

MAINE STATE LEGISLATURE

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



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

State of Maine



Department of Administrative and Financial Services

Bureau of Alcoholic Beverages and Lottery Operations

Financial Statements
Fiscal Year Ending June 30, 2002

HV
5297
.M2
.M23
2002

HV 5297.M2

M23

1002

LAW & LEGISLATIVE
REFERENCE LIBRARY
43 STATE HOUSE STATION
AUGUSTA, ME 04333

Table of Contents

Consolidated Statements

Consolidated Balance Sheet	1
Consolidated Statement of Operations	2
Historical Sales compared to Transfers	3

Division of Lottery Statements

Comparative Balance Sheet	4
Comparative Statements of Income and Expense	5
Comparative Heritage Game Income Statement	6
Comparative Maine Operating Expense Schedule	7
Comparative Costs of Goods Sold Schedule	8
Online Games	9
Instant Tickets	10
Comparative Sales Analysis Graph	11
Gross Profit Comparison Graph	12

Bureau of Alcoholic Beverages

Comparative Balance Sheet	13
Comparative Statement of Operations	14
Comparative Cost of Goods Sold Schedule	15
Comparative Operating Expense Schedule	16
Individual Statements of Store Operations	17 - 46
Comparative Sales Analysis by Store	47
Comparative Net Income (Loss) Analysis by Store	48
Comparative Statement of Gallonage Consumption	49
Comparative Sales Analysis Graphs	50 - 52
Net Sales for Top 25 Items	53
Consolidated Footnotes	54
Lottery Operations Footnotes	55 - 57
Bureau of Alcoholic Beverages Footnotes	58
Recap of Legislation affecting the Bureau	59 - 66

OCT 18 2012

Department of Administrative and Financial Services
Bureau of Liquor and Lottery Operations
CONSOLIDATED BALANCE SHEET

For Fiscal Years Ending: June 30,

	2002	2001
ASSETS		
Equity in Treasurer's Cash	\$ 2,409,560	\$ 2,275,497
Accounts Receivable Net	10,387,989	10,815,431
Other Assets	2,016,876 (1)	3,236,976
Total Current Assets	\$ 14,814,425	\$ 16,327,904
Fixed Assets	\$ 1,359,941	\$ 1,425,892
Less: Reserve for Depreciation	(1,311,777)	(1,387,901)
Total Fixed Assets	\$ 48,163	\$ 37,991
Total Assets	\$ 14,862,588	\$ 16,365,895
LIABILITIES		
Accounts Payable	\$ 4,980,651	\$ 6,521,815
Accrued Payroll	264,931	322,305
Accrued Vacation Liability	330,863	345,415
Returnable Container Deposit	384,595	321,914
Due to Other Funds	868,113 (2)	1,763,603
Total Liabilities	\$ 6,829,153	\$ 9,275,052
RESERVES		
Working Capital Advance	\$ 1,000,000	\$ 1,000,000
Reserves and Discounts	7,033,435	6,090,843
Total Reserves	\$ 8,033,435	\$ 7,090,843
TOTAL LIABILITIES & RESERVES	\$ 14,862,588	\$ 16,365,895

**Department of Administrative and Financial Services
Bureau of Liquor and Lottery Operations
CONSOLIDATED STATEMENT OF OPERATIONS**

For Fiscal Years Ending: June 30,

	2002	% of Sales	2001	% of Sales
Net Sales	\$ 239,484,974	100.00%	\$ 226,238,160	100.00%
Cost of Goods Sold	<u>\$ 161,275,590</u>	67.34%	<u>\$ 151,089,834</u>	66.78%
Gross Income from Sales	\$ 78,209,384	32.66%	\$ 75,148,326	33.22%
Other Income	<u>\$2,394,958 (3)</u>	1.00%	<u>907,758</u>	0.40%
Gross Income from Operations	\$ 80,604,342	33.66%	\$ 76,056,084	33.62%
Less: Operating Expenses	<u>14,946,039</u>	6.24%	<u>14,985,598</u>	6.62%
General Fund Revenue Transfer	\$ 65,658,303		\$ 61,070,486	
Premium Tax Transferred	<u>1,653,122</u>		<u>1,628,787</u>	
Total Transfer	<u>\$ 67,311,425</u>	28.11%	<u>\$ 62,699,273</u>	27.71%

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages and Lottery Operations
HISTORICAL GROSS SALES AS COMPARED TO TOTAL TRANSFERS

For Fiscal Years 1981 - 2002

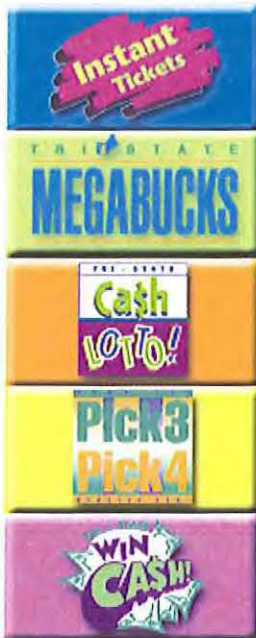
Fiscal Year	Liquor Sales	Lottery Sales	Heritage Sales	Total Sales
2002	\$ 81,576,220	\$ 152,828,875	\$ 5,079,880	\$ 239,484,974
2001	79,647,455	140,635,023	5,955,682	226,238,160
2000	76,599,135	143,134,147	4,779,464	224,512,746
1999	72,382,945	137,529,119	7,057,795	216,969,859
1998	70,426,846	144,670,300	4,219,798	219,316,944
1997	68,075,556	142,040,139	4,214,863	214,330,558
1996	68,181,524	143,185,328	5,504,375	216,871,227
1995	68,112,331	153,204,327		221,316,658
1994	71,186,901	145,197,086		216,383,987
1993	72,839,701	118,074,110		190,913,811
1992	72,479,842	114,055,219		186,535,061
1991	72,874,629	96,325,468		169,200,097
1990	72,967,171	98,495,282		171,462,453
1989	73,268,332	96,318,720		169,587,052
1988	71,845,410	82,462,597		154,308,007
1987	70,837,908	58,083,496		128,921,404
1986	67,510,553	38,751,719		106,262,272
1985	66,366,207	15,945,976		82,312,183
1984	67,978,001	15,958,189		83,936,190
1983	66,449,035	13,073,997		79,523,032
1982	65,974,921	9,658,095		75,633,016
1981	64,448,224	6,369,909		70,818,133

Fiscal Year	Liquor Transfer	Lottery Transfer	Heritage Transfer	Adjustment	Total Transferred	% of Sales
2002	\$ 26,821,646	\$ 39,317,891	\$ 1,171,888		\$ 67,311,425	28.11%
2001	25,860,058	35,450,105	1,389,111	-	62,699,274	27.71%
2000	26,067,375 *	38,125,786	1,427,972	26,869 *	65,648,001	29.24%
1999	21,255,952	39,620,893	1,749,542		62,626,387	28.86%
1998	22,139,996	40,642,623	1,104,635	99,432 **	63,986,686	29.18%
1997	22,250,530	40,548,253 **	1,068,469	169,402 ***	64,036,654	29.88%
1996	23,085,031	37,757,632 ***	1,617,105		62,459,768	28.80%
1995	21,785,740	41,185,167			62,970,908	28.45%
1994	23,755,033	44,616,761			68,371,794	31.60%
1993	34,747,869	36,513,230			71,261,099	37.33%
1992	36,433,046	35,434,002			71,867,048	38.53%
1991	34,820,114	29,363,064			64,183,178	37.93%
1990	34,194,145	30,543,755			64,737,900	37.76%
1989	36,941,611	30,407,319			67,348,930	39.71%
1988	33,778,889	27,266,282			61,045,171	39.56%
1987	35,293,903	18,205,948			53,499,851	41.50%
1986	33,297,681	11,845,910			45,143,591	42.48%
1985	32,950,447	4,422,746			37,373,193	45.40%
1984	32,532,203	4,515,771			37,047,974	44.14%
1983	32,237,658	3,693,744			35,931,402	45.18%
1982	31,625,937	2,384,850			34,010,787	44.97%
1981	30,067,763	1,093,110			31,160,873	44.00%

* 26,067,375 + 26,869 = 26,094,244 (Net transferred)

** 40,642,623 + 99,432 = 40,742,055 (Lottery transfer)

*** 40,548,253 + 169,402 = 40,717,655 (Lottery transfer)



The Maine State Lottery is proud of its commitment to providing the citizens of Maine with fun and exciting entertainment. Over the past 25 years, the Maine State Lottery has transferred more than \$500 million to the State's General Fund.

The Lottery Link

News from the Maine State Lottery

<http://www.mainerlottery.com/>

Department of Administrative and Financial Services
Division of Lottery
BALANCE SHEET
For Month ending June 30,

ASSETS:

	<u>2002</u>		<u>2001</u>
Current Assets			
Petty Cash - Imprest Fund	\$ 350,200		\$ 350,200
Accounts Receivable	8,493,289	(1)	9,032,464
Pre-Paid Expense	27,680	(2)	166,854
Total Current Assets	<u>\$ 8,871,169</u>		<u>\$ 9,549,518</u>
Fixed Assets			
Equipment	\$ 44,202		\$ 19,615
Less: Reserve for Depreciation	(5,265)		(816)
Total Fixed Assets	<u>\$ 38,937</u>		<u>\$ 18,799</u>
TOTAL ASSETS	<u><u>\$ 8,910,106</u></u>		<u><u>\$ 9,568,317</u></u>

LIABILITIES:

Accounts Payable	\$ 386,835	(3)	\$ 940,764
Accrued Payroll	73,377	(4)	76,050
Accrued Subscriptions	280,902		263,920
Accrued Vacation Liability	97,219		93,809
Other Liability	-	(5)	97,200
Vouchers Payable	215,860	(6)	472,917
Due to Other Funds	822,478	(7)	1,688,902
TOTAL LIABILITIES	<u>\$ 1,876,671</u>		<u>\$ 3,633,562</u>

RESERVES:

Instant Ticket Prize Reserve	\$ 6,886,435	(8)	\$ 5,634,755
Reserve for Instant Game Annuities	147,000	(9)	300,000
TOTAL RESERVES	<u>\$ 7,033,435</u>		<u>\$ 5,934,755</u>
TOTAL LIABILITIES & RESERVES	<u><u>\$ 8,910,106</u></u>		<u><u>\$ 9,568,317</u></u>

Department of Administrative and Financial Services
Division of Lottery
Comparative Statements of Income and Expense
For Fiscal Years ending June 30,

SALES	2002	% of Sales	2001	% of Sales	% Change 2001 to 2002
Instant Tickets					
\$1 Instant	\$ 41,152,927	26.06%	\$ 39,348,261	26.84%	4.59%
Heritage Game	5,079,879	3.22%	5,955,682	4.06%	(14.71%)
\$1 Probability	- (10)	0.00%	(282)	0.00%	(100.00%)
\$2 Instant	34,353,612	21.76%	36,426,404	24.85%	(5.69%)
\$3 Instant	14,452,422	9.15%	11,397,420	7.77%	26.80%
\$5 Instant	22,159,590	14.03%	12,888,600	8.79%	71.93%
<i>Total Instant</i>	<i>\$ 117,198,430 (11)</i>	<i>74.22%</i>	<i>\$ 106,016,085</i>	<i>72.32%</i>	<i>10.55%</i>
Online Games					
Pick 3	\$ 5,588,744	3.54%	\$ 5,205,729	3.55%	7.36%
Pick 4	4,292,768	2.72%	4,032,467	2.75%	6.46%
Megabucks	25,814,681	16.35%	27,543,198	18.79%	(6.28%)
Cash Lotto	1,717,341 (12)	1.09%	-	0.00%	N/A
Win Cash	3,296,791 (12)	2.09%	3,793,226	2.59%	(13.09%)
<i>Total Online</i>	<i>\$ 40,710,325</i>	<i>25.78%</i>	<i>\$ 40,574,620</i>	<i>27.68%</i>	<i>0.33%</i>
<i>Total Ticket Sales</i>	<i>\$ 157,908,755</i>	<i>100.00%</i>	<i>\$ 146,590,705</i>	<i>100.00%</i>	
Misc Sales					
Sale of Clothing	\$ 388	N/A	\$ 479	N/A	
OTHER INCOME					
Distribution Expenses paid by IF&W	\$ 126,997	0.08%	\$ 118,443	0.08%	7.22%
Expired Instant Prize Reserve	1,140,235 (13)	0.72%	350,311	0.24%	N/A
Expired Instant Prize Reserve - Heritage	52,687	0.03%	33,489	0.02%	57.33%
Interest Income - Tri State	527,617 (14)	0.33%	41,674	0.03%	N/A
Misc Income	185,297	0.12%	171,240	0.12%	8.21%
<i>Total Other Income</i>	<i>\$ 2,032,833</i>	<i>1.29%</i>	<i>\$ 715,157</i>	<i>0.49%</i>	<i>184.25%</i>
<i>Total Receipts</i>	<i>\$ 159,941,976</i>		<i>\$ 147,306,341</i>		<i>8.58%</i>
EXPENSES					
Cost of Goods Sold	\$ 110,814,906	70.18%	\$ 101,209,717	69.04%	9.49%
Maine Operating Expenses	2,431,149	1.54%	2,462,648	1.68%	(1.28%)
Tri-State Operating Expenses	2,245,464 (15)	1.42%	2,194,703	1.50%	2.31%
Heritage Game Expenses	3,960,678	2.51%	4,600,060	3.14%	(13.90%)
<i>Total Expenses</i>	<i>\$ 119,452,197</i>	<i>75.65%</i>	<i>\$ 110,467,126</i>	<i>75.36%</i>	<i>8.13%</i>
Transfer to General Fund	\$ 39,317,891	24.90%	\$ 35,450,105	24.18%	10.91%
Transfer to Fish & Wildlife	1,171,888	0.74%	1,389,111	0.95%	(15.64%)
<i>Total Transfer</i>	<i>\$ 40,489,779</i>	<i>25.64%</i>	<i>\$ 36,839,216</i>	<i>25.13%</i>	<i>9.91%</i>
Changes from FY 2001 to FY 2002					
Sales:	Dollars	%			
Instant	11,182,345	10.55%			
Online	135,704	0.33%			
Total	11,318,049	7.72%			
Cost of Goods Sold	9,605,189	9.49%			
Maine Operating Expenses	(31,500)	(1.28%)			

Department of Administrative and Financial Services
Division of Lottery
HERITAGE GAME INCOME STATEMENT
For Fiscal Years ending: June 30,

	2002	2001
SALES		
Game 319 - Biggest Bucks	\$ -	\$ (400)
Game 339 - Stay on the Trail	(6)	1,943
Game 362 - Three Trout Game	-	1,259,048
Game 408 - Bear Bucks	1,777,954	-
Game 409 - Road Kill Cash	540,097	647,100
Game 414 - Katahdin Kash	(99)	1,726,953
Game 415 - Tic Tac Doe	-	2,321,038
Game 452 - Squirrel Away Cash	1,677,446	-
Game 463 - Whoo Wins	1,084,488	-
Total Sales	\$ 5,079,879	\$ 5,955,682
OTHER INCOME		
Expired Prize Reserve	\$ 52,687	\$ 33,489
Total Income	\$ 5,132,567 (15)	\$ 5,989,171
EXPENSES		
Prize Expense:		
Game 314 - Outdoor Heritage Loon	\$ -	\$ 244,279
Game 319 - Biggest Bucks	-	102,485
Game 339 - Stay on the Trail	104	46,893
Game 362 - Three Trout Game	648	730,063
Game 408 - Bear Bucks	763,666	-
Game 409 - Road Kill Cash	514,485	559,404
Game 414 - Katahdin Kash	139,480	742,456
Game 415 - Tic Tac Doe	5,592	1,139,401
Game 452 - Squirrel Away Cash	1,281,026	-
Game 463 - Whoo Wins	322,009	-
Vendor Fees	259,075	300,206
Agent Commissions	404,974	473,959
Agent Bonuses	640	790
Advertising	139,272	140,201
Sta Cap	2,709	1,480
Distribution Expenses	126,997	118,443
Total Expenses	\$ 3,960,678 (16)	\$ 4,600,060
Inland Fish & Wildlife Profit	\$ 1,171,888	\$ 1,389,111

Department of Administrative and Financial Services
Division of Lottery
Maine Operating Expense Schedule
Year To Date
For Fiscal Years ending June 30,

