



**VERMONT**

**DEPARTMENT OF LIQUOR CONTROL**



**2014 ANNUAL REPORT**

# HIGHLIGHTS OF OPERATIONS

## REVENUE CREDITED TO GENERAL FUND:

|                                      |                  |
|--------------------------------------|------------------|
| State Liquor Tax                     | 17,668,328       |
| Sales Tax Remitted                   | 3,579,535        |
| License Fees Remitted                | 429,793          |
| VT Manufacturer's Tax Remitted       | 64,215           |
| Tobacco Violations Remitted          | 20,000           |
| Liquor Violations Remitted           | 33,500           |
| Violation Late Fees Remitted         | 360              |
| NSF Charges Recovered                | 0                |
| Legislative Transfer to General Fund | <u>1,135,066</u> |

**TOTAL TO GENERAL FUND:** 22,930,797

## FUNDS GENERATED FROM OPERATIONS:

|                           |           |
|---------------------------|-----------|
| License Fees              | 1,625,905 |
| Online Classroom Training | 77,768    |

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1,703,673

**State of Vermont**  
**Department of Liquor Control**  
13 Green Mountain Drive  
Montpelier, VT 05620-4501  
[liquorcontrol.vermont.gov](http://liquorcontrol.vermont.gov)

[phone] 802-828-2345  
[fax] 802-828-2803

*Michael J. Hogan, Commissioner*

LETTER OF TRANSMITTAL

January 1, 2015

Honorable Peter Shumlin  
Governor of Vermont  
Montpelier, Vermont

Dear Governor Shumlin:

In compliance with the provisions of Section 109, Title 7, Vermont Statutes Annotated Revision of 1959, we have the honor to submit herewith the Eightieth Annual Report of the Liquor Control Board for the fiscal year July 1, 2013 through June 30, 2014.

Respectfully,

Stephanie M O'Brien, Chair  
John P. Cassarino, Member  
Thomas Gallagher, Member  
Mellissa Mazza-Paquette, Member  
Julian Sbardella, Member

:hmd



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## DEPARTMENT OF LIQUOR CONTROL EMPLOYEE COMPARISON 11

## DISTRIBUTION PIE CHART

# Annual Comparisons



**HISTORICAL  
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- Annual Comparisons 2014-2013
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## ANNUAL COMPARISONS

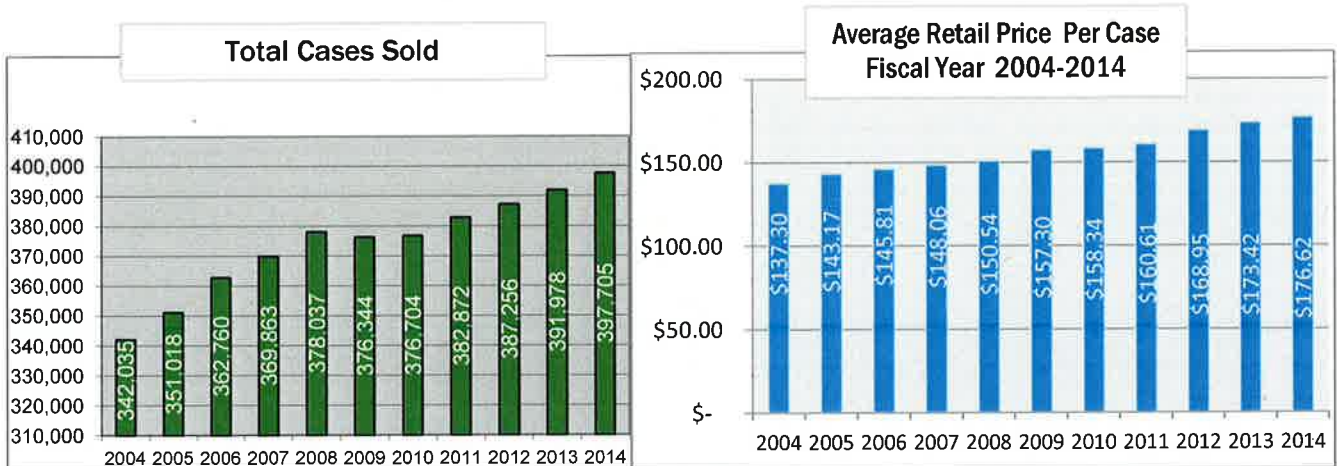
|   | Year Ended<br>June 30, 2014 | Year Ended<br>June 30, 2013 |
|---|-----------------------------|-----------------------------|
| Total State Tax Collected   | \$ 17,732,543               | \$ 17,026,300               |
| Receipts from Licenses:   |                             |                             |
| Credited to State Treasurer   | 376,398                     | 376,398                     |
| Receipts from Licenses Retained   | 1,625,905                   | 1,188,055                   |
| Legislative Transfer to General Fund                                      | 1,135,066                   | 1,095,817                   |
|   | <hr/>                       | <hr/>                       |
| Total Receipts to State Treasurer<br>Collected by Dept. of Liquor Control | \$ 20,869,912               | \$ 19,686,570               |
| Malt & Vinous Beverage Tax<br>Collected by Commissioner of Taxes          | \$ 6,396,383                | \$ 6,172,231                |
|   | <hr/>                       | <hr/>                       |
| Total Receipts to State Treasurer   | \$ 27,266,295               | \$ 25,858,801               |
| Receipts to Cities & Towns from Beer<br>and Wine Licenses Issued          | \$ 108,110                  | \$ 187,450                  |
|   | <hr/>                       | <hr/>                       |
| Total Revenue to State and Local<br>Governmental Units                    | \$ 27,374,405               | \$ 26,046,251               |
|   | <hr/> <hr/>                 | <hr/> <hr/>                 |

