

Alcoholic Beverage Control Commission

Vendor Performance Requirements

Raleigh, NC



Performance Audit Report

March 2026

State Auditor
Dave Boliek

A Constitutional Office of the
State of North Carolina





North Carolina Office of the State Auditor
Dave Boliek, State Auditor

Auditor's Transmittal

The Honorable Josh Stein, Governor
The Honorable Phil Berger, President Pro Tempore
The Honorable Destin Hall, Speaker of the House
Honorable Members of the North Carolina General Assembly
Hank Bauer, Chairman, North Carolina Alcoholic Beverage Control Commission

To all:

Being one of 17 states that oversee the sale, purchase, transportation, consumption, and possession of alcohol, North Carolina has a defined process for distributing liquor. The process is guided and regulated by the Alcoholic Beverage Control Commission, with key players being the liquor manufacturers, the ABC Warehouses, the local ABC stores, and the vendor the ABC Commission uses for distribution operations.

As a matter of evaluating distribution operations, the North Carolina Office of the State Auditor launched a performance audit of the vendor's contract for warehousing and distributing liquor.

Since 2004, LB&B Associates has managed warehousing and statewide liquor distribution for the ABC Commission, including receiving shipments, managing inventory, and delivering to local stores. The ABC Commission's current contract with LB&B runs through 2031, and payment most recently reached \$21.9 million for State Fiscal Year 2025. There are five contractually required Key Performance Indicators (KPIs) in the contract between the ABC Commission and LB&B. Our performance audit has found that LB&B is meeting most KPIs.

Of the five KPIs, LB&B met requirements for cost metric, outstanding claims, and safety performance for all eight quarters reviewed. LB&B did not consistently meet the on-time delivery KPI or the fill rate KPI, with on-time delivery being the most persistent performance gap. The findings and recommendations made by the State Auditor's Office were accepted by the ABC Commission, and the ABC Commission's response can be found within the report.

While our audit's primary focus was the performance of the ABC Commission's vendor LB&B, we also provide analysis on funds generated by liquor sales. In State Fiscal Year 2024 and 2025, the ABC System generated more than \$1.4 billion in public revenue, and of that, roughly \$1.1 billion went to the State's General Fund, \$243.9 million to counties and municipalities, \$29.4 million to local law enforcement, \$38.3 million to alcohol education, \$8.4 million to counties for rehabilitation, and \$5.1 million to the Department of Health and Human Services.

In an effort to provide more detail, our audit includes appendices that show Local ABC Board annual revenues and distributions, the top selling liquors in the State, and information on rare products.

I'd like to thank the ABC Commission for their assistance and cooperation as we conducted this performance audit.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dave Boliek". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Dave Boliek
State Auditor

Executive Summary

The Office of the State Auditor (OSA) has completed a performance audit in accordance with Chapter 147, Article 5A of the North Carolina General Statutes concerning the performance of the Alcoholic Beverage Control Commission's (the ABC Commission or the Commission) vendor, LB&B Associates (LB&B), under their contract for warehousing and distributing liquor.



The audit objective was to determine whether the Commission's (the Commission) vendor, LB&B, met performance requirements as stated in the warehouse management, receipt, storage, and distribution of liquor contract.

Background

North Carolina operates as a control state with liquor sales regulated by the Commission and carried out via a bailment system. Under this system, distillers ship product to State-owned warehouses but retain ownership until the products reach local ABC Boards for retail sale. Since 2004, LB&B has managed warehousing and statewide liquor distribution as the Commission's bailment agent; receiving shipments, managing inventory, and delivering to local stores.

The ABC System generates public revenue that is distributed to:

- The State's General Fund
- Counties and Municipalities
- Alcohol Education
- Local Law Enforcement
- County Rehabilitation
- Department of Health & Human Services

**Revenues generated from Liquor Sales
distributed back to the State & Local
Communities in SFY 2025**

\$696,699,175

In State fiscal year (SFY) 2024 and 2025, total distributions were reported at \$713 million and \$696 million, respectively.

Audit Findings

There are five contractually required Key Performance Indicators (KPIs) in the warehouse management and distribution contract between the Commission and LB&B, including:

- **On-Time Delivery** – 99% of deliveries from the ABC Warehouse to local ABC stores must be made within 30 minutes of scheduled timeframe for SFY 2024 and 98% within one hour of scheduled timeframe for SFY 2025.
- **Cost Metrics** – Bailment and surcharge invoices and fees prepared and collected by LB&B are accurate and timely.
- **Fill Rate** – A minimum of 165,000 cases must be shipped each week.
- **Outstanding Claims** – Orders filled must be 99% accurate.
- **Safety Performance** – Safety reports are to be submitted by LB&B to the Commission within fifteen days of quarter-end.

During SFY 2024 and SFY 2025:

- LB&B **met** the KPIs for **cost metrics**, **outstanding claims** (order accuracy), and **safety performance** in all eight quarters reviewed.
- LB&B **did not meet** the **on-time delivery** KPI in any quarter in SFY 2024 or SFY 2025. Quarterly on-time percentages ranged from 96.3% to 98.1% against the KPI target of 99% (SFY 2024; deliveries made within 30 minutes of scheduled time) and 98% (SFY 2025; deliveries made within one hour of scheduled time). Overall, on-time percentage averaged 96.4%. Most late deliveries were caused by driver shortages, mechanical issues, and severe weather.
- LB&B **did not meet** the **Fill Rate** KPI, which requires LB&B to ship a minimum of 165,000 cases per week, in one out of eight quarters (12.5%) reviewed. The quarter where the KPI was not met is consistent with seasonal demand reductions after the holidays. Other quarters exceeded the required fill rate, with weekly cases shipped averaging between 166,000 and 189,000.

While LB&B is meeting most KPIs, improvements in delivery timeliness and logistics planning are needed to ensure reliable service and maximize statewide benefit. See recommendations in the *Findings and Recommendations* section of this report.



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Chapter 147, Article 5A of the North Carolina General Statutes gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions under oath.



Background

North Carolina Alcoholic Beverage Control Commission

The North Carolina Alcoholic Beverage Control Commission (the ABC Commission or the Commission) is responsible for regulating and overseeing the State's alcoholic beverage control system.

The Commission was established by N.C.G.S. § 18B-200(a) and is administratively located within the North Carolina Department of Public Safety. However, the Commission operates independently of the Secretary of Public Safety.

A chairman and two associate commissioners make up the members of the Commission, all of whom are appointed by the Governor. See N.C.G.S. § 18B-200(b). The Commission has approximately 80 employees that carry out its day-to-day operations, including finance and accounting, warehouse management and compliance, contract management, general counsel, and administrative oversight.

Each month, the Commission meets to discuss regulatory matters, such as reviewing permit violations and requests for new ABC store locations. Together, the Commissioners set standards to protect the public and decide which alcoholic beverages can be sold in the state. Behind the scenes, the Commission also manages the wholesale distribution of liquor.

Key powers and responsibilities of the Commission include:

- Administration and Enforcement: The Commission administers ABC laws and works with the Alcohol Law Enforcement (ALE) Division to enforce these laws statewide.
- Pricing and Product Control: The Commission sets the formula for markup that gets applied to the suppliers' cost and determines which beverages are sold in local ABC stores. The Commission also determines which brands may be sold in North Carolina.
- Oversight of Local Boards: The Commission requires regular reports and audits from local ABC Boards, supervises their purchasing activities, inspects records, and approves or disapproves local board rules and store locations.
- Permitting and Sanctions: The Commission issues ABC permits to businesses and individuals and can impose sanctions for violations.
- Warehouse and Distribution Management: The Commission contracts for state ABC warehousing and oversees the distribution of liquor.

North Carolina: A Control State

North Carolina is one of 17 control states in the United States, meaning the State oversees the sale, purchase, transportation, consumption, and possession of alcohol. Across the state, 171

Alcoholic Beverage Control Boards operate 452 retail stores,¹ serving both individuals and businesses such as restaurants and bars. (See Appendix A for a listing of local ABC Boards by county.)

Liquors destined for ABC stores across the state are housed in two, 200,000 square foot warehouses in Raleigh and Clayton. The Raleigh warehouse was built in 1984 and is owned by the State. The Clayton warehouse serves as an overflow warehouse and was leased in 2010 upon request by the Commission to meet increased space needs. Product is transferred from the Clayton warehouse to the Raleigh warehouse as inventory is needed to fulfill orders.

(See Appendix B for details on the number of transfers between the Clayton and Raleigh warehouses.)

The Bailment System

The State uses a bailment system, which means distillers ship their products to one of the State's warehouses but keep ownership until the bottles reach local ABC Boards for retail sales.

Since 2004, LB&B Associates (LB&B) has managed the warehouse and distribution of liquor for the State.² As the State's bailment agent, LB&B receives liquor shipments at the ABC warehouses, manages inventory, and delivers orders to ABC stores across the state.

Local ABC Boards place their liquor orders through an online system managed by the Commission. Once the products arrive at the local stores, the local Boards have 30 days to pay the manufacturer. ABC Boards pay the Commission a bailment fee (\$2.75 per case to support ABC Warehouse operations) and a surcharge fee (\$1.15 per case to support ABC Commission operations) for the delivery of liquor.

Some ABC Boards have their own warehouses, while others prefer deliveries straight to their stores. LB&B and the Commission work together to customize deliveries based on each Board's preference.

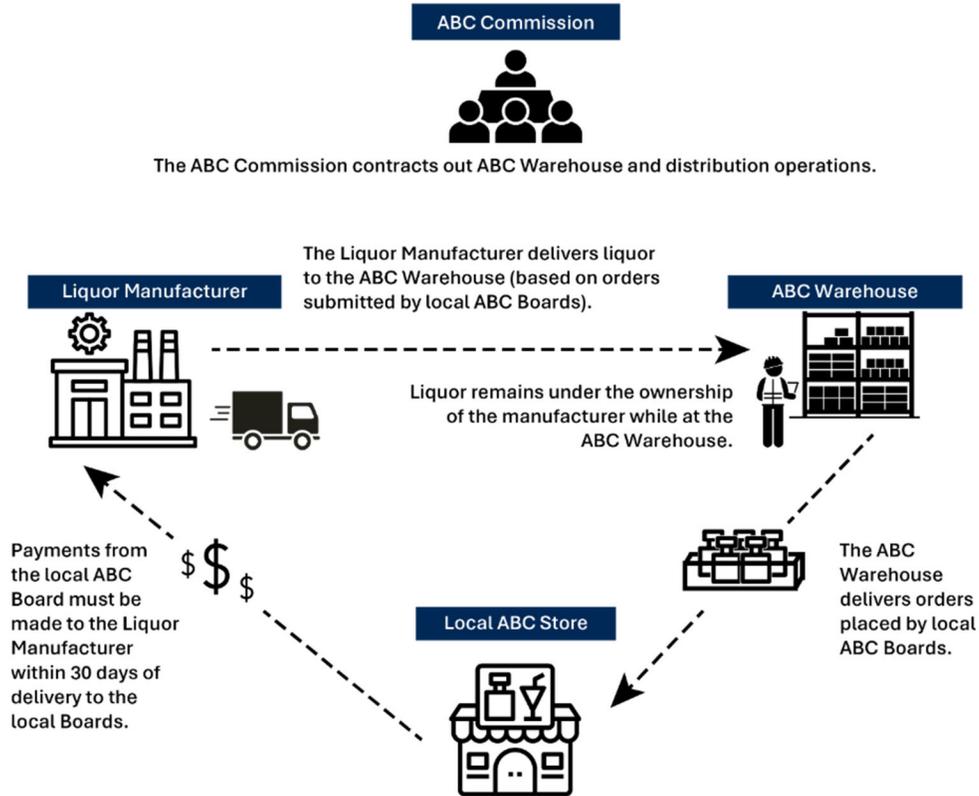
Liquor manufacturers are assigned warehouse space based on availability. The Commission determines how much space each manufacturer receives, measured by the number of pallets that can be stored. This allocation may be adjusted monthly. For example, if a distributor plans a promotional sale, the Commission may temporarily grant additional warehouse space for the featured product. The Commission can also request increased shipments from suppliers to meet higher demand.

¹ There are 452 local ABC stores and an additional ten stores which only sell product to Mixed Beverage (MXB) and Liquor by the Drink (LBD) customers, such as bars and restaurants. Restaurants and bars may purchase product from MXB and LBD stores as well as all the other 452 local stores.

² In 2021, the Commission opened the warehouse management and distribution contract for bid. LB&B was the only company to submit their proposal, earning them a new, ten-year agreement to keep North Carolina's liquor supply and distribution running smoothly.

Exhibit 1: Flow Chart of Alcohol Distribution

The ABC Commission supervises the ABC System in North Carolina by determining which liquor is sold in North Carolina and by establishing prices.



Source: OSA’s analysis of the ABC Commission’s distribution process.

Rare Products

The Commission oversees the allocation of rare products which are distributed to local Boards. Rare products, requested to be considered such by suppliers,³ refer to limited-availability liquors that are in high demand but short supply. These products often include special releases, allocated bourbons, premium whiskeys, and other sought-after brands that are not regularly available in stores due to manufacturer restrictions. Rare products are distributed using two methods:

1. Limited Distribution – The Commission sets a maximum number of cases each local Board can order, typically one or two, based on how many cases are available statewide. Orders for rare products allocated using limited distribution open at midnight on the first day of the month and are filled on a first-come, first-served basis. Boards often place their orders right at midnight to secure their share.

³ The ABC Commission can deny the request for a product to be considered a “rare product.”

2. Allocated Distribution – The Commission allocates rare products based on each local Board’s sales from the previous State fiscal year (SFY). Boards with higher sales receive more cases, while smaller Boards may receive fewer, or none at all, depending on how many total cases are available.

(See Appendix C for a complete list of rare products as of July 1, 2025.)

Special Order

Certain products may not have the sales volume to be regularly listed for sale, or products may take longer to ship from other countries and cannot be heavily stocked. Customers may be able to purchase these products through a special order. All customer orders shall be prepaid by the customer prior to the order being placed with the Commission. However, a local Board may waive the requirement for the customer to prepay for the order if the local board elects to purchase the portion of the special case in excess of the quantity ordered by the customer.⁴

To place a special order, customers contact the local ABC Board and request one or more bottles of liquor.

If the product is in stock at the State warehouse and included on the approved State pricing list, the local ABC Board places the special order with the Commission and the customer can pay for the special order when they pick it up.

If the product is not already in stock at the State warehouse but is on the approved State pricing list, the Commission transmits the order to the supplier, who ships the order to the State warehouse for delivery to the local board, and ultimately the customer. The customer must pre-pay for the special order.

If the product is not included on the approved State price listing, the local ABC Board makes a request to the Commission to place this special order. The Commission then contacts the vendor for the price and availability and advises the local Board, who then advises the customer. The customer will not prepay for the special order until the Commission confirms it can be ordered from the supplier.

Setting the Price of Liquor

The retail price of liquor is determined by a combination of costs, fees, markups, and taxes set by distillers, the Commission, local ABC boards, and State law. The price includes the distiller’s base cost, bailment and surcharge fees for warehousing and Commission operations, local and state markups, excise and sales taxes, and bottle charges.⁵

⁴ 14B NCAC 15A .1403.

⁵ There are additional charges for resale of liquor for mixed beverages and guest rooms. Those revenues go to the State General Fund and substance abuse programs.

Exhibit 2: Components of Price of Liquor

Component of Price	Revenue Use	Example Calculation	
Distiller's Price	Distiller operations and profit	12 bottle case (includes Federal Excise Tax)	\$100.00
Bailment Charges ⁶	ABC Warehouse Operations		\$2.75
		Subtotal	\$102.75
Local ABC Board Markup (39.6%) ⁷	Substance abuse programs, law enforcement, local government, local ABC Board expenses		\$40.69
		Subtotal	\$143.44
State Excise Tax (30%) ⁸	State General Fund		\$43.03
Additional Markup (3.5%) ⁹	No restrictions on use		\$5.02
Bailment Surcharge ¹⁰	ABC Commission Operations		\$1.15
		Subtotal	\$192.64
		Divide above number by the number of bottles in the case	\$16.05
Bottle Charge ¹¹	Substance Abuse Programs		\$0.05
Additional Bottle Charge ¹²	No restrictions on use		\$0.05
		Retail price per bottle before sales tax at point of sale	\$16.15
NC Sales Tax (7%)	State General Fund		\$1.13
		Selling price per bottle of an individual	\$17.28

Source: OSA's Analysis of State Law.

⁶ The freight and bailment charges of the State warehouse are determined by the Commission per N.C.G.S. § 18B-804(b)(2). Bailment charge of \$2.75 obtained directly from the Commission.

⁷ See N.C.G.S. § 18B-804(b)(3). Local ABC Board markup of 39.6% obtained directly from the Commission.

⁸ See N.C.G.S. § 105-113.80(c).

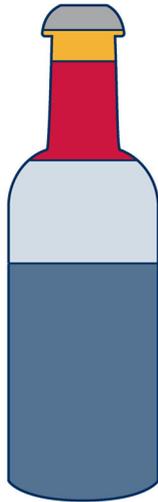
⁹ See N.C.G.S. § 18B-805(c)(1).

¹⁰ See N.C.G.S. § 18B-203(a)(14), N.C.G.S. § 18B-203(a)(15), and N.C.G.S. § 18B-804(b)(6a). Bailment surcharge of \$1.15 obtained directly from the Commission.

¹¹ See N.C.G.S. § 18B-804(b)(6).

¹² See N.C.G.S. § 18B-804(b)(6b).

Exhibit 3: Example of Cost to Consumer for Individual Liquor Bottle



Bottle Charge	\$	0.05
Additional Bottle Charge	\$	0.05
Bailment Surcharge	\$	0.10
Bailment Charges	\$	0.23
Additional Markup (3.5%)	\$	0.42
Total Charges under \$1.00	\$	0.84
NC Sales Tax (7%)	\$	1.13
Local ABC Board Markup (39.6%)	\$	3.39
State Excise Tax (30%)	\$	3.59
Distiller's Price	\$	8.33
Total Cost	\$	17.28

Source: OSA's analysis of the ABC Commission's Markup Formula.

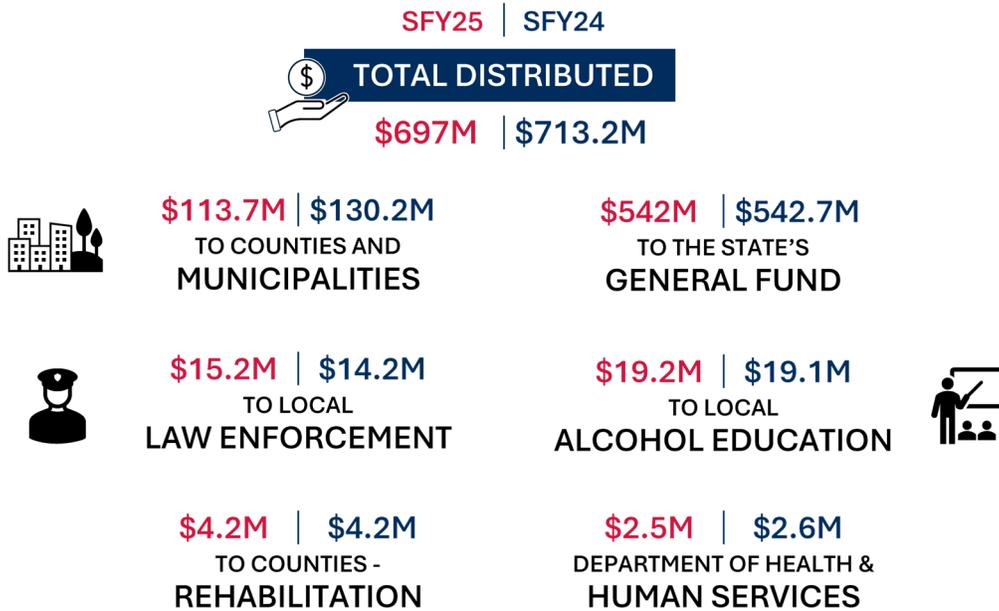
The Commission and local Boards are self-funded through the taxes and fees collected as part of liquor sales. Revenue generated from these components is allocated to support distiller operations, ABC administrative functions, local government services, substance abuse programs, law enforcement, and the State General Fund.

See Appendix D for detailed information on statutes related to revenues from liquor.

Distribution of Funds

In SFY 2024 and SFY 2025, the ABC System generated over \$713 million and \$696 million, respectively, with funds distributed as follows:

Exhibit 4: The ABC System’s Distribution of Revenue from Sale of Liquor



Source: ABC Commission’s website.

The funds distributed to DHHS are used by Local Management Entities and Managed Care Organizations to support substance use disorder services.

