

# Annual Report

Fiscal Year June 30, 2008



**NEW HAMPSHIRE  
LIQUOR COMMISSION**





## STATE OF NEW HAMPSHIRE

**John H. Lynch**

GOVERNOR

### **Executive Council**

**Raymond S. Burton**

FIRST DISTRICT

**John D. Shea**

SECOND DISTRICT

**Beverly A. Hollingworth**

THIRD DISTRICT

**Raymond J. Wieczorek**

FOURTH DISTRICT

**Debora Pignatelli**

FIFTH DISTRICT

## NEW HAMPSHIRE STATE LIQUOR COMMISSION

Commissioner  
**Patricia T. Russell**

Chairman  
**Mark M. Bodi**

Commissioner  
**Richard E. Simard**

Chief of Administration  
**Craig W. Bulkley**

Chief of Enforcement  
**Eddie E. Edwards**

Chief of Marketing and Merchandising  
**John D. Bunnell**

Chief Financial Officer  
**George P. Tsiopras**

Human Resources Administrator  
**Evie F. Taft**

**NEW HAMPSHIRE STATE LIQUOR COMMISSION (NHSLC)  
ANNUAL REPORT AND STATISTICAL SECTION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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INTRODUCTORY SECTION



TREAT YOURSELF  
**spend**  
**\$120**  
OCTOBER 15-28  
**get**  
gift card **\$20**

**Spring**  
for **\$120** of  
wine & spirits  
get a  
**free**  
**\$20** gift  
card



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# State Of New Hampshire

## LIQUOR COMMISSION

Storrs Street  
P.O. Box 503  
Concord, N.H. 03302-0503  
(603) 271-3755

Mark M. Bodi  
Chairman

Patricia T. Russell  
Commissioner

Richard E. Simard  
Commissioner

December 1, 2008

To: His Excellency the Governor and the Honorable Council, and  
The Citizens of the State of New Hampshire

We are pleased to submit the Annual Report and Statistical Section of the New Hampshire State Liquor Commission as of and for the fiscal year ended June 30, 2008. It covers the results of operations from July 1, 2007 through June 30, 2008 and marks the 74<sup>th</sup> year of operations for the Liquor Commission. The Liquor Commission Bureau of Administrative Services prepared this report. Responsibility for both the accuracy of the financial data along with the completeness and fairness of the presentation, including all disclosures, rests with the management of the Liquor Commission. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position, results of operations and cash flows of the Liquor Commission.

This report is divided into three sections: introductory, financial and statistical. The introductory section includes a transmittal letter. The financial section contains the management's discussion and analysis (MD&A) and the financial statements. The statistical section includes relevant financial statistical information.

The Governmental Accounting Standards Board Statement No. 34 requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of MD&A. This letter of transmittal is intended to complement MD&A and should be read in conjunction with it.

The financial activity of the Liquor Commission is included within the State's Comprehensive Annual Financial Report. This annual report presents all activities of the Commission in a single enterprise fund and does not include data or information related to any other state agency or fund.

This report aims to summarize our many accomplishments over the past year, as well as our objectives for the future. We welcome your comments, questions and suggestions, and appreciate your continued support. This annual report may also be viewed on the State of New Hampshire – Liquor Commission web site located at <http://www.nh.gov/liquor/2008annualreport.pdf>.

## Message From the Governor

On behalf of the people of New Hampshire, I want to thank the Commission and its staff for their continued dedication and commitment to the people of New Hampshire and their service to our many customers from around the world.

The New Hampshire Liquor Commission, under the authority granted to it by the New Hampshire Legislature, is directly responsible for regulating the sale, distribution, and consumption of alcoholic beverages in the state. In the past year, the Commission has also increased its efforts to reduce the incidence of underage drinking by partnering with local communities and law enforcement, and has created greater awareness about the danger of alcohol abuse.

With more than 9.1 million customers a year from across the state and around the nation, the work of the New Hampshire Liquor Commission continues to be a challenging one. This report outlines the financial performance and achievements of the Commission during the past year.



A handwritten signature in black ink, which reads "John H. Lynch". The signature is fluid and cursive.

GOVERNOR JOHN H. LYNCH

## Chairman's Message

Fiscal year 2008 was another record-breaking year for the New Hampshire Liquor Commission. This year, total sales increased approximately \$26.5 million to \$470.2 million and profits were up \$5.8 million from fiscal year 2007.

While these impressive numbers point to our long commitment of offering value and a wide variety of premium and value brand wines and spirits, none of this extraordinary success could have been possible without the hard work and dedication of our employees.

So, on behalf of my fellow Commissioners, I'd like to take this opportunity to thank all of our employees for their service and contribution. Their work not only benefits the Liquor Commission, but also the State of New Hampshire.



A handwritten signature in black ink, which reads "Mark M. Bodi". The signature is cursive and somewhat stylized.

MARK M. BODI, CHAIRMAN



# FINANCIAL SECTION



**HOLIDAY Great Gifts**

**Buy NOW SAVE NOW**

**Something for everyone on your list\***  
(including yourself!)

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the New Hampshire State Liquor Commission (the Liquor Commission) offers the readers of the financial statements this narrative overview and analysis of the financial activities of the Liquor Commission for the fiscal year ended June 30, 2008. We encourage readers to consider the information presented herein in conjunction with additional information we have furnished in our letter of transmittal, on page 7 in the introductory section of this comprehensive annual financial report, as well as the Liquor Commission's financial statements, which follow this section.

### Financial Highlights

- The Liquor Commission deposited \$479.0 million into the State's General Fund during fiscal year 2008.
- Net sales increased by \$24.4 million or 5.6% over the previous fiscal year to more than \$460.5 million.
- Liquor Commission operations earned net profits for the State of New Hampshire totaling \$111.6 million in fiscal year 2008, an increase of \$5.8 million or 5.45% over the previous fiscal year.

REVENUE / EXPENSE ITEM	FY 2007-08 (In Millions \$)	FY 2006-07 (In Millions \$)	% INCREASE (DECREASE)
Gross Sales <sup>1</sup>	\$ 470.2	\$ 443.7	6.0
Licensee Discounts	9.7	7.6	27.7
Cost of Goods Sold	333.0	316.9	5.1
Gross Revenue - Liquor	127.5	119.2	6.9
Operating Expenses <sup>2</sup>	34.7	32.2	7.7
Miscellaneous Revenue	6.0	5.9	1.7
Net Income (Not including taxes and grants) <sup>3</sup>	98.8	92.9	6.3
Specific Liquor Taxes	12.7	12.7	0.0
Net Grants	0.2	0.2	0.0
Total Net Revenue	\$ 111.6	\$ 105.8	5.5

OTHER MERCHANDISING STATISTICS	FY 2007-08	FY 2006-07	% INCREASE (DECREASE)
Number of Cases Sold	4,364,881	4,261,824	2.4
Average Price Per Case	\$ 107.73	\$ 104.12	3.5
Items Available (brands and sizes)	14,825	14,658	1.1
Number of Bottles Sold	40,794,143	39,356,430	3.7
Average Price Per Bottle	\$ 11.53	\$ 11.27	2.2

APPARENT CONSUMPTION STATISTICS	FY 2007-08		FY 2006-07	
	Gallons	Per Capita <sup>4</sup>	Gallons	Per Capita <sup>4</sup>
Distilled Spirits	4,637,706	3.53	4,522,802	3.44
Wine (21% alcohol or less)	6,648,022	5.06	6,493,283	4.94
Beer	41,544,007	31.59	41,566,913	31.61

#### NOTES:

(1) For the current fiscal year, off-premise licensees accounted for 18.75% or \$86.4 million of total liquor sales. On-premise licensees, such as bars, restaurants, hotels and clubs accounted for 11.72% or \$54.0 million of total liquor sales.

(2) Operating Expenses do not include Liquor purchases and grants. The transfers for grants of \$127,375 for FY2008 and \$153,086 for FY2007 are for Grants to Enforcement for Alcohol and Drug Prevention programs. Enforcement and Licensing expenses attributable to General Fund are included in Operating Expenses.

(3) Net Income is computed after deducting all operating expenses including the General Fund portion of Enforcement and Licensing expenses.

(4) Based on 2007 population estimate of 1,315,000, from the Office of Energy and Planning (OEP).

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**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

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**Overview**

National prohibition was repealed in 1933 by the Twenty-First Amendment to the U.S. Federal Constitution. This provided each state freedom to adopt its own system of alcoholic beverage control. As a result, the New Hampshire State Liquor Commission was established in 1933 pursuant to Chapter 99, NH Laws of 1933. New Hampshire State liquor laws are codified in RSAs 175 through 180 and cover the establishment of the Commission, liquor store operations, liquor licenses and fees, beverage distributor contracts, and enforcement.

The Liquor Commission regulates the manufacture, possession, sale, consumption, importation, use, storage, transportation and delivery of wine, spirits, and malt or brewed beverages in New Hampshire. All sales of wine and spirits in New Hampshire, with the exception of wines sold by licensees of the Liquor Commission and direct shippers, are made through the wine and spirits stores operated by the Liquor Commission. These include both retail sales to individual consumers and wholesale sales to licensed establishments where wine and spirits are either sold and consumed on the licensed premise or sold and consumed off the licensed premise. In addition to liquor sales, the Liquor Commission collects license fees for the manufacturing, sale, transportation, or warehousing of alcoholic beverages and taxes on beer sold by wholesale distributors and beverage manufacturers equal to \$.30 per gallon sold to retailers in New Hampshire, in accordance with RSA 178:26.

The Liquor Commission is comprised of three members who are appointed by the Governor with the consent of the Executive Council. The Commissioners are appointed to six-year terms with no more than two commissioners belonging to the same political party. Pursuant to RSA 176:3, the Liquor Commission's primary duties are to optimize profitability, maintain proper controls, assume responsibility for effective and efficient operations, and provide service to customers. The Liquor Commission is also statutorily required to enforce the laws and regulations governing the purchase, consumption, and maintenance of proper control over alcoholic beverages through the State of New Hampshire, in addition to monitoring youth access to tobacco products.

Chapter 106, Laws of 1996 reorganized the Liquor Commission into three bureaus, including: the Bureau of Enforcement, Licensing and Education; the Bureau of Marketing and Sales; and the Bureau of Administrative Services. The Bureau of Enforcement, Licensing and Education is responsible for the day-to-day activities of the Liquor Commission's enforcement and licensing functions; the Bureau of Marketing and Sales oversees the Liquor Commission's functions related to marketing, merchandising, purchasing, store operations, warehousing and distribution; and the Bureau of Administrative Services oversees all aspects of the Liquor Commission's administrative functions to include accounting, financial management, data processing, management information systems, human resources and contracting.

The Liquor Commission is responsible for the accounting and reporting of the Liquor Fund. The Liquor Fund is an enterprise fund which receives revenues primarily from the sale of goods through State Liquor Stores, fees from licensees and fines, and penalties from rule or law violations. The Liquor Fund serves as a pass-through account for receipts which are transferred to the General Fund on a daily basis. General Fund appropriations are provided to cover costs associated with the operation and administration of all Liquor Commission functions including the enforcement of the liquor laws and regulations. Although the Liquor Commission is classified as an enterprise fund in the State's Comprehensive Annual Financial Report, its operations are supported with General Fund appropriations.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

### Discussion of Basic Financial Statements

The activities of the Liquor Commission are accounted for on a fiscal year basis, comprised of twelve fiscal months ending on June 30<sup>th</sup> of each year. The Liquor Commission is accounted for as an enterprise fund, reporting all financial activity, assets, and liabilities using the accrual basis of accounting.

The financial statements prepared by the Liquor Commission include the Statement of Net Assets; Statement of Revenues, Expenses and Changes in Fund Net Assets; and Statement of Cash Flows.

The Statement of Net Assets provides information about assets and liabilities and reflects the financial position at the fiscal year end. The Statement of Revenues, Expenses and Changes in Fund Net Assets reports the operating revenue activity and the expenses related to such activity for the fiscal year. The Statement of Cash Flows outlines the cash inflows and outflows relating to the operations for the fiscal year. These statements provide current and long-term information about the Liquor Commission's financial position.

The financial statements present the financial position of only the Liquor Commission. The following is a discussion on the current year results of operations for the Liquor Commission.

### Financial Analysis

#### Net Assets and Changes in Net Assets

RSA 176:16 requires that "all gross revenue derived by the Liquor Commission from the sale of liquor, or from license fees, shall be deposited into the general funds of the state. The expenses of administration and all other expenditures provided for in this title shall be paid by the state treasurer on warrants of the governor with the advice and consent of council." As a result, the net assets of the Liquor Commission consist solely of capital assets, net of related debt.

*The following is a condensed statement of net assets as of June 30, 2008 and 2007 (in thousands).*

	(Amounts in thousands)	
	<b>2008</b>	<b>2007</b>
<b>ASSETS:</b>		
Current Assets	\$ 46,699	\$ 43,384
Non-current Assets (net of accumulated depreciation)	12,888	13,010
Total Assets	<u>\$ 59,587</u>	<u>\$ 56,394</u>
<b>LIABILITIES:</b>		
Current Liabilities	\$ 44,220	\$ 41,120
Non-current Liabilities	2,966	2,882
Total Liabilities	<u>47,186</u>	<u>44,002</u>
<b>NET ASSETS:</b>		
Invested in Capital Assets (net of related debt)	12,401	12,392
Total Net Assets	<u>\$ 12,401</u>	<u>\$ 12,392</u>



**MANAGEMENT’S DISCUSSION AND ANALYSIS (continued)**

**Transfers**

The Liquor Commission is required by law to deposit all gross revenue into the General Fund and pay all costs from the General Fund. As a result, the change in net assets does not reflect the actual results of Liquor operations. The results of Liquor operations are more accurately reflected by the amount of net transfers made to the General Fund. During fiscal year 2008, the Liquor Commission made net transfers of \$111.6 million to the General Fund, an increase of \$5.6 million, or 5.3% over fiscal year 2007 transfers. This increase represents an increase in sales and profitability during fiscal year 2008.

**Assets**

- The Liquor Commission ended fiscal year 2008 with a total of \$46.7 million in current assets, including \$25.8 million in wine and spirits inventory for resale.
- The Liquor Commission’s total investment in fixed assets is \$29.5 million with accumulated depreciation of \$16.6 million netting to \$12.9 million invested in capital assets.
- In total, assets increased from \$56.4 million in fiscal year 2007 to \$59.6 million in fiscal year 2008 due primarily to an increase in liquor inventory.
- Return on Assets decreased slightly from the previous year but remained strong at 187.3% in fiscal year 2008 as compared to other control states in the nation.

**Liabilities**

- Total liabilities were up \$3.2 million from the previous year. This was the result of an increase in the liquor inventory that was purchased on account.

(Amounts in thousands)

	<b>2008</b>	<b>2007</b>
Accounts Payable	\$ 39,872	\$ 36,769
Accrued Payroll	1,477	1,577
Compensated Absences	3,600	3,327
Deferred Income	1,873	1,842
Other Liabilities	364	487
<b>Total Liabilities</b>	<b>\$ 47,186</b>	<b>\$ 44,002</b>

**Funding**

- The Liquor Commission receives an annual appropriation from the General Fund to meet its day-to-day operations as provided for in RSA 176. Any additional year-end requirements/payables are supported by Due from Other Funds.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

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**Revenues**

The primary source of revenue for the Liquor Commission is derived from the retail and wholesale sales of wine and spirits from the seventy-seven wine and spirit stores located throughout the State of New Hampshire as well as the two warehouse locations in Nashua and Concord. The Liquor Commission attributes the growth in sales to (a) the positive impact of recent marketing initiatives designed to create excitement and to drive consumers to our clean and well merchandised outlet stores, and (b) an excellent selection coupled with competitive pricing.

In addition, the Liquor Commission also generates revenues from other sources including beer tax, licensing, warehouse bailment, sweepstakes sales, and direct shipping permits.

The beer tax and permit revenues have been relatively flat over the previous six years and decreased just 0.06% in fiscal year 2008 from the previous fiscal year. Liquor licenses decreased 6.8% in fiscal year 2008 from the previous fiscal year and warehouse bailment increased by 4.7% over the same period.

The Liquor Commission's warehousing operations generate bailment revenues, which are fees charged to vendors for the storage of product in the warehouse in anticipation of the purchase. The Liquor Commission does not own inventory stored in the warehouses; the Liquor Commission purchases the inventory when needed to fulfill store requirements. This policy minimizes the Liquor Commission's investment in inventories while still fulfilling our requirement to adequately supply stores and meet consumer demands. Due to limited State-owned warehousing space, the Liquor Commission contracts with a private warehouse in Nashua for the majority of the State's warehouse bailment and transportation needs. The Concord warehouse stores approximately 6.6% of the wine and spirit codes physically stored in the State. This generated \$1.1 million in bailment revenues for the fiscal year ended June 30, 2008.

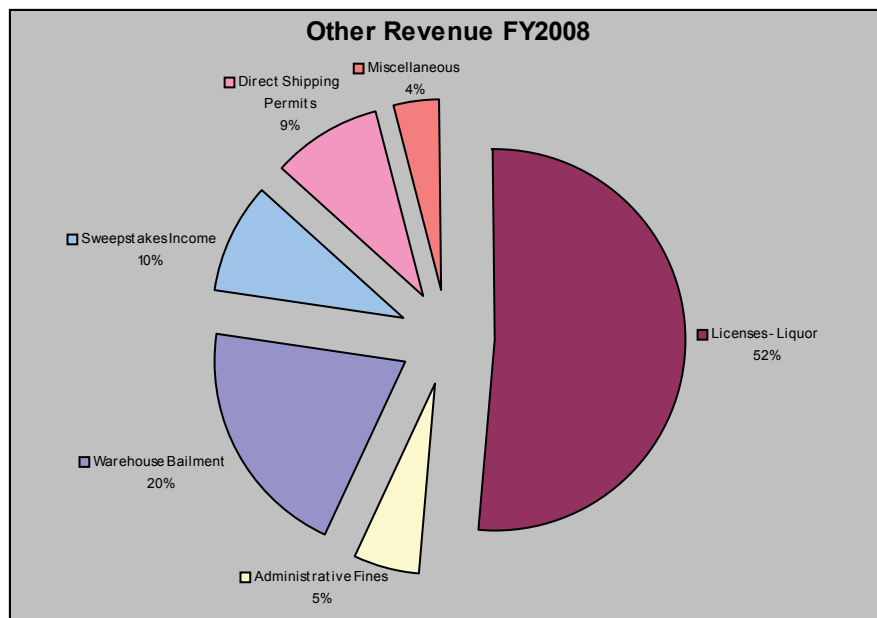
The direct shipping permit program continues to increase as many new suppliers have surfaced and increased the variety of products available for our consumers. This program allows New Hampshire residents to order and have wine and/or spirits shipped from anywhere in the nation to their homes. Revenues from this program increased by 25.8% from the prior fiscal year.