	2002	2001	% Change 2001 to 2002
Lottery Administration			
Personal Services	\$ 1,317,603 (17)	\$ 1,252,388	5.21%
State Services	110,656	76,679	44.31%
Non-State Services	1,562	85,975	(98.18%)
Travel Expenses	5,727	4,762	20.26%
Rents	92,202	74,565	23.65%
Office Supplies	12,892	19,375	(33.46%)
Gen Operations	41,764	38,868	7.45%
Portion paid by IFW	(82,661)	(74,674)	10.70%
<i>Total Administrative</i>	<u>\$ 1,499,745</u>	<u>\$ 1,403,373</u>	6.87%
Lottery Operations			
General Operations	\$ 92,597	\$ 79,384	10.70%
First Class Mail	-	1,176	N/A
Other Instant Expense	26,461	32,341	(18.18%)
Customer Service	65,131	77,606	(16.08%)
Other Agent Expenses	870	651	33.62%
Portion paid by IFW	(9,667)	(9,194)	5.14%
<i>Total Operational</i>	<u>\$ 175,392</u>	<u>\$ 181,964</u>	(3.61%)
Advertising Charges			
Ad Agency Fees	\$ 130,107	\$ 120,857	7.65%
TV Production	96,261	97,808	(1.58%)
TV Media	93,043	233,454	(60.14%)
Promotional Material	190,544	128,749	48.00%
Posters	3,628	59,784	(93.93%)
Advertising Notices	140,771	73,861	90.59%
StaCap	9,330	4,365	113.74%
Portion paid by IFW	(34,669)	(34,575)	0.27%
<i>Total Advertising</i>	<u>\$ 629,015</u>	<u>\$ 684,303</u>	(8.08%)
<i>Subtotal</i>	\$ 2,304,152	\$ 2,269,640	1.52%
Plus: IF&W reimbursement	\$ 126,997	\$ 118,443	7.22%
Total Operating Expenses	<u><u>\$ 2,431,149</u></u>	<u><u>\$ 2,388,083</u></u>	1.80%
Total Sales Including Heritage	\$ 157,908,755	\$ 146,590,705	7.72%
Total Operating Expense as % of Sales	1.54%	1.63%	

Department of Administrative and Financial Services
Division of Lottery
Cost of Goods Sold Schedule
For Fiscal Years ending June 30,

	2002	% of Sales	2001	% of Sales	% Change 2001 to 2002
Prize Expense					
\$1 Instant	\$ 24,788,060	60.23%	\$ 23,416,627	59.51%	5.86%
\$1 Probability	-	N/A	(8,912)	N/A	N/A
\$2 Instant	22,281,153	64.86%	23,525,200	64.58%	(5.29%)
\$3 Instant	9,443,519	65.34%	7,237,240	63.50%	30.49%
\$5 Instant	14,502,143	65.44%	8,521,720	66.12%	70.18%
Pick 3	2,793,292	49.98%	2,604,246	50.03%	7.26%
Pick 4	2,103,975	49.01%	2,014,208	49.95%	4.46%
Megabucks	12,767,464	49.46%	13,772,186	50.00%	(7.30%)
Cash Lotto	846,266 (12)	49.28%	-	N/A	N/A
Win Cash	1,645,700 (12)	49.92%	1,896,781	50.00%	(13.24%)
Total Prize Expense	\$ 91,171,572	59.66%	\$ 82,979,296	59.00%	9.87%
Vendor Fees					
\$1 Instant	\$ 2,098,802	5.10%	\$ 1,861,260	4.73%	12.76%
\$1 Probability	-	0.00%	(2)	0.00%	N/A
\$2 Instant	1,752,037	5.10%	1,693,342	4.65%	3.47%
\$3 Instant	737,076	5.10%	548,228	4.81%	34.45%
\$5 Instant	1,130,140	5.10%	619,529	4.81%	
Pick 3	285,031	5.10%	265,492	5.10%	7.36%
Pick 4	218,936	5.10%	205,656	5.10%	6.46%
Megabucks	1,316,857	5.10%	1,404,703	5.10%	(6.25%)
Cash Lotto	87,639 (12)	5.10%	-	N/A	N/A
Win Cash	168,140 (12)	5.10%	193,455	5.10%	(13.09%)
Total Vendor Fees	\$ 7,794,658	5.10%	\$ 6,791,663	4.83%	14.77%
Agent Commissions and Bonuses					
\$1 Instant	\$ 3,286,809	7.99%	\$ 3,133,019	7.96%	4.91%
\$1 Probability	-	0.00%	(23)	0.00%	N/A
\$2 Instant	2,756,833	8.02%	2,915,659	8.00%	(5.45%)
\$3 Instant	1,160,118	8.03%	915,411	8.03%	26.73%
\$5 Instant	1,781,968	8.04%	1,036,574	8.04%	71.91%
Pick 3	279,670	5.00%	260,304	5.00%	7.44%
Pick 4	225,069	5.24%	211,573	5.25%	6.38%
Megabucks	1,255,022	4.86%	1,350,074	4.90%	(7.04%)
Cash Lotto	85,305 (12)	4.97%	-	N/A	N/A
Win Cash	163,667 (12)	4.96%	173,357	4.57%	(5.59%)
Total Agent Commissions & Bonuses	\$ 10,994,461	7.19%	\$ 9,995,948	7.11%	9.99%
Other Expenses					
Telephone	\$ 244,920 (18)	0.16%	\$ 814,815	0.58%	(69.94%)
Postage	276,290	0.18%	297,798	0.21%	(7.22%)
Rental of equipment	333,005	0.22%	330,196	0.23%	0.85%
Total Other Expenses	\$ 854,215	0.56%	\$ 1,442,809	1.03%	(40.79%)
Total Cost of Goods Sold	\$ 110,814,906	72.51%	\$ 101,209,716	71.97%	9.49%
Total Sales less Heritage	\$ 152,828,876		\$ 140,635,023		8.67%
Cost of Goods Sold as % of Sales Less Heritage	72.51%		71.97%		

Department of Administrative and Financial Services
Division of Lottery
Cost of Goods Sold - Online Games
For Fiscal Years ending: June 30,

2002

	Megabucks	Pick 3	Pick 4	Cash Lotto	(12)	Win Cash	(12)	Total Online
Sales	\$ 25,814,681	\$ 5,588,744	\$ 4,292,768	\$ 1,717,341	(12)	\$ 3,296,791	(12)	\$ 40,710,325
Prize Expense	12,767,464	2,793,292	2,103,975	846,266		1,645,700		20,156,697
Vendor Fees	1,316,857	285,031	218,936	87,639		168,140		2,076,603
Agent Commissions	1,255,022	279,670	225,069	85,305		163,667		2,008,733
Telephone*	155,306	33,623	25,826	10,332		19,834		244,920
Total COGS	\$ 15,494,649	\$ 3,391,616	\$ 2,573,805	\$ 1,029,542		\$ 1,997,341		\$ 24,486,953
Gross Profit on Sales	\$ 10,320,032	\$ 2,197,127	\$ 1,718,963	\$ 687,799		\$ 1,299,450		\$ 16,223,372
Gross Profit Percent	39.98%	39.31%	40.04%	40.05%		39.42%		39.85%

2001

	Megabucks	Pick 3	Pick 4	Cash Lotto	(12)	Win Cash	(12)	Total Online
Sales	\$ 27,543,198	\$ 5,205,729	\$ 4,032,467	\$ -	(12)	\$ 3,793,226	(12)	\$ 40,574,620
Prize Expense	13,772,186	2,604,246	2,014,208	-		1,896,781		20,287,421
Vendor Fees	1,404,703	265,492	205,656	-		193,455		2,069,306
Agent Commissions	1,350,074	260,304	211,573	-		173,357		1,995,308
Telephone*	553,119	104,541	80,980	-		76,175		814,815
Total COGS	\$ 17,080,082	\$ 3,234,583	\$ 2,512,414	\$ -		\$ 2,339,768		\$ 25,166,853
Gross Profit on Sales	\$ 10,463,115	\$ 1,971,146	\$ 1,520,053	\$ -		\$ 1,453,455		\$ 15,407,761
Gross Profit Percent	37.99%	37.86%	37.70%	N/A		38.32%		37.97%

Percentage Change FY 2001 to FY 2002

	Megabucks	Pick 3	Pick 4	Cash Lotto	Win Cash	Total Online
Sales	(6.28%)	7.36%	6.46%	N/A	(13.09%)	0.33%
COGS	(9.28%)	4.85%	(6.51%)	N/A	(14.64%)	(3.60%)
Gross Profit	(1.37%)	11.46%	27.89%	N/A	(10.60%)	6.75%

* Telephone expense for the online games is allocated by sales dollars

Note : Schedule excludes Heritage Game

Department of Administrative and Financial Services
Division of Lottery
Cost of Goods Sold - Instant Tickets
For Fiscal Years ending: June 30,

2002

	\$1 Instant	\$1 Probability	\$2 Instant	\$3 Instant	\$5 Instant	Total Instant
Sales	\$ 41,152,927	\$ - (10)	\$ 34,353,612	\$ 14,452,422	\$ 22,159,590	\$ 112,118,551
Prize Expense	24,788,060	-	22,281,153	9,443,519	14,502,143	71,014,876
Vendor Fees	2,098,802	-	1,752,037	737,076	1,130,140	5,718,055
Agent Commissions	3,286,809	-	2,756,833	1,160,118	1,781,968	8,985,728
Postage	223,641	-	186,691	78,540	120,424	609,295
Total COGS	\$ 30,397,312	\$ -	\$ 26,976,713	\$ 11,419,253	\$ 17,534,675	\$ 86,327,954
Gross Profit on Sales	\$ 10,755,615	\$ -	\$ 7,376,899	\$ 3,033,169	\$ 4,624,915	\$ 25,790,597
Gross Profit Percent	26.14%	n/a	21.47%	20.99%	20.87%	23.00%

2001

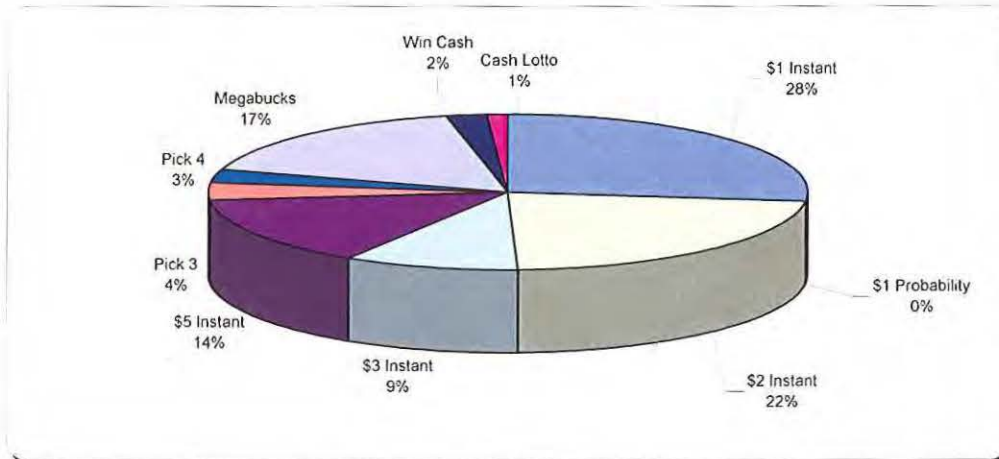
	\$1 Instant	\$1 Probability	\$2 Instant	\$3 Instant	\$5 Instant	Total Instant
Sales	\$ 39,348,261	\$ (282) (10)	\$ 36,426,404		\$ 12,888,600	\$ 100,060,403
Prize Expense	23,416,627	(8,912)	23,525,200	7,237,240	8,521,720	62,691,875
Vendor Fees	1,861,260	(2)	1,693,342	548,228	619,529	4,722,357
Agent Commissions	3,133,019	(23)	2,915,659	915,411	1,036,574	8,000,640
Postage	246,955	(1)	228,617	71,532	80,891	627,994
Total COGS	\$ 28,657,861	\$ (8,940)	\$ 28,362,818	\$ 8,772,411	\$ 10,258,714	\$ 76,042,865
Gross Profit on Sales	\$ 10,690,400	\$ 8,658	\$ 8,063,586	\$ 2,625,009	\$ 2,629,886	\$ 24,017,538
Gross Profit Percent	27.17%	N/A	22.14%	23.03%	20.40%	24.00%

Percentage Change FY 2001 to FY 2002

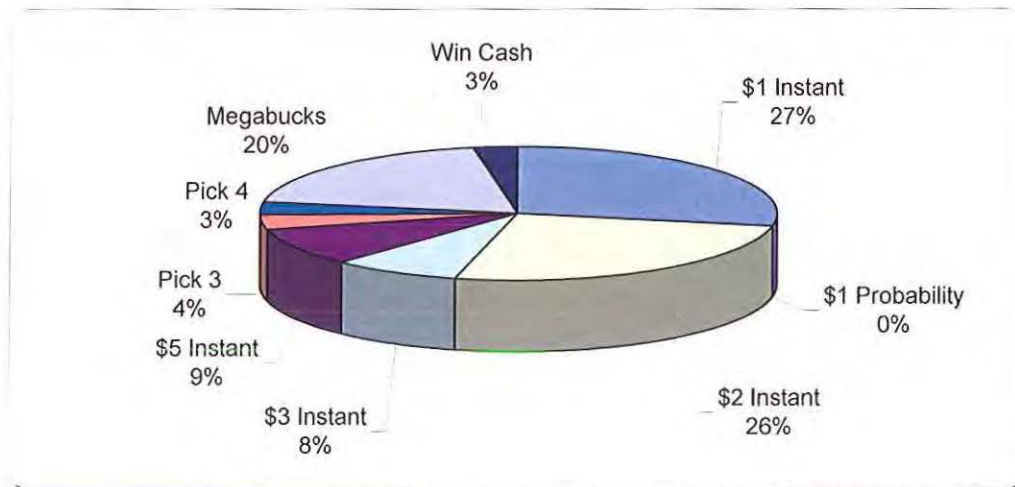
	\$1 Instant	\$1 Probability	\$2 Instant	\$3 Instant	\$5 Instant	Total Instant
Sales	4.59%	N/A	(5.69%)	26.80%	71.93%	12.05%
COGS	6.07%	N/A	(4.89%)	30.17%	70.92%	13.53%
Gross Profit	0.61%	N/A	(8.52%)	15.55%	75.86%	7.38%

Note : Schedule excludes Heritage Game

Department of Administrative and Financial Services
Division of Lottery
Department of Administrative and Financial Services
Division of Lottery
COMPARATIVE SALES ANALYSIS
FOR FISCAL YEARS 2002-2001



2002		
\$1 Instant	\$	41,152,927 **
\$1 Probability		-
\$2 Instant		34,353,612
\$3 Instant		14,452,422
\$5 Instant		22,159,590
Pick 3		5,588,744
Pick 4		4,292,768
Megabucks		25,814,681
Win Cash		3,296,791
Cash Lotto		1,717,341
		<u>\$ 152,828,876</u>



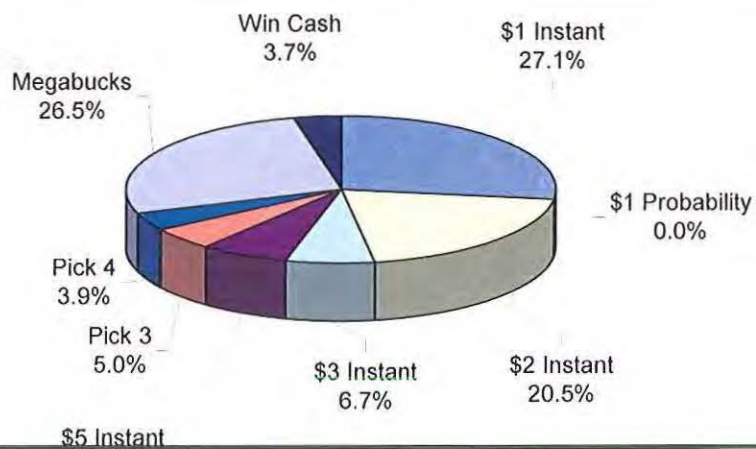
2001		
\$1 Instant	\$	39,348,261 **
\$1 Probability		(282)
\$2 Instant		36,426,404
\$3 Instant		11,397,420
\$5 Instant		12,888,600
Pick 3		5,205,729
Pick 4		4,032,467
Megabucks		27,543,198
Win Cash		3,793,226
		<u>\$ 140,635,023</u>

****Excludes Heritage Games and Promotional Sales**

Department of Administrative and Financial Services
Division of Lottery
Department of Administrative and Financial Services
Division of Lottery
GROSS PROFIT COMPARISON
FOR FISCAL YEARS 2002-2001



2002		
\$1 Instant	\$	10,755,615 **
\$1 Probability		-
\$2 Instant		7,376,899
\$3 Instant		3,033,169
\$5 Instant		4,624,915
Pick 3		2,197,127
Pick 4		1,718,963
Megabucks		10,320,032
Win Cash		1,299,450
Cash Lotto		687,799
		<u>\$ 42,013,969</u>



2001		
\$1 Instant	\$	10,690,400 **
\$1 Probability		8,658
\$2 Instant		8,063,586
\$3 Instant		2,625,009
\$5 Instant		2,629,886
Pick 3		\$1,971,146
Pick 4		1,520,053
Megabucks		10,463,115
Win Cash		1,453,455
		<u>\$ 39,425,306</u>

****Excludes Heritage Games and Promotional Sales**

Maine Bureau of ALCOHOLIC BEVERAGES



Maine is one of 19 Jurisdictions that directly control the sale and distribution of alcohol beverage within its borders.

