



Fiscal Year 2009

Liquor Enterprise Fund

Annual Financial Report



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Liquor Enterprise Fund Annual Financial Report

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Liquor Control Division General Information

Montana History of Liquor Control

The State Board of Examiners established the Montana Liquor Control Board in 1933. Patterned after the alcohol beverage distribution system in Alberta, Canada, the Board was charged with the responsibility of purchasing, pricing, and vending liquor in the state. By the first quarter of 1935, 115 state-owned retail stores were in operation. In 1937, liquor-by-the-drink became legal. In the mid 1960's emphasis on customer services brought self-service stores to the state. In 1973, the state legislature abolished the Liquor Control Board and transferred its responsibilities to the Department of Revenue, Liquor Control Division. In 1995, the state legislature directed the department to convert all remaining state liquor stores to privately owned agencies. All agencies now own their liquor inventories that they continue to purchase through the state warehouse, but are permitted to set their own retail prices as long as it is at or above the minimum state established price. All liquor license holders purchase liquor through the liquor stores at a cost no greater than the states established price.

The Control Jurisdiction Advantage

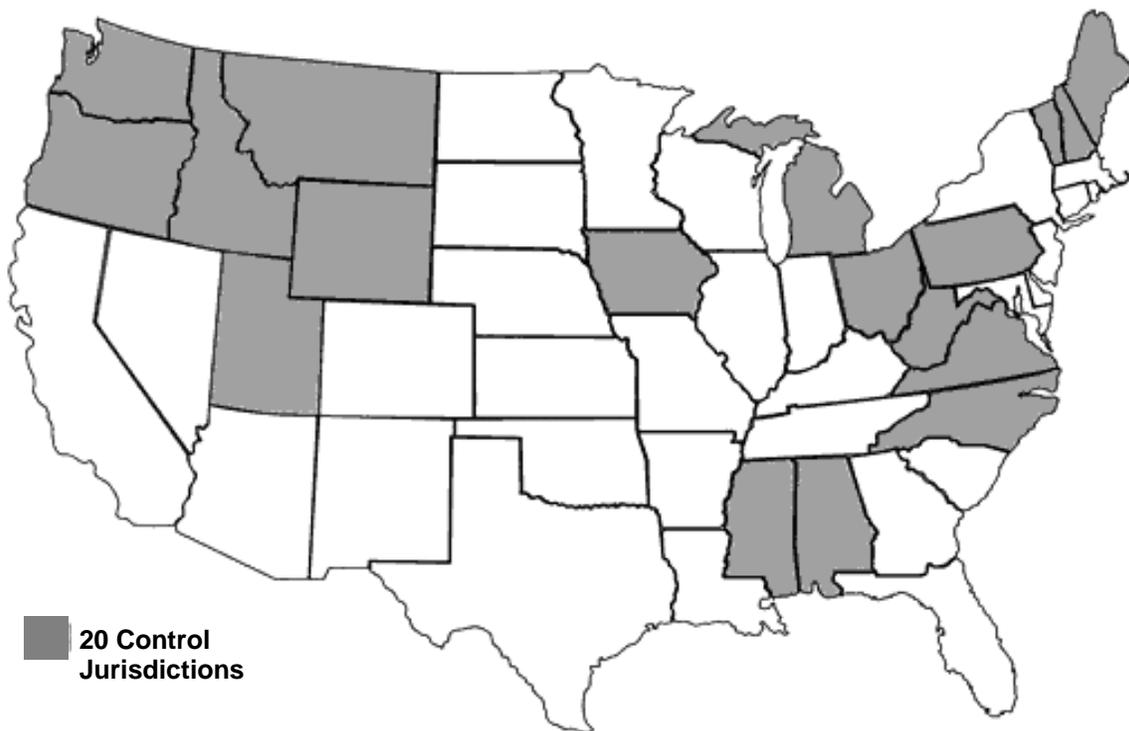
When Prohibition was repealed in 1933, the process of determining the method of regulation of alcohol beverages fell to the citizens of the United States who decided by jurisdiction how they could best balance individual freedom with the social risk and public costs of beverage alcohol consumption. The result is that all U.S. residents experience some type of governmental control over the sales and/or distribution of beverage alcohol.

Over 75 years later, those jurisdictions that chose to operate under the control system continue to do so today. The control system has withstood the test of time because it is fundamentally sound. It is flexible enough to adapt and evolve to meet the changing demands of consumers.

Liquor Control Division General Information

By participating in the marketplace, the control jurisdictions are able to serve their citizens with a broader and more flexible range of policy options to promote moderation in the consumption of alcohol beverages and reduce alcohol abuse. Another value of the control distribution system is that it operates solely on the revenue derived from beverage alcohol sales in its jurisdiction. No property, state, or other local taxes are used to support control distribution system operations.

Montana is proud to be a control distribution jurisdiction and the Montana Department of Revenue, Liquor Control Division continues to evolve to optimize the benefits of the control jurisdiction, while improving wholesale and customer service to our consumers.



Alabama, Idaho, Iowa, Maine, Michigan, Mississippi, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, Wyoming, MD-Montgomery County, and MD-Worcester County

Liquor Control Division General Information

Our Mission

To provide effective and efficient administration of the Montana alcoholic beverage code with an emphasis in customer service and public safety by applying uniform and fair regulations while ensuring an orderly system for the convenient distribution and responsible consumption of alcoholic beverages.

Our Liquor Licensing team works to protect the welfare and safety of the public by regulating liquor licensing laws in a uniform and fair manner.

Our Liquor Distribution team works to efficiently maintain a regulated channel of distribution with an emphasis on customer service by fulfilling the public demand of distilled spirits and fortified wine through agency liquor stores.

Our Function

Montana along with seventeen other states and two counties in Maryland are known as “control jurisdictions.” These jurisdictions control the sale of distilled spirits and, in some cases, beer and wine through government agencies at the wholesale level.

As a control state, Montana believes that moderation can best be achieved by neither promoting nor encouraging the consumption of alcohol but, instead by controlling it. The purpose of control is to make distilled spirits available to those adults who choose to drink responsibly, but not to promote the sale of distilled spirits.

Residents in Montana are in good company – 28 percent of the U.S. population operates under the control distribution system – where policies that support moderate and responsible consumption replace economic incentives, and proceeds from the sale of beverage alcohol go directly to the residents rather than to private sellers. The control jurisdictions represent 28 percent of the nation's population and account for 24.5 percent of its sales of distilled spirits. Annual statistical data clearly shows that per capita consumption of distilled spirits is approximately 16 percent lower in control states than in open states.

Liquor Control Division General Information

Benefits to Montanans

- ◆ A major source of revenue:

Distilled spirit sales provide a source of revenue to the State of Montana. The state uses these revenues to help fund state-government operations and to support several government programs.

- ◆ Support of alcohol programs:

Revenues from distilled spirit taxes are distributed to the credit of the Department of Public Health and Human Services for the treatment, rehabilitation, and prevention of alcoholism and chemical dependency.

- ◆ Promote moderation:

Control systems promote moderation in consumption. Annual statistical data clearly shows that per capita consumption of distilled spirits is approximately 16% lower in control states than in open states.

- ◆ Improve overall safety through education, regulation and enforcement:

The control state system continues to provide a regulatory environment that is better able to deter the ever-present risks and costs to the individual and the community of alcohol consumption. At one level, the uniform enforcement of applicable laws is made far more effective in a control state, where there are ordinarily fewer sales outlets and more importantly, where the economic incentive to violate those laws is greatly reduced. At another level, the control system itself serves both as a visible symbol of the public commitment to moderation and as a vehicle for the promotion of alcohol education and awareness programs to support that commitment.

Liquor Control Division General Information

Liquor Education

The Liquor Control Division's mission in part is "to administer the applicable sections of the Alcoholic Beverage Code with an emphasis on excellence in customer service and a focus on public safety...". The Liquor Control Division's responsible alcohol sales and service program further addresses the issues associated with "...the responsible consumption of alcoholic beverages", most notably by confronting the issues of high risk (binge) drinking, underage drinking, secondary distribution (adults giving alcohol to underage youth), and over-serving.

