

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

**For the Year Ended  
December 31, 2001**

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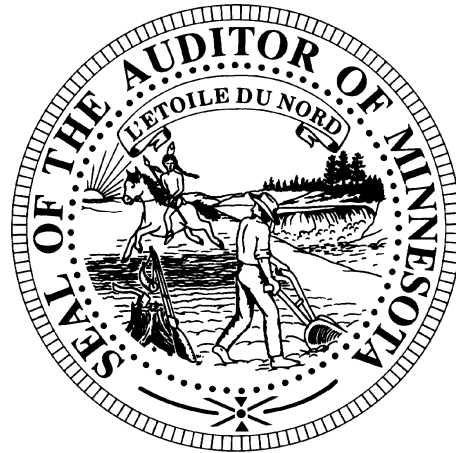
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Office of the State Auditor  
525 Park Street, Suite 400  
Saint Paul, Minnesota 55103  
(651) 296-2551  
stateauditor@osa.state.mn.us  
www.osa.state.mn.us

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

**For the Year Ended December 31, 2001**



May 30, 2003

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

### **Deputy State Auditor**

Tony Sutton

### **Staff**

Karen Cook

John Jernberg

Andrea Johnson

David Kazeck

Wendy Murphy

Billi Sanders

Debbie Schultz

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# An Analysis of Minnesota Municipal Liquor Store Operations in 2001

## Overview

Municipal liquor stores reported an increase of 3.6 percent in net income for 2001. This was the ninth straight year that Minnesota's municipally owned and operated liquor stores reported an increase in net income. Cities transferred \$14.3 million in liquor store profits to other municipal accounts in 2001. This represents a decrease of 4.7 percent from the \$15.0 million transferred in 2000.

*Minnesota municipal liquor stores transferred profits of \$14.3 million to other municipal accounts in 2001. This represents a decrease of 4.7 percent from 2000.*

While the majority of municipal liquor stores were profitable in 2001, 28 cities reported a net loss in their municipal liquor operations. Twenty cities reported a net loss in 2000.

During 2001, Minnesota's municipally owned liquor stores reported:

- gross sales of \$232.9 million, which was an increase of \$9.8 million over 2000 gross sales;
- a net income of \$20.2 million, which was \$705,438 more than the total net income reported in 2000.

## Background on Minnesota's Municipal Liquor Stores

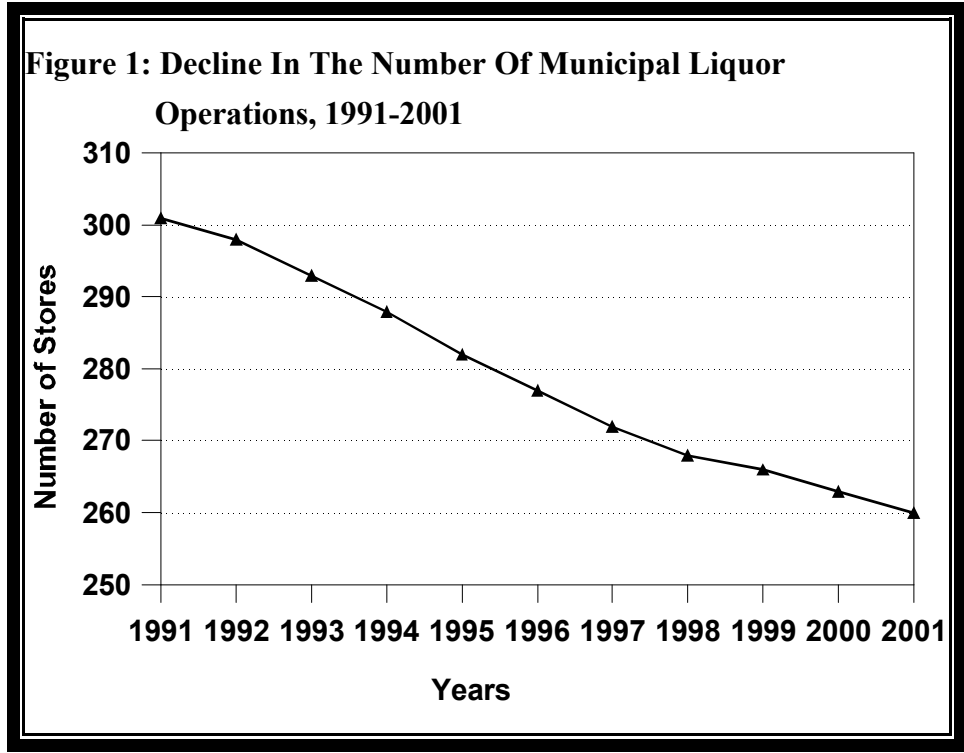
Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.<sup>1</sup> During 2001, 234 Minnesota cities operated municipal liquor stores, with 140 cities operating both on-sale and off-sale liquor establishments and 94 cities restricting 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, the primary purpose of many of the current municipal liquor establishments is to provide additional revenues to supplement traditional tax and fee revenues.

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

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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.



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

During 2001, Minnesota’s municipal liquor establishments reported a sixth consecutive year of record sales totaling \$232.9 million. Total sales generated in 2001 rose \$9.8 million or 4.4% over sales reported in 2000. The stores reported a net income of \$20.2 million in 2001, which was up 3.6 percent over net income reported in 2000. Total municipal liquor sales ranged from \$75,897 in Round Lake to \$9.1 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$55,113 in Hawley to a profit of \$886,100 in Lakeville.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 234 Minnesota cities (9.0 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 38.8 percent of the total sales and 34.1 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$2.1 million in 2001, compared to average sales of \$654,265 for Greater Minnesota municipal liquor stores.<sup>2</sup> The average net income of metropolitan stores was \$164,236 in 2001, compared to an average of \$61,073 for municipal liquor establishments in Greater Minnesota. Net income and losses among metropolitan liquor operations ranged from a loss of \$51,325 in Watertown to a profit of \$886,100 in Lakeville. Net income and losses among Greater Minnesota cities

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2 The 21 cities in the metropolitan area that have municipal liquor operations operated a total of 42 establishments selling liquor on-sale and/or off-sale. The 213 Greater Minnesota cities with municipal liquor stores operated a total of 218 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.



ranged from a loss of \$55,113 in Hawley to a profit of \$544,439 in Detroit Lakes. The growth in net income of metropolitan liquor operations was more than double that of those in Greater Minnesota. The net income of metropolitan liquor stores grew 5.7 percent compared to 2.6 percent for those in Greater Minnesota.

