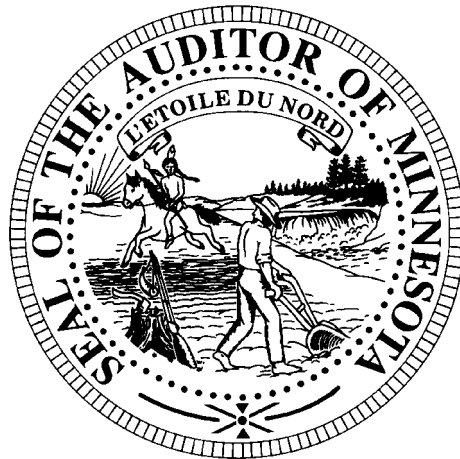


# **MINNESOTA OFFICE OF THE STATE AUDITOR**

**AN ANALYSIS OF MINNESOTA  
MUNICIPAL LIQUOR STORE  
OPERATIONS IN 1996**

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STATE AUDITOR**

# **An Analysis of Minnesota Municipal Liquor Store Operations in 1996**



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# An Analysis of Minnesota Municipal Liquor Store Operations in 1996

## Overview

Minnesota's municipally owned and operated liquor stores reported an increase in net income for the third straight year. Municipal liquor stores reported an increase of 15.2 percent in net income for 1996, which was more than the 3.8 percent increase posted in 1995. Cities transferred \$10.8 million in liquor store profits to other municipal accounts in 1996.

*Minnesota municipal liquor stores transferred profits of \$10.8 million to other municipal accounts in 1996. This represented a decrease of 8.6 percent from what was transferred in 1995.*

This represents a decrease of 8.6 percent from the \$11.9 million transferred in 1995. While the majority of municipal liquor stores were profitable in 1996, 23 cities reported a net loss in their municipal liquor operations. Thirty cities report a net loss in 1995.

During 1996, Minnesota's municipally owned liquor stores reported:

- gross sales of \$174.4 million, which was an increase of \$10.2 million over 1995 gross sales;
- a net income of \$14.4 million, which was \$1.9 million more than the total net income reported in 1995.

## 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.<sup>1</sup> During 1996, 252 Minnesota cities operated municipal liquor stores, with 158 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.

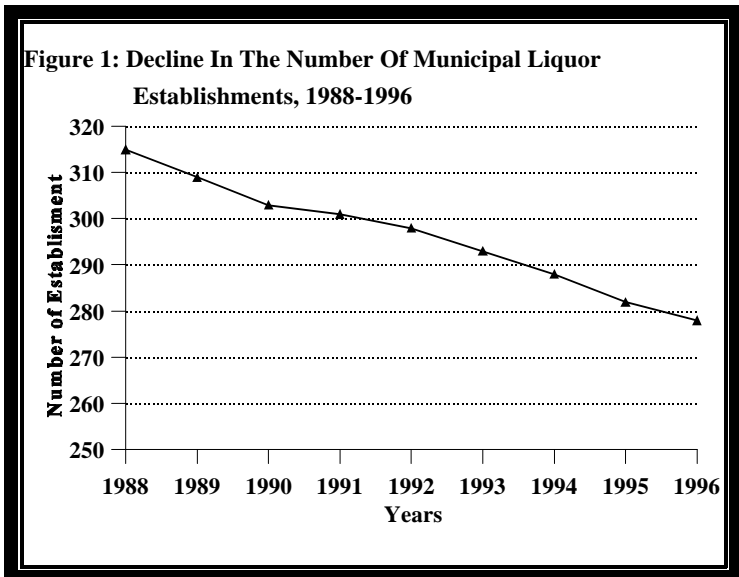
Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally-owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract 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 1995, three cities discontinued their liquor operations; in 1996, six more cities discontinued their liquor operations. The six cities that opted to discontinue their municipal liquor stores in 1996 were:

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<sup>1</sup> 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.

Brownton, Gary, Graceville, Grove City, Hills, and Oklee. In addition, three cities which had two or more liquor operations closed at least one of their businesses. Four of the five cities that discontinued their liquor operations in 1996 reported net losses in 1995. Figure 1 shows the decline in the number of municipal liquor stores.



### The Profitability of Minnesota’s Municipal Liquor Stores

During 1996, Minnesota’s municipal liquor establishments reported a third consecutive year of record sales totaling \$174.4 million. Total sales recorded in 1996 were up \$10.2 million or 6.2% over sales reported in 1995. The stores reported a net income of \$14.4 million in 1996, which was up 15.2 percent from net income reported in 1995. Total municipal liquor sales ranged from \$8,633 in Gary<sup>2</sup> to \$7.3 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$39,744 in Morgan to a profit of \$705,033 in Richfield.

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 252 Minnesota cities (8.3 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 36.5 percent of the total sales and 31.1 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.4 million in 1996, compared to average sales of \$473,554 for Greater Minnesota municipal liquor stores.<sup>3</sup> The average income of metropolitan stores was \$101,613 in 1996 compared to an average of \$42,324 for municipal liquor establishments in Greater Minnesota. All metropolitan cities except one reported profitable municipal liquor operations in 1996. Net income and losses among metropolitan liquor operations ranged from a loss of \$28,403 in Shorewood to a profit of \$705,033 in Richfield. Net income and losses among Greater Minnesota cities ranged from a loss of \$39,744 in Morgan to a profit of \$368,280 in Elk River. The municipal liquor establishments operated by 23 Minnesota cities reported net losses for 1996, compared to 30 cities in 1995. Twenty-two of the 23 cities with net losses are located in Greater

<sup>2</sup> The City of Gary discontinued its liquor store on March 1, 1996.

<sup>3</sup> The 21 cities in the metropolitan area that have municipal liquor operations operated a total of 44 establishments selling liquor on-sale and/or off-sale. The 231 Greater Minnesota cities with municipal liquor stores operated a total of 234 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

Minnesota. The City of Shorewood (located in the Metropolitan Area) operates three establishments of which one store reported a net loss of (\$59,936). The Greater Minnesota cities reporting net losses each operated one store. Table 1 lists the cities and the amount of loss reported in 1996.

**Table 1 - Municipal Liquor Store Operations With Net Losses**

<b>Name of City</b>	<b>Net Loss</b>	<b>Name of City</b>	<b>Net Loss</b>
<b>Morgan</b>	<b>(\$39,744)</b>	<b>Lafayette</b>	<b>(\$3,280)</b>
<b>Shorewood (<i>Metro Location</i>)</b>	<b>(28,403)</b>	<b>Trimont</b>	<b>(2,958)</b>
<b>Graceville</b>	<b>(28,328)</b>	<b>Sherburn</b>	<b>(2,933)</b>
<b>Elgin</b>	<b>(24,397)</b>	<b>Lake Benton</b>	<b>(2,361)</b>
<b>Frazee</b>	<b>(17,122)</b>	<b>Eagle Bend</b>	<b>(1,373)</b>
<b>Delavan</b>	<b>(12,439)</b>	<b>Mapleton</b>	<b>(1,304)</b>
<b>Maynard</b>	<b>(10,897)</b>	<b>Cottonwood</b>	<b>(1,228)</b>
<b>Cleveland</b>	<b>(10,675)</b>	<b>Kiester</b>	<b>(1,015)</b>
<b>Lewisville</b>	<b>(7,375)</b>	<b>Hanley Falls</b>	<b>(431)</b>
<b>Currie</b>	<b>(4,994)</b>	<b>Leroy</b>	<b>(331)</b>
<b>Cook</b>	<b>(4,431)</b>	<b>Proctor</b>	<b>(326)</b>
<b>Waldorf</b>	<b>(3,309)</b>		

### **Liquor Store Profits Help Support Essential City Services**

During 1996, Minnesota's municipal liquor stores transferred \$10.8 million of their profits to support essential city services. This represents a decrease of 8.6 percent from the total amount of transfers made in 1995. 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 and can transfer profits to other municipal funds are often able to 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     | Barnum     | Cleveland | Currie       | Delavan   | Elbow Lake | Frazee     |
| Goodridge | Graceville | Hadley    | Hanley Falls | Kellogg   | Lafayette  | Lewisville |
| Lismore   | Mabel      | Okabena   | Proctor      | Shorewood | Trimont    |            |

In 1995, 14 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 1996, the municipal liquor stores in 9 of those cities reported a profit; 3 of the cities discontinued operations; and 2 cities continued to operate at a loss.

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.<sup>4</sup>

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

<b>Off-Sale Municipal Liquor Stores With Total Sales Between</b>	<b>Number of Cities</b>	<b>Range In Total Operating Expenses</b>
\$ 8,633 and \$ 150,000	7	\$ 1,703 to \$ 42,137
\$ 150,001 and \$ 200,000	3	\$ 36,910 to \$ 41,437
\$ 200,001 and \$ 250,000	7	\$ 42,801 to \$ 63,232
\$ 250,001 and \$ 350,000	5	\$ 38,305 to \$ 71,385
\$ 350,001 and \$ 450,000	4	\$ 52,248 to \$ 92,355
\$ 450,001 and \$ 650,000	17	\$ 72,138 to \$ 134,092
\$ 650,001 and \$ 950,000	11	\$ 90,922 to \$ 162,335
\$ 950,001 and \$ 1,350,000	9	\$ 138,525 to \$ 184,716
\$1,350,001 and \$ 2,000,000	11	\$ 148,412 to \$ 374,876
\$2,000,001 and \$ 3,000,000	12	\$ 200,112 to \$ 524,691
\$3,000,001 and \$ 7,344,538	7	\$ 503,678 to \$ 1,019,900

### **Data In Report Should Help City Officials**

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

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<sup>4</sup> 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.

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, excessive theft or 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 1996 Liquor Store Operations**

**On-Sale and Off-Sale**

	1995		1996	
	162		158	
	Amount		Amount	
Number of Cities			Percent of Sales	
			1995	1996
Sales	\$ 55,855,276	\$ 56,442,420	100.0%	100.0%
Cost of Sales	33,333,745	34,158,840	59.7%	60.5%
Gross Profit	22,521,531	22,283,580	40.3%	39.5%
Operating Expenses	20,555,358	19,954,187	36.8%	35.4%
Income from Operations	1,966,173	2,329,393	3.5%	4.1%
Nonoperating Revenues	1,673,073	1,597,229	3.0%	2.8%
Nonoperating Expenses	277,202	258,716	0.5%	0.5%
Net Income Before Transfers	3,362,044	3,667,906	6.0%	6.5%
Transfers to Other City Funds	3,300,789	3,546,181	---	---

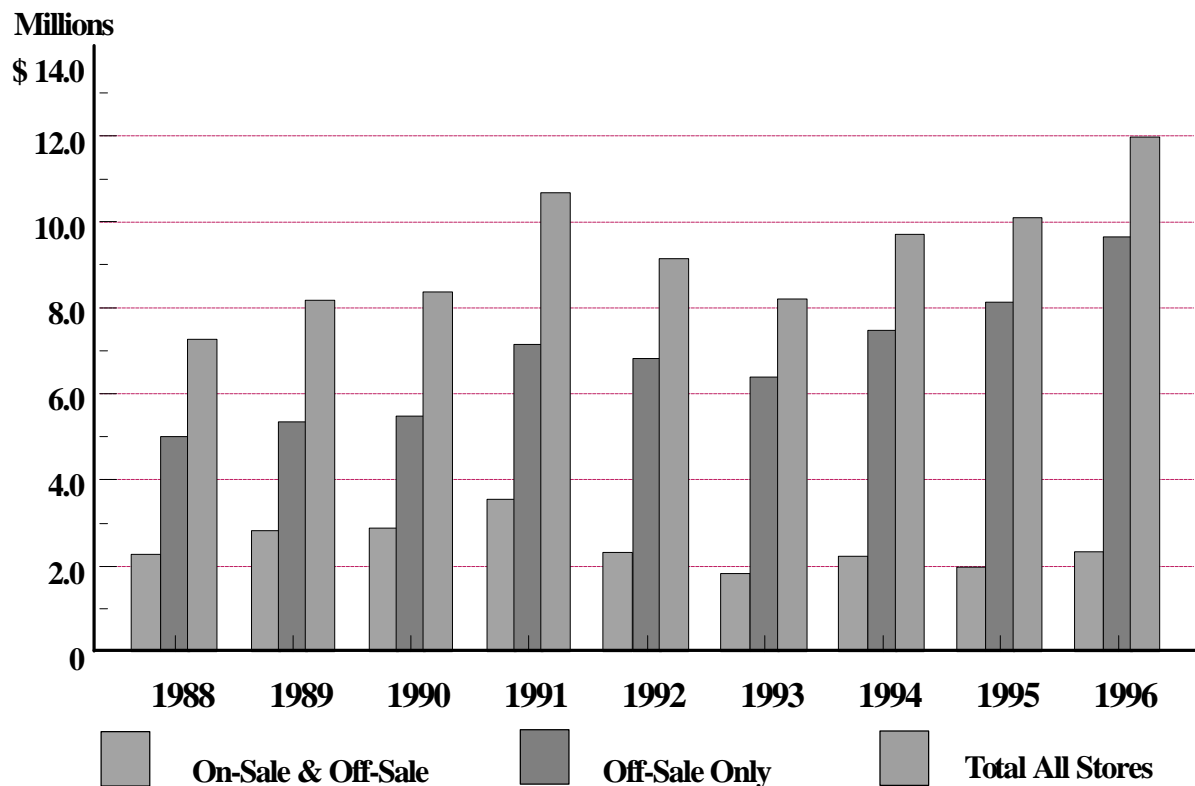
**Off-Sale Only Stores**

	1995		1996	
	93		94	
	Amount		Amount	
Number of Cities			1995	1996
			100.0%	100.0%
Sales	\$ 108,324,419	\$ 117,961,934	100.0%	100.0%
Cost of Sales	82,630,959	89,940,870	76.3%	76.2%
Gross Profit	25,693,460	28,021,064	23.7%	23.8%
Operating Expenses	17,563,777	18,371,609	16.2%	15.6%
Income from Operations	8,129,683	9,649,455	7.5%	8.2%
Nonoperating Revenues	1,266,883	1,307,791	1.2%	1.1%
Nonoperating Expenses	281,888	250,434	0.3%	0.2%
Net Income Before Transfers	9,114,678	10,706,812	8.4%	9.1%
Transfers to Other City Funds	8,568,057	7,301,962	---	---

