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Montana. Dept. of
Revenue
Annual financial
report of the
Liquor Enterprise
Fund administered
by the Department

**1988 ANNUAL
FINANCIAL REPORT
of the
Liquor Enterprise Fund**

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1988
ANNUAL FINANCIAL REPORT
OF THE
LIQUOR ENTERPRISE FUND
ADMINISTERED BY THE
DEPARTMENT OF REVENUE

ADMINISTRATIVE OFFICERS

JOHN LAFAVER DIRECTOR, DEPARTMENT OF REVENUE
GARY BLEWETT. ADMINISTRATOR, LIQUOR DIVISION

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GENERAL INFORMATION

The Liquor Division administers the provisions of Title 16, Chapters 1 through 6, Montana Code Annotated which relates to the control, sale and distribution of alcoholic beverages and the licensing of manufacturers, wholesalers and retailers of alcoholic beverages. The following is a summary of activities for each of the four bureaus of the Liquor Division in fiscal year 1988:

STORES - The Division operated 130 outlets in fiscal year 1988, 40 state employee operated stores and 90 stores operated by agents under contract with the Department of Revenue. Stores' Bureau District Supervisors and auditors performed 722 store visits and conducted 251 audits. New agents were selected for ten existing agency stores; one agency, temporarily closed, was reopened and three others were temporarily closed. Proposals from interested parties for these latter three will be solicited and the agencies reopened in the Fall of 1988. Five leases for State employee operated stores were renegotiated. The division's profit from sales based on the standards in the

appropriation act decreased 2% from \$3,863,635 in fiscal year 1987 to \$3,785,922 in fiscal year 1988. Retail stores and agency expenses were reduced during the same period by \$320-,727, a 7% decrease. Personal Services, the largest expense item, decreased by \$307,977 or -12.8%, while Contracted Services, the second largest expense item, increased by \$180,849 or +16.9%. This shift in expenses reflects the conversion of 12 employee operated stores to agencies. Units sold declined by 481,835, a reduction of 8.4%. However, average sales per unit increased from \$7.87 in fiscal year 1987 to \$8.15 in fiscal year 1988, and profit as a percent of net sales increased from 10.66% in fiscal year 1987 to 11.05% in fiscal year 1988.

WAREHOUSE - The warehouse received 493,727 cases from suppliers in fiscal year 1988, compared to 530,286 in fiscal year 1987, a decrease of 7.4%. Cases shipped from the warehouse to state liquor stores/agencies totaled 481,250 cases in fiscal year 1988 compared to 522,007

in fiscal year 1987, a decrease of 7.8%. The number of shipments (individual store and agency orders assembled and shipped) increased from 3,643 in fiscal year 1987 to 3,690 in fiscal year 1988, an increase of 1.3%.

PURCHASING - The Purchasing Bureau ordered and maintained inventory on approximately 775 regular listed products consisting of 571 spirits, 48 dessert wines, and 156 table wines. In addition inventory was also maintained on 108 variable supply items, 36 collectibles, 9 warehouse supply items, 24 seasonal items and 6 promotional items. During fiscal year 1988, 103 new items were listed while closing out 42 items that weren't selling well enough anywhere in the state to warrant keeping a supply. This resulted in a net increase of 61 items listed in one distribution category or another, bringing the total listing for the year to 958 items, a 6.8% increase over the prior year. This net increase compares with a net decrease of 16 items in fiscal year 1987. The increase in product selection was done without increasing the average monthly inventory

investment, which was \$6,861,103 in fiscal year 1988 compared to \$7,253,975 in fiscal year 1987, a 5.4% decrease. The Bureau also processes orders for collectibles, holiday gift items and gift wrap. Retail pricing requests were researched on approximately 150 products not carried in regular stock, and 450 special orders were processed and distributed.

LICENSING - A total of 3,290 licenses, vendor permits and winery registrations were issued in fiscal year 1988, 2,962 of which were for the retail sale of distilled spirits, beer or wine. A total of 800 special permits and 360 catering permits were issued. A grand total of 4,440 licenses/permits were issued in fiscal year 1988 compared to 4,097 in fiscal year 1987, an 8.4% increase. The Licensing Bureau held 22 contested case hearings during the year. License transfers numbered 362 compared with 463 transfers in the prior year, a 21.8% decrease. New license applications numbered 90 compared with 100 in the prior year, a 10% decrease.

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 1988 & 1987

	1988	1987
ASSETS		
<hr/>		
CURRENT ASSETS		
CASH		
Petty Cash Funds	\$ 3,160	\$ 3,675
Change Funds in Stores	16,700	16,700
Cash in Treasury	387,621	981,885
Cash on Hand	287,772	294,826
Total Cash	\$ 695,253	\$ 1,297,086
RECEIVABLES		
Employee Expense Advances	\$ 1,100	\$ 2,800
Receivables From Agents	20,774	51,804
Due From Other Funds	49,764	30,731
Accounts Receivable - Freight Claims	5,326	4,944
Total Receivables	\$ 76,964	\$ 90,279
SUPPLIES INVENTORY		
	\$ 25,323	\$ 27,369
MERCHANDISE INVENTORIES		
In Stores	\$ 4,356,814	\$ 4,015,864
In Warehouse	3,128,855	3,285,766
Total Merchandise Inventories	\$ 7,485,669	\$ 7,301,630
PREPAID RENT		
	\$ 53,089	\$ 55,126
TOTAL CURRENT ASSETS		
	\$ 8,336,298	\$ 8,771,490
FIXED ASSETS		
Warehouse Building	\$ 1,736,218	\$ 1,736,218
Furniture and Equipment	757,492	763,871
Less Allowance for Depreciation	(993,857)	(916,948)
TOTAL FIXED ASSETS		
	\$ 1,499,853	\$ 1,583,141
TOTAL ASSETS		
	\$ 9,836,151	\$ 10,354,631
LIABILITIES AND FUND EQUITY		
<hr/>		
CURRENT LIABILITIES		
Accounts Payable	\$ 2,709,301	\$ 3,270,570
LIABILITY FOR COMPENSATED ABSENCES		
	270,186	283,336
FUND EQUITY		
Retained Earnings	4,941,492	4,885,553
Contributed Capital	1,915,172	1,915,172
TOTAL LIABILITIES AND FUND EQUITY		
	\$ 9,836,151	\$ 10,354,631

See accompanying notes to financial statements

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 For The Years Ended June 30, 1988 and 1987

	1988	1987
Gross Liquor & Wine Sales	\$ 43,520,736	\$ 45,889,929
Less Discounts Granted	552,410	616,137
Adjusted Gross Liquor & Wine Sales	\$ 42,968,326	\$ 45,273,792
Less Cost of Goods Sold		
Beginning Inventory, July 1	\$ 7,301,630	\$ 6,414,813
Liquor & Wine Purchases	23,449,947	25,442,172
Freight to Warehouse	580,285	703,841
Freight to Stores	503,329	513,096
Goods Available for Sale	\$ 31,835,191	\$ 33,073,922
Ending Inventory, June 30	7,485,669	7,301,630
	24,349,522	25,772,292
Gross Income from Liquor & Wine Sales	\$ 18,618,804	\$ 19,501,500
Other Income	36,446	16,104
Gross Income	\$ 18,655,250	\$ 19,517,604
Operating Expenses:		
Salaries	\$ 2,298,128	\$ 2,578,309
Employee Benefits	618,751	642,299
Contracted Services	1,388,596	1,193,779
Supplies & Materials	67,545	74,222
Communications	126,986	126,284
Travel	15,463	15,849
Rent	658,711	737,943
Utilities	111,121	123,435
Repairs & Maintenance	41,817	46,900
Breakage, Shortages, & Bad Checks	(4,431)	78,005
Other Expenses	13,170	29,129
Depreciation	91,026	98,602
Audit Costs	0	0
Office of Legal Affairs	47,870	45,592
Data Processing Division Expenses	420,704	421,818
Investigations & Enforcement Costs	269,348	284,013
	6,164,805	6,496,179
Operating Income	\$ 12,490,445	\$ 13,021,425
Less Operating Transfers Out for Taxes:		
Liquor Excise Tax	\$ 5,322,934	\$ 5,589,174
Liquor License Tax	3,323,773	3,490,356
Wine Tax	57,816	78,260
	\$8,704,523	\$9,157,790
Net Income from Operations	\$ 3,785,922	\$ 3,863,635
Less Operating Transfers Out of Profits	3,633,000	5,000,000
Net Addition(Deduction) to Retained Earnings	\$ 152,922	\$ (1,136,365)
Retained Earnings, July 1	\$ 4,885,553	\$ 5,940,640
Prior Year Net Adj. of Income/Expenses	(96,983)	4,788,570
	4,788,570	81,278
Retained Earnings, June 30	\$ 4,941,492	\$ 4,885,553

See accompanying notes to financial statements

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
 For The Years Ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
SOURCES OF WORKING CAPITAL:		
OPERATIONS:		
Net Income From Operations	\$ 3,785,922	\$ 3,863,635
Item Not Requiring Working Capital-Depreciation	91,026	98,602
	<u>\$ 3,876,948</u>	<u>\$ 3,962,237</u>
Net Prior Year Income/Expenditure Corrections	(96,983)	81,278
Total Sources of Working Capital	<u>\$ 3,779,965</u>	<u>\$ 4,043,515</u>
USES OF WORKING CAPITAL:		
Acquisition of Fixed Assets	\$ 7,738	\$ 9,020
Net Profits Distributed to General Fund	3,633,000	5,000,000
Total Uses of Working Capital	<u>\$ 3,640,738</u>	<u>\$ 5,009,020</u>
 NET INCREASE (DECREASE) IN NET WORKING CAPITAL	 <u>\$ 139,227</u>	 <u>\$ (965,505)</u>
 ELEMENTS OF NET INCREASE (DECREASE) IN NET WORKING CAPITAL:		
Cash	\$ (601,833)	\$ (540,019)
Accounts Receivable	(32,348)	8,391
Supplies Inventory	(2,046)	(7,660)
Due from other Funds	19,033	2,702
Prepaid Expenses	(2,037)	(7,713)
Merchandise Inventory	184,039	886,817
Accounts Payable	561,269	(1,316,436)
Liability for Compensated Absences	13,150	8,413
NET INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$ 139,227</u>	<u>\$ (965,505)</u>

See accompanying notes to financial statements

DEPARTMENT OF REVENUE
NOTES TO FINANCIAL STATEMENTS

June 30, 1988

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Department of Revenue, as they pertain to the Liquor Enterprise Fund, is presented to assist the reader in understanding the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) except where noted otherwise and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with GAAP as prescribed in the pronouncements of the Governmental Accounting Standards Board of the American Institute of Certified Public Accountants except where noted otherwise. The Liquor Enterprise Fund is a component unit of the State of Montana reporting entity.