## SALES COMPARISONS

|                                     | 2014          | 2013          |
|-------------------------------------|---------------|---------------|
| Gross Liquor Sales (Includes Taxes) | \$ 73,974,833 | \$ 67,975,782 |
| Total Cases Spirituous Liquor Sold  | 385,603       | 379,870       |
| Total Cases Fortified Wines Sold    | 11,933        | 11,954        |
| Total Cases Alcohol Sold            | 169           | 154           |
| Total Cases Sold                    | 397,705       | 391,978       |

## COMPARISON OF CASES SOLD AND SALES DOLLARS IN FISCAL YEARS 2004-2014

| YEAR | CASES SOLD | AVG. CASE PRICE | SALES DOLLARS |
|------|------------|-----------------|---------------|
| 2004 | 342,035    | \$137.30        | \$46,962,360  |
| 2005 | 351,018    | \$143.17        | \$50,256,155  |
| 2006 | 362,760    | \$145.81        | \$52,895,612  |
| 2007 | 369,863    | \$148.06        | \$54,760,115  |
| 2008 | 378,037    | \$150.54        | \$56,907,846  |
| 2009 | 376,344    | \$157.30        | \$59,198,937  |
| 2010 | 376,704    | \$158.34        | \$59,645,891  |
| 2011 | 382,872    | \$160.61        | \$61,492,807  |
| 2012 | 387,256    | \$168.95        | \$65,428,515  |
| 2013 | 391,978    | \$173.42        | \$67,975,782  |
| 2014 | 397,705    | \$176.62        | \$70,242,858  |



## VERMONT STATE TAX ON LIQUOR, MALT AND VINOUS BEVERAGES

On all sales of MALT BEVERAGES, the alcoholic content of which is not more than six percent by volume at sixty degrees Fahrenheit, a tax of twenty-six and one half cents per gallon or its equivalent is paid to the Commissioner of Taxes by Wholesale Dealers and Bottlers.

On all sales of VINOUS BEVERAGES the alcoholic content of which is not more than sixteen percent by volume at sixty degrees Fahrenheit, a tax of fifty-five cents per gallon or its equivalent is paid to the Commissioner of Taxes by Wholesale Dealers and Bottlers.

