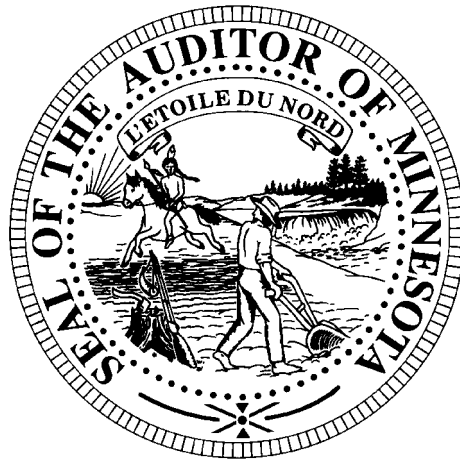


MINNESOTA OFFICE OF THE STATE AUDITOR

**AN ANALYSIS OF MINNESOTA
MUNICIPAL LIQUOR STORE
OPERATIONS IN 1997**

**JUDITH H. DUTCHER
STATE AUDITOR**

An Analysis of Minnesota Municipal Liquor Store Operations in 1997



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**Government Information Division
Office of the State Auditor
State of Minnesota**

**E-MAIL: GID@OSA.STATE.MN.US
WWW.OSA.STATE.MN.US**

Suite 400, 525 Park Street, St. Paul, MN 55103 N (651) 297-3682

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An Analysis of Minnesota Municipal Liquor Store Operations in 1997

Overview

Minnesota's municipally owned and operated liquor stores reported an increase in net income for the fourth straight year. Municipal liquor stores reported an increase of 3.5 percent in net income for 1997, which was less than the 15.2 percent increase posted in 1996. Cities transferred \$10.1 million in liquor store profits to other municipal accounts in 1997. This represents a decrease of 6.8 percent from the \$10.8 million transferred in 1996. While the majority of municipal liquor stores were profitable in 1997, 26 cities reported a net loss in their municipal liquor operations. Twenty-three cities reported a net loss in 1996.

Minnesota municipal liquor stores transferred profits of \$10.1 million to other municipal accounts in 1997. This is the second straight year municipal liquor transfers have decreased.

During 1997, Minnesota's municipally owned liquor stores reported:

- C gross sales of \$181.2 million, which was an increase of \$6.8 million over 1996 gross sales;
- C a net income of \$14.9 million, which was \$502,822 more than the total net income reported in 1996.

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 1997, 246 Minnesota cities operated municipal liquor stores, with 152 cities operating both on-sale and off-sale liquor establishments and 94 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, as fiscal pressures on Minnesota municipalities have grown, the primary purpose for many of the current municipal liquor establishments has shifted to providing additional revenues to support public services.

The number of cities operating municipal liquor stores has steadily declined for many years. In 1996, six cities discontinued their liquor operations; in 1997, three more cities discontinued their liquor operations.

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 three cities that opted to discontinue their municipal liquor stores in 1997 were: Bellingham, Holloway, and Lake Crystal. In addition, one city closed the on-sale liquor portion of their operation during 1997. Two of the three cities that discontinued their liquor operations in 1997 reported operating losses in 1996.

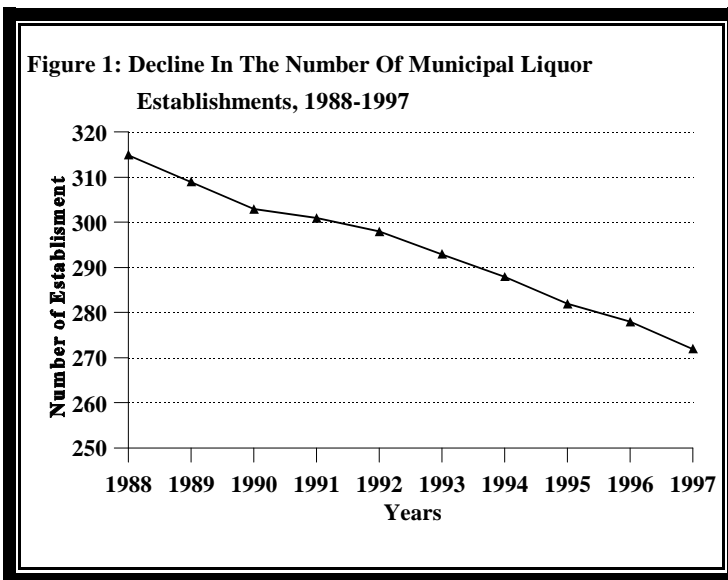
Figure 1 shows the decline in the number of municipal liquor stores.

The Profitability of Minnesota's Municipal Liquor Stores

During 1997, Minnesota's municipal liquor establishments reported a fourth consecutive year of record sales totaling \$181.2 million. Total sales recorded in 1997 were up \$6.8 million or 3.9% over sales reported in 1996. The stores reported a net income of \$14.9 million in 1997, which was up 3.5 percent from net income reported in 1996. Total municipal liquor sales ranged from \$87 in Lake Crystal² to \$8.0 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$107,825 in Pine River to a profit of \$720,658 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 246 Minnesota cities (8.5 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 37.1 percent of the total sales and 30.4 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.6 million in 1997, compared to average sales of \$497,653 for Greater Minnesota municipal liquor stores.³ The average income of metropolitan stores was \$105,256 in 1997, compared to an average of \$45,203 for municipal liquor establishments in Greater Minnesota. All metropolitan cities except one reported profitable municipal liquor operations in 1997. Net income and losses among metropolitan liquor operations ranged from a loss of \$13,044 in Shorewood to a profit of \$720,658 in Edina. Net income and losses among Greater Minnesota cities ranged from a loss of \$107,825 in Pine River to a profit of \$390,248 in Elk River. The municipal liquor establishments operated by 26 Minnesota cities reported net losses for 1997, compared to 23 cities in 1996. Twenty-five of the cities with losses are located in Greater Minnesota. The City of Shorewood (located in the Twin Cities metropolitan area) operates three establishments, of which one store reported a net loss of \$54,732. The Greater Minnesota cities reporting net losses each operated one store.



2 The City of Lake Crystal discontinued its liquor store in December 1997.

3 The 21 cities in the metropolitan area that have municipal liquor operations operated a total of 43 establishments selling liquor on-sale and/or off-sale. The 225 Greater Minnesota cities with municipal liquor stores operated a total of 229 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

Table 1 lists the cities and the amount of loss reported in 1997.

Table 1 - Municipal Liquor Store Operations With Net Losses

Name of City	Net Loss	Name of City	Net Loss
Pine River	(\$107,825)	Belview	(\$3,164)
Oronoco	(16,587)	Butterfield	(2,555)
Cleveland	(15,138)	Elizabeth	(2,290)
Shorewood (Metro Location)	(13,044)	Lafayette	(2,233)
Elgin	(11,081)	Ogema	(2,081)
Okabena	(10,601)	Kiester	(2,034)
Lake Benton	(10,223)	Avoca	(1,715)
Leroy	(10,195)	Morton	(1,520)
Lewisville	(6,998)	Boyd	(1,339)
Dalton	(6,470)	Conger	(1,109)
Trimont	(5,372)	Clements	(902)
Hanley Falls	(4,953)	Hadley	(700)
Winton	(3,227)	Round Lake	(460)

Liquor Store Profits Help Support Essential City Services

During 1997, Minnesota’s municipal liquor stores transferred \$10.1 million of their profits to support essential city services. This represents a decrease of 6.8 percent from the total amount of transfers made in 1996. 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. This can help cities hold down their property tax assessments for essential public services.

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 cities should have held a public hearing on their municipal liquor operations:

- Avoca Boyd Cleveland Currie Delavan Elgin Hadley
- Hanley Falls Kiester Lafayette Lake Benton Leroy Lewisville Okabena
- Proctor Shorewood Trimont

In 1996, 20 cities were required to hold a public hearing on whether or not to continue to operate their

municipal liquor stores. In 1997, the municipal liquor stores in 10 of those cities reported a profit; 9 cities continued to operate at a loss; and one liquor store closed (ended operations in 1996).

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 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 reveal large variances in total operating expenses. Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.⁴

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
\$ 65,798 and \$ 150,000	6	\$ 18,849 to \$ 39,731
\$ 150,001 and \$ 200,000	3	\$ 39,929 to \$ 45,612
\$ 200,001 and \$ 250,000	4	\$ 44,795 to \$ 62,879
\$ 250,001 and \$ 350,000	9	\$ 36,086 to \$ 64,909
\$ 350,001 and \$ 450,000	3	\$ 56,682 to \$ 82,803
\$ 450,001 and \$ 650,000	15	\$ 80,801 to \$ 131,392
\$ 650,001 and \$ 950,000	13	\$ 91,740 to \$ 153,622
\$ 950,001 and \$ 1,350,000	10	\$ 144,620 to \$ 206,159
\$1,350,001 and \$ 2,000,000	11	\$ 158,722 to \$ 404,174
\$2,000,001 and \$ 3,000,000	12	\$ 218,619 to \$ 455,643
\$3,000,001 and \$ 8,006,966	8	\$ 459,852 to \$ 1,233,544

4 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 1997 Liquor Store Operations

On-Sale and Off-Sale Stores

	1996	1997	Percent of Sales	
	Amount	Amount	1996	1997
Number of Cities	158	152		
Sales	\$56,442,420	\$55,375,221	100.0%	100.0%
Cost of Sales	34,158,840	33,395,385	60.5%	60.3%
Gross Profit	22,283,580	21,979,836	39.5%	39.7%
Operating Expenses	19,954,187	19,514,974	35.4%	35.2%
Income from Operations	2,329,393	2,464,862	4.1%	4.5%
Nonoperating Revenues	1,597,229	1,529,411	2.8%	2.8%
Nonoperating Expenses	258,716	157,645	0.5%	0.3%
Net Income Before Transfers	3,667,906	3,836,628	6.5%	6.9%
Transfers to Other City Funds	3,546,181	2,712,946	---	---

Off-Sale Only Stores

	1996	1997		
	Amount	Amount	1996	1997
Number of Cities	94	94		
Sales	\$117,961,934	\$125,819,740	100.0%	100.0%
Cost of Sales	89,940,870	96,146,983	76.2%	76.4%
Gross Profit	28,021,064	29,672,757	23.8%	23.6%
Operating Expenses	18,371,609	19,883,095	15.6%	15.8%
Income from Operations	9,649,455	9,789,662	8.2%	7.8%
Nonoperating Revenues	1,307,791	1,629,327	1.1%	1.3%
Nonoperating Expenses	250,434	378,077	0.2%	0.3%
Net Income Before Transfers	10,706,812	11,040,912	9.1%	8.8%
Transfers to Other City Funds	7,301,962	7,396,832	---	---

Total City Liquor Stores

	1996	1997		
	Amount	Amount	1996	1997
Number of Cities	252	246		
Sales	\$174,404,354	\$181,194,961	100.0%	100.0%
Cost of Sales	124,099,710	129,542,368	71.2%	71.5%
Gross Profit	50,304,644	51,652,593	28.8%	28.5%
Operating Expenses	38,325,796	39,398,069	22.0%	21.7%
Income from Operations	11,978,848	12,254,524	6.9%	6.8%
Nonoperating Revenues	2,905,020	3,158,738	1.7%	1.7%
Nonoperating Expenses	509,150	535,722	0.3%	0.3%
Net Income Before Transfers	14,374,718	14,877,540	8.2%	8.2%
Transfers to Other City Funds	10,848,143	10,109,778	---	---

Figure 2: Liquor Stores Operating Income

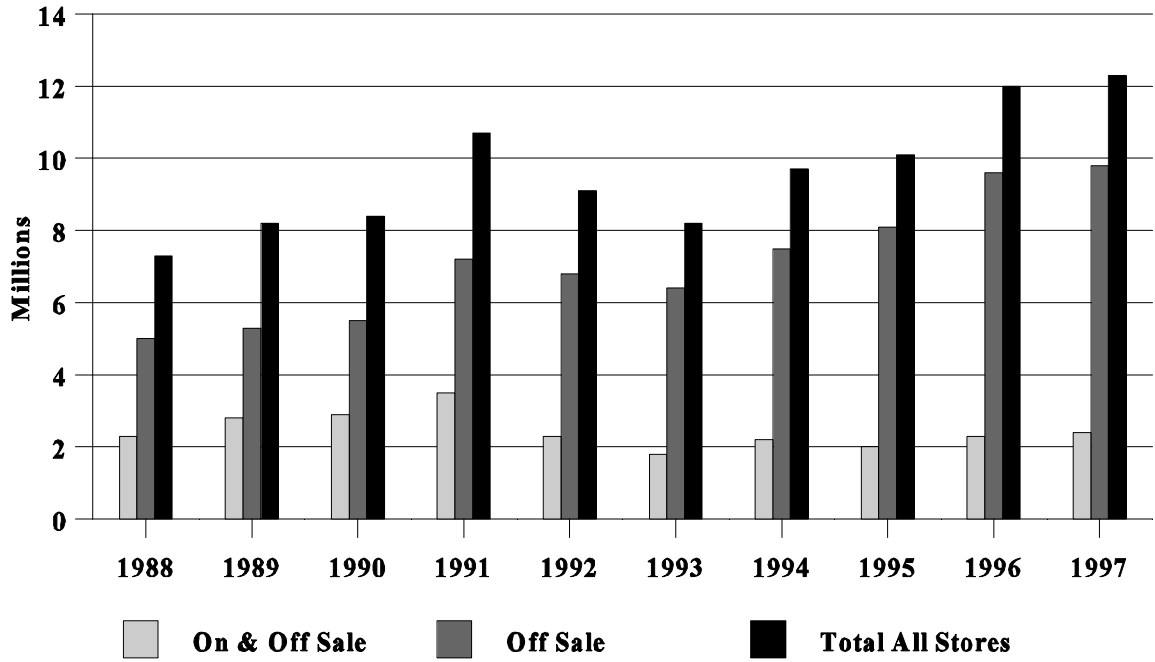
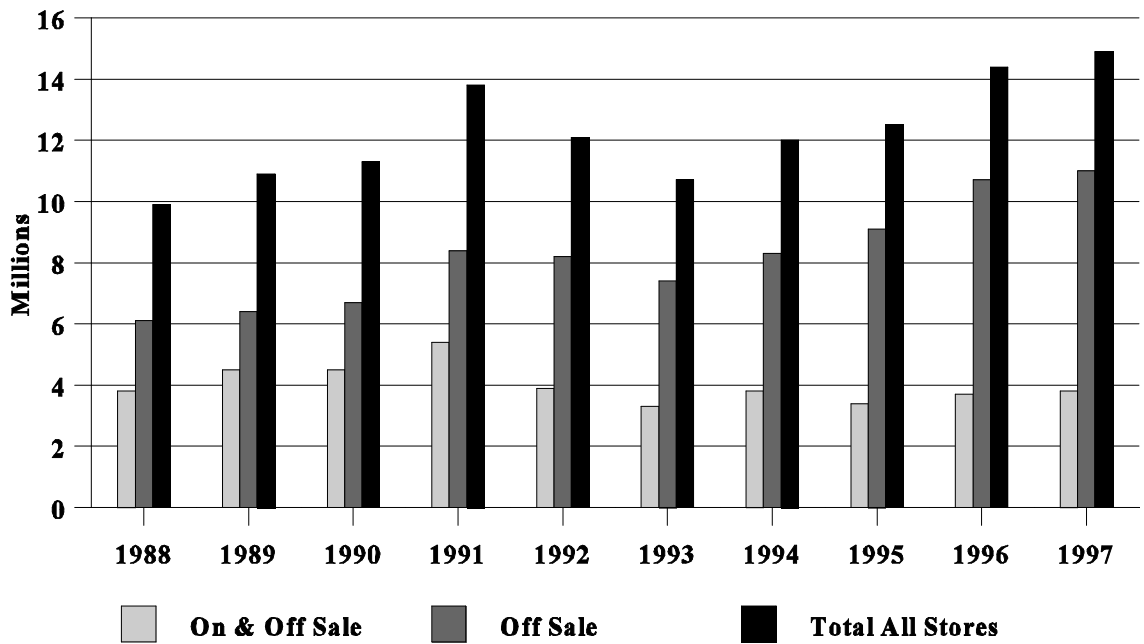


