

State of Maine Department of Administrative and Financial Services (DAFS)
Bureau of Alcoholic Beverages and Lottery Operations (BABLO)

April 4, 2023

Liquor Operations Monthly and Annual Net Receipts Budget and Actual Performance Comparison
State Fiscal Year 2023, as of March 31, 2023

	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total
Budget Projection													
Gross Sales	22,629,769	22,927,540	16,800,636	18,487,135	16,947,863	21,643,762	15,698,158	15,320,424	17,065,792	15,221,714	18,721,227	18,063,493	219,527,512
Cost of Goods Sold	(14,426,000)	(14,616,000)	(10,710,000)	(11,786,000)	(10,804,000)	(13,798,000)	(10,008,000)	(9,767,000)	(10,879,000)	(9,704,000)	(11,935,000)	(11,515,000)	(139,948,000)
Warehousing & Distribution	(1,214,074)	(1,229,074)	(926,074)	(1,009,074)	(933,074)	(1,165,074)	(871,074)	(852,074)	(939,074)	(847,074)	(1,021,074)	(988,074)	(11,994,889)
Trade Marketing	<u>(509,000)</u>	<u>(516,000)</u>	<u>(378,000)</u>	<u>(416,000)</u>	<u>(381,000)</u>	<u>(487,000)</u>	<u>(353,000)</u>	<u>(345,000)</u>	<u>(384,000)</u>	<u>(342,000)</u>	<u>(421,000)</u>	<u>(406,000)</u>	<u>(4,938,000)</u>
Gross Profit	6,480,695	6,566,466	4,786,561	5,276,061	4,829,789	6,193,687	4,466,083	4,356,350	4,863,718	4,328,640	5,344,153	5,154,419	62,646,623
BABLO Operating Costs	(362,000)	(367,000)	(269,000)	(296,000)	(271,000)	(346,000)	(251,000)	(245,000)	(273,000)	(244,000)	(300,000)	(289,000)	(3,513,000)
DAFS Operating Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Profit	6,118,695	6,199,466	4,517,561	4,980,061	4,558,789	5,847,687	4,215,083	4,111,350	4,590,718	4,084,640	5,044,153	4,865,419	59,133,623
Actual Performance													
Gross Sales	24,661,558	26,650,192	22,374,356	19,653,886	20,541,666	23,535,552	17,854,978	18,355,879	19,208,025	-	-	-	192,836,091
Cost of Goods Sold	(16,670,028)	(17,908,709)	(14,100,220)	(12,738,560)	(13,638,306)	(15,918,750)	(10,929,367)	(12,234,495)	(12,609,281)	-	-	-	(126,747,716)
Warehousing & Distribution	(1,180,752)	(1,263,262)	(1,038,495)	(948,662)	(999,963)	(1,134,573)	(818,474)	(897,520)	(927,781)	-	-	-	(9,209,481)
Trade Marketing	<u>(524,813)</u>	<u>(562,978)</u>	<u>(460,979)</u>	<u>(420,635)</u>	<u>(443,215)</u>	<u>(504,685)</u>	<u>(361,817)</u>	<u>(398,026)</u>	<u>(412,566)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,089,713)</u>
Gross Profit	6,285,964	6,915,243	6,774,663	5,546,030	5,460,183	5,977,544	5,745,320	4,825,839	5,258,397	-	-	-	52,789,182
BABLO Operating Costs	(217,966)	(221,291)	(207,047)	(191,233)	(121,097)	(70,230)	(177,049)	(315,308)	(364,297)	-	-	-	(1,885,519)
DAFS Operating Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Profit	6,067,999	6,693,952	6,567,615	5,354,796	5,339,086	5,907,314	5,568,271	4,510,531	4,894,100	-	-	-	50,903,664
Variance													
Gross Sales	2,031,789	3,722,651	5,573,721	1,166,751	3,593,803	1,891,790	2,156,820	3,035,455	2,142,233	-	-	-	25,315,013
Cost of Goods Sold	(2,244,028)	(3,292,709)	(3,390,220)	(952,560)	(2,834,306)	(2,120,750)	(921,367)	(2,467,495)	(1,730,281)	-	-	-	(19,953,716)
Warehousing & Distribution	33,322	(34,188)	(112,420)	60,412	(66,889)	30,501	52,600	(45,446)	11,293	-	-	-	(70,814)
Trade Marketing	<u>(15,813)</u>	<u>(46,978)</u>	<u>(82,979)</u>	<u>(4,635)</u>	<u>(62,215)</u>	<u>(17,685)</u>	<u>(8,817)</u>	<u>(53,026)</u>	<u>(28,566)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(320,713)</u>
Gross Profit	(194,731)	348,776	1,988,101	269,969	630,394	(216,144)	1,279,236	469,489	394,679	-	-	-	4,969,771
BABLO Operating Costs	144,034	145,709	61,953	104,767	149,903	275,770	73,951	(70,308)	(91,297)	-	-	-	794,481
DAFS Operating Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Profit	(50,696)	494,485	2,050,054	374,736	780,297	59,626	1,353,187	399,181	303,382	-	-	-	5,764,252
Transfer to MMBB													
Operating Profit	6,067,999	6,693,952	6,567,615	5,354,796	5,339,086	5,907,314	5,568,271	4,510,531	4,894,100	-	-	-	50,903,664
Outstanding Receivables	(461,255)	691,943	(336,926)	3,127,680	(1,369,644)	(2,070,300)	2,471,325	636,133	(1,186,189)	-	-	-	1,502,767
Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8)</u>
Transfer to MMBB	5,606,743	7,385,895	6,230,689	8,482,477	3,969,443	3,837,013	8,039,596	5,146,656	3,707,910	-	-	-	52,406,423
Performance Indicators													
<u>Actual/Budget Indicators</u>													
Sales	109.0%	116.2%	133.2%	106.3%	121.2%	108.7%	113.7%	119.8%	112.6%				87.8%
COGS	115.6%	122.5%	131.7%	108.1%	126.2%	115.4%	109.2%	125.3%	115.9%				90.6%
Operating Profit	99.2%	108.0%	145.4%	107.5%	117.1%	101.0%	132.1%	109.7%	106.6%				86.1%
<u>Actual Performance Indicators</u>													
COGS/Sales	67.6%	67.2%	63.0%	64.8%	66.4%	67.6%	61.2%	66.7%	65.6%				65.7%
Operating Profit/Sales	24.6%	25.1%	29.4%	27.2%	26.0%	25.1%	31.2%	24.6%	25.5%				26.4%