During Fiscal Year 2009 Liquor Education continued its mission to expand the reach of the responsible alcohol sales and service program throughout Montana. This year's added focus was on patron's who consume alcohol. A "Did You Know" coaster campaign was initiated for placement in bars, taverns and restaurants. Coasters contained fun trivia questions regarding alcohol as well as Montana statistics regarding alcohol related problems throughout the state. Coasters were also provided to state certified trainers for distribution in their local communities.

Expanding the pool of state certified trainers continued throughout the year and included the addition of corporate trainers. These are trainers who will use the state program as their in-house training program. This proved to be effective and a useful tool for establishments that have a high turnover or numerous business locations.

Liquor Education also helped plan and host the first Big Sky Alcohol Education Summit along with the STOP Coalition in Kalispell, Montana. The Summit was geared toward law enforcement, state certified trainers, prevention specialists, city and county attorneys and the justice community. The goal was to bring all these entities together to form partnerships in common goals to reduce underage access to alcohol and to curb over-service. The event was very successful and received positive feedback.

Liquor Control Division General Information

Liquor Distribution Bureau

Liquor Distribution manages state wholesale liquor operations, including warehouse shipping and receiving, accounts receivable and payable, inventory management, liquor order processing, agency contract management, and customer service. The state maintains franchise contracts and supplies liquor to 96 private agency stores. These agency stores are the exclusive retailers of liquor and fortified wine, they sell to the public for off-premise consumption, and to Montana's 1900+ all-beverage licensees. The state Liquor Warehouse held bailed and/or state owned inventories for approximately 870 regular list products and 1900+ special order products.

Fiscal year 2009, the state generated a combined total of taxes collected and profits earned of \$30.5 million. This compares favorably with fiscal year 2008 total of \$29.1 million in taxes and profits.

Liquor Licensing Bureau

Licensing is charged with all licensing and regulatory responsibilities for all entities intending to produce, import, distribute or sell alcoholic beverages in Montana. Liquor licensing processes applications, renewals, transfers and registrations, as applicable, for retail and wholesale alcoholic beverage licenses and permits. Liquor licensing is responsible for monitoring the activities of existing licenses and permit holders and for providing information and explanation about licensing activity or related law, rule, policy and procedures.

The bureau issued a total of 4,771 licenses for fiscal year 2009 including license renewals for retail sale of distilled spirits, beer or wine, vendor permits, winery registrations, distributors, breweries, special beer and wine permits and connoisseurs licenses. The bureau transferred and issued 407 new licenses during the past fiscal year averaging 110 days to approve.

License fee revenues generated in fiscal year 2009 were \$1.82 million with an additional \$348 thousand collected for registrations, processing, seating fees and late payments on renewals. Liquor license violations were up from 243 in fiscal year 2008 to 316 in fiscal year 2009. Revenues generated in fiscal year 2009 for these fines were \$116 thousand.

Schedule of Licenses Issued

For the fiscal year ending June 30, 2009

Retail Outlets	All- Beverage	Beer	Wine	Beer/ Wine	RBW	Total
On Premise	948	74		387	161	1,570
On Premise With Catering	499	1		43	49	592
Off Premise		95	10	771		876
Veteran's Organizations	49					49
Fraternal	64					64
Airport	7			1		8
Resort	25					25
Floaters	11					11
Enlisted Officer's Club	2					2
Public Golf Course				15		15
Non-Profit Arts				8		8
Carrier - Airline	7					7
Carrier - Railroad	1					1
Total Retail Outlets	1,613	170	10	1,225	210	3,228

RBW = Restaurant Beer and Wine

Wholesalers and Distributors

Wholesalers and Distributors		4	6	17		27
Sub-Warehouse			2	9		11
Brewers Storage Depot		1				1
Total Wholesaler and Distributors	0	5	8	26	0	39

Other

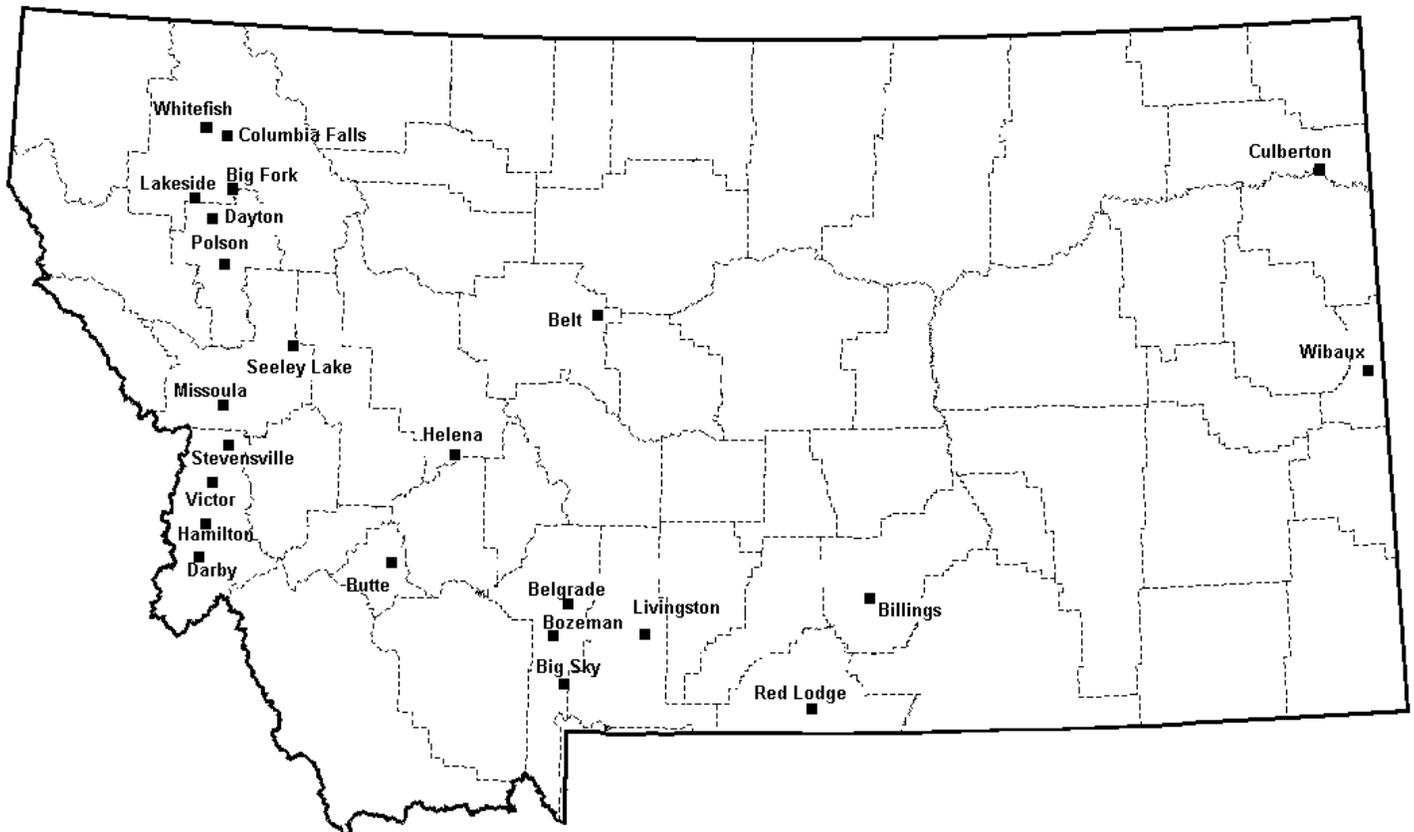
Special Permits	17			413		430
Connoisseur License			97	3		100
Vendor Representative	95					95
Total Other	112	0	97	416	0	625

Schedule of Licenses Issued

For the fiscal year ending June 30, 2009

Manufacturers	Beer	Wine	Distilled Spirits	Total
Domestic Brewery	27			27
Domestic Winery		11		11
Domestic Distiller License			2	2
Foreign Brewery	68			68
Foreign Winery		771		771
Subtotal In-State	27	11	2	40
Subtotal Out-of-State	68	771	0	839
Total Manufacturers	95	782	2	879