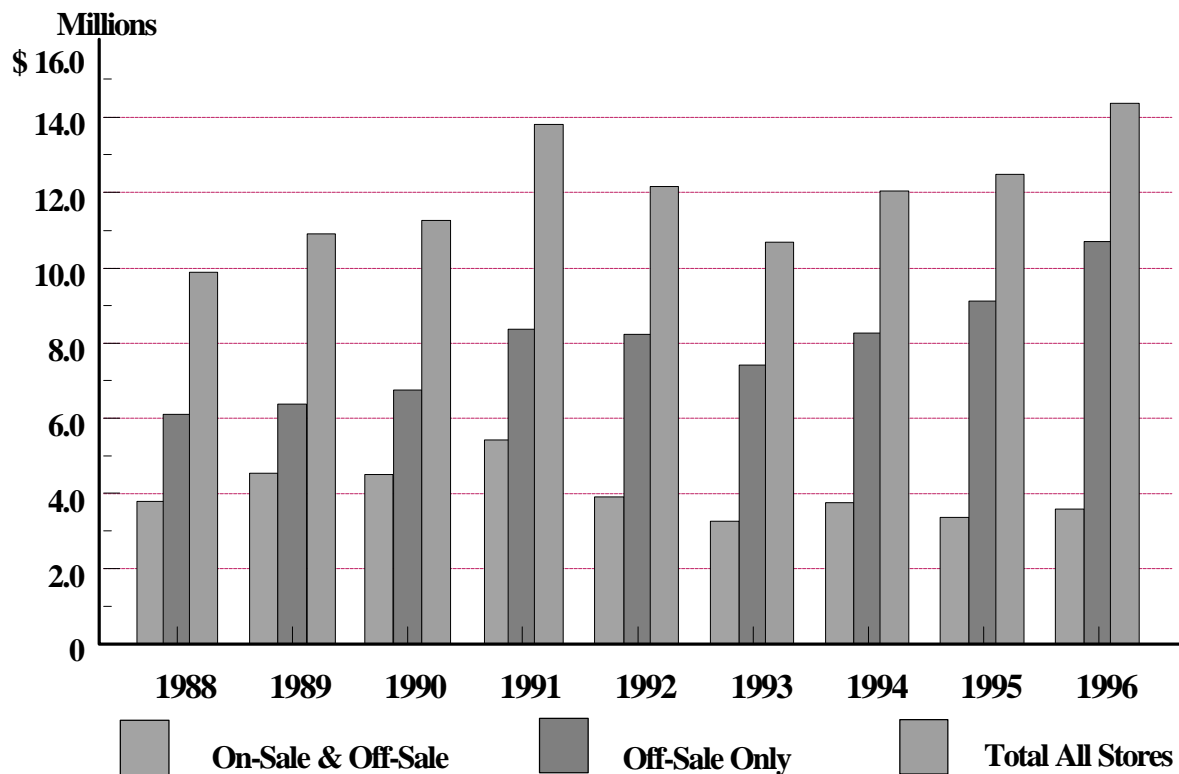
**Total City Liquor Stores**

	1995		1996	
	255		252	
	Amount		Amount	
Number of Cities			1995	1996
			100.0%	100.0%
Sales	\$ 164,179,695	\$ 174,404,354	100.0%	100.0%
Cost of Sales	115,964,704	124,099,710	70.6%	71.2%
Gross Profit	48,214,991	50,304,644	29.4%	28.8%
Operating Expenses	38,119,135	38,325,796	23.2%	22.0%
Income from Operations	10,095,856	11,978,848	6.1%	6.9%
Nonoperating Revenues	2,939,956	2,905,020	1.8%	1.7%
Nonoperating Expenses	559,090	509,150	0.3%	0.3%
Net Income Before Transfers	12,476,722	14,374,718	7.6%	8.2%
Transfers to Other City Funds	11,868,846	10,848,143	---	---

**Figure 2: City Liquor Stores Operating Income**



**Figure 3: City Liquor Stores Net Income**



## **Appendix 1**

### **1996 Liquor Store Tables**

**Table 4**  
**Analysis of City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,739	\$403,307	\$252,474	\$150,833	37.4%	\$150,612	\$221	\$708	----	\$929	\$5,000
Aitkin	Off Sale Only		1,739	636,140	502,572	133,568	21.0%	113,143	20,425	20,736	4,115	37,046	50,000
Akeley	On & Off Sale		395	277,964	161,632	116,332	41.9%	81,885	34,447	329	----	34,776	46,405
Alexandria	Off Sale Only		8,348	2,457,381	1,928,419	528,962	21.5%	298,588	230,374	11,381	----	241,755	240,000
Anoka	Off Sale Only		17,693	2,539,825	1,927,521	612,304	24.1%	403,480	208,824	24,668	----	233,492	70,000
Apple Valley	Off Sale Only		41,578	4,009,624	2,986,763	1,022,861	25.5%	768,196	254,665	26,798	----	281,463	135,000
Appleton	Off Sale Only		2,123					<b>Failed To Report In Time For This Publication</b>					
Arlington	On & Off Sale		1,897	321,626	222,667	98,959	30.8%	107,639	(8,680)	17,106	----	8,426	5,000
Audubon	On & Off Sale		420	374,062	215,101	158,961	42.5%	144,704	14,257	1,222	----	15,479	7,000
Avoca	On & Off Sale		142	186,350	105,119	81,231	43.6%	76,129	5,102	2,217	----	7,319	----
Bagley	Off Sale Only		1,412	629,755	479,719	150,036	23.8%	91,674	58,362	2,641	----	61,003	95,000
Balaton	On & Off Sale		729	255,191	140,871	114,320	44.8%	89,524	24,796	10,361	378	34,779	28,032
Barnesville	Off Sale Only		2,139	207,766	150,273	57,493	27.7%	42,801	14,692	647	----	15,339	16,700
Barnum	On & Off Sale		501	303,096	150,356	152,740	50.4%	142,839	9,901	10,986	----	20,887	12,200
Battle Lake	Off Sale Only	[0]	726	433,479	337,402	96,077	22.2%	64,437	31,640	2,197	----	33,837	10,000
Baudette	On & Off Sale	[1]	1,148	820,028	524,374	295,654	36.1%	181,308	114,346	6,007	----	120,353	100,880
Beaver Bay	On & Off Sale		150	356,289	161,987	194,302	54.5%	172,519	21,783	12,325	----	34,108	12,000
Beaver Creek	On & Off Sale		249	111,074	49,531	61,543	55.4%	59,321	2,222	542	150	2,614	3,000
Bellingham	On & Off Sale		238	119,488	68,989	50,499	42.3%	62,284	(11,785)	13,813	----	2,028	----
Belview	On & Off Sale		404	244,959	136,323	108,636	44.3%	101,695	6,941	1,930	366	8,505	----
Bemidji	Off Sale Only		11,509	2,685,724	2,009,867	675,857	25.2%	400,666	275,191	21,582	----	296,773	153,000
Benson	On & Off Sale		3,222	720,430	436,651	283,779	39.4%	233,330	50,449	16,026	----	66,475	50,000
Bertha	On & Off Sale		502	189,981	108,306	81,675	43.0%	78,155	3,520	3,911	----	7,431	7,500
Big Falls	On & Off Sale		332	230,298	119,262	111,036	48.2%	97,814	13,222	----	----	13,222	9,800
Big Lake	Off Sale Only		4,022	1,102,290	855,237	247,053	22.4%	165,046	82,007	8,499	----	90,506	72,000
Bigfork	On & Off Sale	[0]	381	269,507	162,949	106,558	39.5%	84,421	22,137	4,200	----	26,337	19,631
Biscay	On & Off Sale		122	286,897	144,495	142,402	49.6%	129,741	12,661	28,893	4,183	37,371	31,389
Blackduck	On & Off Sale		747	496,011	313,703	182,308	36.8%	127,045	55,263	16,390	5,823	65,830	42,211
Blue Earth	Off Sale Only		3,707	615,928	469,686	146,242	23.7%	119,802	26,440	9,029	500	34,969	17,000
Boyd	On & Off Sale		226	220,381	112,551	107,830	48.9%	104,264	3,566	1,521	181	4,906	600
Braham	On & Off Sale		1,183	489,760	377,689	112,071	22.9%	70,007	42,064	26,394	28,192	40,266	5,000
Brandon	On & Off Sale		455	321,728	186,994	134,734	41.9%	113,659	21,075	1,716	----	22,791	14,000
Brooklyn Center	Off Sale Only		28,502	2,850,307	2,157,659	692,648	24.3%	524,691	167,957	11,481	9,598	169,840	100,000
Browerville	On & Off Sale		771	332,406	182,379	150,027	45.1%	139,794	10,233	1,800	----	12,033	6,812
Browns Valley	On & Off Sale		773	228,767	137,876	90,891	39.7%	80,211	10,680	2,903	----	13,583	----
Brownton	On & Off Sale	[1]	801	----	----	----	----	----	----	58,758	----	58,758	276,855
Buffalo	Off Sale Only		9,114	1,189,079	825,932	363,147	30.5%	165,115	198,032	7,126	173	204,985	150,000
Buffalo Lake	On & Off Sale		730	316,689	212,092	104,597	33.0%	103,280	1,317	5,947	----	7,264	471
Butterfield	Off Sale Only		570	186,563	141,076	45,487	24.4%	41,437	4,050	5,797	----	9,847	5,000
Caledonia	Off Sale Only		2,958	269,323	208,096	61,227	22.7%	42,050	19,177	----	----	19,177	5,000
Callaway	On & Off Sale		219	285,347	184,234	101,113	35.4%	87,601	13,512	12,714	7,291	18,935	23,350
Cambridge	Off Sale Only		5,356	1,744,704	1,365,881	378,823	21.7%	269,227	109,596	47,630	26,182	131,044	45,000
Canton	Off Sale Only		361	86,469	68,770	17,699	20.5%	17,669	30	6,840	----	6,870	14,428
Clarissa	On & Off Sale		623	298,009	163,277	134,732	45.2%	106,472	28,260	3,533	----	31,793	17,500
Clearbrook	On & Off Sale		560	415,639	234,700	180,939	43.5%	150,961	29,978	1,681	----	31,659	50,000
Clements	On & Off Sale		193	134,433	62,082	72,351	53.8%	70,365	1,986	3,837	----	5,823	4,200

**Table 4**  
**Analysis of City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Cleveland	On & Off Sale		730	\$165,559	\$104,112	\$61,447	37.1%	\$83,862	(\$22,415)	\$11,740	----	(\$10,675)	\$9,440
Clontarf	On & Off Sale		166	201,447	109,027	92,420	45.9%	81,213	11,207	104	----	11,311	15,084
Columbia Heights	Off Sale Only		18,683	6,011,907	4,774,908	1,236,999	20.6%	880,994	356,005	46,018	----	402,023	285,321
Conger	On & Off Sale		131	178,387	116,972	61,415	34.4%	64,615	(3,200)	7,857	----	4,657	----
Cook	Off Sale Only		674	564,225	427,026	137,199	24.3%	134,092	3,107	4,234	11,772	(4,431)	----
Cottonwood	On & Off Sale		1,055	309,828	190,677	119,151	38.5%	121,078	(1,927)	699	----	(1,228)	----
Cromwell	On & Off Sale		213	241,482	137,451	104,031	43.1%	97,977	6,054	3,210	----	9,264	----
Currie	On & Off Sale		294	193,546	117,984	75,562	39.0%	84,878	(9,316)	4,354	32	(4,994)	2,000
Dalton	Off Sale Only		237	177,769	139,244	38,525	21.7%	36,910	1,615	2,207	----	3,822	----
Danvers	On & Off Sale		104	177,849	93,982	83,867	47.2%	84,048	(181)	3,953	----	3,772	100
Darwin	Off Sale Only		243	350,519	265,947	84,572	24.1%	52,248	32,324	2,725	----	35,049	----
Dawson	Off Sale Only		1,620	298,605	217,303	81,302	27.2%	71,385	9,917	6,831	----	16,748	----
De Graff	On & Off Sale		140	181,144	110,536	70,608	39.0%	57,733	12,875	----	----	12,875	11,000
Delano	On & Off Sale		3,125	1,000,991	677,878	323,113	32.3%	251,291	71,822	29,934	----	101,756	40,000
Delavan	On & Off Sale		234	157,714	90,643	67,071	42.5%	85,268	(18,197)	10,701	4,943	(12,439)	----
Detroit Lakes	Off Sale Only		7,324	2,038,377	1,568,487	469,890	23.1%	273,200	196,690	26,812	951	222,551	160,000
Dundee	On & Off Sale		102	106,577	54,947	51,630	48.4%	51,975	(345)	10,358	----	10,013	3,520
Eagle Bend	On & Off Sale		525	214,911	130,626	84,285	39.2%	96,819	(12,534)	11,161	----	(1,373)	----
Eden Prairie	Off Sale Only		47,840	4,813,208	3,651,982	1,161,226	24.1%	880,530	280,696	11,827	2,196	290,327	300,000
Edina	Off Sale Only		47,029	6,399,235	4,813,865	1,585,370	24.8%	989,910	595,460	----	612	594,848	500,000
Elbow Lake	Off Sale Only		1,181	205,344	145,034	60,310	29.4%	59,606	704	523	----	1,227	5,000
Elgin	On & Off Sale		776	203,759	132,477	71,282	35.0%	108,828	(37,546)	13,149	----	(24,397)	5,000
Elizabeth	Off Sale Only		164	238,832	174,797	64,035	26.8%	63,232	803	1,396	----	2,199	----
Elk River	Off Sale Only		14,019	2,703,795	2,074,270	629,525	23.3%	292,064	337,461	30,819	----	368,280	163,450
Ellendale	On & Off Sale		559	259,321	137,420	121,901	47.0%	95,501	26,400	8,165	----	34,565	24,000
Ellsworth	On & Off Sale		576	122,286	71,578	50,708	41.5%	51,256	(548)	12,174	----	11,626	5,000
Elmore	Off Sale Only		694	119,126	91,169	27,957	23.5%	25,216	2,741	495	----	3,236	100
Erhard	Off Sale Only		175	219,526	168,168	51,358	23.4%	42,927	8,431	2,771	----	11,202	5,000
Fairfax	On & Off Sale		1,334	290,982	158,455	132,527	45.5%	137,667	(5,140)	17,153	----	12,013	100
Fairmont	Off Sale Only		11,337	1,633,247	1,213,343	419,904	25.7%	241,350	178,554	41,503	----	220,057	125,000
Farmington	Off Sale Only		8,770	1,399,885	1,033,512	366,373	26.2%	292,049	74,324	2,766	----	77,090	24,059
Fergus Falls	Off Sale Only		13,079	2,129,234	1,617,391	511,843	24.0%	279,734	232,109	41,716	2,315	271,510	221,271
Fifty Lakes	On & Off Sale		389	205,038	106,606	98,432	48.0%	90,163	8,269	386	----	8,655	----
Finlayson	On & Off Sale		257	339,378	174,447	164,931	48.6%	134,227	30,704	4,539	----	35,243	----
Flensburg	On & Off Sale		213	128,570	67,272	61,298	47.7%	60,393	905	368	----	1,273	22,000
Foreston	On & Off Sale		377	286,810	153,851	132,959	46.4%	117,340	15,619	19,517	----	35,136	10,000
Frazee	On & Off Sale		1,204	492,982	312,381	180,601	36.6%	203,123	(22,522)	5,400	----	(17,122)	15,000
Fridley	Off Sale Only		28,267	3,071,737	2,424,824	646,913	21.1%	503,678	143,235	66,599	----	209,834	75,000
Gary	Off Sale Only	[1]	193	8,633	4,064	4,569	52.9%	1,703	2,866	----	----	2,866	----
Gilman	On & Off Sale		205	288,285	144,156	144,129	50.0%	141,084	3,045	14,736	2,655	15,126	8,000
Glencoe	Off Sale Only		5,196	793,603	629,945	163,658	20.6%	99,550	64,108	446	29,998	34,556	----
Glenwood	Off Sale Only		2,593	598,461	459,909	138,552	23.2%	96,584	41,968	8,859	----	50,827	30,000
Gonvick	On & Off Sale		293	239,459	143,421	96,038	40.1%	96,672	(634)	2,916	----	2,282	(4,477)
Goodridge	On & Off Sale		112	156,391	77,044	79,347	50.7%	87,657	(8,310)	14,656	----	6,346	1,500
Graceville	On & Off Sale	[1]	659	106,255	73,239	33,016	31.1%	61,893	(28,877)	549	----	(28,328)	26,062
Grand Marais	Off Sale Only		1,231	905,200	611,520	293,680	32.4%	162,335	131,345	7,825	----	139,170	116,754