BASIS OF ACCOUNTING

This financial report is prepared from the Statewide Budget and Accounting System (SBAS) which allows full accrual accounting for enterprise operations. "At the end of a fiscal year, all valid obligations against an appropriation are to be accrued as expenditures as provided by law." (Montana Operations Manual, 2-240-40) By law liquor must be paid for before it is taken from a store, no credit sales being allowed, so that all receipts are on the cash basis and are recorded in SBAS. All expenditures at fiscal year end are recorded on the accrual basis in SBAS.

CORRECTION OF FY87 FINANCIAL STATEMENTS AND PRIOR YEAR ADJUSTMENTS

Financial statements for FY87 included a \$13,642 understatement of other income and subsequent retained earnings. The financial statements for FY87 shown for comparative purposes in this report have been recast with the correct other income and retained earnings.

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

MATCHING REVENUES WITH EXPENDITURES

LEGAL COMPLIANCE VS. GAAP REPORTING

SUPPORT SERVICES

The legislature appropriates liquor enterprise fund moneys to support divisions within the Department of Revenue. The appropriated amounts do not relate directly to the services performed for the Liquor Division by these support divisions. SBAS expenditure records demonstrate compliance with appropriation laws and there is no attempt in SBAS to relate expenditures with actual services rendered. Consequently the financial statements prepared from SBAS show expenditures in accordance with legal compliance. An analysis of actual services rendered by the various support divisions show the following expenses are actual costs of the support services rendered to the Liquor Division.

	1988			1987		
	Merchandising	Licensing	Total	Merchandising	Licensing	Total
Centralized Services	\$ 239,725	\$ 34,368	\$ 274,093	\$ 215,979	\$ 29,792	\$ 245,771
Director's office	157,704	119,927	277,631	90,368	78,650	169,018
Invstgtns & Enfrmnt	4,187	79,541	83,728	6,847	130,076	136,923
Data Processing Div.	260,646	13,720	274,366	219,678	11,563	231,241
Total Support Costs	\$ 662,262	\$ 247,556	\$ 909,818	\$ 532,872	\$ 250,081	\$ 782,953

LICENSING REVENUES OF THE LIQUOR DIVISION

The Liquor Division is appropriated funds from the Liquor Enterprise Fund for administering a licensing program which produces considerable revenues required to be deposited intact to the General Fund of the State of Montana. These revenues are shown in the following statement. All revenues have been deposited directly to the General Fund. Liquor License renewal fees are due on June 30 and are for the following fiscal year. Liquor license revenues are accounted for as revenues in the license year rather than when received. At June 30, 1988, \$1,067,375 in liquor license fees received were deferred to the following year. These are shown as deferred revenues in the General Fund of the State of Montana.

	1988	1987
REVENUE PRODUCED:		
Liquor Licenses	\$ 862,046	\$ 846,680
Beer Licenses	413,904	343,076
Wine Licenses	231,915	229,666
New License Processing Fee	8,278	6,971
License Transfer and Processing Fee	35,260	34,758
Vendor Permits & Agent Registration Fees	6,450	6,527
Mortgage Fees - Add	2,430	2,630
Mortgage Fees - Remove	2,000	3,020
Fines	48,624	66,810
TOTAL LICENSES AND RELATED REVENUES	\$ 1,610,907	\$ 1,540,138

MATCHING REVENUES WITH EXPENDITURES

(Continued)

PROPER MATCHING OF REVENUES AND EXPENDITURES

Using the above information and information from the financial statements the proper matching of revenues and expenditures for the licensing and merchandising activities can be summarized as follows:

LICENSING OPERATIONS

	1988		1987
Total Licenses and Related Revenues	\$ 1,610,907		\$ 1,540,138
Expenditures:			
Administration at 39.38%	\$ 79,924		\$ 89,883
Licensing Bureau	153,469		142,982
Support Divisions from Above:			
Centralized Services	34,368		29,792
Director's Office	119,927		78,650
Investigations & Enforcement	79,541		130,076
Data Processing Division	13,720		11,563
Total Expenditures Related to Licensing	480,949		482,946
Net Profits - Licensing Operations	\$ 1,129,958		\$ 1,057,192

MERCHANDISING OPERATIONS

	1988		1987
Gross Income Less Taxes	\$ 9,950,727		\$ 10,346,990
Expenditures:			
Administration at 60.62%	\$ 123,033		\$ 138,362
Purchasing Bureau	150,859		147,430
Warehouse Bureau	284,660		287,086
Liquor Stores	4,180,442		4,507,930
Stores Bureau Administration	356,709		332,481
Depreciation	91,026		98,602
Support Divisions from Above:			
Centralized Services	239,725		215,979
Director's Office	157,704		90,368
Investigations & Enforcement	4,187		6,847
Data Processing Division	260,646		219,678
Total Expenditures Related to Merchandising	\$ 5,848,991		\$ 6,044,763
Net Profits - Merchandising Operations	\$ 4,101,736		\$ 4,302,227

Because records were not available in all instances, some of the above figures are estimates. For this reason the financial statements were prepared directly from SBAS. The Department of Revenue requested changes in the appropriations from the Liquor Enterprise Fund so that expenditures could be more properly matched with revenues. The 1985 Legislature changed the amounts appropriated in an attempt to make them more equitable.

OPERATING TRANSFERS OUT

Liquor excise tax is required by law to be distributed monthly to the General Fund. Other Liquor tax revenues and liquor profits are distributed either monthly or quarterly in accordance with legal requirements and the availability of cash in the Liquor Enterprise Fund. The amounts distributed are shown as operating transfers in the financial statements.

LEGISLATIVE REQUIREMENTS CONCERNING PROFITS AND EXPENSE LIMITATIONS

The 1987 Legislature in House Bill No. 2 stated as follows:

"Liquor Division proprietary funds necessary to maintain adequate inventories of liquor and wine and to operate the state liquor operation are appropriated. During the 1989 biennium, the division shall attempt to return at least 10 % of net sales. Net sales are gross sales less discounts and all taxes collected. The division shall limit operational expenses of the liquor merchandising system to not more than 15 % of net sales. Operational expenses may not include product costs, freight charges, or expenses allocable to other divisions or licensing bureau expenses."

During the fiscal year ended June 30, 1988 the Department realized profits of \$3,785,922. This represented 11.05% of net sales as defined in House Bill No. 2.

Operating Expenses as defined above for the fiscal year ended June 30, 1988 amounted to 15.08 % of net liquor sales for the year.

The following schedule shows calculations of the percentages based on the requirements of HB 2:

	1988
Sales less Discounts	\$ 42,968,326
Less Taxes	8,704,523
"Net Sales" per HB 2	\$ 34,263,803
Profits	\$ 3,785,922
Percent of "Net Sales"	11.05%
Total Expenses	\$ 6,164,805
LESS:	
Depreciation	\$ 91,026
Office of Legal Affairs	47,870
Data Processing	420,704
Investigations & Enforcement	269,348
Licensing Bureau Costs	153,469
Expense Adjustments per HB 2	\$ 982,417
Operating Expenses per HB 2	\$ 5,182,388
Percent of "Net Sales"	15.12%

INVENTORIES

The Liquor Division maintains a periodic inventory system for the liquor inventories in the state liquor warehouse and state liquor stores. The liquor inventories in this system are valued at the "most recent cost plus freight" basis. This method does not conform with generally accepted accounting principles which require the reporting of inventories at the lower of cost or market value. However because price adjustments occur quarterly at August 1, November 1, February 1, and May 1, and two months of inventory turnover occur between May 1 and fiscal year end - June 30, the effects of such valuation method on the fiscal year end inventory are considered insignificant to the total value of the inventory.

LEASES

The Liquor Division had leases on 22 State Liquor Stores as of June 30, 1988. Most leases have been for five or ten year terms with five year renewal options. Current leases negotiated contain a termination clause allowing the Department to discontinue a lease to permit either a conversion to an agency store or to eliminate a state store if funding is withdrawn. However, a majority of store leases are long term obligations which bind the Department to payment of rental consideration for the full lease term. Lessors furnish and maintain the buildings and most fixtures. The leases are classified as operating leases. Lease costs were \$654,820 and \$722,279 for fiscal years 1988 and 1987 respectively. Lease rentals are recorded as expenditures over the lease term as they become payable. The current commitments under these leases provided for the following minimum lease payments:

<u>Year Ending June 30</u>	<u>Operating Leases</u>
1989	\$ 295,559
1990	146,682
1991	61,955
1992	0
1993	0
	<hr/>
	\$ 504,196
	<hr/>

RETIREMENT PLANS

The Department of Revenue participates in the Public Employee's Retirement System (PERS). The Liquor Division's contribution share for the fiscal years 1988 and 1987 was 6.417 percent of gross wages. The employee's contribution share for both fiscal years was 6.0 percent of gross wages. Total retirement plan expenses were \$133,932 and \$151,028 for the fiscal years 1988 and 1987, respectively.

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

Because of the multi-employer nature of PERS, actuarial disclosures for Liquor Division employees only are not available. At June 30, 1986, the Public Employees' Retirement System was determined to be actuarially sound.

GENERAL FIXED ASSETS AND DEPRECIATION

The Liquor Division's fixed assets are recorded in the State's Property Accountability and Management System (PAMS). PAMS includes all assets with a useful life of more than one year and a unit cost of \$200 or more. The following information regarding Liquor Division assets is from PAMS.

Department of Revenue - Liquor Enterprise Fund
Statement of Fixed Assets
As of June 30, 1988

	<u>Balance June 30, 1988</u>
Building	\$ 1,736,218
Equipment	757,492
	<hr/>
Total	<u>\$ 2,493,710</u>

The state's liquor warehouse is located on Airport Road in Helena, Montana. This warehouse was occupied in February of 1978. House Bill No. 712 of the 1975 Legislative Session appropriated \$1,920,000 from the Long Range Building Program Account for the construction of the warehouse. The Long Range Building Program Account is financed by Cigarette Tax revenues and there is no outstanding indebtedness of the State directly related to the liquor warehouse. The amount expended on the liquor warehouse and equipment from this account is considered as contributed capital to the liquor enterprise and is reflected as such in these financial statements. Depreciation of the warehouse is included in operating expenses. A forty year useful life and the straight line method of depreciation is used.

Depreciation of the other Liquor Division assets is provided automatically by PAMS using various applicable useful lives applied on a straight line basis.

COMPENSATED ABSENCES

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

Those liabilities are as follows:

	<u>1988</u>	<u>1987</u>
Vacation Leave	\$ 181,628	\$ 191,466
Sick Leave at 25%	88,292	91,870
Compensatory Time	266	0
	<u>\$ 270,186</u>	<u>\$ 283,336</u>

INSURANCE

Most assets of the Liquor Division are protected under the Statewide Insurance Program administered by the Department of Administration. The Department's Liquor Warehouse is included in the State's "All-Risk" policy and all stock in the warehouse and the stores is self-insured by the state with insurance reserves being held by the Department of Administration.

All Liquor Division vehicles are covered under the Comprehensive Automobile Liability Policy obtained by the Department of Administration.

The Department is indemnified against losses due to dishonest acts of employees under the State's Blanket Public Employee's Faithful Performance Bond.