Map of Cities for Local Breweries, Wineries and Distilleries



Local List of Breweries, Wineries and Distilleries

Breweries	City	Wineries	City
Madison River Brewing Company	Belgrade	Merry Cellars	Billings
Harvest Moon Brewing	Belt	Flathead Lake Winery	Columbia Falls
Flathead Lake Brewing Company	Big Fork	Rolling Hills Winery	Culbertson
Lone Peak Brewing	Big Sky	Trapper Peak Winery	Darby
Angry Hanks Microbrewery	Billings	Mission Mountain Winery	Dayton
Billings Brewing Company	Billings	Clearweather Wines	Missoula
Himmelberger Brewing	Billings	Lolo Peak Winery	Missoula
Yellowstone Valley Brewing Company*	Billings	Ten Spoon Winery	Missoula
Young Bucks Ales	Billings	Trail Creek Winery	Seeley Lake
Bozeman Brewing Company	Bozeman	Bitterroot Winery	Victor
Quarry Brewing	Butte	Hidden Legends Winery	Victor
Bitterroot Brewing	Hamilton		
Blackfoot River Brewing Company	Helena		
Lewis & Clark Brewing	Helena	Distilleries	City
Tamarack Brewing Company	Lakeside	Roughstock Distillery	Bozeman
Neptune's Brewery	Livingston	Vigilante Distillery	Helena
Bayern Brewing	Missoula		
Big Sky Brewing Company	Missoula	Closed Breweries in 2009	
Kettlehouse Brewing Company	Missoula	Rocky Mountain Brewing Company	
Glacier Brewing Company	Polson	Lang Creek Brewery	
Red Lodge Ales	Red Lodge		
Blacksmith Brewing Company	Stevensville		
Great Northern Brewing Company	Whitefish	* Has two locations	
Beaver Creek Brewery	Wibaux		

Comparative Statement of Revenues and Expenses

For the fiscal years ending June 30, 2009 and June 30, 2008

	2009	2008
Gross Liquor Sales	\$ 102,341,719	\$ 98,594,652
Discounts Granted	1,973,651	1,902,204
Commissions Granted	9,614,777	9,266,215
Sales Volume Discount Granted	969,385	946,068
 Adjust Gross Liquor Sales	 \$ 89,783,906	 \$ 86,480,165
Cost of Goods	57,703,567	55,687,736
 Gross Income from Liquor Sales	 \$ 32,080,339	 \$ 30,792,429
Non Operating Income (License Fee Revenue and Other Income)	2,301,438	3,155,184
 Total Income	 \$ 34,381,777	 \$ 33,947,613
 Total Operating Expenses	 \$ 2,360,851	 \$ 2,266,354
 Operating Income	 \$ 32,020,926	 \$ 31,681,259
Transfers Out:		
Liquor License Fees to General Fund	399,280	1,407,217
Liquor License Fees to DOJ	1,187,057	1,164,935
Carrier Excise Tax to General Fund	12,407	6,640
Liquor Excise Tax to General Fund	12,989,225	12,512,799
Liquor License Tax to General Fund	2,800,803	2,698,073
Liquor License Tax to Special Fund	5,317,467	5,122,429
Total Transfers	\$ 22,706,239	\$ 22,912,093
 Net Income From Operations	 \$ 9,314,687	 \$ 8,775,806
Transfer to General Fund	7,250,000	8,775,000
Legislative Appropriations HB5	1,750,000	
 Change in Net Assets	 \$ 314,687	 \$ 806

Comparative Statement of Net Assets

For the fiscal years ending June 30, 2009 and June 30, 2008

	2009	2008
Assets		
Current Assets		
Cash	\$ 5,932,369	\$ 2,369,357
Receivables	16,949,957	16,715,164
Inventories	84,235	70,526
Total Current Assets	\$ 22,966,562	\$ 19,155,047
Fixed Assets		
Building	\$ 2,044,080	\$ 2,044,080
Furniture and Equipment	439,859	431,970
Allowance for Depreciation	(1,721,519)	(1,631,360)
Total Fixed Assets	\$ 762,421	\$ 844,691
Total Assets	\$ 23,728,983	\$ 19,999,738

Liabilities & Net Assets

Current Liabilities		
Accounts Payable, Encumbrances	\$ 19,733,699	\$ 15,655,440
Liability for Compensated Absences	172,576	167,905
Deferred License Revenues	1,177,328	1,183,381
Total Liabilities	\$ 21,083,602	\$ 17,006,726
Net Assets		
Invested in Capital Assets, net of related debit	\$ 762,421	\$ 844,691
Unrestricted	1,882,960	2,148,321
Total Net Assets	\$ 2,645,380	\$ 2,993,012

Operating Expenses

For the fiscal year ending June 30, 2009

	Liquor Distribution	Liquor Licensing	Liquor Total
Salaries	\$ 739,895	\$ 471,683	\$ 1,211,578
Employee Benefits, Payroll Tax	279,502	162,098	441,600
Indirect Administrative Costs	133,006	133,006	266,012
Contracted Services	61,466	30,004	91,470
Supplies & Materials	45,196	12,012	57,208
Communications	22,445	9,975	32,420
Travel	3,252	574	3,826
Rent	154	-	154
Utilities	86,205	999	87,204
Repairs & Maintenance	34,968	7,039	42,007
Other Expenses	28,903	8,310	37,213
Depreciation	90,159	-	90,159
Total Operating Expenses	\$ 1,525,151	\$ 835,700	\$ 2,360,851

Operating Expenses

For the fiscal year ending June 30, 2008

	Liquor Distribution	Liquor Licensing	Liquor Total
Salaries	\$ 662,983	\$ 362,538	\$ 1,025,521
Employee Benefits, Payroll Tax	238,184	128,298	366,482
Indirect Administrative Costs	100,917	100,916	201,833
Contracted Services	203,950	38,357	242,307
Supplies & Materials	55,268	17,746	73,014
Communications	26,932	11,117	38,049
Travel	3,870	2,281	6,151
Rent	-	405	405
Utilities	88,212	994	89,206
Repairs & Maintenance	42,807	6,670	49,477
Other Expenses	59,882	18,838	78,720
Depreciation	95,189	-	95,189
Total Operating Expenses	\$ 1,578,194	\$ 688,160	\$ 2,266,354

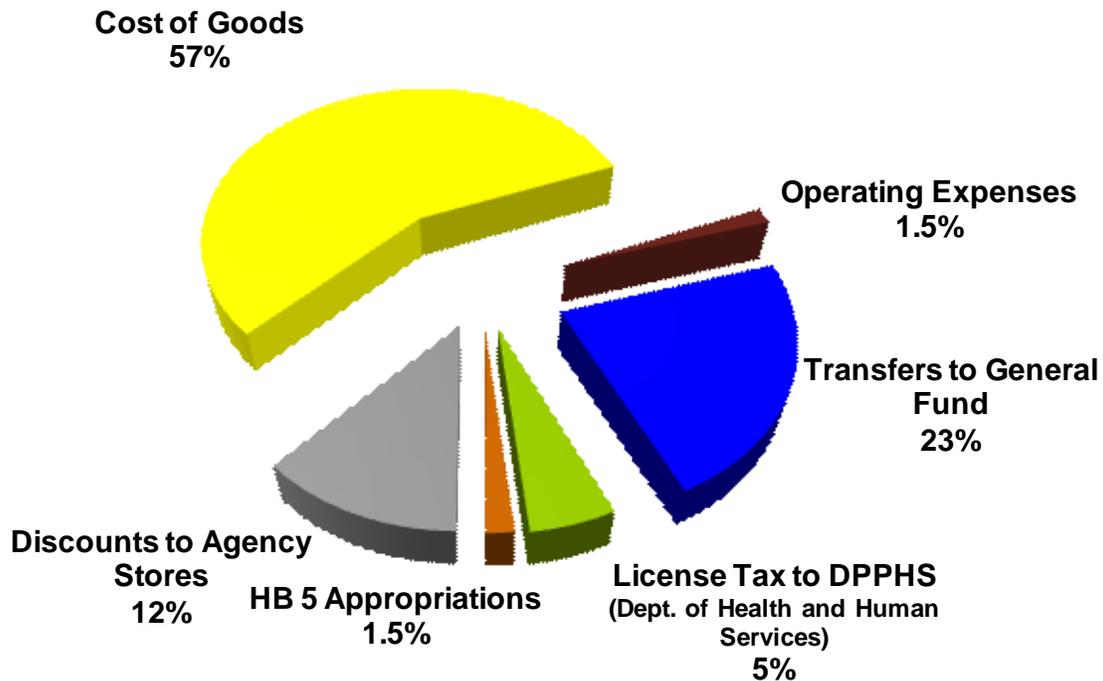
Comparative Statement of Changes in Net Assets

