

# MAINE STATE LEGISLATURE

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VOLUME II

# ANNUAL REPORT

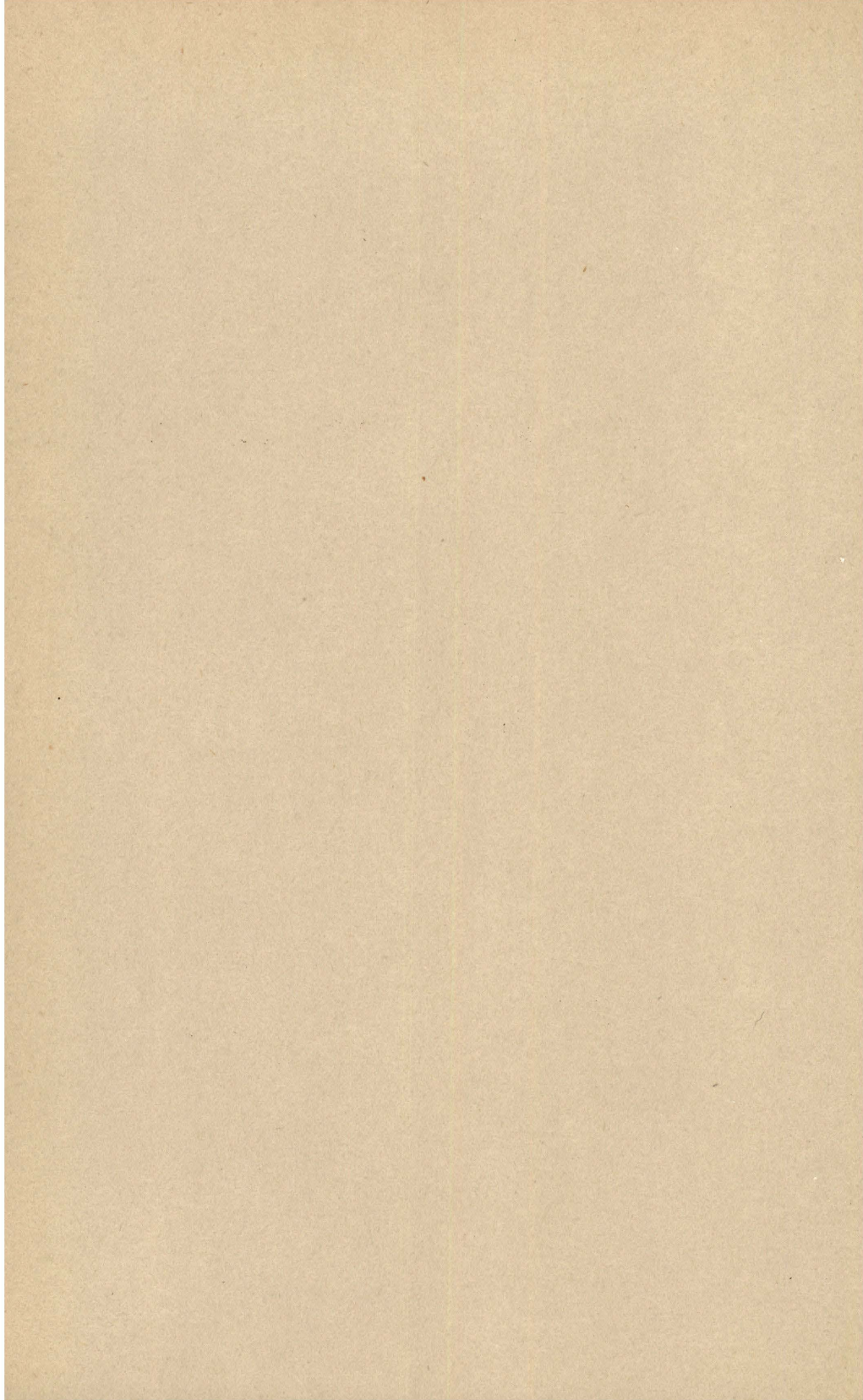
## State Liquor Commission



JUNE 30, 1946

MAINE STATE LIQUOR COMMISSION

Elford A. Stover, Chairman  
F. Ardine Richardson  
Lorenzo J. Pelletier



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October 1, 1946

*Hon. Horace A. Hildreth*  
*Governor of Maine*

*Sir:*

As provided by Section 6, Subsection XVII, Chapter 57, Revised Statutes of Maine, the State Liquor Commission submits this report covering its operation for the fiscal year of July 1, 1945 — June 30, 1946.

Respectfully,

Elford A. Stover, *Chairman*

F. Ardine Richardson

Lorenzo J. Pelletier



## FOREWORD

This commission has functioned as a unit but a matter of approximately seven (7) months of the fiscal year of 1945-46. We hold that it is self-evident that such is a comparatively short time for three men to reach a true evaluation of the many problems that attend an operation which controls the sale of more than \$40,000,000 in alcoholic beverages.

### Size of Operation

In reference to the figure of \$40,000,000, it is well established that, in general, it has been the policy to measure the State of Maine's liquor business in terms of the spirituous and vinous (or so-called "hard-liquors") handled in the State liquor store outlets, which amounted to nearly \$21,000,000 for the fiscal year covered by this report, or an increase of about \$3,000,000 over the previous year. Actually, the commission is responsible — directly, and indirectly — for the proper handling of malt beverages (so-called beer and ale) and, based on tax collection of sixteen cents (\$0.16) per gallon on same, the retail value of such alcoholic beverages consumed in the State of Maine for the period in question was more than \$20,000,000, conservatively estimated.

There is a distinct demarcation between methods employed in the handling of the two types of beverages. In the case of the spirituous and vinous liquors, the State has, through its liquor stores, absolute financial, and for the most part physical, control in the field of merchandising. As to malt beverages, the State enjoys rigid control through the process of importation to the Maine wholesaler, but, from that point on, attempts to continue control by laws, rules and regulations which are binding on the wholesalers and retailers, who operate as private business outlets.

In the rather brief period that the members of this commission have operated as such, it has:

### Expansion of Enforcement

1. Increased the number of liquor inspectors from an average of sixteen (16) to twenty-two (22). This with approval of the Governor and Council. It was our thought and still is our thought, that in connection with Maine's liquor operation, proper emphasis has never been placed upon the matter of Enforcement, or we might call it control. Netting more than \$7,000,000 to the State and but \$65,000 being expended on control in the phase of liquor inspectors was, we believe, inconsistent. And, we point to the record, carried

in this report under the heading "Enforcement," to definitely establish the justification for this increase of about \$20,000 per year in operational costs.

### **Character Screening of License Applicants**

2. In considering new applicants for liquor licenses we have switched the emphasis to a marked degree, from the place of business in question to the individual, or corporation, requesting the license.

Reason: It was been our observation that one of the principal weaknesses of administrative procedure could be the placing of the liquor license privilege into the hands of "undesirable," or "irresponsible" persons. Consequently, about January 1, 1946, a sub-division was created within the Enforcement organization for the purpose of properly "screening" all liquor license applicants. Three "field investigators," qualified, we feel, through their respective backgrounds, were employed to explore the character of all applicants. This check on the persons applying for licenses delves back to their reaching the age of 21 years. As a result, in the approximately six (6) months that this operation was in effect twenty-six (26) applications were denied, which might otherwise have been granted. This investigation is followed through to whatever state, or country, an individual may have resided before coming to Maine.

### **Economy in Merchandising**

3. Economy in merchandising.

Average selling cost per bottle of liquor in State stores reduced from \$.082 to \$.073.

Average shipping cost per case of liquor reduced from 15 cents to 14.8 cents.

Cash and stock losses were reduced 25 percent.

Procedure: Recognizing that certain of the forty-one (41) State liquor stores were over-manned, the commission did, early in 1946, establish a definite table to determine the extent of the personnel required in any one store, this table being based on the average number of bottles handled. It resulted in a reduction of sixteen (16) full-time store employees and further, application of new regulations relative to the employment of "temporary" help, reduced the same from an average of more than 110 "temporary" days per week, to an average of approximately 40 such "temporary" days, as the records will reflect. This is the equivalent of about ten (10) more "full-time" employees.

The commission estimates that, over a full fiscal year, this economy will constitute a saving of about \$50,000.

Also, under this heading of Economy in Merchandising, the commission, following constructive advice from the State Auditor's department, instituted a policy calling for 40,000-pound shipments of liquor from the various distillers, instead of "less-carload" shipments. And, it is our best estimate that the same will reflect a per annum saving of from \$30,000 to \$35,000.

### **Inconsistency of Mark-up Policy**

This policy of bringing in "full carload" shipments has two weaknesses which, in our opinion, may eventually prove same to be impracticable. First, as the law now reads, the consumer, in such cases, is paying for his liquor in Maine what we believe to be a "hidden" tax. For example: The average patron of a State liquor store in Maine is of the opinion — if he has given it any thought — that he is paying a 61 percent markup on his purchase. Actually, in the instance of a carload of liquor from New York he is paying a 63.7 percent markup. By buying in a "full carload" lot, we pay only \$.60 per hundredweight freight, but we markup on the "less carload" hundredweight rate of \$1.36, which increases the actual retail selling price of the bottle of liquor by four cents. It is the feeling of this commission that this saving — through some medium — should be passed on to the Maine citizens. It would, of course, require a change in the law.

### **Pool-Shipment Problems**

The other weakness that we sense in the policy of buying only in "full carload" lots is, that to follow this procedure religiously it must necessarily entail over-stocking in some items. The commission should, in general, attempt to keep its warehouse back-log at 60 to 90 days supply. But, there are, admittedly, certain quality items which you cannot buy in carload lots and reconcile same with a 60 or 90 day warehouse supply, because the public is not demanding them in such quantities. In a good many cases such items can be "pooled" with other merchandise being shipped from the same place but, this is not always true. Therefore, it cannot follow that in all cases a Maine Liquor Commission can take advantage of the "carload" shipment savings and, at the same time, assure its patrons a continued supply of certain, established brands.

#### **4. Store operation.**

At the Managers' meeting in May, the commission received, among other requests, one for a shorter work-week for State liquor store employees, to be effected by an earlier closing hour on Saturdays. Even before this request the commission, with the store supervisors, had held numerous discussions as to how to bring this about.

### **Store Employees — 40-Hour Week**

Hours for State liquor store employees — despite a comparatively small weekly “take-home” pay, were running from 44 to 48 hours per week, with the average State employee on a 40-hour week. The commission’s decision was to close all State liquor stores at 6 P.M., Saturdays, instead of 8 P.M. This, with other allowances, has, we believe, brought our working hours down to somewhere near the standard 40-hour week for the average store employee.

### **Merit System**

5. Merit system has been installed for State Liquor Commission employees.

Reason: This augments the State Personnel department’s merit system and, was instituted to maintain a closer check on the efficiency of our employees. In a number of instances the commission found itself confronted with complaints that certain employees were not functioning on a scale conducive to good results, at least in the opinion of their immediate superiors, and yet the records failed to reflect any of the weaknesses alleged. Hence, the introduction of the “merit system” calling for a quarterly report, and tabulation, as to the efforts and conduct of all Liquor Commission employees.

### **Future Plans**

To conclude this Foreword, the commission advances its thoughts in connection with plans for the fiscal year of 1946-47.

### **New Stores**

1. It is our hope to open a number of new State liquor stores in Maine.

Reason: While we do not feel that illicit liquor sales, or “bootlegging,” has reached proportions of a nature too alarming, we do recognize that many of our complaints along this line come from areas not serviced by State liquor stores, as would be expected. And, further, that in most cases these municipalities have consistently voted “yes” on Question No. 1 of the Local Option Referendum and justifiably feel that they are entitled to a State-controlled outlet for the sale of “hard-liquors.” We feel that stores should be opened in Dexter, Livermore Falls, Greenville, Rangeley, Winthrop, Damariscotta and South Portland. In face of the expression of the majority of the citizens in these municipalities, and the purpose for which the Liquor

Commission functions, these particular localities cannot be further neglected.

### **Customer Purchase Slips**

2. Return to policy of purchaser-slips in State stores.

Reason: It is the thought of this commission that, if the ensuing fiscal year brings about a reasonable supply of liquors, then all patrons of State liquor stores in Maine should be required to make their selections of liquor from the store merchandising boards and present same to the cash-register operators. First of all, this is the very foundation of determining a true "consumer-demand," and, secondly, we feel that it will increase our efficiency in that loss of time will be eliminated as exemplified in recent years in which the store personnel has, by force of circumstances, had to devote much time to explaining what was, and was not in stock.

### **Job-Security for Liquor Inspectors**

3. Place Enforcement Division under classified service.

Reason: Of some 275 State Liquor Commission employees, only the members of the Enforcement Division, numbering less than 25, fail to come under the provisions of the Personnel laws. They serve entirely at the mercy of the commissioners, being appointed by the commission and same being subject to the approval of the Governor and Council. It is our thought that they should have the protection guaranteed by the Personnel laws and, in this respect, we are mindful of the fact that new inspectors would have to qualify under the provisions of this law, thus being subject to the competitive examinations. It is certainly, in our opinion, a constructive move — shared by you, as Governor, after your analysis of this situation — so we sincerely hope that the 93rd Legislature will remedy this situation.

### **Rationing May End**

4. Rationing of liquor.

It is our hope that the 1946-47 fiscal year will bring about the end of rationing of liquor in the State of Maine. While our policy has been about the most liberal of any of the "monopoly states" in the country, as national records will show, we do not feel that restrictive buying of certain types of liquor tends for a healthy condition. We recognize that it may have, and certainly can, lead to "black market" activity, even within a state-controlled system of dispensation.

This concludes our somewhat lengthy introduction, and we now proceed with a detailed summarization of the commission's activities during the 1945-46 fiscal year period.

## Per Capita Income & Consumption

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In this report you will note two pages devoted to tables which show the per capita revenue of each state in the United States from the sale of alcoholic beverages and, the per capita consumption in each state.

These tables show that the State of Maine has the fourth highest per capita profit (\$8.26) but, is 27th in the matter of per capita consumption (1.31 gallons). The statistics disclose two interesting facts, in our opinion. First, Maine is deriving an exceptionally high return from its liquor operation and, secondly, the people of Maine cannot, on a national basis, be catalogued as so-called "heavy drinkers."

The states of Washington, Oregon and Florida are the three that surpass Maine as to per capita income. It is our understanding that Washington operates a distillery of its own, which would add the manufacturer's profit to its wholesale and retail returns and, that to some extent this arrangement is shared with Oregon. As to Florida, the other state ahead of Maine, its recognized volume of vacationists' business serves to swell the per capita revenue to an unusual high.

These statistics, based on the calendar year of 1945, are the latest Federal figures available and, with a return to normalcy in the matter of its own Summer vacationists' business, Maine should show in an even more favorable light, as to per capita revenue, for the year of 1946.

## ENFORCEMENT DIVISION

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.

### Operational Procedure

This Unit, known as the Enforcement Division, has been placed under the supervision of a Director of Enforcement, who also occupies the capacity of Chief Inspector, a statutory office.

### Number of Investigations & Inspections

On February 19, 1946, Alonzo Conant, who occupied the position of Director of Enforcement prior to his military service, resumed his duties. The Enforcement Division now consists of a Director of Enforcement, a Director of Alcohol, three Field Representatives, twenty-two Inspectors and two Senior Clerk Stenographers.

### Inspectors

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

All Inspectors 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, as Chief Inspector, is chargeable with the supervision of the Inspectors and by instructions received from the Commission, 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 Deputy Attorney General assigned to the Commission for instructions relating to the legal aspects of the subject matter contained therein, including the Deputy 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 Deputy 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.

The Inspectors of the Enforcement Division make a detailed investigation of each potential licensee and licensed premises prior to the issuance of a license. These investigations have numbered two thousand and five during the period covered by this report.

During the fiscal year 1945-46, the Inspectors have made a total of forty one thousand two hundred and seventy-eight investigations, covering all phases of enforcement matters.

Due to the increased activities of the Division in criminal matter, a criminal docket is kept at headquarters recording the progress until completion of all matters instituted by the Division in courts of competent jurisdiction.

### **Screening Procedure**

On December 19, 1945, the Maine State Liquor Commission instituted a new phase of the Enforcement Division program whereby all new applicants for malt, spirituous and vinous licenses are thoroughly screened before the Commission acts upon granting a license.

Three Field Representatives, under the direct supervision of Director of Enforcement, are assigned to different sections of the state. They interview



reputable persons of the Community and acquaintances of several years standing of the applicant relative to the applicant's integrity, discretion, character, and personal habits. The following law enforcement agencies are interrogated for any police record of the applicant: Maine State Police, Municipal Police, County Sheriffs and Clerks of Courts. All applicants who have recently resided out of the state are carefully checked by obtaining copies of police reports in towns or cities where they resided during the last five year period. From December 19, 1945 until July 1, 1946, three hundred ninety-six new applicants for malt liquor licenses and twenty-five new applicants for spirituous and vinous licenses were screened. A total of twenty-six applicants were rejected as a result of the Field Representative's findings.

The data acquired by the Field Representatives relating to enforcement matters has been of material assistance in ascertaining complete information pertaining to undesirable licensees.

### Commission Hearings

On such occasions as the Deputy 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 State Liquor Commission, he prepares a formal complaint against the licensee who has allegedly violated the laws and/or rules and regulations of the Liquor Commission. 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 fifty-one licensees, including seventeen retail malt liquor licensees, twenty-one restaurant malt liquor licensees, eight hotel licensees and five club licensees, have appeared before the Liquor Commission for hearings. Included herewith is a resumé of those proceedings, including status of the licensees, offenses with which they were charged, incidence of alleged offenses, and final disposition of the same.

### Retail Violations

	Re- voked	Sus- pended	Dis- missed	Totals
Sunday sale	6		2	8
Sale of malt liquor to a minor	2	2		4
Sale after legal hours	1			1
Minor dispensing maltliquor		1		1

Allowed disorder, disturbance, and illegality to take place on the licensed premise.	1			1
Permitted and allowed slot machine on the licenses premise	1			1
Permitted and allowed visibly intoxicated person to remain on licensed premise	1			1
	—	—	—	—
	9	6	2	17

### Restaurant Violations

	Re- voked	Sus- pended	Dis- missed	Totals
Permitted and allowed visibly intoxicated persons to be served malt liquor		12		12
Permitted and allowed visibly intoxicated persons to remain on the licensed premise		16		16
Sale of malt liquor to a minor	2	2		4
Beer barrels stored in restaurant		1		1
	—	—	—	—
	2	31		33

Twenty-one hearings and thirty-three totals are due to the fact that twelve licensees were brought in on two charges: Permitted and allowed visibly intoxicated persons to be served malt liquor — Permitted and allowed visibly intoxicated persons to remain on the licensed premise.

### Hotel Violations

	Re- voked	Sus- pended	Dis- missed	Totals
Gaming device on licensed premise		1		1
Slot machine on licensed premise		2		2
Permitted and allowed gambling on the licensed premise		1		1
Sale of intoxicating liquor for off-premise consumption	2			2
Sale of intoxicating liquor after the legal hours	1			1

Sunday sale of intoxicating liquor	1		1
Sale of intoxicating liquor to a minor	1	1	2
Permitted and allowed visibly intoxicated persons to be served malt liquor		2	2
	—	—	—
	5	7	12

Eight hearings and twelve totals are due to the fact that four licensees were brought in on two charges: Slot machine on licensed premise — permitted and allowed gambling on the licensed premise; Sale of intoxicating liquor for off-premise consumption — sale of intoxicating liquor after the legal hours; Sunday sale of intoxicating liquor; Two charges of permitted and allowed visibly intoxicated persons to be served malt liquor.

### Club Violations

	Re- voked	Sus- pended	Dis- missed	Totals
Gaming device on licensed premise		3		3
Permitted and allowed consumption of liquor by non-bona fide guests		1		1
Permitted and allowed gambling on the licensed premise		2		2
		—		—
		6		6

Five hearings and six totals are due to the fact that one licensee was brought in on two charges; Permitted and allowed consumption of malt liquor by non-bona fide guest — permitted and allowed gambling on the licensed premise.

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 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 liquors 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 the municipal court judges and trial justices in the amount of \$14,863.46 during the interval reported, as a result of cases initiated and prosecuted by the Enforcement Division.

### Criminal Docket

#### SUMMARY

#### CRIMINAL DOCKET OF MAINE STATE LIQUOR COMMISSION FOR THE PERIOD JULY 1, 1945 THROUGH JUNE 30, 1946.

Offense	Total
Sunday sale of intoxicating liquor	
Revised Statutes of 1944; Ch. 57, Sec. 36 & 53 . . . . .	9
Illegal sale of intoxicating liquor	
Revised Statutes 1944; Ch. 57, Sec. 66 . . . . .	67
Illegal possession of intoxicating liquor	
Revised Statutes 1944; Ch. 57, Sec. 62 . . . . .	35
Sale of intoxicating liquor to a minor under the age of 18	
Revised Statutes 1944; Ch. 57, Sec. 55 . . . . .	2
Sale of intoxicating liquor to a minor under the age of 21	
Revised Statutes 1944; Ch. 57, Sec. 55 . . . . .	8
Illegal importation of intoxicating liquor into State	
Revised Statutes 1944; Ch. 57, Sec. 63 . . . . .	1
Unlawfully receiving of stolen goods	
Revised Statutes 1944; Ch. 119, Sec. 11 . . . . .	1
Slot machine on licensed premise	
Revised Statutes 1944; Ch. 126, Sec. 11 . . . . .	3
Intoxicated person on licensed premise	
Revised Statutes 1944; Ch. 57, Sec. 62 . . . . .	1
Maintaining liquor nuisance	
Revised Statutes 1944; Ch. 57, Sec. 85 . . . . .	1

Total arraignments in municipal court.....	128
Total convictions in municipal court.....	112
Total discharged cases in municipal court.....	1
Total cases found not guilty in municipal court.....	5
Total cases filed in municipal court.....	8
Total cases nol prossed in municipal court.....	2

Penalties in the following amounts were levied by trial justices and municipal court judges:

	\$13,725.00 (Fines)
	1,138.46 (Costs)
	<hr/>
TOTAL.....	\$14,863.46

**Alcohol Control**

Alcohol is not merchandised by the State Liquor Commission, however the State Liquor Commission has made available to legitimate users of alcohol a permit system which enables the legitimate user to procure alcohol.

The Director of Enforcement is responsible to the State Liquor Commission for carrying out the provisions of Chapter 57, Revised Statutes of Maine 1944, Section 6, Sub-section I and II, concerning the Manufacturing, Control and Supervision of the Purchase, Importation, Transportation and Sale of Alcohol.

On April 1, 1946, the State Liquor Commission appointed a Director of Alcohol, from the Enforcement Division, Timothy J. Murphy, who is directly responsible to the Director of Enforcement.

Issued, with no fee charged, upon request, to legitimate users of alcohol, three types of permits. These permits, which are listed below, are issued by the State Liquor Commission, through the Enforcement Division's Director of Alcohol, and remain in force, during the fiscal year issued, unless voluntarily surrendered, revoked or otherwise terminated.

**Basic Permits:** Issued to legitimate users, purchasing outside the state.

**Import Permits:** Issued to holders of basic permits for each purchase.

**Transport Permits:** Issued to legitimate users for each purchase within the state.

**Alcohol Permits**

The following statistics reflect the types and number of permits issued to legitimate users of alcohol and the gallonage of alcohol controlled by the permit system:

Types of Permits	Number	Gallons
Basic Permits.....	155	
Import Permits.....	343	93,914.27

Transport Permits . . . . .	<u>158</u>	.....	<u>400.</u>
Total No. Permits Issued . . . . .	<u>656</u>	Total . . . . .	<u>94,314.27</u>
Total No. Permits Cancelled . . . . .	<u>20</u>		
Total No. Active Permits . . . . .	<u>636</u>		

### Classification of Legitimate Users of Alcohol Controlled By the Permit System

Industrial . . . . .	36
Schools . . . . .	2
Colleges . . . . .	6
State Institutions . . . . .	10
Hospitals . . . . .	61
Pharmacists . . . . .	78
Wholesale Pharmacists . . . . .	1
Physicians and Surgeons . . . . .	7
Dentists . . . . .	21
Osteopaths . . . . .	3
Optometrists . . . . .	1
Chiropractors . . . . .	0
National Defense . . . . .	0
Veterinaries . . . . .	<u>0</u>
Total . . . . .	226

### Enforcement Costs

Total operating expenses of the Enforcement Division covering the period July 1, 1945, through June 30, 1946, aggregated \$89,618.23. Of this amount \$49,795.96 was expended for salaries, \$36,119.75 was expended for traveling expenses, \$1,058.16 for witness fees, liquor analysis, evidence, etc., \$444.28 for telephone and telegraph services, \$1,080.98 for legal services, and \$1,119.10 for miscellaneous expenditures; such as, employees bonds, insurance, repairs, stamps, printing, office supplies, office equipment, etc.

### 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.

## **STORE SUPERVISION**

For supervisory purposes, state stores are divided in two sections, with one supervisor assigned to each area. During the year one of the supervisors returned from military service and was reassigned to the southern district.

Operating expenses for store supervision for the past fiscal year increased 9% over the previous year. Major items affected were increases in salaries together with increased traveling expenses.

### **Managers' Meeting**

On May 1, 1946, the Commission members and other officials met with all the store managers and the warehouse superintendent at the State House. The time was allotted for the discussing of various subjects and problems confronting liquor store managers and the Commission. Instruction was given regarding a proposed new system of reporting sales and inventory which would employ the International Business Machines. After discussing the problems it was decided to give the system a trial in a few stores before installing same on a state-wide basis.

A new system of merit rating installed by the Commission was described to the managers. This system provided for a new and more complete personnel record in the central office for each employee as well as a periodic merit rating by managers of their clerks.

Other matters discussed at the morning session included general merchandising problems, cooperation with the Enforcement Division, and general Commission policies.

The afternoon session was devoted to a general discussion of store hours and store wages.

A great deal of satisfaction was expressed by all concerned as to the success of the meeting. Furthermore, the discussion and opinions expressed has led to establishment of more uniform policies throughout all stores.

### **Personnel Turnover**

#### **(65 Veterans Reinstated or Employed)**

41 retail stores were in operation throughout the year. No new outlets were opened due to the impossibility of obtaining equipment, etc.

The return of numerous clerks from military service and the general easing of the employment situation has made for a decided improvement in the store personnel problem. Separations for the past year have been as follows:

Transferred	1
Retired	6

Reduction in Personnel	16
Resigned for various reasons	32
Discharged	1
Deceased	1
	—
	57

Among those employed during the past year were 25 veterans of World War Two who held military leaves from the State Liquor Commission.

In addition, 29 veterans were given regular employment and 11 veterans employed in various stores on a seasonal basis.

As of June 30, 1946, 200 persons were regularly employed in state stores, 65 of whom were veterans. On June 30, 1945, the Commission regularly employed 198 persons in all stores.

### Numbers of Customers Served

In view of the slight increase in store personnel, 6,320,497 customers were serviced, or an increase of 15% over the previous year.

### Reduction in Cash & Stock Losses

Furthermore, cash and stock losses were reduced 25% during the current year.

Expenditures for store salaries increased 12% over the 1944-45 fiscal year. This was in part due to additional seasonal clerks employed to handle extra business and merit increases allowed to regular store personnel. A large proportion of this increase was reflected in the temporary legislative increase granted employees under the Downs' Bill.

Increase in rent payments under renewed leases were negligible, though sharp increases may be reflected in the future due to lack of rent control over commercial rents.

