

**AN ANALYSIS OF MINNESOTA
MUNICIPAL LIQUOR STORE
OPERATIONS IN 2000**

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An Analysis of Minnesota Municipal Liquor Store Operations in 2000

Overview

Municipal liquor stores reported an increase of 7.1 percent in net income for 2000. This was the seventh straight year that Minnesota's municipally owned and operated liquor stores reported an increase in net income. Cities transferred \$15.0 million in liquor store profits to other municipal accounts in 2000. This represents an increase of 14.5 percent over the \$13.1 million transferred in 1999.

Minnesota municipal liquor stores transferred profits of \$15.0 million to other municipal accounts in 2000. This represents an increase of 14.5 percent over 1999.

While the majority of municipal liquor stores were profitable in 2000, 20 cities reported a net loss in their municipal liquor operations. Eighteen cities reported a net loss in 1999.

During 2000, Minnesota's municipally owned liquor stores reported:

- ! gross sales of \$223.1 million, which was an increase of \$14.5 million over 1999 gross sales;
- ! a net income of \$19.5 million, which was \$1.3 million more than the total net income reported in 1999.

Background on Minnesota's Municipal Liquor Stores

Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.¹ During 2000, 234 Minnesota cities operated municipal liquor stores, with 139 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally-owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally-owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract a privately-run establishment. However, the primary purpose of many of the current municipal liquor establishments is to provide additional revenues to supplement traditional tax and fee revenues.

Due in part to the lack of profitability and therefore the inability to provide this additional revenue source, the number of cities operating municipal liquor stores has steadily declined. Figure 1 on the following page shows the decline in the number of municipal liquor stores.

¹ Once a city with a population under 10,000 people has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.



The Profitability of Minnesota’s Municipal Liquor Stores

During 2000, Minnesota’s municipal liquor establishments reported a seventh consecutive year of record sales totaling \$223.1 million. Total sales generated in 2000 rose \$14.5 million or 7.0% over sales reported in 1999. The stores reported a net income of \$19.5 million in 2000, which was up 7.1 percent over net income reported in 1999. Total municipal liquor sales ranged from \$78,708 in Round Lake to \$9.1 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$128,711 in Ada to a profit of \$961,133 in Edina.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 234 Minnesota cities (9.0 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 38.8 percent of the total sales and 33.5 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.9 million in 2000, compared to average sales of \$628,735 for Greater Minnesota municipal liquor stores.² The average net income of metropolitan stores was \$141,913 in 2000, compared to an average of \$59,808 for municipal liquor establishments in Greater Minnesota. Net income and losses among metropolitan liquor operations ranged from a loss of \$11,882 in Watertown to a profit of \$961,133 in Edina. Net income and losses among Greater Minnesota cities

2 The 21 cities in the metropolitan area that have municipal liquor operations operated a total of 46 establishments selling liquor on-sale and/or off-sale. The 213 Greater Minnesota cities with municipal liquor stores operated a total of 217 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

ranged from a loss of \$128,711 in Ada to a profit of \$503,523 in Detroit Lakes. The municipal liquor establishments operated by 20 Minnesota cities reported net losses for 2000, compared to 18 cities in 1999. Nineteen of the 20 cities with net losses were located in Greater Minnesota.

Table 1
Municipal Liquor Store Operations With Net Losses

Name of City	Net Loss	Name of City	Net Loss
Ada	(\$128,711)	Vesta	(\$3,785)
Glenwood	(68,631)	Butterfield	(3,139)
Lismore	(20,967)	Bigfork	(3,011)
Hawley	(18,059)	Round Lake	(2,328)
Barnum	(17,577)	Clements	(1,227)
Cleveland	(17,486)	St. Leo	(1,054)
Watertown	(11,882)	Trimont	(890)
Goodridge	(8,222)	Bertha	(735)
Mabel	(7,633)	Avoca	(386)
Currie	(7,385)	Okabena	(200)

Liquor Store Profits Help Support City Services

During 2000, Minnesota’s municipal liquor stores transferred \$15.0 million of their profits to support city services. This represents an increase of 14.5 percent over the total amount of transfers made in 1999. Liquor store profits that were not transferred to other municipal funds were used to bolster the fund balances of the liquor stores and purchase additional inventory. Cities that operate profitable municipal liquor stores are often able to transfer profits to other city funds.

Municipal Liquor Operations Warrant Careful Scrutiny

City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and continue to have a positive financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of its liquor store(s) if the liquor operation has failed to make a profit in at least two of the past three years. Based on this statute, the following fourteen cities should have held a public hearing on their municipal liquor operations:

- | | | | | | | |
|-------------|------------|----------|------------|---------|-----------|--------------|
| Ada | Audubon | Clements | Cleveland | Currie | Flensburg | Lafayette |
| Lake Benton | Lewisville | Okabena | Round Lake | St. Leo | Trimont | West Concord |

In 1999, 19 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 2000, the municipal liquor stores in 10 of those cities reported a profit; 1 city broke even; 6 cities continued to operate at a loss; and two liquor stores closed.

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure that the liquor stores are managed efficiently and effectively. An analysis of the financial data for off-sale municipal liquor stores, with similar levels of gross sales, reveals large variances in total operating expenses. Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.³

Table 2
Off-Sale Liquor Store Total Sales and Total Operating Expenses

Off-Sale Municipal Liquor Stores With Total Sales Between	Number of Cities	Range In Total Operating Expenses
\$ 78,708 and \$ 150,000	4	\$ 20,465 to \$ 32,087
\$ 150,001 and \$ 250,000	7	\$ 34,199 to \$ 67,052
\$ 250,001 and \$ 350,000	9	\$ 39,753 to \$ 86,154
\$ 350,001 and \$ 450,000	3	\$ 60,984 to \$ 94,529
\$ 450,001 and \$ 650,000	7	\$ 60,537 to \$ 123,758
\$ 650,001 and \$1,000,000	19	\$100,118 to \$ 285,824
\$1,000,001 and \$2,000,000	21	\$138,694 to \$ 401,120
\$2,000,001 and \$3,000,000	12	\$254,833 to \$ 531,622
\$3,000,001 and \$9,079,059	13	\$373,009 to \$1,423,143

³ A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not possible. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons would be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

Utilization of Data

This report provides city officials with comparative data to help fulfill their responsibility to provide for the effective management of municipal liquor store operations. City officials should use this report to compare their liquor store finances to the finances of municipal liquor stores with comparable levels of gross sales. Table 5, beginning on page 17, lists financial data for Minnesota's municipal liquor stores arranged by total gross sales of the stores. This table facilitates financial comparisons between liquor stores of similar sizes. Using the data in this manner, city officials can determine whether their gross profits (total sales minus the wholesale cost of sales) and operating expenses are appropriate. Cities with relatively low gross profits should consider whether the gross profits reflect their intended mark-up policies. If gross profits are well below the intended mark-up of inventory, theft or excessive breakage of inventory may be responsible. Likewise, if operating expenses are relatively high compared to similarly sized stores, city officials should look at stores with low operating expenses for ideas as to how they might operate more efficiently.

Table 3
Summary of 2000 Liquor Store Operations

On-Sale and Off-Sale Stores

	1999		2000		Variance	Percent Change
	Number of Cities	142	139			
	Amount	Amount	Percent of Sales			
			1999	2000		
Sales	\$60,153,710	\$62,764,001	100.0%	100.0%	2,610,291	4.34%
Cost of Sales	36,994,500	38,734,922	61.5%	61.7%	1,740,422	4.70%
Gross Profit	23,159,210	24,029,079	38.5%	38.3%	869,869	3.76%
Operating Expenses	19,695,825	20,811,485	32.7%	33.2%	1,115,660	5.66%
Income from Operations	3,463,385	3,217,594	5.8%	5.1%	(245,791)	-7.10%
Nonoperating Revenues	1,431,529	1,472,328	2.4%	2.3%	40,799	2.85%
Nonoperating Expenses	198,121	219,624	0.3%	0.3%	21,503	10.85%
Net Income Before Transfers	4,696,793	4,470,298	7.8%	7.1%	(226,495)	-4.82%
Transfers to Other City Funds	3,279,585	2,684,412	---	---	(595,173)	-18.15%

Off-Sale Only Stores

	1999		2000		Variance	Percent Change
	Number of Cities	95	95			
	Amount	Amount	Percent of Sales			
			1999	2000		
Sales	\$148,426,262	\$160,319,197	100.0%	100.0%	11,892,935	8.01%
Cost of Sales	112,724,208	121,625,916	75.9%	75.9%	8,901,708	7.90%
Gross Profit	35,702,054	38,693,281	24.1%	24.1%	2,991,227	8.38%
Operating Expenses	22,903,793	24,942,594	15.4%	15.6%	2,038,801	8.90%
Income from Operations	12,798,261	13,750,687	8.6%	8.6%	952,426	7.44%
Nonoperating Revenues	1,369,659	2,037,385	0.9%	1.3%	667,726	48.75%
Nonoperating Expenses	653,030	751,967	0.4%	0.5%	98,937	15.15%
Net Income Before Transfers	13,514,890	15,036,105	9.1%	9.4%	1,521,215	11.26%
Transfers to Other City Funds	9,836,052	12,335,244	---	---	2,499,192	25.41%

Total City Liquor Stores

	1999		2000		Variance	Percent Change
	Number of Cities	237	234			
	Amount	Amount	Percent of Sales			
			1999	2000		
Sales	\$208,579,972	\$223,083,198	100.0%	100.0%	14,503,226	6.95%
Cost of Sales	149,718,708	160,360,838	71.8%	71.9%	10,642,130	7.11%
Gross Profit	58,861,264	62,722,360	28.2%	28.1%	3,861,096	6.56%
Operating Expenses	42,599,618	45,754,079	20.4%	20.5%	3,154,461	7.40%
Income from Operations	16,261,646	16,968,281	7.8%	7.6%	706,635	4.35%
Nonoperating Revenues	2,801,188	3,509,713	1.3%	1.6%	708,525	25.29%
Nonoperating Expenses	851,151	971,591	0.4%	0.4%	120,440	14.15%
Net Income Before Transfers	18,211,683	19,506,403	8.7%	8.7%	1,294,720	7.11%
Transfers to Other City Funds	13,115,637	15,019,656	---	---	1,904,019	14.52%

Figure 2: Liquor Stores Operating Income

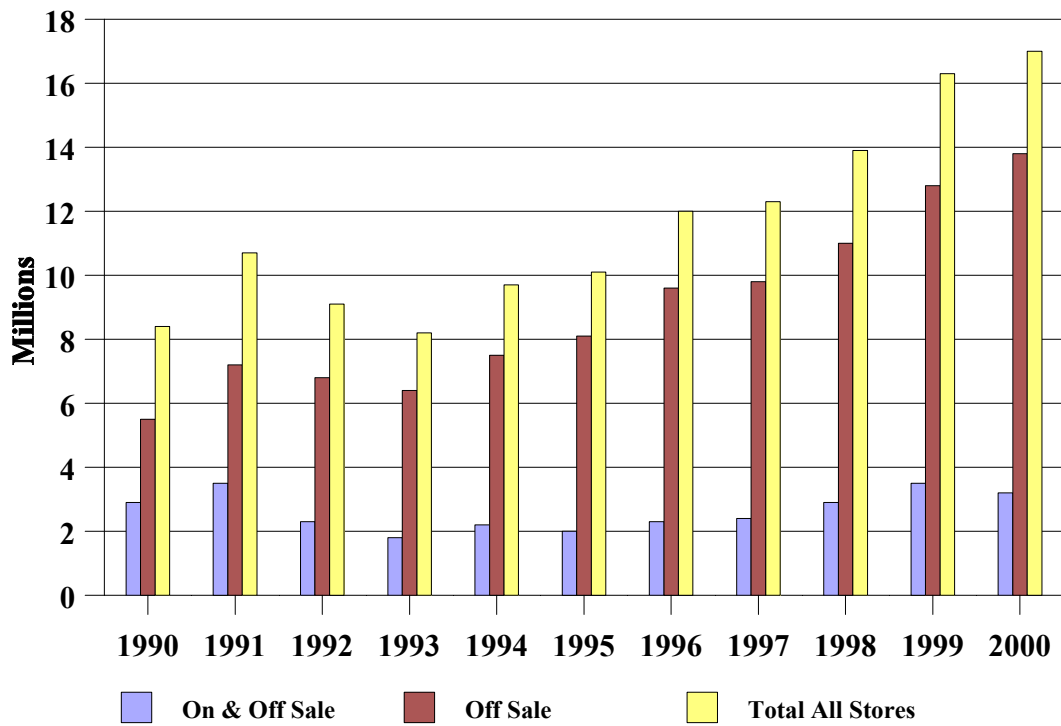
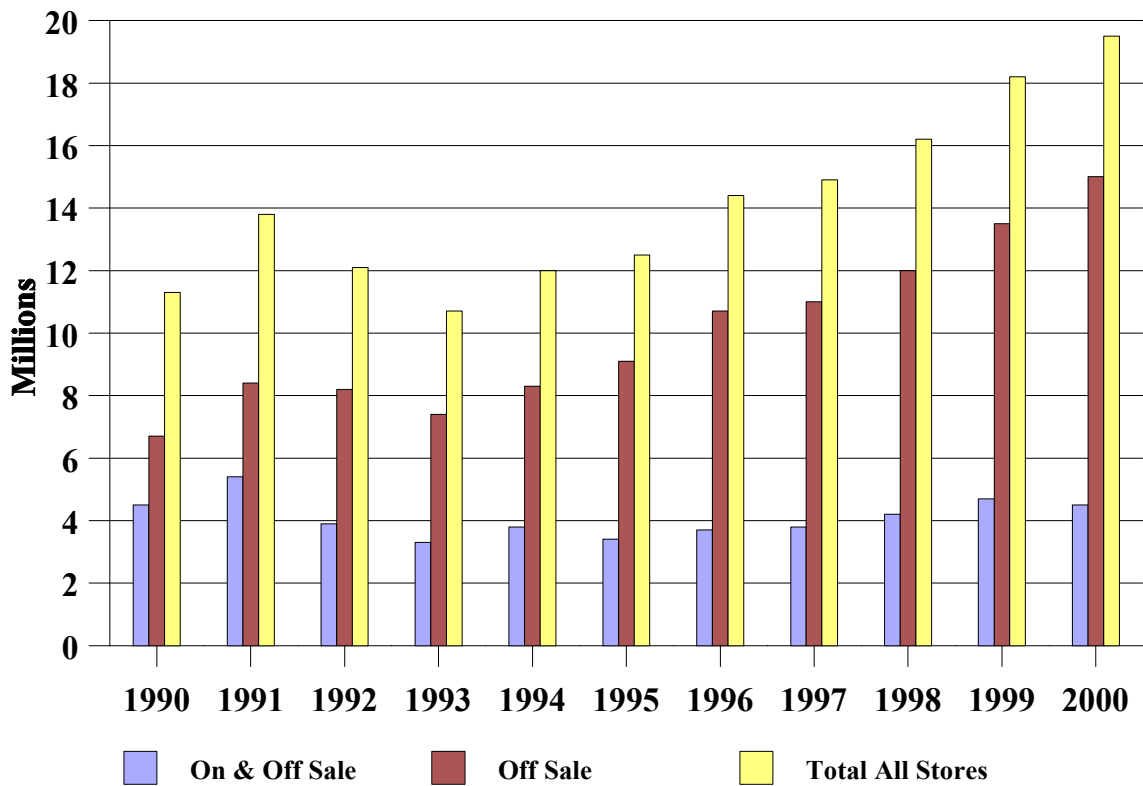