### **Comparison of Metro and Greater Minnesota Municipal Liquor Operations**

A comparison of liquor stores in the seven county metropolitan area to those in Greater Minnesota shows distinct differences in profitability and net transfers to governmental funds. From 2000 to 2001, metropolitan liquor operations showed an increase of 5.7 percent in net income and an increase of 17.6 percent in net transfers to governmental funds. In Greater Minnesota, net income grew 2.6 percent but net transfers fell 14.1 percent.

Among metro liquor stores, off sale stores showed a slight decrease in net transfers of 0.7 percent while the on-and-off sale operations had an increase in net transfers of over 100 percent. The large increase was due to a large one-time transfer in of \$370,000 to the Rogers liquor store. Among Greater Minnesota stores, off sale stores showed a decrease of 21.9 percent in net transfers while on-and-off sale liquor establishments showed an increase of 8.1 percent.

The municipal liquor establishments operated by 28 Minnesota cities reported net losses for 2001, compared to 20 cities in 2000. Twenty-seven of the 28 cities with net losses were located in Greater Minnesota. Of those cities that had net losses, all but two had populations of less than 2,500.

**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>Hawley</b>	<b>(\$55,113)</b>	<b>Wood Lake</b>	<b>(\$7,672)</b>
<b>Watertown</b>	<b>(51,325)</b>	<b>Trimont</b>	<b>(6,843)</b>
<b>Ada</b>	<b>(35,475)</b>	<b>Avoca</b>	<b>(5,153)</b>
<b>Currie</b>	<b>(23,658)</b>	<b>Hadley</b>	<b>(4,389)</b>
<b>Winton</b>	<b>(22,209)</b>	<b>Pelican Rapids</b>	<b>(4,101)</b>
<b>Williams</b>	<b>(21,451)</b>	<b>Okabena</b>	<b>(3,771)</b>
<b>Beaver Bay</b>	<b>(21,074)</b>	<b>Bertha</b>	<b>(1,130)</b>
<b>Cleveland</b>	<b>(16,318)</b>	<b>Clarissa</b>	<b>(1,100)</b>
<b>Winnebago (closed in 2001)</b>	<b>(13,044)</b>	<b>Butterfield</b>	<b>(890)</b>
<b>Round Lake</b>	<b>(12,837)</b>	<b>LeRoy</b>	<b>(601)</b>
<b>Lake Lillian</b>	<b>(12,246)</b>	<b>Flensburg</b>	<b>(436)</b>
<b>Lismore</b>	<b>(10,802)</b>	<b>Jasper</b>	<b>(430)</b>
<b>Glenwood</b>	<b>(10,169)</b>	<b>Fairfax</b>	<b>(48)</b>
<b>Belview</b>	<b>(8,696)</b>	<b>Vesta</b>	<b>(20)</b>

## Liquor Store Profits Help Support City Services

During 2001, Minnesota's municipal liquor stores transferred \$14.3 million of their profits to support city services. This represents a decrease of 4.6 percent from the total amount of transfers made in 2000. Transfers totaled \$5.2 million among metro establishments compared to \$9.1 million for Greater Minnesota establishments. Liquor store profits that were not transferred to other municipal funds were used to bolster the fund balances of the liquor stores and purchase additional inventory. Cities that operate profitable municipal liquor stores are often able to transfer profits to other city funds.

## Municipal Liquor Operations Warrant Careful Scrutiny

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

Ada	Avoca	Bertha	Butterfield	Cleveland	Currie	Flensburg
Glenwood	Hawley	Lake Lillian	LeRoy	Lismore	Okabena	Round Lake
St. Leo	Trimont	Vesta	Watertown			

In 2000, 14 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 2001, the municipal liquor stores in 7 of those cities reported a profit and 7 continued to operate at a loss. Three cities, Cleveland, Okabena, and Trimont, have posted losses for at least five years in a row.

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure that the liquor stores are managed efficiently and effectively. An analysis of the financial data for off-sale municipal liquor stores, with similar levels of gross sales, reveals large variances in total operating expenses. Cities with relatively low gross profits should consider whether the gross profits reflect their intended mark-up policies. If gross profits are well below the intended mark-up of inventory, theft or excessive breakage of inventory may be responsible. Likewise, if operating expenses are relatively high compared to similarly sized stores, city officials should look at stores with low operating expenses for ideas as to how they might operate more efficiently.

Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.<sup>3</sup>

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<sup>3</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.