Store shipping costs for the past year were \$92,707.35 as compared to \$74,083.15 for the previous year. This is due to a 26% increase in liquor shipments, the warehouse having sent 626,209 cases of merchandise to all stores during the fiscal year. In view of the fact that a 10% increase in freight rates was granted to carriers, the Commission, by taking advantage of larger shipments at lower rates, was able to reduce the average shipping cost per case from 15 cents to 14.8 cents.



### Bottle Selling Costs Reduced

Granting that store operating expenses have increased, the fact that sales have increased in greater proportion has enabled the Commission to reduce the average selling cost per bottle from \$.082 to \$.073.

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### Reduction of Store Personnel

By adopting the following "manpower" schedule for State liquor store operation early in the year 1946, in which the personnel is in direct ratio to the volume of business; and by effecting a drastic reduction in the number of "temporary working days" charged up against the stores, the Liquor Commission brought about a reduction of approximately 26 employees in the State store organization.

Based on the current average weekly pay this represents a per-annum saving of about \$50,000.

### SCALE OF SALES CLASSIFYING LIQUOR STORES

Class	No. of Employees	Weekly Bottle Sales
A	11-Up	11,300-Up
B	10	10,050-11,300
C	9	8,800-10,050
D	8	7,550-8,800
E	7	6,300-7,550
F	6	5,050-6,300
G	5	3,800-5,050
H	4	2,550-3,800
I	3	0-2,550

## MALT BEVERAGE DIVISION

### Income from Same

The State's income from the sale of malt beverage — via the excise tax of 16-cents per gallon and license fees — for the fiscal year of 1945-46 was \$2,378,875.49, against \$2,307,961.86 for the previous fiscal year, or an increase of \$70,913.63.

This was a bit surprising in that, effective in March of 1946, shipments of malt beverage into the State of Maine, as well as other states, were curtailed about 30 percent by the brewers, in keeping with the nation's grain conservation program. However, there was approximately 50 percent less refunds for merchandise returned after the excise taxes had been paid on same and, there was a gain of about 20 percent in the matter of license and filing fees.

### Increase in Licences

The increase in the number of malt beverage licenses in effect during this fiscal year can be attributed, in a considerable measure, to the fact that a goodly number of young men returning from service with the armed forces of the United States were entering the fields of retail and restaurant business and, for the most part, they were applying for malt beverage license privileges in connection with their businesses.

### Income Breakdown

The actual malt beverage revenue, broken down:

	1945-46	1944-45
Excise Tax	\$2,142,319.68	\$2,181,243.26
Less Refunds	62,784.19	129,831.40
Net Collection	2,079,535.49	2,051,411.86
License Fees	277,560.00	238,370.00
Filing Fees	21,780.00	18,180.00
Total Income	\$2,378,875.49	\$2,307,961.86

### Direct Operational Costs

Actual Malt Beverage Office Operational Costs (Charged against General Administration)

	1945-46	1944-45
Salaries	\$10,956.40	\$ 9,588.00
Travel	1,941.03	1,907.38
Legal services	463.28	467.34
Telephone service	118.63	129.69
Telegrams-Tolls	48.93	31.67
Equipment repairs	41.75	22.50
Insurance (Bldgs. & contents)	8.54	—
Burglar insurance	.32	14.88
Employees bonds	22.29	22.50
Stamps — Meter Postage	614.16	268.73
Office supplies	1,096.29	468.20
Misc. supplies	12.13	28.62
Misc. expense	—	11.92
	<hr/>	<hr/>
Total	\$15,323.75	\$12,964.48

What would appear to be an increase of more than \$2,000 in the office operational costs for this division is, for the most part, but a change in policy to properly allocate certain costs. For example, in the matter of salaries during the fiscal year of 1944-45 a portion of the salary of the division's traveling auditor was charged against commission administration while, for the fiscal year of 1945-46 the entire costs were properly charged against the division. The same was true in the item involving office supplies.

These afore-going figures present an interesting study in that they denote that the State is realizing a net income of \$2,378,975.49 from a direct operating cost (Malt Beverage Division) of only \$15,323.75. Admittedly, this would comprise an economic impossibility and does not present a true picture in that it does not provide for the pro-rating against the Malt Beverage Division any of the other costs that, indirectly, should be applied against that operation in the overall picture.

### Indirect Operating Costs

For example, about 90 percent of all liquor licenses issued by the State of Maine annually is for the sale of malt beverage. Hence, it should follow

that approximately 90 percent of Enforcement costs should be applied against the malt beverage revenue. And, 90 percent of such costs for the fiscal year of 1945-46 would amount to \$80,656.41, which with the \$15,323.75 office operating expense would bring the total to \$95,980.16.

### **More Detailed Cost Analysis Desired**

It should also follow, we feel, that a portion of the Commission's overall operating costs should be applied against Malt Beverage, as should a proportion of the costs of the Bureau of Accounts and Control. Apparently no effort has ever been made to establish a reasonably accurate ratio as to the actual costs attending both, the State's malt beverage and its spirituous and vinous liquor operations. We feel that this should be done to provide a clearer picture as to the State's actual net income from its two phases of liquor operation, which differ so widely in their mechanics. And, with the cooperation of the Bureau of Accounts and Control we expect to present such a break-down in our next report.

In any event, the net results appear to be that the State's current revenue from malt beverage sales is realized at a comparatively low operating cost.

## MERCHANDISING

This year opened with brighter prospects of grain allowances to the distillers beginning in August. Therefore, in anticipation of increased quotas of whiskies from the various vendors, the Commission authorized the stores to sell whiskey the Monday and Tuesday preceding the 4th. of July; also, to sell whiskey on the following Saturday. The selling of whiskey on one day a week, namely Saturdays, had been in force since the week ending April 28, 1945.

### Rationing Policy

The amount allowed to a customer was one quart or fifth or two pints per day with the exception of a two week period beginning April 15th. when two fifths or two pints were allowed.

The one day a week sales of whiskey was continued through the week ending August 11th. On the strength of increased quotas, whiskey was sold two days a week which continued through the week ending December 15th. With extra allotment available for holidays, whiskey was offered to the public every day beginning December 18th. This procedure was to have been for the period of two weeks, but as the inventory continued to be ample, it was kept in force until the week ending February 9th.

### Cut in State's Whiskey Allocations

About this time the effect of the Federal Government's restrictions on the use of grain for distillation of beverage spirits, due to its program of grain exportation of foods to ease conditions in other parts of the world, was felt. The monthly allocations of whiskies from the distillers were reduced as much as 40% in some cases. Therefore, the Commission was obliged to curtail the sales in the stores to two days a week, and selected Mondays and Thursdays, these being the days of smallest sales. These regulations remained until June 17th, 1946.

### Purchasing Capital Handicap (Overcome by Loans)

When the reductions in quotas were announced by the regular vendors of the known brands, the commission sought other sources of supply and in order to obtain these items, immediate delivery was taken which brought

the inventory very high. Also, the commission wished ample supplies to meet the anticipated influx of Summer vacationists, placed by the Maine Development Commission at 1,250,000 visitors. A temporary loan to the Commission for \$800,000.00 was granted by the administration as additional capital.

In order to reduce the inventory below the regular working capital limit of three million and to repay the loan of the eight hundred thousand dollars, some slow moving whiskies on the regular list and brands discontinued by vendors were added to those already on sale daily. Also, the two days a week sales of regular brands of whiskies were lifted and sold every day beginning the 18th. of June.

As a result of this procedure the inventory on June 30th. was reduced to \$2,380,612.12 as compared with June 30, 1945 of \$2,289,210.23. The gross sales for this fiscal year were \$21,113,297.26 against \$18,161,514.81 last year. There were 624,851 cases sold this year against 507,196 last year.

### **Increase in Gross Sales**

Sales have shown increases in every month for the year in both bottles and money over the previous year. Each month since January has shown a gain in sales over the preceding one. February over January nearly \$100,000, March over February nearly \$4,000, April over March \$170,000.00, May over April nearly \$200,000.00 and June \$100,000.00 over May.

The increase in sales this year, in several of our stores has reached from 50% to nearly 100% over the last year's sales. Considering this much heavier volume, it must be borne in mind that it has been handled in the same stores, with few exceptions, as when opened originally with much smaller storage space required. As an example Store No. 33, Norway, can be used. This year the week ending June 20th. 3,899 bottles were sold against the corresponding week last year of 2,083 bottles. In order to have a minimum stock of two weeks in the store, space for 7,798 bottles is needed against the supply for the same period last year of 4,166 bottles.

### **Lack of Continuity of Supplies**

In the brandies, rums, gins, wines and miscellaneous classifications there has been a sufficient overall supply available at all times, though not always every item in each classification. The reasons being, vendors being out of stock in certain items or not able to make shipments on time or transportation delays.

The difficulties in making pooling arrangements on incoming shipments from vendors of whom our purchases are in less than carload lots still continued, though in a majority of cases we have succeeded. However, in order to obtain a continuity of items in stock and not to lose allotments of some of the scarce merchandise, we have been obliged to accept less than car load shipments by rail and some shipments by truck. Strikes and threats of strikes were a contributing factor.

It has been an endeavor on the part of the Commission to obtain as much of the better known brands of all classifications of merchandise for the public as possible. In this we believe that Maine's standing as compared to the other monopoly states, to be very favorable. Most of the vendors have been cooperative and a few have been very much so in the instance of Scotch Whiskey, probably the most sought and hardest to obtain merchandise of all classifications.

### **Transportation Problems**

The future is unpredictable. Transportation is a real difficulty and indications are that it cannot improve for sometime. Box cars are in increasing demand while the supply is deteriorating due to the hard and constant use during the war years and lack of repairs and replacements. Future supply of merchandise is dependent largely upon Federal Government Policy.

### **Increase Costs of Operating**

There was an overall increase in the expenses of this department of \$3,279.-80. The amount in salaries was \$2,833.60. Richard W. Devine returned from military service to his position with this department last December. It was also necessary to employ an additional clerk-typist in December, as it was deemed advisable to transfer the construction of warehouse shipping authorizations and invoices from the controller's department to this office. This added personnel to meet the tremendous increase in business volume, and salary merit increases go to make up the comparatively small increase in department costs.

## WAREHOUSE

### Expansion of Warehousing Space

At the beginning of the fiscal year the premises occupied by the warehouse were expanded and now consist of the entire three floors, comprising 57,666 square feet. The rental was increased to slightly more than \$1,400 per month on the basis of 30c per square foot. In expanding the premises it was necessary to take over the operation of the individual furniture storage rooms, occupying approximately one-half of the third floor. Some of these furniture storage rooms were occupied by the furniture of men in the service who could not be contacted for removal of same. Consequently, the commission continued to charge storage rental for the rooms occupied, and did accept new storage accounts when contacted by individuals desirous of using the facilities. The continued operation of the furniture storage rooms produced a net revenue of \$3,163.54. The commission plans to reestablish its wholesale store within the warehouse building. This, in time, will affect additional saving in rental now being paid for the location of the wholesale store on Forest Avenue.

The increased space in the warehouse itself proved to be of great value to the commission. It enabled the cutting down of the height of the tiers from 12 to 14 cases to 7 or 8 cases, thereby decreasing damage and easing the handling of cases, and also enabled the arrangement of stock in order by code numbers, to facilitate shipments to stores.

### Million and Quarter Cases Handled

The activities of the liquor commission warehouse were efficiently handled although there was a tremendous increase in business. The number of cases of liquor handled in and out of the warehouse was 1,265,994, and was the greatest number of cases handled in the history of the commission.

### Warehousing Costs

The cost of operating the warehouse indicates an increase of \$25,871 over the previous year. The bulk of this increase is reflected in the salaries, which reflect an increase of \$7,400, part of which represents the legislative temporary increase. The rental charges reflect an increase of \$10,800 which of course is due to the additional space required and, although not appearing as a credit to the warehouse operating expenses account, the \$3,163 collected from rental of furniture storage rooms would off-set this increase somewhat. Insurance charges against the warehouse account show an increase of \$5,500, which is for the most part due to a change in distribution of insurance charges. This expense in the previous year was charged to the administrative account. Other items showing a slight increase are: electricity, water, repairs, office supplies, and depreciation.



## ADMINISTRATION

There were several personnel changes in the 3-man board comprising the Maine State Liquor Commission. The chairmanship was vacated by the resignation of Harold B. Emery of Limington on November 7, 1945. On the same date Mr. Elford A. Stover of Bath became chairman, by appointment of the Governor with the approval of the executive council. Mr. Stover had been a member of the commission since July 25, 1945. He came to the commission from the Bath Iron Works Corp. where he occupied the position of Assistant Personnel Director.

The vacancy on the 3-man board occasioned by the elevation of Mr. Stover to the chairmanship was filled by the Governor's appointment of Lorenzo J. Pelletier of Springvale on November 7, 1945. The membership of the board remained the same for the balance of the year.

The only changes in personnel in the administrative division were occasioned by the resignation of William H. Niehoff as Assistant Attorney General and Counsel to the Commission in March. This position was filled by the Attorney General's appointment of Mr. Henry Heselton of Gardiner to succeed Mr. Niehoff.

In February, Mr. Almon Stratton returned to his duties after three years absence with the U. S. Army in the European Theater of Operations.

Working in close conjunction with the three-man board, this department has experienced a very busy year, and has processed much detail as regards price quotations, invoices, payroll, and all related problems.

It was necessary to increase retail prices in July, occasioned by an increase in freight rates.

**APPARENT CONSUMPTION OF DISTILLED SPIRITS.  
FISCAL YEAR 1945**

**License and Monopoly States with Per Capita Consumption**

State	Wine Gallons	Per Capita
1. Dist. of Columbia.....	4,173,625	4.51
2. Nevada.....	597,016	3.82
3. California.....	21,450,981	2.45
4. Connecticut.....	3,736,105	2.10
5. Delaware.....	564,572	1.99
6. Florida.....	4,583,012	1.94
7. Maryland.....	4,046,847	1.90
8. New Jersey.....	7,494,927	1.80
9. Illinois.....	13,566,894	1.76
10. Missouri.....	5,980,668	1.67
11. Massachusetts.....	6,884,357	1.65
12. Colorado.....	1,872,242	1.63
13. Minnesota.....	4,048,774	1.61
14. Wyoming.....	413,853	1.61
15. Nebraska.....	1,946,592	1.60
16. Oregon.....	1,945,994	1.60
17. New York.....	20,106,809	1.59
18. Washington.....	3,250,324	1.58
19. Wisconsin.....	4,629,599	1.56
20. New Hampshire.....	705,786	1.54
21. Montana.....	708,611	1.52
22. South Dakota.....	774,800	1.38
23. Rhode Island.....	1,064,569	1.37
24. Vermont.....	415,202	1.34
25. Arizona.....	839,705	1.32
26. North Dakota.....	698,789	1.32
27. Maine.....	1,036,845	1.31
28. Louisiana.....	3,281,026	1.29
29. Michigan.....	6,969,142	1.28
30. Virginia.....	3,952,740	1.24
31. New Mexico.....	636,991	1.20
32. Ohio.....	8,061,841	1.18
33. South Carolina.....	2,232,790	1.16
34. Pennsylvania.....	10,590,374	1.15
35. Kentucky.....	2,881,938	1.10
36. Texas.....	7,461,831	1.09
37. Georgia.....	3,425,810	1.06
38. Indiana.....	3,317,377	0.97
39. Utah.....	547,197	0.90
40. Arkansas.....	1,554,550	0.88
41. Tennessee.....	2,518,861	0.88
42. Idaho.....	446,273	0.84
43. West Virginia.....	1,242,947	0.72
44. Iowa.....	1,442,246	0.64
45. Alabama.....	1,732,509	0.61
46. North Carolina.....	1,471,775	0.42
<b>TOTAL, LICENSE STATES.....</b>		<b>136,372,057</b>
<b>TOTAL, MONOPOLY STATES.....</b>		<b>44,933,659</b>
<b>GRAND TOTAL.....</b>		<b>181,305,716</b>

## STATE PER CAPITA REVENUE FROM ALCOHOLIC BEVERAGES — 1945

State	State And Local Revenue	Per Capita Revenue
1. Washington.....	\$ 26,004,941.96	\$14.98
2. Florida.....	17,965,596.44	9.47
3. Oregon.....	9,287,101.83	8.52
4. Maine.....	6,996,897.93	8.26
5. Virginia.....	19,217,226.58	7.18
6. Montana.....	3,908,190.56	6.98
7. Ohio.....	47,488,729.87	6.87
8. Michigan.....	35,552,112.64	6.76
9. California.....	46,616,335.10	6.75
10. Utah.....	3,701,203.80	6.72
11. New Hampshire.....	3,294,112.83	6.70
12. Nevada.....	711,578.29	6.45
13. Vermont.....	2,223,833.29	6.19
14. South Carolina.....	9,740,224.05	6.13
15. Wyoming.....	1,452,810.64	5.79
16. Idaho.....	2,869,621.96	5.47
17. Illinois.....	41,943,750.08	5.31
18. Pennsylvania.....	51,326,893.80	5.18
19. Maryland.....	8,957,913.11	4.92
20. New York.....	66,236,015.40	4.91
21. West Virginia.....	9,321,347.19	4.90
22. Dist. of Columbia.....	3,096,095.12	4.67
23. Connecticut.....	7,311,085.84	4.28
24. Indiana.....	14,049,943.12	4.10
25. Louisiana.....	9,443,693.99	3.99
26. South Dakota.....	2,537,031.36	3.94
27. Colorado.....	4,388,005.09	3.91
28. New Jersey.....	15,914,901.51	3.82
29. Arizona.....	1,901,643.65	3.81
30. Massachusetts.....	16,250,772.50	3.76
31. Alabama.....	10,559,951.47	3.72
32. Kentucky.....	10,521,684.72	3.70
33. North Dakota.....	2,308,576.96	3.60
34. Rhode Island.....	2,548,021.30	3.57
35. Delaware.....	940,494.67	3.53
36. Wisconsin.....	10,452,376.64	3.33
37. New Mexico.....	1,747,905.58	3.29
38. Iowa.....	7,891,406.00	3.11
39. Minnesota.....	7,759,390.45	2.98
40. Arkansas.....	5,048,123.67	2.59
41. Nebraska.....	3,288,670.17	2.50
42. North Carolina.....	8,842,797.64	2.48
43. Georgia.....	7,415,507.39	2.37
44. Texas.....	15,103,891.73	2.35
45. Missouri.....	8,571,159.59	2.26
46. Oklahoma.....	4,348,658.76	1.86
47. Tennessee.....	4,840,995.81	1.66
48. Mississippi.....	2,651,896.50	1.21
49. Kansas.....	1,182,905.93	0.66
TOTAL, LICENSE STATES.....	\$355,794,844.52	\$ 3.97
TOTAL, MONOPOLY STATES.....	\$249,939,179.99	\$ 5.95
GRAND TOTAL.....	\$605,734,024.51	\$ 4.60

## RATIONING PRACTICES IN THE MONOPOLY STATES

(In Effect as Fiscal Year 1945-46 Closed)

	Formal Rationing	Drinking Permit or Ration Fee	Amount of Whiskey Allowed	Amount of Wine Allowed
Alabama.....	Yes	no fee	2 qts. a month**	Unrationed up to 2 bottles
Idaho.....	Yes	50 cents	1 fifth a week**	Unrationed
Iowa.....	Yes	\$1.00	1 bottle for 3 weeks**	Unrationed
Maine.....	No, Informal	no fee	2 qts. a week**	Unrationed
Michigan.....	Yes	25 cents	1 qt. a month† **	Unrationed
Montana.....	Yes	50 cents	1 pt. a week* †	1 qt. a week
New Hampshire.	No, Informal	.....	1 qt. a week	Certain brands 1 qt. a week
N. Carolina.....	Yes	25 cents	2 qts. a month*	Unrationed
Ohio.....	Yes	no fee	1 qt. for 4 weeks† **	Unrationed
Oregon.....	Rationing Abandoned	Abandoned.	Customer May Buy one Bottle at Each Store	Unrationed
Pennsylvania....	Yes	no fee	1 fifth for 3 weeks† **	Unrationed
Utah.....	Yes	50 cents	3 fifths a month†	½ gal. a mo.
Vermont.....	No	no fee	Unlimited; only Scotch and Canadian whiskey rationed to 1 bottle a week	Unrationed
Virginia.....	Yes	no fee	1 fifth & 1 pint a month**	5 gal. a day
Washington.....	Yes	50 cents	1 qt. 2 weeks*	½ gal. 2 wks. dry wines unrationed
West Virginia....	Yes	25 cents	2 fifths blended whiskey or 1 fifth of a "premium brand" for 6 weeks**	Unrationed
Wyoming.....	No, Informal	no fee	Licensees rationed* (based on 1942 purchases)	On a quota basis to li- censees

\* Plus allowance of other distilled spirits, such as rum, brandy, cordials or gin.

† Proportionate allowance is also made for on-premise outlets.

\*\* All spirits, save whiskey, unrationed.

‡ Only whiskey and gin rationed.

Graph of Dollar Sales in Maine  
(Comparison 1945-46 & 1944-45)



## Maine's Gallonage Consumption by Class (1940-1946)

Misc. 1.66%	Misc. 1.49%	Misc. 1.61%	Misc. 2.57%	Misc. 3.85%	Misc. 3.61%
Brandy 1.91%	Brandy 1.57%	Brandy 2.19%	Brandy 4.83%	Brandy 4.70%	Brandy 3.72%
Rum 5.95%	Rum 7.11%	Gin 5.30%	Gin 8.68%	Gin 12.33%	Rum 11.87%
Gin 16.18%	Gin 11.97%	Rum 9.20%	Rum 23.28%	Rum 14.45%	Gin 12.91%
Wine 19.75%	Wine 25.93%	Wine 30.04%	Wine 24.22%	Wine 18.74%	Wine 20.49%
Whiskey 54.55%	Whiskey 51.93%	Whiskey 51.66%	Whiskey 36.42%	Whiskey 45.92%	Whiskey 47.40%

Fiscal Year  
Gallons

1940-41  
1,021,078

1941-42  
1,272,258

1942-43  
1,521,636

1943-44  
1,269,795

1944-45  
1,276,469

1945-46  
1,583,544



## COMPARATIVE BALANCE SHEET

June 1946

	This Month	Last Month	Same Month Year Ago
<b>ASSETS</b>			
Cash in Banks and On Hand .....	\$844,853.65	\$1,148,901.53	\$432,162.84
Accounts Notes Receivable:			
Other Receivables .....	9,770.79	39,091.95	9,155.89
Net Total Other Receivables .....	9,770.79	39,091.95	9,155.89
Inventories — Supplies .....	10,515.58	11,164.45	3,007.98
Inventories — Merchandise .....	2,380,612.12	2,810,000.00	2,289,210.23
Other Assets .....	1,580.51	2,338.78	6,350.16
Net Total Other Assets .....	1,580.51	2,338.78	6,350.16
Plant and Equipment .....	124,055.10	123,510.18	121,248.32
Less Reserve for Depreciation .....	74,600.62	74,247.42	67,886.36
Net Plant and Equipment .....	49,454.48	49,262.76	53,361.96
<b>TOTAL ASSETS .....</b>	<b>\$3,296,787.13</b>	<b>\$4,060,759.47</b>	<b>\$2,793,249.06</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$291,600.38	\$246,486.61	\$186,220.89
Other Current Liabilities .....	5,186.75	14,272.86	7,028.17
<b>TOTAL LIABILITIES .....</b>	<b>\$296,787.13</b>	<b>\$260,759.47</b>	<b>\$193,249.06</b>
<b>RESERVES AND SURPLUS</b>			
Working Capital Advances from Other Funds .....	\$3,000,000.00	\$3,800,000.00	\$2,600,000.00
<b>TOTAL LIABILITIES, RESERVES &amp; SURPLUS .....</b>	<b>\$3,276,787.13</b>	<b>\$4,060,759.00</b>	<b>\$2,783,249.06</b>



## COMPARATIVE PROFIT AND LOSS STATEMENT

Period Ending June 30, 1946

	This Year	Last Year	Budget
<b>SALES:</b>			
Retail .....	\$18,993,923.92	\$16,557,127.02	\$15,229,770.00
Wholesale to Licensees .....	2,119,373.34	1,604,387.79	1,459,120.00
<b>GROSS SALES</b> .....	21,113,297.26	18,161,514.81	16,688,890.00
Less: Licensees' Discount .....	143,040.01	108,095.43	98,490.00
Returned Sales .....	13,282.86	2,791.94	500.00
<b>NET SALES</b> .....	20,956,974.39	18,050,627.44	16,589,900.00
<b>COST OF GOODS SOLD</b> .....	15,249,377.47	12,938,857.45	11,218,208.88
<b>GROSS PROFIT ON SALES</b> .....	5,707,596.92	5,111,769.99	5,371,691.12
<b>SELLING EXPENSE</b>			
Store Operating .....	653,903.85	579,499.05	550,575.00
Store Supervision .....	18,884.61	17,282.50	17,990.00
Merchandising .....	11,173.88	7,885.57	7,944.00
Warehousing .....	68,665.72	42,794.40	36,550.00
<b>TOTAL SELLING EXPENSE</b> .....	752,628.06	647,461.52	613,059.00
<b>NET PROFIT ON SALES</b> .....	4,954,968.86	4,464,308.47	4,758,632.12
<b>ADMINISTRATIVE EXPENSE</b>			
Commissioners .....	15,033.61	11,423.01	11,699.00
General Administration .....	47,647.54	44,621.52	41,381.00
Enforcement .....	89,618.23	65,267.22	63,330.00
Accounting .....	38,855.69	45,516.24	42,399.87
Chemical Analysis .....			
Cont. to Employees' Retirement .....	26,472.25	—	26,472.25
<b>TOTAL ADMINISTRATIVE EXPENSE</b> .....	217,627.32	166,827.99	185,282.12
<b>NET OPERATING INCOME</b> .....	4,737,341.54	4,297,480.48	4,573,350.00
<b>OTHER INCOME:</b>			
Liquor Licenses .....	53,050.00	44,650.00	38,000.00
Malt Beverage Licenses .....	277,560.00	238,370.00	218,000.00
Malt Beverage Filing Fees .....	21,780.00	18,180.00	16,200.00
Malt Beverage Excise Tax .....	2,142,319.68	2,181,243.26	1,850,000.00
Less Refunds .....	*62,784.19	*129,831.40	—
Profit or Loss Sales of Capital Assets .....	123.00	4.64	50.00
Profit or Loss Sale of Returned Cartons .....	997.86	2,702.87	400.00
Miscellaneous .....	7,104.23	7,514.52	4,000.00
<b>TOTAL OTHER INCOME</b> .....	2,440,150.58	2,362,833.89	2,126,650.00
<b>NET PROFIT</b> .....	7,177,492.12	6,660,314.37	6,700,000.00
Adjustment Reserve For Depreciation .....	—	43,897.24	—
Adjustment Insurance, Buildings, and Contents .....	—	380.57	—
<b>TOTAL TRANSFERRED TO GENERAL FUND</b> ..	—	6,704,591.18	—
Percentage of Gross Profit to Sales .....	27.03%	28.32%	32.19%

\*Debits

**COST OF GOODS SOLD**  
**June 1946**

	Current Month	
	This Year	Last Year
Inventory at Beginning .....	\$ 2,810,000.00	\$ 2,330,000.00
Federal Floor Stock Tax .....		
Purchases .....	1,154,344.72	1,145,307.42
Freight on Purchases .....	8,230.82	9,370.31
<b>TOTAL .....</b>	<b>3,972,575.54</b>	<b>3,484,677.73</b>
Less: Discount on Purchases .....	11,753.86	10,494.92
Profit on Carload Purchases .....	13,513.52	11,702.22
Augusta-Portland Freight Differential .....	—	—
Profit on Special Deals .....	—	—
Returns and Allowances .....	1,647.21	473.45
Claims — Vendors .....	532.72	943.88
Claims — Transportation Companies .....	629.02	1,223.45
Stock Loss .....	522.97	372.43
Inventory at End .....	2,380,612.12	2,289,210.23
<b>TOTAL .....</b>	<b>2,409,211.42</b>	<b>2,314,420.58</b>
<b>COST OF GOODS SOLD .....</b>	<b>1,563,364.12</b>	<b>1,170,257.15</b>