Effective May 1, 1933, the original tax was \$1.00 per 31-gallon barrel which approximates \$0.0323 per gallon. Since that time, the rate of tax has changed as follows:

|         |          |                    |
|---------|----------|--------------------|
| June    | 1, 1934  | \$.0325 per gallon |
| January | 1, 1936  | .05 per gallon     |
| May     | 1, 1937  | .10 per gallon     |
| May     | 12, 1949 | .15 per gallon     |
| August  | 1, 1957  | .20 per gallon     |
| June    | 1, 1968  | .25 per gallon     |
| May     | 1, 1976  | .50 per gallon     |
| July    | 1, 1981  | .55 per gallon     |

The history of changes in the tax rate on SPIRITUOUS LIQUORS and FORTIFIED WINES as of May 1, 1935 is as follows:

|                |          | <u>Spirituous Liquors</u> | <u>Fortified Wines</u> |
|----------------|----------|---------------------------|------------------------|
| (Original Tax) |          | \$ .10 per pt.            | \$ .10 per pt.         |
| May            | 1, 1937  | .23 per pt.               | .12 1/2 pt.            |
| May            | 1, 1939  | .25 per pt.               | No Change              |
| May            | 1, 1945  | .35 per pt.               | No Change              |
| May            | 1, 1947  | .45 per pt.               | No Change              |
| August         | 1, 1957  | 5.10 per gal.             | 1.20 per gal.          |
| June           | 1, 1969  | 5.60 per gal.             | 1.40 per gal.          |
| February       | 12, 1974 | 24% on Retail Sales       |                        |
| July           | 1, 1981  | 25% on Retail Sales       |                        |
| July           | 1, 2009  | 6% State Sales Tax        |                        |



# Annual Comparisons



**HISTORICAL  
COMPARISONS OF  
FISCAL 2014 TO  
PREVIOUS FISCAL  
YEARS**

- Comparative Balance Sheet 2014-2013
- Comparison Statement of Operations 2014-2013
- Comparison of Sales Revenue and Cases Sold
- Schedule of Monthly Sales
- Outler Sales and Location

**STATE OF VERMONT**  
**STATEMENT OF NET ASSETS**  
**Liquor Control Fund**  
**Fiscal Period Ending June 30,**

| <b>ASSETS</b>                                   | <b><u>2014</u></b>       | <b><u>2013</u></b>      | % chg  |
|---|--------------------------|-------------------------|--------|
| <b>Current Assets:</b>                          |                          |                         |        |
| Cash and Cash equivalents                       | 2,237,125                | 1,360,294               | 0.39   |
| Receivables:                                    |                          |                         |        |
| Accounts receivable                             | 1,584,613                | 1,519,674               | 0.04   |
| Due from other funds                            |                          | 11,054                  |        |
|   | <u>3,821,738</u>         | <u>1,530,728</u>        | 0.60   |
| Inventories at cost                             | <u>6,012,539</u>         | <u>5,405,955</u>        | 0.10   |
| Current Assets:                                 | <u>9,834,277</u>         | <u>8,296,976</u>        | 0.16   |
| <b>Restricted and Capitol Assets:</b>           |                          |                         |        |
| Imprest Cash                                    | 1,075                    | 75                      | 0.93   |
| Capitol Assets (Less Depreciation)              | 980,243                  | 670,827                 | 0.32   |
| <b>Total Assets:</b>                            | <u><u>10,815,595</u></u> | <u><u>8,967,879</u></u> | 0.17   |
| <b><u>LIABILITIES AND RETAINED EARNINGS</u></b> |                          |                         |        |
| <b>Current Liabilities:</b>                     |                          |                         |        |
| Accounts Payable - Vendor                       | 2,310,055                | 1,513,529               | 0.34   |
| Empl Exp Reimburse Payable                      | 1,565                    | 2,172                   | (0.39) |
| Accrued Salaries and Benefits                   | 194,131                  | 162,586                 | 0.16   |
| Due to Other Funds                              | 264,007                  | 260,217                 | 0.01   |
| DLC Unissued License Fee                        |                          | 1,550                   |        |
| Liquor Payable                                  | 1,888,222                | 2,062,422               | (0.09) |
| Compensated Absences - Current                  | 209,363                  | 223,519                 | (0.07) |
| Imprest Cash Advance Liability                  | 1,075                    | 75                      | 0.93   |
| Other Liability                                 | 27,374                   |                         | 1.00   |
| <b>Total Liabilities</b>                        | <u>4,895,792</u>         | <u>4,226,070</u>        | 0.14   |
| <b>Equity/Net Assets</b>                        |                          |                         |        |
| Net Income (Loss)                               | 1,177,992                | 1,591,262               | (0.35) |
| Invested in Capitol Assets                      | 980,242                  | 670,827                 | 0.32   |
| Unrestricted                                    | <u>3,761,568</u>         | <u>2,479,721</u>        | 0.34   |
| <b>Total Equity/Net Assets</b>                  | <u>5,919,802</u>         | <u>4,741,810</u>        | 0.20   |
| <b>Total Liabilities &amp; Equity</b>           | <u><u>10,815,594</u></u> | <u><u>8,967,879</u></u> | 0.17   |