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

Off-Sale Municipal Liquor Stores With Total Sales Between	Number of Cities	Range In Total Operating Expenses
\$ 75,897 and \$ 150,000	5	\$ 20,803 to \$ 42,050
\$ 150,001 and \$ 250,000	5	\$ 37,002 to \$ 48,495
\$ 250,001 and \$ 350,000	8	\$ 44,963 to \$ 88,198
\$ 350,001 and \$ 450,000	5	\$ 64,688 to \$ 136,052
\$ 450,001 and \$ 650,000	5	\$ 62,658 to \$ 135,504
\$ 650,001 and \$1,000,000	18	\$100,017 to \$ 201,744
\$1,000,001 and \$2,000,000	19	\$108,887 to \$ 336,877
\$2,000,001 and \$3,000,000	14	\$259,757 to \$ 582,182
\$3,000,001 and \$9,079,059	15	\$271,570 to \$1,484,506

**Utilization of Data**

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

**Table 3**  
**Summary of 2001 Liquor Store Operations**

**On-Sale and Off-Sale Stores**

	2000		2001		Variance	Percent Change
	139	140	Percent of Sales			
	Amount	Amount	2000	2001		
Number of Cities						
Sales	\$62,764,001	\$66,093,422	100.0%	100.0%	3,329,421	5.30%
Cost of Sales	38,734,922	40,712,039	61.7%	61.6%	1,977,117	5.10%
Gross Profit	24,029,079	25,381,383	38.3%	38.4%	1,352,304	5.63%
Operating Expenses	20,811,485	21,765,914	33.2%	32.9%	954,429	4.59%
Income from Operations	3,217,594	3,615,469	5.1%	5.5%	397,875	12.37%
Nonoperating Revenues	1,472,328	1,497,469	2.3%	2.3%	25,141	1.71%
Nonoperating Expenses	219,624	234,873	0.3%	0.4%	15,249	6.94%
Net Income Before Transfers	4,470,298	4,878,065	7.1%	7.4%	407,767	9.12%
Transfers to Other City Funds	2,684,412	3,722,333	---	---	1,037,921	38.66%

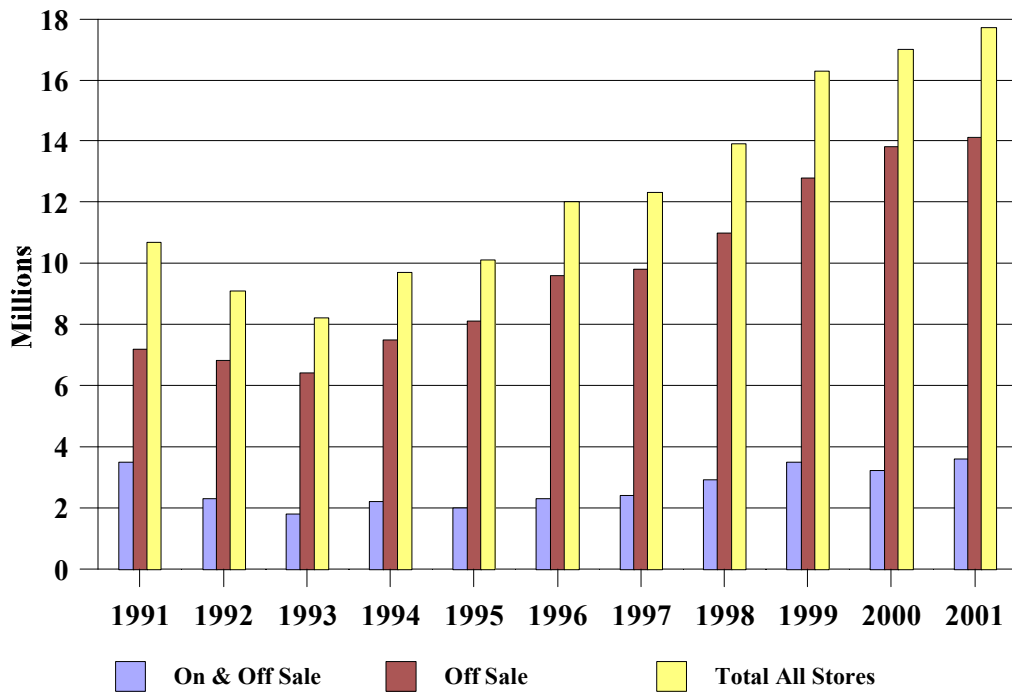
**Off-Sale Only Stores**

	2000		2001		Variance	Percent Change
	95	94	Percent of Sales			
	Amount	Amount	2000	2001		
Number of Cities						
Sales	\$160,319,197	\$166,835,927	100.0%	100.0%	6,516,730	4.06%
Cost of Sales	121,625,916	126,332,700	75.9%	75.7%	4,706,784	3.87%
Gross Profit	38,693,281	40,503,227	24.1%	24.3%	1,809,946	4.68%
Operating Expenses	24,942,594	26,451,733	15.6%	15.9%	1,509,139	6.05%
Income from Operations	13,750,687	14,051,494	8.6%	8.4%	300,807	2.19%
Nonoperating Revenues	2,037,385	1,951,709	1.3%	1.2%	(85,676)	-4.21%
Nonoperating Expenses	751,967	669,427	0.5%	0.4%	(82,540)	-10.98%
Net Income Before Transfers	15,036,105	15,333,776	9.4%	9.2%	297,671	1.98%
Transfers to Other City Funds	12,335,244	10,594,251	---	---	(1,740,993)	-14.11%