ADDITIONAL INFORMATION

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

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF OPERATING EXPENSES BY RESPONSIBILITY CENTER
 For the Years Ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
ADMINISTRATION:		
Salaries	\$ 140,665	\$ 153,925
Employee Benefits	29,583	31,881
Contracted Services	14,681	12,800
Supplies & Materials	5,876	5,591
Communications	5,231	5,612
Travel	2,131	656
Rent	3,347	15,335
Utilities	0	0
Repairs & Maintenance	494	2,299
Other Expenses	949	146
	<u>\$ 202,957</u>	<u>\$ 228,245</u>
LICENSING BUREAU:		
Salaries	\$ 96,651	\$ 89,961
Employee Benefits	21,852	20,110
Contracted Services	17,169	14,185
Supplies & Materials	5,585	4,170
Communications	9,595	12,170
Travel	173	1,004
Rent	0	0
Utilities	0	0
Repairs & Maintenance	2,123	1,345
Other Expenses	321	37
	<u>\$ 153,469</u>	<u>\$ 142,982</u>
PURCHASING BUREAU:		
Salaries	\$ 84,064	\$ 77,746
Employee Benefits	18,612	17,022
Contracted Services	35,633	40,299
Supplies & Materials	5,075	4,710
Communications	6,826	5,701
Travel	46	104
Rent	0	0
Utilities	0	0
Repairs & Maintenance	88	204
Other Expenses	515	1,644
	<u>\$ 150,859</u>	<u>\$ 147,430</u>

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE STATEMENT OF OPERATING EXPENSES BY RESPONSIBILITY CENTER (continued)
 For the Years Ended June 30, 1988 and 1987

	1988	1987
WAREHOUSE BUREAU:		
Salaries	\$ 180,564	\$ 182,000
Employee Benefits	49,965	45,797
Contracted Services	9,476	9,919
Supplies & Materials	4,242	3,672
Communications	4,258	5,241
Travel	546	613
Rent	195	0
Utilities	31,094	31,304
Repairs & Maintenance	4,065	8,281
Other Expenses	255	259
	\$ 284,660	\$ 287,086
LIQUOR STORES:		
Salaries	\$ 1,630,913	\$ 1,909,083
Employee Benefits	463,484	493,291
Contracted Services	1,253,370	1,072,521
Supplies & Materials	36,742	42,188
Communications	28,486	38,129
Travel	111	287
Rent	655,169	722,579
Utilities	80,307	92,209
Repairs & Maintenance	32,372	33,674
Other Expenses	10,680	25,964
Breakage, Shortages, & Bad Chks.	(4,431)	78,005
	\$ 4,187,203	\$ 4,507,930
STORES BUREAU ADMINISTRATION:		
Salaries	\$ 165,272	\$ 165,593
Employee Benefits	35,254	34,198
Contracted Services	58,266	44,054
Supplies & Materials	10,025	13,891
Communications	72,590	59,431
Travel	12,457	13,185
Rent	0	30
Utilities	(280)	(78)
Repairs & Maintenance	2,675	1,095
Other Expenses	450	1,082
	\$ 356,709	\$ 332,481
EXPENSES NOT ALLOCATED ABOVE:		
Depreciation Expense	\$ 91,026	\$ 98,602
Audit Costs	0	0
Office of Legal Affairs	47,870	45,592
Data Processing Division Expenses	420,704	421,818
Investigations & Enforcement Costs	269,348	284,013
	\$ 828,948	\$ 850,025
TOTAL EXPENDITURES FROM LIQUOR ENTERPRISE FUND	\$ 6,164,805	\$ 6,496,179

See accompanying notes to financial statements

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE REPORT OF SALES BY LIQUOR STORES
 Fiscal Years Ended June 30, 1988 and June 30, 1987

Store No.	Location	1988	1987	Store No.	Location	1988	1987
167	Absarokee	\$ 173,113	\$ 185,808	85	Darby	\$ 116,460	\$ 126,704
136	Alberton	58,674	60,697	11	Deer Lodge	295,760	283,357
14	Anaconda	667,335	720,511	32	Dillon	491,072	517,852
84	Arlee	66,321	80,035	68	Drummond	60,229	62,909
88	Ashland	50,724	51,979	131	Dupuyer	31,509	29,213
81	Augusta	73,782	77,739	113	Dutton	43,413	47,993
42	Baker	148,349	183,870	191	East Glacier	70,338	62,421
76	Belgrade	159,142	140,657	83	East Helena	276,544	292,474
63	Belt	68,559	83,110	41	Ekalaka	40,854	14,026
179	Big Fork	373,814	386,113	60	Ennis	201,953	221,898
97	Big Sandy	90,552	95,529	69	Eureka	247,185	246,799
190	Big Sky	224,792	194,224	67	Evergreen	273,890	263,104
17	Big Timber	185,270	197,333	130	Fairfield	78,474	77,706
3	Billings	1,692,944	1,765,225	120	Fairview	0	44,760
4	Billings	1,690,540	1,788,383	23	Forsyth	256,080	222,825
5	Billings	757,263	835,952	31	Fort Benton	149,243	159,490
196	Billings	1,412,386	1,383,083	75	Frenchtown	355,652	304,478
56	Boulder	141,793	156,200	58	Gardiner	123,311	113,424
9	Bozeman	1,236,172	1,303,661	156	Geyser	18,944	18,489
193	Bozeman	751,626	761,514	24	Glasgow	367,618	352,395
91	Bridger	56,343	71,001	21	Glendive	388,710	461,993
40	Broadus	93,503	106,423	139	Great Falls	1,569,366	1,556,062
189	Browning	374,451	349,900	140	Great Falls	1,013,448	1,123,622
2	Butte	732,489	695,408	141	Great Falls	1,484,974	1,604,537
116	Butte	1,199,499	1,303,901	18	Hamilton	534,147	655,509
79	Cascade	127,811	117,662	37	Hardin	286,034	297,036
35	Chester	104,785	125,684	98	Harlem	2,077	0
28	Chinook	264,233	265,213	38	Harlowton	146,944	129,893
34	Choteau	118,467	129,794	26	Havre	869,194	889,346
47	Circle	64,106	59,309	1	Helena	1,210,491	1,408,011
194	Colstrip	115,011	168,253	197	Helena	1,023,260	979,903
73	Columbia Falls	281,425	352,034	161	Hobson	47,458	51,480
16	Columbus	129,520	134,545	61	Hot Springs	53,261	57,579
33	Conrad	208,820	242,983	62	Hungry Horse	226,528	231,003
89	Culbertson	(59)	87,269	10	Hysham	21,973	31,083
45	Cut Bank	346,269	367,948	188	Jackson	13,423	11,735

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 COMPARATIVE REPORT OF SALES BY LIQUOR STORES
 Fiscal Years Ended June 30, 1988 and June 30, 1987

Store				Store			
No.	Location	1988	1987	No.	Location	1988	1987
46	Jordan	\$ 45,301	\$ 44,995	105	Sheridan	\$ 131,585	\$ 147,063
12	Kalispell	1,137,548	1,217,613	50	Sidney	460,735	444,473
195	Kalispell	641,741	620,335	74	St. Ignatius	110,881	110,554
111	Kevin	53,387	56,545	185	St. Regis	144,004	141,143
65	Laurel	384,557	404,627	43	Stanford	71,399	75,687
15	Lewistown	513,799	524,037	115	Stevensville	94,913	90,517
6	Libby	506,804	553,394	99	Stockett	69,694	63,030
82	Lima	53,392	51,929	30	Superior	94,813	108,884
112	Lincoln	152,711	162,917	20	Terry	53,064	61,702
8	Livingston	596,843	671,456	7	Thompson Falls	161,366	174,478
192	Lolo	469,508	487,471	72	Three Forks	101,669	120,383
175	Malstrom AFB	16,604	222,972	49	Townsend	164,178	158,001
22	Malta	270,436	271,272	70	Troy	240,312	194,429
121	Manhattan	44,237	55,661	77	Twin Bridges	59,767	66,815
66	Martinsdale	22,851	25,587	78	Valier	54,779	52,621
90	Medicine Lake	73,525	55,598	172	Victor	306,117	194,707
13	Miles City	641,074	688,965	137	Walkerville	438,312	505,461
170	Missoula	1,354,316	1,572,875	59	West Yellowstone	286,653	324,704
171	Missoula	1,916,903	2,038,787	93	Westby	23,050	22,512
95	Nashua	9,980	43,616	36	White Sulphur Springs	86,996	100,754
129	Noxon	42,875	67,107	64	Whitefish	784,638	757,104
25	Philipsburg	107,825	107,508	104	Whitehall	143,759	153,928
108	Plains	150,820	146,244	19	Wibaux	45,636	37,734
53	Plentywood	316,868	323,466	117	Wilsall	48,847	53,181
54	Polaon	564,901	591,943	160	Winifred	64,078	58,233
100	Poplar	209,290	208,169	39	Winnett	28,755	28,305
27	Red Lodge	345,442	345,579	71	Wisdom	26,297	28,002
101	Ronan	246,767	261,717	52	Wolf Point	289,173	312,394
44	Roundup	139,392	148,517	118	Wordan	109,165	100,810
48	Ryegate	0	30,188	199	Wrhse Sales & Tran	(68)	6
103	Saco	58,926	50,030				
51	Scobey	127,546	118,001				
122	Seeley Lake	184,842	181,779				
29	Shelby	243,107	255,218				