Figure 3: Liquor Stores Net Income



Appendix 1

1997 Liquor Store Tables

Table 4
Analysis of City Liquor Store Operations - 1997

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		1,723	413,946	260,452	153,494	37.1%	133,873	19,621	20,282	15,542	24,361	3,000
Aitkin	Off Sale Only		1,741	655,233	524,774	130,459	19.9%	110,997	19,462	17,079	---	36,541	50,000
Akeley	On & Off Sale		413	315,086	189,258	125,828	39.9%	106,349	19,479	---	---	19,479	12,500
Alexandria	Off Sale Only		8,405	2,509,046	1,933,387	575,659	22.9%	318,482	257,177	12,078	---	269,255	250,000
Anoka	Off Sale Only		17,831	2,637,949	1,999,897	638,052	24.2%	434,879	203,173	128,551	---	331,724	70,000
Apple Valley	Off Sale Only		42,617	4,081,411	3,066,738	1,014,673	24.9%	772,134	242,539	10,702	---	253,241	135,000
Appleton	Off Sale Only		2,117	287,334	208,465	78,869	27.4%	63,691	15,178	---	---	15,178	---
Arlington	On & Off Sale		1,900	286,539	177,940	108,599	37.9%	113,570	(4,971)	84,630	---	79,659	---
Audubon	On & Off Sale		416	338,107	196,012	142,095	42.0%	132,958	9,137	2,109	---	11,246	7,000
Avoca	On & Off Sale		145	199,558	116,676	82,882	41.5%	87,799	(4,917)	3,260	58	(1,715)	---
Bagley	Off Sale Only		1,409	644,718	485,845	158,873	24.6%	97,676	61,197	2,994	---	64,191	70,000
Balaton	On & Off Sale		716	246,609	139,098	107,511	43.6%	84,800	22,711	9,533	293	31,951	1
Barnesville	Off Sale Only		2,150	206,465	151,673	54,792	26.5%	45,836	8,956	1,669	---	10,625	---
Barnum	On & Off Sale		502	287,331	146,682	140,649	49.0%	144,070	(3,421)	10,283	---	6,862	12,200
Battle Lake	Off Sale Only	[0]	734	424,671	330,991	93,680	22.1%	66,768	26,912	2,354	182	29,084	10,000
Baudette	On & Off Sale		1,150	834,343	537,625	296,718	35.6%	185,312	111,406	7,987	---	119,393	55,479
Beaver Bay	On & Off Sale		152	361,909	161,667	200,242	55.3%	171,355	28,887	10,087	---	38,974	20,000
Beaver Creek	On & Off Sale		251	109,170	49,241	59,929	54.9%	57,463	2,466	779	---	3,245	4,500
Bellingham	On & Off Sale	[1]	234					Failed to report in time for this report					
Belview	On & Off Sale		403	239,173	132,122	107,051	44.8%	112,062	(5,011)	1,881	34	(3,164)	---
Bemidji	Off Sale Only		11,682	2,810,567	2,100,116	710,451	25.3%	418,096	292,355	30,601	---	322,956	190,000
Benson	On & Off Sale		3,319	743,290	464,800	278,490	37.5%	236,007	42,483	13,847	---	56,330	50,000
Bertha	On & Off Sale		496	200,990	119,737	81,253	40.4%	74,450	6,803	4,029	---	10,832	---
Big Falls	On & Off Sale	[0]	331	219,502	120,568	98,934	45.1%	98,045	889	1,076	---	1,965	7,800
Big Lake	Off Sale Only		4,349	1,174,612	894,419	280,193	23.9%	194,009	86,184	14,034	---	100,218	64,706
Bigfork	On & Off Sale	[0]	383	269,605	155,742	113,863	42.2%	91,760	22,103	---	---	22,103	20,331
Biscay	On & Off Sale		124	286,126	148,598	137,528	48.1%	134,608	2,920	24,331	1,515	25,736	41,672
Blackduck	On & Off Sale	[0]	745	518,644	312,501	206,143	39.7%	136,284	69,859	12,078	---	81,937	78,459
Blue Earth	Off Sale Only		3,697	657,725	491,898	165,827	25.2%	131,261	34,566	9,681	---	44,247	7,000
Boyd	On & Off Sale		225	243,756	136,390	107,366	44.0%	109,606	(2,240)	1,087	186	(1,339)	(6,458)
Braham	On & Off Sale		1,190	500,292	371,536	128,756	25.7%	90,437	38,319	33,129	33,109	38,339	---
Brandon	On & Off Sale		466	326,109	200,620	125,489	38.5%	101,737	23,752	10,085	---	33,837	(8,590)
Brooklyn Center	Off Sale Only		28,515	3,006,982	2,295,705	711,277	23.7%	535,262	176,015	15,554	6,936	184,633	100,000
Browerville	On & Off Sale		767	346,710	180,358	166,352	48.0%	152,507	13,845	2,400	---	16,245	11,477
Browns Valley	On & Off Sale		747	217,127	130,740	86,387	39.8%	80,486	5,901	3,029	---	8,930	3,907
Buffalo	Off Sale Only		9,324	1,237,867	885,888	351,979	28.4%	189,315	162,664	6,254	---	168,918	250,000
Buffalo Lake	On & Off Sale		730	327,762	202,191	125,571	38.3%	99,397	26,174	---	---	26,174	81,071
Butterfield	Off Sale Only		569	178,556	133,979	44,577	25.0%	39,929	4,648	3,930	11,133	(2,555)	---
Caledonia	Off Sale Only		2,957	291,473	227,153	64,320	22.1%	51,409	12,911	190	---	13,101	5,000
Callaway	On & Off Sale		218	266,767	173,998	92,769	34.8%	89,075	3,694	18,774	20,761	1,707	9,870
Cambridge	Off Sale Only		5,337	1,670,305	1,294,284	376,021	22.5%	258,894	117,127	24,186	23,029	118,284	120,000
Canton	Off Sale Only		362	91,621	68,208	23,413	25.6%	18,849	4,564	6,231	---	10,795	---
Clarissa	On & Off Sale		628	294,419	165,891	128,528	43.7%	114,026	14,502	4,355	---	18,857	10,000
Clearbrook	On & Off Sale		562	367,814	215,364	152,450	41.4%	147,714	4,736	1,197	---	5,933	30,000
Clements	On & Off Sale		188	123,860	58,238	65,622	53.0%	70,752	(5,130)	4,228	---	(902)	4,200
Cleveland	On & Off Sale		744	170,237	107,841	62,396	36.7%	89,855	(27,459)	12,321	---	(15,138)	1
Clontarf	On & Off Sale		161	201,778	118,049	83,729	41.5%	79,771	3,958	2,403	---	6,361	4,000
Columbia Heights	Off Sale Only		18,699	6,135,166	4,878,712	1,256,454	20.5%	945,179	311,275	58,620	113,895	256,000	244,969
Conger	On & Off Sale		133	160,445	105,008	55,437	34.6%	65,000	(9,563)	8,457	3	(1,109)	---

Table 4
Analysis of City Liquor Store Operations - 1997

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		676	640,746	494,407	146,339	22.8%	131,392	14,947	5,203	10,881	9,269	---
Cottonwood	On & Off Sale		1,058	337,677	198,707	138,970	41.2%	125,813	13,157	1,169	1,633	12,693	2,000
Cromwell	On & Off Sale		208	262,386	151,997	110,389	42.1%	93,011	17,378	5,621	476	22,523	22,673
Currie	On & Off Sale		291	212,622	131,311	81,311	38.2%	74,509	6,802	3,392	39	10,155	6,000
Dalton	Off Sale Only		236	168,860	136,610	32,250	19.1%	41,206	(8,956)	2,486	---	(6,470)	---
Danvers	On & Off Sale		103	208,432	109,386	99,046	47.5%	87,360	11,686	3,218	---	14,904	100
Darwin	Off Sale Only		242	364,808	296,415	68,393	18.7%	56,682	11,711	3,587	---	15,298	28,000
Dawson	Off Sale Only		1,616	321,765	237,630	84,135	26.1%	56,777	27,358	8,064	---	35,422	4,000
De Graff	On & Off Sale		137	209,713	105,407	104,306	49.7%	61,756	42,550	1,500	---	44,050	9,000
Delano	On & Off Sale		3,274	1,005,772	704,543	301,229	30.0%	242,138	59,091	37,410	---	96,501	40,000
Delavan	On & Off Sale		226	176,528	94,386	82,142	46.5%	79,444	2,698	12,197	2,969	11,926	---
Detroit Lakes	Off Sale Only		7,316	2,133,724	1,645,207	488,517	22.9%	246,828	241,689	19,021	360	260,350	505,000
Dundee	On & Off Sale		100	112,066	57,495	54,571	48.7%	51,787	2,784	13,165	2,032	13,917	10,000
Eagle Bend	On & Off Sale		532	231,344	134,857	96,487	41.7%	89,132	7,355	11,897	---	19,252	---
Eden Prairie	Off Sale Only		49,287	5,367,955	4,056,642	1,311,313	24.4%	1,000,101	311,212	26,961	70,779	267,394	50,000
Edina	Off Sale Only		47,113	7,426,218	5,607,325	1,818,893	24.5%	1,097,638	721,255	---	597	720,658	214,408
Elbow Lake	Off Sale Only		1,183	243,174	170,012	73,162	30.1%	59,420	13,742	516	---	14,258	---
Elgin	On & Off Sale		777	194,594	105,852	88,742	45.6%	113,263	(24,521)	13,440	---	(11,081)	2,500
Elizabeth	Off Sale Only		161	266,428	210,349	56,079	21.0%	59,011	(2,932)	642	---	(2,290)	---
Elk River	Off Sale Only		14,667	2,887,798	2,212,344	675,454	23.4%	352,551	322,903	67,345	---	390,248	153,450
Ellendale	On & Off Sale		557	270,411	141,484	128,927	47.7%	100,499	28,428	4,094	---	32,522	42,500
Ellsworth	On & Off Sale	[0]	572	145,570	75,794	69,776	47.9%	75,408	(5,632)	8,760	---	3,128	5,000
Elmore	Off Sale Only		692	124,835	96,831	28,004	22.4%	28,086	(82)	1,105	---	1,023	---
Erhard	Off Sale Only		180	227,090	173,535	53,555	23.6%	44,795	8,760	3,187	---	11,947	5,253
Fairfax	On & Off Sale		1,331	290,745	162,756	127,989	44.0%	131,835	(3,846)	17,909	---	14,063	---
Fairmont	Off Sale Only		11,339	1,647,396	1,233,563	413,833	25.1%	241,650	172,183	55,722	---	227,905	125,000
Farmington	Off Sale Only		9,763	1,478,395	1,101,442	376,953	25.5%	313,184	63,769	2,877	---	66,646	56,996
Fergus Falls	Off Sale Only		13,217	2,194,305	1,658,347	535,958	24.4%	295,242	240,716	49,826	2,060	288,482	180,093
Fifty Lakes	On & Off Sale		392	207,295	110,196	97,099	46.8%	90,902	6,197	294	---	6,491	5,000
Finlayson	On & Off Sale		252	329,872	159,114	170,758	51.8%	129,238	41,520	2,283	---	43,803	---
Flensburg	On & Off Sale		212	125,802	68,405	57,397	45.6%	57,580	(183)	2,603	---	2,420	---
Foreston	On & Off Sale		376	302,079	162,788	139,291	46.1%	126,319	12,972	19,021	---	31,993	5,000
Frazee	On & Off Sale		1,233	523,431	288,326	235,105	44.9%	229,957	5,148	---	---	5,148	10,000
Fridley	Off Sale Only		28,419	3,079,567	2,440,954	638,613	20.7%	459,852	178,761	75,559	---	254,320	75,000
Gilman	On & Off Sale		206	296,743	151,680	145,063	48.9%	131,585	13,478	20,599	---	34,077	8,000
Glencoe	Off Sale Only		5,247	817,727	649,434	168,293	20.6%	93,317	74,976	524	27,979	47,521	10,000
Glenwood	Off Sale Only		2,630	615,394	478,525	136,869	22.2%	106,672	30,197	6,395	---	36,592	30,000
Gonvick	On & Off Sale		294	32,522	24,619	7,903	24.3%	30,490	(22,587)	87,526	---	64,939	110,846
Goodridge	On & Off Sale		107	177,341	100,108	77,233	43.6%	93,322	(16,089)	16,433	---	344	(2,469)
Grand Marais	Off Sale Only		1,239	969,255	660,812	308,443	31.8%	164,539	143,904	9,539	---	153,443	---
Granite Falls	Off Sale Only		3,081	511,602	366,711	144,891	28.3%	90,869	54,022	22,754	---	76,776	81,051
Hackensack	On & Off Sale		257	499,503	329,152	170,351	34.1%	156,004	14,347	9	---	14,356	2,000
Hadley	On & Off Sale		97	112,093	57,736	54,357	48.5%	64,141	(9,784)	9,904	820	(700)	(800)
Hanley Falls	On & Off Sale		240	143,675	80,400	63,275	44.0%	67,104	(3,829)	---	1,124	(4,953)	(3,000)
Hanska	On & Off Sale		439	293,299	136,101	157,198	53.6%	123,588	33,610	6,454	---	40,064	20,000
Hawley	Off Sale Only		1,736	272,490	213,824	58,666	21.5%	57,707	959	1,633	---	2,592	6,200
Herman	On & Off Sale		474	284,772	171,308	113,464	39.8%	104,499	8,965	15,990	---	24,955	45,937