Funds distributed to counties and municipalities are deposited in the general fund for use for general operations, local law enforcement, and alcohol education.

Exhibit 5: Top 5 Local ABC Boards SFY 2025 & SFY 2024 Distributions

SFY 2025	Gross Sales	Law Enforcement Distributions	Alcohol Education Distributions	County & Municipal Distributions
Mecklenburg County	\$ 280,085,705	\$ 5,288,898	\$ 6,960,343	\$ 18,617,679
Wake County	222,276,672	2,165,563	5,302,226	11,869,328
Greensboro	80,819,076	330,067	176,715	2,298,532
New Hanover County	72,611,286	538,113	742,117	7,738,980
Triad Municipal	66,066,881	645,654	-	7,565,467

SFY 2024	Gross Sales	Law Enforcement Distributions	Alcohol Education Distributions	County & Municipal Distributions
Mecklenburg County	\$ 276,542,269	\$ 4,300,450	\$ 6,086,653	\$ 22,075,416
Wake County	225,075,348	1,686,968	5,405,995	14,517,085
Greensboro	82,177,472	394,500	192,500	2,836,882
New Hanover County	72,435,279	527,364	760,250	7,765,560
Triad Municipal	65,817,592	712,543	-	7,809,190

Source: Payment information provided by the Commission, compiled by OSA.

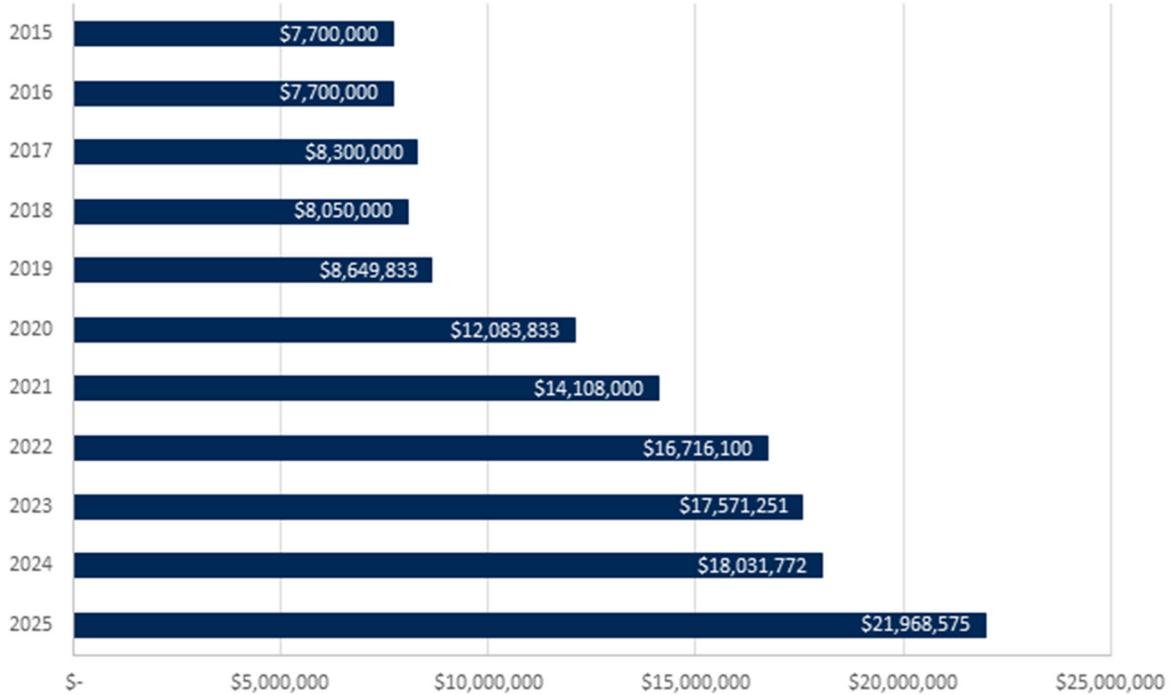
See Appendix E for more detailed information on these five local Board's distributions.

See Appendix F for all local Boards' annual revenues and distributions for SFY 2024 and SFY 2025.

Measuring Performance

Since 2004, the Commission has contracted with LB&B to run the State’s bailment system.

Exhibit 6: Payments to LB&B from the Commission; SFY 2015 – SFY 2025



Source: Payment information provided by the Commission, compiled by OSA.

The Commission renewed its contract with LB&B in 2021 for ten years. Under the original terms, LB&B was paid a flat \$2,350 per load, which increased by 3% each year, and the contractor could request one equitable adjustment per fiscal year for rising costs. By SFY 2024, the rate had increased to \$2,479.82 per load.

In SFY 2025, the contract was amended to remove both the annual 3% increase and the equitable adjustment option. The amendment established a new base rate of \$2,628.83 per load, plus base fuel costs per load of \$197.69. Both components are now adjusted monthly with the base rate adjusted based on the Producer Price Index (PPI) and fuel costs rate adjusted based on the Department of Energy (DOE) Fuel Table.

As a result, the cost per load in SFY 2025 ranged from \$2,970.88 to \$3,177.51.

Exhibit 7: Price Per Load & Invoiced Totals – SFY 2025

		Base Price per Load		Fuel Price per Load				
		Initial Index	Base Price Per Load	Baseline Per Gallon	Baseline per Load			
		\$ 143.80	\$ 2,628.83	\$ 3.21	\$ 197.69			
Month	Year	PII Index	Adjusted Price per Load [1]	DOE Index	Adjusted Price per Load [2]	Total per Load [1] + [2]	Total Loads	Invoiced Total
July	2024	\$ 149.61	\$ 2,735.05	\$ 3.81	\$ 234.40	\$ 2,969.45	584	\$ 1,734,159
August	2024	\$ 150.11	\$ 2,744.31	\$ 3.68	\$ 226.57	\$ 2,970.88	646	\$ 1,919,188
September	2024	\$ 151.01	\$ 2,760.08	\$ 3.50	\$ 215.49	\$ 2,975.57	571	\$ 1,699,050
October	2024	\$ 151.39	\$ 2,767.66	\$ 3.48	\$ 214.26	\$ 2,981.92	696	\$ 2,075,416
November	2024	\$ 151.19	\$ 2,763.37	\$ 3.48	\$ 214.50	\$ 2,977.87	610	\$ 1,816,501
December	2024	\$ 152.45	\$ 2,786.97	\$ 3.48	\$ 214.38	\$ 3,001.35	626	\$ 1,878,845
January	2025	\$ 156.55	\$ 2,861.92	\$ 3.67	\$ 225.96	\$ 3,087.88	551	\$ 1,701,422
February	2025	\$ 159.22	\$ 2,910.86	\$ 3.69	\$ 227.07	\$ 3,137.93	548	\$ 1,719,586
March	2025	\$ 161.54	\$ 2,953.11	\$ 3.60	\$ 221.40	\$ 3,174.51	564	\$ 1,790,721
April	2025	\$ 161.32	\$ 2,949.20	\$ 3.54	\$ 217.89	\$ 3,167.09	613	\$ 1,941,426
May	2025	\$ 155.25	\$ 2,838.14	\$ 3.44	\$ 211.73	\$ 3,049.87	613	\$ 1,869,570
June	2025	\$ 153.12	\$ 2,799.32	\$ 3.55	\$ 218.38	\$ 3,017.71	604	\$ 1,822,691
Grand Total							7226	\$ 21,968,575

Source: Payment information provided by the Commission, compiled by OSA.

LB&B's renewed 2021 warehouse management and distribution contract became effective July 1, 2021, and was amended on July 10, 2024. The contract includes five (KPIs):

1. On-time deliveries – 99% of deliveries must be made within 30 minutes of the scheduled timeframe for SFY 2024 and 98% within one hour of the scheduled timeframe for SFY 2025.

The Warehouse Compliance Team monitors delivery performance to ensure timely distribution of products to local ABC Boards. Delivery timeliness is tracked through Samsara, a fleet management software that records scheduled and actual arrival times for all deliveries. In addition to system tracking, the team conducts delivery observations to validate timeliness. During SFY 2025, 125 delivery observations were performed at local ABC Boards.

All on-time delivery data is consolidated into a Pulse Report, generated by the Warehouse Compliance Manager. This report provides scheduled versus actual arrival times and includes documented reasons for any late deliveries.

Local ABC Boards are responsible for having staff available to receive deliveries at scheduled times.

2. Cost metrics – Bailment and surcharge fee invoices are accurate and timely.

LB&B is responsible for invoicing and collecting bailment and surcharge fees on behalf of the Commission. The Commission's finance team verifies the bailment and surcharge fee amounts by ensuring the payments received match the invoiced amounts through invoice data contained within the Encompass system.¹³

Accurate invoicing and collection of bailment and surcharge fees ensures the Commission has the necessary funding to run its operations.

3. Fill rate – A minimum of 165,000 cases must be shipped each week.

The Warehouse Compliance Team tracks the fill rate data through Encompass and Pulse Reports. The number of cases filled per month is based on the total number of cases shipped in a month divided by four.

In SFY 2021, the fill rate KPI was 132,000 cases shipped per week, with an estimated growth to a KPI of 160,000 cases per week by SFY 2023. In SFY 2024, based on historical data and forecasting increased sales, the KPI requirement increased to 165,000 cases per week.

Meeting the minimum required cases shipped per week is essential to ensuring demand across the state is met.

4. Outstanding claims – Orders must be 99% accurate.

Outstanding claims refers to orders being accurately filled and delivered. Inaccurate orders include the wrong item, wrong quantity, or are missing an item entirely from the shipment. Local ABC Boards have five days to report errors in an order. The Warehouse Compliance Manager reconciles a report containing product delivery variances with data in Encompass to confirm accuracy of deliveries.

Accurate orders ensure local Boards receive the correct and necessary product to stock their stores. LB&B is responsible for paying suppliers for any errors.

5. Safety performance – Safety reports are to be submitted within 15 days of quarter-end to ABC Commission personnel.

The submission of safety reports ensures that both LB&B and the Commission are aware of any safety incidents that occur. Review of the safety reports allows the Commission to follow up with LB&B if any unusual safety incidents need to be further addressed.

¹³ Encompass is a software system that provides real-time data, serves as a centralized hub for workflows, and streamlines the management of business processes.



Findings and Recommendations

Contract Performance was Mixed – LB&B Met Most KPIs but Delivery Timeliness Fell Short Every Quarter

LB&B serves as the Commission's bailment agent,¹⁴ receiving shipments at the Commission's warehouses, managing inventory, and delivering orders statewide.

The Commission relies on contractual KPIs to evaluate whether LB&B is delivering reliable statewide services.

The Commission's contract with LB&B includes five KPIs:

1. On-time deliveries
2. Cost metrics
3. Fill rates
4. Outstanding claims
5. Safety performance

To manage vendor performance, the Commission's Warehouse Compliance Team monitors scheduled versus actual delivery arrival times using fleet-tracking software, documenting reasons for late deliveries in quarterly Pulse Reports. These reports also track the remaining contractually obligated KPIs.

OSA reviewed the Commission's Pulse Reports and determined:

- LB&B **met** the cost metric, outstanding claims, and safety performance KPIs for all eight quarters in SFY 2024 and SFY 2025.
- LB&B **did not meet** the KPI for on-time delivery in any quarter or the fill-rate KPI in one quarter during SFY 2024 and SFY 2025.

On-Time Delivery

On-time delivery was the most persistent performance gap. Although the contract required deliveries to arrive within 30 minutes of the scheduled delivery time 99% of the time in SFY 2024 and within one hour of the scheduled delivery time 98% of the time in SFY 2025, LB&B missed the on-time delivery KPI in all eight quarters reviewed.

¹⁴ North Carolina distributes liquor through a bailment system, meaning distillers ship products to the State warehouse but retain ownership until bottles reach local ABC stores for retail sale.

Exhibit 8: On-Time Delivery KPI Results

Quarter	KPI ¹⁵	Quarterly On-Time Delivery Percentage	KPI Met?
SFY24 Q1	99%	96.13%	No
SFY24 Q2	99%	93.60%	No
SFY24 Q3	99%	98.07%	No
SFY24 Q4	99%	95.06%	No
SFY25 Q1	98%	95.98%	No
SFY25 Q2	98%	97.48%	No
SFY25 Q3	98%	97.28%	No
SFY25 Q4	98%	97.70%	No

Source: ABC Commission's Pulse Reports.

On average, 96.4% of LB&B's deliveries were on time throughout SFY 2024 and 2025.

Using the metric that a delivery is considered late if it is one hour or more past the scheduled time, both the total number of late deliveries and the average delay increased from SFY 2024 to SFY 2025.

Exhibit 9: Late Delivery Data by State Fiscal Year

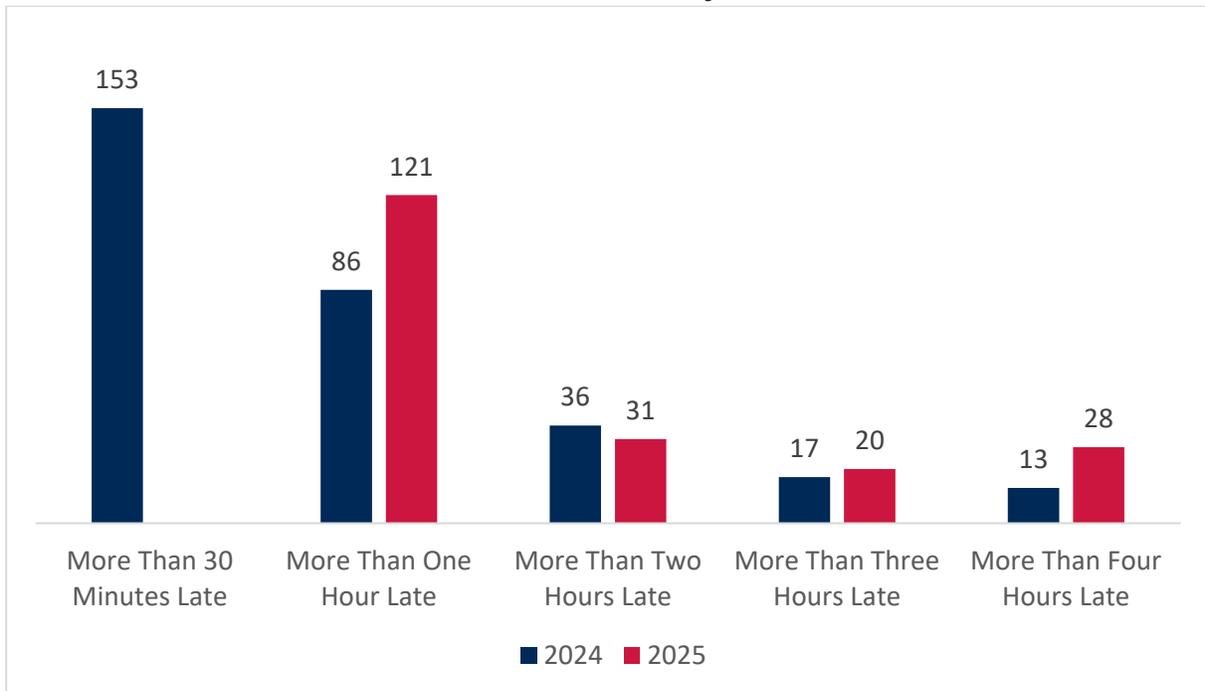
	SFY 2024	SFY 2024 ¹⁶	SFY 2025
Late Criteria	More than 30 minutes	More than one hour	More than one hour
Total Late Deliveries	305	152	200
Total Deliveries	7119	7119	7041
Percent Late	4%	2%	3%
Average Late Time (Minutes)	88	133	141

Source: OSA's Analysis of the ABC Commission's Pulse Reports.

Late deliveries were typically measured in hours rather than full days. Because the on-time standard changed in SFY 2025 from a thirty-minute window to a one-hour window, the lateness categories in the chart are not directly comparable across years without that context.

¹⁵ For SFY 2024, deliveries were to be made within 30 minutes of the scheduled time, 99% of the time. In SFY 2025, deliveries were to be made within one hour of the scheduled time, 98% of the time.

¹⁶ For SFY 2024, any delivery over 30 minutes late counted as late for the KPI scorecard. Auditors also calculated the late delivery data by the SFY 2025 metric of more than one hour late for comparability between the years.

Exhibit 10: Late Delivery Times¹⁷

Source: OSA's Analysis of the ABC Commission's Pulse Reports.

Although deliveries were typically delayed for less than 2 hours, such delays can still affect daily operations across a statewide retail network tasked with planning staffing and store operations around scheduled deliveries.

Late deliveries can create costs and risks, including:

- **Operational Disruption:** Local Boards may need to adjust staffing schedules or delay store openings if deliveries arrive outside the planned window.
- **Customer Experience:** Even short delays can result in high-demand products being temporarily out of stock, especially during peak periods. While the revenue loss per incident may be small, repeated occurrences can erode customer trust.
- **Administrative Costs:** Late deliveries may require additional coordination between LB&B and local Boards, increasing administrative workload.

Late deliveries were not evenly distributed; a subset of routes experienced repeated late deliveries during the SFY 2024 and SFY 2025, suggesting opportunities to prioritize corrective actions where disruptions occur. Repeated late deliveries on certain delivery routes indicate route-level improvements could reduce these recurring disruptions.

¹⁷ Due to the delivery time metric changing from 30 minutes to one hour, no deliveries of "More Than 30 Minutes" were captured for SFY 2025.

Exhibit 11: Delivery Routes with More Than Ten Late Deliveries

	County	Guilford	Wake	New Hanover	Pitt	Mecklenburg
	Delivery Route	Greensboro 40	Wake County 104 Warehouse 99	New Hanover County 70	Pitt County 83 Warehouse 99	Mecklenburg County 62 Warehouse 99
2024	Late Delivery	21	15	11	10	6
	Total Delivery	251	346	202	113	212
	Percent Late	8%	4%	5%	9%	3%
2025	Late Delivery	3	13	3	2	4
	Total Delivery	49	306	39	28	36
	Percent Late	6%	4%	8%	7%	11%
Total	Late Delivery	24	28	14	12	10
	Total Delivery	300	652	241	141	248
	Percent Late	8%	4%	6%	9%	4%

Source: OSA's Analysis of the ABC Commission's Pulse Reports.

The most common reasons for late deliveries are:

1. **Mechanical issues** such as truck breakdowns and flat tires, which often required emergency repairs or vehicle replacements, causing delays in scheduled routes.
2. **Driver absences and staffing shortages** also contributed, particularly during peak holiday periods when demand was highest.
3. **Severe weather** disruptions, including Hurricane Helene (September 2024) and winter storms that disrupted routes and increased safety risks.

The Fill Rate KPI Was Met in Most Quarters with One Seasonal Shortfall

The contract required LB&B to ship 165,000 cases each week. The fill rate KPI was determined as pass or fail based on the actual weekly volume of cases shipped compared to the contractually required volume.

Meeting the minimum fill rate ensures that demand across the state is met.

LB&B did not meet the fill rate KPI metric for one out of eight quarters (12.5%) of SFY 2024 and 2025. In seven of eight quarters, LB&B fulfilled the weekly shipment requirement with the sole shortfall occurring during the third quarter of SFY 2025.

Exhibit 12: Fill Rate KPI Results

Quarter	Weekly Average of Cases Shipped	KPI Met?
SFY24 Q1	183,025	Yes
SFY24 Q2	183,954	Yes
SFY24 Q3	166,181	Yes
SFY24 Q4	185,477	Yes
SFY25 Q1	181,406	Yes
SFY25 Q2	189,096	Yes
SFY25 Q3	163,123	No
SFY25 Q4	184,539	Yes

Source: ABC Commission’s Pulse Reports.

According to Commission staff, order volumes typically decline after the holidays because customer demand drops, which accounts for fewer cases shipped per week in the third quarter of SFY 2025 (January through March 2025). Similarly, the third quarter of SFY 2024 saw a notable decrease compared to other quarters but still met its KPI. This seasonal pattern matches past trends, as sales usually spike during November and December due to holiday events, then decline in the first quarter of the calendar year.

Local Boards often intentionally reduce inventory during this time to control storage costs and avoid excess stock of slower-selling items. Commission staff also noted that promotions and new product launches are less common in early spring, adding to the decline in shipments.

While this decrease is expected, it highlights the need to adjust logistics planning and staffing to match seasonal changes in demand.

KPI Management Practices & Process Improvement Efforts

The Commission meets with LB&B at the end of each quarter to discuss KPI metrics, the causes of KPIs not being met, and potential performance improvements.

On-Time Deliveries



During a meeting in SFY 2024, LB&B mentioned they could use Day Temp agencies when their drivers call out, which would help address the main cause of late deliveries.



