

50th REPORT

LIQUOR CONTROL BOARD
OF ONTARIO

APRIL 1st, 1975
to MARCH 31st, 1976



The Liquor Control Board of Ontario

Annual Report
1987-1988
June 30, 1988

Table of Contents

SALES	7-9
WINERIES	9-10
PERSONNEL	10
STORES	11-12
PERMITS	12
FINANCIAL STATEMENTS	13-24

The Liquor Control Board of Ontario

55 Lake Shore Boulevard East,
Toronto, Ontario M5E 1A4,
December 1, 1976.

The Honourable Pauline M. McGibbon, O.C., B.A., LL.D., D.U.,
The Lieutenant Governor of the Province of Ontario,
Parliament Buildings,
Queen's Park,
Toronto, Ontario.

May It Please Your Honour,

In accordance with Section 7 of The Liquor Control Act, 1975, I have the honour to submit herewith the fiftieth report of the Liquor Control Board of Ontario. The Liquor Control Act, 1975, was proclaimed on January 2, 1976 at which time the Act under which the Board operated during the first nine months of the fiscal year was repealed.

For the period under review, the Board continued to discharge its responsibilities under both Acts, with particular emphasis to the proper control and efficient distribution of the products of the distilleries, wineries and breweries.

A total of twenty-five new stores and one agency store were opened during the year to provide better service to the purchasing public. Also, consistent with the Board's policy to maintain its properties in excellent condition and to provide modern facilities, six stores were relocated during the year and 29 stores converted to self-service. Of the 560 stores in operation during the year, 247 were self-service.

Sales through the 560 stores and 61 agency stores exceeded 766 millions of dollars, an increase of 12.3% over the previous year, while profits payable to the Treasurer rose from 309 to 331 millions of dollars. Other revenues exceeding 77 millions of dollars, in the main, represented fees collected from the brewers and licenced establishments and revenue from the sale of Special Occasion Permits.

Under the new Liquor Licence Act, 1975, this revenue will be remitted separately to the Consolidated Revenue Fund.

Administration and operating expenses of the Board, including Head Office, Warehouses and Stores, but excluding the expenses of the Liquor Licence Board amounted to \$78,650,674 or 10.25% of sales.

In cooperation with the Anti-Inflation Act, the Liquor Control Board has become subject to controls on compensation and is cooperating with our suppliers to assist them in complying with the requirements of the Act.

It is obvious that my predecessor, G. Kitching succeeded well in his efforts to maintain an organization devoted to efficiency and courteous service. Since assuming office as Chairman on April 1, 1976, it is evident to me that Mr. R. J. Harris, Deputy Chairman, the Canon A. Walter Downer, Mr. J. S. Abra, General Manager, the Board's Executives and Staff all warrant an acknowledgment for the help and cooperation provided to him.

I have the honour to be Madam,

Your Obedient Servant,

WILLIAM BOSWORTH,
Chairman.

Sales

The sales of spirits, wine and beer from liquor stores during the twelve months amounted to \$767,541,966. Sales in Ontario, of Canadian wine made direct to customers from licenced retail wine stores and wineries, amounted to \$11,232,328. The net value of beer sold in Ontario, from breweries and brewers' retail stores, exclusive of any charge for containers, totalled \$429,376,249.

The following comparative sales statistics are given for the fiscal period under review and also for the preceding twelve months.

Sales by Value

	Twelve Months Ending March 31, 1976	Twelve Months Ending March 31, 1975	Increase
Sales by Board Stores			
Canadian Spirits	\$486,757,449	\$443,718,347	\$43,039,102
Imported Spirits	117,647,472	103,502,214	14,145,258
Canadian Wines	50,076,197	45,359,090	4,717,107
Imported Wines	78,712,790	64,497,535	14,215,255
Canadian Beers	27,512,757	21,692,129	5,820,628
Imported Beers	6,835,301	4,489,139	2,346,162
Total Sales by Board Stores	<u>\$767,541,966</u>	<u>\$683,258,454</u>	<u>\$84,283,512</u>
Sales by Ontario Wineries And Winery Stores	<u>\$ 11,232,328</u>	<u>\$ 11,508,921</u>	<u>\$ 276,593 (dec)</u>
Sales by Breweries and Brewers' Retail Stores (exclusive of container value)	<u>\$429,376,249</u>	<u>\$396,051,038</u>	<u>\$33,325,211</u>

Sales by Gallons

	Twelve Months Ending March 31, 1976	Twelve Months Ending March 31, 1975	Increase
Sales by Board Stores			
Canadian Spirits	12,658,465	12,524,425	134,040
Imported Spirits	2,624,179	2,487,481	136,698
Canadian Wines	4,482,247	4,402,656	79,591
Imported Wines	4,649,954	3,925,426	724,528
Canadian Beers	7,055,813	6,951,830	103,983
Imported Beers	983,547	682,599	300,948
Total Sales by Board Stores	<u>32,454,205</u>	<u>30,974,417</u>	<u>1,479,788</u>
Sales by Ontario Wineries and Winery Stores	<u>1,040,506</u>	<u>1,186,248</u>	<u>145,742 (dec)</u>
Sales by Breweries and Brewers' Retail Stores	<u>149,977,732</u>	<u>148,479,527</u>	<u>1,498,205</u>

Revenue payments totalling \$756,347,076 were received by the Treasurer of Ontario and the Government of Canada as a result of levies on beverage alcohol sold in Ontario during the year. In addition the Board paid \$1,879,163 to the Ontario municipalities as grants in lieu of realty and business taxes. These amounts are exclusive of corporation, realty and business taxes paid to these Governments and municipalities by the distilleries, wineries, breweries and licence holders. Ontario retail stores tax collected by licence holders and agency stores on their sales of beverage alcohol is also excluded.

