount Billed Vendors	1,025.00	7.00		—	83.00
Transferring Warehouse		—			981.83
TOTAL EXPENSE		689,985.46			626,287.13
NET PROFIT		\$ 5,848,290.30			\$4,781,712.17

FISCAL YEAR REPORT ENDING JUNE 30, 1943

MAINE STATE LIQUOR COMMISSION

COST OF GOODS SOLD

June 1943 - 1942

	1943		1942	
Inventory—June 1		\$ 1,021,708.14		\$ 796,710.09
Purchases		807,827.77		501,860.50
Freight on Purchases		1,793.19		—
TOTAL		\$ 1,831,329.10		\$ 1,298,570.59
Less—Returns & Allowances	\$ 119.04		\$ 36,942.72	
Claims—Vendors	344.67		455.07	
Claims—Trans. Cos.	193.58		49.06	
Stock Loss	316.42		173.02	
Inventory—June 30	1,028,643.82	1,029,617.53	731,965.05	769,584.92
COST OF GOODS SOLD JUNE		\$ 801,711.57		\$ 528,985.67

July 1, 1942-41 — June 30, 1943-42

Inventory—July 1		\$ 731,965.05		\$ 677,358.85
Federal Floor Stock Tax		119,408.53		92,110.49
Purchases		9,440,120.42		6,085,144.08
Freight on Purchases		2,689.12		—
TOTAL		\$ 10,294,183.12		\$ 6,854,613.42
Less—Returns & Allowances	\$ 3,181.20		\$ 48,347.46	
Claims—Vendors	6,668.88		5,353.28	
Claims—Trans. Cos.	1,245.72		405.08	
Stock Loss	3,337.98		1,444.27	
Inventory—June 30	1,028,643.82	1,043,077.60	731,965.05	787,515.14
COST OF GOODS SOLD				
JULY 1—JUNE 30		\$ 9,251,105.52		\$ 6,067,098.28

COMPARATIVE OPERATING EXPENSES PER CHARACTER AND OBJECT

July 1, 1942-41 — June 30, 1943-42

	1943			1942			Increase	Decrease
	Amount	% to Sales	% to Total	Amount	% to Sales	% to Total		
PERSONAL SERVICES								
Salaries & Wages	\$426,690.33	3.14%	61.84%	\$372,328.38	3.97%	59.45%	\$54,361.95	\$ —
CONTRACTUAL SERVICES:								
Analysts and Laboratory Services	7.00	—	—	83.00	—	.01	—	76.00
Laundry Services (Clerks Jkts.)	3,048.20	.02	.44	3,267.62	.03	.52	—	219.42
Medical Services	1,748.98	.01	.25	461.49	—	.07	1,287.49	—
Misc. Prof. Fees & Spec. Services	2,089.09	.02	.30	1,192.06	.01	.19	—	897.03
Accounting and Auditing Services	44,270.68	.33	6.42	41,066.59	.44	6.56	3,204.09	—
Inspection Services	256.43	—	.04	222.81	—	.04	—	33.62
Traveling Expenses	35,316.08	.26	5.12	32,478.10	.35	5.19	2,837.98	—
Telephone & Telegraph	5,075.51	.04	.74	4,850.21	.05	.77	225.30	—
Water, Light, and Power	7,709.83	.06	1.12	8,339.63	.09	1.33	—	629.80
Trucking	60,517.78	.45	8.77	60,327.69	.64	9.63	190.09	—
Railroad Freight	201.53	—	.03	3,420.03	.04	.55	—	3,218.50
Rent	48,659.79	.36	7.05	47,964.04	.51	7.66	695.75	—
Repairs	4,788.43	.04	.69	6,658.64	.07	1.06	—	1,870.21
Insurance	4,486.48	.03	.65	2,492.73	.03	.40	1,993.75	—
Postage	3,549.66	.03	.51	3,382.66	.04	.54	167.00	—
Trav. Exp. other than State Emp.	231.45	—	.03	—	—	—	231.45	—
Periodicals	28.00	—	—	25.50	—	—	2.50	—
National Assn. Dues	600.00	—	.09	630.00	.01	.10	—	30.00
General Operating Expense	2,919.60	.02	.42	2,732.73	.03	.44	186.87	—
Cash Over and Short	1,165.38	.01	.17	801.10	.01	.13	364.28	—
Liquor Stock Losses	3,347.42	.02	.49	1,444.27	.02	.23	1,903.15	—
COMMODITIES:								
Printed Forms	1,782.84	.01	.26	7,616.90	.08	1.22	—	5,834.06
Coal, Fuel Oil, & Wood	1,592.93	.01	.23	1,574.75	.01	.25	18.18	—
Office Supplies	9,502.60	.07	1.38	3,098.34	.03	.49	6,404.26	—
Wrapping Supplies	13,781.67	.10	2.00	13,139.98	.14	2.10	641.69	—
Misc. Supplies	1,830.31	.01	.27	2,568.36	.03	.41	—	738.05
Depreciation	4,787.46	.04	.69	4,119.52	.04	.66	667.94	—
TOTAL OPERATING EXPENSES	\$689,985.46	5.08%	100.00%	\$626,287.13	6.67%	100.00%	\$76,314.37	\$12,616.04
STORE OPERATING EXPENSES	\$474,970.40	3.50%	68.84%	\$422,746.16	4.50%	67.50%	\$52,224.24	\$ —
DEPARTMENTAL OPERATING EXPENSES	215,015.06	1.58	31.16	203,540.97	2.17	32.50	11,474.09	\$ —
TOTAL (As Above)	\$689,985.46	5.08%	100.00%	\$626,287.13	6.67%	100.00%	\$63,698.33	\$ —

FISCAL YEAR REPORT ENDING JUNE 30, 1943

July 1, 1942-41 — June 30, 1943-42

Store No.	SALES		TOTAL EXPENSES				SALARIES	
	1943	1942	1943	1942	Increase	Decrease	1943	% to Sales
1 Lewiston	\$ 668,060.02	\$ 445,240.56	\$ 21,021.84	\$ 16,928.76	\$ 4,093.08	\$ —	\$ 14,164.01	2.12%
2 Biddeford	550,825.41	383,778.25	14,997.76	13,918.57	1,079.19	—	11,056.63	2.01
3 Portland	1,504,995.96	1,051,868.47	36,297.88	31,514.24	4,783.64	—	26,186.69	1.74
4 Portland	885,510.50	648,064.23	22,858.91	20,800.68	2,058.23	—	15,855.33	1.79
5 Augusta	368,494.18	264,918.80	12,959.04	11,814.49	1,144.55	—	8,805.02	2.39
6 Waterville	420,886.23	332,186.62	13,920.78	12,542.96	1,377.82	—	9,809.17	2.33
7 Bangor	753,145.60	642,068.57	21,166.67	19,746.72	1,419.95	—	13,635.47	1.81
8 Houlton	185,612.39	272,883.65	8,281.61	14,613.29	—	6,331.68	4,123.47	2.22
9 Whlse. to Licensees	1,327,682.59	868,524.49	12,779.24	12,726.36	52.98	—	9,936.88	.75
12 Rumford	242,695.06	202,250.98	10,153.26	10,129.58	23.68	—	6,793.63	2.80
13 Rockland	373,482.15	266,300.65	12,984.15	11,796.75	1,187.40	—	8,716.13	2.33
14 Ellsworth	244,464.95	205,186.08	11,160.20	10,416.96	743.24	—	6,882.50	2.82
15 Bar Harbor	119,422.57	139,700.03	9,375.45	9,471.87	—	96.42	5,892.37	4.93
16 Calais	140,590.96	112,503.97	8,979.09	8,510.66	468.43	—	5,779.97	4.11
17 Belfast	175,186.03	133,775.76	8,236.75	9,134.46	—	897.71	5,721.93	3.27
18 Bath	550,988.58	287,006.42	17,495.40	12,272.76	5,222.64	—	12,269.42	2.23
19 Millinocket	132,364.57	114,181.55	8,762.21	8,290.98	471.23	—	5,063.09	3.83
20 Skowhegan	177,721.50	130,942.36	10,995.19	9,179.78	1,815.41	—	5,919.27	3.33
21 Old Orchard	162,239.78	89,799.97	7,007.88	6,450.69	557.19	—	4,490.64	2.77
22 Auburn	288,894.66	215,074.67	9,926.12	9,467.96	458.16	—	7,373.00	2.55
23 Sanford	221,182.11	141,359.08	7,983.97	8,170.29	—	186.32	5,457.27	2.47
24 Gardiner	205,086.11	128,917.14	8,770.45	7,619.02	1,151.43	—	6,335.94	3.09
25 Westbrook	338,393.98	230,647.89	10,366.73	9,621.55	745.18	—	7,534.97	2.23
26 Old Town	178,746.96	135,313.54	10,184.86	9,585.77	599.09	—	6,703.20	3.75
27 Caribou	309,001.85	232,279.92	12,818.75	12,261.92	556.83	—	7,423.43	2.40
28 Madawaska	105,537.15	72,931.78	7,200.76	6,508.05	692.71	—	3,754.14	3.56
29 Madison	94,638.64	72,211.74	7,148.62	6,259.88	888.74	—	4,628.07	6.20
30 Lincoln	142,361.87	108,429.90	8,511.24	7,510.56	1,000.68	—	5,376.92	3.78
31 Van Buren	107,639.06	76,290.22	6,928.90	6,321.65	607.25	—	3,797.67	3.53
32 Fort Fairfield	168,378.31	107,862.11	8,889.33	8,321.85	567.48	—	4,853.53	2.88
33 Norway	183,149.42	148,849.51	8,303.54	7,891.59	411.95	—	5,632.90	3.08
34 Kittery	106,589.40	109,976.62	7,984.49	7,860.81	123.68	—	5,415.67	5.08
35 Boothbay Harbor	156,318.30	107,382.71	7,189.23	7,271.62	—	82.39	4,889.13	3.13
36 Fort Kent	179,376.83	118,622.80	9,451.30	8,386.48	1,064.82	—	4,846.77	2.70
37 Brunswick	397,576.89	245,380.43	12,141.05	11,209.23	931.82	—	8,493.84	2.14
38 Eastport	138,830.38	98,835.93	8,574.12	7,430.32	1,143.80	—	5,299.23	3.82
39 Newport	163,102.77	128,086.18	7,726.17	7,696.12	30.05	—	5,298.67	3.25
41 Farmington	178,802.97	146,207.34	7,906.67	7,814.14	92.53	—	4,987.23	2.79
42 Bridgton	85,380.78	72,389.64	5,867.79	5,817.45	50.34	—	3,998.53	4.68
43 Machias	99,718.78	89,163.81	8,375.98	7,792.03	583.95	—	5,341.23	5.36
44 Portland	495,989.60	15,020.20	14,381.61	1,667.41	12,714.20	—	9,887.71	1.99
45 Presque Isle	236,602.32	—	8,905.41	—	8,905.41	—	4,866.54	2.06
TOTAL	\$13,565,668.17	\$ 9,392,414.57	\$ 474,970.40	\$422,746.16	\$ 59,818.76	\$ 7,594.52	\$313,297.21	2.31%
Net Increase	—	4,173,253.60	—	52,224.24	—	52,224.24	—	—
Net Decrease	—	—	—	—	—	—	—	—
TOTAL	\$13,565,668.17	\$13,565,668.17	\$ 474,970.40	\$474,970.40	\$ 59,818.76	\$ 59,818.76	\$313,297.21	—
PERCENT TO SALES	—	—	3.50%	4.50%	—	—	2.31%	—
PERCENT TO TOTAL	—	—	100.00%	100.00%	—	—	65.96%	—

COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR STORES

July 1, 1942-41 — June 30, 1943-42

FISCAL YEAR REPORT ENDING JUNE 30, 1943

Salaries		Trucking & Railroad		Rentals, Water Light & Power		Supplies		Miscellaneous		Store No.
1942	% to Sales	1943	1942	1943	1942	1943	1942	1943	1942	
\$ 10,851.65	2.44%	\$ 1,671.65	\$ 1,892.32	\$ 2,499.67	\$ 2,477.64	\$ 1,228.80	\$ 978.97	\$ 1,457.71	\$ 728.18	1
9,560.09	2.49	1,191.85	1,562.75	1,350.16	1,347.33	880.74	904.10	518.38	544.30	2
20,593.44	1.96	1,607.27	2,670.10	3,214.95	2,961.40	2,623.50	2,585.93	2,665.47	2,703.37	3
13,519.73	2.09	921.59	1,572.52	2,605.96	2,666.57	1,413.87	1,537.89	2,062.16	1,503.97	4
7,923.99	2.99	1,194.27	959.67	1,952.33	1,913.98	545.43	655.42	461.99	361.43	5
8,102.36	2.44	1,702.17	1,696.58	1,327.64	1,331.14	628.40	778.85	453.40	634.03	6
11,733.35	1.83	3,841.83	4,040.68	1,620.00	1,620.19	1,142.89	1,501.90	926.48	850.60	7
7,251.23	2.66	2,694.76	4,762.56	812.33	1,480.88	351.27	673.51	299.78	445.11	8
10,033.37	1.16	125.46	75.78	—	—	721.27	627.32	1,995.63	1,989.79	9
6,776.63	3.35	1,375.42	1,585.55	993.23	995.43	409.83	348.09	581.15	423.88	12
7,721.43	2.90	1,702.62	1,832.19	1,249.39	1,241.85	1,025.80	700.97	290.21	300.31	13
6,381.16	3.11	2,267.35	2,242.15	1,053.85	1,076.70	441.95	443.20	514.55	273.75	14
5,646.36	4.04	1,412.65	1,557.32	1,569.50	1,583.54	182.90	384.77	318.03	299.88	15
5,561.96	4.94	1,756.33	1,540.40	718.19	720.86	470.23	303.90	254.37	383.54	16
6,403.83	4.79	921.92	1,089.12	791.60	805.91	387.56	565.17	413.74	270.43	17
7,613.70	2.65	1,426.33	1,478.50	1,999.22	1,978.26	730.04	766.22	1,070.39	436.68	18
4,817.50	4.22	1,905.05	1,797.50	957.00	951.10	290.20	264.31	546.87	460.57	19
6,128.56	4.68	1,237.23	1,001.75	909.17	929.07	570.36	635.90	2,359.16	484.50	20
4,245.83	4.73	398.91	458.92	670.05	629.53	611.67	380.07	836.61	786.34	21
6,677.37	3.10	702.09	930.08	1,000.63	1,016.98	367.77	499.34	482.63	344.19	22
5,483.03	3.88	735.92	942.50	775.85	792.55	290.95	263.92	723.98	688.29	23
5,410.90	4.20	713.54	578.28	1,061.76	1,038.90	333.62	307.82	307.82	283.12	24
6,491.58	2.81	488.25	890.99	1,143.22	1,122.14	590.45	465.32	609.84	651.52	25
6,381.16	4.72	1,473.56	1,297.79	1,289.74	1,314.10	334.80	294.39	383.56	298.33	26
6,645.09	2.87	3,632.80	3,999.01	981.84	987.60	386.56	372.56	394.12	257.66	27
3,354.30	4.60	1,737.07	1,504.01	914.42	986.56	233.97	181.86	561.16	480.72	28
3,954.83	5.48	713.08	670.24	991.86	982.08	460.72	366.29	354.89	286.44	29
4,760.18	4.39	1,513.51	1,262.20	900.00	900.00	340.89	280.69	379.92	307.49	30
3,478.33	4.56	1,795.11	1,612.15	894.81	844.03	151.26	161.88	290.05	225.26	31
4,572.97	4.24	2,350.33	2,021.71	1,119.36	1,091.39	258.58	270.82	307.53	364.96	32
5,113.83	3.44	1,196.25	1,335.39	865.20	870.45	289.99	310.94	319.20	260.98	33
4,855.16	4.41	519.56	903.40	1,500.00	1,500.00	246.26	295.26	303.00	307.99	34
5,013.71	4.67	862.66	887.87	840.64	848.96	249.17	264.94	347.63	256.14	35
4,367.43	3.68	2,910.28	2,474.50	1,008.64	1,039.08	214.15	201.82	471.46	303.65	36
7,713.72	3.14	998.28	1,154.46	1,251.10	1,236.72	627.64	651.34	770.19	452.99	37
4,685.97	4.74	1,927.01	1,498.51	671.36	668.04	422.59	312.05	253.93	265.75	38
5,186.76	4.05	920.77	988.77	692.44	699.85	464.56	349.73	415.78	404.96	39
4,832.50	3.31	1,230.86	1,401.99	831.13	820.33	446.40	384.34	411.05	374.98	41
3,795.24	5.24	533.35	717.91	645.98	656.08	188.54	135.88	501.39	512.34	42
4,701.97	5.27	1,413.87	1,461.68	714.25	707.95	460.43	425.45	446.20	494.98	43
354.20	2.36	543.44	43.37	1,612.31	250.00	789.67	224.02	1,548.48	795.82	44
—	—	2,256.91	—	636.70	—	303.42	—	841.84	—	45
\$ 268,696.40	2.86%	\$ 60,523.16	\$ 62,392.17	\$ 48,637.48	\$ 47,085.17	\$ 23,109.10	\$ 22,123.20	\$ 29,403.45	\$ 22,449.22	
44,600.81	—	—	—	—	1,552.31	—	985.90	—	6,954.23	
—	—	1,869.01	—	—	—	—	—	—	—	
\$ 313,297.21	—	\$ 62,392.17	\$ 62,392.17	\$ 48,637.48	\$ 48,637.48	\$ 23,109.10	\$ 23,109.10	\$ 29,403.45	\$ 29,403.45	
2.86%	—	.44%	.66%	.36%	.50%	.17%	.24%	.22%	.24%	
63.56%	—	12.74%	14.76%	10.24%	11.14%	4.87%	5.23%	6.19%	5.31%	