**July 1, 1945 — June 30, 1946**

	Year to Date	
	This Year	Last Year
Inventory at Beginning .....	\$ 2,289,210.23	\$ 1,877,934.02
Federal Floor Stock Tax .....		157.15
Purchases .....	15,646,032.32	13,586,081.38
Freight on Purchases .....	130,373.98	116,952.40
<b>TOTAL .....</b>	<b>18,065,616.53</b>	<b>15,581,124.95</b>
Less: Discount on Purchases .....	128,697.56	153,578.92
Profit on Carload Purchases .....	174,240.35	146,515.66
Augusta — Portland Freight Differential .....	—	—
Profit on Special Deals .....	—	—
Returns and Allowances .....	112,013.70	22,406.82
Claims — Vendors .....	5,352.88	6,514.70
Claims — Transportation Companies .....	10,740.50	18,246.94
Stock Loss .....	4,581.95	5,794.23
Inventory at End .....	2,380,612.12	2,289,210.23
<b>TOTAL .....</b>	<b>2,816,239.06</b>	<b>2,642,267.50</b>
<b>COST OF GOODS SOLD .....</b>	<b>\$15,249,377.47</b>	<b>\$12,938,857.45</b>

## COMPARATIVE STATEMENT OF STORE OPERATIONS

### June 1946

Store No.	This Year	Year to Date Last Year	Budget
1. Lewiston			
Gross Sales .....	\$977,282.63	\$809,400.02	\$733,792.97
Less: Return Sales .....		9.62	—
Cost of Goods Sold .....	705,856.20	576,643.06	493,267.63
Store Operating Expense .....	26,992.18	23,796.97	22,178.52
Net Store Operating Profit .....	244,434.25	208,950.37	218,346.82
2. Biddeford			
Gross Sales .....	764,837.72	651,147.67	589,876.78
Less: Return Sales .....		2.53	6.11
Cost of Goods Sold .....	552,414.86	463,898.91	396,524.83
Store Operating Expense .....	19,176.64	17,401.67	16,372.61
Net Store Operating Profit .....	193,243.69	169,840.98	176,979.34
3. Portland			
Gross Sales .....	1,604,815.10	1,434,101.46	1,300,868.80
Less: Return Sales .....		63.87	29.50
Cost of Goods Sold .....	1,159,100.40	1,021,700.81	874,465.31
Store Operating Expense .....	44,067.35	40,481.48	37,854.65
Net Store Operating Profit .....	401,583.48	371,889.67	388,548.84
4. Portland			
Gross Sales .....	909,400.42	1,004,033.06	910,395.88
Less: Return Sales .....		23.27	27.32
Cost of Goods Sold .....	656,827.31	715,306.01	611,983.02
Store Operating Expense .....	30,080.98	29,097.93	27,460.13
Net Store Operating Profit .....	222,468.86	259,601.80	270,952.73
5. Augusta			
Gross Sales .....	646,367.33	512,935.70	464,800.74
Less: Return Sales .....		1,049.66	42.03
Cost of Goods Sold .....	466,847.94	365,432.18	312,446.66
Store Operating Expense .....	17,511.10	13,637.12	12,915.52
Net Store Operating Profit .....	160,958.63	133,824.37	139,438.56
6. Waterville			
Gross Sales .....	729,995.76	543,545.47	492,371.65
Less: Return Sales .....		3.78	8.09
Cost of Goods Sold .....	527,249.76	387,239.58	330,980.28
Store Operating Expense .....	16,711.56	14,464.41	13,554.25
Net Store Operating Profit .....	186,030.66	141,833.40	147,837.12
7. Bangor			
Gross Sales .....	1,288,580.90	980,715.71	888,858.25
Less: Return Sales .....		24.41	—
Cost of Goods Sold .....	930,695.77	698,693.96	597,505.07
Store Operating Expense .....	28,963.39	25,337.87	23,686.42
Net Store Operating Profit .....	328,921.74	256,659.47	267,666.76
8. Houlton			
Gross Sales .....	586,648.17	259,941.66	471,040.59
Less: Return Sales .....		1.80	—
Cost of Goods Sold .....	423,714.94	185,190.94	316,641.18
Store Operating Expense .....	20,082.61	10,230.64	17,374.13
Net Store Operating Profit .....	142,848.82	64,520.08	137,025.28
9. Portland — Whlse. to Lic.			
Gross Sales .....	2,143,831.91	1,505,867.58	1,363,640.19
Less: Return Sales .....		11,911.08	500.00
Cost of Goods Sold .....	1,548,412.91	1,149,840.06	982,531.74
Store Operating Expense .....	21,088.07	21,601.79	21,934.88
Net Store Operating Profit .....	562,419.85	331,990.73	358,673.57

## COMPARATIVE STATEMENT OF STORE OPERATIONS (Continued)

Store No.	This Year	Year to Date Last Year	Budget
12. Rumford			
Gross Sales	477,099.67	382,792.62	346,905.63
Less: Return Sales	16.96	21.21	—
Cost of Goods Sold	344,591.98	272,713.99	233,195.63
Store Operating Expense	13,396.45	11,154.19	10,534.55
Net Store Operating Profit	119,094.28	98,903.23	103,175.45
13. Rockland			
Gross Sales	598,542.87	508,365.75	460,094.79
Less: Return Sales	4.07	2.30	—
Cost of Goods Sold	432,306.05	362,176.40	309,283.25
Store Operating Expense	17,873.69	15,875.22	14,635.33
Net Store Operating Profit	148,359.06	130,329.83	136,176.21
14. Ellsworth			
Gross Sales	443,470.34	345,544.30	312,525.45
Less: Return Sales	102.20	14.12	—
Cost of Goods Sold	320,302.72	246,177.07	210,084.71
Store Operating Expense	13,923.14	12,355.90	11,378.63
Net Store Operating Profit	109,142.28	86,997.21	90,862.11
15. Bar Harbor			
Gross Sales	220,220.63	160,752.69	145,213.84
Less: Return Sales	—	5.87	—
Cost of Goods Sold	159,057.46	114,525.48	97,615.12
Store Operating Expense	11,981.43	10,500.63	9,191.57
Net Store Operating Profit	49,181.74	35,720.71	38,407.15
16. Calais			
Gross Sales	\$296,365.23	\$295,998.06	\$267,943.17
Less: Return Sales	3.54	2.30	—
Cost of Goods Sold	214,053.98	210,878.70	180,115.78
Store Operating Expense	12,905.75	12,659.56	11,575.98
Net Store Operating Profit	69,401.96	72,457.50	76,251.41
17. Belfast			
Gross Sales	374,616.29	319,758.48	289,555.91
Less: Return Sales	—	—	—
Cost of Goods Sold	270,571.91	227,806.40	194,644.22
Store Operating Expense	11,823.96	10,477.46	9,793.91
Net Store Operating Profit	92,220.42	81,474.62	85,117.77
18. Bath			
Gross Sales	562,259.00	694,956.57	629,589.71
Less: Return Sales	—	7.19	—
Cost of Goods Sold	406,099.51	495,109.80	423,220.51
Store Operating Expense	20,525.34	21,134.53	19,748.01
Net Store Operating Profit	135,634.15	178,705.05	186,621.19
19. Millinocket			
Gross Sales	234,699.46	189,870.04	171,978.91
Less: Return Sales	—	8.77	—
Cost of Goods Sold	169,515.00	135,269.63	115,607.01
Store Operating Expense	11,096.16	9,282.54	9,013.81
Net Store Operating Profit	54,088.30	45,309.10	47,358.09
20. Skowhegan			
Gross Sales	319,425.95	241,907.51	219,101.51
Less: Return Sales	—	8.52	—
Cost of Goods Sold	230,709.91	172,342.83	147,283.61
Store Operating Expense	11,409.39	10,407.36	9,829.51
Net Store Operating Profit	77,306.65	59,148.80	61,988.39

COMPARATIVE STATEMENT OF STORE OPERATIONS (Continued)

Store No.	This Year	Year to Date Last Year	Budget
21. Old Orchard			
Gross Sales	225,332.38	218,257.05	197,229.00
Less: Return Sales	—	—	—
Cost of Goods Sold	162,749.50	155,493.46	132,580.59
Store Operating Expense	10,103.63	9,562.35	8,745.65
Net Store Operating Profit	52,479.25	53,201.24	55,902.76
22. Auburn			
Gross Sales	453,953.53	387,560.02	351,060.84
Less: Return Sales	17.58	3.95	—
Cost of Goods Sold	327,874.36	276,110.44	235,988.85
Store Operating Expense	14,356.21	12,578.76	12,683.37
Net Store Operating Profit	111,705.38	98,866.87	102,388.62
23. Sanford			
Gross Sales	347,344.51	283,495.68	257,027.87
Less: Return Sales	—	—	—
Cost of Goods Sold	250,874.48	201,971.60	172,778.34
Store Operating Expense	10,912.93	10,091.89	9,632.74
Net Store Operating Profit	85,557.10	71,432.19	74,616.79
24. Gardiner			
Gross Sales	376,341.90	312,979.92	283,593.63
Less: Return Sales	13.90	9.20	—
Cost of Goods Sold	271,818.26	222,977.14	190,636.30
Store Operating Expense	12,458.76	11,190.76	10,580.37
Net Store Operating Profit	92,050.98	78,802.82	82,376.96
25. Westbrook			
Gross Sales	465,934.28	435,943.87	395,222.70
Less: Return Sales	11.15	3.48	—
Cost of Goods Sold	336,527.62	310,580.68	265,675.16
Store Operating Expense	15,091.51	13,045.66	12,180.20
Net Store Operating Profit	114,304.00	112,314.05	117,367.34
26. Old Town			
Gross Sales	357,876.25	267,731.99	242,603.84
Less: Return Sales	11.21	—	—
Cost of Goods Sold	258,481.18	190,741.03	163,082.27
Store Operating Expense	12,797.00	11,716.15	10,846.80
Net Store Operating Profit	86,586.86	65,274.81	68,674.77
27. Caribou			
Gross Sales	460,583.43	438,350.98	397,121.34
Less: Return Sales	—	—	—
Cost of Goods Sold	332,662.90	312,295.58	266,951.46
Store Operating Expense	15,966.44	14,587.12	13,622.24
Net Store Operating Profit	111,954.09	111,468.28	116,547.64
28. Madawaska			
Gross Sales	199,859.09	196,184.29	177,574.50
Less: Return Sales	—	9.28	—
Cost of Goods Sold	144,351.05	139,768.11	119,368.47
Store Operating Expense	10,526.49	9,999.22	9,257.31
Net Store Operating Profit	44,981.55	46,407.68	48,948.72
29. Madison			
Gross Sales	204,465.49	160,534.03	145,413.77
Less: Return Sales	—	—	—
Cost of Goods Sold	147,678.09	114,369.70	97,749.49
Store Operating Expense	8,877.68	7,456.00	7,178.25
Net Store Operating Profit	47,909.72	38,708.33	40,436.03

Net Store Sales  
 Net Store Return Sales  
 Net Store Cost of Goods Sold  
 Net Store Operating Expense  
 Net Store Operating Profit

## COMPARATIVE STATEMENT OF STORE OPERATIONS (Continued)

Store No.	This Year	Year to Date Last Year	Budget
30. Lincoln			
Gross Sales	\$244,535.68	\$204,847.94	\$185,461.56
Less: Return Sales	—	1.69	—
Cost of Goods Sold	176,619.35	145,940.37	124,670.29
Store Operating Expense	10,525.06	9,563.49	8,915.99
Net Store Operating Profit	57,391.27	49,342.39	51,875.28
31. Van Buren			
Gross Sales	239,663.30	219,839.72	199,121.75
Less: Return Sales	—	6.43	—
Cost of Goods Sold	173,100.21	156,621.01	133,852.90
Store Operating Expense	11,026.56	9,573.94	8,926.56
Net Store Operating Profit	55,536.53	53,638.34	56,342.29
32. Fort Fairfield			
Gross Sales	278,665.32	304,308.10	275,381.31
Less: Return Sales	—	—	—
Cost of Goods Sold	201,269.97	216,799.05	185,115.84
Store Operating Expense	12,367.05	11,059.55	10,146.84
Net Store Operating Profit	65,028.30	76,449.50	80,118.63
33. Norway			
Gross Sales	334,798.81	282,240.25	255,661.76
Less: Return Sales	—	—	—
Cost of Goods Sold	241,813.18	201,077.19	171,860.03
Store Operating Expense	11,937.21	10,750.46	9,996.46
Net Store Operating Profit	81,048.42	70,412.60	73,805.27
34. Kittery			
Gross Sales	142,071.56	114,583.11	103,742.50
Less: Return Sales	10.54	9.13	—
Cost of Goods Sold	102,613.19	81,632.76	69,737.41
Store Operating Expense	9,746.05	9,298.10	8,860.4
Net Store Operating Profit	29,701.78	23,643.12	25,144.60
35. Boothbay Harbor			
Gross Sales	199,502.78	187,788.56	169,741.9
Less: Return Sales	7.74	2.16	—
Cost of Goods Sold	144,093.70	133,786.71	114,103.3
Store Operating Expense	10,135.20	8,380.75	7,639.1
Net Store Operating Profit	45,266.14	45,618.94	47,999.4
36. Fort Kent			
Gross Sales	339,781.72	299,588.67	271,412.3
Less: Return Sales	4.36	5.88	—
Cost of Goods Sold	245,412.15	213,436.77	182,447.7
Store Operating Expense	13,320.31	10,954.59	10,060.2
Net Store Operating Profit	81,044.90	75,191.43	78,904.2
	534,587.02	505,189.68	457,581.4
	8.64	3.72	—
	386,113.03	359,913.66	307,593.6
	16,515.37	14,160.62	12,534.1
	131,949.98	131,111.68	137,453.4
	230,463.66	283,166.33	256,208.4
	—	3.51	—
	166,455.64	201,736.96	172,227.1
	11,556.35	10,978.22	10,238.4
	52,451.67	70,447.64	73,742.1

## COMPARATIVE STATEMENT OF STORE OPERATIONS (Continued)

Store No.	This Year	Year to Date Last Year	Budget
39. Newport			
Gross Sales.....	373,042.62	276,544.44	250,441.42
Less: Return Sales.....	4.78	—	—
Cost of Goods Sold.....	269,435.32	197,019.31	168,350.83
Store Operating Expense.....	11,709.19	8,980.60	8,415.21
Net Store Operating Profit.....	91,893.33	70,544.53	73,675.38
41. Farmington			
Gross Sales.....	338,353.94	268,672.93	243,270.04
Less: Return Sales.....	—	—	—
Cost of Goods Sold.....	244,380.92	191,411.39	163,530.09
Store Operating Expense.....	13,702.20	10,873.51	9,439.40
Net Store Operating Profit.....	80,270.82	66,388.03	70,300.55
42. Bridgton			
Gross Sales.....	177,413.78	129,889.50	117,540.95
Less: Return Sales.....	—	4.50	—
Cost of Goods Sold.....	128,139.61	92,537.53	79,012.94
Store Operating Expense.....	8,569.75	6,602.25	6,187.13
Net Store Operating Profit.....	40,704.42	30,745.22	32,340.88
43. Machias			
Gross Sales.....	235,867.95	180,244.21	163,236.44
Less: Return Sales.....	—	2.30	—
Cost of Goods Sold.....	170,358.96	128,411.87	109,730.15
Store Operating Expense.....	10,988.11	9,573.77	8,941.27
Net Store Operating Profit.....	54,520.88	42,256.27	44,565.02
44. Portland			
Gross Sales.....	629,674.13	634,332.18	574,973.64
Less: Return Sales.....	10.20	68.38	—
Cost of Goods Sold.....	454,791.04	451,919.00	386,506.68
Store Operating Expense.....	22,907.07	20,391.87	19,194.15
Net Store Operating Profit.....	151,965.82	161,952.93	169,272.81
45. Presque Isle			
Gross Sales.....	544,724.75	619,511.58	561,222.20
Less: Return Sales.....	—	5.98	—
Cost of Goods Sold.....	393,435.15	441,360.32	377,323.25
Store Operating Expense.....	18,198.53	18,250.15	17,119.10
Net Store Operating Profit.....	133,091.07	159,895.13	166,779.85
TOTAL NET OPERATING PROFIT (ALL STORES).....	\$5,196,733.08	\$4,532,270.94	\$4,821,055.71
Gross Sales.....	\$21,113,297.26	\$18,053,419.38	\$16,590,400.09
Less: Return Sales.....	13,282.86	2,791.94	500.00
Cost of Goods Sold.....	15,249,377.47	12,938,857.45	11,218,269.38
Store Operating Expense.....	653,903.85	579,499.05	550,575.00
NET STORE OPERATING PROFIT.....	\$5,196,733.08	\$4,532,270.94	\$4,821,055.71

**COMPARATIVE OPERATING EXPENSE PER CHARACTER  
AND OBJECT**

**Year Ended June 30, 1946**

	Year to Date		
	This Year	Last Year	Budget
<b>PERSONAL SERV CES:</b>			
Salaries & Wages .....	\$590,039.49	\$508,041.42	\$482,415.07
<b>CONTRACTUAL SERVICES:</b>			
Analysts and Laboratory Services .....	86.00	53.49	—
Laundry Services (Clerks Jkts.) .....	3,432.45	3,051.40	2,921.01
Medical Services .....	29.00	712.50	—
Misc. Prof. Fees & Spec. Services .....	3,009.30	5,304.39	—
Accounting and Auditing Services .....	38,797.29	45,516.24	42,755.80
Inspection Services .....	1,636.76	442.56	—
Legal Services .....	3,088.54	3,115.58	2,916.53
Traveling Expenses .....	45,382.60	34,409.29	36,509.02
Telephone and Telegraph .....	6,397.93	5,618.42	5,706.37
Water, Light, and Power .....	10,033.22	8,759.31	8,059.39
Trucking .....	93,173.20	74,530.93	77,309.95
Railroad Freight .....	13.45	9.89	—
Rent .....	70,860.81	58,387.96	69,036.95
Repairs .....	10,631.35	11,156.67	11,036.25
Insurance .....	16,092.34	8,923.98	—
Postage .....	4,069.34	3,530.51	3,854.00
Periodicals .....	383.00	45.00	—
National Association Dues .....	700.00	625.00	—
General Operating Expenses .....	3,725.85	3,361.63	5,786.52
Cash over and short .....	1,064.02	1,457.79	1,254.08
Liquor Stock Losses .....	4,393.26	5,794.23	4,850.19
Legislative Awards .....	1,000.00	—	—
Cont. to Emp. Retirement .....	26,472.25	—	26,472.25
Claims Against Vendors .....	188.69	—	—
Advertising Notices .....	95.00	—	—
<b>COMMODITIES:</b>			
Printed Forms .....	—	1.05	—
Coal, Wood and Fuel Oil .....	2,173.77	1,516.50	1,497.38
Office Supplies .....	15,192.52	13,173.66	13,385.93
Wrapping Supplies .....	8,820.80	8,554.92	3,765.37
Misc. Supplies .....	2,516.23	2,355.11	2,372.79
Depreciation .....	6,729.50	5,840.08	6,767.72
Household Supplies .....	18.62	—	—
Household & Office Equip .....	8.80	—	—
<b>TOTAL OPERATING EXPENSE.....</b>	<b>\$970,255.38</b>	<b>\$814,289.51</b>	<b>\$808,672.57</b>
<b>STORE OPERATING EXPENSE.....</b>	<b>653,903.85</b>	<b>579,499.05</b>	<b>550,575.00</b>
<b>DEPARTMENTAL OPERATING EXPENSE.....</b>	<b>316,351.53</b>	<b>234,790.46</b>	<b>258,097.57</b>
<b>TOTAL (As Above).....</b>	<b>\$970,255.38</b>	<b>\$814,289.51</b>	<b>\$808,672.57</b>



## COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR STORES

Year Ended June 30, 1946

Store No.	Year to Date		
	This Year	Last Year	Budget
<b>1. LEWISTON</b>			
Salaries .....	\$19,906.76	\$17,432.47	\$16,259.83
Trucking & Railroad .....	2,078.53	1,531.61	1,403.52
Rent and Lights .....	2,484.16	2,460.78	2,303.55
Supplies and Miscellaneous .....	2,522.73	2,372.11	2,295.55
<b>TOTAL .....</b>	<b>26,992.18</b>	<b>23,796.97</b>	<b>22,262.45</b>
<b>2. BIDDEFORD</b>			
Salaries .....	14,719.22	13,630.67	12,836.71
Trucking & Railroad .....	1,369.15	1,086.89	973.30
Rent and Lights .....	1,347.87	1,341.33	1,269.63
Supplies and Miscellaneous .....	1,740.40	1,342.78	1,343.60
<b>TOTAL .....</b>	<b>19,176.64</b>	<b>17,401.67</b>	<b>16,423.24</b>
<b>3. PORTLAND</b>			
Salaries .....	32,281.89	28,610.22	26,640.83
Trucking & Railroad .....	2,371.36	1,989.35	1,953.64
Rent and Lights .....	3,519.18	3,435.50	3,219.61
Supplies and Miscellaneous .....	5,894.92	6,446.41	5,211.21
<b>TOTAL .....</b>	<b>44,067.35</b>	<b>40,481.48</b>	<b>37,025.29</b>
<b>4. PORTLAND</b>			
Salaries .....	21,564.80	21,448.83	20,241.07
Trucking & Railroad .....	1,353.62	1,389.14	1,354.15
Rent and Lights .....	2,602.90	2,571.42	2,458.91
Supplies and Miscellaneous .....	4,559.66	3,688.54	3,497.71
<b>TOTAL .....</b>	<b>30,080.98</b>	<b>29,097.93</b>	<b>27,551.84</b>
<b>5. AUGUSTA</b>			
Salaries .....	12,229.31	9,231.13	8,669.43
Trucking & Railroad .....	1,854.45	1,439.65	1,424.68
Rent and Lights .....	1,939.94	1,952.92	1,842.84
Supplies and Miscellaneous .....	1,487.40	1,013.42	1,038.98
<b>TOTAL .....</b>	<b>17,511.10</b>	<b>13,637.12</b>	<b>12,975.93</b>
<b>6. WATERVILLE</b>			
Salaries .....	11,298.61	10,012.49	9,562.42
Trucking & Railroad .....	2,683.89	1,923.29	1,770.27
Rent and Lights .....	1,466.31	1,395.98	1,312.49
Supplies and Miscellaneous .....	1,262.75	1,132.65	962.82
<b>TOTAL .....</b>	<b>16,711.56</b>	<b>14,464.41</b>	<b>13,608.00</b>
<b>7. BANGOR</b>			
Salaries .....	18,086.74	17,227.93	16,297.04
Trucking & Railroad .....	5,969.75	4,176.36	3,653.38
Rent and Lights .....	2,301.10	1,987.25	1,864.27
Supplies and Miscellaneous .....	2,605.80	1,946.33	1,947.41
<b>TOTAL .....</b>	<b>28,963.39</b>	<b>25,337.87</b>	<b>23,762.10</b>

**COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR  
STORES — (Continued)**

Store No.	Year to Date		
	This Year	Last Year	Budget
8. HOULTON			
Salaries .....	\$10,124.34	\$4,369.63	\$8,892.68
Trucking & Railroad .....	5,895.56	2,918.24	4,760.68
Rent and Lights .....	2,308.50	1,363.86	1,955.34
Supplies and Miscellaneous .....	1,754.21	1,578.91	1,463.27
TOTAL .....	20,082.61	10,230.64	17,071.97
9. PORTLAND — Wholesale to Licensee			
Salaries .....	12,176.65	11,533.13	10,976.32
Trucking & Railroad .....	2,703.67	766.01	613.60
Supplies & Miscellaneous & Rent .....	6,207.75	9,302.65	10,475.47
TOTAL .....	21,088.07	21,601.79	22,065.39
12. RUMFORD			
Salaries .....	9,261.15	7,663.70	7,292.74
Trucking & Railroad .....	2,012.08	1,571.66	1,445.84
Rent and Lights .....	1,030.93	1,023.96	964.28
Supplies and Miscellaneous .....	1,092.29	894.87	870.35
TOTAL .....	13,396.45	11,154.19	10,573.21
13. ROCKLAND			
Salaries .....	12,457.55	11,070.83	10,120.54
Trucking & Railroad .....	2,521.81	2,047.95	1,897.22
Rent, Water and Lights .....	1,307.45	1,313.35	1,226.77
Supplies and Miscellaneous .....	1,586.88	1,425.09	1,441.52
TOTAL .....	17,873.69	15,857.22	14,686.05
14. ELLSWORTH			
Salaries .....	8,193.30	7,745.99	7,292.74
Trucking & Railroad .....	3,577.89	2,509.52	2,285.13
Rent and Lights .....	1,111.70	1,066.55	996.42
Supplies and Miscellaneous .....	1,040.25	1,033.84	1,044.42
TOTAL .....	13,923.14	12,355.90	11,618.71
15. BAR HARBOR			
Salaries .....	7,540.48	6,303.27	5,878.84
Trucking & Railroad .....	2,025.42	1,426.12	1,283.62
Rent and Lights .....	1,629.85	1,584.15	1,494.63
Supplies and Miscellaneous .....	785.68	1,187.09	587.49
TOTAL .....	11,981.43	10,500.63	9,244.58
16. CALAIS			
Salaries .....	8,142.00	8,169.63	7,590.40
Trucking & Railroad .....	2,706.84	2,490.62	2,271.02
Rent, Water and Lights .....	810.48	736.27	707.14
Supplies and Miscellaneous .....	1,246.43	1,263.04	1,038.98
TOTAL .....	12,905.75	12,659.56	11,607.54

**COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR  
STORES — (Continued)**

Store No.	Year to Date		
	This Year	Last Year	Budget
17. BELFAST			
Salaries .....	\$8,134.10	\$7,539.83	\$7,069.49
Trucking & Railroad .....	1,696.58	1,265.70	1,163.72
Rent, Water and Lights .....	829.50	802.65	749.99
Supplies and Miscellaneous .....	1,163.78	869.28	843.15
TOTAL .....	11,823.96	10,477.46	9,826.35
18. BATH			
Salaries .....	15,905.64	16,337.79	15,366.85
Trucking & Railroad .....	1,280.74	1,303.55	1,227.20
Rent, Water and Lights .....	1,980.20	1,992.88	1,858.91
Supplies and Miscellaneous .....	1,358.76	1,500.31	1,365.36
TOTAL .....	20,525.34	21,134.53	19,818.32
19. MILLINOCKET			
Salaries .....	6,648.55	5,726.50	5,469.56
Trucking & Railroad .....	2,402.56	1,993.36	2,087.65
Rent and Lights .....	1,044.30	970.40	910.71
Supplies and Miscellaneous .....	1,000.75	592.28	582.05
TOTAL .....	11,096.16	9,282.54	9,049.97
20. SKOWHEGAN			
Salaries .....	7,762.00	7,437.62	7,218.32
Trucking & Railroad .....	1,656.67	1,181.02	1,093.19
Rent and Lights .....	916.75	917.67	857.14
Supplies and Miscellaneous .....	1,073.97	871.05	696.28
TOTAL .....	11,409.39	10,407.36	9,864.93
21. OLD ORCHARD			
Salaries .....	7,613.01	7,017.24	6,436.96
Trucking & Railroad .....	576.01	503.52	451.38
Rent and Lights .....	679.14	711.44	664.28
Supplies and Miscellaneous .....	1,235.47	1,330.15	1,218.49
TOTAL .....	10,103.63	9,562.35	8,771.11
22. AUBURN			
Salaries .....	11,403.75	10,021.30	9,488.00
Trucking & Railroad .....	943.99	767.39	740.55
Rent and Lights .....	1,019.80	1,017.02	974.99
Supplies and Miscellaneous .....	988.67	773.05	788.75
TOTAL .....	14,356.21	12,578.76	11,992.29
23. SANFORD			
Salaries .....	8,173.95	7,517.17	7,143.91
Trucking & Railroad .....	1,079.42	851.33	825.19
Rent and Lights .....	773.60	780.45	739.28
Supplies and Miscellaneous .....	885.96	942.94	951.94
TOTAL .....	10,912.93	10,091.89	9,660.32

**COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR  
STORES — (Continued)**

Store No.	Year to Date		
	This Year	Last Year	Budget
24. GARDINER			
Salaries .....	\$9,105.76	\$8,325.20	\$7,962.48
Trucking & Railroad .....	1,220.73	950.33	874.56
Rent and Lights .....	1,077.52	1,059.97	991.06
Supplies and Miscellaneous .....	1,054.75	855.26	788.75
TOTAL .....	12,458.76	11,190.76	10,616.85
25. WESTBROOK			
Salaries .....	11,295.50	9,793.60	9,227.55
Trucking & Railroad .....	812.44	662.69	627.71
Rent and Lights .....	1,225.76	1,204.96	1,114.28
Supplies and Miscellaneous .....	1,757.81	1,384.41	1,256.57
TOTAL .....	15,091.51	13,045.66	12,226.11
26. OLD TOWN			
Salaries .....	8,128.40	7,814.50	7,404.36
Trucking & Railroad .....	2,330.75	1,701.60	1,558.68
Rent and Lights .....	1,351.60	1,327.12	1,258.92
Supplies and Miscellaneous .....	986.25	872.93	669.08
TOTAL .....	12,797.00	11,716.15	10,891.04
27. CARIBOU			
Salaries .....	8,604.68	8,237.27	7,702.03
Trucking & Railroad .....	5,189.48	4,543.66	4,175.30
Rent, Water and Lights .....	1,184.47	1,021.36	980.35
Supplies and Miscellaneous .....	987.81	784.83	805.07
TOTAL .....	15,966.44	14,587.12	13,662.75
28. MADAWASKA			
Salaries .....	6,162.10	5,851.54	5,543.97
Trucking & Railroad .....	2,321.39	2,289.93	2,101.75
Rent and Lights .....	1,073.36	1,082.14	1,012.49
Supplies and Miscellaneous .....	969.64	775.61	636.44
TOTAL .....	10,526.49	9,999.22	9,294.65
29. MADISON			
Salaries .....	5,980.20	4,892.47	4,688.19
Trucking & Railroad .....	1,078.42	829.11	782.87
Rent and Lights .....	990.78	1,021.98	969.63
Supplies and Miscellaneous .....	828.28	712.44	772.43
TOTAL .....	8,877.68	7,456.00	7,213.12
30. LINCOLN			
Salaries .....	6,654.40	6,326.20	5,953.26
Trucking & Railroad .....	2,214.86	1,808.64	1,636.26
Rent .....	900.00	900.00	851.78
Supplies and Miscellaneous .....	755.80	528.65	511.33
TOTAL .....	10,525.06	9,563.49	8,952.63

## COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR STORES — (Continued)

Store No.	Year to Date		
	This Year	Last Year	Budget
31. VAN BUREN			
Salaries .....	\$6,466.80	\$5,458.83	\$5,060.27
Trucking & Railroad .....	2,742.16	2,606.82	2,461.45
Rent and Lights .....	915.80	899.48	851.78
Supplies and Miscellaneous .....	901.80	608.81	587.49
Total .....	11,026.56	9,573.94	8,960.99
32. FORT FAIRFIELD			
Salaries .....	7,121.60	5,974.50	5,506.76
Trucking & Railroad .....	3,149.44	3,152.28	2,905.78
Rent and Lights .....	1,193.06	1,162.88	1,082.13
Supplies and Miscellaneous .....	902.95	769.89	696.28
Total .....	12,367.05	11,059.55	10,190.95
33. NORWAY			
Salaries .....	8,555.56	7,820.67	7,329.95
Trucking & Railroad .....	1,646.04	1,315.08	1,213.09
Rent and Lights .....	890.03	865.54	814.28
Supplies and Miscellaneous .....	845.58	749.17	674.52
Total .....	11,937.21	10,750.46	10,031.84
34. KITTERY			
Salaries .....	6,581.00	6,588.67	6,288.13
Trucking & Railroad .....	640.49	507.72	536.02
Rent .....	1,500.00	1,500.00	1,419.63
Supplies and Miscellaneous .....	1,024.56	701.71	669.08
Total .....	9,746.05	9,298.10	8,912.86
35. BOOTHBAY HARBOR			
Salaries .....	7,483.93	5,944.37	5,395.14
Trucking & Railroad .....	952.95	804.74	740.55
Rent and Lights .....	854.54	840.98	782.14
Supplies and Miscellaneous .....	843.78	790.66	750.68
Total .....	10,135.20	8,380.75	7,668.51
36. FORT KENT			
Salaries .....	7,477.00	5,634.29	5,320.72
Trucking & Railroad .....	3,975.83	3,557.96	3,124.42
Rent and Lights .....	1,145.60	1,022.22	953.56
Supplies and Miscellaneous .....	721.88	740.12	701.72
Total .....	13,320.31	10,954.59	10,100.42
37. BRUNSWICK			
Salaries .....	12,651.25	10,738.00	9,413.59
Trucking & Railroad .....	1,145.64	957.39	874.56
Rent and Lights .....	1,370.06	1,276.46	1,173.20
Supplies and Miscellaneous .....	1,348.42	1,188.77	1,115.13
Total .....	16,515.37	14,160.62	12,576.48

**COMPARATIVE EXPENDITURE ANALYSIS — LIQUOR  
STORES — (Concluded)**

Store No.	Year to Date		
	This Year	Last Year	Budget
<b>38. EASTPORT</b>			
Salaries .....	\$7,474.65	\$6,828.70	\$6,399.75
Trucking & Railroad .....	2,347.30	2,463.67	2,278.08
Rent and Lights .....	807.52	793.40	733.92
Supplies and Miscellaneous .....	926.88	892.45	859.47
Total .....	11,556.35	10,978.22	10,271.22
<b>39. NEWPORT</b>			
Salaries .....	7,941.47	6,300.70	5,916.05
Trucking & Railroad .....	1,823.22	1,286.94	1,213.09
Rent, Water and Lights .....	744.04	701.05	669.64
Supplies and Miscellaneous .....	1,200.46	691.91	641.88
Total .....	11,709.19	8,980.60	8,440.66
<b>41. FARMINGTON</b>			
Salaries .....	9,403.89	6,861.30	6,288.13
Trucking & Railroad .....	1,766.59	1,328.55	1,177.83
Rent and Lights .....	911.15	883.95	814.28
Supplies and Miscellaneous .....	1,620.57	1,799.71	1,191.29
Total .....	13,702.20	10,873.51	9,471.53
<b>42. BRIDGTON</b>			
Salaries .....	6,117.82	4,456.50	4,204.49
Trucking & Railroad .....	803.85	581.09	536.02
Rent and Lights .....	786.10	778.12	733.92
Supplies and Miscellaneous .....	861.98	787.54	739.80
Total .....	8,569.75	6,602.25	6,214.23
<b>43. MACHIAS</b>			
Salaries .....	6,918.50	6,312.17	5,953.26
Trucking & Railroad .....	2,379.33	1,657.59	1,601.00
Rent and Lights .....	726.65	720.15	669.63
Supplies and Miscellaneous .....	963.63	883.86	745.24
Total .....	10,988.11	9,573.77	8,969.13
<b>44. PORTLAND</b>			
Salaries .....	15,868.25	14,791.81	14,027.36
Trucking & Railroad .....	1,137.10	905.49	818.13
Rent and Lights .....	2,222.40	1,820.90	1,698.20
Supplies and Miscellaneous .....	3,679.32	2,873.67	2,714.40
Total .....	22,907.07	20,391.87	19,258.09
<b>45. PRESQUE ISLE</b>			
Salaries .....	10,661.82	10,245.28	9,748.46
Trucking & Railroad .....	4,269.35	5,040.59	4,612.58
Rent and Lights .....	1,803.42	1,764.64	1,655.34
Supplies and Miscellaneous .....	1,460.94	1,199.64	1,174.97
Total .....	18,198.53	18,250.15	17,191.35
<b>TOTAL ALL STORES .....</b>	<b>\$653,903.85</b>	<b>\$579,499.05</b>	<b>\$550,575.00</b>
Salaries .....	440,281.38	391,243.94	372,078.58
Trucking & Railroad .....	92,707.35	74,083.15	70,528.66
Rent, Water and Lights .....	57,444.01	54,632.75	53,570.95
Supplies and Miscellaneous .....	63,471.11	59,539.21	54,396.81
<b>TOTAL .....</b>	<b>\$653,903.85</b>	<b>\$579,499.05</b>	<b>\$550,575.00</b>

**COMPARATIVE EXPENDITURE ANALYSIS — DEPARTMENTAL**  
**Year Ended June 30, 1946**

DEPARTMENT	Year to Date		
	This Year	Last Year	Budget
<b>COMMISSIONERS' EXPENSE:</b>			
Salaries .....	\$13,686.76	\$9,574.65	\$9,661.04
Traveling .....	601.23	485.04	540.49
Supplies and Miscellaneous .....	745.62	1,363.32	1,497.47
Total .....	15,033.61	11,423.01	11,699.00
<b>GENERAL ADMINISTRATION:</b>			
Salaries .....	26,910.00	23,087.88	20,669.81
Traveling .....	3,456.33	2,885.76	2,615.28
Supplies and Miscellaneous .....	17,281.21	18,647.88	18,095.91
Total .....	47,647.54	44,621.52	41,381.00
<b>LIQUOR STORES SUPERVISION:</b>			
Salaries .....	12,253.50	10,603.17	11,171.78
Traveling .....	4,184.51	3,800.13	3,824.68
Supplies and Miscellaneous .....	2,446.30	2,879.20	2,993.54
Total .....	18,884.61	17,282.50	17,990.00
<b>ENFORCEMENT:</b>			
Salaries .....	49,795.96	36,303.95	35,832.11
Traveling .....	36,119.75	25,918.93	24,666.37
Supplies and Miscellaneous .....	3,702.52	3,044.34	2,881.52
Total .....	89,618.23	65,267.22	63,330.00
<b>MERCHANDISING:</b>			
Salaries .....	9,837.60	6,820.00	6,868.38
Traveling .....	48.50	3.50	—
Supplies and Miscellaneous .....	1,287.78	1,062.07	1,075.62
Total .....	11,173.88	7,885.57	7,944.00
<b>WAREHOUSING:</b>			
Salaries .....	37,274.29	30,407.83	26,820.39
Traveling .....	10.25	—	—
Supplies and Miscellaneous .....	31,381.18	12,386.57	9,729.61
Total .....	68,665.72	42,794.40	36,550.00
<b>ACCOUNTING SERVICE .....</b>	<b>38,855.69</b>	<b>45,516.24</b>	<b>42,399.87</b>
<b>CHEMICAL ANALYSIS .....</b>			
Contributions to Employee's Retirement .....	26,472.25	—	26,472.25
<b>TOTAL .....</b>	<b>\$316,351.53</b>	<b>\$234,790.46</b>	<b>\$247,766.12</b>
Salaries .....	149,758.11	116,797.48	111,023.51
Traveling .....	44,420.87	33,093.36	31,596.82
Supplies and Miscellaneous .....	56,844.61	39,383.38	36,273.67
Accounting Service .....	38,855.69	45,516.24	42,399.87
Chemical Analysis .....	—	—	—
Contributions to Employee's Retirement .....	26,472.25	—	26,472.25
<b>TOTAL .....</b>	<b>\$316,351.53</b>	<b>\$234,790.46</b>	<b>\$247,766.12</b>

## SCHEDULE OF CASH REGISTER FUNDS

June 30, 1946

Store No.	Depository	Cash Register Funds
1	Lewiston Trust Company	\$ 600.00
2	Pepperell Trust Company	1,000.00
3	Casco Bank & Trust Company	2,200.00
4	National Bank of Commerce	1,500.00
5	Depositors Trust Company	400.00
6	Federal Trust Company	300.00
7	Merrill Trust Company	350.00
8	First National Bank	350.00
9	First Portland National Bank	50.00
12	The Rumford National Bank	350.00
13	Knox County Trust Company	400.00
14	Union Trust Company	200.00
15	First National Bank	200.00
16	Merrill Trust Company	300.00
17	First National Bank of Belfast	400.00
18	Bath Trust Company	300.00
19	Millinocket Trust Company	250.00
20	Depositors Trust Company	250.00
21	York National Bank, Saco	400.00
22	First Auburn Trust Company	200.00
23	Sanford Trust Company	250.00
24	Depositors Trust Company	200.00
25	Westbrook Trust Company	500.00
26	Merrill Trust Company	200.00
27	Aroostook Trust Company	500.00
28	Northern Nat'l Bank of Presque Isle	250.00
29	Depositors Trust Company	150.00
30	Lincoln Trust Company	150.00
31	Van Buren Br. of No. Nat'l. Bank of P. I.	150.00
32	Frontier Trust Company	150.00
33	Norway National Bank	150.00
34	Community Trust Company	300.00
35	Depositors Trust Company	150.00
36	First National Bank	200.00
37	First National Bank	200.00
38	Merrill Trust Company	200.00
39	Newport Trust Company	150.00
41	Peoples' National Bank	200.00
42	Casco Bank & Trust Company	150.00
43	Merrill Trust Company	150.00
44	Casco Bank & Trust Company	900.00
45	Northern National Bank of Presque Isle	350.00
	Enforcement	100.00
	TOTAL	\$15,650.00



## STATEMENT OF ACCOUNTS RECEIVABLE

June 1946

Account	Amount
Acme Sales & Import Corp.....	\$ 752.57
Adams — Mitchell.....	3.90
Alger Bros.....	84.11
American Bank Note.....	466.50
American Distilling Co.....	103.77
Arrow Liqueurs Corp.....	348.87
Bacardi Importers, Inc.....	8.07
William C. Barry.....	2.70
James Barclay Co., Ltd.....	14.49
Boston & Maine Railroad.....	1,005.56
Bellows & Co.....	6.73
Berke Bros.....	13.68
Border Express.....	40.71
Brown — Forman Distillers Corp.....	6.42
Calvert Distillers Corp.....	5.59
Canada Dry Ginger Ale.....	5.44
Canadian National Railroad.....	6.37
Carstairs Bros.....	3.40
California Growers Wineries.....	1.14
Cobb & Shackford.....	183.12
Cole's Express.....	74.16
F. G. Congdon.....	178.27
R. C. Williams.....	50.26
Continental Distilling Corp.....	618.03
Cresta Blanca Wine Co., Inc.....	3.34
Cummings — Collins Distilling Co.....	4.38
Dysart's Transportation Co.....	42.72
Fairview Wine Co.....	4.42
Jos. S. Finch & Co.....	343.17
Fleischmann Distilling Corp.....	22.38
Fogg's Transportation.....	40.94
Fox & Ginn.....	12.40
Frankfort Distillers Corp.....	32.51
Fruit Industries.....	3.35
Glenmore Distillers Co.....	9.06
General Distilleries Corp.....	2.31
Granada Wines, Inc.....	9.54
G. F. Heublein & Bro.....	292.26
House of Old Molineaux, Inc.....	24.64
United Distillers of America.....	45.27
Kinsey Distilling Corp.....	24.63
Lawrence & Co.....	972.33
Maine Central Railroad.....	5.73
Maliar Bros.....	.63
McKesson & Robbins.....	95.44
Moore's Express.....	12.57
Moosehead Applejack.....	1.57
National Distillers Products Corp.....	141.33
New England Distillers, Inc.....	9.64
Petri Wine Co.....	2,490.62
Park & Tilford Import Corp.....	49.47
S. S. Pierce Co.....	2.65
Riverbank Wine Co.....	1.89
Railway Express.....	2.44

## SCHEDULE OF ACCOUNTS RECEIVABLE—(Continued)

Account	Amount
Reed's Transfer .....	\$ 11.
Roma Wine Co. ....	53.
Records & Goldsborough Co. ....	4.
Ron Virgin Co., Ltd. ....	17.
Schenley Distillers Corp. ....	156.
Shcenley Import Corp. ....	3.
Schieffelin & Co. ....	79.
Seagram Dist. ....	4.
Siboney Distilling Co. ....	10.
Somerset Imp. Ltd. ....	6.
Southern Comfort Co. ....	10.
St. Johnsbury Trucking Co. ....	8.
Sunset, Inc. ....	117.
Supreme Wine Co. ....	3.
Taylor Wine Co. ....	31.
Three Feathers Dist. Co. ....	101.
Twenty-One Brands, Inc. ....	24.
G. & W. Div. ....	26.
M. S. Walker, Inc. ....	47.
Hiram Walker, Inc. ....	27.
Nathan L. Weston .....	20.
Julius Wile & Sons .....	17.
William Zakon & Sons .....	6.
Elizabeth Robinson .....	3.
Aero Mayflower .....	4.
Sarah Strout .....	2.
M. A. Sullivan .....	7.
Annie Meagher .....	21.
S. J. Wilbur .....	3.
Mrs. Horace Webb .....	6.
Aero Mayflower .....	5.
J. C. Miltimore .....	2.
Mrs. Pierre Harrower .....	3.
E. C. Snodgrass .....	3.
E. J. Caswell .....	3.
L. M. Hagerthy .....	12.
W. J. Wilson .....	19.
B. W. Peightal .....	9.
C. D. Eddy .....	35.
H. S. Stitham .....	15.
Edith Dill .....	10.
Frank Woolley .....	5.
Aero Mayflower .....	5.
C. D. Eddy .....	21.
Elizabeth Robinson .....	12.
Atlantic Storage .....	2.
Jean Bryant .....	2.
A. M. Richardson .....	10.
Anna Maki .....	10.
H. F. Biddle .....	2.
L. D. MacKay .....	4.
C. L. Havens .....	15.
L. D. MacKay .....	4.
Amory Houghton .....	4.
A. M. Richardson .....	5.
Aero Mayflower .....	16.
Aero Mayflower .....	9.
Edith Dill .....	2.
Elizabeth Robinson .....	3.
Elizabeth Robinson .....	6.
<b>TOTAL .....</b>	<b>\$9,770</b>

## EQUIPMENT AND DEPRECIATION SCHEDULE

June 30, 1946

Account No.	Cost	Depreciation To Date	Depreciated Value
1 Lewiston	\$3,420.78	\$2,435.82	\$ 984.96
2 Biddeford	3,061.74	2,096.74	965.00
3 Portland	5,426.09	2,631.49	2,794.60
4 Portland	3,792.94	1,580.16	2,212.78
5 Augusta	2,304.53	1,615.04	689.49
6 Waterville	2,088.87	1,280.56	808.31
7 Bangor	4,417.27	2,531.57	1,885.70
8 Houlton	2,144.25	892.54	1,251.71
9 Wholesale to Licensees	3,829.52	2,464.96	1,364.56
10 Rumford	2,210.67	1,051.80	1,158.87
11 Rockland	2,124.99	1,357.17	767.82
12 Ellsworth	2,300.46	1,094.24	1,206.22
13 Bar Harbor	2,168.07	1,500.34	667.73
14 Calais	2,117.07	1,481.50	635.57
15 Belfast	2,101.50	1,443.85	657.65
16 Bath	3,013.13	2,036.11	977.02
17 Millinocket	2,091.46	1,458.36	633.10
18 Skowhegan	2,301.86	1,573.26	728.60
19 Old Orchard	2,030.78	1,296.32	734.46
20 Auburn	2,055.51	1,410.03	645.48
21 Sanford	2,189.34	867.97	1,321.37
22 Gardiner	2,126.98	1,451.45	675.53
23 Westbrook	2,199.34	1,450.68	748.66
24 Old Town	2,139.44	1,428.17	711.27
25 Caribou	2,009.43	1,328.19	681.24
26 Madawaska	1,935.31	1,349.41	585.90
27 Madison	2,100.13	1,357.46	742.67
28 Lincoln	1,957.26	1,266.92	690.34
29 Van Buren	2,075.52	1,306.82	768.70
30 Fort Fairfield	1,869.65	1,170.58	699.07
31 Norway	1,883.35	1,169.44	713.91
32 Kittery	2,247.30	1,519.10	728.20
33 Boothbay Harbor	1,675.98	1,058.71	617.27
34 Fort Kent	2,237.12	962.07	1,275.05
35 Brunswick	2,022.23	1,263.95	758.28
36 Eastport	1,882.50	1,159.75	722.75
37 Newport	1,902.55	1,115.16	787.39
38 Farmington	2,099.06	1,432.04	667.02
39 Bridgton	2,127.82	1,228.36	899.46
40 Machias	2,124.84	1,226.55	898.29
41 Portland	2,550.14	744.32	1,805.82
42 Presque Isle	3,053.22	2,077.13	976.09
43 Supply Inventory	1,575.06	150.99	1,424.07
44 Commissioners	2,788.00	2,788.00	—
45 General Administration	9,797.39	4,782.63	5,014.76
46 Warehousing	4,504.23	2,249.27	2,254.96
47 Accounting & Stock Control	3,980.42	3,463.64	516.78
TOTAL	\$124,055.10	\$74,600.62	\$49,454.48

## LIST OF EQUIPMENT IN STORES

June 30, 1946

Quantity	Type of Equipment	Cost Value
24	"4" Drawer Cash Registers .....	\$23,175.93
27	"2" Drawer Cash Registers .....	23,770.45
42	Burroughs Adding Machines .....	5,256.15
1	Burroughs Calculator .....	212.40
12	Remington-Rand Money Chests .....	1,929.20
29	Diebold Safes and Money Chests .....	4,441.00
1	Victoria Safe .....	175.00
98	Sealing Machines .....	2,264.06
51	Fire Extinguishers .....	433.32
48	Filing Cabinets .....	876.62
52	Green Prison Desks .....	914.95
56	Swivel Chairs .....	519.94
84	Straight Back Chairs .....	477.90
73	Thermometers .....	164.57
22	Hand Trucks .....	571.62
42	Electric Clocks .....	258.73
51	Desks Lamps .....	97.97
1	Remington-Rand Adding Machine .....	166.50
1,322½	Section Shelves .....	18,839.30
44	Counters .....	6,740.20
86	Wall Desks .....	1,454.50
468	Price Charts .....	3,273.82
36	Wardrobe Cabinets .....	1,182.30
51	Stapling Machines .....	203.90
17,579	Bin Card Holders .....	1,191.60
30	Cash Register Cut-Outs .....	442.40
3	Cash Register Stools .....	42.00
—	Misc. Shelving Equipment .....	261.10
1	Box Strapper (Mail Order) .....	37.70
1	Postal Scales .....	7.50
1	Egry Register .....	75.00
19	Electric Fans .....	156.90
3	Typewriters (Warehouse Stores) .....	142.50
1	Scale .....	56.30
1	Wood Desk .....	6.80
1	Oak Desk (No. 3) .....	34.00
1	Chute & Table (No. 1) .....	34.90
2	Parking Signs .....	18.00
24	Flourescent Lights .....	414.30
11	Refrigerator Doors .....	275.00
6	Awnings .....	305.90
1	Fabric Rug .....	14.40
14	Venetian Blinds .....	89.50
2	Stoves .....	95.00
1	Hot Water Tank .....	193.00
1	Street Flag .....	7.50
1	Conveyor .....	27.60
8	Jack Flats .....	80.00
	TOTAL STORES .....	\$101,410.00

LIST OF EQUIPMENT IN DEPARTMENTS & INVENTORY

Quantity	Type of Equipment	Cost Value
1	Hudson	\$1,492.00
1	Oldsmobile	1,296.00
26	Typewriters	1,999.75
34	Swivel Chairs	620.89
58	Straight Chairs	487.25
1	Bookcase	24.00
33	Desks (Regular)	813.22
1	Document Section for Desks	11.87
22	Typewriter Desks	670.27
23	Typewriter Tables	309.15
7	Typewriter Chairs	42.54
2	Smokadors	13.80
8	Cabinets	254.22
68	Filing Cases	3,063.85
13	Adding Machines	2,148.05
4	Tub Files	264.98
2	Tub File Chairs	30.00
9	Electric Clocks	55.47
11	Price Charts	77.00
31	Stapling Machines	115.01
3	5 Gal. Pump Tanks	39.00
8	Jack Trucks	1,907.99
86	Jack Truck Flats	612.82
3	Thermometers	6.69
2	Gas Heaters	143.00
1	Water Heater	99.50
3	Fibre Cars	96.00
7	Lock & Keys	15.50
1	Stell Plate	14.12
5	Sealing Machines	149.97
1	Label Machines	25.00
4	Burroughs Calculators	1,304.00
1	Monroe Calculator	360.00
8	Oak Tables	153.87
2	Packing Tables	42.00
1	I. B. M. Stamper	91.09
8	Conveyors	130.79
6	Electric Heaters	51.75
3	Humidifiers	42.16
1	Sorting Box	7.23
3	Wardrobe Cabinets	99.40
1	Hand Truck	10.00
1	Grease Gun	6.00
12	Electric Fans	123.76
1	Inter-Office Comm. System	54.50
1	Detex Patrol Watchclock	54.00
1	Platform Scale	26.85
1	Art Square	105.60
12	Model I. Stations	43.20
1	Ditto Machine	305.00
1	Diebold Safe	50.00
1	Remington-Rand Safe	135.00
1	Remington-Rand Vault	135.10
8	Flourescent Lights	282.00
16	Fire Extinguishers	400.00
1	Loading Platform	30.00
1	Chain Pulley for Car Doors	15.00
6	Oak Costumers	23.52

**LIST OF EQUIPMENT IN DEPARTMENTS &  
INVENTORY — (Continued)**

Quantity	Type of Equipment	Cost Value
13	Section Shelves .....	\$89.31
TOTAL DEPARTMENTS .....		\$21,070.04
Equipment Inventory		
752	Bin Card Holders (Store No. 3) .....	\$70.11
4	National Package Sealer .....	92.00
1	Strapping Machine (At Warehouse) .....	67.82
1	Oak Table (In Barracks) .....	23.50
42	Steel Shelving (At Store No. 3) .....	972.12
1	Egry Register (In Barracks — Long Bldg.) .....	75.00
1	Wall Clock .....	6.34
2	Adding Machines .....	259.20
1	Electric Heater .....	6.75
1	Desk Lamp .....	2.22
TOTAL INVENTORY .....		\$1,575.06

**SCHEDULE OF MISCELLANEOUS ACCOUNTS PAYABLE  
June 30, 1946**

Account	Amount
Belgrade Lake Hotel .....	\$ .17
Border Express .....	181.17
Brooks Hardware Store .....	16.17
Capital Distributors .....	16.20
Mrs. Wilbur Carver .....	.01
Robert E. Cleaves .....	.08
Cole's Express .....	549.82
Columbia Hotel Co. ....	.01
F. H. Congdon Co. ....	1,265.14
Edwards & Walker .....	8.62
Florence Beverage Co. ....	9.88
Fogg's Transportation .....	291.69
General Beverage Co. ....	6.98
Graymore Hotel Co. ....	.04
Kinsey Dist. Corp. ....	.12
Liberty Bottling Co. ....	60.48
Malvern Hotel .....	.01
National Dist. Inc. ....	4.58
New Auburn Social Club .....	.11
Francis R. Peabody .....	.03
Portland Dist. ....	37.68
Samoset Hotel .....	.20
Seltzer & Rydholm .....	10.92
Terratine Club .....	.08
TOTAL .....	\$2,460.19
Freight Accounts Payable .....	3,211.14
GRAND TOTAL .....	\$5,671.33