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Heron Lake	On & Off Sale		767	188,477	103,387	85,090	45.1%	82,630	2,460	1,357	---	3,817	24,000
Hinckley	On & Off Sale		1,150	820,897	532,938	287,959	35.1%	254,849	33,110	8,761	1,859	40,012	---
Hitterdal	On & Off Sale		235	248,347	145,694	102,653	41.3%	96,686	5,967	2,981	---	8,948	---
Holdingford	On & Off Sale		621	275,140	144,281	130,859	47.6%	102,986	27,873	---	---	27,873	30,027
Holloway	On & Off Sale	[1]	118	27,002	15,740	11,262	41.7%	26,109	(14,847)	43,500	---	28,653	10,511
Houston	On & Off Sale		1,010	400,422	207,925	192,497	48.1%	176,360	16,137	7,530	---	23,667	20,000
Howard Lake	On & Off Sale		1,720	717,804	495,143	222,661	31.0%	175,355	47,306	3,816	437	50,685	60,000
Hutchinson	Off Sale Only		12,710	2,488,502	1,936,974	551,528	22.2%	300,668	250,860	14,186	11,334	253,712	150,000
Isanti	Off Sale Only		2,026	933,772	681,663	252,109	27.0%	136,261	115,848	7,068	---	122,916	10,000
Isle	On & Off Sale		627	626,454	422,721	203,733	32.5%	202,944	789	14,727	---	15,516	29,160
Ivanhoe	On & Off Sale		740	275,299	151,593	123,706	44.9%	96,283	27,423	1,038	---	28,461	---
Jackson	Off Sale Only		3,546	483,816	351,161	132,655	27.4%	97,705	34,950	16,103	---	51,053	18,335
Jasper	On & Off Sale		600	202,291	106,861	95,430	47.2%	89,770	5,660	113	---	5,773	1,500
Kasson	Off Sale Only		4,211	470,767	347,549	123,218	26.2%	119,527	3,691	4,122	---	7,813	10,000
Kelliher	On & Off Sale		365	203,400	98,539	104,861	51.6%	80,212	24,649	6,075	---	30,724	20,000
Kellogg	On & Off Sale		432	122,480	54,090	68,390	55.8%	71,083	(2,693)	8,870	---	6,177	---
Kensington	On & Off Sale		292	265,634	142,841	122,793	46.2%	112,352	10,441	18,866	---	29,307	---
Kenyon	On & Off Sale		1,585	414,499	233,270	181,229	43.7%	152,836	28,393	7,927	---	36,320	44,008
Kiester	Off Sale Only		593	94,245	70,060	24,185	25.7%	26,219	(2,034)	---	---	(2,034)	---
Lafayette	On & Off Sale		484	143,909	60,278	83,631	58.1%	86,406	(2,775)	542	---	(2,233)	---
Lake Benton	On & Off Sale		674	201,386	108,149	93,237	46.3%	109,195	(15,958)	5,735	---	(10,223)	10,000
Lake Crystal	On & Off Sale	[1]	2,166	87	---	87	100.0%	99	(12)	687	---	675	(40,000)
Lake Lillian	Off Sale Only	[0]	226	140,665	106,811	33,854	24.1%	32,787	1,067	---	---	1,067	500
Lake Park	On & Off Sale		656	472,221	284,584	187,637	39.7%	158,405	29,232	8,933	---	38,165	7,361
Lake Wilson	On & Off Sale		316	217,724	112,164	105,560	48.5%	86,232	19,328	10,176	3,503	26,001	10,000
Lakefield	Off Sale Only		1,683	223,195	161,836	61,359	27.5%	62,879	(1,520)	5,599	43	4,036	---
Lakeville	Off Sale Only		37,303	5,755,729	4,419,266	1,336,463	23.2%	965,922	370,541	74,282	23,647	421,176	508,007
Lancaster	On & Off Sale		338	208,123	118,259	89,864	43.2%	78,012	11,852	342	---	12,194	10,000
Le Center	On & Off Sale		2,103	631,132	405,171	225,961	35.8%	178,081	47,880	6,973	---	54,853	30,000
Leroy	Off Sale Only		932	177,696	145,357	32,339	18.2%	45,612	(13,273)	3,078	---	(10,195)	---
Lewisville	On & Off Sale		296	170,109	105,572	64,537	37.9%	71,280	(6,743)	---	255	(6,998)	(2,500)
Lexington	Off Sale Only		2,243	1,948,213	1,598,594	349,619	17.9%	228,872	120,747	9,762	---	130,509	104,035
Lindstrom	On & Off Sale		2,824	1,020,870	727,451	293,419	28.7%	265,989	27,430	2,368	---	29,798	---
Lismore	On & Off Sale		248	228,261	121,725	106,536	46.7%	90,224	16,312	359	96	16,575	---
Litchfield	Off Sale Only		6,278	1,139,111	909,169	229,942	20.2%	160,481	69,461	6,361	---	75,822	64,000
Littlefork	On & Off Sale		879	254,226	138,490	115,736	45.5%	95,664	20,072	1,650	---	21,722	---
Long Prairie	Off Sale Only		2,837	686,544	515,327	171,217	24.9%	91,740	79,477	17,372	5,000	91,849	60,000
Longville	On & Off Sale	[0]	238	512,261	301,331	210,930	41.2%	189,634	21,296	7,434	---	28,730	15,160
Lonsdale	On & Off Sale		1,368	543,601	360,780	182,821	33.6%	162,145	20,676	12,830	22,606	10,900	15,000
Luverne	Off Sale Only		4,625	512,774	374,419	138,355	27.0%	90,107	48,248	2,335	---	50,583	25,000
Mabel	On & Off Sale		746	233,736	146,642	87,094	37.3%	78,730	8,364	6,120	2,542	11,942	11,942
Madelia	Off Sale Only		2,236	293,706	229,800	63,906	21.8%	36,086	27,820	10,486	---	38,306	15,500
Madison	Off Sale Only		1,923	277,612	199,176	78,436	28.3%	64,909	13,527	3,323	---	16,850	---
Mahnomen	On & Off Sale		1,208	639,612	431,838	207,774	32.5%	214,514	(6,740)	18,455	---	11,715	2
Mantorville	On & Off Sale		990	302,110	145,402	156,708	51.9%	140,601	16,107	5,600	---	21,707	10,000
Maple Lake	Off Sale Only		1,490	611,701	473,909	137,792	22.5%	102,119	35,673	5,260	---	40,933	10,000
Mapleton	On & Off Sale		1,557	275,365	167,727	107,638	39.1%	108,131	(493)	21,115	---	20,622	25,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Marshall	Off Sale Only		12,542	2,175,203	1,609,732	565,471	26.0%	218,619	346,852	11,674	---	358,526	441,200
Maynard	On & Off Sale		429	258,609	130,189	128,420	49.7%	119,416	9,004	1,776	---	10,780	8,000
Mazeppa	On & Off Sale		756	247,682	150,428	97,254	39.3%	89,357	7,897	11,779	---	19,676	---
Medford	On & Off Sale		770	415,706	243,595	172,111	41.4%	141,860	30,251	3,338	---	33,589	35,807
Menahga	On & Off Sale		1,137	594,570	379,419	215,151	36.2%	177,126	38,025	2,662	---	40,687	60,000
Mentor	On & Off Sale		177	251,744	130,914	120,830	48.0%	111,079	9,751	10,816	---	20,567	26,600
Milaca	Off Sale Only		2,366	622,999	476,281	146,718	23.6%	113,302	33,416	7,973	17,171	24,218	---
Millerville	On & Off Sale		100	236,412	140,430	95,982	40.6%	87,422	8,560	19,365	---	27,925	51,612
Miltona	On & Off Sale		227	382,456	236,217	146,239	38.2%	118,481	27,758	13,729	---	41,487	3,000
Montevideo	Off Sale Only		5,516	1,142,795	875,777	267,018	23.4%	178,550	88,468	2,052	---	90,520	90,000
Monticello	Off Sale Only		6,749	1,951,847	1,467,468	484,379	24.8%	241,823	242,556	24,300	41	266,815	---
Moose Lake	On & Off Sale		1,709	621,473	372,995	248,478	40.0%	162,990	85,488	---	---	85,488	168,000
Mora	Off Sale Only		2,999	1,466,152	1,122,050	344,102	23.5%	169,118	174,984	44,167	---	219,151	195,000
Morgan	On & Off Sale		945	349,849	208,065	141,784	40.5%	136,295	5,489	6,804	---	12,293	3,000
Morris	Off Sale Only		5,739	734,341	553,374	180,967	24.6%	117,964	63,003	11,547	---	74,550	20,000
Morton	On & Off Sale		437	195,126	93,925	101,201	51.9%	108,588	(7,387)	5,867	---	(1,520)	10,000
Mound	Off Sale Only		9,742	1,533,378	1,163,745	369,633	24.1%	214,320	155,313	13,365	---	168,678	75,500
Nevis	On & Off Sale		391	503,425	310,135	193,290	38.4%	111,964	81,326	3,066	---	84,392	91,917
New York Mills	On & Off Sale		1,009	484,897	271,546	213,351	44.0%	119,400	93,951	5,486	---	99,437	76,500
Nisswa	On & Off Sale		1,577	819,579	491,324	328,255	40.1%	248,372	79,883	---	---	79,883	77,500
North Branch	Off Sale Only	[*]	6,079	669,270	508,679	160,591	24.0%	119,758	40,833	1,016	3,513	38,336	---
Northfield	Off Sale Only		16,051	1,626,803	1,199,122	427,681	26.3%	265,919	161,762	40,996	---	202,758	170,000
Northome	On & Off Sale		293	130,028	80,036	49,992	38.4%	52,756	(2,764)	14,594	1,360	10,470	15,000
Ogema	On & Off Sale		156	236,428	168,877	67,551	28.6%	72,011	(4,460)	2,379	---	(2,081)	2,500
Ogilvie	On & Off Sale		528	319,228	179,122	140,106	43.9%	126,388	13,718	27,164	---	40,882	43,000
Okabena	On & Off Sale		218	184,101	119,344	64,757	35.2%	84,479	(19,722)	9,121	---	(10,601)	---
Olivia	On & Off Sale		2,613	605,893	402,824	203,069	33.5%	172,667	30,402	1,187	---	31,589	10,000
Oronoco	On & Off Sale		862	338,070	204,129	133,941	39.6%	164,130	(30,189)	13,602	---	(16,587)	15,000
Orr	On & Off Sale		262	430,463	230,372	200,091	46.5%	163,102	36,989	9,969	2,455	44,503	20,000
Osakis	On & Off Sale		1,331	387,105	215,020	172,085	44.5%	138,831	33,254	10,106	---	43,360	25,000
Palisade	On & Off Sale		150	270,509	176,413	94,096	34.8%	74,293	19,803	2,022	---	21,825	32,000
Park Rapids	Off Sale Only		3,020	2,017,991	1,525,139	492,852	24.4%	237,180	255,672	19,890	---	275,562	125,378
Parkers Prairie	On & Off Sale		963	305,403	192,090	113,313	37.1%	87,427	25,886	10,513	218	36,181	---
Paynesville	Off Sale Only		2,315	496,260	370,838	125,422	25.3%	104,245	21,177	3,907	---	25,084	27,500
Pelican Rapids	Off Sale Only		1,934	480,065	370,296	109,769	22.9%	101,251	8,518	1,851	---	10,369	14,244
Perham	Off Sale Only		2,343	832,083	620,784	211,299	25.4%	117,474	93,825	6,159	11,295	88,689	52,000
Pine City	Off Sale Only		2,789	935,644	746,954	188,690	20.2%	149,580	39,110	18,444	444	57,110	20,000
Pine Island	On & Off Sale		2,260	522,614	291,522	231,092	44.2%	182,495	48,597	25,537	---	74,134	300
Pine River	On & Off Sale	[1]	946	329,889	232,860	97,029	29.4%	207,238	(110,209)	2,384	---	(107,825)	25,000
Pipestone	Off Sale Only		4,522	671,569	490,438	181,131	27.0%	108,833	72,298	4,587	---	76,885	40,000
Plainview	On & Off Sale		2,927	424,199	244,867	179,332	42.3%	192,183	(12,851)	21,054	---	8,203	---
Plummer	On & Off Sale		279	187,859	103,593	84,266	44.9%	78,355	5,911	85,751	---	91,662	8,000
Princeton	Off Sale Only		3,900	1,168,100	890,394	277,706	23.8%	168,761	108,945	41,835	---	150,780	44,300
Proctor	Off Sale Only		3,023	525,209	405,965	119,244	22.7%	98,456	20,788	130	6,495	14,423	2,000
Randall	On & Off Sale		588	432,240	259,090	173,150	40.1%	124,303	48,847	6,945	---	55,792	40,000
Ranier	On & Off Sale		195	332,481	194,836	137,645	41.4%	133,917	3,728	12,390	---	16,118	25,000
Redwood Falls	Off Sale Only		5,197	729,873	555,570	174,303	23.9%	128,913	45,390	19,871	---	65,261	15,000