Our mission is to prohibit sales to minors and to persons visibly impaired from drinking.

By controlling this product, the Maine Bureau of Alcoholic Beverages is the only entity that may bring liquor into the state, set the prices, and distribute and manage its sales.

To learn more about control states, visit the National Alcoholic Beverage Control Association.

News from Maine's Bureau of Alcoholic Beverages
<http://www.mainerliquor.com/>

**Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE BALANCE SHEET**

For Fiscal Years Ending June 30,

	2002		2001
ASSETS:			
Equity in Treasurer's Cash	\$ 2,059,360		\$ 1,925,297
Accounts Receivable	1,933,164		2,097,091
Less: Reserve for Uncollectible	(38,464)		(314,124)
Supplies Inventory	37,527		38,328
Merchandise Inventory	1,914,994	(1)	2,980,685
Lottery Ticket Inventory	36,675		51,109
Total Current Assets	\$ 5,943,256		\$ 6,778,386
Fixed Assets:			
Equipment	\$ 318,939		\$ 348,312
Software	996,799		1,057,965
Less: Reserve for Depreciation	(1,306,512)		(1,387,085)
Total Fixed Assets	\$ 9,226		\$ 19,192
TOTAL ASSETS	\$ 5,952,482		\$ 6,797,578
LIABILITIES:			
Accounts Payable	\$ 3,845,729		\$ 3,603,645
Accrued Payroll	191,554	(2)	246,256
Vouchers Payable	251,325	(3)	1,143,368
Sales Tax Payable	45,635	(4)	74,701
Returnable Container Deposit	384,595		321,914
Accrued Vacation Liability	233,644		251,606
Total Liabilities	\$ 4,952,482		\$ 5,641,490
RESERVES:			
Working Capital Advance	\$ 1,000,000		\$ 1,000,000
Unappropriated surplus	-	(5)	156,088
Total Reserves	\$ 1,000,000		\$ 1,156,088
TOTAL LIABILITIES & RESERVES	\$ 5,952,482		\$ 6,797,578

**Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE STATEMENT OF OPERATIONS**

For Fiscal Years ending June 30,

	2002		2001		
		% of Sales		% of Sales	% Change 2001-2002
Net Sales:					
Retail (Taxable)	\$ 13,178,754	16.16% (6)	\$ 16,826,868	21.13%	(21.68%)
Licensee	2,649,907	3.25%	3,395,226	4.26%	(21.95%)
Agency	65,685,017	80.52% (7)	59,352,325	74.52%	10.67%
Military Sales	62,542	0.08%	73,035	0.09%	(14.37%)
Net Sales	\$ 81,576,220	100.00%	\$ 79,647,455	100.00%	2.42%
Cost of Goods Sold	\$ 50,460,683	61.86%	\$ 48,015,612	60.29%	5.09%
Gross Income from Sales	\$ 31,115,536	38.14%	\$ 31,631,843	39.71%	(1.63%)
Store and Selling Expenses:					
Store Operations	\$ 3,678,829	4.51%	\$ 4,655,184	5.84%	(20.97%)
Store Supervision	213,950	0.26%	212,339	0.27%	0.76%
Store Maintenance & Repair	63,114	0.08%	61,148	0.08%	3.21%
Store Freight Expense	329,948	0.40% (8)	320,216	0.40%	3.04%
Agency Freight Expense	403,672	0.49% (9)	287,976	0.36%	40.18%
Total Store and Selling Expenses	\$ 4,689,512	5.75%	\$ 5,536,862	6.95%	(15.30%)
Gross Income Less Selling Expenses	\$ 26,426,024	32.39%	\$ 26,094,981	32.76%	1.27%
Admin and Other Departmental Expenses:					
General Administration:					
Data Processing	\$ 167,365	0.21%	\$ 199,797	0.25%	(16.23%)
Bottle Redemption	367,923	0.45%	373,122	0.47%	(1.39%)
Commission Expense	2,291	0.00%	7,042	0.01%	(67.46%)
All Other Administrative expenses	727,475	0.89%	1,136,377	1.43%	(35.98%)
Merchandising Dept Expenses	348,537	0.43%	329,394	0.41%	5.81%
Office Expenses	5,646	0.01%	10,100	0.01%	(44.10%)
Total Administrative Expenses	\$ 1,619,237	1.98%	\$ 2,055,832	2.58%	(21.24%)
Net Income from Operations	\$ 24,806,787	30.41%	\$ 24,039,149	30.18%	3.19%
Other Income:					
Miscellaneous Income	\$ 361,737	0.44% (10)	\$ 192,122	0.24%	88.28%
Total Other Income	\$ 361,737	0.44%	\$ 192,122	0.24%	88.28%
Total Income from Operations	\$ 25,168,524	30.85%	\$ 24,231,271	30.42%	3.87%
Transfer to General Fund	\$ 25,168,524	30.85%	\$ 24,231,271	30.42%	
Additional Transfer	-		-	0.00%	
Premium Tax Transfer	1,653,122	2.03%	1,628,787	2.04%	
Prior Period Adjustment	-		-	0.00%	
NET TRANSFERRED	\$ 26,821,646	32.88%	\$ 25,860,058	32.47%	3.72%

**Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE COST OF GOODS SOLD SCHEDULE**

For Fiscal Years ending June 30,

	2002	2001	% Change - 2001 to 2002
Beginning Inventory	\$ 2,980,685	\$ 2,750,260	8.38%
Purchases	\$ 50,845,440	\$ 49,460,382	2.80%
Deductions:			
Depletion Allowances	\$ 1,405,121	\$ 1,192,045	17.87%
Claims:			
Vendor	8,365	21,028	(60.22%)
Transportation Company	287	1,271	(77.39%)
Total Deductions	\$ 1,413,773	\$ 1,214,344	16.42%
Total Net Purchases	\$ 49,431,667	\$ 48,246,037	2.46%
Cost of Merchandise Handled	\$ 52,412,352	\$ 50,996,297	2.78%
Ending Inventory:			
Stores	\$ 1,951,669	\$ 2,980,685	(34.52%)
COST OF GOODS SOLD	\$ 50,460,683	\$ 48,015,612	5.09%
Net Sales	\$ 81,576,220	\$ 79,647,455	
Cost of Goods Sold Percentage	61.86%	60.29%	

**Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE OPERATING EXPENSES**

For Fiscal Years ending June 30,

	2002	2001	% Change - 2001 to 2002
Personal Services:			
Salaries & Wages	\$ 2,418,897	\$ 2,695,016	(10.25%)
Other Benefits	1,249,158	1,465,681	(14.77%)
	<u>\$ 3,668,055</u>	<u>\$ 4,160,697</u>	<u>(11.84%)</u>
Contractual Services:			
Office Services	\$ 5,646	\$ 10,100	(44.10%)
Data Processing	167,365	199,797	(16.23%)
Other Professional Services	279,398	236,362	18.21%
	<u>\$ 452,409</u>	<u>\$ 446,259</u>	<u>1.38%</u>
Overhead:			
Insurance	\$ 7,408	\$ 7,310	1.35%
Rent	678,278	785,653	(13.67%)
Fuel Oil & Gas	-	25	N/A
Telephone	18,329	103,822	(82.35%)
Power, Water & Sewer	73,790	125,919	(41.40%)
Depreciation	15,589	459,293	(96.61%)
	<u>\$ 793,394</u>	<u>\$ 1,482,022</u>	<u>(46.47%)</u>
Other Operating Expenses:			
Advertising	\$ 58,770	\$ 43,493	35.13%
Credit Card Charges	12,574	12,703	(1.02%)
Office Supplies	15,076	17,403	(13.37%)
Miscellaneous Supplies	18,307	38,174	(52.04%)
Minor Equipment	1,084	13,642	(92.05%)
Repairs	450	8,022	(94.39%)
Travel Expenses	11,928	18,477	(35.44%)
Trucking:			
State Stores	329,948	(8) 320,216	3.04%
Agency Stores	403,672	(9) 287,976	40.18%
Bottle Redemption Expense	367,923	373,122	(1.39%)
General Operating Expenses	175,159	370,488	(52.72%)
	<u>\$ 1,394,891</u>	<u>\$ 1,503,716</u>	<u>(7.24%)</u>
TOTAL OPERATING EXPENSES	\$ 6,308,749	\$ 7,592,694	(16.91%)

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Total Stores and Merchandising					
2002			2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 13,178,755	16.16%	\$ 16,826,868	21.13%	(21.68%)
Licensee	2,649,907	3.25%	3,395,226	4.26%	(21.95%)
Agency	65,685,017	80.52%	59,352,325	74.52%	10.67%
Military	62,542	0.08%	73,035	0.09%	(14.37%)
Net Sales	\$ 81,576,220	100.00%	\$ 79,647,455	100.00%	2.42%
Cost of Goods Sold	50,460,683	61.86%	48,015,612	60.29%	5.09%
Gross Profit	\$ 31,115,536	38.14%	\$ 31,631,843	39.71%	(1.63%)
Operating Expenses:					
Salaries	\$ 2,945,899	3.61%	\$ 3,469,889	4.36%	(15.10%)
Administrative Expense	1,619,237	1.98%	2,055,832	2.58%	(21.24%)
Trucking & Freight	733,620	0.90%	608,194	0.76%	20.62%
Utilities	73,153	0.09%	185,760	0.23%	(60.62%)
Rent	630,787	0.77%	756,076	0.95%	(16.57%)
Depreciation of Equipment	27,216	0.03%	101,944	0.13%	(73.30%)
Supplies	60,637	0.07%	32,566	0.04%	86.20%
Credit Card Costs	12,574	0.02%	12,703	0.04%	(1.02%)
Cash (Over) or Short	13,211	0.02%	3,733	0.00%	253.88%
Miscellaneous	99,375	0.12%	91,716	0.12%	8.35%
	\$ 6,215,709	7.62%	\$ 7,318,412	9.19%	(15.07%)
Net Operating Income (Loss)	\$ 24,899,828	30.52%	\$ 24,313,431	30.53%	2.41%
Ending Inventory:					
Dollar Value	\$ 1,914,994		\$ 2,980,685		
Bottle Count	283,301		483,081		
Average Bottle Value	\$ 6.76		\$ 6.17		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ (3,648,113)	(21.68%)			
Licensee	\$ (745,320)	(21.95%)			
Agency	\$ 6,332,692	10.67%			
Military	\$ (10,494)	(14.37%)			
Net Sales	\$ 1,928,765	2.42%			
Cost of Goods Sold	\$ 2,445,071	5.09%			
Operating Expenses	\$ (1,102,703)	(15.07%)			
Net Income	\$ 586,397	2.41%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Merchandising, Hallowell					
	2002		2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ -	0.00%	\$ -	0.00%	N/A
Licensee	-	0.00%	-	0.00%	N/A
Agency	44,340,856	99.86%	38,203,086	99.81%	16.07%
Military	62,542	0.14%	73,035	0.19%	(14.37%)
Net Sales	\$ 44,403,398	100.00%	\$ 38,276,122	100.00%	16.01%
Cost of Goods Sold	27,340,203	61.57%	22,789,282	59.54%	19.97%
Gross Profit	\$ 17,063,195	38.43%	\$ 15,486,840	40.46%	10.18%
Operating Expenses:					
Salaries	\$ -	0.00%	\$ -	0.00%	N/A
Administrative Expense	884,230	1.99%	993,522	2.60%	(11.00%)
Trucking	403,672	0.91%	287,976	0.75%	40.18%
Utilities	-	0.00%	-	0.00%	N/A
Rent	-	0.00%	-	0.00%	N/A
Depreciation of Equipment	-	0.00%	-	0.00%	N/A
Supplies	-	0.00%	-	0.00%	N/A
Credit Card Costs	-	0.00%	-	0.00%	N/A
Cash (Over) or Short	-	0.00%	-	0.00%	N/A
Miscellaneous	-	0.00%	-	0.00%	N/A
	\$ 1,287,902	0.00%	\$ 1,281,498	3.35%	0.50%
Net Operating Income (Loss)	\$ 15,775,293	0.00%	\$ 14,205,342	37.11%	11.05%
Ending Inventory:					
Dollar Value	N/A		N/A		
Bottle Count	N/A		N/A		
Average Bottle Value	N/A		N/A		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ -	N/A			
Licensee	\$ -	N/A			
Agency	\$ 6,137,770	16.07%			
Military	\$ (10,494)	(14.37%)			
Net Sales	\$ 6,127,276	16.01%			
Cost of Goods Sold	\$ 4,550,921	19.97%			
Net Income	\$ 1,569,951	11.05%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Total All Stores						
2002			2001			
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002	
Net Sales:						
Retail (Taxable)	\$ 13,178,755	35.45%	\$ 16,826,868	40.67%	(21.68%)	
Licensee	2,649,907	7.13%	3,395,226	8.21%	(21.95%)	
Agency	21,344,161	57.42%	21,149,239	51.12%	0.92%	
Net Sales	\$ 37,172,822	100.00%	\$ 41,371,333	100.00%	(10.15%)	
Cost of Goods Sold	23,120,481	62.20%	25,226,330	60.98%	(8.35%)	
Gross Profit	\$ 14,052,341	37.80%	\$ 16,145,003	39.02%	(12.96%)	
Operating Expenses:						
Salaries	\$ 2,945,899	7.92%	\$ 3,469,889	8.39%	(15.10%)	
Administrative Expense	735,007	1.98%	1,062,310	2.57%	(30.81%)	
Trucking	329,948	0.89%	320,218	0.77%	3.04%	
Utilities	73,152	0.20%	185,760	0.45%	(60.62%)	
Rent	630,787	1.70%	756,076	1.83%	(16.57%)	
Depreciation of Equipment	27,216	0.07%	101,944	0.25%	(73.30%)	
Supplies	60,637	0.16%	32,566	0.08%	86.20%	
Credit Card Costs	12,574	0.03%	12,703	0.03%	(1.02%)	
Cash (Over) or Short	13,211	0.04%	3,733	0.01%	253.92%	
Miscellaneous	99,375	0.27%	91,716	0.22%	8.35%	
	\$ 4,927,805	13.26%	\$ 6,036,914	14.59%	(18.37%)	
Net Income (Loss)	\$ 9,124,536	24.55%	\$ 10,108,089	24.43%	(9.73%)	
Ending Inventory:						
Dollar Value	\$ 1,914,994		\$ 2,980,685			
Bottle Count	283,301		483,081			
Average Bottle Value	\$ 6.76		\$ 6.17			
Change from 2001 to 2002:	Dollar Change	% Change				
Sales:						
Taxable	\$ (3,648,113)	(21.68%)				
Licensee	\$ (745,320)	(21.95%)				
Agency	\$ 194,922	0.92%				
Net Sales	\$ (4,198,512)	(10.15%)				
Cost of Goods Sold	\$ (2,105,850)	(8.35%)				
Net Income	\$ (983,553)	(9.73%)				