A summary of the aforementioned revenue payments follows:

Treasurer of Ontario

Remitted by the Board –

On account of profits, licence fees, etc. \$333,500,000

Ontario Retail Sales Tax on sales through
liquor stores

68,141,723

401,641,723

Remitted by others –

Ontario Retail Sales Tax on sales through
retail wine stores and brewers' retail stores

33,569,303

\$435,211,026

Government of Canada

Paid by the Board –

Customs and Excise Duties

180,816,625

Federal Sales Tax on spirits, wines and
Imported beers

41,968,475

222,785,100

Paid by others –

Malt duties and taxes on domestic beers
and wines

98,350,950

\$321,136,050

\$756,347,076

Ontario Municipalities

Paid by the Board –

Grants in lieu of realty and business taxes

\$ 1,879,163

\$758,226,239

Sales by Breweries to Other Provinces and Countries

	<u>1972 Gallons</u>	<u>1973 Gallons</u>	<u>1974 Gallons</u>	<u>1975 Gallons</u>	<u>1976 Gallons</u>
Sales to other					
Provinces	4,904,485	1,806,931	1,685,924	746,703	420,100
Export Sales	<u>2,927,320</u>	<u>2,872,772</u>	<u>4,043,696</u>	<u>6,203,685</u>	<u>8,147,926</u>
	<u>7,831,805</u>	<u>4,679,703</u>	<u>5,729,620</u>	<u>6,950,388</u>	<u>8,568,026</u>

All brands of beer produced by the Ontario breweries and by the Quebec and Manitoba breweries which were sold in this province were periodically analysed as in previous years. This ensures that beer sold in Ontario is in conformity with the Regulations passed pursuant to the Food and Drugs Act of Canada and the standards set by the Board.

The Board receives from its laboratory at the Toronto Warehouse, current analytical reports on all brands of spirits, wine and beer.

Wineries

During the year, Inniskillen House Wines Incorporated and Podamer Champagne Company were issued with Ontario Wine licences. This increased to ten the number of wineries in operation at March 31, 1976. The number of winery stores in operation remained at 51.

Three retail Wine stores were relocated during the year as follows:

- T. G. Bright & Company Limited – from Pen Centre, Glendale Avenue, St. Catharines to 159 St. Paul Street, St. Catharines
- Jordan Wines Limited – from 703 Ouellette Street, Windsor to 3100 Howard Avenue, Windsor
- London Winery Limited – from 83 King Street, West, Chatham to 1349 LaSalle Boulevard, Sudbury

Sales by Wineries to Other Provinces and Countries

	1972 Gallons	1973 Gallons	1974 Gallons	1975 Gallons	1976 Gallons
Sales to other					
Provinces	4,129,763	4,315,648	4,031,620	4,035,073	3,360,683
Export Sales	38,401	59,266	48,919	33,783	27,188
	<u>4,168,164</u>	<u>4,374,914</u>	<u>4,080,539</u>	<u>4,068,856</u>	<u>3,387,871</u>

The tonnage of grapes and cherries used by the various wineries during the past five years was as follows:

	1972 Tons	1973 Tons	1974 Tons	1975 Tons	1976 Tons
Grapes used in the manufacture of wine	52,750	39,739	45,348	46,916	44,525
Grapes used in the manu- facture of concentrate	5,286	434	1,358	2,058	268
Cherries used in the manufacture of wine	106	78	67	21	41
	<u>58,142</u>	<u>40,251</u>	<u>46,773</u>	<u>48,995</u>	<u>44,834</u>

Personnel

The number of Board Members and permanent employees of the various departments of the Board as at March 31, 1976, was as follows:

Board Members	3	Legal	3
		Mail and Multigraph	9
Staffs of Departments		Personnel	20
Chief Commissioner	2	Planning and Development	3
General Manager	10	Product Administration	31
Accounting	62	Properties Management	24
Audit	54	Purchasing	3
Customs	7	Records Management	7
Data Processing	35	Stores	2,841
Distribution Depot	44	Store Operations	39
Garage	6	Traffic	12
Laboratory	11	Warehouses	206
			<u>3,432</u>

In addition there were 1,566 temporary or daily rate employees at March 31, 1976. Of this total 1,553 were employed in the stores.

Board Stores

There were 560 Board stores in operation during the year which included the distribution depot in Toronto and a rare wines and spirits store which was opened in October, 1973.