**Table 4**  
**Analysis of City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Granite Falls	Off Sale Only		3,054	\$528,145	\$379,015	\$149,130	28.2%	\$85,672	\$63,458	\$19,627	\$11,952	\$71,133	\$75,481
Grove City	On & Off Sale	[1]	586	137,218	103,434	33,784	24.6%	33,238	546	12,046	----	12,592	9,682
Hackensack	On & Off Sale		254	468,268	282,030	186,238	39.8%	152,272	33,966	27	----	33,993	37,300
Hadley	On & Off Sale		94	114,706	60,726	53,980	47.1%	60,336	(6,356)	8,950	816	1,778	500
Hanley Falls	On & Off Sale		241	141,216	77,634	63,582	45.0%	63,551	31	----	462	(431)	(2,000)
Hanska	On & Off Sale		441	288,567	136,211	152,356	52.8%	119,140	33,216	4,680	----	37,896	20,000
Hawley	Off Sale Only		1,735	244,084	191,316	52,768	21.6%	53,802	(1,034)	1,459	----	425	6,200
Herman	On & Off Sale		473	295,983	182,331	113,652	38.4%	105,519	8,133	16,561	----	24,694	16,000
Heron Lake	On & Off Sale		764	194,388	100,764	93,624	48.2%	72,523	21,101	2,178	----	23,279	5,000
Hills	On & Off Sale	[1]	613	----	----	----	----	554	(554)	13,976	----	13,422	50,952
Hinckley	On & Off Sale		1,141	608,686	445,569	163,117	26.8%	142,066	21,051	2,201	566	22,686	----
Hitterdal	On & Off Sale		232	263,225	143,170	120,055	45.6%	94,920	25,135	----	----	25,135	(30,000)
Holdingsford	On & Off Sale		618	278,977	148,277	130,700	46.8%	97,192	33,508	----	----	33,508	31,093
Holloway	On & Off Sale		119	129,495	68,222	61,273	47.3%	59,895	1,378	2,224	----	3,602	----
Houston	On & Off Sale		1,018	409,282	203,437	205,845	50.3%	166,466	39,379	8,682	----	48,061	40,000
Howard Lake	On & Off Sale		1,628	647,593	420,010	227,583	35.1%	187,356	40,227	15,581	----	55,808	60,000
Hutchinson	Off Sale Only		12,587	2,340,417	1,784,794	555,623	23.7%	295,203	260,420	35,490	12,784	283,126	240,000
Isanti	Off Sale Only		1,966	867,248	634,031	233,217	26.9%	127,437	105,780	6,454	----	112,234	14,000
Isle	On & Off Sale		612	504,922	321,580	183,342	36.3%	174,873	8,469	12,773	----	21,242	29,592
Ivanhoe	On & Off Sale		746	275,219	157,329	117,890	42.8%	89,935	27,955	1,334	----	29,289	25,000
Jackson	Off Sale Only		3,561	487,631	368,116	119,515	24.5%	96,121	23,394	6,224	----	29,618	5,000
Jasper	On & Off Sale		583	182,015	91,837	90,178	49.5%	88,607	1,571	----	----	1,571	500
Kasson	Off Sale Only		4,142	464,374	339,797	124,577	26.8%	109,328	15,249	4,190	----	19,439	10,000
Kelliher	On & Off Sale		366	199,963	104,491	95,472	47.7%	75,020	20,452	13,772	----	34,224	20,000
Kellogg	On & Off Sale		430	120,858	55,147	65,711	54.4%	67,688	(1,977)	11,883	----	9,906	----
Kensington	On & Off Sale		293	245,419	132,560	112,859	46.0%	114,679	(1,820)	66,672	55,851	9,001	(5,475)
Kenyon	On & Off Sale		1,579	432,155	247,277	184,878	42.8%	151,847	33,031	5,015	----	38,046	24,000
Kiester	Off Sale Only		594	103,767	78,673	25,094	24.2%	25,952	(858)	0	157	(1,015)	----
Lafayette	On & Off Sale		483	154,805	67,393	87,412	56.5%	91,308	(3,896)	616	----	(3,280)	----
Lake Benton	On & Off Sale		680	204,793	106,320	98,473	48.1%	106,758	(8,285)	5,924	----	(2,361)	----
Lake Crystal	On & Off Sale		2,157	156,136	98,374	57,762	37.0%	66,845	(9,083)	11,961	----	2,878	40,000
Lake Lillian	Off Sale Only	[0]	227	130,932	100,206	30,726	23.5%	30,216	510	----	----	510	450
Lake Park	On & Off Sale		656	428,115	265,513	162,602	38.0%	159,667	2,935	96,838	89,334	10,439	----
Lake Wilson	On & Off Sale		319	195,418	99,110	96,308	49.3%	82,646	13,662	11,618	1,601	23,679	1,000
Lakefield	Off Sale Only		1,685	226,713	161,312	65,401	28.8%	55,727	9,674	7,016	62	16,628	----
Lakeville	Off Sale Only		36,002	5,299,843	4,017,639	1,282,204	24.2%	873,504	408,700	43,847	45,844	406,703	381,998
Lancaster	On & Off Sale		332	189,030	105,064	83,966	44.4%	81,447	2,519	348	----	2,867	10,000
Le Center	On & Off Sale		2,105	602,733	393,341	209,392	34.7%	172,703	36,689	6,692	----	43,381	90,000
Leroy	Off Sale Only		65	196,879	160,186	36,693	18.6%	41,061	(4,368)	4,037	----	(331)	57,600
Lewisville	On & Off Sale		292	169,854	107,157	62,697	36.9%	70,072	(7,375)	----	----	(7,375)	2,800
Lexington	Off Sale Only		2,237	1,825,889	1,484,908	340,981	18.7%	196,433	144,548	10,831	----	155,379	101,000
Lindstrom	On & Off Sale		2,721	616,369	394,487	221,882	36.0%	188,868	33,014	14,230	----	47,244	8,982
Lismore	On & Off Sale		249	189,379	100,982	88,397	46.7%	77,247	11,150	130	269	11,011	7,500
Litchfield	Off Sale Only		6,138	1,090,166	863,064	227,102	20.8%	151,911	75,191	7,103	----	82,294	66,000
Littlefork	On & Off Sale		878	238,487	134,053	104,434	43.8%	100,902	3,532	2,136	1,091	4,577	----
Long Prairie	Off Sale Only		2,836	656,441	497,942	158,499	24.1%	90,922	67,577	17,553	----	85,130	50,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Longville	On & Off Sale	[0]	234	\$527,475	\$298,604	\$228,871	43.4%	\$184,869	\$44,002	\$6,336	----	\$50,338	\$61,066
Lonsdale	On & Off Sale		1,340	529,547	345,780	183,767	34.7%	151,678	32,089	14,283	5,931	40,441	10,000
Luverne	Off Sale Only		4,575	452,693	332,585	120,108	26.5%	85,729	34,379	1,768	----	36,147	25,000
Mabel	On & Off Sale		743	242,172	149,045	93,127	38.5%	76,104	17,023	4,971	3,494	18,500	15,000
Madelia	Off Sale Only		2,233	275,992	213,518	62,474	22.6%	38,305	24,169	9,692	----	33,861	17,000
Madison	Off Sale Only		1,930	274,732	196,959	77,773	28.3%	60,699	17,074	2,932	----	20,006	----
Mahnomen	On & Off Sale		1,216	589,060	395,198	193,862	32.9%	198,752	(4,890)	26,995	----	22,105	2
Mantorville	On & Off Sale		980	280,707	140,988	139,719	49.8%	139,299	420	5,855	----	6,275	5,000
Maple Lake	Off Sale Only		1,441	560,576	434,230	126,346	22.5%	90,113	36,233	3,165	----	39,398	12,811
Mapleton	On & Off Sale		1,560	260,226	162,633	97,593	37.5%	117,482	(19,889)	18,968	383	(1,304)	----
Marshall	Off Sale Only		12,348	2,165,509	1,623,399	542,110	25.0%	200,112	341,998	14,653	----	356,651	300,000
Maynard	On & Off Sale		427	251,717	134,698	117,019	46.5%	130,403	(13,384)	2,487	----	(10,897)	8,000
Mazeppa	On & Off Sale		751	235,336	140,942	94,394	40.1%	88,152	6,242	13,458	----	19,700	----
Medford	On & Off Sale		767	407,299	246,049	161,250	39.6%	129,009	32,241	3,419	----	35,660	35,000
Menahga	On & Off Sale		1,135	579,507	366,800	212,707	36.7%	178,544	34,163	3,992	----	38,155	25,000
Mentor	On & Off Sale		180	262,750	134,723	128,027	48.7%	113,379	14,648	13,092	----	27,740	33,500
Milaca	Off Sale Only		2,365	615,216	472,068	143,148	23.3%	118,295	24,853	8,736	17,940	15,649	19,000
Millerville	On & Off Sale		100	249,534	154,499	95,035	38.1%	88,812	6,223	20,753	----	26,976	27,500
Miltona	On & Off Sale		221	374,551	226,048	148,503	39.6%	118,977	29,526	10,738	----	40,264	----
Montevideo	Off Sale Only		5,524	1,096,361	824,908	271,453	24.8%	163,830	107,623	1,925	----	109,548	90,000
Monticello	Off Sale Only		6,334	1,852,661	1,401,908	450,753	24.3%	217,533	233,220	16,733	465	249,488	112,625
Moose Lake	On & Off Sale		1,687	627,004	374,481	252,523	40.3%	157,885	94,638	----	----	94,638	160,000
Mora	Off Sale Only		2,999	1,437,344	1,116,099	321,245	22.3%	161,807	159,438	45,423	----	204,861	195,000
Morgan	On & Off Sale		954	331,935	227,031	104,904	31.6%	151,230	(46,326)	6,582	----	(39,744)	----
Morris	Off Sale Only		5,663	682,178	510,052	172,126	25.2%	116,164	55,962	8,398	----	64,360	20,000
Morton	On & Off Sale		440	231,785	122,581	109,204	47.1%	102,305	6,899	5,368	----	12,267	----
Mound	Off Sale Only		9,695	1,523,897	1,145,974	377,923	24.8%	213,867	164,056	13,495	----	177,551	173,850
Nevis	On & Off Sale		401	503,931	264,363	239,568	47.5%	171,873	67,695	5,449	----	73,144	85,003
New York Mills	On & Off Sale		995	466,791	256,611	210,180	45.0%	124,183	85,997	3,634	----	89,631	34,000
Nisswa	On & Off Sale		1,540	892,232	540,545	351,687	39.4%	261,734	89,953	----	----	89,953	77,500
North Branch	Off Sale Only		5,726	663,727	531,436	132,291	19.9%	110,367	21,924	102	5,935	16,091	----
Northfield	Off Sale Only		15,859	1,592,562	1,170,696	421,866	26.5%	245,085	176,781	37,696	----	214,477	170,000
Northome	On & Off Sale		296	138,691	80,817	57,874	41.7%	53,923	3,951	14,826	----	18,777	5,000
Ogema	On & Off Sale		157	225,543	150,274	75,269	33.4%	69,504	5,765	1,610	----	7,375	5,000
Ogilvie	On & Off Sale		529	364,748	201,252	163,496	44.8%	124,551	38,945	17,870	----	56,815	40,265
Okabena	On & Off Sale		216	175,536	104,511	71,025	40.5%	78,274	(7,249)	9,183	----	1,934	(2,000)
Oklee	On & Off Sale	[1]	427	125,199	75,881	49,318	39.4%	61,587	(12,269)	42,768	----	30,499	90,955
Olivia	On & Off Sale		2,620	590,700	382,746	207,954	35.2%	197,261	10,693	591	----	11,284	10,000
Oronoco	On & Off Sale		833	381,310	211,863	169,447	44.4%	169,436	11	16,306	499	15,818	15,000
Orr	On & Off Sale		263	409,213	224,026	185,187	45.3%	148,146	37,041	9,507	2,940	43,608	7,500
Osakis	On & Off Sale		1,335	364,382	209,315	155,067	42.6%	133,834	21,233	10,686	----	31,919	30,000
Palisade	On & Off Sale		150	265,644	170,558	95,086	35.8%	75,942	19,144	2,425	----	21,569	20,000
Park Rapids	Off Sale Only	[1]	3,003	1,907,812	1,466,719	441,093	23.1%	243,171	197,922	11,270	----	209,192	45,000
Parkers Prairie	On & Off Sale		956	289,752	181,556	108,196	37.3%	84,946	23,250	9,499	27	32,722	40,000
Paynesville	Off Sale Only		2,301	497,316	370,284	127,032	25.5%	104,207	22,825	3,305	----	26,130	27,500
Pelican Rapids	Off Sale Only		1,929	479,822	366,929	112,893	23.5%	96,950	15,943	1,999	----	17,942	42,600

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Perham	Off Sale Only		2,297	\$776,871	\$575,051	\$201,820	26.0%	\$117,395	\$84,425	\$3,736	\$12,908	\$75,253	\$52,000
Pine City	Off Sale Only		2,775	916,876	731,345	185,531	20.2%	146,645	38,886	11,626	1,362	49,150	17,500
Pine Island	On & Off Sale		2,241	504,134	280,462	223,672	44.4%	183,705	39,967	25,451	----	65,418	14,000
Pine River	On & Off Sale		947	366,026	243,239	122,787	33.5%	109,864	12,923	1,998	----	14,921	25,000
Pipestone	Off Sale Only		4,543	606,295	446,467	159,828	26.4%	103,919	55,909	2,304	----	58,213	38,000
Plainview	On & Off Sale		2,911	440,569	253,425	187,144	42.5%	178,801	8,343	18,344	----	26,687	12,500
Plummer	On & Off Sale		278	185,474	95,354	90,120	48.6%	86,319	3,801	6,991	----	10,792	7,500
Princeton	Off Sale Only		3,815	1,181,437	892,458	288,979	24.5%	158,727	130,252	32,110	----	162,362	93,000
Proctor	Off Sale Only		3,024	430,259	333,873	96,386	22.4%	92,355	4,031	2,962	7,319	(326)	----
Randall	On & Off Sale		586	422,409	264,876	157,533	37.3%	111,310	46,223	5,447	----	51,670	24,000
Ranier	On & Off Sale		196	347,212	194,787	152,425	43.9%	135,774	16,651	8,347	----	24,998	52,500
Redwood Falls	Off Sale Only		5,164	717,848	553,093	164,755	23.0%	127,442	37,313	16,584	3	53,894	10,000
Remer	On & Off Sale		353	362,077	195,615	166,462	46.0%	116,630	49,832	0	----	49,832	46,500
Renville	On & Off Sale		1,380	391,453	234,246	157,207	40.2%	147,529	9,678	19,661	2,821	26,518	5,195
Richfield	Off Sale Only		34,672	7,344,538	5,686,188	1,658,350	22.6%	1,019,900	638,450	81,649	15,066	705,033	545,670
Robbinsdale	On & Off Sale	[1]	14,196	1,756,937	1,270,481	486,456	27.7%	471,226	15,230	41,160	----	56,390	90,000
Rogers	On & Off Sale		1,364	823,448	542,631	280,817	34.1%	258,412	22,404	2,304	----	24,708	----
Roseau	Off Sale Only		2,736	1,100,062	791,615	308,447	28.0%	138,525	169,922	10,923	----	180,845	171,000
Round Lake	Off Sale Only		470	102,190	76,320	25,870	25.3%	24,981	889	1,520	----	2,409	----
Rush City	On & Off Sale		1,614	596,293	366,680	229,613	38.5%	170,372	59,241	11,936	----	71,177	160,000
Rushford	On & Off Sale		1,614	381,280	262,611	118,669	31.1%	106,198	12,471	9,927	65	22,333	1,000
Russell	On & Off Sale		388	187,178	102,676	84,502	45.1%	73,970	10,532	7,097	----	17,629	2,000
Sacred Heart	On & Off Sale		591	212,494	123,296	89,198	42.0%	97,545	(8,347)	18,113	----	9,766	5,000
Sauk Rapids	Off Sale Only		9,318	1,371,751	1,104,242	267,509	19.5%	148,412	119,097	26,445	9,800	135,742	75,738
Savage	Off Sale Only		15,152	2,181,666	1,665,571	516,095	23.7%	376,973	139,122	24,203	----	163,325	103,200
Sebeka	On & Off Sale		647	346,872	223,159	123,713	35.7%	104,059	19,654	13,815	----	33,469	21,000
Sherburn	On & Off Sale		1,092	310,554	205,098	105,456	34.0%	118,372	(12,916)	9,983	----	(2,933)	5,000
Shorewood	Off Sale Only		6,889	1,705,040	1,362,986	342,054	20.1%	374,876	(32,822)	5,902	1,483	(28,403)	----
Silver Bay	On & Off Sale		1,957	550,430	296,705	253,725	46.1%	196,376	57,349	8,872	----	66,221	33,100
Silver Lake	On & Off Sale		801	420,489	235,923	184,566	43.9%	169,940	14,626	4,713	5,739	13,600	20,192
Sleepy Eye	Off Sale Only		3,731	376,551	267,296	109,255	29.0%	82,196	27,059	14,301	----	41,360	40,000
South Haven	On & Off Sale		201	295,828	164,347	131,481	44.4%	111,515	19,966	3,053	----	23,019	50,882
Spring Grove	On & Off Sale		1,240	231,303	141,739	89,564	38.7%	82,988	6,576	4,412	----	10,988	25,000
Spring Lake Park	Off Sale Only		6,742	2,957,505	2,340,040	617,465	20.9%	467,147	150,318	128,676	18,942	260,052	135,000
Stacy	On & Off Sale		1,191	313,042	174,833	138,209	44.2%	134,020	4,189	1,006	----	5,195	20,000
St. Anthony	On & Off Sale		8,400	3,549,887	2,506,160	1,043,727	29.4%	1,063,670	(19,943)	49,320	9,375	20,002	65,000
St. Francis	Off Sale Only		3,491	547,542	418,624	128,918	23.5%	106,468	22,450	2,442	----	24,892	8,250
St. Hilaire	On & Off Sale		297	376,015	203,132	172,883	46.0%	150,542	22,341	10,822	----	33,163	27,246
St. James	Off Sale Only		4,440	458,076	317,717	140,359	30.6%	72,138	68,221	17,273	----	85,494	49,324
St. Leo	On & Off Sale		109	124,003	58,852	65,151	52.5%	58,050	7,101	9,175	----	16,276	3,000
Thief River Falls	Off Sale Only		8,285	2,217,720	1,700,476	517,244	23.3%	285,062	232,182	21,063	----	253,245	175,000
Tracy	On & Off Sale		2,059	431,468	274,889	156,579	36.3%	158,931	(2,352)	9,636	----	7,284	25,000
Trimont	Off Sale Only		740	142,901	106,331	36,570	25.6%	42,137	(5,567)	2,609	----	(2,958)	1
Twin Valley	On & Off Sale		834	369,677	230,414	139,263	37.7%	122,781	16,482	10,045	----	26,527	----
Two Harbors	Off Sale Only		3,597	1,111,126	833,277	277,849	25.0%	183,505	94,344	4,348	----	98,692	1,161
Ulen	On & Off Sale		543	184,764	101,132	83,632	45.3%	75,935	7,697	6,954	----	14,651	10,000