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #11, Lewiston				
- CLOSED October 20, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 171,210	54.02%	\$ 612,226	52.09%
Licensee	58,068	18.32%	238,779	20.31%
Agency	87,673	27.66%	324,395	27.60%
Net Sales	\$ 316,951	100.00%	\$ 1,175,400	100.00%
Cost of Goods Sold	195,646	61.73%	706,282	60.09%
Gross Profit	\$ 121,305	38.27%	\$ 469,119	39.91%
Operating Expenses:				
Salaries	\$ 31,111	9.82%	\$ 89,866	7.65%
Administrative Expense	6,267	1.98%	30,181	2.57%
Trucking	2,582	0.81%	8,305	0.71%
Utilities	1,107	0.35%	5,484	0.47%
Rent	11,068	3.49%	25,478	2.17%
Depreciation of Equipment	863	0.27%	3,360	0.29%
Supplies	1,320	0.42%	779	0.07%
Credit Card Costs	60	0.02%	170	0.01%
Cash (Over) or Short	(1)	0.00%	(1)	0.00%
Miscellaneous	\$ 2,114	0.67%	\$ 2,970	0.25%
	\$ 56,491	17.82%	\$ 166,591	14.17%
Net Income (Loss)	\$ 64,814	20.45%	\$ 302,527	25.74%
Ending Inventory:				
Dollar Value	\$ -		\$ 61,519	
Bottle Count	-		10,606	
Average Bottle Value	\$ -		\$ 5.80	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #4, Portland				
- CLOSED October 29, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 193,464	44.69%	\$ 607,409	43.32%
Licensee	50,923	11.76%	135,469	9.66%
Agency	188,491	43.54%	659,376	47.02%
Net Sales	\$ 432,877	100.00%	\$ 1,402,253	100.00%
Cost of Goods Sold	263,512	60.87%	840,021	59.91%
Gross Profit	\$ 169,366	39.13%	\$ 562,232	40.09%
Operating Expenses:				
Salaries	\$ 60,320	13.93%	\$ 170,138	12.13%
Administrative Expense	8,559	1.98%	36,006	2.57%
Trucking	2,843	0.66%	9,102	0.65%
Utilities	1,513	0.35%	9,744	0.69%
Rent	9,093	2.10%	35,967	2.56%
Depreciation of Equipment	863	0.20%	3,360	0.24%
Supplies	1,320	0.31%	1,723	0.12%
Credit Card Costs	259	0.06%	130	0.01%
Cash (Over) or Short	4	0.00%	75	0.01%
Miscellaneous	\$ 2,022	0.47%	\$ 3,645	0.26%
	\$ 86,797	20.05%	\$ 269,888	19.25%
Net Income (Loss)	\$ 82,569	19.07%	\$ 292,343	20.85%
Ending Inventory:				
Dollar Value	\$ -		\$ 104,467	
Bottle Count	-		21,018	
Average Bottle Value	\$ -		\$ 4.97	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #5, Augusta					
2002			2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 723,063	47.89%	\$ 697,575	49.62%	3.65%
Licensee	20,556	1.36%	16,707	1.19%	23.04%
Agency	766,353	50.75%	691,596	49.19%	10.81%
Net Sales	\$ 1,509,972	100.00%	\$ 1,405,878	100.00%	7.40%
Cost of Goods Sold	911,929	60.39%	829,831	59.03%	9.89%
Gross Profit	\$ 598,042	39.61%	\$ 576,048	40.97%	3.82%
Operating Expenses:					
Salaries	\$ 126,517	8.38%	\$ 129,766	9.23%	(2.50%)
Administrative Expense	29,856	1.98%	36,099	2.57%	(17.29%)
Trucking	14,515	0.96%	11,823	0.84%	22.78%
Utilities	2,604	0.17%	3,773	0.27%	(30.97%)
Rent	26,638	1.76%	26,816	1.91%	(0.66%)
Depreciation of Equipment	863	0.06%	3,360	0.24%	(74.31%)
Supplies	1,688	0.11%	185	0.01%	814.69%
Credit Card Costs	504	0.03%	318	0.02%	58.49%
Cash (Over) or Short	41	0.00%	(6)	0.00%	(780.30%)
Miscellaneous	\$ 3,344	0.22%	\$ 2,401	0.17%	39.24%
	\$ 206,571	13.68%	\$ 214,534	15.26%	(3.71%)
Net Income (Loss)	\$ 391,471	25.93%	\$ 361,513	25.71%	8.29%
Ending Inventory:					
Dollar Value	\$ 118,717		\$ 86,661		
Bottle Count	19,241		15,913		
Average Bottle Value	\$ 6.17		\$ 5.45		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ 25,488	3.65%			
Licensee	\$ 3,849	23.04%			
Agency	\$ 74,757	10.81%			
Net Sales	\$ 104,094	7.40%			
Cost of Goods Sold	\$ 82,099	9.89%			
Net Income	\$ 29,958	8.29%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #7, Bangor - Perkins St					
2002			2001		
		<u>Percent of Net Sales</u>		<u>Percent of Net Sales</u>	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 488,157	18.49%	\$ 466,289	22.31%	4.69%
Licensee	199,029	7.54%	126,652	6.06%	57.15%
Agency	1,952,716	73.97%	1,497,194	71.63%	30.43%
Net Sales	\$ 2,639,902	100.00%	\$ 2,090,135	100.00%	26.30%
Cost of Goods Sold	1,650,201	62.51%	1,282,009	61.34%	28.72%
Gross Profit	\$ 989,701	37.49%	\$ 808,126	38.66%	22.47%
Operating Expenses:					
Salaries	\$ 170,529	6.46%	\$ 159,680	7.64%	6.79%
Administrative Expense	52,198	1.98%	53,669	2.57%	(2.74%)
Trucking	22,473	0.85%	13,953	0.67%	61.06%
Utilities	3,850	0.15%	7,790	0.37%	(50.57%)
Rent	23,107	0.88%	22,414	1.07%	3.09%
Depreciation of Equipment	863	0.03%	3,360	0.16%	(74.31%)
Supplies	2,150	0.08%	1,102	0.05%	95.15%
Credit Card Costs	517	0.02%	260	0.01%	98.75%
Cash (Over) or Short	(6,001)	-0.23%	272	0.01%	n/a
Miscellaneous	\$ 4,746	0.18%	\$ 3,220	0.15%	47.39%
	\$ 274,432	10.40%	\$ 265,719	12.71%	3.28%
Net Income (Loss)	\$ 715,269	27.09%	\$ 542,407	25.95%	31.87%
Ending Inventory:					
Dollar Value	\$ 176,242		\$ 151,872		
Bottle Count	24,999		22,926		
Average Bottle Value	\$ 7.05		\$ 6.62		
Change from 2001 to 2002:	<u>Dollar Change</u>	<u>% Change</u>			
Sales:					
Taxable	\$ 21,868	4.69%			
Licensee	\$ 72,377	57.15%			
Agency	\$ 455,521	30.43%			
Net Sales	\$ 549,767	26.30%			
Cost of Goods Sold	\$ 368,192	28.72%			
Net Income	\$ 172,862	31.87%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #8, Houlton						
2002			2001			
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002	
Net Sales:						
Retail (Taxable)	\$ 500,948	58.41%	\$ 441,809	57.83%	13.39%	
Licensee	92,744	10.81%	72,513	9.49%	27.90%	
Agency	263,928	30.77%	249,597	32.67%	5.74%	
Net Sales	\$ 857,620	100.00%	\$ 763,919	100.00%	12.27%	
Cost of Goods Sold	522,789	60.96%	454,659	59.52%	14.98%	
Gross Profit	\$ 334,831	39.04%	\$ 309,261	40.48%	8.27%	
Operating Expenses:						
Salaries	\$ 130,392	15.20%	\$ 121,566	15.91%	7.26%	
Administrative Expense	16,957	1.98%	19,615	2.57%	(13.55%)	
Trucking	11,270	1.31%	9,004	1.18%	25.17%	
Utilities	2,377	0.28%	6,588	0.86%	(63.92%)	
Rent	21,980	2.56%	19,407	2.54%	13.26%	
Depreciation of Equipment	863	0.10%	3,360	0.44%	(74.31%)	
Supplies	4,090	0.48%	6,905	0.90%	(40.77%)	
Credit Card Costs	136	0.02%	155	0.02%	(11.96%)	
Cash (Over) or Short	4	0.00%	25	0.00%	(85.66%)	
Miscellaneous	\$ 3,936	0.46%	\$ 7,293	0.95%	(46.04%)	
	\$ 192,005	22.39%	\$ 193,918	25.38%	(0.99%)	
Net Income (Loss)	\$ 142,826	16.65%	\$ 115,343	15.10%	23.83%	
Ending Inventory:						
Dollar Value	\$ 47,126		\$ 52,620			
Bottle Count	6,951		8,983			
Average Bottle Value	\$ 6.78		\$ 5.86			
Change from 2001 to 2002:	Dollar Change	% Change				
Sales:						
Taxable	\$ 59,139	13.39%				
Licensee	\$ 20,230	27.90%				
Agency	\$ 14,331	5.74%				
Net Sales	\$ 93,701	12.27%				
Cost of Goods Sold	\$ 68,130	14.98%				
Net Income	\$ 27,484	23.83%				

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #9, Bangor - Mall Location	
- CLOSED October 13, 2001 -	
2002	2001

		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 153,384	29.64%	\$ 521,787	31.44%	(70.60%)
Licensee	20,437	3.95%	79,711	4.80%	(74.36%)
Agency	343,602	66.41%	1,058,186	63.76%	(67.53%)
Net Sales	\$ 517,423	100.00%	\$ 1,659,684	100.00%	(68.82%)
Cost of Goods Sold	320,346	61.91%	1,000,815	60.30%	(67.99%)
Gross Profit	\$ 197,078	38.09%	\$ 658,869	39.70%	(70.09%)
Operating Expenses:					
Salaries	\$ 29,442	5.69%	\$ 98,297	5.92%	(70.05%)
Administrative Expense	10,231	1.98%	42,616	2.57%	(75.99%)
Trucking	4,111	0.79%	13,490	0.81%	(69.53%)
Utilities	1,761	0.34%	5,119	0.31%	(65.61%)
Rent	12,711	2.46%	24,772	1.49%	(48.69%)
Depreciation of Equipment	863	0.17%	3,360	0.20%	(74.31%)
Supplies	638	0.12%	236	0.01%	170.09%
Credit Card Costs	227	0.04%	354	0.02%	(35.88%)
Cash (Over) or Short	(43)	-0.01%	43	0.00%	(198.52%)
Miscellaneous	\$ 1,510	0.29%	\$ 3,336	0.20%	(54.74%)
	\$ 61,450	11.88%	\$ 191,625	11.55%	(67.93%)
Net Income (Loss)	\$ 135,628	26.21%	\$ 467,244	28.15%	(70.97%)
Ending Inventory:					
Dollar Value	\$ -		\$ 109,575		
Bottle Count	-		18,652		
Average Bottle Value	\$ -		\$ 5.87		
Change from 2001 to 2002:					
	<u>Dollar Change</u>	<u>% Change</u>			
Sales:					
Taxable	\$ (368,402)	(70.60%)			
Licensee	\$ (59,274)	(74.36%)			
Agency	\$ (714,584)	(67.53%)			
Net Sales	\$ (1,142,261)	(68.82%)			
Cost of Goods Sold	\$ (680,469)	(67.99%)			
Net Income	\$ (331,616)	(70.97%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #12, Waterville					
2002			2001		
		<u>Percent of Net Sales</u>		<u>Percent of Net Sales</u>	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 426,466	27.73%	\$ 420,653	26.67%	1.38%
Licensee	5,713	0.37%	4,730	0.30%	20.77%
Agency	1,105,475	71.89%	1,152,130	73.03%	(4.05%)
Net Sales	\$ 1,537,655	100.00%	\$ 1,577,513	100.00%	(2.53%)
Cost of Goods Sold	944,076	61.40%	946,079	59.97%	(0.21%)
Gross Profit	\$ 593,578	38.60%	\$ 631,434	40.03%	(6.00%)
Operating Expenses:					
Salaries	\$ 148,890	9.68%	\$ 131,541	8.34%	13.19%
Administrative Expense	30,404	1.98%	40,506	2.57%	(24.94%)
Trucking	14,127	0.92%	13,952	0.88%	1.25%
Utilities	3,312	0.22%	6,930	0.44%	(52.21%)
Rent	24,212	1.57%	24,105	1.53%	0.45%
Depreciation of Equipment	863	0.06%	3,360	0.21%	(74.31%)
Supplies	2,899	0.19%	5,688	0.36%	(49.04%)
Credit Card Costs	444	0.03%	262	0.02%	69.31%
Cash (Over) or Short	(374)	-0.02%	-	0.00%	n/a
Miscellaneous	\$ 6,429	0.42%	\$ 2,989	0.19%	115.12%
	\$ 231,206	15.04%	\$ 229,334	14.54%	0.82%
Net Income (Loss)	\$ 362,372	23.57%	\$ 402,100	25.49%	(9.88%)
Ending Inventory:					
Dollar Value	\$ 80,312		\$ 94,580		
Bottle Count	13,209		15,914		
Average Bottle Value	\$ 6.08		\$ 5.94		
Change from 2001 to 2002:	<u>Dollar Change</u>	<u>% Change</u>			
Sales:					
Taxable	\$ 5,814	1.38%			
Licensee	\$ 983	20.77%			
Agency	\$ (46,655)	(4.05%)			
Net Sales	\$ (39,858)	(2.53%)			
Cost of Goods Sold	\$ (2,003)	(0.21%)			
Net Income	\$ (39,727)	(9.88%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #13, Rockland						
2002			2001			
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002	
Net Sales:						
Retail (Taxable)	\$ 1,159,018	49.51%	\$ 1,104,540	46.26%	4.93%	
Licensee	136,296	5.82%	175,211	7.34%	(22.21%)	
Agency	1,045,711	44.67%	1,108,069	46.41%	(5.63%)	
Net Sales	\$ 2,341,026	100.00%	\$ 2,387,819	100.00%	(1.96%)	
Cost of Goods Sold	1,427,206	60.96%	1,421,966	59.55%	0.37%	
Gross Profit	\$ 913,821	39.04%	\$ 965,853	40.45%	(5.39%)	
Operating Expenses:						
Salaries	\$ 141,700	6.05%	\$ 177,650	7.44%	(20.24%)	
Administrative Expense	46,288	1.98%	61,313	2.57%	(24.50%)	
Trucking	18,554	0.79%	15,685	0.66%	18.30%	
Utilities	2,803	0.12%	7,988	0.33%	(64.91%)	
Rent	17,140	0.73%	13,276	0.56%	29.10%	
Depreciation of Equipment	1,322	0.06%	5,148	0.22%	(74.31%)	
Supplies	2,717	0.12%	1,444	0.06%	88.15%	
Credit Card Costs	936	0.04%	998	0.04%	(6.22%)	
Cash (Over) or Short	(57)	0.00%	(0)	0.00%	n/a	
Miscellaneous	\$ 5,145	0.22%	\$ 4,945	0.21%	4.04%	
	\$ 236,549	10.10%	\$ 288,447	12.08%	(17.99%)	
Net Income (Loss)	\$ 677,271	28.93%	\$ 677,406	28.37%	(0.02%)	
Ending Inventory:						
Dollar Value	\$ 181,963		\$ 163,437			
Bottle Count	18,935		23,056			
Average Bottle Value	\$ 9.61		\$ 7.09			
Change from 2001 to 2002:						
	Dollar Change	% Change				
Sales:						
Taxable	\$ 54,479	4.93%				
Licensee	\$ (38,914)	(22.21%)				
Agency	\$ (62,357)	(5.63%)				
Net Sales	\$ (46,793)	(1.96%)				
Cost of Goods Sold	\$ 5,240	0.37%				
Net Income	\$ (135)	(0.02%)				