Twenty-five self-serve stores were opened at the following locations:

April	1, 1975	5508 Lawrence Avenue East	Toronto
April	14, 1975	87 Front Street East	Toronto
April	21, 1975	12 Gower Street	Toronto
May	16, 1975	Highway 620 and Centre Street	Coe Hill
June	13, 1975	Major Mackenzie Drive and Netherford Road	Maple
July	17, 1975	43 Arthur Street, P.O. Box 179	Thornbury
August	5, 1975	80 King Street	St. Catharines
August	27, 1975	960 Brookdale Avenue	Cornwall
August	30, 1975	1158 Dundas Street East	Mississauga
September	2, 1975	1586 Huron Church Road	Windsor
September	15, 1975	Turnberry Street, P.O. Box 279	Brussels
October	1, 1975	Church Street, General Delivery	Orono
October	23, 1975	1005 Ottawa Street North	Kitchener
November	7, 1975	3076 Don Mills Road East	Toronto
November	7, 1975	3169 Yonge Street	Toronto
November	26, 1975	686 Queenston Road	Hamilton
November	29, 1975	181 Bank Street	Ottawa
December	16, 1975	Caesar Road, P.O. Box 190	Belmont
December	31, 1975	Highway 21 and Main Street	Bayfield
January	19, 1976	409 Highland Road West	Kitchener
January	31, 1976	1695 Main Street West	Hamilton
February	27, 1976	Morin Street, P.O. Box 147	Field
March	5, 1976	25 The West Mall	Etobicoke
March	15, 1976	2 Beaverton Road	Kanata
March	17, 1976	6222 Yonge Street	Toronto

The following six stores were relocated and converted to a self-serve operation during the year.

Store	From	To
110	428 Wallace Street	60 McNaughton Avenue, Wallaceburg
136	Main Street North	South Street, Minden
230	613 Ottawa Street	202, 10th Street, Keewatin
258	Arthur Street	Spragge and Queen Streets, Manitowaning
280	Elk Lake Post Office	First and Elk Streets, Elk Lake
468	Ward and Colborne Street	Ward Street, Bridgenorth

The trailer stores in Newcastle, St. Charles and Walkerton were relocated to permanent buildings. In addition, twenty-nine stores were converted to self-serve at their present locations. This is in keeping with the Board's policy of establishing new outlets, relocations and renovations to self-service wherever possible.

At March 31, 1976 there were 247 self-stores in operation.

Agency Stores

One new agency store was opened during the year at the following location:

January 2, 1976 Batchawana

In addition, one agency was closed and three others changed ownership. The original agency numbers were reassigned to the new owners. There were 61 agency stores in operation at March 31, 1976.

Breweries and Brewers' Retail Stores

There were eleven Breweries located in Ontario, two in Quebec and two in Manitoba that were licenced to sell their products in Ontario.

One new Brewers' Retail Store was opened during the year at the following location:

March 15, 1976 417 Edward Street North, Thunder Bay

On June 16, 1975, the Brewers' Retail Store at Dufferin and Selkirk Streets in Wallaceburg was relocated to County Fair Mall, 64 McNaughton Avenue, Wallaceburg.

Four Brewers' Retail Stores were closed during this period, reducing the number in operation at March 31, 1976 to 413 stores.

Permits

Under the new acts, which became effective on January 2, 1976, the responsibility for the Permit Department was transferred to the Liquor Licence Board. However, since most licences and permits are issued at the commencement of the fiscal year, the activities of the department have been included in our report.

A classification of permits and licences issued during the year follows:

PERMITS 1975 - 1976

Physicians	24
Druggists	70
Dentists and Veterinarians	55
Mechanical and Scientific	308 (160 Free)
Manufacturers	133
Kitchen	81
Hospitals	303 (Free)
First Aid	25 (Free)
Hospitality	32
Special	9 (Free)

LICENCES 1975 - 1976

Breweries	8
Wineries	10
Sacramental Wine Vendorships	14
Non-potable alcohol, Storage Warehouses	1

Financial Statements

Current Assets totalling \$82,563,859 consisted of the following:

Accounts Receivable: Licence holder fees, beer levies, winery fees, freight claims, hospital charge sales etc.	\$ 8,397,820
Inventories of liquors, supplies and equipment	73,738,668
Prepaid charges for Insurance, taxes etc.	427,371
	<u>\$82,563,859</u>

Included in inventories of liquors, supplies and equipment is prepaid merchandise for future delivery amounting to \$1,389,313, and supplies and equipment valued at \$710,775.

Mortgage receivable \$14,102 represents the principal amount outstanding of the mortgage taken on the old Thunder Bay warehouse property which was sold in 1965.

Fixed assets are shown at a nominal valuation of \$1.00 for each parcel of land, and \$1.00 for each building and trailer, either completed or in process, plus \$1.00 for all furniture, fixtures, machinery, equipment and leasehold improvements in stores, warehouses and offices. The real estate consists of the land and buildings at 55 Lake Shore Boulevard East, Toronto, together with the adjacent land between Cooper Street and the Government building occupied by the Ontario Provincial Police; and warehouse at Thunder Bay; land and warehouse at Ottawa; and land and warehouse at London. Also included in the real estate are 213 store sites on which completed stores are located; 18 store sites, against which charges have been made for costs of uncompleted store buildings and 1 store parking lot. The costs of all lands and buildings incurred during the year (less \$1.00 each unit), totalling together \$2,771,541 have been charged against income.