# COMPARATIVE STATEMENT OF NET PURCHASES

June 30, 1946

VENDOR	This Year			Last Year			Increase	Decrease
	Cases	Amount	% to Total	Cases	Amount	% to Total		
American Distilling Co. ....	3,653	\$ 82,438.95	.54	8,645	\$ 179,186.85	1.34	\$ —	\$ 96,747.90
Acme Sales & Import Co. ....	2,224	63,192.76	.41	2,564	110,820.96	.83	—	47,628.20
Arrow Liqueurs Corp. ....	1,450	40,646.19	.26	4,978	123,361.35	.92	—	82,715.16
Austin, Nichols & Co. ....	2	28.00	—	2	21.24	—	6.76	—
Brookside Dist. Prod. Co. ....	—	*3,770.64	*0.02	2,890	23,655.93	.18	—	27,426.57
Berke Bros. Dist., Inc. ....	14,887	410,340.87	2.67	10,449	270,739.07	2.02	139,601.80	—
James Barclay Co., Ltd. ....	7,545	216,780.94	1.41	4,894	142,229.55	1.06	74,551.39	—
Bisceglia Bros. ....	—	—	—	1,200	9,511.92	.07	—	9,511.92
Bacardi Importers ....	3,983	134,409.34	.88	697	22,516.41	.17	111,892.93	—
Brown-Forman Dist. Corp. ....	5,126	171,409.31	1.12	3,767	124,792.10	.93	46,617.21	—
Browne Vintners Co., Inc. ....	197	8,628.60	.06	550	18,517.63	.14	—	9,889.03
Bellows & Co. ....	13,148	387,728.95	2.52	5,520	157,657.24	1.18	230,071.71	—
Baltimore Pure Rye Dist. ....	—	—	—	602	18,390.71	.14	—	18,390.71
A. & G. J. Caldwell, Inc. ....	3,630	112,591.53	.73	3,360	104,093.90	.78	8,497.63	—
California Growers Wineries. ....	1,400	9,009.26	.06	—	—	—	9,009.26	—
Cointreau, Ltd. ....	100	4,072.00	.03	50	2,036.00	.02	2,036.00	—
Canada Dry Ginger Ale. ....	210	12,948.83	.08	362	17,286.77	.13	—	4,337.89
Continental Dist. Corp. ....	11,040	315,600.44	2.06	7,130	201,201.04	1.50	114,399.40	—
Continental Import Co. ....	—	—	—	2	*2.69	—	2.69	—
B. Cribari & Son. ....	—	—	—	—	30.93	—	—	30.93
Comex Wine & Spirits, Inc. ....	200	7,325.19	.05	657	25,841.14	.19	—	18,515.95
Cummins-Collins. ....	1,799	47,160.02	.31	—	—	—	47,160.02	—
Calvert Distillers Corp. ....	13,987	427,821.37	2.79	12,293	351,349.03	2.62	76,472.34	—
Carstairs Div. of Calvert. ....	11,588	325,976.29	2.12	8,983	251,556.59	1.88	74,419.70	—
Cresta Blanca Wine Co. ....	17,845	397,599.88	2.59	21,953	375,560.76	2.80	22,039.12	—
Distilled Liquor Import. ....	369	11,673.86	.08	2,125	67,908.22	.51	—	56,234.36
Fairview Wine Co. ....	21,150	120,830.91	.79	—	—	—	120,830.91	—
Eastern Dist. Spts. ....	—	—	—	—	*11.80	—	11.80	—
Jos. S. Finch & Co. ....	24,240	703,349.45	4.58	10,451	301,452.96	2.25	401,896.49	—
Fleischmann Dist. Co. ....	14,852	441,290.95	2.87	9,985	298,481.54	2.23	142,809.41	—
Foster & Co. ....	—	—	—	2,500	64,774.37	.48	—	64,774.37
Frankfort Dist. Corp. ....	10,417	332,094.42	2.16	10,015	316,850.03	2.37	15,244.39	—
Fromm & Sichel. ....	500	16,516.80	.11	—	—	—	16,516.80	—
Fruit Industries, Ltd. ....	10,660	144,422.59	.94	20,438	291,155.32	2.17	—	146,732.73
Gambarelli & Davitto. ....	10	95.95	—	—	—	—	95.95	—
Garrett & Co. Inc. ....	1	5.79	—	1	17.37	—	—	11.58

\*Debits

FISCAL YEAR REPORT ENDING JUNE 30, 1946

## COMPARATIVE STATEMENT OF NET PURCHASES — (Continued)

VENDOR	This Year			Last Year			Increase	Decrease
	Cases	Amount	% to Total	Cases	Amount	% to Total		
General Dist. Corp.	549	14,336.74	.09	3,200	106,877.68	.80	—	92,540.94
Glenmore Dist. Corp.	5,876	191,048.20	1.24	4,625	147,564.38	1.10	43,483.82	—
Granada Wines, Inc.	16,083	168,548.23	1.10	10,864	170,625.58	1.27	—	2,077.35
Greig, Lawrence & Hoyt	—	—	—	—	20.14	—	—	20.14
G. F. Heublein & Bros.	4,006	114,582.37	.75	3,978	102,415.21	.76	12,167.16	—
United Dist. of America	8,525	238,368.30	1.55	—	—	—	238,368.30	—
Handy Beer & Wine Co.	—	—	—	30	684.50	.01	—	684.50
House of Old Molineaux, Inc.	16,600 $\frac{1}{4}$	132,947.07	.87	7,675	86,077.10	.64	46,869.97	—
Hunter-Wilson Dist. Co.	1,460	35,729.25	.23	1,585	20,092.82	.15	15,636.43	—
International Dist.	99	4,925.76	.03	70	3,499.65	.03	1,426.11	—
Wm. Jameson & Co., Inc.	600	15,981.60	.10	1,399	38,246.12	.29	—	22,264.52
Kinsey Dist.	10,315	321,231.89	2.09	14,251	454,869.54	3.40	—	133,637.65
Lawrence Dist. Co.	—	—	—	143	5,532.66	.04	—	5,532.66
Lawrence & Co.	2,850	75,849.86	.49	2,840	82,039.98	.61	—	6,190.12
A. N. Luria	1	45.48	—	—	—	—	45.48	—
LeRoux & Co.	1	5.12	—	1,452	34,985.68	.26	—	34,980.56
Logansport Dist.	5,250	144,517.92	.94	5,000	132,251.05	.99	12,266.87	—
H. McKenna, Inc.	—	—	—	6	208.86	—	—	208.86
Many, Blanc & Co.	—	*2.03	—	800	20,405.94	.15	—	20,407.97
McKesson & Robbins, Inc.	2,874	103,091.25	.67	1,676	59,084.11	.44	44,007.14	—
Moosehead Applejack Brandy	1,160	43,893.67	.29	—	—	—	43,893.67	—
National Dist. Prod. Corp.	52,711	1,564,752.35	10.19	42,674	1,239,854.16	9.26	324,898.19	—
New England Dist. Co.	18,057	453,723.67	2.95	10,320	272,151.25	2.03	181,572.42	—
Ron Virgin Co.	20,018	552,439.95	3.60	14,526 $\frac{1}{2}$	424,672.69	3.17	127,767.26	—
N. H. State Liq. Comm.	300	9,768.95	.06	200	10,644.00	.08	—	875.05
Old Custom House	500	24,287.47	.16	4,041	155,177.07	1.16	—	130,889.60
The Overbrook Co.	250	9,234.49	.06	400	6,860.00	.05	2,374.49	—
Park & Tilford Imp. Corp.	6,584	187,073.61	1.22	7,574	225,626.25	1.68	—	38,552.64
Pendale Dist. Co.	700	21,305.69	.14	—	—	—	21,305.69	—
Petri Wine Co.	13,958	74,605.66	.49	12,146	83,935.22	.63	—	9,329.56
Pastine Wine & Spirits Co.	—	—	—	4	41.52	—	—	41.52
S. S. Pierce Co.	2,349	65,551.01	.43	2,466	65,476.93	.49	74.08	—
Picker-Linz Imp.	—	—	—	100	3,260.00	.02	—	3,260.00
Records & Goldsborough	4,000	130,162.67	.87	3,250	84,269.76	.63	18,892.91	—
Roma Wine Co.	25,825	166,518.35	1.08	21,494	152,467.94	1.14	14,050.41	—

\*Debits



**COMPARATIVE STATEMENT OF NET PURCHASES — (Concluded)**

VENDOR	This Year			Last Year			Increase	Decrease
	Cases	Amount	% to Total	Cases	Amount	% to Total		
Riverbank Wine Co. ....	3,700	33,156.61	.22	—	—	—	33,156.61	—
Sacone, Speed & Jenny Co. ....	200	8,279.99	.05	600	23,665.43	.18	—	15,385.44
Seagram Dist. Corp. ....	20,547	617,577.48	4.02	20,261	598,861.93	4.47	18,715.55	—
Seggerman-Nixon Corp. ....	—	*3.93	—	1,750	53,746.62	.40	—	53,750.55
Schenley Import Corp. ....	425	35,119.60	.23	4,270	90,502.44	.68	—	55,382.84
Schenley Dist. Corp. ....	27,426	828,604.88	5.40	19,452	563,422.80	4.21	265,182.08	—
Schieffelin & Co. ....	3,535	112,708.62	.73	3,986	129,985.92	.97	—	17,277.30
Siboney Dist. Co. ....	16,775	429,393.36	2.80	12,950	321,262.32	2.39	108,131.04	—
Somerset Importers. ....	1,975	60,004.63	.39	2,330	74,104.38	.55	—	14,099.75
Seaboard Liquor. ....	—	—	—	—	179.78	—	—	179.78
Southern Comfort. ....	2,000	86,663.52	.56	4,300	183,808.01	1.37	—	97,144.49
Sunset, Inc. ....	3,424	93,152.19	.61	422	11,265.86	.08	81,886.33	—
Three Feathers Dist. ....	16,518	505,648.68	3.29	16,442	481,839.36	3.60	23,809.32	—
Munson G. Shaw Co., Inc. ....	2	28.73	—	4	58.57	—	—	29.84
Stuart & Williams. ....	500	13,126.52	.09	8,500	223,383.53	1.67	—	210,257.01
Supreme Wine Co. ....	16,300	115,820.35	.75	13,250	113,485.46	.85	2,334.89	—
Taylor Wine Co. ....	5,015	46,452.91	.30	4,621	38,599.37	.29	7,853.54	—
Twenty-One Brands, Inc. ....	7,232	242,472.25	1.58	7,967	247,260.36	1.85	—	4,788.11
Tiara Prod. Co. ....	—	—	—	600	4,988.21	.04	—	4,988.21
W. A. Taylor & Co. ....	306	4,107.30	.03	1,480	48,904.82	.37	—	44,797.52
Hiram Walker — G. & W. ....	29,406	816,791.81	5.32	30,873	861,824.37	6.43	—	45,032.56
R. C. Williams Inc. ....	4,525	222,535.97	1.45	—	—	—	222,535.97	—
John Wagner & Sons. ....	7	160.80	—	—	—	—	160.80	—
M. S. Walker, Inc. ....	13,088½	377,252.50	2.46	9,020	252,346.84	1.89	124,905.66	—
Hiram Walker, Inc. ....	20,224	560,862.32	3.65	18,709	549,230.41	4.10	11,631.91	—
Frank L. Wright Dist. Co. ....	1,656	54,963.41	.36	1,974	64,384.27	.48	—	9,420.86
Julius Wile Sons & Co. ....	33½	2,016.31	.01	2	100.88	—	1,915.43	—
Widmer's Wine Cellars, Inc. ....	—	—	—	300	2,319.00	.02	—	2,319.00
Alexander Young Dist. Co. ....	—	—	—	100	2,978.00	.02	—	2,978.00
Wm. Zakon & Son. ....	11,720½	320,114.50	2.08	16,267	407,235.08	3.04	—	87,120.58
Transportation Cos. ....	—	*10,740.50	*.07	—	*18,246.94	*.14	7,506.44	—
<b>TOTAL</b> .....	<b>624,254¾</b>	<b>\$15,356,014.16</b>	<b>100.00%</b>	<b>536,282½</b>	<b>\$13,392,397.26</b>	<b>100.00%</b>	<b>\$3,713,009.68</b>	<b>\$1,749,392.78</b>
Net Increase .....	—	—	—	—	1,963,616.90	—	—	1,963,616.90
<b>TOTAL</b> .....	<b>624,254¾</b>	<b>\$15,356,014.16</b>	<b>100.00%</b>	<b>536,282½</b>	<b>\$15,356,014.16</b>	<b>100.00%</b>	<b>\$3,713,009.68</b>	<b>\$3,713,009.68</b>

\*Debits

FISCAL YEAR REPORT ENDING JUNE 30, 1946

# STORE STOCK TURNOVER

June 1946

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Store No.	Average Stock Turnover								
	Bottles Sold		Average Bottle Inventory		Monthly		Yearly		
	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year	
1	Lewiston	405,327	311,250	27,048	13,777	1.43	1.94	17.16	23.27
2	Biddeford	312,987	252,512	16,469	11,684	1.95	1.80	23.40	21.61
3	Portland	669,514	548,107	37,641	28,393	1.65	1.61	19.80	19.30
4	Portland	373,993	382,161	15,101	13,852	2.03	2.30	24.36	27.59
5	Augusta	270,758	200,107	16,001	13,656	1.85	1.22	22.20	14.65
6	Waterville	306,428	208,816	12,548	9,851	2.48	1.77	29.76	21.20
7	Bangor	533,747	373,990	26,742	15,406	1.95	2.02	23.40	24.28
8	Houlton	287,600	113,859	16,069	4,675	1.47	2.03	17.64	24.35
9	Wholesale Licensees	704,191	530,749	33,108	26,331	2.40	1.68	28.80	20.16
12	Rumford	202,355	147,816	11,158	7,863	1.96	1.57	23.52	18.80
13	Rockland	266,149	201,299	14,741	9,696	1.99	1.73	23.88	20.76
14	Ellsworth	211,791	144,073	10,307	6,419	2.16	1.87	25.92	22.44
15	Bar Harbor	96,992	67,635	8,979	6,073	1.10	.93	13.20	11.14
16	Calais	136,779	123,046	8,350	7,135	1.59	1.44	19.08	17.25
17	Belfast	168,066	122,193	8,756	6,831	1.91	1.49	22.92	17.89
18	Bath	251,209	271,858	12,481	13,351	1.75	1.70	21.00	20.36
19	Millinocket	102,709	79,300	10,761	6,348	.92	1.04	11.04	12.49
20	Skowhegan	145,369	98,890	7,110	5,664	1.84	1.46	22.08	17.46
21	Old Orchard	90,970	84,954	7,699	6,104	1.28	1.16	15.36	13.92
22	Auburn	185,477	145,957	13,452	8,321	1.59	1.46	19.08	17.54
23	Sanford	141,835	107,801	8,637	6,090	1.87	1.48	22.44	17.70
24	Gardiner	176,900	132,303	12,901	7,827	1.47	1.41	17.64	16.90
25	Westbrook	198,783	169,502	14,069	13,775	1.48	1.03	17.76	12.31
26	Old Town	153,847	107,621	11,404	6,573	1.44	1.36	17.28	16.37
27	Caribou	212,526	179,989	11,220	9,048	1.67	1.66	20.04	19.89
28	Madawaska	83,223	77,321	7,443	6,837	.87	.94	10.44	11.31
29	Madison	93,096	67,758	9,767	5,258	1.10	1.07	13.20	12.89
30	Lincoln	113,496	87,629	7,819	5,263	1.46	1.39	17.52	16.65
31	Van Buren	102,428	88,025	7,624	6,218	.95	1.18	11.40	14.16
32	Fort Fairfield	130,888	123,955	9,722	7,886	1.07	1.31	12.84	15.72
33	Norway	154,157	119,221	7,919	5,712	2.13	1.74	25.56	20.87
34	Kittery	59,366	46,765	6,830	4,988	.88	.78	10.56	9.38
35	Boothbay Harbor	90,647	78,661	6,741	5,297	1.70	1.24	20.40	14.85
36	Fort Kent	142,304	116,818	8,774	7,184	1.30	1.36	15.60	16.26
37	Brunswick	222,992	190,993	10,922	7,491	1.95	2.13	23.40	25.50
38	Eastport	114,702	120,374	7,944	6,802	1.28	1.48	15.36	17.70
39	Newport	163,150	111,102	9,913	5,143	1.89	1.80	22.68	21.60
41	Farmington	158,909	115,491	9,387	5,476	1.87	1.76	22.44	21.09
42	Bridgton	77,851	52,727	7,463	4,834	1.20	.91	14.40	10.91
43	Macbias	117,264	80,494	7,048	6,290	1.76	1.07	21.12	12.80
44	Portland	264,859	243,096	6,922	8,169	3.78	2.48	45.36	29.76
45	Presque Isle	235,908	237,426	13,579	11,052	1.41	1.79	16.92	21.49
	Total	8,931,542	7,063,644	519,569	374,643	1.71	1.57	20.52	18.87
	Warehouse	—	—	755,478	585,373	—	—	—	—
	Total	8,931,542	7,063,644	1,275,047	960,016	.70	.61	8.40	7.36

MAINE STATE LIQUOR COMMISSION

**COMPARATIVE AVERAGE SELLING COST PER BOTTLE**  
**Year Ended June 30, 1946**

Store No.		No. of Bottles Sold		*Average Selling Cost per Bottle	
		Year To Date		Year to Date	
		This Year	Last Year	This Year	Last Year
1	Lewiston	405,327	311,250	\$.066	\$.076
2	Biddeford	312,987	252,512	.061	.069
3	Portland	669,514	548,107	.066	.074
4	Portland	373,993	382,161	.080	.076
5	Augusta	270,758	200,107	.065	.068
6	Waterville	306,428	208,816	.055	.069
7	Bangor	533,747	373,990	.054	.068
8	Houlton	287,600	113,859	.070	.090
9	Whise. to Lic.	704,191	530,749	.030	.041
12	Rumford	202,355	147,816	.066	.075
13	Rockland	266,149	201,299	.067	.079
14	Ellsworth	211,791	144,073	.066	.086
15	Bar Harbor	96,992	67,635	.124	.155
16	Calais	136,779	123,046	.094	.103
17	Belfast	168,068	122,193	.070	.086
18	Bath	251,209	271,858	.082	.078
19	Millinocket	102,709	79,300	.108	.117
20	Skowhegan	145,369	98,890	.078	.105
21	Old Orchard	90,970	84,954	.111	.113
22	Auburn	185,477	145,957	.077	.086
23	Sanford	141,835	107,801	.077	.094
24	Gardiner	176,900	132,303	.070	.085
25	Westbrook	198,783	169,502	.076	.077
26	Old Town	153,847	107,621	.083	.109
27	Caribou	212,526	179,989	.075	.081
28	Madawaska	83,223	77,321	.126	.129
29	Madison	93,006	67,758	.095	.110
30	Lincoln	113,496	87,629	.093	.109
31	Van Buren	102,428	88,025	.108	.109
32	Fort Fairfield	130,888	123,955	.094	.089
33	Norway	154,157	119,221	.077	.090
34	Kittery	59,366	46,765	.164	.199
35	Boothbay Harbor	90,647	78,661	.112	.107
36	Fort Kent	142,304	116,818	.094	.094
37	Brunswick	222,992	190,993	.074	.074
38	Eastport	114,702	120,374	.101	.091
39	Newport	163,150	111,102	.072	.081
41	Farmington	158,909	115,491	.086	.094
42	Bridgton	77,851	52,727	.110	.125
43	Machias	117,264	80,494	.094	.119
44	Portland	264,859	243,096	.086	.084
45	Presque Isle	235,908	237,426	.077	.077
TOTAL		8,931,542	7,063,644	\$.073	\$.082

\* Computed Using Store Operating Expense Only

**COMPARATIVE AVERAGE SALES PER CUSTOMER**  
**Year Ended June 30, 1946**

Store No.		No. of Customers Served		*Average Sale Per Customer	
		Year to Date		Year To Date	
		This Year	Last Year	This Year	Last Year
1	Lewiston	327,815	273,781	\$ 2.98	\$ 2.96
2	Biddeford	252,653	222,930	3.03	2.92
3	Portland	518,260	446,725	3.10	3.21
4	Portland	285,059	314,142	3.19	3.20
5	Augusta	206,381	163,832	3.13	3.13
6	Waterville	234,105	176,943	3.12	3.07
7	Bangor	408,693	318,382	3.15	3.08
8	Houlton	211,005	90,242	2.78	2.88
9	Whlse. to Lic.	3,867	3,019	*517.40	*498.80
12	Rumford	158,856	126,284	3.00	3.03
13	Rockland	176,820	146,266	3.39	3.48
14	Ellsworth	135,646	102,443	3.27	3.37
15	Bar Harbor	74,528	55,034	2.95	2.92
16	Calais	105,816	103,992	2.80	2.85
17	Belfast	129,388	107,254	2.90	2.98
18	Bath	219,383	251,240	2.56	2.77
19	Millinocket	84,263	69,184	2.79	2.74
20	Skowhegan	111,606	83,489	2.86	2.90
21	Old Orchard	72,299	73,644	3.12	2.96
22	Auburn	145,657	126,014	3.12	3.08
23	Sanford	114,498	94,948	3.03	2.99
24	Gardiner	143,235	114,993	2.63	2.72
25	Westbrook	160,578	147,501	2.90	2.96
26	Old Town	124,460	96,229	2.88	2.78
27	Caribou	156,368	147,871	2.95	2.96
28	Madawaska	58,364	58,350	3.42	3.36
29	Madison	73,582	58,341	2.78	2.75
30	Lincoln	88,015	72,669	2.78	2.82
31	Van Buren	85,735	78,787	2.80	2.79
32	Fort Fairfield	101,205	100,369	2.75	3.03
33	Norway	121,536	99,313	2.75	2.84
34	Kittery	47,359	40,490	3.00	2.83
35	Boothbay Harbor	69,334	64,886	2.88	2.89
36	Fort Kent	95,375	84,311	3.56	3.55
37	Brunswick	179,257	169,615	2.98	2.98
38	Eastport	87,944	100,326	2.62	2.82
39	Newport	109,327	86,433	3.41	3.20
41	Farmington	112,775	90,930	3.00	2.95
42	Bridgton	63,686	46,631	2.79	2.79
43	Machias	81,346	63,817	2.90	2.82
44	Portland	200,823	198,124	3.14	3.20
45	Presque Isle	183,595	197,516	2.97	3.14
TOTAL		6,320,497	5,467,290	\$ 3.00	\$ 3.03

\*Not Figured When Computing Average For All Stores.

## COMPARATIVE CASH AND STOCK SHORTAGES

### Year Ended June 30, 1946

Store No.		Year To Date			
		This Year		Last Year	
		Cash	Stock	Cash	Stock
1	Lewiston .....	\$ 27.42	\$ 136.96	\$ 26.99	\$ 543.16
2	Biddeford .....	.15	6.32	*2.64	43.73
3	Portland .....	*4.58	136.30	176.07	748.93
4	Portland .....	*9.47	24.74	*17.57	286.67
5	Augusta .....	20.35	10.85	80.91	20.03
6	Waterville .....	71.93	21.94	20.48	31.29
7	Bangor .....	80.85	91.97	61.27	193.16
8	Houlton .....	83.96	25.28	8.00	30.90
9	Whlse. ....	—	149.68	3.52	1,947.12
12	Rumford .....	*3.25	36.35	20.30	17.23
13	Rockland .....	26.37	36.54	31.36	153.75
14	Ellsworth .....	24.70	51.83	40.03	61.57
15	Bar Harbor .....	*13.12	9.15	13.21	16.56
16	Calais .....	8.92	4.09	33.10	76.14
17	Belfast .....	4.15	4.17	16.32	22.24
18	Bath .....	*1.26	25.45	23.00	184.26
19	Millinocket .....	44.29	9.03	39.98	26.88
20	Skowhegan .....	59.32	1.17	39.06	32.46
21	Old Orchard .....	4.96	13.96	11.74	76.43
22	Auburn .....	*2.69	11.68	* .27	23.75
23	Sanford .....	* .27	22.53	9.24	22.47
24	Gardiner .....	*7.61	4.90	38.13	36.31
25	Westbrook .....	227.51	33.65	109.79	117.71
26	Old Town .....	60.96	9.98	16.31	46.37
27	Caribou .....	10.78	16.98	16.10	43.61
28	Madawaska .....	*2.47	—	11.88	50.73
29	Madison .....	24.39	.56	8.69	14.20
30	Lincoln .....	28.26	5.85	2.97	22.85
31	Van Buren .....	22.44	5.88	* .24	12.04
32	Fort Fairfield .....	1.26	10.83	1.50	25.58
33	Norway .....	39.97	—	73.63	2.40
34	Kittery .....	*21.46	2.11	4.76	41.06
35	Boothbay Harbor .....	25.19	18.82	89.89	22.72
36	Fort Kent .....	*3.75	11.12	11.76	53.00
37	Brunswick .....	49.82	20.61	13.79	88.77
38	Eastport .....	7.93	6.76	37.58	79.93
39	Newport .....	23.03	13.75	*3.19	10.65
41	Farmington .....	76.64	36.70	305.57	191.24
42	Bridgton .....	15.90	3.15	12.85	52.48
43	Machias .....	.92	3.71	* .74	3.72
44	Portland .....	6.95	21.35	97.63	300.33
45	Presque Isle .....	16.72	—	*24.97	19.80
	TOTAL .....	1,021.11	1,056.70	1,457.79	5,794.23