**Table 4**  
**Analysis of City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Underwood	Off Sale Only		284	\$246,749	\$187,666	\$59,083	23.9%	\$50,677	\$8,406	\$1,969	----	\$10,375	\$1,000
Vergas	Off Sale Only		282	299,479	227,372	72,107	24.1%	51,098	21,009	3,832	----	24,841	8,700
Verndale	On & Off Sale		557	227,783	122,601	105,182	46.2%	96,884	8,298	----	----	8,298	----
Vesta	On & Off Sale		339	168,789	81,762	87,027	51.6%	83,340	3,687	2,304	----	5,991	3,000
Wadena	Off Sale Only		4,269	854,435	642,232	212,203	24.8%	120,757	91,446	----	----	91,446	35,000
Waldorf	On & Off Sale		246	187,766	117,859	69,907	37.2%	80,183	(10,276)	6,967	----	(3,309)	3,675
Walker	Off Sale Only		981	534,124	393,509	140,615	26.3%	88,220	52,395	9,684	----	62,079	100,000
Walnut Grove	On & Off Sale		626	209,613	105,981	103,632	49.4%	87,955	15,677	12,167	----	27,844	5,500
Warroad	Off Sale Only		1,840	955,059	695,871	259,188	27.1%	149,545	109,643	----	----	109,643	60,000
Watertown	On & Off Sale		2,586	570,828	341,321	229,507	40.2%	169,713	59,794	10,825	----	70,619	164,900
Waverly	On & Off Sale		638	324,074	204,913	119,161	36.8%	118,526	635	10,042	----	10,677	20,000
Wayzata	On & Off Sale		4,027	2,410,058	1,516,808	893,250	37.1%	725,680	167,570	29,787	21,536	175,821	100,000
Wells	On & Off Sale		2,420	612,398	412,542	199,856	32.6%	180,085	19,771	12,060	----	31,831	48,743
West Concord	On & Off Sale		906	300,692	155,779	144,913	48.2%	138,718	6,195	10,859	----	17,054	25,000
Williams	On & Off Sale		213	256,783	142,240	114,543	44.6%	77,997	36,546	14,255	1,406	49,395	79,066
Wilmont	On & Off Sale		351	186,642	96,170	90,472	48.5%	95,707	(5,235)	11,825	316	6,274	----
Windom	Off Sale Only		4,582	791,880	558,517	233,363	29.5%	150,951	82,412	6,799	----	89,211	35,000
Winnebago	On & Off Sale		1,546	335,717	196,323	139,394	41.5%	130,700	8,694	4,625	----	13,319	7,000
Winton	On & Off Sale		159	164,489	82,783	81,706	49.7%	83,478	(1,772)	18,118	----	16,346	8,000
Wolf Lake	On & Off Sale		33	269,884	168,320	101,564	37.6%	103,700	(2,136)	7,869	----	5,733	22,000
Wood Lake	On & Off Sale		410	219,369	122,582	96,787	44.1%	94,332	2,455	696	----	3,151	5,800
Worthington	Off Sale Only		10,411	1,168,202	872,389	295,813	25.3%	184,716	111,097	16,284	----	127,381	100,220
<b>Off Sale Only</b>			657,690	\$117,961,934	\$89,940,870	\$28,021,064	23.8%	\$18,371,609	\$9,649,455	\$1,307,791	\$250,434	\$10,706,812	\$7,301,962
<b>On Sale &amp; Off Sale</b>			147,626	\$56,442,420	\$34,158,840	\$22,283,580	39.5%	\$19,954,187	\$2,329,393	\$1,597,229	\$258,716	\$3,667,906	\$3,546,181
<b>All Stores</b>			805,316	\$174,404,354	\$124,099,710	\$50,304,644	28.8%	\$38,325,796	\$11,978,848	\$2,905,020	\$509,150	\$14,374,718	\$10,848,143

Footnotes:

[0] Cash basis of reporting.

[1] Discontinued part or all of operations in 1996.

**Table 5**  
**Analysis of City Liquor Store Operations - 1996**  
**Listed By Gross Sales**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Richfield	Off Sale Only		34,672	\$7,344,538	\$5,686,188	\$1,658,350	22.6%	\$1,019,900	\$638,450	\$81,649	\$15,066	\$705,033	\$545,670
Edina	Off Sale Only		47,029	6,399,235	4,813,865	1,585,370	24.8%	989,910	595,460	----	612	594,848	500,000
Columbia Heights	Off Sale Only		18,683	6,011,907	4,774,908	1,236,999	20.6%	880,994	356,005	46,018	----	402,023	285,321
Lakeville	Off Sale Only		36,002	5,299,843	4,017,639	1,282,204	24.2%	873,504	408,700	43,847	45,844	406,703	381,998
Eden Prairie	Off Sale Only		47,840	4,813,208	3,651,982	1,161,226	24.1%	880,530	280,696	11,827	2,196	290,327	300,000
Apple Valley	Off Sale Only		41,578	4,009,624	2,986,763	1,022,861	25.5%	768,196	254,665	26,798	----	281,463	135,000
St. Anthony	On & Off Sale		8,400	3,549,887	2,506,160	1,043,727	29.4%	1,063,670	(19,943)	49,320	9,375	20,002	65,000
Fridley	Off Sale Only		28,267	3,071,737	2,424,824	646,913	21.1%	503,678	143,235	66,599	----	209,834	75,000
Spring Lake Park	Off Sale Only		6,742	2,957,505	2,340,040	617,465	20.9%	467,147	150,318	128,676	18,942	260,052	135,000
Brooklyn Center	Off Sale Only		28,502	2,850,307	2,157,659	692,648	24.3%	524,691	167,957	11,481	9,598	169,840	100,000
Elk River	Off Sale Only		14,019	2,703,795	2,074,270	629,525	23.3%	292,064	337,461	30,819	----	368,280	163,450
Bemidji	Off Sale Only		11,509	2,685,724	2,009,867	675,857	25.2%	400,666	275,191	21,582	----	296,773	153,000
Anoka	Off Sale Only		17,693	2,539,825	1,927,521	612,304	24.1%	403,480	208,824	24,668	----	233,492	70,000
Alexandria	Off Sale Only		8,348	2,457,381	1,928,419	528,962	21.5%	298,588	230,374	11,381	----	241,755	240,000
Wayzata	On & Off Sale		4,027	2,410,058	1,516,808	893,250	37.1%	725,680	167,570	29,787	21,536	175,821	100,000
Hutchinson	Off Sale Only		12,587	2,340,417	1,784,794	555,623	23.7%	295,203	260,420	35,490	12,784	283,126	240,000
Thief River Falls	Off Sale Only		8,285	2,217,720	1,700,476	517,244	23.3%	285,062	232,182	21,063	----	253,245	175,000
Savage	Off Sale Only		15,152	2,181,666	1,665,571	516,095	23.7%	376,973	139,122	24,203	----	163,325	103,200
Marshall	Off Sale Only		12,348	2,165,509	1,623,399	542,110	25.0%	200,112	341,998	14,653	----	356,651	300,000
Fergus Falls	Off Sale Only		13,079	2,129,234	1,617,391	511,843	24.0%	279,734	232,109	41,716	2,315	271,510	221,271
Detroit Lakes	Off Sale Only		7,324	2,038,377	1,568,487	469,890	23.1%	273,200	196,690	26,812	951	222,551	160,000
Park Rapids	Off Sale Only	[1]	3,003	1,907,812	1,466,719	441,093	23.1%	243,171	197,922	11,270	----	209,192	45,000
Monticello	Off Sale Only		6,334	1,852,661	1,401,908	450,753	24.3%	217,533	233,220	16,733	465	249,488	112,625
Lexington	Off Sale Only		2,237	1,825,889	1,484,908	340,981	18.7%	196,433	144,548	10,831	----	155,379	101,000
Robbinsdale	On & Off Sale	[1]	14,196	1,756,937	1,270,481	486,456	27.7%	471,226	15,230	41,160	----	56,390	90,000
Cambridge	Off Sale Only		5,356	1,744,704	1,365,881	378,823	21.7%	269,227	109,596	47,630	26,182	131,044	45,000
Shorewood	Off Sale Only		6,889	1,705,040	1,362,986	342,054	20.1%	374,876	(32,822)	5,902	1,483	(28,403)	----
Fairmont	Off Sale Only		11,337	1,633,247	1,213,343	419,904	25.7%	241,350	178,554	41,503	----	220,057	125,000
Northfield	Off Sale Only		15,859	1,592,562	1,170,696	421,866	26.5%	245,085	176,781	37,696	----	214,477	170,000
Mound	Off Sale Only		9,695	1,523,897	1,145,974	377,923	24.8%	213,867	164,056	13,495	----	177,551	173,850
Mora	Off Sale Only		2,999	1,437,344	1,116,099	321,245	22.3%	161,807	159,438	45,423	----	204,861	195,000
Farmington	Off Sale Only		8,770	1,399,885	1,033,512	366,373	26.2%	292,049	74,324	2,766	----	77,090	24,059
Sauk Rapids	Off Sale Only		9,318	1,371,751	1,104,242	267,509	19.5%	148,412	119,097	26,445	9,800	135,742	75,738
Buffalo	Off Sale Only		9,114	1,189,079	825,932	363,147	30.5%	165,115	198,032	7,126	173	204,985	150,000
Princeton	Off Sale Only		3,815	1,181,437	892,458	288,979	24.5%	158,727	130,252	32,110	----	162,362	93,000
Worthington	Off Sale Only		10,411	1,168,202	872,389	295,813	25.3%	184,716	111,097	16,284	----	127,381	100,220
Two Harbors	Off Sale Only		3,597	1,111,126	833,277	277,849	25.0%	183,505	94,344	4,348	----	98,692	1,161
Big Lake	Off Sale Only		4,022	1,102,290	855,237	247,053	22.4%	165,046	82,007	8,499	----	90,506	72,000
Roseau	Off Sale Only		2,736	1,100,062	791,615	308,447	28.0%	138,525	169,922	10,923	----	180,845	171,000
Montevideo	Off Sale Only		5,524	1,096,361	824,908	271,453	24.8%	163,830	107,623	1,925	----	109,548	90,000
Litchfield	Off Sale Only		6,138	1,090,166	863,064	227,102	20.8%	151,911	75,191	7,103	----	82,294	66,000
Delano	On & Off Sale		3,125	1,000,991	677,878	323,113	32.3%	251,291	71,822	29,934	----	101,756	40,000
Warroad	Off Sale Only		1,840	955,059	695,871	259,188	27.1%	149,545	109,643	----	----	109,643	60,000
Pine City	Off Sale Only		2,775	916,876	731,345	185,531	20.2%	146,645	38,886	11,626	1,362	49,150	17,500
Grand Marais	Off Sale Only		1,231	905,200	611,520	293,680	32.4%	162,335	131,345	7,825	----	139,170	116,754