Figure 3: Liquor Stores Net Income



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Appendix 1

2000 Liquor Store Tables

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**Table 4
Analysis of City Liquor Store Operations - 2000**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,657	406,284	264,967	141,317	34.8%	271,934	(130,617)	1,906	----	(128,711)	3,000
Aitkin	Off Sale Only		1,984	776,667	614,778	161,889	20.8%	130,726	31,163	17,558	----	48,721	45,000
Akeley	On & Off Sale		412	354,866	214,477	140,389	39.6%	120,799	19,590	----	----	19,590	15,000
Alexandria	Off Sale Only		8,820	2,951,372	2,292,987	658,385	22.3%	363,092	295,293	5,138	----	300,431	340,000
Anoka	Off Sale Only		18,076	3,187,558	2,398,301	789,257	24.8%	606,745	182,512	42,048	----	224,560	120,400
Apple Valley	Off Sale Only		45,527	4,970,795	3,775,577	1,195,218	24.0%	791,463	403,755	38,069	----	441,824	235,000
Appleton	Off Sale Only		2,871	305,730	223,230	82,500	27.0%	79,338	3,162	----	----	3,162	----
Audubon	On & Off Sale		445	475,607	298,303	177,304	37.3%	161,307	15,997	6,432	19,932	2,497	1,000
Avoca	On & Off Sale		146	196,854	116,321	80,533	40.9%	84,436	(3,903)	4,041	524	(386)	----
Bagley	Off Sale Only		1,235	608,876	472,813	136,063	22.3%	99,592	36,471	1,340	----	37,811	75,000
Balaton	On & Off Sale		637	323,805	185,648	138,157	42.7%	102,870	35,287	9,379	28	44,638	6,000
Barnesville	Off Sale Only	[*]	2,173	232,779	168,357	64,422	27.7%	44,603	19,819	1,433	----	21,252	30,000
Barnum	On & Off Sale		525	245,066	144,821	100,245	40.9%	133,710	(33,465)	15,888	----	(17,577)	----
Battle Lake	Off Sale Only	[0]	686	677,856	526,195	151,661	22.4%	114,880	36,781	9,826	28,249	18,358	10,000
Baudette	On & Off Sale		1,104	942,836	606,080	336,756	35.7%	220,146	116,610	21,833	----	138,443	80,000
Beaver Bay	On & Off Sale		175	338,044	163,530	174,514	51.6%	181,163	(6,649)	13,114	----	6,465	12,000
Belview	On & Off Sale		412	262,096	139,712	122,384	46.7%	124,891	(2,507)	4,822	----	2,315	----
Bemidji	Off Sale Only		11,917	3,530,797	2,628,655	902,142	25.6%	535,502	366,640	50,701	----	417,341	893,738
Benson	On & Off Sale		3,376	784,273	502,562	281,711	35.9%	255,353	26,358	5,780	----	32,138	50,000
Bertha	On & Off Sale		470	187,540	116,346	71,194	38.0%	76,225	(5,031)	4,296	----	(735)	75,000
Big Falls	On & Off Sale	[0]	264	231,179	124,257	106,922	46.3%	107,261	(339)	497	----	158	----
Big Lake	Off Sale Only		6,063	1,744,611	1,356,722	387,889	22.2%	251,010	136,879	23,831	----	160,710	145,000
Bigfork	On & Off Sale		469	254,367	152,144	102,223	40.2%	105,234	(3,011)	----	----	(3,011)	5,850
Biscay	On & Off Sale		114	342,636	167,550	175,086	51.1%	158,340	16,746	21,226	----	37,972	31,577
Blackduck	On & Off Sale	[0]	696	668,093	420,096	247,997	37.1%	209,293	38,704	26,387	----	65,091	38,165
Blue Earth	Off Sale Only		3,621	821,477	622,440	199,037	24.2%	141,959	57,078	19,716	----	76,794	5,000
Boyd	On & Off Sale		210	300,270	160,562	139,708	46.5%	122,064	17,644	1,362	73	18,933	506
Braham	Off Sale Only		1,276	674,575	511,186	163,389	24.2%	120,098	43,291	48,576	47,633	44,234	21,000
Brandon	On & Off Sale		450	354,844	233,816	121,028	34.1%	116,695	4,333	18,606	----	22,939	----
Brooklyn Center	Off Sale Only		29,172	3,584,829	2,734,318	850,511	23.7%	696,830	153,681	22,380	31,504	144,557	75,000
Browerville	On & Off Sale		735	385,322	203,521	181,801	47.2%	139,760	42,041	3,257	----	45,298	6,745
Browns Valley	On & Off Sale		690	247,260	149,229	98,031	39.6%	87,074	10,957	4,377	----	15,334	6,700
Buffalo	Off Sale Only		10,097	1,650,673	1,131,274	519,399	31.5%	257,969	261,430	8,121	----	269,551	250,000
Buffalo Lake	On & Off Sale		768	282,037	169,457	112,580	39.9%	93,838	18,742	15,082	----	33,824	----
Butterfield	Off Sale Only		564	179,772	134,823	44,949	25.0%	50,032	(5,083)	1,944	----	(3,139)	781
Caledonia	Off Sale Only		2,965	401,748	310,367	91,381	22.7%	60,948	30,433	----	----	30,433	7,563
Callaway	On & Off Sale		200	311,902	202,117	109,785	35.2%	104,541	5,244	8,944	1,028	13,160	9,000
Cambridge	Off Sale Only		5,520	2,425,133	1,858,234	566,899	23.4%	332,756	234,143	21,842	12,655	243,330	150,000
Canton	Off Sale Only	[*]	343	105,782	86,375	19,407	18.3%	20,465	(1,058)	7,478	----	6,420	----
Clarissa	On & Off Sale		609	320,413	187,306	133,107	41.5%	122,728	10,379	3,270	----	13,649	11,000
Clearbrook	On & Off Sale		551	391,937	218,923	173,014	44.1%	152,441	20,573	1,153	----	21,726	49,832
Clements	On & Off Sale		191	134,597	74,248	60,349	44.8%	65,584	(5,235)	4,008	----	(1,227)	4,200
Cleveland	On & Off Sale		673	208,074	131,973	76,101	36.6%	105,512	(29,411)	13,599	1,674	(17,486)	----
Clontarf	On & Off Sale		173	216,355	133,049	83,306	38.5%	89,041	(5,735)	5,986	----	251	9,499
Columbia Heights	Off Sale Only		18,520	6,425,021	5,051,575	1,373,446	21.4%	986,678	386,768	125,820	----	512,588	277,970
Conger	On & Off Sale		133	178,139	99,961	78,178	43.9%	72,012	6,166	10,748	2,478	14,436	----

**Table 4
Analysis of City Liquor Store Operations - 2000**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Cook	Off Sale Only		622	843,858	636,970	206,888	24.5%	125,697	81,191	----	7,256	73,935	----
Cottonwood	On & Off Sale		1,148	446,165	283,188	162,977	36.5%	152,988	9,989	563	2,564	7,988	6,000
Cromwell	On & Off Sale		143	346,222	199,066	147,156	42.5%	114,020	33,136	9,518	184	42,470	81,000
Currie	On & Off Sale		225	210,830	132,159	78,671	37.3%	91,180	(12,509)	5,149	25	(7,385)	2,000
Dalton	Off Sale Only		258	217,557	172,328	45,229	20.8%	43,715	1,514	996	----	2,510	----
Danvers	On & Off Sale		108	244,273	132,079	112,194	45.9%	95,041	17,153	3,380	----	20,533	1,000
Darwin	Off Sale Only		276	485,059	380,908	104,151	21.5%	60,537	43,614	3,642	----	47,256	25,000
Dawson	Off Sale Only		1,539	325,756	243,172	82,584	25.4%	84,283	(1,699)	8,191	----	6,492	3,500
De Graff	On & Off Sale		133	250,803	138,874	111,929	44.6%	72,795	39,134	----	----	39,134	8,500
Delano	On & Off Sale		3,837	1,184,653	822,241	362,412	30.6%	308,200	54,212	44,636	----	98,848	50,000
Delavan	On & Off Sale		223	190,358	111,072	79,286	41.7%	84,454	(5,168)	12,000	1,744	5,088	----
Detroit Lakes	Off Sale Only		7,348	2,883,274	2,151,989	731,285	25.4%	254,833	476,452	28,850	1,779	503,523	195,000
Dundee	On & Off Sale		102	128,994	66,726	62,268	48.3%	51,068	11,200	11,613	----	22,813	24,600
Eagle Bend	On & Off Sale		595	229,920	141,908	88,012	38.3%	88,994	(982)	18,074	----	17,092	----
Eden Prairie	Off Sale Only		54,901	7,472,756	5,519,640	1,953,116	26.1%	1,254,608	698,508	49,381	80,918	666,971	563,537
Edina	Off Sale Only		47,425	8,989,480	6,663,033	2,326,447	25.9%	1,342,370	984,077	243	23,187	961,133	1,139,000
Elbow Lake	Off Sale Only		1,275	262,373	190,542	71,831	27.4%	71,438	393	----	----	393	2,000
Elizabeth	Off Sale Only		172	326,358	262,180	64,178	19.7%	58,936	5,242	----	1,099	4,143	9,360
Elk River	Off Sale Only		16,447	3,788,048	2,846,326	941,722	24.9%	451,197	490,525	82,888	76,911	496,502	146,400
Ellendale	On & Off Sale		590	304,272	185,572	118,700	39.0%	111,253	7,447	8,894	----	16,341	17,000
Ellsworth	On & Off Sale		540	168,065	88,025	80,040	47.6%	78,739	1,301	7,439	----	8,740	----
Elmore	Off Sale Only		735	143,179	109,090	34,089	23.8%	32,087	2,002	1,157	----	3,159	917
Erhard	Off Sale Only		150	268,427	207,921	60,506	22.5%	54,228	6,278	4,980	----	11,258	5,000
Fairfax	On & Off Sale		1,295	329,932	202,258	127,674	38.7%	134,362	(6,688)	20,097	----	13,409	50,000
Fairmont	Off Sale Only		10,889	1,956,093	1,489,748	466,345	23.8%	239,039	227,306	77,746	----	305,052	125,000
Farmington	Off Sale Only		12,365	2,188,729	1,636,241	552,488	25.2%	369,222	183,266	10,524	15,202	178,588	48,500
Fergus Falls	Off Sale Only		13,471	2,734,644	2,038,006	696,638	25.5%	324,845	371,793	109,176	----	480,969	1,107,719
Fifty Lakes	On & Off Sale		392	232,069	112,586	119,483	51.5%	102,224	17,259	1,900	----	19,159	----
Finlayson	On & Off Sale		314	397,787	206,832	190,955	48.0%	118,076	72,879	1,200	416	73,663	200,000
Flensburg	On & Off Sale		244	176,961	78,850	98,111	55.4%	90,423	7,688	4,044	----	11,732	----
Foreston	On & Off Sale		389	304,463	177,428	127,035	41.7%	121,554	5,481	4,084	----	9,565	5,000
Frazee	On & Off Sale		1,377	612,639	379,344	233,295	38.1%	204,386	28,909	----	----	28,909	10,500
Fridley	Off Sale Only		27,449	5,200,127	4,134,935	1,065,192	20.5%	926,409	138,783	44,785	----	183,568	200,000
Gilman	On & Off Sale		215	309,930	167,995	141,935	45.8%	150,783	(8,848)	22,655	----	13,807	18,000
Glencoe	Off Sale Only		5,453	998,532	790,738	207,794	20.8%	106,877	100,917	5,530	25,661	80,786	145,000
Glenwood	Off Sale Only		2,594	841,232	640,802	200,430	23.8%	285,824	(85,394)	16,763	----	(68,631)	----
Goodridge	On & Off Sale		98	198,387	122,306	76,081	38.3%	91,506	(15,425)	7,203	----	(8,222)	3,000
Grand Marais	Off Sale Only		1,353	1,058,150	717,630	340,520	32.2%	175,364	165,156	8,655	----	173,811	340,000
Granite Falls	Off Sale Only		3,070	652,068	476,623	175,445	26.9%	100,118	75,327	19,481	----	94,808	77,192
Hackensack	On & Off Sale		285	531,142	366,276	164,866	31.0%	156,646	8,220	20	----	8,240	(17,133)
Hadley	On & Off Sale		81	125,264	64,484	60,780	48.5%	61,692	(912)	15,946	282	14,752	----
Hanley Falls	On & Off Sale		323	218,342	111,658	106,684	48.9%	83,321	23,363	----	----	23,363	5,000
Hanska	On & Off Sale		443	344,488	173,614	170,874	49.6%	146,284	24,590	4,107	----	28,697	20,000
Hawley	Off Sale Only		1,882	323,863	258,271	65,592	20.3%	86,154	(20,562)	2,503	----	(18,059)	(63,000)
Herman	On & Off Sale		452	338,279	211,380	126,899	37.5%	105,032	21,867	20,130	----	41,997	15,000
Heron Lake	On & Off Sale		768	204,151	116,412	87,739	43.0%	82,168	5,571	1,150	----	6,721	16,744