At the same meeting, LB&B told the Commission they raised driver pay rates to be more competitive and increase their driver retention and recruitment.

Fill Rate & Load Maximization



In addition to the required KPI to ship a minimum of 165,000 cases per week, the Warehouse Compliance Team sets an internal goal for all truckloads to contain a minimum of 900 cases. Any truckloads with less than 900 cases

require justification and authorization. This approach supports the efficient and cost-effective execution of deliveries.



Discussions on how to improve the fill rate led to new load maximization procedures. Under the new process, the Commission proactively contacts local boards when truckloads are below the case order breakeven point before loading begins. The goal is to encourage boards to increase their order size, maximizing truck capacity.

These actions help, but the consistent on-time delivery shortfall indicates additional steps are needed to strengthen reliability and accountability.

Recommendations

OSA makes the following recommendations for the Commission:

Continue to Collaborate with LB&B to Address Root Causes of Late Deliveries

Develop contingency plans that may include:

- A fleet maintenance schedule and access to backup vehicles.
- A driver availability strategy, including cross-training and on-call staff.
- Emergency routing protocols for severe weather events.

Prioritize Route-Level Improvements for Recurring Late Deliveries

- Focus on delivery logistics improvements for the delivery routes identified in Exhibit 9.
- Use a trend analysis to target corrective actions.

Plan Proactively for Seasonal Demand Changes

Utilize historical order data to forecast seasonal fluctuations in demand. Consider implementing:

- Dynamic staffing models, in collaboration with LB&B that scale up during peak periods and adjust during slower quarters.
- Flexible logistics planning, such as temporary storage or additional delivery routes during high-volume months and route combination during periods with lower order volume.

Enhance KPI Tracking and Enforce Corrective Actions

Evaluate options to strengthen performance monitoring, such as:

- Maintaining real-time dashboards for KPI metrics.
- Establishing thresholds for immediate corrective action when KPIs fall below targets.
- Requiring LB&B to submit quarterly improvement plans for any unmet KPIs and continue to document follow-up actions to ensure accountability.



Objective, Scope, and Methodology

Objective

The objective of this performance audit was to determine whether the Alcoholic Beverage Control Commission's (the Commission) vendor, LB&B Associates (LB&B), met performance requirements as stated in the warehouse management, receipt, storage, and distribution of liquor contract.

Scope

The audit scope included an evaluation of LB&B's fulfillment of the contractually required Key Performance Indicators (KPIs) (on-time deliveries, cost metrics, fill rates, outstanding claims, and safety performance) for State fiscal year (SFY) 2024 and SFY 2025.

Methodology

To determine if LB&B met these KPIs, auditors:

- Interviewed Commission and LB&B staff,
- Reviewed monthly and quarterly reports,
- Visited the Commission and LB&B warehouses, and
- Analyzed LB&B performance data.

Because of the test nature and other inherent limitations of an audit, together with limitations of any system of internal and management controls, this audit would not necessarily disclose all performance weaknesses or lack of compliance.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives. As a basis for evaluating internal control, auditors applied the internal control guidance contained in professional auditing standards. However, our audit does not provide a basis for rendering an opinion on internal control, and consequently we have not issued such an opinion.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Response from the Alcoholic Beverage Control Commission

HANK BAUER
Chairman

MIKE DESILVA
DEPUTY COMMISSIONER



COMMISSION MEMBERS:
DAVID SHERLIN
RALEIGH

LA'TANTA (L.T.) MCCRIMMON
RALEIGH

March 20, 2026

The Honorable Dave Boliek, State Auditor
Office of the State Auditor
325 N. Salisbury Street
20601 Mail Service Center
Raleigh, North Carolina 27699

Dear Auditor Boliek,

Thank you for the opportunity to respond to the performance audit of LB&B Associates (LB&B), the vendor responsible for warehousing and distributing spirituous liquor in North Carolina. In addition to its importance to the citizens of our state, this performance audit process helps the ABC Commission team highlight concerns and gain valuable insight into solutions and opportunities for improvement. The finding and recommendations from you and your team, along with the ABC Commission's response and plans, are outlined below.

Audit Finding:

- **Contract Performance was Mixed – LB&B Met Most KPIs but Delivery Timeliness Fell Short Every Quarter**

Recommendations:

- **Continue to Collaborate with LB&B to Address Root Causes of Late Deliveries**
- **Prioritize Route-Level Improvements for Recurring Late Deliveries**
- **Plan Proactively for Seasonal Demand Changes**
- **Enhance KPI Tracking and Enforce Corrective Actions**

Agency Response

The North Carolina ABC Commission accepts the Auditor's finding and recommendations. We agree that LB&B needs to improve its on-time delivery performance. As of early 2025, the industry standard for on-time delivery is 95% or higher, which LB&B has consistently met. However, due to the importance of warehouse and delivery services to overall product availability and to critical state and local revenues, the Commission negotiated best-in-class KPI threshold requirements when entering this contract. We are confident this was the appropriate standard to set to ensure reliable statewide services. The ABC Commission team continues to collaborate with LB&B to enhance delivery processes, including implementing a contract amendment in SFY 2025 to improve performance. These efforts led to noticeable improvements from SFY 2024 to 2025, as noted in Exhibit 11 of this report. Looking forward, the Commission will implement the recommendations of your office to maximize LB&B's performance and delivery outcomes in the following ways.

4307 MAIL SERVICE CENTER
RALEIGH, NC 27699-4307

919-779-0700
FAX 919-661-5927



Recommendation 1 - Continue to Collaborate with LB&B to Address Root Causes of Late Deliveries

The Commission's Warehouse Compliance team continues to collaborate with LB&B to address underlying issues. In the event of mechanical issues, LB&B will substitute a truck from the transfer fleet to replace the affected vehicle. LB&B will notify the Commission and Warehouse Compliance team and will send a maintenance schedule.

If a driver is unavailable, LB&B maintains both an on-call driver and an on-site transportation associate who can complete the delivery. The LB&B Fleet Manager will operate the route if necessary.

As it relates to delivery routes affected by severe weather, protocol requires communication between LB&B and the local ABC board, allowing both parties to assess whether travel is safe and to prevent unnecessary staffing by local boards.

Recommendation 2 – Prioritize Route-Level Improvements for Recurring Late Deliveries

The Warehouse Compliance team will use trend analysis and work with LB&B to continue improving logistics. For example, the compliance team has recommended additional time between deliveries, particularly on routes with known traffic issues or other factors that lead to late deliveries.

Recommendation 3 – Plan Proactively for Seasonal Demand Changes

During periods of low order volume, route consolidation or combination is an effective strategy to improve efficiency and reduce unnecessary transportation costs. These adjustments need to be made in coordination with the local ABC boards to ensure delivery schedules do not negatively impact product availability. Additionally, when a delivery route includes multiple stops, efficient unloading is critically important to prevent late deliveries at subsequent stops. The Commission is working closely with both LB&B and the local ABC boards to streamline both routes and the delivery and unloading process.

Drivers and logistics personnel are employees of LB&B, not the Commission. As a result, the Commission does not have the authority to direct, hire, schedule, or otherwise manage LB&B's workforce. While the Commission can monitor performance through contract oversight, compliance reviews, and service metrics, it cannot mandate specific internal staffing strategies within the contractor's organization.

Recommendation 4 – Enhance KPI Tracking and Enforce Corrective Actions

The Commission maintains continuous operational visibility through a variety of reports and tools. These include planned vs. actual delivery reports, daily load sheets, and discrepancy reports, which allow the compliance team to compare scheduled deliveries with completed deliveries and quickly identify delays, route issues, or service gaps. These reports provide immediate insight into delivery performance and help ensure service expectations are being met by LB&B.



Additionally, weekly bailment and surcharge-tracking spreadsheets stored in SharePoint serve as centralized tools for KPI tracking. These spreadsheets enable the team to monitor inventory movement, validate contractor billing, and track surcharge activity in a transparent and collaborative environment. Because the files are maintained in SharePoint, relevant staff can update and review them in real time, ensuring that performance data is accessible and consistent across the team.

Together, these reporting tools function as operational dashboards that support ongoing performance monitoring, contract compliance verification, and timely identification of potential issues. When performance metrics fall below expected targets, the issue is identified and communicated to LB&B for review and corrective action in accordance with contract oversight procedures.

The Commission will continue its operational review meetings every quarter. If performance issues are identified, the Commission will discuss improvement plans with LB&B and document follow-up actions to ensure accountability.

Conclusion

I appreciate the thoroughness and professionalism of you and your staff throughout this process. The ABC Commission is working diligently to implement these recommendations and to ensure LB&B meets the contractual KPIs. The Warehouse Compliance team will continue to meet quarterly to review reports and improvements, as well as daily (or as needed) to resolve emerging concerns or inefficiencies quickly. This process will help LB&B meet the on-time delivery standard while continuing to deliver best-in-class performance across cost, volume, accuracy, and safety. That is the standard the citizens of North Carolina deserve, and I am confident we will achieve it.

Sincerely,

A handwritten signature in black ink that reads "William Hank Bauer".

Hank Bauer, Chairman
North Carolina ABC Commission



Appendices

Appendix A: ABC Stores by County

Local ABC Stores by County	Number of Stores in County
Alamance	5
1409 S Third St Mebane, NC 27302	
1940 N Mebane St Burlington, NC 27215	
3012 S Church St Burlington, NC 27215	
603 W. Harden St Graham, NC 27253	
942 E Harden St Graham, NC 27253	
Alexander	5
2231 N Center St Hickory, NC 28601	
2517 Springs Rd NE Hickory, NC 28601	
42 NC Hwy 16 S Taylorsville, NC 28681	
530 Hwy 321 N Hickory, NC 28601	
9469-A NC Hwy 127 Hickory, NC 28601	
Alleghany	1
48 N Main St Sparta, NC 28675	
Anson	1
326 E Caswell St Wadesboro, NC 28170	
Ashe	1
404 S Jefferson Ave West Jefferson, NC 28694	
Avery	1
4004 Hwy 105, Suite 11 Banner Elk, NC 28604	
Beaufort	6
2918 Hwy 17 Chocowinity, NC 27817	
320 E Carteret St Bath, NC 27808	
3rd St & Hwy 33 Aurora , NC 27806	
750 Carolina Ave Washington, NC 27889	
821 John Small Ave Washington, NC 27889	
968 Hwy 264 Bypass Belhaven, NC 27810	
Bertie	1
127 US 13-17 South Windsor , NC 27983	
Bladen	1
2817 W Broad St Elizabethtown , NC 28337	
Brunswick	12
10203 Beach Dr SW Calabash, NC 28467	
105 Wall St Shallotte, NC 28459	
1493 Vinson Blvd, Hwy 130 Brunswick, NC 28424	
1505 Ocean Isle Beach Rd Ocean Isle, NC 28469	
2839 Holden Beach Rd SW Supply, NC 28462	
3148 George II Hwy SE Southport, NC 28461	
3670 Maco Rd NW Leland, NC 28451	

Local ABC Stores by County	Number of Stores in County
44 River Rd Belville, NC 28451 477 Olde Waterford Way, Ste 119 Leland, NC 28451 5402 E Oak Island Dr Oak Island , NC 28465 714 N Howe St Southport, NC 28461 7400 High Market Street Sunset Beach, NC 28468	11
Buncombe	
142 Weaverville Road Asheville , NC 28804 145 Tunnel Rd Asheville, NC 28805 205 Louisiana Ave Asheville, NC 28806 207 NC Hwy 9 Black Mountain , NC 28711 337 New Leicester Hwy Asheville, NC 28806 3933 Sweeten Creek Rd Arden, NC 28704 50 Asbury Rd Candler, NC 28715 650 Hendersonville Rd Asheville, NC 28803 7 Northridge Commons Pkwy, Ste 101 Weaverville, NC 28787 75 Long Shoals Rd Asheville, NC 28803 807 Merrimon Ave Asheville, NC 28804	2
Burke	
1018 Main Street West Valdese, NC 28690 412-A W Fleming Dr Morganton, NC 28655	8
Cabarrus	
195 George Liles Pkwy NW Concord, NC 28027 2245 Spider Dr NE Kannapolis, NC 28083 2940 Derita Rd Concord, NC 28027 7000 Hudspeth Rd Concord, NC 28025 809 Church St N Concord, NC 28025 854 Union St S Concord, NC 28025 8930 E Franklin St Mount Pleasant, NC 28124 9940 Poplar Tent Rd Concord, NC 28027	3
Caldwell	
100 Twin Drive Granite Falls , NC 28630 115 ABC Ct Lenoir, NC 28645 1326 Connelly Springs Rd Lenoir, NC 28645	2
Camden	
395 Camden Causeway - US 158 Camden, NC 27909 713 Main St South Mills, NC 27976	6
Carteret	
1791 Live Oak St Beaufort, NC 28516 205 WB McLean Dr Cape Carteret, NC 28584 4915 -D Arendell St Morehead City, NC 28557 603 W Fort Macon Rd Atlantic Beach, NC 28512 7015 Hwy 70 E Newport, NC 28570	

Local ABC Stores by County	Number of Stores in County
8700 Emerald Plantation Rd - Unit 1 Emerald Isle, NC 28594	
Caswell	3
1133 Old Hwy 86 N Yanceyville, NC 27379	
14116 NC 119 N Semora, NC 27343	
768 NC 700 Pelham, NC 27311	
Catawba	8
102 Thornburg Dr SE Conover, NC 28613	
201 Island Ford Rd, Ste B Maiden, NC 28650	
2583 Hwy 70 SE Hickory, NC 28602	
2888 Hwy 127 S Hickory, NC 28602	
312 First Ave SW Hickory, NC 28602	
550 Southwest Blvd Newton, NC 28658	
5640 Hwy 150 E Maiden, NC 28650	
8606 Hwy 150 Lakeside #8 Terrell, NC 28682	
Chatham	4
1404 E 11th Street Siler City, NC 27344	
65 Ramseur Rd, Ste 110 Pittsboro, NC 27312	
70 Sanford Rd Pittsboro, NC 27312	
7874 Moncure Pittsboro Rd Moncure, NC 27559	
Cherokee	2
13934 US Hwy 19 Andrews, NC 28901	
818 US Hwy 64 West Murphy, NC 28906	
Chowan	1
1328 N Broad St Edenton, NC 27932	
Clay	1
48 Creekside Cir Hayesville, NC 28904	
Cleveland	3
220 Cleveland Ave Kings Mountain, NC 28086	
632 S Post Rd Shelby, NC 28152	
824 W Warren St Shelby, NC 28151	
Columbus	4
102 Top Tobacco Rd Lake Waccamaw, NC 28450	
103 N 701 Bypass Tabor City, NC 28463	
302 Oak Street Whiteville, NC 28472	
505 Joe Brown Hwy N Chadbourne, NC 28431	
Craven	7
1212 E Main St Havelock, NC 28532	
2003 S Glenburnie Rd New Bern, NC 28562	
318 S Front St New Bern, NC 28560	
502 D St Bridgeton, NC 28519	
6045 Hwy 70 - Wyse Fork Dover, NC 28526	
8001 Main St Vanceboro, NC 28586	

Local ABC Stores by County	Number of Stores in County
985 Hwy 70 E New Bern, NC 28560	
Cumberland	9
102 Westwood Shopping Center Fayetteville, NC 28314	
150 Francam Dr Fayetteville, NC 28311	
1705 Owen Dr Fayetteville, NC 28304	
217 Skyland Shopping Center Spring Lake, NC 28390	
2724 Hope Mills Rd Hope Mills, NC 28348	
2820 Ramsey St Fayetteville, NC 28301	
3708 Sycamore Dairy Rd Fayetteville, NC 28303	
424 Person St Fayetteville, NC 28301	
7621 S Raeford Rd Fayetteville, NC 28304	
Currituck	3
140 Caratoke Hwy Moyock, NC 27958	
6420 Caratoke Hwy Grandy, NC 27939	
998 Ocean Trail Corolla, NC 27927	
Dare	5
1216 Duck Rd Duck, NC 27949	
2104 S Croatan Hwy Nags Head, NC 27959	
47348 NC Hwy 12 Buxton, NC 27920	
506 US Hwy 64 Manteo, NC 27954	
Shoreside Shpg Ctr, 5440 N Croatan Hwy Kitty Hawk, NC 27949	
Davidson	3
1144 Randolph Street Thomasville , NC 27360	
1705 Cotton Grove Rd Lexington, NC 27292	
419 N Main St Lexington, NC 27292	
Davie	3
1053 Yadkinville Rd, Ste B Mocksville, NC 27028	
5287 US Hwy 158 (Bermuda Run) Advance, NC 27006	
7768 Hwy 801 S Cooleemee, NC 27014	
Duplin	4
112 Strawberry Ln Wallace , NC 28466	
114 S Pine St Warsaw, NC 28398	
119 Mallard St Kenansville, NC 28349	
2715 NC Hwy 24 Warsaw, NC 28398	
Durham	9
1112 NC 54 Durham, NC 27707	
115 Sherron Rd Durham, NC 27703	
1515 N Pointe Dr, Ste 101 Durham, NC 27705	
1517 Glenn School Rd, Ste 8 Durham, NC 27704	
1928 Holloway St Durham, NC 27703	
2806 Hillsborough Rd Durham, NC 27705	

Local ABC Stores by County	Number of Stores in County	
3620 Durham Chapel Hill Blvd Durham, NC 27707 5122 N Roxboro Rd Durham, NC 27712 5608 NC Hwy 55 Durham, NC 27713	5	
Edgecombe		
101 Railroad St Whitakers, NC 27891 1105 E Raleigh Blvd Rocky Mount, NC 27801 115 Main St Pinetops, NC 27864 300 S Main St Princeville, NC 27886 414 W Wilson St Tarboro, NC 27886		12
Forsyth		
1175 Hwy 66 S Kernersville, NC 27284 12201 N NC Hwy 150, Suite 20 Winston-Salem, NC 27127 2450 Market Center Dr Clemmons, NC 27012 3000 High Point Rd Winston-Salem, NC 27107 3188 Peters Creek Pkwy Winston-Salem, NC 27127 3335 N Patterson Ave Winston-Salem, NC 27105 3504 Yadkinville Rd Winston-Salem, NC 27106 4017 Country Club Rd Winston-Salem, NC 27104 435 Summit Square Blvd Winston-Salem, NC 27105 541 Northwest Blvd Winston-Salem, NC 27105 554 N MLK Jr Dr Winston-Salem, NC 27101 6850 Shallowford Rd Lewisville, NC 27023	5	
Franklin		
101 Tarboro Rd Youngsville, NC 27596 1170 US 1, Ste 150 Youngsville, NC 27596 3378 US 1 Hwy Franklinton, NC 27525 5435 NC Hwy 39 S Bunn, NC 27508 605 N Bickett Blvd Louisburg, NC 27549		11
Gaston		
112-A N Cherry St Cherryville, NC 28021 1848 S York Rd Gastonia, NC 28052 202-C Cramer Market Pl Cramerton, NC 28032 208 West Alabama Avenue Bessemer City, NC 28016 2100-B Spring Street Mount Holly, NC 28120 2290 Jett Lanier Dr Gastonia, NC 27054 3114-B Dallas High Shoals Rd Dallas, NC 28034 348 W Long Ave Gastonia, NC 28052 3856 W Franklin Blvd Gastonia, NC 28052 4701 S New Hope Rd Belmont, NC 28012 6425-L Wilkinson Blvd Belmont, NC 28012	2	
Gates		
26 US Hwy 13 S Eure, NC 27935		

Local ABC Stores by County	Number of Stores in County
730 NC Hwy 32 Sunbury, NC 27979	
Granville	2
118 E McClanahan St Oxford, NC 27565	
2589 W Lyon Station Rd Creedmoor, NC 27522	
Greene	1
410 Kingold Blvd Snow Hill , NC 28580	
Guilford	27
106 Bantiff Way Greensboro, NC 27406	
1101 Rotherwood Rd Greensboro, NC 27401	
115-B N Cedar St Greensboro, NC 27401	
115-C N Cedar St Greensboro, NC 27401	
1583 Skeet Club Rd High Point, NC 27265	
201 W Fairfield Rd High Point, NC 27263	
2207 Oak Ridge Rd Oak Ridge, NC 27310	
2309 Fleming Rd Greensboro, NC 27410	
2417 Lawndale Dr Greensboro, NC 27408	
242 E Parris Ave High Point, NC 27265	
2701 Randleman Rd Greensboro, NC 27406	
2731 Ring Rd Greensboro, NC 27405	
2806 English Rd High Point, NC 27262	
307-A Pisgah Church Rd Greensboro, NC 27405	
3100 E Market St Greensboro, NC 27405	
3318 Brookridge Ln High Point, NC 27265	
3707-E Battleground Ave Greensboro, NC 27410	
3741 Farmington Dr Greensboro, NC 27407	
3919 Burlington Rd Greensboro, NC 27405	
4411 W Wendover Ave Greensboro, NC 27407	
4548 US Hwy 220 N Summerfield, NC 27358	
4633 W Market St Greensboro, NC 27410	
4835 W Wendover Ave Jamestown, NC 27282	
500 Hickory Branch Dr Greensboro, NC 27409	
6023-A West Gate City Blvd Greensboro, NC 27407	
6650 NC 87 N Gibsonville, NC 27249	
112 Piedmont Ave Gibsonville , NC 27249	
Halifax	5
15-17 W 3rd St Weldon, NC 27890	
1520 Julian R Allsbrook Hwy Roanoke Rapids, NC 27870	
222 US Hwy 158 E Littleton, NC 27850	
411 Main St, Hwy 258 Scotland Neck, NC 27874	
697 S McDaniel St Enfield, NC 27823	