**State of Vermont**  
**State of Revenues, Expenses, and**  
**Changes in Fund Net Assets**  
**Liquor Control Fund**  
**For the Period Ending June 30,**

|   | <u>2014</u>       | <u>2013</u>       | % chg  |
|---|-------------------|-------------------|--------|
| <b>Operating Revenues</b>                     |                   |                   |        |
| Charges for sales and services                | 52,718,204        | 51,170,922        | 0.03   |
| License fees                                  | 1,625,905         | 1,188,055         | 0.27   |
| Other operating revenues                      | 2,999,380         | 2,421,706         | 0.19   |
| <b>Total operating revenues</b>               | <u>57,343,489</u> | <u>54,780,683</u> | 0.04   |
| <b>Operating Expenses</b>                     |                   |                   |        |
| Cost of sales and services                    | 42,612,204        | 40,350,846        | 0.05   |
| DLC agent commissions and bottle redemption/t | 6,157,831         | 5,881,929         | 0.04   |
| Salaries and benefits                         | 3,869,629         | 3,781,392         | 0.02   |
| Insurance premium expense                     | 31,305            | 19,694            | 0.37   |
| Contractual services                          | 1,321,327         | 738,722           | 0.44   |
| Repairs and maintenance                       | 79,997            | 19,451            | 0.76   |
| Depreciation                                  | 271,350           | 300,343           | (0.11) |
| Rental expense                                | 119,415           | 92,014            | 0.23   |
| Utilities and property management             | 377,445           | 321,687           | 0.15   |
| Non-capital equipment purchased               | (261,582)         | 90,402            | 1.35   |
| Promotions and advertising                    | 60,428            | 68,589            | (0.14) |
| Administrative expenses                       | 63,595            | 58,474            | 0.08   |
| Supplies and parts                            | 230,040           | 283,177           | (0.23) |
| Distribution and postage                      | 34,742            | 42,015            | (0.21) |
| Travel  | 27,774            | 36,006            | (0.30) |
| Other operating expenses                      | 34,931            | 26,927            | 0.23   |
| <b>Total operating expenses</b>               | <u>55,030,431</u> | <u>52,111,670</u> | 0.05   |
| <b>Operating income (loss)</b>                | <u>2,313,058</u>  | <u>2,669,013</u>  | (0.15) |
| <b>Non-Operating Revenues</b>                 |                   |                   |        |
| Gain on disposal of capital assets            |                   | 18,066            |        |
| <b>Total non-operating revenues</b>           |                   | <u>18,066</u>     |        |
| <b>Income (loss) before contributio</b>       | 2,313,058         | 2,687,078         | (0.16) |
| <b>Other Financial Sources (Uses):</b>        |                   |                   |        |
| Transfers In                                  | -                 | -                 |        |
| Transfers Out                                 | (1,135,066)       | (1,095,817)       | 0.03   |
| <b>Changes in net assets</b>                  | 1,177,992         | 1,591,262         |        |
| <b>Total net assets, July 1</b>               | <u>4,741,810</u>  | <u>3,150,548</u>  | 0.34   |
| <b>Total net assets, June 30</b>              | <u>5,919,802</u>  | <u>4,741,810</u>  | 0.20   |

**COMPARISON OF SALES REVENUE AND CASES SOLD  
YEARLY COMPARISON  
JUNE 30, 2012 & JUNE 30, 2013**

|                   | <u>2014</u>      | <u>2013</u>      | <u>INC/DEC</u> | <u>% INC/DEC</u> |
|-------------------|------------------|------------------|----------------|------------------|
| Total Sales       | \$70,676,942     | \$67,975,782     | \$2,701,160    | 3.97%            |
| State Tax         | \$17,668,328     | \$17,026,300     | \$642,028      | 3.77%            |
| Malt & Vinous Tax | \$6,396,383      | \$6,172,231      | \$224,152      | 3.63%            |
| Cases Sold:       |                  |                  |                |                  |
| Liquor            | 385,603          | 379,870          | 5,733          | 1.51%            |
| Wines/Vermouth    | 11,933           | 11,954           | -21            | -0.18%           |
| Total Cases       | <u>\$397,705</u> | <u>\$391,824</u> | <u>5,881</u>   | <u>1.50%</u>     |
| Alcohol           | 169              | 154              | 15             | 9.74%            |