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Hinckley	On & Off Sale		1,291	1,116,740	744,901	371,839	33.3%	249,072	122,767	8,294	5,392	125,669	89,851
Hitterdal	On & Off Sale		201	283,581	152,217	131,364	46.3%	110,933	20,431	----	----	20,431	5,000
Holdingford	On & Off Sale		736	339,084	172,027	167,057	49.3%	121,384	45,673	----	----	45,673	19,473
Houston	On & Off Sale		1,020	420,783	245,334	175,449	41.7%	175,294	155	9,225	----	9,380	50,000
Howard Lake	On & Off Sale		1,853	915,041	620,445	294,596	32.2%	215,918	78,678	12,187	280	90,585	100,000
Hutchinson	Off Sale Only		13,080	3,087,169	2,387,721	699,448	22.7%	373,009	326,439	14,561	6,525	334,475	251,000
Isanti	Off Sale Only		2,324	1,154,390	852,697	301,693	26.1%	207,085	94,608	10,629	----	105,237	124,050
Isle	On & Off Sale		707	973,519	664,734	308,785	31.7%	259,543	49,242	649	----	49,891	30,780
Ivanhoe	On & Off Sale		679	320,398	183,658	136,740	42.7%	103,054	33,686	874	----	34,560	1,000
Jackson	Off Sale Only		3,501	581,691	435,737	145,954	25.1%	100,997	44,957	14,157	----	59,114	10,000
Jasper	On & Off Sale		597	212,250	108,419	103,831	48.9%	89,507	14,324	2,323	----	16,647	----
Kasson	Off Sale Only		4,398	606,442	460,135	146,307	24.1%	122,783	23,524	6,045	----	29,569	1,000
Kelliher	On & Off Sale		294	288,994	143,259	145,735	50.4%	108,599	37,136	2,036	----	39,172	25,000
Kellogg	On & Off Sale		439	155,549	69,698	85,851	55.2%	85,115	736	7,696	----	8,432	----
Kensington	On & Off Sale		286	291,932	166,795	125,137	42.9%	118,136	7,001	10,613	----	17,614	----
Kenyon	On & Off Sale		1,661	450,493	261,167	189,326	42.0%	166,216	23,110	8,864	----	31,974	27,999
Kiester	Off Sale Only		540	118,036	87,391	30,645	26.0%	27,519	3,126	----	26	3,100	500
Lafayette	On & Off Sale		529	204,171	100,220	103,951	50.9%	97,291	6,660	33	----	6,693	----
Lake Benton	On & Off Sale		703	217,214	110,945	106,269	48.9%	89,498	16,771	6,941	----	23,712	----
Lake Lillian	Off Sale Only	[0]	257	153,504	105,732	47,772	31.1%	47,417	355	----	----	355	----
Lake Park	On & Off Sale		782	624,209	400,513	223,696	35.8%	190,289	33,407	10,793	----	44,200	31,700
Lake Wilson	On & Off Sale		270	221,401	125,078	96,323	43.5%	91,842	4,481	11,435	442	15,474	5,000
Lakefield	Off Sale Only		1,721	240,197	176,008	64,189	26.7%	67,052	(2,863)	6,654	21	3,770	(999)
Lakeville	Off Sale Only		43,128	8,602,843	6,557,942	2,044,901	23.8%	1,368,569	676,332	64,424	78,900	661,856	758,422
Lancaster	On & Off Sale		363	229,995	139,980	90,015	39.1%	87,100	2,915	561	----	3,476	10,000
Le Center	On & Off Sale		2,240	617,599	403,896	213,703	34.6%	167,237	46,466	6,324	----	52,790	30,000
Leroy	Off Sale Only		925	164,481	132,390	32,091	19.5%	34,199	(2,108)	5,069	----	2,961	----
Lewisville	On & Off Sale		274	215,452	135,017	80,435	37.3%	85,663	(5,228)	5,250	----	22	----
Lexington	Off Sale Only		2,214	2,327,667	1,756,539	571,128	24.5%	281,671	289,457	28,700	----	318,157	126,369
Lindstrom	On & Off Sale		3,015	1,655,648	1,220,943	434,705	26.3%	360,623	74,082	24,874	16,905	82,051	3,621
Lismore	On & Off Sale		238	310,399	168,513	141,886	45.7%	158,064	(16,178)	733	5,522	(20,967)	----
Litchfield	Off Sale Only		6,562	1,317,162	1,016,383	300,779	22.8%	192,625	108,154	11,591	----	119,745	64,000
Littlefork	On & Off Sale		680	278,005	153,997	124,008	44.6%	108,256	15,752	2,400	----	18,152	----
Long Prairie	Off Sale Only		3,040	817,074	629,338	187,736	23.0%	119,327	68,409	15,982	----	84,391	73,368
Longville	On & Off Sale		180	659,654	380,081	279,573	42.4%	184,593	94,980	5,514	----	100,494	----
Lonsdale	On & Off Sale		1,491	663,742	428,307	235,435	35.5%	167,703	67,732	20,748	----	88,480	35,000
Luverne	Off Sale Only		4,617	609,296	438,901	170,395	28.0%	123,758	46,637	8,231	----	54,868	30,000
Mabel	On & Off Sale		766	250,700	160,423	90,277	36.0%	83,623	6,654	7,052	21,339	(7,633)	40,000
Madelia	Off Sale Only		2,340	294,647	228,108	66,539	22.6%	39,753	26,786	11,325	----	38,111	40,000
Madison	Off Sale Only		1,768	286,261	204,760	81,501	28.5%	70,431	11,070	295	----	11,365	(34,675)
Mahnomen	On & Off Sale		1,202	806,593	542,373	264,220	32.8%	244,736	19,484	31,245	----	50,729	25,000
Maple Lake	Off Sale Only		1,633	829,155	634,760	194,395	23.4%	120,389	74,006	14,556	----	88,562	20,000
Mapleton	On & Off Sale		1,678	344,771	209,470	135,301	39.2%	130,330	4,971	21,365	----	26,336	20,000
Marshall	Off Sale Only		12,735	2,635,643	1,953,223	682,420	25.9%	261,329	421,091	19,268	----	440,359	300,500
Maynard	On & Off Sale		388	293,441	160,528	132,913	45.3%	126,414	6,499	1,484	----	7,983	8,000
Mazeppa	On & Off Sale		778	297,328	182,267	115,061	38.7%	102,629	12,432	10,255	----	22,687	25,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Medford	On & Off Sale		984	599,806	393,089	206,717	34.5%	195,644	11,073	44,504	----	55,577	40,000
Menahga	On & Off Sale		1,220	784,746	480,318	304,428	38.8%	228,890	75,538	3,263	9,827	68,974	50,000
Mentor	On & Off Sale		150	310,130	148,212	161,918	52.2%	126,641	35,277	14,019	----	49,296	22,946
Milaca	Off Sale Only		2,580	767,609	576,356	191,253	24.9%	120,566	70,687	8,352	14,553	64,486	15,000
Millerville	On & Off Sale		115	308,284	166,133	142,151	46.1%	122,854	19,297	5,115	----	24,412	20,000
Miltona	On & Off Sale		279	460,186	264,903	195,283	42.4%	153,230	42,053	17,460	1,310	58,203	31,660
Montevideo	Off Sale Only		5,346	1,391,521	1,051,418	340,103	24.4%	243,038	97,065	1,439	6,660	91,844	67,500
Monticello	Off Sale Only		7,868	2,619,955	1,967,627	652,328	24.9%	293,165	359,163	20,833	----	379,996	419,000
Moose Lake	On & Off Sale		2,239	707,193	448,298	258,895	36.6%	184,180	74,715	11,065	----	85,780	88,390
Mora	Off Sale Only		3,193	1,887,025	1,431,731	455,294	24.1%	198,497	256,797	33,284	----	290,081	230,000
Morris	Off Sale Only		5,068	982,404	757,984	224,420	22.8%	143,997	80,423	2,836	----	83,259	40,000
Morton	On & Off Sale		442	315,123	167,597	147,526	46.8%	119,957	27,569	6,196	----	33,765	25,000
Mound	Off Sale Only		9,435	1,861,914	1,406,548	455,366	24.5%	282,530	172,836	26,869	----	199,705	79,500
Nevis	On & Off Sale		364	534,240	314,797	219,443	41.1%	139,945	79,498	----	6,888	72,610	76,578
New York Mills	On & Off Sale		1,158	543,637	339,032	204,605	37.6%	144,518	60,087	35,206	----	95,293	106,500
Nisswa	On & Off Sale		1,953	974,345	615,950	358,395	36.8%	241,948	116,447	----	----	116,447	98,000
North Branch	Off Sale Only		8,023	1,087,382	825,977	261,405	24.0%	174,396	87,009	20,085	68,196	38,898	----
Northfield	Off Sale Only		17,147	1,889,270	1,393,678	495,592	26.2%	369,910	125,682	55,739	----	181,421	170,000
Northome	On & Off Sale		230	166,768	81,442	85,326	51.2%	64,515	20,811	4,399	----	25,210	16,300
Ogema	On & Off Sale		143	335,566	242,959	92,607	27.6%	69,514	23,093	3,594	----	26,687	10,000
Ogilvie	On & Off Sale		474	372,456	227,380	145,076	39.0%	137,241	7,835	26,136	117	33,854	29,000
Okabena	On & Off Sale		185	199,644	112,013	87,631	43.9%	96,744	(9,113)	8,913	----	(200)	----
Olivia	On & Off Sale		2,570	739,925	493,376	246,549	33.3%	212,613	33,936	2,273	----	36,209	10,000
Orr	On & Off Sale		249	471,399	265,365	206,034	43.7%	179,805	26,229	21,112	827	46,514	13,000
Osakis	On & Off Sale		1,567	481,252	296,003	185,249	38.5%	170,801	14,448	9,716	110	24,054	25,000
Palisade	On & Off Sale		118	346,746	245,476	101,270	29.2%	85,664	15,606	1,105	----	16,711	10,000
Park Rapids	Off Sale Only		3,276	2,584,690	1,975,423	609,267	23.6%	256,410	352,857	46,726	22,304	377,279	305,148
Parkers Prairie	On & Off Sale		991	371,624	241,812	129,812	34.9%	89,478	40,334	18,316	----	58,650	10,666
Paynesville	Off Sale Only		2,267	667,219	518,349	148,870	22.3%	108,416	40,454	6,756	----	47,210	37,500
Pelican Rapids	Off Sale Only		2,374	535,418	423,328	112,090	20.9%	105,799	6,291	1,315	----	7,606	13,000
Perham	Off Sale Only		2,559	1,125,396	824,194	301,202	26.8%	142,322	158,880	14,610	5,913	167,577	170,000
Pine City	Off Sale Only		3,043	1,297,555	1,050,116	247,439	19.1%	195,210	52,229	12,810	1,601	63,438	57,000
Pine Island	On & Off Sale		2,337	523,260	310,693	212,567	40.6%	190,280	22,287	29,486	----	51,773	----
Pipestone	Off Sale Only		4,280	794,636	590,073	204,563	25.7%	120,385	84,178	16,803	----	100,981	36,653
Plainview	On & Off Sale		3,190	594,009	368,589	225,420	37.9%	185,371	40,049	18,870	----	58,919	10,000
Princeton	Off Sale Only		3,933	1,493,741	1,128,402	365,339	24.5%	191,146	174,193	69,026	3,543	239,676	44,820
Proctor	Off Sale Only		2,852	656,078	519,670	136,408	20.8%	110,655	25,753	144	9,386	16,511	2,000
Randall	On & Off Sale		535	474,206	291,307	182,899	38.6%	138,451	44,448	----	----	44,448	44,000
Ranier	On & Off Sale		188	348,525	179,193	169,332	48.6%	145,977	23,355	9,178	----	32,533	25,000
Redwood Falls	Off Sale Only		5,459	998,569	770,281	228,288	22.9%	141,727	86,561	28,718	----	115,279	243,600
Remer	On & Off Sale		372	465,915	266,839	199,076	42.7%	136,619	62,457	----	----	62,457	43,038
Renville	On & Off Sale		1,323	489,491	291,927	197,564	40.4%	154,850	42,714	13,739	12,642	43,811	50,624
Richfield	Off Sale Only		34,439	9,079,059	6,989,645	2,089,414	23.0%	1,423,143	666,271	54,150	18,319	702,102	516,850
Robbinsdale	Off Sale Only		14,123	1,954,229	1,506,483	447,746	22.9%	401,120	46,626	4,196	----	50,822	25,000
Rogers	On & Off Sale		3,588	1,307,489	886,737	420,752	32.2%	363,946	56,806	26,245	51,821	31,230	(370,000)
Roseau	Off Sale Only		2,756	1,214,227	886,539	327,688	27.0%	168,051	159,637	24,261	----	183,898	75,000

