

# Annual Report

Fiscal Year June 30, 2009



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 B. 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**

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**NEW HAMPSHIRE STATE LIQUOR COMMISSION (NHSLC)  
ANNUAL REPORT AND STATISTICAL SECTION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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# celebrate **NH**

A spirited collection of good taste and great value.

## Wine Week Spectacular

### **INTRODUCTORY SECTION**

W is for Wine

Stocking the  
Perfect Home Bar

Michael Mondavi  
Returns to New Hampshire

Check out our **lowest prices** in New England.



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John H. Lynch  
Governor

## State of New Hampshire LIQUOR COMMISSION

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

Patricia T. Russell  
Commissioner

Mark M. Bodi  
Chairman

Richard E. Simard  
Commissioner



*Over \$2 billion in profits  
to New Hampshire*

January 1, 2009

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, 2009. It covers the results of operations from July 1, 2008 through June 30, 2009 and marks the 75<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/2009annualreport.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 service to their customers. This past year was an especially important one for the Commission as it marked its 75<sup>th</sup> Anniversary. For each of those years the Commission has been a profitable enterprise with over \$2 billion raised for the State since its inception in 1934.

The New Hampshire Liquor Commission is responsible for regulating the sale, distribution and consumption of alcoholic beverages in the state. The Commission also continues to focus its efforts to reduce alcohol abuse and the incidence of underage drinking by partnering with local communities and law enforcement. I applaud and encourage that continued effort and cooperation.

This report outlines the financial performance and other achievements of the Commission during the past year. I look forward to the Commission continuing its important work for the people of New Hampshire and its customers.



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

GOVERNOR JOHN H. LYNCH

## Chairman's Message

The Liquor Commission celebrated its 75th anniversary this year with outstanding financial performance. This year, total sales increased approximately \$27.4 million to \$493.5 million and net profits reached a record \$122.5M or 25.1% of sales.

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 that reads "Mark M. Bodi". The signature is cursive and stylized.

MARK M. BODI, CHAIRMAN

A PUBLICATION OF THE NH LIQUOR COMMISSION & NH MAGAZINE **FREE**

# CELEBRATE

*New Hampshire*

A SPIRITED COLLECTION OF GOOD TASTE & GREAT VALUES

NOVEMBER 2008

## FINANCIAL SECTION

Wine Connoisseur  
Things to Do Around NH  
Preparing the Perfect Turkey  
Seasonal Recipes

Lowest Prices in New England  
*Check out our price list inside!*

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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, 2009. We encourage readers to consider the information presented herein in conjunction with additional information we have furnished in our letter of transmittal, on page 1 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 \$507.3 million into the State's General Fund during fiscal year 2009.
- Net sales increased by \$27.5 million or 6.0% over the previous fiscal year to more than \$488.1 million.
- Liquor Commission operations earned net profits for the State of New Hampshire totaling \$121.5 million in fiscal year 2009, an increase of \$10.3 million or 9.3% over the previous fiscal year.

REVENUE/ EXPENSE ITEM	FY 2008-09* (In Millions \$)	FY 2007-08 (In Millions \$)	% INCREASE (DECREASE)
Gross Sales <sup>1</sup>	496.1	470.2	5.5
Discounts	2.6	4.2	(38.1)
Total Sales	493.5	466.1	5.9
Fees (Bank, Credit Card, etc)	5.4	5.5	(3.6)
Net Sales	488.1	460.5	6.0
Cost of Goods Sold	347.8	333.0	4.4
Gross Revenue - Liquor	140.3	127.5	10.0
Operating Expenses <sup>2</sup>	37.5	34.6	7.2
Miscellaneous Revenue	5.8	5.6	(3.3)
Net Income (Not including taxes and grants) <sup>3</sup>	108.6	98.5	10.4
Specific Liquor Taxes	12.7	12.7	0.0
Net Grants	0.2	0.0	0.0
Total Net Revenue	121.5	111.2	9.3

OTHER MERCHANDISING STATISTICS	FY 2008-09	FY 2007-08	% INCREASE (DECREASE)
Number of Cases Sold	4,545,945	4,364,881	4.1
Average Price Per Case	109.13	107.73	1.3
Items Available (brands and sizes)	13,971	14,825	(5.8)
Number of Bottles Sold	41,851,396	40,794,143	2.6
Average Price Per Bottle	11.85	11.53	2.8

APPARENT CONSUMPTION STATISTICS	FY 2008-09		FY 2007-08	
	Gallons	Per Capita <sup>4</sup>	Gallons	Per Capita <sup>4</sup>
Distilled Spirits	4,727,861	3.60	4,637,706	3.53
Wine (21% alcohol or less)	6,885,472	5.24	6,648,022	5.06
Beer	41,419,000	31.50	41,544,007	31.59

#### NOTES:

(1) For the current fiscal year, off premise licensees accounted for 19.21% or \$94.8 million of total liquor sales. On premise licensees, such as bars, restaurants, hotels and clubs accounted for 10.70% or \$52.8 million of total liquor sales.

(2) Operating Expenses do not include Liquor purchases and grants.

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

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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, 2009 and 2008 (in thousands).*

#### Condensed Statement of Net Assets

Fiscal Years Ended 6/30/09 and 6/30/08

	(Amounts in thousands)	
	<b>2009</b>	<b>2008</b>
<b>ASSETS:</b>		
Current Assets	\$ 50,773	\$ 46,699
Noncurrent Assets (net of accumulated depreciation)	12,764	12,888
Total Assets	<u>\$ 63,537</u>	<u>\$ 59,587</u>
<b>LIABILITIES:</b>		
Current Liabilities	\$ 47,862	\$ 44,220
Non-current Liabilities	3,276	2,966
Total Liabilities	<u>51,138</u>	<u>47,186</u>
<b>NET ASSETS:</b>		
Invested in Capital Assets, net of related debt	12,399	12,401
Total Net Assets	<u>\$ 12,399</u>	<u>\$ 12,401</u>

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


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**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 2009, the Liquor Commission made net transfers of \$121.5 million to the General Fund, an increase of \$10.3 million, or 9.3% over fiscal year 2008 transfers. This increase represents an increase in sales and profitability during fiscal year 2009.

**Assets**

- The Liquor Commission ended fiscal year 2009 with a total of \$50.8 million in current assets, including \$29.9 million in wine and spirits inventory for resale.
- The Liquor Commission's total investment in fixed assets is \$29.2 million with accumulated depreciation of \$16.4 million netting to \$12.8 million invested in capital assets.
- In total, assets increased from \$59.6 million in fiscal year 2008 to \$63.5 million in fiscal year 2009 due primarily to an increase in liquor inventory.
- Return on Assets increased slightly from the previous year to an impressive 191.5% in fiscal year 2009 as compared to other control states in the nation.

**Liabilities**

- Total liabilities were up \$4.0 million from the previous year. This was the result of an increase in the liquor inventory that was purchased on account.

**Condensed Statement of Liabilities**

Fiscal Years Ended 6/30/09 and 6/30/08

(Amounts in thousands)

	<u>2009</u>	<u>2008</u>
Accounts Payable	\$ 43,142	\$ 39,872
Accrued Payroll	1,409	1,477
Compensated Absences	4,005	3,600
Deferred Income	1,988	1,873
Other Liabilities	<u>594</u>	<u>364</u>
Total Liabilities	<u>\$ 51,138</u>	<u>\$ 47,186</u>

**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.

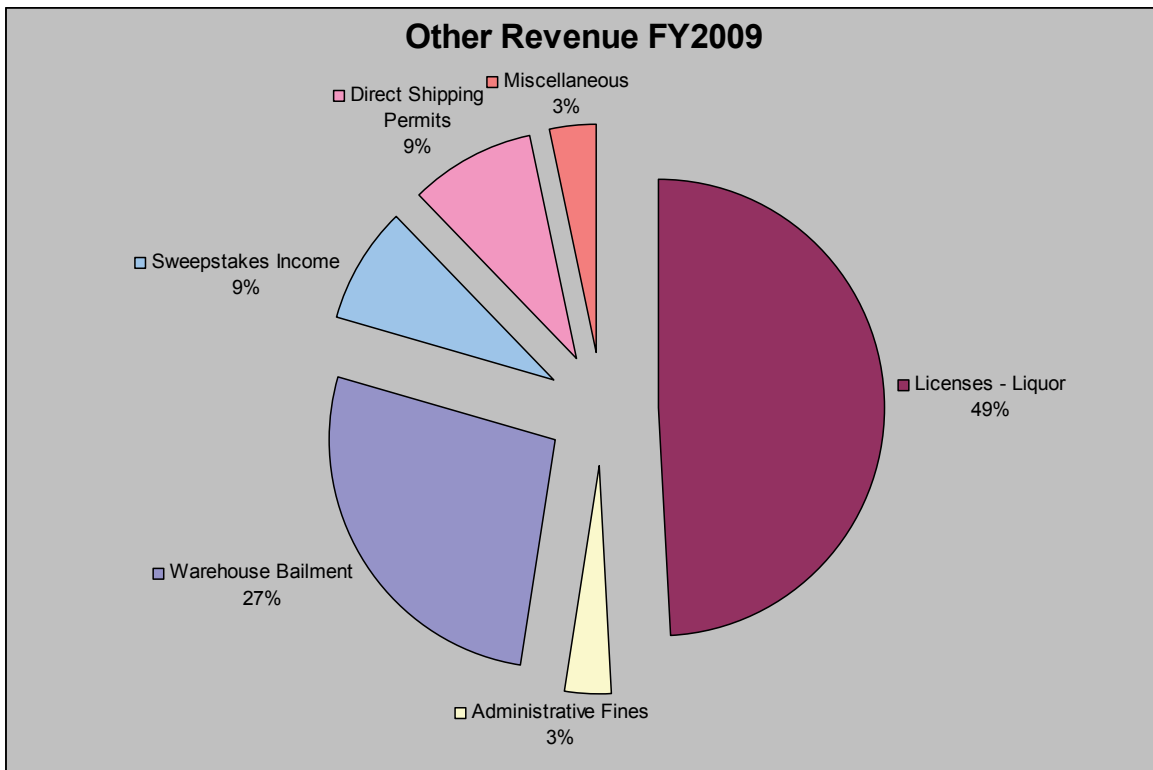
The beer tax and permit revenues have been relatively flat over the previous six years and decreased 0.3% in fiscal year 2009 from the previous fiscal year. Liquor licenses decreased 0.4% in fiscal year 2009 from the previous fiscal year and warehouse bailment increased 36.0% over the same period.

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. With the exception of a small quantity of inventory purchased in advance of distribution, the Liquor Commission does not own the inventory stored in the warehouses. As a result of new racking that was installed in the Concord Warehouse in February of 2008, the warehouse now has added capacity which led to a 35.9% increase in bailment revenue to over \$1.5 million during FY2009. 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 7.0% of the wine and spirit codes physically stored in the State.

Even though the direct shipping permit program revenue declined 2.3% in FY2009, it remained strong at over \$500,000. This program allows New Hampshire residents to order and have wine and/or spirits shipped from anywhere in the nation to their homes.

Sweepstakes revenue decreased 7.2% from the previous fiscal year due to a shrinking economy and waning consumer demand that was experienced by many state lotteries across the nation.

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



**Net Sales Increased 6.0% Over the Previous Year**

1. Net sales increased \$27.5 million over the previous year as a result of the Liquor Commission’s excellent financial management, aggressive marketing and merchandising efforts, competitive pricing and new sales and distribution. 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 2009 to 71.3% from 72.3% of sales in the previous fiscal year. Gross profits from sales increased to \$140.2 million up over \$12.7 million from the previous fiscal year. Currently, there are over 2,200 spirit and 11,600 wine products in the system. All stores carry stock historically in high demand, selections of both wine and spirits. Stores with larger space generally located in heavily populated areas offer an expanded selection both in wines and spirits. On our website [www.nh.gov/liquor](http://www.nh.gov/liquor), under the stores link, there is a list of all stores with their address along with stores identified that offer expanded selection..

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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 7.8% of sales from 7.6% in the previous fiscal year, or by \$3.2 million primarily due to: (a) increases in salaries due to a 5.5% pay raise that became effective January 2, 2009 and a reallocation of positions within Enforcement that included an increase in officer salaries, (b) the addition of two new leased locations, one relocation, two expansion and four lease renewals at higher rates, (c) an increase in workers' compensation claims from 227 to 291 that led to a 124% increase in workers compensation expenses.
- In total at the end of fiscal year 2009, the Liquor Commission lapsed unexpended appropriations back to the General Fund totaling just over \$1.4 million or approximately 3.7% of the total appropriation for the year ended June 30, 2009.

	(Amounts in thousands)	
	<b>2009</b>	<b>2008</b>
<b>Operating Revenue</b>		
Charges for Sale and Services	\$ 488,068	\$ 460,540
<b>Operating Expenses</b>		
Cost of Sales and Services	347,843	333,048
Administration	37,214	34,050
Depreciation	737	749
Total Operating Expenses	385,794	367,847
Operating Income	102,274	92,693
<b>Non-Operating Revenues (Expenses)</b>		
Licenses	3,592	3,598
Beer Taxes	12,467	12,508
Miscellaneous	3,352	2,802
Total Non-Operating Revenues	19,411	18,908
Income Before Operating Transfers	121,685	111,602
Transfers Out to Governmental Fund	(121,687)	(111,592)
Change in Net Assets	(2)	9
<b>Net Assets - July 1</b>	12,401	12,392
<b>Net Assets - June 30</b>	\$ 12,399	\$ 12,401

**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, 2009**  
**(Expressed in Thousands)**

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

Cash and Cash Equivalents	\$ 911
Receivables (Net of Allowances for Uncollectibles)	6,916
Due from Other Funds	13,028
Inventories	29,918
Total Current Assets	<u>50,773</u>

**Noncurrent Assets**

Land	2,355
Land Improvements	1,048
Buildings	18,850
Building Improvements	1,478
Equipment	5,454
Less: Allowance for Depreciation and Amortization	<u>(16,421)</u>
Net Capital Assets	<u>12,764</u>
Total Noncurrent Assets	<u>12,764</u>
Total Assets	<u>\$ 63,537</u>

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

Accounts Payable	\$ 43,015
Accrued Payroll	1,409
Due to Other Funds	357
Deferred Revenue	1,988
Compensated Absences Payable & Uninsured Claims	966
Other Liabilities	127
Total Current Liabilities	<u>47,862</u>

**Noncurrent Liabilities:**

Compensated Absences Payable & Uninsured Claims	3,039
Other Noncurrent Liabilities	237
Total Noncurrent Liabilities	<u>3,276</u>
Total Liabilities	<u>51,138</u>

**NET ASSETS**

Invested in Capital Assets, net of related debt	<u>12,399</u>
Total Net Assets	<u>\$ 12,399</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, 2009  
(Expressed in Thousands)**

**OPERATING REVENUES**

Charges for Sales and Services	\$ 488,068
Total Operating Revenue	<u>488,068</u>

**OPERATING EXPENSES**

Cost of Sales and Services	347,843
Administration	37,214
Depreciation	737
Total Operating Expenses	<u>385,794</u>
Operating Income (Loss)	<u>102,274</u>

**NONOPERATING REVENUES (EXPENSES)**

Licenses	3,592
Beer Taxes	12,467
Miscellaneous	3,352
Total Nonoperating Revenues (Expenses)	<u>19,411</u>
Income (Loss) Before Operating Transfers	<u>121,685</u>
Transfers Out to Governmental Fund	<u>(121,687)</u>
Change in Net Assets	(2)
Net Assets - July 1	<u>12,401</u>
Net Assets - June 30	<u>\$ 12,399</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, 2009  
(Expressed in Thousands)**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customers	\$ 489,774
Payments to employees	(21,645)
Payments to suppliers	(360,297)
Payments for Interfund Services	(3,714)
Net cash provided (used) by operating activities	<u>104,118</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Transfers to Other Funds	(123,358)
Proceeds from Collection of Licenses and Beer Tax	16,059
Net Cash Used for Noncapital and Related Financing Activities	<u>(107,299)</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition, Disposal and Construction of Capital Assets	(754)
Contributions from Other Funds	754
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>-</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Other Income	3,352
Net Cash Provided by Investing Activities	<u>3,352</u>
Net Increase (Decrease) in Cash and Cash Equivalents	171
Cash and Cash Equivalents - July 1	740
Cash and Cash Equivalents - June 30	<u>\$ 911</u>

**Reconciliation of Operating Income (Loss) to Net Cash**

**Provided (Used) by Operating Activities:**

Operating Income (Loss)	\$ 102,274
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	737
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Receivables	1,590
(Increase) Decrease in Inventories	(4,078)
Increase (Decrease) in Accounts Payable and other Accruals	3,480
Increase (Decrease) in Deferred Revenue	115
Net Cash Provided (Used) by Operating Activities	<u>\$ 104,118</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, 2009**

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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, 2009, 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, 2009, 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 \$1,256,301, the credit card processing company for debit/credit card sales of \$1,402,498, on-premise and off-premise licensees for stock purchased on fifteen day credit of \$4,025,004, liquor vendors for the warehousing of product of \$206,639, and the New Hampshire Department of Justice and Department of Highway Safety for grant reimbursement of \$25,810. 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, 2009 include expenses for purchases of liquor inventory and liquor freight.