The accumulations of reserve for depreciation have been increased by \$1,573,034, representing the purchases, less disposals of furniture, fixtures, machinery, equipment and alterations to leased premises.

Current liabilities of the Board totalled \$49,306,015 and consisted of bank overdrafts, accounts payable for liquors and supplies, accrued charges, deposits, deferred licence fees and licences etc.

The statement of income shows that the sales for the twelve months of spirits, wines and beer from Liquor Control Board stores amounted to \$767,541,966.

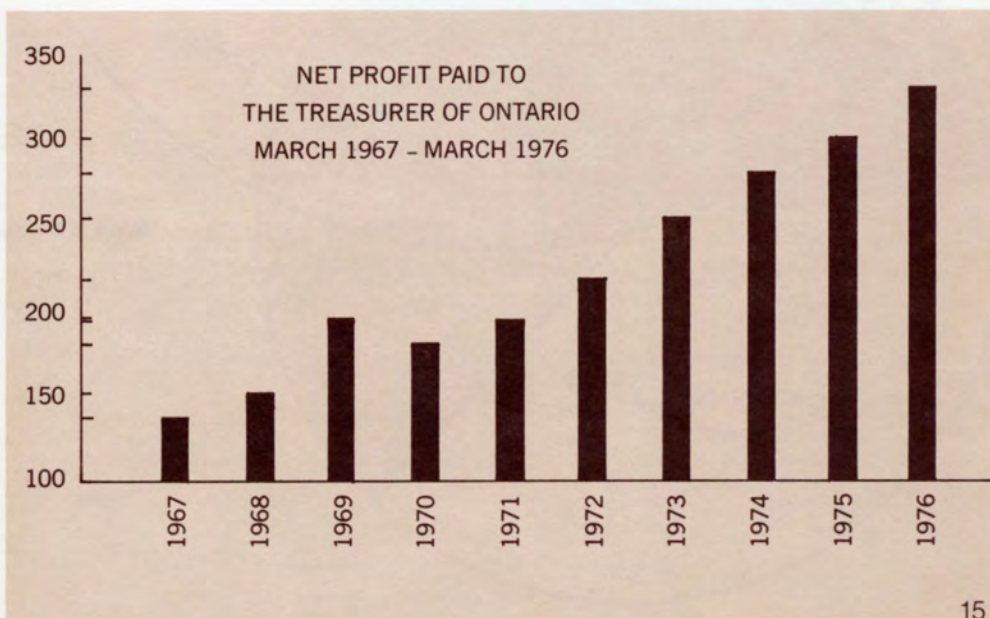
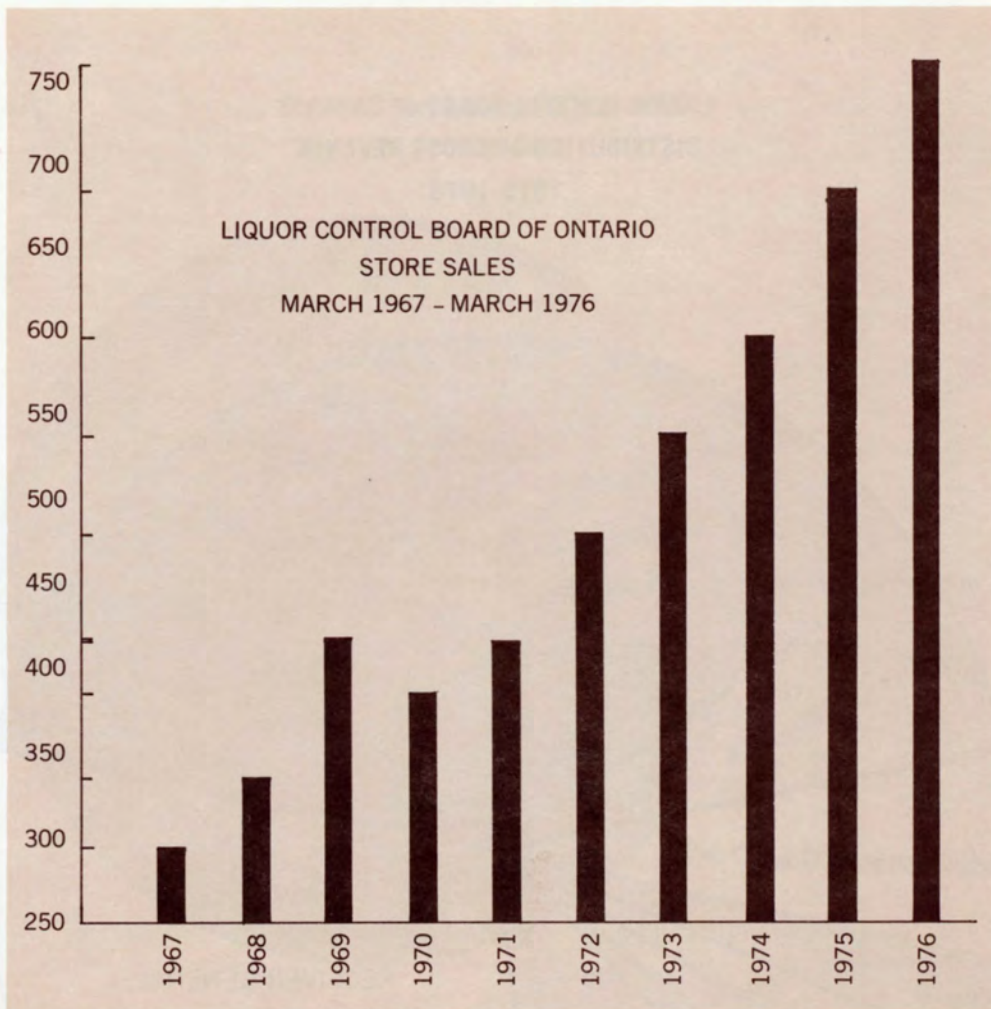
The same statement shows a gross trading profit of \$334,763,291 and other revenue of \$77,105,465 consisting of levies on brewers and wine manufacturers and their products, licence holders' fees, permit sales, transfer fees and miscellaneous income. Expenses for the year totalled \$80,195,048 consisting of administrative and operating expenses (including \$2,869,777 incurred by the Liquor Licence Board for the nine month period ending December 31, 1975) and cost of additions to lands and buildings and furniture, fixtures, equipment and alterations. The net income carried forward to the statement of retained income is \$331,673,708. After payment to the Treasurer of Ontario of \$333,500,000 on account of profits, a balance of \$33,272,447 remained in retained income.