				TOTALS			
						\$ 42,968,326	\$ 45,273,792
						=====	=====

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales	
Beaverhead	8,186	32	Dillon	\$ 481,504	\$ 9,568	\$ 491,072	1.14%	
		71	Wisdom	25,046	1,251	26,297	.06%	
		82	Lima	52,782	610	53,392	.12%	
		188	Jackson	12,616	807	13,423	.03%	
			\$ 571,948	\$ 12,236	\$ 584,184	1.36%		
Big Horn	11,096	37	Hardin	\$ 281,332	\$ 4,702	\$ 286,034	.67%	
				\$ 281,332	\$ 4,702	\$ 286,034	.67%	
Blaine	6,999	28	Chinook	\$ 259,104	\$ 5,129	\$ 264,233	.61%	
			98	Harlem	2,077	0	2,077	.00%
					\$ 261,181	\$ 5,129	\$ 266,310	.62%
Broadwater	3,267	49	Townsend	\$ 159,971	\$ 4,207	\$ 164,178	.38%	
				\$ 159,971	\$ 4,207	\$ 164,178	.38%	
Carbon	8,099	27	Red Lodge	\$ 331,754	\$ 13,688	\$ 345,442	.80%	
			91	Bridger	54,949	1,394	56,343	.13%
					\$ 386,703	\$ 15,082	\$ 401,785	.94%
Carter	1,799	41	Ekalaka	\$ 39,727	\$ 1,127	\$ 40,854	.10%	
				\$ 39,727	\$ 1,127	\$ 40,854	.10%	
Cascade	80,696	63	Belt	\$ 67,510	\$ 1,049	\$ 68,559	.16%	
			79	Cascade	125,545	2,266	127,811	.30%
			99	Stockett	69,165	529	69,694	.16%
			139	Great Falls	1,515,874	53,492	1,569,366	3.65%
			140	Great Falls	987,770	25,678	1,013,448	2.36%
			141	Great Falls	1,459,836	25,138	1,484,974	3.46%
			175	Malmstrom AFB	16,258	346	16,604	.04%
		\$ 4,241,958	\$ 108,498	\$ 4,350,456	10.12%			
Chouteau	6,092	31	Fort Benton	\$ 143,541	\$ 5,702	\$ 149,243	.35%	
			97	Big Sandy	88,823	1,729	90,552	.21%
					\$ 232,364	\$ 7,431	\$ 239,795	.56%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Custer	13,109	13	Miles City	\$ 622,054	\$ 19,020	\$ 641,074	1.49%
				\$ 622,054	\$ 19,020	\$ 641,074	1.49%
Daniels	2,835	51	Scobey	\$ 122,799	\$ 4,747	\$ 127,546	.30%
				\$ 122,799	\$ 4,747	\$ 127,546	.30%
Dawson	11,805	21	Glendive	\$ 380,391	\$ 8,319	\$ 388,710	.90%
				\$ 380,391	\$ 8,319	\$ 388,710	.90%
Deer Lodge	12,518	14	Anaconda	\$ 645,335	\$ 22,000	\$ 667,335	1.55%
				\$ 645,335	\$ 22,000	\$ 667,335	1.55%
Fallon	3,763	42	Baker	\$ 144,940	\$ 3,409	\$ 148,349	.35%
				\$ 144,940	\$ 3,409	\$ 148,349	.35%
Fergus	13,076	15 160	Lewistown Winifred	\$ 503,370	\$ 10,429	\$ 513,799	1.20%
				63,680	398	64,078	.15%
				\$ 567,050	\$ 10,827	\$ 577,877	1.34%
Flathead	51,966	12 62 64 67 73 179 195	Kalispell Hungry Horse Whitefish Evergreen Columbia Falls Big Fork Kalispell	\$ 1,109,975	\$ 27,573	\$ 1,137,548	2.65%
				223,040	3,488	226,528	.53%
				761,876	22,762	784,638	1.83%
				272,442	1,448	273,890	.64%
				278,316	3,109	281,425	.65%
				373,641	173	373,814	.87%
				631,975	9,766	641,741	1.49%
				\$ 3,651,265	\$ 68,319	\$ 3,719,584	8.66%
Gallatin	42,865	9 59 72 76 121 190 193	Bozeman West Yellowstone Three Forks Belgrade Manhattan Big Sky Bozeman	\$ 1,183,788	\$ 52,384	\$ 1,236,172	2.88%
				274,516	12,137	286,653	.67%
				96,475	5,194	101,669	.24%
				156,391	2,751	159,142	.37%
				43,396	841	44,237	.10%
				217,240	7,552	224,792	.52%
				722,034	29,592	751,626	1.75%
\$ 2,693,840	\$ 110,451	\$ 2,804,291	6.53%				

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Garfield	1,656	46	Jordan	\$ 44,098	\$ 1,203	\$ 45,301	.11%
				\$ 44,098	\$ 1,203	\$ 45,301	.11%
Glacier	10,628	45	Cut Bank	\$ 337,433	\$ 8,836	\$ 346,269	.81%
		189	Browning	369,287	5,164	374,451	.87%
		191	East Glacier	66,733	3,605	70,338	.16%
				\$ 773,453	\$ 17,605	\$ 791,058	1.84%
Golden Valley	1,026	-----No State Liquor Store in Golden Valley County-----					
Granite	2,700	25	Philipsburg	\$ 103,940	\$ 3,885	\$ 107,825	.25%
		68	Drummond	58,688	1,541	60,229	.14%
				\$ 162,628	\$ 5,426	\$ 168,054	.39%
Hill	17,985	26	Havre	\$ 852,494	\$ 16,700	\$ 869,194	2.02%
				\$ 852,494	\$ 16,700	\$ 869,194	2.02%
Jefferson	7,029	56	Boulder	\$ 138,073	\$ 3,720	\$ 141,793	.33%
		104	Whitehall	140,809	2,950	143,759	.33%
				\$ 278,882	\$ 6,670	\$ 285,552	.66%
Judith Basin	2,646	43	Stanford	\$ 68,746	\$ 2,653	\$ 71,399	.17%
		156	Geyser	18,255	689	18,944	.04%
		161	Hobson	45,608	1,850	47,458	.11%
				\$ 132,609	\$ 5,192	\$ 137,801	.32%
Lake	19,056	54	Polson	\$ 550,196	\$ 14,705	\$ 564,901	1.31%
		74	St. Ignatius	108,642	2,239	110,881	.26%
		84	Arlee	65,432	889	66,321	.15%
		101	Ronan	243,149	3,618	246,767	.57%
				\$ 967,419	\$ 21,451	\$ 988,870	2.30%
Lewis & Clark	43,039	1	Helena	\$ 1,175,195	\$ 35,296	\$ 1,210,491	2.82%
		81	Augusta	70,106	3,676	73,782	.17%
		83	East Helena	272,951	3,593	276,544	.64%
		112	Lincoln	147,018	5,693	152,711	.36%
		197	Helena	1,023,220	40	1,023,260	2.38%
		199	Whse Sales & Trnsfrs	(68)	0	(68)	.00%
				\$ 2,688,422	\$ 48,298	\$ 2,736,720	6.37%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Liberty	2,329	35	Chester	\$ 100,584	\$ 4,201	\$ 104,785	.24%
				\$ 100,584	\$ 4,201	\$ 104,785	.24%
Lincoln	17,752	6	Libby	\$ 501,576	\$ 5,228	\$ 506,804	1.18%
		69	Eureka	241,971	5,214	247,185	.58%
		70	Troy	239,440	872	240,312	.56%
			\$ 982,987	\$ 11,314	\$ 994,301	2.31%	
Madison	5,448	60	Ennis	\$ 193,874	\$ 8,079	\$ 201,953	.47%
		77	Twin Bridges	56,778	2,989	59,767	.14%
		105	Sheridan	125,287	6,298	131,585	.31%
			\$ 375,939	\$ 17,366	\$ 393,305	.92%	
McCone	2,702	47	Circle	\$ 63,186	\$ 920	\$ 64,106	.15%
				\$ 63,186	\$ 920	\$ 64,106	.15%
Meagher	2,154	36	White Sulphur Springs	\$ 85,082	\$ 1,914	\$ 86,996	.20%
		66	Martinsdale	22,213	638	22,851	.05%
				\$ 107,295	\$ 2,552	\$ 109,847	.26%
Mineral	3,675	30	Superior	\$ 93,670	\$ 1,143	\$ 94,813	.22%
		138	Alberton	56,973	1,701	58,674	.14%
		185	St. Regis	142,798	1,206	144,004	.34%
				\$ 293,441	\$ 4,050	\$ 297,491	.69%
Missoula	76,016	75	Frenchtown	\$ 354,620	\$ 1,032	\$ 355,652	.83%
		122	Seeley Lake	179,999	4,843	184,842	.43%
		170	Missoula	1,327,964	26,352	1,354,316	3.15%
		171	Missoula	1,889,286	27,617	1,916,903	4.46%
		192	Lolo	457,294	12,214	469,508	1.09%
			\$ 4,209,163	\$ 72,058	\$ 4,281,221	9.96%	
Musselshell	4,428	44	Roundup	\$ 137,096	\$ 2,296	\$ 139,392	.32%
				\$ 137,096	\$ 2,296	\$ 139,392	.32%
Park	12,935	8	Livingston	\$ 580,525	\$ 16,318	\$ 596,843	1.39%
		58	Gardiner	120,485	2,826	123,311	.29%
		117	Wilsall	47,401	1,446	48,847	.11%
			\$ 748,411	\$ 20,590	\$ 769,001	1.79%	

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Petroleum	655	39	Winnett	\$ 27,711	\$ 1,044	\$ 28,755	.07%
				\$ 27,711	\$ 1,044	\$ 28,755	.07%
Phillips	5,367	22 103	Malta Saco	\$ 262,564	\$ 7,872	\$ 270,436	.63%
				57,362	1,564	58,926	.14%
				\$ 319,926	\$ 9,436	\$ 329,362	.77%
Pondera	6,731	33 78 131	Conrad Valier Dupuyer	\$ 204,114	\$ 4,706	\$ 208,820	.49%
				52,348	2,431	54,779	.13%
				31,131	378	31,509	.07%
				\$ 287,593	\$ 7,515	\$ 295,108	.69%
Powder River	2,520	40	Broadus	\$ 89,503	\$ 4,000	\$ 93,503	.22%
				\$ 89,503	\$ 4,000	\$ 93,503	.22%
Powell	6,958	11	Deer Lodge	\$ 291,766	\$ 3,994	\$ 295,760	.69%
				\$ 291,766	\$ 3,994	\$ 295,760	.69%
Prairie	1,836	20	Terry	\$ 49,556	\$ 3,508	\$ 53,064	.12%
				\$ 49,556	\$ 3,508	\$ 53,064	.12%
Ravalli	22,493	18 85 115 172	Hamilton Darby Stevensville Victor	\$ 512,250	\$ 21,897	\$ 534,147	1.24%
				113,872	2,588	116,460	.27%
				93,341	1,572	94,913	.22%
				299,081	7,036	306,117	.71%
				\$ 1,018,544	\$ 33,093	\$ 1,051,637	2.45%
Richland	12,243	50	Sidney	\$ 449,645	\$ 11,090	\$ 460,735	1.07%
				\$ 449,645	\$ 11,090	\$ 460,735	1.07%
Roosevelt	10,467	52 89 100	Wolf Point Culbertson Poplar	\$ 282,530	\$ 6,643	\$ 289,173	.67%
				(59)	0	(59)	.00%
				205,623	3,667	209,290	.49%
				\$ 488,094	\$ 10,310	\$ 498,404	1.16%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Rosebud	9,899	23	Forsyth	\$ 247,798	\$ 8,282	\$ 256,080	.60%
		88	Ashland	49,638	1,086	50,724	.12%
		194	Colstrip	111,192	3,819	115,011	.27%
				\$ 408,628	\$ 13,187	\$ 421,815	.98%
Sanders	8,675	7	Thompson Falls	\$ 159,364	\$ 2,002	\$ 161,366	.38%
		61	Hot Springs	52,320	941	53,261	.12%
		108	Plains	147,834	2,986	150,820	.35%
		129	Noxon	42,183	692	42,875	.10%
				\$ 401,701	\$ 6,621	\$ 408,322	.95%
Sheridan	5,414	53	Plentywood	\$ 309,075	\$ 7,793	\$ 316,868	.74%
		90	Medicine Lake	71,070	2,455	73,525	.17%
		93	Westby	22,659	391	23,050	.05%
				\$ 402,804	\$ 10,639	\$ 413,443	.96%
Silver Bow	38,092	2	Butte	\$ 717,477	\$ 15,012	\$ 732,489	1.70%
		116	Butte	1,172,285	27,214	1,199,499	2.79%
		137	Walkerville	433,819	4,493	438,312	1.02%
				\$ 2,323,581	\$ 46,719	\$ 2,370,300	5.52%
Stillwater	5,598	16	Columbus	\$ 125,020	\$ 4,500	\$ 129,520	.30%
		167	Absarokee	167,161	5,952	173,113	.40%
				\$ 292,181	\$ 10,452	\$ 302,633	.70%
Sweetgrass	3,216	17	Big Timber	\$ 172,126	\$ 13,144	\$ 185,270	.43%
				\$ 172,126	\$ 13,144	\$ 185,270	.43%
Teton	6,491	34	Choteau	\$ 115,059	\$ 3,408	\$ 118,467	.28%
		113	Dutton	42,950	463	43,413	.10%
		130	Fairfield	75,947	2,527	78,474	.18%
				\$ 233,956	\$ 6,398	\$ 240,354	.56%
Toole	5,559	29	Shelby	\$ 238,772	\$ 4,335	\$ 243,107	.57%
		111	Kevin	52,370	1,017	53,387	.12%
				\$ 291,142	\$ 5,352	\$ 296,494	.69%