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Remer	On & Off Sale		346	351,324	198,389	152,935	43.5%	115,881	37,054	---	---	37,054	52,000
Renville	On & Off Sale		1,374	392,327	238,667	153,660	39.2%	152,854	806	19,865	---	20,671	6,000
Richfield	Off Sale Only		34,470	8,006,966	6,202,073	1,804,893	22.5%	1,233,544	571,349	36,016	2,212	605,153	421,040
Robbinsdale	Off Sale Only		14,179	1,515,993	1,274,940	241,053	15.9%	278,212	(37,159)	105,033	---	67,874	35,000
Rogers	On & Off Sale		1,645	940,964	624,570	316,394	33.6%	289,170	27,224	1,909	---	29,133	---
Roseau	Off Sale Only		2,756	1,099,125	804,973	294,152	26.8%	150,740	143,412	14,721	---	158,133	157,502
Round Lake	Off Sale Only		468	86,600	65,798	20,802	24.0%	24,952	(4,150)	3,690	---	(460)	---
Rush City	On & Off Sale		1,641	602,692	371,377	231,315	38.4%	193,374	37,941	11,326	---	49,267	10,000
Rushford	On & Off Sale		1,624	400,481	272,558	127,923	31.9%	105,957	21,966	7,873	---	29,839	21,767
Russell	On & Off Sale		389	200,182	109,118	91,064	45.5%	67,725	23,339	6,904	---	30,243	20,207
Sacred Heart	On & Off Sale		590	211,832	121,913	89,919	42.4%	104,067	(14,148)	14,172	---	24	---
Sauk Rapids	Off Sale Only		9,458	1,472,517	1,186,885	285,632	19.4%	158,722	126,910	27,299	9,240	144,969	100,127
Savage	Off Sale Only		16,002	2,320,395	1,762,393	558,002	24.0%	432,455	125,547	30,924	---	156,471	106,200
Sebeka	On & Off Sale		649	382,478	242,012	140,466	36.7%	114,901	25,565	12,238	---	37,803	---
Sherburn	On & Off Sale		1,086	313,466	196,739	116,727	37.2%	117,564	(837)	10,477	---	9,640	5,000
Shorewood	Off Sale Only		6,955	1,876,660	1,492,786	383,874	20.5%	404,174	(20,300)	9,167	1,911	(13,044)	---
Silver Bay	On & Off Sale		2,062	560,261	301,625	258,636	46.2%	205,134	53,502	10,291	---	63,793	71,900
Silver Lake	On & Off Sale		802	430,778	234,915	195,863	45.5%	160,976	34,887	5,038	---	39,925	32,975
Sleepy Eye	Off Sale Only		3,726	363,822	261,691	102,131	28.1%	82,803	19,328	14,760	---	34,088	55,000
South Haven	On & Off Sale		201	274,023	136,464	137,559	50.2%	115,253	22,306	2,230	---	24,536	28,261
Spring Grove	On & Off Sale		1,237	249,695	157,004	92,691	37.1%	89,019	3,672	3,509	---	7,181	33,000
Spring Lake Park	Off Sale Only		7,061	2,887,264	2,268,317	618,947	21.4%	455,643	163,304	120,678	17,900	266,082	150,000
Stacy	On & Off Sale		1,243	333,175	193,033	140,142	42.1%	135,744	4,398	1,014	---	5,412	---
St. Anthony	On & Off Sale		8,425	3,620,368	2,609,175	1,011,193	27.9%	988,569	22,624	42,883	11,576	53,931	65,000
St. Francis	Off Sale Only		3,778	553,800	425,077	128,723	23.2%	102,549	26,174	4,314	---	30,488	21,000
St. Hilaire	On & Off Sale		296	373,899	209,929	163,970	43.9%	146,573	17,397	7,130	---	24,527	32,502
St. James	Off Sale Only		4,436	475,941	331,132	144,809	30.4%	80,801	64,008	18,639	---	82,647	231,337
St. Leo	On & Off Sale		109	111,053	52,080	58,973	53.1%	62,170	(3,197)	13,714	---	10,517	3,000
Thief River Falls	Off Sale Only		8,333	2,364,393	1,809,050	555,343	23.5%	311,656	243,687	25,203	---	268,890	222,000
Tracy	On & Off Sale		2,051	469,484	303,918	165,566	35.3%	145,327	20,239	8,317	---	28,556	20,000
Trimont	Off Sale Only		735	132,030	99,723	32,307	24.5%	39,731	(7,424)	2,052	---	(5,372)	---
Twin Valley	On & Off Sale		830	411,178	254,889	156,289	38.0%	117,167	39,122	8,163	---	47,285	30,000
Two Harbors	Off Sale Only		3,565	1,171,220	887,731	283,489	24.2%	206,159	77,330	6,660	---	83,990	1,212
Ulen	On & Off Sale		544	177,588	96,935	80,653	45.4%	78,514	2,139	592	---	2,731	---
Underwood	Off Sale Only		286	286,741	222,911	63,830	22.3%	53,987	9,843	1,253	---	11,096	1,000
Vergas	Off Sale Only		281	295,629	232,454	63,175	21.4%	50,152	13,023	4,117	---	17,140	200
Verndale	On & Off Sale		551	230,266	134,489	95,777	41.6%	88,572	7,205	---	---	7,205	---
Vesta	On & Off Sale		335	151,895	79,532	72,363	47.6%	71,160	1,203	2,417	---	3,620	4,000
Wadena	Off Sale Only		4,267	856,733	632,041	224,692	26.2%	122,296	102,396	5,406	---	107,802	65,334
Waldorf	On & Off Sale		245	204,953	88,478	116,475	56.8%	77,741	38,734	---	8,127	30,607	8,000
Walker	Off Sale Only		992	604,516	425,562	178,954	29.6%	94,955	83,999	13,699	---	97,698	177,255
Walnut Grove	On & Off Sale		622	216,626	107,882	108,744	50.2%	84,289	24,455	12,832	---	37,287	10,050
Warroad	Off Sale Only		1,890	975,977	701,397	274,580	28.1%	144,620	129,960	---	---	129,960	116,000
Watertown	On & Off Sale		2,636	580,157	357,253	222,904	38.4%	185,074	37,830	2,629	---	40,459	---
Waverly	On & Off Sale		658	333,141	208,772	124,369	37.3%	115,965	8,404	9,867	1,900	16,371	20,000
Wayzata	On & Off Sale		4,099	2,478,794	1,493,522	985,272	39.7%	759,092	226,180	27,404	19,088	234,496	100,000
Wells	On & Off Sale		2,408	556,516	361,765	194,751	35.0%	167,366	27,385	21,010	---	48,395	25,000

Table 4
Analysis of City Liquor Store Operations - 1997

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		
Worthington	Off Sale Only		10,461	1,202,536	902,468	300,068	25.0%	195,177	104,891	17,255	---	122,146	100,000
	Off Sale Only		682,913	125,819,740	96,146,983	29,672,757	23.6%	19,883,095	9,789,662	1,629,327	378,077	11,040,912	7,396,832
	On & Off Sale		127,812	55,375,221	33,395,385	21,979,836	39.7%	19,514,974	2,464,862	1,529,411	157,645	3,836,628	2,712,946
	All Stores		810,725	181,194,961	129,542,368	51,652,593	28.5%	39,398,069	12,254,524	3,158,738	535,722	14,877,540	10,109,778

Footnotes:

[*] Accrual basis of accounting with no depreciation shown.

[0] Cash basis of accounting.

[1] Discontinued all or part of operations in 1997.

Table 5
Analysis of City Liquor Store Operations - 1997
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		34,470	8,006,966	6,202,073	1,804,893	22.5%	1,233,544	571,349	36,016	2,212	605,153	421,040
Edina	Off Sale Only		47,113	7,426,218	5,607,325	1,818,893	24.5%	1,097,638	721,255	---	597	720,658	214,408
Columbia Heights	Off Sale Only		18,699	6,135,166	4,878,712	1,256,454	20.5%	945,179	311,275	58,620	113,895	256,000	244,969
Lakeville	Off Sale Only		37,303	5,755,729	4,419,266	1,336,463	23.2%	965,922	370,541	74,282	23,647	421,176	508,007
Eden Prairie	Off Sale Only		49,287	5,367,955	4,056,642	1,311,313	24.4%	1,000,101	311,212	26,961	70,779	267,394	50,000
Apple Valley	Off Sale Only		42,617	4,081,411	3,066,738	1,014,673	24.9%	772,134	242,539	10,702	---	253,241	135,000
St. Anthony	On & Off Sale		8,425	3,620,368	2,609,175	1,011,193	27.9%	988,569	22,624	42,883	11,576	53,931	65,000
Fridley	Off Sale Only		28,419	3,079,567	2,440,954	638,613	20.7%	459,852	178,761	75,559	---	254,320	75,000
Brooklyn Center	Off Sale Only		28,515	3,006,982	2,295,705	711,277	23.7%	535,262	176,015	15,554	6,936	184,633	100,000
Elk River	Off Sale Only		14,667	2,887,798	2,212,344	675,454	23.4%	352,551	322,903	67,345	---	390,248	153,450
Spring Lake Park	Off Sale Only		7,061	2,887,264	2,268,317	618,947	21.4%	455,643	163,304	120,678	17,900	266,082	150,000
Bemidji	Off Sale Only		11,682	2,810,567	2,100,116	710,451	25.3%	418,096	292,355	30,601	---	322,956	190,000
Anoka	Off Sale Only		17,831	2,637,949	1,999,897	638,052	24.2%	434,879	203,173	128,551	---	331,724	70,000
Alexandria	Off Sale Only		8,405	2,509,046	1,933,387	575,659	22.9%	318,482	257,177	12,078	---	269,255	250,000
Hutchinson	Off Sale Only		12,710	2,488,502	1,936,974	551,528	22.2%	300,668	250,860	14,186	11,334	253,712	150,000
Wayzata	On & Off Sale		4,099	2,478,794	1,493,522	985,272	39.7%	759,092	226,180	27,404	19,088	234,496	100,000
Thief River Falls	Off Sale Only		8,333	2,364,393	1,809,050	555,343	23.5%	311,656	243,687	25,203	---	268,890	222,000
Savage	Off Sale Only		16,002	2,320,395	1,762,393	558,002	24.0%	432,455	125,547	30,924	---	156,471	106,200
Fergus Falls	Off Sale Only		13,217	2,194,305	1,658,347	535,958	24.4%	295,242	240,716	49,826	2,060	288,482	180,093
Marshall	Off Sale Only		12,542	2,175,203	1,609,732	565,471	26.0%	218,619	346,852	11,674	---	358,526	441,200
Detroit Lakes	Off Sale Only		7,316	2,133,724	1,645,207	488,517	22.9%	246,828	241,689	19,021	360	260,350	505,000
Park Rapids	Off Sale Only		3,020	2,017,991	1,525,139	492,852	24.4%	237,180	255,672	19,890	---	275,562	125,378
Monticello	Off Sale Only		6,749	1,951,847	1,467,468	484,379	24.8%	241,823	242,556	24,300	41	266,815	---
Lexington	Off Sale Only		2,243	1,948,213	1,598,594	349,619	17.9%	228,872	120,747	9,762	---	130,509	104,035
Shorewood	Off Sale Only		6,955	1,876,660	1,492,786	383,874	20.5%	404,174	(20,300)	9,167	1,911	(13,044)	---
Cambridge	Off Sale Only		5,337	1,670,305	1,294,284	376,021	22.5%	258,894	117,127	24,186	23,029	118,284	120,000
Fairmont	Off Sale Only		11,339	1,647,396	1,233,563	413,833	25.1%	241,650	172,183	55,722	---	227,905	125,000
Northfield	Off Sale Only		16,051	1,626,803	1,199,122	427,681	26.3%	265,919	161,762	40,996	---	202,758	170,000
Mound	Off Sale Only		9,742	1,533,378	1,163,745	369,633	24.1%	214,320	155,313	13,365	---	168,678	75,500
Robbinsdale	Off Sale Only		14,179	1,515,993	1,274,940	241,053	15.9%	278,212	(37,159)	105,033	---	67,874	35,000
Farmington	Off Sale Only		9,763	1,478,395	1,101,442	376,953	25.5%	313,184	63,769	2,877	---	66,646	56,996
Sauk Rapids	Off Sale Only		9,458	1,472,517	1,186,885	285,632	19.4%	158,722	126,910	27,299	9,240	144,969	100,127
Mora	Off Sale Only		2,999	1,466,152	1,122,050	344,102	23.5%	169,118	174,984	44,167	---	219,151	195,000
Buffalo	Off Sale Only		9,324	1,237,867	885,888	351,979	28.4%	189,315	162,664	6,254	---	168,918	250,000
Worthington	Off Sale Only		10,461	1,202,536	902,468	300,068	25.0%	195,177	104,891	17,255	---	122,146	100,000
Big Lake	Off Sale Only		4,349	1,174,612	894,419	280,193	23.9%	194,009	86,184	14,034	---	100,218	64,706
Two Harbors	Off Sale Only		3,565	1,171,220	887,731	283,489	24.2%	206,159	77,330	6,660	---	83,990	1,212
Princeton	Off Sale Only		3,900	1,168,100	890,394	277,706	23.8%	168,761	108,945	41,835	---	150,780	44,300
Montevideo	Off Sale Only		5,516	1,142,795	875,777	267,018	23.4%	178,550	88,468	2,052	---	90,520	90,000
Litchfield	Off Sale Only		6,278	1,139,111	909,169	229,942	20.2%	160,481	69,461	6,361	---	75,822	64,000
Roseau	Off Sale Only		2,756	1,099,125	804,973	294,152	26.8%	150,740	143,412	14,721	---	158,133	157,502
Lindstrom	On & Off Sale		2,824	1,020,870	727,451	293,419	28.7%	265,989	27,430	2,368	---	29,798	---
Delano	On & Off Sale		3,274	1,005,772	704,543	301,229	30.0%	242,138	59,091	37,410	---	96,501	40,000
Warroad	Off Sale Only		1,890	975,977	701,397	274,580	28.1%	144,620	129,960	---	---	129,960	116,000
Grand Marais	Off Sale Only		1,239	969,255	660,812	308,443	31.8%	164,539	143,904	9,539	---	153,443	---
Rogers	On & Off Sale		1,645	940,964	624,570	316,394	33.6%	289,170	27,224	1,909	---	29,133	---
Pine City	Off Sale Only		2,789	935,644	746,954	188,690	20.2%	149,580	39,110	18,444	444	57,110	20,000