\*Overages

# COMPARATIVE SALES ANALYSIS BY STORES

June 1946

Store No.		Current Month				Year to Date				To Date	
		This Year	% To Total	Last Year	% To Total	This Year	% To Total	Last Year	% To Total	Total Amount	% To Total
0	Lewiston Temp.	\$ —	—%	\$ —	—%	\$ —	—%	\$ —	—%	\$ 4,178.10	—%
1	Lewiston	94,832.02	4.60	71,450.14	4.39	977,282.63	4.66	809,400.02	4.48	5,814,806.18	5.10
2	Biddeford	77,880.49	3.78	56,630.83	3.48	764,837.72	3.65	651,147.67	3.61	4,666,738.67	4.10
3	Portland	146,510.90	7.11	108,657.03	6.68	1,604,815.10	7.65	1,434,101.46	7.94	10,419,169.32	9.15
4	Portland	73,237.92	3.56	80,174.23	4.93	909,400.42	4.34	1,004,033.06	5.56	6,912,432.89	6.07
5	Augusta	69,490.38	3.37	46,827.86	2.88	646,367.33	3.08	512,935.70	2.84	3,629,892.48	3.19
6	Waterville	73,581.19	3.57	50,798.11	3.12	729,995.76	3.48	543,545.47	3.01	3,981,961.08	3.50
7	Bangor	125,296.53	6.08	87,888.70	5.40	1,288,580.90	6.14	980,715.71	5.43	7,369,306.76	6.47
8	Houlton	47,159.24	2.29	48,310.37	2.97	586,648.17	2.80	259,941.66	1.44	2,431,201.71	2.13
9	Whlse. to Lic.	233,066.51	11.31	159,233.48	9.79	2,000,791.90	9.55	1,505,867.58	8.34	9,827,820.08	8.63
12	Rumford	49,924.75	2.43	34,387.94	2.12	477,099.67	2.28	382,792.62	2.12	2,492,686.71	2.19
13	Rockland	63,136.38	3.06	44,778.57	2.75	598,542.87	2.85	508,365.75	2.82	3,493,011.93	3.07
14	Ellsworth	44,733.66	2.17	34,023.11	2.09	443,470.34	2.11	345,544.30	1.92	2,430,935.36	2.13
15	Bar Harbor	22,290.13	1.08	17,111.94	1.05	220,220.63	1.05	160,752.69	0.89	1,474,322.47	1.29
16	Calais	27,890.81	1.35	29,416.74	1.81	296,365.23	1.41	295,998.06	1.64	1,662,705.21	1.46
17	Belfast	35,621.95	1.73	29,651.19	1.82	374,616.29	1.79	319,758.48	1.77	1,782,860.22	1.56
18	Bath	46,786.70	2.27	51,492.13	3.17	562,259.00	2.68	694,956.57	3.85	3,671,638.38	3.22
19	Millinocket	22,021.97	1.07	16,720.44	1.03	234,699.46	1.12	189,870.04	1.05	1,343,662.54	1.18
20	Skowhegan	32,333.21	1.57	22,815.04	1.40	319,425.95	1.52	241,907.51	1.34	1,648,992.73	1.45
21	Old Orchard	23,963.01	1.16	20,808.36	1.28	225,332.38	1.07	218,257.05	1.21	1,175,910.42	1.03
22	Auburn	52,216.60	2.53	35,219.60	2.17	453,953.53	2.16	387,560.02	2.15	2,454,191.42	2.16
23	Sanford	39,074.20	1.90	23,348.29	1.44	347,344.51	1.66	283,495.68	1.57	1,856,876.21	1.63
24	Gardiner	38,468.50	1.87	28,212.43	1.74	376,341.90	1.79	312,979.92	1.73	1,843,040.08	1.62
25	Westbrook	46,937.85	2.28	35,269.32	2.17	465,934.28	2.22	435,943.87	2.42	2,635,442.91	2.31
26	Old Town	37,077.91	1.80	25,728.11	1.58	357,876.25	1.71	267,731.99	1.48	1,602,736.27	1.41
27	Caribou	39,539.99	1.92	34,561.06	2.13	460,583.43	2.20	438,350.98	2.43	2,765,462.15	2.43
28	Madawaska	15,576.00	.76	18,174.20	1.12	199,859.09	.95	196,184.29	1.09	1,071,207.94	.94
29	Madison	22,873.18	1.11	15,878.62	.98	204,465.49	.98	160,534.03	.89	938,026.02	.82
30	Lincoln	24,417.59	1.18	18,261.61	1.12	244,535.68	1.17	204,847.94	1.14	1,232,126.74	1.08
31	Van Buren	16,702.94	.81	20,449.53	1.26	239,663.30	1.14	219,839.72	1.22	1,095,648.94	.96
32	Fort Fairfield	50,408.82	.99	27,748.33	1.71	278,665.32	1.33	304,308.10	1.69	1,563,886.49	1.37
33	Norway	34,947.93	1.70	24,180.71	1.49	334,798.81	1.60	282,240.25	1.56	1,707,663.43	1.50
34	Kittery	15,159.87	.73	9,984.90	.61	142,071.56	.68	114,583.11	.63	999,985.80	.88
35	Boothbay Harbor	23,623.49	1.15	15,718.26	.96	199,502.78	.95	187,788.56	1.04	1,230,642.89	1.08
36	Fort Kent	27,099.84	1.32	25,694.98	1.58	339,781.72	1.62	299,588.67	1.65	1,548,570.22	1.36
37	Brunswick	49,938.34	2.42	44,547.90	2.74	534,587.02	2.55	505,189.68	2.80	2,791,960.85	2.45
38	Eastport	19,912.00	.97	25,563.32	1.57	230,463.66	1.10	283,166.33	1.57	1,301,636.84	1.14
39	Newport	41,819.33	2.03	28,943.59	1.78	373,042.62	1.78	276,544.44	1.53	1,472,865.17	1.29
40	So. Berwick	—	—	—	—	—	—	—	—	1,673.95	—
41	Farmington	36,621.84	1.78	26,994.68	1.66	338,353.94	1.61	268,672.93	1.49	1,584,895.32	1.39
42	Bridgton	19,480.46	.95	12,273.12	.75	177,413.78	.85	129,889.50	.72	683,703.66	.60
43	Machias	24,344.19	1.18	16,685.97	1.03	235,867.95	1.12	180,244.21	1.00	878,320.74	.77
44	Portland	61,530.00	2.99	49,377.35	3.04	629,674.13	3.00	634,332.18	3.51	2,408,336.26	2.12
45	Presque Isle	42,603.62	2.07	52,321.48	3.21	544,724.75	2.60	619,511.58	3.43	2,018,500.57	1.77
TOTAL		\$2,060,132.24	100.00%	\$1,626,223.57	100.00%	\$20,970,257.25	100.00%	\$18,053,419.38	100.00%	\$113,921,634.11	100.00%

MAINE STATE LIQUOR COMMISSION

## COMPARATIVE LIQUOR & MALT BEVERAGE LICENSES ISSUED

June 1946

LIQUOR LICENSES	This Year				Last Year			
	Number	Fee	Amount	Totals	Number	Fee	Amount	Totals
Hotel (Population over 10,000) .....	35	\$600.00	\$21,000.00	\$	32	\$600.00	\$19,200.00	\$
Hotel (Population under 10,000) .....	55	300.00	16,500.00		48	300.00	14,400.00	
Hotel (Summer) .....	39	150.00	5,850.00		—	—	—	
Hotel (Summer) .....	—	—	—		33	150.00	4,950.00	
				43,350.00				38,550.00
Club (Full time) .....	30	200.00	6,100.00		21	200.00	4,200.00	
Club (Special) .....	—	—	—		2	—	200.00	
Club (Special) .....	—	—	—		—	—	—	
Club (Summer) .....	1	100.00	100.00		—	—	—	
				6,200.00				4,400.00
Manufacturer .....	3	100.00	300.00		2	100.00	200.00	
Public Service (Full time) .....	3	200.00	600.00		3	200.00	600.00	
<b>TOTAL</b> .....	<b>166</b>			<b>\$50,450.00</b>	<b>141</b>			<b>43,750.00</b>
Plus 1945-44 Licenses expired Dec. 31 .....				2,300.00				900.00
<b>TOTAL</b> .....				<b>\$52,750.00</b>				<b>\$44,650.00</b>

FISCAL YEAR REPORT ENDING JUNE 30, 1946

## COMPARATIVE LIQUOR & MALT BEVERAGE LICENSES ISSUED (Continued)

MALT BEVERAGE LICENSES								
Hotel—Full time .....	376	200.00	\$11,800.00	\$	48	200.00	\$9,600.00	\$
Hotel—Part Time (6 mos.) .....	23	150.00	2,250.00		14	125.00	1,750.00	
Hotel—Part time (3 mos.) .....	—	—	—		—	—	—	
<b>Total Hotels .....</b>	<b>399</b>			<b>14,050.00</b>	<b>62</b>			<b>11,350.00</b>
Club — Full time .....	33	100.00	3,300.00		31	100.00	3,100.00	
Club — Part time (6 mos.) .....	2	50.00	100.00		2	50.00	100.00	
<b>Total Clubs .....</b>	<b>35</b>			<b>3,400.00</b>	<b>33</b>			<b>3,200.00</b>
Restaurant — Full time .....	377	200.00	75,400.00		371	200.00	74,200.00	
Restaurant — Part time (6 mos.) .....	26	125.00	3,250.00		24	125.00	3,000.00	
<b>Total Restaurants .....</b>	<b>403</b>			<b>78,650.00</b>	<b>395</b>			<b>77,200.00</b>
Public Service — Full time .....	2	100.00	200.00		2	100.00	200.00	
Public Service — Part time (3 mos.) .....	—	—	—	200.00	2	—	—	200.00
<b>Total Public Service .....</b>	<b>2</b>	<b>300.00</b>	<b>17,700.00</b>		<b>51</b>	<b>300.00</b>	<b>15,300.00</b>	
Wholesale — Full time .....	59	—	250.00		2	—	100.00	
Wholesale — Special .....	—	—	—	17,950.00	53	—	—	15,400.00
<b>Total Wholesale .....</b>	<b>59</b>							
Retail — Full time .....		100.00		141,100.00	1,165	100.00		116,500.00
Brewery Approval Licenses .....	1,410	100.00		4,000.00	35	100.00		3,500.00
Amusement fees .....	40	10.00		920.00	64	10.00		640.00
	92							
<b>TOTAL .....</b>	<b>2,440</b>			<b>\$260,270.00</b>	<b>1,809</b>			<b>\$227,990.00</b>
Plus 1945-44 Licenses expired Dec. 31 .....				17,590.00				10,380.00
<b>TOTAL .....</b>				<b>\$277,860.00</b>				<b>\$238,370.00</b>

MAINE STATE LIQUOR COMMISSION



**COMPARATIVE COSTS OF HANDLING A CASE OF LIQUOR**  
**Year Ended June 30, 1946**

	Year to Date		
	This Year	Last Year	
Inventory at Warehouse at Beginning .....	54,250	41,829	
Received .....	629,105	538,966	
<b>TOTAL</b> .....	<b>683,355</b>	<b>580,795</b>	
Shipped to Stores .....	632,078	526,545	
Inventory at Warehouse at Ending .....	51,277	54,250	
<b>TOTAL</b> .....	<b>683,355</b>	<b>580,795</b>	
Received .....	629,105	538,966	
Shipped .....	632,078	526,545	
Cases Handled .....	1,261,183	1,065,511	
Warehouse Salaries .....	\$37,274.29	\$30,407.83	
Warehouse Expense .....	31,391.43	12,386.57	
<b>TOTAL OPERATING COSTS</b> .....	<b>\$68,665.72</b>	<b>\$42,794.40</b>	
Average cost of handling a case .....		\$ .054	\$ .040
Railroad charges to stores .....	\$ 2.32	\$ 3.49	
Trucking charges to stores .....	92,705.03	74,079.66	
<b>TOTAL FREIGHT, EXPRESS &amp; DRAYAGE CHARGES</b> .....	<b>\$92,707.35</b>	<b>\$74,083.15</b>	
Average transportation cost per case .....	.147	.141	
Total cost of handling and shipping cases .....	\$ .201	\$ .181	

**COMPARATIVE STATEMENT OF GALLONAGE CONSUMPTION**  
**Year Ended June 30, 1946**

	Year to Date			
	This Year		Last Year	
	Gallons	% To Total	Gallons	% To Total
<b>DOMESTIC</b>				
Bottled on Bind .....	28,584	1.81	28,304	2.22
Straight Bourbon .....	2,202	.14	14,245	1.12
Straight Rye .....	6,033	.38	13,212	1.03
Spirit Blends .....	652,648	41.21	477,066	37.37
Blends of Whiskies .....	31,308	1.98	31,445	2.46
Corn .....	1,662	.10	—	—
Rock & Rye .....	7,066	.45	3,792	.30
Brandy .....	54,739	3.46	51,252	4.02
Rum .....	122,358	7.75	73,230	5.74
Gin .....	203,903	12.88	133,112	10.43
Cordials and Misc. Liquors .....	56,355	3.56	48,695	3.81
Wines .....	318,848	20.13	209,708	16.43
<b>TOTAL DOMESTIC LIQUORS</b> .....	<b>1,485,706</b>	<b>93.83</b>	<b>1,084,061</b>	<b>84.93</b>
<b>IMPORTED</b>				
Scotch .....	12,300	.78	12,227	.96
Irish .....	24	—	56	—
Canadian .....	8,698	.55	5,816	.46
Brandy .....	4,186	.26	8,655	.68
Rum .....	65,598	4.14	111,221	8.71
Gin .....	533	.03	24,277	1.90
Cordials and Misc. Liquors .....	857	.05	630	.05
Wines .....	5,642	.36	29,526	2.31
<b>TOTAL IMPORTED LIQUORS</b> .....	<b>97,838</b>	<b>6.17</b>	<b>192,408</b>	<b>15.07</b>
<b>GRAND TOTAL</b> .....	<b>1,583,544</b>	<b>100.00</b>	<b>1,276,469</b>	<b>100.00</b>

**COMPARATIVE SALES TO LIQUOR LICENSEES**  
**Year Ended June 30, 1946**

NAME OF LICENSEES	Year to Date		Increase	Decrease
	This Year	Last Year		
Acadia Hotel	8,542.76	\$ 12,475.21	\$ —	\$ 3,932.45
Adams, Charles A.	3,167.62	5,056.13	—	1,888.58
American House	34,042.99	10,869.18	23,173.81	—
Anchorage, The	4,319.22	—	4,319.22	—
Arnold Trail Inn	25,757.69	19,438.16	6,319.53	—
Bachelor Hotel	6,230.35	7,772.20	—	1,541.85
Bangor Exchange	90,139.02	73,219.83	16,919.19	—
Bangor House	37,000.50	27,313.25	9,687.25	—
Bay View Hotel	28,694.89	21,774.16	6,920.73	—
Beachwood, The	667.78	110.15	557.63	—
Belvedere Hotel	11,923.31	10,810.07	1,113.24	—
Belgrade Hotel	2,582.15	1,886.22	695.93	—
Belmont Hotel — Bar Harbor	5,329.98	800.42	4,529.56	—
Belmont Hotel — Bangor	1,826.33	—	1,826.33	—
Black Point Inn	2,474.70	—	2,474.70	—
Bon Air Hotel	2,688.85	2,141.14	547.71	—
Breakers Inc.	1,553.50	—	1,553.50	—
Breakwater Court Corp	—	830.14	—	830.14
Brunswick Hotel Co.	3,104.66	5,353.64	—	2,249.58
Capital City Hotel Co.	20,917.87	20,955.64	—	37.77
Castine Inn	785.85	477.26	308.59	—
Cliff House	891.41	—	891.41	—
Colonial Inn	8,358.64	13,704.96	—	5,346.32
Columbia Hotel — Bath	18,715.31	14,387.95	4,327.36	—
Columbia Hotel — Portland	76,745.77	75,376.32	1,369.45	—
Congress Square Hotel	71,285.00	40,870.72	30,414.28	—
Crescent Hotel	15,887.48	7,175.00	8,712.48	—
Cunningham's Hotel	5,151.46	1,888.69	3,262.77	—
Cumberland Hotel	20,124.67	12,945.62	7,179.05	—
DeGregoire Hotel	308.02	—	308.02	—
Dewitt Hotel	25,001.05	17,062.41	7,938.64	—
Eagle Hotel	11,092.31	28,885.50	—	17,793.19
Eastland Hotel — E. Millin.	13,029.58	10,040.96	2,988.62	—
Eastern Maine Hotel Co.	6,890.65	5,137.02	1,753.63	—
Elm Hotel	10,050.83	10,069.50	—	18.67
Ellsworth Exchange	4,459.53	3,613.47	846.06	—
Elmwood Hotel	14,676.98	3,815.40	10,861.58	—
Empire Hotel	418.25	589.84	—	171.59
Exchange Hotel — Lewiston	19,246.29	13,893.17	5,353.12	—
Exchange Hotel — Waterville	8,677.61	5,674.34	3,003.27	—
Fairmont Hotel	7,106.46	10,824.83	—	3,718.37
Falmouth Hotel	70,576.76	54,809.78	15,766.98	—
Gem Hotel	4,884.00	2,071.57	2,812.43	—
S. A. Gordon — Tripp Lake	1,647.93	—	1,647.93	—
Graymore Hotel	11,306.04	61,007.00	—	49,700.96
Green Lantern Inn	13,699.39	11,023.29	2,676.10	—
Grindstone Inn	873.38	—	873.38	—
Gurnet House	1,099.17	575.93	523.24	—
Hancock House	9,167.62	3,189.50	5,978.12	—
Harris Hotel	21,144.87	11,297.83	9,847.04	—
Hazelton House	11,160.83	3,297.88	7,862.95	—
Hillcroft Inn	5,261.61	5,016.75	244.86	—
Hotel Commander	40,018.77	34,181.44	5,837.33	—
Hotel East	2,667.67	11,996.15	—	9,328.48
Hotel Houston	6,828.95	—	6,828.95	—
Hotel James	4,675.61	—	4,675.61	—
Hotel Maine — Brunswick	19,591.81	26,347.79	—	6,755.98
Hotel Sedgwick	12,754.91	6,261.10	6,493.81	—
Hotel Terrace	3,912.16	—	3,912.16	—
Inn, The	1,299.03	956.79	342.24	—
Isleboro Inn	1,682.87	2,039.29	—	356.42
Jackman Hotel	20,540.52	12,399.32	8,141.20	—
Jefferson Hotel	7,941.48	—	7,941.48	—
Jone's Inn	7,442.13	4,201.76	3,240.37	—
Kenmore Hotel	3,984.68	—	3,984.68	—
Kennebago Lake Camps	5,927.62	4,969.82	957.80	—

COMPARATIVE SALES TO LIQUOR LICENSEES — (Continued)

NAME OF LICENSEES	Year to Date		Increase	Decrease
	This Year	Last Year		
Lafayette Hotel — Portland	\$ 38,266.71	\$ 43,181.72	\$ —	\$ 4,915.01
Lake Parlin House	854.61	—	854.61	—
Lakeshore Hotel	1,586.14	—	1,586.14	—
Lakewood Inn	2,687.41	720.85	1,966.56	—
Lancey House	24,302.62	17,481.27	6,821.35	—
Lucerne—in-Maine	2,264.15	—	2,264.15	—
Maine Hotel — Auburn	10,907.50	8,549.33	2,358.17	—
Malvern Hotel, Inc.	687.52	233.12	454.40	—
Marshall House	2,827.74	1,272.35	1,555.39	—
Milburn House	31,439.16	20,989.79	10,449.37	—
Moosehead Inn & Camps	12,266.46	9,310.92	2,955.54	—
Mooselookmeguntic House & Camps	8,043.99	3,984.31	4,059.68	—
Moose River Inn	9,356.12	11,125.40	—	1,769.28
Mountain View Hotel	5,749.06	1,608.99	4,140.07	—
Narragansett Hotel	7,263.15	887.09	6,376.06	—
National Hotel	5,249.08	2,093.82	3,155.26	—
New Hammond Hotel	21,179.31	13,844.05	7,335.26	—
New Hotel Rockland	17,761.27	7,651.47	10,109.80	—
New Palmer House	2,149.10	2,168.30	—	19.20
New Quoddy Hotel	—	324.40	—	324.40
Nicataus Lodge	2,244.40	6,414.95	—	4,170.55
Normandie Hotel	299.06	215.19	83.87	—
North Hotel	19,091.91	10,231.68	8,860.23	—
Northeastland, The	35,897.25	49,584.78	—	13,687.53
Old Tavern, Ye	5,543.91	5,465.97	77.94	—
Olympia Hotel	886.64	753.49	133.15	—
Oxford Hotel	8,553.61	6,545.80	2,007.81	—
Paramount Hotel	34,402.09	21,452.15	12,949.94	—
Penobscot Exchange Hotel	34,039.81	40,011.94	—	5,972.13
Phoenix Hotel	7,112.20	6,788.75	323.45	—
Piscataquis Exchange Hotel	4,550.02	3,042.22	1,507.80	—
Plaza Hotel	4,485.09	1,372.22	3,112.87	—
Pleasant River House	33,746.79	19,051.40	14,695.39	—
Plymouth Hotel	18,921.39	17,167.43	1,753.96	—
Seven Seas Hotel	3,283.37	—	3,283.37	—
Fore Feathers Spring House	222.66	—	222.66	—
Poland Spring House	22,364.08	17,236.26	5,127.82	—
Rangeley Lakes Hotel	5,153.98	3,727.14	1,426.84	—
Rangeley Tavern	7,223.21	1,991.48	5,231.73	—
Ritz-Foley Hotel	6,298.88	29,718.93	—	23,420.05
Riverside Hotel	7,695.51	4,395.49	3,300.02	—
Saco House	10,989.29	8,056.63	2,932.66	—
Samoset Hotel	4,328.82	3,629.11	699.71	—
Skowhegan House Inc.	9,732.61	—	9,732.61	—
Soucy's Hotel	14,292.13	13,829.69	462.44	—
St. Croix Hotel	13,759.12	12,680.57	1,078.55	—
Squaw Mountain Inn	2,048.94	982.19	1,066.75	—
Steekino's Hotel	42,560.53	11,912.81	30,647.72	—
Sterling Hotel	—	9,274.05	—	9,274.05
Summit Spring Hotel	2,190.40	1,340.64	849.76	—
Testa's Hotel & Restaurant	4,731.54	2,469.97	2,261.57	—
Templeton Hotel	7,698.46	—	7,698.46	—
Thacher Hotel, Inc.	21,277.25	14,927.82	6,349.43	—
Thorndike Hotel	21,651.17	22,635.89	—	984.72
Turn-Inn Hotel	4,727.45	2,214.11	2,513.34	—
Valle's Inn	37,241.61	12,461.58	24,780.03	—
Vaughn House	25,762.13	5,237.01	20,525.12	—
Villa Cote	1,402.45	869.49	532.96	—
Wadsworth, The	39,557.92	39,789.40	—	231.48
Warren's	2,425.38	—	2,425.38	—
Windsor Hotel Company	13,748.03	14,696.91	—	948.88
Winterport Inn	1,009.58	—	1,009.58	—
New Auburn Social Club	16,287.99	9,726.41	6,561.58	—
Bath Country Club	1,096.29	—	1,096.29	—
Acme Club	3,060.26	1,357.91	1,702.35	—
American Legion — Rumford	1,722.56	619.19	1,103.37	—
American Legion — Lewiston	15,681.20	—	15,681.20	—
Bar Harbor Club	2,615.74	1,659.56	956.18	—

## COMPARATIVE SALES TO LIQUOR LICENSEES — (Concluded)

NAME OF LICENSEES	Year to Date		Increase	Decrease
	This Year	Last Year		
Cumberland Club .....	9,788.97	6,849.46	2,939.51	—
Elks Club No. 964 — Augusta .....	29,511.05	20,621.24	8,889.81	—
934 — Bath .....	13,368.55	6,491.40	6,877.15	—
244 — Bangor .....	2,531.93	2,920.14	—	388.21
1597 — Biddeford .....	7,283.48	6,523.84	759.64	—
371 — Lewiston .....	21,565.57	14,439.27	7,126.30	—
188 — Portland .....	15,383.20	11,698.40	3,684.80	—
862 — Rumford .....	9,042.99	3,708.07	5,334.92	—
905 — Waterville .....	18,586.01	15,697.07	2,888.94	—
1008 — Rockland .....	7,947.87	7,767.41	180.46	—
Fraternal Order of Eagles — Bath .....	5,415.31	1,635.68	3,779.63	—
Fraternal Order of Eagles — Rumford .....	3,861.58	—	3,861.58	—
Creek Catholic Association .....	11,967.82	9,111.50	2,856.32	—
Le Montagnard .....	20,064.66	11,365.09	8,699.57	—
Lewiston & Auburn Working Club Inc. ....	11,139.44	1,648.29	9,491.15	—
Lewiston Eagles .....	17,258.47	924.13	16,334.34	—
Penobscot Valley Country Club .....	6,766.48	3,826.72	2,939.76	—
Slovak Catholic Association .....	13,500.78	10,673.84	2,826.94	—
York Harbor Reading Room .....	8,175.37	4,771.94	3,403.43	—
Hotel Whitehall .....	4,831.87	—	4,831.87	—
Musical Literary Club .....	945.46	—	945.46	—
Bangor & Aroostook R. R. ....	14,388.28	18,010.85	—	3,622.57
Lique Politique Franco-American .....	716.07	1,364.41	—	648.34
Old Orchard Country Club .....	3,718.31	2,396.25	1,322.06	—
V. F. W. Post ,2599 .....	9,797.56	—	9,797.56	—
Tarratine Club .....	363.12	—	363.12	—
TOTAL .....	\$1,976,332.54	\$1,496,201.88	\$ 654,087.34	\$ 174,046.68
Net Increase .....	—	480,040.66	—	480,040.66
Net Decrease .....	—	—	—	—
TOTAL .....	\$1,976,332.54	\$1,976,332.54	\$ 654,087.34	\$ 654,087.34

INVENTORY BY CLASS FOR MONTH ENDING JUNE 30,  
1946

CLASS	Amount
<b>DOMESTIC</b>	
Bottled in Bond .....	\$ 82,509.22
Straight Bourbon .....	—
Straight Rye .....	6,696.50
Spirit Blends .....	934,743.29
Blends of Whiskies .....	24,228.58
Corn .....	2,616.93
Rock & Rye .....	22,518.79
Brandy .....	170,125.48
Rum .....	110,201.90
Gin .....	227,141.57
Cordials and Misc. Liquors .....	145,435.54
Wines .....	126,918.49
Scotch .....	1,629.72
<b>TOTAL DOMESTIC LIQUORS .....</b>	<b>\$1,854,764.01</b>
<b>IMPORTED</b>	
Scotch .....	\$ 21,572.36
Irish .....	—
Canadian .....	138,393.01
Brandy .....	58,748.23
Rum .....	255,877.63
Gin .....	8,948.03
Cordials and Misc. Liquors .....	185.96
Wines .....	42,122.89
<b>TOTAL IMPORTED LIQUORS .....</b>	<b>\$ 525,848.11</b>
<b>GRAND TOTAL .....</b>	<b>\$2,380,612.12</b>

## COMPARATIVE STATEMENT OF EXPENSE ACCOUNTS

July 1, 1945-44 — June 30, 1946-45

GENERAL ADMINISTRATION	Auto Expense		Other Expense		Total Expense		Increase	Decrease
	1946	1945	1946	1945	1946	1945		
Berry, Fred M.....	\$ —	\$ 255.43	\$ —	\$ 248.19	\$ —	\$ 503.62	\$ —	\$ 503.62
Croxford, Paul M.....				91.66		91.66		91.66
Emery, Harold B.....	52.50	136.64	184.71	205.10	237.21	341.74		104.53
Fossett, Norman R.....		45.99	8.30	16.25	8.30	62.24		53.94
Greig, Robert J.....	104.65	117.25		.70	105.35	119.32		13.97
Hatch, Vaughn.....	395.50		389.00		784.50		784.50	
Hughes, Philip J.....	567.12	812.32	283.60	263.40	850.72	1,075.72		225.00
Ketchen, Ralph C.....	1,288.44	1,201.80	1,266.62	1,337.63	2,555.06	2,539.43	15.63	
Lane, Maurice E.....			14.20	50.00		50.00		35.80
Parish, Hiram V.....	228.20	232.40	4.00	1.25	232.20	233.65		1.45
Quinn, E. J.....				128.78		128.78		128.78
Robie, Frank H.....			23.25		23.25		23.25	
Steussy, R. J. M.....	1,051.40	940.64	957.28	1,063.47	2,008.68	2,004.11	4.57	
Stover, E. A.....	30.66		254.20		284.86		284.86	
Thatcher, Frank A.....				17.65		17.65		17.65
Violette, Mack L.....	86.24	167.72	11.45	13.30	97.69	181.02		83.33
<b>TOTAL</b> .....	<b>\$3,804.71</b>	<b>\$3,910.19</b>	<b>\$3,397.31</b>	<b>\$3,438.75</b>	<b>\$7,202.02</b>	<b>\$7,348.94</b>	<b>\$1,112.81</b>	<b>\$1,259.73</b>
Net Decrease.....						146.92		
<b>TOTAL ADMINISTRATION</b> .....	<b>\$3,804.71</b>	<b>\$3,910.19</b>	<b>\$3,397.31</b>	<b>\$3,438.75</b>	<b>\$7,202.02</b>	<b>\$7,348.94</b>	<b>\$1,259.73</b>	<b>\$1,259.73</b>
<b>ENFORCEMENT</b>								
Albee, Guy E.....	\$1,507.88	\$1,439.24	\$ 558.58	\$ 508.30	\$ 2,066.46	\$ 1,947.54	\$ 118.92	\$ —
Auby, Leo S.....	1,163.04		484.20		1,647.24		1,647.24	
Bradbury, Henry S.....	56.21	1,209.04		1,103.15	86.96	2,312.19		2,225.23
Call, Howard W.....	1,150.88	1,177.56	304.90	370.03	1,455.78	1,547.59		91.81
Conant, Alonzo.....			150.27		150.27		150.27	
Christie, James H.....		379.47		65.08		444.55		444.55
Donnelly, James E.....	1,484.26		1,177.80		2,662.06		2,662.06	
England, Arthur.....	1,157.64	1,088.56	421.75	365.01	1,579.39	1,453.57	125.82	