For the fiscal years ending June 30, 2009 and June 30, 2008

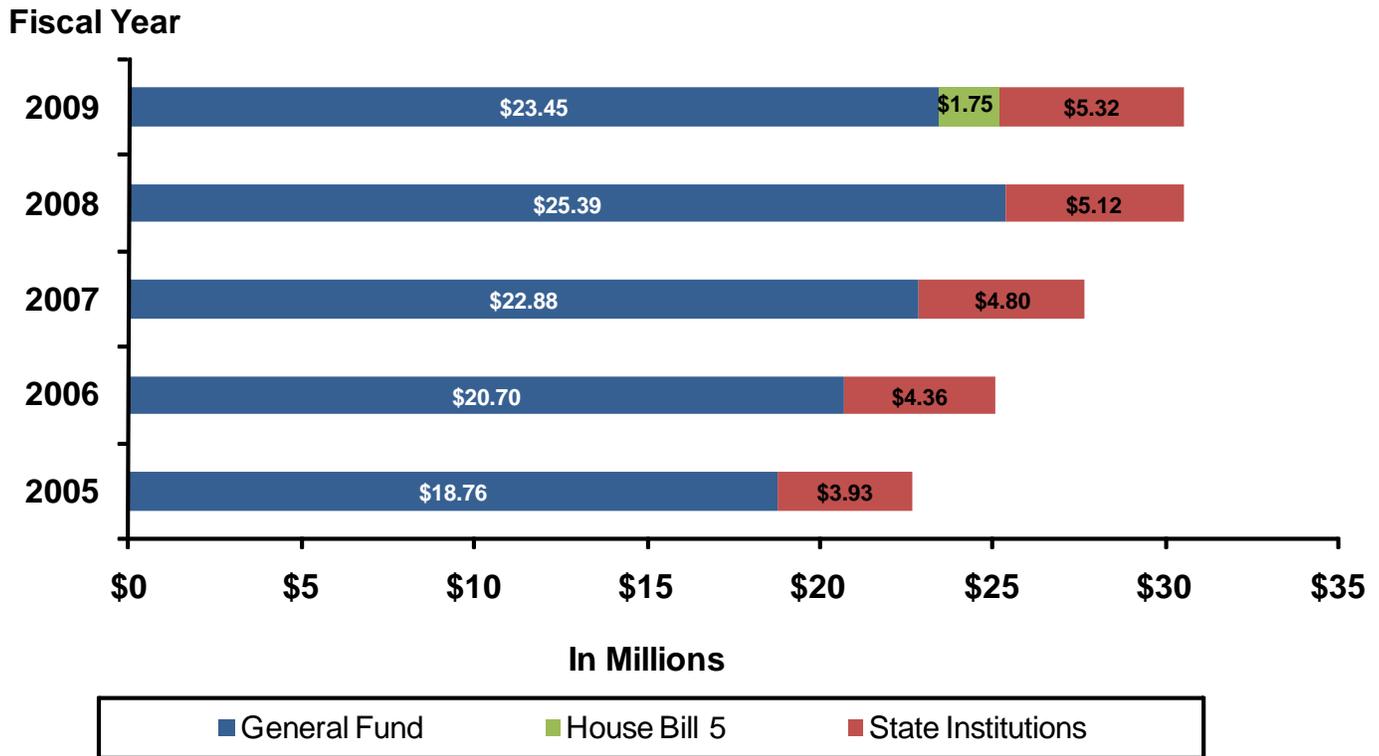
	2009	2008
Total Net Assets, July 1	\$ 2,993,012	\$ 3,127,121
Change in Net Assets	314,687	806
Prior Year Net Adjustments of Income / Expenses	662,319	134,915
Total Net Assets, June 30	\$ 2,645,380	\$ 2,993,012

Distribution of Distilled Spirit Revenues

Total revenue from distilled spirit sales is \$102,341,719



Five Year Liquor Division Revenues Transferred

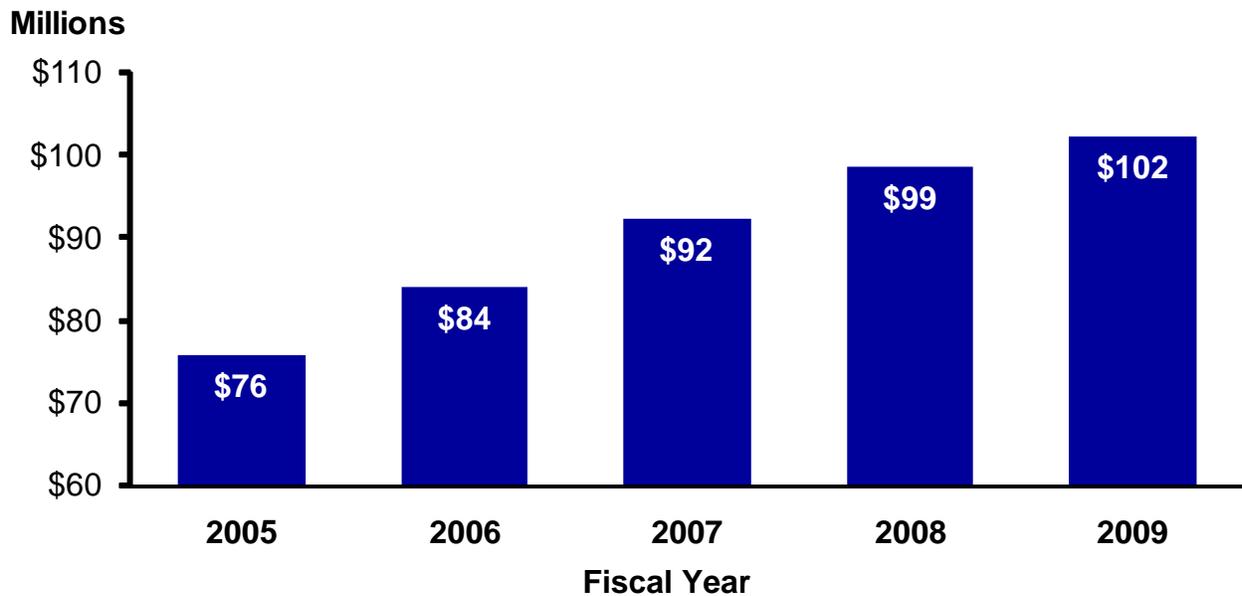


From liquor operations, the Liquor Control Division distributed revenues of \$23.45 million to the State **General Fund** and \$1.75 million to the liquor warehouse renovation project—House Bill 5. The state **Special Revenue Fund** received revenues of \$5.3 million in fiscal year 2009 to be used for the treatment, rehabilitation, and prevention of alcoholism and chemical dependency.

Statutory Distributions:

- ◆ Taxes
 - Excise Tax (16% of Wholesale Price)
 - Distributed to State General Fund
 - License Tax (10% of Wholesale Price)
 - 65.5% Distributed to State Special Revenue Fund for the Department of Public Health and Human Services
 - 34.5% Distributed to State General Fund
- ◆ Liquor Profit
 - Distributed to State General Fund

Five Year Comparison of Gross Liquor Sales



Five Year History of Liquor Taxes and Profit



Fiscal Year	Liquor Net Profit	Liquor Excise Taxes	Liquor License Taxes	Total Revenue
2005	\$ 6,662,125	\$ 9,609,132	\$ 6,007,218	\$ 22,278,475
2006	7,460,621	10,651,853	6,658,036	24,770,510
2007	8,333,039	11,716,614	7,322,884	27,372,537
2008	8,775,806	12,512,800	7,820,500	29,109,106
2009	9,314,687	12,989,225	8,118,270	30,422,182

Notes to the Financial Statements

For the fiscal years ending June 30, 2009 and June 30, 2008

Summary of Significant Accounting Policies

This summary of significant accounting policies of the Department of Revenue, as they pertain to the Liquor Enterprise Fund, is presented to assist the reader in understanding the financial statements. The accompanying financial statements have been prepared in accordance with GAAP as prescribed in the pronouncements of the Governmental Accounting Standards Board of the Financial Accounting Foundation, except where noted otherwise. Liquor Enterprise Fund financial activities are reflected as part of the Department of Revenue of the State of Montana.