Local ABC Stores by County	Number of Stores in County
Harnett	4
2400 W Cumberland St Dunn, NC 28334	
305 N Raleigh St (Hwy 55) Angier , NC 27501	
5 E Duncan St Lillington, NC 27546	
555 Jackson Rd Dunn, NC 28334	
Haywood	4
2721 Dellwood Rd Maggie Valley, NC 28751	
52 Dayco Drive Waynesville, NC 28786	
Canton Location - Closed & Relocating	
Hwy 19, 3931 Soco Rd Maggie Valley, NC 28751	
Henderson	5
1709 Brevard Rd Laurel Park, NC 28791	
205 S Church St Hendersonville, NC 28792	
275 Thompson St Hendersonville, NC 28792	
32 McMurray Rd Flat Rock, NC 28731	
37 Rockwood Road Fletcher, NC 28732	
Hertford	2
1373 E Memorial Dr Ahoskie, NC 27910	
912-B W Main St Murfreesboro, NC 27855	
Hoke	2
235 Flagstone Ln - Stonegate Plaza Raeford, NC 28376	
384 Laurinburg Rd (401 Bypass) Raeford, NC 28376	
Hyde	2
20121 US Hwy 264 Swan Quarter, NC 27885	
950 Irvin Garrish Hwy Ocracoke, NC 27960	
Iredell	6
117 Bridgewater Ln Mooresville, NC 28117	
125 Spirits Dr Mooresville, NC 28117	
1312 Garner Bagnal Blvd Statesville, NC 28677	
311 S Center St Statesville, NC 28677	
436 E Plaza Dr Mooresville, NC 28117	
511 N Main St Troutman, NC 28166	
Jackson	2
30 E Sylva Shopping Center Sylva, NC 28779	
818 Hwy 64 E Cashiers, NC 28717	
Johnston	8
111 S Pollock St Selma, NC 27576	
121 N Railroad St Benson, NC 27504	
12487 US-70 Business Clayton, NC 27520	
36 Flowers Crossroads Way Clayton, NC 27527	
406 S Church St, Unit 2B Kenly, NC 27542	

Local ABC Stores by County	Number of Stores in County
417 S Brightleaf Blvd Smithfield, NC 27577	
44 Stable Dr Benson, NC 27504	
9582 US Hwy 70E Princeton, NC 27569	
Jones	1
402 NC Hwy 58 Trenton, NC 28585	
Lee	3
2116 S Horner Blvd Sanford, NC 27330	
2280 Jefferson Davis Hwy Sanford, NC 27330	
4470 NC-87 S Sanford, NC 27332	
Lenior	3
100 E Kinston Blvd Pink Hill, NC 28572	
110 S Herritage St Kinston, NC 28501	
2918 N Herritage St Kinston, NC 28501	
Lincoln	5
105 Stanford Rd Lincolnton, NC 28092	
2856 NC-16 Business Denver, NC 28037	
341 Baxley Ln Denver, NC 28037	
760 W NC-27 Hwy Lincolnton, NC 28092	
8464 Hwy 27 W Vale, NC 28168	
Macon	2
175 Macon Plaza Dr Franklin , NC 28734	
322 Oak St Highlands , NC 28741	
Martin	2
301 West Blvd Williamston, NC 27892	
708 N Main St Robersonville, NC 27871	
McDowell	2
2961 Hwy 221 N Marion, NC 28752	
484 E Court St Marion, NC 28752	
Mecklenburg	29
125 Cherry St Charlotte, NC 28202	
1332 Central Ave Charlotte, NC 28205	
13720 Steelescrot Pkwy Charlotte, NC 28273	
1426-B S Tryon St Charlotte, NC 28203	
16019 Lancaster Hwy Charlotte, NC 28277	
1609 N Graham St Charlotte, NC 28206	
19701 Statesville Rd Cornelius, NC 28031	
2915 Wilkinson Blvd Charlotte, NC 28208	
3124 Weddington Rd Matthews, NC 28105	
323 Huntersville Gateway Blvd Huntersville, NC 28078	
3401 David Cox Rd Charlotte, NC 28269	
3425 Pineville-Matthews Rd Charlotte, NC 28277	

Local ABC Stores by County	Number of Stores in County
3904-E Colony Rd Charlotte, NC 28211	
4020 Brookshire Blvd Charlotte, NC 28216	
4047 Connection Point Blvd Charlotte, NC 28212	
4315 Sunset Rd Charlotte, NC 28216	
4329 Park Rd Charlotte, NC 28209	
4450 Randolph Rd Charlotte, NC 28211	
4706 N Tryon St Charlotte, NC 28213	
5715 Prosperity Church Rd Charlotte, NC 28269	
6318 Providence Farm Ln Charlotte, NC 28277	
6400 Albemarle Rd Charlotte, NC 28212	
7044 Brighton Park Dr Mint Hill, NC 28227	
8130 S Tryon St Charlotte, NC 28273	
9500 South Blvd Charlotte, NC 28217	
9737 Callabridge Ct Charlotte, NC 28216	
9740 University City Blvd Charlotte, NC 28213	
9841 Rocky River Rd Charlotte, NC 28215	
9920-A E Independence Blvd Matthews, NC 28105	
Mitchell	1
12344 Hwy 226 South Spruce Pine, NC 28777	
Montgomery	2
202 Julius Chambers Blvd Mt Gilead, NC 27376	
509 E Main St Biscoe, NC 27209	
Moore	4
10 Blake Blvd Pinehurst, NC 28374	
1412 N Sandhills Blvd Aberdeen, NC 28315	
273 NE Broad St Southern Pines, NC 28387	
3792 US Hwy 15/501 Carthage, NC 27327	
Nash	8
1091 N Winstead Ave Rocky Mount, NC 27804	
1206 Eastern Ave Nashville, NC 27856	
125 Falls of Tar Ct Rocky Mount, NC 27804	
1322 Westwood Dr Rocky Mount, NC 27803	
5417 S Halifax Rd Rocky Mount, NC 27803	
6381 W Deans St Bailey, NC 27807	
706 E Nash St Spring Hope, NC 27882	
7183 NC Hwy 4 Battleboro, NC 27809	
New Hanover	9
1020 N Lake Park Blvd Carolina Beach, NC 28428	
2378 Carolina Beach Rd Wilmington, NC 28401	
3544 S College Rd Wilmington, NC 28412	
4840 Carolina Beach Rd Wilmington, NC 28412	
523 S 17th St Wilmington, NC 28401	

Local ABC Stores by County	Number of Stores in County
5410 Market St Wilmington, NC 28405	
6015 Castle Hayne Rd Castle Hayne, NC 28429	
6990 Wrightsville Ave Wilmington, NC 28403	
8122 Market St Wilmington, NC 28411	
Northampton	4
205 E Jefferson St Jackson, NC 27845	
223 W Main St Conway, NC 27820	
321 N Main St Rich Square, NC 27869	
6755 NC Hwy 46 Garysburg, NC 27831	
Onslow	6
1055 W Corbett Ave Swansboro, NC 28584	
115 Workshop Ln Jacksonville, NC 28546	
2500 Onslow Dr Jacksonville, NC 28540	
419 S Marine Blvd (Hwy 17 S) Jacksonville, NC 28540	
8806 Richlands Hwy Richlands, NC 28574	
987 Hwy 210 Sneads Ferry, NC 28460	
Orange	11
106 NC Hwy 54 Carrboro, NC 27510	
109 Oakdale Dr Hillsborough, NC 27278	
11312 US Hwy 15-501 N, Ste 302 Chapel Hill, NC 27517	
1724 Fordham Blvd Chapel Hill, NC 27514	
201 Cornelius St/ Hwy 70 Bypass Hillsborough, NC 27278	
251 Perkins Dr Chapel Hill, NC 27516	
300 Market St, Ste 122 Chapel Hill, NC 27516	
40120 Moring Dr Chapel Hill, NC 27517	
5413 Croucho Rd Durham, NC 27705	
609 Meadowmont Village Circle Chapel Hill, NC 27517	
7713 US Hwy 70 E Mebane, NC 27302	
Pamlico	2
13932 NC Hwy 55 Alliance, NC 28509	
6936 NC Hwy 55 Reelsboro, NC 28560	
Pasquotank	1
860 Halstead Blvd Elizabeth City, NC 27909	
Pender	4
116 US Hwy 117 S Bypass Burgaw, NC 28425	
14341 Hwy 17 Hampstead, NC 28443	
208-D Treasure Coast Square Surf City, NC 28445	
8206 US Hwy 117 S Rocky Point, NC 28457	
Perquimans	1
803 S Church Street Hertford, NC 27944	

Local ABC Stores by County	Number of Stores in County
Person	2
10971 Durham Rd Timberlake, NC 27583	
712 N Madison Blvd Roxboro, NC 27573	
Pitt	8
1400 Charles Blvd, Ste 190 Greenville, NC 27858	
1815 E Firetower Rd Greenville, NC 27858	
2082-A Central Park Dr Winterville, NC 28590	
2305 S Memorial Dr Greenville, NC 27834	
246 W Third St Ayden, NC 28513	
254 Easy St Greenville, NC 27834	
3148 E Tenth St Greenville, NC 27858	
8440 E Marlboro Rd Farmville, NC 27828	
Polk	2
250 W Mills St - Unit 3 Columbus, NC 28722	
354 South Trade St, Suite C Tryon, NC 28782	
Randolph	4
105 S Brady St Ramseur, NC 27316	
423 W Swannanoa Ave Liberty, NC 27298	
620 W Academy St Randleman, NC 27317	
700 South Fayetteville St Asheboro, NC 27203	
Richmond	3
2124-D Fayetteville Rd Rockingham, NC 28379	
642 E Broad Ave Rockingham, NC 28379	
921 W Hamlet Ave Hamlet , NC 28345	
Robeson	8
120 N Vance St Pembroke, NC 28372	
1320 W 5th St Lumberton, NC 28358	
150 Wintergreen Dr, I-95 Exit 22 Lumberton, NC 28358	
200 N Walnut St Fairmont, NC 28340	
308 N Bond St Rowland, NC 28383	
703 W MLK Jr Dr Maxton , NC 28364	
904 E 4th Ave Red Springs, NC 28377	
948 W Broad St Saint Pauls, NC 28384	
Rockingham	3
102 Durwood Court Reidsville, NC 27320	
216 W Academy St Madison, NC 27025	
318 N Pierce St Eden, NC 27288	
Rowan	6
1428 S Jake Alexander Blvd S Granite Quarry, NC 28146	
2000 N Cannon Blvd Kannapolis, NC 28081	
320 E Main St Rockwell, NC 28138	
354 Oak Avenue Mall Kannapolis, NC 28082	

Local ABC Stores by County	Number of Stores in County
6025 Gateway Center Dr Kannapolis, NC 28082 Ketner Center - 1636 W Innes St Salisbury, NC 28144	
Rutherford	3
2568 Memorial Hwy Lake Lure, NC 28746 430 Oak Street Forest City , NC 28043 441 S Main St (Hwy 221) Rutherfordton, NC 28139	
Sampson	3
203 Raleigh St Newton Grove, NC 28366 414 Southeast Blvd Clinton , NC 28328 501 N East St Roseboro, NC 28382	
Scotland	1
224 Launchwood Circle Laurinburg, NC 28353	
Stanly	2
1930 E Main St Albemarle , NC 28001 317 N Main St Norwood, NC 28128	
Stanly	1
1008 W Main St Locust, NC 28097	
Stokes	2
501 S Main St King, NC 27021 521 N Main St Walnut Cove, NC 27052	
Surry	4
226 Starlite Rd Mount Airy , NC 27030 612 C.C. Camp Road Elkin, NC 28261 630 S Key St, Suite C Pilot Mountain, NC 27041 816 E. Atkins Street Dobson, NC 27017	
Swain	1
254 Veterans Blvd Bryson City, NC 28713	
Transylvania	2
350-A N Broad St Brevard, NC 28712 61 Forest Gate Dr Pisgah Forest, NC 28768	
Tyrrell	1
1026 Hwy 64 East Columbia, NC 27925	
Union	6
1771 Dickerson Blvd Monroe, NC 28110 201 W. Main Street Marshville, NC 28103 2528 Cuthbertson Rd Waxhaw, NC 28173 4104 Hwy 74 Wingate, NC 28174 5880 Hwy 74 E, Ste 200 Indian Trail, NC 28079 6400 Old Monroe Rd Indian Trail, NC 28079	
Vance	1
874 S Beckford Dr Henderson, NC 27536	

Local ABC Stores by County	Number of Stores in County
Wake	29
100 Village Walk Dr Holly Springs, NC 27540	
10435 US 64 Hwy E Apex, NC 27523	
11360 Capital Blvd Wake Forest, NC 27587	
1222 New Bern Ave Raleigh, NC 27601	
1415 Hwy 55 Apex, NC 27502	
1420 N Arendell Ave Zebulon, NC 27597	
1505 Banyon Pl Wendell, NC 27597	
1601-61 Cross Link Rd Raleigh, NC 27610	
1793 W Williams St - Hwy 55 Apex, NC 27502	
1940 Cinema Dr Fuquay Varina, NC 27526	
200 New Rand Rd Garner, NC 27529	
2109-106 Avent Ferry Rd Raleigh, NC 27606	
2121 TW Alexander Dr, Ste 115 Morrisville, NC 27560	
260 Bratton Dr Garner, NC 27529	
2649 Appliance Ct Raleigh, NC 27604	
3320 Olympia Dr Raleigh, NC 27603	
3615 SW Cary Pkwy Cary, NC 27513	
4009 Davis Dr Morrisville, NC 27560	
420 Woodburn Rd Raleigh, NC 27605	
4261 The Circle At North Hills St Raleigh, NC 27609	
4501 Vineyard Pine Lane Rolesville, NC 27571	
6301 Town Center Dr Raleigh, NC 27616	
6494 Tryon Rd Cary, NC 27511	
665 Cary Towne Blvd Cary, NC 27511	
6809 Davis Circle Raleigh, NC 27612	
704 Money Ct Knightdale, NC 27545	
7112 Sandy Forks Rd Raleigh, NC 27609	
7336 Creedmoor Rd Raleigh, NC 27613	
7911 ACC Blvd Raleigh, NC 27617	
Warren	2
101 Stillwater Creek Dr Littleton, NC 27850	
1230 US Hwy 158 Business W Norlina, NC 27563	
Washington	1
696 US Hwy 64 E Plymouth, NC 27962	
Watauga	2
2067 Blowing Rock Road Boone, NC 28607	
7960 Valley Blvd Blowing Rock, NC 28605	
Wayne	5
1138 N Breazeale Ave Mt Olive, NC 28365	
2924-D Hwy 70 W Goldsboro, NC 27530	
3370 Wayne Memorial Dr Goldsboro, NC 27534	

Local ABC Stores by County	Number of Stores in County
6056 US Hwy 70 E LaGrange, NC 28551 909 Landmark Dr Goldsboro, NC 27534	
Wilkes	3
171 Browns Ford Rd Wilkesboro, NC 28697 297 Wilkesboro Ave N Wilkesboro, NC 28659 798 Curtis Bridge Rd Wilkesboro, NC 28697	
Wilson	5
217 Moyton Stratonsburg, NC 27883 2612 Forest Hills Rd SW Wilson, NC 27893 3713 Peppermill Dr N Wilson, NC 27896 4912 Raleigh Rd Pkwy W Wilson, NC 27893 5900 Ward Blvd (Hwy 301) Wilson, NC 27893	
Yadkin	1
911 S State St Yadkinville, NC 27055	
Yancey	1
752 W US 19 E Bypass Burnsville, NC 28714	
Grand Total	452

Appendix B: Transfers Between Warehouses

Liquors destined for ABC stores across the state are housed in two, 200,000 square foot warehouses in Raleigh and Clayton. The Clayton warehouse serves as an overflow warehouse to meet increased space needs. Product is transferred from the Clayton warehouse to the Raleigh warehouse as inventory is needed to fulfill orders.

Warehouse Transfers		
Month	Loads	Cases
Jul-23	310	382,528
Aug-23	396	481,474
Sep-23	337	412,822
Oct-23	297	366,436
Nov-23	364	447,196
Dec-23	330	420,540
Jan-24	302	376,919
Feb-24	332	423,689
Mar-24	315	394,802
Apr-24	334	418,727
May-24	371	458,536
Jun-24	317	419,841
SFY 2024 Total	4,005	5,003,510
Jul-24	296	396,177
Aug-24	337	459,672
Sep-24	293	383,000
Oct-24	317	433,267
Nov-24	276	398,251
Dec-24	295	426,734
Jan-25	270	376,392
Feb-25	260	367,693
Mar-25	269	383,964
Apr-25	305	432,411
May-25	292	422,239
Jun-25	284	427,839
SFY 2025 Total	3,494	4,907,639

Appendix C: Rare Product Listings

Below is a listing of rare, allocated items, and rare, limited distributed items as of July 1, 2025. Allocated items are distributed to local Boards based on their sales from the previous fiscal year. For limited distribution items, the Commission sets a maximum number of cases each local Board may order based on how many cases are available statewide.