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Round Lake	Off Sale Only		424	78,708	56,164	22,544	28.6%	28,595	(6,051)	3,723	----	(2,328)	----
Rush City	On & Off Sale		2,102	694,521	432,365	262,156	37.7%	197,818	64,338	15,017	----	79,355	20,000
Rushford	On & Off Sale		1,696	489,754	333,298	156,456	31.9%	122,406	34,050	9,413	----	43,463	25,000
Russell	On & Off Sale		371	236,667	136,052	100,615	42.5%	73,032	27,583	8,928	----	36,511	----
Sacred Heart	On & Off Sale		549	278,013	158,014	119,999	43.2%	132,134	(12,135)	20,286	----	8,151	----
Sauk Rapids	Off Sale Only		10,213	1,903,286	1,541,590	361,696	19.0%	233,384	128,312	28,540	9,547	147,305	100,150
Savage	Off Sale Only		21,115	5,003,976	3,787,976	1,216,000	24.3%	851,413	364,587	94,187	136,139	322,635	161,000
Sebeka	On & Off Sale		710	444,631	262,170	182,461	41.0%	119,965	62,496	10,374	----	72,870	50,000
Sherburn	On & Off Sale		1,082	346,951	211,441	135,510	39.1%	135,740	(230)	10,603	424	9,949	5,000
Shorewood	Off Sale Only		7,400	2,532,379	1,888,069	644,310	25.4%	531,622	112,688	22,983	788	134,883	10,000
Silver Bay	On & Off Sale		2,068	700,775	417,435	283,340	40.4%	230,706	52,634	20,185	----	72,819	36,400
Silver Lake	On & Off Sale		761	488,556	278,901	209,655	42.9%	199,369	10,286	4,006	----	14,292	9,500
Sleepy Eye	Off Sale Only		3,515	411,851	299,533	112,318	27.3%	94,529	17,789	15,307	----	33,096	50,000
South Haven	On & Off Sale		204	300,567	157,032	143,535	47.8%	118,660	24,875	2,179	----	27,054	21,495
Spring Grove	On & Off Sale		1,304	307,768	181,984	125,784	40.9%	115,840	9,944	3,975	----	13,919	10,000
Spring Lake Park	Off Sale Only		6,772	2,875,175	2,293,923	581,252	20.2%	528,093	53,159	139,620	14,227	178,552	150,000
Stacy	On & Off Sale		1,278	501,915	322,220	179,695	35.8%	150,465	29,230	2,829	----	32,059	7,000
St. Anthony	On & Off Sale		8,012	4,742,093	3,432,132	1,309,961	27.6%	1,096,170	213,791	55,498	51,467	217,822	140,000
St. Francis	Off Sale Only		4,910	880,298	651,792	228,506	26.0%	134,571	93,935	11,610	----	105,545	30,850
St. Hilaire	On & Off Sale		272	372,630	212,593	160,037	42.9%	145,127	14,910	6,497	----	21,407	26,500
St. James	Off Sale Only		4,695	581,880	408,141	173,739	29.9%	90,643	83,096	18,805	----	101,901	84,900
St. Leo	On & Off Sale		106	112,349	57,802	54,547	48.6%	62,083	(7,536)	6,482	----	(1,054)	----
Thief River Falls	Off Sale Only		8,410	2,610,406	2,013,597	596,809	22.9%	354,832	241,977	32,526	----	274,503	220,000
Tracy	On & Off Sale		2,268	561,848	335,175	226,673	40.3%	207,177	19,496	30,574	----	50,070	25,000
Trimont	Off Sale Only		754	154,486	113,212	41,274	26.7%	44,175	(2,901)	2,011	----	(890)	----
Twin Valley	On & Off Sale		865	413,366	253,416	159,950	38.7%	139,735	20,215	6,206	255	26,166	----
Two Harbors	Off Sale Only		3,613	1,399,267	1,059,315	339,952	24.3%	208,501	131,451	18,525	----	149,976	14,161
Ulen	On & Off Sale		532	218,399	127,507	90,892	41.6%	86,978	3,914	6,617	----	10,531	----
Underwood	Off Sale Only		319	337,230	256,551	80,679	23.9%	64,093	16,586	1,228	3,265	14,549	----
Vergas	Off Sale Only		311	374,336	281,312	93,024	24.9%	61,674	31,350	6,975	----	38,325	6,500
Verndale	On & Off Sale		575	225,673	120,270	105,403	46.7%	94,449	10,954	440	----	11,394	----
Vesta	On & Off Sale		339	193,072	85,549	107,523	55.7%	111,308	(3,785)	----	----	(3,785)	----
Wadena	Off Sale Only		4,294	1,069,729	808,455	261,274	24.4%	140,727	120,547	13,603	----	134,150	100,000
Waldorf	On & Off Sale		242	198,490	105,668	92,822	46.8%	97,150	(4,328)	17,759	----	13,431	19,956
Walker	Off Sale Only		1,069	790,857	574,539	216,318	27.4%	136,123	80,195	1,247	----	81,442	100,000
Walnut Grove	On & Off Sale		599	239,055	127,710	111,345	46.6%	93,555	17,790	12,005	----	29,795	16,750
Warroad	Off Sale Only		1,722	1,052,313	757,639	294,674	28.0%	138,694	155,980	----	----	155,980	85,000
Watertown	On & Off Sale		3,029	653,819	448,271	205,548	31.4%	233,392	(27,844)	15,962	----	(11,882)	15,000
Waverly	On & Off Sale		732	437,542	286,958	150,584	34.4%	135,355	15,229	9,748	----	24,977	30,000
Wayzata	On & Off Sale		4,113	2,807,396	1,657,783	1,149,613	40.9%	891,178	258,435	44,847	510	302,772	152,500
Wells	On & Off Sale		2,494	591,273	393,525	197,748	33.4%	186,251	11,497	14,157	1,602	24,052	25,000
West Concord	On & Off Sale		836	285,807	164,426	121,381	42.5%	126,184	(4,803)	6,356	----	1,553	----
Williams	On & Off Sale		210	385,796	234,074	151,722	39.3%	141,674	10,048	13,405	992	22,461	21,500
Wilmont	On & Off Sale		332	197,212	111,316	85,896	43.6%	96,434	(10,538)	14,653	----	4,115	----
Windom	Off Sale Only		4,490	915,043	654,587	260,456	28.5%	184,825	75,631	1,741	----	77,372	35,000
Winnebago	On & Off Sale		1,487	273,441	169,945	103,496	37.8%	136,240	(32,744)	71,793	----	39,049	1,000

Table 4
Analysis of City Liquor Store Operations - 2000

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Winton	On & Off Sale		185	197,498	99,506	97,992	49.6%	89,841	8,151	18,443	----	26,594	----
Wolf Lake	On & Off Sale		31	337,984	203,408	134,576	39.8%	93,434	41,142	2,736	----	43,878	20,000
Wood Lake	On & Off Sale		436	271,404	149,022	122,382	45.1%	111,856	10,526	882	----	11,408	7,400
Worthington	Off Sale Only		11,283	1,418,808	1,062,634	356,174	25.1%	235,237	120,937	23,003	----	143,940	125,000
Off Sale Only			721,217	160,319,197	121,625,916	38,693,281	24.1%	24,942,594	13,750,687	2,037,385	751,967	15,036,105	12,335,244
On & Off Sale			122,730	62,764,001	38,734,922	24,029,079	38.3%	20,811,485	3,217,594	1,472,328	219,624	4,470,298	2,684,412
All Stores			843,947	223,083,198	160,360,838	62,722,360	28.1%	45,754,079	16,968,281	3,509,713	971,591	19,506,403	15,019,656

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.

Table 5
Analysis of City Liquor Store Operations - 2000
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Richfield	Off Sale Only		34,439	9,079,059	6,989,645	2,089,414	23.0%	1,423,143	666,271	54,150	18,319	702,102	516,850
Edina	Off Sale Only		47,425	8,989,480	6,663,033	2,326,447	25.9%	1,342,370	984,077	243	23,187	961,133	1,139,000
Lakeville	Off Sale Only		43,128	8,602,843	6,557,942	2,044,901	23.8%	1,368,569	676,332	64,424	78,900	661,856	758,422
Eden Prairie	Off Sale Only		54,901	7,472,756	5,519,640	1,953,116	26.1%	1,254,608	698,508	49,381	80,918	666,971	563,537
Columbia Heights	Off Sale Only		18,520	6,425,021	5,051,575	1,373,446	21.4%	986,678	386,768	125,820	----	512,588	277,970
Fridley	Off Sale Only		27,449	5,200,127	4,134,935	1,065,192	20.5%	926,409	138,783	44,785	----	183,568	200,000
Savage	Off Sale Only		21,115	5,003,976	3,787,976	1,216,000	24.3%	851,413	364,587	94,187	136,139	322,635	161,000
Apple Valley	Off Sale Only		45,527	4,970,795	3,775,577	1,195,218	24.0%	791,463	403,755	38,069	----	441,824	235,000
St. Anthony	On & Off Sale		8,012	4,742,093	3,432,132	1,309,961	27.6%	1,096,170	213,791	55,498	51,467	217,822	140,000
Elk River	Off Sale Only		16,447	3,788,048	2,846,326	941,722	24.9%	451,197	490,525	82,888	76,911	496,502	146,400
Brooklyn Center	Off Sale Only		29,172	3,584,829	2,734,318	850,511	23.7%	696,830	153,681	22,380	31,504	144,557	75,000
Bemidji	Off Sale Only		11,917	3,530,797	2,628,655	902,142	25.6%	535,502	366,640	50,701	----	417,341	893,738
Anoka	Off Sale Only		18,076	3,187,558	2,398,301	789,257	24.8%	606,745	182,512	42,048	----	224,560	120,400
Hutchinson	Off Sale Only		13,080	3,087,169	2,387,721	699,448	22.7%	373,009	326,439	14,561	6,525	334,475	251,000
Alexandria	Off Sale Only		8,820	2,951,372	2,292,987	658,385	22.3%	363,092	295,293	5,138	----	300,431	340,000
Detroit Lakes	Off Sale Only		7,348	2,883,274	2,151,989	731,285	25.4%	254,833	476,452	28,850	1,779	503,523	195,000
Spring Lake Park	Off Sale Only		6,772	2,875,175	2,293,923	581,252	20.2%	528,093	53,159	139,620	14,227	178,552	150,000
Wayzata	On & Off Sale		4,113	2,807,396	1,657,783	1,149,613	40.9%	891,178	258,435	44,847	510	302,772	152,500
Fergus Falls	Off Sale Only		13,471	2,734,644	2,038,006	696,638	25.5%	324,845	371,793	109,176	----	480,969	1,107,719
Marshall	Off Sale Only		12,735	2,635,643	1,953,223	682,420	25.9%	261,329	421,091	19,268	----	440,359	300,500
Monticello	Off Sale Only		7,868	2,619,955	1,967,627	652,328	24.9%	293,165	359,163	20,833	----	379,996	419,000
Thief River Falls	Off Sale Only		8,410	2,610,406	2,013,597	596,809	22.9%	354,832	241,977	32,526	----	274,503	220,000
Park Rapids	Off Sale Only		3,276	2,584,690	1,975,423	609,267	23.6%	256,410	352,857	46,726	22,304	377,279	305,148
Shorewood	Off Sale Only		7,400	2,532,379	1,888,069	644,310	25.4%	531,622	112,688	22,983	788	134,883	10,000
Cambridge	Off Sale Only		5,520	2,425,133	1,858,234	566,899	23.4%	332,756	234,143	21,842	12,655	243,330	150,000
Lexington	Off Sale Only		2,214	2,327,667	1,756,539	571,128	24.5%	281,671	289,457	28,700	----	318,157	126,369
Farmington	Off Sale Only		12,365	2,188,729	1,636,241	552,488	25.2%	369,222	183,266	10,524	15,202	178,588	48,500
Fairmont	Off Sale Only		10,889	1,956,093	1,489,748	466,345	23.8%	239,039	227,306	77,746	----	305,052	125,000
Robbinsdale	Off Sale Only		14,123	1,954,229	1,506,483	447,746	22.9%	401,120	46,626	4,196	----	50,822	25,000
Sauk Rapids	Off Sale Only		10,213	1,903,286	1,541,590	361,696	19.0%	233,384	128,312	28,540	9,547	147,305	100,150
Northfield	Off Sale Only		17,147	1,889,270	1,393,678	495,592	26.2%	369,910	125,682	55,739	----	181,421	170,000
Mora	Off Sale Only		3,193	1,887,025	1,431,731	455,294	24.1%	198,497	256,797	33,284	----	290,081	230,000
Mound	Off Sale Only		9,435	1,861,914	1,406,548	455,366	24.5%	282,530	172,836	26,869	----	199,705	79,500
Big Lake	Off Sale Only		6,063	1,744,611	1,356,722	387,889	22.2%	251,010	136,879	23,831	----	160,710	145,000
Lindstrom	On & Off Sale		3,015	1,655,648	1,220,943	434,705	26.3%	360,623	74,082	24,874	16,905	82,051	3,621
Buffalo	Off Sale Only		10,097	1,650,673	1,131,274	519,399	31.5%	257,969	261,430	8,121	----	269,551	250,000
Princeton	Off Sale Only		3,933	1,493,741	1,128,402	365,339	24.5%	191,146	174,193	69,026	3,543	239,676	44,820
Worthington	Off Sale Only		11,283	1,418,808	1,062,634	356,174	25.1%	235,237	120,937	23,003	----	143,940	125,000
Two Harbors	Off Sale Only		3,613	1,399,267	1,059,315	339,952	24.3%	208,501	131,451	18,525	----	149,976	14,161
Montevideo	Off Sale Only		5,346	1,391,521	1,051,418	340,103	24.4%	243,038	97,065	1,439	6,660	91,844	67,500
Litchfield	Off Sale Only		6,562	1,317,162	1,016,383	300,779	22.8%	192,625	108,154	11,591	----	119,745	64,000
Rogers	On & Off Sale		3,588	1,307,489	886,737	420,752	32.2%	363,946	56,806	26,245	51,821	31,230	(370,000)
Pine City	Off Sale Only		3,043	1,297,555	1,050,116	247,439	19.1%	195,210	52,229	12,810	1,601	63,438	57,000
Roseau	Off Sale Only		2,756	1,214,227	886,539	327,688	27.0%	168,051	159,637	24,261	----	183,898	75,000