COMPARATIVE EXPENDITURE ANALYSIS — DEPARTMENTAL
July 1, 1942-41 — June 30, 1943-42

	Total Expenses		Increase	Decrease	Salaries		Traveling Expenses		Supplies		Rentals, Water, Light & Power		Miscellaneous	
	1943	1942			1943	1942	1943	1942	1943	1942	1943	1942	1943	1942
	Commissioners' Expense..	\$11,445.47			\$11,963.69	\$ —	\$ 518.22	\$10,004.01	\$9,471.62	\$ 304.31	\$ 348.20	\$ 5.00	\$ 70.08	\$ —
General Administration...	34,213.83	29,488.09	4,725.74	—	27,695.16	23,426.86	649.90	1,147.84	2,216.90	1,196.06	429.62	239.98	3,222.25	3,477.35
Liquor Stores Supervision	14,040.38	12,255.92	1,784.46	—	9,605.55	7,704.80	2,144.98	2,401.55	1,645.36	526.52	—	—	644.49	1,623.05
Enforcement	70,387.08	66,285.30	4,101.78	—	36,864.31	36,158.46	31,063.42	27,725.77	379.71	399.49	—	—	2,079.64	2,001.58
Merchandising	6,249.10	6,760.95	—	511.85	5,555.35	5,899.71	—	—	284.69	231.75	—	—	409.06	629.49
Warehousing	34,401.52	34,655.60	—	254.08	23,668.74	20,970.53	2.01	136.85	849.59	581.21	7,302.52	8,978.52	2,578.66	3,988.49
Accounting Services	44,270.68	41,066.59	3,204.09	—	—	—	—	—	—	—	—	—	44,270.68	41,066.59
Chemical Analysis	7.00	83.00	—	76.00	—	—	—	—	—	—	—	—	7.00	83.00
Transferring Warehouse...	—	981.83	—	981.83	—	—	—	162.00	—	1.50	—	—	—	818.33
TOTAL	\$215,015.06	\$203,540.97	\$13,816.07	\$2,341.98	\$113,393.12	\$103,631.98	\$34,164.62	\$31,922.21	\$5,381.25	\$3,006.61	\$7,732.14	\$9,218.50	\$54,343.93	\$55,761.67
Net Increase	—	11,474.09	—	11,474.09	—	9,761.14	—	2,242.41	—	2,374.64	—	—	—	—
Net Decrease	—	—	—	—	—	—	—	—	—	—	1,488.36	—	1,417.74	—
TOTAL	\$215,015.06	\$215,015.06	\$13,816.07	\$13,816.07	\$113,393.12	\$113,393.12	\$34,164.62	\$34,164.62	\$5,381.25	\$5,381.25	\$9,218.50	\$9,218.50	\$55,761.67	\$55,761.67
PERCENT TO TOTAL..	100.00%	100.00%	—	—	52.74%	50.91%	15.89%	15.68%	2.50%	1.48%	3.60%	4.53%	25.27%	27.40%

SCHEDULE OF ACCOUNTS RECEIVABLE
As of June 30, 1943

	Claims Trans. Cos.	Claims Vendors	Purchase Returns & Allowances	Misc.
American Bank Note Co.	\$ —	\$ —	\$ —	\$ 964.00
American Distilling Co.	—	64.02	—	—
Atlantic Motor Express	51.86	—	—	—
Bangor Daily News	—	—	—	3.75
Boston & Maine Railroad	82.15	—	—	—
Bellows & Company	—	31.32	—	—
Border Express	45.89	—	—	—
Brown Forman Dist. Corp.	—	1.22	—	—
Browne Vintners & Co., Inc.	—	8.56	—	—
A. & G. J. Caldwell, Inc.	—	2.05	—	—
Calvert Dist. Corp.	—	56.84	—	—
Canada Dry Ginger Ale, Inc.	—	13.12	—	—
Carstairs Div.—Calvert Dist. Corp.	—	32.45	—	—
Cole's Express	72.28	—	—	—
F. G. Congdon	20.60	—	—	—
Continental Import Div.	—	3.92	—	—
Continental Dist. Corp.	—	67.12	—	1.64
Comex Wine & Spirits, Inc.	—	15.42	—	—
Distilled Liquors Import Co.	—	1.09	—	—
Eastern Dist. Spirits Co.	—	—	—	15.00
Fleischmann Dist. Corp.	—	8.15	—	—
Fogg's Transportation Co.	30.87	—	—	—
Frankfort Distilling Corp.	—	24.22	—	—
Fruit Industries, Ltd.	—	22.61	—	4.42
Glenmore Distilleries Co.	—	9.54	—	—
Granada Vineyards, Inc.	—	9.99	—	—
G. F. Heublein & Bro.	—	37.39	—	—
House of Old Molineaux, Inc.	—	6.00	—	—
Wm. Jameson & Co., Inc.	—	21.40	—	—
John S. Keohane	—	—	47.97	—
Kinsey Dist. Company	—	18.37	—	—
Lawrence & Company	—	2.70	—	—
LeRoux & Company	—	3.30	—	—
Maliar Bros.	14.31	—	—	—
McKesson & Robbins, Inc.	—	17.19	—	—
National Dist. Prod. Corp.	—	17.60	—	—
New England Distillers, Inc.	—	3.70	—	—
Nicholas & Co., Inc.	—	13.62	—	—
Northeastern Liquor Corp.	—	10.03	—	—
Old Monastery Wine Company	—	.62	—	—
Park & Tilford Import Corp.	—	18.94	—	—
S. S. Pierce Company	—	20.78	—	—
Roma Wine Company, Inc.	—	35.70	—	2.39
Schenley Dist. Corp.	—	44.91	2.38	—
Schieffelin & Co., Inc.	—	8.10	—	—
Seagram Dist. Corp.	—	29.79	—	—
Somerset Importers, Ltd.	—	6.76	—	—
Southern Comfort Corp.	—	1.55	—	—
Stagg-Finch Distillers, Inc.	—	11.07	—	—
Stuart-Lloyds, Ltd.	—	—	—	15.00
Supreme Wine Company, Inc.	—	6.11	—	—
Taylor Wine Company	—	1.06	—	100.23
W. A. Taylor & Company	—	56.61	—	—
"21" Brands, Inc.	—	15.79	—	—
United Sales Agency	—	—	—	7.50
Gooderham & Worts, Ltd.	—	2.93	—	—
M. S. Walker, Inc.	—	10.58	—	—
Hiram Walker, Inc.	—	4.16	—	—
Widmer's Wine Cellars, Inc.	—	2.02	—	—
Frank L. Wight Dist. Co.	—	.94	—	—
William Zakon & Son	—	7.56	—	7.50
TOTAL	\$ 317.96	\$ 808.92	\$ 50.35	\$ 1,121.43
TOTAL ACCOUNTS RECEIVABLE				\$ 2,298.66