Schedule continued on next page

DEPARTMENT OF REVENUE - LIQUOR ENTERPRISE FUND
 SCHEDULE OF LIQUOR AND WINE SALES AND POPULATION BY COUNTY
 July 1, 1987 through June 30, 1988

County	Population by County 1980	Store No.	City	Liquor & Sweet Wine Sales	Table Wine Sales	Gross Sales	Percent of Total Sales
Treasure	981	10	Hyaham	\$ 21,197	\$ 776	\$ 21,973	.05%
				\$ 21,197	\$ 776	\$ 21,973	.05%
Valley	10,250	24 95	Glasgow Nashua	\$ 359,154 9,956	\$ 8,464 24	\$ 367,618 9,980	.86% .02%
				\$ 369,110	\$ 8,488	\$ 377,598	.88%
Wheatland	2,359	38	Harlowton	\$ 142,016	\$ 4,928	\$ 146,944	.34%
				\$ 142,016	\$ 4,928	\$ 146,944	.34%
Wibaux	1,476	19	Wibaux	\$ 44,421	\$ 1,215	\$ 45,636	.11%
				\$ 44,421	\$ 1,215	\$ 45,636	.11%
Yellowstone	108,035	3 4 5 65 118 196	Billings Billings Billings Laurel Worden Billings	\$ 1,623,337 1,680,007 732,433 376,026 108,645 1,377,410	\$ 69,607 10,533 24,830 8,531 520 34,976	\$ 1,692,944 1,690,540 757,263 384,557 109,165 1,412,386	3.94% 3.93% 1.76% .89% .25% 3.29%
				\$ 5,897,858	\$ 148,997	\$ 6,046,855	14.07%
	<u>786,690</u>	TOTALS		<u>\$ 41,944,024</u>	<u>\$ 1,024,302</u>	<u>\$ 42,968,326</u>	<u>100.00%</u>

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MONTANA DEPARTMENT OF REVENUE - LIQUOR, WINE, AND BEER TAX REVENUES

COMPARATIVE REPORT OF TAX REVENUES

For the Years Ended June 30, 1988 and 1987
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	<u>1988</u>	<u>1987</u>
Liquor Excise Taxes	\$ 5,322,934	\$ 5,589,174
Liquor License Taxes	3,323,773	3,490,356
* Beer Taxes	2,997,015	3,060,956
Wine Taxes - Department	57,816	78,260
* Wine Taxes - Distributors	1,511,324	1,579,522
	<u> </u>	<u> </u>
TOTAL TAX REVENUES FROM LIQUOR OPERATIONS	<u>\$ 13,212,862</u>	<u>\$ 13,798,268</u>

* Beer taxes and the wine taxes collected from distributors are deposited directly to the accounting entities for which they are collected and do not pass through the Liquor Enterprise Account.

MONTANA DEPARTMENT OF REVENUE
SOURCE AND DISTRIBUTION OF ALL ALCOHOLIC BEVERAGE REVENUES
For the Years Ended June 30, 1988 and 1987

1988

	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		\$ 3,633,000	
Liquor Excise Taxes		5,322,934	
Liquor License Taxes	\$ 2,177,071		\$ 1,146,702
Beer Taxes	696,980	1,254,564	1,045,470
Wine Taxes	104,609	1,255,312	209,219
Licensing Revenues		1,610,907	
TOTALS	\$ 3,030,934	\$ 12,946,034	\$ 2,479,801

1987

	State		City and County
	Earmarked Fund	General Fund	General Fund
Liquor Profits		\$ 5,000,000	
Liquor Excise Taxes		5,589,174	
Liquor License Taxes	\$ 2,286,183		\$ 1,204,173
Beer Taxes	711,850	1,281,330	1,067,775
Wine Taxes	110,519	1,326,226	221,038
Licensing Revenues		1,540,138	
TOTALS	\$ 3,161,941	\$ 14,603,396	\$ 2,573,069

MONTANA DEPARTMENT OF REVENUE
10 - YEAR HISTORY OF ALL ALCOHOLIC BEVERAGE REVENUES

	Liquor Operations Net Profit	Liquor Excise Taxes	Liquor License Taxes	Beer Taxes	Wine Taxes	Licensing Revenues	Total Revenues
1978-79	\$ 7,508,524	7,022,237	4,337,769	3,203,814	0	418,148	22,490,492
1979-80	5,860,990	5,764,741	3,602,963	3,244,011	1,595,441	1,252,981	21,321,127
1980-81	6,028,927	6,343,783	3,964,865	3,249,022	1,129,526	1,455,564	22,171,687
1981-82	5,681,187	6,581,478	4,113,423	3,279,701	887,797	1,475,390	22,018,976
1982-83	5,010,213	6,554,828	4,096,768	3,294,412	1,118,998	1,357,263	21,432,482
1983-84	5,408,943	6,415,784	4,006,857	3,211,297	1,131,131	1,545,252	21,719,264
1984-85	4,540,660	5,935,058	3,707,794	3,083,163	1,132,060	1,445,442	19,844,177
1985-86	4,408,188	5,833,106	3,645,692	3,105,743	1,558,355	1,547,927	20,099,011
1986-87	3,850,811	5,589,174	3,490,356	3,060,956	1,657,782	1,540,138	19,189,217
1987-88	3,785,922	5,322,934	3,323,773	2,997,015	1,569,140	1,610,907	18,609,691

* Liquor License renewal fees are due on June 30 and are for the following fiscal year. Prior to June 30, 1979 such fees were accounted for as revenues in the year of receipt by the Department. This accounting method was changed June 30, 1979 to account for these fees in the license year rather than when received.

MONTANA DEPARTMENT OF REVENUE
LIQUOR, WINE AND BEER TAX RATES & DISTRIBUTION INFORMATION

LIQUOR TAXES	WINE TAXES	BEER TAXES	Effective
<p style="text-align: center;">Total 26%</p> <p>16% Excise Tax to State General Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties* 30.0% To Cities and Towns**</p> <p>* Based on sales by liquor stores in each county adjusted for out-of-county sales. ** Based on sales to retail liquor dealers in each town.</p> <p>RESTRICTIONS: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.</p>	<p style="text-align: center;">Total \$.27 per liter</p> <p>\$.16 per liter to State General Fund \$.0834 per liter to State Institutions Earmarked Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**</p> <p>* Based on Relative Populations ** Based on Relative Populations</p> <p>RESTRICTIONS: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.</p>	<p style="text-align: center;">Total \$4.30 Per Barrel</p> <p>\$1.80 per barrel to State General Fund \$1.50 per barrel to Cities and Towns* \$1.00 per barrel To State Institutions Earmarked Revenue Account</p> <p>* Based on Relative Populations of all incorporated cities and towns.</p> <p>RESTRICTIONS: Cities and Towns must use their monies for state purposes such as law enforcement, maintenance of the transportation system and public health.</p>	<p style="text-align: center;">7-1-85</p> <p style="text-align: center;">to</p> <p style="text-align: center;">Current</p>
<p style="text-align: center;">Total 26%</p> <p>16% Excise Tax to State General Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties 30.0% To Cities and Towns</p>	<p style="text-align: center;">Total \$.20 per liter</p> <p>\$.16 per liter to State General Fund \$.0133 per liter to State Institutions Earmarked Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**</p> <p>Wine Taxes on sales by the Department were distributed 100% to the general fund until 10-1-81, then as above.</p>	<p style="text-align: center;">Total \$4.00 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel To State Institutions Earmarked Revenue Account</p>	<p style="text-align: center;">7-1-79</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-85</p>
<p style="text-align: center;">Total 26%</p> <p>16% Excise Tax to State General Fund 10% License Tax as follows: 33.3% To State Institutions Earmarked Revenue Acct. 33.3% To Counties 33.3% To Cities and Towns*</p> <p>* Based on liquor store sales in each town until AG's opinion (eff 10-1-77) then based on sales to retail liquor dealers in each town.</p>	<p>All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.</p>	<p style="text-align: center;">Total \$4.00 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel To State Institutions Earmarked Revenue Account</p>	<p style="text-align: center;">7-1-77</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-79</p>
<p style="text-align: center;">Total 21%</p> <p>16% Excise Tax to State General Fund 5% License Tax as follows: 20% To State General Fund 20% To Counties 60% To Cities and Towns</p>	<p>All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.</p>	<p style="text-align: center;">Total \$3.25 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns \$.25 per barrel To State General Fund</p>	<p style="text-align: center;">7-1-74</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-77</p>
<p style="text-align: center;">Total 20%</p> <p>16% Excise Tax to State General Fund 4% License Tax as follows: 25% To Counties 75% To Cities and Towns</p> <p>ADDITIONAL NOTE: Since 7-1-57 there has been no change in these taxes except for an amendment in 1969 which required the out-of-county adjustment or the distribution to the counties.</p>	<p>All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.</p>	<p style="text-align: center;">Total \$3.00 Per Barrel</p> <p>\$1.50 per barrel to State General Fund \$1.50 per barrel to Cities and Towns</p> <p>ADDITIONAL NOTE: The cities and towns share was established temporarily in 1969 and made permanent in 1971. Prior to that only \$1.50 tax applied, all for the general fund.</p>	<p style="text-align: center;">7-1-69</p> <p style="text-align: center;">to</p> <p style="text-align: center;">6-30-74</p>

MONTANA DEPARTMENT OF REVENUE
LIQUOR LICENSE RENEWAL FEE SCHEDULE

TYPE OF LICENSE	ALL BEVERAGE LICENSES				BEER LICENSES	WINE LICENSES	BEER/WINE LICENSES
	For counties and the area within 5 miles of an incorporated city or town of the following sizes.						
	County License or City with Population 2,000 or less	City with Population 2,001-5,000	City with Population 5,001-10,000	City with Population Over 10,000			
ON-PREMISE	\$400	\$500	\$650	\$800*	\$200	----	\$400
ON-PREMISE W/ CATERING	650	750	900	1,050	----	----	----
OFF-PREMISE	-----	-----	-----	-----	200	200	400
VETERAN'S ORGANIZATIONS	250	350	500	650	50	----	250
FRATERNAL	400	500	650	800	200	----	400
AIRPORT	--ONE TIME FEE OF \$800 - NO RENEWAL FEE NECESSARY--				----	----	----
RESORT	-----\$2,000-----				200	----	400
PUBLIC GOLF COURSE	-----				----	----	400
NON-PROFIT ARTS	-----\$300-----				----	----	----
CARRIER - AIRLINE/RAILROAD	-----\$300-----				----	----	----
WHOLESALE	-----				400	400	800
SUB-WAREHOUSE	-----				400	400	800
SUPPLIERS Brewer/Winery Importer/Manufacturer **	-----\$600-----				500	25	----
BREWERS STORAGE DEPOT	-----				400	----	----
VENDORS	-----\$25-----				----	----	----
REPRESENTATIVES	-----\$25-----				----	----	----

* The application fee for a new all-beverage license from the Department of Revenue in a city with the population over 10,000 is \$20,000. The application fee for all other new licenses available from the Department of Revenue is the same as the renewal fee indicated.