Table 5
Analysis of City Liquor Store Operations - 2000
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Delano	On & Off Sale		3,837	1,184,653	822,241	362,412	30.6%	308,200	54,212	44,636	----	98,848	50,000
Isanti	Off Sale Only		2,324	1,154,390	852,697	301,693	26.1%	207,085	94,608	10,629	----	105,237	124,050
Perham	Off Sale Only		2,559	1,125,396	824,194	301,202	26.8%	142,322	158,880	14,610	5,913	167,577	170,000
Hinckley	On & Off Sale		1,291	1,116,740	744,901	371,839	33.3%	249,072	122,767	8,294	5,392	125,669	89,851
North Branch	Off Sale Only		8,023	1,087,382	825,977	261,405	24.0%	174,396	87,009	20,085	68,196	38,898	----
Wadena	Off Sale Only		4,294	1,069,729	808,455	261,274	24.4%	140,727	120,547	13,603	----	134,150	100,000
Grand Marais	Off Sale Only		1,353	1,058,150	717,630	340,520	32.2%	175,364	165,156	8,655	----	173,811	340,000
Warroad	Off Sale Only		1,722	1,052,313	757,639	294,674	28.0%	138,694	155,980	----	----	155,980	85,000
Redwood Falls	Off Sale Only		5,459	998,569	770,281	228,288	22.9%	141,727	86,561	28,718	----	115,279	243,600
Glencoe	Off Sale Only		5,453	998,532	790,738	207,794	20.8%	106,877	100,917	5,530	25,661	80,786	145,000
Morris	Off Sale Only		5,068	982,404	757,984	224,420	22.8%	143,997	80,423	2,836	----	83,259	40,000
Nisswa	On & Off Sale		1,953	974,345	615,950	358,395	36.8%	241,948	116,447	----	----	116,447	98,000
Isle	On & Off Sale		707	973,519	664,734	308,785	31.7%	259,543	49,242	649	----	49,891	30,780
Baudette	On & Off Sale		1,104	942,836	606,080	336,756	35.7%	220,146	116,610	21,833	----	138,443	80,000
Windom	Off Sale Only		4,490	915,043	654,587	260,456	28.5%	184,825	75,631	1,741	----	77,372	35,000
Howard Lake	On & Off Sale		1,853	915,041	620,445	294,596	32.2%	215,918	78,678	12,187	280	90,585	100,000
St. Francis	Off Sale Only		4,910	880,298	651,792	228,506	26.0%	134,571	93,935	11,610	----	105,545	30,850
Cook	Off Sale Only		622	843,858	636,970	206,888	24.5%	125,697	81,191	----	7,256	73,935	----
Glenwood	Off Sale Only		2,594	841,232	640,802	200,430	23.8%	285,824	(85,394)	16,763	----	(68,631)	----
Maple Lake	Off Sale Only		1,633	829,155	634,760	194,395	23.4%	120,389	74,006	14,556	----	88,562	20,000
Blue Earth	Off Sale Only		3,621	821,477	622,440	199,037	24.2%	141,959	57,078	19,716	----	76,794	5,000
Long Prairie	Off Sale Only		3,040	817,074	629,338	187,736	23.0%	119,327	68,409	15,982	----	84,391	73,368
Mahnomen	On & Off Sale		1,202	806,593	542,373	264,220	32.8%	244,736	19,484	31,245	----	50,729	25,000
Pipestone	Off Sale Only		4,280	794,636	590,073	204,563	25.7%	120,385	84,178	16,803	----	100,981	36,653
Walker	Off Sale Only		1,069	790,857	574,539	216,318	27.4%	136,123	80,195	1,247	----	81,442	100,000
Menahga	On & Off Sale		1,220	784,746	480,318	304,428	38.8%	228,890	75,538	3,263	9,827	68,974	50,000
Benson	On & Off Sale		3,376	784,273	502,562	281,711	35.9%	255,353	26,358	5,780	----	32,138	50,000
Aitkin	Off Sale Only		1,984	776,667	614,778	161,889	20.8%	130,726	31,163	17,558	----	48,721	45,000
Milaca	Off Sale Only		2,580	767,609	576,356	191,253	24.9%	120,566	70,687	8,352	14,553	64,486	15,000
Olivia	On & Off Sale		2,570	739,925	493,376	246,549	33.3%	212,613	33,936	2,273	----	36,209	10,000
Moose Lake	On & Off Sale		2,239	707,193	448,298	258,895	36.6%	184,180	74,715	11,065	----	85,780	88,390
Silver Bay	On & Off Sale		2,068	700,775	417,435	283,340	40.4%	230,706	52,634	20,185	----	72,819	36,400
Rush City	On & Off Sale		2,102	694,521	432,365	262,156	37.7%	197,818	64,338	15,017	----	79,355	20,000
Battle Lake	Off Sale Only	[0]	686	677,856	526,195	151,661	22.4%	114,880	36,781	9,826	28,249	18,358	10,000
Braham	Off Sale Only		1,276	674,575	511,186	163,389	24.2%	120,098	43,291	48,576	47,633	44,234	21,000
Blackduck	On & Off Sale	[0]	696	668,093	420,096	247,997	37.1%	209,293	38,704	26,387	----	65,091	38,165
Paynesville	Off Sale Only		2,267	667,219	518,349	148,870	22.3%	108,416	40,454	6,756	----	47,210	37,500
Lonsdale	On & Off Sale		1,491	663,742	428,307	235,435	35.5%	167,703	67,732	20,748	----	88,480	35,000
Longville	On & Off Sale		180	659,654	380,081	279,573	42.4%	184,593	94,980	5,514	----	100,494	----
Proctor	Off Sale Only		2,852	656,078	519,670	136,408	20.8%	110,655	25,753	144	9,386	16,511	2,000
Watertown	On & Off Sale		3,029	653,819	448,271	205,548	31.4%	233,392	(27,844)	15,962	----	(11,882)	15,000
Granite Falls	Off Sale Only		3,070	652,068	476,623	175,445	26.9%	100,118	75,327	19,481	----	94,808	77,192
Lake Park	On & Off Sale		782	624,209	400,513	223,696	35.8%	190,289	33,407	10,793	----	44,200	31,700
Le Center	On & Off Sale		2,240	617,599	403,896	213,703	34.6%	167,237	46,466	6,324	----	52,790	30,000

Table 5
Analysis of City Liquor Store Operations - 2000
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Frazee	On & Off Sale		1,377	612,639	379,344	233,295	38.1%	204,386	28,909	----	----	28,909	10,500
Luverne	Off Sale Only		4,617	609,296	438,901	170,395	28.0%	123,758	46,637	8,231	----	54,868	30,000
Bagley	Off Sale Only		1,235	608,876	472,813	136,063	22.3%	99,592	36,471	1,340	----	37,811	75,000
Kasson	Off Sale Only		4,398	606,442	460,135	146,307	24.1%	122,783	23,524	6,045	----	29,569	1,000
Medford	On & Off Sale		984	599,806	393,089	206,717	34.5%	195,644	11,073	44,504	----	55,577	40,000
Plainview	On & Off Sale		3,190	594,009	368,589	225,420	37.9%	185,371	40,049	18,870	----	58,919	10,000
Wells	On & Off Sale		2,494	591,273	393,525	197,748	33.4%	186,251	11,497	14,157	1,602	24,052	25,000
St. James	Off Sale Only		4,695	581,880	408,141	173,739	29.9%	90,643	83,096	18,805	----	101,901	84,900
Jackson	Off Sale Only		3,501	581,691	435,737	145,954	25.1%	100,997	44,957	14,157	----	59,114	10,000
Tracy	On & Off Sale		2,268	561,848	335,175	226,673	40.3%	207,177	19,496	30,574	----	50,070	25,000
New York Mills	On & Off Sale		1,158	543,637	339,032	204,605	37.6%	144,518	60,087	35,206	----	95,293	106,500
Pelican Rapids	Off Sale Only		2,374	535,418	423,328	112,090	20.9%	105,799	6,291	1,315	----	7,606	13,000
Nevis	On & Off Sale		364	534,240	314,797	219,443	41.1%	139,945	79,498	----	6,888	72,610	76,578
Hackensack	On & Off Sale		285	531,142	366,276	164,866	31.0%	156,646	8,220	20	----	8,240	(17,133)
Pine Island	On & Off Sale		2,337	523,260	310,693	212,567	40.6%	190,280	22,287	29,486	----	51,773	----
Stacy	On & Off Sale		1,278	501,915	322,220	179,695	35.8%	150,465	29,230	2,829	----	32,059	7,000
Rushford	On & Off Sale		1,696	489,754	333,298	156,456	31.9%	122,406	34,050	9,413	----	43,463	25,000
Renville	On & Off Sale		1,323	489,491	291,927	197,564	40.4%	154,850	42,714	13,739	12,642	43,811	50,624
Silver Lake	On & Off Sale		761	488,556	278,901	209,655	42.9%	199,369	10,286	4,006	----	14,292	9,500
Darwin	Off Sale Only		276	485,059	380,908	104,151	21.5%	60,537	43,614	3,642	----	47,256	25,000
Osakis	On & Off Sale		1,567	481,252	296,003	185,249	38.5%	170,801	14,448	9,716	110	24,054	25,000
Audubon	On & Off Sale		445	475,607	298,303	177,304	37.3%	161,307	15,997	6,432	19,932	2,497	1,000
Randall	On & Off Sale		535	474,206	291,307	182,899	38.6%	138,451	44,448	----	----	44,448	44,000
Orr	On & Off Sale		249	471,399	265,365	206,034	43.7%	179,805	26,229	21,112	827	46,514	13,000
Remer	On & Off Sale		372	465,915	266,839	199,076	42.7%	136,619	62,457	----	----	62,457	43,038
Miltona	On & Off Sale		279	460,186	264,903	195,283	42.4%	153,230	42,053	17,460	1,310	58,203	31,660
Kenyon	On & Off Sale		1,661	450,493	261,167	189,326	42.0%	166,216	23,110	8,864	----	31,974	27,999
Cottonwood	On & Off Sale		1,148	446,165	283,188	162,977	36.5%	152,988	9,989	563	2,564	7,988	6,000
Sebek	On & Off Sale		710	444,631	262,170	182,461	41.0%	119,965	62,496	10,374	----	72,870	50,000
Waverly	On & Off Sale		732	437,542	286,958	150,584	34.4%	135,355	15,229	9,748	----	24,977	30,000
Houston	On & Off Sale		1,020	420,783	245,334	175,449	41.7%	175,294	155	9,225	----	9,380	50,000
Twin Valley	On & Off Sale		865	413,366	253,416	159,950	38.7%	139,735	20,215	6,206	255	26,166	----
Sleepy Eye	Off Sale Only		3,515	411,851	299,533	112,318	27.3%	94,529	17,789	15,307	----	33,096	50,000
Ada	On & Off Sale		1,657	406,284	264,967	141,317	34.8%	271,934	(130,617)	1,906	----	(128,711)	3,000
Caledonia	Off Sale Only		2,965	401,748	310,367	91,381	22.7%	60,948	30,433	----	----	30,433	7,563
Finlayson	On & Off Sale		314	397,787	206,832	190,955	48.0%	118,076	72,879	1,200	416	73,663	200,000
Clearbrook	On & Off Sale		551	391,937	218,923	173,014	44.1%	152,441	20,573	1,153	----	21,726	49,832
Williams	On & Off Sale		210	385,796	234,074	151,722	39.3%	141,674	10,048	13,405	992	22,461	21,500
Browerville	On & Off Sale		735	385,322	203,521	181,801	47.2%	139,760	42,041	3,257	----	45,298	6,745
Vergas	Off Sale Only		311	374,336	281,312	93,024	24.9%	61,674	31,350	6,975	----	38,325	6,500
St. Hilaire	On & Off Sale		272	372,630	212,593	160,037	42.9%	145,127	14,910	6,497	----	21,407	26,500
Ogilvie	On & Off Sale		474	372,456	227,380	145,076	39.0%	137,241	7,835	26,136	117	33,854	29,000
Parkers Prairie	On & Off Sale		991	371,624	241,812	129,812	34.9%	89,478	40,334	18,316	----	58,650	10,666
Akeley	On & Off Sale		412	354,866	214,477	140,389	39.6%	120,799	19,590	----	----	19,590	15,000

Table 5
Analysis of City Liquor Store Operations - 2000
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Brandon	On & Off Sale		450	354,844	233,816	121,028	34.1%	116,695	4,333	18,606	----	22,939	----
Ranier	On & Off Sale		188	348,525	179,193	169,332	48.6%	145,977	23,355	9,178	----	32,533	25,000
Sherburn	On & Off Sale		1,082	346,951	211,441	135,510	39.1%	135,740	(230)	10,603	424	9,949	5,000
Palisade	On & Off Sale		118	346,746	245,476	101,270	29.2%	85,664	15,606	1,105	----	16,711	10,000
Cromwell	On & Off Sale		143	346,222	199,066	147,156	42.5%	114,020	33,136	9,518	184	42,470	81,000
Mapleton	On & Off Sale		1,678	344,771	209,470	135,301	39.2%	130,330	4,971	21,365	----	26,336	20,000
Hanska	On & Off Sale		443	344,488	173,614	170,874	49.6%	146,284	24,590	4,107	----	28,697	20,000
Biscay	On & Off Sale		114	342,636	167,550	175,086	51.1%	158,340	16,746	21,226	----	37,972	31,577
Holdingford	On & Off Sale		736	339,084	172,027	167,057	49.3%	121,384	45,673	----	----	45,673	19,473
Herman	On & Off Sale		452	338,279	211,380	126,899	37.5%	105,032	21,867	20,130	----	41,997	15,000
Beaver Bay	On & Off Sale		175	338,044	163,530	174,514	51.6%	181,163	(6,649)	13,114	----	6,465	12,000
Wolf Lake	On & Off Sale		31	337,984	203,408	134,576	39.8%	93,434	41,142	2,736	----	43,878	20,000
Underwood	Off Sale Only		319	337,230	256,551	80,679	23.9%	64,093	16,586	1,228	3,265	14,549	----
Ogema	On & Off Sale		143	335,566	242,959	92,607	27.6%	69,514	23,093	3,594	----	26,687	10,000
Fairfax	On & Off Sale		1,295	329,932	202,258	127,674	38.7%	134,362	(6,688)	20,097	----	13,409	50,000
Elizabeth	Off Sale Only		172	326,358	262,180	64,178	19.7%	58,936	5,242	----	1,099	4,143	9,360
Dawson	Off Sale Only		1,539	325,756	243,172	82,584	25.4%	84,283	(1,699)	8,191	----	6,492	3,500
Hawley	Off Sale Only		1,882	323,863	258,271	65,592	20.3%	86,154	(20,562)	2,503	----	(18,059)	(63,000)
Balaton	On & Off Sale		637	323,805	185,648	138,157	42.7%	102,870	35,287	9,379	28	44,638	6,000
Clarissa	On & Off Sale		609	320,413	187,306	133,107	41.5%	122,728	10,379	3,270	----	13,649	11,000
Ivanhoe	On & Off Sale		679	320,398	183,658	136,740	42.7%	103,054	33,686	874	----	34,560	1,000
Morton	On & Off Sale		442	315,123	167,597	147,526	46.8%	119,957	27,569	6,196	----	33,765	25,000
Callaway	On & Off Sale		200	311,902	202,117	109,785	35.2%	104,541	5,244	8,944	1,028	13,160	9,000
Lismore	On & Off Sale		238	310,399	168,513	141,886	45.7%	158,064	(16,178)	733	5,522	(20,967)	----
Mentor	On & Off Sale		150	310,130	148,212	161,918	52.2%	126,641	35,277	14,019	----	49,296	22,946
Gilman	On & Off Sale		215	309,930	167,995	141,935	45.8%	150,783	(8,848)	22,655	----	13,807	18,000
Millerville	On & Off Sale		115	308,284	166,133	142,151	46.1%	122,854	19,297	5,115	----	24,412	20,000
Spring Grove	On & Off Sale		1,304	307,768	181,984	125,784	40.9%	115,840	9,944	3,975	----	13,919	10,000
Appleton	Off Sale Only		2,871	305,730	223,230	82,500	27.0%	79,338	3,162	----	----	3,162	----
Foreston	On & Off Sale		389	304,463	177,428	127,035	41.7%	121,554	5,481	4,084	----	9,565	5,000
Ellendale	On & Off Sale		590	304,272	185,572	118,700	39.0%	111,253	7,447	8,894	----	16,341	17,000
South Haven	On & Off Sale		204	300,567	157,032	143,535	47.8%	118,660	24,875	2,179	----	27,054	21,495
Boyd	On & Off Sale		210	300,270	160,562	139,708	46.5%	122,064	17,644	1,362	73	18,933	506
Mazepa	On & Off Sale		778	297,328	182,267	115,061	38.7%	102,629	12,432	10,255	----	22,687	25,000
Madelia	Off Sale Only		2,340	294,647	228,108	66,539	22.6%	39,753	26,786	11,325	----	38,111	40,000
Maynard	On & Off Sale		388	293,441	160,528	132,913	45.3%	126,414	6,499	1,484	----	7,983	8,000
Kensington	On & Off Sale		286	291,932	166,795	125,137	42.9%	118,136	7,001	10,613	----	17,614	----
Kelliher	On & Off Sale		294	288,994	143,259	145,735	50.4%	108,599	37,136	2,036	----	39,172	25,000
Madison	Off Sale Only		1,768	286,261	204,760	81,501	28.5%	70,431	11,070	295	----	11,365	(34,675)
West Concord	On & Off Sale		836	285,807	164,426	121,381	42.5%	126,184	(4,803)	6,356	----	1,553	----
Hitterdal	On & Off Sale		201	283,581	152,217	131,364	46.3%	110,933	20,431	----	----	20,431	5,000
Buffalo Lake	On & Off Sale		768	282,037	169,457	112,580	39.9%	93,838	18,742	15,082	----	33,824	----
Sacred Heart	On & Off Sale		549	278,013	158,014	119,999	43.2%	132,134	(12,135)	20,286	----	8,151	----
Littlefork	On & Off Sale		680	278,005	153,997	124,008	44.6%	108,256	15,752	2,400	----	18,152	----