COMPARATIVE STATEMENT OF NET PURCHASES

July 1, 1942-41 — June 30, 1943-42

VENDOR	NET PURCHASES							
	Cases	1943	% To Total	Cases	1942	% To Total	Increase	Decrease
American Distilling Co.	15,985	\$ 352,817.15	3.79%	7,980	\$ 123,226.52	2.07%	\$ 229,590.63	\$ —
Austin, Nichols & Co., Inc.	175	4,414.20	.05	32	664.60	.01	3,749.60	—
James Barclay Co., Ltd.	6,038	117,829.06	1.26	3,788	58,190.28	.98	59,638.78	—
Beaulieu Vineyard	54	656.23	.01	5	52.76	—	603.47	—
Ben Burk, Inc.	13,363	240,434.91	2.58	29,618	440,282.26	7.38	—	199,847.35
Brown Forman Dist. Corp.	2,772	70,933.36	.76	2,100	36,026.72	.60	34,906.64	—
Brotherhood Corp.	37	932.96	.01	—	—	—	932.96	—
Browne Vintners Co., Inc.	2,514	68,790.88	.74	1,937	42,572.44	.71	26,218.44	—
Bellows & Company	6,143	152,413.46	1.64	16	421.80	.01	151,991.66	—
Baltimore Pure Rye Dist.	3,827	90,122.05	.97	960	18,709.54	.31	71,412.51	—
Buckingham Co.	190	7,072.14	.08	158	5,336.80	.09	1,735.34	—
A. & G. J. Caldwell, Inc.	4,545	97,940.95	1.05	3,225	57,140.23	.96	40,800.72	—
Canada Dry Ginger Ale, Inc.	1,741	59,762.90	.64	2,056	38,783.59	.65	20,979.31	—
Continental Dist. Corp.	27,322	527,222.62	5.66	29,256	416,221.72	6.98	111,000.90	—
Continental Imp. Co.	400	9,388.32	.10	—	—	—	9,388.32	—
Comex Wine & Spirits, Inc.	319	11,470.33	.12	231	7,425.17	.12	4,045.16	—
Calvert Dist. Corp.	15,465	361,725.20	3.88	21,048	387,290.05	6.49	—	25,564.85
Carstairs Div. of Calvert	9,432	214,035.93	2.30	8,757	159,139.73	2.67	54,896.20	—
Distilled Liquors Import	975	23,935.98	.26	590	12,057.64	.20	11,878.34	—
Distillers Co., Ltd.	—	—	—	2,075	25,292.71	.42	—	25,292.71
Fleischmann Dist. Corp.	9,531	209,751.43	2.25	7,982	136,510.41	2.29	73,241.02	—
Frankfort Dist. Corp.	11,290	284,585.08	3.05	11,222	226,828.25	3.80	57,756.83	—
Fruit Industries, Ltd.	20,369	191,253.58	2.05	14,618	101,647.01	1.70	89,606.57	—
F. C. G. Importers, Inc.	—	16.06	—	7	116.66	—	—	100.60
Garrett & Company, Inc.	1,340	7,268.12	.08	970	5,191.25	.09	2,076.87	—
Joseph Garneau Co., Inc.	—	—	—	6	248.18	—	—	248.18
Glenmore Dist. Corp.	3,999	87,102.41	.93	4,003	60,975.03	1.02	26,127.38	—
Granada Wines, Inc.	48,716	286,064.55	3.07	22,811	102,292.46	1.71	183,772.09	—
Gibson Dist. Company	—	—	—	85	1,441.30	.02	—	1,441.30
Greig, Lawrence & Hoyt	29	279.30	—	100	918.97	.02	—	639.67
G. F. Heublein & Bro.	3,314	74,754.80	.80	4,320	80,433.41	1.35	—	5,678.61
House of Old Molineaux, Inc.	36,112	164,665.89	1.77	41,569	169,038.54	2.83	—	4,372.65
International Dist., Inc.	25	982.00	.01	—	—	—	982.00	—
Wm. Jameson & Co., Inc.	3,258	30,714.40	.33	1,558	29,017.61	.49	1,696.79	—
Kinsey Dist. Company	6,400	231,191.79	2.48	—	—	—	231,191.79	—
John S. Keohane	23	692.49	.01	4	276.50	—	415.99	—
Lawrence & Company	4,951	101,719.00	1.09	9,735	107,238.46	1.80	—	5,519.46
Leroux & Company	1,301	21,582.02	.23	—	—	—	21,582.02	—
James M. McCunn & Company	1,001	3,375.82	.04	6	181.20	—	3,194.62	—
McKesson & Robbins, Inc.	1,456	38,358.16	.41	763	14,811.96	.25	23,546.20	—
National Dist. Prod. Corp.	31,271	652,772.26	7.00	23,206	368,823.16	6.18	283,949.10	—
New England Distillers Co.	13,477	264,967.83	2.84	10,157	149,580.01	2.51	115,387.82	—
Nicholas & Company	200	6,838.14	.07	—	—	—	6,838.14	—
Northeastern Liquor Corp.	10,200	226,378.07	2.43	286	4,060.01	.07	222,318.06	—

COMPARATIVE STATEMENT OF NET PURCHASES—July 1, 1942-41—June 30, 1943-42—Continued

VENDOR	NET PURCHASES							
	Cases	1943	% To Total	Cases	1942	% To Total	Increase	Decrease
Novitiate of Los Gates Wines	20	319.35	—	1	68.26	—	251.09	—
Old Custom House	85	2,330.05	.02	5	89.50	—	2,240.55	—
Oldetyme Distillers Corp.	9,215	143,016.21	1.53	18,696	306,339.49	5.14	—	163,323.28
Old Monastery Wine Co.	3,550	21,083.17	.23	445	2,355.79	.04	18,727.38	—
Park & Tilford Import Corp.	6,993	173,998.54	1.87	2,960	57,910.89	.97	116,087.65	—
S. S. Pierce Company	30,901	307,434.21	3.30	25,212	193,411.95	3.24	114,022.26	—
Picker-Linz Imp., Inc.	275	6,444.96	.07	—	—	—	6,444.96	—
Pleasant Valley Wine Company	—	—	—	57	355.37	.01	—	355.37
Quality Brands, Inc.	1,733	7,415.47	.08	890	3,516.40	.06	3,899.07	—
Records & Goldsborough	400	14,371.33	.19	—	—	—	14,371.33	—
Roma Wine Company	12,135	69,431.52	.75	9,739	55,419.87	.93	14,011.65	—
Saccone, Speed & Jenny Company	180	5,773.01	.06	160	4,506.85	.08	1,266.16	—
Frank Schoonmaker Co., Inc.	10	93.36	—	32	290.94	—	—	197.58
Seagram Distillers Corp.	20,446	504,552.41	5.41	22,228	424,623.67	7.12	79,928.74	—
Schenley Import Corp.	1,177	24,441.49	.26	1,811	35,511.55	.60	—	11,070.06
Schenley Distillers Corp.	26,777	657,230.65	7.05	15,230	272,523.68	4.57	384,756.97	—
Schieffelin & Company	2,402	62,178.30	.67	1,793	43,688.46	.73	18,489.84	—
Somerset Importers, Ltd.	2,034	65,782.45	.70	3,260	65,476.58	1.10	305.87	—
Southern Comfort Corp.	875	29,922.25	.32	485	14,775.67	.25	15,146.58	—
Munson G. Shaw Co., Inc.	133	1,191.36	.01	73	—	—	25,596.63	—
L. Speidel & Company	1,000	25,596.63	.27	—	1,107.99	.02	83.37	—
Stagg-Finch Dist., Inc.	3,483	142,119.20	1.53	—	—	—	142,119.20	—
Supreme Wine Co., Inc.	13,688	74,845.35	.80	782	3,481.09	.06	71,364.26	—
Taylor Wine Company	7,670	54,847.54	.59	4,705	33,313.35	.56	21,534.19	—
"21" Brands, Inc.	3,971	86,415.00	.93	1,085	19,536.94	.33	66,878.06	—
W. A. Taylor & Company	2,817	62,810.02	.67	3,492	60,085.57	1.01	2,724.45	—
United Liquors, Ltd.	—	—	—	6	121.10	—	—	121.10
Urbana Wine Company	—	—	—	55	367.87	.01	—	367.87
John Wagner & Sons	6	151.21	—	20	495.76	.01	—	344.55
Gooderham & Worts, Ltd.	30,919	598,919.03	6.43	33,850	543,731.90	9.12	55,187.13	—
M. S. Walker, Inc.	20,810	495,404.32	5.32	5,984	88,634.36	1.48	406,769.96	—
Hiram Walker, Inc.	14,283	301,624.03	3.24	19,277	319,152.14	5.35	—	17,528.11
Whitehall Co., Ltd.	40	1,116.00	.01	1	7.87	—	1,108.13	—
Frank L. Wight Dist. Co.	1,380	28,666.41	.31	1,005	16,464.83	.28	12,201.58	—
Julius Wile Sons & Co.	264	9,567.39	.10	203	5,672.64	.10	3,894.75	—
Widmer's Wine Cellars, Inc.	576	4,174.31	.04	430	2,664.74	.04	1,509.57	—
Alexander Young Dist. Co.	400	10,298.26	.11	—	—	—	10,298.26	—
William Zakon & Sons	1,000	28,029.46	.30	—	—	—	28,029.46	—
All Other Misc.	74	1,441.44	—	53	1,232.93	.02	1,174.00	965.49
Transportation Cos.	—	1,245.72	.01	—	405.08	.01	—	840.64
TOTAL	540,381	\$ 9,319,051.80	100.00%	441,265	\$ 5,964,995.86	100.00%	\$ 3,817,875.37	\$ 463,819.43
Net Increase	—	—	—	99,116	3,354,055.94	—	—	3,354,055.94
TOTAL	540,381	\$ 9,319,051.80	—	540,381	\$ 9,319,051.80	—	\$ 3,817,875.37	\$ 3,817,875.37