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #14, Ellsworth

	2002		2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 722,956	21.82%	\$ 677,246	20.25%	6.75%
Licensee	133,713	4.04%	157,887	4.72%	(15.31%)
Agency	2,455,950	74.14%	2,509,271	75.03%	(2.12%)
Net Sales	\$ 3,312,618	100.00%	\$ 3,344,404	100.00%	(0.95%)
Cost of Goods Sold	2,066,666	62.39%	2,035,107	60.85%	1.55%
Gross Profit	\$ 1,245,952	37.61%	\$ 1,309,297	39.15%	(4.84%)
Operating Expenses:					
Salaries	\$ 223,576	6.75%	\$ 213,410	6.38%	4.76%
Administrative Expense	65,499	1.98%	85,876	2.57%	(23.73%)
Trucking	29,334	0.89%	24,741	0.74%	18.56%
Utilities	3,296	0.10%	6,601	0.20%	(50.07%)
Rent	33,981	1.03%	32,134	0.96%	5.75%
Depreciation of Equipment	863	0.03%	3,360	0.10%	(74.31%)
Supplies	2,957	0.09%	477	0.01%	519.77%
Credit Card Costs	953	0.03%	690	0.02%	38.21%
Cash (Over) or Short	17,990	0.54%	57	0.00%	n/a
Miscellaneous	\$ 5,797	0.17%	\$ 3,863	0.12%	50.04%
	\$ 384,246	11.60%	\$ 371,209	11.10%	3.51%
Net Income (Loss)	\$ 861,706	26.01%	\$ 938,088	28.05%	(8.14%)
Ending Inventory:					
Dollar Value	\$ 167,028		\$ 177,018		
Bottle Count	24,242		32,236		
Average Bottle Value	\$ 6.89		\$ 5.49		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ 45,710	6.75%			
Licensee	\$ (24,174)	(15.31%)			
Agency	\$ (53,321)	(2.12%)			
Net Sales	\$ (31,785)	(0.95%)			
Cost of Goods Sold	\$ 31,559	1.55%			
Net Income	\$ (76,382)	(8.14%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #16, Calais					
2002			2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 645,397	44.11%	\$ 893,942	53.48%	(27.80%)
Licensee	125,782	8.60%	138,564	8.29%	(9.22%)
Agency	692,064	47.30%	638,968	38.23%	8.31%
Net Sales	\$ 1,463,243	100.00%	\$ 1,671,473	100.00%	(12.46%)
Cost of Goods Sold	921,254	62.96%	1,105,707	66.15%	(16.68%)
Gross Profit	\$ 541,989	37.04%	\$ 565,766	33.85%	(4.20%)
Operating Expenses:					
Salaries	\$ 142,798	9.76%	\$ 160,812	9.62%	(11.20%)
Administrative Expense	28,932	1.98%	42,919	2.57%	(32.59%)
Trucking	17,446	1.19%	16,535	0.99%	5.51%
Utilities	4,558	0.31%	8,229	0.49%	(44.62%)
Rent	25,816	1.76%	26,213	1.57%	(1.51%)
Depreciation of Equipment	1,322	0.09%	5,148	0.31%	(74.31%)
Supplies	3,810	0.26%	1,668	0.10%	128.36%
Credit Card Costs	481	0.03%	622	0.04%	(22.66%)
Cash (Over) or Short	86	0.01%	203	0.01%	(57.83%)
Miscellaneous	\$ 4,849	0.33%	\$ 4,972	0.30%	(2.47%)
	\$ 230,097	15.73%	\$ 267,322	15.99%	(13.93%)
Net Income (Loss)	\$ 311,892	21.32%	\$ 298,445	17.86%	4.51%
Ending Inventory:					
Dollar Value	\$ 109,956		\$ 126,677		
Bottle Count	15,145		21,349		
Average Bottle Value	\$ 7.26		\$ 5.93		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ (248,544)	(27.80%)			
Licensee	\$ (12,782)	(9.22%)			
Agency	\$ 53,096	8.31%			
Net Sales	\$ (208,230)	(12.46%)			
Cost of Goods Sold	\$ (184,453)	(16.68%)			
Net Income	\$ 13,447	4.51%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #17, Belfast					
	2002		2001		
	Amount	Percent of Net Sales	Amount	Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 587,647	35.57%	\$ 552,652	35.22%	6.33%
Licensee	235,417	14.25%	234,165	14.92%	0.53%
Agency	829,049	50.18%	782,538	49.86%	5.94%
Net Sales	\$ 1,652,113	100.00%	\$ 1,569,356	100.00%	5.27%
Cost of Goods Sold	1,001,863	60.64%	923,512	58.85%	8.48%
Gross Profit	\$ 650,250	39.36%	\$ 645,843	41.15%	0.68%
Operating Expenses:					
Salaries	\$ 121,457	7.35%	\$ 120,874	7.70%	0.48%
Administrative Expense	32,667	1.98%	40,297	2.57%	(18.94%)
Trucking	15,349	0.93%	12,291	0.78%	24.88%
Utilities	2,224	0.13%	5,169	0.33%	(56.98%)
Rent	25,392	1.54%	24,292	1.55%	4.53%
Depreciation of Equipment	863	0.05%	3,360	0.21%	(74.31%)
Supplies	2,359	0.14%	302	0.02%	681.13%
Credit Card Costs	436	0.03%	363	0.02%	20.26%
Cash (Over) or Short	32	0.00%	1	0.00%	n/a
Miscellaneous	\$ 3,397	0.21%	\$ 1,933	0.12%	75.76%
	\$ 204,175	12.36%	\$ 208,880	13.31%	(2.25%)
Net Income (Loss)	\$ 446,075	27.00%	\$ 436,963	27.84%	2.09%
Ending Inventory:					
Dollar Value	\$ 87,526		\$ 87,086		
Bottle Count	10,873		11,238		
Average Bottle Value	\$ 8.05		\$ 7.75		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ 34,995	6.33%			
Licensee	\$ 1,252	0.53%			
Agency	\$ 46,510	5.94%			
Net Sales	\$ 82,757	5.27%			
Cost of Goods Sold	\$ 78,351	8.48%			
Net Income	\$ 9,112	2.09%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #20, Skowhegan					
2002			2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 605,416	45.08%	\$ 613,050	47.08%	(1.25%)
Licensee	74,730	5.56%	109,168	8.38%	(31.55%)
Agency	662,972	49.36%	580,033	44.54%	14.30%
Net Sales	\$ 1,343,118	100.00%	\$ 1,302,250	100.00%	3.14%
Cost of Goods Sold	810,166	60.32%	757,988	58.21%	6.88%
Gross Profit	\$ 532,952	39.68%	\$ 544,262	41.79%	(2.08%)
Operating Expenses:					
Salaries	\$ 106,014	7.89%	\$ 103,355	7.94%	2.57%
Administrative Expense	26,557	1.98%	33,438	2.57%	(20.58%)
Trucking	13,228	0.98%	10,474	0.80%	26.30%
Utilities	3,831	0.29%	7,438	0.57%	(48.49%)
Rent	13,316	0.99%	9,811	0.75%	35.72%
Depreciation of Equipment	863	0.06%	3,360	0.26%	(74.31%)
Supplies	2,602	0.19%	453	0.03%	473.90%
Credit Card Costs	233	0.02%	217	0.02%	7.45%
Cash (Over) or Short	91	0.01%	173	0.01%	(47.03%)
Miscellaneous	\$ 3,660	0.27%	\$ 1,703	0.13%	114.89%
	\$ 170,396	12.69%	\$ 170,422	13.09%	(0.01%)
Net Income (Loss)	\$ 362,556	26.99%	\$ 373,841	28.71%	(3.02%)
Ending Inventory:					
Dollar Value	\$ 57,834		\$ 71,114		
Bottle Count	10,236		14,914		
Average Bottle Value	\$ 5.65		\$ 4.77		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ (7,634)	(1.25%)			
Licensee	\$ (34,438)	(31.55%)			
Agency	\$ 82,940	14.30%			
Net Sales	\$ 40,868	3.14%			
Cost of Goods Sold	\$ 52,178	6.88%			
Net Income	\$ (11,285)	(3.02%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #21, Old Orchard				
- CLOSED November 3, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 129,272	20.91%	\$ 258,484	16.06%
Licensee	39,510	6.39%	61,934	3.85%
Agency	449,581	72.71%	1,288,706	80.09%
Net Sales	\$ 618,364	100.00%	\$ 1,609,124	100.00%
Cost of Goods Sold	382,250	61.82%	997,229	61.97%
Gross Profit	\$ 236,114	38.18%	\$ 611,895	38.03%
Operating Expenses:				
Salaries	\$ 49,940	8.08%	\$ 104,738	6.51%
Administrative Expense	12,227	1.98%	41,318	2.57%
Trucking	5,593	0.90%	10,797	0.67%
Utilities	-	0.00%	2,306	0.14%
Rent	17,947	2.90%	21,870	1.36%
Depreciation of Equipment	863	0.14%	3,360	0.21%
Supplies	1,084	0.18%	99	0.01%
Credit Card Costs	77	0.01%	109	0.01%
Cash (Over) or Short	20	0.00%	28	0.00%
Miscellaneous	\$ 2,372	0.38%	\$ 3,208	0.20%
	\$ 90,124	14.57%	\$ 187,832	11.67%
Net Income (Loss)	\$ 145,990	23.61%	\$ 424,063	26.35%
Ending Inventory:				
Dollar Value	\$ -		\$ 177,644	
Bottle Count	-		25,261	
Average Bottle Value	\$ -		\$ 7.03	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #26, Old Town						
2002			2001			
		<u>Percent of Net Sales</u>		<u>Percent of Net Sales</u>	<u>% change 2001 to 2002</u>	
Net Sales:						
Retail (Taxable)	\$ 456,087	36.66%	\$ 449,181	47.28%	1.54%	
Licensee	102,583	8.24%	84,120	8.85%	21.95%	
Agency	685,557	55.10%	416,711	43.86%	64.52%	
Net Sales	\$ 1,244,227	100.00%	\$ 950,012	100.00%	30.97%	
Cost of Goods Sold	746,076	59.96%	549,599	57.85%	35.75%	
Gross Profit	\$ 498,152	40.04%	\$ 400,413	42.15%	24.41%	
Operating Expenses:						
Salaries	\$ 113,703	9.14%	\$ 90,428	9.52%	25.74%	
Administrative Expense	24,602	1.98%	24,394	2.57%	0.85%	
Trucking	11,700	0.94%	7,402	0.78%	58.07%	
Utilities	2,887	0.23%	5,731	0.60%	(49.63%)	
Rent	21,092	1.70%	16,525	1.74%	27.64%	
Depreciation of Equipment	863	0.07%	3,360	0.35%	(74.31%)	
Supplies	2,307	0.19%	155	0.02%	1,391.43%	
Credit Card Costs	151	0.01%	156	0.02%	(3.42%)	
Cash (Over) or Short	72	0.01%	94	0.01%	(22.65%)	
Miscellaneous	\$ 2,936	0.24%	\$ 2,912	0.31%	0.82%	
	\$ 180,313	14.49%	\$ 151,157	15.91%	19.29%	
Net Income (Loss)	\$ 317,838	25.55%	\$ 249,256	26.24%	27.51%	
Ending Inventory:						
Dollar Value	\$ 84,554		\$ 73,885			
Bottle Count	12,545		10,410			
Average Bottle Value	\$ 6.74		\$ 7.10			
Change from 2001 to 2002:	<u>Dollar Change</u>	<u>% Change</u>				
Sales:						
Taxable	\$ 6,906	1.54%				
Licensee	\$ 18,463	21.95%				
Agency	\$ 268,846	64.52%				
Net Sales	\$ 294,215	30.97%				
Cost of Goods Sold	\$ 196,476	35.75%				
Net Income	\$ 68,582	27.51%				

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #27, Caribou				
- CLOSED October 29, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 171,155	34.62%	\$ 511,922	36.22%
Licensee	46,602	9.43%	156,310	11.06%
Agency	276,693	55.96%	745,069	52.72%
Net Sales	\$ 494,451	100.00%	\$ 1,413,301	100.00%
Cost of Goods Sold	303,672	61.42%	847,085	59.94%
Gross Profit	\$ 190,778	38.58%	\$ 566,216	40.06%
Operating Expenses:				
Salaries	\$ 41,028	8.30%	\$ 136,189	9.64%
Administrative Expense	9,777	1.98%	36,290	2.57%
Trucking	5,751	1.16%	16,435	1.16%
Utilities	840	0.17%	5,856	0.41%
Rent	8,395	1.70%	15,022	1.06%
Depreciation of Equipment	863	0.17%	3,360	0.24%
Supplies	1,692	0.34%	633	0.04%
Credit Card Costs	52	0.01%	197	0.01%
Cash (Over) or Short	-	0.00%	(2)	0.00%
Miscellaneous	\$ 1,689	0.34%	\$ 2,737	0.19%
	\$ 70,088	14.17%	\$ 216,717	15.33%
Net Income (Loss)	\$ 120,691	24.41%	\$ 349,499	24.73%
Ending Inventory:				
Dollar Value	\$ -		\$ 84,218	
Bottle Count	-		14,241	
Average Bottle Value	\$ -		\$ 5.91	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #34, Kittery				
- CLOSED November 3, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 847,683	93.11%	\$ 2,190,889	91.68%
Licensee	60,624	6.66%	184,584	7.72%
Agency	2,139	0.23%	14,156	0.59%
Net Sales	\$ 910,446	100.00%	\$ 2,389,629	100.00%
Cost of Goods Sold	709,409	77.92%	1,707,473	71.45%
Gross Profit	\$ 201,037	22.08%	\$ 682,156	28.55%
Operating Expenses:				
Salaries	\$ 164,376	18.05%	\$ 399,642	16.72%
Administrative Expense	18,002	1.98%	61,360	2.57%
Trucking	5,427	0.60%	16,884	0.71%
Utilities	7,924	0.87%	27,115	1.13%
Rent	120,818	13.27%	194,105	8.12%
Depreciation of Equipment	3,862	0.42%	11,019	0.46%
Supplies	3,448	0.38%	3,610	0.15%
Credit Card Costs	2,361	0.26%	4,090	0.17%
Cash (Over) or Short	897	0.10%	791	0.03%
Miscellaneous	\$ 7,621	0.84%	\$ 13,103	0.55%
	\$ 334,736	36.77%	\$ 731,718	30.62%
Net Income (Loss)	\$ (133,699)	-14.69%	\$ (49,562)	-2.07%
Ending Inventory:				
Dollar Value	\$ -		\$ 365,208	
Bottle Count	-		46,730	
Average Bottle Value	\$ -		\$ 7.82	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #37, Brunswick