For comparative purposes the figures and percentages to sales are given for the twelve month period reported upon herein and the preceding fiscal year.

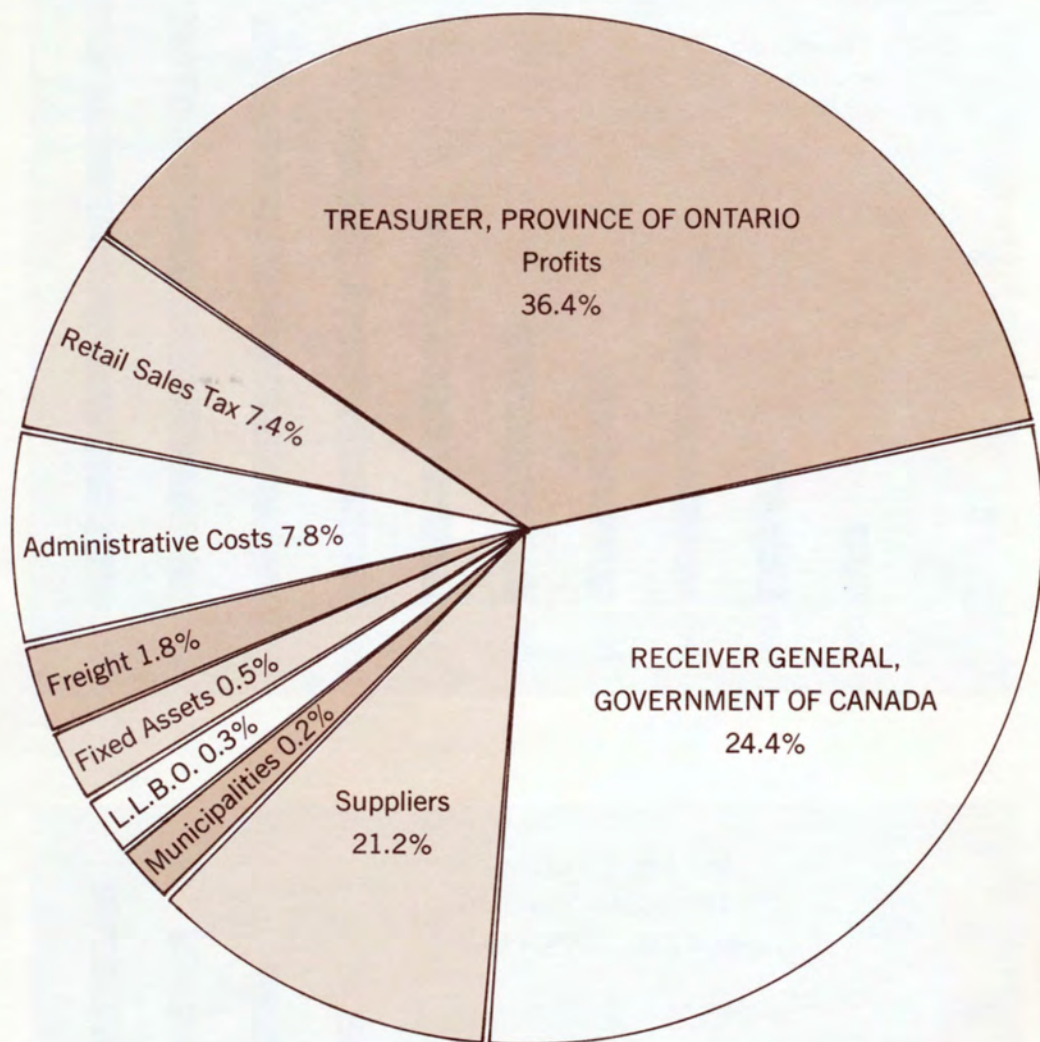
The statement of changes in financial condition summarizes how the working capital was made available and disbursed during the year.