RARE PRODUCTS - ALLOCATED ITEMS	
Baker's 13 Year	Michter's 10 Year Rye
Blanton's Gold Bourbon	Michter's Limited Release 20 Year
Blanton's Single Barrel	Michter's Single Barrel 10 Year
Blood Oath Pack 10	Michter's Toasted Finished US1 Bourbon
Blood Oath Pack 11	Michter's US1 Barrel Strength Rye Whiskey
Blood Oath Pack 9	Old Fitzgerald 8 Year BIB
Buffalo Trace Bourbon	Old Fitzgerald 9 Year
Buffalo Trace Bourbon 1 Liter	Old Fitzgerald BIB 10 Year
Crown Royal Blackberry	Old Fitzgerald BIB 10 Year
Crown Royal Salted Caramel	Old Fitzgerald BIB 11 Year
Eagle Rare 10 Year	Old Forester 1924
EH Taylor Barrel Proof	Old Forester Birthday Bourbon
EH Taylor Single Barrel	Parker's Heritage 18th Edition
EH Taylor Small Batch	Parkers Heritage Collection
Elijah Craig 18 Year	Peerless Double Oak
Elijah Craig Barrel Proof Small Batch	Penelope Cigar Session Chapter 1
Elijah Craig Two Chairs Select	Penelope Private Select 9 Year
Four Roses Limited Edition Small Batch 2023	Penelope Valencia
Four Roses Single Barrel OBSF	Remus Babe Ruth Reserve
Four Roses Single Barrel OESK	Remus Gatsby Reserve
Four Roses Single Barrel OESO	Rock Hills Farms Bourbon
Heaven Hill Grain to Glass Bourbon	Russell's Reserve 13 Year
Heaven Hill Heritage 18 Year	Russell's Reserve 15 Year
Heaven Hill Heritage 20 Year	Stagg Bourbon
Heaven Hill Heritage Collection 19 Year	Weller 12 Year
Hennessy White 25th Anniversary	Weller 12 Year 1 Liter
High West Whiskey Rendezvous Rye	Weller CYPB
Jack Daniel's 10 Year	Weller Full Proof
Jack Daniel's 12 Year	Weller Single Barrel
Jack Daniel's 14 Year	Widow Jane Decadence
Jack Daniel's Twice Barreled Heritage Rye	Woodford Reserve Batch Proof
Knob Creek 18 Year	Woodford Reserve Chairman's Blend
Little Book the Infinite	Woodford Reserve Double Oaked
Maker's Mark Cellar Aged	Woodford Reserve Master Collection
Maker's Mark Cellar Aged	

RARE PRODUCTS - LIMITED DISTRIBUTION ITEMS	
1792 12 Year Bourbon	Knob Creek 18 Year
1792 Bottled In Bond	Larceny Barrel Proof
1792 Full Proof	Little Book Chapter 8
1792 Single Barrel	Little Book Chapter 9
1792 Sweet Wheat Bourbon	Maestro Dobel Diamante .375ml
2XO Gem of Kentucky Single Barrel	Michter's 10 Year
2XO Kiawah Blend	Michter's 10 Year Rye
2XO Sneakerhead Bourbon	Michter's Sour Mash
Angels Envy Cask Strength	Michter's Toasted Barrel Strength Rye
Baker's 13 Year	Michter's US1 Barrel Strength Rye Whiskey
Ben Holladay Rickhouse Proof Bourbon	Murray Hill Club
Blanton's Gold	New Riff 8 Year Bourbon
Blanton's Straight From The Barrel	Old Ezra Brooks 7 Year
Blood Oath Trilogy Third Edition	Old Ezra Brooks 7 Year
Bomberger's Declaration KSB	Old Fitzgerald BIB 10 Year
Bomberger's PFG Bourbon	Old Forester 1924
Booker's The Reserves	Old Grand Dad 16 Year
Buffalo Trace Bourbon Cream	Old Overhold Extra Aged
Calumet Farm 17 Year Bourbon	Peerless Double Oak Bourbon
Calumet Farm 18 Year Bourbon	Peerless Single Barrel Bourbon
Calumet Farm Bottled In Bond	Peerless Single Barrel Double Oak Rye
Calumet Farm Decanter	Peerless Toasted Barrel
Calumet Farm High Rye	Penelope American Light Whiskey 17 Year
Caribou Crossing	Penelope Architect Crème Brule
Casa Sauza 150th Anniversary	Penelope Cooper Series Havana
Clermont Steep	Penelope Private Select
Crown Royal Blackberry	Penelope Private Select
Crown Royal Salted Caramel	Penelope Single Barrel
EH Taylor Single Barrel	Penelope Tokaji Cask Finish
EH Taylor Small Batch	Penelope Valencia
EH Taylor Straight Rye Whiskey	Pikesville Rye
El Tesoro Mundial Basil Hayden	Rare Character Limited Release Bourbon
El Tesoro Mundial Knob Creek	Rare Character Limited Release Rye
Elijah Craig 18 Year	Rebel Single Barrel 10 Year
Elijah Craig Barrel Proof Small Batch	Redemption Barrel Proof 9 Year
Elijah Craig Small Batch PGA Edition	Remus Gatsby
Elijah Craig Toasted Barrel	Remus Gatsby
Elmer T Lee	Remus Repeal Reserve Trilogy
Four Roses Small Batch 2024	Remus Series VIII
Foursquare	Rock Hill Farms Bourbon
Hardin's Creek Jacob's Well	Russell's Reserve Single Rickhouse
Hardin's Creek Kentucky Series	Sazerac Rye 6 Year
Hardin's Creek Kentucky Series	Sazerac Rye 6 Year 1.75L
Heaven Hill BIB	Shenk's Sour Mash Whiskey

RARE PRODUCTS - LIMITED DISTRIBUTION ITEMS	
Heaven Hill Grain to Glass Bourbon	Tequila Ocho Anejo
Heaven Hill Grain to Glass Rye Whiskey	Uncle Nearest 777 Anniversary Blend
Heaven Hill Grain to Glass Wheated Bourbon	Uncle Nearest Master Blend Edition
Henry McKenna Single Barrel	Very Old Barton 1.75L
High N' Wicked The Judge	Very Old Barton 750ml
High West A Midwinter Nights Dram	Weller 12 Year 1L
High West Bottled in Bond	Weller Antique 107
High West Prisoner's Share	Weller Special Reserve
High West Whiskey Campfire	WhistlePig The Boss Hot XI
Holladay Soft Red Wheat Bourbon	Widow Jane Black Opal
Holladay Soft Red Wheat Bourbon 6 Year	Widow Jane Decadence
IW Harper 15 Year	Widow Jane Lucky 13 Small Batch Bourbon
Jack Daniel's 10 Year	Widow Jane Vaults Release
Jack Daniel's 12 Year	Wild Turkey Jimmy Russell 70th
John Bowman Single Barrel 10 Year	Wild Turkey Master's Keep Triumph
Joseph Mangus Cigar Blend	Woodford Reserve Batch Proof
Joseph Mangus Straight Bourbon	Woodford Reserve Derby
JP Wisers 24 Year	Yamazaki Distillers Reserve

Appendix D: Relevant Statutes

Below are statutes that outline the required uniform alcoholic beverage pricing and distribution of revenues.

105-113.80	Excise taxes on malt beverages, wine, and liquor. (a) Malt Beverage. - An excise tax of sixty-one and seventy-one hundredths cents (61.71¢) per gallon is levied on the sale of malt beverages. (b) Wine. - An excise tax of twenty-six and thirty-four hundredths cents (26.34¢) per liter is levied on the sale of unfortified wine, and an excise tax of twenty-nine and thirty-four hundredths cents (29.34¢) per liter is levied on the sale of fortified wine. (c) Liquor. - An excise tax of thirty percent (30%) is levied on spirituous liquor and antique spirituous liquor sold in ABC stores, permitted distilleries, and in establishments holding an on- or off-premises unfortified wine permit in a distillery estate district pursuant to G.S. 18B-1006(r). Pursuant to G.S. 18B-804(b), the price of liquor on which this tax is computed is the spirituous liquor or antique spirituous liquor seller's price plus (i) the State ABC warehouse freight and bailment charges and (ii) a markup for local ABC boards, unless otherwise specified by law.
105-164.4(a)	Tax imposed on retailers and certain facilitators. (a) A privilege tax is imposed on a retailer engaged in business in the State at the percentage rates of the retailer's net taxable sales or gross receipts, listed in this subsection. The general rate of tax is four and three-quarters percent (4.75%).
18B-203(a)(14)	(a) Powers. - The Commission shall have authority to: Fix the amount of bailment charges and bailment surcharges to be assessed on liquor shipped from a Commission warehouse.
18B-203(a)(15)	(a) Powers. - The Commission shall have authority to: Collect bailment charges and bailment surcharges from local boards.
18B-804(b)	Sale Price of Spirituous Liquor. – The sale of spirituous liquor, including antique spirituous liquor, sold at the uniform State price shall consist of the following components:
18B-804(b)(2)	The freight and bailment charges of the State warehouse as determined by the Commission.
18B-804(b)(6)	A charge of one cent (1¢) on each bottle containing 50 milliliters or less and five cents (5¢) on each bottle containing more than 50 milliliters. For any nonbottled product, a charge of one cent (1¢) on each stock keeping unit containing not more than 50 milliliters and five cents (5¢) on each stock keeping unit containing more than 50 milliliters.
18B-804(b)(6a)	The bailment surcharge.
18B-804(b)(6b)	An additional charge for local boards of one cent (1¢) on each bottle containing 50 milliliters or less and five cents (5¢) on each bottle containing more than 50 milliliters. For any nonbottled product, a charge of one cent (1¢) on each stock keeping unit containing not more than 50 milliliters and five cents (5¢) on each stock keeping unit containing more than 50 milliliters.
18B-804(b)(8), (9)	(8) If the spirituous liquor is sold to a mixed beverage permittee or mobile bar services permittee for resale in mixed beverages, a charge of twenty dollars (\$20.00) on each four liters and a proportional sum on lesser quantities. This subdivision shall not apply to premixed cocktails sold to a mixed beverage permittee in a closed package for resale in or from the closed package, and a mixed beverages tax stamp shall not be required on these closed packages. (9) If the spirituous liquor is sold to a guest room cabinet permittee for resale, a charge of twenty dollars (\$20.00) on each four liters and a proportional sum on lesser quantities.
18B-805(a)	Gross Receipts. – As used in this section, "gross receipts" means all revenue of a local board, including proceeds from the sale of alcoholic beverages, investments, interest on deposits, and any other source.
18B-805(b)	Primary Distribution. – Before making any other distribution, a local board shall first pay the following from its gross receipts:
18B-805(b)(1)	The board shall pay the expenses, including salaries, of operating the local ABC system.

Appendix D (continued)

18B-805(c)(1)	Before making any other distribution under this subsection, the local board shall set aside the clear proceeds of the three and one-half percent (3 ½%) markup provided for in G.S. 18B-804(b)(5) and the charge provided for in G.S. 18B-804(b)(6b), to be distributed as part of the remaining gross receipts under subsection (e) of this section.
18B-805(c)(2)	The local board shall spend for law enforcement an amount set by the board which shall be at least five percent (5%) of the gross receipts remaining after the distribution required by subdivision (1). The local board may contract with the ALE Division to provide the law enforcement required by this subdivision. Notwithstanding the provisions of any local act, this provision shall apply to all local boards.
18B-805(c)(3)	The local board shall spend, or pay to the county commissioners to spend, for the purposes stated in subsection (h), an amount set by the board which shall be at least seven percent (7%) of the gross receipts remaining after the distribution required by subdivision (1). This provision shall not be applicable to a local board which is subject to a local act setting a different distribution.
18B-805(d)	Working Capital. – After making the distributions provided for in subsections (b) and (c), the local board may set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system. With the approval of the appointing authority for the board, the local board may also set aside a portion of the remaining gross receipts as a fund for specific capital improvements.
18B-805(e)	Other Distributions. – After making the distributions provided in subsections (b), (c), and (d), the local board shall pay each quarter the remaining gross receipts to the general fund of the city or county for which the board is established, unless some other distribution or some other schedule is provided for by law. If the governing body of each city and county receiving revenue from an ABC system agrees, those governing bodies may alter at any time the distribution to be made under this subsection or under any local act. Copies of the governing body resolutions agreeing to a new distribution formula and a copy of the approved new distribution formula shall be submitted to the Commission for review and audit purposes. If any one of the governing bodies later withdraws its consent to the change in distribution, profits shall be distributed according to the original formula, beginning with the next quarter.
18B-805(f)	<p>Surcharge Profit Shared. – When, pursuant to G.S. 18B-603(d1), spirituous liquor is bought at a city ABC store by a mixed beverages permittee for premises located outside the city, the local board operating the store at which the sale is made shall retain seventy-five percent (75%) of the local share of both the mixed beverages surcharge required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9) and the remaining twenty-five percent (25%) shall be divided equally among the local ABC boards for all other cities in the county that have authorized the sale of mixed beverages.</p> <p>When, pursuant to G.S. 18B-603(e), spirituous liquor is bought at a city ABC store by a mixed beverages permittee for premises located at an airport outside the city, the local share of both the mixed beverages surcharge required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9) shall be divided equally among the local ABC boards for all cities in the county that have authorized the sale of mixed beverages.</p>
18B-805(b)(2)	Each month the local board shall pay to the Department of Revenue the taxes due the Department. In addition to the taxes levied under Chapter 105 of the General Statutes, the local board shall pay to the Department one-half of both the mixed beverages surcharge required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9).
18B-805(b)(3)	Each month the local board shall pay to the Department of Health and Human Services five percent (5%) of both the mixed beverages surcharge required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9). The Department of Health and Human Services shall spend those funds for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse.
18B-805(b)(4)	Each month the local board shall pay to the county commissioners of the county where the charge is collected the proceeds from the charge required by G.S. 18B-804(b)(6), to be spent by the county commissioners for the purposes stated in subsection (h) of this section.
18B-805(c)	Other Statutory Distributions. – After making the distributions required by subsection (b), a local board shall make the following quarterly distributions from the remaining gross receipts.

Appendix E: Top 5 Local Boards Distributions

Distributions from the top five local ABC Boards, including county and municipal distributions, law enforcement distributions, and alcohol education. The top five local ABC Boards are Mecklenburg County, Wake County, New Hanover County, Triad Municipal, and Greensboro, based on gross sales for SFY 2024 and SFY 2025.

MECKLENBURG COUNTY ABC BOARD DISTRIBUTIONS - SFY 2025

County & Municipal Distributions		Amount Distributed
Charlotte	\$	8,843,400
Mecklenburg County		8,843,400
Mecklenburg County Library		930,884
Total County & Municipal Distributions	\$	18,617,684
Law Enforcement Expenses		Amount Distributed
Law Enforcement Operating Expenses	\$	4,916,618
Law Enforcement Depreciation		372,280
Total Law Enforcement Expenses	\$	5,288,898
Alcohol Education Distributions		Amount Distributed
Alcohol Education/Rehabilitation Distributions	\$	6,140,598
Alcohol Education Training Program Expenses		811,919
Alcohol Education Training Depreciation		7,826
Total Alcohol Education Expenses	\$	6,960,343

Source: Information compiled from the Mecklenburg County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

Mecklenburg County ABC Board Alcohol Education Distribution Recipients SFY 2025	
Distribution Recipient	Amount Distributed
Anuvia	\$ 3,646,488
Charlotte Rescue Mission	99,000
Hope Haven	80,000
Charlotte Mecklenburg Board of Education	78,809
Care Ring	78,043
Grace Mar Services	75,004
Supportive Housing Communities	74,999
C. W. Williams	74,572
UNCC College of Health & Human Services	73,203
McCleod Addictive Disease Center	63,267
Meck Ed	58,650
Common Wealth Charlotte	56,721
Pat's Place Child Advocacy Center	54,914
Youth Development Initiative	54,825
Dilworth Center- OETP/AGP	53,139
Thrive Global Project	52,583
ourBRIDGE	52,528
Carolinas CARE Partnership	52,204
Urban League	49,866
Do Greater Charlotte	48,461
A Giving Heart Project	45,000
Above and Beyond Students	45,000
Family ManKind	42,594
Big Brothers Big Sisters	42,089
Novant Health	40,001
Florence CITTENTON Services	40,000
SABER Roof Above	40,000
Safe Alliance	40,000
Charlotte Community Health Clinic	39,939
Camino Development Corporation	39,631
Hope House Foundation	36,010
Mental Health America	35,000
Teen Health Connection	34,983
Braveworks	33,134
Hope Community Clinic	27,580
Community Culinary School of Charlotte	25,501
Achieving Success on Purpose	25,000
Center 360	25,000
Our Daily Bread Foundation	25,000
ProjectiGive	25,000
QC FamilyTree	25,000
Schermco Foundation-Little Rock Development	25,000
Schermco Foundation-Back to Basics Academy	25,000
Schermco Foundation-Sassafras Tea	25,000
The Arts Empowerment Project	25,000
Theatre Gap Initiative	25,000
Lionel Lee Jr. Center for Wellness	23,900
VisArt	23,520
Stiletto Boss University	22,500
Schermco Foundation-Bunk 57 Ministries	20,050
A Safe Place Empowerment Network	20,000

Mecklenburg County ABC Board Alcohol Education Distribution Recipients SFY 2025	
Distribution Recipient	Amount Distributed
Back to the Basics Academy	20,000
Firm Foundations Youth and Family Outreach	20,000
Just Do It Movement	20,000
No Bounds II	20,000
Promise Youth Development	20,000
Schermco Foundation-Chosen Leadership	20,000
Schermco Foundation-Aussie and Martin Rivens	20,000
Tresports Association	19,455
Schermco Foundation-Fee	18,000
Schermco Foundation-Style Fitness	15,216
Healthy Charlotte Alliance	15,000
Schermco Foundation-Roots in the Community	15,000
Schermco Foundation-No Bounds II	14,800
Time Out Youth	13,346
Schermco Foundation-Planet Improv	12,908
Center for Prevention Services	12,001
Schermco Foundation	12,000
Greater Enrichment Program	11,404
Bfit Big Dreams Youth	(2,240)
Grand Total	\$ 6,140,598

Source: Information compiled from the Mecklenburg County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

MECKLENBURG COUNTY ABC BOARD DISTRIBUTIONS - SFY 2024

County & Municipal Distributions	Amount Distributed
Charlotte	\$ 10,485,823
Mecklenburg County	10,485,823
Mecklenburg County Library	1,103,770
Total County & Municipal Distributions	\$ 22,075,416
Law Enforcement Expenses	Amount Distributed
Law Enforcement Operating Expenses	\$ 4,016,071
Law Enforcement Depreciation	284,379
Total Law Enforcement Expenses	\$ 4,300,450
Alcohol Education Distributions	Amount Distributed
Alcohol Education/Rehabilitation Distributions	\$ 5,553,347
Alcohol Education Training Program Expenses	528,056
Alcohol Education Training Depreciation	5,250
Total Alcohol Education Expenses	\$ 6,086,653

Source: Information compiled from the Mecklenburg County ABC Board's annual financial report for SFY 2024 and SFY 2025. Amounts presented have not been audited by OSA.

Mecklenburg County ABC Board Alcohol Education Distribution Recipients - SFY 2024	
Distribution Recipient	Amount Distributed
Anuvia	\$ 3,532,992
Charlotte Rescue Mission	96,450
Hope Haven	85,497
C.W. Williams Community Center	75,000
Charlotte Community Health Clinic	73,391
Urban League	71,940
Care Ring	66,082
The Academy of Goal Achievers	62,535
Center for Prevention Services	60,527
Charlotte Area Fund	59,571
Right Moves for Youth	56,841
City Startup Labs	50,000
Time Out Youth	46,668
Community Culinary School of Charlotte	45,384
Florence Crittenton	40,000
SABER - Roof Above	40,000
Braveworks	39,999
Planet Improv	38,084
Mental Health America	37,750
Grant Recipient Fiscal Sponsor Expense	37,551
Hope Community Clinic	34,000
Hope House Foundation	31,717
Salvation Army	30,493
Schermco Foundation	30,375
Teen Health Connection	30,042
Safe Alliance - DVSFRP	30,014
Carolinas Medical Center Injury Prevention Center	29,503
Above and Beyond Students	27,875
Back to the Basics Academy	27,875
Family ManKind	27,875
Raise a Child in the Carolinas	27,302
Atrium Health	25,146
A Giving Heart Program	25,000
Center360	25,000
Gracious Hands Transitional Housing for Women	25,000
Lionel Lee Jr. Center for Wellness	25,000
Mecklenburg Council of Elders	25,000
Our Daily Bread Foundation	25,000
ourBRIDGE	25,000
POP's Passion	25,000
Theatre Gap Initiative, Inc.	25,000
Thrive Global Project	24,983
Promise Youth Development	23,485
Let's Talk About It- The Autism Center, Inc.	23,000
Exodus Foundation	22,857
Prodigal Son	21,875
Firm Foundations Youth and Family Outreach	20,000
A Better World	19,875
Bunk 57 Ministries	19,640
Novant Health	17,742
Charlotte Rescue Mission -CMC	17,350
Tresports Association, Inc.	16,732

Mecklenburg County ABC Board Alcohol Education Distribution Recipients - SFY 2024	
Distribution Recipient	Amount Distributed
Carolina Youth Coalition	14,469
Center for Community Transitions	14,436
No Bounds II	14,300
Crosswords Corp for Affordable	13,650
Dilworth Center - OETP/AGP	13,000
Step Up to Leadership	12,500
LOTS Lord of the Streets	11,900
Safe Alliance	9,985
Teen Health	4,759
Culinary School of Charlotte	4,615
Novant Health Presbyterian Medical Center	3,840
Grand Total	\$ 5,553,347

Source: Information compiled from the Mecklenburg County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

WAKE COUNTY ABC BOARD DISTRIBUTIONS - SFY 2025	
County & Municipal Distributions	
Municipal Distributions	Amount Distributed
Raleigh	\$ 2,128,068
Cary	894,285
Apex	324,951
Holly Springs	211,398
Wake Forest	198,805
Morrisville	178,519
Fuquay Varina	168,637
Garner	153,546
Knightdale	71,595
Zebulon	47,411
Rolesville	42,306
Wendell	41,780
Durham	4,097
Angier	3,269
Clayton	1
Total Municipal Distributions	\$ 4,468,668
County Distributions	Amount Distributed
Wake County	\$ 7,400,660
Total County Distributions	\$ 7,400,660
Total County & Municipal Distributions	\$ 11,869,328

Law Enforcement Distributions	Amount Distributed
Wake ABC Law Enforcement	\$ 2,165,563
Total Law Enforcement Distributions	\$ 2,165,563

Source: Information compiled from the Wake County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

Wake County ABC Board Alcohol Education Distribution Recipients - SFY 2025	
Distribution Recipient	Amount Distributed
Wake County - Wakebrook	\$ 1,500,000
Healing Transitions	1,250,000
Southlight	950,000
Raleigh Rescue Mission	550,000
Boys & Girls Club	185,000
Alice Aycokk Poe Health Center	150,000
Women's Center	125,000
Triangle Family Services	125,000
Urban Ministries	100,000
Wake Monarch Academy	75,000
Emmaus House	50,000
Fellowship Home of Raleigh	50,000
Neighborhood Health Center	50,000
Interact	50,000
Town of Wendell	30,126
Town of Rolesville	29,600
MADD	25,000
Town of Zebulon	7,500
Total Alcohol Education Distributions	\$ 5,302,226