**Table 5**  
**Analysis of City Liquor Store Operations - 1996**  
**Listed By Gross Sales**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Nisswa	On & Off Sale		1,540	\$892,232	\$540,545	\$351,687	39.4%	\$261,734	\$89,953	----	----	\$89,953	\$77,500
Isanti	Off Sale Only		1,966	867,248	634,031	233,217	26.9%	127,437	105,780	6,454	----	112,234	14,000
Wadena	Off Sale Only		4,269	854,435	642,232	212,203	24.8%	120,757	91,446	----	----	91,446	35,000
Rogers	On & Off Sale		1,364	823,448	542,631	280,817	34.1%	258,412	22,404	2,304	----	24,708	----
Baudette	On & Off Sale	[1]	1,148	820,028	524,374	295,654	36.1%	181,308	114,346	6,007	----	120,353	100,880
Glencoe	Off Sale Only		5,196	793,603	629,945	163,658	20.6%	99,550	64,108	446	29,998	34,556	----
Windom	Off Sale Only		4,582	791,880	558,517	233,363	29.5%	150,951	82,412	6,799	----	89,211	35,000
Perham	Off Sale Only		2,297	776,871	575,051	201,820	26.0%	117,395	84,425	3,736	12,908	75,253	52,000
Benson	On & Off Sale		3,222	720,430	436,651	283,779	39.4%	233,330	50,449	16,026	----	66,475	50,000
Redwood Falls	Off Sale Only		5,164	717,848	553,093	164,755	23.0%	127,442	37,313	16,584	3	53,894	10,000
Morris	Off Sale Only		5,663	682,178	510,052	172,126	25.2%	116,164	55,962	8,398	----	64,360	20,000
North Branch	Off Sale Only		5,726	663,727	531,436	132,291	19.9%	110,367	21,924	102	5,935	16,091	----
Long Prairie	Off Sale Only		2,836	656,441	497,942	158,499	24.1%	90,922	67,577	17,553	----	85,130	50,000
Howard Lake	On & Off Sale		1,628	647,593	420,010	227,583	35.1%	187,356	40,227	15,581	----	55,808	60,000
Aitkin	Off Sale Only		1,739	636,140	502,572	133,568	21.0%	113,143	20,425	20,736	4,115	37,046	50,000
Bagley	Off Sale Only		1,412	629,755	479,719	150,036	23.8%	91,674	58,362	2,641	----	61,003	95,000
Moose Lake	On & Off Sale		1,687	627,004	374,481	252,523	40.3%	157,885	94,638	----	----	94,638	160,000
Lindstrom	On & Off Sale		2,721	616,369	394,487	221,882	36.0%	188,868	33,014	14,230	----	47,244	8,982
Blue Earth	Off Sale Only		3,707	615,928	469,686	146,242	23.7%	119,802	26,440	9,029	500	34,969	17,000
Milaca	Off Sale Only		2,365	615,216	472,068	143,148	23.3%	118,295	24,853	8,736	17,940	15,649	19,000
Wells	On & Off Sale		2,420	612,398	412,542	199,856	32.6%	180,085	19,771	12,060	----	31,831	48,743
Hinckley	On & Off Sale		1,141	608,686	445,569	163,117	26.8%	142,066	21,051	2,201	566	22,686	----
Pipestone	Off Sale Only		4,543	606,295	446,467	159,828	26.4%	103,919	55,909	2,304	----	58,213	38,000
Le Center	On & Off Sale		2,105	602,733	393,341	209,392	34.7%	172,703	36,689	6,692	----	43,381	90,000
Glenwood	Off Sale Only		2,593	598,461	459,909	138,552	23.2%	96,584	41,968	8,859	----	50,827	30,000
Rush City	On & Off Sale		1,614	596,293	366,680	229,613	38.5%	170,372	59,241	11,936	----	71,177	160,000
Olivia	On & Off Sale		2,620	590,700	382,746	207,954	35.2%	197,261	10,693	591	----	11,284	10,000
Mahnomen	On & Off Sale		1,216	589,060	395,198	193,862	32.9%	198,752	(4,890)	26,995	----	22,105	2
Menahga	On & Off Sale		1,135	579,507	366,800	212,707	36.7%	178,544	34,163	3,992	----	38,155	25,000
Watertown	On & Off Sale		2,586	570,828	341,321	229,507	40.2%	169,713	59,794	10,825	----	70,619	164,900
Cook	Off Sale Only		674	564,225	427,026	137,199	24.3%	134,092	3,107	4,234	11,772	(4,431)	----
Maple Lake	Off Sale Only		1,441	560,576	434,230	126,346	22.5%	90,113	36,233	3,165	----	39,398	12,811
Silver Bay	On & Off Sale		1,957	550,430	296,705	253,725	46.1%	196,376	57,349	8,872	----	66,221	33,100
St. Francis	Off Sale Only		3,491	547,542	418,624	128,918	23.5%	106,468	22,450	2,442	----	24,892	8,250
Walker	Off Sale Only		981	534,124	393,509	140,615	26.3%	88,220	52,395	9,684	----	62,079	100,000
Lonsdale	On & Off Sale		1,340	529,547	345,780	183,767	34.7%	151,678	32,089	14,283	5,931	40,441	10,000
Granite Falls	Off Sale Only		3,054	528,145	379,015	149,130	28.2%	85,672	63,458	19,627	11,952	71,133	75,481
Longville	On & Off Sale	[0]	234	527,475	298,604	228,871	43.4%	184,869	44,002	6,336	----	50,338	61,066
Isle	On & Off Sale		612	504,922	321,580	183,342	36.3%	174,873	8,469	12,773	----	21,242	29,592
Pine Island	On & Off Sale		2,241	504,134	280,462	223,672	44.4%	183,705	39,967	25,451	----	65,418	14,000
Nevis	On & Off Sale		401	503,931	264,363	239,568	47.5%	171,873	67,695	5,449	----	73,144	85,003
Paynesville	Off Sale Only		2,301	497,316	370,284	127,032	25.5%	104,207	22,825	3,305	----	26,130	27,500
Blackduck	On & Off Sale		747	496,011	313,703	182,308	36.8%	127,045	55,263	16,390	5,823	65,830	42,211
Frazee	On & Off Sale		1,204	492,982	312,381	180,601	36.6%	203,123	(22,522)	5,400	----	(17,122)	15,000
Braham	On & Off Sale		1,183	489,760	377,689	112,071	22.9%	70,007	42,064	26,394	28,192	40,266	5,000

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**Analysis of City Liquor Store Operations - 1996**  
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Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Jackson	Off Sale Only		3,561	\$487,631	\$368,116	\$119,515	24.5%	\$96,121	\$23,394	\$6,224	----	\$29,618	\$5,000
Pelican Rapids	Off Sale Only		1,929	479,822	366,929	112,893	23.5%	96,950	15,943	1,999	----	17,942	42,600
Hackensack	On & Off Sale		254	468,268	282,030	186,238	39.8%	152,272	33,966	27	----	33,993	37,300
New York Mills	On & Off Sale		995	466,791	256,611	210,180	45.0%	124,183	85,997	3,634	----	89,631	34,000
Kasson	Off Sale Only		4,142	464,374	339,797	124,577	26.8%	109,328	15,249	4,190	----	19,439	10,000
St. James	Off Sale Only		4,440	458,076	317,717	140,359	30.6%	72,138	68,221	17,273	----	85,494	49,324
Luverne	Off Sale Only		4,575	452,693	332,585	120,108	26.5%	85,729	34,379	1,768	----	36,147	25,000
Plainview	On & Off Sale		2,911	440,569	253,425	187,144	42.5%	178,801	18,343	18,344	----	26,687	12,500
Battle Lake	Off Sale Only	[0]	726	433,479	337,402	96,077	22.2%	64,437	31,640	2,197	----	33,837	10,000
Kenyon	On & Off Sale		1,579	432,155	247,277	184,878	42.8%	151,847	33,031	5,015	----	38,046	24,000
Tracy	On & Off Sale		2,059	431,468	274,889	156,579	36.3%	158,931	(2,352)	9,636	----	7,284	25,000
Proctor	Off Sale Only		3,024	430,259	333,873	96,386	22.4%	92,355	4,031	2,962	7,319	(326)	----
Lake Park	On & Off Sale		656	428,115	265,513	162,602	38.0%	159,667	2,935	96,838	89,334	10,439	----
Randall	On & Off Sale		586	422,409	264,876	157,533	37.3%	111,310	46,223	5,447	----	51,670	24,000
Silver Lake	On & Off Sale		801	420,489	235,923	184,566	43.9%	169,940	14,626	4,713	5,739	13,600	20,192
Clearbrook	On & Off Sale		560	415,639	234,700	180,939	43.5%	150,961	29,978	1,681	----	31,659	50,000
Houston	On & Off Sale		1,018	409,282	203,437	205,845	50.3%	166,466	39,379	8,682	----	48,061	40,000
Orr	On & Off Sale		263	409,213	224,026	185,187	45.3%	148,146	37,041	9,507	2,940	43,608	7,500
Medford	On & Off Sale		767	407,299	246,049	161,250	39.6%	129,009	32,241	3,419	----	35,660	35,000
Ada	On & Off Sale		1,739	403,307	252,474	150,833	37.4%	150,612	221	708	----	929	5,000
Renville	On & Off Sale		1,380	391,453	234,246	157,207	40.2%	147,529	9,678	19,661	2,821	26,518	5,195
Oronoco	On & Off Sale		833	381,310	211,863	169,447	44.4%	169,436	11	16,306	499	15,818	15,000
Rushford	On & Off Sale		1,614	381,280	262,611	118,669	31.1%	106,198	12,471	9,927	65	22,333	1,000
Sleepy Eye	Off Sale Only		3,731	376,551	267,296	109,255	29.0%	82,196	27,059	14,301	----	41,360	40,000
St. Hilaire	On & Off Sale		297	376,015	203,132	172,883	46.0%	150,542	22,341	10,822	----	33,163	27,246
Miltona	On & Off Sale		221	374,551	226,048	148,503	39.6%	118,977	29,526	10,738	----	40,264	----
Audubon	On & Off Sale		420	374,062	215,101	158,961	42.5%	144,704	14,257	1,222	----	15,479	7,000
Twin Valley	On & Off Sale		834	369,677	230,414	139,263	37.7%	122,781	16,482	10,045	----	26,527	----
Pine River	On & Off Sale		947	366,026	243,239	122,787	33.5%	109,864	12,923	1,998	----	14,921	25,000
Ogilvie	On & Off Sale		529	364,748	201,252	163,496	44.8%	124,551	38,945	17,870	----	56,815	40,265
Osakis	On & Off Sale		1,335	364,382	209,315	155,067	42.6%	133,834	21,233	10,686	----	31,919	30,000
Remer	On & Off Sale		353	362,077	195,615	166,462	46.0%	116,630	49,832	0	----	49,832	46,500
Beaver Bay	On & Off Sale		150	356,289	161,987	194,302	54.5%	172,519	21,783	12,325	----	34,108	12,000
Darwin	Off Sale Only		243	350,519	265,947	84,572	24.1%	52,248	32,324	2,725	----	35,049	----
Ranier	On & Off Sale		196	347,212	194,787	152,425	43.9%	135,774	16,651	8,347	----	24,998	52,500
Sebeka	On & Off Sale		647	346,872	223,159	123,713	35.7%	104,059	19,654	13,815	----	33,469	21,000
Finlayson	On & Off Sale		257	339,378	174,447	164,931	48.6%	134,227	30,704	4,539	----	35,243	----
Winnebago	On & Off Sale		1,546	335,717	196,323	139,394	41.5%	130,700	8,694	4,625	----	13,319	7,000
Browerville	On & Off Sale		771	332,406	182,379	150,027	45.1%	139,794	10,233	1,800	----	12,033	6,812
Morgan	On & Off Sale		954	331,935	227,031	104,904	31.6%	151,230	(46,326)	6,582	----	(39,744)	----
Waverly	On & Off Sale		638	324,074	204,913	119,161	36.8%	118,526	635	10,042	----	10,677	20,000
Brandon	On & Off Sale		455	321,728	186,994	134,734	41.9%	113,659	21,075	1,716	----	22,791	14,000
Arlington	On & Off Sale		1,897	321,626	222,667	98,959	30.8%	107,639	(8,680)	17,106	----	8,426	5,000
Buffalo Lake	On & Off Sale		730	316,689	212,092	104,597	33.0%	103,280	1,317	5,947	----	7,264	471
Stacy	On & Off Sale		1,191	313,042	174,833	138,209	44.2%	134,020	4,189	1,006	----	5,195	20,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Sherburn	On & Off Sale		1,092	\$310,554	\$205,098	\$105,456	34.0%	\$118,372	(\$12,916)	\$9,983	----	(\$2,933)	\$5,000
Cottonwood	On & Off Sale		1,055	309,828	190,677	119,151	38.5%	121,078	(1,927)	699	----	(1,228)	----
Barnum	On & Off Sale		501	303,096	150,356	152,740	50.4%	142,839	9,901	10,986	----	20,887	12,200
West Concord	On & Off Sale		906	300,692	155,779	144,913	48.2%	138,718	6,195	10,859	----	17,054	25,000
Vergas	Off Sale Only		282	299,479	227,372	72,107	24.1%	51,098	21,009	3,832	----	24,841	8,700
Dawson	Off Sale Only		1,620	298,605	217,303	81,302	27.2%	71,385	9,917	6,831	----	16,748	----
Clarissa	On & Off Sale		623	298,009	163,277	134,732	45.2%	106,472	28,260	3,533	----	31,793	17,500
Herman	On & Off Sale		473	295,983	182,331	113,652	38.4%	105,519	8,133	16,561	----	24,694	16,000
South Haven	On & Off Sale		201	295,828	164,347	131,481	44.4%	111,515	19,966	3,053	----	23,019	50,882
Fairfax	On & Off Sale		1,334	290,982	158,455	132,527	45.5%	137,667	(5,140)	17,153	----	12,013	100
Parkers Prairie	On & Off Sale		956	289,752	181,556	108,196	37.3%	84,946	23,250	9,499	27	32,722	40,000
Hanska	On & Off Sale		441	288,567	136,211	152,356	52.8%	119,140	33,216	4,680	----	37,896	20,000
Gilman	On & Off Sale		205	288,285	144,156	144,129	50.0%	141,084	3,045	14,736	2,655	15,126	8,000
Biscay	On & Off Sale		122	286,897	144,495	142,402	49.6%	129,741	12,661	28,893	4,183	37,371	31,389
Foreston	On & Off Sale		377	286,810	153,851	132,959	46.4%	117,340	15,619	19,517	----	35,136	10,000
Callaway	On & Off Sale		219	285,347	184,234	101,113	35.4%	87,601	13,512	12,714	7,291	18,935	23,350
Mantorville	On & Off Sale		980	280,707	140,988	139,719	49.8%	139,299	420	5,855	----	6,275	5,000
Holdingsford	On & Off Sale		618	278,977	148,277	130,700	46.8%	97,192	33,508	----	----	33,508	31,093
Akeley	On & Off Sale		395	277,964	161,632	116,332	41.9%	81,885	34,447	329	----	34,776	46,405
Madelia	Off Sale Only		2,233	275,992	213,518	62,474	22.6%	38,305	24,169	9,692	----	33,861	17,000
Ivanhoe	On & Off Sale		746	275,219	157,329	117,890	42.8%	89,935	27,955	1,334	----	29,289	25,000
Madison	Off Sale Only		1,930	274,732	196,959	77,773	28.3%	60,699	17,074	2,932	----	20,006	----
Wolf Lake	On & Off Sale		33	269,884	168,320	101,564	37.6%	103,700	(2,136)	7,869	----	5,733	22,000
Bigfork	On & Off Sale	[0]	381	269,507	162,949	106,558	39.5%	84,421	22,137	4,200	----	26,337	19,631
Caledonia	Off Sale Only		2,958	269,323	208,096	61,227	22.7%	42,050	19,177	----	----	19,177	5,000
Palisade	On & Off Sale		150	265,644	170,558	95,086	35.8%	75,942	19,144	2,425	----	21,569	20,000
Hitterdal	On & Off Sale		232	263,225	143,170	120,055	45.6%	94,920	25,135	----	----	25,135	(30,000)
Mentor	On & Off Sale		180	262,750	134,723	128,027	48.7%	113,379	14,648	13,092	----	27,740	33,500
Mapleton	On & Off Sale		1,560	260,226	162,633	97,593	37.5%	117,482	(19,889)	18,968	383	(1,304)	----
Ellendale	On & Off Sale		559	259,321	137,420	121,901	47.0%	95,501	26,400	8,165	----	34,565	24,000
Williams	On & Off Sale		213	256,783	142,240	114,543	44.6%	77,997	36,546	14,255	1,406	49,395	79,066
Balaton	On & Off Sale		729	255,191	140,871	114,320	44.8%	89,524	24,796	10,361	378	34,779	28,032
Maynard	On & Off Sale		427	251,717	134,698	117,019	46.5%	130,403	(13,384)	2,487	----	(10,897)	8,000
Millerville	On & Off Sale		100	249,534	154,499	95,035	38.1%	88,812	6,223	20,753	----	26,976	27,500
Underwood	Off Sale Only		284	246,749	187,666	59,083	23.9%	50,677	8,406	1,969	----	10,375	1,000
Kensington	On & Off Sale		293	245,419	132,560	112,859	46.0%	114,679	(1,820)	66,672	55,851	9,001	(5,475)
Belview	On & Off Sale		404	244,959	136,323	108,636	44.3%	101,695	6,941	1,930	366	8,505	----
Hawley	Off Sale Only		1,735	244,084	191,316	52,768	21.6%	53,802	(1,034)	1,459	----	425	6,200
Mabel	On & Off Sale		743	242,172	149,045	93,127	38.5%	76,104	17,023	4,971	3,494	18,500	15,000
Cromwell	On & Off Sale		213	241,482	137,451	104,031	43.1%	97,977	6,054	3,210	----	9,264	----
Gonvick	On & Off Sale		293	239,459	143,421	96,038	40.1%	96,672	(634)	2,916	----	2,282	(4,477)
Elizabeth	Off Sale Only		164	238,832	174,797	64,035	26.8%	63,232	803	1,396	----	2,199	----
Littlefork	On & Off Sale		878	238,487	134,053	104,434	43.8%	100,902	3,532	2,136	1,091	4,577	----
Mazeppa	On & Off Sale		751	235,336	140,942	94,394	40.1%	88,152	6,242	13,458	----	19,700	----
Morton	On & Off Sale		440	231,785	122,581	109,204	47.1%	102,305	6,899	5,368	----	12,267	----