***G. Accrued Payroll***

The accrued payroll at June 30, 2009 represents payroll and related benefit costs incurred from June 5<sup>th</sup> through June 30<sup>th</sup> and paid in July 2009.

***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, 2009, 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. Compensated Absences***

The Liquor Commission employs 308 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, 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.

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

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***J. 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.

***K. 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 2009, the net sales of the Commission were \$488,067,629.

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 2009, the cost of sales of the Liquor Commission was \$347,843,095.

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 \$37,951,136 for fiscal year 2009.

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 \$19,192,636 for fiscal year 2009.

***L. 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. The interfund payable represents amounts due to the Lottery Commission.

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


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***M. 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, 2009 consists of the following:

Cash (carrying amount)	\$ 780,449
Petty Cash & Change Fund	<u>130,000</u>
<b><i>Total Cash</i></b>	<b><u>\$ 910,448</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, 2009 was \$458,082, \$101,345 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, 2009 is presented below:

	Beg. Balance July 1, 2008	Increases	Decreases	End. Balance June 30, 2009
Capital Assets Not Being Depreciated:				
Land	\$ 2,354,581			\$ 2,354,581
Other Capital Assets:				
Land Improvements	876,909	171,786		1,048,695
Buildings	13,795,418			13,795,418
Building Improvement	6,330,073	\$ 202,291		6,532,364
Construction in Progress	207,948		(207,948)	0
Equipment	5,971,326	446,811	(964,405)	5,453,732
Total Capital Assets	29,536,255	820,888	(1,172,353)	29,184,790
Less: Accumulated Depreciation	(16,648,002)	(737,218)	964,206	(16,421,014)
Net Capital Assets	\$ 12,888,253	\$ 83,670	\$ (208,147)	\$ 12,763,776

## NOTE 4 – Long Term Liabilities

A summary of capital leases, compensated absences, and workers' compensation activity for the year ended June 30, 2009 is presented below.

	Beginning			Ending		
	Balance	Increase	Decrease	Balance	Current	Long-Term
Capital Lease	\$ 486,824	\$ -	\$ 122,546	\$ 364,278	\$ 127,265	\$ 237,013
Claims & Compensated Absences Payable	3,600,334	2,407,979	2,003,058	4,005,255	966,191	3,039,064
Total	\$ 4,087,158	\$ 2,407,979	\$ 2,125,604	\$ 4,369,533	\$ 1,093,456	\$ 3,276,077

## 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, 2009.

	Beginning			Ending		
	Balance	Increases	Decreases	Balance	Current	Long-Term
Workers' Compensation Claims Payable	\$ 1,651,000	\$ 766,749	\$ 529,749	\$ 1,888,000	\$ 445,700	\$ 1,442,300

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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 \$13.0 million at June 30, 2009. This amount represents requirements to fund the daily operations of the Liquor Commission, including the purchase of liquor stock. The Commission had a net due to the Lottery Commission of \$357,000. This amount represents funds collected from the sale of lottery tickets.

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**NOTE 7 – Interfund Transfers**

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The Liquor Commission transferred \$121.7 million to the General Fund for government operations during fiscal year 2009.

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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 2009, 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 2009 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 2009, this totaled \$1,303,675. For fiscal years 2008 and 2009, the contributions amounts for Group I and Group II combined, were \$1,222,540 and \$895,281 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 2009 were approximately \$2,947,207. 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, 2009:

**NOTE 9 – Leases**

Fiscal Year	Lease Payment
2010	\$ 2,525,926
2011	2,292,794
2012	1,950,870
2013	1,695,618
2014	1,270,979
2015 - 2020	2,870,100
<b>Total</b>	<b>\$ 12,606,287</b>

*Capital Leases*

The Liquor Commission entered into a lease agreement for the installation of energy improvement fixtures and equipment at various Liquor Commission locations. The lease is for the period November 15, 2002 to November 15, 2011. This lease agreement qualifies as capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments.

The future minimum lease obligation and the net present value of minimum lease payments as of June 30, 2009 are as follows:

Fiscal Year	Energy Improvements
2010	\$ 141,289
2011	141,289
2012	108,886
Total Future Minimum Lease Payments	391,464
Less: Amount Representing Interest	(27,186)
Present Value of Net Future Minimum Lease Payments	<b>\$ 364,278</b>

The assets acquired through capital leases and included in capital assets at June 30, 2009 include the following:

Buildings and Building Improvements	\$ 1,128,890
Total	1,128,890
Less: Accumulated Depreciation	(423,334)
Net	<b>\$ 705,556</b>

**NOTE 10 – Sales Revenue**

Sales revenue is reported net of discounts and credit card fees. For the fiscal year-ended June 30, 2009, the Commission reported operating revenues of \$488,067,629, net of discounts of \$3,570,205 and credit card fees of \$4,458,138.



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# NEW HAMPSHIRE STATE LIQUOR COMMISSION

## BALANCE SHEET AS OF JUNE 30, 2009

JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

(expressed in thousands)

	June 30, 2009	June 30, 2008	Comparative Increase / (Decrease)	
			\$	%
<b>ASSETS:</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 911	\$ 740	\$ 171	23.14
Receivables (Net of Allowances for Uncollectibles)	6,916	8,507	(1,591)	(18.70)
Net Due from Other Agencies	13,028	11,612	1,416	12.19
Inventory	29,918	25,840	4,078	15.78
<b>Total Current Assets</b>	<b>50,773</b>	<b>46,699</b>	<b>4,074</b>	<b>8.72</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	2,355	2,355	-	-
Land Improvements	1,048	877	171	19.50
Buildings	13,795	13,795	-	-
Building Improvements	6,533	6,330	203	3.21
Construction in Progress	-	208	(208)	(100.00)
Equipment	5,454	5,971	(517)	(8.66)
Less Allowance for Depreciation and Amortization	(16,421)	(16,648)	227	(1.36)
Net Capital Assets	12,764	12,888	(124)	(0.96)
Total Noncurrent Assets	12,764	12,888	(124)	(0.96)
<b>TOTAL ASSETS</b>	<b>63,537</b>	<b>59,587</b>	<b>3,950</b>	<b>6.63</b>
<b>LIABILITIES:</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	43,015	39,749	3,266	8.22
Accrued Payroll	1,409	1,477	(68)	(4.60)
Deferred Revenue	1,988	1,873	115	6.14
Claims & Compensated Absenses	966	998	(32)	(3.21)
Due to Other Funds	357	-	357	
Other Liabilities	127	123	4	3.25
Total Current Liabilities	47,862	44,220	3,642	8.24
<b>NONCURRENT LIABILITIES</b>				
Compensated Absences Payable & Uninsured Claims	3,039	2,602	437	16.79
Other Noncurrent Liabilities	237	364	(127)	(34.89)
Total Noncurrent Liabilities	3,276	2,966	310	10.45
Total Liabilities	51,138	47,186	3,952	8.38
<b>NET ASSETS</b>				
Invested in Capital Assets, net of related debt	12,399	12,401	(2)	(0.02)
Total Net Assets	\$ 12,399	\$ 12,401	(\$2)	(0.02)

# NEW HAMPSHIRE STATE LIQUOR COMMISSION

## COMMONSIZE COMPARATIVE INCOME STATEMENT

FISCAL YEARENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

	<b>July 01, 2008 through June 30, 2009</b>	July 01, 2007 through June 30, 2008	<b>Commonsize</b>		Comparative	
			% <b>FY 09</b>	% FY 08	Increase / (Decrease) \$	%
<b>SALES</b>						
Sales - Retail	\$ 348,316,607	\$ 329,906,211	71.37	71.63	\$ 18,410,396	5.58
Sales - On-Premise	53,005,669	53,981,260	10.86	11.72	(975,591)	(1.81)
Sales - Off-Premise	94,773,696	86,355,454	19.42	18.75	8,418,242	9.75
<b>Total Sales</b>	<b>496,095,972</b>	<b>470,242,925</b>	<b>101.64</b>	<b>102.11</b>	<b>25,853,047</b>	<b>5.50</b>
Less Discounts, Credit Card Fees, Etc.	(8,028,343)	(9,702,508)	(1.64)	(2.11)	1,674,165	(17.25)
<b>Net Sales</b>	<b>488,067,629</b>	<b>460,540,417</b>	<b>100.00</b>	<b>100.00</b>	<b>27,527,212</b>	<b>5.98</b>
<b>COST OF SALES</b>						
Inventory Change	(4,078,245)	(3,552,177)	(0.84)	(0.77)	(526,068)	14.81
Purchases - Net	349,082,811	333,910,782	71.52	72.50	15,172,029	4.54
Buy-In, Storage/Handling	787,887	815,081	0.16	0.18	(27,194)	(3.34)
Freight to Stores	2,050,642	1,874,256	0.42	0.41	176,386	9.41
<b>Total Cost of Sales</b>	<b>347,843,095</b>	<b>333,047,942</b>	<b>71.27</b>	<b>72.32</b>	<b>14,795,153</b>	<b>4.44</b>
<b>Gross Profit From Sales</b>	<b>140,224,534</b>	<b>127,492,475</b>	<b>28.73</b>	<b>27.68</b>	<b>12,732,059</b>	<b>9.99</b>
<b>OTHER REVENUES</b>						
Liquor Rep Fees	19,417	17,792	-	-	1,625	9.13
Licenses - Liquor	2,837,564	2,849,015	0.58	0.62	(11,451)	(0.40)
Check & Administrative Fines	204,487	301,651	0.04	0.07	(97,164)	(32.21)
Warehouse Bailment	1,547,772	1,138,460	0.32	0.25	409,312	35.95
Wine Tax	71,023	51,996	0.01	0.01	19,027	36.59
Sweepstakes Income	491,944	530,149	0.10	0.12	(38,205)	(7.21)
Inventory Information	4,968	5,064	-	-	(96)	(1.90)
Direct Shipping Permits	507,075	519,122	0.10	0.11	(12,047)	(2.32)
Processing/Investigation Fees	50,446	60,875	0.01	0.01	(10,429)	(17.13)
Miscellaneous	41,333	85,816	0.01	0.02	(44,483)	(51.84)
<b>Total Other Revenues</b>	<b>5,776,029</b>	<b>5,559,940</b>	<b>1.18</b>	<b>1.21</b>	<b>216,089</b>	<b>3.89</b>
<b>Total Gross Profit</b>	<b>\$ 146,000,563</b>	<b>\$ 133,052,415</b>	<b>29.91</b>	<b>28.89</b>	<b>\$ 12,948,148</b>	<b>9.73</b>

# NEW HAMPSHIRE STATE LIQUOR COMMISSION

## COMMONSIZE COMPARATIVE INCOME STATEMENT

FISCAL YEARENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

	July 01, 2008 through June 30, 2009	July 01, 2007 through June 30, 2008	Commonsize % FY 09	% FY 08	Comparative Increase / (Decrease) \$	%
<b>OPERATING EXPENSES</b>						
Office of the Commissioners	\$ 718,798	\$ 661,884	0.15	0.14	\$ 56,914	8.60
Information Technology	1,923,582	1,813,650	0.39	0.39	109,932	6.06
Financial Management	1,429,611	1,263,197	0.29	0.27	166,414	13.17
Merchandising Administration	702,514	629,416	0.14	0.14	73,098	11.61
Purchasing	86,461	79,688	0.02	0.02	6,773	8.50
Human Resources	213,933	175,981	0.04	0.04	37,952	21.57
Store Operations	27,688,907	25,864,948	5.67	5.62	1,823,959	7.05
Warehouse	1,077,028	825,232	0.22	0.18	251,796	30.51
Depreciation Expenses -						
* Office of the Commission	57,209	59,087	0.01	0.01	(1,878)	(3.18)
* Information Technology	8,842	11,747	0.00	0.00	(2,905)	(24.73)
* Financial Management	-	-	-	-	-	-
* Marketing	-	-	-	-	-	-
* Human Resources	-	-	-	-	-	-
* Store Operations	466,281	542,561	0.10	0.12	(76,280)	(14.06)
* Warehouse	30,265	13,437	0.01	0.00	16,828	125.24
<b>Total Expenses</b>	<b>34,403,431</b>	<b>31,940,828</b>	<b>7.05</b>	<b>6.94</b>	<b>2,462,603</b>	<b>7.71</b>
Net Profit -						
* Liquor Operations	111,597,132	101,111,587	22.87	21.95	10,485,544	10.37
* Beer Operations	9,868,902	10,000,276	2.02	2.17	(131,374)	(1.31)
Loss - Disposal of Fixed Assets	(199)	(7,852)	-	-	7,653	(97.47)
Fixed Assets - Capital Funds	219,411	497,549	0.04	0.11	(278,138)	(55.90)
<b>Total Net Profit</b>	<b>121,685,246</b>	<b>111,601,560</b>	<b>24.93</b>	<b>24.23</b>	<b>10,083,685</b>	<b>9.04</b>
Transfer to General Fund	(121,687,176)	(111,592,460)	(24.93)	(24.23)	(10,094,716)	9.05
<b>Change in Net Assets</b>	<b>(1,930)</b>	<b>9,100</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(11,031)</b>	<b>(121.22)</b>
Net Assets July 1	12,401,431	12,392,331	2.54	2.69	9,100	0.07
<b>Net Assets June 30</b>	<b>\$ 12,399,501</b>	<b>\$ 12,401,431</b>	<b>2.54</b>	<b>2.69</b>	<b>\$ (1,931)</b>	<b>(0.02)</b>

**NOTE:**

Beginning Inventory	\$ 25,840,125	\$ 22,287,948	-----	\$ 3,552,177
Inventory Change	4,078,245	3,552,177	-----	526,068
<b>Ending Inventory</b>	<b>\$ 29,918,370</b>	<b>\$ 25,840,125</b>	-----	<b>\$ 4,078,245</b>