Source: Information compiled from the Wake County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

WAKE COUNTY ABC BOARD DISTRIBUTIONS - SFY 2024	
County & Municipal Distributions	
Municipal Distributions	Amount Distributed
Raleigh	\$ 2,691,657
Cary	1,142,291
Apex	402,279
Holly Springs	254,049
Wake Forest	245,637
Morrisville	226,875
Fuquay Varina	195,501
Garner	184,598
Knightdale	87,940
Zebulon	60,954
Rolesville	50,295
Wendell	48,441
Durham	4,744
Angier	3,875
Clayton	2
Total Municipal Distributions	\$ 5,599,138
County Distributions	Amount Distributed
Wake County	\$ 8,917,947
Total County Distributions	\$ 8,917,947
Total County & Municipal Distributions	\$ 14,517,085

Law Enforcement Distributions	Amount Distributed
Wake ABC Law Enforcement	\$ 1,686,968
Total Law Enforcement Distributions	\$ 1,686,968

Source: Information compiled from the Wake County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

Wake County ABC Board Alcohol Education Distribution Recipients - SFY 2024	
Distribution Recipient	Amount Distributed
Wake County - Wakebrook	\$ 1,500,000
Healing Transitions	1,250,000
Southlight	950,000
Raleigh Rescue Mission	550,000
Boys & Girls Club	175,000
Wake County Recovery Court	160,000
Alice Aycock Poe Health Center	150,000
Triangle Family Services	125,000
Urban Ministries	100,000
Dew4Him Ministries, Inc.	100,000
Women's Center	87,120
Wake Monarch Academy	75,000
Fellowship Home of Raleigh	60,000
Emmaus House	50,000
Interact	50,000
MADD	20,000
Knightdale Police Department	3,875
Total Alcohol Education Distributions	\$ 5,405,995

Source: Information compiled from the Wake County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

GREENSBORO ABC BOARD DISTRIBUTIONS - SFY 2025
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Municipal Distributions	Amount Distributed	
City of Greensboro	\$	2,014,093
Guilford County Government Units		144,944
Town of Summerfield		6,260
Total Municipal Distributions	\$	2,165,297

Law Enforcement Distributions	Amount Distributed	
Total Law Enforcement Distributions	\$	330,067

Greensboro ABC Board Alcohol Education Distribution Recipients - SFY 2025		
Distribution Recipient	Amount Distributed	
Alcohol and Drug Services of Guilford, Inc.	\$	88,357
Malachi House II		30,042
NC A&T University		26,507
Family Services of Piedmont, Inc.		17,409
Kellin Foundation		14,400
Total Alcohol Education Distributions	\$	176,715

Source: Information compiled from the Greensboro ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

GREENSBORO ABC BOARD DISTRIBUTIONS - SFY 2024
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Municipality Distributions	Amount Distributed
City of Greensboro	\$ 2,456,042
Guilford County Government Units	188,378
Town of Summerfield	186,736
Subtotal	\$ 2,831,156

Law Enforcement Distributions	Amount Distributed
Total Law Enforcement Distributions	\$ 394,500

Greensboro ABC Board Alcohol Education Distribution Recipients - SFY 2024	
Distribution Recipient	Amount Distributed
Alcohol and Drug Services of Guilford, Inc.	\$ 100,000
Kellin Foundation	35,000
Malachi House II	35,000
UNCG Excellence Foundation	15,000
Fellowship Hall, Inc.	7,500
Total Alcohol Education Distributions	\$ 192,500

Source: Information compiled from the Greensboro ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

NEW HANOVER COUNTY ABC BOARD DISTRIBUTIONS - SFY 2025	
County & Municipal Distributions	
Municipality Distribution	Amount Distributed
Wilmington	\$ 2,360,205
Wrightsville	757,769
Carolina Beach	655,380
Kure Beach	24,986
Total Municipal Distributions	\$ 3,798,340
County Distributions	
New Hanover County	Amount Distributed
New Hanover County	\$ 3,940,640
Total County Distributions	\$ 3,940,640
Total County & Municipal Distributions	\$ 7,738,980

Law Enforcement Distributions	Amount Distributed
New Hanover County Sheriff's Dept.	\$ 538,113
Total Law Enforcement Distributions	\$ 538,113

New Hanover County ABC Board Alcohol Education Distribution Recipients - SFY 2025	
Distribution Recipient	Amount Distributed
Boys and Girls Club of Southern NC	\$ 100,000
The Healing Place of New Hanover County	100,000
Leading Into New Communities, Inc.	100,000
The Carousel Center	90,000
The Centre of Redemption, DBA A Safe Place	90,000
First Fruit Ministries	85,000
Coastal Horizons	81,617
Tide, Inc.	70,000
Scholarship Program	25,500
Total Alcohol Education Distributions	\$ 742,117

Source: Information compiled from the New Hanover County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

NEW HANOVER COUNTY ABC BOARD DISTRIBUTIONS - SFY 2024	
County & Municipal Distributions	
Municipality Distribution	Amount Distributed
Wilmington	\$ 2,351,056
Wrightsville	788,033
Carolina Beach	659,338
Kure Beach	21,830
Total Municipal Distributions	\$ 3,820,257
County Distributions	
County Distributions	Amount Distributed
New Hanover County	\$ 3,945,303
Total County Distributions	\$ 3,945,303
Total County & Municipal Distributions	\$ 7,765,560

Law Enforcement Distributions	Amount Distributed
New Hanover County Sheriff's Dept.	\$ 527,364
Total Law Enforcement Distributions	\$ 527,364

New Hanover County ABC Board Alcohol Education Distribution Recipients - SFY 2024	
Distribution Recipient	Amount Distributed
Boys and Girls Club of Southern NC	\$ 100,000
Leading Into New Communities, Inc.	100,000
The Centre of Redemption, DBA A Safe Place	100,000
Tide, Inc.	90,000
First Fruit Ministries	85,000
Coastal Horizons	75,000
The Carousel Center	75,000
The Healing Place of New Hanover County	50,000
Peer Recovery Resources	50,000
Scholarship Program	35,250
Total Alcohol Education Distributions	\$ 760,250

Source: Information compiled from the New Hanover County ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

TRIAD MUNICIPAL ABC BOARD DISTRIBUTIONS - SFY 2025

Municipal Distributions	Amount Distributed
City of Winston-Salem	\$ 3,882,852
Forsyth County	1,314,284
Village of Clemmons	592,918
Town of Kernersville	844,451
Town of Bermuda Run	231,027
Town of Lewisville	267,253
Town of Oak Ridge	249,355
Town of Yadkinville	183,327
Total Municipal Distributions	\$ 7,565,467

Law Enforcement Distributions	Amount Distributed
Law Enforcement Operating Expenses	\$ 600,247
Law Enforcement Depreciation	28,069
Law Enforcement (Income) / Loss	17,338
Total Law Enforcement Distributions	\$ 645,654

Source: Information compiled from the Triad Municipal ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

TRIAD MUNICIPAL ABC BOARD DISTRIBUTIONS - SFY 2024

Municipal Distributions	Amount Distributed	
City of Winston-Salem	\$	4,019,482
Forsyth County		1,339,828
Village of Clemmons		610,266
Town of Kernersville		876,372
Town of Bermuda Run		240,754
Town of Lewisville		273,641
Town of Oak Ridge		259,256
Town of Yadkinville		189,591
Total Municipal Distributions	\$	7,809,190

Law Enforcement Distributions	Amount Distributed	
Law Enforcement Operating Expenses	\$	650,525
Law Enforcement Depreciation		50,731
Law Enforcement (Income) / Loss		11,287
Total Law Enforcement Distributions	\$	712,543

Source: Information compiled from the Triad Municipal ABC Board's annual financial report for SFY 2025 and SFY 2024. Amounts presented have not been audited by OSA.

Appendix F: Local ABC Board’s Annual Revenue: SFY 2024 and SFY 2025

Local Board Annual Revenues & Distributions – SFY 2024

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Disributions	Regular Bottles Sold
Alamance Municipal	\$ 23,121,994	\$ 3,881,634	\$ 97,669	\$ 85,461	\$ 1,212,454	872,285
Albemarle	\$ 5,915,930	\$ 810,429	\$ 23,851	\$ 33,391	\$ 440,000	210,206
Alexander County	\$ 1,399,816	\$ 252,343	\$ 2,102	\$ 2,795	\$ 45,103	58,613
Andrews	\$ 1,331,784	\$ 229,478	\$ 2,868	\$ 4,015	\$ 37,536	57,243
Angier	\$ 4,298,714	\$ 663,423	\$ 21,104	\$ 71,755	\$ 565,029	160,941
Asheboro	\$ 5,862,859	\$ 736,922	\$ 32,020	\$ 44,828	\$ 780,000	216,563
Asheville	\$ 52,503,672	\$ 7,721,222	\$ 344,550	\$ 343,168	\$ 4,064,996	1,374,631
Beaufort County	\$ 8,564,340	\$ 1,589,981	\$ 63,056	\$ 23,359	\$ 241,272	382,537
Belmont	\$ 5,793,759	\$ 1,027,121	\$ 12,794	\$ 17,912	\$ 159,018	187,402
Belville	\$ 7,357,709	\$ 853,531	\$ 40,450	\$ 56,630	\$ 736,954	319,195
Bertie County	\$ 1,337,615	\$ 200,805	\$ 3,161	\$ 4,425	\$ 38,937	79,387
Bessemer City	\$ 781,996	\$ 176,516	\$ -	\$ -	\$ 22,527	37,285
Black Mountain	\$ 4,142,017	\$ 574,120	\$ 22,000	\$ 29,545	\$ 374,100	142,845
Blowing Rock	\$ 3,120,386	\$ 440,712	\$ 14,141	\$ 19,797	\$ 308,000	63,085
Boiling Spring Lakes	\$ 1,781,490	\$ 455,101	\$ -	\$ -	\$ 8,000	76,744
Boone	\$ 8,940,591	\$ 1,156,253	\$ 45,770	\$ 109,848	\$ 1,050,000	262,273
Brevard	\$ 6,543,907	\$ 1,052,307	\$ 19,604	\$ 2,500	\$ 443,569	224,393
Brunswick	\$ 623,530	\$ 116,406	\$ 9,600	\$ 747	\$ 18,464	35,388
Brunswick County	\$ 6,324,648	\$ 1,052,840	\$ 17,786	\$ 25,200	\$ 30,000	219,804
Bryson City	\$ 2,845,235	\$ 495,716	\$ 16,000	\$ 20,000	\$ 154,401	98,989
Bunn	\$ 1,447,267	\$ 243,202	\$ 1,126	\$ 1,577	\$ 55,343	67,929
Burnsville	\$ 2,096,692	\$ 390,936	\$ 6,609	\$ 9,252	\$ 58,265	82,008
Calabash	\$ 3,276,689	\$ 383,824	\$ 19,601	\$ 27,441	\$ 92,440	109,318
Camden County	\$ 2,875,664	\$ 441,952	\$ 9,242	\$ 12,939	\$ 231,750	119,636
Canton	\$ 2,402,270	\$ 504,887	\$ 2,400	\$ 3,000	\$ 68,105	104,819
Carteret County	\$ 24,522,501	\$ 2,773,726	\$ 136,423	\$ 190,993	\$ 2,590,124	745,091
Caswell County	\$ 3,164,964	\$ 619,962	\$ 2,669	\$ 3,737	\$ 91,176	166,986
Catawba County	\$ 31,936,277	\$ 5,335,198	\$ 121,036	\$ 129,000	\$ 1,426,032	1,206,164
Chatham County	\$ 8,906,004	\$ 1,997,579	\$ 3,683	\$ 5,156	\$ 245,658	281,569
Cherryville	\$ 1,662,986	\$ 309,555	\$ 6,000	\$ 4,000	\$ 50,000	77,898
Chowan County	\$ 2,317,910	\$ 369,386	\$ 7,310	\$ 10,233	\$ 120,000	101,958
Clay County	\$ 2,659,759	\$ 526,294	\$ 10,000	\$ 12,000	\$ 80,000	98,594
Clinton	\$ 3,382,235	\$ 377,388	\$ 19,128	\$ 26,779	\$ 216,166	157,003
Columbus	\$ 1,071,934	\$ 259,444	\$ -	\$ -	\$ -	42,312
Concord	\$ 33,411,679	\$ 4,026,854	\$ 178,300	\$ 244,800	\$ 3,715,741	1,155,200
Cramerton	\$ 5,011,576	\$ 856,234	\$ 12,273	\$ 17,182	\$ 142,785	201,714
Craven County	\$ 17,755,772	\$ 3,226,516	\$ 90,580	\$ 90,000	\$ 1,001,048	650,600
Cumberland County	\$ 59,175,220	\$ 7,265,614	\$ 383,701	\$ 419,535	\$ 6,690,917	2,102,506
Currituck County	\$ 8,350,739	\$ 1,099,688	\$ 36,815	\$ 51,541	\$ 872,931	333,261

Local Board Annual Revenues & Distributions – SFY 2024

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Disributions	Regular Bottles Sold
Dare County	\$ 24,955,906	\$ 2,668,849	\$ 312,089	\$ 156,044	\$ 2,857,863	722,843
Davidson County	\$ 6,476,111	\$ 691,998	\$ 39,519	\$ 55,326	\$ 397,500	225,387
Dobson	\$ 1,125,819	\$ 214,023	\$ 1,303	\$ 1,824	\$ 32,023	49,592
Dunn	\$ 4,306,844	\$ 724,059	\$ 15,000	\$ 17,850	\$ 200,000	192,712
Durham County	\$ 62,307,588	\$ 9,552,434	\$ 768,915	\$ 508,370	\$ 2,991,000	1,956,742
Eden	\$ 2,755,048	\$ 463,698	\$ 7,025	\$ 9,835	\$ 199,672	126,738
Edgecombe County	\$ 7,811,283	\$ 1,135,761	\$ 26,401	\$ 7,000	\$ 619,180	413,323
Elizabethtown	\$ 2,433,627	\$ 280,093	\$ 10,992	\$ 15,389	\$ 105,000	121,514
Fairmont	\$ 1,216,106	\$ 274,914	\$ 2,798	\$ 3,917	\$ -	69,193
Fletcher	\$ 4,319,931	\$ 642,577	\$ 14,319	\$ 20,046	\$ 305,000	155,098
Forest City	\$ 4,262,228	\$ 653,453	\$ 17,305	\$ 24,226	\$ 463,574	179,799
Franklin	\$ 4,441,637	\$ 866,501	\$ 9,858	\$ 13,802	\$ 280,477	175,149
Franklinton	\$ 2,872,859	\$ 475,312	\$ 3,535	\$ 4,949	\$ 100,000	109,440
Gastonia	\$ 18,312,678	\$ 2,733,199	\$ 64,297	\$ 90,016	\$ 1,337,945	763,948
Gates County	\$ 1,328,199	\$ 272,078	\$ 3,000	\$ 667	\$ -	60,156
Gibsonville	\$ 2,951,997	\$ 453,458	\$ 10,800	\$ 21,700	\$ 84,000	118,868
Granite Falls	\$ 1,959,343	\$ 273,218	\$ 13,154	\$ 11,839	\$ 185,445	87,005
Granville County	\$ 6,401,992	\$ 1,161,127	\$ 9,850	\$ 13,789	\$ 196,719	291,716
Greene County	\$ 1,469,138	\$ 279,383	\$ 2,359	\$ 3,302	\$ 53,889	70,567
Greensboro	\$ 82,177,472	\$ 12,162,745	\$ 394,500	\$ 192,500	\$ 2,836,882	2,723,320
Halifax County	\$ 8,597,272	\$ 1,493,686	\$ 35,000	\$ 24,639	\$ 364,991	414,025
Hamlet	\$ 2,028,335	\$ 356,129	\$ 1,000	\$ 4,240	\$ 111,041	110,137
Hendersonville	\$ 11,684,842	\$ 1,989,738	\$ 40,000	\$ 78,681	\$ 800,000	411,491
Hertford	\$ 2,074,295	\$ 360,120	\$ 9,640	\$ 13,496	\$ 60,559	95,587
Hertford County	\$ 3,523,258	\$ 677,706	\$ 15,165	\$ 10,615	\$ 101,218	179,933
High Country	\$ 5,651,020	\$ 672,860	\$ 31,056	\$ 43,476	\$ 690,000	142,390
High Point	\$ 30,856,304	\$ 5,137,599	\$ 152,055	\$ 59,150	\$ 2,739,763	1,181,240
Highlands	\$ 3,535,828	\$ 655,269	\$ 9,494	\$ 13,291	\$ 52,215	60,195
Hoke County	\$ 5,142,491	\$ 715,934	\$ 21,803	\$ 30,524	\$ -	225,012
Hyde County	\$ 1,182,008	\$ 237,199	\$ 3,200	\$ 2,800	\$ 32,000	36,654
Indian Trail	\$ 9,767,286	\$ 1,461,366	\$ 45,000	\$ 78,800	\$ 275,000	339,122
Jackson County	\$ 7,563,926	\$ 888,997	\$ 49,717	\$ 35,512	\$ 881,174	208,012
Johnston County	\$ 30,716,413	\$ 4,669,202	\$ 102,576	\$ 155,000	\$ 1,102,315	1,157,735
Jones County	\$ 1,311,155	\$ 217,447	\$ 3,173	\$ 4,443	\$ 83,415	61,821
Kenansville	\$ 942,084	\$ 169,689	\$ 1,690	\$ 2,365	\$ 50,576	48,251
Kings Mountain	\$ 2,891,415	\$ 432,635	\$ 29,659	\$ 29,659	\$ 180,531	126,216
Lake Lure	\$ 1,559,737	\$ 284,063	\$ 5,516	\$ 7,723	\$ 54,351	42,878
Lake Waccamaw	\$ 871,515	\$ 158,138	\$ 2,603	\$ 3,644	\$ 67,475	37,649
Laurel Park	\$ 2,111,091	\$ 353,699	\$ 11,186	\$ 7,830	\$ 141,833	72,737