Sweepstakes revenue growth was relatively slow, increasing 0.6% over the previous fiscal year. In March the Lottery introduced a new quarterly bonus program as an added incentive to retailers to promote the sale of lottery tickets, but higher energy costs and overall weakening economic conditions led to slower growth than in the previous two fiscal years.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**


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### Net Sales Increased 5.6% Over the Previous Year

1. Net sales increased \$24.4 million over the previous year as a result of the Liquor Commission's aggressive marketing and merchandising efforts and competitive prices. Throughout the year the Liquor Commission created excitement for our customers with targeted in-store promotions and creative merchandising campaigns utilizing all forms of advertising and the Internet, which translated into increased sales and profits.
2. Two highly successful gift card promotions run during the year helped increase sales growth and reward customer loyalty.
3. The continued success of innovative marketing programs and wine tastings conducted, helped to increase the product knowledge of our customers and ultimately increased sales.

### Cost of Goods Sold/Gross Margin

1. Cost of Goods Sold decreased slightly in fiscal year 2008 to 72.3% from 72.7% of sales in the previous fiscal year. Gross profits from sales increased to \$127.5 million up over \$8.2 million from the previous fiscal year. Currently, there are over 2,200 spirit and 12,600 wine products in the system. Today, most stores supply the top 1,000 wine and spirit products and provide convenient access to the remaining products in the system.



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**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**


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**Operating Expenses**

- Operating expenses excluding cost of goods sold, increased to 7.6% of sales from 7.4% in the previous fiscal year, or by \$2.6 million primarily due to: (a) increases in salaries due to a \$0.51 pay increase that became effective July 6, 2007, a 3.5% pay raise that became effective January 4, 2008 and a reallocation of positions within Store Operations that included an increase in store employee salaries, (b) an increase in the rental rate at many of the leased store locations from \$4 to \$8 per square foot, (c) an increase in energy costs due to rising fuel prices, and (d) an increase in advertising expenses due to a change in advertising agencies and an increased number of promotions.
- In total at the end of fiscal year 2008, the Liquor Commission lapsed unexpended appropriations back to the General Fund totaling just over \$1.2 million or approximately 3.4% of the total appropriation for the year ended June 30, 2008.

	(Amount in thousands)	
	<b>2008</b>	<b>2007</b>
<b>Operating Revenue</b>		
Charges for Sale and Services	\$ 460,540	\$ 436,135
<b>Operating Expenses</b>		
Cost of Sales and Services	333,048	316,888
Administration	34,050	31,299
Depreciation	749	897
Total Operating Expenses	367,847	349,084
Operating Income	92,693	87,051
<b>Non-Operating Revenues (Expenses)</b>		
Licenses	3,598	3,697
Beer Taxes	12,508	12,520
Miscellaneous	2,802	2,565
Total Non-Operating Revenues	18,908	18,782
Income Before Operating Transfers	111,601	105,833
Transfers Out to Governmental Fund	(111,592)	(105,994)
Change in Net Assets	9	(161)
<b>Net Assets - July 1</b>	12,392	12,553
<b>Net Assets - June 30</b>	\$ 12,401	\$ 12,392

**Requests for Information**

This annual report is designed to provide a general overview of the Liquor Commission's finances. Questions concerning any of the information presented in this report or requests for additional financial information should be addressed to the Chief Financial Officer, George Tsiopras at [gtsiopras@liquor.state.nh.us](mailto:gtsiopras@liquor.state.nh.us).

**NEW HAMPSHIRE STATE LIQUOR COMMISSION**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2008**  
**(Expressed in Thousands)**

**ASSETS****Current Assets:**

Cash and Cash Equivalents	\$ 740
Receivables (Net of Allowances for Uncollectibles)	8,507
Due from Other Funds	11,612
Inventories	25,840
Total Current Assets	<u>46,699</u>

**Non-Current Assets**

Land	2,355
Land Improvements	877
Buildings	18,855
Building Improvements	1,478
Equipment	5,971
Less: Allowance for Depreciation and Amortization	<u>(16,648)</u>
Net Capital Assets	<u>12,888</u>
Total Non-Current Assets	<u>12,888</u>
Total Assets	<u><u>\$ 59,587</u></u>

**LIABILITIES****Current Liabilities:**

Accounts Payable	\$ 39,749
Accrued Payroll	1,477
Deferred Revenue	1,873
Compensated Absences Payable & Uninsured Claims	998
Other Liabilities	123
Total Current Liabilities	<u>44,220</u>

**Non-Current Liabilities:**

Compensated Absences Payable & Uninsured Claims	2,602
Other Non-Current Liabilities	364
Total Non-Current Liabilities	<u>2,966</u>
Total Liabilities	<u>47,186</u>

**NET ASSETS**

Invested in Capital Assets, net of related debt	<u>12,401</u>
Total Net Assets	<u><u>\$ 12,401</u></u>

**The notes to the financial statements are an integral part of this statement.**

**NEW HAMPSHIRE STATE LIQUOR COMMISSION  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008  
(Expressed in Thousands)**

**OPERATING REVENUES**

Charges for Sales and Services	\$ 460,540
Total Operating Revenue	<u>460,540</u>

**OPERATING EXPENSES**

Cost of Sales and Services	333,048
Administration	34,050
Depreciation	749
Total Operating Expenses	<u>367,847</u>
Operating Income (Loss)	<u>92,693</u>

**NON-OPERATING REVENUES (EXPENSES)**

Licenses	3,598
Beer Taxes	12,508
Miscellaneous	2,802
Total Non-operating Revenues (Expenses)	<u>18,908</u>
Income (Loss) Before Operating Transfers	<u>111,601</u>
Transfers Out to Governmental Fund	<u>(111,592)</u>
Change in Net Assets	9
Net Assets - July 1	<u>12,392</u>
Net Assets - June 30	<u>\$ 12,401</u>

**The notes to the financial statements are an integral part of this statement.**

**NEW HAMPSHIRE STATE LIQUOR COMMISSION  
STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008  
(Expressed in Thousands)**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 461,284
Payments to Employees	(19,893)
Payments to Suppliers	(344,053)
Payments for Interfund Services	(3,551)
Net Cash Provided (Used) by Operating Activities	<u>93,787</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers to Other Funds	(113,376)
Proceeds from Collection of Licenses and Beer Tax	16,105
Net Cash Used for Noncapital and Related Financing Activities	<u>(97,271)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition, Disposal and Construction of Capital Assets	(791)
Contributions from Other Funds	791
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Other Income	2,811
Net Cash Provided by Investing Activities	<u>2,811</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(673)
Cash and Cash Equivalents - July 1	1,413
Cash and Cash Equivalents - June 30	<u>\$ 740</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
Operating Income (Loss)	\$ 92,693
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	749
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Receivables	713
(Increase) Decrease in Inventories	(3,552)
Increase (Decrease) in Accounts Payable and other Accruals	3,153
Increase (Decrease) in Deferred Revenue	31
Net Cash Provided (Used) by Operating Activities	<u>\$ 93,787</u>

**The notes to the financial statements are an integral part of this statement.**

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**NEW HAMPSHIRE STATE LIQUOR COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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**NOTE 1 – Summary of Significant Accounting Policies**

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***A. Reporting Entity***

The accompanying financial statements of the Liquor Commission have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and as prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

Chapter 99, NH Laws of 1933, codified as RSAs 175 through 180, established the New Hampshire State Liquor Commission (the Liquor Commission). The Liquor Commission is comprised of three members who are appointed by the Governor with the consent of the Council. Commissioners are appointed to six-year terms with no more than two commissioners belonging to the same political party. Pursuant to RSA 176:3, the Liquor Commission's primary duties are to optimize profitability, maintain proper controls, assume responsibility for effective and efficient operations, and provide service to customers. The Liquor Commission is organized into three divisions: (1) Bureau of Enforcement, Licensing and Education, (2) Bureau of Marketing and Sales, and (3) Bureau of Administrative Services.

In addition to liquor sales, the Liquor Commission collects license fees for the manufacturing, sale, transportation, or warehousing of alcoholic beverages and taxes on beer sold by wholesale distributors and beverage manufacturers equal to \$.30 per gallon sold to retailers in New Hampshire.

In conjunction with the sale of liquor, the Liquor Commission also controls the responsible sale and use of alcoholic beverages, oversees and enforces the Youth Access to Tobacco law, educates licensees and educates consumers about various wines through the Wine and Food Programs, and continues to expand the number of locations and in-store merchandising and promotions in its seventy-seven retail stores throughout the State.

For financial reporting purposes, the New Hampshire State Liquor Commission is considered a department of the State of New Hampshire. The financial activity of the Liquor Commission is reported as an enterprise fund of the State of New Hampshire and is included in the Comprehensive Annual Financial Report of the State. The Liquor Commission's financial statements include all spirits and wine sales and license fee activity in a separate enterprise fund and do not include any activity related to any other State agency or fund. The financial statements represent the financial position of only the New Hampshire State Liquor Commission as of June 30, 2008, and its change in financial position and its cash flows for the year then ended.

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**NOTE 1 – Summary of Significant Accounting Policies (continued)**

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***B. Measurement Focus, Basis Of Accounting and Financial Statement Presentation****Measurement Focus and Basis of Accounting*

The Liquor Commission accounts for its operations as a single enterprise fund and accordingly uses the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recognized when the related liability is incurred. The Liquor Commission's operations are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of the Liquor Commission are included on the Statement of Net Assets. The Statement of Revenues, Expenses, and Changes in Fund Net Assets presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

The Liquor Commission applies applicable GASB pronouncements as well as Financial Accounting Standards Board (FASB) Statements and Interpretations and Accounting Principles Board (APB) Opinions and Accounting Research Bulletins of the Committee of Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict the pronouncements of the GASB.

The accompanying financial statements of the Liquor Commission are presented as of June 30, 2008, and for the fiscal year then ended.

*Financial Statement Presentation*

A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

***C. Accounts Receivable***

Receivables are reported at their gross value and consist of amounts due at June 30. Receivables consist of amounts due from wholesale distributors and beverage manufacturers for taxes on the sale of alcoholic beverages of \$1,247,550, the credit card processing company for debit/credit card sales of \$3,708,169, on-premise and off-premise licensees for stock purchased on fifteen day credit of \$3,367,983, liquor vendors for the warehousing of product of \$151,706, and the New Hampshire Department of Justice for grant reimbursement of \$31,974. Tax payments are due ten days after the close of each tax month.

***D. Inventory***

Wine and spirit inventory is valued at the lower of cost (average cost method) or market. The Liquor Commission maintains the salable liquor inventory at the Concord Warehouse, the Law Warehouse in Nashua and at the liquor stores throughout the State.

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**NOTE 1 – Summary of Significant Accounting Policies (continued)**

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***E. Capital Assets***

Capital assets, including equipment and real property, are recorded at historical cost. Depreciation is computed using the straight-line method over the estimated useful lives of the fixed asset which are as follows: buildings - 40 years, building improvements - 20 years, and other equipment - 5 years. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. Any income derived from surplus property sales is recorded in the Liquor Fund. Losses on the disposal of surplus equipment are recorded at the time of disposal.

***F. Accounts Payable***

The accounts payable at June 30, 2008 include expenses for purchases of liquor inventory and liquor freight.

***G. Accrued Payroll***

The accrued payroll at June 30, 2008 represents payroll and related benefit costs incurred from June 6<sup>th</sup> through June 30<sup>th</sup> and paid in July 2008.

***H. Deferred Revenue***

Deferred revenue is recognized when cash, receivables, or other assets are recorded prior to being earned. The Liquor Commission issues annual licenses to entities involved in the sale, transportation, warehousing, or manufacturing of alcoholic beverages. These licenses are generally effective for a twelve-month period and expire on the last day of the birth month of the licensee or the last day of the month of incorporation or organization. The Liquor Commission also receives cash from the sale of gift cards that allow the holder to redeem the cards for product at a future point in time. The deferred revenue reported by the Liquor Commission at June 30, 2008, represents the prorated portion of license fees and gift card sales collected by the Liquor Commission that had not been earned at June 30.

***I. Due from Other Funds***

Receipts from operations of the Liquor Commission are transferred to the General Fund on a daily basis. The General Fund advances cash to the Liquor Commission for the purchase of liquor inventory. The amount reported at June 30, 2008 as Due from Other Funds represents the amount to be provided to the Commission from the General Fund to cover accounts payable for liquor purchases.

***J. Compensated Absences***

The Liquor Commission employs 305 full-time classified employees. Full-time classified employees of the Liquor Commission accrue annual, bonus, compensatory and sick leave at various rates within the limits prescribed by the collective bargaining agreement. In conformity with GASB Statement No. 16, the Liquor Commission accrues all types of leave benefits as earned by its classified employees. The compensated absences liability represents the total liability of the cumulative balance of employees' annual, bonus, compensatory, and sick leave based on years of service rendered along with the State's share of social security and retirement contributions. The current portion of the leave liability is calculated based on the characteristics of the type of leave and on a LIFO (last in first out) basis, which assumes employees use their most recent earned leave first. The accrued liability for annual leave does not exceed the maximum cumulative balance allowed,

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**NOTE 1 – Summary of Significant Accounting Policies (continued)**

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which ranges from thirty-two to fifty days based on years of service. The accrual for sick leave is made to the extent it is probable that the benefits will result in termination payments rather than be taken as absences due to illness.

***K. Net Assets***

The capital assets of the Commission are contributed by the State's General Fund to the Liquor Fund, and the amount equal to capital assets, net of accumulated depreciation, is recorded as Net Assets.

***L. Revenue and Expenses***

Revenues and expenses are classified as operating or non-operating and are sub classified by object (e.g. administration and depreciation). Operating revenues and expenses generally result from providing services and producing and delivering goods. All other revenues and expenses are reported as non-operating.

Operating Revenues: The Liquor Commission controls the distribution of alcoholic beverages in the State through retail and wholesale sales from the seventy-seven retail stores located throughout the state, wholesale sales from the Liquor Commission and bailment warehouses located in Concord and Nashua, and through regulated direct deliveries of product from vendors to licensees. For fiscal year 2008, the net sales of the Commission were \$460,540,416.

Cost Of Sales: The cost of sales includes the cost of products sold plus the cost of transporting the products purchased to retail stores. For fiscal year 2008, the cost of sales of the Liquor Commission was \$333,047,942.

Operating Expenses: This amount represents those expenses indirectly related to the purchase, sale, transportation, and warehousing of liquor inventory. These expenses consist mainly of employees' salaries and benefits and rent and utilities. Operating expenses were \$34,799,224 for fiscal year 2008.

Non-Operating Revenues: This amount represents income received from private distributors and retailers for permits and licenses to sell alcoholic beverages, an additional fee on alcoholic beverages sold by wholesale distributors and beverage manufacturers, and warehouse bailment. Non-operating revenues were \$18,908,310 for fiscal year 2008.

***M. Interfund Activity and Balances***

Interfund Activity: The transfers to the General Fund represent flows of assets (such as goods or cash) without equivalent flows of assets in return or a requirement for repayment. In addition, transfers are recorded when a fund receiving revenue provides it to the fund which expends the resources.

Interfund Balances: The interfund receivable represents amounts due from the General Fund.



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**NOTE 1 – Summary of Significant Accounting Policies (continued)**


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***N. Budgetary Control and Reporting***

The statutes of the State of New Hampshire require the Governor to submit a biennial operating budget to the Legislature. This budget, which includes annual budgets for each year of the biennium, consists of three parts: Part I is the Governor's program for meeting all expenditure needs as well as estimating revenues. There is no constitutional or statutory requirement that the Governor propose or the Legislature adopt a budget that does not resort to borrowing. Part II is a detailed breakdown of the budget at the department level for appropriations to meet the expenditure needs of the government. Part III consists of draft appropriation bills for the appropriations made in the proposed budget.

The operating budget is prepared principally on a modified cash basis and adopted for the governmental and proprietary fund types, with the exception of the Capital Projects Fund. The Capital Projects Fund budget represents appropriations for individual projects that may extend over several fiscal years.

In addition to the enacted biennial operating budget, the Governor may submit to the Legislature supplemental budget requests necessary to meet expenditures during the current biennium. Appropriation transfers can be made within a department without the approval of the Legislature; therefore, the legal level of budgetary control is at the departmental level.

Both the Executive and Legislative Branches of government maintain additional fiscal control procedures. The Executive Branch, represented by the Commissioner of the Department of Administrative Services, is directed to continually monitor the State's financial operations, needs, and resources, and to maintain an integrated financial accounting system. The Legislative Branch, represented by the Fiscal Committee, the Joint Legislative Capital Budget Overview Committee, and the Office of the Legislative Budget Assistant, monitors compliance with the budget and the effectiveness of budgeted programs.

Unexpended balances of appropriations at year end will lapse to undesignated fund balance and be available for future appropriations unless they have been encumbered or legally defined as non-lapsing, which means the balances are reported as reservation of fund balance. The balance of unexpended encumbrances are brought forward into the next fiscal year. Capital Projects Fund unencumbered appropriations lapse in two years unless extended or designated as non-lapsing by law.

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**NOTE 2 – Cash**


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The Liquor Commission's cash as reported on the Statement of Net Assets as of June 30, 2008 consists of the following:

Cash (carrying amount)	\$ 609,759
Petty Cash & Change Fund	<u>130,000</u>
<b><i>Total Cash</i></b>	<b><u>\$ 739,759</u></b>

**Cash:** GASB Statement 40, *Deposit and Investment Risk Disclosures-an amendment of GASB Statement No. 3* was implemented for the fiscal year ended June 30, 2005. As a result, the disclosures related to deposit risks were changed.

**Primary Government:** The State pools cash except for separate cash and investment accounts maintained in accordance with legal restrictions. The State Liquor Commission's share of the total pooled cash is included on the Statement of Net Assets under the caption "Cash".