FISCAL YEAR REPORT ENDING JUNE 30, 1946

COMPARATIVE STATEMENT OF EXPENSE ACCOUNTS (Continued)

ENFORCEMENT	Auto Expense		Other Expense		Total Expense		Increase	Decrease
	1946	1945	1946	1945	1946	1945		
Flynn, D. Raymond	\$ 1,172.60	\$ 1,174.08	\$ 417.25	\$ 417.35	\$ 1,589.85	\$ 1,591.43	\$	\$ 1.58
Greene, Chaplin T.	1,162.56	1,114.20	356.15	366.05	1,518.71	1,480.25	38.46	
Gruhn, George H.	716.56	—	302.08	—	1,018.64	—	1,018.64	
Healy, John W.	165.27	—	50.50	—	215.77	—	215.77	
Hickey, George	553.48	—	265.32	—	818.80	—	818.80	
Higgins, John H.	801.92	—	166.15	—	968.07	—	968.07	
Hilchey, Wilburt	748.48	—	364.76	276.63	1,113.24	276.63	836.61	
Knauff, Otto	967.72	990.84	380.75	299.38	1,348.47	1,290.22	58.25	
Leathers, Carl H.	783.96	—	369.03	—	1,152.99	—	1,152.99	
McCormack, Thos. J.	863.40	817.32	100.45	45.00	963.85	862.32	101.53	
McKeon, James H.	1,124.64	1,288.16	526.75	673.50	1,651.39	1,961.66	—	310.27
Melvin, James A.	1,219.12	1,248.36	397.39	433.43	1,616.51	1,681.79	—	65.28
Miller, Ralph W.	328.93	—	82.48	—	411.41	—	411.41	
Murphy, Timothy	1,016.20	—	484.06	—	1,500.26	—	1,500.26	
O'Connell, W. C.	1,382.76	1,278.80	549.10	535.19	1,931.86	1,813.99	117.87	
Ray, Edwin	999.52	346.01	300.20	26.15	1,299.72	372.16	927.56	
Sonia, Harold J.	1,075.44	920.57	458.46	660.96	1,533.90	1,581.53	—	47.63
Spillane, Daniel	863.52	—	253.36	—	1,116.88	—	1,116.88	
Stimson, Harry O.	1,154.08	1,167.56	161.30	177.15	1,315.38	1,344.71	—	29.33
Thompson, M. B.	1,125.76	1,083.80	505.16	607.76	1,630.92	1,691.56	—	60.64
Thompson, Thos. A.	103.67	165.83	49.38	126.10	153.05	291.93	—	138.88
Thurston, E. S.	1,135.20	1,186.28	1,002.48	975.63	2,137.68	2,161.91	—	24.23
Violette, Philip	—	—	87.08	—	87.08	—	87.08	
<b>TOTAL</b>	<b>\$25,984.70</b>	<b>\$18,075.68</b>	<b>\$10,757.89</b>	<b>\$ 8,031.85</b>	<b>\$36,742.59</b>	<b>\$26,107.53</b>	<b>\$14,074.49</b>	<b>\$ 3,439.43</b>
Net Increase	—	—	—	—	—	—	—	10,635.06
<b>TOTAL ENFORCEMENT</b>	<b>\$25,984.70</b>	<b>\$18,075.68</b>	<b>\$10,757.89</b>	<b>\$ 8,031.85</b>	<b>\$36,742.59</b>	<b>\$26,107.53</b>	<b>\$14,074.49</b>	<b>\$14,074.49</b>
<b>TOTAL</b>	<b>29,789.41</b>	<b>21,985.87</b>	<b>14,155.20</b>	<b>11,470.60</b>	<b>43,944.61</b>	<b>33,456.47</b>	<b>15,187.30</b>	<b>4,699.16</b>
Grand Net Increase	—	—	—	—	—	—	—	10,488.14
<b>GRAND TOTAL</b>	<b>\$29,789.41</b>	<b>\$21,985.87</b>	<b>\$14,155.20</b>	<b>\$11,470.60</b>	<b>\$43,944.61</b>	<b>\$33,456.47</b>	<b>\$15,187.30</b>	<b>\$15,187.30</b>

MAINE STATE LIQUOR COMMISSION

**FREIGHT CHARGES TO STORES — BY CARRIER**  
**July 1, 1945 — June 30, 1946**

CARRIER	To Date	
	Cases	Amount
B. & E. Motor Express . . . . .	11,410	\$ 1,766.59
Barker's Express . . . . .	6	1.76
Bemis Express . . . . .	19	5.99
Border Express . . . . .	25,801	7,449.84
Carey's Express . . . . .	3	1.55
Cobb & Shackford . . . . .	9,495	1,646.70
Cole's Express . . . . .	130,054	40,196.23
F. G. Congdon . . . . .	118,350	12,689.57
S. A. Fish . . . . .	6	.48
Fogg's Transportation . . . . .	212,458	13,916.62
Fox & Ginn, Inc. . . . .	65,664	10,417.08
Lee's Express . . . . .	13	3.70
Maliar Bros. . . . .	42,178	3,021.42
Merchant's Express . . . . .	6,370	577.80
Mitchell & Trader's Express . . . . .	115	17.07
Moore's Motor Express . . . . .	20	5.14
Railway Express . . . . .	7	3.84
Reed's Express . . . . .	6,624	968.50
Roy Bros. . . . .	24	2.78
Sanborn's Motor Express . . . . .	4	1.15
Starbird's Express . . . . .	27	3.83
St. Johnsbury Trucking Co. . . . .	4	1.20
E. J. Thibault . . . . .	2	.60
U. & G. Motor Express . . . . .	5	1.70
Wharf's Express . . . . .	39	5.34
<b>TOTAL SHIPMENTS . . . . .</b>	<b>628,698</b>	<b>\$92,706.48</b>

# COMPARATIVE MALT BEVERAGE TAX COLLECTIONS — BY LICENSEES

Year Ended June 30, 1946

LICENSEE	This Year			Last Year		
	Malt Beverage Tax	Less Refunds	Net Tax	Malt Beverage Tax	Less Refunds	Net Tax
Aroostook Confectionery Co. ....	\$ 48,202.20	\$ 875.32	\$ 47,326.88	\$ 61,342.32	\$ 536.16	\$ 60,806.16
Atlantic Distributors .....	30,632.12	1,109.96	29,522.16	39,681.80	1,432.14	38,249.66
Bangor Bottling Co. ....	32,565.56	278.66	32,286.90	37,514.60	3,339.63	34,174.97
Bangor Egg Company .....	47,107.96	2,756.08	44,351.88	48,627.80	2,579.68	46,048.12
Bangor Wholesale Conf. Co. ....	11,446.52	504.00	10,942.52	7,905.60	85.46	7,820.14
Beverage Distributors Co. ....	61,496.24	1,312.04	60,184.20	59,627.28	1,603.92	58,023.36
Boynton Bottling Works, Inc. ....	588.00	—	588.00	486.00	124.00	362.00
Bugbee & Brown Co. ....	9,978.00	122.39	9,855.61	10,470.00	203.13	10,266.87
Capital Distributors, Inc. ....	90,498.56	1,294.58	89,203.98	92,769.84	2,135.78	90,634.06
Casco Bottling .....	6,501.60	259.55	6,242.05	5,388.00	60.45	5,327.55
Central Distributors, Inc. ....	143,838.56	2,200.73	141,637.83	174,543.48	2,176.96	172,366.52
Fred S. Coury .....	25,867.20	632.64	25,234.56	18,912.00	704.64	18,207.36
Crystal Bottling Co. ....	21,452.80	755.17	20,697.63	16,830.40	189.34	16,641.06
Cumberland & York Dist. ....	1,008.00	72.69	935.31	—	—	—
Dirigo Beverages Inc. ....	179,116.44	1,946.06	177,170.38	230,239.60	3,521.59	226,718.01
Donahue Beverage .....	540.00	—	540.00	—	—	—
Eagle Beb. & Products, Inc. ....	34,620.20	451.66	34,168.54	34,721.60	538.40	34,183.20
Eastern Inc. ....	327,206.88	4,432.25	322,774.63	277,679.84	3,944.00	273,735.84
Elm City Bottling Co. ....	8,564.40	85.12	8,479.28	5,685.24	82.88	5,602.36
Florence Beverage Co. ....	22,681.80	544.60	22,137.20	17,305.20	207.98	17,097.22
General Distributors, Inc. ....	63,316.56	1,022.40	62,294.16	67,988.92	8,377.24	59,611.68
Glengarr Spring .....	6,231.36	216.96	6,014.40	—	—	—
M. J. Hedrich .....	—	—	—	3,528.00	—	3,528.00
U. J. Hedrich Co. ....	9,011.16	2,188.80	6,822.36	15,871.52	11,751.16	4,120.36
C. P. Hussey Co. ....	18,231.36	—	18,231.36	9,185.40	2,273.40	6,912.00
Kennebec Beverage Co. ....	35,887.96	511.20	35,376.76	33,370.00	240.96	33,129.04
C. Leary & Company .....	48,526.56	3,090.00	45,436.56	33,601.08	4,229.16	29,371.92
Liberty Bottling Co. ....	21,697.44	427.04	21,270.40	27,458.64	1,428.12	26,030.52
Maine Distributors, Inc. ....	188,970.28	3,311.36	185,658.92	171,619.60	15,171.45	156,448.15
C. E. Milan .....	24,614.40	1,387.20	23,227.20	18,208.44	—	18,208.44
Millinocket Bottling .....	6,654.28	91.96	6,562.32	4,288.80	49.60	4,239.20
Mineral Spring Soda Co. ....	34,604.76	826.49	33,778.27	35,494.00	469.50	35,024.50
National Distributors, Inc. ....	72,394.72	3,478.11	68,916.61	67,431.76	9,592.50	57,839.26
Pine Tree Beverage Co. ....	117,715.64	6,895.66	110,819.98	140,775.20	20,793.31	119,981.89
Portland Distributors .....	120,194.56	6,613.62	113,580.94	124,212.96	2,019.24	122,193.72
Quality Beverage Co., Inc. ....	15,805.80	895.32	14,910.48	18,948.80	904.64	18,044.16
Rudman Beverage Co. ....	50,718.64	2,141.55	48,577.09	42,506.88	1,882.89	40,713.99
Seltzer & Rydholm, Inc. ....	19,452.00	548.70	18,903.30	10,630.08	1,293.66	9,336.42
Silver Bros. ....	—	—	—	3,332.00	432.64	2,899.36
State Distributors .....	13,902.00	349.87	13,552.13	—	396.00	396.00
H. Tabenken & Co., Inc. ....	81,840.40	7,639.36	74,201.04	104,917.16	22,621.20	82,295.96
Twin City Beverage .....	23,286.00	452.20	22,833.80	26,867.04	313.86	26,553.18
Waterville Fruit & Produce .....	50,345.08	766.45	49,578.63	60,873.40	1,978.45	58,894.95
York Bottling Co. ....	14,995.60	296.44	14,699.16	19,880.64	542.28	19,338.36
Public Service .....	10.08	—	10.08	36.34	—	36.34
<b>TOTAL .....</b>	<b>\$2,142,319.68</b>	<b>\$62,784.19</b>	<b>\$2,079,535.49</b>	<b>\$2,181,243.26</b>	<b>\$129,831.40</b>	<b>\$2,051,411.86</b>



COMPARATIVE ANALYSIS OF STORE SHIPPING COSTS

Year Ended June 30, 1946

Store No.	LOCATION	This Year			Last Year		
		Cases Shipped To Stores	Freight Charges	Average Cost Per Case	Cases Shipped To Stores	Freight Charges	Average Cost Per Case
1	Lewiston	28,994	\$ 2,078.53	\$.072	22,148	\$ 1,531.61	\$.069
2	Biddeford	21,589	1,369.15	.063	18,126	1,086.89	.060
3	Portland	44,704	2,371.36	.053	38,784	1,989.35	.051
4	Portland	25,586	1,353.62	.053	27,315	1,389.14	.051
5	Augusta	18,754	1,854.45	.099	15,223	1,439.65	.095
6	Waterville	21,419	2,683.89	.125	15,179	1,923.29	.127
7	Bangor	37,072	5,969.75	.161	27,106	4,176.36	.154
8	Houlton	20,067	5,895.56	.292	9,139	2,918.24	.319
9	Whlse. to Lic.	56,065	2,703.67	.048	13,270	766.01	.058
12	Rumford	13,883	2,012.08	.145	11,053	1,571.66	.142
13	Rockland	18,792	2,521.81	.134	15,183	2,047.95	.135
14	Ellsworth	15,410	3,577.89	.232	10,879	2,509.52	.231
15	Bar Harbor	7,185	2,025.42	.282	5,098	1,426.12	.280
16	Calais	9,299	2,706.84	.291	8,872	2,490.62	.281
17	Belfast	11,883	1,696.58	.143	9,213	1,265.70	.137
18	Bath	17,167	1,280.74	.075	18,864	1,303.55	.069
19	Millinocket	7,066	2,402.56	.340	6,125	1,993.36	.325
20	Skowhegan	10,320	1,656.67	.161	7,387	1,181.02	.160
21	Old Orchard	6,320	576.01	.091	6,180	503.52	.081
22	Auburn	13,099	943.99	.072	10,820	767.39	.071
23	Sanford	9,591	1,079.42	.113	7,780	851.33	.109
24	Gardiner	12,420	1,220.73	.098	9,841	950.33	.097
25	Westbrook	13,797	812.44	.059	11,962	662.69	.055
26	Old Town	10,646	2,330.75	.219	7,960	1,701.60	.214
27	Caribou	14,577	5,189.48	.356	13,446	4,543.66	.338
28	Madawaska	5,714	2,321.39	.406	5,830	2,289.93	.393
29	Madison	6,598	1,078.42	.163	5,141	829.11	.161
30	Lincoln	7,958	2,214.86	.278	6,700	1,808.64	.270
31	Van Buren	6,777	2,742.16	.405	6,723	2,606.82	.388
32	Fort Fairfield	8,758	3,149.44	.360	9,227	3,152.28	.342
33	Norway	10,479	1,646.04	.157	8,734	1,315.08	.151
34	Kittery	4,170	640.49	.154	3,514	507.72	.144
35	Boothbay Harbor	6,519	952.95	.146	5,840	804.74	.138
36	Fort Kent	9,782	3,975.83	.406	9,119	3,557.96	.390
37	Brunswick	15,666	1,145.64	.073	13,789	957.39	.069
38	Eastport	8,134	2,347.30	.289	8,913	2,463.67	.276
39	Newport	11,690	1,823.22	.156	8,421	1,286.94	.153
41	Farmington	11,383	1,766.59	.155	8,703	1,328.55	.153
42	Bridgton	5,390	803.85	.149	4,088	580.09	.142
43	Machias	8,268	2,379.33	.288	6,156	1,657.59	.269
44	Portland	17,690	1,137.10	.064	17,939	905.49	.050
45	Presque Isle	15,528	4,269.35	.275	18,178	5,040.59	.277
TOTALS		626,209	\$92,707.35	\$.148	493,968	\$74,083.15	\$.150

FISCAL YEAR REPORT ENDING JUNE 30, 1946

## COMPARATIVE STORE AND DEPARTMENTAL PERSONNEL

June 1946

No.	This Year		Last Year	
	Regular Employees	Temporary Days	Regular Employees	Temporary Days
1	Lewiston	8	—	60¼
2	Biddeford	7	7	—
3	Portland	13	14	33
4	Portland	7	10	47½
5	Augusta	6	5	—
6	Waterville	6	5	—
7	Bangor	7	8	18
8	Houlton	5	5	—
9	Whlse to Licensees	7	6	—
12	Rumford	5	4	25
13	Rockland	6	6	—
14	Ellsworth	5	4	—
15	Bar Harbor	3	3	18
16	Calais	4	4	—
17	Belfast	3	4	—
18	Bath	6	8	13½
19	Millinocket	3	2	14¾
20	Skowhegan	4	4	—
21	Old Orchard	3	4	1
22	Auburn	5	5	7
23	Sanford	4	4	—
24	Gardiner	4	3	50
25	Westbrook	5	5	14
26	Old Town	4	3	29
27	Caribou	4	4	29
28	Madawaska	3	3	—
29	Madison	3	2	17
30	Lincoln	3	3	12½
31	Van Buren	3	3	—
32	Fort Fairfield	3	3	—
33	Norway	4	4	—
34	Kittery	3	3	—
35	Boothbay Harbor	4	3	22¾
36	Fort Kent	4	3	—
37	Brunswick	5	6	5¾
38	Eastport	3	3	28
39	Newport	4	3	26¼
41	Farmington	4	4	28¾
42	Bridgton	3	2	—
43	Machias	3	3	7
44	Portland	7	8	2½
45	Presque Isle	5	5	9¼
	Commissioners	3	3	—
	General Administration	14	12	—
	Liquor Stores Supervision	6	5	—
	Enforcement	29	19	—
	Merchandising	5	3	—
	Warehousing	19	15	87¾
	TOTAL	274	254	607

## SCHEDULE OF STORE OPENINGS AND MANAGERS

Store No.		Date Opened	Managers
0	Lewiston Temporary .....	January 24, 1935 .....	P. C. Putnam (Act. Mgr.)
		(Closed Jan. 26, 1935)	
1	Lewiston .....	December 22, 1934 .....	J. J. Creeden
2	Biddeford .....	December 22, 1934 .....	J. H. Whitehead
3	Portland .....	December 22, 1934 .....	Earle G. Rundlette
4	Portland .....	December 22, 1934 .....	P. J. Hughes
5	Augusta .....	December 22, 1934 .....	Albert J. Lemieux .
6	Waterville .....	December 24, 1934 .....	J. E. Hutchinson
7	Bangor .....	December 22, 1934 .....	C. F. Burrill
8	Houlton .....	January 1, 1945 .....	Donald Pelky
9	Whlse. to Licensees .....	February 9, 1935 .....	Robert J. Greig
12	Rumford .....	April 18, 1935 .....	Jos. A. MacDonald
13	Rockland .....	May 6, 1935 .....	M. E. Anthony
14	Ellsworth .....	May 17, 1935 .....	George W. Christie
15	Bar Harbor .....	June 21, 1935 .....	Gardner D. MacGregor .
16	Calais .....	May 29, 1935 .....	R. J. Tracy
17	Belfast .....	July 11, 1935 .....	L. J. Pottle
18	Bath .....	June 14, 1935 .....	Roy S. Shackford
19	Millinocket .....	May 31, 1935 .....	Harry Boynton
20	Skowhegan .....	August 7, 1935 .....	Philip W. Lessard
21	Old Orchard .....	June 27, 1935 .....	Hiram V. Parish
22	Auburn .....	July 3, 1935 .....	R. L. Ouellette
23	Sanford .....	August 26, 1935 .....	Harry L. Drew
24	Gardiner .....	September 7, 1935 .....	Fred Ring
25	Westbrook .....	September 28, 1935 .....	Frank B. Spring
26	Old Town .....	November 1, 1935 .....	Arthur L. Fish
27	Caribou .....	November 26, 1935 .....	Joseph Raymond
28	Madawaska .....	December 6, 1935 .....	Mack L. Violette
29	Madison .....	February 3, 1936 .....	Geo. S. Wright
30	Lincoln .....	April 24, 1936 .....	Albert A. Weatherbee
31	Van Buren .....	May 14, 1936 .....	Louis P. Michaud
32	Fort Fairfield .....	May 15, 1936 .....	Vavel Giggey
33	Norway .....	May 29, 1936 .....	Stephen E. Klamant
34	Kittery .....	May 26, 1936 .....	Raymond R. Hobbs
35	Boothbay Harbor .....	June 6, 1936 .....	Parker M. Leeman
36	Fort Kent .....	October 2, 1936 .....	James J. Hoyt
37	Brunswick .....	August 7, 1936 .....	A. D. Bouchard
38	Eastport .....	October 23, 1936 .....	Harry A. Turner
39	Newport .....	December 3, 1936 .....	James J. Riley
40	So. Berwick .....	January 15, 1936 .....	D. Raymond Flynn
		(Closed Feb. 20, 1937)	
41	Farmington .....	January 21, 1937 .....	R. E. Van Zandt
42	Bridgton .....	June 19, 1939 .....	Raymond A. Quint
43	Machias .....	June 26, 1939 .....	Warren L. Cates
44	Portland .....	June 8, 1942 .....	James F. Woodbury
45	Presque Isle .....	January 19, 1943 .....	Thomas Felton

## MAINE STATE LIQUOR COMMISSION

## PAYROLL

As of June 30, 1946

<i>Location</i>	<i>Name</i>	<i>Amount</i>
Lewiston Store No. 1	Jeremiah J. Creeden .....	\$48.00
	Benjamin N. Burrows .....	40.00
	Ludger Dumais .....	40.00
	Norman L. Farwell .....	40.00
	William Murray .....	40.00
	Romeo Ricard .....	40.00
	Edmund Thibodeau .....	40.00
	William Daley .....	37.00
Biddeford Store No. 2	J. A. Boissonneault .....	41.00
	Olderic F. Cote .....	38.00
	Almo Custeau .....	38.00
	Aime Derosier .....	41.00
	James H. Whitehead .....	51.00
	George R. Beaumont .....	37.00
	Theodore L. Simard .....	30.00
	Harry LaDakakos .....	40.00
Portland Store No. 3	Arthur J. Beaulieu .....	41.00
	George W. Garrity .....	41.00
	Edward M. Hayes, Sr. ....	41.00
	William S. Hughes .....	41.00
	Charles E. McCarthy .....	41.00
	Earle Rundlette .....	51.00
	George W. Tracy .....	41.00
	William McAleer .....	37.00
	Ernest P. Johnson .....	34.00
	Sam L. Amabile .....	34.00
	William H. Curtin .....	34.00
	Leonard G. Hall .....	30.00
	Louis V. Morrell .....	40.00
Carleton Crowley .....	41.00	
Thomas T. Brown .....	30.00	
Portland Store No. 4	Earl E. MacDonald .....	37.00
	Angello Morelli .....	41.00
	Joseph G. Couillard .....	43.00
	Richard Flaherty .....	41.00
	Philip J. Hughes .....	51.00
	Patrick J. O'Toole .....	41.00
	Maurice E. Lane .....	41.00
	Frank Morelli .....	41.00
Augusta Store No. 5	Lewis Hasey .....	40.00
	Albert J. Lemieux .....	48.00
	John C. Burns .....	34.00
	Archile Levesque .....	36.00
	Duward B. Violette .....	32.00
	Morris H. Towle .....	40.00
	Byron B. Nichols .....	30.00
Waterville Store No. 6.	Hugh J. Andrews .....	40.00
	Antonio Garrant .....	40.00
	J. E. Hutchinson .....	48.00
	Arthur P. Castonguay .....	30.00
	George E. Shirley .....	32.00
	Bernard Tardiff .....	45.00
	Royal G. Veilleux .....	30.00
Bangor Store No. 7	Harry C. Boyd .....	40.00
	C. F. Burrill .....	48.00
	Donald E. Cochrane .....	40.00
	John P. McClay .....	40.00
	C. A. Quimby .....	40.00
	John Robinson .....	40.00
	Linus L. Marsh .....	30.00
	Stewart E. Walsh .....	30.00
Houlton Store No. 8	Donald B. Pelkey .....	48.00
	Gail Graham .....	40.00
	Alfred Adler .....	40.00
	Charles Gardiner .....	40.00
	Gerald E. Nickerson .....	30.00

## PAYROLL — (Continued)

<i>Location</i>	<i>Name</i>	<i>Amount</i>
Wholesale to Licensees Store No. 9	Mary T. Corcoran .....	\$38.00
	Robert J. Greig .....	51.00
	Helena A. Harris .....	30.00
	Howard E. Leigher .....	41.00
	Norman Evans .....	40.00
	Robert E. Martel, Jr. ....	30.00
	Cecil E. Cromett .....	36.00
Rumford Store No. 12	Joseph A. MacDonald .....	45.00
	Edward J. Gallant .....	34.00
	Claude A. Quigley .....	37.00
	Rita Tribou .....	32.00
	Leo W. Theriault .....	40.00
Rockland Store No. 13	Merton E. Anthony .....	48.00
	Herbert R. Mullen .....	40.00
	Chester A. Arbo .....	40.00
	Nelson S. Crockett .....	40.00
	C. C. Childs .....	34.00
	Gerald E. McPhee .....	36.00
	Everett Philbrook .....	40.00
Ellsworth Store No. 14	Claude L. Bonsey .....	40.00
	George W. Christie .....	48.00
	Joseph H. Young .....	34.00
	Dale Richmond .....	32.00
Bar Harbor Store No. 15	Merle F. Cousins .....	40.00
	Gardner MacGregor .....	48.00
	Ralph Tabbut .....	40.00
Calais Store No. 16	Edmund F. McLain .....	41.00
	Raymond J. Tracy .....	45.00
	Arthur Gillespie .....	32.00
	Eugene M. Townsend .....	30.00
Belfast Store No. 17	Wilbur O. Colby .....	36.00
	Wilfred E. Coombs .....	36.00
	Louville Pottle .....	45.00
Bath Store No. 18	James Jordan .....	41.00
	Donald Savage .....	41.00
	Roy Shackford .....	51.00
	Leland York .....	40.00
	Andrew J. Hart .....	34.91
	Philip H. Reed .....	34.00
Millinocket Store No. 19	Harry Boynton .....	45.00
	Gerald T. Howard .....	40.00
	Neal McQuarie .....	32.00
Skowhegan Store No. 20	Wilbur G. Chase .....	40.00
	Arthur M. Clark .....	34.00
	Philip W. Lessard .....	48.00
	Romeo A. Bulduc .....	30.00
Old Orchard Store No. 21	Hiram Parish .....	48.00
	Wesley R. Mingo .....	40.00
	Lester Beaumont .....	40.00
Auburn Store No. 22	Henry Bean .....	40.00
	George L. Dumais .....	36.00
	Horace W. Roberts .....	40.00
	Lawrence Morrissey .....	36.00
	Robert L. Ouellette .....	45.00
Sanford Store No. 23	Harry L. Drew .....	48.00
	Cyrice Dube .....	38.00
	Wallace Gowen .....	40.00
	Leo N. Libby .....	32.00