Local Board Annual Revenues & Distributions – SFY 2024

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Disributions	Regular Bottles Sold
Lenoir City	\$ 5,479,216	\$ 727,639	\$ 24,324	\$ 34,052	\$ 558,408	257,646
Lenoir County	\$ 6,876,616	\$ 1,018,825	\$ 78,293	\$ 57,000	\$ 492,417	330,690
Lexington	\$ 8,746,105	\$ 1,390,038	\$ 20,950	\$ 29,330	\$ 351,000	362,977
Liberty	\$ 1,633,838	\$ 245,104	\$ 5,250	\$ 7,350	\$ 62,588	78,464
Lillington	\$ 3,283,137	\$ 449,351	\$ 13,227	\$ 18,518	\$ 291,928	126,585
Lincoln County	\$ 9,370,755	\$ 1,190,238	\$ 45,350	\$ 63,490	\$ 204,000	322,048
Lincolnton	\$ 5,209,391	\$ 877,527	\$ 20,000	\$ 16,768	\$ 147,826	224,470
Locust	\$ 4,286,131	\$ 683,536	\$ 13,419	\$ 18,786	\$ 356,691	160,127
Louisburg	\$ 2,902,322	\$ 394,473	\$ 32,133	\$ 14,995	\$ 239,051	131,594
Lumberton	\$ 6,490,495	\$ 1,043,436	\$ 16,269	\$ 22,778	\$ 184,876	309,040
Madison	\$ 2,741,296	\$ 408,965	\$ 8,848	\$ 12,388	\$ 76,474	100,840
Maggie Valley	\$ 4,094,423	\$ 750,884	\$ 5,469	\$ 5,469	\$ 74,556	157,134
Marion	\$ 4,841,570	\$ 747,095	\$ 15,968	\$ 22,356	\$ 358,019	206,972
Marshville	\$ 2,463,433	\$ 343,214	\$ 4,201	\$ 5,882	\$ 139,851	95,349
Martin County	\$ 3,450,572	\$ 671,808	\$ 11,800	\$ 4,743	\$ 154,000	183,719
Maxton	\$ 1,418,123	\$ 358,604	\$ -	\$ -	\$ 8,563	78,683
Mecklenburg County	\$ 276,542,269	\$ 36,710,715	\$ 4,300,450	\$ 6,086,653	\$ 22,075,416	6,443,728
Mocksville Cooleemee	\$ 4,037,254	\$ 708,005	\$ 7,874	\$ 11,024	\$ 209,000	147,230
Monroe	\$ 7,335,215	\$ 973,689	\$ 108,691	\$ 44,715	\$ 687,138	272,997
Montgomery	\$ 2,974,357	\$ 521,547	\$ 6,700	\$ 9,300	\$ 213,000	136,508
Moore County	\$ 21,671,705	\$ 1,633,264	\$ 150,000	\$ 201,000	\$ 1,117,849	618,720
Mooresville	\$ 20,702,502	\$ 1,748,572	\$ 143,569	\$ 200,996	\$ 2,900,000	639,023
Morganton	\$ 5,552,703	\$ 583,150	\$ 40,900	\$ 64,816	\$ 597,511	221,848
Mount Airy	\$ 3,814,288	\$ 521,656	\$ 23,098	\$ 23,329	\$ 405,254	156,787
Mount Holly	\$ 3,507,873	\$ 474,282	\$ 14,229	\$ 19,921	\$ 360,312	147,322
Mount Pleasant	\$ 1,537,238	\$ 389,651	\$ -	\$ -	\$ -	61,377
Murphy	\$ 5,200,158	\$ 795,221	\$ 22,000	\$ 30,000	\$ 478,572	209,975
Nash County	\$ 18,594,661	\$ 2,534,898	\$ 81,507	\$ 120,645	\$ 1,288,460	804,975
New Hanover County	\$ 72,435,279	\$ 7,058,345	\$ 527,364	\$ 760,250	\$ 7,765,560	1,905,062
Newton Grove	\$ 887,404	\$ 200,996	\$ 1,500	\$ 2,000	\$ 10,000	43,742
North Wilkesboro	\$ 2,084,412	\$ 492,844	\$ 3,000	\$ 5,000	\$ 10,000	95,654
Northampton County	\$ 1,546,281	\$ 280,197	\$ 3,759	\$ 5,263	\$ 48,360	82,440
Norwood	\$ 1,580,327	\$ 300,895	\$ -	\$ -	\$ 41,594	60,108
Oak Island	\$ 5,282,159	\$ 649,353	\$ 26,261	\$ 36,765	\$ 546,123	176,542
Ocean Isle Beach	\$ 4,280,871	\$ 565,743	\$ 26,796	\$ 37,514	\$ 480,800	139,749
Onslow County	\$ 28,921,503	\$ 5,567,561	\$ 54,750	\$ 76,649	\$ 1,259,395	1,018,963
Orange County	\$ 31,311,344	\$ 6,027,886	\$ 176,630	\$ 261,000	\$ 805,000	972,395
Pamlico County	\$ 2,409,396	\$ 459,119	\$ 8,678	\$ 12,150	\$ 68,264	103,452
Pasquotank County	\$ 5,282,161	\$ 536,063	\$ 31,941	\$ 44,718	\$ 687,812	204,035

Local Board Annual Revenues & Distributions – SFY 2024

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Distributions	Regular Bottles Sold
Pembroke	\$ 2,200,389	\$ 398,852	\$ 2,450	\$ 3,430	\$ 94,000	114,013
Pender County	\$ 12,908,558	\$ 2,057,500	\$ 38,062	\$ 38,061	\$ 693,494	471,684
Person County	\$ 6,013,457	\$ 833,618	\$ 35,000	\$ 34,138	\$ 299,240	252,627
Pilot Mountain	\$ 2,588,998	\$ 332,447	\$ 11,322	\$ 15,851	\$ 240,911	103,605
Pitt County	\$ 33,688,284	\$ 5,025,767	\$ 602,106	\$ 279,000	\$ 1,500,000	1,285,998
Pittsboro	\$ 2,617,622	\$ 371,740	\$ 10,016	\$ 14,022	\$ 134,513	86,792
Ramseur	\$ 1,223,321	\$ 215,193	\$ 2,523	\$ 3,533	\$ -	60,387
Randleman	\$ 3,069,378	\$ 400,203	\$ 14,540	\$ 20,360	\$ 313,000	123,557
Red Springs	\$ 1,560,239	\$ 302,628	\$ 1,558	\$ 2,181	\$ 27,416	79,523
Reidsville	\$ 3,673,252	\$ 685,221	\$ 25,000	\$ 12,334	\$ 104,279	174,081
Rockingham	\$ 4,072,641	\$ 538,624	\$ 15,687	\$ 21,962	\$ 382,173	192,796
Roseboro	\$ 1,517,054	\$ 238,894	\$ 4,888	\$ 29,425	\$ 102,530	82,154
Rowan/Kannapolis	\$ 22,921,889	\$ 4,674,752	\$ 41,842	\$ 75,524	\$ 640,892	894,264
Rowland	\$ 422,106	\$ 84,212	\$ 328	\$ 460	\$ 16,749	24,144
Rutherfordton	\$ 2,081,673	\$ 616,424	\$ 19,518	\$ 200	\$ -	81,457
Saint Pauls	\$ 2,079,613	\$ 369,565	\$ 6,507	\$ 6,507	\$ 112,812	106,837
Sanford	\$ 11,014,905	\$ 2,212,984	\$ 110,000	\$ 113,000	\$ 140,000	443,432
Scotland County	\$ 3,404,022	\$ 510,127	\$ 12,934	\$ 18,107	\$ 269,172	169,454
Shalotte	\$ 3,895,751	\$ 523,510	\$ 13,871	\$ 19,420	\$ 108,305	140,088
Shelby	\$ 6,973,009	\$ 1,286,651	\$ 22,937	\$ 16,056	\$ 365,330	277,137
Siler City	\$ 2,440,938	\$ 401,671	\$ 6,774	\$ 9,483	\$ 75,280	106,452
Southport	\$ 6,471,884	\$ 995,530	\$ 20,637	\$ 28,892	\$ 537,055	170,973
Sparta	\$ 1,289,043	\$ 175,131	\$ 4,690	\$ 8,305	\$ 3,284	41,615
Spruce Pine	\$ 2,133,076	\$ 345,647	\$ 10,922	\$ 7,801	\$ 178,552	85,248
Statesville	\$ 9,723,688	\$ 1,498,702	\$ 34,200	\$ 96,000	\$ 773,929	404,015
Stokes Municipal	\$ 952,697	\$ 135,242	\$ 12,715	\$ 4,075	\$ 26,545	35,704
Sunset Beach	\$ 2,893,822	\$ 399,997	\$ 10,674	\$ 14,943	\$ 177,338	108,422
Tabor City	\$ 1,459,673	\$ 203,073	\$ 5,119	\$ 7,167	\$ 122,072	78,461
Thomasville	\$ 5,716,188	\$ 829,183	\$ 21,687	\$ 30,361	\$ 509,880	244,945
Triad Municipal	\$ 65,817,592	\$ 8,245,164	\$ 712,543	\$ -	\$ 7,809,190	2,338,768
Troutman	\$ 3,331,520	\$ 369,053	\$ 18,027	\$ 25,238	\$ 93,775	140,996
Tryon	\$ 841,747	\$ 206,976	\$ -	\$ -	\$ -	23,016
Tyrrell County	\$ 994,046	\$ 134,250	\$ 3,832	\$ 5,365	\$ -	38,926
Valdese	\$ 2,296,569	\$ 375,985	\$ 6,270	\$ 8,349	\$ 170,127	88,988
Vance County	\$ 6,877,215	\$ 1,088,172	\$ 44,560	\$ 22,890	\$ 315,925	302,764
Wadesboro	\$ 2,242,904	\$ 451,910	\$ 3,000	\$ 3,700	\$ 71,000	117,191
Wake County	\$ 225,075,348	\$ 28,829,883	\$ 1,686,968	\$ 5,405,995	\$ 14,517,085	5,938,848
Wallace	\$ 3,044,386	\$ 416,816	\$ 18,350	\$ 25,690	\$ 87,000	127,431
Walnut Cove	\$ 1,342,442	\$ 170,249	\$ 24,135	\$ 8,629	\$ 37,630	54,142

Local Board Annual Revenues & Distributions – SFY 2024

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Distributions	Regular Bottles Sold
Warren County	\$ 4,499,158	\$ 695,213	\$ 16,783	\$ 24,496	\$ 100,000	174,315
Warsaw	\$ 1,639,821	\$ 364,078	\$ 5,836	\$ 8,171	-	83,159
Washington County	\$ 1,532,549	\$ 274,517	\$ 4,370	\$ 2,608	\$ 86,420	69,177
Waxhaw	\$ 5,721,313	\$ 839,855	\$ 19,524	\$ 27,334	\$ 652,035	191,370
Wayne County	\$ 16,346,596	\$ 2,696,239	\$ 171,658	\$ 62,900	\$ 465,000	695,830
Waynesville	\$ 4,874,925	\$ 613,583	\$ 43,148	\$ 33,560	\$ 523,805	164,947
Weaverville	\$ 4,915,324	\$ 763,874	\$ 14,769	\$ 20,677	\$ 392,897	193,149
West Columbus	\$ 1,443,379	\$ 274,456	\$ 1,640	\$ 2,297	\$ 74,000	78,832
West Jefferson	\$ 3,401,300	\$ 559,515	\$ 11,039	\$ 15,456	\$ 260,000	124,436
Whiteville	\$ 2,636,051	\$ 421,210	\$ 7,266	\$ 10,172	\$ 285,158	126,129
Wilkesboro	\$ 4,262,217	\$ 1,263,583	\$ 500	\$ -	\$ 5,000	184,269
Wilson County	\$ 14,881,448	\$ 2,466,531	\$ 74,173	\$ 65,913	\$ 575,000	592,524
Wingate	\$ 2,103,910	\$ 435,122	\$ 8,811	\$ 12,326	\$ 145,477	100,714
Woodfin	\$ 2,530,086	\$ 567,657	\$ 6,000	\$ 10,000	\$ 85,000	99,448
Yadkin Valley	\$ 3,374,270	\$ 406,697	\$ 17,179	\$ 24,050	\$ 100,000	137,658
Youngsville	\$ 7,120,211	\$ 926,720	\$ 43,989	\$ 32,096	\$ 144,797	221,084
TOTALS	\$ 1,898,848,491	\$ 272,960,240	\$ 14,290,049	\$ 19,108,943	\$ 130,214,207	63,085,516

Local Board Annual Revenues & Distributions – SFY 2025

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Disributions	Regular Bottles Sold
Alamance Municipal	\$ 22,981,995	\$ 4,613,861	\$ 33,386	\$ 29,212	\$ 706,463	871,752
Albemarle	\$ 5,938,945	\$ 873,688	\$ 20,510	\$ 28,714	\$ 483,000	218,044
Alexander County	\$ 1,473,132	\$ 282,947	\$ 3,251	\$ 4,323	\$ 43,232	60,176
Andrews	\$ 1,323,721	\$ 259,080	\$ 2,938	\$ 4,113	\$ 35,114	54,148
Angier	\$ 4,116,831	\$ 691,273	\$ 85,063	\$ 21,227	\$ 272,240	156,617
Asheboro	\$ 5,826,193	\$ 730,523	\$ 30,384	\$ 42,537	\$ 780,000	214,957
Asheville	\$ 47,692,592	\$ 7,939,644	\$ 364,211	\$ 240,550	\$ 2,641,672	1,357,910
Beaufort County	\$ 8,509,723	\$ 1,725,071	\$ 88,993	\$ 14,392	\$ 239,601	376,689
Belmont	\$ 6,032,754	\$ 1,023,026	\$ 15,534	\$ 21,748	\$ 164,564	184,458
Belville	\$ 7,454,103	\$ 923,932	\$ 39,100	\$ 54,740	\$ 770,198	318,861
Bertie County	\$ 1,349,315	\$ 233,508	\$ 1,980	\$ 2,772	\$ 39,108	75,202
Bessemer City	\$ 887,956	\$ 182,420	\$ 473	\$ 662	\$ 25,446	39,079
Black Mountain	\$ 2,995,590	\$ 542,828	\$ 31,593	\$ 19,200	\$ 220,000	104,605
Blowing Rock	\$ 2,907,472	\$ 453,948	\$ 10,924	\$ 15,293	\$ 318,000	62,870
Blue Ridge	\$ 13,752,488	\$ 2,398,595	\$ 55,041	\$ 80,460	\$ 1,066,060	475,374
Boiling Spring Lakes	\$ 2,143,368	\$ 534,277	\$ -	\$ -	\$ 8,000	87,679
Boone	\$ 8,624,724	\$ 1,206,466	\$ 31,586	\$ 75,807	\$ 1,050,000	256,978
Brevard	\$ 6,450,492	\$ 1,197,222	\$ 11,450	\$ 10,616	\$ 240,404	222,197
Brunswick	\$ 626,593	\$ 126,280	\$ 9,600	\$ 1,045	\$ 18,379	33,952
Brunswick County	\$ 6,656,201	\$ 1,256,865	\$ 12,028	\$ 16,839	\$ 30,000	222,767
Bryson City	\$ 2,744,708	\$ 526,850	\$ 16,000	\$ 20,000	\$ 151,353	84,527
Bunn	\$ 1,529,426	\$ 245,345	\$ 3,730	\$ 5,222	\$ 69,495	69,742
Burnsville	\$ 2,096,692	\$ 390,936	\$ 6,609	\$ 9,252	\$ 58,265	87,243
Calabash	\$ 3,321,090	\$ 417,178	\$ 24,931	\$ 34,903	\$ 93,701	113,382
Camden County	\$ 2,943,346	\$ 520,787	\$ 81,191	\$ 11,468	\$ 215,999	120,144
Canton	\$ 561,422	\$ 280,617	\$ 2,400	\$ 3,000	\$ 9,074	25,034
Carteret County	\$ 24,947,071	\$ 3,063,431	\$ 124,188	\$ 173,863	\$ 2,295,652	757,307
Caswell County	\$ 3,226,210	\$ 681,791	\$ 658	\$ 921	\$ 92,624	164,051
Catawba County	\$ 31,256,520	\$ 5,693,443	\$ 105,713	\$ 90,698	\$ 1,259,618	1,182,762
Chatham County	\$ 8,538,093	\$ 1,999,244	\$ 1,237	\$ 1,731	\$ 235,592	272,170
Cherryville	\$ 1,809,979	\$ 328,495	\$ 6,000	\$ -	\$ 103,313	80,918
Chowan County	\$ 2,285,096	\$ 470,420	\$ 2,251	\$ 3,151	\$ 103,603	99,066
Clay County	\$ 2,622,215	\$ 512,591	\$ 8,000	\$ 10,000	\$ 70,000	92,320
Clinton	\$ 3,341,161	\$ 397,794	\$ 18,179	\$ 25,450	\$ 160,000	153,270
Columbus	\$ 1,172,279	\$ 243,646	\$ 677	\$ 900	\$ -	44,406
Concord	\$ 32,490,400	\$ 4,353,594	\$ 168,059	\$ 255,500	\$ 997,821	1,124,140
Cramerton	\$ 5,060,099	\$ 922,187	\$ 13,308	\$ 10,015	\$ 192,662	202,431
Craven County	\$ 17,312,956	\$ 3,296,775	\$ 96,210	\$ 110,000	\$ 1,007,998	633,101
Cumberland County	\$ 58,824,990	\$ 7,604,721	\$ 390,381	\$ 392,925	\$ 6,087,780	2,128,253
Currituck County	\$ 9,141,688	\$ 1,230,491	\$ 37,882	\$ 53,035	\$ 913,208	359,419

Local Board Annual Revenues & Distributions – SFY 2025

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Disributions	Regular Bottles Sold
Dare County	\$ 24,940,445	\$ 3,048,042	\$ 242,460	\$ 121,230	\$ 2,479,368	708,808
Davidson County	\$ 6,308,216	\$ 702,952	\$ 35,042	\$ 49,059	\$ 281,500	221,583
Dobson	\$ 1,137,697	\$ 218,502	\$ 1,804	\$ 2,526	\$ 47,884	49,001
Dunn	\$ 4,362,586	\$ 823,691	\$ 15,000	\$ 18,850	\$ 150,000	185,065
Durham County	\$ 61,910,665	\$ 10,838,028	\$ 571,317	\$ 614,829	\$ 3,040,000	1,964,612
Eden	\$ 2,670,606	\$ 482,512	\$ 4,991	\$ 6,988	\$ 161,657	123,217
Edgecombe County	\$ 7,857,836	\$ 1,112,694	\$ 27,335	\$ -	\$ 645,663	418,058
Elizabethtown	\$ 2,432,880	\$ 290,658	\$ 12,509	\$ 17,512	\$ 105,000	115,974
Fairmont	\$ 1,246,034	\$ 287,905	\$ -	\$ -	\$ 1,815	70,360
Fletcher	\$ 4,523,038	\$ 661,647	\$ 16,852	\$ 23,592	\$ 330,000	161,746
Forest City	\$ 4,387,042	\$ 761,752	\$ 18,291	\$ 25,608	\$ 518,925	179,490
Franklin	\$ 4,469,251	\$ 840,245	\$ 9,274	\$ 12,984	\$ 280,610	172,855
Franklinton	\$ 3,021,312	\$ 466,042	\$ 7,458	\$ 10,441	\$ 150,000	112,615
Gastonia	\$ 18,479,997	\$ 2,840,334	\$ 55,269	\$ 77,377	\$ 644,537	774,135
Gates County	\$ 1,334,316	\$ 260,547	\$ 2,750	\$ 6,533	\$ -	57,914
Gibsonville	\$ 2,859,521	\$ 481,788	\$ 9,000	\$ 12,520	\$ 88,000	116,899
Granite Falls	\$ 2,012,044	\$ 292,216	\$ 14,322	\$ 12,890	\$ 195,633	87,871
Granville County	\$ 6,804,414	\$ 1,343,103	\$ 37,677	\$ 32,540	\$ 197,443	305,913
Greene County	\$ 1,666,293	\$ 356,565	\$ 10,181	\$ 14,253	\$ 26,404	75,723
Greensboro	\$ 80,819,076	\$ 13,656,276	\$ 330,067	\$ 176,715	\$ 2,298,532	2,694,185
Halifax County	\$ 8,428,656	\$ 1,627,546	\$ 40,000	\$ 8,542	\$ 195,015	404,060
Hamlet	\$ 2,026,197	\$ 364,630	\$ 3,808	\$ 4,443	\$ 50,221	107,463
Hertford	\$ 2,037,361	\$ 380,949	\$ -	\$ -	\$ -	94,170
Hertford County	\$ 3,603,902	\$ 689,511	\$ 8,104	\$ 5,673	\$ 103,758	180,906
High Country	\$ 5,328,422	\$ 684,279	\$ 29,049	\$ 35,010	\$ 585,000	130,070
High Point	\$ 30,960,858	\$ 5,708,645	\$ 136,881	\$ 74,500	\$ 2,166,485	1,180,441
Highlands	\$ 3,258,150	\$ 717,627	\$ 1,860	\$ 2,605	\$ 70,535	55,215
Hoke County	\$ 5,280,679	\$ 761,839	\$ 25,248	\$ 35,347	\$ 125,000	227,278
Hyde County	\$ 1,187,298	\$ 258,569	\$ 2,900	\$ 728	\$ 32,065	35,286
Indian Trail	\$ 9,531,297	\$ 1,473,137	\$ 45,000	\$ 65,000	\$ 275,000	335,094
Jackson County	\$ 7,556,443	\$ 960,647	\$ 35,979	\$ 50,371	\$ 1,048,118	202,806
Johnston County	\$ 31,975,235	\$ 5,637,908	\$ 62,549	\$ 155,000	\$ 1,000,000	1,196,703
Jones County	\$ 1,315,018	\$ 234,391	\$ 2,288	\$ 3,203	\$ 67,840	60,422
Kenansville	\$ 946,477	\$ 195,868	\$ 463	\$ 648	\$ 56,780	46,721
Kings Mountain	\$ 2,965,183	\$ 470,324	\$ 22,922	\$ 22,922	\$ 183,046	126,399
Lake Lure	\$ 1,116,736	\$ 234,817	\$ -	\$ -	\$ 65,507	29,340
Lake Waccamaw	\$ 818,163	\$ 163,370	\$ 7,169	\$ 14,048	\$ 55,909	35,452