Table 5
Analysis of City Liquor Store Operations - 1997
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		
Isanti	Off Sale Only		2,026	933,772	681,663	252,109	27.0%	136,261	115,848	7,068	---	122,916	10,000
Wadena	Off Sale Only		4,267	856,733	632,041	224,692	26.2%	122,296	102,396	5,406	---	107,802	65,334
Baudette	On & Off Sale		1,150	834,343	537,625	296,718	35.6%	185,312	111,406	7,987	---	119,393	55,479
Perham	Off Sale Only		2,343	832,083	620,784	211,299	25.4%	117,474	93,825	6,159	11,295	88,689	52,000
Hinckley	On & Off Sale		1,150	820,897	532,938	287,959	35.1%	254,849	33,110	8,761	1,859	40,012	---
Nisswa	On & Off Sale		1,577	819,579	491,324	328,255	40.1%	248,372	79,883	---	---	79,883	77,500
Glencoe	Off Sale Only		5,247	817,727	649,434	168,293	20.6%	93,317	74,976	524	27,979	47,521	10,000
Windom	Off Sale Only		4,591	792,019	570,853	221,166	27.9%	153,622	67,544	7,686	---	75,230	38,000
Benson	On & Off Sale		3,319	743,290	464,800	278,490	37.5%	236,007	42,483	13,847	---	56,330	50,000
Morris	Off Sale Only		5,739	734,341	553,374	180,967	24.6%	117,964	63,003	11,547	---	74,550	20,000
Redwood Falls	Off Sale Only		5,197	729,873	555,570	174,303	23.9%	128,913	45,390	19,871	---	65,261	15,000
Howard Lake	On & Off Sale		1,720	717,804	495,143	222,661	31.0%	175,355	47,306	3,816	437	50,685	60,000
Long Prairie	Off Sale Only		2,837	686,544	515,327	171,217	24.9%	91,740	79,477	17,372	5,000	91,849	60,000
Pipestone	Off Sale Only		4,522	671,569	490,438	181,131	27.0%	108,833	72,298	4,587	---	76,885	40,000
North Branch	Off Sale Only	[*]	6,079	669,270	508,679	160,591	24.0%	119,758	40,833	1,016	3,513	38,336	---
Blue Earth	Off Sale Only		3,697	657,725	491,898	165,827	25.2%	131,261	34,566	9,681	---	44,247	7,000
Aitkin	Off Sale Only		1,741	655,233	524,774	130,459	19.9%	110,997	19,462	17,079	---	36,541	50,000
Bagley	Off Sale Only		1,409	644,718	485,845	158,873	24.6%	97,676	61,197	2,994	---	64,191	70,000
Cook	Off Sale Only		676	640,746	494,407	146,339	22.8%	131,392	14,947	5,203	10,881	9,269	---
Mahnomen	On & Off Sale		1,208	639,612	431,838	207,774	32.5%	214,514	(6,740)	18,455	---	11,715	2
Le Center	On & Off Sale		2,103	631,132	405,171	225,961	35.8%	178,081	47,880	6,973	---	54,853	30,000
Isle	On & Off Sale		627	626,454	422,721	203,733	32.5%	202,944	789	14,727	---	15,516	29,160
Milaca	Off Sale Only		2,366	622,999	476,281	146,718	23.6%	113,302	33,416	7,973	17,171	24,218	---
Moose Lake	On & Off Sale		1,709	621,473	372,995	248,478	40.0%	162,990	85,488	---	---	85,488	168,000
Glenwood	Off Sale Only		2,630	615,394	478,525	136,869	22.2%	106,672	30,197	6,395	---	36,592	30,000
Maple Lake	Off Sale Only		1,490	611,701	473,909	137,792	22.5%	102,119	35,673	5,260	---	40,933	10,000
Olivia	On & Off Sale		2,613	605,893	402,824	203,069	33.5%	172,667	30,402	1,187	---	31,589	10,000
Walker	Off Sale Only		992	604,516	425,562	178,954	29.6%	94,955	83,999	13,699	---	97,698	177,255
Rush City	On & Off Sale		1,641	602,692	371,377	231,315	38.4%	193,374	37,941	11,326	---	49,267	10,000
Menahga	On & Off Sale		1,137	594,570	379,419	215,151	36.2%	177,126	38,025	2,662	---	40,687	60,000
Watertown	On & Off Sale		2,636	580,157	357,253	222,904	38.4%	185,074	37,830	2,629	---	40,459	---
Silver Bay	On & Off Sale		2,062	560,261	301,625	258,636	46.2%	205,134	53,502	10,291	---	63,793	71,900
Wells	On & Off Sale		2,408	556,516	361,765	194,751	35.0%	167,366	27,385	21,010	---	48,395	25,000
St. Francis	Off Sale Only		3,778	553,800	425,077	128,723	23.2%	102,549	26,174	4,314	---	30,488	21,000
Lonsdale	On & Off Sale		1,368	543,601	360,780	182,821	33.6%	162,145	20,676	12,830	22,606	10,900	15,000
Proctor	Off Sale Only		3,023	525,209	405,965	119,244	22.7%	98,456	20,788	130	6,495	14,423	2,000
Frazee	On & Off Sale		1,233	523,431	288,326	235,105	44.9%	229,957	5,148	---	---	5,148	10,000
Pine Island	On & Off Sale		2,260	522,614	291,522	231,092	44.2%	182,495	48,597	25,537	---	74,134	300
Blackduck	On & Off Sale	[0]	745	518,644	312,501	206,143	39.7%	136,284	69,859	12,078	---	81,937	78,459
Luverne	Off Sale Only		4,625	512,774	374,419	138,355	27.0%	90,107	48,248	2,335	---	50,583	25,000
Longville	On & Off Sale	[0]	238	512,261	301,331	210,930	41.2%	189,634	21,296	7,434	---	28,730	15,160
Granite Falls	Off Sale Only		3,081	511,602	366,711	144,891	28.3%	90,869	54,022	22,754	---	76,776	81,051
Nevis	On & Off Sale		391	503,425	310,135	193,290	38.4%	111,964	81,326	3,066	---	84,392	91,917
Braham	On & Off Sale		1,190	500,292	371,536	128,756	25.7%	90,437	38,319	33,129	33,109	38,339	---
Hackensack	On & Off Sale		257	499,503	329,152	170,351	34.1%	156,004	14,347	9	---	14,356	2,000
Paynesville	Off Sale Only		2,315	496,260	370,838	125,422	25.3%	104,245	21,177	3,907	---	25,084	27,500
New York Mills	On & Off Sale		1,009	484,897	271,546	213,351	44.0%	119,400	93,951	5,486	---	99,437	76,500

Table 5
Analysis of City Liquor Store Operations - 1997
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		
Jackson	Off Sale Only		3,546	483,816	351,161	132,655	27.4%	97,705	34,950	16,103	---	51,053	18,335
Pelican Rapids	Off Sale Only		1,934	480,065	370,296	109,769	22.9%	101,251	8,518	1,851	---	10,369	14,244
St. James	Off Sale Only		4,436	475,941	331,132	144,809	30.4%	80,801	64,008	18,639	---	82,647	231,337
Lake Park	On & Off Sale		656	472,221	284,584	187,637	39.7%	158,405	29,232	8,933	---	38,165	7,361
Kasson	Off Sale Only		4,211	470,767	347,549	123,218	26.2%	119,527	3,691	4,122	---	7,813	10,000
Tracy	On & Off Sale		2,051	469,484	303,918	165,566	35.3%	145,327	20,239	8,317	---	28,556	20,000
Randall	On & Off Sale		588	432,240	259,090	173,150	40.1%	124,303	48,847	6,945	---	55,792	40,000
Silver Lake	On & Off Sale		802	430,778	234,915	195,863	45.5%	160,976	34,887	5,038	---	39,925	32,975
Orr	On & Off Sale		262	430,463	230,372	200,091	46.5%	163,102	36,989	9,969	2,455	44,503	20,000
Battle Lake	Off Sale Only	[0]	734	424,671	330,991	93,680	22.1%	66,768	26,912	2,354	182	29,084	10,000
Plainview	On & Off Sale		2,927	424,199	244,867	179,332	42.3%	192,183	(12,851)	21,054	---	8,203	---
Medford	On & Off Sale		770	415,706	243,595	172,111	41.4%	141,860	30,251	3,338	---	33,589	35,807
Kenyon	On & Off Sale		1,585	414,499	233,270	181,229	43.7%	152,836	28,393	7,927	---	36,320	44,008
Ada	On & Off Sale		1,723	413,946	260,452	153,494	37.1%	133,873	19,621	20,282	15,542	24,361	3,000
Twin Valley	On & Off Sale		830	411,178	254,889	156,289	38.0%	117,167	39,122	8,163	---	47,285	30,000
Rushford	On & Off Sale		1,624	400,481	272,558	127,923	31.9%	105,957	21,966	7,873	---	29,839	21,767
Houston	On & Off Sale		1,010	400,422	207,925	192,497	48.1%	176,360	16,137	7,530	---	23,667	20,000
Renville	On & Off Sale		1,374	392,327	238,667	153,660	39.2%	152,854	806	19,865	---	20,671	6,000
Osakis	On & Off Sale		1,331	387,105	215,020	172,085	44.5%	138,831	33,254	10,106	---	43,360	25,000
Sebeka	On & Off Sale		649	382,478	242,012	140,466	36.7%	114,901	25,565	12,238	---	37,803	---
Miltona	On & Off Sale		227	382,456	236,217	146,239	38.2%	118,481	27,758	13,729	---	41,487	3,000
St. Hilaire	On & Off Sale		296	373,899	209,929	163,970	43.9%	146,573	17,397	7,130	---	24,527	32,502
Clearbrook	On & Off Sale		562	367,814	215,364	152,450	41.4%	147,714	4,736	1,197	---	5,933	30,000
Darwin	Off Sale Only		242	364,808	296,415	68,393	18.7%	56,682	11,711	3,587	---	15,298	28,000
Sleepy Eye	Off Sale Only		3,726	363,822	261,691	102,131	28.1%	82,803	19,328	14,760	---	34,088	55,000
Winnebago	On & Off Sale		1,540	361,979	205,587	156,392	43.2%	131,266	25,126	6,882	---	32,008	9,270
Beaver Bay	On & Off Sale		152	361,909	161,667	200,242	55.3%	171,355	28,887	10,087	---	38,974	20,000
Remer	On & Off Sale		346	351,324	198,389	152,935	43.5%	115,881	37,054	---	---	37,054	52,000
Morgan	On & Off Sale		945	349,849	208,065	141,784	40.5%	136,295	5,489	6,804	---	12,293	3,000
Browerville	On & Off Sale		767	346,710	180,358	166,352	48.0%	152,507	13,845	2,400	---	16,245	11,477
Audubon	On & Off Sale		416	338,107	196,012	142,095	42.0%	132,958	9,137	2,109	---	11,246	7,000
Oronoco	On & Off Sale		862	338,070	204,129	133,941	39.6%	164,130	(30,189)	13,602	---	(16,587)	15,000
Cottonwood	On & Off Sale		1,058	337,677	198,707	138,970	41.2%	125,813	13,157	1,169	1,633	12,693	2,000
Stacy	On & Off Sale		1,243	333,175	193,033	140,142	42.1%	135,744	4,398	1,014	---	5,412	---
Waverly	On & Off Sale		658	333,141	208,772	124,369	37.3%	115,965	8,404	9,867	1,900	16,371	20,000
Ranier	On & Off Sale		195	332,481	194,836	137,645	41.4%	133,917	3,728	12,390	---	16,118	25,000
Pine River	On & Off Sale	[1]	946	329,889	232,860	97,029	29.4%	207,238	(110,209)	2,384	---	(107,825)	25,000
Finlayson	On & Off Sale		252	329,872	159,114	170,758	51.8%	129,238	41,520	2,283	---	43,803	---
Buffalo Lake	On & Off Sale		730	327,762	202,191	125,571	38.3%	99,397	26,174	---	---	26,174	81,071
Brandon	On & Off Sale		466	326,109	200,620	125,489	38.5%	101,737	23,752	10,085	---	33,837	(8,590)
Dawson	Off Sale Only		1,616	321,765	237,630	84,135	26.1%	56,777	27,358	8,064	---	35,422	4,000
Ogilvie	On & Off Sale		528	319,228	179,122	140,106	43.9%	126,388	13,718	27,164	---	40,882	43,000
Akeley	On & Off Sale		413	315,086	189,258	125,828	39.9%	106,349	19,479	---	---	19,479	12,500
Sherburn	On & Off Sale		1,086	313,466	196,739	116,727	37.2%	117,564	(837)	10,477	---	9,640	5,000
Parkers Prairie	On & Off Sale		963	305,403	192,090	113,313	37.1%	87,427	25,886	10,513	218	36,181	---
Mantorville	On & Off Sale		990	302,110	145,402	156,708	51.9%	140,601	16,107	5,600	---	21,707	10,000
Foreston	On & Off Sale		376	302,079	162,788	139,291	46.1%	126,319	12,972	19,021	---	31,993	5,000

Table 5
Analysis of City Liquor Store Operations - 1997
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		
Gilman	On & Off Sale		206	296,743	151,680	145,063	48.9%	131,585	13,478	20,599	---	34,077	8,000
Vergas	Off Sale Only		281	295,629	232,454	63,175	21.4%	50,152	13,023	4,117	---	17,140	200
Clarissa	On & Off Sale		628	294,419	165,891	128,528	43.7%	114,026	14,502	4,355	---	18,857	10,000
Madelia	Off Sale Only		2,236	293,706	229,800	63,906	21.8%	36,086	27,820	10,486	---	38,306	15,500
Hanska	On & Off Sale		439	293,299	136,101	157,198	53.6%	123,588	33,610	6,454	---	40,064	20,000
Caledonia	Off Sale Only		2,957	291,473	227,153	64,320	22.1%	51,409	12,911	190	---	13,101	5,000
Fairfax	On & Off Sale		1,331	290,745	162,756	127,989	44.0%	131,835	(3,846)	17,909	---	14,063	---
Williams	On & Off Sale		217	290,076	155,286	134,790	46.5%	83,976	50,814	14,654	1,029	64,439	35,000
Appleton	Off Sale Only		2,117	287,334	208,465	78,869	27.4%	63,691	15,178	---	---	15,178	---
Barnum	On & Off Sale		502	287,331	146,682	140,649	49.0%	144,070	(3,421)	10,283	---	6,862	12,200
Underwood	Off Sale Only		286	286,741	222,911	63,830	22.3%	53,987	9,843	1,253	---	11,096	1,000
Arlington	On & Off Sale		1,900	286,539	177,940	108,599	37.9%	113,570	(4,971)	84,630	---	79,659	---
Biscay	On & Off Sale		124	286,126	148,598	137,528	48.1%	134,608	2,920	24,331	1,515	25,736	41,672
Herman	On & Off Sale		474	284,772	171,308	113,464	39.8%	104,499	8,965	15,990	---	24,955	45,937
Madison	Off Sale Only		1,923	277,612	199,176	78,436	28.3%	64,909	13,527	3,323	---	16,850	---
Mapleton	On & Off Sale		1,557	275,365	167,727	107,638	39.1%	108,131	(493)	21,115	---	20,622	25,000
Ivanhoe	On & Off Sale		740	275,299	151,593	123,706	44.9%	96,283	27,423	1,038	---	28,461	---
Wolf Lake	On & Off Sale		33	275,260	166,578	108,682	39.5%	94,642	14,040	4,433	---	18,473	19,000
Holdingford	On & Off Sale		621	275,140	144,281	130,859	47.6%	102,986	27,873	---	---	27,873	30,027
South Haven	On & Off Sale		201	274,023	136,464	137,559	50.2%	115,253	22,306	2,230	---	24,536	28,261
Hawley	Off Sale Only		1,736	272,490	213,824	58,666	21.5%	57,707	959	1,633	---	2,592	6,200
Palisade	On & Off Sale		150	270,509	176,413	94,096	34.8%	74,293	19,803	2,022	---	21,825	32,000
Ellendale	On & Off Sale		557	270,411	141,484	128,927	47.7%	100,499	28,428	4,094	---	32,522	42,500
Bigfork	On & Off Sale	[0]	383	269,605	155,742	113,863	42.2%	91,760	22,103	---	---	22,103	20,331
West Concord	On & Off Sale		909	266,804	134,435	132,369	49.6%	134,144	(1,775)	9,194	---	7,419	---
Callaway	On & Off Sale		218	266,767	173,998	92,769	34.8%	89,075	3,694	18,774	20,761	1,707	9,870
Elizabeth	Off Sale Only		161	266,428	210,349	56,079	21.0%	59,011	(2,932)	642	---	(2,290)	---
Kensington	On & Off Sale		292	265,634	142,841	122,793	46.2%	112,352	10,441	18,866	---	29,307	---
Cromwell	On & Off Sale		208	262,386	151,997	110,389	42.1%	93,011	17,378	5,621	476	22,523	22,673
Maynard	On & Off Sale		429	258,609	130,189	128,420	49.7%	119,416	9,004	1,776	---	10,780	8,000
Littlefork	On & Off Sale		879	254,226	138,490	115,736	45.5%	95,664	20,072	1,650	---	21,722	---
Mentor	On & Off Sale		177	251,744	130,914	120,830	48.0%	111,079	9,751	10,816	---	20,567	26,600
Spring Grove	On & Off Sale		1,237	249,695	157,004	92,691	37.1%	89,019	3,672	3,509	---	7,181	33,000
Hitterdal	On & Off Sale		235	248,347	145,694	102,653	41.3%	96,686	5,967	2,981	---	8,948	---
Mazepa	On & Off Sale		756	247,682	150,428	97,254	39.3%	89,357	7,897	11,779	---	19,676	---
Balaton	On & Off Sale		716	246,609	139,098	107,511	43.6%	84,800	22,711	9,533	293	31,951	1
Boyd	On & Off Sale		225	243,756	136,390	107,366	44.0%	109,606	(2,240)	1,087	186	(1,339)	(6,458)
Elbow Lake	Off Sale Only		1,183	243,174	170,012	73,162	30.1%	59,420	13,742	516	---	14,258	---
Belview	On & Off Sale		403	239,173	132,122	107,051	44.8%	112,062	(5,011)	1,881	34	(3,164)	---
Ogema	On & Off Sale		156	236,428	168,877	67,551	28.6%	72,011	(4,460)	2,379	---	(2,081)	2,500
Millerville	On & Off Sale		100	236,412	140,430	95,982	40.6%	87,422	8,560	19,365	---	27,925	51,612
Mabel	On & Off Sale		746	233,736	146,642	87,094	37.3%	78,730	8,364	6,120	2,542	11,942	11,942
Eagle Bend	On & Off Sale		532	231,344	134,857	96,487	41.7%	89,132	7,355	11,897	---	19,252	---
Verndale	On & Off Sale		551	230,266	134,489	95,777	41.6%	88,572	7,205	---	---	7,205	---
Lismore	On & Off Sale		248	228,261	121,725	106,536	46.7%	90,224	16,312	359	96	16,575	---
Erhard	Off Sale Only		180	227,090	173,535	53,555	23.6%	44,795	8,760	3,187	---	11,947	5,253
Lakefield	Off Sale Only		1,683	223,195	161,836	61,359	27.5%	62,879	(1,520)	5,599	43	4,036	---