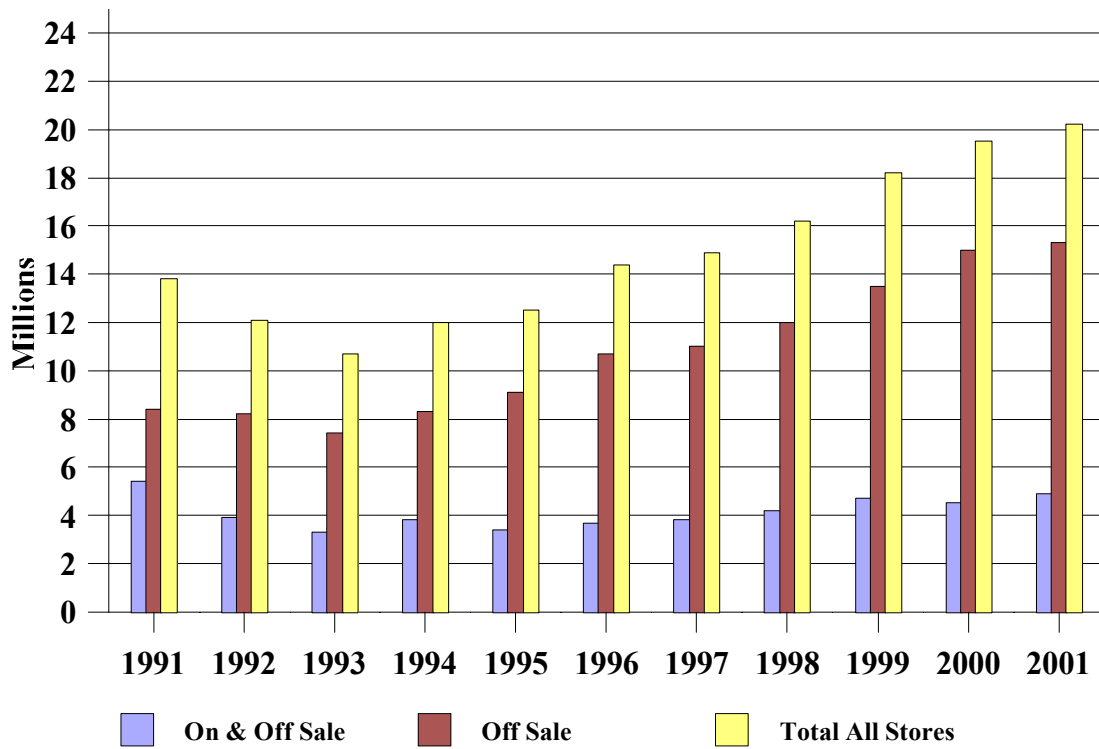
**Total City Liquor Stores**

	2000		2001		Variance	Percent Change
	234	234	Percent of Sales			
	Amount	Amount	2000	2001		
Number of Cities						
Sales	\$223,083,198	\$232,929,349	100.0%	100.0%	9,846,151	4.41%
Cost of Sales	160,360,838	167,044,739	71.9%	71.7%	6,683,901	4.17%
Gross Profit	62,722,360	65,884,610	28.1%	28.3%	3,162,250	5.04%
Operating Expenses	45,754,079	48,217,647	20.5%	20.7%	2,463,568	5.38%
Income from Operations	16,968,281	17,666,963	7.6%	7.6%	698,682	4.12%
Nonoperating Revenues	3,509,713	3,449,178	1.6%	1.5%	(60,535)	-1.72%
Nonoperating Expenses	971,591	904,300	0.4%	0.4%	(67,291)	-6.93%
Net Income Before Transfers	19,506,403	20,211,841	8.7%	8.7%	705,438	3.62%
Transfers to Other City Funds	15,019,656	14,316,584	---	---	(703,072)	-4.68%