## NOTE 2 – Cash (continued)

**Deposits:** The following statutory requirements and Treasury Department policies have been adopted to minimize risk associated with deposits:

RSA 6:7 establishes the policy the State Treasurer must adhere to when depositing public monies. Operating funds are invested per investment policies that further define appropriate investment choices and constraints as they apply to those investment types.

**Custodial Credit Risk:** The custodial risk for deposits is the risk that in the event of a bank failure, the State's deposits may not be recovered.

Custodial credit risk is managed in a variety of ways. Although State law does not require deposits to be collateralized, the Treasurer does utilize such arrangements where prudent and/or cost effective. All banks, where the State has deposits and/or active accounts, are monitored as to their financial health through the services of Veribanc, Inc., a bank rating firm. In addition, ongoing reviews with officials of depository institutions are used to allow for frequent monitoring of custodial credit risk. The Governor and Executive Council must approve all depositories used by the State at least annually.

Whereas the Liquor Commission accepts payments in both US and Canadian currency, foreign currency risk is essentially non-existent on Liquor Commission deposits, as the volume of Canadian currency transactions is extremely low.

The bank balance of the Liquor Commission's cash accounts at June 30, 2008 was \$302,499, all of which was covered by FDIC insurance. The difference between the carrying value and bank balances for these accounts is the result of deposits-in-transit.

## NOTE 3 – Capital Assets

A summary of capital asset balances, which include the ten State-owned stores, the Concord warehouse and headquarters, at June 30, 2008 is presented below:

	Beg. Balance July 1, 2007	Increases	Decreases	End. Balance June 30, 2008
Capital Assets Not Being Depreciated:				
Land	\$ 2,354,581			\$ 2,354,581
Other Capital Assets:				
Land Improvements	876,909			876,909
Buildings	13,795,418			13,795,418
Building Improvement	5,744,165	\$ 607,882	\$ (21,974)	6,330,073
Construction in Progress	378,700	207,948	(378,700)	207,948
Equipment	8,969,738	198,466	(3,196,878)	5,971,326
Total Capital Assets	32,119,511	1,014,296	(3,597,552)	29,536,255
Less: Accumulated Depreciation	(19,109,482)	(749,520)	3,211,000	(16,648,002)
Net Capital Assets	\$ 13,010,029	\$ 264,776	\$ (386,552)	\$ 12,888,253

## NOTE 4 – Long Term Liabilities

A summary of capital leases, compensated absences, and worker's compensation activity for the year ended June 30, 2008 is presented below.

	Beginning Balance	Increase	Decrease	Ending Balance	Current	Long-Term
Capital Lease	\$ 617,700	-	\$ 130,876	\$ 486,824	\$ 122,546	\$ 364,278
Claims & Compensated Absences Payable	3,327,274	\$ 2,012,252	1,739,192	3,600,334	997,809	2,602,525
Total	\$ 3,944,974	\$ 2,012,252	\$ 1,870,068	\$ 4,087,158	\$ 1,120,355	\$ 2,966,803

## NOTE 5 – Risk Management and Insurance

The Liquor Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The State generally retains the risk of loss except where the provisions of law allow for the purchase of commercial insurance or where commercial insurance has been proven beneficial for the general public. There are approximately 30 commercial insurance programs in effect including fleet automobile liability and faithful performance position schedule bond.

The State employs a blanket commercial policy that covers fleet automobile liability. The Liquor Commission pays an annual premium for its vehicles to be covered under this policy.

During fiscal year 2004, the state established an Employee Benefit Risk Management Fund, an internal service fund, to account for its uninsured risks of loss related to employee and retiree health benefits. Under this program, the Fund provides coverage for up to a maximum of \$500,000 for each employee per year. The state has purchased commercial insurance for claims in excess of coverage provided, as well as, aggregate stop loss liability coverage set at 125.0% of the State's total expected claims per contract year.

Claim liabilities not covered by commercial insurance are recorded by the State when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. The balance of claims liabilities is determined by an analysis of past, current, and future estimated loss experience. Because actual claims liabilities depend on such factors as inflation, changes in legal doctrines and damage awards, the process used in computing claims liability may not result in an exact amount. Claims liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

The following is a summary of the changes in claim liabilities during the fiscal year ending June 30, 2008.

	Beginning Balance	Increases	Decreases	Ending Balance	Current	Long-Term
Worker's Compensation Claims Payable	\$ 1,588,000	\$ 459,890	\$ 396,890	\$ 1,651,000	\$ 467,172	\$ 1,183,828

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**NOTE 6 – Interfund Receivables and Payables**

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The Liquor Commission had a net due from the General Fund of \$11.6 million at June 30, 2008. This amount represents requirements to fund the daily operations of the Liquor Commission, including the purchase of liquor stock.

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**NOTE 7 – Interfund Transfers**

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The Liquor Commission transferred \$111.6 million to the General Fund for government operations during fiscal year 2008.

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**NOTE 8 – Employee Benefit Plans**

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*Retirement Plan*

**Plan Description:** The Liquor Commission, as an organization of the State government, participates in the New Hampshire Retirement System (the Plan) established in 1967 by RSA 100-A:2. The Plan is a contributory defined benefit plan providing service, disability, death, and vested retirement benefits to members and beneficiaries. It covers substantially all full-time employees of the Liquor Commission. The Plan qualifies as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. RSA 100-A established the Plan and the contribution requirements. The Plan, which is a cost-sharing multiple-employer Public Employees Retirement System (PERS), is divided into two membership groups. Group I consists of employees and teachers. Group II consists of firefighters and police officers. All assets are in a single trust and are available to pay retirement benefits to all members.

Group I - Members contributing through age sixty qualify for a normal service retirement allowance based on years of creditable service. The yearly pension amount is 1/60 (1.7%) of average final compensation (AFC), multiplied by years of creditable service. AFC is defined as the average of the three highest salary years. At age sixty-five, the yearly pension amount is recalculated at 1/66 (1.5%) of AFC multiplied by years of creditable service. Members in service with ten or more years of creditable service who are between ages fifty and sixty are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service. In addition, Group I members in service with ten or more years creditable service who are between age fifty and sixty or members in service with at least twenty years of creditable service that, when combined with his or her age equals at least seventy, are entitled to retire and have benefits commence immediately with appropriate graduated reductions based on years of creditable service.

Group II - After attaining the age of forty-five, members with twenty years of creditable service qualify to receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed forty years. Members in service at age sixty qualify to receive a prorated retirement allowance.

Members of both groups are entitled to vested deferred, disability allowances, and death benefit allowances subject to various requirements and rates based on AFC or earnable compensation. Liquor enforcement officers are members of Group II; all other covered Liquor Commission employees are members of Group I.

A special account has been established by RSA 100-A:16, II(h) for additional benefits. The account is credited with all of the earnings of the account assets in the account plus the earnings of the remaining assets of the Plan in excess of the assumed rate of return plus 1/2 of 1 percent.

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**NOTE 8 – Employee Benefit Plans (continued)**

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**Funding Policy:** The Plan is financed by contributions from the members, the State and local employers, and investment earnings. During fiscal year 2008, Group I and II members were required to contribute 5.0% and 9.3%, respectively, of gross earnings.

The Liquor Commission contributes an amount required to meet Plan costs, which is determined by a biennial actuarial valuation by the system's actuary using the open group aggregate funding method, and is expressed as a percentage of gross payroll. The Liquor Commission's payments for normal contribution costs for fiscal year 2008 amounted to 8.7% and 18.2% of the covered payroll for its Group I employees and Group II law enforcement officers, respectively. For fiscal year 2008, this totaled \$1,222,540. For fiscal years 2007 and 2006, the contributions amounts for Group I and Group II combined, were \$895,281 and \$830,826 respectively, which were equal to the required contributions for those years.

The Plan does not make separate measurements of assets and pension benefit obligation for individual employers. The New Hampshire Retirement System Comprehensive Annual Financial Report contains detailed information regarding the Plan as a whole, including information on payroll, contributors, actuarial assumptions and funding method, pension benefit obligation, and ten year historical trend data. It may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-8509.

*Post-Employment Health Care Benefits*

In addition to providing pension benefits, RSA 21-I:30 specifies that the State provide certain health care insurance benefits for retired employees. These benefits include group hospitalization, hospital medical care, and surgical care. Substantially all of the State's employees who were hired on or before June 30, 2003 may become eligible for these benefits if they reach normal retirement age while working for the state and receive their pensions on a periodic basis rather than a lump sum. During fiscal year 2004, legislation was passed that requires state Group I employees hired on or after July 1, 2003 to have 20 years of state service in order to qualify for health insurance benefits. These and similar benefits for active employees are authorized by RSA 21-I:30 and provided through the Employee Benefit Risk Management Fund, which is the state's self-insurance fund implemented in October 2003 for active state employees and retirees. The state recognizes the cost of providing benefits by paying actuarially determined insurance contributions into the fund. The cost of providing these benefits to the eligible retired employees of the Liquor Commission is funded by the General Fund and is not reflected in the Liquor Commission's financial statements.

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**NOTE 9 – Leases**

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*Operating Leases*

The Liquor Commission has lease commitments for space requirements which are accounted for as operating leases. These leases, subject to continuing appropriation, extend forward a number of years and may contain renewal options. Rent expenditures for fiscal year 2008 were approximately \$2,708,341. The following is a schedule of future minimum rental payments required under operating leases that have initial or remaining unbreakable lease terms in excess of one year as of June 30, 2008:

**NOTE 9 – Leases**

<u>Fiscal Year</u>	<u>Lease Payment</u>
2009	\$ 2,151,617
2010	2,005,498
2011	1,775,778
2012	1,433,854
2013	1,165,957
2014 - 2018	<u>2,519,308</u>
<b>Total</b>	<b><u>\$ 11,052,012</u></b>

*Capital Leases*

The Liquor Commission entered into a lease agreement for the installation and lease of computer equipment and a lease agreement for the installation of energy improvement fixtures and equipment at various Liquor Commission locations. The computer equipment lease is for the period March 15, 2002 to March 15, 2008. The energy improvement lease is for the period November 15, 2002 to November 15, 2011. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2008 are as follows:

<u>Fiscal Year</u>	<u>Energy Improvements</u>
2009	\$ 141,289
2010	141,289
2011	141,289
2012	<u>108,886</u>
Total Future Minimum Lease Payments	532,753
Less: Amount Representing Interest	<u>(45,929)</u>
Present Value of Net Future Minimum Lease Payments	<b><u>\$ 486,824</u></b>

The assets acquired through capital leases and included in capital assets at June 30, 2008 include the following:

Equipment	\$ 385,367
Buildings and Building Improvements	<u>1,128,890</u>
Total	1,514,257
Less: Accumulated Depreciation	<u>(743,497)</u>
Net	<b><u>\$ 770,760</u></b>

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**NOTE 10 – Sales Revenue**

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Sales revenue is reported net of discounts and credit card fees. For the fiscal year-ended June 30, 2008, the Commission reported operating revenues of \$460,540,416, net of discounts of \$5,512,870 and credit card fees of \$4,189,638.

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# STATISTICAL SECTION

FRIDAY SATURDAY SUNDAY  
**AFTER THANKSGIVING  
WEEKEND WINE SALE**  
3 DAYS ONLY - NOV. 23-25  
**SAVE 20%**  
when you buy 12 bottles or more  
of 375ml and 750ml mixed or...



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# New Hampshire State Liquor Commission

## Balance Sheet as of June 30, 2008

JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

(expressed in thousands)

	June 30, 2008	June 30, 2007	Comparative	
			Increase / (Decrease)	
			\$	%
<b><u>ASSETS:</u></b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 740	\$ 1,413	\$ (673)	(47.64)
Receivables (Net of Allowances for Uncollectibles)	8,507	9,220	(713)	(7.73)
Net Due from Other Agencies	11,612	10,463	1,149	10.98
Inventory	25,840	22,288	3,552	15.94
<b>Total Current Assets</b>	<b>46,699</b>	<b>43,384</b>	<b>3,315</b>	<b>7.64</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	2,355	2,355	-	-
Land Improvements	877	877	-	-
Buildings	13,795	13,795	0	-
Building Improvements	6,330	5,744	586	10.20
Equipment	208	379	(171)	(45.12)
Construction in Progress	5,971	8,969	(2,998)	(33.43)
Less Allowance for Depreciation and Amortization	(16,648)	(19,109)	2,461	(12.88)
Net Capital Assets	12,888	13,010	(122)	(0.94)
Total Noncurrent Assets	12,888	13,010	(122)	(0.94)
<b>TOTAL ASSETS</b>	<b>59,587</b>	<b>56,394</b>	<b>3,193</b>	<b>5.66</b>
<b><u>LIABILITIES:</u></b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	39,749	36,638	3,111	8.49
Accrued Payroll	1,477	1,577	(100)	(6.34)
Deferred Revenue	1,873	1,842	31	1.68
Claims & Compensated Absenses	998	932	66	7.08
Other Liabilities	123	131	(8)	(6.11)
Total Current Liabilities	44,220	41,120	3,100	7.54
<b>NONCURRENT LIABILITIES</b>				
Compensated Absences Payable & Uninsured Claims	2,602	2,395	207	8.64
Other Noncurrent Liabilities	364	487	(123)	(25.26)
Total Noncurrent Liabilities	2,966	2,882	84	2.91
Total Liabilities	47,186	44,002	3,184	7.24
<b><u>NET ASSETS</u></b>				
Invested in Capital Assets (net of related debt)	12,401	12,392	9	0.07
Total Net Assets	\$ 12,401	\$ 12,392	\$ 9	0.07

# New Hampshire State Liquor Commission

## Commonsize Comparative Income Statement

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

	July 01, 2007 through June 30, 2008	July 01, 2006 through June 30, 2007	Commonsize %      % FY 08    FY 07		Comparative Increase / (Decrease) \$      %	
<b>SALES</b>						
Sales - Retail	\$ 329,906,211	\$ 307,472,230	71.63	70.50	\$ 22,433,981	7.30
Sales - On-Premise	53,981,260	53,479,293	11.72	12.26	501,967	0.94
Sales - Off-Premise	86,355,454	82,784,718	18.75	18.98	3,570,736	4.31
<b>Total Sales</b>	<b>470,242,925</b>	<b>443,736,241</b>	<b>102.11</b>	<b>101.74</b>	<b>26,506,684</b>	<b>5.97</b>
Less Discounts, Credit Card Fees, Etc.	(9,702,508)	(7,601,547)	(2.11)	(1.74)	(2,100,961)	27.64
<b>Net Sales</b>	<b>460,540,417</b>	<b>436,134,694</b>	<b>100.00</b>	<b>100.00</b>	<b>24,405,723</b>	<b>5.60</b>
<b>COST OF SALES</b>						
Inventory Change	(3,552,177)	(2,166,717)	(0.77)	(0.50)	(1,385,460)	63.94
Purchases - Net	333,910,782	316,558,868	72.50	72.58	17,351,914	5.48
Buy-In, Storage/Handling	815,081	787,941	0.18	0.18	27,140	3.44
Freight to Stores	1,874,256	1,707,853	0.41	0.39	166,403	9.74
<b>Total Cost of Sales</b>	<b>333,047,942</b>	<b>316,887,945</b>	<b>72.32</b>	<b>72.66</b>	<b>16,159,997</b>	<b>5.10</b>
<b>Gross Profit From Sales</b>	<b>127,492,475</b>	<b>119,246,749</b>	<b>27.68</b>	<b>27.34</b>	<b>8,245,726</b>	<b>6.91</b>
<b>OTHER REVENUES</b>						
Liquor Rep Fees	17,792	18,333	-	-	(541)	(2.95)
Licenses - Liquor	2,849,015	3,057,699	0.62	0.70	(208,684)	(6.82)
Check & Administrative Fines	301,651	286,756	0.07	0.07	14,895	5.19
Warehouse Bailment	1,138,460	1,086,924	0.25	0.25	51,536	4.74
Wine Tax	51,996	38,159	0.01	0.01	13,837	36.26
Sweepstakes Income	530,149	526,945	0.12	0.12	3,204	0.61
Inventory Information	5,064	5,112	-	-	(48)	(0.94)
Direct Shipping Permits	519,122	412,653	0.11	0.09	106,469	25.80
Processing/Investigation Fees	60,875	51,025	0.01	0.01	9,850	19.30
Miscellaneous	85,816	11,252	0.02	0.00	74,564	662.67
<b>Total Other Revenues</b>	<b>5,559,940</b>	<b>5,494,858</b>	<b>1.21</b>	<b>1.26</b>	<b>65,082</b>	<b>1.18</b>
<b>Total Gross Profit</b>	<b>\$ 133,052,415</b>	<b>\$ 124,741,607</b>	<b>28.89</b>	<b>28.60</b>	<b>\$ 8,310,808</b>	<b>6.66</b>