Basis of Accounting

This financial report is prepared from the Statewide Accounting Budget Human Resource System (SABHRS), which allows for full accrual accounting for enterprise operations.

“At the end of a fiscal year, all valid obligations against an appropriation are to be accrued as expenditures, as provided by law.”

As of July 1, 1997 the Liquor Control Division has 30 days to make payments for distilled spirit purchases, as provided for in 17-8-242, Montana Code Annotated.

Agency franchisees are allowed up to 60 days after the date of receiving distilled spirits from the Liquor Control Division to pay for their purchases, 16-2-101, Montana Code Annotated.

Prior Year Adjustments

Prior year adjustments consist of corrections between accounting periods that have not been reported in current year operations. Early “cutoffs” in SABHRS that do not allow input of complete information on a given year require correction of SABHRS figures for the financial statements.

Notes to the Financial Statements

For the fiscal years ending June 30, 2009 and June 20, 2008

Transfers

Liquor excise tax revenues are required by law to be distributed monthly to the General Fund. Since fiscal year 2002, the Liquor Enterprise Fund pays expenses associated with administering liquor licensing and fee collection and expenses associated with Department of Justice investigations. The remaining liquor tax, license revenues and liquor profits are distributed either monthly or quarterly in accordance with legal requirements and the availability of cash in the Liquor Enterprise Fund. The amounts distributed are shown as transfers in the financial statements.

Inventories

Liquor Distribution maintains a periodic inventory system for the liquor inventories in the state liquor warehouse. The liquor inventories in this system are valued at the "most recent cost plus freight" basis. This method does not conform to generally accepted accounting principles that require the reporting of inventories at the lower cost or market value. Price adjustments occur quarterly at August 1, November 1, February 1, and May 1 and two months of inventory turnover occur between May 1 and fiscal year end. The effects of the valuation method on the year-end inventory are considered insignificant to the total value of the inventory.

Retirement Plans

The Department of Revenue participates in the Public Employees' Retirement System (PERS). The employer's contribution share for the fiscal year 2008 and 2009 was 7.035 percent of gross wages. The employee's contribution share was 6.9 percent of gross wages for 2008 and for 2009. Total retirement plan expenses were \$66,990 and \$80,499 for fiscal years 2008 and 2009, respectively.

PERS provides retirement services to state employees and employees of contracting political subdivisions. Benefit eligibility is age 60 with at least 5 years of service; age 65 regardless of service; or 30 years of service regardless of age. Actuarially reduced benefits may be taken after 25 years of service or at age 50 with at least 5 years of service.

Notes to the Financial Statements

For the fiscal years ending June 30, 2009 and June 30, 2008

Due to the multi-employer nature of PERS, actuarial disclosures for Liquor Distribution employees only are not available. At June 30, 2009, the Public Employees' Retirement System was determined to be not actuarially sound.

General Fixed Assets and Depreciation

Liquor Distribution's fixed assets are recorded in SABHRS. SABHRS includes all assets with a useful life of more than one year and a unit cost of \$5,000 or more. The following represents Liquor Distribution assets.

Department of Revenue - Liquor Enterprise Fund Statement of Fixed Assets As of June 30, 2009 & 2008

	2009	2008
Building	\$2,044,080	\$2,044,080
Equipment	<u>439,859</u>	<u>431,970</u>
Total	\$2,483,939	\$2,476,050

The state's liquor warehouse is located on Airport Road in Helena, Montana and has been since February of 1978. There is no outstanding indebtedness of the state directly related to the liquor warehouse. The amount expended on the liquor warehouse and equipment from this account is considered as an Investment in Capital Assets to the Liquor Enterprise Fund and is reflected as such in these financial statements. Depreciation of the warehouse is included in operating expenses. A 40-year useful life and the straight-line method of depreciation are used. Depreciation of the other Liquor Distribution assets is provided automatically by SABHRS using various applicable useful lives applied on a straight-line basis

Notes to the Financial Statements

For the fiscal years ending June 30, 2009 and June 20, 2008

Compensated Absences

Based on a calendar year, employees can accumulate vacation leave up to twice the number of leave days earned annually. Sick leave earned annually can be accumulated without limitation. Upon termination, the employee is paid all of the accumulated vacation leave and 25% of the accumulated sick leave at the most recent salary level. The liabilities associated with accumulated vacation and sick leave at fiscal year end are shown in the financial statements in accordance with GAAP.

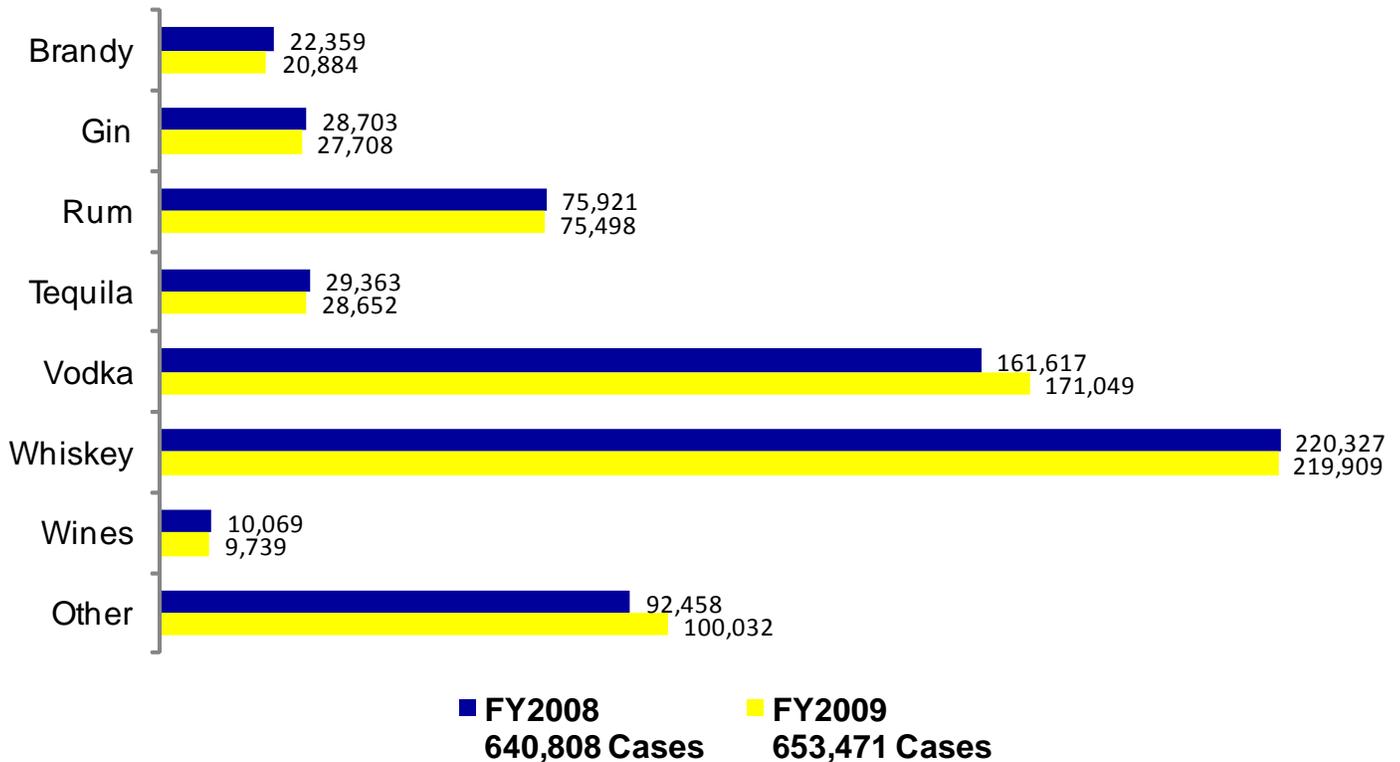
Insurance

Most assets of Liquor Distribution are protected under a Statewide Insurance Program administered by the Department of Administration. The state's liquor warehouse is included in the State's "all-risk" policy and all stock in the warehouse is self-insured by the state with insurance reserves being held by the Department of Administration. While under no obligation to insure liquor placed in the state liquor warehouse by vendors (bailment inventory), it was determined that insurance could be obtained at minimal expense. The cost of the insurance is approximately \$5,000 for coverage of \$9,000,000 in inventory.