Table 5
Analysis of City Liquor Store Operations - 2000
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Winnebago	On & Off Sale		1,487	273,441	169,945	103,496	37.8%	136,240	(32,744)	71,793	----	39,049	1,000
Wood Lake	On & Off Sale		436	271,404	149,022	122,382	45.1%	111,856	10,526	882	----	11,408	7,400
Erhard	Off Sale Only		150	268,427	207,921	60,506	22.5%	54,228	6,278	4,980	----	11,258	5,000
Elbow Lake	Off Sale Only		1,275	262,373	190,542	71,831	27.4%	71,438	393	----	----	393	2,000
Belview	On & Off Sale		412	262,096	139,712	122,384	46.7%	124,891	(2,507)	4,822	----	2,315	----
Bigfork	On & Off Sale		469	254,367	152,144	102,223	40.2%	105,234	(3,011)	----	----	(3,011)	5,850
De Graff	On & Off Sale		133	250,803	138,874	111,929	44.6%	72,795	39,134	----	----	39,134	8,500
Mabel	On & Off Sale		766	250,700	160,423	90,277	36.0%	83,623	6,654	7,052	21,339	(7,633)	40,000
Browns Valley	On & Off Sale		690	247,260	149,229	98,031	39.6%	87,074	10,957	4,377	----	15,334	6,700
Barnum	On & Off Sale		525	245,066	144,821	100,245	40.9%	133,710	(33,465)	15,888	----	(17,577)	----
Danvers	On & Off Sale		108	244,273	132,079	112,194	45.9%	95,041	17,153	3,380	----	20,533	1,000
Lakefield	Off Sale Only		1,721	240,197	176,008	64,189	26.7%	67,052	(2,863)	6,654	21	3,770	(999)
Walnut Grove	On & Off Sale		599	239,055	127,710	111,345	46.6%	93,555	17,790	12,005	----	29,795	16,750
Russell	On & Off Sale		371	236,667	136,052	100,615	42.5%	73,032	27,583	8,928	----	36,511	----
Barnesville	Off Sale Only	[*]	2,173	232,779	168,357	64,422	27.7%	44,603	19,819	1,433	----	21,252	30,000
Fifty Lakes	On & Off Sale		392	232,069	112,586	119,483	51.5%	102,224	17,259	1,900	----	19,159	----
Big Falls	On & Off Sale	[0]	264	231,179	124,257	106,922	46.3%	107,261	(339)	497	----	158	----
Lancaster	On & Off Sale		363	229,995	139,980	90,015	39.1%	87,100	2,915	561	----	3,476	10,000
Eagle Bend	On & Off Sale		595	229,920	141,908	88,012	38.3%	88,994	(982)	18,074	----	17,092	----
Verndale	On & Off Sale		575	225,673	120,270	105,403	46.7%	94,449	10,954	440	----	11,394	----
Lake Wilson	On & Off Sale		270	221,401	125,078	96,323	43.5%	91,842	4,481	11,435	442	15,474	5,000
Ulen	On & Off Sale		532	218,399	127,507	90,892	41.6%	86,978	3,914	6,617	----	10,531	----
Hanley Falls	On & Off Sale		323	218,342	111,658	106,684	48.9%	83,321	23,363	----	----	23,363	5,000
Dalton	Off Sale Only		258	217,557	172,328	45,229	20.8%	43,715	1,514	996	----	2,510	----
Lake Benton	On & Off Sale		703	217,214	110,945	106,269	48.9%	89,498	16,771	6,941	----	23,712	----
Clontarf	On & Off Sale		173	216,355	133,049	83,306	38.5%	89,041	(5,735)	5,986	----	251	9,499
Lewisville	On & Off Sale		274	215,452	135,017	80,435	37.3%	85,663	(5,228)	5,250	----	22	----
Jasper	On & Off Sale		597	212,250	108,419	103,831	48.9%	89,507	14,324	2,323	----	16,647	----
Currie	On & Off Sale		225	210,830	132,159	78,671	37.3%	91,180	(12,509)	5,149	25	(7,385)	2,000
Cleveland	On & Off Sale		673	208,074	131,973	76,101	36.6%	105,512	(29,411)	13,599	1,674	(17,486)	----
Lafayette	On & Off Sale		529	204,171	100,220	103,951	50.9%	97,291	6,660	33	----	6,693	----
Heron Lake	On & Off Sale		768	204,151	116,412	87,739	43.0%	82,168	5,571	1,150	----	6,721	16,744
Okabena	On & Off Sale		185	199,644	112,013	87,631	43.9%	96,744	(9,113)	8,913	----	(200)	----
Waldorf	On & Off Sale		242	198,490	105,668	92,822	46.8%	97,150	(4,328)	17,759	----	13,431	19,956
Goodridge	On & Off Sale		98	198,387	122,306	76,081	38.3%	91,506	(15,425)	7,203	----	(8,222)	3,000
Winton	On & Off Sale		185	197,498	99,506	97,992	49.6%	89,841	8,151	18,443	----	26,594	----
Wilmont	On & Off Sale		332	197,212	111,316	85,896	43.6%	96,434	(10,538)	14,653	----	4,115	----
Avoca	On & Off Sale		146	196,854	116,321	80,533	40.9%	84,436	(3,903)	4,041	524	(386)	----
Vesta	On & Off Sale		339	193,072	85,549	107,523	55.7%	111,308	(3,785)	----	----	(3,785)	----
Delavan	On & Off Sale		223	190,358	111,072	79,286	41.7%	84,454	(5,168)	12,000	1,744	5,088	----
Bertha	On & Off Sale		470	187,540	116,346	71,194	38.0%	76,225	(5,031)	4,296	----	(735)	75,000
Butterfield	Off Sale Only		564	179,772	134,823	44,949	25.0%	50,032	(5,083)	1,944	----	(3,139)	781
Conger	On & Off Sale		133	178,139	99,961	78,178	43.9%	72,012	6,166	10,748	2,478	14,436	----
Flensburg	On & Off Sale		244	176,961	78,850	98,111	55.4%	90,423	7,688	4,044	----	11,732	----

Table 5
Analysis of City Liquor Store Operations - 2000
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ellsworth	On & Off Sale		540	168,065	88,025	80,040	47.6%	78,739	1,301	7,439	----	8,740	----
Northome	On & Off Sale		230	166,768	81,442	85,326	51.2%	64,515	20,811	4,399	----	25,210	16,300
Leroy	Off Sale Only		925	164,481	132,390	32,091	19.5%	34,199	(2,108)	5,069	----	2,961	----
Kellogg	On & Off Sale		439	155,549	69,698	85,851	55.2%	85,115	736	7,696	----	8,432	----
Trimont	Off Sale Only		754	154,486	113,212	41,274	26.7%	44,175	(2,901)	2,011	----	(890)	----
Lake Lillian	Off Sale Only	[0]	257	153,504	105,732	47,772	31.1%	47,417	355	----	----	355	----
Elmore	Off Sale Only		735	143,179	109,090	34,089	23.8%	32,087	2,002	1,157	----	3,159	917
Clements	On & Off Sale		191	134,597	74,248	60,349	44.8%	65,584	(5,235)	4,008	----	(1,227)	4,200
Dundee	On & Off Sale		102	128,994	66,726	62,268	48.3%	51,068	11,200	11,613	----	22,813	24,600
Hadley	On & Off Sale		81	125,264	64,484	60,780	48.5%	61,692	(912)	15,946	282	14,752	----
Kiester	Off Sale Only		540	118,036	87,391	30,645	26.0%	27,519	3,126	----	26	3,100	500
St. Leo	On & Off Sale		106	112,349	57,802	54,547	48.6%	62,083	(7,536)	6,482	----	(1,054)	----
Canton	Off Sale Only	[*]	343	105,782	86,375	19,407	18.3%	20,465	(1,058)	7,478	----	6,420	----
Round Lake	Off Sale Only		424	78,708	56,164	22,544	28.6%	28,595	(6,051)	3,723	----	(2,328)	----
Off Sale Only			721,217	160,319,197	121,625,916	38,693,281	24.1%	24,942,594	13,750,687	2,037,385	751,967	15,036,105	12,335,244
On & Off Sale			122,730	62,764,001	38,734,922	24,029,079	38.3%	20,811,485	3,217,594	1,472,328	219,624	4,470,298	2,684,412
All Stores			843,947	223,083,198	160,360,838	62,722,360	28.1%	45,754,079	16,968,281	3,509,713	971,591	19,506,403	15,019,656

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.

**Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 2000**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Anoka	Off Sale Only		18,076	3,187,558	2,398,301	789,257	24.8%	606,745	182,512	42,048	----	224,560	120,400
Apple Valley	Off Sale Only		45,527	4,970,795	3,775,577	1,195,218	24.0%	791,463	403,755	38,069	----	441,824	235,000
Brooklyn Center	Off Sale Only		29,172	3,584,829	2,734,318	850,511	23.7%	696,830	153,681	22,380	31,504	144,557	75,000
Columbia Heights	Off Sale Only		18,520	6,425,021	5,051,575	1,373,446	21.4%	986,678	386,768	125,820	----	512,588	277,970
Eden Prairie	Off Sale Only		54,901	7,472,756	5,519,640	1,953,116	26.1%	1,254,608	698,508	49,381	80,918	666,971	563,537
Edina	Off Sale Only		47,425	8,989,480	6,663,033	2,326,447	25.9%	1,342,370	984,077	243	23,187	961,133	1,139,000
Farmington	Off Sale Only		12,365	2,188,729	1,636,241	552,488	25.2%	369,222	183,266	10,524	15,202	178,588	48,500
Fridley	Off Sale Only		27,449	5,200,127	4,134,935	1,065,192	20.5%	926,409	138,783	44,785	----	183,568	200,000
Lakeville	Off Sale Only		43,128	8,602,843	6,557,942	2,044,901	23.8%	1,368,569	676,332	64,424	78,900	661,856	758,422
Lexington	Off Sale Only		2,214	2,327,667	1,756,539	571,128	24.5%	281,671	289,457	28,700	----	318,157	126,369
Mound	Off Sale Only		9,435	1,861,914	1,406,548	455,366	24.5%	282,530	172,836	26,869	----	199,705	79,500
Richfield	Off Sale Only		34,439	9,079,059	6,989,645	2,089,414	23.0%	1,423,143	666,271	54,150	18,319	702,102	516,850
Robbinsdale	Off Sale Only		14,123	1,954,229	1,506,483	447,746	22.9%	401,120	46,626	4,196	----	50,822	25,000
Rogers	On & Off Sale		3,588	1,307,489	886,737	420,752	32.2%	363,946	56,806	26,245	51,821	31,230	(370,000)
Savage	Off Sale Only		21,115	5,003,976	3,787,976	1,216,000	24.3%	851,413	364,587	94,187	136,139	322,635	161,000
Shorewood	Off Sale Only		7,400	2,532,379	1,888,069	644,310	25.4%	531,622	112,688	22,983	788	134,883	10,000
Spring Lake Park	Off Sale Only		6,772	2,875,175	2,293,923	581,252	20.2%	528,093	53,159	139,620	14,227	178,552	150,000
St. Anthony	On & Off Sale		8,012	4,742,093	3,432,132	1,309,961	27.6%	1,096,170	213,791	55,498	51,467	217,822	140,000
St. Francis	Off Sale Only		4,910	880,298	651,792	228,506	26.0%	134,571	93,935	11,610	----	105,545	30,850
Watertown	On & Off Sale		3,029	653,819	448,271	205,548	31.4%	233,392	(27,844)	15,962	----	(11,882)	15,000
Wayzata	On & Off Sale		4,113	2,807,396	1,657,783	1,149,613	40.9%	891,178	258,435	44,847	510	302,772	152,500
Off Sale Only			396,971	77,136,835	58,752,537	18,384,298	23.8%	12,777,057	5,607,241	779,989	399,184	5,988,046	4,517,398
On & Off Sale			18,742	9,510,797	6,424,923	3,085,874	32.4%	2,584,686	501,188	142,552	103,798	539,942	(62,500)
All Stores			415,713	86,647,632	65,177,460	21,470,172	24.8%	15,361,743	6,108,429	922,541	502,982	6,527,988	4,454,898

