Comparative Gallonage for Utah

### FY 2001
- Wine: 1,817,187
- Heavy Beer: 602,966
- Whiskey: 526,374
- Vodka: 440,790
- Misc. Liquor: 250,859
- Rum: 197,447
- Tequila: 88,496
- Gin: 65,882
- Brandy: 36,971

### FY 2000
- Wine: 1,769,992
- Heavy Beer: 533,560
- Whiskey: 525,837
- Vodka: 428,979
- Misc. Liquor: 251,087
- Rum: 182,443
- Tequila: 95,792
- Gin: 64,593
- Brandy: 15,143

### TOTAL GALLONS
- FY 2001: 4,028,969
- FY 2000: 3,907,426

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**KNOW YOUR LIMIT**

**NUMBER OF DRINKS IN ONE HOUR**

<table>
<thead>
<tr>
<th>DRINKS</th>
<th>BODY WEIGHT IN POUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.02</td>
</tr>
<tr>
<td>2</td>
<td>0.04</td>
</tr>
<tr>
<td>3</td>
<td>0.06</td>
</tr>
<tr>
<td>4</td>
<td>0.08</td>
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<tr>
<td>5</td>
<td>0.10</td>
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<tr>
<td>6</td>
<td>0.12</td>
</tr>
<tr>
<td>7</td>
<td>0.14</td>
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<tr>
<td>8</td>
<td>0.15</td>
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<td>9</td>
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<td>10</td>
<td>0.19</td>
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<tr>
<td>11</td>
<td>0.20</td>
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<tr>
<td>12</td>
<td>0.22</td>
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<tr>
<td>13</td>
<td>0.23</td>
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<td>20</td>
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<tr>
<td>21</td>
<td>0.37</td>
</tr>
<tr>
<td>22</td>
<td>0.39</td>
</tr>
<tr>
<td>23</td>
<td>0.40</td>
</tr>
</tbody>
</table>

**APPROXIMATE BLOOD ALCOHOL CONTENT (BAC)**

- **Drinking at 0.04% will cause a crash in 4-6 hours.**
- **Drinking at 0.06% will cause a crash in 2-3 hours.**
- **Drinking at 0.08% will cause a crash in 2 hours.**

**At 0.15% it is 25 times normal.**

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**A Continuing Commitment to Responsible Moderation:**

At a time when alcohol is generally regarded as the number one drug problem in America, with millions of adult and teenage problem drinkers, the public responsibility to promote moderation is painfully clear. It’s not alcohol itself, but abuse of it, that is dangerous. Most drinkers use alcohol in moderation without posing a risk to the safety of others. However, many ways must be found to prevent its abuse.

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**STATEMENT OF OPERATION FY 2001 FY 2000**

**Operating Revenue:**

- Retail Sales: 144,189,922
- Military Sales: 1,583,408
- Total Sales: 165,773,330
- Cost of Goods Sold: 77,279,155
- Gross Profit: 88,494,175
- Permits, Licenses & Fees: 852,047
- Misc. Other Income: 14,980
- Total Other Income: 867,027
- Total Revenue: 169,361,202

**Summary of Operations:**

- Wine: 1,817,187
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- Gin: 65,882
- Brandy: 36,971

**Total Sales:**

- FY 2001: $145,773,330

**Cost of Goods Sold:**

- FY 2001: 51.8%
- FY 2000: 54.2%

**Gross Profit:**

- FY 2001: $68,494,175
- FY 2000: $64,251,656

**Wine:**

- FY 2001: 1,817,187
- FY 2000: 1,769,992

**Heavy Beer:**

- FY 2001: 602,966
- FY 2000: 533,560

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**Operating Expenses:**

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**Retail Sales:**

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- FY 2001: $145,773,330

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**Net Profit:**

- FY 2001: $30,253,352
- FY 2000: $28,659,096

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**No person should rely on this information for the purpose of making a decision to drive an automobile. If you drink, don’t drive.**
Total case sales in all categories of spirituous liquor amounted to 1,511,445 cases in fiscal year 2001, an increase of 95,385 cases from fiscal year 2000.