** Fee for Montana-based manufacturer of distilled spirits - no fee for out-of-state manufacturer of distilled spirits.

MONTANA DEPARTMENT OF REVENUE
 SCHEDULE OF LICENSES ISSUED
 FISCAL YEAR ENDED JUNE 30, 1988

	<u>ALL - BEVERAGE</u>	<u>BEER</u>	<u>WINE</u>	<u>BEER/WINE</u>
ON-PREMISE	1,331	64	---	295
ON-PREMISE W/ CATERING	67	---	---	---
OFF-PREMISE	---	270	7	732
VETERAN'S ORGANIZATIONS	62	---	---	---
FRATERNAL	73	1	---	---
AIRPORT	5	---	---	---
RESORT	15	---	---	---
PUBLIC GOLF COURSE	---	---	---	5
NON-PROFIT ARTS	---	---	---	1
CARRIER - AIRLINE	5	---	---	---
CARRIER - RAILROAD	1	---	---	---
WHOLESALE	---	11	5	30
SUB-WAREHOUSE	---	4	3	6
SUPPLIERS	---	30	176	---
BREWERS STORAGE DEPOT	---	1	---	---
VENDORS	72	---	---	---
VENDOR REPRESENTATIVES	93	---	---	---
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	<u>1,724</u>	<u>381</u>	<u>191</u>	<u>1,069</u>

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by city)
FOR FISCAL YEARS ENDED JUNE 30, 1988 & 1987

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY88	FY87	FY88	FY87	FY88	FY87	FY88	FY87
MINERAL	ALBERTON	65	69	878	897	2,107	2,234	3,050	3,200
DEER LODGE	ANACONDA	2,210	2,343	29,881	30,513	14,674	15,595	46,765	48,451
ROOSEVELT	BAINVILLE	44	46	584	597	217	209	845	852
FALLON	BAKER	416	441	5,619	5,738	3,327	3,749	9,362	9,928
CARBON	BEARCREEK	11	11	146	148	0	0	157	159
GALLATIN	BELGRADE	412	437	5,575	5,694	5,408	4,483	11,395	10,614
CASCADE	BELT	146	154	1,969	2,011	1,423	1,650	3,538	3,815
CHOUTEAU	BIG SANDY	148	156	1,993	2,035	1,813	1,990	3,954	4,181
SWEETGRASS	BIG TIMBER	299	316	4,033	4,119	4,072	4,332	8,404	8,767
YELLOWSTONE	BILLINGS	11,793	12,504	159,451	162,824	128,458	132,718	299,702	308,046
JEFFERSON	BOULDER	254	270	3,439	3,512	3,368	3,632	7,061	7,414
GALLATIN	BOZEMAN	3,821	4,052	51,668	52,761	42,090	46,150	97,579	102,963
CARBON	BRIDGER	128	135	1,727	1,764	626	635	2,481	2,534
POWDER RIVER	BROADUS	125	133	1,700	1,735	1,626	1,737	3,451	3,605
YELLOWSTONE	BROADVIEW	21	22	286	292	288	386	595	700
ROOSEVELT	BROCKTON	66	70	892	911	197	228	1,155	1,209
GLACIER	BROWNING	216	229	2,925	2,988	8,805	8,277	11,946	11,494
SILVER BOW	BUTTE	6,569	6,964	88,810	90,689	49,587	51,468	144,966	149,121
CASCADE	CASCADE	136	145	1,844	1,884	2,003	2,026	3,983	4,055
LIBERTY	CHESTER	170	180	2,299	2,347	2,033	2,529	4,502	5,056
BLAINE	CHINOOK	293	311	3,962	4,046	4,801	4,710	9,056	9,067
TETON	CHOTEAU	317	336	4,291	4,382	2,767	3,009	7,375	7,727
MCCONE	CIRCLE	164	174	2,222	2,269	1,566	1,507	3,952	3,950
PARK	CLYDE PARK	50	53	675	690	385	387	1,110	1,130
FLATHEAD	COLUMBIA FALLS	549	582	7,428	7,585	10,766	12,435	18,743	20,602
STILLWATER	COLUMBUS	254	269	3,435	3,507	7,188	7,812	10,877	11,588
PONDERA	CONRAD	543	575	7,338	7,493	5,277	6,001	13,158	14,069
ROOSEVELT	CULBERTSON	157	166	2,117	2,161	710	1,311	2,984	3,638
GLACIER	CUT BANK	651	690	8,803	8,989	9,303	9,602	18,757	19,281
RAVALLI	DARBY	103	109	1,386	1,416	2,997	3,113	4,486	4,638
POWELL	DEER LODGE	711	753	9,602	9,806	7,571	7,577	17,884	18,136
FERGUS	DENTON	63	67	849	867	333	331	1,245	1,265
BEAVERHEAD	DILLON	702	744	9,491	9,692	12,784	13,294	22,977	23,730
PHILLIPS	DODSON	28	29	376	384	224	248	628	661
GRANITE	DRUMMOND	73	77	988	1,009	1,368	1,488	2,429	2,574
TETON	DUTTON	63	67	857	875	995	1,091	1,915	2,033
LEWIS AND CLARKE	EAST HELENA	290	308	3,931	4,014	5,242	5,802	9,463	10,124
CARTER	EKALAKA	109	116	1,480	1,511	1,438	1,316	3,027	2,943
MADISON	ENNIS	116	123	1,574	1,608	5,577	5,761	7,267	7,492
LINCOLN	EUREKA	198	209	2,670	2,727	5,234	5,386	8,102	8,322
TETON	FAIRFIELD	115	122	1,550	1,584	1,572	1,589	3,237	3,295
RICHLAND	FAIRVIEW	241	256	3,260	3,329	722	1,320	4,223	4,905
DANIELS	FLAXVILLE	25	27	338	346	335	301	698	674
ROSEBUD	FORSYTH	451	478	6,094	6,222	9,385	10,233	15,930	16,933
CHOUTEAU	FORT BENTON	299	317	4,041	4,126	3,195	3,399	7,535	7,842
VALLEY	FORT PECK	41	29	553	374	336	0	930	403
ROOSEVELT	FROID	57	60	771	787	547	485	1,375	1,332
CARBON	FROMBERG	83	88	1,119	1,143	1,120	1,111	2,322	2,342
CHOUTEAU	GERALDINE	54	57	728	743	203	222	985	1,022
VALLEY	GLASGOW	787	834	10,633	10,859	8,041	8,205	19,461	19,898
DAWSON	GLENDIVE	1,056	1,119	14,270	14,572	8,857	10,132	24,183	25,823
FERGUS	GRASS RANGE	24	26	331	338	332	405	687	769
CASCADE	GREAT FALLS	10,015	10,618	135,406	138,271	97,132	106,300	242,553	255,189
RAVALLI	HAMILTON	469	498	6,352	6,486	18,495	18,672	25,316	25,656
BIG HORN	HARDIN	583	618	7,878	8,044	6,659	6,983	15,120	15,645
BLAINE	HARLEM	181	191	2,441	2,493	1,808	1,657	4,430	4,341
WHEATLAND	HARLOWTON	209	221	2,818	2,878	2,781	2,747	5,808	5,846
HILL	HAVRE	1,923	2,039	25,998	26,547	20,380	20,926	48,301	49,512
LEWIS AND CLARK	HELENA	4,227	4,481	57,141	58,350	57,468	60,363	118,836	123,194
HILL	HINGHAM	32	35	443	453	281	400	756	888
JUDITH BASIN	HOBSON	46	49	622	636	1,089	1,158	1,757	1,843
SANDERS	HOT SPRINGS	106	112	1,433	1,464	1,607	1,811	3,146	3,387
TREASURE	HYSHAM	79	84	1,071	1,093	393	454	1,543	1,631
CUSTER	ISMAY	6	6	73	75	0	0	79	81
CARBON	JOLIET	102	109	1,384	1,413	594	762	2,080	2,284
GARFIELD	JORDAN	85	91	1,157	1,182	1,050	1,035	2,292	2,308

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by city)
FOR FISCAL YEARS ENDED JUNE 30, 1988 & 1987 (continued)