Table 7
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Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,657	406,284	264,967	141,317	34.8%	271,934	(130,617)	1,906	----	(128,711)	3,000
Aitkin	Off Sale Only		1,984	776,667	614,778	161,889	20.8%	130,726	31,163	17,558	----	48,721	45,000
Akeley	On & Off Sale		412	354,866	214,477	140,389	39.6%	120,799	19,590	----	----	19,590	15,000
Alexandria	Off Sale Only		8,820	2,951,372	2,292,987	658,385	22.3%	363,092	295,293	5,138	----	300,431	340,000
Appleton	Off Sale Only		2,871	305,730	223,230	82,500	27.0%	79,338	3,162	----	----	3,162	----
Audubon	On & Off Sale		445	475,607	298,303	177,304	37.3%	161,307	15,997	6,432	19,932	2,497	1,000
Avoca	On & Off Sale		146	196,854	116,321	80,533	40.9%	84,436	(3,903)	4,041	524	(386)	----
Bagley	Off Sale Only		1,235	608,876	472,813	136,063	22.3%	99,592	36,471	1,340	----	37,811	75,000
Balaton	On & Off Sale		637	323,805	185,648	138,157	42.7%	102,870	35,287	9,379	28	44,638	6,000
Barnesville	Off Sale Only	[*]	2,173	232,779	168,357	64,422	27.7%	44,603	19,819	1,433	----	21,252	30,000
Barnum	On & Off Sale		525	245,066	144,821	100,245	40.9%	133,710	(33,465)	15,888	----	(17,577)	----
Battle Lake	Off Sale Only	[0]	686	677,856	526,195	151,661	22.4%	114,880	36,781	9,826	28,249	18,358	10,000
Baudette	On & Off Sale		1,104	942,836	606,080	336,756	35.7%	220,146	116,610	21,833	----	138,443	80,000
Beaver Bay	On & Off Sale		175	338,044	163,530	174,514	51.6%	181,163	(6,649)	13,114	----	6,465	12,000
Belview	On & Off Sale		412	262,096	139,712	122,384	46.7%	124,891	(2,507)	4,822	----	2,315	----
Bemidji	Off Sale Only		11,917	3,530,797	2,628,655	902,142	25.6%	535,502	366,640	50,701	----	417,341	893,738
Benson	On & Off Sale		3,376	784,273	502,562	281,711	35.9%	255,353	26,358	5,780	----	32,138	50,000
Bertha	On & Off Sale		470	187,540	116,346	71,194	38.0%	76,225	(5,031)	4,296	----	(735)	75,000
Big Falls	On & Off Sale	[0]	264	231,179	124,257	106,922	46.3%	107,261	(339)	497	----	158	----
Big Lake	Off Sale Only		6,063	1,744,611	1,356,722	387,889	22.2%	251,010	136,879	23,831	----	160,710	145,000
Bigfork	On & Off Sale		469	254,367	152,144	102,223	40.2%	105,234	(3,011)	----	----	(3,011)	5,850
Biscay	On & Off Sale		114	342,636	167,550	175,086	51.1%	158,340	16,746	21,226	----	37,972	31,577
Blackduck	On & Off Sale	[0]	696	668,093	420,096	247,997	37.1%	209,293	38,704	26,387	----	65,091	38,165
Blue Earth	Off Sale Only		3,621	821,477	622,440	199,037	24.2%	141,959	57,078	19,716	----	76,794	5,000
Boyd	On & Off Sale		210	300,270	160,562	139,708	46.5%	122,064	17,644	1,362	73	18,933	506
Braham	Off Sale Only		1,276	674,575	511,186	163,389	24.2%	120,098	43,291	48,576	47,633	44,234	21,000
Brandon	On & Off Sale		450	354,844	233,816	121,028	34.1%	116,695	4,333	18,606	----	22,939	----
Browerville	On & Off Sale		735	385,322	203,521	181,801	47.2%	139,760	42,041	3,257	----	45,298	6,745
Browns Valley	On & Off Sale		690	247,260	149,229	98,031	39.6%	87,074	10,957	4,377	----	15,334	6,700
Buffalo	Off Sale Only		10,097	1,650,673	1,131,274	519,399	31.5%	257,969	261,430	8,121	----	269,551	250,000
Buffalo Lake	On & Off Sale		768	282,037	169,457	112,580	39.9%	93,838	18,742	15,082	----	33,824	----
Butterfield	Off Sale Only		564	179,772	134,823	44,949	25.0%	50,032	(5,083)	1,944	----	(3,139)	781
Caledonia	Off Sale Only		2,965	401,748	310,367	91,381	22.7%	60,948	30,433	----	----	30,433	7,563
Callaway	On & Off Sale		200	311,902	202,117	109,785	35.2%	104,541	5,244	8,944	1,028	13,160	9,000
Cambridge	Off Sale Only		5,520	2,425,133	1,858,234	566,899	23.4%	332,756	234,143	21,842	12,655	243,330	150,000
Canton	Off Sale Only	[*]	343	105,782	86,375	19,407	18.3%	20,465	(1,058)	7,478	----	6,420	----
Clarissa	On & Off Sale		609	320,413	187,306	133,107	41.5%	122,728	10,379	3,270	----	13,649	11,000
Clearbrook	On & Off Sale		551	391,937	218,923	173,014	44.1%	152,441	20,573	1,153	----	21,726	49,832
Clements	On & Off Sale		191	134,597	74,248	60,349	44.8%	65,584	(5,235)	4,008	----	(1,227)	4,200
Cleveland	On & Off Sale		673	208,074	131,973	76,101	36.6%	105,512	(29,411)	13,599	1,674	(17,486)	----
Clontarf	On & Off Sale		173	216,355	133,049	83,306	38.5%	89,041	(5,735)	5,986	----	251	9,499
Conger	On & Off Sale		133	178,139	99,961	78,178	43.9%	72,012	6,166	10,748	2,478	14,436	----
Cook	Off Sale Only		622	843,858	636,970	206,888	24.5%	125,697	81,191	----	7,256	73,935	----
Cottonwood	On & Off Sale		1,148	446,165	283,188	162,977	36.5%	152,988	9,989	563	2,564	7,988	6,000
Cromwell	On & Off Sale		143	346,222	199,066	147,156	42.5%	114,020	33,136	9,518	184	42,470	81,000

**Table 7
Analysis of Greater Minnesota City Liquor Stores - 2000**

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Currie	On & Off Sale		225	210,830	132,159	78,671	37.3%	91,180	(12,509)	5,149	25	(7,385)	2,000
Dalton	Off Sale Only		258	217,557	172,328	45,229	20.8%	43,715	1,514	996	----	2,510	----
Danvers	On & Off Sale		108	244,273	132,079	112,194	45.9%	95,041	17,153	3,380	----	20,533	1,000
Darwin	Off Sale Only		276	485,059	380,908	104,151	21.5%	60,537	43,614	3,642	----	47,256	25,000
Dawson	Off Sale Only		1,539	325,756	243,172	82,584	25.4%	84,283	(1,699)	8,191	----	6,492	3,500
De Graff	On & Off Sale		133	250,803	138,874	111,929	44.6%	72,795	39,134	----	----	39,134	8,500
Delano	On & Off Sale		3,837	1,184,653	822,241	362,412	30.6%	308,200	54,212	44,636	----	98,848	50,000
Delavan	On & Off Sale		223	190,358	111,072	79,286	41.7%	84,454	(5,168)	12,000	1,744	5,088	----
Detroit Lakes	Off Sale Only		7,348	2,883,274	2,151,989	731,285	25.4%	254,833	476,452	28,850	1,779	503,523	195,000
Dundee	On & Off Sale		102	128,994	66,726	62,268	48.3%	51,068	11,200	11,613	----	22,813	24,600
Eagle Bend	On & Off Sale		595	229,920	141,908	88,012	38.3%	88,994	(982)	18,074	----	17,092	----
Elbow Lake	Off Sale Only		1,275	262,373	190,542	71,831	27.4%	71,438	393	----	----	393	2,000
Elizabeth	Off Sale Only		172	326,358	262,180	64,178	19.7%	58,936	5,242	----	1,099	4,143	9,360
Elk River	Off Sale Only		16,447	3,788,048	2,846,326	941,722	24.9%	451,197	490,525	82,888	76,911	496,502	146,400
Ellendale	On & Off Sale		590	304,272	185,572	118,700	39.0%	111,253	7,447	8,894	----	16,341	17,000
Ellsworth	On & Off Sale		540	168,065	88,025	80,040	47.6%	78,739	1,301	7,439	----	8,740	----
Elmore	Off Sale Only		735	143,179	109,090	34,089	23.8%	32,087	2,002	1,157	----	3,159	917
Erhard	Off Sale Only		150	268,427	207,921	60,506	22.5%	54,228	6,278	4,980	----	11,258	5,000
Fairfax	On & Off Sale		1,295	329,932	202,258	127,674	38.7%	134,362	(6,688)	20,097	----	13,409	50,000
Fairmont	Off Sale Only		10,889	1,956,093	1,489,748	466,345	23.8%	239,039	227,306	77,746	----	305,052	125,000
Fergus Falls	Off Sale Only		13,471	2,734,644	2,038,006	696,638	25.5%	324,845	371,793	109,176	----	480,969	1,107,719
Fifty Lakes	On & Off Sale		392	232,069	112,586	119,483	51.5%	102,224	17,259	1,900	----	19,159	----
Finlayson	On & Off Sale		314	397,787	206,832	190,955	48.0%	118,076	72,879	1,200	416	73,663	200,000
Flensburg	On & Off Sale		244	176,961	78,850	98,111	55.4%	90,423	7,688	4,044	----	11,732	----
Foreston	On & Off Sale		389	304,463	177,428	127,035	41.7%	121,554	5,481	4,084	----	9,565	5,000
Frazee	On & Off Sale		1,377	612,639	379,344	233,295	38.1%	204,386	28,909	----	----	28,909	10,500
Gilman	On & Off Sale		215	309,930	167,995	141,935	45.8%	150,783	(8,848)	22,655	----	13,807	18,000
Glencoe	Off Sale Only		5,453	998,532	790,738	207,794	20.8%	106,877	100,917	5,530	25,661	80,786	145,000
Glenwood	Off Sale Only		2,594	841,232	640,802	200,430	23.8%	285,824	(85,394)	16,763	----	(68,631)	----
Goodridge	On & Off Sale		98	198,387	122,306	76,081	38.3%	91,506	(15,425)	7,203	----	(8,222)	3,000
Grand Marais	Off Sale Only		1,353	1,058,150	717,630	340,520	32.2%	175,364	165,156	8,655	----	173,811	340,000
Granite Falls	Off Sale Only		3,070	652,068	476,623	175,445	26.9%	100,118	75,327	19,481	----	94,808	77,192
Hackensack	On & Off Sale		285	531,142	366,276	164,866	31.0%	156,646	8,220	20	----	8,240	(17,133)
Hadley	On & Off Sale		81	125,264	64,484	60,780	48.5%	61,692	(912)	15,946	282	14,752	----
Hanley Falls	On & Off Sale		323	218,342	111,658	106,684	48.9%	83,321	23,363	----	----	23,363	5,000
Hanska	On & Off Sale		443	344,488	173,614	170,874	49.6%	146,284	24,590	4,107	----	28,697	20,000
Hawley	Off Sale Only		1,882	323,863	258,271	65,592	20.3%	86,154	(20,562)	2,503	----	(18,059)	(63,000)
Herman	On & Off Sale		452	338,279	211,380	126,899	37.5%	105,032	21,867	20,130	----	41,997	15,000
Heron Lake	On & Off Sale		768	204,151	116,412	87,739	43.0%	82,168	5,571	1,150	----	6,721	16,744
Hinckley	On & Off Sale		1,291	1,116,740	744,901	371,839	33.3%	249,072	122,767	8,294	5,392	125,669	89,851
Hitterdal	On & Off Sale		201	283,581	152,217	131,364	46.3%	110,933	20,431	----	----	20,431	5,000
Holdingford	On & Off Sale		736	339,084	172,027	167,057	49.3%	121,384	45,673	----	----	45,673	19,473
Houston	On & Off Sale		1,020	420,783	245,334	175,449	41.7%	175,294	155	9,225	----	9,380	50,000
Howard Lake	On & Off Sale		1,853	915,041	620,445	294,596	32.2%	215,918	78,678	12,187	280	90,585	100,000
Hutchinson	Off Sale Only		13,080	3,087,169	2,387,721	699,448	22.7%	373,009	326,439	14,561	6,525	334,475	251,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Isanti	Off Sale Only		2,324	1,154,390	852,697	301,693	26.1%	207,085	94,608	10,629	----	105,237	124,050
Isle	On & Off Sale		707	973,519	664,734	308,785	31.7%	259,543	49,242	649	----	49,891	30,780
Ivanhoe	On & Off Sale		679	320,398	183,658	136,740	42.7%	103,054	33,686	874	----	34,560	1,000
Jackson	Off Sale Only		3,501	581,691	435,737	145,954	25.1%	100,997	44,957	14,157	----	59,114	10,000
Jasper	On & Off Sale		597	212,250	108,419	103,831	48.9%	89,507	14,324	2,323	----	16,647	----
Kasson	Off Sale Only		4,398	606,442	460,135	146,307	24.1%	122,783	23,524	6,045	----	29,569	1,000
Kelliher	On & Off Sale		294	288,994	143,259	145,735	50.4%	108,599	37,136	2,036	----	39,172	25,000
Kellogg	On & Off Sale		439	155,549	69,698	85,851	55.2%	85,115	736	7,696	----	8,432	----
Kensington	On & Off Sale		286	291,932	166,795	125,137	42.9%	118,136	7,001	10,613	----	17,614	----
Kenyon	On & Off Sale		1,661	450,493	261,167	189,326	42.0%	166,216	23,110	8,864	----	31,974	27,999
Kiester	Off Sale Only		540	118,036	87,391	30,645	26.0%	27,519	3,126	----	26	3,100	500
Lafayette	On & Off Sale		529	204,171	100,220	103,951	50.9%	97,291	6,660	33	----	6,693	----
Lake Benton	On & Off Sale		703	217,214	110,945	106,269	48.9%	89,498	16,771	6,941	----	23,712	----
Lake Lillian	Off Sale Only	[0]	257	153,504	105,732	47,772	31.1%	47,417	355	----	----	355	----
Lake Park	On & Off Sale		782	624,209	400,513	223,696	35.8%	190,289	33,407	10,793	----	44,200	31,700
Lake Wilson	On & Off Sale		270	221,401	125,078	96,323	43.5%	91,842	4,481	11,435	442	15,474	5,000
Lakefield	Off Sale Only		1,721	240,197	176,008	64,189	26.7%	67,052	(2,863)	6,654	21	3,770	(999)
Lancaster	On & Off Sale		363	229,995	139,980	90,015	39.1%	87,100	2,915	561	----	3,476	10,000
Le Center	On & Off Sale		2,240	617,599	403,896	213,703	34.6%	167,237	46,466	6,324	----	52,790	30,000
Leroy	Off Sale Only		925	164,481	132,390	32,091	19.5%	34,199	(2,108)	5,069	----	2,961	----
Lewisville	On & Off Sale		274	215,452	135,017	80,435	37.3%	85,663	(5,228)	5,250	----	22	----
Lindstrom	On & Off Sale		3,015	1,655,648	1,220,943	434,705	26.3%	360,623	74,082	24,874	16,905	82,051	3,621
Lismore	On & Off Sale		238	310,399	168,513	141,886	45.7%	158,064	(16,178)	733	5,522	(20,967)	----
Litchfield	Off Sale Only		6,562	1,317,162	1,016,383	300,779	22.8%	192,625	108,154	11,591	----	119,745	64,000
Littlefork	On & Off Sale		680	278,005	153,997	124,008	44.6%	108,256	15,752	2,400	----	18,152	----
Long Prairie	Off Sale Only		3,040	817,074	629,338	187,736	23.0%	119,327	68,409	15,982	----	84,391	73,368
Longville	On & Off Sale		180	659,654	380,081	279,573	42.4%	184,593	94,980	5,514	----	100,494	----
Lonsdale	On & Off Sale		1,491	663,742	428,307	235,435	35.5%	167,703	67,732	20,748	----	88,480	35,000
Luverne	Off Sale Only		4,617	609,296	438,901	170,395	28.0%	123,758	46,637	8,231	----	54,868	30,000
Mabel	On & Off Sale		766	250,700	160,423	90,277	36.0%	83,623	6,654	7,052	21,339	(7,633)	40,000
Madelia	Off Sale Only		2,340	294,647	228,108	66,539	22.6%	39,753	26,786	11,325	----	38,111	40,000
Madison	Off Sale Only		1,768	286,261	204,760	81,501	28.5%	70,431	11,070	295	----	11,365	(34,675)
Mahnomen	On & Off Sale		1,202	806,593	542,373	264,220	32.8%	244,736	19,484	31,245	----	50,729	25,000
Maple Lake	Off Sale Only		1,633	829,155	634,760	194,395	23.4%	120,389	74,006	14,556	----	88,562	20,000
Mapleton	On & Off Sale		1,678	344,771	209,470	135,301	39.2%	130,330	4,971	21,365	----	26,336	20,000
Marshall	Off Sale Only		12,735	2,635,643	1,953,223	682,420	25.9%	261,329	421,091	19,268	----	440,359	300,500
Maynard	On & Off Sale		388	293,441	160,528	132,913	45.3%	126,414	6,499	1,484	----	7,983	8,000
Mazeppa	On & Off Sale		778	297,328	182,267	115,061	38.7%	102,629	12,432	10,255	----	22,687	25,000
Medford	On & Off Sale		984	599,806	393,089	206,717	34.5%	195,644	11,073	44,504	----	55,577	40,000
Menahga	On & Off Sale		1,220	784,746	480,318	304,428	38.8%	228,890	75,538	3,263	9,827	68,974	50,000
Mentor	On & Off Sale		150	310,130	148,212	161,918	52.2%	126,641	35,277	14,019	----	49,296	22,946
Milaca	Off Sale Only		2,580	767,609	576,356	191,253	24.9%	120,566	70,687	8,352	14,553	64,486	15,000
Millerville	On & Off Sale		115	308,284	166,133	142,151	46.1%	122,854	19,297	5,115	----	24,412	20,000
Miltona	On & Off Sale		279	460,186	264,903	195,283	42.4%	153,230	42,053	17,460	1,310	58,203	31,660
Montevideo	Off Sale Only		5,346	1,391,521	1,051,418	340,103	24.4%	243,038	97,065	1,439	6,660	91,844	67,500