**SCHEDULE SHOWING TOTAL MONTHLY SALES  
FISCAL YEAR 2014**

| <u>2013</u>     | <u>\$ VALUE</u> | <u>CASES</u> |
|-----------------|-----------------|--------------|
| JULY            | 6,043,509       | 34,615       |
| AUGUST          | 6,330,902       | 35,723       |
| SEPTEMBER       | 5,325,258       | 30,255       |
| OCTOBER         | 5,593,439       | 32,209       |
| NOVEMBER        | 5,781,136       | 33,019       |
| DECEMBER        | 8,199,061       | 44,150       |
| <br><u>2014</u> |                 |              |
| JANUARY         | 5,549,578       | 31,414       |
| FEBRUARY        | 5,511,388       | 30,753       |
| MARCH           | 5,610,434       | 31,909       |
| APRIL           | 4,912,267       | 28,200       |
| MAY             | 5,829,884       | 33,692       |
| JUNE            | 5,555,815       | 31,705       |

**DETAIL OF OUTLET OPERATIONS  
FOR FISCAL YEAR ENDING JUNE 30, 2014**

| <u>Agency</u>       | <u>Location</u>                                      | <u>Total Sales \$</u> |
|---------------------|--|-----------------------|
| A 1 Poultney        | East Poultney General Store, 11 On the Green         | 133,615               |
| A 2 Barton          | Barton Village Corner Store, 155 Main St.            | 8,525                 |
| A 3 Island Pond     | Kingdom Market, 12 Railroad St.                      | 180,860               |
| A 4 Winooski        | Beverage Warehouse, 1 East St.                       | 3,964,259             |
| A 5 Londonderry     | Jelley's Mobil, Rte. 11 & 100                        | 525,820               |
| A 6 Randolph        | M & M Beverage of Randolph, 6 Salisbury St.          | 595,152               |
| A 7 Hardwick        | D & L Beverage, Woodbury Rd.                         | 432,780               |
| A 8 Alburgh         | Alburgh Beverage Mart, 136 Main St.                  | 270,458               |
| A 9 Arlington       | Paulin Inc. of Arlington, Route 7A                   | 335,399               |
| A10 Jeffersonville  | Jeffersonville Country Store, Jct. Church & Main St. | 815,582               |
| A11 Canaan          | Maurice Motel, 125 Gale Street                       | 60,323                |
| A12 Richford        | Wetherby's Quick Stop, 75 Main St.                   | 165,149               |
| A13 Norwich         | Norwich Wine & Spirits, Elm St.                      | 362,223               |
| A14 Morrisville     | Tomlinson's Store, Inc., 81 Bridge St.               | 1,419,007             |
| A15 Wilmington      | McBreairty's Marketplace, 34 West Main St.           | 655,845               |
| A16 Bethel          | McCullough's Quik Stop, Rte. 107                     | 347,276               |
| A17 Waitsfield      | Mehuron's Market, Village Square                     | 1,125,728             |
| A18 Colchester      | Dick Mazza's General Store, 777 W. Lake Shore Dr.    | 926,346               |
| A19 Orleans         | Lanoué's General Store, 72 Main St.                  | 433,123               |
| A20 Northfield      | Convenience Plus Redemption & Deli, 438 No. Main St. | 645,605               |
| A21 Waterbury       | Crossroads Beverage & Deli, 52 No. Main St.          | 1,044,748             |
| A22 Swanton         | Swanton Beverage, 75 First St.                       | 605,363               |
| A23 Enosburg Falls  | Beverage Gallery, Main St.                           | 479,148               |
| A24 Lyndonville     | Lyndonville Redemption, 406 Broad St.                | 1,208,430             |
| A25 So. Hero        | Keeler's Bay Variety, 500 Rte. 2                     | 713,366               |
| A26 Killington      | Cordially Yours, Routes 4 & 100 N                    | 1,403,905             |
| A27 Richmond        | Richmond Market & Beverage, Railroad St.             | 549,779               |
| A28 Springfield     | Joe's Discount Beverage, 335 River St.               | 839,819               |
| A29 Rochester       | Mac's Market, 67 North Main St.                      | 164,150               |
| A30 Montgomery Ctr. | Sylvester's Market, Main Street                      | 320,236               |
| A31 Milton          | Middle Road Market, 69 Middle Rd.                    | 862,450               |
| A32 Brandon         | Dr. Lightning's Wine & Spirits, 34 Conant Sq.        | 518,553               |
| A33 Bradford        | Bradford Bottle Shoppe, 82 Main St.                  | 540,891               |
| A34 Stamford        | Billmont's Country Store, 544 Main Rd.               | 220,906               |
| A35 Vergennes       | Vergennes Wine & Beverage, 211 Main St.              | 823,723               |
| A36 So. Burlington  | Simon's Store, 974 Shelburne Rd.                     | 1,779,840             |
| A37 Windsor         | Windsor Wine & Spirits, 54 Main St., Windsor House   | 325,062               |
| A38 Bristol         | Champlain Farms, 3 West St.                          | 587,405               |
| A39 Shelburne       | Route 7 Liquor & Deli, 2659 Shelburne Rd.            | 1,936,312             |
| A40 Bellows Falls   | Fleming Food Mart, 97 Westminster St.                | 294,229.14            |