Additional Information

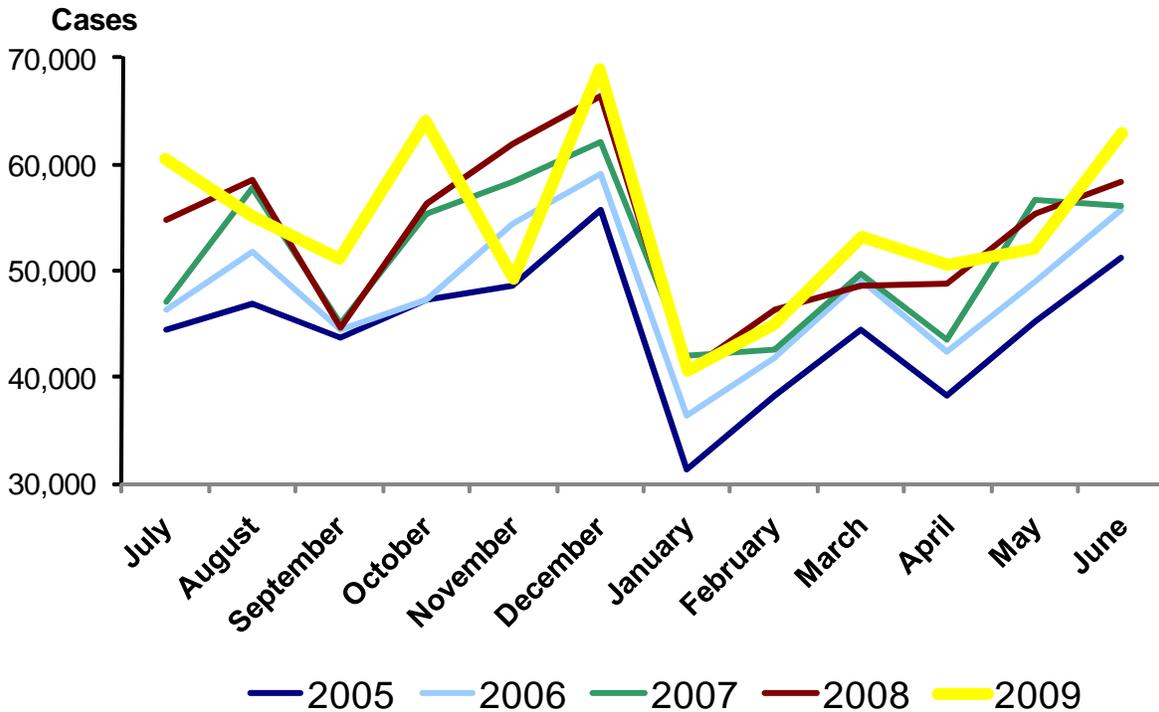
The following schedules are presented as additional information to the financial statements. These schedules include some information from other state accounting entities. Although not necessary for an understanding of the statements of the Liquor Enterprise Fund, these schedules amplify information about the fund and include information about other revenues from the sale of alcoholic beverages in Montana that are deposited directly in other accounting entities.

Case Comparison by Class for Fiscal Years 2008 and 2009



Class	FY 2008 Cases	Percent to Total	FY2009 Cases	Percent to Total	Percent Change
Brandy	22,359	4.15%	20,884	3.20%	-6.60%
Gin	28,703	4.83%	27,708	4.24%	-3.47%
Rum	75,921	11.57%	75,498	11.55%	-0.56%
Tequila	29,363	4.07%	28,652	4.38%	-2.42%
Vodka	161,617	22.28%	171,049	26.18%	5.84%
Whiskey	220,327	34.24%	219,909	33.65%	-0.19%
Wines	10,069	1.85%	9,739	1.49%	-3.28%
Other	<u>92,458</u>	<u>17.02%</u>	<u>100,032</u>	<u>15.31%</u>	<u>8.19%</u>
Total	640,808	100.00%	653,471	100.00%	1.98%

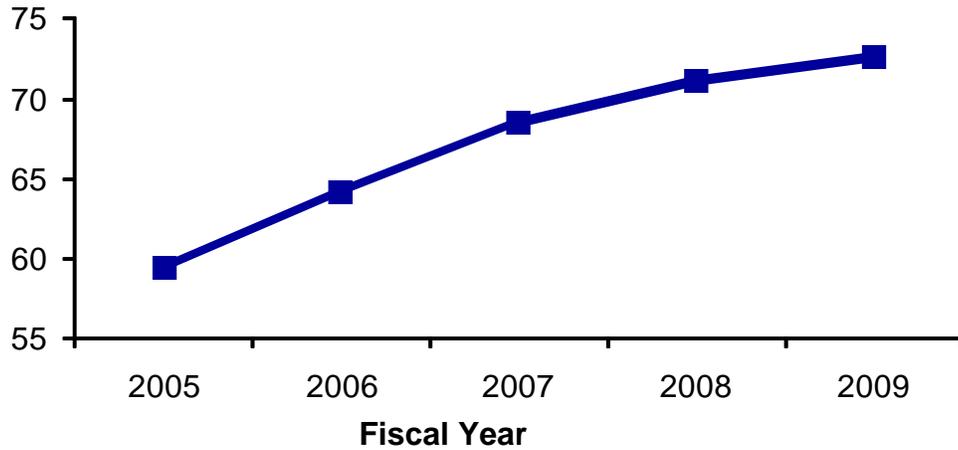
Five Year History of Cases Shipped by Month



	Fiscal Year				
Month	2005	2006	2007	2008	2009
July	44,516	46,359	47,141	54,879	60,561
August	46,907	51,759	57,762	58,549	55,005
September	43,727	44,517	45,041	44,634	51,052
October	47,268	47,239	55,274	56,381	64,143
November	48,603	54,406	58,407	61,942	49,284
December	55,799	59,018	62,149	66,524	68,904
January	31,278	36,418	42,063	40,463	40,598
February	38,281	41,910	42,549	46,292	45,015
March	44,525	49,177	49,767	48,674	53,263
April	38,337	42,448	43,537	48,758	50,621
May	45,191	49,054	56,587	55,400	51,987
June	<u>51,203</u>	<u>55,806</u>	<u>56,123</u>	<u>58,312</u>	<u>63,038</u>
Total	535,635	578,111	616,400	640,808	653,471