**Figure 2: Liquor Stores Operating Income**



**Figure 3: Liquor Stores Net Income**



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## **Appendix 1**

### **2001 Liquor Store Tables**

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**Table 4  
Analysis of City Liquor Store Operations - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,688	409,618	265,935	143,683	35.1%	179,626	(35,943)	468	----	(35,475)	----
Aitkin	Off Sale Only		2,036	819,762	637,159	182,603	22.3%	145,982	36,621	15,970	31	52,560	45,000
Akeley	On & Off Sale		411	422,298	261,828	160,470	38.0%	126,749	33,721	----	----	33,721	16,000
Alexandria	Off Sale Only		9,247	3,196,826	2,522,894	673,932	21.1%	409,768	264,164	4,621	2,509	266,276	328,998
Anoka	Off Sale Only		18,088	3,121,138	2,353,415	767,723	24.6%	605,383	162,340	43,431	----	205,771	150,000
Apple Valley	Off Sale Only		46,600	5,433,627	4,102,662	1,330,965	24.5%	930,819	400,146	40,690	----	440,836	200,000
Appleton	Off Sale Only		2,843	320,585	234,285	86,300	26.9%	76,048	10,252	----	----	10,252	----
Audubon	On & Off Sale		449	495,077	295,111	199,966	40.4%	171,561	28,405	3,071	19,631	11,845	1,000
Avoca	On & Off Sale		145	176,016	99,513	76,503	43.5%	85,258	(8,755)	3,710	108	(5,153)	----
Bagley	Off Sale Only		1,231	665,986	528,840	137,146	20.6%	100,017	37,129	945	----	38,074	30,000
Balaton	On & Off Sale		637	328,799	193,171	135,628	41.2%	114,370	21,258	8,924	----	30,182	12,000
Barnesville	Off Sale Only	[*]	2,201	225,867	166,401	59,466	26.3%	48,945	10,521	767	----	11,288	20,000
Barnum	On & Off Sale		529	361,532	201,484	160,048	44.3%	122,817	37,231	14,108	----	51,339	26,003
Battle Lake	Off Sale Only	[0]	751	727,473	530,818	196,655	27.0%	127,792	68,863	7,027	22,775	53,115	10,000
Baudette	On & Off Sale		1,096	953,658	604,302	349,356	36.6%	229,030	120,326	15,312	----	135,638	100,000
Beaver Bay	On & Off Sale		181	309,441	155,899	153,542	49.6%	188,181	(34,639)	13,565	----	(21,074)	----
Belview	On & Off Sale		406	292,661	163,472	129,189	44.1%	141,066	(11,877)	3,181	----	(8,696)	----
Bemidji	Off Sale Only		12,073	3,671,397	2,746,721	924,676	25.2%	588,443	336,233	7,892	----	344,125	300,000
Benson	On & Off Sale		3,386	789,731	495,493	294,238	37.3%	279,026	15,212	5,374	----	20,586	50,000
Bertha	On & Off Sale		469	183,890	106,170	77,720	42.3%	81,532	(3,812)	2,682	----	(1,130)	----
Big Falls	On & Off Sale	[0]	264	248,279	135,704	112,575	45.3%	98,976	13,599	215	----	13,814	----
Big Lake	Off Sale Only		6,895	1,866,345	1,365,295	501,050	26.8%	269,880	231,170	18,367	----	249,537	145,000
Bigfork	On & Off Sale		471	253,314	147,055	106,259	41.9%	100,890	5,369	----	----	5,369	19,000
Biscay	On & Off Sale		115	370,749	176,730	194,019	52.3%	174,052	19,967	24,876	----	44,843	36,400
Blackduck	On & Off Sale		714	689,596	419,795	269,801	39.1%	222,244	47,557	14,371	----	61,928	55,000
Blue Earth	Off Sale Only		3,587	854,146	634,584	219,562	25.7%	147,227	72,335	27,501	----	99,836	185,047
Boyd	On & Off Sale		205	299,580	159,940	139,640	46.6%	113,972	25,668	1,766	----	27,434	4,608
Braham	Off Sale Only		1,295	764,474	586,520	177,954	23.3%	151,716	26,238	47,524	47,286	26,476	21,000
Brandon	On & Off Sale		448	354,986	214,418	140,568	39.6%	113,549	27,019	7,626	----	34,645	----
Brooklyn Center	Off Sale Only		29,180	3,552,152	2,696,042	856,110	24.1%	643,452	212,658	60,076	----	272,734	110,000
Browerville	On & Off Sale		734	415,081	229,493	185,588	44.7%	168,427	17,161	3,356	----	20,517	21,279
Browns Valley	On & Off Sale		672	257,721	156,873	100,848	39.1%	92,473	8,375	5,305	----	13,680	6,700
Buffalo	Off Sale Only		10,844	1,824,495	1,246,046	578,449	31.7%	305,563	272,886	8,100	----	280,986	250,000
Buffalo Lake	On & Off Sale		773	329,672	192,514	137,158	41.6%	96,873	40,285	4,040	----	44,325	----
Butterfield	Off Sale Only		561	196,302	151,168	45,134	23.0%	47,914	(2,780)	1,890	----	(890)	----
Caledonia	Off Sale Only		2,965	418,929	320,881	98,048	23.4%	69,896	28,152	----	----	28,152	5,000
Callaway	On & Off Sale		199	337,170	214,835	122,335	36.3%	113,311	9,024	7,052	2,225	13,851	9,876
Cambridge	Off Sale Only		5,715	2,629,666	2,003,321	626,345	23.8%	364,078	262,267	17,622	8,714	271,175	150,000
Canton	Off Sale Only	[*]	340	96,433	70,731	25,702	26.7%	20,803	4,899	9,639	----	14,538	----
Clarissa	On & Off Sale		605	323,765	201,750	122,015	37.7%	126,565	(4,550)	3,450	----	(1,100)	11,000
Clearbrook	On & Off Sale		563	372,240	218,456	153,784	41.3%	146,665	7,119	980	----	8,099	10,000
Clements	On & Off Sale		190	163,776	114,967	48,809	29.8%	73,317	(24,508)	36,351	----	11,843	4,200
Cleveland	On & Off Sale		669	239,593	155,810	83,783	35.0%	108,591	(24,808)	12,554	4,064	(16,318)	1
Clontarf	On & Off Sale		170	261,506	154,322	107,184	41.0%	96,323	10,861	----	----	10,861	10,500
Columbia Heights	Off Sale Only		18,529	6,796,384	5,267,398	1,528,986	22.5%	1,069,409	459,577	109,279	10,000	558,856	213,000
Conger	On & Off Sale		151	174,838	93,371	81,467	46.6%	69,124	12,343	12,747	----	25,090	----