In addition, a statement showing the expenses of administration and operation for the twelve months is also attached. Individual percentages in comparison to the total sales are given for the twelve months and also for the preceding fiscal year.

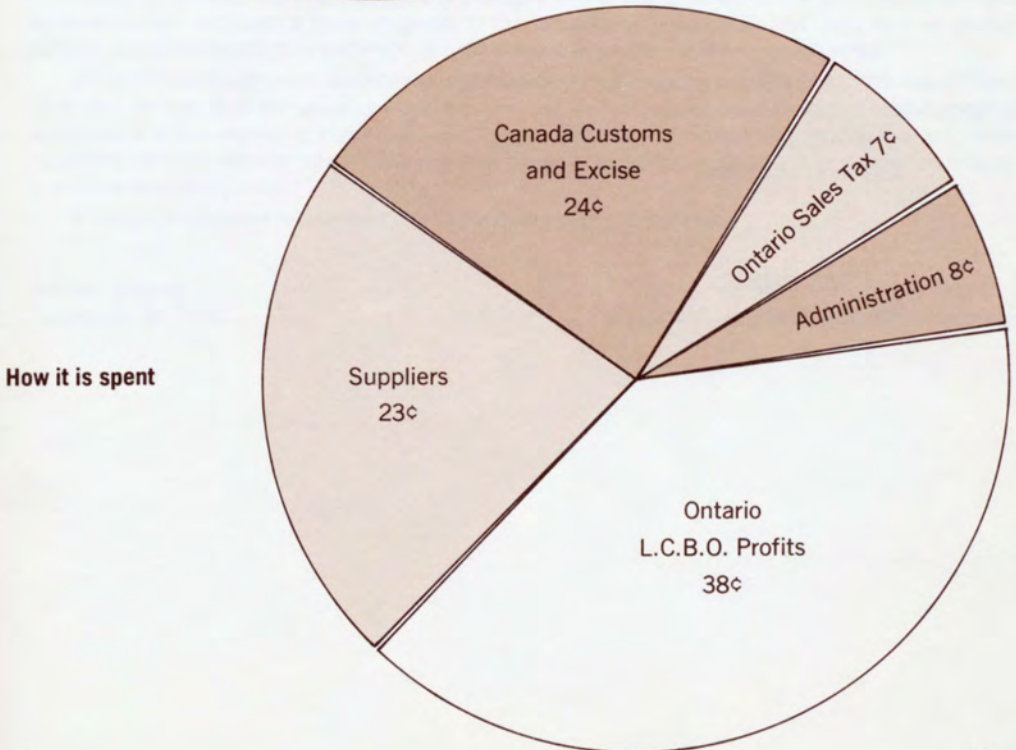
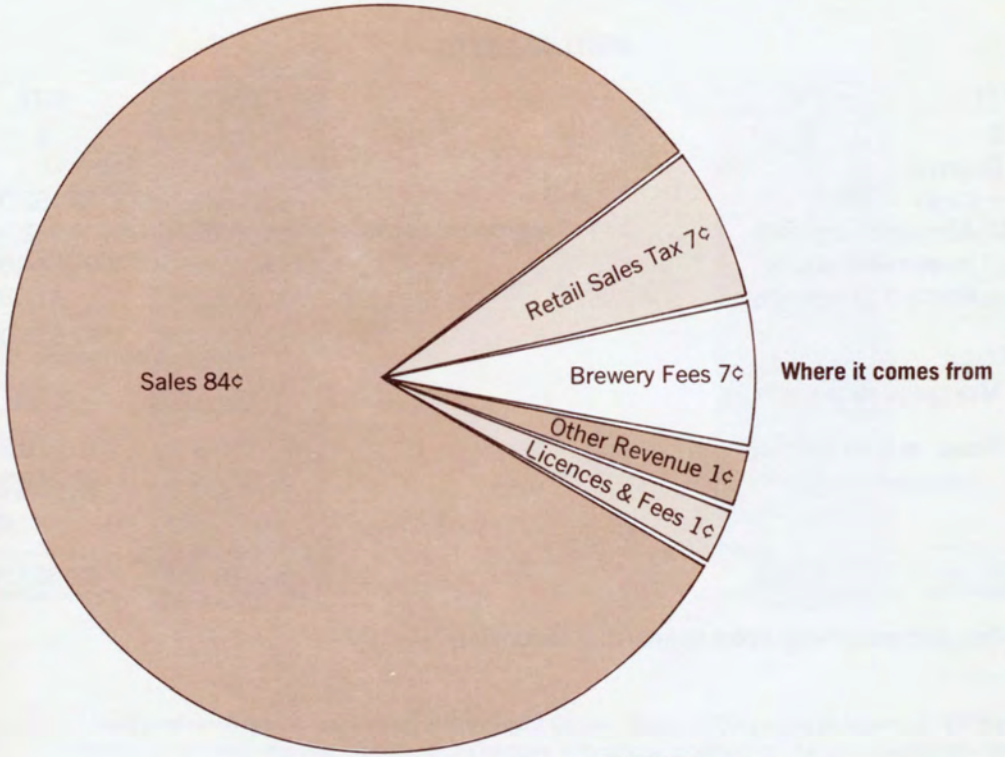
The statement of administration and operation includes a total of \$596,717 for miscellaneous other expenses and a total of \$256,812 for store services. Of these amounts, a total of \$218,901 represents expenses paid from the stores' and warehouses' petty cash.