<table>
<thead>
<tr>
<th>Case Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>accrued payroll</td>
</tr>
<tr>
<td>accrued annual leave payable</td>
</tr>
<tr>
<td>taxes payable</td>
</tr>
<tr>
<td>deposit in lieu of bond</td>
</tr>
<tr>
<td>deferred revenue</td>
</tr>
<tr>
<td>total current liabilities</td>
</tr>
</tbody>
</table>

Long-term debt:
- due to General Fund (Note G) 10,154,339
- Bonds 10,081,794
- capital leases 1,760,252
- total long-term debt $21,996,386

Fund balance:
- investment in fixed assets 1,619,547
- current year earning (30,233,352)
- working capital 201,000
- current profit 30,253,352
- total advances & retained earnings 1,820,547
- total liabilities, advances & retained earnings $39,780,991

NOTE A: ACCOUNTING POLICIES: The Utah Department of Alcoholic Beverage Control has been designated as an enterprise fund by Section 51-5-5 of the Utah Code Annotated (1953), as amended. The administrative operating budget is subject to legislative controls. The transfer of profits to the general fund is determined by the department's internal accounting system, which is on an accrual basis in accordance with generally accepted accounting principles. The current markup, effective October 1, 1985, is as follows: distilled spirits, wine, champagne 61%, and beer 75%. Beginning with the fiscal year ended June 30, 1978, the department has reported its sales at the gross amount based on published prices, which includes school lunch, sales, and transit taxes.

NOTE B: CASE: All cash receipts are deposited in bank accounts to the credit of the State Treasurer; then, depending on the particular account, these funds are transferred, generally on a daily basis, to the Liquor Control Fund.

NOTE C: INVENTORIES: Inventories are valued at FIFO and consist of merchandise stored in our warehouse and each of the outlets (36 stores and 89 package agencies). It also includes general supplies and liquor bags at the warehouse.

NOTE D: PREPAID EXPENSES: Prepaid expenses consist of advance payments that have been made for insurance, dues, maintenance agreements, and postage that will be expended during subsequent periods.

NOTE E: PROPERTY AND EQUIPMENT: Property and equipment are stated on the balance sheet at cost and are depreciated on the straight-line method over the estimated service lives of the assets.

NOTE F: ACCOUNTS PAYABLE: Accounts payable represent the current liabilities incurred for incoming freight, operating costs, and the purchase of merchandise.

NOTE G: FINANCING OF FIXED ASSETS/DUE TO GENERAL FUND: During the fiscal year $145,903 in fixed assets were purchased. Therefore, that amount was withheld from the transfer to the General Fund and adjusted to the long term debt due to the General Fund. An amount equal to the depreciation reduces that debt.

NOTE H: RENTALS AND LEASES: Leases are the result of competitive bids or negotiations. A standard lease agreement has been developed. The more recent leases now provide for payment of taxes and sometimes insurance when they exceed those of a base period. None of the current leases contain provisions for minimum payment in case of cancellation by the state, but they all contain a provision in case of a change in the law that might have an impact upon the operation of the department.

Price Analysis 750 ml bottle
- Cost of Liquor 7.033, 53%
- Federal Excise Tax 1.04, 14.25%
- Sales Tax 0.52, 7.5%
- School Lunch Tax 0.019, 11%
- Net Profit 0.205, 2.1%
- Exploded segments represent quid pro quo
  - State revenue based on a 790 ml bottle, 20 proof and retail price of $9.95.

Utah Department of Alcoholic Beverage Control Commission
- Commissioners: Nicholas E. Hales, Chairman
- Larry V. Lunt
- Vickie McCull
- Ted D. Lewis
- Frank W. Buld

Commission Meetings: Held monthly at the Department's office in Salt Lake City (1625 South 900 West).

Executive Administration
- Kenneth F. Wynne, Director
- Dennis R. Keifer, Operations Manager
- Richard W. Pearson, Administrative Manager
- Earl F. Dornis, Compliance & Licensing Manager

Personnel
- Administrative Office: 44
- Warehouse: 36
- Stores: 284
- Full Time Employees: 148
- Part Time Employees: 270
- Total Store Employees: 418
- Total Employees: 495

The Utah Department of Alcoholic Beverage Control would be happy to provide additional information on our activities. Please contact our office as listed on the front cover.

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