FISCAL YEAR REPORT ENDING JUNE 30, 1943

COMPARATIVE SALES ANALYSIS BY STORES

June 1943-1942

32

Store No.		June 1943	% To Total	June 1942	% To Total	July 1, '42 June 30, '43	% To Total	July 1, '41 June 30, '42	% To Total	Dec. 22, '34 June 30, '43	% To Total
0	Lewiston Temp.	\$ —	—%	\$ —	—%	\$ —	—%	\$ —	—%	\$ 4,178.10	.01%
1	Lewiston	48,160.92	4.21	35,486.96	4.43	668,060.02	4.92	445,240.56	4.74	3,344,406.67	5.68
2	Biddeford	42,228.48	3.69	31,396.95	3.92	550,825.41	4.06	383,778.25	4.09	2,660,392.22	4.52
3	Portland	120,195.41	10.50	97,681.52	12.21	1,504,995.96	11.09	1,051,868.47	11.20	5,907,663.53	10.03
4	Portland	79,151.06	6.91	44,664.74	5.58	885,510.50	6.53	648,064.23	6.90	4,006,399.23	6.80
5	Augusta	30,369.96	2.65	20,807.48	2.60	368,494.18	2.72	264,918.80	2.82	2,017,502.12	3.43
6	Waterville	32,940.51	2.88	26,439.02	3.30	420,886.23	3.10	332,186.62	3.54	2,248,580.10	3.82
7	Bangor	63,074.05	5.50	46,579.87	5.82	753,145.60	5.55	642,068.57	6.84	4,303,059.48	7.30
8	Houlton	—	—	22,399.10	2.80	185,612.39	1.37	272,883.65	2.90	1,584,611.88	2.69
9	Whlse. to Lic.	104,691.96	9.14	90,733.61	11.34	1,327,682.59	9.79	868,524.49	9.25	5,018,916.23	8.52
12	Rumford	18,492.91	1.62	14,615.98	1.83	242,695.06	1.79	202,250.98	2.15	1,331,424.03	2.26
13	Rockland	33,180.24	2.90	22,954.76	2.87	373,482.15	2.75	266,300.65	2.84	1,917,075.59	3.25
14	Ellsworth	22,238.02	1.94	17,481.20	2.18	244,464.95	1.80	205,186.08	2.18	1,338,569.71	2.27
15	Bar Harbor	11,151.97	.97	10,092.45	1.26	119,422.57	.88	139,700.03	1.49	945,986.74	1.61
16	Calais	17,339.24	1.52	8,693.81	1.09	140,590.96	1.04	112,503.97	1.20	837,403.84	1.42
17	Belfast	16,160.08	1.41	11,109.07	1.39	175,186.03	1.29	133,775.76	1.42	870,304.56	1.48
18	Bath	53,828.41	4.70	25,920.92	3.24	550,988.58	4.06	287,006.42	3.06	1,680,979.12	2.85
19	Millinocket	10,065.93	.88	9,060.64	1.13	132,364.57	.98	114,181.55	1.22	767,333.83	1.30
20	Skowhegan	13,738.16	1.20	10,752.75	1.34	177,721.50	1.31	130,942.36	1.39	888,331.83	1.51
21	Old Orchard	14,504.65	1.27	10,369.47	1.30	162,239.78	1.20	89,799.97	.96	506,538.64	.86
22	Auburn	21,191.64	1.85	16,448.01	2.06	288,894.66	2.13	215,074.67	2.29	1,278,159.21	2.17
23	Sanford	16,369.64	1.43	11,305.62	1.41	221,182.11	1.63	141,359.08	1.51	973,862.94	1.65
24	Gardiner	17,691.00	1.55	10,579.54	1.32	205,086.11	1.51	128,917.14	1.37	892,357.53	1.52
25	Westbrook	25,849.18	2.26	18,832.02	2.35	338,393.98	2.49	230,647.89	2.46	1,340,349.27	2.28
26	Old Town	13,463.90	1.18	9,865.27	1.23	178,746.96	1.32	135,313.54	1.44	757,669.50	1.29
27	Caribou	22,862.48	2.00	21,104.08	2.64	309,001.85	2.28	232,279.92	2.47	1,452,893.37	2.47
28	Madawaska	12,025.81	1.05	6,136.93	.77	105,537.15	.78	72,931.78	.78	490,083.53	.83
29	Madison	7,405.63	.65	6,201.69	.78	94,638.64	.70	72,211.74	.77	449,958.88	.76
30	Lincoln	10,752.13	.94	9,649.24	1.21	142,361.87	1.05	108,429.90	1.15	599,869.13	1.02
31	Van Buren	9,653.26	.84	6,224.56	.78	107,639.06	.79	76,290.22	.81	450,430.10	.76
32	Fort Fairfield	16,114.49	1.41	9,041.85	1.13	168,378.31	1.24	107,862.11	1.15	706,281.82	1.20
33	Norway	14,068.97	1.23	11,264.76	1.41	183,149.42	1.35	148,849.51	1.58	869,359.59	1.48
34	Kittery	10,579.98	.93	7,953.88	.99	106,589.40	.79	109,976.62	1.17	601,901.47	1.02
35	Boothbay Harbor	14,535.31	1.27	9,596.85	1.20	156,318.30	1.15	107,382.71	1.14	650,863.73	1.10
36	Fort Kent	14,129.97	1.23	9,972.80	1.25	179,376.83	1.32	118,622.80	1.26	655,820.76	1.11
37	Brunswick	32,881.68	2.87	20,105.29	2.51	397,576.89	2.93	245,380.43	2.61	1,277,424.74	2.17
38	Eastport	13,532.14	1.18	9,550.28	1.19	138,830.38	1.02	98,835.93	1.05	547,363.19	.93
39	Newport	12,868.96	1.12	10,716.94	1.34	163,102.77	1.20	128,086.18	1.36	623,330.32	1.06
40	So. Berwick	—	—	—	—	—	—	—	—	1,673.95	—
41	Farmington	15,077.22	1.32	11,400.82	1.42	178,802.97	1.32	146,207.34	1.56	764,291.43	1.30
42	Bridgton	6,801.65	.59	5,494.00	.69	85,380.78	.63	72,389.64	.77	268,260.72	.45
43	Macbias	7,409.79	.65	6,470.04	.81	99,718.78	.74	89,163.81	.95	321,380.86	.55
44	Portland	46,959.64	4.10	15,020.20	1.88	495,989.60	3.66	15,020.20	.16	511,009.80	.87
45	Presque Isle	51,100.83	4.46	—	—	236,602.32	1.74	—	—	236,602.32	.40
	TOTAL	\$ 1,144,837.26	100.00%	\$ 800,174.97	100.00%	\$13,565,668.17	100.00%	\$ 9,392,414.57	100.00%	\$58,900,855.61	100.00%

MAINE STATE LIQUOR COMMISSION

**MALT BEVERAGE EXCISE AND DEFICIENCY TAX COLLECTION
BY LICENSEE
Year Ended June 30, 1943**

	Malt Beverage Excise Tax	Malt Beverage Deficiency Tax	Gross Malt Beverage Tax	Less Refunds	Net Malt Beverage Tax
Aroostook Confectionery Co.	\$ 2,555.60	\$ 7,666.80	\$ 10,222.40	\$ —	\$ 10,222.40
Atlantic Distributors	7,939.84	23,819.52	31,759.36	998.99	30,760.37
Bangor Bottling Co.	6,763.89	20,291.67	27,055.56	705.40	26,350.16
Bangor Egg Company	11,786.63	35,359.89	47,146.52	1,043.34	46,103.18
Bangor Wholesale Conf. Co.	3,050.45	9,151.35	12,201.80	514.53	11,687.27
Beverage Distributors Co.	20,035.31	60,105.93	80,141.24	4,984.95	75,156.29
Boynton Bottling Works, Inc.	1,107.16	3,321.48	4,428.64	36.00	4,392.64
Bugbee & Brown Co.	2,877.15	8,631.45	11,508.60	67.80	11,440.80
Capital Distributors, Inc.	13,757.20	41,271.60	55,028.80	3,394.47	51,634.33
Casco Bottling	4,208.60	12,625.80	16,834.40	4,865.14	11,969.26
Central Distributors, Inc.	31,140.93	93,422.79	124,563.72	1,203.37	123,360.35
Fred S. Coury	7,565.18	22,695.52	30,260.70	461.08	29,799.62
Crystal Bottling Co.	4,738.61	14,215.83	18,954.44	147.32	18,807.12
Dirigo Beverages, Inc.	38,667.91	116,003.73	154,671.64	4,105.66	150,565.98
Eagle Bev. & Products, Inc.	8,141.36	24,424.08	32,565.44	244.96	32,320.48
Eastern, Inc.	95,694.49	287,085.09	382,779.58	4,156.18	378,623.40
Elm City Bottling Co.	2,613.42	7,840.26	10,453.68	141.44	10,312.24
Florence Beverage Co.	3,781.89	11,345.67	15,127.56	585.61	14,541.95
General Distributors, Inc.	9,581.29	28,743.87	38,325.16	678.74	37,646.42
U. J. Hedrich Co.	2,762.51	8,287.53	11,050.04	877.48	10,172.56
C. P. Hussey Co.	2,279.46	6,838.38	9,117.84	570.06	8,547.78
Kennebec Beverage Co.	6,715.21	20,145.63	26,860.84	380.05	26,480.79
C. Leary & Company	9,490.26	28,470.78	37,961.04	2,647.45	35,313.59
Liberty Bottling Co.	6,348.44	19,045.32	25,393.76	1,318.42	24,075.34
Maine Distributors, Inc.	27,968.57	83,905.71	111,874.28	4,705.78	107,168.50
C. E. Milan	1,162.54	3,487.62	4,650.16	47.20	4,602.96
Millinocket Bottling	976.85	2,930.55	3,907.40	43.20	3,864.20
Mineral Spring Soda Co.	7,224.27	21,672.81	28,897.08	3,210.77	25,686.31
National Distributors, Inc.	11,570.13	34,710.39	46,280.52	5,555.98	40,724.54
Pine Tree Beverage Co.	27,419.00	82,257.00	109,676.00	3,870.88	105,805.12
Quality Beverage Co., Inc.	5,840.36	17,521.08	23,361.44	1,471.21	21,890.23
Rival Foods, Inc.	161.25	483.75	645.00	86.96	558.04
Rudman Beverage Co.	8,442.95	25,328.85	33,771.80	773.95	32,997.85
Seltzer & Rydholm, Inc.	4,884.00	14,652.00	19,536.00	186.28	19,349.72
H. Tabenken & Co., Inc.	13,390.54	40,171.62	53,562.16	8,747.67	44,814.49
Twin City Beverage	5,330.40	15,991.20	21,321.60	627.88	20,693.72
Waterville Fruit & Produce	14,882.48	44,647.44	59,529.92	481.51	59,048.41
York Bottling Co.	5,611.93	16,835.79	22,447.72	219.24	22,228.48
Public Service	6.71	19.69	26.40	—	26.40
TOTAL	\$ 438,474.77	\$ 1,315,425.47	\$ 1,753,900.24	\$ 64,156.95	\$ 1,689,743.29