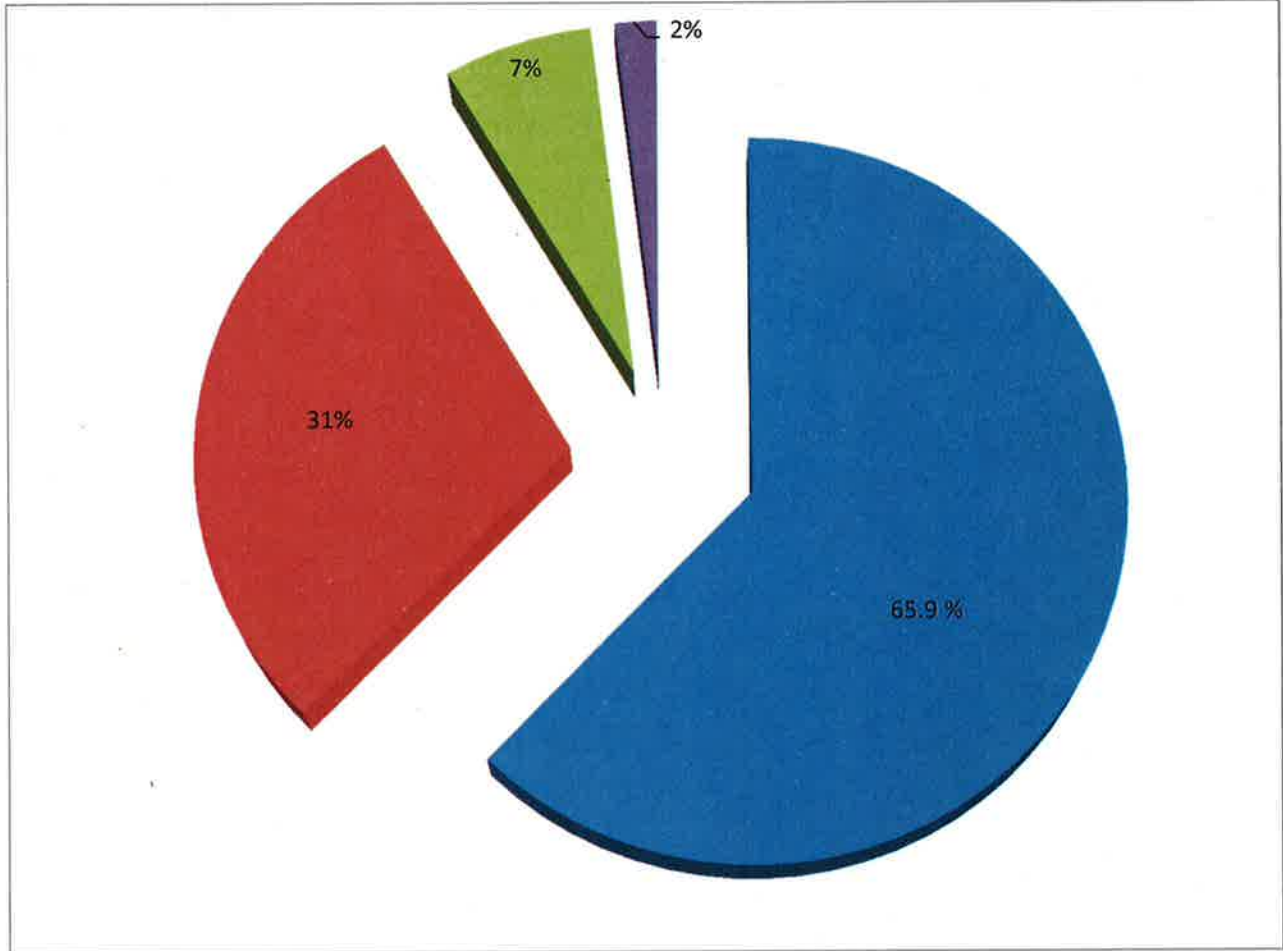
**DETAIL OF OUTLET OPERATIONS  
FOR FISCAL YEAR ENDING JUNE 30, 2013**