**LIQUOR CONTROL BOARD OF ONTARIO
DISTRIBUTION OF GROSS REVENUE
1975-1976**



**THE L.C.B.O. DOLLAR
1975-1976**



LIQUOR CONTROL BOARD OF ONTARIO

Balance Sheet

March 31, 1976

ASSETS

	1976	1975
	\$	\$
Current		
Cash	-	2,152,005
Accounts receivable	8,397,820	4,932,305
Inventories, at cost	73,738,668	60,044,658
Prepaid expenses	427,371	417,060
	<u>82,563,859</u>	<u>67,546,028</u>
Mortgage receivable	<u>14,102</u>	<u>16,715</u>
Fixed, at cost (note 2)	67,323,976	63,249,871
Less: amounts written off	<u>67,323,475</u>	<u>63,249,385</u>
	501	486
	<u>82,578,462</u>	<u>67,563,229</u>

See accompanying notes to financial statements.

Approved:

J. S. ABRA
General Manager

F. A. MACINNIS
Deputy General Manager

LIABILITIES

	1976	1975
	\$	\$
Current		
Bank overdraft	587,893	—
Accounts payable and accrued expenses	48,717,576	32,306,536
Deferred revenue	546	157,954
	<u>49,306,015</u>	<u>32,464,490</u>
Retained income	<u>33,272,447</u>	<u>35,098,739</u>
	<u><u>82,578,462</u></u>	<u><u>67,563,229</u></u>

I have examined the balance sheet of the Liquor Control Board of Ontario as at March 31, 1976 and the statements of income, retained income and changes in financial position for the year ended on that date. My examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the Board as at March 31, 1976 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles which, except for changes resulting from new legislation as referred to in note 1 to the financial statements, have been applied on a basis consistent with that of the preceding year.

A report on the audit has been made to the Board and to the Minister.

Toronto, Ontario,
September 22, 1976.

F. N. SCOTT, C.A.,
Provincial Auditor.

LIQUOR CONTROL BOARD OF ONTARIO

Statement of Income

Year Ended March 31, 1976

	1976	1975
	\$	\$
Sales	767,541,966	683,258,454
Cost of sales	432,778,675	376,701,141
Gross income	334,763,291	306,557,313
Operating expenses (notes 1 and 3)	80,195,048	71,686,605
Operating income	254,568,243	234,870,708
Other revenue (notes 1 and 4)	77,105,465	73,993,038
Net income for the year	331,673,708	308,863,746

See accompanying notes to financial statements.

LIQUOR CONTROL BOARD OF ONTARIO

Statement of Retained Income

Year ended March 31, 1976

	1976	1975
	\$	\$
Balance at beginning of year	35,098,739	26,384,994
Add:		
Net income for the year	331,673,708	308,863,745
Transfer of Reserves		
Contingencies	-	500,000
Insurance	-	1,000,000
	331,673,708	310,363,745
Deduct:		
Payments to the Treasurer of Ontario on account of net income	333,500,000	301,650,000
Balance at end of year	33,272,447	35,098,739

See accompanying notes to financial statements.

LIQUOR CONTROL BOARD OF ONTARIO

Statement of Changes in Financial Position

Year Ended March 31, 1976

	1976	1975
	\$	\$
Source of working capital		
Net income for the year	331,673,708	308,863,745
Item not requiring an outlay of funds –		
Fixed assets written off	4,344,575	4,493,010
Decrease in mortgage receivable	2,613	2,453
	<u>336,020,896</u>	<u>313,359,208</u>
Application of working capital		
Investment in fixed assets	4,344,590	4,493,041
Payments to Treasurer of Ontario		
on account of net income	333,500,000	301,650,000
	<u>337,844,590</u>	<u>306,143,041</u>
Increase (decrease) in working capital	(1,823,694)	7,216,167
Working capital at beginning of year	<u>35,081,538</u>	<u>27,865,371</u>
Working capital at end of year	<u>33,257,844</u>	<u>35,081,538</u>

See accompanying notes to financial statements.

LIQUOR CONTROL BOARD OF ONTARIO

Notes to Financial Statements

March 31, 1976

1. NEW LEGISLATION

The Liquor Control Act, 1975 and The Liquor Licence Act, 1975 came into force on January 2, 1976. Prior thereto, all revenues and expenses of the Liquor Licence Board of Ontario were recorded by and included in the financial statements of the Liquor Control Board of Ontario.