SPIRITUOUS AND VINOUS LIQUOR LICENSES

As of June 30, 1943-1942

LIQUOR LICENSES	1943				1942			
	Number	Fee	Amount	Totals	Number	Fee	Amount	Totals
Hotel (Population over 10,000)	25	\$600.00	\$15,000.00		31	\$600.00	\$18,600.00	
Hotel (Population under 10,000)	39	300.00	11,700.00		44	300.00	13,200.00	
Hotel (Summer)	—	—	—		1	300.00	300.00	
Hotel (Summer)	16	150.00	2,400.00	\$ 29,100.00	24	150.00	3,600.00	\$ 35,700.00
Club (Full Time)	14	200.00	2,800.00		18	200.00	3,600.00	
Club (Special)	1	300.00	300.00		1	300.00	300.00	
Club (Special)	—	—	—		1	150.00	150.00	
Club (Summer)	1	100.00	100.00	3,200.00	2	100.00	200.00	4,250.00
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	100			\$ 33,000.00	126			\$ 40,650.00
Plus 1942-41 Lic. Expired Dec. 31				750.00				1,050.00
TOTAL				\$ 33,750.00				\$ 41,700.00
MALT BEVERAGE LICENSES								
Hotel — Full Time	44	\$200.00	\$ 8,800.00		51	\$200.00	\$10,200.00	
Hotel — Part Time (6 Mos.)	10	125.00	1,250.00		19	125.00	2,375.00	
Hotel — Part Time (3 Mos.)	—	—	—		—	—	—	
Total Hotels	54			\$ 10,050.00	70			\$ 12,575.00
Club — Full Time	30	100.00	3,000.00		36	100.00	3,600.00	
Club — Part Time (6 Mos.)	1	50.00	50.00		2	50.00	100.00	
Club — Special	—	—	—		—	—	—	
Total Clubs	31			3,050.00	38			3,700.00
Restaurant — Full Time	397	200.00	79,400.00		520	200.00	104,000.00	
Restaurant — Part Time (6 Mos.)	14	125.00	1,750.00		29	125.00	3,625.00	
Total Restaurants	411			81,150.00	549			107,625.00
Public Service — Full Time	2	100.00	200.00		2	100.00	200.00	
Public Service — Part Time (3 Mos.)	—	—	—		—	—	—	
Total Public Service	2			200.00	2			200.00
Wholesale — Full Time	50	300.00	15,000.00		51	300.00	15,300.00	
Retail — Full Time	924	100.00	92,400.00		1,003	100.00	100,300.00	
Brewery Approval Licenses	39	100.00	3,900.00		44	100.00	4,400.00	
Amusement Fees	63	10.00	630.00		130	10.00	1,300.00	
TOTAL	1,574			\$ 206,380.00	1,887			\$ 245,400.00
Plus 1942-41 Lic. Exp. Dec. 31				3,730.00				5,790.00
TOTAL				\$ 210,110.00				\$ 251,190.00

COMPARATIVE STATEMENT OF GALLONAGE CONSUMPTION
July 1, 1942-41 — June 30, 1943-42

	1943			1942		
	Gallons	% to Total Dom. & Imp.	% to Grand Total	Gallons	% to Total Dom. & Imp.	% to Grand Total
DOMESTIC						
Bottled in Bond	41,155	2.85%	2.70%	34,639	2.87%	2.72%
Straight Bourbon	86,530	5.99	5.69	104,334	8.64	8.20
Straight Rye	69,607	4.82	4.57	60,102	4.98	4.72
Spirit Blends	459,703	31.84	30.21	381,013	31.55	29.95
Blends of Whiskies	83,965	5.82	5.52	45,177	3.74	3.55
Corn	5,645	.39	.37	4,520	.37	.36
Rock & Rye	5,313	.37	.35	4,941	.41	.39
Brandy	31,908	2.21	2.10	19,195	1.59	1.51
Rum	107,255	7.43	7.05	56,228	4.66	4.42
Gin	74,378	5.15	4.89	152,269	12.61	11.97
Cordials & Misc. Liquors	22,813	1.58	1.50	16,904	1.40	1.33
Wines	455,591	31.55	29.94	328,280	27.18	25.80
TOTAL DOMESTIC LIQ.	1,443,863	100.00%	94.89%	1,207,602	100.00%	94.92%
IMPORTED						
Scotch	25,356	32.60%	1.67%	19,837	30.68%	1.56%
Irish	662	.85	.04	300	.47	.02
Canadian	8,271	10.63	.54	5,884	9.10	.46
Brandy	1,297	1.67	.09	767	1.19	.06
Rum	32,773	42.14	2.15	34,115	52.76	2.69
Gin	6,291	8.09	.41	27	.04	---
Cordials & Misc. Liquors	1,631	2.10	.11	2,082	3.22	.16
Wines	1,492	1.92	.10	1,644	2.54	.13
TOTAL IMPORTED LIQ.	77,773	100.00%	5.11%	64,656	100.00%	5.08%
GRAND TOTAL	1,521,636	---	100.00%	1,272,258	---	100.00%