**Table 4  
Analysis of City Liquor Store Operations - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Cook	Off Sale Only		612	881,979	666,456	215,523	24.4%	125,598	89,925	6,283	6,059	90,149	135,000
Cottonwood	On & Off Sale		1,144	486,964	298,535	188,429	38.7%	159,152	29,277	590	2,277	27,590	6,000
Cromwell	On & Off Sale		188	397,388	220,145	177,243	44.6%	121,046	56,197	10,556	84	66,669	59,592
Currie	On & Off Sale		220	191,554	137,407	54,147	28.3%	81,244	(27,097)	4,121	682	(23,658)	(164)
Dalton	Off Sale Only		260	228,758	175,492	53,266	23.3%	43,554	9,712	2,137	----	11,849	----
Danvers	On & Off Sale		107	262,260	132,944	129,316	49.3%	95,804	33,512	3,530	----	37,042	11,000
Darwin	Off Sale Only		276	535,208	418,848	116,360	21.7%	62,658	53,702	5,386	----	59,088	11,000
Dawson	Off Sale Only		1,520	348,862	256,227	92,635	26.6%	88,198	4,437	4,839	----	9,276	3,125
De Graff	On & Off Sale		129	246,485	132,079	114,406	46.4%	77,341	37,065	----	----	37,065	7,500
Delano	On & Off Sale		3,967	1,262,436	861,519	400,917	31.8%	308,900	92,017	33,756	----	125,773	50,000
Delavan	On & Off Sale		215	182,425	97,682	84,743	46.5%	93,763	(9,020)	12,000	2,029	951	----
Detroit Lakes	Off Sale Only		7,483	3,057,040	2,295,974	761,066	24.9%	271,570	489,496	58,279	3,336	544,439	289,137
Dundee	On & Off Sale		101	126,721	67,293	59,428	46.9%	60,844	(1,416)	9,443	----	8,027	3,600
Eagle Bend	On & Off Sale		610	248,541	149,180	99,361	40.0%	90,046	9,315	17,414	----	26,729	----
Eden Prairie	Off Sale Only		55,660	8,157,285	5,962,729	2,194,556	26.9%	1,475,142	719,414	59,772	70,654	708,532	605,728
Edina	Off Sale Only		47,465	9,074,112	6,760,040	2,314,072	25.5%	1,410,974	903,098	20	17,750	885,368	339,000
Elbow Lake	Off Sale Only		1,277	270,784	193,280	77,504	28.6%	73,379	4,125	885	1,459	3,551	500
Elizabeth	Off Sale Only		172	326,139	259,125	67,014	20.5%	56,940	10,074	7,548	----	17,622	9,360
Elk River	Off Sale Only		17,380	3,981,509	2,962,967	1,018,542	25.6%	502,656	515,886	64,444	60,960	519,370	148,300
Ellendale	On & Off Sale		595	278,482	172,260	106,222	38.1%	102,477	3,745	8,575	700	11,620	38,000
Ellsworth	On & Off Sale		538	184,327	97,719	86,608	47.0%	77,827	8,781	8,623	----	17,404	10,000
Elmore	Off Sale Only		720	145,623	110,469	35,154	24.1%	34,671	483	1,293	----	1,776	600
Erhard	Off Sale Only		147	277,129	211,463	65,666	23.7%	54,245	11,421	5,559	174	16,806	5,000
Fairfax	On & Off Sale		1,306	341,407	220,537	120,870	35.4%	137,236	(16,366)	16,318	----	(48)	50,000
Fairmont	Off Sale Only		10,947	2,035,074	1,538,689	496,385	24.4%	259,757	236,628	74,974	----	311,602	175,000
Farmington	Off Sale Only		13,279	2,353,687	1,762,288	591,399	25.1%	396,632	194,767	10,489	2,469	202,787	100,000
Fergus Falls	Off Sale Only		13,645	2,828,193	2,119,908	708,285	25.0%	381,169	327,116	47,944	----	375,060	267,837
Fifty Lakes	On & Off Sale		393	266,245	120,711	145,534	54.7%	108,777	36,757	3,416	----	40,173	----
Finlayson	On & Off Sale		319	414,821	218,340	196,481	47.4%	122,952	73,529	1,200	----	74,729	----
Flensburg	On & Off Sale		244	164,793	78,850	85,943	52.2%	88,825	(2,882)	4,044	1,598	(436)	----
Foreston	On & Off Sale		389	317,841	177,463	140,378	44.2%	121,071	19,307	4,453	----	23,760	5,000
Frazee	On & Off Sale		1,374	569,730	337,422	232,308	40.8%	227,321	4,987	----	----	4,987	----
Fridley	Off Sale Only		27,469	5,011,326	3,907,397	1,103,929	22.0%	817,303	286,626	48,433	----	335,059	300,000
Gilman	On & Off Sale		225	314,289	159,301	154,988	49.3%	148,425	6,563	19,228	----	25,791	20,000
Glencoe	Off Sale Only		5,518	1,055,646	832,670	222,976	21.1%	108,887	114,089	1,363	22,085	93,367	80,000
Glenwood	On & Off Sale		2,601	973,824	698,976	274,848	28.2%	285,017	(10,169)	----	----	(10,169)	----
Goodridge	On & Off Sale		97	230,721	133,845	96,876	42.0%	98,452	(1,576)	7,766	----	6,190	4,000
Grand Marais	Off Sale Only		1,369	1,103,558	746,423	357,135	32.4%	183,615	173,520	18,122	----	191,642	----
Granite Falls	Off Sale Only		3,057	689,603	499,920	189,683	27.5%	103,035	86,648	19,582	----	106,230	77,259
Hackensack	On & Off Sale		306	595,701	402,545	193,156	32.4%	178,121	15,035	19	----	15,054	18,000
Hadley	On & Off Sale		79	101,664	52,692	48,972	48.2%	66,028	(17,056)	12,752	85	(4,389)	----
Hanley Falls	On & Off Sale		320	234,106	117,463	116,643	49.8%	91,230	25,413	348	----	25,761	5,000
Hanska	On & Off Sale		438	373,002	180,196	192,806	51.7%	153,386	39,420	3,748	----	43,168	20,000
Hawley	Off Sale Only		1,884	420,579	338,103	82,476	19.6%	136,052	(53,576)	2,623	4,160	(55,113)	1,000
Herman	On & Off Sale		446	317,104	197,587	119,517	37.7%	116,986	2,531	19,684	90	22,125	70,525
Heron Lake	On & Off Sale		767	237,184	138,666	98,518	41.5%	86,757	11,761	641	----	12,402	13,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Hinckley	On & Off Sale		1,305	1,309,398	870,840	438,558	33.5%	307,451	131,107	3,985	13,465	121,627	99,800