**NEW HAMPSHIRE STATE LIQUOR COMMISSION**  
**COMMONSIZE COMPARATIVE INCOME STATEMENT - ENFORCEMENT**  
**FISCAL YEARENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)**

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<b>REVENUES</b>	<b>July 01, 2008</b>	July 01, 2007	<b>Commonsize</b>		<b>Comparative</b>	
	<b>through</b>	through	<b>%</b>	<b>%</b>	<b>Increase / (Decrease)</b>	
	<b>June 30, 2009</b>	June 30, 2008	<b>FY 09</b>	<b>FY 08</b>	<b>\$</b>	<b>%</b>
Beer Tax	\$ 12,425,700	\$ 12,463,202	92.61	96.92	\$ (37,502)	(0.30)
Wine Cooler Tax	24,583	25,750	0.18	0.20	(1,167)	(4.53)
Distilled Spirits Tax	16,693	18,603	0.12	0.14	(1,910)	(10.27)
Beer Permits	228,430	212,216	1.70	1.65	16,214	7.64
Miscellaneous - Grants	721,201	138,901	5.38	1.08	582,300	419.22
<b>Total Revenues</b>	<b>13,416,607</b>	<b>12,858,672</b>	<b>100.00</b>	<b>100.00</b>	<b>557,935</b>	<b>4.34</b>
<b>OPERATING EXPENSES</b>						
Regulation - Enforcement	1,970,838	1,602,965	14.69	12.47	367,873	22.95
Regulation - Licensing	803,510	799,034	5.99	6.21	4,476	0.56
Regulation - Education	272,288	206,862	2.03	1.61	65,426	31.63
Miscellaneous - Grants	326,448	126,848	2.43	0.99	199,600	157.35
Depreciation - Enforcement	99,772	122,160	0.74	0.95	(22,388)	(18.33)
Depreciation - Licensing	-	-	-	0.00	-	-
Depreciation - Grants	74,849	527	0.56	0.00	74,322	14,102.85
<b>Total Expenses</b>	<b>3,547,705</b>	<b>2,858,396</b>	<b>26.44</b>	<b>22.23</b>	<b>689,309</b>	<b>24.12</b>
<b>Net Profit From Beer Operations</b>	<b>\$ 9,868,902</b>	<b>\$ 10,000,276</b>	<b>73.56</b>	<b>77.77</b>	<b>\$ (131,374)</b>	<b>(1.31)</b>

# NEW HAMPSHIRE STATE LIQUOR COMMISSION

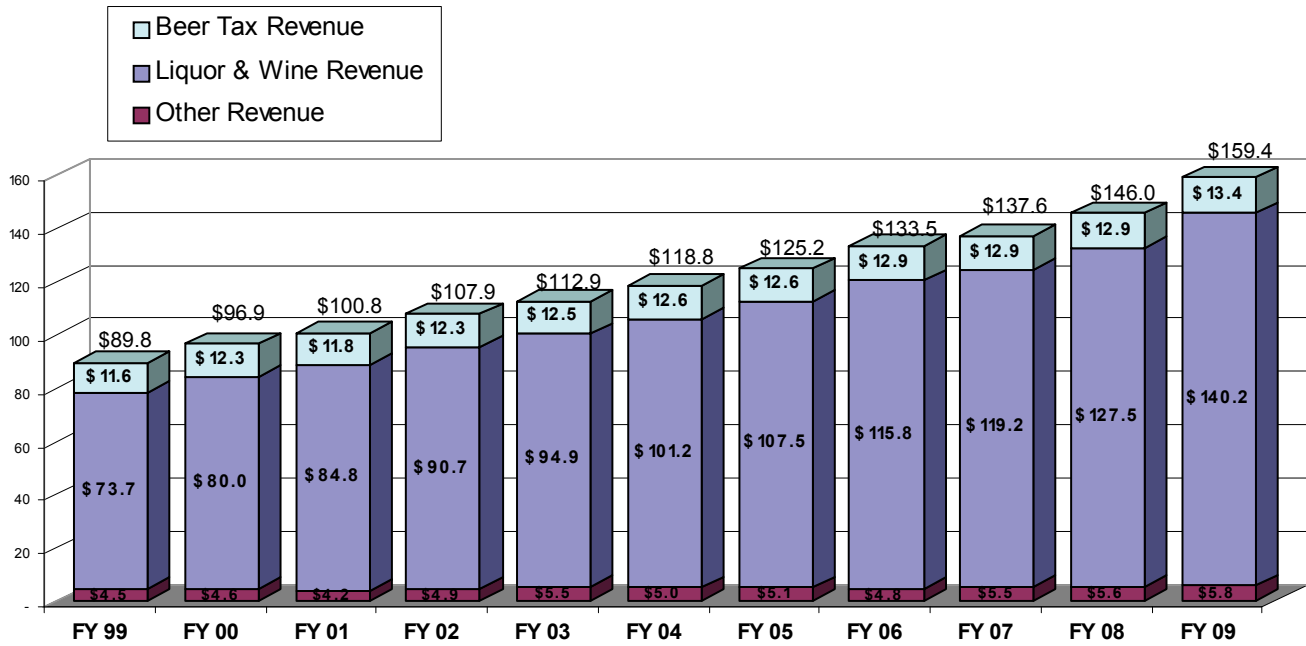
## FIVE YEAR COMPARATIVE INCOME STATEMENT

### FY 2005 TO FY 2009 (unaudited)

(Expressed In Thousands)

	<u>FY 2009</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
<b><u>SALES</u></b>					
Sales - Retail	\$ 348,317	\$ 329,906	\$ 307,472	\$ 293,704	\$ 281,517
Sales - On-Premise	53,006	53,981	53,479	51,423	48,439
Sales - Off-Premise	94,774	86,356	82,785	77,185	71,351
<b>Total Sales</b>	<b>496,096</b>	<b>470,243</b>	<b>443,736</b>	<b>422,312</b>	<b>401,307</b>
Less Discounts, CC fees, Etc	(8,028)	(9,703)	(7,602)	(6,780)	(8,971)
<b>Net Sales</b>	<b>488,068</b>	<b>460,540</b>	<b>436,134</b>	<b>415,532</b>	<b>392,336</b>
Cost of Goods Sold	347,843	333,048	316,888	299,718	284,866
<b>Gross Profit from Sales</b>	<b>140,225</b>	<b>127,492</b>	<b>119,246</b>	<b>115,814</b>	<b>107,470</b>
<b><u>OTHER REVENUES</u></b>					
Liquor and Wine Licenses	2,838	2,849	3,058	2,712	3,024
Liquor Rep Fees	19	18	18	17	16
Sweepstakes Income	492	530	527	492	376
Miscellaneous	2,427	2,163	1,892	1,618	1,670
<b>Total Other Revenues</b>	<b>5,776</b>	<b>5,560</b>	<b>5,495</b>	<b>4,839</b>	<b>5,086</b>
<b>Total Gross Profit</b>	<b>146,001</b>	<b>133,052</b>	<b>124,741</b>	<b>120,653</b>	<b>112,556</b>
<b><u>OPERATING EXPENSES</u></b>					
Office of Commission	719	662	637	565	569
Information Technology	1,924	1,814	1,481	1,267	1,351
Financial Management	1,430	1,263	1,328	1,253	1,147
Merchandising Administration	703	629	628	613	583
Purchasing	86	80	72	70	62
Human Resources	214	176	140	118	107
Store Operations	27,689	25,851	23,442	22,412	20,647
Warehouse	1,077	839	939	936	812
Depreciation	561	627	787	1,052	1,324
<b>Total Operating Expenses</b>	<b>34,403</b>	<b>31,941</b>	<b>29,454</b>	<b>28,286</b>	<b>26,602</b>
<b>Net Profit Liquor Operations</b>	<b>111,598</b>	<b>101,112</b>	<b>95,287</b>	<b>92,367</b>	<b>85,954</b>
<b><u>BEER OPERATIONS:</u></b>					
Revenue - Beer Tax and Permits	13,417	12,859	12,903	12,914	12,572
Expenses - Enforc., Licens. & Educ.	(3,373)	(2,736)	(2,631)	(2,569)	(2,235)
Depreciation	(175)	(123)	(110)	(128)	(134)
<b>Net Profit Beer Operations</b>	<b>9,869</b>	<b>10,000</b>	<b>10,162</b>	<b>10,217</b>	<b>10,203</b>
Gain or (Loss) on Capital Assets	(1)	(8)	(8)	(21)	(18)
Capital Assets - Capital Funds	219	498	392	267	1,787
<b>TOTAL NET PROFIT</b>	<b>\$ 121,685</b>	<b>\$ 111,602</b>	<b>\$ 105,833</b>	<b>\$ 102,830</b>	<b>\$ 97,926</b>

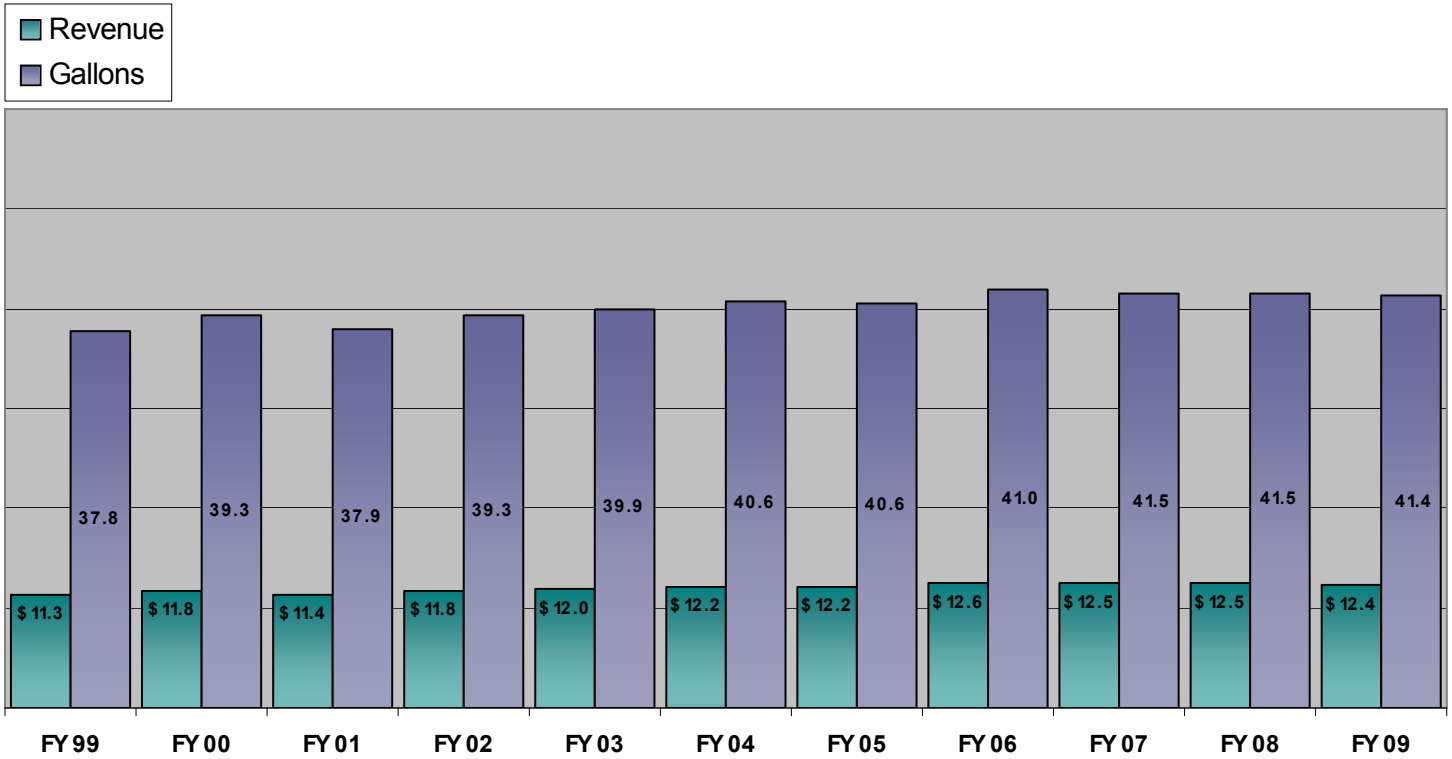
**NEW HAMPSHIRE STATE LIQUOR COMMISSION**  
**FY 1999 TO FY 2009 REVENUE (unaudited)**



<b>Revenues</b> (millions)	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
Liquor & Wine Revenue	\$73.7	\$80.0	\$84.8	\$90.7	\$94.9	\$101.2	\$107.5	\$115.8	\$119.2	\$127.5	\$140.2
Other Revenue	4.5	4.6	4.2	4.9	5.5	5.0	5.1	4.8	5.5	5.6	5.8
Beer Tax Revenue	11.6	12.3	11.8	12.3	12.5	12.6	12.6	12.9	12.9	12.9	13.4
<b>Total Revenue</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>	<b>\$159.4</b>

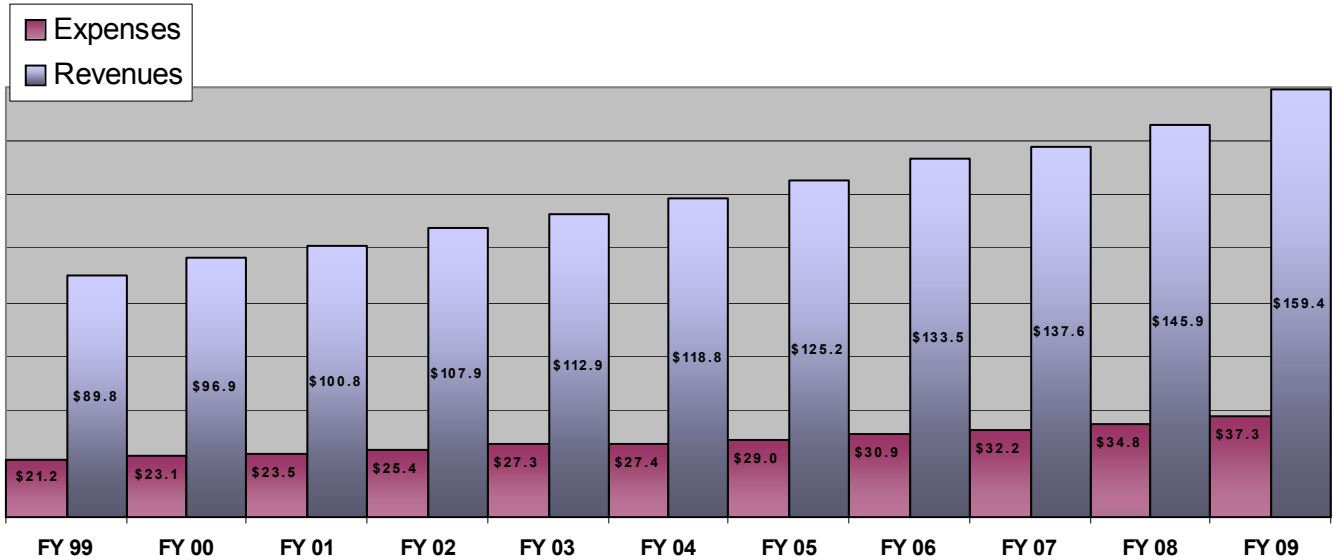


**NEW HAMPSHIRE STATE LIQUOR COMMISSION**  
**FY 1999 TO FY 2009 BEER REVENUE AND GALLONAGE (unaudited)**



Beer Tax	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
Millions	\$11.3	\$11.8	\$11.4	\$11.8	\$12.0	\$12.2	\$12.2	\$12.6	\$12.5	\$12.5	\$12.4
gallons	37.8	39.3	37.9	39.3	39.9	40.6	41.0	41.5	41.6	41.5	41.4