	2002		2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 903,628	41.02%	\$ 881,452	50.40%	2.52%
Licensee	121,336	5.51%	118,772	6.79%	2.16%
Agency	1,177,960	53.47%	748,681	42.81%	57.34%
Net Sales	\$ 2,202,923	100.00%	\$ 1,748,905	100.00%	25.96%
Cost of Goods Sold	1,383,600	62.81%	1,052,717	60.19%	31.43%
Gross Profit	\$ 819,323	37.19%	\$ 696,189	39.81%	17.69%
Operating Expenses:					
Salaries	\$ 128,653	5.84%	\$ 92,517	5.29%	39.06%
Administrative Expense	43,558	1.98%	44,907	2.57%	(3.01%)
Trucking	16,473	0.75%	12,222	0.70%	34.78%
Utilities	3,436	0.16%	5,752	0.33%	(40.26%)
Rent	29,387	1.33%	30,207	1.73%	(2.71%)
Depreciation of Equipment	863	0.04%	3,360	0.19%	(74.31%)
Supplies	1,131	0.05%	1,077	0.06%	5.01%
Credit Card Costs	1,115	0.05%	804	0.05%	38.76%
Cash (Over) or Short	157	0.01%	120	0.01%	30.04%
Miscellaneous	\$ 3,503	0.16%	\$ 2,187	0.13%	60.17%
	\$ 228,276	10.36%	\$ 193,154	11.04%	18.18%
Net Income (Loss)	\$ 591,047	26.83%	\$ 503,035	28.76%	17.50%
Ending Inventory:					
Dollar Value	\$ 130,375		\$ 132,673		
Bottle Count	19,372		21,972		
Average Bottle Value	\$ 6.73		\$ 6.04		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ 22,175	2.52%			
Licensee	\$ 2,564	2.16%			
Agency	\$ 429,279	57.34%			
Net Sales	\$ 454,018	25.96%			
Cost of Goods Sold	\$ 330,884	31.43%			
Net Income	\$ 88,012	17.50%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #41, Farmington					
2002			2001		
		<u>Percent of Net Sales</u>		<u>Percent of Net Sales</u>	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 499,238	29.35%	\$ 481,113	27.96%	3.77%
Licensee	154,814	9.10%	182,835	10.63%	(15.33%)
Agency	1,046,914	61.55%	1,056,601	61.41%	(0.92%)
Net Sales	\$ 1,700,967	100.00%	\$ 1,720,549	100.00%	(1.14%)
Cost of Goods Sold	1,044,105	61.38%	1,027,872	59.74%	1.58%
Gross Profit	\$ 656,862	38.62%	\$ 692,677	40.26%	(5.17%)
Operating Expenses:					
Salaries	\$ 136,969	8.05%	\$ 102,089	5.93%	34.17%
Administrative Expense	33,633	1.98%	44,179	2.57%	(23.87%)
Trucking	15,494	0.91%	13,346	0.78%	16.10%
Utilities	2,014	0.12%	5,462	0.32%	(63.13%)
Rent	18,604	1.09%	16,625	0.97%	11.90%
Depreciation of Equipment	863	0.05%	3,360	0.20%	(74.31%)
Supplies	2,350	0.14%	718	0.04%	227.13%
Credit Card Costs	285	0.02%	222	0.01%	28.23%
Cash (Over) or Short	16	0.00%	48	0.00%	(67.55%)
Miscellaneous	\$ 3,582	0.21%	\$ 1,996	0.12%	79.46%
	\$ 213,810	12.57%	\$ 188,045	10.93%	13.70%
Net Income (Loss)	\$ 443,052	26.05%	\$ 504,632	29.33%	(12.20%)
Ending Inventory:					
Dollar Value	\$ 64,456		\$ 76,272		
Bottle Count	10,430		13,668		
Average Bottle Value	\$ 6.18		\$ 5.58		
Change from 2001 to 2002:	<u>Dollar Change</u>	<u>% Change</u>			
Sales:					
Taxable	\$ 18,126	3.77%			
Licensee	\$ (28,021)	(15.33%)			
Agency	\$ (9,687)	(0.92%)			
Net Sales	\$ (19,582)	(1.14%)			
Cost of Goods Sold	\$ 16,233	1.58%			
Net Income	\$ (61,580)	(12.20%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #42, Bridgton					
	2002		2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 276,954	29.17%	\$ 248,842	24.45%	11.30%
Licensee	129,942	13.69%	131,450	12.92%	(1.15%)
Agency	542,542	57.14%	637,417	62.63%	(14.88%)
Net Sales	\$ 949,439	100.00%	\$ 1,017,710	100.00%	(6.71%)
Cost of Goods Sold	600,827	63.28%	621,719	61.09%	(3.36%)
Gross Profit	\$ 348,612	36.72%	\$ 395,990	38.91%	(11.96%)
Operating Expenses:					
Salaries	\$ 78,749	8.29%	\$ 66,254	6.51%	18.86%
Administrative Expense	18,773	1.98%	26,132	2.57%	(28.16%)
Trucking	7,515	0.79%	6,812	0.67%	10.31%
Utilities	1,793	0.19%	4,036	0.40%	(55.57%)
Rent	10,370	1.09%	10,147	1.00%	2.19%
Depreciation of Equipment	863	0.09%	3,360	0.33%	(74.31%)
Supplies	2,245	0.24%	84	0.01%	n/a
Credit Card Costs	192	0.02%	142	0.01%	35.71%
Cash (Over) or Short	0	0.00%	(7)	0.00%	(102.42%)
Miscellaneous	\$ 2,526	0.27%	\$ 1,426	0.14%	77.14%
	\$ 123,026	12.96%	\$ 118,386	11.63%	3.92%
Net Income (Loss)	\$ 225,586	23.76%	\$ 277,604	27.28%	(18.74%)
Ending Inventory:					
Dollar Value	\$ 52,042		\$ 81,796		
Bottle Count	8,044		13,125		
Average Bottle Value	\$ 6.47		\$ 6.23		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ 28,112	11.30%			
Licensee	\$ (1,507)	(1.15%)			
Agency	\$ (94,875)	(14.88%)			
Net Sales	\$ (68,271)	(6.71%)			
Cost of Goods Sold	\$ (20,893)	(3.36%)			
Net Income	\$ (52,019)	(18.74%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #45, Presque Isle					
2002			2001		
		<u>Percent of Net Sales</u>		<u>Percent of Net Sales</u>	<u>% change 2001 to 2002</u>
Net Sales:					
Retail (Taxable)	\$ 676,345	39.53%	\$ 651,362	51.74%	3.84%
Licensee	184,233	10.77%	163,878	13.02%	12.42%
Agency	850,477	49.70%	443,711	35.24%	91.67%
Net Sales	\$ 1,711,055	100.00%	\$ 1,258,951	100.00%	35.91%
Cost of Goods Sold	1,041,585	60.87%	743,951	59.09%	40.01%
Gross Profit	\$ 669,470	39.13%	\$ 515,000	40.91%	29.99%
Operating Expenses:					
Salaries	\$ 150,874	8.82%	\$ 120,911	9.60%	24.78%
Administrative Expense	33,832	1.98%	32,327	2.57%	4.66%
Trucking	18,811	1.10%	13,982	1.11%	34.54%
Utilities	2,768	0.16%	3,963	0.31%	(30.15%)
Rent	18,888	1.10%	18,830	1.50%	0.31%
Depreciation of Equipment	863	0.05%	3,360	0.27%	(74.31%)
Supplies	2,110	0.12%	252	0.02%	n/a
Credit Card Costs	252	0.01%	234	0.02%	7.61%
Cash (Over) or Short	26	0.00%	105	0.01%	(75.18%)
Miscellaneous	\$ 3,589	0.21%	\$ 2,073	0.16%	73.11%
	\$ 232,012	13.56%	\$ 196,035	15.57%	18.35%
Net Income (Loss)	\$ 437,457	25.57%	\$ 318,965	25.34%	37.15%
Ending Inventory:					
Dollar Value	\$ 102,873		\$ 87,721		
Bottle Count	16,049		15,871		
Average Bottle Value	\$ 6.41		\$ 5.53		
Change from 2001 to 2002:	<u>Dollar Change</u>	<u>% Change</u>			
Sales:					
Taxable	\$ 24,983	3.84%			
Licensee	\$ 20,355	12.42%			
Agency	\$ 406,766	91.67%			
Net Sales	\$ 452,104	35.91%			
Cost of Goods Sold	\$ 297,635	40.01%			
Net Income	\$ 118,492	37.15%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #51, Damariscotta					
	2002		2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 424,382	30.14%	\$ 397,738	29.14%	6.70%
Licensee	140,700	9.99%	138,957	10.18%	1.25%
Agency	843,174	59.87%	828,119	60.68%	1.82%
Net Sales	\$ 1,408,255	100.00%	\$ 1,364,814	100.00%	3.18%
Cost of Goods Sold	881,590	62.60%	842,759	61.75%	4.61%
Gross Profit	\$ 526,665	37.40%	\$ 522,055	38.25%	0.88%
Operating Expenses:					
Salaries	\$ 110,531	7.85%	\$ 96,800	7.09%	14.19%
Administrative Expense	27,845	1.98%	35,045	2.57%	(20.54%)
Trucking	12,217	0.87%	10,244	0.75%	19.26%
Utilities	3,700	0.26%	5,968	0.44%	(38.00%)
Rent	31,060	2.21%	28,616	2.10%	8.54%
Depreciation of Equipment	863	0.06%	3,360	0.25%	(74.31%)
Supplies	2,240	0.16%	1,904	0.14%	17.66%
Credit Card Costs	460	0.03%	445	0.03%	3.30%
Cash (Over) or Short	72	0.01%	641	0.05%	(88.76%)
Miscellaneous	\$ 3,601	0.26%	\$ 2,349	0.17%	53.30%
	\$ 192,590	13.68%	\$ 185,371	13.58%	3.89%
Net Income (Loss)	\$ 334,075	23.72%	\$ 336,684	24.67%	(0.78%)
Ending Inventory:					
Dollar Value	\$ 69,225		\$ 91,027		
Bottle Count	12,274		16,973		
Average Bottle Value	\$ 5.64		\$ 5.36		
Change from 2001 to 2002:					
	Dollar Change	% Change			
Sales:					
Taxable	\$ 26,644	6.70%			
Licensee	\$ 1,742	1.25%			
Agency	\$ 15,054	1.82%			
Net Sales	\$ 43,441	3.18%			
Cost of Goods Sold	\$ 38,831	4.61%			
Net Income	\$ (2,609)	(0.78%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #65, Dover-Foxcroft					
2002			2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 320,058	29.22%	\$ 322,667	30.21%	(0.81%)
Licensee	53,684	4.90%	55,886	5.23%	(3.94%)
Agency	721,693	65.88%	689,672	64.56%	4.64%
Net Sales	\$ 1,095,436	100.00%	\$ 1,068,225	100.00%	2.55%
Cost of Goods Sold	690,553	63.04%	654,335	61.25%	5.53%
Gross Profit	\$ 404,883	36.96%	\$ 413,890	38.75%	(2.18%)
Operating Expenses:					
Salaries	\$ 74,664	6.82%	\$ 72,523	6.79%	2.95%
Administrative Expense	21,660	1.98%	27,429	2.57%	(21.03%)
Trucking	10,565	0.96%	8,395	0.79%	25.84%
Utilities	4,002	0.37%	8,165	0.76%	(50.98%)
Rent	8,832	0.81%	8,836	0.83%	(0.04%)
Depreciation of Equipment	863	0.08%	3,360	0.31%	(74.31%)
Supplies	2,368	0.22%	537	0.05%	341.05%
Credit Card Costs	159	0.01%	112	0.01%	41.71%
Cash (Over) or Short	3	0.00%	94	0.01%	(96.53%)
Miscellaneous	\$ 2,621	0.24%	\$ 2,313	0.22%	13.31%
	\$ 125,737	11.48%	\$ 131,765	12.33%	(4.57%)
Net Income (Loss)	\$ 279,146	25.48%	\$ 282,125	26.41%	(1.06%)
Ending Inventory:					
Dollar Value	\$ 44,728		\$ 59,120		
Bottle Count	8,719		10,777		
Average Bottle Value	\$ 5.13		\$ 5.49		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ (2,609)	(0.81%)			
Licensee	\$ (2,202)	(3.94%)			
Agency	\$ 32,021	4.64%			
Net Sales	\$ 27,210	2.55%			
Cost of Goods Sold	\$ 36,217	5.53%			
Net Income	\$ (2,979)	(1.06%)			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #66, Brewer				
- CLOSED October 13, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 227,958	82.02%	\$ 809,047	88.22%
Licensee	27,948	10.06%	96,661	10.54%
Agency	22,040	7.93%	11,410	1.24%
Net Sales	\$ 277,946	100.00%	\$ 917,118	100.00%
Cost of Goods Sold	170,473	61.33%	545,200	59.45%
Gross Profit	\$ 107,474	38.67%	\$ 371,918	40.55%
Operating Expenses:				
Salaries	\$ 36,914	13.28%	\$ 122,597	13.37%
Administrative Expense	5,496	1.98%	23,549	2.57%
Trucking	2,004	0.72%	7,318	0.80%
Utilities	1,627	0.59%	6,571	0.72%
Rent	10,206	3.67%	23,976	2.61%
Depreciation of Equipment	863	0.31%	3,360	0.37%
Supplies	1,141	0.41%	192	0.02%
Credit Card Costs	192	0.07%	443	0.05%
Cash (Over) or Short	18	0.01%	117	0.01%
Miscellaneous	\$ 1,836	0.66%	\$ 2,589	0.28%
	\$ 60,295	21.69%	\$ 190,711	20.79%
Net Income (Loss)	\$ 47,178	16.97%	\$ 181,207	19.76%
Ending Inventory:				
Dollar Value	\$ -		\$ 97,736	
Bottle Count	-		18,233	
Average Bottle Value	\$ -		\$ 5.36	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #70, Kennebunk					
	2002		2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 328,762	17.01%	\$ 289,080	17.98%	13.73%
Licensee	180,586	9.34%	152,206	9.47%	18.65%
Agency	1,423,165	73.64%	1,166,226	72.55%	22.03%
Net Sales	\$ 1,932,513	100.00%	\$ 1,607,512	100.00%	20.22%
Cost of Goods Sold	1,204,432	62.32%	974,784	60.64%	23.56%
Gross Profit	\$ 728,081	37.68%	\$ 632,728	39.36%	15.07%
Operating Expenses:					
Salaries	\$ 125,485	6.49%	\$ 94,167	5.86%	33.26%
Administrative Expense	38,211	1.98%	41,277	2.57%	(7.43%)
Trucking	14,547	0.75%	10,305	0.64%	41.17%
Utilities	1,559	0.08%	5,170	0.32%	(69.86%)
Rent	19,617	1.02%	19,516	1.21%	0.52%
Depreciation of Equipment	863	0.04%	3,360	0.21%	(74.31%)
Supplies	3,095	0.16%	340	0.02%	810.35%
Credit Card Costs	710	0.04%	233	0.01%	204.42%
Cash (Over) or Short	(13)	0.00%	0	0.00%	n/a
Miscellaneous	\$ 4,579	0.24%	\$ 3,335	0.21%	37.30%
	\$ 208,653	10.80%	\$ 177,703	11.05%	17.42%
Net Income (Loss)	\$ 519,428	26.88%	\$ 455,025	28.31%	14.15%
Ending Inventory:					
Dollar Value	\$ 105,963		\$ 131,369		
Bottle Count	16,302		20,228		
Average Bottle Value	\$ 6.50		\$ 6.49		
Change from 2001 to 2002:					
	Dollar Change	% Change			
Sales:					
Taxable	\$ 39,682	13.73%			
Licensee	\$ 28,380	18.65%			
Agency	\$ 256,939	22.03%			
Net Sales	\$ 325,001	20.22%			
Cost of Goods Sold	\$ 229,648	23.56%			
Net Income	\$ 64,403	14.15%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #76, North Windham					
2002			2001		
	<u>Amount</u>	<u>Percent of Net Sales</u>	<u>Amount</u>	<u>Percent of Net Sales</u>	<u>% change 2001 to 2002</u>
Net Sales:					
Retail (Taxable)	\$ 864,778	52.91%	\$ 806,510	67.66%	7.22%
Licensee	119,405	7.31%	97,198	8.15%	22.85%
Agency	650,152	39.78%	288,256	24.18%	125.55%
Net Sales	\$ 1,634,335	100.00%	\$ 1,191,964	100.00%	37.11%
Cost of Goods Sold	1,009,674	61.78%	714,014	59.90%	41.41%
Gross Profit	\$ 624,661	38.22%	\$ 477,950	40.10%	30.70%
Operating Expenses:					
Salaries	\$ 116,998	7.16%	\$ 85,004	7.13%	37.64%
Administrative Expense	32,315	1.98%	30,607	2.57%	5.58%
Trucking	12,701	0.78%	8,305	0.70%	52.93%
Utilities	4,240	0.26%	7,494	0.63%	(43.41%)
Rent	23,170	1.42%	21,427	1.80%	8.13%
Depreciation of Equipment	863	0.05%	3,360	0.28%	(74.31%)
Supplies	3,366	0.21%	699	0.06%	381.24%
Credit Card Costs	825	0.05%	578	0.05%	42.71%
Cash (Over) or Short	178	0.01%	862	0.07%	(79.32%)
Miscellaneous	\$ 4,076	0.25%	\$ 2,693	0.23%	51.39%
	\$ 198,733	12.16%	\$ 161,029	13.51%	23.41%
Net Income (Loss)	\$ 425,928	26.06%	\$ 316,921	26.59%	34.40%
Ending Inventory:					
Dollar Value	\$ 109,696		\$ 86,891		
Bottle Count	17,551		12,394		
Average Bottle Value	\$ 6.25		\$ 7.01		
Change from 2001 to 2002:	<u>Dollar Change</u>	<u>% Change</u>			
Sales:					
Taxable	\$ 58,268	7.22%			
Licensee	\$ 22,206	22.85%			
Agency	\$ 361,896	125.55%			
Net Sales	\$ 442,371	37.11%			
Cost of Goods Sold	\$ 295,660	41.41%			
Net Income	\$ 109,007	34.40%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #84, Auburn					
2002			2001		
		Percent of Net Sales		Percent of Net Sales	% change 2001 to 2002
Net Sales:					
Retail (Taxable)	\$ 540,799	18.66%	\$ 464,678	22.49%	16.38%
Licensee	114,658	3.96%	95,257	4.61%	20.37%
Agency	2,242,062	77.38%	1,506,610	72.90%	48.81%
Net Sales	\$ 2,897,519	100.00%	\$ 2,066,546	100.00%	40.21%
Cost of Goods Sold	1,817,760	62.74%	1,250,248	60.50%	45.39%
Gross Profit	\$ 1,079,759	37.26%	\$ 816,297	39.50%	32.28%
Operating Expenses:					
Salaries	\$ 156,904	5.42%	\$ 133,533	6.46%	17.50%
Administrative Expense	57,292	1.98%	53,064	2.57%	7.97%
Trucking	24,293	0.84%	13,761	0.67%	76.53%
Utilities	2,328	0.08%	7,192	0.35%	(67.63%)
Rent	36,841	1.27%	27,220	1.32%	35.35%
Depreciation of Equipment	863	0.03%	3,360	0.16%	(74.31%)
Supplies	2,619	0.09%	1,093	0.05%	139.53%
Credit Card Costs	524	0.02%	288	0.01%	81.62%
Cash (Over) or Short	(7)	0.00%	(0)	0.00%	n/a
Miscellaneous	\$ 5,341	0.18%	\$ 2,781	0.13%	92.02%
	\$ 286,997	9.90%	\$ 242,292	11.72%	18.45%
Net Income (Loss)	\$ 792,762	27.36%	\$ 574,006	27.78%	38.11%
Ending Inventory:					
Dollar Value	\$ 124,378		\$ 99,878		
Bottle Count	18,184		19,453		
Average Bottle Value	\$ 6.84		\$ 5.13		
Change from 2001 to 2002:	Dollar Change	% Change			
Sales:					
Taxable	\$ 76,121	16.38%			
Licensee	\$ 19,400	20.37%			
Agency	\$ 735,451	48.81%			
Net Sales	\$ 830,973	40.21%			
Cost of Goods Sold	\$ 567,511	45.39%			
Net Income	\$ 218,757	38.11%			