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Spring Grove	On & Off Sale		1,240	\$231,303	\$141,739	\$89,564	38.7%	\$82,988	\$6,576	\$4,412	----	\$10,988	\$25,000
Big Falls	On & Off Sale		332	230,298	119,262	111,036	48.2%	97,814	13,222	----	----	13,222	9,800
Browns Valley	On & Off Sale		773	228,767	137,876	90,891	39.7%	80,211	10,680	2,903	----	13,583	----
Verndale	On & Off Sale		557	227,783	122,601	105,182	46.2%	96,884	8,298	----	----	8,298	----
Lakefield	Off Sale Only		1,685	226,713	161,312	65,401	28.8%	55,727	9,674	7,016	62	16,628	----
Ogema	On & Off Sale		157	225,543	150,274	75,269	33.4%	69,504	5,765	1,610	----	7,375	5,000
Boyd	On & Off Sale		226	220,381	112,551	107,830	48.9%	104,264	3,566	1,521	181	4,906	600
Erhard	Off Sale Only		175	219,526	168,168	51,358	23.4%	42,927	8,431	2,771	----	11,202	5,000
Wood Lake	On & Off Sale		410	219,369	122,582	96,787	44.1%	94,332	2,455	696	----	3,151	5,800
Eagle Bend	On & Off Sale		525	214,911	130,626	84,285	39.2%	96,819	(12,534)	11,161	----	(1,373)	----
Sacred Heart	On & Off Sale		591	212,494	123,296	89,198	42.0%	97,545	(8,347)	18,113	----	9,766	5,000
Walnut Grove	On & Off Sale		626	209,613	105,981	103,632	49.4%	87,955	15,677	12,167	----	27,844	5,500
Barnesville	Off Sale Only		2,139	207,766	150,273	57,493	27.7%	42,801	14,692	647	----	15,339	16,700
Elbow Lake	Off Sale Only		1,181	205,344	145,034	60,310	29.4%	59,606	704	523	----	1,227	5,000
Fifty Lakes	On & Off Sale		389	205,038	106,606	98,432	48.0%	90,163	8,269	386	----	8,655	----
Lake Benton	On & Off Sale		680	204,793	106,320	98,473	48.1%	106,758	(8,285)	5,924	----	(2,361)	----
Elgin	On & Off Sale		776	203,759	132,477	71,282	35.0%	108,828	(37,546)	13,149	----	(24,397)	5,000
Clontarf	On & Off Sale		166	201,447	109,027	92,420	45.9%	81,213	11,207	104	----	11,311	15,084
Kelliher	On & Off Sale		366	199,963	104,491	95,472	47.7%	75,020	20,452	13,772	----	34,224	20,000
Leroy	Off Sale Only		65	196,879	160,186	36,693	18.6%	41,061	(4,368)	4,037	----	(331)	57,600
Lake Wilson	On & Off Sale		319	195,418	99,110	96,308	49.3%	82,646	13,662	11,618	1,601	23,679	1,000
Heron Lake	On & Off Sale		764	194,388	100,764	93,624	48.2%	72,523	21,101	2,178	----	23,279	5,000
Currie	On & Off Sale		294	193,546	117,984	75,562	39.0%	84,878	(9,316)	4,354	32	(4,994)	2,000
Bertha	On & Off Sale		502	189,981	108,306	81,675	43.0%	78,155	3,520	3,911	----	7,431	7,500
Lismore	On & Off Sale		249	189,379	100,982	88,397	46.7%	77,247	11,150	130	269	11,011	7,500
Lancaster	On & Off Sale		332	189,030	105,064	83,966	44.4%	81,447	2,519	348	----	2,867	10,000
Waldorf	On & Off Sale		246	187,766	117,859	69,907	37.2%	80,183	(10,276)	6,967	----	(3,309)	3,675
Russell	On & Off Sale		388	187,178	102,676	84,502	45.1%	73,970	10,532	7,097	----	17,629	2,000
Wilmont	On & Off Sale		351	186,642	96,170	90,472	48.5%	95,707	(5,235)	11,825	316	6,274	----
Butterfield	Off Sale Only		570	186,563	141,076	45,487	24.4%	41,437	4,050	5,797	----	9,847	5,000
Avoca	On & Off Sale		142	186,350	105,119	81,231	43.6%	76,129	5,102	2,217	----	7,319	----
Plummer	On & Off Sale		278	185,474	95,354	90,120	48.6%	86,319	3,801	6,991	----	10,792	7,500
Ulen	On & Off Sale		543	184,764	101,132	83,632	45.3%	75,935	7,697	6,954	----	14,651	10,000
Jasper	On & Off Sale		583	182,015	91,837	90,178	49.5%	88,607	1,571	----	----	1,571	500
De Graff	On & Off Sale		140	181,144	110,536	70,608	39.0%	57,733	12,875	----	----	12,875	11,000
Conger	On & Off Sale		131	178,387	116,972	61,415	34.4%	64,615	(3,200)	7,857	----	4,657	----
Danvers	On & Off Sale		104	177,849	93,982	83,867	47.2%	84,048	(181)	3,953	----	3,772	100
Dalton	Off Sale Only		237	177,769	139,244	38,525	21.7%	36,910	1,615	2,207	----	3,822	----
Okabena	On & Off Sale		216	175,536	104,511	71,025	40.5%	78,274	(7,249)	9,183	----	1,934	(2,000)
Lewisville	On & Off Sale		292	169,854	107,157	62,697	36.9%	70,072	(7,375)	----	----	(7,375)	2,800
Vesta	On & Off Sale		339	168,789	81,762	87,027	51.6%	83,340	3,687	2,304	----	5,991	3,000
Cleveland	On & Off Sale		730	165,559	104,112	61,447	37.1%	83,862	(22,415)	11,740	----	(10,675)	9,440
Winton	On & Off Sale		159	164,489	82,783	81,706	49.7%	83,478	(1,772)	18,118	----	16,346	8,000
Delavan	On & Off Sale		234	157,714	90,643	67,071	42.5%	85,268	(18,197)	10,701	4,943	(12,439)	----
Goodridge	On & Off Sale		112	156,391	77,044	79,347	50.7%	87,657	(8,310)	14,656	----	6,346	1,500

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Lake Crystal	On & Off Sale		2,157	\$156,136	\$98,374	\$57,762	37.0%	\$66,845	(\$9,083)	\$11,961	----	\$2,878	\$40,000
Lafayette	On & Off Sale		483	154,805	67,393	87,412	56.5%	91,308	(3,896)	616	----	(3,280)	----
Trimont	Off Sale Only		740	142,901	106,331	36,570	25.6%	42,137	(5,567)	2,609	----	(2,958)	1
Hanley Falls	On & Off Sale		241	141,216	77,634	63,582	45.0%	63,551	31	----	462	(431)	(2,000)
Northome	On & Off Sale		296	138,691	80,817	57,874	41.7%	53,923	3,951	14,826	----	18,777	5,000
Grove City	On & Off Sale	[1]	586	137,218	103,434	33,784	24.6%	33,238	546	12,046	----	12,592	9,682
Clements	On & Off Sale		193	134,433	62,082	72,351	53.8%	70,365	1,986	3,837	----	5,823	4,200
Lake Lillian	Off Sale Only	[0]	227	130,932	100,206	30,726	23.5%	30,216	510	----	----	510	450
Holloway	On & Off Sale		119	129,495	68,222	61,273	47.3%	59,895	1,378	2,224	----	3,602	----
Flensburg	On & Off Sale		213	128,570	67,272	61,298	47.7%	60,393	905	368	----	1,273	22,000
Oklee	On & Off Sale	[1]	427	125,199	75,881	49,318	39.4%	61,587	(12,269)	42,768	----	30,499	90,955
St. Leo	On & Off Sale		109	124,003	58,852	65,151	52.5%	58,050	7,101	9,175	----	16,276	3,000
Ellsworth	On & Off Sale		576	122,286	71,578	50,708	41.5%	51,256	(548)	12,174	----	11,626	5,000
Kellogg	On & Off Sale		430	120,858	55,147	65,711	54.4%	67,688	(1,977)	11,883	----	9,906	----
Bellingham	On & Off Sale		238	119,488	68,989	50,499	42.3%	62,284	(11,785)	13,813	----	2,028	----
Elmore	Off Sale Only		694	119,126	91,169	27,957	23.5%	25,216	2,741	495	----	3,236	100
Hadley	On & Off Sale		94	114,706	60,726	53,980	47.1%	60,336	(6,356)	8,950	816	1,778	500
Beaver Creek	On & Off Sale		249	111,074	49,531	61,543	55.4%	59,321	2,222	542	150	2,614	3,000
Dundee	On & Off Sale		102	106,577	54,947	51,630	48.4%	51,975	(345)	10,358	----	10,013	3,520
Graceville	On & Off Sale	[1]	659	106,255	73,239	33,016	31.1%	61,893	(28,877)	549	----	(28,328)	26,062
Kiester	Off Sale Only		594	103,767	78,673	25,094	24.2%	25,952	(858)	0	157	(1,015)	----
Round Lake	Off Sale Only		470	102,190	76,320	25,870	25.3%	24,981	889	1,520	----	2,409	----
Canton	Off Sale Only		361	86,469	68,770	17,699	20.5%	17,669	30	6,840	----	6,870	14,428
Gary	Off Sale Only	[1]	193	8,633	4,064	4,569	52.9%	1,703	2,866	----	----	2,866	----
Appleton	Off Sale Only		2,123										
Brownton	On & Off Sale	[1]	801	----	----	----	----	----	----	58,758	----	58,758	276,855
Hills	On & Off Sale	[1]	613	----	----	----	----	554	(554)	13,976	----	13,422	50,952
<b>Off Sale Only</b>			657,690	\$117,961,934	\$89,940,870	\$28,021,064	23.8%	\$18,371,609	\$9,649,455	\$1,307,791	\$250,434	\$10,706,812	\$7,301,962
<b>On Sale &amp; Off Sale</b>			147,626	\$56,442,420	\$34,158,840	\$22,283,580	39.5%	\$19,954,187	\$2,329,393	\$1,597,229	\$258,716	\$3,667,906	\$3,546,181
<b>All Stores</b>			805,316	\$174,404,354	\$124,099,710	\$50,304,644	28.8%	\$38,325,796	\$11,978,848	\$2,905,020	\$509,150	\$14,374,718	\$10,848,143

Footnotes:

[0] Cash basis of reporting.

[1] Discontinued part or all of operations in 1996.

**Table 6**  
**Analysis of Metropolitan Area City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Anoka	Off Sale Only		17,693	\$2,539,825	\$1,927,521	\$612,304	24.1%	\$403,480	\$208,824	\$24,668	----	\$233,492	\$70,000
Apple Valley	Off Sale Only		41,578	4,009,624	2,986,763	1,022,861	25.5%	768,196	254,665	26,798	----	281,463	135,000
Brooklyn Center	Off Sale Only		28,502	2,850,307	2,157,659	692,648	24.3%	524,691	167,957	11,481	9,598	169,840	100,000
Columbia Heights	Off Sale Only		18,683	6,011,907	4,774,908	1,236,999	20.6%	880,994	356,005	46,018	----	402,023	285,321
Eden Prairie	Off Sale Only		47,840	4,813,208	3,651,982	1,161,226	24.1%	880,530	280,696	11,827	2,196	290,327	300,000
Edina	Off Sale Only		47,029	6,399,235	4,813,865	1,585,370	24.8%	989,910	595,460	----	612	594,848	500,000
Farmington	Off Sale Only		8,770	1,399,885	1,033,512	366,373	26.2%	292,049	74,324	2,766	----	77,090	24,059
Fridley	Off Sale Only		28,267	3,071,737	2,424,824	646,913	21.1%	503,678	143,235	66,599	----	209,834	75,000
Lakeville	Off Sale Only		36,002	5,299,843	4,017,639	1,282,204	24.2%	873,504	408,700	43,847	45,844	406,703	381,998
Lexington	Off Sale Only		2,237	1,825,889	1,484,908	340,981	18.7%	196,433	144,548	10,831	----	155,379	101,000
Mound	Off Sale Only		9,695	1,523,897	1,145,974	377,923	24.8%	213,867	164,056	13,495	----	177,551	173,850
Richfield	Off Sale Only		34,672	7,344,538	5,686,188	1,658,350	22.6%	1,019,900	638,450	81,649	15,066	705,033	545,670
Robbinsdale	On & Off Sale	[1]	14,196	1,756,937	1,270,481	486,456	27.7%	471,226	15,230	41,160	----	56,390	90,000
Rogers	On & Off Sale		1,364	823,448	542,631	280,817	34.1%	258,412	22,404	2,304	----	24,708	----
Savage	Off Sale Only		15,152	2,181,666	1,665,571	516,095	23.7%	376,973	139,122	24,203	----	163,325	103,200
Shorewood	Off Sale Only		6,889	1,705,040	1,362,986	342,054	20.1%	374,876	(32,822)	5,902	1,483	(28,403)	----
Spring Lake Park	Off Sale Only		6,742	2,957,505	2,340,040	617,465	20.9%	467,147	150,318	128,676	18,942	260,052	135,000
St. Anthony	On & Off Sale		8,400	3,549,887	2,506,160	1,043,727	29.4%	1,063,670	(19,943)	49,320	9,375	20,002	65,000
St. Francis	Off Sale Only		3,491	547,542	418,624	128,918	23.5%	106,468	22,450	2,442	----	24,892	8,250
Watertown	On & Off Sale		2,586	570,828	341,321	229,507	40.2%	169,713	59,794	10,825	----	70,619	164,900
Wayzata	On & Off Sale		4,027	2,410,058	1,516,808	893,250	37.1%	725,680	167,570	29,787	21,536	175,821	100,000
<b>Off Sale Only</b>			<b>353,242</b>	<b>\$54,481,648</b>	<b>\$41,892,964</b>	<b>\$12,588,684</b>	<b>23.1%</b>	<b>\$8,872,696</b>	<b>\$3,715,988</b>	<b>\$501,202</b>	<b>\$93,741</b>	<b>\$4,123,449</b>	<b>\$2,938,348</b>
<b>On Sale &amp; Off Sale</b>			<b>30,573</b>	<b>\$9,111,158</b>	<b>\$6,177,401</b>	<b>\$2,933,757</b>	<b>32.2%</b>	<b>\$2,688,701</b>	<b>\$245,056</b>	<b>\$133,396</b>	<b>\$30,911</b>	<b>\$347,541</b>	<b>\$419,900</b>
<b>All Stores</b>			<b>383,815</b>	<b>\$63,592,806</b>	<b>\$48,070,365</b>	<b>\$15,522,441</b>	<b>24.4%</b>	<b>\$11,561,397</b>	<b>\$3,961,044</b>	<b>\$634,598</b>	<b>\$124,652</b>	<b>\$4,470,990</b>	<b>\$3,358,248</b>

Footnotes:

[0] Cash basis of reporting.

[1] Discontinued part or all of operations in 1996.