**NEW HAMPSHIRE STATE LIQUOR COMMISSION  
FY1999 TO FY2009 REVENUE AND EXPENSES (unaudited)**



(Millions)	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
Revenues	\$89.8	\$96.9	\$100.8	\$107.9	\$112.9	\$118.8	\$125.2	\$133.5	\$137.6	\$145.9	\$159.4
Expenses	\$21.2	\$23.1	\$23.5	\$25.4	\$27.3	\$27.4	\$29.0	\$30.9	\$32.2	\$34.8	\$37.3

# New Hampshire State Liquor Commission

## Total Operating Expenses

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008

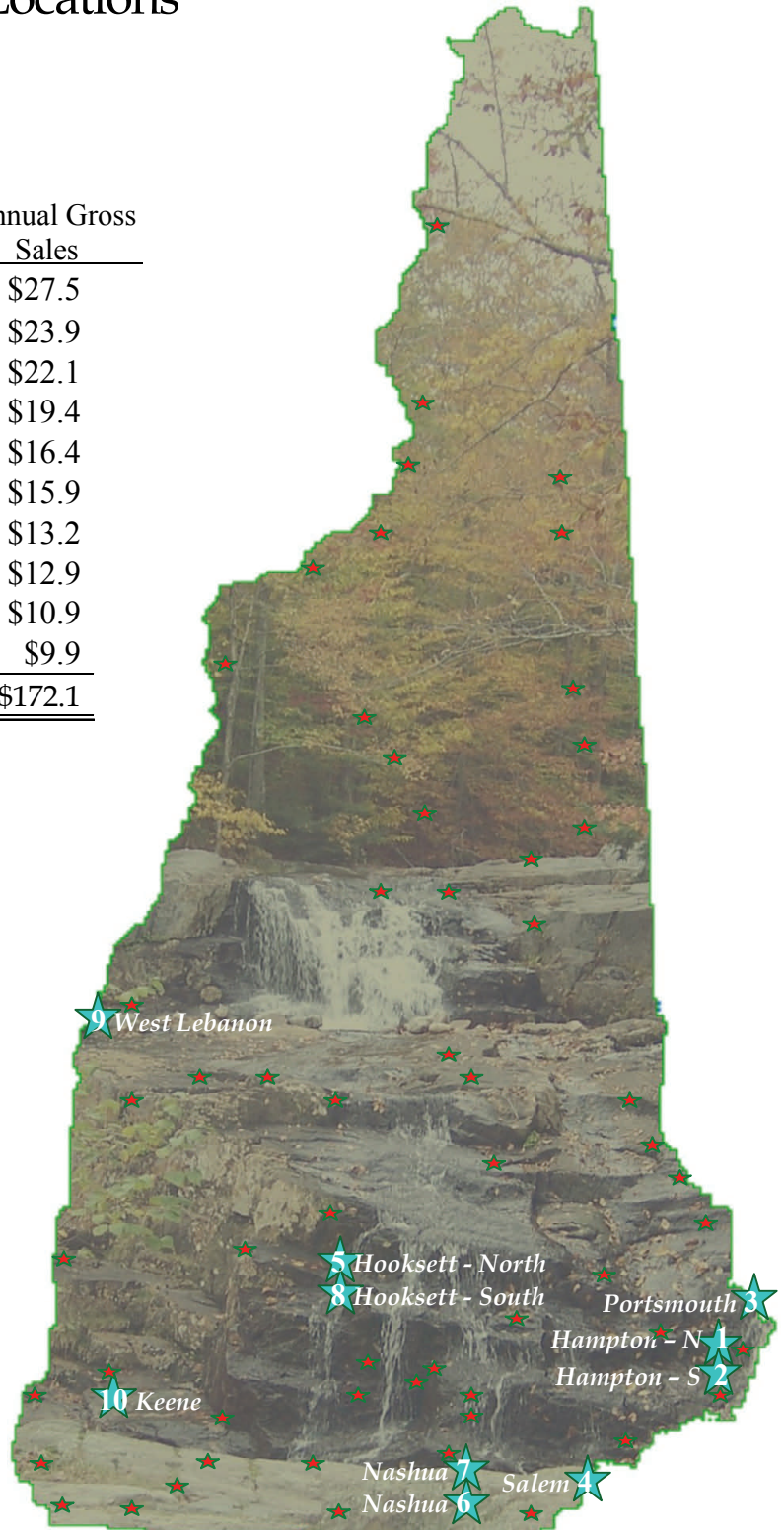
OPERATING EXPENSES:	JUNE 30, 2009	JUNE 30, 2008	INCREASE / (DECREASE)	
			AMOUNT	%
Personnel Services - Permanent	12,653,747.98	11,452,798.41	\$1,200,949.57	10.49
Personnel Services - Temporary	5,144,746.79	4,649,838.78	494,908.01	10.64
Personnel Services - Overtime	1,102,656.14	1,043,324.77	59,331.37	5.69
Personnel Services - Holiday	189,822.68	194,249.82	(4,427.14)	(2.28)
Commissioners Salaries	252,071.83	245,143.10	6,928.73	2.83
Office of Information Technology	1,923,582.06	1,826,769.67	96,812.39	5.30
Supplies	560,157.06	559,736.19	420.87	0.08
Publications	4,922.93	19,705.90	(14,782.97)	(75.02)
Clothing	87,509.92	67,532.09	19,977.83	29.58
Heat, Electricity, Water	1,280,619.10	1,210,031.02	70,588.08	5.83
Telephone	111,985.55	113,322.99	(1,337.44)	(1.18)
Postage and Freight	57,018.43	78,538.67	(21,520.24)	(27.40)
Printing and Binding	84,362.67	72,025.84	12,336.83	17.13
Contract Repairs-Buildings&Grounds	165,123.88	93,953.82	71,170.06	75.75
Equipment Repairs	511,497.07	497,398.84	14,098.23	2.83
License/Maintenance Software	7,218.00	2,996.84	4,221.16	140.85
Repairs - Buildings and Grounds	82,193.21	57,408.65	24,784.56	43.17
Advertising	1,592,142.21	1,503,083.46	89,058.75	5.93
Rents & Rentals	7,697.68	13,154.23	(5,456.55)	(41.48)
Rents - Stores	2,945,696.43	2,708,807.10	236,889.33	8.75
Insurance	7,574.04	5,813.00	1,761.04	30.29
Membership Fees	2,675.00	3,675.00	(1,000.00)	(27.21)
Educational/Development Training	11,075.06	11,900.00	(824.94)	(6.93)
Rental/Lease - Office Equipment	3,793.29	(8,323.60)	12,116.89	(145.57)
Trash Removal Services	157,079.75	134,275.79	22,803.96	16.98
Snow Removal Services	139,216.34	136,427.18	2,789.16	2.04
Janitorial Services	77,291.74	56,104.40	21,187.34	37.76
Equipment	277,112.56	292,062.66	(14,950.10)	(5.12)
Benefits	6,354,022.51	6,031,966.98	322,055.53	5.34
Employee Assistance Program	10,000.00	10,000.00	-	-
Vehicle Maintenance	7,264.65	27,901.68	(20,637.03)	(73.96)
Travel - In-State	194,521.63	184,257.23	10,264.40	5.57
Travel - Out-of-State	2,471.12	5,684.35	(3,213.23)	(56.53)
Indirect Costs to Admin. Services	385,223.05	297,481.53	87,741.52	29.49
Workmen's Compensation	742,817.16	308,270.16	434,547.00	140.96
Unemployment Compensation	23,403	23,014	388.89	100.00
Miscellaneous	944.31	372.70	571.61	153.37
Vehicles New	50,458.27	119,000.00	(68,541.73)	(57.60)
Registration fees	2,203	-	2,202.80	100.00
<b>TOTAL OPERATING EXPENSES:</b>	<b>37,213,917.86</b>	<b>34,049,703.32</b>	<b>\$3,164,214.54</b>	<b>9.29</b>
Depreciation	737,218.00	749,519.00	(12,301.00)	(1.64)
<b>TOTAL EXPENSES:</b>	<b>\$37,951,135.86</b>	<b>\$34,799,222.32</b>	<b>\$3,151,913.54</b>	<b>9.06</b>

## NHSLC Top 10 Sales Locations

Store Locations (unaudited)

(Sales in Millions)

		<u>Annual Gross Sales</u>
1	HAMPTON-North*	\$27.5
2	HAMPTON-South*	\$23.9
3	PORTSMOUTH*	\$22.1
4	SALEM*	\$19.4
5	HOOKSETT-North*	\$16.4
6	NASHUA	\$15.9
7	NASHUA*	\$13.2
8	HOOKSETT-South	\$12.9
9	W. LEBANON	\$10.9
10	KEENE*	\$9.9
	Total:	<u><u>\$172.1</u></u>



# New Hampshire State Liquor Commission

## Total Sales by Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
1	CONCORD	\$5,343,715.61	\$4,991,166.47	\$352,549.14	7.06	1.08	1.07	18	18
2	CHESTERFIELD	3,844,839.32	3,686,806.39	158,032.93	4.29	0.78	0.79	30	29
3	MANCHESTER	1,549,856.42	1,425,162.13	124,694.29	8.75	0.31	0.31	60	61
4	HOOKSETT	2,923,450.81	2,851,786.87	71,663.94	2.51	0.59	0.61	40	40
5	BERLIN	1,141,801.69	1,047,160.94	94,640.75	9.04	0.23	0.22	70	70
6	PORTSMOUTH	5,629,822.54	5,508,156.30	121,666.24	2.21	1.14	1.18	16	16
7	LITTLETON	4,469,463.12	4,469,409.81	53.31	0.00	0.91	0.96	24	24
8	CLAREMONT	2,987,260.57	2,947,511.80	39,748.77	1.35	0.61	0.63	39	37
9	DOVER	4,968,780.30	4,852,053.59	116,726.71	2.41	1.01	1.04	20	20
10	MANCHESTER	3,330,819.51	3,099,676.86	231,142.65	7.46	0.67	0.67	35	35
11	LEBANON	3,844,817.43	3,416,892.99	427,924.44	12.52	0.78	0.73	31	31
12	CENTER HARBOR	2,647,216.46	2,572,765.72	74,450.74	2.89	0.54	0.55	47	46
13	SOMERS WORTH	1,987,151.34	1,805,243.17	181,908.17	10.08	0.40	0.39	53	57
14	ROCHESTER	4,187,228.23	4,043,030.69	144,197.54	3.57	0.85	0.87	28	27
15	KEENE	9,863,583.10	9,577,812.71	285,770.39	2.98	2.00	2.05	10	10
16	WOODSVILLE	1,327,414.01	1,231,297.11	96,116.90	7.81	0.27	0.26	68	68
17	FRANKLIN	1,563,460.29	1,457,590.35	105,869.94	7.26	0.32	0.31	59	59
18	COLEBROOK	1,194,078.96	1,201,244.89	(7,165.93)	(0.60)	0.24	0.26	69	69
19	PLYMOUTH	2,101,217.99	2,038,084.03	63,133.96	3.10	0.43	0.44	51	51
20	DERRY	3,578,479.97	3,195,644.18	382,835.79	11.98	0.73	0.69	34	33
21	PETERBOROUGH	2,849,460.52	2,931,189.11	(81,728.59)	(2.79)	0.58	0.63	43	38
22	BROOKLINE	4,243,161.78	3,180,293.90	1,062,867.88	33.42	0.86	0.68	26	34
23	CONWAY	7,701,627.04	7,556,467.65	145,159.39	1.92	1.56	1.62	13	13
24	NEWPORT	1,344,153.81	1,300,381.83	43,771.98	3.37	0.27	0.28	65	67
25	STRATHAM	5,554,518.39	5,304,845.03	249,673.36	4.71	1.13	1.14	17	17
26	GROVETON	352,709.12	338,827.83	13,881.29	4.10	0.07	0.07	77	77
27	NASHUA	2,399,036.75	2,251,943.44	147,093.31	6.53	0.49	0.48	49	50
28	SEABROOK-BCH	1,098,309.87	1,003,048.24	95,261.63	9.50	0.22	0.22	71	72
29	WHITEFIELD	503,172.29	486,112.32	17,059.97	3.51	0.10	0.10	76	76
30	MILFORD	2,905,166.55	2,764,384.09	140,782.46	5.09	0.59	0.59	41	42
31	MANCHESTER	2,678,860.45	2,422,076.78	256,783.67	10.60	0.54	0.52	45	48
32	NASHUA	3,760,340.40	3,076,386.69	683,953.71	22.23	0.76	0.66	32	36
33	MANCHESTER	4,676,266.94	4,727,408.12	(51,141.18)	(1.08)	0.95	1.01	21	21
34	SALEM	19,424,902.02	18,637,326.21	787,575.81	4.23	3.94	4.00	4	4
35	HILLSBORO	1,853,293.71	1,757,769.43	95,524.28	5.43	0.38	0.38	57	58
36	JAFFREY	639,268.65	626,036.12	13,232.53	2.11	0.13	0.13	74	75
37	LANCASTER	924,205.53	895,263.66	28,941.87	3.23	0.19	0.19	73	73
38	PORTSMOUTH	22,139,954.13	21,209,164.51	930,789.62	4.39	4.49	4.55	3	3
39	WOLFEBORO	3,203,332.27	3,209,979.73	(6,647.46)	(0.21)	0.65	0.69	36	32
40	WALPOLE	1,940,953.08	1,876,095.13	64,857.95	3.46	0.39	0.40	55	54
41	SEABROOK	6,967,996.14	6,450,533.09	517,463.05	8.02	1.41	1.38	14	14
42	MEREDITH	2,538,756.52	2,695,081.04	(156,324.52)	(5.80)	0.51	0.58	48	43
43	FARMINGTON	1,513,471.61	1,457,504.13	55,967.48	3.84	0.31	0.31	61	60