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Store Operations

For Fiscal Years Ending: June 30,

Store #85, Mexico				
- CLOSED October 20, 2001 -				
	2002		2001	
		Percent of Net Sales		Percent of Net Sales
Net Sales:				
Retail (Taxable)	\$ 134,526	78.93%	\$ 454,727	65.25%
Licensee	19,874	11.66%	185,621	26.64%
Agency	16,028	9.40%	56,540	8.11%
Net Sales	\$ 170,427	100.00%	\$ 696,888	100.00%
Cost of Goods Sold	98,822	57.98%	393,369	56.45%
Gross Profit	\$ 71,606	42.02%	\$ 303,519	43.55%
Operating Expenses:				
Salaries	\$ 27,363	16.06%	\$ 75,541	10.84%
Administrative Expense	3,370	1.98%	17,894	2.57%
Trucking	1,026	0.60%	4,656	0.67%
Utilities	797	0.47%	4,128	0.59%
Rent	11,104	6.52%	18,470	2.65%
Depreciation of Equipment	863	0.51%	3,360	0.48%
Supplies	890	0.52%	209	0.03%
Credit Card Costs	32	0.02%	110	0.02%
Cash (Over) or Short	-	0.00%	-	0.00%
Miscellaneous	\$ 2,554	1.50%	\$ 2,742	0.39%
	\$ 47,998	28.16%	\$ 127,110	18.24%
Net Income (Loss)	\$ 23,608	13.85%	\$ 176,409	25.31%
Ending Inventory:				
Dollar Value	\$ -		\$ 48,621	
Bottle Count	-		6,940	
Average Bottle Value	\$ -		\$ 7.01	

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE SALES ANALYSIS BY STORE

For Fiscal Years ending: June 30,

		2002		2001		% Change 2001-2002
Store						
11	Lewiston, Canal St.	CLOSED	\$ 316,951	\$ 1,175,400	n/a	
4	Portland, St. John	CLOSED	432,877	1,402,253	n/a	
5	Augusta		1,509,972	1,405,878	6.89%	
7	Bangor, Hammond St.		2,639,902	2,090,135	20.83%	
8	Houlton		857,620	763,919	10.93%	
9	Bangor, Mall	CLOSED	517,423	1,659,684	n/a	
12	Waterville, Kennedy Drive		1,537,655	1,577,513	(2.59%)	
13	Rockland		2,341,026	2,387,819	(2.00%)	
14	Ellsworth		3,312,618	3,344,404	(0.96%)	
16	Calais		1,463,243	1,671,473	(14.23%)	
17	Belfast		1,652,113	1,569,356	5.01%	
20	Skowhegan		1,343,118	1,302,250	3.04%	
21	Old Orchard	CLOSED	618,364	1,609,124	n/a	
26	Old Town		1,244,227	950,012	23.65%	
27	Caribou	CLOSED	494,451	1,413,301	n/a	
34	Kittery	CLOSED	910,446	2,389,629	n/a	
37	Brunswick		2,202,923	1,748,905	20.61%	
41	Farmington		1,700,967	1,720,549	(1.15%)	
42	Bridgton		949,439	1,017,710	(7.19%)	
45	Presque Isle		1,711,055	1,258,951	26.42%	
51	Damariscotta		1,408,255	1,364,814	3.08%	
65	Dover-Foxcroft		1,095,436	1,068,225	2.48%	
66	Brewer	CLOSED	277,946	917,118	n/a	
70	Kennebunk		1,932,513	1,607,512	16.82%	
76	North Windham		1,634,335	1,191,964	27.07%	
84	Auburn		2,897,519	2,066,546	28.68%	
85	Mexico	CLOSED	170,427	696,888	n/a	
Total Store Sales			\$ 37,172,822	** \$ 41,371,333	(11.29%)	
Merchandising Dept			\$ 44,403,398	*** \$ 38,276,122		
Total Net Sales			\$ 81,576,220	**** \$ 79,647,454		

Note: Sales are net of returns but INCLUDE premium tax.

*** For comparative detail that includes all stores see page 19.

**** For more detail on the Merchandising Unit see page 18.

***** To review the detail of Net Sales see page 17.

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE NET INCOME (LOSS) ANALYSIS BY STORE

For Fiscal Years ending: June 30,

		2002		2001		% Change 2001-2002
Store						
11	Lewiston, Canal St.	CLOSED	\$ 64,814	\$	302,527	n/a
4	Portland, St. John	CLOSED	82,569		292,343	n/a
5	Augusta		391,471		361,513	7.65%
7	Bangor, Hammond St.		715,269		542,407	24.17%
8	Houlton		142,826		115,343	19.24%
9	Bangor, Mall	CLOSED	135,628		467,244	n/a
12	Waterville, Kennedy Drive		362,372		402,100	(10.96%)
13	Rockland		677,271		677,406	(0.02%)
14	Ellsworth		861,706		938,088	(8.86%)
16	Calais		311,892		298,445	4.31%
17	Belfast		446,075		436,963	2.04%
20	Skowhegan		362,556		373,841	(3.11%)
21	Old Orchard	CLOSED	145,990		424,063	n/a
26	Old Town		317,838		249,256	21.58%
27	Caribou	CLOSED	120,691		349,499	n/a
34	Kittery	CLOSED	(133,699)		(49,562)	n/a
37	Brunswick		591,047		503,035	14.89%
41	Farmington		443,052		504,632	(13.90%)
42	Bridgton		225,586		277,604	(23.06%)
45	Presque Isle		437,457		318,965	27.09%
51	Damariscotta		334,075		336,684	(0.78%)
65	Dover-Foxcroft		279,146		282,125	(1.07%)
66	Brewer	CLOSED	47,178		181,207	n/a
70	Kennebunk		519,428		455,025	12.40%
76	North Windham		425,928		316,921	25.59%
84	Auburn		792,762		574,006	27.59%
85	Mexico	CLOSED	23,608		176,409	n/a
Total Net Income (Loss)			\$ 9,124,536	** \$	10,108,089	(10.78%)
Merchandising Dept			\$ 15,775,293	*** \$	14,205,342	
Total Net Income (Loss)			\$ 24,899,828	**** \$	24,313,430	

** For comparative detail that includes all stores see page 19.

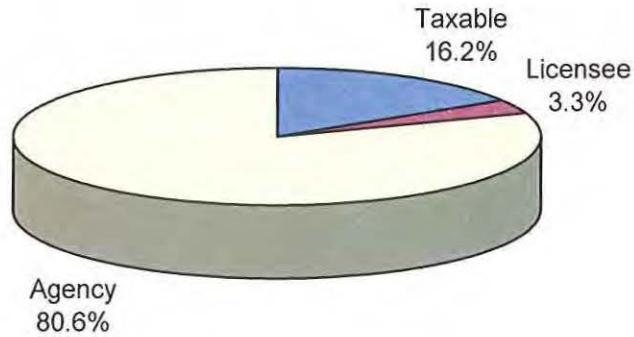
*** For more detail on the Merchandising Unit see page 18.

***** To review the detail of Net Sales see page 17.

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Comparative Statement of Gallonage Consumption
For Fiscal Years ending: June 30,

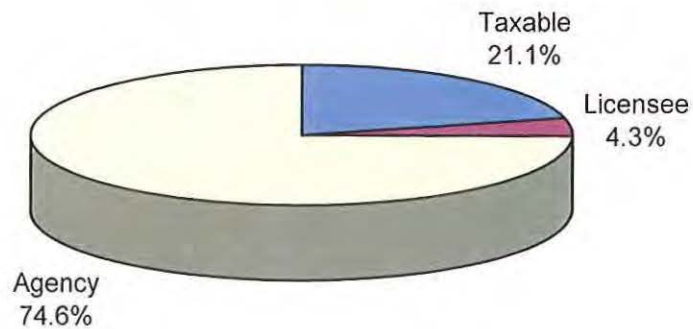
	<u>2002</u>		<u>2001</u>		<u>% Change</u>
<u>Domestic</u>	<u>Gallons</u>	<u>% of Total</u>	<u>Gallons</u>	<u>% of Total</u>	<u>2001-2002</u>
Bottled in Bond	152	0.01%	228	0.01%	(33.33%)
Straight Bourbon	77,727	4.29%	74,210	4.17%	4.74%
Straight Rye	281	0.02%	266	0.01%	5.64%
Blended Whiskey	71,679	3.96%	76,135	4.28%	(5.85%)
Brandy	9,781	0.54%	8,561	0.48%	14.25%
Rum	238,483	13.16%	224,258	12.61%	6.34%
Gin	55,871	3.08%	58,295	3.28%	(4.16%)
Vodka	376,070	20.75%	371,274	20.88%	1.29%
Cordial & Misc Liquor	439,391	24.25%	438,694	24.67%	0.16%
Wines	15,289	0.84%	17,232	0.97%	(11.28%)
Total	1,284,724	70.89%	1,269,153	71.37%	1.23%
<u>Imported</u>					
Scotch	53,197	2.94%	53,778	3.02%	(1.08%)
Irish	4,285	0.24%	3,493	0.20%	22.67%
Canadian	166,407	9.18%	168,767	9.49%	(1.40%)
Brandy	5,919	0.33%	5,989	0.34%	(1.17%)
Rum	41,014	2.26%	36,869	2.07%	11.24%
Gin	27,446	1.51%	25,407	1.43%	8.03%
Cordials & Misc Liquor	152,343	8.41%	147,204	8.28%	3.49%
Vodka	76,835	4.24%	67,718	3.81%	13.46%
Total	527,446	29.11%	509,225	28.63%	3.58%
Grand Total	1,812,170		1,778,378		1.90%
<u>Combined Total</u>					
Bottled in Bond	152	0.01%	228	0.01%	(33.33%)
Straight Bourbon	77,727	4.29%	74,210	4.17%	4.74%
Straight Rye	281	0.02%	266	0.01%	5.64%
Blended Whiskey	71,679	3.96%	76,135	4.28%	(5.85%)
Scotch	53,197	2.94%	53,778	3.02%	(1.08%)
Irish	4,285	0.24%	3,493	0.20%	22.67%
Canadian	166,407	9.18%	168,767	9.49%	(1.40%)
Brandy	15,700	0.87%	14,550	0.82%	7.90%
Rum	279,497	15.42%	261,127	14.68%	7.03%
Gin	83,317	4.60%	83,702	4.71%	(0.46%)
Vodka	452,905	24.99%	438,992	24.68%	3.17%
Cordials & Misc Liquor	591,734	32.65%	585,898	32.95%	1.00%
Wines	15,289	0.84%	17,232	0.97%	(11.28%)
Total	1,812,170	100.00%	1,778,378	100.00%	1.90%

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
COMPARATIVE SALES ANALYSIS
FOR FISCAL YEARS 2002-2001



<u>2002</u>	
Taxable	13,178,755
Licensee	2,649,907
Agency	65,685,017

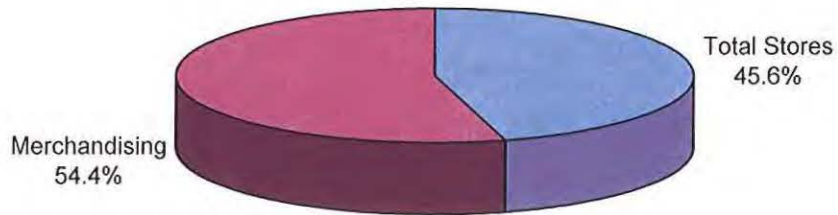
81,513,678



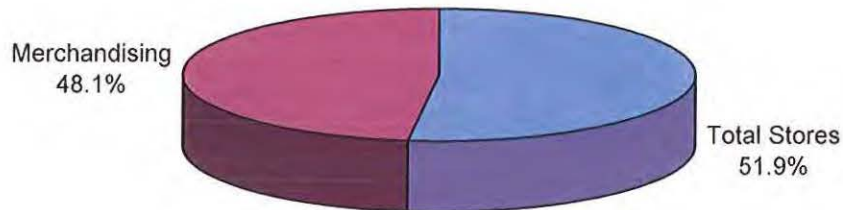
<u>2001</u>	
Taxable	16,826,868
Licensee	3,395,226
Agency	59,352,325

79,574,420

Department of Administrative and Financial Services
 Bureau of Alcoholic Beverages
COMPARATIVE SALES ANALYSIS
 FOR FISCAL YEARS 2002-2001



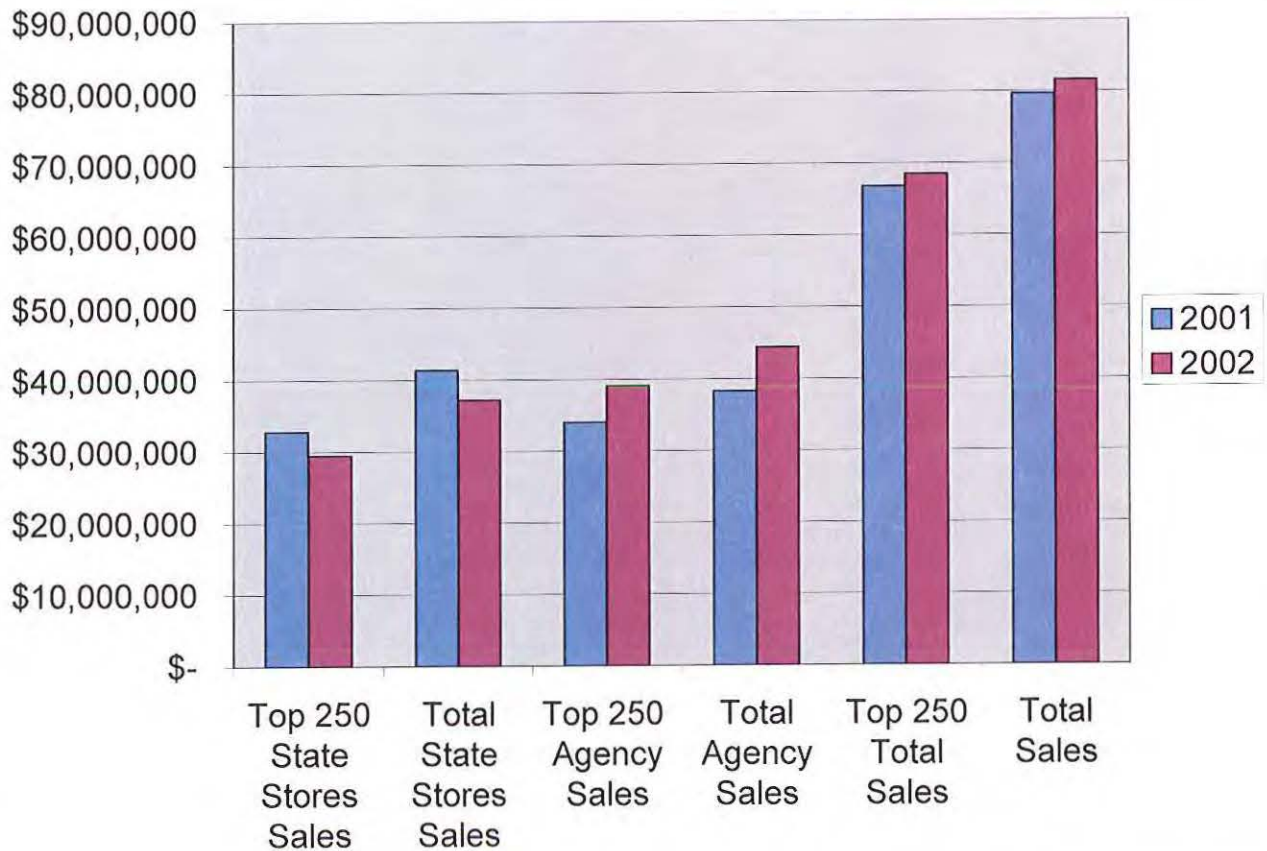
<u>2002</u>	
Total Stores \$	37,172,822
Merchandising	44,403,398
<u>\$</u>	<u>81,576,220</u>



<u>2001</u>	
Total Stores \$	41,371,333
Merchandising	38,276,122
<u>\$</u>	<u>79,647,455</u>

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
TOP 250 SALES ANALYSIS
FOR FISCAL YEARS 2002-2001

Year	Top 250 State Stores Sales	Total State Stores Sales	Top 250 Agency Sales	Total Agency Sales	Top 250 Total Sales	Total Sales
2001	\$ 32,787,611	\$ 41,371,333	\$ 34,007,506	\$ 38,276,122	\$ 66,795,117	\$ 79,647,455
2002	\$ 29,429,564	\$ 37,172,822	\$ 39,068,022	\$ 44,403,398	\$ 68,497,586	\$ 81,576,220



Department of Administrative and Financial Services
Bureau of Alcoholic Beverages
Net Sales for Top 25 Items
FOR FISCAL YEAR 2002

<u>Rank</u>	<u>Item Description</u>		<u>Net Sales</u>	<u>Units Sold</u>
1	Allen's Coffee Brandy	1750 ml	4,234,458.57	238,503
2	Allen's Coffee Brandy	1000 ml	3,035,021.96	264,056
3	Allen's Coffee Brandy	750 ml	2,012,569.09	219,191
4	Bacardi Light	1750 ml	1,887,525.16	112,924
5	Orloff Vodka	1750 ml	1,818,913.85	178,077
6	Captain Morgan Spiced	1750 ml	1,416,195.43	76,397
7	Kahlua	1750 ml	1,343,038.61	47,311
8	Kahlua	750 ml	1,193,126.12	72,568
9	Absolut Vodka	1750 ml	1,127,692.71	46,161
10	Allen's Coffee Brandy	375 ml	1,114,081.42	220,546
11	Smirnoff Pet	1750 ml	1,065,626.04	56,156
12	Barcardi Light	750 ml	869,154.62	96,770
13	Barcardi Light	1000 ml	832,559.54	64,760
14	Absolut Vodka	1000 ml	816,031.27	37,353
15	Jim Beam	1750 ml	808,720.30	44,720
16	Canadian Ltd	1750 ml	679,031.60	46,421
17	Captain Morgan Spiced	750 ml	660,946.23	51,625
18	Captain Morgan Spiced	1000 ml	655,318.05	42,355
19	Stolichnaya Razberi	750 ml	649,464.79	35,821
20	Lord Calvert	1750 ml	631,485.11	41,889
21	Cuervo Esp Gold	1750 ml	614,252.92	23,280
22	Absolut Vodka	750 ml	595,997.19	32,781
23	Canadian Ltd	1750 ml	588,354.97	38,448
24	Black Velvet	1750 ml	585,094.73	38,337
25	Five O'clock Vodka	1000 ml	552,501.54	85,924

Department of Administrative and Financial Services
Bureau of Alcoholic Beverages and Lottery Operations
Footnotes to Financial Statements
For the year ending June, 2002

Consolidated Footnotes

Balance Sheet:

- (1) The decrease in other assets is the result of a decrease in liquor inventory due to the closing of Liquor stores.
- (2) Due to other funds reflects the amount Lottery owes the General Fund. The decrease is due to a higher cash balance as a result of quicker Accounts Receivable turnover throughout Fiscal Year 2002.