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2000

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Monticello	Off Sale Only		7,868	2,619,955	1,967,627	652,328	24.9%	293,165	359,163	20,833	----	379,996	419,000
Moose Lake	On & Off Sale		2,239	707,193	448,298	258,895	36.6%	184,180	74,715	11,065	----	85,780	88,390
Mora	Off Sale Only		3,193	1,887,025	1,431,731	455,294	24.1%	198,497	256,797	33,284	----	290,081	230,000
Morris	Off Sale Only		5,068	982,404	757,984	224,420	22.8%	143,997	80,423	2,836	----	83,259	40,000
Morton	On & Off Sale		442	315,123	167,597	147,526	46.8%	119,957	27,569	6,196	----	33,765	25,000
Nevis	On & Off Sale		364	534,240	314,797	219,443	41.1%	139,945	79,498	----	6,888	72,610	76,578
New York Mills	On & Off Sale		1,158	543,637	339,032	204,605	37.6%	144,518	60,087	35,206	----	95,293	106,500
Nisswa	On & Off Sale		1,953	974,345	615,950	358,395	36.8%	241,948	116,447	----	----	116,447	98,000
North Branch	Off Sale Only		8,023	1,087,382	825,977	261,405	24.0%	174,396	87,009	20,085	68,196	38,898	----
Northfield	Off Sale Only		17,147	1,889,270	1,393,678	495,592	26.2%	369,910	125,682	55,739	----	181,421	170,000
Northome	On & Off Sale		230	166,768	81,442	85,326	51.2%	64,515	20,811	4,399	----	25,210	16,300
Ogema	On & Off Sale		143	335,566	242,959	92,607	27.6%	69,514	23,093	3,594	----	26,687	10,000
Ogilvie	On & Off Sale		474	372,456	227,380	145,076	39.0%	137,241	7,835	26,136	117	33,854	29,000
Okabena	On & Off Sale		185	199,644	112,013	87,631	43.9%	96,744	(9,113)	8,913	----	(200)	----
Olivia	On & Off Sale		2,570	739,925	493,376	246,549	33.3%	212,613	33,936	2,273	----	36,209	10,000
Orr	On & Off Sale		249	471,399	265,365	206,034	43.7%	179,805	26,229	21,112	827	46,514	13,000
Osakis	On & Off Sale		1,567	481,252	296,003	185,249	38.5%	170,801	14,448	9,716	110	24,054	25,000
Palisade	On & Off Sale		118	346,746	245,476	101,270	29.2%	85,664	15,606	1,105	----	16,711	10,000
Park Rapids	Off Sale Only		3,276	2,584,690	1,975,423	609,267	23.6%	256,410	352,857	46,726	22,304	377,279	305,148
Parkers Prairie	On & Off Sale		991	371,624	241,812	129,812	34.9%	89,478	40,334	18,316	----	58,650	10,666
Paynesville	Off Sale Only		2,267	667,219	518,349	148,870	22.3%	108,416	40,454	6,756	----	47,210	37,500
Pelican Rapids	Off Sale Only		2,374	535,418	423,328	112,090	20.9%	105,799	6,291	1,315	----	7,606	13,000
Perham	Off Sale Only		2,559	1,125,396	824,194	301,202	26.8%	142,322	158,880	14,610	5,913	167,577	170,000
Pine City	Off Sale Only		3,043	1,297,555	1,050,116	247,439	19.1%	195,210	52,229	12,810	1,601	63,438	57,000
Pine Island	On & Off Sale		2,337	523,260	310,693	212,567	40.6%	190,280	22,287	29,486	----	51,773	----
Pipestone	Off Sale Only		4,280	794,636	590,073	204,563	25.7%	120,385	84,178	16,803	----	100,981	36,653
Plainview	On & Off Sale		3,190	594,009	368,589	225,420	37.9%	185,371	40,049	18,870	----	58,919	10,000
Princeton	Off Sale Only		3,933	1,493,741	1,128,402	365,339	24.5%	191,146	174,193	69,026	3,543	239,676	44,820
Proctor	Off Sale Only		2,852	656,078	519,670	136,408	20.8%	110,655	25,753	144	9,386	16,511	2,000
Randall	On & Off Sale		535	474,206	291,307	182,899	38.6%	138,451	44,448	----	----	44,448	44,000
Ranier	On & Off Sale		188	348,525	179,193	169,332	48.6%	145,977	23,355	9,178	----	32,533	25,000
Redwood Falls	Off Sale Only		5,459	998,569	770,281	228,288	22.9%	141,727	86,561	28,718	----	115,279	243,600
Remer	On & Off Sale		372	465,915	266,839	199,076	42.7%	136,619	62,457	----	----	62,457	43,038
Renville	On & Off Sale		1,323	489,491	291,927	197,564	40.4%	154,850	42,714	13,739	12,642	43,811	50,624
Roseau	Off Sale Only		2,756	1,214,227	886,539	327,688	27.0%	168,051	159,637	24,261	----	183,898	75,000
Round Lake	Off Sale Only		424	78,708	56,164	22,544	28.6%	28,595	(6,051)	3,723	----	(2,328)	----
Rush City	On & Off Sale		2,102	694,521	432,365	262,156	37.7%	197,818	64,338	15,017	----	79,355	20,000
Rushford	On & Off Sale		1,696	489,754	333,298	156,456	31.9%	122,406	34,050	9,413	----	43,463	25,000
Russell	On & Off Sale		371	236,667	136,052	100,615	42.5%	73,032	27,583	8,928	----	36,511	----
Sacred Heart	On & Off Sale		549	278,013	158,014	119,999	43.2%	132,134	(12,135)	20,286	----	8,151	----
Sauk Rapids	Off Sale Only		10,213	1,903,286	1,541,590	361,696	19.0%	233,384	128,312	28,540	9,547	147,305	100,150
Sebekka	On & Off Sale		710	444,631	262,170	182,461	41.0%	119,965	62,496	10,374	----	72,870	50,000
Sherburn	On & Off Sale		1,082	346,951	211,441	135,510	39.1%	135,740	(230)	10,603	424	9,949	5,000
Silver Bay	On & Off Sale		2,068	700,775	417,435	283,340	40.4%	230,706	52,634	20,185	----	72,819	36,400
Silver Lake	On & Off Sale		761	488,556	278,901	209,655	42.9%	199,369	10,286	4,006	----	14,292	9,500

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2000

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Sleepy Eye	Off Sale Only		3,515	411,851	299,533	112,318	27.3%	94,529	17,789	15,307	----	33,096	50,000
South Haven	On & Off Sale		204	300,567	157,032	143,535	47.8%	118,660	24,875	2,179	----	27,054	21,495
Spring Grove	On & Off Sale		1,304	307,768	181,984	125,784	40.9%	115,840	9,944	3,975	----	13,919	10,000
Stacy	On & Off Sale		1,278	501,915	322,220	179,695	35.8%	150,465	29,230	2,829	----	32,059	7,000
St. Hilaire	On & Off Sale		272	372,630	212,593	160,037	42.9%	145,127	14,910	6,497	----	21,407	26,500
St. James	Off Sale Only		4,695	581,880	408,141	173,739	29.9%	90,643	83,096	18,805	----	101,901	84,900
St. Leo	On & Off Sale		106	112,349	57,802	54,547	48.6%	62,083	(7,536)	6,482	----	(1,054)	----
Thief River Falls	Off Sale Only		8,410	2,610,406	2,013,597	596,809	22.9%	354,832	241,977	32,526	----	274,503	220,000
Tracy	On & Off Sale		2,268	561,848	335,175	226,673	40.3%	207,177	19,496	30,574	----	50,070	25,000
Trimont	Off Sale Only		754	154,486	113,212	41,274	26.7%	44,175	(2,901)	2,011	----	(890)	----
Twin Valley	On & Off Sale		865	413,366	253,416	159,950	38.7%	139,735	20,215	6,206	255	26,166	----
Two Harbors	Off Sale Only		3,613	1,399,267	1,059,315	339,952	24.3%	208,501	131,451	18,525	----	149,976	14,161
Ulen	On & Off Sale		532	218,399	127,507	90,892	41.6%	86,978	3,914	6,617	----	10,531	----
Underwood	Off Sale Only		319	337,230	256,551	80,679	23.9%	64,093	16,586	1,228	3,265	14,549	----
Vergas	Off Sale Only		311	374,336	281,312	93,024	24.9%	61,674	31,350	6,975	----	38,325	6,500
Verndale	On & Off Sale		575	225,673	120,270	105,403	46.7%	94,449	10,954	440	----	11,394	----
Vesta	On & Off Sale		339	193,072	85,549	107,523	55.7%	111,308	(3,785)	----	----	(3,785)	----
Wadena	Off Sale Only		4,294	1,069,729	808,455	261,274	24.4%	140,727	120,547	13,603	----	134,150	100,000
Waldorf	On & Off Sale		242	198,490	105,668	92,822	46.8%	97,150	(4,328)	17,759	----	13,431	19,956
Walker	Off Sale Only		1,069	790,857	574,539	216,318	27.4%	136,123	80,195	1,247	----	81,442	100,000
Walnut Grove	On & Off Sale		599	239,055	127,710	111,345	46.6%	93,555	17,790	12,005	----	29,795	16,750
Warroad	Off Sale Only		1,722	1,052,313	757,639	294,674	28.0%	138,694	155,980	----	----	155,980	85,000
Waverly	On & Off Sale		732	437,542	286,958	150,584	34.4%	135,355	15,229	9,748	----	24,977	30,000
Wells	On & Off Sale		2,494	591,273	393,525	197,748	33.4%	186,251	11,497	14,157	1,602	24,052	25,000
West Concord	On & Off Sale		836	285,807	164,426	121,381	42.5%	126,184	(4,803)	6,356	----	1,553	----
Williams	On & Off Sale		210	385,796	234,074	151,722	39.3%	141,674	10,048	13,405	992	22,461	21,500
Wilmont	On & Off Sale		332	197,212	111,316	85,896	43.6%	96,434	(10,538)	14,653	----	4,115	----
Windom	Off Sale Only		4,490	915,043	654,587	260,456	28.5%	184,825	75,631	1,741	----	77,372	35,000
Winnebago	On & Off Sale		1,487	273,441	169,945	103,496	37.8%	136,240	(32,744)	71,793	----	39,049	1,000
Winton	On & Off Sale		185	197,498	99,506	97,992	49.6%	89,841	8,151	18,443	----	26,594	----
Wolf Lake	On & Off Sale		31	337,984	203,408	134,576	39.8%	93,434	41,142	2,736	----	43,878	20,000
Wood Lake	On & Off Sale		436	271,404	149,022	122,382	45.1%	111,856	10,526	882	----	11,408	7,400
Worthington	Off Sale Only		11,283	1,418,808	1,062,634	356,174	25.1%	235,237	120,937	23,003	----	143,940	125,000
Off Sale Only			324,246	83,182,362	62,873,379	20,308,983	24.4%	12,165,537	8,143,446	1,257,396	352,783	9,048,059	7,817,846
On & Off Sale			103,988	53,253,204	32,309,999	20,943,205	39.3%	18,226,799	2,716,406	1,329,776	115,826	3,930,356	2,746,912
All Stores			428,234	136,435,566	95,183,378	41,252,188	30.2%	30,392,336	10,859,852	2,587,172	468,609	12,978,415	10,564,758

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.

Appendix 2

Explanations of Tables and Charts

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Explanation of Tables and Charts

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 234 cities with municipal liquor operations.

- ! Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1990 to 2000.
- ! Table 1 on page 3 lists those municipal liquor stores that reported net losses in 2000.
- ! Table 2 on page 4 compares off-sale liquor store total sales and total operating expenses.
- ! Table 3 on page 6 compares the operations of Minnesota's municipal liquor establishments in 2000 to their operation one year earlier.
- ! Figures 2 and 3 on page 7 examine the ten-year trends in the operating income and net income of municipal liquor stores. (Net income includes non-operating revenues and expenses such as interest income, interest expenses and/or sale of capital assets.)
- ! Table 4 on pages 11 through 16 provides detailed summaries of the financial activity of all municipal liquor operations in the 234 cities that owned and operated liquor stores in 2000.
- ! Table 5 on pages 17 through 22 lists municipal liquor stores based on their gross sales.
- ! Table 6 on page 23 examines metropolitan area liquor operations.
- ! Table 7 on pages 24 through 28 examines liquor store operations in Greater Minnesota.

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This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. August 2001

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