# New Hampshire State Liquor Commission

## Total Sales by Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
44	BRISTOL	\$1,329,806.59	\$1,304,211.42	\$25,595.17	1.96	0.27	0.28	67	65
45	PITTSFIELD	1,045,644.68	1,009,605.73	36,038.95	3.57	0.21	0.22	72	71
46	ASHLAND	1,336,287.46	1,424,115.10	(87,827.64)	(6.17)	0.27	0.31	66	62
47	N. WOODSTOCK	1,853,914.49	1,843,237.36	10,677.13	0.58	0.38	0.40	56	55
48	HINSDALE	8,804,126.15	7,956,176.58	847,949.57	10.66	1.78	1.71	11	11
49	PLAISTOW	8,431,445.14	7,785,767.15	645,677.99	8.29	1.71	1.67	12	12
50	NASHUA	15,889,953.93	13,093,134.93	2,796,819.00	21.36	3.22	2.81	6	6
51	PELHAM	3,183,108.67	2,855,887.57	327,221.10	11.46	0.65	0.61	37	39
52	GORHAM	1,819,779.54	1,834,295.34	(14,515.80)	(0.79)	0.37	0.39	58	56
53	HUDSON	3,064,061.66	2,782,845.38	281,216.28	10.11	0.62	0.60	38	41
54	GLEN	3,657,775.79	3,630,371.38	27,404.41	0.75	0.74	0.78	33	30
55	BEDFORD	6,573,011.35	6,040,573.07	532,438.28	8.81	1.33	1.30	15	15
56	GILFORD	4,525,073.20	4,548,134.71	(23,061.51)	(0.51)	0.92	0.98	23	23
57	OSSIPEE	1,953,433.48	1,945,304.38	8,129.10	0.42	0.40	0.42	54	52
58	GOFFSTOWN	2,385,826.98	2,308,554.26	77,272.72	3.35	0.48	0.50	50	49
59	MERRIMACK	2,009,255.41	1,926,629.15	82,626.26	4.29	0.41	0.41	52	53
60	W. LEBANON	10,917,015.82	10,048,521.78	868,494.04	8.64	2.21	2.16	9	9
61	FITZWILLIAM	605,147.42	630,443.41	(25,295.99)	(4.01)	0.12	0.14	75	74
62	RAYMOND	2,695,367.35	2,434,062.06	261,305.29	10.74	0.55	0.52	44	47
63	WINCHESTER	1,428,158.22	1,303,716.75	124,441.47	9.55	0.29	0.28	64	66
64	NEW LONDON	4,206,205.15	4,263,993.26	(57,788.11)	(1.36)	0.85	0.91	27	26
65	CAMPTON	1,511,401.12	1,392,125.06	119,276.06	8.57	0.31	0.30	62	63
66	HOOKSETT-NO	16,378,328.09	15,515,439.19	862,888.90	5.56	3.32	3.33	5	5
67	HOOKSETT-SO	12,849,263.53	12,178,698.73	670,564.80	5.51	2.60	2.61	8	8
68	N. HAMPTON	4,637,869.09	4,605,920.47	31,948.62	0.69	0.94	0.99	22	22
69	NASHUA	13,181,118.61	12,978,179.81	202,938.80	1.56	2.67	2.78	7	7
70	SWANZEY	1,484,267.39	1,320,258.77	164,008.62	12.42	0.30	0.28	63	64
71	LEE	4,043,859.92	3,888,270.68	155,589.24	4.00	0.82	0.83	29	28
72	CONCORD	4,446,369.65	4,265,347.83	181,021.82	4.24	0.90	0.92	25	25
73	HAMPTON-SO	23,891,872.16	23,357,172.95	534,699.21	2.29	4.84	5.01	2	2
74	LONDONDERRY	5,245,657.42	4,969,586.50	276,070.92	5.56	1.06	1.07	19	19
75	BELMONT	2,893,736.74	2,676,620.77	217,115.97	8.11	0.59	0.57	42	44
76	HAMPTON-NO	27,447,749.44	26,598,209.92	849,539.52	3.19	5.56	5.71	1	1
77	RINDGE	2,672,879.31	2,577,697.68	95,181.63	3.69	0.54	0.55	46	45
	<b>TOTAL STORES</b>	<b>\$378,096,146.19</b>	<b>\$358,869,724.21</b>	<b>\$19,226,421.98</b>	<b>5.36</b>	<b>76.62</b>	<b>77.00</b>		
900	WHSE-CONCORD	891,467.39	704,281.05	187,186.34	26.58	0.18	0.15		
905	WHSE-NASHUA	114,479,473.65	106,500,705.85	7,978,767.80	7.49	23.20	22.85		
	<b>TOTAL WHSES</b>	<b>115,370,941.04</b>	<b>107,204,986.90</b>	<b>8,165,954.14</b>	<b>7.62</b>	<b>23.38</b>	<b>23.00</b>		
	<b>GRAND TOTAL</b>	<b>\$493,467,087.23</b>	<b>\$466,074,711.11</b>	<b>\$27,392,376.12</b>	<b>5.88</b>	<b>100.00</b>	<b>100.00</b>		

# New Hampshire State Liquor Commission

## Sales by Type

FISCAL YEAR ENDED JUNE 30, 2009 (unaudited)

ST #	LOCATION	RETAIL	ON-PREMISE	OFF-PREMISE	DISCOUNTS	TOTAL
1	CONCORD	\$4,906,072.35	\$409,760.81	\$64,024.65	(\$36,142.20)	\$5,343,715.61
2	CHES TERFIELD	3,823,762.19	17,702.70	19,589.98	(16,215.55)	3,844,839.32
3	MANCHESTER	977,184.28	548,514.81	26,696.03	(2,538.70)	1,549,856.42
4	HOOKSETT	2,662,260.79	204,345.93	90,176.84	(33,332.75)	2,923,450.81
5	BERLIN	887,022.28	141,860.70	114,620.41	(1,701.70)	1,141,801.69
6	PORTSMOUTH	3,036,861.94	2,534,266.17	104,190.54	(45,496.11)	5,629,822.54
7	LITTLETON	3,800,570.99	630,948.37	73,355.77	(35,412.01)	4,469,463.12
8	CLAREMONT	2,611,493.44	333,168.12	55,580.08	(12,981.07)	2,987,260.57
9	DOVER	3,882,753.63	1,088,401.88	21,363.48	(23,738.69)	4,968,780.30
10	MANCHESTER	2,409,951.09	877,025.04	47,434.37	(3,590.99)	3,330,819.51
11	LEBANON	3,694,858.16	183,047.98	13,373.01	(46,461.72)	3,844,817.43
12	CENTER HARBOR	2,487,720.93	164,304.96	20,568.63	(25,378.06)	2,647,216.46
13	SOMERS WORTH	1,732,915.23	237,551.53	19,106.92	(2,422.34)	1,987,151.34
14	ROCHESTER	3,688,148.77	473,418.60	33,349.98	(7,689.12)	4,187,228.23
15	KEENE	8,884,551.00	1,000,742.16	69,840.04	(91,550.10)	9,863,583.10
16	WOODSVILLE	1,286,599.72	36,874.90	6,636.78	(2,697.39)	1,327,414.01
17	FRANKLIN	1,320,182.02	221,233.07	24,114.38	(2,069.18)	1,563,460.29
18	COLEBROOK	873,941.08	195,395.52	128,381.65	(3,639.29)	1,194,078.96
19	PLYMOUTH	1,980,566.95	115,911.43	13,802.82	(9,063.21)	2,101,217.99
20	DERRY	3,209,363.36	356,061.67	29,523.00	(16,468.06)	3,578,479.97
21	PETERBOROUGH	2,544,117.54	291,230.92	54,446.67	(40,334.61)	2,849,460.52
22	BROOKLINE	4,180,007.00	77,050.55	9,394.13	(23,289.90)	4,243,161.78
23	CONWAY	6,308,491.84	1,292,399.47	148,197.17	(47,461.44)	7,701,627.04
24	NEWPORT	1,138,289.61	184,776.97	25,469.54	(4,382.31)	1,344,153.81
25	STRATHAM	4,987,226.58	519,664.14	82,670.54	(35,042.87)	5,554,518.39
26	GROVETON	335,328.84	11,492.81	6,446.51	(559.04)	352,709.12
27	NASHUA	2,026,030.23	343,470.65	36,003.90	(6,468.03)	2,399,036.75
28	SEABROOK-BCH	1,080,791.10	19,673.14	-	(2,154.37)	1,098,309.87
29	WHITEFIELD	394,894.58	62,461.36	47,395.49	(1,579.14)	503,172.29
30	MILFORD	2,521,484.41	380,599.68	18,875.26	(15,792.80)	2,905,166.55
31	MANCHESTER	2,431,705.03	228,389.77	25,076.99	(6,311.34)	2,678,860.45
32	NASHUA	3,642,801.63	136,312.84	2,347.91	(21,121.98)	3,760,340.40
33	MANCHESTER	3,574,321.81	1,107,460.15	17,317.70	(22,832.72)	4,676,266.94
34	SALEM	18,895,820.91	576,463.36	89,758.71	(137,140.96)	19,424,902.02
35	HILLS BORO	1,528,290.21	278,079.26	54,890.09	(7,965.85)	1,853,293.71
36	JAFFREY	522,318.30	120,461.57	0.00	(3,511.22)	639,268.65
37	LANCASTER	788,034.44	123,249.65	16,370.70	(3,449.26)	924,205.53
38	PORTSMOUTH	22,263,604.80	77,053.83	10,063.48	(210,767.98)	22,139,954.13
39	WOLFEBORO	2,917,551.80	290,308.01	24,018.86	(28,546.40)	3,203,332.27
40	WALPOLE	1,880,310.58	60,055.44	10,137.72	(9,550.66)	1,940,953.08
41	SEABROOK	6,250,488.93	697,955.25	40,014.01	(20,462.05)	6,967,996.14
42	MEREDITH	2,208,607.35	323,325.53	31,090.27	(24,266.63)	2,538,756.52
43	FARMINGTON	1,418,469.12	81,917.02	15,294.63	(2,209.16)	1,513,471.61
44	BRISTOL	\$1,159,418.87	\$152,251.01	\$25,315.32	(\$7,178.61)	1,329,806.59

# New Hampshire State Liquor Commission

## Sales by Type

FISCAL YEAR ENDED JUNE 30, 2009 (unaudited)

ST #	LOCATION	RETAIL	ON-PREMISE	OFF-PREMISE	DISCOUNTS	TOTAL
45	PITTSFIELD	973,047.21	39,601.27	35,719.35	(2,723.15)	1,045,644.68
46	ASHLAND	1,023,090.34	298,111.89	29,320.77	(14,235.54)	1,336,287.46
47	N. WOODSTOCK	1,280,784.64	567,090.49	19,755.14	(13,715.78)	1,853,914.49
48	HINSDALE	8,832,944.17	15,934.55	18,932.44	(63,685.01)	8,804,126.15
49	PLAISTOW	8,044,779.88	387,795.65	44,027.68	(45,158.07)	8,431,445.14
50	NASHUA	15,662,165.39	292,968.64	19,385.78	(84,565.88)	15,889,953.93
51	PELHAM	2,962,366.44	218,250.60	15,479.44	(12,987.81)	3,183,108.67
52	GORHAM	1,619,871.04	197,403.28	8,368.33	(5,863.11)	1,819,779.54
53	HUDSON	2,833,657.05	218,251.20	16,790.24	(4,636.83)	3,064,061.66
54	GLEN	2,695,576.31	937,153.53	65,264.98	(40,219.03)	3,657,775.79
55	BEDFORD	5,715,916.35	875,191.22	48,082.29	(66,178.51)	6,573,011.35
56	GILFORD	3,352,907.33	1,152,641.25	57,035.99	(37,511.37)	4,525,073.20
57	OSSIPEE	1,713,478.80	177,679.81	65,917.97	(3,643.10)	1,953,433.48
58	GOFFSTOWN	2,135,862.60	246,198.84	9,839.09	(6,073.55)	2,385,826.98
59	MERRIMACK	1,668,065.31	320,210.77	27,655.53	(6,676.20)	2,009,255.41
60	W. LEBANON	10,330,535.87	594,764.53	96,971.31	(105,255.89)	10,917,015.82
61	FITZWILLIAM	579,708.19	6,141.65	22,626.19	(3,328.61)	605,147.42
62	RAYMOND	2,208,589.02	419,555.69	74,710.48	(7,487.84)	2,695,367.35
63	WINCHESTER	1,386,905.17	43,887.17	391.43	(3,025.55)	1,428,158.22
64	NEW LONDON	3,640,526.02	577,129.15	44,081.98	(55,532.00)	4,206,205.15
65	CAMPTON	1,142,747.00	379,028.57	1,177.75	(11,552.20)	1,511,401.12
66	HOOKSETT-NO	16,367,498.54	120,395.10	11,384.21	(120,949.76)	16,378,328.09
67	HOOKSETT-SO	12,913,360.07	40,307.92	4,924.58	(109,329.04)	12,849,263.53
68	N. HAMPTON	4,065,717.52	586,058.87	27,184.18	(41,091.48)	4,637,869.09
69	NASHUA	12,159,448.35	1,125,439.35	67,405.47	(171,174.56)	13,181,118.61
70	SWANZEY	1,035,895.62	425,022.01	26,718.16	(3,368.40)	1,484,267.39
71	LEE	3,774,885.77	254,610.56	31,064.29	(16,700.70)	4,043,859.92
72	CONCORD	3,741,523.64	655,762.00	65,901.07	(16,817.06)	4,446,369.65
73	HAMPTON-SO	24,039,262.68	49,501.60	4,278.10	(201,170.22)	23,891,872.16
74	LONDONDERRY	4,796,354.07	458,689.38	8,667.66	(18,053.69)	5,245,657.42
75	BELMONT	2,325,510.59	552,031.13	24,483.44	(8,288.42)	2,893,736.74
76	HAMPTON-NO	27,556,894.40	85,544.66	23,880.09	(218,569.71)	27,447,749.44
77	RINDGE	2,580,325.82	76,263.51	24,639.41	(8,349.43)	2,672,879.31
	<b>TOTAL STORES</b>	<b>348,315,386.91</b>	<b>29,601,254.57</b>	<b>2,808,389.78</b>	<b>(2,628,885.07)</b>	<b>378,096,146.19</b>
	% OF TYPE	100.00	55.85	2.96	100.00	76.62
	% OF LOCATION	92.12	7.83	0.74	(0.70)	
900	WHSE-CONCORD	1,220.07	(1,014.11)	891,261.43		891,467.39
905	WHSE-NASHUA		23,405,428.49	91,074,045.16		114,479,473.65
	<b>TOTAL WHSES</b>	<b>1,220.07</b>	<b>23,404,414.38</b>	<b>91,965,306.59</b>		<b>115,370,941.04</b>
	% OF TYPE	-	44.15	97.04		23.38
	% OF LOCATION	0.00	20.29	79.71		100.00
	<b>GRAND TOTAL</b>	<b>\$348,316,606.98</b>	<b>\$53,005,668.95</b>	<b>\$94,773,696.37</b>	<b>(\$2,628,885.07)</b>	<b>\$493,467,087.23</b>
	<b>% OF TOTAL</b>	<b>70.59</b>	<b>10.74</b>	<b>19.21</b>	<b>(0.53)</b>	<b>100.00</b>