Hitterdal	On & Off Sale		201	298,485	157,426	141,059	47.3%	108,346	32,713	----	----	32,713	10,000
Holdingford	On & Off Sale		745	333,169	174,794	158,375	47.5%	119,607	38,768	----	----	38,768	40,320
Houston	On & Off Sale		1,022	403,976	221,055	182,921	45.3%	183,711	(790)	9,769	----	8,979	19,200
Howard Lake	On & Off Sale		1,867	908,700	607,637	301,063	33.1%	229,278	71,785	10,030	1,048	80,767	80,000
Hutchinson	Off Sale Only		13,185	3,378,622	2,607,377	771,245	22.8%	451,218	320,027	11,547	4,785	326,789	264,000
Isanti	Off Sale Only		2,613	1,330,013	1,001,361	328,652	24.7%	192,470	136,182	17,028	----	153,210	76,500
Isle	On & Off Sale		731	1,122,514	806,080	316,434	28.2%	273,315	43,119	721	----	43,840	30,780
Ivanhoe	On & Off Sale		675	336,585	196,234	140,351	41.7%	119,356	20,995	953	----	21,948	1,000
Jackson	Off Sale Only		3,484	587,899	452,552	135,347	23.0%	105,106	30,241	12,914	----	43,155	10,000
Jasper	On & Off Sale		599	203,715	110,507	93,208	45.8%	96,253	(3,045)	2,615	----	(430)	----
Kasson	Off Sale Only		4,597	663,552	502,273	161,279	24.3%	138,444	22,835	2,890	----	25,725	1,000
Kelliher	On & Off Sale		301	312,987	160,466	152,521	48.7%	119,780	32,741	3,424	----	36,165	20,000
Kellogg	On & Off Sale		445	150,161	65,697	84,464	56.2%	82,089	2,375	7,061	----	9,436	6,000
Kensington	On & Off Sale	[21]	285	----	----	----	----	12,860	(12,860)	142,880	----	130,020	162,081
Kenyon	On & Off Sale		1,667	469,756	264,590	205,166	43.7%	177,682	27,484	6,891	----	34,375	52,655
Kiester	Off Sale Only		540	119,858	80,154	39,704	33.1%	27,295	12,409	----	----	12,409	----
Lafayette	On & Off Sale		529	199,449	98,586	100,863	50.6%	95,767	5,096	49	----	5,145	----
Lake Benton	On & Off Sale		710	230,578	121,590	108,988	47.3%	91,202	17,786	8,110	----	25,896	----
Lake Lillian	Off Sale Only	[0]	257	142,657	112,853	29,804	20.9%	42,050	(12,246)	----	----	(12,246)	(10,000)
Lake Park	On & Off Sale		786	620,636	384,546	236,090	38.0%	209,159	26,931	9,474	----	36,405	10,000
Lake Wilson	On & Off Sale		269	226,523	129,333	97,190	42.9%	104,752	(7,562)	8,767	101	1,104	----
Lakefield	Off Sale Only		1,714	251,799	178,988	72,811	28.9%	70,522	2,289	6,574	97	8,766	(247)
Lakeville	Off Sale Only		44,751	8,949,804	6,798,026	2,151,778	24.0%	1,246,710	905,068	47,664	66,632	886,100	989,822
Lancaster	On & Off Sale		365	246,754	145,818	100,936	40.9%	83,531	17,405	431	----	17,836	10,000
Le Center	On & Off Sale		2,285	643,254	435,231	208,023	32.3%	159,701	48,322	16,150	----	64,472	100,000
Leroy	Off Sale Only		925	172,052	139,731	32,321	18.8%	37,002	(4,681)	4,080	----	(601)	----
Lewisville	On & Off Sale		268	209,481	100,336	109,145	52.1%	86,221	22,924	4,000	3,561	23,363	----
Lexington	Off Sale Only		2,219	2,405,841	1,891,834	514,007	21.4%	324,269	189,738	21,630	----	211,368	124,500
Lindstrom	On & Off Sale		3,219	1,907,989	1,428,896	479,093	25.1%	375,048	104,045	25,513	28,496	101,062	4,166
Lismore	On & Off Sale		236	296,355	156,074	140,281	47.3%	146,587	(6,306)	377	4,873	(10,802)	----
Litchfield	Off Sale Only		6,577	1,394,550	1,088,980	305,570	21.9%	199,484	106,086	13,700	----	119,786	64,000
Littlefork	On & Off Sale		675	278,284	157,254	121,030	43.5%	111,605	9,425	2,940	----	12,365	5,000
Long Prairie	Off Sale Only		3,047	854,918	650,896	204,022	23.9%	112,149	91,873	22,307	----	114,180	74,000
Longville	On & Off Sale		180	675,914	399,966	275,948	40.8%	179,081	96,867	----	----	96,867	40,000
Lonsdale	On & Off Sale		1,566	694,834	436,152	258,682	37.2%	165,912	92,770	17,198	----	109,968	85,000
Luverne	Off Sale Only		4,618	649,255	472,876	176,379	27.2%	135,504	40,875	7,484	----	48,359	35,000
Mabel	On & Off Sale		765	274,330	172,047	102,283	37.3%	89,788	12,495	6,038	11,059	7,474	10,000
Madelia	Off Sale Only		2,343	293,972	224,490	69,482	23.6%	44,963	24,519	10,372	----	34,891	20,000
Madison	Off Sale Only		1,758	316,923	232,365	84,558	26.7%	74,039	10,519	1,202	----	11,721	4,699
Mahnomen	On & Off Sale		1,214	868,750	580,306	288,444	33.2%	254,849	33,595	32,782	2,500	63,877	22,644
Maple Lake	Off Sale Only		1,656	930,359	720,446	209,913	22.6%	134,511	75,402	9,525	818	84,109	20,000
Mapleton	On & Off Sale		1,681	377,431	221,849	155,582	41.2%	129,491	26,091	25,788	----	51,879	----
Marshall	Off Sale Only		12,828	2,777,370	2,064,944	712,426	25.7%	276,055	436,371	23,376	----	459,747	301,230
Maynard	On & Off Sale		383	326,639	169,184	157,455	48.2%	134,742	22,713	628	----	23,341	8,000
Mazeppa	On & Off Sale		780	302,088	182,299	119,789	39.7%	104,578	15,211	8,749	----	23,960	40,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Medford	On & Off Sale		1,018	556,910	325,619	231,291	41.5%	181,731	49,560	14,647	----	64,207	30,000