# New Hampshire State Liquor Commission

## Commonsize Comparative Income Statement

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

	July 01, 2007 through June 30, 2008	July 01, 2006 through June 30, 2007	Commonsize % FY 08    % FY 07		Comparative Increase / (Decrease) \$            %	
<b>OPERATING EXPENSES</b>						
Office of the Commissioners	\$ 661,884	\$ 637,236	0.14	0.15	\$ 24,648	3.87
Information Technology	1,813,650	1,481,008	0.39	0.34	332,642	22.46
Financial Management	1,263,197	1,327,969	0.27	0.30	(64,772)	(4.88)
Merchandising Administration	629,416	628,178	0.14	0.14	1,238	0.20
Purchasing	79,688	72,344	0.02	0.02	7,344	10.15
Human Resources	175,981	139,499	0.04	0.03	36,482	26.15
Store Operations	25,851,214	23,441,669	5.61	5.37	2,409,545	10.28
Warehouse	838,965	939,414	0.18	0.22	(100,449)	(10.69)
Depreciation Expenses -						
* Office of the Commission	59,087	58,950	0.01	0.01	137	0.23
* Information Technology	11,747	115,817	0.00	0.03	(104,070)	(89.86)
* Financial Management	-	5,493	-	0.00	(5,493)	(100.00)
* Marketing	-	-	-	-	-	-
* Human Resources	-	-	-	-	-	-
* Store Operations	542,561	580,620	0.12	0.13	(38,059)	(6.55)
* Warehouse	13,437	25,760	0.00	0.01	(12,323)	(47.84)
<b>Total Expenses</b>	<b>31,940,827</b>	<b>29,453,957</b>	<b>6.94</b>	<b>6.75</b>	<b>2,486,870</b>	<b>8.44</b>
Net Profit -						
* Liquor Operations	101,111,588	95,287,650	21.95	21.85	5,823,937	6.11
* Beer Operations	10,000,276	10,161,667	2.17	2.33	(161,391)	(1.59)
Loss - Disposal of Fixed Assets	(7,852)	(7,970)	-	-	118	(1.48)
Fixed Assets - Capital Funds	497,549	391,597	0.11	0.09	105,952	27.06
<b>Total Net Profit</b>	<b>111,601,561</b>	<b>105,832,944</b>	<b>24.23</b>	<b>24.27</b>	<b>5,768,616</b>	<b>5.45</b>
Transfer to General Fund	(111,592,460)	(105,993,580)	(24.23)	(24.30)	(5,598,880)	5.28
<b>Change in Net Assets</b>	<b>9,101</b>	<b>(160,636)</b>	<b>0.00</b>	<b>(0.04)</b>	<b>169,736</b>	<b>(105.66)</b>
Net Assets July 1	12,392,331	12,552,967	2.69	2.88	(160,636)	(1.28)
<b>Net Assets June 30</b>	<b>\$ 12,401,432</b>	<b>\$ 12,392,331</b>	<b>2.69</b>	<b>2.84</b>	<b>\$ 9,100</b>	<b>0.07</b>
<b>NOTE:</b>						
Beginning Inventory	\$ 22,287,948	\$ 20,121,231	-----		\$ 2,166,717	
Inventory Change	3,552,177	2,166,717	-----		1,385,460	
<b>Ending Inventory</b>	<b>\$ 25,840,125</b>	<b>\$ 22,287,948</b>	-----		<b>\$ 3,552,177</b>	

# New Hampshire State Liquor Commission

## Commonsize Comparative Income Statement - Enforcement

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

<b>BEER OPERATIONS:</b>			<b>Commonsize</b>		Comparative	
<b>REVENUES</b>	July 01, 2007 through June 30, 2008	July 01, 2006 through June 30, 2007	% FY 08	% FY 07	Increase / (Decrease) \$	%
Beer Tax	\$ 12,463,202	\$ 12,470,074	96.92	96.64	\$ (6,872)	(0.06)
Wine Cooler Tax	25,750	27,861	0.20	0.22	(2,111)	(7.58)
Distilled Spirits Tax	18,603	21,649	0.14	0.17	(3,046)	(14.07)
Beer Permits	212,216	207,928	1.65	1.61	4,288	2.06
Miscellaneous - Grants	138,901	175,637	1.08	1.36	(36,736)	(20.92)
<b>Total Revenues</b>	<b>12,858,672</b>	<b>12,903,149</b>	<b>100.00</b>	<b>100.00</b>	<b>(44,477)</b>	<b>(0.34)</b>
 <b>OPERATING EXPENSES</b>						
Regulation - Enforcement	1,602,965	1,671,050	12.47	12.95	(68,085)	(4.07)
Regulation - Licensing	799,034	727,434	6.21	5.64	71,600	9.84
Regulation - Education	206,862	84,524	1.61	0.66	122,338	144.74
Miscellaneous - Grants	126,848	148,429	0.99	1.15	(21,581)	(14.54)
Depreciation - Enforcement	122,160	103,905	0.95	0.81	18,255	17.57
Depreciation - Licensing	-	1,501	-	0.01	(1,501)	(100.00)
Depreciation - Grants	527	4,639	0.00	0.04	(4,112)	(88.64)
<b>Total Expenses</b>	<b>2,858,396</b>	<b>2,741,482</b>	<b>22.23</b>	<b>21.25</b>	<b>116,914</b>	<b>4.26</b>
 <b>Net Profit From Beer Operations</b>	 <b>\$ 10,000,276</b>	 <b>\$ 10,161,667</b>	 <b>77.77</b>	 <b>78.75</b>	 <b>\$ (161,391)</b>	 <b>(1.59)</b>

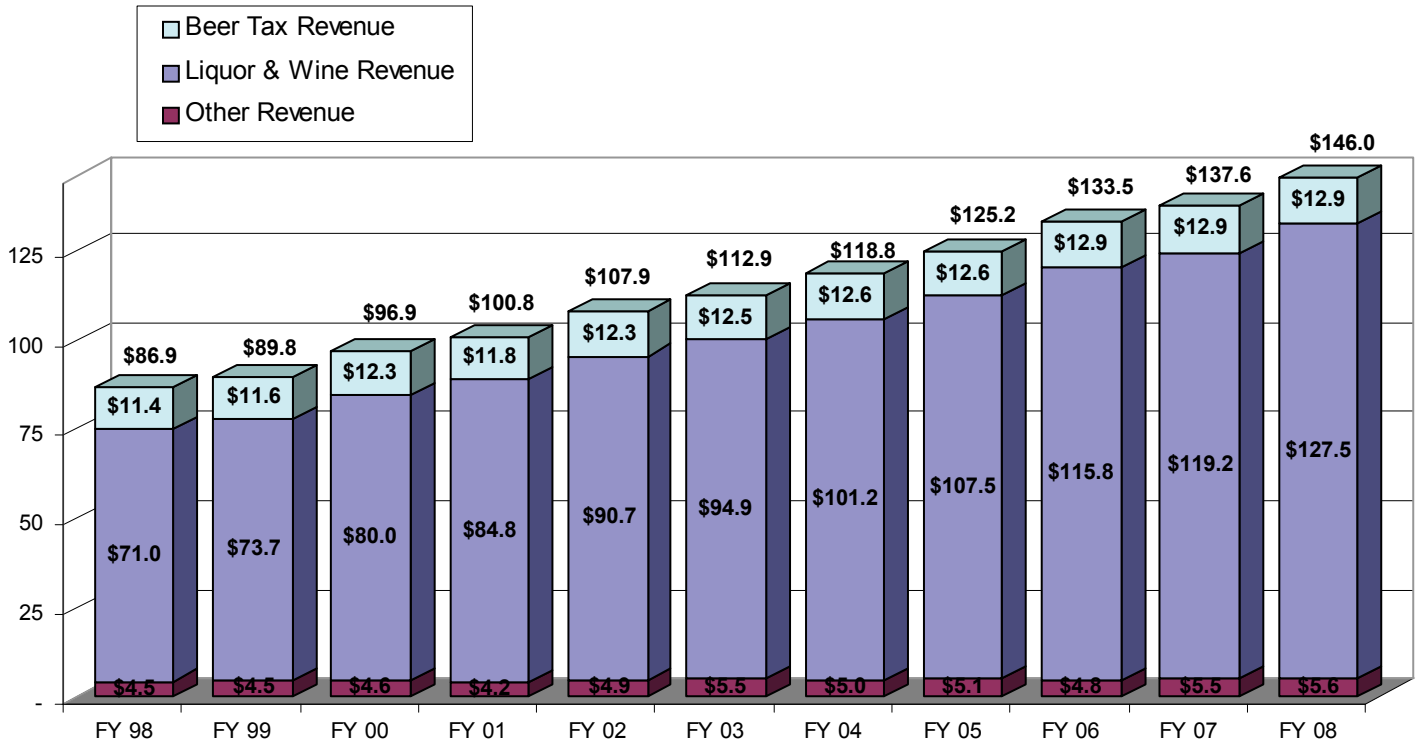
# New Hampshire State Liquor Commission

## Five Year Comparative Income Statement - FY 2004 To FY 2008 (unaudited)

(Expressed In Thousands)

	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>	<u>FY 2004</u>
<b><u>SALES</u></b>					
Sales - Retail	\$ 329,906	\$ 307,472	\$ 293,704	\$ 281,517	\$ 263,313
Sales - On-Premise	53,981	53,479	51,423	48,439	47,470
Sales - Off-Premise	86,356	82,785	77,185	71,351	66,435
<b>Total Sales</b>	<b>470,243</b>	<b>443,736</b>	<b>422,312</b>	<b>401,307</b>	<b>377,218</b>
Less Discounts, CC fees, Etc.	(9,703)	(7,602)	(6,827)	(8,971)	(7,544)
<b>Net Sales</b>	<b>460,540</b>	<b>436,134</b>	<b>415,485</b>	<b>392,336</b>	<b>369,674</b>
Cost of Goods Sold	333,048	316,888	299,718	284,866	268,427
<b>Gross Profit from Sales</b>	<b>127,492</b>	<b>119,246</b>	<b>115,767</b>	<b>107,470</b>	<b>101,247</b>
<b><u>OTHER REVENUES</u></b>					
Liquor and Wine Licenses	2,849	3,058	2,712	3,024	2,848
Liquor Rep Fees	18	18	17	16	8
Sweepstakes Income	530	527	492	376	481
Miscellaneous	2,163	1,892	1,618	1,670	1,641
<b>Total Other Revenues</b>	<b>5,560</b>	<b>5,495</b>	<b>4,839</b>	<b>5,086</b>	<b>4,978</b>
<b>Total Gross Profit</b>	<b>133,052</b>	<b>124,741</b>	<b>120,606</b>	<b>112,556</b>	<b>106,225</b>
<b><u>OPERATING EXPENSES</u></b>					
Office of Commission	662	637	544	569	503
Information Technology	1,814	1,481	1,141	1,351	894
Financial Management	1,263	1,328	1,221	1,147	1,197
Merchandising Administration	629	628	596	583	529
Purchasing	80	72	67	62	61
Human Resources	176	140	114	107	51
Store Operations	25,851	23,442	21,935	20,647	19,345
Warehouse	839	939	920	812	806
Depreciation	627	787	1,051	1,324	1,493
<b>Total Operating Expenses</b>	<b>31,940</b>	<b>29,454</b>	<b>27,589</b>	<b>26,602</b>	<b>24,879</b>
<b>Net Profit Liquor Operations</b>	<b>101,111</b>	<b>95,287</b>	<b>93,017</b>	<b>85,954</b>	<b>81,346</b>
<b><u>BEER OPERATIONS:</u></b>					
Revenue - Beer Tax and Permits	12,859	12,903	12,914	12,572	12,566
Expenses - Enforc., Licens. & Educ.	(2,736)	(2,631)	(2,500)	(2,235)	(2,370)
Depreciation	(123)	(110)	(128)	(134)	(122)
<b>Net Profit Beer Operations</b>	<b>10,000</b>	<b>10,162</b>	<b>10,286</b>	<b>10,203</b>	<b>10,074</b>
Gain or (Loss) on Capital Assets	(8)	(8)	(21)	(18)	(2)
Capital Assets - Capital Funds	498	392	267	1,787	-
<b>TOTAL NET PROFIT</b>	<b>\$ 111,601</b>	<b>\$ 105,833</b>	<b>\$ 103,549</b>	<b>\$ 97,926</b>	<b>\$ 91,418</b>

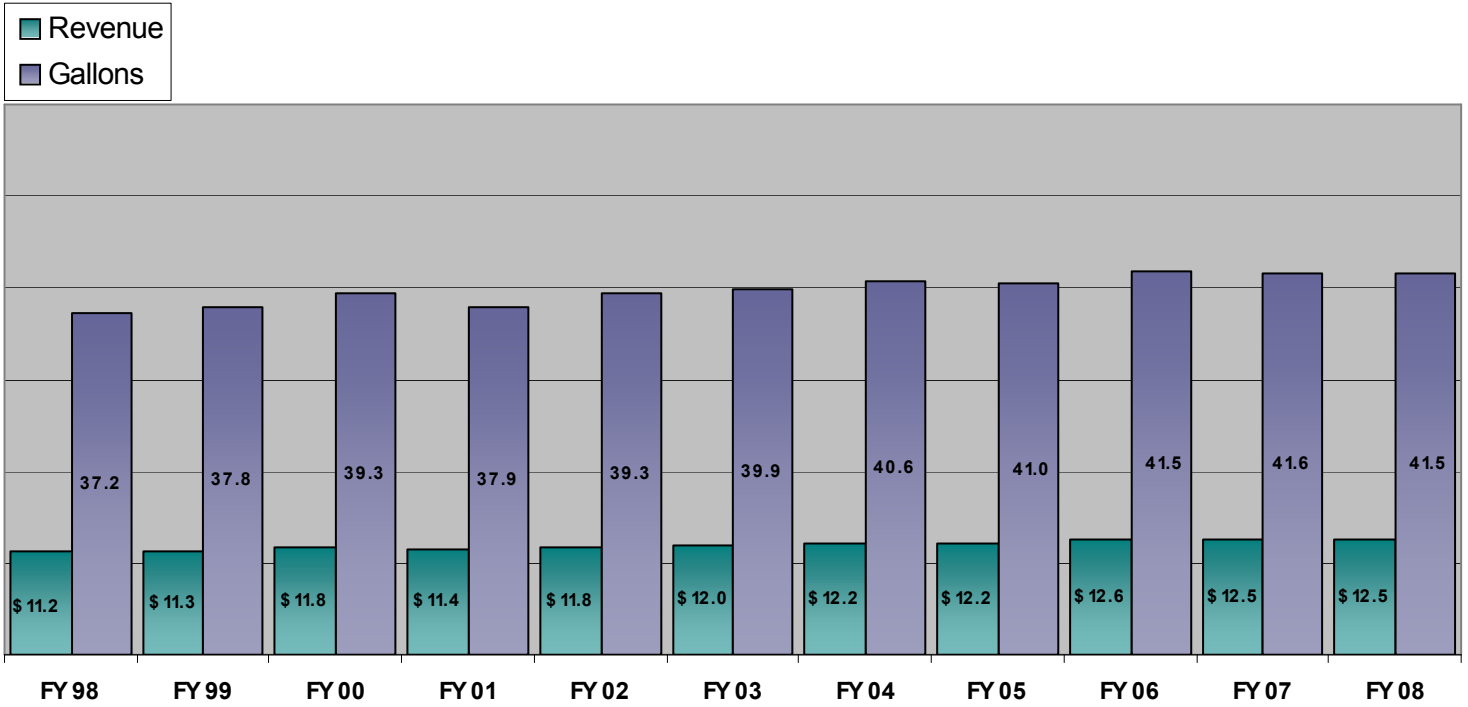
**NEW HAMPSHIRE STATE LIQUOR COMMISSION**  
**FY 1998 TO FY 2008 REVENUE (unaudited)**



<b>Revenues</b> (millions)	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
Liquor & Wine Revenue	\$71.0	\$73.7	\$80.0	\$84.8	\$90.7	\$94.9	\$101.2	\$107.5	\$115.8	\$119.2	\$127.5
Other Revenue	4.5	4.5	4.6	4.2	4.9	5.5	5.0	5.1	4.8	5.5	5.6
Beer Tax Revenue	11.4	11.6	12.3	11.8	12.3	12.5	12.6	12.6	12.9	12.9	12.9
<b>Total Revenue</b>	<b>\$86.9</b>	<b>\$89.8</b>	<b>\$96.9</b>	<b>\$100.8</b>	<b>\$107.9</b>	<b>\$112.9</b>	<b>\$118.8</b>	<b>\$125.2</b>	<b>\$133.5</b>	<b>\$137.6</b>	<b>\$146.0</b>

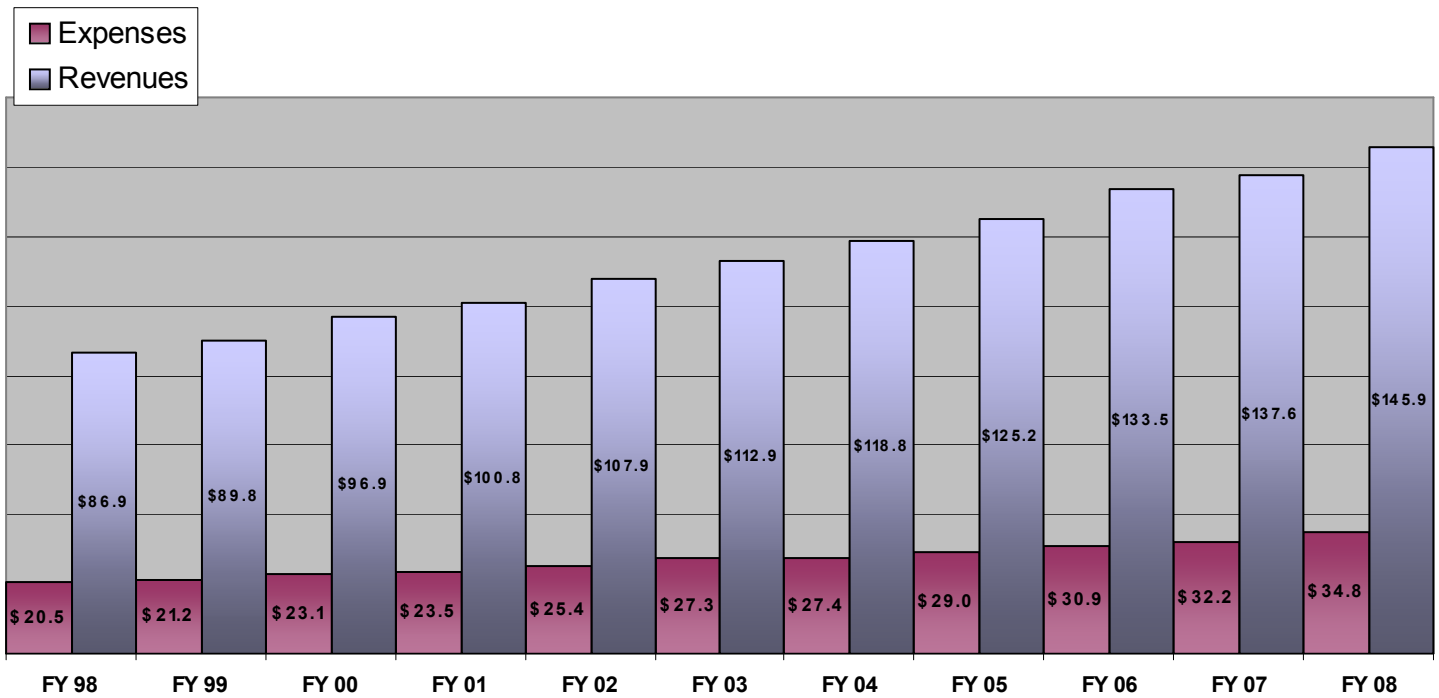


**NEW HAMPSHIRE STATE LIQUOR COMMISSION**  
**FY 1998 TO FY 2008 BEER REVENUE AND GALLONAGE (unaudited)**



Beer Tax	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
Millions	\$11.2	\$11.3	\$11.8	\$11.4	\$11.8	\$12.0	\$12.2	\$12.2	\$12.6	\$12.5	\$12.5
gallons	37.2	37.8	39.3	37.9	39.3	39.9	40.6	41.0	41.5	41.6	41.5