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY88	FY87	FY88	FY87	FY88	FY87	FY88	FY87
WHEATLAND	JUDITH GAP	37	40	508	519	227	213	772	772
FLATHEAD	KALISPELL	1,879	1,993	25,417	25,955	50,103	50,993	77,399	78,941
TOOLE	KEVIN	36	39	495	506	752	918	1,283	1,463
YELLOWSTONE	LAUREL	968	1,026	13,083	13,359	9,021	9,184	23,072	23,569
GOLDEN VALLEY	LAVINA	29	31	391	399	56	134	476	564
FERGUS	LEWISTOWN	1,254	1,330	16,957	17,316	12,582	12,516	30,793	31,162
LINCOLN	LIBBY	485	514	6,558	6,698	13,807	13,895	20,850	21,107
BEAVERHEAD	LIMA	48	51	648	662	1,191	1,290	1,887	2,003
PARK	LIVINGSTON	1,235	1,309	16,695	17,048	17,683	19,302	35,613	37,659
BIG HORN	LODGE GRASS	136	144	1,841	1,879	0	0	1,977	2,023
PHILLIPS	MALTA	417	443	5,650	5,769	6,182	6,051	12,249	12,263
GALLATIN	MANHATTAN	174	185	2,358	2,408	1,879	1,832	4,411	4,425
SHERIDAN	MEDICINE LAKE	72	76	974	994	874	867	1,920	1,937
MUSSELSHELL	MELSTONE	42	44	567	580	52	61	661	685
CUSTER	MILES CITY	1,695	1,797	22,920	23,405	15,337	16,185	39,952	41,387
MISSOULA	MISSOULA	5,895	6,250	79,699	81,385	99,395	105,959	184,989	193,594
FERGUS	NOORE	40	43	546	557	202	230	788	830
VALLEY	NASHUA	87	93	1,180	1,206	576	1,135	1,843	2,434
CASCADE	NEIHART	16	17	216	221	0	0	232	238
VALLEY	OPHEM	37	39	501	511	200	299	738	849
SHERIDAN	OUTLOOK	21	23	290	297	66	78	377	398
GRANITE	PHILLIPSBURG	200	213	2,716	2,773	2,773	2,781	5,689	5,767
RAVALLI	PINESDALE	64	64	866	818	0	0	930	882
SANDERS	PLAINS	197	209	2,663	2,720	3,781	3,990	6,641	6,919
SHERIDAN	PLENTYWOOD	437	463	5,910	6,035	7,105	7,338	13,452	13,836
FALLON	PLEVNA	33	36	456	465	113	205	602	706
LAKE	POLSON	493	524	6,679	6,820	14,904	15,619	22,076	22,963
ROOSEVELT	POPLAR	175	186	2,375	2,425	4,953	4,772	7,503	7,383
CARBON	RED LODGE	335	355	4,526	4,621	8,553	8,694	13,414	13,670
LINCOLN	REXFORD	23	24	310	316	0	0	333	340
DAWSON	RICHEY	73	78	994	1,015	185	210	1,252	1,303
LAKE	RONAN	270	286	3,651	3,729	6,371	6,648	10,292	10,663
MUSSELSHELL	ROUNDUP	374	397	5,058	5,165	3,282	3,579	8,714	9,141
GOLDEN VALLEY	RYEGATE	48	51	652	665	361	581	1,061	1,297
PHILLIPS	SACO	45	47	601	614	1,095	1,052	1,741	1,713
DANIELS	SCOBAY	244	259	3,298	3,368	2,657	2,488	6,199	6,115
TOOLE	SHELBY	555	588	7,499	7,658	5,996	6,178	14,050	14,424
MADISON	SHERIDAN	114	121	1,541	1,574	2,641	3,077	4,296	4,772
RICHLAND	SIDNEY	1,011	1,071	13,667	13,957	8,722	9,855	23,400	24,883
LAKE	ST. IGNATIUS	155	164	2,093	2,137	2,618	2,894	4,866	5,195
JUDITH BASIN	STANFORD	105	111	1,420	1,450	1,787	1,838	3,312	3,399
RAVALLI	STEVENSVILLE	213	226	2,881	2,942	3,520	3,698	6,614	6,866
TOOLE	SUNBURST	83	89	1,136	1,160	341	265	1,560	1,514
MINERAL	SUPERIOR	186	197	2,516	2,569	4,506	4,802	7,208	7,568
PRAIRIE	TERRY	164	174	2,217	2,264	1,176	1,400	3,557	3,838
SANDERS	THOMPSON FALLS	261	276	3,527	3,602	4,273	4,539	8,061	8,417
GALLATIN	THREE FORKS	220	233	2,976	3,039	2,354	2,130	5,550	5,402
BROADWATER	TOWNSEND	280	297	3,788	3,868	4,398	4,495	8,466	8,660
LINCOLN	TROY	192	204	2,596	2,651	4,401	4,465	7,189	7,320
MADISON	TWIN BRIDGES	77	82	1,042	1,065	1,987	2,264	3,106	3,411
PONDERA	VALIER	113	119	1,526	1,559	1,480	1,452	3,119	3,130
MADISON	VIRGINIA CITY	33	36	458	468	923	1,162	1,414	1,666
SILVER BOW	WALKERVILLE	157	166	2,117	2,161	5,774	6,925	8,048	9,252
GALLATIN	WEST YELLOWSTONE	130	137	1,753	1,791	9,206	8,377	11,089	10,305
SHERIDAN	WESTBY	51	54	695	709	563	560	1,309	1,323
MEAGHER	WHITE SULPHUR	230	244	3,108	3,174	2,669	2,995	6,007	6,413
FLATHEAD	WHITEFISH	654	693	8,838	9,025	24,885	24,000	34,377	33,718
JEFFERSON	WHITEHALL	182	193	2,458	2,510	4,209	4,525	6,849	7,228
WIBAUX	WIBAUX	138	146	1,867	1,906	1,040	1,307	3,045	3,359
FERGUS	WINIFRED	27	29	369	377	373	413	769	819
PETROLEUM	WINNET	36	39	493	504	648	647	1,177	1,190
ROOSEVELT	WOLF POINT	543	575	7,338	7,493	6,651	6,865	14,532	14,933
TOTAL		77,304	81,943	1,045,267	1,067,134	996,489	1,047,106	2,119,060	2,196,183

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by county)
FOR FISCAL YEARS ENDED JUNE 30, 1988 & 1987

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY88	FY87	FY88	FY87	FY88	FY87	FY88	FY87
BEAVERHEAD	DILLON	702	744	9,491	9,692	12,784	13,294	22,977	23,730
BEAVERHEAD	LIMA	48	51	648	662	1,191	1,290	1,887	2,003
BIG HORN	HARDIN	583	618	7,878	8,044	6,659	6,983	15,120	15,645
BIG HORN	LODGE GRASS	136	144	1,841	1,879	0	0	1,977	2,023
BLAINE	CHINOOK	293	311	3,962	4,046	4,801	4,710	9,056	9,067
BLAINE	HARLEM	181	191	2,441	2,493	1,808	1,657	4,430	4,341
BROADWATER	TOWNSEND	280	297	3,788	3,868	4,398	4,495	8,466	8,660
CARBON	BEARCREEK	11	11	146	148	0	0	157	159
CARBON	BRIDGER	128	135	1,727	1,764	626	635	2,481	2,534
CARBON	FROMBERG	83	88	1,119	1,143	1,120	1,111	2,322	2,342
CARBON	JOLIET	102	109	1,384	1,413	594	762	2,080	2,284
CARBON	RED LODGE	335	355	4,526	4,621	8,553	8,694	13,414	13,670
CARTER	EKALAKA	109	116	1,480	1,511	1,438	1,316	3,027	2,943
CASCADE	BELT	146	154	1,969	2,011	1,423	1,650	3,538	3,815
CASCADE	CASCADE	136	145	1,844	1,884	2,003	2,026	3,983	4,055
CASCADE	GREAT FALLS	10,015	10,618	135,406	138,271	97,132	106,300	242,553	255,189
CASCADE	NEIHART	16	17	216	221	0	0	232	238
CHOUTEAU	BIG SANDY	148	156	1,993	2,035	1,813	1,990	3,954	4,181
CHOUTEAU	FORT BENTON	299	317	4,041	4,126	3,195	3,399	7,535	7,842
CHOUTEAU	GERALDINE	54	57	728	743	203	222	985	1,022
CUSTER	ISMAY	6	6	73	75	0	0	79	81
CUSTER	MILES CITY	1,695	1,797	22,920	23,405	15,337	16,185	39,952	41,387
DANIELS	FLAXVILLE	25	27	338	346	335	301	698	674
DANIELS	SCOBEY	244	259	3,298	3,368	2,657	2,488	6,199	6,115
DAWSON	GLENDAVE	1,056	1,119	14,270	14,572	8,857	10,132	24,183	25,823
DAWSON	RICHEY	73	78	994	1,015	185	210	1,252	1,303
DEER LODGE	ANACONDA	2,210	2,343	29,881	30,513	14,674	15,595	46,765	48,451
FALLON	BAKER	416	441	5,619	5,738	3,327	3,749	9,362	9,928
FALLON	PLEVNA	33	36	456	465	113	205	602	706
FERGUS	DENTON	63	67	849	867	333	331	1,245	1,265
FERGUS	GRASS RANGE	24	26	331	338	332	405	687	769
FERGUS	LEWISTOWN	1,254	1,330	16,957	17,316	12,582	12,516	30,793	31,162
FERGUS	MOORE	40	43	546	557	202	230	788	830
FERGUS	WINIFRED	27	29	369	377	373	413	769	819
FLATHEAD	COLUMBIA FALLS	549	582	7,428	7,585	10,766	12,435	18,743	20,602
FLATHEAD	KALISPELL	1,879	1,993	25,417	25,955	50,103	50,993	77,399	78,941
FLATHEAD	WHITEFISH	654	693	8,838	9,025	24,885	24,000	34,377	33,718
GALLATIN	BELGRADE	412	437	5,575	5,694	5,408	4,483	11,395	10,614
GALLATIN	BOZEMAN	3,821	4,052	51,668	52,761	42,090	46,150	97,579	102,963
GALLATIN	MANHATTAN	174	185	2,358	2,408	1,879	1,832	4,411	4,425
GALLATIN	THREE FORKS	220	233	2,976	3,039	2,354	2,130	5,550	5,402
GALLATIN	WEST YELLOWSTONE	130	137	1,753	1,791	9,206	8,377	11,089	10,305
GARFIELD	JORDAN	85	91	1,157	1,182	1,050	1,035	2,292	2,308
GLACIER	BROWNING	216	229	2,925	2,988	8,805	8,277	11,946	11,494
GLACIER	CUT BANK	651	690	8,803	8,989	9,303	9,602	18,757	19,281
GOLDEN VALLEY	LAVINA	29	31	391	399	56	134	476	564
GOLDEN VALLEY	RYEGATE	48	51	652	665	361	581	1,061	1,297
GRANITE	DRUMMOND	73	77	988	1,009	1,368	1,488	2,429	2,574
GRANITE	PHILLIPSBURG	200	213	2,716	2,773	2,773	2,781	5,689	5,767
HILL	HAVRE	1,923	2,039	25,998	26,547	20,380	20,926	48,301	49,512
HILL	HINGHAM	32	35	443	453	281	400	756	888
JEFFERSON	BOULDER	254	270	3,439	3,512	3,368	3,632	7,061	7,414
JEFFERSON	WHITEHALL	182	193	2,458	2,510	4,209	4,525	6,849	7,228
JUDITH BASIN	HOBSON	46	49	622	636	1,089	1,158	1,757	1,843
JUDITH BASIN	STANFORD	105	111	1,420	1,450	1,787	1,838	3,312	3,399
LAKE	POLSON	493	524	6,679	6,820	14,904	15,619	22,076	22,963
LAKE	RONAN	270	286	3,651	3,729	6,371	6,648	10,292	10,663
LAKE	ST. IGNATIUS	155	164	2,093	2,137	2,618	2,894	4,866	5,195
LEWIS AND CLARKE	HELENA	290	308	3,931	4,014	5,242	5,802	9,463	10,124
LEWIS AND CLARKE	HELENA	4,227	4,481	57,141	58,350	57,468	60,363	118,836	123,194
LIBERTY	CHESTER	170	180	2,299	2,347	2,033	2,529	4,502	5,056
LINCOLN	EUREKA	198	209	2,670	2,727	5,234	5,386	8,102	8,322
LINCOLN	LIBBY	485	514	6,558	6,698	13,807	13,895	20,850	21,107
LINCOLN	REXFORD	23	24	310	316	0	0	333	340
LINCOLN	TROY	192	204	2,596	2,651	4,401	4,465	7,189	7,320
MADISON	ENNIS	116	123	1,574	1,608	5,577	5,761	7,267	7,492