Table 5
Analysis of City Liquor Store Operations - 1997
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		
Wood Lake	On & Off Sale		409	219,686	120,809	98,877	45.0%	96,405	2,472	718	---	3,190	6,900
Big Falls	On & Off Sale	[0]	331	219,502	120,568	98,934	45.1%	98,045	889	1,076	---	1,965	7,800
Lake Wilson	On & Off Sale		316	217,724	112,164	105,560	48.5%	86,232	19,328	10,176	3,503	26,001	10,000
Browns Valley	On & Off Sale		747	217,127	130,740	86,387	39.8%	80,486	5,901	3,029	---	8,930	3,907
Walnut Grove	On & Off Sale		622	216,626	107,882	108,744	50.2%	84,289	24,455	12,832	---	37,287	10,050
Currie	On & Off Sale		291	212,622	131,311	81,311	38.2%	74,509	6,802	3,392	39	10,155	6,000
Sacred Heart	On & Off Sale		590	211,832	121,913	89,919	42.4%	104,067	(14,148)	14,172	---	24	---
De Graff	On & Off Sale		137	209,713	105,407	104,306	49.7%	61,756	42,550	1,500	---	44,050	9,000
Danvers	On & Off Sale		103	208,432	109,386	99,046	47.5%	87,360	11,686	3,218	---	14,904	100
Lancaster	On & Off Sale		338	208,123	118,259	89,864	43.2%	78,012	11,852	342	---	12,194	10,000
Fifty Lakes	On & Off Sale		392	207,295	110,196	97,099	46.8%	90,902	6,197	294	---	6,491	5,000
Barnesville	Off Sale Only		2,150	206,465	151,673	54,792	26.5%	45,836	8,956	1,669	---	10,625	---
Waldorf	On & Off Sale		245	204,953	88,478	116,475	56.8%	77,741	38,734	---	8,127	30,607	8,000
Kelliher	On & Off Sale		365	203,400	98,539	104,861	51.6%	80,212	24,649	6,075	---	30,724	20,000
Jasper	On & Off Sale		600	202,291	106,861	95,430	47.2%	89,770	5,660	113	---	5,773	1,500
Clontarf	On & Off Sale		161	201,778	118,049	83,729	41.5%	79,771	3,958	2,403	---	6,361	4,000
Lake Benton	On & Off Sale		674	201,386	108,149	93,237	46.3%	109,195	(15,958)	5,735	---	(10,223)	10,000
Bertha	On & Off Sale		496	200,990	119,737	81,253	40.4%	74,450	6,803	4,029	---	10,832	---
Russell	On & Off Sale		389	200,182	109,118	91,064	45.5%	67,725	23,339	6,904	---	30,243	20,207
Avoca	On & Off Sale		145	199,558	116,676	82,882	41.5%	87,799	(4,917)	3,260	58	(1,715)	---
Morton	On & Off Sale		437	195,126	93,925	101,201	51.9%	108,588	(7,387)	5,867	---	(1,520)	10,000
Elgin	On & Off Sale		777	194,594	105,852	88,742	45.6%	113,263	(24,521)	13,440	---	(11,081)	2,500
Heron Lake	On & Off Sale		767	188,477	103,387	85,090	45.1%	82,630	2,460	1,357	---	3,817	24,000
Plummer	On & Off Sale		279	187,859	103,593	84,266	44.9%	78,355	5,911	85,751	---	91,662	8,000
Wilmont	On & Off Sale		349	186,566	96,405	90,161	48.3%	87,961	2,200	12,652	---	14,852	12,500
Okabena	On & Off Sale		218	184,101	119,344	64,757	35.2%	84,479	(19,722)	9,121	---	(10,601)	---
Butterfield	Off Sale Only		569	178,556	133,979	44,577	25.0%	39,929	4,648	3,930	11,133	(2,555)	---
Leroy	Off Sale Only		932	177,696	145,357	32,339	18.2%	45,612	(13,273)	3,078	---	(10,195)	---
Ulen	On & Off Sale		544	177,588	96,935	80,653	45.4%	78,514	2,139	592	---	2,731	---
Goodridge	On & Off Sale		107	177,341	100,108	77,233	43.6%	93,322	(16,089)	16,433	---	344	(2,469)
Delavan	On & Off Sale		226	176,528	94,386	82,142	46.5%	79,444	2,698	12,197	2,969	11,926	---
Winton	On & Off Sale		162	171,046	105,668	65,378	38.2%	88,848	(23,470)	20,243	---	(3,227)	25,000
Cleveland	On & Off Sale		744	170,237	107,841	62,396	36.7%	89,855	(27,459)	12,321	---	(15,138)	1
Lewisville	On & Off Sale		296	170,109	105,572	64,537	37.9%	71,280	(6,743)	---	255	(6,998)	(2,500)
Dalton	Off Sale Only		236	168,860	136,610	32,250	19.1%	41,206	(8,956)	2,486	---	(6,470)	---
Conger	On & Off Sale		133	160,445	105,008	55,437	34.6%	65,000	(9,563)	8,457	3	(1,109)	---
Vesta	On & Off Sale		335	151,895	79,532	72,363	47.6%	71,160	1,203	2,417	---	3,620	4,000
Ellsworth	On & Off Sale	[0]	572	145,570	75,794	69,776	47.9%	75,408	(5,632)	8,760	---	3,128	5,000
Lafayette	On & Off Sale		484	143,909	60,278	83,631	58.1%	86,406	(2,775)	542	---	(2,233)	---
Hanley Falls	On & Off Sale		240	143,675	80,400	63,275	44.0%	67,104	(3,829)	---	1,124	(4,953)	(3,000)
Lake Lillian	Off Sale Only	[0]	226	140,665	106,811	33,854	24.1%	32,787	1,067	---	---	1,067	500
Trimont	Off Sale Only		735	132,030	99,723	32,307	24.5%	39,731	(7,424)	2,052	---	(5,372)	---
Northome	On & Off Sale		293	130,028	80,036	49,992	38.4%	52,756	(2,764)	14,594	1,360	10,470	15,000
Flensburg	On & Off Sale		212	125,802	68,405	57,397	45.6%	57,580	(183)	2,603	---	2,420	---
Elmore	Off Sale Only		692	124,835	96,831	28,004	22.4%	28,086	(82)	1,105	---	1,023	---
Clements	On & Off Sale		188	123,860	58,238	65,622	53.0%	70,752	(5,130)	4,228	---	(902)	4,200
Kellogg	On & Off Sale		432	122,480	54,090	68,390	55.8%	71,083	(2,693)	8,870	---	6,177	---

Table 5
Analysis of City Liquor Store Operations - 1997
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		
Hadley	On & Off Sale		97	112,093	57,736	54,357	48.5%	64,141	(9,784)	9,904	820	(700)	(800)
Dundee	On & Off Sale		100	112,066	57,495	54,571	48.7%	51,787	2,784	13,165	2,032	13,917	10,000
St. Leo	On & Off Sale		109	111,053	52,080	58,973	53.1%	62,170	(3,197)	13,714	---	10,517	3,000
Beaver Creek	On & Off Sale		251	109,170	49,241	59,929	54.9%	57,463	2,466	779	---	3,245	4,500
Kiester	Off Sale Only		593	94,245	70,060	24,185	25.7%	26,219	(2,034)	---	---	(2,034)	---
Canton	Off Sale Only		362	91,621	68,208	23,413	25.6%	18,849	4,564	6,231	---	10,795	---
Round Lake	Off Sale Only		468	86,600	65,798	20,802	24.0%	24,952	(4,150)	3,690	---	(460)	---
Gonvick	On & Off Sale		294	32,522	24,619	7,903	24.3%	30,490	(22,587)	87,526	---	64,939	110,846
Holloway	On & Off Sale	[1]	118	27,002	15,740	11,262	41.7%	26,109	(14,847)	43,500	---	28,653	10,511
Lake Crystal	On & Off Sale	[1]	2,166	87	---	87	100.0%	99	(12)	687	---	675	(40,000)
Bellingham	On & Off Sale	[1]	234					Failed to report in time for this report					
Off Sale Only			682,913	125,819,740	96,146,983	29,672,757	23.6%	19,883,095	9,789,662	1,629,327	378,077	11,040,912	7,396,832
On & Off Sale			127,812	55,375,221	33,395,385	21,979,836	39.7%	19,514,974	2,464,862	1,529,411	157,645	3,836,628	2,712,946
All Stores			810,725	181,194,961	129,542,368	51,652,593	28.5%	39,398,069	12,254,524	3,158,738	535,722	14,877,540	10,109,778

Footnotes:

- [*] Accrual basis of accounting with no depreciation shown.
- [0] Cash basis of accounting.
- [1] Discontinued all or part of operations in 1997.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 1997

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		17,831	2,637,949	1,999,897	638,052	24.2%	434,879	203,173	128,551	---	331,724	70,000
Apple Valley	Off Sale Only		42,617	4,081,411	3,066,738	1,014,673	24.9%	772,134	242,539	10,702	---	253,241	135,000
Brooklyn Center	Off Sale Only		28,515	3,006,982	2,295,705	711,277	23.7%	535,262	176,015	15,554	6,936	184,633	100,000
Columbia Heights	Off Sale Only		18,699	6,135,166	4,878,712	1,256,454	20.5%	945,179	311,275	58,620	113,895	256,000	244,969
Eden Prairie	Off Sale Only		49,287	5,367,955	4,056,642	1,311,313	24.4%	1,000,101	311,212	26,961	70,779	267,394	50,000
Edina	Off Sale Only		47,113	7,426,218	5,607,325	1,818,893	24.5%	1,097,638	721,255	---	597	720,658	214,408
Farmington	Off Sale Only		9,763	1,478,395	1,101,442	376,953	25.5%	313,184	63,769	2,877	---	66,646	56,996
Fridley	Off Sale Only		28,419	3,079,567	2,440,954	638,613	20.7%	459,852	178,761	75,559	---	254,320	75,000
Lakeville	Off Sale Only		37,303	5,755,729	4,419,266	1,336,463	23.2%	965,922	370,541	74,282	23,647	421,176	508,007
Lexington	Off Sale Only		2,243	1,948,213	1,598,594	349,619	17.9%	228,872	120,747	9,762	---	130,509	104,035
Mound	Off Sale Only		9,742	1,533,378	1,163,745	369,633	24.1%	214,320	155,313	13,365	---	168,678	75,500
Richfield	Off Sale Only		34,470	8,006,966	6,202,073	1,804,893	22.5%	1,233,544	571,349	36,016	2,212	605,153	421,040
Robbinsdale	Off Sale Only		14,179	1,515,993	1,274,940	241,053	15.9%	278,212	(37,159)	105,033	---	67,874	35,000
Rogers	On & Off Sale		1,645	940,964	624,570	316,394	33.6%	289,170	27,224	1,909	---	29,133	---
Savage	Off Sale Only		16,002	2,320,395	1,762,393	558,002	24.0%	432,455	125,547	30,924	---	156,471	106,200
Shorewood	Off Sale Only		6,955	1,876,660	1,492,786	383,874	20.5%	404,174	(20,300)	9,167	1,911	(13,044)	---
Spring Lake Park	Off Sale Only		7,061	2,887,264	2,268,317	618,947	21.4%	455,643	163,304	120,678	17,900	266,082	150,000
St. Anthony	On & Off Sale		8,425	3,620,368	2,609,175	1,011,193	27.9%	988,569	22,624	42,883	11,576	53,931	65,000
St. Francis	Off Sale Only		3,778	553,800	425,077	128,723	23.2%	102,549	26,174	4,314	---	30,488	21,000
Watertown	On & Off Sale		2,636	580,157	357,253	222,904	38.4%	185,074	37,830	2,629	---	40,459	---
Wayzata	On & Off Sale		4,099	2,478,794	1,493,522	985,272	39.7%	759,092	226,180	27,404	19,088	234,496	100,000
Off Sale Only			373,977	59,612,041	46,054,606	13,557,435	22.7%	9,873,920	3,683,515	722,365	237,877	4,168,003	2,367,155
On & Off Sale			16,805	7,620,283	5,084,520	2,535,763	33.3%	2,221,905	313,858	74,825	30,664	358,019	165,000
All Stores			390,782	67,232,324	51,139,126	16,093,198	23.9%	12,095,825	3,997,373	797,190	268,541	4,526,022	2,532,155

Footnotes:

- [*] Accrual basis of accounting with no depreciation shown.
- [0] Cash basis of accounting.
- [1] Discontinued all or part of operations in 1997.