**NEW HAMPSHIRE STATE LIQUOR COMMISSION  
FY1998 TO FY2008 REVENUE AND EXPENSES (unaudited)**



(Millions)	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
Revenues	\$86.9	\$89.8	\$96.9	\$100.8	\$107.9	\$112.9	\$118.8	\$125.2	\$133.5	\$137.6	\$145.9
Expenses	\$20.5	\$21.2	\$23.1	\$23.5	\$25.4	\$27.3	\$27.4	\$29.0	\$30.9	\$32.2	\$34.8

# New Hampshire State Liquor Commission

## Total Operating Expenses

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

OPERATING EXPENSES:	JUNE 30, 2008	JUNE 30, 2007	INCREASE / (DECREASE)	
			AMOUNT	%
Personnel Services - Permanent	\$11,452,798.41	\$10,737,624.47	\$715,173.94	6.66
Personnel Services - Temporary	4,649,838.78	4,318,579.89	331,258.89	7.67
Personnel Services - Overtime	1,043,324.77	947,005.01	96,319.76	10.17
Personnel Services - Holiday	194,249.82	170,184.28	24,065.54	14.14
Commissioners Salaries	245,143.10	257,495.16	(12,352.06)	(4.80)
Office of Information Technology	1,813,896.89	1,481,007.73	332,889.16	22.48
Supplies	559,736.19	538,658.00	21,078.19	3.91
Publications	19,705.90	7,026.80	12,679.10	180.44
Clothing	67,532.09	47,794.46	19,737.63	41.30
Heat, Electricity, Water	1,210,031.02	1,071,433.49	138,597.53	12.94
Telephone	113,322.99	109,101.42	4,221.57	3.87
Postage and Freight	78,538.67	59,917.21	18,621.46	31.08
Printing and Binding	72,025.84	68,575.14	3,450.70	5.03
Contract Repairs-Buildings&Grounds	93,953.82	116,598.48	(22,644.66)	(19.42)
Equipment Repairs	497,398.84	444,895.04	52,503.80	11.80
License/Maintenance Software	2,996.84	3,175.01	(178.17)	(5.61)
Repairs - Buildings and Grounds	57,408.65	64,123.73	(6,715.08)	(10.47)
Advertising	1,503,083.46	1,208,114.77	294,968.69	24.42
Rents & Rentals	13,154.23	77,935.78	(64,781.55)	(83.12)
Rents - Stores	2,708,807.10	2,021,325.79	687,481.31	34.01
Insurance	5,813.00	6,476.63	(663.63)	(10.25)
Membership Fees	3,675.00	2,860.00	815.00	28.50
Educational/Development Training	11,900.00	7,432.00	4,468.00	60.12
Rental/Lease - Office Equipment	4,549.18	14,202.95	(9,653.77)	(67.97)
Trash Removal Services	134,275.79	128,690.61	5,585.18	4.34
Snow Removal Services	136,427.18	135,835.25	591.93	0.44
Janitorial Services	56,104.40	55,145.00	959.40	1.74
Equipment	411,062.66	200,182.22	210,880.44	105.34
Benefits	6,031,966.98	5,930,511.75	101,455.23	1.71
Employee Assistance Program	10,000.00	10,000.00	-	-
Vehicle Maintenance	27,901.68	26,525.73	1,375.95	5.19
Travel - In-State	184,257.23	138,931.79	45,325.44	32.62
Travel - Out-of-State	5,684.35	2,958.06	2,726.29	92.16
Indirect Costs to Admin. Services	297,481.53	362,377.57	(64,896.04)	(17.91)
Workmen's Compensation	308,270.16	511,566.17	(203,296.01)	(39.74)
Unemployment Compensation	23,014.07	13,067.48	9,946.59	76.12
Miscellaneous	374.70	1,319.03	(944.33)	(71.59)
Registration fees	-	100.00	(100.00)	100.00
<b>TOTAL OPERATING EXPENSES:</b>	<b>34,049,705.32</b>	<b>31,298,753.90</b>	<b>2,750,951.42</b>	<b>8.79</b>
Depreciation	749,519.60	896,685.00	(147,165.40)	(16.41)
<b>TOTAL EXPENSES:</b>	<b>\$34,799,224.92</b>	<b>\$32,195,438.90</b>	<b>\$2,603,786.02</b>	<b>8.09</b>

## NHSLC Top 10 Sales Locations

Store Locations (unaudited)  
(Sales in Millions)

	<u>Annual Gross Sales</u>
1. Hampton - North	\$26.6
2. Hampton - South	\$23.4
3. Portsmouth Traffic Circle	\$21.2
4. Salem	\$18.6
5. Hooksett - North	\$15.5
6. Nashua - DW Highway	\$13.1
7. Nashua - Coliseum Ave	\$13.0
8. Hooksett - South	\$12.2
9. West Lebanon	\$10.0
10. Keene	\$9.6
<b>Total:</b>	<u><u>\$163.2</u></u>



# New Hampshire State Liquor Commission

## Total Sales by Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
1	CONCORD	\$4,991,166.47	\$4,887,928.64	\$103,237.83	2.11	1.07	1.11	18	19
2	CHESTERFIELD	3,686,806.39	3,566,759.17	120,047.22	3.37	0.79	0.81	29	29
3	MANCHESTER	1,425,162.13	1,483,669.57	(58,507.44)	(3.94)	0.31	0.34	61	61
4	HOOKSETT	2,851,786.87	2,719,129.78	132,657.09	4.88	0.61	0.62	40	36
5	BERLIN	1,047,160.94	1,036,907.28	10,253.66	0.99	0.22	0.24	70	69
6	PORTSMOUTH	5,508,156.30	5,124,808.02	383,348.28	7.48	1.18	1.16	16	16
7	LITTLETON	4,469,409.81	4,230,974.81	238,435.00	5.64	0.96	0.96	24	24
8	CLAREMONT	2,947,511.80	3,034,784.60	(87,272.80)	(2.88)	0.63	0.69	37	33
9	DOVER	4,852,053.59	4,608,373.02	243,680.57	5.29	1.04	1.04	20	21
10	MANCHESTER	3,099,676.86	2,954,134.59	145,542.27	4.93	0.67	0.67	35	34
11	LEBANON	3,416,892.99	3,261,046.96	155,846.03	4.78	0.73	0.74	31	31
12	CENTER HARBOR	2,572,765.72	2,411,236.58	161,529.14	6.70	0.55	0.55	46	45
13	SOMERSWORTH	1,805,243.17	1,729,651.88	75,591.29	4.37	0.39	0.39	57	56
14	ROCHESTER	4,043,030.69	3,870,957.08	172,073.61	4.45	0.87	0.88	27	27
15	KEENE	9,577,812.71	8,591,478.86	986,333.85	11.48	2.05	1.95	10	10
16	WOODSVILLE	1,231,297.11	1,156,894.25	74,402.86	6.43	0.26	0.26	68	67
17	FRANKLIN	1,457,590.35	1,381,932.21	75,658.14	5.47	0.31	0.31	59	63
18	COLEBROOK	1,201,244.89	1,142,682.11	58,562.78	5.13	0.26	0.26	69	68
19	PLYMOUTH	2,038,084.03	2,353,524.43	(315,440.40)	(13.40)	0.44	0.53	51	46
20	DERRY	3,195,644.18	2,852,232.19	343,411.99	12.04	0.69	0.65	33	35
21	PETERBOROUGH	2,931,189.11	2,647,459.30	283,729.81	10.72	0.63	0.60	38	40
22	BROOKLINE	3,180,293.90	2,591,861.88	588,432.02	22.70	0.68	0.59	34	42
23	CONWAY	7,556,467.65	7,256,240.77	300,226.88	4.14	1.62	1.65	13	12
24	NEWPORT	1,300,381.83	1,215,570.92	84,810.91	6.98	0.28	0.28	67	66
25	STRATHAM	5,304,845.03	4,963,765.36	341,079.67	6.87	1.14	1.13	17	17
26	GROVETON	338,827.83	475,884.60	(137,056.77)	(28.80)	0.07	0.11	77	75
27	NASHUA	2,251,943.44	2,217,994.19	33,949.25	1.53	0.48	0.50	50	50
28	SEABROOK-BCH	1,003,048.24	917,877.95	85,170.29	9.28	0.22	0.21	72	71
29	WHITEFIELD	486,112.32	474,425.13	11,687.19	2.46	0.10	0.11	76	76
30	MILFORD	2,764,384.09	2,619,531.71	144,852.38	5.53	0.59	0.59	42	41
31	MANCHESTER	2,422,076.78	2,338,715.80	83,360.98	3.56	0.52	0.53	48	47
32	NASHUA	3,076,386.69	1,493,053.71	1,583,332.98	106.05	0.66	0.34	36	60
33	MANCHESTER	4,727,408.12	4,814,171.24	(86,763.12)	(1.80)	1.01	1.09	21	20
34	SALEM	18,637,326.21	17,410,509.60	1,226,816.61	7.05	4.00	3.95	4	4
35	HILLSBORO	1,757,769.43	1,630,657.83	127,111.60	7.80	0.38	0.37	58	58
36	JAFFREY	626,036.12	659,531.88	(33,495.76)	(5.08)	0.13	0.15	75	73
37	LANCASTER	895,263.66	889,361.32	5,902.34	0.66	0.19	0.20	73	72
38	PORTSMOUTH	21,209,164.51	20,313,692.27	895,472.24	4.41	4.55	4.61	3	3
39	WOLFEBORO	3,209,979.73	3,132,914.70	77,065.03	2.46	0.69	0.71	32	32
40	WALPOLE	1,876,095.13	1,906,304.26	(30,209.13)	(1.58)	0.40	0.43	54	52
41	SEABROOK	6,450,533.09	5,871,614.49	578,918.60	9.86	1.38	1.33	14	13
42	MEREDITH	2,695,081.04	2,654,257.27	40,823.77	1.54	0.58	0.60	43	39
43	FARMINGTON	1,457,504.13	1,439,099.42	18,404.71	1.28	0.31	0.33	60	62

# New Hampshire State Liquor Commission

## Total Sales by Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
44	BRISTOL	\$1,304,211.42	\$1,281,465.00	\$22,746.42	1.78	0.28	0.29	65	64
45	PITTSFIELD	1,009,605.73	981,812.79	27,792.94	2.83	0.22	0.22	71	70
46	ASHLAND	1,424,115.10	1,513,547.28	(89,432.18)	(5.91)	0.31	0.34	62	59
47	N. WOODSTOCK	1,843,237.36	1,886,295.85	(43,058.49)	(2.28)	0.40	0.43	55	53
48	HINSDALE	7,956,176.58	5,198,790.85	2,757,385.73	53.04	1.71	1.18	11	15
49	PLAISTOW	7,785,767.15	7,497,267.61	288,499.54	3.85	1.67	1.70	12	11
50	NASHUA	13,093,134.93	11,888,435.64	1,204,699.29	10.13	2.81	2.70	6	7
51	PELHAM	2,855,887.57	2,678,387.43	177,500.14	6.63	0.61	0.61	39	38
52	GORHAM	1,834,295.34	1,845,046.33	(10,750.99)	(0.58)	0.39	0.42	56	55
53	HUDSON	2,782,845.38	2,559,791.99	223,053.39	8.71	0.60	0.58	41	43
54	GLEN	3,630,371.38	3,436,282.05	194,089.33	5.65	0.78	0.78	30	30
55	BEDFORD	6,040,573.07	5,459,819.77	580,753.30	10.64	1.30	1.24	15	14
56	GILFORD	4,548,134.71	4,305,145.50	242,989.21	5.64	0.98	0.98	23	23
57	OSSIPEE	1,945,304.38	1,876,682.53	68,621.85	3.66	0.42	0.43	52	54
58	GOFFSTOWN	2,308,554.26	2,243,801.85	64,752.41	2.89	0.50	0.51	49	49
59	MERRIMACK	1,926,629.15	1,930,436.43	(3,807.28)	(0.20)	0.41	0.44	53	51
60	W. LEBANON	10,048,521.78	9,681,815.76	366,706.02	3.79	2.16	2.20	9	9
61	FITZWILLIAM	630,443.41	605,680.44	24,762.97	4.09	0.14	0.14	74	74
62	RAYMOND	2,434,062.06	2,266,119.75	167,942.31	7.41	0.52	0.51	47	48
63	WINCHESTER	1,303,716.75	1,233,020.18	70,696.57	5.73	0.28	0.28	66	65
64	NEW LONDON	4,263,993.26	4,108,545.29	155,447.97	3.78	0.91	0.93	26	25
65	CAMPTON	1,392,125.06	353,401.54	1,038,723.52	293.92	0.30	0.08	63	77
66	HOOKSETT-NO	15,515,439.19	14,660,249.31	855,189.88	5.83	3.33	3.32	5	5
67	HOOKSETT-SO	12,178,698.73	11,614,085.77	564,612.96	4.86	2.61	2.63	8	8
68	N. HAMPTON	4,605,920.47	4,487,503.71	118,416.76	2.64	0.99	1.02	22	22
69	NASHUA	12,978,179.81	12,673,241.34	304,938.47	2.41	2.78	2.87	7	6
70	SWANZEY	1,320,258.77	1,650,865.97	(330,607.20)	(20.03)	0.28	0.37	64	57
71	LEE	3,888,270.68	3,679,268.17	209,002.51	5.68	0.83	0.83	28	28
72	CONCORD	4,265,347.83	4,029,639.80	235,708.03	5.85	0.92	0.91	25	26
73	HAMPTON-SO	23,357,172.95	22,813,698.66	543,474.29	2.38	5.01	5.17	2	2
74	LONDONDERRY	4,969,586.50	4,892,905.60	76,680.90	1.57	1.07	1.11	19	18
75	BELMONT	2,676,620.77	2,681,007.84	(4,387.07)	(0.16)	0.57	0.61	44	37
76	HAMPTON-NO	26,598,209.92	25,290,032.29	1,308,177.63	5.17	5.71	5.73	1	1
77	RINDGE	2,577,697.68	2,464,338.31	113,359.37	4.60	0.55	0.56	45	44
	<b>TOTAL STORES</b>	<b>\$358,869,724.21</b>	<b>\$338,102,030.26</b>	<b>\$20,767,693.95</b>	<b>6.14</b>	<b>77.00</b>	<b>76.66</b>		
900	WHSE-CONCORD	704,281.05	669,639.51	34,641.54	5.17	0.15	0.15		
905	WHSE-NASHUA	106,500,705.85	102,293,683.90	4,207,021.95	4.11	22.85	23.19		
	<b>TOTAL WHSES</b>	<b>107,204,986.90</b>	<b>102,963,323.41</b>	<b>4,241,663.49</b>	<b>4.12</b>	<b>23.00</b>	<b>23.34</b>		
	<b>GRAND TOTAL</b>	<b>\$466,074,711.11</b>	<b>\$441,065,353.67</b>	<b>\$25,009,357.44</b>	<b>5.67</b>	<b>100.00</b>	<b>100.00</b>		



# New Hampshire State Liquor Commission

## Sales by Type

FISCAL YEAR ENDED JUNE 30, 2008 (unaudited)

ST#	LOCATION	RETAIL	ON-PREMISE	OFF-PREMISE	DISCOUNTS	TOTAL
1	CONCORD	\$4,572,987.97	\$428,623.76	\$38,777.70	(\$49,222.96)	\$4,991,166.47
2	CHESTERFIELD	3,680,907.28	18,765.39	16,258.28	(29,124.56)	3,686,806.39
3	MANCHESTER	1,019,010.26	378,101.22	32,785.95	(4,735.30)	1,425,162.13
4	HOOKSETT	2,565,815.05	182,062.16	156,599.23	(52,689.57)	2,851,786.87
5	BERLIN	815,098.37	137,308.01	99,301.75	(4,547.19)	1,047,160.94
6	PORTSMOUTH	2,908,581.78	2,523,526.92	136,178.93	(60,131.33)	5,508,156.30
7	LITTLETON	3,785,417.08	660,438.73	80,610.09	(57,056.09)	4,469,409.81
8	CLAREMONT	2,562,687.18	364,892.92	43,240.45	(23,308.75)	2,947,511.80
9	DOVER	3,748,740.32	1,117,208.60	27,325.17	(41,220.50)	4,852,053.59
10	MANCHESTER	2,236,425.63	819,203.04	53,422.11	(9,373.92)	3,099,676.86
11	LEBANON	3,265,561.54	190,094.33	18,585.22	(57,348.10)	3,416,892.99
12	CENTER HARBOR	2,340,096.68	221,943.37	49,404.35	(38,678.68)	2,572,765.72
13	SOMERSWORTH	1,598,963.44	203,145.88	8,184.59	(5,050.74)	1,805,243.17
14	ROCHESTER	3,457,252.64	569,540.32	32,779.15	(16,541.42)	4,043,030.69
15	KEENE	8,705,680.21	1,011,180.94	59,040.63	(198,089.07)	9,577,812.71
16	WOODSVILLE	1,188,848.35	34,540.95	12,000.59	(4,092.78)	1,231,297.11
17	FRANKLIN	1,264,548.43	177,732.10	19,704.07	(4,394.25)	1,457,590.35
18	COLEBROOK	903,950.60	191,677.79	111,705.56	(6,089.06)	1,201,244.89
19	PLYMOUTH	1,949,576.55	91,434.62	14,848.56	(17,775.70)	2,038,084.03
20	DERRY	2,854,080.20	336,330.29	31,949.52	(26,715.83)	3,195,644.18
21	PETERBOROUGH	2,649,010.90	302,932.40	41,921.90	(62,676.09)	2,931,189.11
22	BROOKLINE	3,140,955.67	65,684.12	19,936.49	(46,282.38)	3,180,293.90
23	CONWAY	6,088,381.87	1,401,469.43	141,589.66	(74,973.31)	7,556,467.65
24	NEWPORT	1,101,278.37	177,335.93	31,360.62	(9,593.09)	1,300,381.83
25	STRATHAM	4,675,544.23	622,254.03	56,955.53	(49,908.76)	5,304,845.03
26	GROVETON	318,493.77	15,626.65	5,650.49	(943.08)	338,827.83
27	NASHUA	1,822,105.35	411,497.56	30,076.93	(11,736.40)	2,251,943.44
28	SEABROOK-BCH	1,001,284.92	5,970.53	-	(4,207.21)	1,003,048.24
29	WHITEFIELD	381,597.44	57,825.08	49,885.38	(3,195.58)	486,112.32
30	MILFORD	2,447,798.76	326,516.83	27,141.17	(37,072.67)	2,764,384.09
31	MANCHESTER	2,248,828.98	161,978.50	22,479.34	(11,210.04)	2,422,076.78
32	NASHUA	2,971,732.72	128,913.97	6,588.43	(30,848.43)	3,076,386.69
33	MANCHESTER	3,454,032.33	1,293,159.37	17,165.72	(36,949.30)	4,727,408.12
34	SALEM	18,209,610.58	551,743.80	82,902.99	(206,931.16)	18,637,326.21
35	HILLSBORO	1,461,879.37	263,705.69	48,111.91	(15,927.54)	1,757,769.43
36	JAFFREY	517,295.26	117,738.20	448.26	(9,445.60)	626,036.12
37	LANCASTER	768,161.41	124,636.55	9,177.11	(6,711.41)	895,263.66
38	PORTSMOUTH	21,441,177.65	30,134.02	3,464.87	(265,612.03)	21,209,164.51
39	WOLFEBORO	2,872,719.52	351,055.47	35,540.01	(49,335.27)	3,209,979.73
40	WALPOLE	1,831,857.33	51,296.52	11,166.62	(18,225.34)	1,876,095.13
41	SEABROOK	5,663,886.10	759,658.16	60,958.40	(33,969.57)	6,450,533.09
42	MEREDITH	2,350,150.86	350,824.29	38,636.56	(44,530.67)	2,695,081.04
43	FARMINGTON	1,362,761.06	88,834.08	10,853.95	(4,944.96)	1,457,504.13