# New Hampshire State Liquor Commission

## Retail Sales By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
1	CONCORD	\$4,906,072.35	\$4,572,987.97	\$333,084.38	7.28	1.41	1.39	17	17
2	CHESTERFIELD	3,823,762.19	3,680,907.28	142,854.91	3.88	1.10	1.12	22	22
3	MANCHESTER	977,184.28	1,019,010.26	(41,825.98)	(4.10)	0.28	0.31	69	65
4	HOOKSETT	2,662,260.79	2,565,815.05	96,445.74	3.76	0.76	0.78	38	39
5	BERLIN	887,022.28	815,098.37	71,923.91	8.82	0.25	0.25	71	72
6	PORTSMOUTH	3,036,861.94	2,908,581.78	128,280.16	4.41	0.87	0.88	33	32
7	LITTLETON	3,800,570.99	3,785,417.08	15,153.91	0.40	1.09	1.15	23	20
8	CLAREMONT	2,611,493.44	2,562,687.18	48,806.26	1.90	0.75	0.78	39	40
9	DOVER	3,882,753.63	3,748,740.32	134,013.31	3.57	1.11	1.14	21	21
10	MANCHESTER	2,409,951.09	2,236,425.63	173,525.46	7.76	0.69	0.68	45	46
11	LEBANON	3,694,858.16	3,265,561.54	429,296.62	13.15	1.06	0.99	26	29
12	CENTER HARBOR	2,487,720.93	2,340,096.68	147,624.25	6.31	0.71	0.71	43	44
13	SOMERS WORTH	1,732,915.23	1,598,963.44	133,951.79	8.38	0.50	0.48	53	56
14	ROCHESTER	3,688,148.77	3,457,252.64	230,896.13	6.68	1.06	1.05	27	25
15	KEENE	8,884,551.00	8,705,680.21	178,870.79	2.05	2.55	2.64	10	10
16	WOODSVILLE	1,286,599.72	1,188,848.35	97,751.37	8.22	0.37	0.36	61	62
17	FRANKLIN	1,320,182.02	1,264,548.43	55,633.59	4.40	0.38	0.38	60	61
18	COLEBROOK	873,941.08	903,950.60	(30,009.52)	(3.32)	0.25	0.27	72	71
19	PLYMOUTH	1,980,566.95	1,949,576.55	30,990.40	1.59	0.57	0.59	51	50
20	DERRY	3,209,363.36	2,854,080.20	355,283.16	12.45	0.92	0.87	32	34
21	PETERBOROUGH	2,544,117.54	2,649,010.90	(104,893.36)	(3.96)	0.73	0.80	41	37
22	BROOKLINE	4,180,007.00	3,140,955.67	1,039,051.33	33.08	1.20	0.95	19	30
23	CONWAY	6,308,491.84	6,088,381.87	220,109.97	3.62	1.81	1.85	13	13
24	NEWPORT	1,138,289.61	1,101,278.37	37,011.24	3.36	0.33	0.33	65	64
25	STRATHAM	4,987,226.58	4,675,544.23	311,682.35	6.67	1.43	1.42	16	16
26	GROVETON	335,328.84	318,493.77	16,835.07	5.29	0.10	0.10	77	77
27	NASHUA	2,026,030.23	1,822,105.35	203,924.88	11.19	0.58	0.55	50	52
28	SEABROOK-BCH	1,080,791.10	1,001,284.92	79,506.18	7.94	0.31	0.30	66	67
29	WHITEFIELD	394,894.58	381,597.44	13,297.14	3.48	0.11	0.12	76	76
30	MILFORD	2,521,484.41	2,447,798.76	73,685.65	3.01	0.72	0.74	42	42
31	MANCHESTER	2,431,705.03	2,248,828.98	182,876.05	8.13	0.70	0.68	44	45
32	NASHUA	3,642,801.63	2,971,732.72	671,068.91	22.58	1.05	0.90	28	31
33	MANCHESTER	3,574,321.81	3,454,032.33	120,289.48	3.48	1.03	1.05	30	26
34	SALEM	18,895,820.91	18,209,610.58	686,210.33	3.77	5.42	5.52	4	4
35	HILLSBORO	1,528,290.21	1,461,879.37	66,410.84	4.54	0.44	0.44	57	57
36	JAFFREY	522,318.30	517,295.26	5,023.04	0.97	0.15	0.16	75	75
37	LANCASTER	788,034.44	768,161.41	19,873.03	2.59	0.23	0.23	73	73
38	PORTSMOUTH	22,263,604.80	21,441,177.65	822,427.15	3.84	6.39	6.50	3	3
39	WOLFEBORO	2,917,551.80	2,872,719.52	44,832.28	1.56	0.84	0.87	35	33
40	WALPOLE	1,880,310.58	1,831,857.33	48,453.25	2.65	0.54	0.56	52	51
41	SEABROOK	6,250,488.93	5,663,886.10	586,602.83	10.36	1.79	1.72	14	14
42	MEREDITH	2,208,607.35	2,350,150.86	(141,543.51)	(6.02)	0.63	0.71	47	43
43	FARMINGTON	1,418,469.12	1,362,761.06	55,708.06	4.09	0.41	0.41	58	58

# New Hampshire State Liquor Commission

## Retail Sales By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
44	BRISTOL	\$1,159,418.87	\$1,131,789.92	\$27,628.95	2.44	0.33	0.34	63	63
45	PITTSFIELD	973,047.21	922,550.61	50,496.60	5.47	0.28	0.28	70	70
46	ASHLAND	1,023,090.34	977,488.89	45,601.45	4.67	0.29	0.30	68	68
47	N. WOODSTOCK	1,280,784.64	1,291,839.37	(11,054.73)	(0.86)	0.37	0.39	62	59
48	HINSDALE	8,832,944.17	8,130,041.38	702,902.79	8.65	2.54	2.46	11	11
49	PLAISTOW	8,044,779.88	7,366,472.67	678,307.21	9.21	2.31	2.23	12	12
50	NASHUA	15,662,165.39	12,875,054.35	2,787,111.04	21.65	4.50	3.90	6	6
51	PELHAM	2,962,366.44	2,679,550.43	282,816.01	10.55	0.85	0.81	34	36
52	GORHAM	1,619,871.04	1,644,039.34	(24,168.30)	(1.47)	0.47	0.50	56	55
53	HUDSON	2,833,657.05	2,578,140.05	255,517.00	9.91	0.81	0.78	36	38
54	GLEN	2,695,576.31	2,705,314.02	(9,737.71)	(0.36)	0.77	0.82	37	35
55	BEDFORD	5,715,916.35	5,164,354.25	551,562.10	10.68	1.64	1.57	15	15
56	GILFORD	3,352,907.33	3,394,177.96	(41,270.63)	(1.22)	0.96	1.03	31	28
57	OSSIPEE	1,713,478.80	1,709,963.92	3,514.88	0.21	0.49	0.52	54	53
58	GOFFSTOWN	2,135,862.60	2,025,719.30	110,143.30	5.44	0.61	0.61	49	48
59	MERRIMACK	1,668,065.31	1,644,622.44	23,442.87	1.43	0.48	0.50	55	54
60	W. LEBANON	10,330,535.87	9,530,995.07	799,540.80	8.39	2.97	2.89	9	9
61	FITZWILLIAM	579,708.19	596,839.81	(17,131.62)	(2.87)	0.17	0.18	74	74
62	RAYMOND	2,208,589.02	2,020,481.97	188,107.05	9.31	0.63	0.61	48	49
63	WINCHESTER	1,386,905.17	1,266,795.35	120,109.82	9.48	0.40	0.38	59	60
64	NEW LONDON	3,640,526.02	3,672,384.02	(31,858.00)	(0.87)	1.05	1.11	29	23
65	CAMPTON	1,142,747.00	1,010,559.35	132,187.65	13.08	0.33	0.31	64	66
66	HOOKSETT-NO	16,367,498.54	15,540,078.61	827,419.93	5.32	4.70	4.71	5	5
67	HOOKSETT-SO	12,913,360.07	12,285,429.24	627,930.83	5.11	3.71	3.72	7	7
68	N. HAMPTON	4,065,717.52	4,036,271.61	29,445.91	0.73	1.17	1.22	20	19
69	NASHUA	12,159,448.35	11,793,938.87	365,509.48	3.10	3.49	3.57	8	8
70	SWANZEY	1,035,895.62	960,666.54	75,229.08	7.83	0.30	0.29	67	69
71	LEE	3,774,885.77	3,643,983.60	130,902.17	3.59	1.08	1.10	24	24
72	CONCORD	3,741,523.64	3,453,957.64	287,566.00	8.33	1.07	1.05	25	27
73	HAMPTON-SO	24,039,262.68	23,579,382.51	459,880.17	1.95	6.90	7.15	2	2
74	LONDONDERRY	4,796,354.07	4,538,870.63	257,483.44	5.67	1.38	1.38	18	18
75	BELMONT	2,325,510.59	2,131,217.86	194,292.73	9.12	0.67	0.65	46	47
76	HAMPTON-NO	27,556,894.40	26,900,667.51	656,226.89	2.44	7.91	8.15	1	1
77	RINDGE	2,580,325.82	2,492,059.00	88,266.82	3.54	0.74	0.76	40	41
	<b>TOTAL STORES</b>	<b>\$348,315,386.91</b>	<b>\$329,900,472.10</b>	<b>\$18,414,914.81</b>	<b>5.58</b>	<b>100.00</b>	<b>100.00</b>		
900	WHSE-CONCORD	1,220.07	5,738.63	(4,518.56)	(78.74)	-	-		
905	WHSE-NASHUA								
	<b>TOTAL WHSES</b>	<b>1,220.07</b>	<b>5,738.63</b>	<b>(4,518.56)</b>	<b>(78.74)</b>	<b>-</b>	<b>-</b>		
	<b>GRAND TOTAL</b>	<b>\$348,316,606.98</b>	<b>\$329,906,210.73</b>	<b>\$18,410,396.25</b>	<b>5.58</b>	<b>100.00</b>	<b>100.00</b>		

# New Hampshire State Liquor Commission

## On-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
1	CONCORD	\$409,760.81	\$428,623.76	(\$18,862.95)	(4.40)	0.77	0.79	26	24
2	CHESTERFIELD	17,702.70	18,765.39	(1,062.69)	(5.66)	0.03	0.03	74	74
3	MANCHESTER	548,514.81	378,101.22	170,413.59	45.07	1.03	0.70	20	28
4	HOOKSETT	204,345.93	182,062.16	22,283.77	12.24	0.39	0.34	47	48
5	BERLIN	141,860.70	137,308.01	4,552.69	3.32	0.27	0.25	55	55
6	PORTSMOUTH	2,534,266.17	2,523,526.92	10,739.25	0.43	4.78	4.67	1	1
7	LITTLETON	630,948.37	660,438.73	(29,490.36)	(4.47)	1.19	1.22	13	13
8	CLAREMONT	333,168.12	364,892.92	(31,724.80)	(8.69)	0.63	0.68	32	29
9	DOVER	1,088,401.88	1,117,208.60	(28,806.72)	(2.58)	2.05	2.07	6	6
10	MANCHESTER	877,025.04	819,203.04	57,822.00	7.06	1.65	1.52	9	10
11	LEBANON	183,047.98	190,094.33	(7,046.35)	(3.71)	0.35	0.35	51	47
12	CENTER HARBOR	164,304.96	221,943.37	(57,638.41)	(25.97)	0.31	0.41	53	42
13	SOMERS WORTH	237,551.53	203,145.88	34,405.65	16.94	0.45	0.38	42	44
14	ROCHESTER	473,418.60	569,540.32	(96,121.72)	(16.88)	0.89	1.06	22	17
15	KEENE	1,000,742.16	1,011,180.94	(10,438.78)	(1.03)	1.89	1.87	7	7
16	WOODSVILLE	36,874.90	34,540.95	2,333.95	6.76	0.07	0.06	72	70
17	FRANKLIN	221,233.07	177,732.10	43,500.97	24.48	0.42	0.33	44	49
18	COLEBROOK	195,395.52	191,677.79	3,717.73	1.94	0.37	0.36	49	46
19	PLYMOUTH	115,911.43	91,434.62	24,476.81	26.77	0.22	0.17	60	60
20	DERRY	356,061.67	336,330.29	19,731.38	5.87	0.67	0.62	30	33
21	PETERBOROUGH	291,230.92	302,932.40	(11,701.48)	(3.86)	0.55	0.56	37	37
22	BROOKLINE	77,050.55	65,684.12	11,366.43	17.30	0.15	0.12	64	64
23	CONWAY	1,292,399.47	1,401,469.43	(109,069.96)	(7.78)	2.44	2.60	2	2
24	NEWPORT	184,776.97	177,335.93	7,441.04	4.20	0.35	0.33	50	51
25	STRATHAM	519,664.14	622,254.03	(102,589.89)	(16.49)	0.98	1.15	21	15
26	GROVETON	11,492.81	15,626.65	(4,133.84)	(26.45)	0.02	0.03	76	75
27	NASHUA	343,470.65	411,497.56	(68,026.91)	(16.53)	0.65	0.76	31	25
28	SEABROOK-BCH	19,673.14	5,970.53	13,702.61	100.00	0.04	0.01	73	77
29	WHITEFIELD	62,461.36	57,825.08	4,636.28	8.02	0.12	0.11	66	65
30	MILFORD	380,599.68	326,516.83	54,082.85	16.56	0.72	0.60	28	35
31	MANCHESTER	228,389.77	161,978.50	66,411.27	41.00	0.43	0.30	43	53
32	NASHUA	136,312.84	128,913.97	7,398.87	5.74	0.26	0.24	56	56
33	MANCHESTER	1,107,460.15	1,293,159.37	(185,699.22)	(14.36)	2.09	2.40	5	4
34	SALEM	576,463.36	551,743.80	24,719.56	4.48	1.09	1.02	17	20
35	HILLSBORO	278,079.26	263,705.69	14,373.57	5.45	0.52	0.49	39	40
36	JAFFREY	120,461.57	117,738.20	2,723.37	2.31	0.23	0.22	58	58
37	LANCASTER	123,249.65	124,636.55	(1,386.90)	(1.11)	0.23	0.23	57	57
38	PORTSMOUTH	77,053.83	30,134.02	46,919.81	155.70	0.15	0.06	63	72
39	WOLFEBORO	290,308.01	351,055.47	(60,747.46)	(17.30)	0.55	0.65	38	31
40	WALPOLE	60,055.44	51,296.52	8,758.92	17.08	0.11	0.10	67	67
41	SEABROOK	697,955.25	759,658.16	(61,702.91)	(8.12)	1.32	1.41	11	11
42	MEREDITH	323,325.53	350,824.29	(27,498.76)	(7.84)	0.61	0.65	33	32
43	FARMINGTON	81,917.02	88,834.08	(6,917.06)	(7.79)	0.15	0.16	62	61

# New Hampshire State Liquor Commission

## On-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
44	BRISTOL	\$152,251.01	\$158,724.91	(\$6,473.90)	(4.08)	0.29	0.29	54	54
45	PITTSFIELD	39,601.27	53,823.56	(14,222.29)	(26.42)	0.07	0.10	71	66
46	ASHLAND	298,111.89	476,978.89	(178,867.00)	(37.50)	0.56	0.88	35	22
47	N. WOODSTOCK	567,090.49	564,916.70	2,173.79	0.38	1.07	1.05	18	19
48	HINSDALE	15,934.55	23,467.84	(7,533.29)	(32.10)	0.03	0.04	75	73
49	PLAISTOW	387,795.65	408,204.99	(20,409.34)	(5.00)	0.73	0.76	27	26
50	NASHUA	292,968.64	325,844.06	(32,875.42)	(10.09)	0.55	0.60	36	36
51	PELHAM	218,250.60	174,881.85	43,368.75	24.80	0.41	0.32	46	52
52	GORHAM	197,403.28	193,679.52	3,723.76	1.92	0.37	0.36	48	45
53	HUDSON	218,251.20	203,643.86	14,607.34	7.17	0.41	0.38	45	43
54	GLEN	937,153.53	926,172.13	10,981.40	1.19	1.77	1.72	8	8
55	BEDFORD	875,191.22	891,959.50	(16,768.28)	(1.88)	1.65	1.65	10	9
56	GILFORD	1,152,641.25	1,151,084.03	1,557.22	0.14	2.17	2.13	3	5
57	OSSIPEE	177,679.81	177,422.03	257.78	0.15	0.34	0.33	52	50
58	GOFFSTOWN	246,198.84	268,359.02	(22,160.18)	(8.26)	0.46	0.50	41	38
59	MERRIMACK	320,210.77	266,274.86	53,935.91	20.26	0.60	0.49	34	39
60	W. LEBANON	594,764.53	566,032.84	28,731.69	5.08	1.12	1.05	14	18
61	FITZWILLIAM	6,141.65	13,016.95	(6,875.30)	(52.82)	0.01	0.02	77	76
62	RAYMOND	419,555.69	361,334.80	58,220.89	16.11	0.79	0.67	25	30
63	WINCHESTER	43,887.17	42,695.24	1,191.93	2.79	0.08	0.08	69	69
64	NEW LONDON	577,129.15	640,140.12	(63,010.97)	(9.84)	1.09	1.19	16	14
65	CAMPTON	379,028.57	393,946.67	(14,918.10)	(3.79)	0.72	0.73	29	27
66	HOOKSETT-NO	120,395.10	110,212.17	10,182.93	9.24	0.23	0.20	59	59
67	HOOKSETT-SO	40,307.92	31,249.35	9,058.57	28.99	0.08	0.06	70	71
68	N. HAMPTON	586,058.87	609,228.73	(23,169.86)	(3.80)	1.11	1.13	15	16
69	NASHUA	1,125,439.35	1,357,903.23	(232,463.88)	(17.12)	2.12	2.52	4	3
70	SWANZEY	425,022.01	331,081.50	93,940.51	28.37	0.80	0.61	24	34
71	LEE	254,610.56	246,918.28	7,692.28	3.12	0.48	0.46	40	41
72	CONCORD	655,762.00	747,652.08	(91,890.08)	(12.29)	1.24	1.39	12	12
73	HAMPTON-SO	49,501.60	71,584.36	(22,082.76)	(30.85)	0.09	0.13	68	63
74	LONDONDERRY	458,689.38	450,807.68	7,881.70	1.75	0.87	0.84	23	23
75	BELMONT	552,031.13	529,157.40	22,873.73	4.32	1.04	0.98	19	21
76	HAMPTON-NO	85,544.66	43,362.06	42,182.60	97.28	0.16	0.08	61	68
77	RINDGE	76,263.51	82,290.40	(6,026.89)	(7.32)	0.14	0.15	65	62
	<b>TOTAL STORES</b>	<b>\$29,601,254.57</b>	<b>\$30,212,594.13</b>	<b>(\$611,339.56)</b>	<b>(2.02)</b>	<b>55.85</b>	<b>55.97</b>		
900	WHSE-CONCORD	(1,014.11)	328.80	(1,342.91)	(408.43)	(0.00)	0.00		
905	WHSE-NASHUA	23,405,428.49	23,768,337.51	(362,909.02)	(1.53)	44.16	44.03		
	<b>TOTAL WHSES</b>	<b>23,404,414.38</b>	<b>23,768,666.31</b>	<b>(364,251.93)</b>	<b>(1.53)</b>	<b>44.15</b>	<b>44.03</b>		
	<b>GRAND TOTAL</b>	<b>\$53,005,668.95</b>	<b>\$53,981,260.44</b>	<b>(\$975,591.49)</b>	<b>(1.81)</b>	<b>100.00</b>	<b>100.00</b>		