## MAINE STATE LIQUOR COMMISSION

## PAYROLL — (Continued)

<i>Location</i>	<i>Name</i>	<i>Amount</i>
Gardiner Store No. 24	Edwin Burleigh .....	\$36.00
	Donald E. Snow .....	37.00
	Fred H. Ring .....	48.00
	Clinton Kennedy .....	32.00
Westbrook Store No. 25	Keith Miller .....	41.00
	Ephraim Robichaud .....	41.00
	Frank B. Spring .....	51.00
	Lucien E. Roy .....	36.00
	John L. O'Gara .....	34.00
Old Town Store No. 26	Arthur L. Fish .....	48.00
	William Michaud .....	40.00
	Laurence C. Needham .....	40.00
	Robert M. Brissett .....	30.00
Caribou Store No. 27	Joseph Raymond .....	51.00
	Laura M. Davenport .....	32.00
	O'Neil Lavole .....	32.00
	Ralph L. Corbin .....	30.00
Madawaska Store No. 28	Ambroise Albert .....	40.00
	Mack L. Violette .....	48.00
	Leo P. Cyr .....	32.00
Madison Store No. 29	E. G. Burns .....	37.00
	Leo S. Wright .....	45.00
	Patsy Veneziano .....	32.00
Lincoln Store No. 30	Albert Weatherbee .....	48.00
	Burleigh C. Robinson .....	37.00
	Robert I. Flower .....	30.00
Van Buren Store No. 31	Robert J. Martin .....	40.00
	L. P. Michaud .....	48.00
	Christian Beaulieu .....	30.00
Fort Fairfield Store No. 32	Vavel Giggey .....	48.00
	Dorsey Perrier .....	40.00
	W. Perry Knight .....	40.00
Norway Store No. 33	Harold A. Anderson .....	40.00
	Percy Nevers, Jr. ....	41.00
	Stephen E. Klament .....	48.00
	Elliott M. Hunt .....	41.00
Kittery Store No. 34	Raymond Hobbs .....	51.00
	Ellsworth Hundley .....	41.00
	Howard Huntress .....	37.00
Boothbay Harbor Store No. 35	Parker M. Leeman .....	45.00
	Walter P. Andrews .....	30.00
	Dennis M. Roberts .....	34.00
Fort Kent Store No. 36	Claude Martin .....	37.00
	James I. Hoyt .....	48.00
	Philip A. Rioux .....	40.00
	Venerard A. Marquis .....	40.00
Brunswick Store No. 37	Armand D. Bouchard .....	45.00
	Rudolph Delorimier .....	40.00
	Emile Dionne .....	40.00
	Dominique Paiement .....	41.00
	Glen P. Shaw .....	40.00
Eastport Store No. 38	William Emery .....	40.00
	Bernard Rutherford .....	40.00
	Harry A. Turner .....	48.00
Newport Store No. 39	Armand E. Dudley .....	40.00
	James J. Riley .....	48.00
	Frank Harris .....	30.00
	Fred O. Brewer .....	30.00

## PAYROLL — (Continued)

<i>Location</i>	<i>Name</i>	<i>Amount</i>
Farmington Store No. 41	R. E. Van Zandt .....	\$45.00
	Hector A. Roderick .....	34.00
	Donald Mosher .....	40.00
	John C. Callahan .....	40.00
Bridgton Store No. 42	Guy B. Cushman .....	40.00
	Raymon A. Quint .....	48.00
	David W. Higgins .....	32.00
Machias Store No. 43	Warren L. Cates .....	48.00
	Richard L. Hanscom .....	40.00
	Victor M. Smith, Jr. ....	40.00
	Jacob W. Longfellow .....	60.00
Portland Store No. 44	Austin Eames .....	41.00
	James F. Woodbury .....	51.00
	Martin J. O'Donnell .....	41.00
	William F. Boulter .....	36.00
	Robert D. Fulton .....	34.00
	Austin St. Clair .....	34.00
Angelo L. Polito .....	30.00	
Presque Isle Store No. 45	Thomas Felton .....	51.00
	Glennis Flanigan .....	36.00
	Maynard J. Gagnon .....	34.00
	Phillip W. Nichols .....	30.00
	James E. Doak .....	46.00
State Liquor Commissioners	Lorenzo J. Pelletier .....	76.71
	F. Ardine Richardson .....	76.71
	Elford A. Stover .....	115.06
General Administration	Florence Doucette .....	36.00
	Linwood Holbrook .....	16.00
	Maud Bradley .....	18.00
	Mary Murray .....	34.00
	Frank H. Robie .....	64.00
	Arabelle Sukeforth .....	36.00
	Anne Faulkner .....	40.00
	Almon Stratton .....	51.00
	Mercedes Edwards .....	40.00
	Eleanor Chadwick .....	36.00
	Elizabeth Davis .....	36.00
	R. J. M. Steussy .....	56.00
	Harold S. Packard .....	56.00
	Gertrude E. Carey .....	30.00
	Store Supervision	Vaughn Hatch .....
Ralph C. Ketchen .....		60.00
Mary C. True .....		28.00
Esther Thibodeau .....		42.00
Norman R. Fossett .....		40.00
Enforcement	Guy E. Albee .....	39.00
	Howard W. Call .....	39.00
	Arthur England .....	39.00
	D. Raymond Flynn .....	39.00
	Maxine Gilley .....	36.00
	Chaplin T. Greene .....	39.00
	Otto C. Knauff .....	39.00
	Louise E. Lagorio .....	38.00
	John H. Higgins .....	40.00
	Thomas J. McCormack .....	39.00
	James H. McKeon .....	39.00
	James A. Melvin .....	39.00
	Walter C. O'Connell .....	39.00
	Harold J. Sonia .....	39.00
	Harry O. Stimson .....	39.00
M. B. Thompson .....	39.00	
Eugene S. Thurston .....	39.00	
Edwin S. Ray .....	39.00	

## MAINE STATE LIQUOR COMMISSION

## PAYROLL — (Concluded)

<i>Location</i>	<i>Name</i>	<i>Amount</i>
Enforcement (cont.)	Daniel Spillane .....	\$35.00
	George H. Gruhn .....	40.00
	James E. Donnelly .....	39.00
	Carl Leathers .....	40.00
	Ralph W. Miller .....	35.00
	T. J. Murphy .....	48.00
	George Hickey .....	39.00
	Wilbur T. Hilehey .....	39.00
	Philip R. Violette .....	39.00
	Leo S. Auby .....	39.00
	Alonzo Conant .....	72.00
	Merchandising	George O. Griffiths .....
Thelma Dauteuil .....		36.00
Arthur P. Sampson .....		64.00
Richard W. Devine .....		48.00
Janet Belanger .....		30.00
Warehousing	Daniel G. Brown .....	38.00
	Eugene Ervin .....	40.00
	John Lowry .....	38.00
	C. M. Quincannon .....	34.00
	Wesley A. Stratton .....	60.00
	William E. Sullivan .....	38.00
	Edward Beard .....	38.00
	John McFarland .....	38.00
	Frank S. Tilley .....	38.00
	Ralph Stevens .....	38.00
	Maurice Brunell .....	38.00
	Oena Pingree .....	32.00
	William Carter .....	38.00
	George J. O'Brien .....	40.00
	Albert Phillips .....	38.00
	Joseph F. McGonigle .....	38.00
	George Goss .....	38.00
Raye H. Spear .....	38.00	



**GENERAL INFORMATION AND STATISTICS**  
**June 1946**

JUNE 1946	This Year	Last Year
Wholesale Stores Operating	42	42
Monthly Rental Charge	\$ 5,357.43	\$6,004.38
Weekly Payroll	\$11,733.33	\$9,579.88
Wholesalers of Liquor Selling Maine State Liquor		
Commission — Location by States:		
New York	34	36
Massachusetts	15	14
Maine	4	1
Kentucky	4	3
Maryland	3	3
Pennsylvania	7	7
Missouri	1	1
Connecticut	2	2
Illinois	1	3
Michigan	4	4
California	2	2
Rhode Island	1	1
<b>TOTAL</b>	<b>78</b>	<b>77</b>
Number of Brands Liquor Stocked	489	497
Wholesale Licenses in Effect	166	141
Wholesale Beverage Licenses in Effect	2,440	1,809
Titles of Liquor Sold	8,931,542	7,063,644
Average Selling Cost per Bottle	\$ .073	\$ .082
Customers Served	6,320,497	5,467,290
Average Sale per Customer	\$3.00	\$3.03
Stock Turnover per Year — Based on Bottle Sales	\$8.40	\$7.36
Cash and Stock Losses	\$5,457.28	\$7,252.02
Average Cost of Handling Case of Liquor at Whse.	\$ .054	\$ .040
Average Trans. Cost of Shipping Liquor to Stores — per case	\$ .147	\$ .141
Wholesale Liquor Consumed	1,583,544	1,276,469
Wholesale Beer Consumed	13,156,607	13,302,497

**SALES STATISTICS**

**Ten Leading Brands of Bottle Sales for June 1946**

Name	Size	Code	Retail Price	No. of Bottles	Name of Vendor
1. Prince George	5th	189	\$3.43	33,565	Jos. S. Finch & Company
2. Fairview	5th	755	1.00	21,772	Fairview Wine Company
3. Libre	Pt.	462	1.50	21,574	New England Distillers, Inc.
4. Roamer Reserve	5th	236	3.28	20,653	United Distillers of America, Inc.
5. Four Aces Royal	Pt.	209	1.85	20,321	Ron Virgin Co., Ltd.
6. Wm. Penn	5th	175	3.00	17,964	Gooderham & Worts, Ltd.
7. Schenley Reserve	5th	171	3.40	17,851	Schenley Distillers Corp.
8. Dixie Belle	Pt.	534	1.66	13,048	Continental Distilling Corp.
9. Imperial	5th	177	2.97	12,842	Hiram Walker, Inc.
10. Roma Estate	5th	758	1.00	12,428	Roma Wine Company

These Represent 21.62% of Bottle Sales.

**Ten Leading Vendors by Sales for June 1946**

Name	Sales	No. of Active Brands	No. of Disc. Brands	% To Total Sales
1. Jos. S. Finch & Company	\$141,216.65	6	—	6.80
2. Ron Virgin Co., Ltd.	118,007.69	12	—	5.68
3. National Distillers Prod. Corp.	103,525.97	27	—	4.98
4. United Distillers of America	81,542.47	3	—	3.93
5. Schenley Distillers Corp.	79,984.73	6	—	3.85
6. Gooderham & Worts, Ltd.	79,149.27	5	—	3.81
7. New England Distillers, Inc.	74,254.56	4	—	3.58
8. Seagram Distillers Corp.	74,135.62	9	—	3.57
9. Siboney Distilling Co.	71,388.78	7	—	3.44
10. Wm. Zakon & Sons	70,984.30	8	—	3.42

These Represent 43.06% of Bottle Sales.

**GENERAL INFORMATION AND STATISTICS**  
**SALES STATISTICS—(Continued)**  
**Ten Leading Brands by Sales for June, 1946**

	Name	Size	Code	Retail Price	Sales	% To Total Sales	Name of Vendor
1.	Prince George . . . . .	5th	189	\$3.43	\$115,127.95	5.54	Jos. S. Finch & Co.
2.	Roamer Reserve . . . . .	5th	236	3.28	67,741.84	3.26	United Dist. of America
3.	Schenley Reserve . . . . .	5th	171	3.40	60,693.40	2.92	Schenley Dist. Corp.
4.	Wm. Penn . . . . .	5th	175	3.00	53,892.00	2.59	Gooderham & Worts, Ltd.
5.	Seagram 7 Crown . . . . .	5th	167	3.40	41,973.00	2.02	Seagram Dist. Corp.
6.	Three Feathers . . . . .	5th	186	3.41	39,180.90	1.89	Three Feathers Dist.
7.	Harwood's Blend . . . . .	5th	253	6.15	38,628.15	1.86	R. C. Williams, Inc.
8.	Imperial . . . . .	5th	177	2.97	38,140.74	1.84	Hiram Walker, Inc.
9.	Four Aces Royal . . . . .	Pt.	209	1.85	37,593.85	1.81	Ron Virgin Co.
10.	Four Aces Royal . . . . .	5th	141	2.93	33,671.56	1.62	Ron Virgin Co.

These Represent 25.35% of Total Sales.

**Ten Leading Stores for June 1946**

	Store No.	Location	Sales	% To Total Sales
1.	9	Portland Forest Avenue	\$230,395.95	11.09
2.	3	Portland Middle Street	146,510.90	7.05
3.	7	Bangor	125,296.53	6.03
4.	1	Lewiston	94,832.02	4.57
5.	2	Biddeford	77,880.49	3.75
6.	6	Waterville	73,581.19	3.54
7.	4	Portland Congress Street	73,237.92	3.53
8.	5	Augusta	69,490.38	3.35
9.	13	Rockland	63,136.38	3.04
10.	44	Portland Forest Avenue	61,530.00	2.96

These Represent 48.91% of Total Sales

Portland Stores Represent 24.77% Total Sales Store No. 11 not in Leading Stores

**All Stores Combined**

High Day Sales	Dec. 22, 1945 . . . . .	\$ 240,676.6
High Weekly Sales	Dec. 18-23, 1944 . . . . .	780,073.6
High Monthly Sales	Dec. 1945 . . . . .	2,315,961.6

**Individual Retail Stores**

High Day Sales	No. 3, Portland Dec. 22, 1945 . . . . .	\$ 17,971.2
High Weekly Sales	No. 3, Portland Dec. 17-22, 1945 . . . . .	64,996.6
High Monthly Sales	No. 3, Portland Dec. 1945 . . . . .	197,801.6

**Mark-up on Liquor**

Dec. 1934 to Jan. 1937	40% plus 20% per case
Jan. 18, 1937 to May 31, 1937	40% plus 20% 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 August 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 Federal Taxes

**Tax On Beer**

July 1, 1933 to Feb. 28, 1937	4c per gallon — Excise
March 1, 1937 to July 9, 1943	16c per gallon — Excise and Deficiency
July 10, 1943 to Date	16c per gallon — Excise

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<b>Net Profits</b>	
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
July 1, 1943 to June 30, 1944 .....	6,698,693.82
July 1, 1944 to June 30, 1945 .....	6,704,591.18
July 1, 1945 to June 30, 1946 .....	7,177,492.12
<b>Total Net Profits Transferred to General Funds.</b>	<b>\$49,132,324.06</b>

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EXCERPTS FROM STORE LEASES

As of June 30, 1946

Store No.	Location	Monthly Rent	Date Lease Expires	Lessor	Services by Lessor
1	Lewiston . . . . . 20-22 Park Street	\$ 175.00	Feb. 1, '47	New England Realty Co. . . . .	Heat, water, and external repairs
2	Biddeford . . . . . 93 Alfred Street	90.00	Dec. 15, '46	Irving Sandler . . . . .	Heat, water, internal and external repairs
3	Portland . . . . . 227-229 Middle Street	250.00	Dec. 15, '46	John W. Lake . . . . .	Heat, water, and external repairs
4	Portland . . . . . 919 Congress Street	200.00	May 14, '48	Jas. R. Kennally & Henry E. Swanton	Heat, water, and external repairs
5	Augusta . . . . . 325 Water Street	150.00	Dec. 15, '47	Gannett Publishing Co., Inc. . . . .	Heat, water, internal and external repairs
6	Waterville . . . . . 16 Silver Street	110.00	Dec. 10, '46	William T. Haynes, Estate. . . . .	Heat, water, and external repairs
7	Bangor . . . . . 142 Exchange Street	175.00	Dec. 15, '46	Eastern Industries . . . . .	Heat, water, and external repairs
8	Houlton . . . . . Bangor Street	166.66	Jan. 1, '47	Manley Van Tassel . . . . .	Heat, and external repairs
9	Portland . . . . . 313-315 Forest Avenue	175.00	Nov. 30, '46	Unity Co. . . . .	Heat, water, and external repairs
12	Rumford . . . . . 242 Waldo Street	75.00	Apr. 15, '47	Julian Nathan . . . . .	Heat, water, and external repairs
13	Rockland . . . . . 407 Main Street	100.00	Jan. 25, '47	Charles C. Wotton . . . . .	External repairs
14	Ellsworth . . . . . 24 State Street	75.00	May 1, '47	H. S. Jones . . . . .	Heat, water, and external repairs
15	Bar Harbor . . . . . 64 Main Street	125.00	May 31, '47	Samuel Hillson . . . . .	Heat, water, and external repairs
16	Calais . . . . . 20 North Street	50.00	May 15, '47	Alice L. Todd . . . . .	External repairs
17	Belfast . . . . . 80 Main Street	55.00	May 15, '47	Lewis A. Frankel, Admr. . . . .	External repairs
18	Bath . . . . . 84 Front Street	150.00	June 1, '47	Sagadahoc Real Estate Ass'n . . . . .	Heat and external repairs
19	Millinocket . . . . . 114 Penobscot Avenue	70.00	May 15, '47	George M. Smart . . . . .	Heat, water, and external repairs
20	Skowhegan . . . . . Madison Avenue	65.00	July 25, '47	Estate of Edward N. Merrill . . . . .	Water and external repairs
21	Old Orchard . . . . . 65 East Grand Avenue	41.66	May 15, '47	Katherine Doyle . . . . .	Water and external repairs
22	Auburn . . . . . 60 Broad Street	75.00	June 15, '47	Mr. Albert H. Dussault . . . . .	Heat, water, and external repairs
23	Sanford . . . . . 32 Winter Street	60.00	Oct. 1, '46	H. D. Ross & S. A. Cobb . . . . .	Heat, water, and external repairs
24	Gardiner . . . . . 181 Water Street	75.00	Sept. 1, '46	Gardiner Lodge No. 9 I. O. O. F. . . . .	Heat, water, and external repairs
25	Westbrook . . . . . 900 Main Street	75.00	Sept. 14, '46	Saccarappa Lodge No. 11 I. O. O. F. . . . .	Heat, water and external repairs
26	Old Town . . . . . 68 Center Street	100.00	Oct. 28, '46	George Desjardins . . . . .	Heat, water, and external repairs
27	Caribou . . . . . 9 Water Street	91.30	Nov. 1, '46	G. G. Wakem . . . . .	Heat, internal, and external repairs
28	Madawaska . . . . . Main Street	80.00	Nov. 20, '47	Yvonne J. Martin . . . . .	Heat, water, internal, and external repairs
29	Madison . . . . . 95 Main Street	75.00	May 31, '47	Bernard Gibbs . . . . .	Heat, water, and external repairs
30	Lincoln . . . . . 12A Main Street	75.00	Dec. 1, '46	Leo M. Taylor . . . . .	Heat, water, electricity, and external repairs
31	Van Buren . . . . . 136 Main Street	70.00	May 1, '47	Joseph A. Pelletier . . . . .	Heat, water, and external repairs
32	Fort Fairfield . . . . . 132 Main Street	75.00	Jan. 1, '47	George L. Ayoob . . . . .	Heat, water, and external repairs
33	Norway . . . . . 109 Main Street	65.00	May 20, '47	Ulmer Instalment Co. . . . .	Heat, water, and external repairs
34	Kittery . . . . . Badger's Island	125.00	June 1, '47	Alice M. & Temple J. Lynds . . . . .	Heat, water, electricity, and external repairs
35	Boothbay Harbor . . . . . 1 Townsend Avenue	60.00	May 4, '47	Asa D. Tupper & M. M. Brewer . . . . .	Heat, water, and external repairs
36	Fort Kent . . . . . 194 Main Street	85.00	July 15, '46	L. H. Fournier . . . . .	Heat, water, and external repairs
37	Brunswick . . . . . 151 Maine Street	100.00	Aug. 1, '46	Argiris Argrionlis . . . . .	Heat, water, and external repairs
38	Eastport . . . . . 86 Water Street	60.00	Oct. 15, '46	Roy A. Burr . . . . .	Water and external repairs
39	Newport . . . . . 7 Mill Street	50.00	Nov. 20, '46	L. B. Soper . . . . .	External repairs
41	Farmington . . . . . Broadway	60.00	Jan. 1, '47	Justin E. McLeary . . . . .	Water and external repairs
42	Bridgton . . . . . 109 Main Street	60.00	June 1, '47	Lucy M. Adams . . . . .	Heat, water, and external repairs
43	Machias . . . . . 129 Main Street	50.00	Nov. 26, '46	Constance M. Mallar . . . . .	Water and external repairs
44	Portland . . . . . 531-533 Forest Avenc	175.00	Nov. 30, '46	Unity Co. . . . .	Heat, water, and external repairs
45	Presque Isle . . . . . 189 State Street	137.50	June 30, '45	Arnold Johnston . . . . .	Heat, water, and external repairs
60231	Portland Whse. . . . . Kennebec Street	1,441.66	June 3, '47	Dartmouth Real Estate Co. . . . .	External repairs
60227	Gen'l. Admin. . . . . 11 Weston Street	281.25		Supt. of Buildings . . . . .	

# ACCUMULATIVE CASE SALES BY VENDOR

July 1, 1945 — June 30, 1946

VENDOR	Domestic Whiskey	Scotch, Irish & Canadian	Brandy	Rum	Gin	Wines	Misc.	Total
Aeme Sales Import	797	50	135	1,707	28	1	8	2,676
Adams Mitchell-Old Custom House		50	537	276	76	—	—	4,939
American Dist. Co.	1,976	—	151	725	1,585	—	—	2,437
Arrow Liquors Corp.	—	—	1,349	—	384	—	697	2,430
Bacardi Imports	—	—	—	2,524	—	—	—	2,524
James Barclay	5,202	474	—	—	1,548	—	—	7,224
Bellows & Co.	10,618	—	—	176	1,697	9	—	12,500
Berke Bros.	5,099	—	310	470	6,694	—	2,599	15,172
Bisceglia Bros.	—	—	—	—	—	2	—	2
Brookside Dist. Corp.	—	—	—	—	—	20	—	20
Brown-Forman Dist. Corp.	4,127	—	—	—	—	—	—	4,127
Browne Vintners Co., Inc.	—	170	—	—	—	—	—	170
A. & G. J. Caldwell Inc.	—	—	—	3,776	—	—	—	3,776
California Growers Wineries	—	—	—	—	—	403	—	403
Calvert Dist. Corp.	11,138	—	—	—	1,535	—	—	12,673
Canada Dry Ginger Ale Inc.	—	202	—	—	—	—	22	224
Carstairs-Div. of Calvert	9,521	—	—	—	1,628	—	—	11,149
Cointreau Ltd.	—	—	—	—	—	—	78	78
Comex Wines & Spirits Inc.	—	—	270	—	—	161	—	431
Continental Dist.	5,062	—	—	—	5,812	—	—	10,874
Continental Importers	—	—	—	—	2	—	—	2
Cresta Blanca Wine Co.	—	—	10,145	—	—	10,168	—	20,313
Cummins - Collins	1,699	—	—	—	—	—	—	1,699
Distilled Liquors Import Co.	—	—	408	460	—	—	—	868
Fairview Wine Co.	—	—	—	—	—	23,238	—	23,238
Jos. S. Finch Co.	23,984	—	—	—	955	—	—	24,939
Fleischmann Dist. Corp.	4,551	527	—	6,001	3,310	—	—	14,389
Foster & Co.	—	—	—	—	988	—	—	999
Frankfort Dist. Corp.	10,707	—	—	—	—	—	11	10,707
Fromm & Sichel	—	—	119	—	—	—	—	119
Fruit Industries Ltd.	—	—	3,224	—	—	8,114	—	11,338
General Dist. Corp.	—	—	—	2,093	—	—	—	2,093
Glenmore Dist. Co.	5,399	—	—	—	—	—	—	5,399
Gooderham & Worts Ltd.	26,625	147	—	—	2,224	—	—	28,996
Granada Wines Inc.	—	—	1,912	—	—	13,726	—	15,638
Greig, Lawrence & Hoyt	—	—	—	—	—	—	8	8
G. F. Heublein & Bros.	—	127	99	—	901	133	3,138	4,398
House of Old Molineaux	—	—	—	—	—	15,099	—	15,099
Hunter-Wilson Co.	1,464	—	—	—	—	—	—	1,464
International Dist. Inc.	—	100	—	—	—	—	—	100
Wm. Jameson & Co., Inc.	675	—	—	—	—	—	—	675
Kinsey Dist. Co.	6,598	—	—	—	3,544	—	68	10,210
Lawrence & Co.	—	—	—	31	2,628	—	423	3,082
Leroux & Co.	—	—	—	234	—	—	27	261
Logansport Dist. Co.	4,505	—	—	—	—	—	—	4,505
Many Blanc Co.	—	—	—	—	85	—	161	246

FISCAL YEAR REPORT ENDING JUNE 30, 1946

ACCUMULATIVE CASE SALES BY VENDOR — (Continued)

VENDOR	Domestic Whiskey	Scotch, Irish & Canadian	Brandy	Rum	Gin	Wines	Misc.	Total
McKesson & Robbins Inc.	183	269	—	2,236	—	56	41	2,785
Moosehead Dist.	—	—	889	—	—	—	—	889
National Dist. Products Inc.	35,022	50	1,056	1,002	14,406	283	360	52,179
New England Dist. Inc.	—	—	—	14,226	2,980	—	—	17,206
The Overbrook Co.	—	—	—	—	—	—	276	276
Park & Tilford Import Corp.	6,226	209	139	572	—	—	—	7,146
Penndale Dist. Co.	613	—	—	—	—	—	—	613
Petri Wine Co.	—	—	—	—	—	14,795	—	14,795
S. S. Pierce Co., Inc.	—	569	554	—	—	682	634	2,439
Records & Goldsborough Co., Inc.	1,187	—	—	—	1,417	—	—	2,604
Riverbank Wine Co.	—	—	—	—	—	4	—	4
Roma Wine Co., Inc.	—	—	—	—	—	26,819	43	26,862
Ron Virgin Co.	5,608	—	—	6,914	4,337	13	3,194	20,066
Saccone, Speed & Jenny	—	—	288	—	—	—	—	288
Seaboard Liquor	—	—	1	—	—	—	—	1
Seagram Dist. Corp.	18,753	604	—	—	1,211	—	—	20,568
Schenley Dist. Corp.	28,314	—	—	—	500	—	—	28,814
Schenley Import Corp.	—	168	164	684	—	871	223	2,110
Schieffelin & Co., Inc.	—	412	121	2,686	—	—	—	3,219
Seggerman Nixon	76	—	—	473	—	—	—	549
Munson G. Shaw Co.	—	—	—	—	—	7	—	7
Siboney Dist. Co.	—	—	—	12,243	1,993	—	—	14,236
Somerset Importers Ltd.	—	268	—	449	1,181	—	—	1,898
Southern Comfort Corp.	—	—	—	—	—	—	3,359	3,359
Stuart & Williams	3,570	—	—	—	—	—	—	3,570
Sunset Inc.	764	—	908	—	—	—	1,327	2,999
Supreme Wine Co., Inc.	—	—	—	—	—	18,164	—	18,164
Taylor Wine Co.	—	—	—	—	—	3,818	449	4,267
W. A. Taylor Co.	—	10	—	414	—	9	292	725
Three Feathers Inc.	16,078	—	—	339	—	—	—	16,417
Tiara Products Co.	—	—	—	—	—	228	—	228
Twenty-One Brands Inc.	—	1,364	44	4,066	112	368	408	6,362
United Dist. of America	7,744	17	—	—	—	—	—	7,761
Hiram Walker Inc.	13,244	1,073	—	—	6,081	—	—	20,398
M. S. Walker Inc.	2,328	—	1,740	2,596	4,373	160	2,108	13,305
Widmer Wine Cellars Inc.	—	—	—	—	—	12	—	12
F. L. Wight Dist. Co.	1,417	—	—	—	—	—	—	1,417
J. Wile & Sons	—	—	—	—	—	—	10	10
R. C. Williams	—	1,838	—	—	—	—	—	1,838
Alexander Young	3	—	—	—	—	—	—	3
Wm. Zakon & Sons	—	—	—	4,327	7,423	92	—	11,842
<b>TOTAL</b>	<b>280,877</b>	<b>8,648</b>	<b>24,563</b>	<b>71,700</b>	<b>81,638</b>	<b>137,455</b>	<b>19,964</b>	<b>624,845</b>
	45%	.01%	.04%	12%	13%	22%	.03%	100%