# New Hampshire State Liquor Commission

## Sales by Type

FISCAL YEAR ENDED JUNE 30, 2008 (unaudited)

ST#	LOCATION	RETAIL	ON-PREMISE	OFF-PREMISE	DISCOUNTS	TOTAL
44	BRISTOL	\$1,131,789.92	\$158,724.91	\$29,262.87	(\$15,566.28)	\$1,304,211.42
45	PITTSFIELD	922,550.61	53,823.56	38,053.29	(4,821.73)	1,009,605.73
46	ASHLAND	977,488.89	476,978.89	13,399.59	(43,752.27)	1,424,115.10
47	N. WOODSTOCK	1,291,839.37	564,916.70	12,200.09	(25,718.80)	1,843,237.36
48	HINSDALE	8,130,041.38	23,467.84	20,653.88	(217,986.52)	7,956,176.58
49	PLAISTOW	7,366,472.67	408,204.99	63,480.07	(52,390.58)	7,785,767.15
50	NASHUA	12,875,054.35	325,844.06	21,832.96	(129,596.44)	13,093,134.93
51	PELHAM	2,679,550.43	174,881.85	21,613.28	(20,157.99)	2,855,887.57
52	GORHAM	1,644,039.34	193,679.52	6,822.82	(10,246.34)	1,834,295.34
53	HUDSON	2,578,140.05	203,643.86	9,913.56	(8,852.09)	2,782,845.38
54	GLEN	2,705,314.02	926,172.13	61,361.62	(62,476.39)	3,630,371.38
55	BEDFORD	5,164,354.25	891,959.50	69,382.75	(85,123.43)	6,040,573.07
56	GILFORD	3,394,177.96	1,151,084.03	66,039.71	(63,166.99)	4,548,134.71
57	OSSIPEE	1,709,963.92	177,422.03	68,333.00	(10,414.57)	1,945,304.38
58	GOFFSTOWN	2,025,719.30	268,359.02	24,409.57	(9,933.63)	2,308,554.26
59	MERRIMACK	1,644,622.44	266,274.86	26,011.26	(10,279.41)	1,926,629.15
60	W. LEBANON	9,530,995.07	566,032.84	90,359.74	(138,865.87)	10,048,521.78
61	FITZWILLIAM	596,839.81	13,016.95	25,755.50	(5,168.85)	630,443.41
62	RAYMOND	2,020,481.97	361,334.80	63,107.64	(10,862.35)	2,434,062.06
63	WINCHESTER	1,266,795.35	42,695.24	61.14	(5,834.98)	1,303,716.75
64	NEW LONDON	3,672,384.02	640,140.12	45,198.05	(93,728.93)	4,263,993.26
65	CAMPTON	1,010,559.35	393,946.67	6,546.23	(18,927.19)	1,392,125.06
66	HOOKSETT-NO	15,540,078.61	110,212.17	15,714.39	(150,565.98)	15,515,439.19
67	HOOKSETT-SO	12,285,429.24	31,249.35	8,622.18	(146,602.04)	12,178,698.73
68	N. HAMPTON	4,036,271.61	609,228.73	29,785.14	(69,365.01)	4,605,920.47
69	NASHUA	11,793,938.87	1,357,903.23	71,580.86	(245,243.15)	12,978,179.81
70	SWANZEY	960,666.54	331,081.50	34,479.19	(5,968.46)	1,320,258.77
71	LEE	3,643,983.60	246,918.28	27,621.38	(30,252.58)	3,888,270.68
72	CONCORD	3,453,957.64	747,652.08	88,024.65	(24,286.54)	4,265,347.83
73	HAMPTON-SO	23,579,382.51	71,584.36	4,914.57	(298,708.49)	23,357,172.95
74	LONDONDERRY	4,538,870.63	450,807.68	8,346.15	(28,437.96)	4,969,586.50
75	BELMONT	2,131,217.86	529,157.40	30,982.02	(14,736.51)	2,676,620.77
76	HAMPTON-NO	26,900,667.51	43,362.06	5,934.12	(351,753.77)	26,598,209.92
77	RINDGE	2,492,059.00	82,290.40	20,354.57	(17,006.29)	2,577,697.68
	<b>TOTAL STORES</b>	<b>329,900,472.10</b>	<b>30,212,594.13</b>	<b>2,924,872.08</b>	<b>(4,168,214.10)</b>	<b>358,869,724.21</b>
	% OF TYPE	100.00	55.97	3.39	100.00	77.00
	% OF LOCATION	91.93	8.42	0.82	(1.16)	
900	WHSE-CONCORD	5,738.63	328.80	698,213.62	-	704,281.05
905	WHSE-NASHUA	-	23,768,337.51	82,732,368.34	-	106,500,705.85
	<b>TOTAL WHSES</b>	<b>5,738.63</b>	<b>23,768,666.31</b>	<b>83,430,581.96</b>		<b>107,204,986.90</b>
	% OF TYPE		44.03	96.61		23.00
	% OF LOCATION	0.01	22.17	77.82		100.00
	<b>GRAND TOTAL</b>	<b>\$329,906,210.73</b>	<b>\$53,981,260.44</b>	<b>\$86,355,454.04</b>	<b>(\$4,168,214.10)</b>	<b>\$466,074,711.11</b>
	<b>% OF TOTAL</b>	<b>70.78</b>	<b>11.58</b>	<b>18.53</b>	<b>(0.89)</b>	<b>100.00</b>



# New Hampshire State Liquor Commission

## Retail Sales By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
1	CONCORD	\$4,572,987.97	\$4,390,045.68	\$182,942.29	4.17	1.39	1.43	17	17
2	CHESTERFIELD	3,680,907.28	3,555,404.82	125,502.46	3.53	1.12	1.16	22	21
3	MANCHESTER	1,019,010.26	1,085,608.11	(66,597.85)	(6.13)	0.31	0.35	65	64
4	HOOKSETT	2,565,815.05	2,408,426.74	157,388.31	6.53	0.78	0.78	39	37
5	BERLIN	815,098.37	806,650.36	8,448.01	1.05	0.25	0.26	72	71
6	PORTSMOUTH	2,908,581.78	2,586,187.28	322,394.50	12.47	0.88	0.84	32	32
7	LITTLETON	3,785,417.08	3,555,071.06	230,346.02	6.48	1.15	1.16	20	22
8	CLAREMONT	2,562,687.18	2,617,824.38	(55,137.20)	(2.11)	0.78	0.85	40	31
9	DOVER	3,748,740.32	3,564,405.45	184,334.87	5.17	1.14	1.16	21	20
10	MANCHESTER	2,236,425.63	2,092,703.80	143,721.83	6.87	0.68	0.68	46	47
11	LEBANON	3,265,561.54	3,044,329.74	221,231.80	7.27	0.99	0.99	29	29
12	CENTER HARBOR	2,340,096.68	2,170,777.44	169,319.24	7.80	0.71	0.71	44	43
13	SOMERSWORTH	1,598,963.44	1,536,031.00	62,932.44	4.10	0.48	0.50	56	55
14	ROCHESTER	3,457,252.64	3,270,919.01	186,333.63	5.70	1.05	1.06	25	26
15	KEENE	8,705,680.21	7,725,523.68	980,156.53	12.69	2.64	2.51	10	10
16	WOODSVILLE	1,188,848.35	1,110,619.60	78,228.75	7.04	0.36	0.36	62	62
17	FRANKLIN	1,264,548.43	1,209,389.84	55,158.59	4.56	0.38	0.39	61	60
18	COLEBROOK	903,950.60	861,509.20	42,441.40	4.93	0.27	0.28	71	70
19	PLYMOUTH	1,949,576.55	2,132,494.88	(182,918.33)	(8.58)	0.59	0.69	50	46
20	DERRY	2,854,080.20	2,462,464.71	391,615.49	15.90	0.87	0.80	34	35
21	PETERBOROUGH	2,649,010.90	2,371,647.16	277,363.74	11.69	0.80	0.77	37	40
22	BROOKLINE	3,140,955.67	2,515,893.54	625,062.13	24.84	0.95	0.82	30	33
23	CONWAY	6,088,381.87	5,875,614.52	212,767.35	3.62	1.85	1.91	13	12
24	NEWPORT	1,101,278.37	1,046,019.03	55,259.34	5.28	0.33	0.34	64	66
25	STRATHAM	4,675,544.23	4,354,353.96	321,190.27	7.38	1.42	1.42	16	18
26	GROVETON	318,493.77	454,751.64	(136,257.87)	(29.96)	0.10	0.15	77	75
27	NASHUA	1,822,105.35	1,754,595.08	67,510.27	3.85	0.55	0.57	52	51
28	SEABROOK-BCH	1,001,284.92	920,226.00	81,058.92	8.81	0.30	0.30	67	68
29	WHITEFIELD	381,597.44	367,249.44	14,348.00	3.91	0.12	0.12	76	76
30	MILFORD	2,447,798.76	2,278,730.14	169,068.62	7.42	0.74	0.74	42	42
31	MANCHESTER	2,248,828.98	2,161,488.91	87,340.07	4.04	0.68	0.70	45	44
32	NASHUA	2,971,732.72	1,444,185.69	1,527,547.03	105.77	0.90	0.47	31	56
33	MANCHESTER	3,454,032.33	3,331,635.39	122,396.94	3.67	1.05	1.08	26	25
34	SALEM	18,209,610.58	16,928,781.88	1,280,828.70	7.57	5.52	5.51	4	4
35	HILLSBORO	1,461,879.37	1,351,465.36	110,414.01	8.17	0.44	0.44	57	57
36	JAFFREY	517,295.26	521,419.12	(4,123.86)	(0.79)	0.16	0.17	75	74
37	LANCASTER	768,161.41	755,427.08	12,734.33	1.69	0.23	0.25	73	72
38	PORTSMOUTH	21,441,177.65	20,467,764.84	973,412.81	4.76	6.50	6.66	3	3
39	WOLFEBORO	2,872,719.52	2,788,697.33	84,022.19	3.01	0.87	0.91	33	30
40	WALPOLE	1,831,857.33	1,791,972.01	39,885.32	2.23	0.56	0.58	51	50
41	SEABROOK	5,663,886.10	5,071,677.21	592,208.89	11.68	1.72	1.65	14	14
42	MEREDITH	2,350,150.86	2,286,334.41	63,816.45	2.79	0.71	0.74	43	41
43	FARMINGTON	1,362,761.06	1,327,735.72	35,025.34	2.64	0.41	0.43	58	58

# New Hampshire State Liquor Commission

## Retail Sales By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
44	BRISTOL	\$1,131,789.92	\$1,108,323.96	\$23,465.96	2.12	0.34	0.36	63	63
45	PITTSFIELD	922,550.61	900,341.89	22,208.72	2.47	0.28	0.29	70	69
46	ASHLAND	977,488.89	990,284.36	(12,795.47)	(1.29)	0.30	0.32	68	67
47	N. WOODSTOCK	1,291,839.37	1,286,739.60	5,099.77	0.40	0.39	0.42	59	59
48	HINSDALE	8,130,041.38	5,180,461.24	2,949,580.14	56.94	2.46	1.68	11	13
49	PLAISTOW	7,366,472.67	6,969,266.75	397,205.92	5.70	2.23	2.27	12	11
50	NASHUA	12,875,054.35	11,740,637.55	1,134,416.80	9.66	3.90	3.82	6	6
51	PELHAM	2,679,550.43	2,491,816.05	187,734.38	7.53	0.81	0.81	36	34
52	GORHAM	1,644,039.34	1,644,009.71	29.63	0.00	0.50	0.53	55	53
53	HUDSON	2,578,140.05	2,404,380.37	173,759.68	7.23	0.78	0.78	38	38
54	GLEN	2,705,314.02	2,458,617.73	246,696.29	10.03	0.82	0.80	35	36
55	BEDFORD	5,164,354.25	4,603,213.04	561,141.21	12.19	1.57	1.50	15	15
56	GILFORD	3,394,177.96	3,139,769.85	254,408.11	8.10	1.03	1.02	28	27
57	OSSIPEE	1,709,963.92	1,619,534.05	90,429.87	5.58	0.52	0.53	53	54
58	GOFFSTOWN	2,025,719.30	1,951,587.76	74,131.54	3.80	0.61	0.63	48	48
59	MERRIMACK	1,644,622.44	1,752,889.63	(108,267.19)	(6.18)	0.50	0.57	54	52
60	W. LEBANON	9,530,995.07	9,094,641.97	436,353.10	4.80	2.89	2.96	9	9
61	FITZWILLIAM	596,839.81	565,913.70	30,926.11	5.46	0.18	0.18	74	73
62	RAYMOND	2,020,481.97	1,865,743.36	154,738.61	8.29	0.61	0.61	49	49
63	WINCHESTER	1,266,795.35	1,195,677.22	71,118.13	5.95	0.38	0.39	60	61
64	NEW LONDON	3,672,384.02	3,502,332.53	170,051.49	4.86	1.11	1.14	23	23
65	CAMPTON	1,010,559.35	266,723.98	743,835.37	278.88	0.31	0.09	66	77
66	HOOKSETT-NO	15,540,078.61	14,574,215.75	965,862.86	6.63	4.71	4.74	5	5
67	HOOKSETT-SO	12,285,429.24	11,666,838.07	618,591.17	5.30	3.72	3.79	7	7
68	N. HAMPTON	4,036,271.61	3,738,023.15	298,248.46	7.98	1.22	1.22	19	19
69	NASHUA	11,793,938.87	11,441,339.38	352,599.49	3.08	3.57	3.72	8	8
70	SWANZEY	960,666.54	1,078,481.60	(117,815.06)	(10.92)	0.29	0.35	69	65
71	LEE	3,643,983.60	3,443,385.44	200,598.16	5.83	1.10	1.12	24	24
72	CONCORD	3,453,957.64	3,112,059.49	341,898.15	10.99	1.05	1.01	27	28
73	HAMPTON-SO	23,579,382.51	22,905,443.03	673,939.48	2.94	7.15	7.45	2	2
74	LONDONDERRY	4,538,870.63	4,428,351.58	110,519.05	2.50	1.38	1.44	18	16
75	BELMONT	2,131,217.86	2,137,682.88	(6,465.02)	(0.30)	0.65	0.70	47	45
76	HAMPTON-NO	26,900,667.51	25,476,113.04	1,424,554.47	5.59	8.15	8.29	1	1
77	RINDGE	2,492,059.00	2,372,125.11	119,933.89	5.06	0.76	0.77	41	39
	<b>TOTAL STORES</b>	<b>\$329,900,472.10</b>	<b>\$307,461,017.06</b>	<b>\$22,439,455.04</b>	<b>7.30</b>	<b>100.00</b>	<b>100.00</b>		
900	WHSE-CONCORD	5,738.63	11,213.32	(5,474.69)	(48.82)				
905	WHSE-NASHUA								
	<b>TOTAL WHSES</b>	<b>5,738.63</b>	<b>11,213.32</b>	<b>(5,474.69)</b>	<b>(48.82)</b>				
	<b>GRAND TOTAL</b>	<b>\$329,906,210.73</b>	<b>\$307,472,230.38</b>	<b>\$22,433,980.35</b>	<b>7.30</b>	<b>100.00</b>	<b>100.00</b>		