**Table 7**  
**Analysis of Greater Minnesota City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,739	\$403,307	\$252,474	\$150,833	37.4%	\$150,612	\$221	\$708	----	\$929	\$5,000
Aitkin	Off Sale Only		1,739	636,140	502,572	133,568	21.0%	113,143	20,425	20,736	4,115	37,046	50,000
Akeley	On & Off Sale		395	277,964	161,632	116,332	41.9%	81,885	34,447	329	----	34,776	46,405
Alexandria	Off Sale Only		8,348	2,457,381	1,928,419	528,962	21.5%	298,588	230,374	11,381	----	241,755	240,000
Appleton	Off Sale Only		2,123					<b>Failed To Report In Time For This Publication</b>					
Arlington	On & Off Sale		1,897	321,626	222,667	98,959	30.8%	107,639	(8,680)	17,106	----	8,426	5,000
Audubon	On & Off Sale		420	374,062	215,101	158,961	42.5%	144,704	14,257	1,222	----	15,479	7,000
Avoca	On & Off Sale		142	186,350	105,119	81,231	43.6%	76,129	5,102	2,217	----	7,319	----
Bagley	Off Sale Only		1,412	629,755	479,719	150,036	23.8%	91,674	58,362	2,641	----	61,003	95,000
Balaton	On & Off Sale		729	255,191	140,871	114,320	44.8%	89,524	24,796	10,361	378	34,779	28,032
Barnesville	Off Sale Only		2,139	207,766	150,273	57,493	27.7%	42,801	14,692	647	----	15,339	16,700
Barnum	On & Off Sale		501	303,096	150,356	152,740	50.4%	142,839	9,901	10,986	----	20,887	12,200
Battle Lake	Off Sale Only	[0]	726	433,479	337,402	96,077	22.2%	64,437	31,640	2,197	----	33,837	10,000
Baudette	On & Off Sale	[1]	1,148	820,028	524,374	295,654	36.1%	181,308	114,346	6,007	----	120,353	100,880
Beaver Bay	On & Off Sale		150	356,289	161,987	194,302	54.5%	172,519	21,783	12,325	----	34,108	12,000
Beaver Creek	On & Off Sale		249	111,074	49,531	61,543	55.4%	59,321	2,222	542	150	2,614	3,000
Bellingham	On & Off Sale		238	119,488	68,989	50,499	42.3%	62,284	(11,785)	13,813	----	2,028	----
Belview	On & Off Sale		404	244,959	136,323	108,636	44.3%	101,695	6,941	1,930	366	8,505	----
Bemidji	Off Sale Only		11,509	2,685,724	2,009,867	675,857	25.2%	400,666	275,191	21,582	----	296,773	153,000
Benson	On & Off Sale		3,222	720,430	436,651	283,779	39.4%	233,330	50,449	16,026	----	66,475	50,000
Bertha	On & Off Sale		502	189,981	108,306	81,675	43.0%	78,155	3,520	3,911	----	7,431	7,500
Big Falls	On & Off Sale		332	230,298	119,262	111,036	48.2%	97,814	13,222	----	----	13,222	9,800
Big Lake	Off Sale Only		4,022	1,102,290	855,237	247,053	22.4%	165,046	82,007	8,499	----	90,506	72,000
Bigfork	On & Off Sale	[0]	381	269,507	162,949	106,558	39.5%	84,421	22,137	4,200	----	26,337	19,631
Biscay	On & Off Sale		122	286,897	144,495	142,402	49.6%	129,741	12,661	28,893	4,183	37,371	31,389
Blackduck	On & Off Sale		747	496,011	313,703	182,308	36.8%	127,045	55,263	16,390	5,823	65,830	42,211
Blue Earth	Off Sale Only		3,707	615,928	469,686	146,242	23.7%	119,802	26,440	9,029	500	34,969	17,000
Boyd	On & Off Sale		226	220,381	112,551	107,830	48.9%	104,264	3,566	1,521	181	4,906	600
Braham	On & Off Sale		1,183	489,760	377,689	112,071	22.9%	70,007	42,064	26,394	28,192	40,266	5,000
Brandon	On & Off Sale		455	321,728	186,994	134,734	41.9%	113,659	21,075	1,716	----	22,791	14,000
Browerville	On & Off Sale		771	332,406	182,379	150,027	45.1%	139,794	10,233	1,800	----	12,033	6,812
Browns Valley	On & Off Sale		773	228,767	137,876	90,891	39.7%	80,211	10,680	2,903	----	13,583	----
Brownton	On & Off Sale	[1]	801	----	----	----	----	----	----	58,758	----	58,758	276,855
Buffalo	Off Sale Only		9,114	1,189,079	825,932	363,147	30.5%	165,115	198,032	7,126	173	204,985	150,000
Buffalo Lake	On & Off Sale		730	316,689	212,092	104,597	33.0%	103,280	1,317	5,947	----	7,264	471
Butterfield	Off Sale Only		570	186,563	141,076	45,487	24.4%	41,437	4,050	5,797	----	9,847	5,000
Caledonia	Off Sale Only		2,958	269,323	208,096	61,227	22.7%	42,050	19,177	----	----	19,177	5,000
Callaway	On & Off Sale		219	285,347	184,234	101,113	35.4%	87,601	13,512	12,714	7,291	18,935	23,350
Cambridge	Off Sale Only		5,356	1,744,704	1,365,881	378,823	21.7%	269,227	109,596	47,630	26,182	131,044	45,000
Canton	Off Sale Only		361	86,469	68,770	17,699	20.5%	17,669	30	6,840	----	6,870	14,428
Clarissa	On & Off Sale		623	298,009	163,277	134,732	45.2%	106,472	28,260	3,533	----	31,793	17,500
Clearbrook	On & Off Sale		560	415,639	234,700	180,939	43.5%	150,961	29,978	1,681	----	31,659	50,000
Clements	On & Off Sale		193	134,433	62,082	72,351	53.8%	70,365	1,986	3,837	----	5,823	4,200
Cleveland	On & Off Sale		730	165,559	104,112	61,447	37.1%	83,862	(22,415)	11,740	----	(10,675)	9,440
Clontarf	On & Off Sale		166	201,447	109,027	92,420	45.9%	81,213	11,207	104	----	11,311	15,084
Conger	On & Off Sale		131	178,387	116,972	61,415	34.4%	64,615	(3,200)	7,857	----	4,657	----

**Table 7**  
**Analysis of Greater Minnesota City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Cook	Off Sale Only		674	\$564,225	\$427,026	\$137,199	24.3%	\$134,092	\$3,107	\$4,234	\$11,772	(\$4,431)	----
Cottonwood	On & Off Sale		1,055	309,828	190,677	119,151	38.5%	121,078	(1,927)	699	----	(1,228)	----
Cromwell	On & Off Sale		213	241,482	137,451	104,031	43.1%	97,977	6,054	3,210	----	9,264	----
Currie	On & Off Sale		294	193,546	117,984	75,562	39.0%	84,878	(9,316)	4,354	32	(4,994)	2,000
Dalton	Off Sale Only		237	177,769	139,244	38,525	21.7%	36,910	1,615	2,207	----	3,822	----
Danvers	On & Off Sale		104	177,849	93,982	83,867	47.2%	84,048	(181)	3,953	----	3,772	100
Darwin	Off Sale Only		243	350,519	265,947	84,572	24.1%	52,248	32,324	2,725	----	35,049	----
Dawson	Off Sale Only		1,620	298,605	217,303	81,302	27.2%	71,385	9,917	6,831	----	16,748	----
De Graff	On & Off Sale		140	181,144	110,536	70,608	39.0%	57,733	12,875	----	----	12,875	11,000
Delano	On & Off Sale		3,125	1,000,991	677,878	323,113	32.3%	251,291	71,822	29,934	----	101,756	40,000
Delavan	On & Off Sale		234	157,714	90,643	67,071	42.5%	85,268	(18,197)	10,701	4,943	(12,439)	----
Detroit Lakes	Off Sale Only		7,324	2,038,377	1,568,487	469,890	23.1%	273,200	196,690	26,812	951	222,551	160,000
Dundee	On & Off Sale		102	106,577	54,947	51,630	48.4%	51,975	(345)	10,358	----	10,013	3,520
Eagle Bend	On & Off Sale		525	214,911	130,626	84,285	39.2%	96,819	(12,534)	11,161	----	(1,373)	----
Elbow Lake	Off Sale Only		1,181	205,344	145,034	60,310	29.4%	59,606	704	523	----	1,227	5,000
Elgin	On & Off Sale		776	203,759	132,477	71,282	35.0%	108,828	(37,546)	13,149	----	(24,397)	5,000
Elizabeth	Off Sale Only		164	238,832	174,797	64,035	26.8%	63,232	803	1,396	----	2,199	----
Elk River	Off Sale Only		14,019	2,703,795	2,074,270	629,525	23.3%	292,064	337,461	30,819	----	368,280	163,450
Ellendale	On & Off Sale		559	259,321	137,420	121,901	47.0%	95,501	26,400	8,165	----	34,565	24,000
Ellsworth	On & Off Sale		576	122,286	71,578	50,708	41.5%	51,256	(548)	12,174	----	11,626	5,000
Elmore	Off Sale Only		694	119,126	91,169	27,957	23.5%	25,216	2,741	495	----	3,236	100
Erhard	Off Sale Only		175	219,526	168,168	51,358	23.4%	42,927	8,431	2,771	----	11,202	5,000
Fairfax	On & Off Sale		1,334	290,982	158,455	132,527	45.5%	137,667	(5,140)	17,153	----	12,013	100
Fairmont	Off Sale Only		11,337	1,633,247	1,213,343	419,904	25.7%	241,350	178,554	41,503	----	220,057	125,000
Fergus Falls	Off Sale Only		13,079	2,129,234	1,617,391	511,843	24.0%	279,734	232,109	41,716	2,315	271,510	221,271
Fifty Lakes	On & Off Sale		389	205,038	106,606	98,432	48.0%	90,163	8,269	386	----	8,655	----
Finlayson	On & Off Sale		257	339,378	174,447	164,931	48.6%	134,227	30,704	4,539	----	35,243	----
Flensburg	On & Off Sale		213	128,570	67,272	61,298	47.7%	60,393	905	368	----	1,273	22,000
Foreston	On & Off Sale		377	286,810	153,851	132,959	46.4%	117,340	15,619	19,517	----	35,136	10,000
Frazee	On & Off Sale		1,204	492,982	312,381	180,601	36.6%	203,123	(22,522)	5,400	----	(17,122)	15,000
Gary	Off Sale Only	[1]	193	8,633	4,064	4,569	52.9%	1,703	2,866	----	----	2,866	----
Gilman	On & Off Sale		205	288,285	144,156	144,129	50.0%	141,084	3,045	14,736	2,655	15,126	8,000
Glencoe	Off Sale Only		5,196	793,603	629,945	163,658	20.6%	99,550	64,108	446	29,998	34,556	----
Glenwood	Off Sale Only		2,593	598,461	459,909	138,552	23.2%	96,584	41,968	8,859	----	50,827	30,000
Gonvick	On & Off Sale		293	239,459	143,421	96,038	40.1%	96,672	(634)	2,916	----	2,282	(4,477)
Goodridge	On & Off Sale		112	156,391	77,044	79,347	50.7%	87,657	(8,310)	14,656	----	6,346	1,500
Graceville	On & Off Sale	[1]	659	106,255	73,239	33,016	31.1%	61,893	(28,877)	549	----	(28,328)	26,062
Grand Marais	Off Sale Only		1,231	905,200	611,520	293,680	32.4%	162,335	131,345	7,825	----	139,170	116,754
Granite Falls	Off Sale Only		3,054	528,145	379,015	149,130	28.2%	85,672	63,458	19,627	11,952	71,133	75,481
Grove City	On & Off Sale	[1]	586	137,218	103,434	33,784	24.6%	33,238	546	12,046	----	12,592	9,682
Hackensack	On & Off Sale		254	468,268	282,030	186,238	39.8%	152,272	33,966	27	----	33,993	37,300
Hadley	On & Off Sale		94	114,706	60,726	53,980	47.1%	60,336	(6,356)	8,950	816	1,778	500
Hanley Falls	On & Off Sale		241	141,216	77,634	63,582	45.0%	63,551	31	----	462	(431)	(2,000)
Hanska	On & Off Sale		441	288,567	136,211	152,356	52.8%	119,140	33,216	4,680	----	37,896	20,000
Hawley	Off Sale Only		1,735	244,084	191,316	52,768	21.6%	53,802	(1,034)	1,459	----	425	6,200
Herman	On & Off Sale		473	295,983	182,331	113,652	38.4%	105,519	8,133	16,561	----	24,694	16,000

**Table 7**  
**Analysis of Greater Minnesota City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Heron Lake	On & Off Sale		764	\$194,388	\$100,764	\$93,624	48.2%	\$72,523	\$21,101	\$2,178	----	\$23,279	\$5,000
Hills	On & Off Sale	[1]	613	----	----	----	----	554	(554)	13,976	----	13,422	50,952
Hinckley	On & Off Sale		1,141	608,686	445,569	163,117	26.8%	142,066	21,051	2,201	566	22,686	----
Hitterdal	On & Off Sale		232	263,225	143,170	120,055	45.6%	94,920	25,135	----	----	25,135	(30,000)
Holdingford	On & Off Sale		618	278,977	148,277	130,700	46.8%	97,192	33,508	----	----	33,508	31,093
Holloway	On & Off Sale		119	129,495	68,222	61,273	47.3%	59,895	1,378	2,224	----	3,602	----
Houston	On & Off Sale		1,018	409,282	203,437	205,845	50.3%	166,466	39,379	8,682	----	48,061	40,000
Howard Lake	On & Off Sale		1,628	647,593	420,010	227,583	35.1%	187,356	40,227	15,581	----	55,808	60,000
Hutchinson	Off Sale Only		12,587	2,340,417	1,784,794	555,623	23.7%	295,203	260,420	35,490	12,784	283,126	240,000
Isanti	Off Sale Only		1,966	867,248	634,031	233,217	26.9%	127,437	105,780	6,454	----	112,234	14,000
Isle	On & Off Sale		612	504,922	321,580	183,342	36.3%	174,873	8,469	12,773	----	21,242	29,592
Ivanhoe	On & Off Sale		746	275,219	157,329	117,890	42.8%	89,935	27,955	1,334	----	29,289	25,000
Jackson	Off Sale Only		3,561	487,631	368,116	119,515	24.5%	96,121	23,394	6,224	----	29,618	5,000
Jasper	On & Off Sale		583	182,015	91,837	90,178	49.5%	88,607	1,571	----	----	1,571	500
Kasson	Off Sale Only		4,142	464,374	339,797	124,577	26.8%	109,328	15,249	4,190	----	19,439	10,000
Kelliher	On & Off Sale		366	199,963	104,491	95,472	47.7%	75,020	20,452	13,772	----	34,224	20,000
Kellogg	On & Off Sale		430	120,858	55,147	65,711	54.4%	67,688	(1,977)	11,883	----	9,906	----
Kensington	On & Off Sale		293	245,419	132,560	112,859	46.0%	114,679	(1,820)	66,672	55,851	9,001	(5,475)
Kenyon	On & Off Sale		1,579	432,155	247,277	184,878	42.8%	151,847	33,031	5,015	----	38,046	24,000
Kiester	Off Sale Only		594	103,767	78,673	25,094	24.2%	25,952	(858)	0	157	(1,015)	----
Lafayette	On & Off Sale		483	154,805	67,393	87,412	56.5%	91,308	(3,896)	616	----	(3,280)	----
Lake Benton	On & Off Sale		680	204,793	106,320	98,473	48.1%	106,758	(8,285)	5,924	----	(2,361)	----
Lake Crystal	On & Off Sale		2,157	156,136	98,374	57,762	37.0%	66,845	(9,083)	11,961	----	2,878	40,000
Lake Lillian	Off Sale Only	[0]	227	130,932	100,206	30,726	23.5%	30,216	510	----	----	510	450
Lake Park	On & Off Sale		656	428,115	265,513	162,602	38.0%	159,667	2,935	96,838	89,334	10,439	----
Lake Wilson	On & Off Sale		319	195,418	99,110	96,308	49.3%	82,646	13,662	11,618	1,601	23,679	1,000
Lakefield	Off Sale Only		1,685	226,713	161,312	65,401	28.8%	55,727	9,674	7,016	62	16,628	----
Lancaster	On & Off Sale		332	189,030	105,064	83,966	44.4%	81,447	2,519	348	----	2,867	10,000
Le Center	On & Off Sale		2,105	602,733	393,341	209,392	34.7%	172,703	36,689	6,692	----	43,381	90,000
Leroy	Off Sale Only		65	196,879	160,186	36,693	18.6%	41,061	(4,368)	4,037	----	(331)	57,600
Lewisville	On & Off Sale		292	169,854	107,157	62,697	36.9%	70,072	(7,375)	----	----	(7,375)	2,800
Lindstrom	On & Off Sale		2,721	616,369	394,487	221,882	36.0%	188,868	33,014	14,230	----	47,244	8,982
Lismore	On & Off Sale		249	189,379	100,982	88,397	46.7%	77,247	11,150	130	269	11,011	7,500
Litchfield	Off Sale Only		6,138	1,090,166	863,064	227,102	20.8%	151,911	75,191	7,103	----	82,294	66,000
Littlefork	On & Off Sale		878	238,487	134,053	104,434	43.8%	100,902	3,532	2,136	1,091	4,577	----
Long Prairie	Off Sale Only		2,836	656,441	497,942	158,499	24.1%	90,922	67,577	17,553	----	85,130	50,000
Longville	On & Off Sale	[0]	234	527,475	298,604	228,871	43.4%	184,869	44,002	6,336	----	50,338	61,066
Lonsdale	On & Off Sale		1,340	529,547	345,780	183,767	34.7%	151,678	32,089	14,283	5,931	40,441	10,000
Luverne	Off Sale Only		4,575	452,693	332,585	120,108	26.5%	85,729	34,379	1,768	----	36,147	25,000
Mabel	On & Off Sale		743	242,172	149,045	93,127	38.5%	76,104	17,023	4,971	3,494	18,500	15,000
Madelia	Off Sale Only		2,233	275,992	213,518	62,474	22.6%	38,305	24,169	9,692	----	33,861	17,000
Madison	Off Sale Only		1,930	274,732	196,959	77,773	28.3%	60,699	17,074	2,932	----	20,006	----
Mahnomen	On & Off Sale		1,216	589,060	395,198	193,862	32.9%	198,752	(4,890)	26,995	----	22,105	2
Mantorville	On & Off Sale		980	280,707	140,988	139,719	49.8%	139,299	420	5,855	----	6,275	5,000
Maple Lake	Off Sale Only		1,441	560,576	434,230	126,346	22.5%	90,113	36,233	3,165	----	39,398	12,811
Mapleton	On & Off Sale		1,560	260,226	162,633	97,593	37.5%	117,482	(19,889)	18,968	383	(1,304)	----