| <u>Agency</u>       | <u>Location</u>                                    | <u>Total Sales \$</u> |
|---------------------|--|-----------------------|
| A41 West Dover      | 7-Eleven Store, Route 100                          | 858,032               |
| A42 Derby Ctr.      | Derby Village Store, Main St.                      | 520,324               |
| A43 North Troy      | Main Street Grocery, Main St.                      | 421,831               |
| A44 Fairfax         | Minor's Country Store, 874 Main St.                | 444,663               |
| A45 Sharon          | Sharon Trading Post, Rte. 14, Main St.             | 199,262               |
| A46 Burlington      | Burlington Bay Market & Café, 125 Battery Street   | 1,877,706             |
| A47 Fair Haven      | Liberty Market, 7 Liberty St.                      | 1,111,087             |
| A48 Pownal          | Next Door Beer & Wine, Rte. 7                      | 790,072               |
| A49 St. Johnsbury   | Price Chopper, Jct. Rte. 5 & I-91                  | 735,988               |
| A50 Woodstock       | Woodstock Discount Beverage, Rte. 4E               | 831,543               |
| A51 Burlington      | Merola's Market, 1563 North Ave.                   | 1,022,186             |
| A52 Newfane         | Newfane Market, 596 Rte. 30                        | 114,676               |
| A53 Essex Ctr.      | Essex Discount Beverage, 76 Center Rd.             | 1,381,091             |
| A54 Chelsea         | Flanders Market, Main Street                       | 114,802               |
| A55 W. Brattleboro  | Brattlebor Discount Beverage, 157 Marlboro Rd.     | 1,115,966             |
| A56 Wallingford     | Wallingford Country Store & Deli, 19 Main St.      | 220,508               |
| A57 Proctorsville   | Singleton's Store, 356 Main St.                    | 902,274               |
| A58 W. Rutland      | Rite Aid, 124 Main St.                             | 515,685               |
| A59 Middlebury      | Hannaford's Food & Pharmacy ,Rt 7S                 | 1,747,551             |
| A60 Williston       | Hannaford's Food & Pharmacy, Taft Corners          | 1,287,683             |
| A61 Burlington      | Pearl Street Beverage, 240 Pearl St.               | 2,730,619             |
| A62 Essex Jct.      | Five Corners Discount Beverage, 39 Park St.        | 1,027,509             |
| A63 Stowe           | Stowe Beverage, 1880 Mountain Rd.                  | 1,989,028             |
| A64 Danville        | Diamond Hill Store, Rte. 2, 11 East                | 197,839               |
| A65 Bennington      | Bennington Beverage Outlet, 125 Northside Dr.      | 2,124,551             |
| A66 Brattleboro     | Rite Aid, Putney Road, Rte. 5                      | 298,646               |
| A67 Montpelier      | Yankee Wine & Spirits, 126 Main St.                | 1,501,592             |
| A68 St. Albans City | Beverage Mart, 211 Lake St.                        | 1,390,409             |
| A69 St. Albans Town | Colonial Mart, 191 Swanton Rd.                     | 830,017               |
| A70 Newport         | Azur's Mini-Mart, 33 Railroad Sq.                  | 859,161               |
| A71 Manchester      | Manchester Discount Beverage & Deli, Rtes. 11 & 30 | 2,215,087             |
| A72 Rutland City    | Grand Union Market, 12 North Main St.              | 2,141,316             |
| A73 So. Burlington  | Gracey's, 26 Hinesburg Rd., Unit #1                | 2,372,265             |
| A74 Rutland Town    | Hannaford Food & Pharmacy, 318 Rte. 7              | 1,601,521             |
| A75 Barre           | Beverage Baron, 411 North Main St.                 | 2,444,205             |
| A76 Bondville       | 7-Eleven, Rte. 30                                  | 474,598               |
| A77 Chester         | Chester Sunoco, 60 Main St.                        | 367,499               |
| A78 Hinesburg       | 116 Wine & Spirits, 22 Commerce St, #4             | 583,016               |
| A79 White River Jct | Jake's Market & Deli, 521 North Hartland Rd        | 280,798               |
| A80 Ludlow          | Brewfest Beverage Co., 199 Main St.                | 17,793                |