DISTRIBUTION OF ALCOHOLIC BEVERAGE TAXES TO CITIES & TOWNS (by county)
FOR FISCAL YEARS ENDED JUNE 30, 1988 & 1987 (continued)

COUNTY	CITY OR TOWN	WINE TAX		BEER TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
		FY88	FY87	FY88	FY87	FY88	FY87	FY88	FY87
MADISON	SHERIDAN	114	121	1,541	1,574	2,641	3,077	4,296	4,772
MADISON	TWIN BRIDGES	77	82	1,042	1,065	1,987	2,264	3,106	3,411
MADISON	VIRGINIA CITY	33	36	458	468	923	1,162	1,414	1,666
MCCONE	CIRCLE	164	174	2,222	2,269	1,566	1,507	3,952	3,950
MEAGHER	WHITE SULPHUR	230	244	3,108	3,174	2,669	2,995	6,007	6,413
MINERAL	ALBERTON	65	69	878	897	2,107	2,234	3,050	3,200
MINERAL	SUPERIOR	186	197	2,516	2,569	4,506	4,802	7,208	7,568
MISSOULA	MISSOULA	5,895	6,250	79,699	81,385	99,395	105,959	184,989	193,594
MUSSELSHELL	MELSTONE	42	44	567	580	52	61	661	685
MUSSELSHELL	ROUNDUP	374	397	5,058	5,165	3,282	3,579	8,714	9,141
PARK	CLYDE PARK	50	53	675	690	385	387	1,110	1,130
PARK	LIVINGSTON	1,235	1,309	16,695	17,048	17,683	19,302	35,613	37,659
PETROLEUM	WINNET	36	39	493	504	648	647	1,177	1,190
PHILLIPS	DODSON	28	29	376	384	224	248	628	661
PHILLIPS	MALTA	417	443	5,650	5,769	6,182	6,051	12,249	12,263
PHILLIPS	SACO	45	47	601	614	1,095	1,052	1,741	1,713
PONDERA	CONRAD	543	575	7,338	7,493	5,277	6,001	13,158	14,069
PONDERA	VALIER	113	119	1,526	1,559	1,480	1,452	3,119	3,130
POWDER RIVER	BROADUS	125	133	1,700	1,735	1,626	1,737	3,451	3,605
POWELL	DEER LODGE	711	753	9,602	9,806	7,571	7,577	17,884	18,136
PRAIRIE	TERRY	164	174	2,217	2,264	1,176	1,400	3,557	3,838
RAVALLI	DARBY	103	109	1,386	1,416	2,997	3,113	4,486	4,638
RAVALLI	HAMILTON	469	498	6,352	6,486	18,495	18,672	25,316	25,656
RAVALLI	PINESDALE	64	64	866	818	0	0	930	882
RAVALLI	STEVENSVILLE	213	226	2,881	2,942	3,520	3,698	6,614	6,866
RICHLAND	FAIRVIEW	241	256	3,260	3,329	722	1,320	4,223	4,905
RICHLAND	SIDNEY	1,011	1,071	13,667	13,957	8,722	9,855	23,400	24,883
ROOSEVELT	BAINVILLE	44	46	584	597	217	209	845	852
ROOSEVELT	BROCKTON	66	70	892	911	197	228	1,155	1,209
ROOSEVELT	CULBERTSON	157	166	2,117	2,161	710	1,311	2,984	3,638
ROOSEVELT	FROID	57	60	771	787	547	485	1,375	1,332
ROOSEVELT	POPLAR	175	186	2,375	2,425	4,953	4,772	7,503	7,383
ROOSEVELT	WOLF POINT	543	575	7,338	7,493	6,651	6,865	14,532	14,933
ROSEBUD	FORSYTH	451	478	6,094	6,222	9,385	10,233	15,930	16,933
SANDERS	HOT SPRINGS	106	112	1,433	1,464	1,607	1,811	3,146	3,387
SANDERS	PLAINS	197	209	2,663	2,720	3,781	3,990	6,641	6,919
SANDERS	THOMPSON FALLS	261	276	3,527	3,602	4,273	4,539	8,061	8,417
SHERIDAN	MEDICINE LAKE	72	76	974	994	874	867	1,920	1,937
SHERIDAN	OUTLOOK	21	23	290	297	66	78	377	398
SHERIDAN	PLENTYWOOD	437	463	5,910	6,035	7,105	7,338	13,452	13,836
SHERIDAN	WESTBY	51	54	695	709	563	560	1,309	1,323
SILVER BOW	BUTE	6,569	6,964	88,810	90,689	49,587	51,468	144,966	149,121
SILVER BOW	WALKERVILLE	157	166	2,117	2,161	5,774	6,925	8,048	9,252
STILLWATER	COLUMBUS	254	269	3,435	3,507	7,188	7,812	10,877	11,588
SWEETGRASS	BIG TIMBER	299	316	4,033	4,119	4,072	4,332	8,404	8,767
TETON	CHOTEAU	317	336	4,291	4,382	2,767	3,009	7,375	7,727
TETON	DUTTON	63	67	857	875	995	1,091	1,915	2,033
TETON	FAIRFIELD	115	122	1,550	1,584	1,572	1,589	3,237	3,295
TOOLE	KEVIN	36	39	495	506	752	918	1,283	1,463
TOOLE	SHELBY	555	588	7,499	7,658	5,996	6,178	14,050	14,424
TOOLE	SUNBURST	83	89	1,136	1,160	341	265	1,560	1,514
TREASURE	HYSHAM	79	84	1,071	1,093	393	454	1,543	1,631
VALLEY	FORT PECK	41	29	553	374	336	0	930	403
VALLEY	GLASGOW	787	834	10,633	10,859	8,041	8,205	19,461	19,898
VALLEY	NASHUA	87	93	1,180	1,206	576	1,135	1,843	2,434
VALLEY	OPHEIM	37	39	501	511	200	299	738	849
WHEATLAND	HARLOWTON	209	221	2,818	2,878	2,781	2,747	5,808	5,846
WHEATLAND	JUDITH GAP	37	40	508	519	227	213	772	772
WIBAUX	WIBAUX	138	146	1,867	1,906	1,040	1,307	3,045	3,359
YELLOWSTONE	BILLINGS	11,793	12,504	159,451	162,824	128,458	132,718	299,702	308,046
YELLOWSTONE	BROADVIEW	21	22	286	292	288	386	595	700
YELLOWSTONE	LAUREL	968	1,026	13,083	13,359	9,021	9,184	23,072	23,569
	TOTAL	77,304	81,943	1,045,267	1,067,134	996,489	1,047,106	2,119,060	2,196,183

ALCOHOLIC BEVERAGE TAXES DISTRIBUTED TO COUNTIES
FOR FISCAL YEARS ENDED JUNE 30, 1988 & 1987

	WINE TAX		LIQUOR TAX		TOTAL ALCOHOL TAXES	
	1988	1987	1988	1987	1988	1987
BEAVERHEAD	\$ 804	\$ 853	\$ 2,092	\$ 2,188	\$ 2,896	\$ 3,041
BIG HORN	1,091	1,157	993	1,049	2,084	2,206
BLAINE	688	730	987	955	1,675	1,685
BROADWATER	321	341	654	674	975	1,015
CARBON	796	844	1,631	1,680	2,427	2,524
CARTER	177	187	217	198	394	385
CASCADE	7,933	8,412	15,081	16,496	23,014	24,908
CHOUTEAU	599	635	777	841	1,376	1,476
CUSTER	1,289	1,366	2,295	2,428	3,584	3,794
DANIELS	278	295	444	419	722	714
DAWSON	1,161	1,230	1,352	1,551	2,513	2,781
DEER LODGE	1,231	1,305	2,196	2,339	3,427	3,644
FALLON	370	392	511	592	881	984
FERGUS	1,286	1,363	2,070	2,085	3,356	3,448
FLATHEAD	5,109	5,417	12,860	13,114	17,969	18,531
GALLATIN	4,214	4,468	9,139	9,447	13,353	13,915
GARFIELD	162	173	159	155	321	328
GLACIER	1,045	1,108	2,713	2,682	3,758	3,790
GOLDEN VALLEY	101	107	65	107	166	214
GRANITE	265	281	616	641	881	922
HILL	1,768	1,875	3,094	3,199	4,862	5,074
JEFFERSON	691	733	1,132	1,224	1,823	1,957
JUDITH BASIN	260	276	428	450	688	726
LAKE	1,873	1,986	3,580	3,774	5,453	5,760
LEWIS & CLARK	4,231	4,486	9,402	9,924	13,633	14,410
LIBERTY	229	243	306	379	535	622
LINCOLN	1,745	1,850	3,513	3,562	5,258	5,412
MADISON	535	568	1,667	1,840	2,202	2,408
McCONE	265	282	236	226	501	508
MEAGHER	212	224	395	450	607	674
MINERAL	361	383	988	1,055	1,349	1,438
MISSOULA	7,472	7,924	14,905	15,894	22,377	23,818
MUSSELSHELL	435	462	495	546	930	1,008
PARK	1,272	1,348	2,706	2,954	3,978	4,302
PETROLEUM	64	68	97	97	161	165
PHILLIPS	528	559	1,121	1,103	1,649	1,662
PONDERA	661	702	1,010	1,117	1,671	1,819
POWDER RIVER	248	263	245	260	493	523
POWELL	684	725	1,130	1,136	1,814	1,861
PRAIRIE	181	191	177	210	358	401
RAVALLI	2,212	2,345	3,748	3,823	5,960	6,168
RICHLAND	1,203	1,276	1,412	1,675	2,615	2,951
ROOSEVELT	1,029	1,091	1,988	2,080	3,017	3,171
ROSEBUD	973	1,032	1,402	1,536	2,375	2,568
SANDERS	853	904	1,446	1,551	2,299	2,455
SHERIDAN	533	564	1,288	1,326	1,821	1,890
SILVER BOW	3,745	3,971	8,300	8,759	12,045	12,730
STILLWATER	550	584	1,072	1,172	1,622	1,756
SWEET GRASS	316	335	606	650	922	985
TETON	638	677	796	853	1,434	1,530
TOOLE	546	579	1,059	1,104	1,605	1,683
TREASURE	96	102	60	67	156	169
VALLEY	1,007	1,068	1,370	1,445	2,377	2,513
WHEATLAND	232	246	446	444	678	690
WIBAUX	145	154	157	196	302	350
YELLOWSTONE	10,621	11,262	20,661	21,343	31,282	32,605
TOTALS	\$ 77,334	\$ 82,002	\$ 34,974	\$ 157,065	\$ 226,624	\$ 239,067

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