# New Hampshire State Liquor Commission

## On-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
1	CONCORD	\$428,623.76	\$471,980.24	(\$43,356.48)	(9.19)	0.79	0.88	24	25
2	CHESTERFIELD	18,765.39	16,405.53	2,359.86	14.38	0.03	0.03	74	75
3	MANCHESTER	378,101.22	356,832.64	21,268.58	5.96	0.70	0.67	28	31
4	HOOKSETT	182,062.16	193,463.28	(11,401.12)	(5.89)	0.34	0.36	48	45
5	BERLIN	137,308.01	132,933.09	4,374.92	3.29	0.25	0.25	55	58
6	PORTSMOUTH	2,523,526.92	2,486,140.98	37,385.94	1.50	4.67	4.65	1	1
7	LITTLETON	660,438.73	617,411.31	43,027.42	6.97	1.22	1.15	13	15
8	CLAREMONT	364,892.92	409,301.37	(44,408.45)	(10.85)	0.68	0.77	29	28
9	DOVER	1,117,208.60	1,042,155.35	75,053.25	7.20	2.07	1.95	6	6
10	MANCHESTER	819,203.04	827,781.36	(8,578.32)	(1.04)	1.52	1.55	10	10
11	LEBANON	190,094.33	197,530.03	(7,435.70)	(3.76)	0.35	0.37	47	43
12	CENTER HARBOR	221,943.37	221,986.41	(43.04)	(0.02)	0.41	0.42	42	39
13	SOMERSWORTH	203,145.88	191,217.32	11,928.56	6.24	0.38	0.36	44	46
14	ROCHESTER	569,540.32	584,825.96	(15,285.64)	(2.61)	1.06	1.09	17	19
15	KEENE	1,011,180.94	907,263.13	103,917.81	11.45	1.87	1.70	7	8
16	WOODSVILLE	34,540.95	38,773.23	(4,232.28)	(10.92)	0.06	0.07	70	70
17	FRANKLIN	177,732.10	154,654.15	23,077.95	14.92	0.33	0.29	49	52
18	COLEBROOK	191,677.79	181,666.06	10,011.73	5.51	0.36	0.34	46	47
19	PLYMOUTH	91,434.62	210,427.44	(118,992.82)	(56.55)	0.17	0.39	60	40
20	DERRY	336,330.29	363,468.18	(27,137.89)	(7.47)	0.62	0.68	33	30
21	PETERBOROUGH	302,932.40	277,494.50	25,437.90	9.17	0.56	0.52	37	35
22	BROOKLINE	65,684.12	74,596.81	(8,912.69)	(11.95)	0.12	0.14	64	64
23	CONWAY	1,401,469.43	1,305,522.12	95,947.31	7.35	2.60	2.44	2	4
24	NEWPORT	177,335.93	155,979.74	21,356.19	13.69	0.33	0.29	51	51
25	STRATHAM	622,254.03	611,631.81	10,622.22	1.74	1.15	1.14	15	17
26	GROVETON	15,626.65	15,514.37	112.28	0.72	0.03	0.03	75	76
27	NASHUA	411,497.56	423,661.45	(12,163.89)	(2.87)	0.76	0.79	25	27
28	SEABROOK-BCH	5,970.53	-	5,970.53	100.00	0.01	-	77	77
29	WHITEFIELD	57,825.08	65,515.37	(7,690.29)	(11.74)	0.11	0.12	65	65
30	MILFORD	326,516.83	317,887.05	8,629.78	2.71	0.60	0.59	35	34
31	MANCHESTER	161,978.50	150,746.54	11,231.96	7.45	0.30	0.28	53	54
32	NASHUA	128,913.97	63,094.24	65,819.73	104.32	0.24	0.12	56	66
33	MANCHESTER	1,293,159.37	1,480,233.07	(187,073.70)	(12.64)	2.40	2.77	4	2
34	SALEM	551,743.80	541,741.41	10,002.39	1.85	1.02	1.01	20	20
35	HILLSBORO	263,705.69	231,850.15	31,855.54	13.74	0.49	0.43	40	37
36	JAFFREY	117,738.20	134,835.94	(17,097.74)	(12.68)	0.22	0.25	58	56
37	LANCASTER	124,636.55	133,857.23	(9,220.68)	(6.89)	0.23	0.25	57	57
38	PORTSMOUTH	30,134.02	26,720.78	3,413.24	12.77	0.06	0.05	72	74
39	WOLFEBORO	351,055.47	347,722.16	3,333.31	0.96	0.65	0.65	31	32
40	WALPOLE	51,296.52	111,950.95	(60,654.43)	(54.18)	0.10	0.21	67	59
41	SEABROOK	759,658.16	767,304.14	(7,645.98)	(1.00)	1.41	1.43	11	12
42	MEREDITH	350,824.29	365,969.11	(15,144.82)	(4.14)	0.65	0.68	32	29
43	FARMINGTON	88,834.08	100,989.53	(12,155.45)	(12.04)	0.16	0.19	61	61

# New Hampshire State Liquor Commission

## On-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
44	BRISTOL	\$158,724.91	\$154,554.41	\$4,170.50	2.70	0.29	0.29	54	53
45	PITTSFIELD	53,823.56	43,573.58	10,249.98	23.52	0.10	0.08	66	68
46	ASHLAND	476,978.89	523,753.82	(46,774.93)	(8.93)	0.88	0.98	22	22
47	N. WOODSTOCK	564,916.70	592,041.97	(27,125.27)	(4.58)	1.05	1.11	19	18
48	HINSDALE	23,467.84	33,165.22	(9,697.38)	(29.24)	0.04	0.06	73	71
49	PLAISTOW	408,204.99	497,541.05	(89,336.06)	(17.96)	0.76	0.93	26	24
50	NASHUA	325,844.06	203,221.04	122,623.02	60.34	0.60	0.38	36	41
51	PELHAM	174,881.85	174,264.13	617.72	0.35	0.32	0.33	52	48
52	GORHAM	193,679.52	201,854.87	(8,175.35)	(4.05)	0.36	0.38	45	42
53	HUDSON	203,643.86	156,633.41	47,010.45	30.01	0.38	0.29	43	50
54	GLEN	926,172.13	953,436.23	(27,264.10)	(2.86)	1.72	1.78	8	7
55	BEDFORD	891,959.50	846,503.21	45,456.29	5.37	1.65	1.58	9	9
56	GILFORD	1,151,084.03	1,159,218.42	(8,134.39)	(0.70)	2.13	2.17	5	5
57	OSSIPEE	177,422.03	193,780.24	(16,358.21)	(8.44)	0.33	0.36	50	44
58	GOFFSTOWN	268,359.02	269,671.41	(1,312.39)	(0.49)	0.50	0.50	38	36
59	MERRIMACK	266,274.86	167,715.29	98,559.57	58.77	0.49	0.31	39	49
60	W. LEBANON	566,032.84	612,490.76	(46,457.92)	(7.59)	1.05	1.15	18	16
61	FITZWILLIAM	13,016.95	27,487.21	(14,470.26)	(52.64)	0.02	0.05	76	73
62	RAYMOND	361,334.80	345,489.36	15,845.44	4.59	0.67	0.65	30	33
63	WINCHESTER	42,695.24	42,247.78	447.46	1.06	0.08	0.08	69	69
64	NEW LONDON	640,140.12	628,088.67	12,051.45	1.92	1.19	1.17	14	14
65	CAMPTON	393,946.67	86,649.59	307,297.08	354.64	0.73	0.16	27	62
66	HOOKSETT-NO	110,212.17	148,798.45	(38,586.28)	(25.93)	0.20	0.28	59	55
67	HOOKSETT-SO	31,249.35	32,288.48	(1,039.13)	(3.22)	0.06	0.06	71	72
68	N. HAMPTON	609,228.73	740,033.26	(130,804.53)	(17.68)	1.13	1.38	16	13
69	NASHUA	1,357,903.23	1,329,117.35	28,785.88	2.17	2.52	2.49	3	3
70	SWANZEY	331,081.50	519,306.66	(188,225.16)	(36.25)	0.61	0.97	34	23
71	LEE	246,918.28	225,235.67	21,682.61	9.63	0.46	0.42	41	38
72	CONCORD	747,652.08	798,287.68	(50,635.60)	(6.34)	1.39	1.49	12	11
73	HAMPTON-SO	71,584.36	110,733.70	(39,149.34)	(35.35)	0.13	0.21	63	60
74	LONDONDERRY	450,807.68	460,285.65	(9,477.97)	(2.06)	0.84	0.86	23	26
75	BELMONT	529,157.40	527,277.06	1,880.34	0.36	0.98	0.99	21	21
76	HAMPTON-NO	43,362.06	46,303.68	(2,941.62)	(6.35)	0.08	0.09	68	67
77	RINDGE	82,290.40	83,578.52	(1,288.12)	(1.54)	0.15	0.16	62	63
	<b>TOTAL STORES</b>	<b>\$30,212,594.13</b>	<b>\$30,245,663.36</b>	<b>(\$33,069.23)</b>	<b>(0.11)</b>	<b>55.97</b>	<b>56.56</b>		
900	WHSE-CONCORD	328.80	(130.45)	459.25	(352.05)	0.00	(0.00)		
905	WHSE-NASHUA	23,768,337.51	23,233,759.92	534,577.59	2.30	44.03	43.44		
	<b>TOTAL WHSES</b>	<b>23,768,666.31</b>	<b>23,233,629.47</b>	<b>535,036.84</b>	<b>2.30</b>	<b>44.03</b>	<b>43.44</b>		
	<b>GRAND TOTAL</b>	<b>\$53,981,260.44</b>	<b>\$53,479,292.83</b>	<b>\$501,967.61</b>	<b>0.94</b>	<b>100.00</b>	<b>100.00</b>		

# New Hampshire State Liquor Commission

## Off-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

ST#	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
1	CONCORD	\$38,777.70	\$59,351.53	(\$20,573.83)	(34.66)	0.04	0.07	27	18
2	CHESTERFIELD	16,258.28	15,273.32	984.96	6.45	0.02	0.02	55	61
3	MANCHESTER	32,785.95	44,852.13	(12,066.18)	(26.90)	0.04	0.05	32	26
4	HOOKSETT	156,599.23	153,414.71	3,184.52	2.08	0.18	0.19	1	1
5	BERLIN	99,301.75	99,795.79	(494.04)	(0.50)	0.11	0.12	5	5
6	PORTSMOUTH	136,178.93	99,190.98	36,987.95	37.29	0.16	0.12	3	6
7	LITTLETON	80,610.09	93,266.45	(12,656.36)	(13.57)	0.09	0.11	9	8
8	CLAREMONT	43,240.45	28,829.17	14,411.28	49.99	0.05	0.03	25	43
9	DOVER	27,325.17	32,834.19	(5,509.02)	(16.78)	0.03	0.04	41	36
10	MANCHESTER	53,422.11	41,710.48	11,711.63	28.08	0.06	0.05	20	30
11	LEBANON	18,585.22	60,828.84	(42,243.62)	(69.45)	0.02	0.07	53	17
12	CENTER HARBOR	49,404.35	44,899.92	4,504.43	10.03	0.06	0.05	22	25
13	SOMERSWORTH	8,184.59	6,777.77	1,406.82	20.76	0.01	0.01	67	68
14	ROCHESTER	32,779.15	26,325.93	6,453.22	24.51	0.04	0.03	33	47
15	KEENE	59,040.63	44,027.25	15,013.38	34.10	0.07	0.05	18	27
16	WOODSVILLE	12,000.59	11,065.80	934.79	8.45	0.01	0.01	60	65
17	FRANKLIN	19,704.07	19,975.20	(271.13)	(1.36)	0.02	0.02	52	54
18	COLEBROOK	111,705.56	102,565.76	9,139.80	8.91	0.13	0.12	4	4
19	PLYMOUTH	14,848.56	21,016.77	(6,168.21)	(29.35)	0.02	0.03	57	52
20	DERRY	31,949.52	39,130.37	(7,180.85)	(18.35)	0.04	0.05	34	32
21	PETERBOROUGH	41,921.90	29,629.89	12,292.01	41.49	0.05	0.04	26	41
22	BROOKLINE	19,936.49	20,480.12	(543.63)	(2.65)	0.02	0.02	51	53
23	CONWAY	141,589.66	133,354.08	8,235.58	6.18	0.16	0.16	2	3
24	NEWPORT	31,360.62	18,849.04	12,511.58	66.38	0.04	0.02	35	56
25	STRATHAM	56,955.53	41,770.62	15,184.91	36.35	0.07	0.05	19	29
26	GROVETON	5,650.49	6,219.01	(568.52)	(9.14)	0.01	0.01	72	69
27	NASHUA	30,076.93	45,853.03	(15,776.10)	(34.41)	0.03	0.06	37	23
28	SEABROOK-BCH	-	-					77	77
29	WHITEFIELD	49,885.38	43,493.13	6,392.25	14.70	0.06	0.05	21	28
30	MILFORD	27,141.17	37,554.39	(10,413.22)	(27.73)	0.03	0.05	42	33
31	MANCHESTER	22,479.34	32,213.38	(9,734.04)	(30.22)	0.03	0.04	46	37
32	NASHUA	6,588.43	560.50	6,027.93	1,075.46	0.01	-	69	75
33	MANCHESTER	17,165.72	31,990.65	(14,824.93)	(46.34)	0.02	0.04	54	38
34	SALEM	82,902.99	93,370.28	(10,467.29)	(11.21)	0.10	0.11	8	7
35	HILLSBORO	48,111.91	56,506.44	(8,394.53)	(14.86)	0.06	0.07	23	20
36	JAFFREY	448.26	8,436.12	(7,987.86)	(94.69)	0.00	0.01	75	67
37	LANCASTER	9,177.11	5,145.23	4,031.88	78.36	0.01	0.01	64	71
38	PORTSMOUTH	3,464.87	1,144.66	2,320.21	202.70	0.00	0.00	74	74
39	WOLFEBORO	35,540.01	30,646.46	4,893.55	15.97	0.04	0.04	30	39
40	WALPOLE	11,166.62	17,155.93	(5,989.31)	(34.91)	0.01	0.02	61	58
41	SEABROOK	60,958.40	55,300.62	5,657.78	10.23	0.07	0.07	17	21
42	MEREDITH	38,636.56	33,087.96	5,548.60	16.77	0.04	0.04	28	35
43	FARMINGTON	10,853.95	13,764.19	(2,910.24)	(21.14)	0.01	0.02	62	62

# New Hampshire State Liquor Commission

## Off-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
44	BRISTOL	\$29,262.87	\$27,921.68	\$1,341.19	4.80	0.03	0.03	39	44
45	PITTSFIELD	38,053.29	40,255.03	(2,201.74)	(5.47)	0.04	0.05	29	31
46	ASHLAND	13,399.59	27,188.23	(13,788.64)	(50.72)	0.02	0.03	58	45
47	N. WOODSTOCK	12,200.09	21,872.19	(9,672.10)	(44.22)	0.01	0.03	59	51
48	HINSDALE	20,653.88	21,911.26	(1,257.38)	(5.74)	0.02	0.03	49	50
49	PLAISTOW	63,480.07	69,267.03	(5,786.96)	(8.35)	0.07	0.08	14	12
50	NASHUA	21,832.96	15,962.71	5,870.25	36.77	0.03	0.02	47	59
51	PELHAM	21,613.28	22,809.73	(1,196.45)	(5.25)	0.03	0.03	48	49
52	GORHAM	6,822.82	6,041.71	781.11	12.93	0.01	0.01	68	70
53	HUDSON	9,913.56	4,280.83	5,632.73	131.58	0.01	0.01	63	72
54	GLEN	61,361.62	66,008.34	(4,646.72)	(7.04)	0.07	0.08	16	14
55	BEDFORD	69,382.75	72,583.02	(3,200.27)	(4.41)	0.08	0.09	11	10
56	GILFORD	66,039.71	55,139.05	10,900.66	19.77	0.08	0.07	13	22
57	OSSIPEE	68,333.00	70,433.22	(2,100.22)	(2.98)	0.08	0.09	12	11
58	GOFFSTOWN	24,409.57	29,312.43	(4,902.86)	(16.73)	0.03	0.04	45	42
59	MERRIMACK	26,011.26	17,762.71	8,248.55	46.44	0.03	0.02	43	57
60	W. LEBANON	90,359.74	67,819.49	22,540.25	33.24	0.10	0.08	6	13
61	FITZWILLIAM	25,755.50	15,499.32	10,256.18	66.17	0.03	0.02	44	60
62	RAYMOND	63,107.64	62,592.10	515.54	0.82	0.07	0.08	15	15
63	WINCHESTER	61.14	164.29	(103.15)	(62.79)	0.00	0.00	76	76
64	NEW LONDON	45,198.05	45,360.38	(162.33)	(0.36)	0.05	0.05	24	24
65	CAMPTON	6,546.23	1,927.90	4,618.33	239.55	0.01	0.00	70	73
66	HOOKSETT-NO	15,714.39	33,563.40	(17,849.01)	(53.18)	0.02	0.04	56	34
67	HOOKSETT-SO	8,622.18	11,552.28	(2,930.10)	(25.36)	0.01	0.01	65	63
68	N. HAMPTON	29,785.14	57,531.85	(27,746.71)	(48.23)	0.03	0.07	38	19
69	NASHUA	71,580.86	81,483.44	(9,902.58)	(12.15)	0.08	0.10	10	9
70	SWANZEY	34,479.19	60,880.85	(26,401.66)	(43.37)	0.04	0.07	31	16
71	LEE	27,621.38	30,321.78	(2,700.40)	(8.91)	0.03	0.04	40	40
72	CONCORD	88,024.65	134,885.61	(46,860.96)	(34.74)	0.10	0.16	7	2
73	HAMPTON-SO	4,914.57	11,258.28	(6,343.71)	(56.35)	0.01	0.01	73	64
74	LONDONDERRY	8,346.15	23,813.42	(15,467.27)	(64.95)	0.01	0.03	66	48
75	BELMONT	30,982.02	26,839.30	4,142.72	15.44	0.04	0.03	36	46
76	HAMPTON-NO	5,934.12	10,999.57	(5,065.45)	(46.05)	0.01	0.01	71	66
77	RINDGE	20,354.57	19,337.05	1,017.52	5.26	0.02	0.02	50	55
<b>TOTAL STORES</b>		<b>\$2,924,872.08</b>	<b>\$3,066,237.57</b>	<b>(\$141,365.49)</b>	<b>(4.61)</b>	<b>3.39</b>	<b>3.70</b>		
900	WHSE-CONCORD	698,213.62	658,556.64	39,656.98	6.02	0.81	0.80		
905	WHSE-NASHUA	82,732,368.34	79,059,923.98	3,672,444.36	4.65	95.80	95.50		
<b>TOTAL WHSES</b>		<b>83,430,581.96</b>	<b>79,718,480.62</b>	<b>3,712,101.34</b>	<b>4.66</b>	<b>96.61</b>	<b>96.30</b>		
<b>GRAND TOTAL</b>		<b>\$86,355,454.04</b>	<b>\$82,784,718.19</b>	<b>\$3,570,735.85</b>	<b>4.31</b>	<b>100.00</b>	<b>100.00</b>		