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1997

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		1,723	413,946	260,452	153,494	37.1%	133,873	19,621	20,282	15,542	24,361	3,000
Aitkin	Off Sale Only		1,741	655,233	524,774	130,459	19.9%	110,997	19,462	17,079	---	36,541	50,000
Akeley	On & Off Sale		413	315,086	189,258	125,828	39.9%	106,349	19,479	---	---	19,479	12,500
Alexandria	Off Sale Only		8,405	2,509,046	1,933,387	575,659	22.9%	318,482	257,177	12,078	---	269,255	250,000
Appleton	Off Sale Only		2,117	287,334	208,465	78,869	27.4%	63,691	15,178	---	---	15,178	---
Arlington	On & Off Sale		1,900	286,539	177,940	108,599	37.9%	113,570	(4,971)	84,630	---	79,659	---
Audubon	On & Off Sale		416	338,107	196,012	142,095	42.0%	132,958	9,137	2,109	---	11,246	7,000
Avoca	On & Off Sale		145	199,558	116,676	82,882	41.5%	87,799	(4,917)	3,260	58	(1,715)	---
Bagley	Off Sale Only		1,409	644,718	485,845	158,873	24.6%	97,676	61,197	2,994	---	64,191	70,000
Balaton	On & Off Sale		716	246,609	139,098	107,511	43.6%	84,800	22,711	9,533	293	31,951	1
Barnesville	Off Sale Only		2,150	206,465	151,673	54,792	26.5%	45,836	8,956	1,669	---	10,625	---
Barnum	On & Off Sale		502	287,331	146,682	140,649	49.0%	144,070	(3,421)	10,283	---	6,862	12,200
Battle Lake	Off Sale Only	[0]	734	424,671	330,991	93,680	22.1%	66,768	26,912	2,354	182	29,084	10,000
Baudette	On & Off Sale		1,150	834,343	537,625	296,718	35.6%	185,312	111,406	7,987	---	119,393	55,479
Beaver Bay	On & Off Sale		152	361,909	161,667	200,242	55.3%	171,355	28,887	10,087	---	38,974	20,000
Beaver Creek	On & Off Sale		251	109,170	49,241	59,929	54.9%	57,463	2,466	779	---	3,245	4,500
Bellingham	On & Off Sale	[1]	234					Failed to report in time for this report					
Belview	On & Off Sale		403	239,173	132,122	107,051	44.8%	112,062	(5,011)	1,881	34	(3,164)	---
Bemidji	Off Sale Only		11,682	2,810,567	2,100,116	710,451	25.3%	418,096	292,355	30,601	---	322,956	190,000
Benson	On & Off Sale		3,319	743,290	464,800	278,490	37.5%	236,007	42,483	13,847	---	56,330	50,000
Bertha	On & Off Sale		496	200,990	119,737	81,253	40.4%	74,450	6,803	4,029	---	10,832	---
Big Falls	On & Off Sale	[0]	331	219,502	120,568	98,934	45.1%	98,045	889	1,076	---	1,965	7,800
Big Lake	Off Sale Only		4,349	1,174,612	894,419	280,193	23.9%	194,009	86,184	14,034	---	100,218	64,706
Bigfork	On & Off Sale	[0]	383	269,605	155,742	113,863	42.2%	91,760	22,103	---	---	22,103	20,331
Biscay	On & Off Sale		124	286,126	148,598	137,528	48.1%	134,608	2,920	24,331	1,515	25,736	41,672
Blackduck	On & Off Sale	[0]	745	518,644	312,501	206,143	39.7%	136,284	69,859	12,078	---	81,937	78,459
Blue Earth	Off Sale Only		3,697	657,725	491,898	165,827	25.2%	131,261	34,566	9,681	---	44,247	7,000
Boyd	On & Off Sale		225	243,756	136,390	107,366	44.0%	109,606	(2,240)	1,087	186	(1,339)	(6,458)
Braham	On & Off Sale		1,190	500,292	371,536	128,756	25.7%	90,437	38,319	33,129	33,109	38,339	---
Brandon	On & Off Sale		466	326,109	200,620	125,489	38.5%	101,737	23,752	10,085	---	33,837	(8,590)
Browerville	On & Off Sale		767	346,710	180,358	166,352	48.0%	152,507	13,845	2,400	---	16,245	11,477
Browns Valley	On & Off Sale		747	217,127	130,740	86,387	39.8%	80,486	5,901	3,029	---	8,930	3,907
Buffalo	Off Sale Only		9,324	1,237,867	885,888	351,979	28.4%	189,315	162,664	6,254	---	168,918	250,000
Buffalo Lake	On & Off Sale		730	327,762	202,191	125,571	38.3%	99,397	26,174	---	---	26,174	81,071
Butterfield	Off Sale Only		569	178,556	133,979	44,577	25.0%	39,929	4,648	3,930	11,133	(2,555)	---
Caledonia	Off Sale Only		2,957	291,473	227,153	64,320	22.1%	51,409	12,911	190	---	13,101	5,000
Callaway	On & Off Sale		218	266,767	173,998	92,769	34.8%	89,075	3,694	18,774	20,761	1,707	9,870
Cambridge	Off Sale Only		5,337	1,670,305	1,294,284	376,021	22.5%	258,894	117,127	24,186	23,029	118,284	120,000
Canton	Off Sale Only		362	91,621	68,208	23,413	25.6%	18,849	4,564	6,231	---	10,795	---
Clarissa	On & Off Sale		628	294,419	165,891	128,528	43.7%	114,026	14,502	4,355	---	18,857	10,000
Clearbrook	On & Off Sale		562	367,814	215,364	152,450	41.4%	147,714	4,736	1,197	---	5,933	30,000
Clements	On & Off Sale		188	123,860	58,238	65,622	53.0%	70,752	(5,130)	4,228	---	(902)	4,200
Cleveland	On & Off Sale		744	170,237	107,841	62,396	36.7%	89,855	(27,459)	12,321	---	(15,138)	1
Clontarf	On & Off Sale		161	201,778	118,049	83,729	41.5%	79,771	3,958	2,403	---	6,361	4,000
Conger	On & Off Sale		133	160,445	105,008	55,437	34.6%	65,000	(9,563)	8,457	3	(1,109)	---
Cook	Off Sale Only		676	640,746	494,407	146,339	22.8%	131,392	14,947	5,203	10,881	9,269	---
Cottonwood	On & Off Sale		1,058	337,677	198,707	138,970	41.2%	125,813	13,157	1,169	1,633	12,693	2,000
Cromwell	On & Off Sale		208	262,386	151,997	110,389	42.1%	93,011	17,378	5,621	476	22,523	22,673
Currie	On & Off Sale		291	212,622	131,311	81,311	38.2%	74,509	6,802	3,392	39	10,155	6,000

Table 7
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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Dalton	Off Sale Only		236	168,860	136,610	32,250	19.1%	41,206	(8,956)	2,486	---	(6,470)	---
Danvers	On & Off Sale		103	208,432	109,386	99,046	47.5%	87,360	11,686	3,218	---	14,904	100
Darwin	Off Sale Only		242	364,808	296,415	68,393	18.7%	56,682	11,711	3,587	---	15,298	28,000
Dawson	Off Sale Only		1,616	321,765	237,630	84,135	26.1%	56,777	27,358	8,064	---	35,422	4,000
De Graff	On & Off Sale		137	209,713	105,407	104,306	49.7%	61,756	42,550	1,500	---	44,050	9,000
Delano	On & Off Sale		3,274	1,005,772	704,543	301,229	30.0%	242,138	59,091	37,410	---	96,501	40,000
Delavan	On & Off Sale		226	176,528	94,386	82,142	46.5%	79,444	2,698	12,197	2,969	11,926	---
Detroit Lakes	Off Sale Only		7,316	2,133,724	1,645,207	488,517	22.9%	246,828	241,689	19,021	360	260,350	505,000
Dundee	On & Off Sale		100	112,066	57,495	54,571	48.7%	51,787	2,784	13,165	2,032	13,917	10,000
Eagle Bend	On & Off Sale		532	231,344	134,857	96,487	41.7%	89,132	7,355	11,897	---	19,252	---
Elbow Lake	Off Sale Only		1,183	243,174	170,012	73,162	30.1%	59,420	13,742	516	---	14,258	---
Elgin	On & Off Sale		777	194,594	105,852	88,742	45.6%	113,263	(24,521)	13,440	---	(11,081)	2,500
Elizabeth	Off Sale Only		161	266,428	210,349	56,079	21.0%	59,011	(2,932)	642	---	(2,290)	---
Elk River	Off Sale Only		14,667	2,887,798	2,212,344	675,454	23.4%	352,551	322,903	67,345	---	390,248	153,450
Ellendale	On & Off Sale		557	270,411	141,484	128,927	47.7%	100,499	28,428	4,094	---	32,522	42,500
Ellsworth	On & Off Sale	[0]	572	145,570	75,794	69,776	47.9%	75,408	(5,632)	8,760	---	3,128	5,000
Elmore	Off Sale Only		692	124,835	96,831	28,004	22.4%	28,086	(82)	1,105	---	1,023	---
Erhard	Off Sale Only		180	227,090	173,535	53,555	23.6%	44,795	8,760	3,187	---	11,947	5,253
Fairfax	On & Off Sale		1,331	290,745	162,756	127,989	44.0%	131,835	(3,846)	17,909	---	14,063	---
Fairmont	Off Sale Only		11,339	1,647,396	1,233,563	413,833	25.1%	241,650	172,183	55,722	---	227,905	125,000
Fergus Falls	Off Sale Only		13,217	2,194,305	1,658,347	535,958	24.4%	295,242	240,716	49,826	2,060	288,482	180,093
Fifty Lakes	On & Off Sale		392	207,295	110,196	97,099	46.8%	90,902	6,197	294	---	6,491	5,000
Finlayson	On & Off Sale		252	329,872	159,114	170,758	51.8%	129,238	41,520	2,283	---	43,803	---
Flensburg	On & Off Sale		212	125,802	68,405	57,397	45.6%	57,580	(183)	2,603	---	2,420	---
Foreston	On & Off Sale		376	302,079	162,788	139,291	46.1%	126,319	12,972	19,021	---	31,993	5,000
Frazee	On & Off Sale		1,233	523,431	288,326	235,105	44.9%	229,957	5,148	---	---	5,148	10,000
Gilman	On & Off Sale		206	296,743	151,680	145,063	48.9%	131,585	13,478	20,599	---	34,077	8,000
Glencoe	Off Sale Only		5,247	817,727	649,434	168,293	20.6%	93,317	74,976	524	27,979	47,521	10,000
Glenwood	Off Sale Only		2,630	615,394	478,525	136,869	22.2%	106,672	30,197	6,395	---	36,592	30,000
Gonvick	On & Off Sale		294	32,522	24,619	7,903	24.3%	30,490	(22,587)	87,526	---	64,939	110,846
Goodridge	On & Off Sale		107	177,341	100,108	77,233	43.6%	93,322	(16,089)	16,433	---	344	(2,469)
Grand Marais	Off Sale Only		1,239	969,255	660,812	308,443	31.8%	164,539	143,904	9,539	---	153,443	---
Granite Falls	Off Sale Only		3,081	511,602	366,711	144,891	28.3%	90,869	54,022	22,754	---	76,776	81,051
Hackensack	On & Off Sale		257	499,503	329,152	170,351	34.1%	156,004	14,347	9	---	14,356	2,000
Hadley	On & Off Sale		97	112,093	57,736	54,357	48.5%	64,141	(9,784)	9,904	820	(700)	(800)
Hanley Falls	On & Off Sale		240	143,675	80,400	63,275	44.0%	67,104	(3,829)	---	1,124	(4,953)	(3,000)
Hanska	On & Off Sale		439	293,299	136,101	157,198	53.6%	123,588	33,610	6,454	---	40,064	20,000
Hawley	Off Sale Only		1,736	272,490	213,824	58,666	21.5%	57,707	959	1,633	---	2,592	6,200
Herman	On & Off Sale		474	284,772	171,308	113,464	39.8%	104,499	8,965	15,990	---	24,955	45,937
Heron Lake	On & Off Sale		767	188,477	103,387	85,090	45.1%	82,630	2,460	1,357	---	3,817	24,000
Hinckley	On & Off Sale		1,150	820,897	532,938	287,959	35.1%	254,849	33,110	8,761	1,859	40,012	---
Hitterdal	On & Off Sale		235	248,347	145,694	102,653	41.3%	96,686	5,967	2,981	---	8,948	---
Holdingford	On & Off Sale		621	275,140	144,281	130,859	47.6%	102,986	27,873	---	---	27,873	30,027
Holloway	On & Off Sale	[1]	118	27,002	15,740	11,262	41.7%	26,109	(14,847)	43,500	---	28,653	10,511
Houston	On & Off Sale		1,010	400,422	207,925	192,497	48.1%	176,360	16,137	7,530	---	23,667	20,000
Howard Lake	On & Off Sale		1,720	717,804	495,143	222,661	31.0%	175,355	47,306	3,816	437	50,685	60,000
Hutchinson	Off Sale Only		12,710	2,488,502	1,936,974	551,528	22.2%	300,668	250,860	14,186	11,334	253,712	150,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Isanti	Off Sale Only		2,026	933,772	681,663	252,109	27.0%	136,261	115,848	7,068	---	122,916	10,000
Isle	On & Off Sale		627	626,454	422,721	203,733	32.5%	202,944	789	14,727	---	15,516	29,160
Ivanhoe	On & Off Sale		740	275,299	151,593	123,706	44.9%	96,283	27,423	1,038	---	28,461	---
Jackson	Off Sale Only		3,546	483,816	351,161	132,655	27.4%	97,705	34,950	16,103	---	51,053	18,335
Jasper	On & Off Sale		600	202,291	106,861	95,430	47.2%	89,770	5,660	113	---	5,773	1,500
Kasson	Off Sale Only		4,211	470,767	347,549	123,218	26.2%	119,527	3,691	4,122	---	7,813	10,000
Kelliher	On & Off Sale		365	203,400	98,539	104,861	51.6%	80,212	24,649	6,075	---	30,724	20,000
Kellogg	On & Off Sale		432	122,480	54,090	68,390	55.8%	71,083	(2,693)	8,870	---	6,177	---
Kensington	On & Off Sale		292	265,634	142,841	122,793	46.2%	112,352	10,441	18,866	---	29,307	---
Kenyon	On & Off Sale		1,585	414,499	233,270	181,229	43.7%	152,836	28,393	7,927	---	36,320	44,008
Kiester	Off Sale Only		593	94,245	70,060	24,185	25.7%	26,219	(2,034)	---	---	(2,034)	---
Lafayette	On & Off Sale		484	143,909	60,278	83,631	58.1%	86,406	(2,775)	542	---	(2,233)	---
Lake Benton	On & Off Sale		674	201,386	108,149	93,237	46.3%	109,195	(15,958)	5,735	---	(10,223)	10,000
Lake Crystal	On & Off Sale	[1]	2,166	87	---	87	100.0%	99	(12)	687	---	675	(40,000)
Lake Lillian	Off Sale Only	[0]	226	140,665	106,811	33,854	24.1%	32,787	1,067	---	---	1,067	500
Lake Park	On & Off Sale		656	472,221	284,584	187,637	39.7%	158,405	29,232	8,933	---	38,165	7,361
Lake Wilson	On & Off Sale		316	217,724	112,164	105,560	48.5%	86,232	19,328	10,176	3,503	26,001	10,000
Lakefield	Off Sale Only		1,683	223,195	161,836	61,359	27.5%	62,879	(1,520)	5,599	43	4,036	---
Lancaster	On & Off Sale		338	208,123	118,259	89,864	43.2%	78,012	11,852	342	---	12,194	10,000
Le Center	On & Off Sale		2,103	631,132	405,171	225,961	35.8%	178,081	47,880	6,973	---	54,853	30,000
Leroy	Off Sale Only		932	177,696	145,357	32,339	18.2%	45,612	(13,273)	3,078	---	(10,195)	---
Lewisville	On & Off Sale		296	170,109	105,572	64,537	37.9%	71,280	(6,743)	---	255	(6,998)	(2,500)
Lindstrom	On & Off Sale		2,824	1,020,870	727,451	293,419	28.7%	265,989	27,430	2,368	---	29,798	---
Lismore	On & Off Sale		248	228,261	121,725	106,536	46.7%	90,224	16,312	359	96	16,575	---
Litchfield	Off Sale Only		6,278	1,139,111	909,169	229,942	20.2%	160,481	69,461	6,361	---	75,822	64,000
Littlefork	On & Off Sale		879	254,226	138,490	115,736	45.5%	95,664	20,072	1,650	---	21,722	---
Long Prairie	Off Sale Only		2,837	686,544	515,327	171,217	24.9%	91,740	79,477	17,372	5,000	91,849	60,000
Longville	On & Off Sale	[0]	238	512,261	301,331	210,930	41.2%	189,634	21,296	7,434	---	28,730	15,160
Lonsdale	On & Off Sale		1,368	543,601	360,780	182,821	33.6%	162,145	20,676	12,830	22,606	10,900	15,000
Luverne	Off Sale Only		4,625	512,774	374,419	138,355	27.0%	90,107	48,248	2,335	---	50,583	25,000
Mabel	On & Off Sale		746	233,736	146,642	87,094	37.3%	78,730	8,364	6,120	2,542	11,942	11,942
Madelia	Off Sale Only		2,236	293,706	229,800	63,906	21.8%	36,086	27,820	10,486	---	38,306	15,500
Madison	Off Sale Only		1,923	277,612	199,176	78,436	28.3%	64,909	13,527	3,323	---	16,850	---
Mahnomen	On & Off Sale		1,208	639,612	431,838	207,774	32.5%	214,514	(6,740)	18,455	---	11,715	2
Mantorville	On & Off Sale		990	302,110	145,402	156,708	51.9%	140,601	16,107	5,600	---	21,707	10,000
Maple Lake	Off Sale Only		1,490	611,701	473,909	137,792	22.5%	102,119	35,673	5,260	---	40,933	10,000
Mapleton	On & Off Sale		1,557	275,365	167,727	107,638	39.1%	108,131	(493)	21,115	---	20,622	25,000
Marshall	Off Sale Only		12,542	2,175,203	1,609,732	565,471	26.0%	218,619	346,852	11,674	---	358,526	441,200
Maynard	On & Off Sale		429	258,609	130,189	128,420	49.7%	119,416	9,004	1,776	---	10,780	8,000
Mazeppa	On & Off Sale		756	247,682	150,428	97,254	39.3%	89,357	7,897	11,779	---	19,676	---
Medford	On & Off Sale		770	415,706	243,595	172,111	41.4%	141,860	30,251	3,338	---	33,589	35,807
Menahga	On & Off Sale		1,137	594,570	379,419	215,151	36.2%	177,126	38,025	2,662	---	40,687	60,000
Mentor	On & Off Sale		177	251,744	120,914	120,830	48.0%	111,079	9,751	10,816	---	20,567	26,600
Milaca	Off Sale Only		2,366	622,999	476,281	146,718	23.6%	113,302	33,416	7,973	17,171	24,218	---
Millerville	On & Off Sale		100	236,412	140,430	95,982	40.6%	87,422	8,560	19,365	---	27,925	51,612
Miltona	On & Off Sale		227	382,456	236,217	146,239	38.2%	118,481	27,758	13,729	---	41,487	3,000
Montevideo	Off Sale Only		5,516	1,142,795	875,777	267,018	23.4%	178,550	88,468	2,052	---	90,520	90,000