# Employee Comparison - Number of Positions

|  | 6/30/2014 | 6/30/2013 |
|--|-----------|-----------|
| <b>ADMINISTRATIVE &amp; GENERAL:</b>           |           |           |
| Commissioner                                   | 1         | 1         |
| Director of Retail Operations                  | 1         | 1         |
| Financial Administrator II                     | 1         | 1         |
| Information Technology Specialist III          | 1         | 1         |
| Principal Assistant                            | 1         | 1         |
| Liquor Purchasing Coordinator                  | 1         | 1         |
| Systems Developer II                           | 1         | 1         |
| Network Administrator II                       | 1         | 1         |
| District Coordinators                          | 2         | 2         |
| Systems Developer I                            | 0         | 0         |
| Executive Staff Assistant                      | 1         | 1         |
| Financial Specialist III                       | 1         | 1         |
| Financial Specialist I                         | 1         | 1         |
| Help Desk Analyst                              | 1         | 1         |
| Program Services Clerk                         | 1         | 1         |
|  | <hr/>     | <hr/>     |
|  | 15        | 15        |
| <b>EDUCATION, LICENSING &amp; ENFORCEMENT:</b> |           |           |
| Liquor Control Training Specialist             | 1         | 1         |
| Director of Enforcement                        | 1         | 1         |
| Administrative Secretary                       | 1         | 1         |
| Executive Office Manager                       | 1         | 1         |
| Program Technician I                           | 1         | 1         |
| Investigator Supervisor                        | 5         | 5         |
| Liquor Investigators                           | 10        | 10        |
| Administrative Assistant A                     | 1         | 1         |
| FDA Program Coordinator                        | 1         | 0         |
| FDA Program Assistant                          | 0         | 0         |
|  | <hr/>     | <hr/>     |
|  | 22        | 21        |
| <b>WAREHOUSE:</b>                              |           |           |
| Liquor Whse. Mgmt. System Coord.               | 1         | 1         |
| Liquor Warehouse Supervisor                    | 1         | 1         |
| Warehouse Maintenance Worker                   | 0         | 0         |
| Program Services Clerk                         | 1         | 1         |
| Warehouse Worker I & II                        | 11        | 11        |
|  | <hr/>     | <hr/>     |
|  | 14        | 14        |
| <b>TOTAL NUMBER OF POSITIONS:</b>              | 51        | 50        |

**Distribution of Liquor Control Revenue  
For Fiscal Year Ending June 30, 2014**



|                                     |       |            |
|-------------------------------------|-------|------------|
| <b>Gross Revenue</b>                |       | 73,974,833 |
| <b>Cost of Goods Sold</b>           | 0.659 | 48,770,034 |
| <b>Benefit to General Fund:</b>     | 0.310 | 22,930,797 |
| <b>Pers Svc inc Contracts</b>       | 0.070 | 5,190,957  |
| <b>All other operating expenses</b> | 0.020 | 1,459,266  |