# New Hampshire State Liquor Commission

## Discounts By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

ST #	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
1	CONCORD	\$49,222.96	\$33,448.81	\$15,774.15	47.16	1.18	1.25	26	25
2	CHESTERFIELD	29,124.56	20,324.50	8,800.06	43.30	0.70	0.76	37	34
3	MANCHESTER	4,735.30	3,623.31	1,111.99	30.69	0.11	0.14	71	66
4	HOOKSETT	52,689.57	36,174.95	16,514.62	45.65	1.26	1.35	22	22
5	BERLIN	4,547.19	2,471.96	2,075.23	83.95	0.11	0.09	72	71
6	PORTSMOUTH	60,131.33	46,711.22	13,420.11	28.73	1.44	1.75	19	16
7	LITTLETON	57,056.09	34,774.01	22,282.08	64.08	1.37	1.30	21	23
8	CLAREMONT	23,308.75	21,170.32	2,138.43	10.10	0.56	0.79	42	33
9	DOVER	41,220.50	31,021.97	10,198.53	32.88	0.99	1.16	30	28
10	MANCHESTER	9,373.92	8,061.05	1,312.87	16.29	0.22	0.30	61	51
11	LEBANON	57,348.10	41,641.65	15,706.45	37.72	1.38	1.56	20	19
12	CENTER HARBOR	38,678.68	26,427.19	12,251.49	46.36	0.93	0.99	31	31
13	SOMERSWORTH	5,050.74	4,374.21	676.53	15.47	0.12	0.16	68	65
14	ROCHESTER	16,541.42	11,113.82	5,427.60	48.84	0.40	0.42	48	44
15	KEENE	198,089.07	85,335.20	112,753.87	132.13	4.75	3.20	7	9
16	WOODSVILLE	4,092.78	3,564.38	528.40	14.82	0.10	0.13	75	67
17	FRANKLIN	4,394.25	2,086.98	2,307.27	110.56	0.11	0.08	73	74
18	COLEBROOK	6,089.06	3,058.91	3,030.15	99.06	0.15	0.11	64	70
19	PLYMOUTH	17,775.70	10,414.66	7,361.04	70.68	0.43	0.39	46	48
20	DERRY	26,715.83	12,831.07	13,884.76	108.21	0.64	0.48	39	43
21	PETERBOROUGH	62,676.09	31,312.25	31,363.84	100.16	1.50	1.17	17	26
22	BROOKLINE	46,282.38	19,108.59	27,173.79	142.21	1.11	0.72	27	37
23	CONWAY	74,973.31	58,249.95	16,723.36	28.71	1.80	2.18	14	13
24	NEWPORT	9,593.09	5,276.89	4,316.20	81.79	0.23	0.20	59	61
25	STRATHAM	49,908.76	43,991.03	5,917.73	13.45	1.20	1.65	24	17
26	GROVETON	943.08	600.42	342.66	57.07	0.02	0.02	77	77
27	NASHUA	11,736.40	6,115.37	5,621.03	91.92	0.28	0.23	52	58
28	SEABROOK-BCH	4,207.21	2,348.05	1,859.16	79.18	0.10	0.09	74	73
29	WHITEFIELD	3,195.58	1,832.81	1,362.77	74.35	0.08	0.07	76	76
30	MILFORD	37,072.67	14,639.87	22,432.80	153.23	0.89	0.55	32	41
31	MANCHESTER	11,210.04	5,733.03	5,477.01	95.53	0.27	0.21	53	59
32	NASHUA	30,848.43	14,786.72	16,061.71	108.62	0.74	0.55	35	39
33	MANCHESTER	36,949.30	29,687.87	7,261.43	24.46	0.89	1.11	33	29
34	SALEM	206,931.16	153,383.97	53,547.19	34.91	4.96	5.74	6	5
35	HILLSBORO	15,927.54	9,164.12	6,763.42	73.80	0.38	0.34	49	50
36	JAFFREY	9,445.60	5,159.30	4,286.30	83.08	0.23	0.19	60	62
37	LANCASTER	6,711.41	5,068.22	1,643.19	32.42	0.16	0.19	63	64
38	PORTSMOUTH	265,612.03	181,938.01	83,674.02	45.99	6.37	6.81	3	3
39	WOLFEBORO	49,335.27	34,151.25	15,184.02	44.46	1.18	1.28	25	24
40	WALPOLE	18,225.34	14,774.63	3,450.71	23.36	0.44	0.55	45	40
41	SEABROOK	33,969.57	22,667.48	11,302.09	49.86	0.81	0.85	34	32
42	MEREDITH	44,530.67	31,134.21	13,396.46	43.03	1.07	1.17	28	27
43	FARMINGTON	4,944.96	3,390.02	1,554.94	45.87	0.12	0.13	69	68

# New Hampshire State Liquor Commission

## Discounts By Location

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

ST#	LOCATION	JUNE 30, 2008	JUNE 30, 2007	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 08	FY 07	FY 08	FY 07
44	BRISTOL	\$15,566.28	\$9,335.05	\$6,231.23	66.75	0.37	0.35	50	49
45	PITTSFIELD	4,821.73	2,357.71	2,464.02	104.51	0.12	0.09	70	72
46	ASHLAND	43,752.27	27,679.13	16,073.14	58.07	1.05	1.04	29	30
47	N. WOODSTOCK	25,718.80	14,357.91	11,360.89	79.13	0.62	0.54	40	42
48	HINSDALE	217,986.52	36,746.87	181,239.65	493.21	5.23	1.38	5	21
49	PLAISTOW	52,390.58	38,807.22	13,583.36	35.00	1.26	1.45	23	20
50	NASHUA	129,596.44	71,385.66	58,210.78	81.54	3.11	2.67	11	10
51	PELHAM	20,157.99	10,502.48	9,655.51	91.94	0.48	0.39	43	47
52	GORHAM	10,246.34	6,859.96	3,386.38	49.36	0.25	0.26	57	56
53	HUDSON	8,852.09	5,502.62	3,349.47	60.87	0.21	0.21	62	60
54	GLEN	62,476.39	41,780.25	20,696.14	49.54	1.50	1.56	18	18
55	BEDFORD	85,123.43	62,479.50	22,643.93	36.24	2.04	2.34	13	12
56	GILFORD	63,166.99	48,981.82	14,185.17	28.96	1.52	1.83	16	14
57	OSSIPEE	10,414.57	7,064.98	3,349.59	47.41	0.25	0.26	55	55
58	GOFFSTOWN	9,933.63	6,769.75	3,163.88	46.74	0.24	0.25	58	57
59	MERRIMACK	10,279.41	7,931.20	2,348.21	29.61	0.25	0.30	56	52
60	W. LEBANON	138,865.87	93,136.46	45,729.41	49.10	3.33	3.49	10	8
61	FITZWILLIAM	5,168.85	3,219.79	1,949.06	60.53	0.12	0.12	67	69
62	RAYMOND	10,862.35	7,705.07	3,157.28	40.98	0.26	0.29	54	54
63	WINCHESTER	5,834.98	5,069.11	765.87	15.11	0.14	0.19	66	63
64	NEW LONDON	93,728.93	67,236.29	26,492.64	39.40	2.25	2.52	12	11
65	CAMPTON	18,927.19	1,899.93	17,027.26	896.20	0.45	0.07	44	75
66	HOOKSETT-NO	150,565.98	96,328.29	54,237.69	56.31	3.61	3.61	8	7
67	HOOKSETT-SO	146,602.04	96,593.06	50,008.98	51.77	3.52	3.62	9	6
68	N. HAMPTON	69,365.01	48,084.55	21,280.46	44.26	1.66	1.80	15	15
69	NASHUA	245,243.15	178,698.83	66,544.32	37.24	5.88	6.69	4	4
70	SWANZEY	5,968.46	7,803.14	(1,834.68)	(23.51)	0.14	0.29	65	53
71	LEE	30,252.58	19,674.72	10,577.86	53.76	0.73	0.74	36	35
72	CONCORD	24,286.54	15,592.98	8,693.56	55.75	0.58	0.58	41	38
73	HAMPTON-SO	298,708.49	213,736.35	84,972.14	39.76	7.17	8.00	2	2
74	LONDONDERRY	28,437.96	19,545.05	8,892.91	45.50	0.68	0.73	38	36
75	BELMONT	14,736.51	10,791.40	3,945.11	36.56	0.35	0.40	51	45
76	HAMPTON-NO	351,753.77	243,384.00	108,369.77	44.53	8.44	9.11	1	1
77	RINDGE	17,006.29	10,702.37	6,303.92	58.90	0.41	0.40	47	46
<b>TOTAL STORES</b>		<b>\$4,168,214.10</b>	<b>\$2,670,887.73</b>	<b>\$1,497,326.37</b>	<b>56.06</b>	<b>100.00</b>	<b>100.00</b>		
<b>GRAND TOTAL</b>		<b>\$4,168,214.10</b>	<b>\$2,670,887.73</b>	<b>\$1,497,326.37</b>	<b>56.06</b>	<b>100.00</b>	<b>100.00</b>		



## New Hampshire State Liquor Commission Total Sales By Month

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

	2008	2007	INCREASE/(DECREASE)		% OF TOTAL SALES	
			AMOUNT	%	FY 08	FY 07
JULY	\$ 51,251,059.05	\$ 48,340,351.05	\$ 2,910,708.00	6.02	11.00	10.96
AUGUST	40,447,093.03	37,193,787.74	3,253,305.29	8.75	8.68	8.43
SEPTEMBER	34,349,417.11	32,190,979.18	2,158,437.93	6.71	7.37	7.30
OCTOBER	44,724,331.46	42,686,507.07	2,037,824.39	4.77	9.60	9.68
NOVEMBER	39,387,587.04	37,629,468.85	1,758,118.19	4.67	8.45	8.53
DECEMBER	47,865,528.78	48,467,073.55	(601,544.77)	(1.24)	10.27	10.99
JANUARY	35,850,628.33	31,572,967.32	4,277,661.01	13.55	7.69	7.16
FEBRUARY	28,645,974.09	28,249,415.41	396,558.68	1.40	6.15	6.40
MARCH	29,244,442.42	27,694,198.50	1,550,243.92	5.60	6.27	6.28
APRIL	38,977,642.90	36,796,704.74	2,180,938.16	5.93	8.36	8.34
MAY	35,000,754.10	33,762,557.21	1,238,196.89	3.67	7.51	7.65
JUNE	40,330,252.80	36,481,343.05	3,848,909.75	10.55	8.65	8.27
<b>TOTAL</b>	<b>\$ 466,074,711.11</b>	<b>\$ 441,065,353.67</b>	<b>\$ 25,009,357.44</b>	<b>5.67</b>	<b>100.00</b>	<b>100.00</b>

## New Hampshire State Liquor Commission Retail Sales By Month

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

	2008	2007	INCREASE/(DECREASE)		% OF TOTAL SALES	
			AMOUNT	%	FY 08	FY 07
JULY	\$ 38,384,572.37	\$ 36,160,632.44	\$ 2,223,939.93	6.15	11.63	11.76
AUGUST	29,500,462.22	26,938,207.81	2,562,254.41	9.51	8.94	8.76
SEPTEMBER	24,557,357.77	22,186,921.67	2,370,436.10	10.68	7.44	7.22
OCTOBER	30,420,696.88	28,874,037.83	1,546,659.05	5.36	9.22	9.39
NOVEMBER	28,518,931.26	26,581,250.37	1,937,680.89	7.29	8.64	8.65
DECEMBER	35,164,501.69	36,105,326.32	(940,824.63)	(2.61)	10.66	11.74
JANUARY	24,452,033.83	20,838,124.68	3,613,909.15	17.34	7.41	6.78
FEBRUARY	19,044,731.06	18,426,844.34	617,886.72	3.35	5.77	5.99
MARCH	19,677,366.89	18,131,580.08	1,545,786.81	8.53	5.96	5.90
APRIL	26,631,618.56	24,359,908.54	2,271,710.02	9.33	8.07	7.92
MAY	24,435,482.46	23,297,894.77	1,137,587.69	4.88	7.41	7.58
JUNE	29,118,455.74	25,571,501.53	3,546,954.21	13.87	8.83	8.32
<b>TOTAL</b>	<b>\$ 329,906,210.73</b>	<b>\$ 307,472,230.38</b>	<b>\$ 22,433,980.35</b>	<b>7.30</b>	<b>100.00</b>	<b>100.00</b>

## New Hampshire State Liquor Commission On-Premise Sales By Month

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

			INCREASE/(DECREASE)		% OF TOTAL SALES	
	2008	2007	AMOUNT	%	FY 08	FY 07
JULY	\$ 5,712,122.56	\$ 5,479,559.40	\$ 232,563.16	4.24	<b>10.58</b>	10.25
AUGUST	4,597,858.79	4,338,111.67	259,747.12	5.99	<b>8.52</b>	8.11
SEPTEMBER	4,294,333.58	4,165,425.36	128,908.22	3.09	<b>7.96</b>	7.79
OCTOBER	5,131,596.61	5,329,126.22	(197,529.61)	(3.71)	<b>9.51</b>	9.96
NOVEMBER	3,956,096.96	3,975,836.09	(19,739.13)	(0.50)	<b>7.33</b>	7.43
DECEMBER	3,984,598.49	4,275,382.89	(290,784.40)	(6.80)	<b>7.38</b>	7.99
JANUARY	4,828,191.33	4,544,456.00	283,735.33	6.24	<b>8.94</b>	8.50
FEBRUARY	3,825,340.88	3,992,112.18	(166,771.30)	(4.18)	<b>7.09</b>	7.46
MARCH	3,701,677.94	3,730,251.34	(28,573.40)	(0.77)	<b>6.86</b>	6.98
APRIL	4,907,841.79	4,908,041.38	(199.59)	(0.00)	<b>9.09</b>	9.18
MAY	4,278,912.57	4,194,926.29	83,986.28	2.00	<b>7.93</b>	7.84
JUNE	4,762,688.94	4,546,064.01	216,624.93	4.77	<b>8.82</b>	8.50
<b>TOTAL</b>	<b>\$ 53,981,260.44</b>	<b>\$ 53,479,292.83</b>	<b>\$ 501,967.61</b>	<b>0.94</b>	<b>100.00</b>	<b>100.00</b>

## New Hampshire State Liquor Commission Off-Premise Sales By Month

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

			INCREASE/(DECREASE)		% OF TOTAL SALES	
	2008	2007	AMOUNT	%	FY 08	FY 07
JULY	\$ 7,825,366.12	\$ 7,129,001.93	\$ 696,364.19	9.77	<b>9.06</b>	8.61
AUGUST	6,603,996.23	5,918,724.24	685,271.99	11.58	<b>7.65</b>	7.15
SEPTEMBER	5,856,950.79	5,845,432.74	11,518.05	0.20	<b>6.78</b>	7.06
OCTOBER	9,279,145.26	8,525,382.69	753,762.57	8.84	<b>10.75</b>	10.30
NOVEMBER	7,712,595.69	7,649,140.60	63,455.09	0.83	<b>8.93</b>	9.24
DECEMBER	8,951,759.14	8,632,455.15	319,303.99	3.70	<b>10.37</b>	10.43
JANUARY	7,049,216.28	6,570,570.34	478,645.94	7.28	<b>8.16</b>	7.94
FEBRUARY	5,841,834.98	5,868,522.03	(26,687.05)	(0.45)	<b>6.76</b>	7.09
MARCH	6,046,731.09	5,947,426.31	99,304.78	1.67	<b>7.00</b>	7.18
APRIL	7,694,079.24	7,666,250.86	27,828.38	0.36	<b>8.91</b>	9.26
MAY	6,512,789.08	6,427,670.20	85,118.88	1.32	<b>7.54</b>	7.76
JUNE	6,980,990.14	6,604,141.10	376,849.04	5.71	<b>8.08</b>	7.98
<b>TOTAL</b>	<b>\$ 86,355,454.04</b>	<b>\$ 82,784,718.19</b>	<b>\$ 3,570,735.85</b>	<b>4.31</b>	<b>100.00</b>	<b>100.00</b>

# New Hampshire State Liquor Commission

## Discounts By Month

FISCAL YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007 (unaudited)

			INCREASE/(DECREASE)		% OF TOTAL SALES	
	2008	2007	AMOUNT	%	FY 08	FY 07
<b>JULY</b>	\$ 671,002.00	\$ 428,842.72	\$ 242,159.28	56.47	<b>16.10</b>	16.06
<b>AUGUST</b>	255,224.21	1,255.98	253,968.23	20,220.72	<b>6.12</b>	0.05
<b>SEPTEMBER</b>	359,225.03	6,800.59	352,424.44	5,182.26	<b>8.62</b>	0.25
<b>OCTOBER</b>	107,107.29	42,039.67	65,067.62	154.78	<b>2.57</b>	1.57
<b>NOVEMBER</b>	800,036.87	576,758.21	223,278.66	38.71	<b>19.19</b>	21.59
<b>DECEMBER</b>	235,330.54	546,090.81	(310,760.27)	(56.91)	<b>5.65</b>	20.45
<b>JANUARY</b>	478,813.11	380,183.70	98,629.41	25.94	<b>11.49</b>	14.23
<b>FEBRUARY</b>	65,932.83	38,063.14	27,869.69	73.22	<b>1.58</b>	1.43
<b>MARCH</b>	181,333.50	115,059.23	66,274.27	57.60	<b>4.35</b>	4.31
<b>APRIL</b>	255,896.69	137,496.04	118,400.65	86.11	<b>6.14</b>	5.15
<b>MAY</b>	226,430.01	157,934.05	68,495.96	43.37	<b>5.43</b>	5.91
<b>JUNE</b>	531,882.02	240,363.59	291,518.43	121.28	<b>12.76</b>	9.00
<b>TOTAL</b>	<b>\$ 4,168,214.10</b>	<b>\$ 2,670,887.73</b>	<b>\$ 1,497,326.37</b>	56.06	<b>100.00</b>	100.00

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## NEW HAMPSHIRE STATE LIQUOR COMMISSION



Mark M. Bodi  
Chairman



Patricia T. Russell  
Commissioner



Richard E. Simard  
Commissioner

New Hampshire Liquor Commission  
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Visit our Web site at [www.state.nh.us/liquor](http://www.state.nh.us/liquor)