Statement of Operations:

- (3) Other Income consists primarily of Expired Instant Ticket Prize Reserve. Based on historical percentages, a portion of unpaid winnings on tickets sold but not redeemed is transferred to the General Fund when a game closes. One year after the game closes, it expires. At that time, remaining unpaid winnings are considered Other Income and are also transferred to the General Fund. The June 2002 balance is higher than the June 2001 balance because in Fiscal Year 2001 a higher percentage of unpaid winnings were transferred when the games closed rather than when they expired.

Lottery Operations Footnotes

Balance Sheet:

- (1) The Accounts Receivable balance varies monthly depending on the timing of the electronic funds transfer from People's Bank.

- (2) Prepaid Expense includes the following items purchased as prizes for instant ticket games:

Amount	Game	Description
\$ 20,987	379	Three Volkswagen Beetles
3,649	355	One large screen television
3,044	304	One computer
<u>\$ 27,680</u>		

- (3) Accounts Payable includes \$386,835 due to Tri-State and Scientific Games. This balance was paid in July 2002.

- (4) Accrued Payroll is necessary to help more accurately reflect total salary expense for Fiscal Year 2002, and represents fifteen days for June 2002.

- (5) Other Liability for Fiscal Year 2001 represents the three trucks claimed as prizes on game #413. Although the trucks were won in June 2001, they were not delivered until July 2001.

- (6) Vouchers Payable represent month end payments that have been processed and accepted in the MFASIS system that will not clear Accounts and Control until the following month.

- (7) Due to other funds reflects the amount Lottery owes the General Fund. The decrease is due to a higher cash balance as a result of quicker Accounts Receivable turnover throughout Fiscal Year 2002.

- (8) The Instant Ticket Prize Reserve varies based on the game expiration date.

- (9) The balance in reserve for Instant Game Annunities is the remaining amount to be paid to the scheduled payment winners listed by year as follows:

2002	1 @ \$12,000	Game 203
	2 @ \$15,000	Game 337
2003	4 @ \$15,000	Game 337
2004	2 @ \$15,000	Game 337
2005	1 @ <u>\$15,000</u>	Game 337
	<u>\$147,000</u>	

Year to Date Comparative Statements of Income and Expenses:

- (10) There were no sales for \$1 Probability Instant Tickets in Fiscal Year 2001 or Fiscal Year 2002. The credit balance in Fiscal Year 2001 is a result of credits issued to Lottery Agents for unreadable or defective \$1 Probability Instant Tickets sold in Fiscal Year 2000.
- (11) The introduction of enticing prizes and merchandising has resulted in an increased popularity in the higher price tickets explaining the increase in \$3 and \$5 Instant Ticket sales.
- (12) The Cash Lotto game replaced Win Cash on February 27, 2002.
- (13) Expired Instant Prize Reserve represents the potential liability of prize winning instant tickets that have been sold but not yet redeemed. The Fiscal Year 2001 balance is lower because a higher percentage of unpaid winnings were transferred to the General Fund when the games closed rather than waiting until the games expired.
- (14) Interest Income is higher in Fiscal Year 2002 due to a refund of \$379,000 sent by Tri-State in error.
- (15) Tri-State Operating Expense is listed as a separate line item to accurately reflect the Cost of Goods sold on the Comparative Statements of Income and Expense. In years past, it was incorporated in vendor fees on the cost of goods sold schedule.

Heritage Game Income Statement:

Heritage Game instant tickets are sold through the Maine State Lottery to generate revenues that will directly benefit conservation projects through the following grant categories:

- | | |
|------------|---|
| Category 1 | Fisheries and wildlife habitat conservation projects |
| Category 2 | Acquisition and management of public lands, parks, wildlife conservation areas and public access, and outdoor recreation sites and facilities |
| Category 3 | Endangered and threatened species conservation projects |
| Category 4 | Natural resources law enforcement |

- (16) Heritage Games experienced a 15% decrease in sales and a 14% decrease in total expenses resulting in a slight decrease in profit when compared to last year.

Monthly Maine Operating Expense Schedule:

- (17) Included in Personal Services for June 2002 is a fifteen-day payroll accrual. The accrual is necessary to help more accurately reflect total salary expense for Fiscal Year 2002.

Cost of Goods Sold Schedule:

- (18) Telephone expense is minimal when compared to last year because the on-line terminal connections payments are being paid by Tri-State.

Bureau of Alcoholic Beverages Footnotes

Balance Sheet:

- (1) In Fiscal Year 2002 eight Liquor Stores were closed causing a decrease in Merchandise Inventory.
- (2) Accrued Payroll is necessary to help more accurately reflect total salary expense for Fiscal Year 2002, and represents fifteen days for June 2002.
- (3) Vouchers Payable represents month end payments that have been processed and accepted into the MFASIS system that will not clear Accounts and Control until the following month.
- (4) Sales Tax Payable is collections due to Maine Revenue Services. The funds are transferred when the monthly return is filed the following month.
- (5) Unappropriated surplus includes deposits posted in FY 2001 for a prior year revenues. The deposits consist primarily of product listing fees charged to suppliers for new items being introduced to the State.

Comparative Statements of Operations:

- (6) Retail Sales decrease is due to the closing of eight liquor stores in Fiscal Year 2002.
- (7) The increase in Agency Sales directly relates to the closing of the stores because of legislation (Sec. V-1. PL 2001, c. 358, Pt. V, §4, sub-§1). The Department of Public Safety, Bureau of Liquor Enforcement, is authorized to license up to 6 agency stores in a municipality with a population over 20,000 where a state liquor store has been closed and up to 3 agency stores in a municipality where a state liquor store has been closed.
- (8) Store Freight expense did not decrease in Fiscal Year 2002 because of increase in fuel prices and fuel tax. Also, overnight freight charges have increased due to the regulation and restriction of driving hours.
- (9) The increase in Agency Trucking expense relates directly to the increase in Agency Stores.
- (10) The Reserve for Uncollectible Accounts is adjusted yearly based on the aging of Accounts Receivable. The increase in miscellaneous income is the result of decreasing the reserve in Fiscal Year 2002.

Comparative Operating Expenses:

- (11) The majority of fixed assets were fully depreciated in Fiscal Year 2002 causing a decrease in depreciation expense.

PUBLIC LAWS OF MAINE
First Regular Session of the 120th

CHAPTER 21
S.P. 76 - L.D. 296

An Act to Specify the Permissible Hours for Sale of Liquor By Wholesale Licensees

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 28-A MRSA §4, sub-§1, as amended by PL 1995, c. 159, §1, is further amended to read:

1. Hours for sale of liquor. Except as provided in paragraphs A to D, licensees may sell or deliver liquor from 6 a.m. on any day until 1 a.m. of the following day.

A. Licensees may not sell liquor on Sunday between the hours of 6 a.m. and 9 a.m.

B. Licensees may sell liquor on January 1st of any year from 12 midnight to 2 a.m.

(1) In areas in which liquor may be sold except on Sundays, if January 1st falls on a Monday, licensees may sell or deliver liquor between 9 p.m. Sunday, December 31st and 2 a.m. January 1st, notwithstanding any local option decisions to the contrary.

D. Wholesale licensees may sell or deliver liquor to licensed establishments from 4 a.m. on any day until 1 a.m. the following day.

Effective September 21, 2001, unless otherwise indicated

PUBLIC LAWS OF MAINE
First Regular Session of the 120th

CHAPTER 236
S.P. 121 - L.D. 397

An Act to Amend the Laws Governing Small Brewery Licenses

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 28-A MRSA §1355, sub-§1-A, ¶C, as amended by PL 1993, c. 542, §1, is further amended to read:

C. The holder of a brewery license may sell on the brewery premises during regular business hours to nonlicensees only a specialty package of malt liquor produced at the brewery. The volume of the specialty package may not exceed ~~5 liters~~ 15.5 gallons and must be consumed off the premises. The sale of specialty packages described in this paragraph must comply with keg tagging requirements provided in section 714. The brewery shall submit a monthly report to its wholesaler detailing sales made directly from the brewery premises. The wholesaler shall calculate the fees for any bottle deposit and submit an invoice to the brewery for expenses associated with the requirements prescribed in Title 32, chapter 28 including the retailer handling fee, state container deposit and a mutually agreed-upon pick-up fee.

Sec. 2. 28-A MRSA §1355, sub-§2-A is enacted to read:

2-A. Small breweries that exceed production limit; license renewal. The bureau, upon application by the holder of a small brewery license whose brewery has produced malt liquor in an amount that exceeds 50,000 gallons in one year, may renew that holder's small brewery license for only one additional year.

Effective September 21, 2001, unless otherwise indicated.

PUBLIC LAWS OF MAINE
First Regular Session of the 120th

PART V

Sec. V-1. PL 2001, c. 358, Pt. V, §4, sub-§1 is amended to read:

1. Replacement of state liquor stores. The Department of Public Safety, Bureau of Liquor Enforcement may license up to 6 agency stores in a municipality with a population over 20,000 where a state liquor store has been closed and up to 3 agency stores in a municipality where a state liquor store has been closed. The Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations shall establish monthly discounts for all agency stores. Notwithstanding the Maine Revised Statutes, Title 28-A, section 453, the Department of Public Safety, Bureau of Liquor Enforcement is authorized to waive the spacing requirement for agency liquor stores in order to license a sufficient number of agency stores in municipalities to implement this Part, to close 8 state liquor stores by December 31, 2001 and 6 additional state liquor stores by December 31, 2002, and to replace the 14 state liquor stores with agency stores.

PUBLIC LAWS OF MAINE
Second Regular Session of the 120th

CHAPTER 501
S.P. 706 - L.D. 1908

An Act to Prohibit the Consumption of Liquor by Minors on a Brewery Premises

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 28-A MRSA §1355, sub-§1-A, ¶B, as repealed and replaced by PL 1987, c. 623, §15, is amended to read:

B. The holder of a brewery license may permit sampling of the malt liquor product on the premises:

- (1) By employees for the purpose of quality control of the product;
- (2) By wholesalers for the purpose of determining whether to carry the brewery's product as a wholesale product, provided that the holder of the brewery license pays the excise tax on the product sampled according to section 1652; and
- (3) By the public in conjunction with a tour of the brewery's facilities, provided that:

(a) The holder of the brewery license pays the excise tax on the product sampled according to section 1652; and

(b) Minors are not permitted to consume or possess any liquor or imitation liquor as defined in section 2.

Sec. 2. 28-A MRSA §1355, sub-§2, ¶A-1, as amended by PL 1993, c. 730, §46, is further amended to read:

A-1. A holder of a small brewery license may permit sampling of the malt liquor product on the premises for the following purposes.

- (1) Employees may sample the product for the purpose of quality control of the product.
- (2) Wholesalers and retailers may sample the product for the purpose of determining whether to carry the product as a wholesale or retail product, provided that the holder of the small brewery license pays the excise tax on the product sampled according to section 1652.
- (3) The public may sample the product in conjunction with a tour of the brewery's facilities, provided that:
 - (a) The holder of the small brewery license pays the excise tax on the product according to section 1652; and
 - (b) Minors are not permitted to consume or possess any liquor or imitation liquor as defined in section 2.

Effective July 25, 2002, unless otherwise indicated.

PUBLIC LAWS OF MAINE
Second Regular Session of the 120th

CHAPTER 711
H.P. 1623 - L.D. 2123

An Act to Implement the Recommendations of the Commission to Develop a Plan to
Implement the Closure of State Liquor Stores

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 28-A MRSA §2, sub-§27-A is enacted to read:

27-A. Reselling agent. "Reselling agent" means an agency liquor store with a federal and state license permitting the agency liquor store to sell spirits to a retail licensee licensed for on-premises consumption.

Sec. 2. 28-A MRSA §453, as amended by PL 1997, c. 373, §46, is further amended to read:

§453. Location of agency stores

1. **Location requirements.** The bureau may license an agency liquor store only when the following requirements are met.

A. The proposed agency liquor store is located in a municipality or unincorporated place that has voted in favor of the operation of state liquor stores under local option provisions.

2-A. **Replacement of state liquor stores.** The bureau may replace a closed state liquor store with an agency liquor store if:

B. The bureau does not issue to a person or corporation more than 2 of the 3 licenses issued to replace a state liquor store. For purposes of this restriction,

each partner of a partnership, each corporation that owns an interest in another corporation and each person who owns 20% or more of the shares or other interest in a corporation is deemed to own a license granted to the partnership or corporation.

Sec. 3. 28-A MRSA §453-A, sub-§§1 and 1-A, as amended by PL 1997, c. 373, §47, are repealed.

Sec. 4. 28-A MRSA §453-A, sub-§2, as amended by PL 1997, c. 373, §47, is further amended to read:

2. Public notice. The bureau shall, in accordance with the Maine Administrative Procedure Act, give public notice that an agency liquor store may be established in a particular municipality or unincorporated place. The bureau shall request all parties in the municipality or unincorporated place interested in a license to establish an agency liquor store there to submit applications to the bureau.

Sec. 5. 28-A MRSA §453-A, sub-§5, as amended by PL 1997, c. 373, §47, is further amended to read:

5. Licensing decisions. The bureau shall conduct an investigation to determine the feasibility of the location and type of facility for the agency liquor store and shall issue the license to one or more of the applicants, taking into consideration the bid offered and any other factors the bureau considers appropriate. When considering the issuance of a license, the bureau shall consider the proximity of the proposed agency store to existing agency stores and the potential impact the location of the proposed agency store may have on an existing agency store. The bureau may deny a license if the bureau determines the proposed agency store location is in too close proximity to an existing agency store.

Sec. 6. 28-A MRSA §453-C is enacted to read:

§453-C. Reselling agents

1. Agent licensed to resell spirits purchased from the commission. An agent licensed to resell spirits and fortified wine purchased from the State to a retail licensee licensed for on-premises consumption must be licensed as a reselling agent. An agent is prohibited from reselling liquor to a retail licensee licensed for on-premises consumption except for spirits and fortified wine purchased from the commission or a state liquor store. A reselling agent may not resell fortified wine purchased from wholesalers licensed to sell beer and wine in the State.

2. License fee. The fee for a state license to resell spirits and fortified wine to a retail licensee licensed for on-premises consumption is \$50 annually.

Sec. 7. 28-A MRSA §605, sub-§2-A is enacted to read:

2-A. Transfer to surviving spouse or designated heir. When the term of the license of a deceased licensee expires, the bureau shall transfer the license for the existing location to the surviving spouse or a designated heir of the deceased licensee if the surviving spouse or designated heir submits a request for the transfer of that license at least 60 days prior to the expiration of the license. The bureau may deny the transfer of the license if the surviving spouse or designated heir does not meet all of the eligibility requirements for that license set forth in this chapter. If both the surviving spouse and the designated heir request transfer of the license, the bureau shall reissue the license by the same process used if no surviving spouse or designated heir requested that the license be transferred.

Sec. 8. 28-A MRSA §606, sub-§8, as amended by PL 1997, c. 24, Pt. L, §4, is further amended to read:

8. Limits on price. An agency liquor store shall sell all spirits and fortified wine purchased from the commission at the retail price established by the commission.

Effective July 25, 2002, unless otherwise indicated.