# New Hampshire State Liquor Commission

## Off-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
1	CONCORD	\$64,024.65	\$38,777.70	\$25,246.95	65.11	0.07	0.04	16	27
2	CHESTERFIELD	19,589.98	16,258.28	3,331.70	20.49	0.02	0.02	50	55
3	MANCHESTER	26,696.03	32,785.95	(6,089.92)	(18.57)	0.03	0.04	37	32
4	HOOKSETT	90,176.84	156,599.23	(66,422.39)	(42.42)	0.10	0.18	6	1
5	BERLIN	114,620.41	99,301.75	15,318.66	15.43	0.12	0.11	3	5
6	PORTSMOUTH	104,190.54	136,178.93	(31,988.39)	(23.49)	0.11	0.16	4	3
7	LITTLETON	73,355.77	80,610.09	(7,254.32)	(9.00)	0.08	0.09	10	9
8	CLAREMONT	55,580.08	43,240.45	12,339.63	28.54	0.06	0.05	18	25
9	DOVER	21,363.48	27,325.17	(5,961.69)	(21.82)	0.02	0.03	47	41
10	MANCHESTER	47,434.37	53,422.11	(5,987.74)	(11.21)	0.05	0.06	22	20
11	LEBANON	13,373.01	18,585.22	(5,212.21)	(28.04)	0.01	0.02	61	53
12	CENTER HARBOR	20,568.63	49,404.35	(28,835.72)	(58.37)	0.02	0.06	48	22
13	SOMERS WORTH	19,106.92	8,184.59	10,922.33	133.45	0.02	0.01	52	67
14	ROCHESTER	33,349.98	32,779.15	570.83	1.74	0.04	0.04	29	33
15	KEENE	69,840.04	59,040.63	10,799.41	18.29	0.07	0.07	11	18
16	WOODSVILLE	6,636.78	12,000.59	(5,363.81)	(44.70)	0.01	0.01	69	60
17	FRANKLIN	24,114.38	19,704.07	4,410.31	22.38	0.03	0.02	43	52
18	COLEBROOK	128,381.65	111,705.56	16,676.09	14.93	0.14	0.13	2	4
19	PLYMOUTH	13,802.82	14,848.56	(1,045.74)	(7.04)	0.01	0.02	60	57
20	DERRY	29,523.00	31,949.52	(2,426.52)	(7.59)	0.03	0.04	32	34
21	PETERBOROUGH	54,446.67	41,921.90	12,524.77	29.88	0.06	0.05	20	26
22	BROOKLINE	9,394.13	19,936.49	(10,542.36)	(52.88)	0.01	0.02	66	51
23	CONWAY	148,197.17	141,589.66	6,607.51	4.67	0.16	0.16	1	2
24	NEWPORT	25,469.54	31,360.62	(5,891.08)	(18.78)	0.03	0.04	38	35
25	STRATHAM	82,670.54	56,955.53	25,715.01	45.15	0.09	0.07	8	19
26	GROVETON	6,446.51	5,650.49	796.02	14.09	0.01	0.01	70	72
27	NASHUA	36,003.90	30,076.93	5,926.97	19.71	0.04	0.03	27	37
28	SEABROOK-BCH	-	-	-	-	-	-	76	77
29	WHITEFIELD	47,395.49	49,885.38	(2,489.89)	(4.99)	0.05	0.06	23	21
30	MILFORD	18,875.26	27,141.17	(8,265.91)	(30.46)	0.02	0.03	54	42
31	MANCHESTER	25,076.99	22,479.34	2,597.65	11.56	0.03	0.03	40	46
32	NASHUA	2,347.91	6,588.43	(4,240.52)	(64.36)	0.00	0.01	73	69
33	MANCHESTER	17,317.70	17,165.72	151.98	0.89	0.02	0.02	55	54
34	SALEM	89,758.71	82,902.99	6,855.72	8.27	0.09	0.10	7	8
35	HILLSBORO	54,890.09	48,111.91	6,778.18	14.09	0.06	0.06	19	23
36	JAFFREY	-	448.26	(448.26)	(100.00)	-	-	76	75
37	LANCASTER	16,370.70	9,177.11	7,193.59	78.39	0.02	0.01	57	64
38	PORTSMOUTH	10,063.48	3,464.87	6,598.61	190.44	0.01	0.00	64	74
39	WOLFEBORO	24,018.86	35,540.01	(11,521.15)	(32.42)	0.03	0.04	44	30
40	WALPOLE	10,137.72	11,166.62	(1,028.90)	(9.21)	0.01	0.01	63	61
41	SEABROOK	40,014.01	60,958.40	(20,944.39)	(34.36)	0.04	0.07	26	17
42	MEREDITH	31,090.27	38,636.56	(7,546.29)	(19.53)	0.03	0.04	30	28
43	FARMINGTON	15,294.63	10,853.95	4,440.68	40.91	0.02	0.01	59	62

# New Hampshire State Liquor Commission

## Off-Premise Sales By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
44	BRISTOL	\$25,315.32	\$29,262.87	(\$3,947.55)	(13.49)	0.03	0.03	39	39
45	PITTSFIELD	35,719.35	38,053.29	(2,333.94)	(6.13)	0.04	0.04	28	29
46	ASHLAND	29,320.77	13,399.59	15,921.18	118.82	0.03	0.02	33	58
47	N. WOODSTOCK	19,755.14	12,200.09	7,555.05	61.93	0.02	0.01	49	59
48	HINSDALE	18,932.44	20,653.88	(1,721.44)	(8.33)	0.02	0.02	53	49
49	PLAISTOW	44,027.68	63,480.07	(19,452.39)	(30.64)	0.05	0.07	25	14
50	NASHUA	19,385.78	21,832.96	(2,447.18)	(11.21)	0.02	0.03	51	47
51	PELHAM	15,479.44	21,613.28	(6,133.84)	(28.38)	0.02	0.03	58	48
52	GORHAM	8,368.33	6,822.82	1,545.51	22.65	0.01	0.01	68	68
53	HUDSON	16,790.24	9,913.56	6,876.68	69.37	0.02	0.01	56	63
54	GLEN	65,264.98	61,361.62	3,903.36	6.36	0.07	0.07	15	16
55	BEDFORD	48,082.29	69,382.75	(21,300.46)	(30.70)	0.05	0.08	21	11
56	GILFORD	57,035.99	66,039.71	(9,003.72)	(13.63)	0.06	0.08	17	13
57	OSSIPEE	65,917.97	68,333.00	(2,415.03)	(3.53)	0.07	0.08	13	12
58	GOFFSTOWN	9,839.09	24,409.57	(14,570.48)	(59.69)	0.01	0.03	65	45
59	MERRIMACK	27,655.53	26,011.26	1,644.27	6.32	0.03	0.03	34	43
60	W. LEBANON	96,971.31	90,359.74	6,611.57	7.32	0.10	0.10	5	6
61	FITZWILLIAM	22,626.19	25,755.50	(3,129.31)	(12.15)	0.02	0.03	46	44
62	RAYMOND	74,710.48	63,107.64	11,602.84	18.39	0.08	0.07	9	15
63	WINCHESTER	391.43	61.14	330.29	540.22	0.00	0.00	75	76
64	NEW LONDON	44,081.98	45,198.05	(1,116.07)	(2.47)	0.05	0.05	24	24
65	CAMPTON	1,177.75	6,546.23	(5,368.48)	(82.01)	0.00	0.01	74	70
66	HOOKSETT-NO	11,384.21	15,714.39	(4,330.18)	(27.56)	0.01	0.02	62	56
67	HOOKSETT-SO	4,924.58	8,622.18	(3,697.60)	(42.88)	0.01	0.01	71	65
68	N. HAMPTON	27,184.18	29,785.14	(2,600.96)	(8.73)	0.03	0.03	35	38
69	NASHUA	67,405.47	71,580.86	(4,175.39)	(5.83)	0.07	0.08	12	10
70	SWANZEY	26,718.16	34,479.19	(7,761.03)	(22.51)	0.03	0.04	36	31
71	LEE	31,064.29	27,621.38	3,442.91	12.46	0.03	0.03	31	40
72	CONCORD	65,901.07	88,024.65	(22,123.58)	(25.13)	0.07	0.10	14	7
73	HAMPTON-SO	4,278.10	4,914.57	(636.47)	(12.95)	0.00	0.01	72	73
74	LONDONDERRY	8,667.66	8,346.15	321.51	3.85	0.01	0.01	67	66
75	BELMONT	24,483.44	30,982.02	(6,498.58)	(20.98)	0.03	0.04	42	36
76	HAMPTON-NO	23,880.09	5,934.12	17,945.97	302.42	0.03	0.01	45	71
77	RINDGE	24,639.41	20,354.57	4,284.84	21.05	0.03	0.02	41	50
	TOTAL STORES	\$2,808,389.78	\$2,924,872.08	(\$116,482.30)	(3.98)	2.96	3.39		
900	WHSE-CONCORD	891,261.43	698,213.62	193,047.81	27.65	0.94	0.81		
905	WHSE-NASHUA	91,074,045.16	82,732,368.34	8,341,676.82	10.08	96.10	95.80		
	TOTAL WHSES	91,965,306.59	83,430,581.96	8,534,724.63	10.23	97.04	96.61		
	GRAND TOTAL	\$94,773,696.37	\$86,355,454.04	\$8,418,242.33	9.75	100.00	100.00		

# New Hampshire State Liquor Commission

## Discounts By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
1	CONCORD	\$36,142.20	\$49,222.96	(\$13,080.76)	(26.57)	1.37	1.18	22	26
2	CHESTERFIELD	16,215.55	29,124.56	(12,909.01)	(44.32)	0.62	0.70	38	37
3	MANCHESTER	2,538.70	4,735.30	(2,196.60)	(46.39)	0.10	0.11	70	71
4	HOOKSETT	33,332.75	52,689.57	(19,356.82)	(36.74)	1.27	1.26	25	22
5	BERLIN	1,701.70	4,547.19	(2,845.49)	(62.58)	0.06	0.11	75	72
6	PORTSMOUTH	45,496.11	60,131.33	(14,635.22)	(24.34)	1.73	1.44	16	19
7	LITTLETON	35,412.01	57,056.09	(21,644.08)	(37.93)	1.35	1.37	23	21
8	CLAREMONT	12,981.07	23,308.75	(10,327.68)	(44.31)	0.49	0.56	43	42
9	DOVER	23,738.69	41,220.50	(17,481.81)	(42.41)	0.90	0.99	29	30
10	MANCHESTER	3,590.99	9,373.92	(5,782.93)	(61.69)	0.14	0.22	62	61
11	LEBANON	46,461.72	57,348.10	(10,886.38)	(18.98)	1.77	1.38	15	20
12	CENTER HARBOR	25,378.06	38,678.68	(13,300.62)	(34.39)	0.97	0.93	27	31
13	SOMERS WORTH	2,422.34	5,050.74	(2,628.40)	(52.04)	0.09	0.12	71	68
14	ROCHESTER	7,689.12	16,541.42	(8,852.30)	(53.52)	0.29	0.40	50	48
15	KEENE	91,550.10	198,089.07	(106,538.97)	(53.78)	3.48	4.75	9	7
16	WOODSVILLE	2,697.39	4,092.78	(1,395.39)	(34.09)	0.10	0.10	69	75
17	FRANKLIN	2,069.18	4,394.25	(2,325.07)	(52.91)	0.08	0.11	74	73
18	COLEBROOK	3,639.29	6,089.06	(2,449.77)	(40.23)	0.14	0.15	61	64
19	PLYMOUTH	9,063.21	17,775.70	(8,712.49)	(49.01)	0.34	0.43	46	46
20	DERRY	16,468.06	26,715.83	(10,247.77)	(38.36)	0.63	0.64	37	39
21	PETERBOROUGH	40,334.61	62,676.09	(22,341.48)	(35.65)	1.53	1.50	19	17
22	BROOKLINE	23,289.90	46,282.38	(22,992.48)	(49.68)	0.89	1.11	30	27
23	CONWAY	47,461.44	74,973.31	(27,511.87)	(36.70)	1.81	1.80	14	14
24	NEWPORT	4,382.31	9,593.09	(5,210.78)	(54.32)	0.17	0.23	59	59
25	STRATHAM	35,042.87	49,908.76	(14,865.89)	(29.79)	1.33	1.20	24	24
26	GROVETON	559.04	943.08	(384.04)	(40.72)	0.02	0.02	77	77
27	NASHUA	6,468.03	11,736.40	(5,268.37)	(44.89)	0.25	0.28	54	52
28	SEABROOK-BCH	2,154.37	4,207.21	(2,052.84)	(48.79)	0.08	0.10	73	74
29	WHITEFIELD	1,579.14	3,195.58	(1,616.44)	(50.58)	0.06	0.08	76	76
30	MILFORD	15,792.80	37,072.67	(21,279.87)	(57.40)	0.60	0.89	39	32
31	MANCHESTER	6,311.34	11,210.04	(4,898.70)	(43.70)	0.24	0.27	55	53
32	NASHUA	21,121.98	30,848.43	(9,726.45)	(31.53)	0.80	0.74	32	35
33	MANCHESTER	22,832.72	36,949.30	(14,116.58)	(38.21)	0.87	0.89	31	33
34	SALEM	137,140.96	206,931.16	(69,790.20)	(33.73)	5.22	4.96	5	6
35	HILLSBORO	7,965.85	15,927.54	(7,961.69)	(49.99)	0.30	0.38	49	49
36	JAFFREY	3,511.22	9,445.60	(5,934.38)	(62.83)	0.13	0.23	63	60
37	LANCASTER	3,449.26	6,711.41	(3,262.15)	(48.61)	0.13	0.16	64	63
38	PORTSMOUTH	210,767.98	265,612.03	(54,844.05)	(20.65)	8.02	6.37	2	3
39	WOLFEBORO	28,546.40	49,335.27	(20,788.87)	(42.14)	1.09	1.18	26	25
40	WALPOLE	9,550.66	18,225.34	(8,674.68)	(47.60)	0.36	0.44	45	45
41	SEABROOK	20,462.05	33,969.57	(13,507.52)	(39.76)	0.78	0.81	33	34
42	MEREDITH	24,266.63	44,530.67	(20,264.04)	(45.51)	0.92	1.07	28	28
43	FARMINGTON	2,209.16	4,944.96	(2,735.80)	(55.33)	0.08	0.12	72	69