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1997

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		6,749	1,951,847	1,467,468	484,379	24.8%	241,823	242,556	24,300	41	266,815	---
Moose Lake	On & Off Sale		1,709	621,473	372,995	248,478	40.0%	162,990	85,488	---	---	85,488	168,000
Mora	Off Sale Only		2,999	1,466,152	1,122,050	344,102	23.5%	169,118	174,984	44,167	---	219,151	195,000
Morgan	On & Off Sale		945	349,849	208,065	141,784	40.5%	136,295	5,489	6,804	---	12,293	3,000
Morris	Off Sale Only		5,739	734,341	553,374	180,967	24.6%	117,964	63,003	11,547	---	74,550	20,000
Morton	On & Off Sale		437	195,126	93,925	101,201	51.9%	108,588	(7,387)	5,867	---	(1,520)	10,000
Nevis	On & Off Sale		391	503,425	310,135	193,290	38.4%	111,964	81,326	3,066	---	84,392	91,917
New York Mills	On & Off Sale		1,009	484,897	271,546	213,351	44.0%	119,400	93,951	5,486	---	99,437	76,500
Nisswa	On & Off Sale		1,577	819,579	491,324	328,255	40.1%	248,372	79,883	---	---	79,883	77,500
North Branch	Off Sale Only	[*]	6,079	669,270	508,679	160,591	24.0%	119,758	40,833	1,016	3,513	38,336	---
Northfield	Off Sale Only		16,051	1,626,803	1,199,122	427,681	26.3%	265,919	161,762	40,996	---	202,758	170,000
Northome	On & Off Sale		293	130,028	80,036	49,992	38.4%	52,756	(2,764)	14,594	1,360	10,470	15,000
Ogema	On & Off Sale		156	236,428	168,877	67,551	28.6%	72,011	(4,460)	2,379	---	(2,081)	2,500
Ogilvie	On & Off Sale		528	319,228	179,122	140,106	43.9%	126,388	13,718	27,164	---	40,882	43,000
Okabena	On & Off Sale		218	184,101	119,344	64,757	35.2%	84,479	(19,722)	9,121	---	(10,601)	---
Olivia	On & Off Sale		2,613	605,893	402,824	203,069	33.5%	172,667	30,402	1,187	---	31,589	10,000
Oronoco	On & Off Sale		862	338,070	204,129	133,941	39.6%	164,130	(30,189)	13,602	---	(16,587)	15,000
Orr	On & Off Sale		262	430,463	230,372	200,091	46.5%	163,102	36,989	9,969	2,455	44,503	20,000
Osakis	On & Off Sale		1,331	387,105	215,020	172,085	44.5%	138,831	33,254	10,106	---	43,360	25,000
Palisade	On & Off Sale		150	270,509	176,413	94,096	34.8%	74,293	19,803	2,022	---	21,825	32,000
Park Rapids	Off Sale Only		3,020	2,017,991	1,525,139	492,852	24.4%	237,180	255,672	19,890	---	275,562	125,378
Parkers Prairie	On & Off Sale		963	305,403	192,090	113,313	37.1%	87,427	25,886	10,513	218	36,181	---
Paynesville	Off Sale Only		2,315	496,260	370,838	125,422	25.3%	104,245	21,177	3,907	---	25,084	27,500
Pelican Rapids	Off Sale Only		1,934	480,065	370,296	109,769	22.9%	101,251	8,518	1,851	---	10,369	14,244
Perham	Off Sale Only		2,343	832,083	620,784	211,299	25.4%	117,474	93,825	6,159	11,295	88,689	52,000
Pine City	Off Sale Only		2,789	935,644	746,954	188,690	20.2%	149,580	39,110	18,444	444	57,110	20,000
Pine Island	On & Off Sale		2,260	522,614	291,522	231,092	44.2%	182,495	48,597	25,537	---	74,134	300
Pine River	On & Off Sale	[1]	946	329,889	232,860	97,029	29.4%	207,238	(110,209)	2,384	---	(107,825)	25,000
Pipestone	Off Sale Only		4,522	671,569	490,438	181,131	27.0%	108,833	72,298	4,587	---	76,885	40,000
Plainview	On & Off Sale		2,927	424,199	244,867	179,332	42.3%	192,183	(12,851)	21,054	---	8,203	---
Plummer	On & Off Sale		279	187,859	103,593	84,266	44.9%	78,355	5,911	85,751	---	91,662	8,000
Princeton	Off Sale Only		3,900	1,168,100	890,394	277,706	23.8%	168,761	108,945	41,835	---	150,780	44,300
Proctor	Off Sale Only		3,023	525,209	405,965	119,244	22.7%	98,456	20,788	130	6,495	14,423	2,000
Randall	On & Off Sale		588	432,240	259,090	173,150	40.1%	124,303	48,847	6,945	---	55,792	40,000
Ranier	On & Off Sale		195	332,481	194,836	137,645	41.4%	133,917	3,728	12,390	---	16,118	25,000
Redwood Falls	Off Sale Only		5,197	729,873	555,570	174,303	23.9%	128,913	45,390	19,871	---	65,261	15,000
Remer	On & Off Sale		346	351,324	198,389	152,935	43.5%	115,881	37,054	---	---	37,054	52,000
Renville	On & Off Sale		1,374	392,327	238,667	153,660	39.2%	152,854	806	19,865	---	20,671	6,000
Roseau	Off Sale Only		2,756	1,099,125	804,973	294,152	26.8%	150,740	143,412	14,721	---	158,133	157,502
Round Lake	Off Sale Only		468	86,600	65,798	20,802	24.0%	24,952	(4,150)	3,690	---	(460)	---
Rush City	On & Off Sale		1,641	602,692	371,377	231,315	38.4%	193,374	37,941	11,326	---	49,267	10,000
Rushford	On & Off Sale		1,624	400,481	272,558	127,923	31.9%	105,957	21,966	7,873	---	29,839	21,767
Russell	On & Off Sale		389	200,182	91,064	91,064	45.5%	67,725	23,339	6,904	---	30,243	20,207
Sacred Heart	On & Off Sale		590	211,832	121,913	89,919	42.4%	104,067	(14,148)	14,172	---	24	---
Sauk Rapids	Off Sale Only		9,458	1,472,517	1,186,885	285,632	19.4%	158,722	126,910	27,299	9,240	144,969	100,127
Sebeka	On & Off Sale		649	382,478	242,012	140,466	36.7%	114,901	25,565	12,238	---	37,803	---
Sherburn	On & Off Sale		1,086	313,466	196,739	116,727	37.2%	117,564	(837)	10,477	---	9,640	5,000

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1997

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		
St. Hilaire	On & Off Sale		296	373,899	209,929	163,970	43.9%	146,573	17,397	7,130	---	24,527	32,502
St. James	Off Sale Only		4,436	475,941	331,132	144,809	30.4%	80,801	64,008	18,639	---	82,647	231,337
St. Leo	On & Off Sale		109	111,053	52,080	58,973	53.1%	62,170	(3,197)	13,714	---	10,517	3,000
Thief River Falls	Off Sale Only		8,333	2,364,393	1,809,050	555,343	23.5%	311,656	243,687	25,203	---	268,890	222,000
Tracy	On & Off Sale		2,051	469,484	303,918	165,566	35.3%	145,327	20,239	8,317	---	28,556	20,000
Trimont	Off Sale Only		735	132,030	99,723	32,307	24.5%	39,731	(7,424)	2,052	---	(5,372)	---
Twin Valley	On & Off Sale		830	411,178	254,889	156,289	38.0%	117,167	39,122	8,163	---	47,285	30,000
Two Harbors	Off Sale Only		3,565	1,171,220	887,731	283,489	24.2%	206,159	77,330	6,660	---	83,990	1,212
Ulen	On & Off Sale		544	177,588	96,935	80,653	45.4%	78,514	2,139	592	---	2,731	---
Underwood	Off Sale Only		286	286,741	222,911	63,830	22.3%	53,987	9,843	1,253	---	11,096	1,000
Vergas	Off Sale Only		281	295,629	232,454	63,175	21.4%	50,152	13,023	4,117	---	17,140	200
Verndale	On & Off Sale		551	230,266	134,489	95,777	41.6%	88,572	7,205	---	---	7,205	---
Vesta	On & Off Sale		335	151,895	79,532	72,363	47.6%	71,160	1,203	2,417	---	3,620	4,000
Wadena	Off Sale Only		4,267	856,733	632,041	224,692	26.2%	122,296	102,396	5,406	---	107,802	65,334
Waldorf	On & Off Sale		245	204,953	88,478	116,475	56.8%	77,741	38,734	---	8,127	30,607	8,000
Walker	Off Sale Only		992	604,516	425,562	178,954	29.6%	94,955	83,999	13,699	---	97,698	177,255
Walnut Grove	On & Off Sale		622	216,626	107,882	108,744	50.2%	84,289	24,455	12,832	---	37,287	10,050
Warroad	Off Sale Only		1,890	975,977	701,397	274,580	28.1%	144,620	129,960	---	---	129,960	116,000
Waverly	On & Off Sale		658	333,141	208,772	124,369	37.3%	115,965	8,404	9,867	1,900	16,371	20,000
Wells	On & Off Sale		2,408	556,516	361,765	194,751	35.0%	167,366	27,385	21,010	---	48,395	25,000
West Concord	On & Off Sale		909	266,804	134,435	132,369	49.6%	134,144	(1,775)	9,194	---	7,419	---
Williams	On & Off Sale		217	290,076	155,286	134,790	46.5%	83,976	50,814	14,654	1,029	64,439	35,000
Wilmont	On & Off Sale		349	186,566	96,405	90,161	48.3%	87,961	2,200	12,652	---	14,852	12,500
Windom	Off Sale Only		4,591	792,019	570,853	221,166	27.9%	153,622	67,544	7,686	---	75,230	38,000
Winnebago	On & Off Sale		1,540	361,979	205,587	156,392	43.2%	131,266	25,126	6,882	---	32,008	9,270
Winton	On & Off Sale		162	171,046	105,668	65,378	38.2%	88,848	(23,470)	20,243	---	(3,227)	25,000
Wolf Lake	On & Off Sale		33	275,260	166,578	108,682	39.5%	94,642	14,040	4,433	---	18,473	19,000
Wood Lake	On & Off Sale		409	219,686	120,809	98,877	45.0%	96,405	2,472	718	---	3,190	6,900
Worthington	Off Sale Only		10,461	1,202,536	902,468	300,068	25.0%	195,177	104,891	17,255	---	122,146	100,000
Off Sale Only			308,936	66,207,699	50,092,377	16,115,322	24.3%	10,009,175	6,106,147	906,962	140,200	6,872,909	5,029,677
On & Off Sale			111,007	47,754,938	28,310,865	19,444,073	40.7%	17,293,069	2,151,004	1,454,586	126,981	3,478,609	2,547,946
All Stores			419,943	113,962,637	78,403,242	35,559,395	31.2%	27,302,244	8,257,151	2,361,548	267,181	10,351,518	7,577,623

Footnotes:

- [*] Accrual basis of accounting with no depreciation shown.
- [0] Cash basis of accounting.
- [1] Discontinued all or part of operations in 1997.

Appendix 2

Explanations of Tables and Charts

Explanation of Tables and Charts

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 246 cities with municipal liquor operations.

- ! Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1988 to 1997.
- ! Table 1 on page 3 lists those municipal liquor stores that reported net losses in 1997.
- ! 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 1997 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 246 cities that owned and operated liquor stores in 1997.
- ! 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.