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Marshall	Off Sale Only		12,348	\$2,165,509	\$1,623,399	\$542,110	25.0%	\$200,112	\$341,998	\$14,653	----	\$356,651	\$300,000
Maynard	On & Off Sale		427	251,717	134,698	117,019	46.5%	130,403	(13,384)	2,487	----	(10,897)	8,000
Mazeppa	On & Off Sale		751	235,336	140,942	94,394	40.1%	88,152	6,242	13,458	----	19,700	----
Medford	On & Off Sale		767	407,299	246,049	161,250	39.6%	129,009	32,241	3,419	----	35,660	35,000
Menahga	On & Off Sale		1,135	579,507	366,800	212,707	36.7%	178,544	34,163	3,992	----	38,155	25,000
Mentor	On & Off Sale		180	262,750	134,723	128,027	48.7%	113,379	14,648	13,092	----	27,740	33,500
Milaca	Off Sale Only		2,365	615,216	472,068	143,148	23.3%	118,295	24,853	8,736	17,940	15,649	19,000
Millerville	On & Off Sale		100	249,534	154,499	95,035	38.1%	88,812	6,223	20,753	----	26,976	27,500
Miltona	On & Off Sale		221	374,551	226,048	148,503	39.6%	118,977	29,526	10,738	----	40,264	----
Montevideo	Off Sale Only		5,524	1,096,361	824,908	271,453	24.8%	163,830	107,623	1,925	----	109,548	90,000
Monticello	Off Sale Only		6,334	1,852,661	1,401,908	450,753	24.3%	217,533	233,220	16,733	465	249,488	112,625
Moose Lake	On & Off Sale		1,687	627,004	374,481	252,523	40.3%	157,885	94,638	----	----	94,638	160,000
Mora	Off Sale Only		2,999	1,437,344	1,116,099	321,245	22.3%	161,807	159,438	45,423	----	204,861	195,000
Morgan	On & Off Sale		954	331,935	227,031	104,904	31.6%	151,230	(46,326)	6,582	----	(39,744)	----
Morris	Off Sale Only		5,663	682,178	510,052	172,126	25.2%	116,164	55,962	8,398	----	64,360	20,000
Morton	On & Off Sale		440	231,785	122,581	109,204	47.1%	102,305	6,899	5,368	----	12,267	----
Nevis	On & Off Sale		401	503,931	264,363	239,568	47.5%	171,873	67,695	5,449	----	73,144	85,003
New York Mills	On & Off Sale		995	466,791	256,611	210,180	45.0%	124,183	85,997	3,634	----	89,631	34,000
Nisswa	On & Off Sale		1,540	892,232	540,545	351,687	39.4%	261,734	89,953	----	----	89,953	77,500
North Branch	Off Sale Only		5,726	663,727	531,436	132,291	19.9%	110,367	21,924	102	5,935	16,091	----
Northfield	Off Sale Only		15,859	1,592,562	1,170,696	421,866	26.5%	245,085	176,781	37,696	----	214,477	170,000
Northome	On & Off Sale		296	138,691	80,817	57,874	41.7%	53,923	3,951	14,826	----	18,777	5,000
Ogema	On & Off Sale		157	225,543	150,274	75,269	33.4%	69,504	5,765	1,610	----	7,375	5,000
Ogilvie	On & Off Sale		529	364,748	201,252	163,496	44.8%	124,551	38,945	17,870	----	56,815	40,265
Okabena	On & Off Sale		216	175,536	104,511	71,025	40.5%	78,274	(7,249)	9,183	----	1,934	(2,000)
Oklee	On & Off Sale	[1]	427	125,199	75,881	49,318	39.4%	61,587	(12,269)	42,768	----	30,499	90,955
Olivia	On & Off Sale		2,620	590,700	382,746	207,954	35.2%	197,261	10,693	591	----	11,284	10,000
Oronoco	On & Off Sale		833	381,310	211,863	169,447	44.4%	169,436	11	16,306	499	15,818	15,000
Orr	On & Off Sale		263	409,213	224,026	185,187	45.3%	148,146	37,041	9,507	2,940	43,608	7,500
Osakis	On & Off Sale		1,335	364,382	209,315	155,067	42.6%	133,834	21,233	10,686	----	31,919	30,000
Palisade	On & Off Sale		150	265,644	170,558	95,086	35.8%	75,942	19,144	2,425	----	21,569	20,000
Park Rapids	Off Sale Only	[1]	3,003	1,907,812	1,466,719	441,093	23.1%	243,171	197,922	11,270	----	209,192	45,000
Parkers Prairie	On & Off Sale		956	289,752	181,556	108,196	37.3%	84,946	23,250	9,499	27	32,722	40,000
Paynesville	Off Sale Only		2,301	497,316	370,284	127,032	25.5%	104,207	22,825	3,305	----	26,130	27,500
Pelican Rapids	Off Sale Only		1,929	479,822	366,929	112,893	23.5%	96,950	15,943	1,999	----	17,942	42,600
Perham	Off Sale Only		2,297	776,871	575,051	201,820	26.0%	117,395	84,425	3,736	12,908	75,253	52,000
Pine City	Off Sale Only		2,775	916,876	731,345	185,531	20.2%	146,645	38,886	11,626	1,362	49,150	17,500
Pine Island	On & Off Sale		2,241	504,134	280,462	223,672	44.4%	183,705	39,967	25,451	----	65,418	14,000
Pine River	On & Off Sale		947	366,026	243,239	122,787	33.5%	109,864	12,923	1,998	----	14,921	25,000
Pipestone	Off Sale Only		4,543	606,295	446,467	159,828	26.4%	103,919	55,909	2,304	----	58,213	38,000
Plainview	On & Off Sale		2,911	440,569	253,425	187,144	42.5%	178,801	8,343	18,344	----	26,687	12,500
Plummer	On & Off Sale		278	185,474	95,354	90,120	48.6%	86,319	3,801	6,991	----	10,792	7,500
Princeton	Off Sale Only		3,815	1,181,437	892,458	288,979	24.5%	158,727	130,252	32,110	----	162,362	93,000
Proctor	Off Sale Only		3,024	430,259	333,873	96,386	22.4%	92,355	4,031	2,962	7,319	(326)	----
Randall	On & Off Sale		586	422,409	264,876	157,533	37.3%	111,310	46,223	5,447	----	51,670	24,000
Ranier	On & Off Sale		196	347,212	194,787	152,425	43.9%	135,774	16,651	8,347	----	24,998	52,500

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Redwood Falls	Off Sale Only		5,164	\$717,848	\$553,093	\$164,755	23.0%	\$127,442	\$37,313	\$16,584	\$3	\$53,894	\$10,000
Remer	On & Off Sale		353	362,077	195,615	166,462	46.0%	116,630	49,832	0	----	49,832	46,500
Renville	On & Off Sale		1,380	391,453	234,246	157,207	40.2%	147,529	9,678	19,661	2,821	26,518	5,195
Roseau	Off Sale Only		2,736	1,100,062	791,615	308,447	28.0%	138,525	169,922	10,923	----	180,845	171,000
Round Lake	Off Sale Only		470	102,190	76,320	25,870	25.3%	24,981	889	1,520	----	2,409	----
Rush City	On & Off Sale		1,614	596,293	366,680	229,613	38.5%	170,372	59,241	11,936	----	71,177	160,000
Rushford	On & Off Sale		1,614	381,280	262,611	118,669	31.1%	106,198	12,471	9,927	65	22,333	1,000
Russell	On & Off Sale		388	187,178	102,676	84,502	45.1%	73,970	10,532	7,097	----	17,629	2,000
Sacred Heart	On & Off Sale		591	212,494	123,296	89,198	42.0%	97,545	(8,347)	18,113	----	9,766	5,000
Sauk Rapids	Off Sale Only		9,318	1,371,751	1,104,242	267,509	19.5%	148,412	119,097	26,445	9,800	135,742	75,738
Sebeka	On & Off Sale		647	346,872	223,159	123,713	35.7%	104,059	19,654	13,815	----	33,469	21,000
Sherburn	On & Off Sale		1,092	310,554	205,098	105,456	34.0%	118,372	(12,916)	9,983	----	(2,933)	5,000
Silver Bay	On & Off Sale		1,957	550,430	296,705	253,725	46.1%	196,376	57,349	8,872	----	66,221	33,100
Silver Lake	On & Off Sale		801	420,489	235,923	184,566	43.9%	169,940	14,626	4,713	5,739	13,600	20,192
Sleepy Eye	Off Sale Only		3,731	376,551	267,296	109,255	29.0%	82,196	27,059	14,301	----	41,360	40,000
South Haven	On & Off Sale		201	295,828	164,347	131,481	44.4%	111,515	19,966	3,053	----	23,019	50,882
Spring Grove	On & Off Sale		1,240	231,303	141,739	89,564	38.7%	82,988	6,576	4,412	----	10,988	25,000
Stacy	On & Off Sale		1,191	313,042	174,833	138,209	44.2%	134,020	4,189	1,006	----	5,195	20,000
St. Hilaire	On & Off Sale		297	376,015	203,132	172,883	46.0%	150,542	22,341	10,822	----	33,163	27,246
St. James	Off Sale Only		4,440	458,076	317,717	140,359	30.6%	72,138	68,221	17,273	----	85,494	49,324
St. Leo	On & Off Sale		109	124,003	58,852	65,151	52.5%	58,050	7,101	9,175	----	16,276	3,000
Thief River Falls	Off Sale Only		8,285	2,217,720	1,700,476	517,244	23.3%	285,062	232,182	21,063	----	253,245	175,000
Tracy	On & Off Sale		2,059	431,468	274,889	156,579	36.3%	158,931	(2,352)	9,636	----	7,284	25,000
Trimont	Off Sale Only		740	142,901	106,331	36,570	25.6%	42,137	(5,567)	2,609	----	(2,958)	1
Twin Valley	On & Off Sale		834	369,677	230,414	139,263	37.7%	122,781	16,482	10,045	----	26,527	----
Two Harbors	Off Sale Only		3,597	1,111,126	833,277	277,849	25.0%	183,505	94,344	4,348	----	98,692	1,161
Ulen	On & Off Sale		543	184,764	101,132	83,632	45.3%	75,935	7,697	6,954	----	14,651	10,000
Underwood	Off Sale Only		284	246,749	187,666	59,083	23.9%	50,677	8,406	1,969	----	10,375	1,000
Vergas	Off Sale Only		282	299,479	227,372	72,107	24.1%	51,098	21,009	3,832	----	24,841	8,700
Verndale	On & Off Sale		557	227,783	122,601	105,182	46.2%	96,884	8,298	----	----	8,298	----
Vesta	On & Off Sale		339	168,789	81,762	87,027	51.6%	83,340	3,687	2,304	----	5,991	3,000
Wadena	Off Sale Only		4,269	854,435	642,232	212,203	24.8%	120,757	91,446	----	----	91,446	35,000
Waldorf	On & Off Sale		246	187,766	117,859	69,907	37.2%	80,183	(10,276)	6,967	----	(3,309)	3,675
Walker	Off Sale Only		981	534,124	393,509	140,615	26.3%	88,220	52,395	9,684	----	62,079	100,000
Walnut Grove	On & Off Sale		626	209,613	105,981	103,632	49.4%	87,955	15,677	12,167	----	27,844	5,500
Warroad	Off Sale Only		1,840	955,059	695,871	259,188	27.1%	149,545	109,643	----	----	109,643	60,000
Waverly	On & Off Sale		638	324,074	204,913	119,161	36.8%	118,526	635	10,042	----	10,677	20,000
Wells	On & Off Sale		2,420	612,398	412,542	199,856	32.6%	180,085	19,771	12,060	----	31,831	48,743
West Concord	On & Off Sale		906	300,692	155,779	144,913	48.2%	138,718	6,195	10,859	----	17,054	25,000
Williams	On & Off Sale		213	256,783	142,240	114,543	44.6%	77,997	36,546	14,255	1,406	49,395	79,066
Wilmont	On & Off Sale		351	186,642	96,170	90,472	48.5%	95,707	(5,235)	11,825	316	6,274	----
Windom	Off Sale Only		4,582	791,880	558,517	233,363	29.5%	150,951	82,412	6,799	----	89,211	35,000
Winnebago	On & Off Sale		1,546	335,717	196,323	139,394	41.5%	130,700	8,694	4,625	----	13,319	7,000
Winton	On & Off Sale		159	164,489	82,783	81,706	49.7%	83,478	(1,772)	18,118	----	16,346	8,000
Wolf Lake	On & Off Sale		33	269,884	168,320	101,564	37.6%	103,700	(2,136)	7,869	----	5,733	22,000
Wood Lake	On & Off Sale		410	219,369	122,582	96,787	44.1%	94,332	2,455	696	----	3,151	5,800

**Table 7**  
**Analysis of Greater Minnesota City Liquor Store Operations - 1996**

Name of City	Type of Store	Foot- notes	Popu- lation	Sales	Cost of Sales	Gross Profit		Operating		Non-operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Worthington	Off Sale Only		\$10,411	\$1,168,202	\$872,389	\$295,813	25.3%	\$184,716	\$111,097	\$16,284	----	\$127,381	\$100,220
<b>Off Sale Only</b>			304,448	\$63,480,286	\$48,047,906	\$15,432,380	24.3%	\$9,498,913	\$5,933,467	\$806,589	\$156,693	\$6,583,363	\$4,363,614
<b>On Sale &amp; Off Sale</b>			117,053	\$47,331,262	\$27,981,439	\$19,349,823	40.9%	\$17,265,486	\$2,084,337	\$1,463,833	\$227,805	\$3,320,365	\$3,126,281
<b>All Stores</b>			421,501	\$110,811,548	\$76,029,345	\$34,782,203	31.4%	\$26,764,399	\$8,017,804	\$2,270,422	\$384,498	\$9,903,728	\$7,489,895

Footnotes:

[0] Cash basis of reporting.

[1] Discontinued part or all of operations in 1996.

## **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 252 cities with municipal liquor operations. Table 1 on page 3 lists those municipal liquor stores that reported net losses in 1996. 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 1996 to their operation one year earlier. Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1988 to 1996. Figures 2 and 3 on page 7 examine the nine-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 252 cities that owned and operated liquor stores in 1996. 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 29, examines liquor stores in Greater Minnesota.