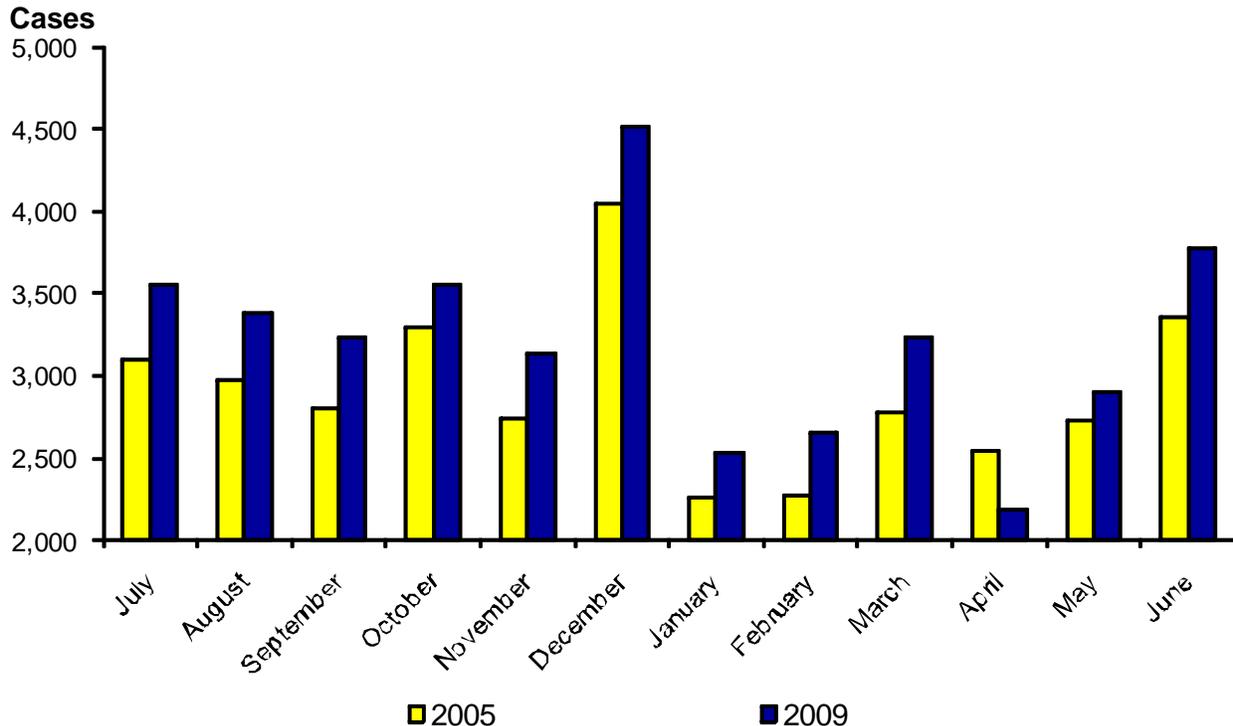
Average Number of Cases Picked per Employee

Thousands



The Liquor Control Division has 9 full time warehouse workers. Over the past 5 fiscal years, the average cases picked per employee has increased 22% from 60 thousand in fiscal year 2005 to 73 thousand in fiscal year 2009.

Repack Cases Picked



Repack is a term used to identify bottle quantities ordered by an agency store. A repack case includes a mixture of distilled spirit bottles. Repack cases picked has increased 2,700 cases per year from fiscal year 2005 to fiscal year 2009. This is a 7.5% increase over the five year period.

Comparative Report of Sales to Agency Stores
For fiscal years ended June 30, 2009 and June 30, 2008

Store No.	Location	2009 by Volume	2009	2008
167	ABSAROKEE	20	\$ 1,353,879	\$ 1,299,349
138	ALBERTON	88	74,799	66,639
14	ANACONDA	32	902,976	891,902
81	AUGUSTA	89	74,022	69,508
42	BAKER	22	1,322,427	1,205,226
76	BELGRADE	4	4,977,091	4,907,263
190	BIG SKY	39	673,195	749,772
17	BIG TIMBER	64	305,770	293,780
179	BIGFORK	28	1,067,374	1,214,957
3	BILLINGS	3	5,423,416	5,309,712
4	BILLINGS	5	3,825,448	3,503,154
196	BILLINGS	7	3,542,533	3,384,564
56	BOULDER	84	151,602	158,184
9	BOZEMAN	9	3,331,801	3,694,583
193	BOZEMAN	10	3,041,369	2,838,066
91	BRIDGER	51	516,166	527,614
2	BUTTE	24	1,278,937	1,208,541
116	BUTTE	16	2,301,211	2,275,310
35	CHESTER	92	64,318	48,987
28	CHINOOK	71	238,855	243,980
34	CHOTEAU	83	155,372	139,185
73	COLUMBIA FALLS	23	1,286,767	1,240,694
16	COLUMBUS	66	291,638	301,937
33	CONRAD	68	287,300	251,678
45	CUT BANK	26	1,187,687	1,180,517
85	DARBY	60	395,366	349,740

Comparative Report of Sales to Agency Stores
For fiscal years ended June 30, 2009 and June 30, 2008

Store No.	Location	2009 by Volume	2009	2008
11	DEER LODGE	55	\$ 462,346	\$ 449,382
32	DILLON	31	946,212	842,108
83	EAST HELENA	14	2,594,762	2,152,951
60	ENNIS	40	610,026	592,883
69	EUREKA	49	525,495	502,034
67	EVERGREEN	12	2,722,876	2,740,633
130	FAIRFIELD	95	41,872	64,413
23	FORSYTH	53	503,437	505,292
31	FORT BENTON	81	164,982	135,569
58	GARDINER	65	303,474	317,016
24	GLASGOW	59	434,644	463,855
21	GLENDIVE	46	536,056	499,291
139	GREAT FALLS	8	3,508,436	3,205,870
140	GREAT FALLS	6	3,626,849	3,431,352
141	GREAT FALLS	44	547,837	545,499
18	HAMILTON	25	1,267,380	1,412,721
37	HARDIN	41	572,965	540,480
38	HARLOWTON	80	168,355	142,260
26	HAVRE	18	1,489,428	1,434,174
1	HELENA	11	3,026,405	3,087,128
5	HELENA	30	953,054	895,076
61	HOT SPRINGS	72	230,566	249,450
62	HUNGRY HORSE	50	518,035	476,017
12	KALISPELL	15	2,382,208	2,100,774
195	KALISPELL	17	1,979,725	1,976,984

Comparative Report of Sales to Agency Stores
For fiscal years ended June 30, 2009 and June 30, 2008

Store No.	Location	2009 by Volume	2009	2008
65	LAUREL	33	\$ 879,322	\$ 809,015
15	LEWISTOWN	38	800,008	797,350
6	LIBBY	36	842,695	849,628
82	LIMA	93	47,894	46,184
112	LINCOLN	74	212,799	202,006
8	LIVINGSTON	21	1,345,036	1,300,040
192	LOLO	29	993,037	1,070,080
22	MALTA	45	539,043	479,823
66	MARTINSDALE	97		7,885
90	MEDICINE LAKE	54	500,508	423,575
13	MILES CITY	19	1,486,731	1,396,544
170	MISSOULA	2	5,611,274	5,077,818
171	MISSOULA	1	6,798,929	6,495,476
95	NASHUA	90	72,842	59,060
108	PLAINS	63	343,373	279,424
53	PLENTYWOOD	62	364,267	320,983
54	POLSON	35	875,692	900,381
100	POPLAR	76	194,035	99,234
27	RED LODGE	37	821,983	735,289
101	RONAN	43	555,914	580,017
44	ROUNDUP	70	277,809	242,826
51	SCOBAY	87	100,379	95,367
122	SEELEY LAKE	58	438,034	438,021
29	SHELBY	56	446,023	421,557
105	SHERIDAN	69	279,081	290,641

Comparative Report of Sales to Agency Stores
For fiscal years ended June 30, 2009 and June 30, 2008

Store No.	Location	2009 by Volume	2009	2008
50	SIDNEY	34	\$ 878,058	\$ 802,856
74	ST IGNATIUS	82	156,343	135,233
185	ST REGIS	52	504,971	475,288
43	STANFORD	86	119,505	108,410
115	STEVENSVILLE	57	442,554	415,891
99	STOCKETT	75	208,069	214,141
30	SUPERIOR	78	177,119	176,758
7	THOMPSON FALLS	48	529,681	544,849
49	TOWNSEND	67	287,454	277,893
70	TROY	61	368,974	370,541
77	TWIN BRIDGES	94	43,430	
78	VALIER	91	68,180	90,489
172	VICTOR	27	1,076,524	916,794
59	WEST YELLOWSTONE	85	565,176	670,665
36	WHITE SULPHUR	42	146,099	149,875
64	WHITEFISH	13	2,613,504	2,616,446
104	WHITEHALL	73	221,337	194,192
117	WILSALL	79	169,387	216,346
160	WINIFRED	77	182,234	154,284
39	WINNETT	96	32,416	20,407
52	WOLF POINT	47	535,253	507,011
	Totals		\$102,341,719	\$ 98,594,652