COMPARATIVE ANALYSIS OF STORE SHIPPING COSTS

July 1, 1942-41 — June 30, 1943-42

Store No.						July 1, 1942 — June 30, 1943			July 1, 1941 — June 30, 1942		
		Regular Shipments	Tot. Cases Regular Shipments	Fill-In Shipments	Tot. Cases Fill-In Shipments	Tot. Cases Shipped To Stores	Total Freight Charges	Average Cost Per Case	Tot. Cases Shipped To Stores	Total Freight Charges	Average Cost Per Case
1	Lewiston	53	25,306	—	—	25,306	\$ 1,671.65	\$.066	19,554	\$ 1,892.32	\$.097
2	Biddeford	54	20,521	1	14	20,535	1,191.85	.058	16,079	1,562.75	.097
3	Portland	104	52,960	6	240	53,200	1,607.27	.030	45,321	2,670.10	.059
4	Portland	103	30,528	2	80	30,608	921.59	.030	26,819	1,572.52	.059
5	Augusta	52	15,014	1	35	15,049	1,194.27	.079	12,481	959.67	.077
6	Waterville	52	16,449	1	43	16,492	1,702.17	.103	14,787	1,696.58	.115
7	Bangor	52	28,983	1	65	29,048	3,841.83	.132	29,131	4,040.68	.139
8	Houlton	26	9,956	1	33	9,989	2,694.76	.270	14,662	4,762.56	.325
9	Whlse. to Lic.	—	—	—	—	—	125.46	—	—	75.78	—
12	Rumford	53	9,542	—	—	9,542	1,375.42	.144	8,809	1,585.55	.180
13	Rockland	53	15,906	1	30	15,936	1,702.62	.109	12,989	1,832.19	.141
14	Ellsworth	53	11,670	—	—	11,670	2,267.35	.194	11,434	2,242.15	.196
15	Bar Harbor	44	5,032	1	40	5,072	1,412.65	.279	6,193	1,557.32	.251
16	Calais	52	6,624	—	—	6,624	1,756.33	.265	6,138	1,540.40	.251
17	Belfast	53	8,394	4	85	8,479	921.92	.109	7,194	1,089.12	.151
18	Bath	51	21,373	2	45	21,418	1,426.33	.067	13,364	1,478.50	.111
19	Millinocket	52	5,792	—	—	5,792	1,905.05	.329	5,706	1,797.50	.315
20	Skowhegan	52	7,411	—	—	7,411	1,237.23	.167	6,044	1,001.75	.166
21	Old Orchard	53	5,971	4	78	6,049	398.91	.066	3,660	458.92	.125
22	Auburn	52	10,476	3	111	10,587	702.09	.066	9,265	930.08	.100
23	Sanford	52	7,867	—	—	7,867	735.92	.094	5,696	942.50	.165
24	Gardiner	52	8,911	1	8	8,919	713.54	.080	6,222	578.28	.093
25	Westbrook	53	13,059	4	143	13,202	488.25	.037	10,197	890.99	.087
26	Old Town	52	7,497	1	7	7,507	1,473.56	.196	6,263	1,297.79	.207
27	Caribou	52	14,454	1	5	14,459	3,632.80	.251	12,732	3,999.01	.314
28	Madawaska	46	4,856	—	—	4,856	1,737.07	.358	3,717	1,504.01	.404
29	Madison	52	4,248	—	—	4,248	713.08	.168	3,809	670.24	.176
30	Lincoln	52	7,220	2	29	7,249	1,513.51	.209	5,943	1,262.20	.212
31	Van Buren	41	5,030	—	—	5,030	1,795.11	.357	4,163	1,612.15	.387
32	Fort Fairfield	45	7,476	1	25	7,501	2,350.33	.313	5,813	2,021.71	.348
33	Norway	52	7,857	—	—	7,857	1,196.25	.152	6,899	1,335.39	.194
34	Kittery	51	3,819	—	—	3,819	519.56	.136	4,587	902.40	.197
35	Boothbay Harbor	48	6,224	—	—	6,224	862.66	.139	4,949	887.87	.179
36	Fort Kent	44	8,187	1	44	8,231	2,910.28	.354	6,109	2,474.50	.405
37	Brunswick	52	15,189	1	38	15,227	998.28	.066	11,421	1,154.46	.101
38	Eastport	52	7,379	—	—	7,379	1,927.01	.261	5,984	1,498.51	.250
39	Newport	52	7,108	—	—	7,108	920.77	.130	6,455	988.77	.153
41	Farmington	53	8,233	1	50	8,283	1,230.86	.149	7,304	1,401.99	.192
42	Bridgton	52	3,568	—	—	3,568	533.35	.149	3,233	717.91	.222
43	Machias	52	4,659	—	—	4,659	1,413.87	.303	5,761	1,461.68	.254
44	Portland	102	17,949	—	—	17,949	543.44	.030	1,266	43.37	.034
45	Presque Isle	24	9,224	—	—	9,224	2,256.91	.245	—	—	—
TOTAL		2,195	487,922	41	1,251	489,173	\$60,523.16	\$.124	398,153	\$62,392.17	\$.157

FREIGHT CHARGES TO STORES—BY CARRIERS
June 1943, and Period July 1 — June 30, 1943

	JUNE			To Date	
	Regular Cases	Misc. Cases	Amount	Cases	Amount
Atlantic Motor Express	—	—	—	51,355	\$ 3,453.87
Bangor & Aroostook Railroad	—	—	—	2	1.33
Barlow's Express	—	—	—	172	22.60
B. & E. Motor Express	682	—	95.17	8,325	1,229.26
Lucien Bisson	—	—	—	2	.75
Border Express	1,475	3	382.95	19,495	5,100.38
Central Motor Express	—	—	—	19	4.63
Cobb & Shackford	613	—	92.26	7,871	1,194.03
Cole's Express	6,539	2	1,701.19	96,671	25,715.74
F. G. Congdon	8,971	6	761.07	72,128	6,509.86
Dugas Express Company	—	—	—	3,011	202.70
Dysart's Transportation	—	—	—	110	19.83
Fogg's Transportation	11,800	24	588.39	139,129	6,571.56
Fox & Ginn, Inc.	3,640	11	508.52	47,910	6,679.16
Handy's Express	—	—	—	3	1.10
Houlton Trucking Company	—	—	—	160	50.32
Johnson Motor Transportation	—	—	—	122	15.60
Kennebec & Somerset Express	—	—	—	3	1.05
Maliar Bros.	2,703	—	180.52	32,877	2,158.66
Maynard's Express	—	—	—	3	.55
Merchant's Express	523	—	33.42	5,839	381.09
Moore's Motor Express	—	—	—	4	.55
Railway Express	—	—	—	97	110.72
Reed's Express	626	—	86.25	6,057	839.11
H. C. Robbins	—	—	—	10	5.00
Roy Bros.	—	—	—	1	.40
Sanborn's Motor Express	—	—	—	1	.70
Sanborn's Express	—	—	—	6	1.65
Wharf's Express	—	—	—	4	1.30
Total Ship. per Control Ledger for June	37,572	46	\$ 4,429.74	491,387	\$60,273.50
Plus Previous Shipments			19.39		
Less Net Difference in Est. Freight			6.42		
Less Net Difference in May a/c Payable			104.49		
TOTAL AMT. PER JUNE CONTROL			\$ 4,338.22		

EXCERPTS FROM STORE LEASES

As of June 30, 1943

Store No.		Monthly Rent	Date Lease Expires	REMARKS
1	Lewiston	20-22 Park Street	Dec. 30, '43	Lessor to furnish heat and water and make necessary external repairs.
2	Biddeford	93 Alfred Street	Dec. 14, '43	Lessor to furnish heat and water and make necessary internal and external repairs.
3	Portland	227-229 Middle Street	250.00 Dec. 14, '44	Lessor to furnish heat and water and make necessary external repairs.
4	Portland	919 Congress Street	200.00 May 14, '44	Lessor to furnish heat and water and make necessary external repairs.
5	Augusta	325 Water Street	150.00 Dec. 14, '43	Lessor to furnish heat and water and make necessary internal and external repairs.
6	Waterville	16 Silver Street	100.00 Dec. 9, '44	Lessor to furnish heat and water and make necessary external repairs.
7	Bangor	142 Exchange Street	125.00 Dec. 14, '44	Lessor to furnish heat and water and make necessary external repairs.
9	Whlse. to Lic.	Kennebec Street	In Ware house	
12	Rumford	242 Waldo Street	75.00 Apr. 14, '44	Lessor to furnish heat and water and make necessary external repairs.
13	Rockland	407 Main Street	100.00 Jan. 24, '45	Lessor to make necessary external repairs.
14	Ellsworth	24 State Street	75.00 Apr. 30, '44	Lessor to furnish heat and water and make necessary external repairs.
15	Bar Harbor	64 Main Street	125.00 No Lease	Lessor to furnish heat and water and make necessary external repairs.
16	Calais	20 North Street	50.00 May 14, '44	Lessor to make necessary external repairs.
17	Belfast	80 Main Street	55.00 May 14, '44	Lessor to make necessary external repairs.
18	Bath	84 Front Street	150.00 May 31, '44	Lessor to furnish heat and make necessary external repairs.
19	Millinocket	114 Penobscot Ave.	70.00 May 14, '44	Lessor to furnish heat and water and make necessary external repairs.
20	Skowhegan	Madison Avenue	65.00 July 24, '43	Lessor to furnish water and make necessary external repairs.
21	Old Orchard	65 East Grand Ave.	41.66 May 14, '45	Lessor to furnish water and make necessary external repairs.
22	Auburn	60 Broad Street	75.00 June 14, '44	Lessor to furnish heat and water and make necessary external repairs.
23	Sanford	32 Winter Street	60.00 Sept. 30, '44	Lessor to furnish heat and water and make necessary external repairs.
24	Gardiner	181 Water Street	75.00 Aug. 31, '43	Lessor to furnish heat and water and make necessary external repairs.
25	Westbrook	900 Main Street	75.00 Sept. 13, '43	Lessor to furnish heat and water and make necessary external repairs.
26	Old Town	68 Center Street	100.00 Oct. 27, '43	Lessor to furnish heat and water and make necessary external repairs.
27	Caribou	9 Water Street	75.00 Oct. 31, '43	Lessor to furnish heat and make necessary external repairs.
28	Madawaska	Main Street	70.00 Nov. 19, '43	Lessor to furnish heat and water and make necessary external repairs and internal repairs.
29	Madison	95 Main Street	75.00 No Lease	Lessor to furnish water and make necessary external repairs.
30	Lincoln	12 A. Main Street	75.00 July 31, '43	Lessor to furnish heat, water, and electricity and make necessary external repairs.
31	Van Buren	136 Main Street	70.00 Apr. 30, '44	Lessor to furnish heat and water and make necessary external repairs.
32	Fort Fairfield	132 Main Street	75.00 Dec. 31, '43	Lessor to furnish heat and water and make necessary external repairs.
33	Norway	141 Main Street	65.00 May 19, '44	Lessor to furnish heat and water and make necessary external repairs.
34	Kittery	Badger's Island	125.00 May 31, '44	Lessor to furnish heat, water, and electricity and make necessary external repairs.
35	Boothbay Harbor	1 Townsend Ave.	60.00 Sept. 30, '43	Lessor to furnish heat and water and make necessary external repairs.
36	Fort Kent	194 Main Street	75.00 July 14, '43	Lessor to furnish heat and water and make necessary external repairs.
37	Brunswick	151 Maine Street	90.00 July 31, '43	Lessor to furnish heat and water and make necessary external repairs.
38	Eastport	86 Water Street	50.00 Oct. 14, '43	Lessor to furnish water and make necessary external repairs.
39	Newport	7 Mill Street	50.00 Nov. 19, '42	Lessor to make necessary external repairs.
41	Farmington	Broadway	60.00 Dec. 31, '44	Lessor to furnish water and make necessary external repairs.
42	Bridgton	109 Main Street	50.00 May 31, '44	Lessor to furnish heat and water and make necessary external repairs.
43	Machias	129 Main Street	50.00 June 25, '43	Lessor to furnish water and make necessary external repairs.
44	Portland	531-533 Forest Ave.	125.00 July 31, '43	Lessor to furnish heat and water and make necessary external repairs and internal repairs.
45	Presque Isle	189 State Street	137.50 July 1, '45	Lessor to furnish heat and water and make necessary external repairs.
66	Warehouse	Kennebec Street	467.00 Jan. 20, '44	Lessor to make external repairs.