Local Board Annual Revenues & Distributions – SFY 2025

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Distributions	Regular Bottles Sold
Lenoir City	\$ 5,513,006	\$ 746,844	\$ 24,312	\$ 34,037	\$ 558,490	258,349
Lenoir County	\$ 6,993,339	\$ 1,036,453	\$ 88,561	\$ 40,000	\$ 483,046	333,472
Lexington	\$ 8,830,067	\$ 1,455,705	\$ 21,650	\$ 30,304	\$ 340,000	365,724
Liberty	\$ 1,637,336	\$ 264,443	\$ 5,000	\$ 5,348	\$ 99,225	75,892
Lillington	\$ 3,230,207	\$ 487,040	\$ 11,994	\$ 16,792	\$ 270,738	125,493
Lincoln County	\$ 9,619,853	\$ 1,234,518	\$ 47,572	\$ 66,600	\$ 204,000	328,547
Lincolnton	\$ 5,218,162	\$ 889,492	\$ 27,742	\$ 14,168	\$ 147,884	221,508
Locust	\$ 4,293,269	\$ 710,427	\$ 11,664	\$ 16,331	\$ 300,872	158,889
Louisburg	\$ 2,982,096	\$ 400,418	\$ 36,137	\$ 16,864	\$ 262,441	134,719
Lumberton	\$ 6,278,228	\$ 1,067,935	\$ 9,461	\$ 13,246	\$ 134,957	296,004
Madison	\$ 2,617,196	\$ 442,037	\$ 4,649	\$ 6,509	\$ 236,393	96,614
Maggie Valley	\$ 4,367,686	\$ 810,415	\$ 12,589	\$ 12,589	\$ 134,411	176,858
Marion	\$ 4,788,938	\$ 775,096	\$ 12,754	\$ 17,855	\$ 320,844	203,353
Marshville	\$ 2,178,779	\$ 395,843	\$ 1,555	\$ 2,177	\$ 56,804	85,855
Martin County	\$ 3,369,587	\$ 671,979	\$ 2,470	\$ 5,681	\$ 107,000	179,353
Maxton	\$ 1,469,443	\$ 346,183	\$ -	\$ -	\$ 42,497	82,090
Mecklenburg County	\$ 280,085,705	\$ 39,439,029	\$ 5,288,898	\$ 6,960,343	\$ 18,617,679	6,611,640
Mocksville Cooleemee	\$ 3,973,931	\$ 732,566	\$ 11,900	\$ 13,345	\$ 214,000	144,500
Monroe	\$ 7,512,633	\$ 1,143,632	\$ 121,002	\$ 37,904	\$ 590,729	281,988
Montgomery	\$ 2,993,919	\$ 554,164	\$ 6,000	\$ 8,400	\$ 199,220	135,404
Moore County	\$ 20,849,941	\$ 2,362,031	\$ 177,276	\$ 213,500	\$ 844,546	557,094
Mooresville	\$ 20,799,561	\$ 1,797,937	\$ 139,303	\$ 195,023	\$ 3,100,000	610,115
Morganton	\$ 5,831,860	\$ 861,740	\$ 26,642	\$ 44,431	\$ 508,229	226,079
Mount Airy	\$ 3,778,884	\$ 514,931	\$ 23,504	\$ 21,712	\$ 412,524	153,437
Mount Holly	\$ 3,284,245	\$ 494,902	\$ 9,874	\$ 13,824	\$ 340,000	146,433
Mount Pleasant	\$ 1,505,863	\$ 427,654	\$ -	\$ -	\$ -	58,110
Murphy	\$ 5,176,695	\$ 788,607	\$ 32,000	\$ 30,000	\$ 200,000	207,180
Nash County	\$ 18,474,310	\$ 2,644,273	\$ 67,138	\$ 108,220	\$ 1,191,076	787,876
New Hanover County	\$ 72,611,286	\$ 7,669,409	\$ 538,113	\$ 742,117	\$ 7,738,980	1,910,705
Newton Grove	\$ 893,297	\$ 190,092	\$ 2,027	\$ 2,837	\$ 10,000	43,382
North Wilkesboro	\$ 2,054,889	\$ 544,967	\$ -	\$ -	\$ -	94,633
Northampton County	\$ 2,034,243	\$ 387,948	\$ -	\$ -	\$ -	90,275
Norwood	\$ 1,555,344	\$ 336,981	\$ 980	\$ 1,372	\$ 43,625	60,410
Oak Island	\$ 5,321,882	\$ 686,035	\$ 23,781	\$ 33,293	\$ 507,930	177,310
Ocean Isle Beach	\$ 4,283,693	\$ 588,229	\$ 18,000	\$ 25,000	\$ 360,852	139,512
Onslow County	\$ 28,504,948	\$ 6,251,063	\$ 7,603	\$ 10,644	\$ 850,363	1,017,910
Orange County	\$ 30,147,876	\$ 6,122,346	\$ 184,000	\$ 291,000	\$ 840,000	948,792
Pamlico County	\$ 2,406,021	\$ 534,097	\$ -	\$ -	\$ 68,203	100,122
Pasquotank County	\$ 5,484,826	\$ 589,651	\$ 30,565	\$ 42,790	\$ 674,318	214,564

Local Board Annual Revenues & Distributions – SFY 2025

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Disributions	Regular Bottles Sold
Pembroke	\$ 2,173,008	\$ 338,113	\$ 5,415	\$ 8,665	\$ 142,641	111,597
Pender County	\$ 13,037,000	\$ 2,788,727	\$ 20,707	\$ 20,707	\$ 532,913	471,631
Person County	\$ 5,946,168	\$ 886,816	\$ 35,000	\$ 29,251	\$ 272,162	246,461
Pilot Mountain	\$ 2,488,386	\$ 339,557	\$ 10,115	\$ 14,161	\$ 262,777	99,663
Pitt County	\$ 34,069,214	\$ 5,521,354	\$ 584,611	\$ 255,000	\$ 1,500,000	1,304,918
Pittsboro	\$ 2,808,862	\$ 463,027	\$ 7,415	\$ 10,381	\$ 157,016	91,171
Ramseur	\$ 1,294,980	\$ 262,645	\$ 1,857	\$ 2,599	\$ -	61,797
Randleman	\$ 3,022,324	\$ 455,606	\$ 11,045	\$ 15,380	\$ 265,645	122,583
Red Springs	\$ 1,656,262	\$ 303,008	\$ -	\$ 4,556	\$ 69,062	83,166
Reidsville	\$ 3,592,415	\$ 639,661	\$ 25,000	\$ 6,749	\$ 101,957	166,360
Rockingham	\$ 4,101,262	\$ 541,940	\$ 14,248	\$ 14,248	\$ 138,111	184,971
Roseboro	\$ 1,555,456	\$ 262,156	\$ 5,204	\$ 12,140	\$ 110,126	80,175
Rowan/Kannapolis	\$ 23,303,754	\$ 4,891,426	\$ 42,823	\$ 75,076	\$ 651,000	894,482
Rowland	\$ 395,553	\$ 100,841	\$ -	\$ -	\$ 11,546	23,092
Rutherfordton	\$ 2,082,066	\$ 414,658	\$ 19,518	\$ -	\$ -	80,581
Saint Pauls	\$ 1,942,782	\$ 380,733	\$ 3,332	\$ 3,332	\$ 68,082	98,278
Sanford	\$ 11,819,730	\$ 2,748,209	\$ 110,000	\$ 118,200	\$ 140,000	473,161
Scotland County	\$ 3,298,838	\$ 497,427	\$ 10,525	\$ 14,735	\$ 242,096	161,608
Shallotte	\$ 4,012,914	\$ 599,237	\$ 13,604	\$ 19,046	\$ 113,492	141,530
Shelby	\$ 7,306,941	\$ 1,271,188	\$ 25,825	\$ 18,078	\$ 398,668	286,652
Siler City	\$ 2,598,343	\$ 441,927	\$ 6,761	\$ 9,466	\$ 79,777	107,701
Southport	\$ 6,246,980	\$ 1,112,366	\$ 16,143	\$ 20,880	\$ 272,334	161,119
Sparta	\$ 1,321,130	\$ 243,239	\$ 5,461	\$ 7,216	\$ 3,822	41,305
Spruce Pine	\$ 2,091,467	\$ 339,003	\$ 6,520	\$ 4,656	\$ 157,845	82,937
Statesville	\$ 9,895,462	\$ 1,530,923	\$ 31,500	\$ 92,000	\$ 812,477	409,324
Stokes Municipal	\$ 2,380,650	\$ 404,249	\$ 22,280	\$ 6,038	\$ 66,555	91,679
Sunset Beach	\$ 2,929,418	\$ 454,652	\$ 9,436	\$ 13,211	\$ 251,677	108,844
Tabor City	\$ 1,522,646	\$ 200,477	\$ 6,997	\$ 9,795	\$ 151,544	78,233
Taylorsville	\$ 676,263	\$ 98,257	\$ 2,699	\$ 3,589	\$ -	31,801
Thomasville	\$ 5,747,021	\$ 869,354	\$ 18,971	\$ 26,559	\$ 493,167	245,119
Triad Municipal	\$ 66,066,881	\$ 8,464,527	\$ 645,654	\$ -	\$ 7,565,467	2,323,415
Troutman	\$ 3,539,195	\$ 384,366	\$ 19,686	\$ 27,561	\$ 99,445	155,209
Tryon	\$ 898,869	\$ 211,735	\$ -	\$ -	\$ -	23,976
Tyrrell County	\$ 1,012,802	\$ 159,884	\$ 3,324	\$ 4,654	\$ -	38,816
Valdese	\$ 2,283,073	\$ 377,346	\$ 6,566	\$ 11,765	\$ 128,763	89,385
Vance County	\$ 6,893,888	\$ 1,024,578	\$ 48,500	\$ 31,032	\$ 465,499	297,320
Wadesboro	\$ 2,419,443	\$ 560,780	\$ 1,000	\$ -	\$ 20,000	121,473
Wake County	\$ 222,276,672	\$ 31,207,786	\$ 2,165,563	\$ 5,302,226	\$ 11,869,328	5,817,942
Wallace	\$ 3,022,442	\$ 440,493	\$ 18,550	\$ 24,350	\$ 92,100	121,628

Local Board Annual Revenues & Distributions – SFY 2025

ABC Board	Gross Sales	Total Operating Expense	Law Enforcement	Alcohol Education	County & Municipal Distributions	Regular Bottles Sold
Warren County	\$ 4,470,159	\$ 748,275	\$ 9,587	\$ 13,425	\$ 100,000	173,054
Warsaw	\$ 1,860,256	\$ 431,000	\$ -	\$ -	\$ -	95,749
Washington County	\$ 1,551,037	\$ 289,543	\$ 4,350	\$ 4,381	\$ 14,737	68,878
Waxhaw	\$ 5,860,573	\$ 833,527	\$ 19,507	\$ 27,310	\$ 712,010	191,482
Wayne County	\$ 16,427,878	\$ 3,199,272	\$ 194,969	\$ 35,000	\$ 463,001	695,830
Waynesville	\$ 5,572,829	\$ 642,990	\$ 53,449	\$ 41,572	\$ 561,533	190,603
Weaverville	\$ 5,145,864	\$ 745,682	\$ 18,376	\$ 25,726	\$ 360,445	193,008
West Columbus	\$ 1,473,649	\$ 281,264	\$ 1,662	\$ 2,326	\$ 75,000	78,415
West Jefferson	\$ 3,493,678	\$ 509,281	\$ 11,934	\$ 16,708	\$ 300,000	127,259
Whiteville	\$ 2,553,964	\$ 410,962	\$ 7,196	\$ 10,074	\$ 211,712	123,316
Wilkesboro	\$ 4,181,249	\$ 1,255,376	\$ -	\$ -	\$ -	183,614
Wilson County	\$ 15,068,108	\$ 2,764,011	\$ 76,780	\$ 59,325	\$ 600,000	591,332
Wingate	\$ 2,484,268	\$ 475,966	\$ 33,930	\$ 54,370	\$ 69,101	70,273
Woodfin	\$ 2,462,846	\$ 550,072	\$ 6,000	\$ 10,000	\$ 80,000	98,687
Yadkin Valley	\$ 3,366,440	\$ 431,068	\$ 15,179	\$ 21,250	\$ 250,000	136,714
Youngsville	\$ 6,629,406	\$ 1,000,437	\$ 18,016	\$ 25,221	\$ 184,981	221,280
TOTALS	\$ 1,893,834,781	\$ 294,903,455	\$ 15,280,974	\$ 19,289,017	\$ 113,721,979	62,842,639

Appendix G: Top Selling Liquors: SFY 2024 and SFY 2025

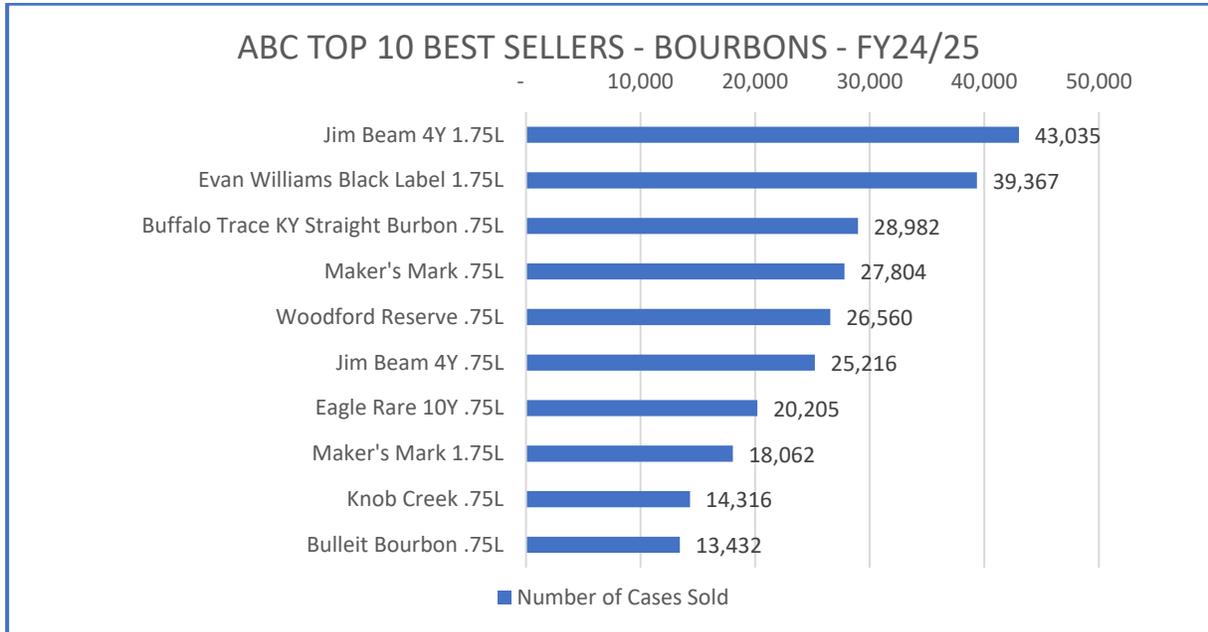
Top Selling Liquors and Spirits in North Carolina for SFY 2024 and 2025

Based on information obtained from the ABC Commission, the following table contains a list of the **top selling liquors and spirits by number of cases sold** for SFY 2024 and 2025.



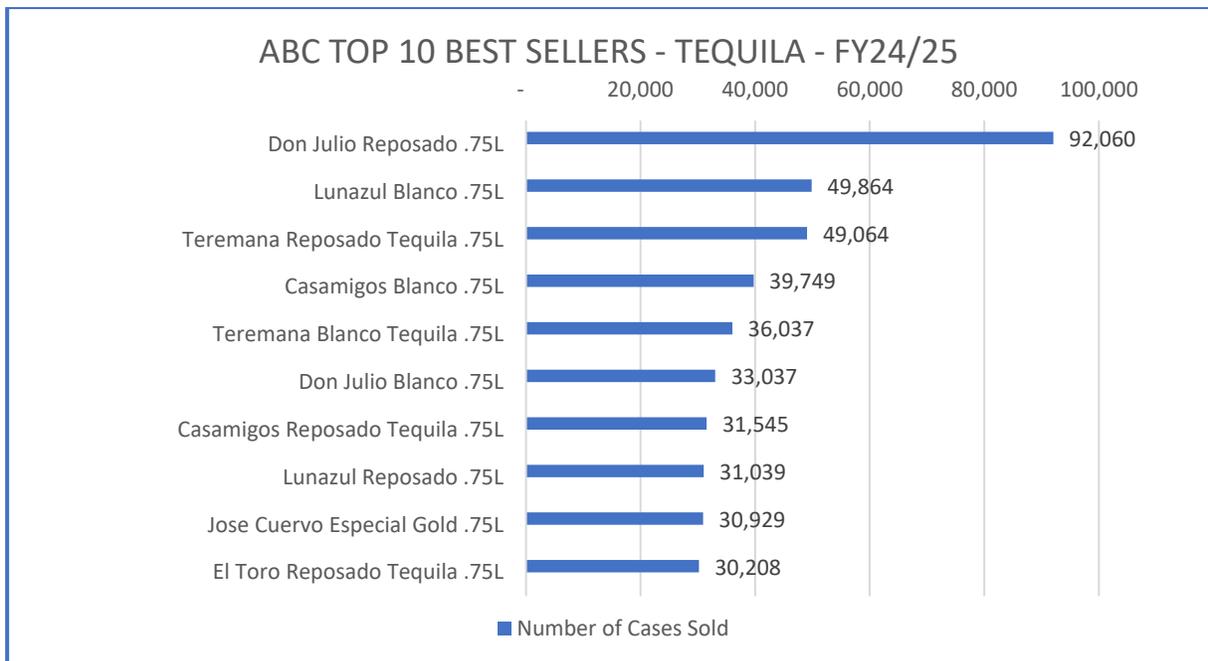
Top Selling Bourbons in North Carolina for SFY 2024 and 2025:

Based on information obtained from the ABC Commission, the following table contains a list of the **top selling bourbons by number of cases sold** for SFY 2024 and 2025.



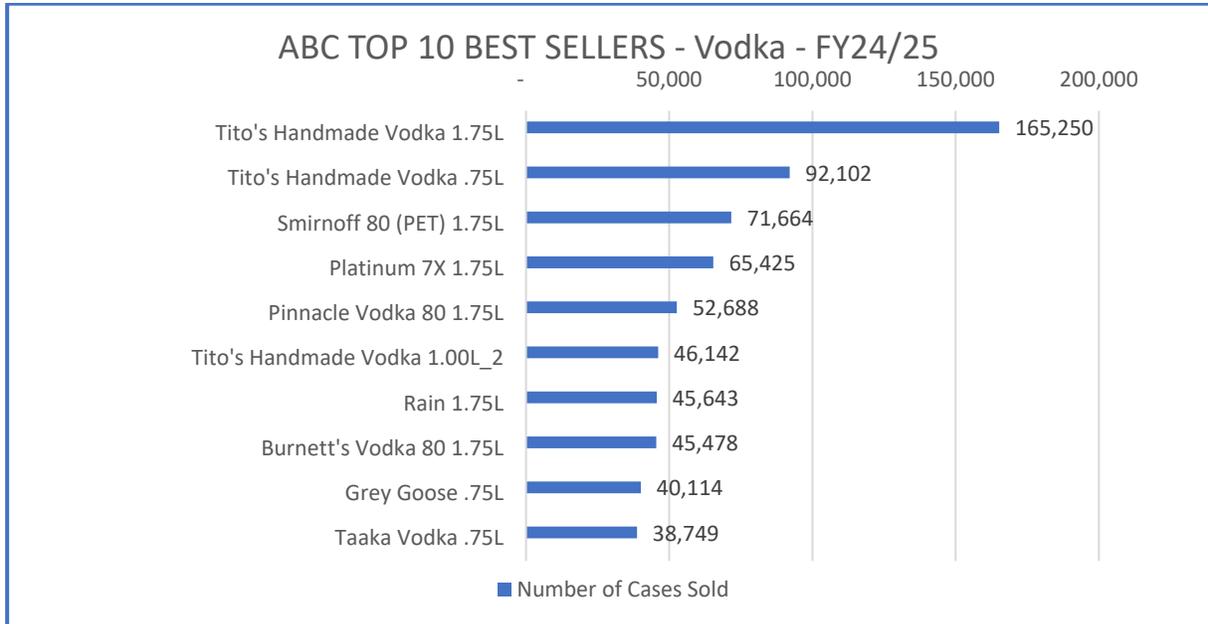
Top Selling Tequilas in North Carolina for SFY 2024 and 2025:

Based on information obtained from the ABC Commission, the following table contains a list of the **top selling tequilas by number of cases sold** for SFY 2024 and 2025.



Top Selling Vodkas in North Carolina for SFY 2024 and 2025:

Based on information obtained from the ABC Commission, the following table contains a list of the **top selling vodkas by number of cases sold** for SFY 2024 and 2025.



Ordering Information

Copies of this report may be obtained by contacting:



Office of the State Auditor
State of North Carolina
20601 Mail Service Center
Raleigh, North Carolina 27699

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Fax: 919-807-7647
Internet: www.auditor.nc.gov



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contact the Office of the State Auditor's Tipline:**

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Internet: www.auditor.nc.gov/about-us/state-auditors-tipline