Liquor Sales and Population by County For fiscal year ended June 30, 2009

County	2008 Est. Population	Store Number	City/Town	Gross Sales to Stores	Percent of Total Sales
Beaverhead	8,903	32	Dillon	\$ 946,212	0.92%
		82	Lima	47,894	0.05%
				<u>\$ 994,106</u>	0.97%
Big Horn	12,841	37	Hardin	<u>\$ 572,965</u>	0.56%
Blaine	6,491	28	Chinook	<u>\$ 238,855</u>	0.23%
Broadwater	4,704	49	Townsend	<u>\$ 287,454</u>	0.28%
Carbon	9,657	91	Bridger	\$ 516,166	0.50%
		27	Red Lodge	821,983	0.80%
				<u>\$ 1,338,148</u>	1.31%
Cascade	82,026	139	Great Falls	\$ 3,508,436	3.43%
		140	Great Falls	3,626,849	3.54%
		141	Great Falls	547,837	0.54%
		99	Stockett	208,069	0.20%
			<u>\$ 7,891,191</u>	7.71%	
Choteau	5,225	31	Fort Benton	<u>\$ 164,982</u>	0.16%
Custer	11,149	13	Miles City	<u>\$ 1,486,731</u>	1.45%
Daniels	1,643	51	Scobey	<u>\$ 100,379</u>	0.10%
Dawson	8,490	21	Glendive	<u>\$ 536,056</u>	0.52%
Deer Lodge	8,843	14	Anaconda	<u>\$ 902,976</u>	0.88%

Liquor Sales and Population by County For fiscal year ended June 30, 2009

County	2008 Est. Population	Store Number	City/Town	Gross Sales to Stores	Percent of Total Sales
Fallon	2,716	42	Baker	<u>\$ 1,322,427</u>	1.29%
Fergus	11,195	15	Lewistown	\$ 800,008	0.78%
		160	Winifred	182,234	0.18%
				<u>\$ 982,242</u>	0.96%
Flathead	88,473	179	Big Fork	\$ 1,067,374	1.04%
		73	Columbia Falls	1,286,767	1.26%
		67	Evergreen	2,722,876	2.66%
		62	Hungry Horse	518,035	0.51%
		12	Kalispell	2,382,208	2.33%
		195	Kalispell	1,979,725	1.93%
		64	Whitefish	2,613,504	2.55%
		<u>\$ 12,570,489</u>	12.28%		
Gallatin	89,824	76	Belgrade	\$ 4,977,091	4.86%
		190	Big Sky	673,195	0.66%
		193	Bozeman	3,041,369	2.97%
		9	Bozeman	3,331,801	3.26%
		59	W Yellowstone	565,176	0.55%
		<u>\$ 12,588,631</u>	12.30%		
Glacier	13,297	45	Cut Bank	<u>\$ 1,187,687</u>	1.16%
Hill	16,454	26	Havre	<u>\$ 1,489,428</u>	1.46%
Jefferson	11,255	56	Boulder	\$ 151,602	0.15%
		104	Whitehall	221,337	0.22%
				<u>\$ 372,939</u>	0.36%

Liquor Sales and Population by County For fiscal year ended June 30, 2009

County	2008 Est. Population	Store Number	City/Town	Gross Sales to Stores	Percent of Total Sales
Judith Basin	2,014	43	Stanford	\$ 119,505	0.12%
Lake	28,690	54	Polson	\$ 875,692	0.86%
		101	Ronan	555,914	0.54%
		74	St. Ignatius	156,343	0.15%
				<u>\$ 1,587,949</u>	1.55%
Lewis & Clark	60,925	81	Augusta	\$ 74,022	0.07%
		83	East Helena	2,594,762	2.54%
		1	Helena	3,026,405	2.96%
		5	Helena	953,054	0.93%
		112	Lincoln	212,799	0.21%
		<u>\$ 6,861,042</u>	6.70%		
Liberty	1,725	35	Chester	\$ 64,318	0.06%
Lincoln	18,971	69	Eureka	\$ 525,495	0.51%
		6	Libby	842,695	0.82%
		70	Troy	368,974	0.36%
		60	Ennis	610,026	0.60%
		<u>\$ 2,347,191</u>	2.29%		
Madison	7,509	105	Sheridan	\$ 279,081	0.27%
		77	Twin Bridges	43,430	0.04%
		<u>\$ 322,511</u>	0.32%		
Meagher	1,868	36	White Sulphur	\$ 146,099	0.14%

Liquor Sales and Population by County For fiscal year ended June 30, 2009

County	2008 Est. Population	Store Number	City/Town	Gross Sales to Stores	Percent of Total Sales
Mineral	3,862	138	Alberton	\$ 74,799	0.07%
		185	St. Regis	504,971	0.49%
		30	Superior	177,119	0.17%
				<u>\$ 756,889</u>	0.74%
Missoula	107,320	192	Lolo	\$ 993,037	0.97%
		170	Missoula	5,611,274	5.48%
		171	Missoula	6,798,929	6.64%
		122	Seeley Lake	438,034	0.43%
		<u>\$ 13,841,274</u>	13.52%		
Musselshell	4,498	44	Roundup	<u>\$ 277,809</u>	0.27%
Park	16,189	58	Gardiner	\$ 303,474	0.30%
		8	Livingston	1,345,036	1.31%
		117	Wilsall	169,387	0.17%
		<u>\$ 1,817,897</u>	1.78%		
Petroleum	436	39	Winnett	<u>\$ 32,416</u>	0.03%
Phillips	3,904	22	Malta	<u>\$ 539,043</u>	0.53%
Pondera	5,852	33	Conrad	\$ 287,300	0.28%
		78	Valier	68,180	0.07%
			<u>\$ 355,480</u>	0.35%	
Powell	7,041	11	Deer Lodge	<u>\$ 462,346</u>	0.45%

Liquor Sales and Population by County
For fiscal year ended June 30, 2009

County	2008 Est. Population	Store Number	City/Town	Gross Sales to Stores	Percent of Total Sales
Ravalli	40,664	85	Darby	\$ 395,366	0.39%
		18	Hamilton	1,267,380	1.24%
		115	Stevensville	442,554	0.43%
		172	Victor	1,076,524	1.05%
				<u>\$ 3,181,824</u>	3.11%
Richland	9,270	50	Sidney	<u>\$ 878,058</u>	0.86%
Roosevelt	10,089	100	Poplar	\$ 194,035	0.19%
		52	Wolf Point	535,253	0.52%
				<u>\$ 729,288</u>	0.71%
Rosebud	9,190	23	Forsyth	<u>\$ 503,437</u>	0.49%
Sanders	11,034	61	Hot Springs	\$ 230,566	0.23%
		108	Plains	343,373	0.34%
		7	Thompson Falls	529,681	0.52%
				<u>\$ 1,103,620</u>	1.08%
Sheridan	3,283	90	Medicine Lake	\$ 500,508	0.49%
		53	Plentywood	364,267	0.36%
				<u>\$ 864,775</u>	0.84%
Silver Bow	32,803	116	Butte	\$ 2,301,211	2.25%
		2	Butte	1,278,937	1.25%
				<u>\$ 3,580,148</u>	3.50%
Stillwater	8,687	167	Absarokee	\$ 1,353,879	1.32%
		16	Columbus	291,638	0.28%
			<u>\$ 1,645,517</u>	1.61%	

Liquor Sales and Population by County For fiscal year ended June 30, 2009

County	2008 Est. Population	Store Number	City/Town	Gross Sales to Stores	Percent of Total Sales
Sweet Grass	3,790	17	Big Timber	<u>\$ 305,770</u>	0.30%
Teton	5,992	34	Choteau	\$ 155,372	0.15%
		130	Fairfield	41,872	0.04%
				<u>\$ 197,244</u>	0.19%
Toole	5,141	29	Shelby	<u>\$ 446,023</u>	0.44%
Valley	6,892	24	Glasgow	\$ 434,644	0.42%
		95	Nashua	72,842	0.07%
				<u>\$ 507,486</u>	0.50%
Wheatland	2,010	38	Harlowton	<u>\$ 168,355</u>	0.16%
Yellowstone	142,348	196	Billings	\$ 3,542,533	3.46%
		3	Billings	5,423,416	4.94%
		4	Billings	3,825,448	4.10%
		65	Laurel	879,322	0.86%
				<u>\$ 13,670,719</u>	13.36%
Total				<u>\$ 102,341,719</u>	100%

*Counties that do not have a liquor store include Carter, Garfield, Golden Valley, Granite, McCone, Powder River, Prairie, Treasure and Wibaux.

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