Commencing January 1976, pursuant to the above legislation, revenues of the Liquor Licence Board are paid to the Treasurer of Ontario. Expenses of the Liquor Licence Board were paid out of the Consolidated Revenue Fund until April 1, 1976, and thereafter out of moneys appropriated therefor by the Legislature.

Accordingly, the accompanying statement of income does not include such revenue and expenses, amounting to \$3,046,439 and \$1,325,403 respectively, for the three months ended March 31, 1976.

2. FIXED ASSETS

It is the policy of the Board to carry each parcel of land and each building on its books at the nominal value of \$1.00. The total of furniture and equipment in current use and leasehold improvements is carried on the books at the nominal value of \$1.00. All asset costs in excess of these nominal values are written off in the year of acquisition.

The cost at year-end of fixed assets is as follows:

	1976	1975
	\$	\$
Land	8,374,692	8,274,779
Buildings	42,341,458	39,699,242
Furniture and equipment	9,930,790	9,210,780
Leasehold improvements	6,677,036	6,065,070
	<u>67,323,976</u>	<u>63,249,871</u>

Details of fixed assets written off during the year are as follows:

	1976	1975
	\$	\$
Land	103,944	189,711
Buildings	2,667,597	2,505,586
Furniture and equipment	925,094	969,704
Leasehold improvements	647,940	828,009
	<u>4,344,575</u>	<u>4,493,010</u>

3. OPERATING EXPENSES

The total includes expenses of the Liquor Licence Board of Ontario for the nine months ended December 31, 1975.

	1976		1975	
	\$	% of sales	\$	% of sales
Salaries	54,399,506	7.09	47,481,422	6.95
Superannuation	2,211,349	.29	1,899,539	.28
Canada pension plan	585,043	.08	508,433	.07
Superannuation adjustment	118,101	.01	-	-
Employees' insurance and health plans	1,502,478	.20	1,198,108	.18
Workmen's Compensation and unemployment insurance	838,598	.11	625,727	.09
Rent	5,442,044	.71	4,649,884	.68
Light, heat and power	1,344,412	.17	1,071,300	.16
Premises protection	76,899	.01	82,990	.01
Repairs and maintenance	1,854,710	.24	1,641,640	.24
Insurance	128,643	.02	138,970	.02
Grants in lieu of business taxes	1,010,561	.13	820,697	.12
Grants in lieu of property taxes	868,602	.11	742,907	.11
Postage	121,039	.02	126,921	.02
Stationery	876,743	.11	898,303	.13
Telephone and telegraph	297,642	.04	280,449	.04
Packing material	1,171,858	.15	1,210,966	.18
Freight	21,854	.00	20,252	.00
Discounts	66,803	.01	63,919	.01
N.A.T.O. discounts	86,085	.01	98,531	.01
Agency commissions	466,288	.06	392,539	.06
Agency expenses	61,977	.01	54,826	.01
Breakages	290,326	.04	246,666	.04
Sundries	596,717	.08	456,374	.06
Travelling	995,057	.13	850,177	.13
Car and truck expenses	10,875	.00	17,040	.00
Data processing equipment rental and supplies	366,899	.05	463,541	.07
Store services expense	256,812	.03	221,103	.03
Ontario Provincial Police - reimbursement of certain administrative and enforcement expenses	401,273	.05	369,601	.05
Store stock losses	343,418	.04	254,604	.04
Store security service	363,264	.05	306,166	.04
Fixed assets written off	4,344,575	.57	4,493,010	.67
	81,520,451	10.62	71,686,605	10.50
Less: LLB expenses recovered (note 1)	1,325,403	.17	-	-
	<u>80,195,048</u>	<u>10.45</u>	<u>71,686,605</u>	<u>10.50</u>

4. OTHER REVENUE

This includes revenue of the Liquor Licence Board of Ontario for the nine months ended December 31, 1975.

Pursuant to the new legislation as described in note 1, the jurisdiction for the collection of gallonage fees was transferred to the Liquor Licence Board effective January 2, 1976. However, gallonage fees for the three months ended March 31, 1976, amounting to \$12,164,843, have been included in the records of the Liquor Control Board of Ontario.

	1976	1975
	\$	\$
Brewers' licence fees	12,000	13,500
Brewery store and brewers' retail store licence fees	163,100	203,800
Gallonage fees on beer production - Ontario breweries	55,904,743	50,013,388
Gallonage fees on beer sales - Extra - Provincial Breweries	4,082,846	3,270,767
Licence fees - The Liquor Licence Act	10,167,904	12,231,281
Ontario wine licence fees	30,692	975,342
Special occasion permit fees	1,410,005	1,880,030
Special occasion permit purchase fees	2,931,746	3,076,148
Transfer fees	1,718,279	1,801,601
Interest on bank balances	78,546	66,816
Miscellaneous income	605,604	460,365
	<u>77,105,465</u>	<u>73,993,038</u>

5. ANTI-INFLATION LEGISLATION

Pursuant to the terms of an agreement between the Province of Ontario and the Government of Canada, the Board is subject to controls on compensation instituted by the Government of Canada in the Anti-Inflation Act, effective October 14, 1975.