SCHEDULE OF INSURANCE PROTECTION

DESCRIPTION	Unit of Protection	Total Protection	Rate	Premium	Total Premiums
EMPLOYEES BONDS:					
Bond No. 60354 issued by the Maine Bonding and Casualty Co. through Macomber, Farr & Whitten Co., Augusta, Effective July 11, 1943 for one year.					
1	Commission Chairman	\$ 5,000.00	\$ 5,000.00		
3	Store Managers	5,000.00	15,000.00		
12	Store Managers	3,000.00	36,000.00		
26	Store Managers	2,000.00	52,000.00		
146	Store Clerks	1,000.00	146,000.00		
1	Warehouse Superintendent	5,000.00	5,000.00		
6	Warehousemen	1,000.00	6,000.00		
1	Purchasing Agent	10,000.00	10,000.00		
1	Asst. Purchasing Agent	5,000.00	5,000.00		
1	Director Malt Beverage Division	5,000.00	5,000.00		
1	Auditor Malt Beverage Division	2,000.00	2,000.00		
2	Liquor Store Supervisors	5,000.00	10,000.00		
1	Asst. Liquor Store Supervisor	1,000.00	1,000.00		
11	Commission Office Clerks	1,000.00	11,000.00		
1	Enforcement Division Director	5,000.00	5,000.00		
16	Enforcement Division Inspectors	5,000.00	80,000.00		
1	Administrator	10,000.00	10,000.00		
Listed on same bond for period from expiration date of their present bonds 10/1/43 to 7/11/44 (10 months)					
1	Commission Member—E. J. Quinn	10,000.00	10,000.00		
1	Commission Member—H. B. Emery	10,000.00	10,000.00		
Commission Chairman, W. H. Towle, to be placed under same bond for an additional \$10,000.00 at expiration of his present \$10,000.00 bond on 3/19/44. Then the above Bond No. 60354 will include all bonded employees of Liquor Commission and be renewed annually on July 11.					

SCHEDULE OF INSURANCE PROTECTION—(Continued)

DESCRIPTION	Unit of Protection	Total Protection	Rate	Premium	Total Premiums
Under the conditions of the above Bond No. 60354 there will be no additional premium charged for new employees filling positions listed and also no return premium for employees leaving the service for positions bonded for \$2,000.00 or less. There will be an additional premium charge for new employees placed in newly created positions. For employees bonded for over \$2,000.00 who leave service there will be a proportionate rebate and if position is filled, new employee will be bonded for a premium until the end of the bond year 7/11.					
* TOTAL COVERAGE		424,000.00	@ \$2.25 per M	944.00	
* (Includes \$20,000.00 coverage on two Commissioners @ \$2.25 for 10 months only.)					
Policy #34412-07-387-42 issued by the United States Fidelity and Guarantee Co. through Charles E. Downing Co. effective 3/19/43 for one year.					
1—Chairman of Liquor Commission—W. H. Towle	10,000.00	10,000.00	@ \$3.50 per M	35.00	
TOTAL EMPLOYEES BONDS (233)					
		\$434,000.00			\$979.00
BURGLAR INSURANCE					
Policy # R. S. 6042 issued by the United State Fidelity and Guarantee Company through Charles E. Downing & Co. Robbery of Messenger and Safe Burglary Insurance for one year beginning February 10, 1943. Covers Wholesale and Retail Stores and Administrative Office as follows:					
1 Robbery of Messenger—outside premises		10,000.00	\$ 337.64		
2 Robbery of Messenger—inside premises		10,000.00	177.48		
3 Safe Burglary		10,000.00	265.01	780.13	

Policy #OS59339 issued by the United States Fidelity and Guarantee Company through Charles E. Downing & Co. for one year beginning May 5, 1943—Liquor Stores and Warehouse. Loss by burglary of merchandise and furniture, and damage occasioned by burglary. Maximum coverage.
 TOTAL BURGLAR INSURANCE

10,000.00

1,561.98

\$2,342.11

WAR DAMAGE INSURANCE:

Mutual Fire Insurance Company through Macomber, Farr & Whitten. War damage insurance on warehouse at 110 Chestnut Street, Portland, for physical loss or damage resulting from enemy attack including any action taken by the Military, Naval or Air Forces of the United States in resisting enemy attack. In effect one year beginning July 1, 1943.

629,700.00

@ \$1.26

793.42

\$ 793.42

Coverage and cost:
 TOTAL WAR DAMAGE INSURANCE

FIRE AND SPRINKLER LEAKAGE INSURANCE:

State Liquor Stores and Warehouse and office at Airport are covered against fire by the State's Blanket Policy.

Coverage and Cost:

Stores and Warehouse

\$825,000.00

@ \$3.40 per M

2,805.00

Office at Airport

6,000.00

@ \$3.40 per M

20.40

Policy SL7910—Old Colony Insurance Company through Cobb-Winslow, Lewiston, for sprinkler leakage at Lewiston Liquor Store for three years beginning August 1, 1941.....

4,000.00

24.40

Policy SL7909—Old Colony Insurance Company through Cobb-Winslow, Lewiston for sprinkler leakage at Auburn Liquor Store for three years beginning August 1, 1941.....

4,000.00

18.40

Policy SL16784—Fidelity Phenix Fire Insurance Company of New York through Boothby & Bartlett for sprinkler leakage at Warehouse, 110 Chestnut Street, Portland, for three years beginning 8/1/41.

20,000.00

110.00

Policy SL16783—Fidelity Phenix Fire Insurance Company of New York through Boothby & Bartlett for sprinkler leakage at Augusta Liquor Store for three years beginning 8/1/41.

4,000.00

18.80

Policy SL19798—Fidelity Phenix Fire Insurance Company through J. W. McLure, Bangor, for sprinkler leakage at Bangor Liquor Stores for three years beginning 8/1/41.

5,000.00

47.25

TOTAL FIRE AND SPRINKLER LEAKAGE INSURANCE

\$3,044.25

SCHEDULE OF INSURANCE PROTECTION—(Concluded)

DESCRIPTION	Unit of Protection	Total Protection	Rate	Premium	Total Premiums
BOILER INSURANCE:					
Policy B351366 which is State's Blanket Policy with Travelers Insurance Company covers boiler at Skowhegan Liquor Store for three years beginning December 15, 1941.				40.96	
TOTAL BOILER INSURANCE				<hr/>	\$ 40.96
AUTOMOBILE INSURANCE:					
Policy 5665900 with American Automobile Insurance Company through Charles E. Downing, which is State's Blanket Policy covers the Liquor Commission's automobile for one year beginning September 8, 1942 and as follows:					
Property damage				\$ 4.50	
Bodily injury				9.76	
TOTAL AUTOMOBILE INSURANCE				<hr/>	\$ 14.26
BURGLAR ALARM SYSTEM:					
Service bought from American District Telegraph Company covers Portland Warehouse and Store No. 9 both located in building at 110 Chestnut Street, Portland. Contract on file in effect until July 13, 1947.					
Annual Cost				\$ 630.00	
TOTAL BURGLAR ALARM SYSTEMS				<hr/>	\$ 630.00
GRAND TOTAL					<hr/> <hr/>
					\$7,844.00