# New Hampshire State Liquor Commission

## Discounts By Location

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

ST #	LOCATION	JUNE 30, 2009	JUNE 30, 2008	INCREASE/(DECREASE)		% OF SALES		RANK	
				AMOUNT	%	FY 09	FY 08	FY 09	FY 08
44	BRISTOL	\$7,178.61	\$15,566.28	(\$8,387.67)	(53.88)	0.27	0.37	52	50
45	PITTSFIELD	2,723.15	4,821.73	(2,098.58)	(43.52)	0.10	0.12	68	70
46	ASHLAND	14,235.54	43,752.27	(29,516.73)	(67.46)	0.54	1.05	40	29
47	N. WOODSTOCK	13,715.78	25,718.80	(12,003.02)	(46.67)	0.52	0.62	41	40
48	HINSDALE	63,685.01	217,986.52	(154,301.51)	(70.78)	2.42	5.23	12	5
49	PLAISTOW	45,158.07	52,390.58	(7,232.51)	(13.80)	1.72	1.26	17	23
50	NASHUA	84,565.88	129,596.44	(45,030.56)	(34.75)	3.22	3.11	10	11
51	PELHAM	12,987.81	20,157.99	(7,170.18)	(35.57)	0.49	0.48	42	43
52	GORHAM	5,863.11	10,246.34	(4,383.23)	(42.78)	0.22	0.25	57	57
53	HUDSON	4,636.83	8,852.09	(4,215.26)	(47.62)	0.18	0.21	58	62
54	GLEN	40,219.03	62,476.39	(22,257.36)	(35.63)	1.53	1.50	20	18
55	BEDFORD	66,178.51	85,123.43	(18,944.92)	(22.26)	2.52	2.04	11	13
56	GILFORD	37,511.37	63,166.99	(25,655.62)	(40.62)	1.43	1.52	21	16
57	OSSIPEE	3,643.10	10,414.57	(6,771.47)	(65.02)	0.14	0.25	60	55
58	GOFFSTOWN	6,073.55	9,933.63	(3,860.08)	(38.86)	0.23	0.24	56	58
59	MERRIMACK	6,676.20	10,279.41	(3,603.21)	(35.05)	0.25	0.25	53	56
60	W. LEBANON	105,255.89	138,865.87	(33,609.98)	(24.20)	4.00	3.33	8	10
61	FITZWILLIAM	3,328.61	5,168.85	(1,840.24)	(35.60)	0.13	0.12	66	67
62	RAYMOND	7,487.84	10,862.35	(3,374.51)	(31.07)	0.28	0.26	51	54
63	WINCHESTER	3,025.55	5,834.98	(2,809.43)	(48.15)	0.12	0.14	67	66
64	NEW LONDON	55,532.00	93,728.93	(38,196.93)	(40.75)	2.11	2.25	13	12
65	CAMPTON	11,552.20	18,927.19	(7,374.99)	(38.97)	0.44	0.45	44	44
66	HOOKSETT-NO	120,949.76	150,565.98	(29,616.22)	(19.67)	4.60	3.61	6	8
67	HOOKSETT-SO	109,329.04	146,602.04	(37,273.00)	(25.42)	4.16	3.52	7	9
68	N. HAMPTON	41,091.48	69,365.01	(28,273.53)	(40.76)	1.56	1.66	18	15
69	NASHUA	171,174.56	245,243.15	(74,068.59)	(30.20)	6.51	5.88	4	4
70	SWANZEY	3,368.40	5,968.46	(2,600.06)	(43.56)	0.13	0.14	65	65
71	LEE	16,700.70	30,252.58	(13,551.88)	(44.80)	0.64	0.73	36	36
72	CONCORD	16,817.06	24,286.54	(7,469.48)	(30.76)	0.64	0.58	35	41
73	HAMPTON-SO	201,170.22	298,708.49	(97,538.27)	(32.65)	7.65	7.17	3	2
74	LONDONDERRY	18,053.69	28,437.96	(10,384.27)	(36.52)	0.69	0.68	34	38
75	BELMONT	8,288.42	14,736.51	(6,448.09)	(43.76)	0.32	0.35	48	51
76	HAMPTON-NO	218,569.71	351,753.77	(133,184.06)	(37.86)	8.31	8.44	1	1
77	RINDGE	8,349.43	17,006.29	(8,656.86)	(50.90)	0.32	0.41	47	47
TOTAL STORES		\$2,628,885.07	\$4,168,214.10	(\$1,539,329.03)	(36.93)	100.00	100.00		
GRAND TOTAL		\$2,628,885.07	\$4,168,214.10	(\$1,539,329.03)	(36.93)	100.00	100.00		



## New Hampshire State Liquor Commission Total Sales By Month

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

	2009	2008	INCREASE/(DECREASE)		% OF TOTAL	
			AMOUNT	%	SALES '09	SALES '08
<b>JULY</b>	\$ 51,797,705.63	\$ 51,251,059.05	\$ 546,646.58	1.07	<b>10.50</b>	11.00
<b>AUGUST</b>	43,361,372.92	40,447,093.03	2,914,279.89	7.21	<b>8.79</b>	8.68
<b>SEPTEMBER</b>	36,656,875.40	34,349,417.11	2,307,458.29	6.72	<b>7.43</b>	7.37
<b>OCTOBER</b>	46,084,319.37	44,724,331.46	1,359,987.91	3.04	<b>9.34</b>	9.60
<b>NOVEMBER</b>	40,898,541.37	39,387,587.04	1,510,954.33	3.84	<b>8.29</b>	8.45
<b>DECEMBER</b>	47,571,670.23	47,865,528.78	(293,858.55)	(0.61)	<b>9.64</b>	10.27
<b>JANUARY</b>	40,929,564.46	35,850,628.33	5,078,936.13	14.17	<b>8.29</b>	7.69
<b>FEBRUARY</b>	33,434,369.38	28,645,974.09	4,788,395.29	16.72	<b>6.78</b>	6.15
<b>MARCH</b>	30,269,159.05	29,244,442.42	1,024,716.63	3.50	<b>6.13</b>	6.27
<b>APRIL</b>	41,994,818.68	38,977,642.90	3,017,175.78	7.74	<b>8.51</b>	8.36
<b>MAY</b>	37,504,340.66	35,000,754.10	2,503,586.56	7.15	<b>7.60</b>	7.51
<b>JUNE</b>	42,964,350.08	40,330,252.80	2,634,097.28	6.53	<b>8.71</b>	8.65
<b>TOTAL</b>	\$ 493,467,087.23	\$ 466,074,711.11	\$ 27,392,376.12	5.88	<b>100.00</b>	100.00

## Retail Sales By Month

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

	2009	2008	INCREASE/(DECREASE)		% OF TOTAL	
			AMOUNT	%	SALES '09	SALES '08
<b>JULY</b>	\$ 38,043,557.35	\$ 38,384,572.37	\$ (341,015.02)	(0.89)	<b>7.71</b>	8.24
<b>AUGUST</b>	31,721,910.56	29,500,462.22	2,221,448.34	7.53	<b>6.43</b>	6.33
<b>SEPTEMBER</b>	25,481,807.51	24,557,357.77	924,449.74	3.76	<b>5.16</b>	5.27
<b>OCTOBER</b>	32,275,356.36	30,420,696.88	1,854,659.48	6.10	<b>6.54</b>	6.53
<b>NOVEMBER</b>	28,119,104.06	28,518,931.26	(399,827.20)	(1.40)	<b>5.70</b>	6.12
<b>DECEMBER</b>	34,903,406.80	35,164,501.69	(261,094.89)	(0.74)	<b>7.07</b>	7.54
<b>JANUARY</b>	28,328,731.76	24,452,033.83	3,876,697.93	15.85	<b>5.74</b>	5.25
<b>FEBRUARY</b>	22,984,782.83	19,044,731.06	3,940,051.77	20.69	<b>4.66</b>	4.09
<b>MARCH</b>	20,756,937.97	19,677,366.89	1,079,571.08	5.49	<b>4.21</b>	4.22
<b>APRIL</b>	28,461,262.54	26,631,618.56	1,829,643.98	6.87	<b>5.77</b>	5.71
<b>MAY</b>	26,801,719.95	24,435,482.46	2,366,237.49	9.68	<b>5.43</b>	5.24
<b>JUNE</b>	30,438,029.29	29,118,455.74	1,319,573.55	4.53	<b>6.17</b>	6.25
<b>TOTAL</b>	\$ 348,316,606.98	\$ 329,906,210.73	\$ 18,410,396.25	5.58	<b>70.59</b>	70.78

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

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

			INCREASE/(DECREASE)		% OF TOTAL	
	2009	2008	AMOUNT	%	SALES '09	SALES '08
<b>JULY</b>	\$ 5,254,763.38	\$ 5,712,122.56	\$ (457,359.18)	(8.01)	<b>9.91</b>	10.58
<b>AUGUST</b>	4,643,256.53	4,597,858.79	45,397.74	0.99	<b>8.76</b>	8.52
<b>SEPTEMBER</b>	4,193,607.05	4,294,333.58	(100,726.53)	(2.35)	<b>7.91</b>	7.96
<b>OCTOBER</b>	5,188,139.22	5,131,596.61	56,542.61	1.10	<b>9.79</b>	9.51
<b>NOVEMBER</b>	3,813,350.77	3,956,096.96	(142,746.19)	(3.61)	<b>7.19</b>	7.33
<b>DECEMBER</b>	3,637,531.59	3,984,598.49	(347,066.90)	(8.71)	<b>6.86</b>	7.38
<b>JANUARY</b>	4,924,065.28	4,828,191.33	95,873.95	1.99	<b>9.29</b>	8.94
<b>FEBRUARY</b>	3,972,361.66	3,825,340.88	147,020.78	3.84	<b>7.49</b>	7.09
<b>MARCH</b>	3,667,943.84	3,701,677.94	(33,734.10)	(0.91)	<b>6.92</b>	6.86
<b>APRIL</b>	4,698,223.51	4,907,841.79	(209,618.28)	(4.27)	<b>8.86</b>	9.09
<b>MAY</b>	4,136,781.89	4,278,912.57	(142,130.68)	(3.32)	<b>7.80</b>	7.93
<b>JUNE</b>	4,875,644.23	4,762,688.94	112,955.29	2.37	<b>9.20</b>	8.82
<b>TOTAL</b>	<u>\$ 53,005,668.95</u>	<u>\$ 53,981,260.44</u>	<u>\$ (975,591.49)</u>	(1.81)	<u><b>100.00</b></u>	<u>100.00</u>

## Off-Premise Sales By Month

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

			INCREASE/(DECREASE)		% OF TOTAL	
	2009	2008	AMOUNT	%	SALES '09	SALES '08
<b>JULY</b>	\$ 8,516,160.89	\$ 7,825,366.12	\$ 690,794.77	8.83	<b>8.99</b>	9.06
<b>AUGUST</b>	7,128,317.05	6,603,996.23	524,320.82	7.94	<b>7.52</b>	7.65
<b>SEPTEMBER</b>	7,168,386.24	5,856,950.79	1,311,435.45	22.39	<b>7.56</b>	6.78
<b>OCTOBER</b>	8,908,995.49	9,279,145.26	(370,149.77)	(3.99)	<b>9.40</b>	10.75
<b>NOVEMBER</b>	8,986,854.90	7,712,595.69	1,274,259.21	16.52	<b>9.48</b>	8.93
<b>DECEMBER</b>	9,058,446.87	8,951,759.14	106,687.73	1.19	<b>9.56</b>	10.37
<b>JANUARY</b>	8,299,422.79	7,049,216.28	1,250,206.51	17.74	<b>8.76</b>	8.16
<b>FEBRUARY</b>	6,705,266.77	5,841,834.98	863,431.79	14.78	<b>7.08</b>	6.76
<b>MARCH</b>	6,043,826.19	6,046,731.09	(2,904.90)	(0.05)	<b>6.38</b>	7.00
<b>APRIL</b>	8,918,831.01	7,694,079.24	1,224,751.77	15.92	<b>9.41</b>	8.91
<b>MAY</b>	6,804,652.21	6,512,789.08	291,863.13	4.48	<b>7.18</b>	7.54
<b>JUNE</b>	8,234,535.96	6,980,990.14	1,253,545.82	17.96	<b>8.69</b>	8.08
<b>TOTAL</b>	<u>\$ 94,773,696.37</u>	<u>\$ 86,355,454.04</u>	<u>\$ 8,418,242.33</u>	9.75	<u><b>100.00</b></u>	<u>100.00</u>

# New Hampshire State Liquor Commission

## Discounts By Month

FISCAL YEARS ENDED JUNE 30, 2009 AND JUNE 30, 2008 (unaudited)

			INCREASE/(DECREASE)		% OF TOTAL	
	2009	2008	AMOUNT	%	SALES '09	SALES '08
<b>JULY</b>	\$ 16,775.99	\$ 671,002.00	\$ (654,226.01)	(97.50)	<b>0.64</b>	16.10
<b>AUGUST</b>	132,111.22	255,224.21	(123,112.99)	(48.24)	<b>5.03</b>	6.12
<b>SEPTEMBER</b>	186,925.40	359,225.03	(172,299.63)	(47.96)	<b>7.11</b>	8.62
<b>OCTOBER</b>	288,171.70	107,107.29	181,064.41	169.05	<b>10.96</b>	2.57
<b>NOVEMBER</b>	20,768.36	800,036.87	(779,268.51)	(97.40)	<b>0.79</b>	19.19
<b>DECEMBER</b>	27,715.03	235,330.54	(207,615.51)	(88.22)	<b>1.05</b>	5.65
<b>JANUARY</b>	622,655.37	478,813.11	143,842.26	30.04	<b>23.69</b>	11.49
<b>FEBRUARY</b>	228,041.88	65,932.83	162,109.05	245.87	<b>8.67</b>	1.58
<b>MARCH</b>	199,548.95	181,333.50	18,215.45	10.05	<b>7.59</b>	4.35
<b>APRIL</b>	83,498.38	255,896.69	(172,398.31)	(67.37)	<b>3.18</b>	6.14
<b>MAY</b>	238,813.39	226,430.01	12,383.38	5.47	<b>9.08</b>	5.43
<b>JUNE</b>	583,859.40	531,882.02	51,977.38	9.77	<b>22.21</b>	12.76
<b>TOTAL</b>	<b>\$ 2,628,885.07</b>	<b>\$ 4,168,214.10</b>	<b>\$ (1,539,329.03)</b>	<b>(36.93)</b>	<b>100.00</b>	<b>100.00</b>

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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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