Menahga	On & Off Sale		1,220	741,040	442,332	298,708	40.3%	210,112	88,596	4,659	9,315	83,940	50,000
Mentor	On & Off Sale		143	316,766	157,719	159,047	50.2%	133,617	25,430	12,584	----	38,014	34,300
Milaca	Off Sale Only		2,596	896,984	685,668	211,316	23.6%	136,866	74,450	7,520	13,332	68,638	15,000
Millerville	On & Off Sale		117	310,807	172,859	137,948	44.4%	116,928	21,020	5,816	500	26,336	24,500
Miltona	On & Off Sale		293	513,079	305,476	207,603	40.5%	171,370	36,233	20,676	----	56,909	15,000
Montevideo	Off Sale Only		5,482	1,440,951	1,088,048	352,903	24.5%	259,979	92,924	223	4,740	88,407	80,000
Monticello	Off Sale Only		8,397	2,847,302	2,153,771	693,531	24.4%	355,347	338,184	64,045	----	402,229	181,200
Moose Lake	On & Off Sale		2,343	747,091	462,340	284,751	38.1%	187,084	97,667	11,726	----	109,393	114,582
Mora	Off Sale Only		3,235	1,971,198	1,498,180	473,018	24.0%	226,784	246,234	35,395	----	281,629	260,000
Morris	Off Sale Only		5,081	1,030,107	791,704	238,403	23.1%	155,601	82,802	4,374	----	87,176	40,000
Morton	On & Off Sale		443	298,417	157,204	141,213	47.3%	125,269	15,944	6,022	----	21,966	20,000
Mound	Off Sale Only		9,454	1,899,857	1,434,850	465,007	24.5%	336,877	128,130	41,719	31,614	138,235	219,000
Nevis	On & Off Sale		358	479,203	269,237	209,966	43.8%	147,024	62,942	----	----	62,942	77,477
New York Mills	On & Off Sale		1,162	559,747	340,290	219,457	39.2%	150,196	69,261	3,373	----	72,634	80,000
Nisswa	On & Off Sale		1,974	1,054,422	714,522	339,900	32.2%	242,532	97,368	----	----	97,368	87,500
North Branch	Off Sale Only		8,574	1,355,968	1,015,238	340,730	25.1%	225,375	115,355	6,797	44,359	77,793	----
Northfield	Off Sale Only		17,509	2,038,861	1,504,563	534,298	26.2%	443,373	90,925	40,443	----	131,368	180,000
Northome	On & Off Sale		229	184,398	104,319	80,079	43.4%	63,412	16,667	4,535	----	21,202	30,000
Ogema	On & Off Sale		143	345,001	239,634	105,367	30.5%	70,319	35,048	5,686	----	40,734	5,000
Ogilvie	On & Off Sale		478	392,502	231,229	161,273	41.1%	141,979	19,294	32,714	161	51,847	36,400
Okabena	On & Off Sale		184	246,725	154,953	91,772	37.2%	115,274	(23,502)	19,731	----	(3,771)	----
Olivia	On & Off Sale		2,560	814,062	545,627	268,435	33.0%	233,476	34,959	18,168	----	53,127	10,000
Orr	On & Off Sale		246	452,466	265,365	187,101	41.4%	169,537	17,564	16,203	176	33,591	15,000
Osakis	On & Off Sale		1,598	502,814	298,736	204,078	40.6%	157,021	47,057	9,869	----	56,926	25,000
Palisade	On & Off Sale		119	356,267	238,442	117,825	33.1%	94,404	23,421	4,657	----	28,078	----
Park Rapids	Off Sale Only		3,338	2,158,686	1,668,509	490,177	22.7%	314,968	175,209	31,988	----	207,197	417,298
Parkers Prairie	On & Off Sale		1,013	364,726	238,028	126,698	34.7%	106,155	20,543	25,628	----	46,171	----
Paynesville	Off Sale Only		2,295	693,462	530,440	163,022	23.5%	115,966	47,056	8,119	----	55,175	32,500
Pelican Rapids	Off Sale Only		2,380	518,992	408,901	110,091	21.2%	115,955	(5,864)	1,763	----	(4,101)	6,000
Perham	Off Sale Only		2,603	1,120,804	808,411	312,393	27.9%	152,494	159,899	18,407	3,480	174,826	80,750
Pine City	Off Sale Only		3,071	1,436,379	1,110,554	325,825	22.7%	236,560	89,265	11,436	----	100,701	56,900
Pine Island	On & Off Sale		2,593	610,406	370,757	239,649	39.3%	211,927	27,722	31,856	----	59,578	----
Pipestone	Off Sale Only		4,406	845,444	627,061	218,383	25.8%	143,863	74,520	16,673	----	91,193	43,520
Plainview	On & Off Sale		3,207	618,795	386,447	232,348	37.5%	204,982	27,366	23,131	150	50,347	30,000
Princeton	Off Sale Only		4,037	1,579,049	1,181,422	397,627	25.2%	197,446	200,181	60,878	6,088	254,971	49,250
Proctor	Off Sale Only		2,842	715,441	567,800	147,641	20.6%	122,938	24,703	107	8,524	16,286	2,000
Randall	On & Off Sale		536	483,330	305,293	178,037	36.8%	137,713	40,324	7,698	----	48,022	40,000
Ranier	On & Off Sale		186	362,473	177,798	184,675	50.9%	156,059	28,616	486	----	29,102	15,000
Redwood Falls	Off Sale Only		5,461	1,037,288	806,309	230,979	22.3%	162,762	68,217	14,305	----	82,522	25,000
Remer	On & Off Sale		371	491,370	279,901	211,469	43.0%	150,068	61,401	----	----	61,401	63,024
Renville	On & Off Sale		1,314	481,769	299,393	182,376	37.9%	168,636	13,740	37,298	----	51,038	56,000
Richfield	Off Sale Only		34,876	9,128,171	7,041,178	2,086,993	22.9%	1,484,506	602,487	66,495	10,799	658,183	792,550
Robbinsdale	Off Sale Only		14,070	2,120,441	1,627,816	492,625	23.2%	404,126	88,499	6,966	34,916	60,549	----
Rogers	On & Off Sale		4,330	1,431,140	945,041	486,099	34.0%	406,750	79,349	38,428	69,491	48,286	----
Roseau	Off Sale Only		2,754	1,214,568	908,220	306,348	25.2%	189,525	116,823	22,602	----	139,425	50,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Round Lake	Off Sale Only		424	75,897	59,836	16,061	21.2%	31,786	(15,725)	2,888	----	(12,837)	----
Rush City	On & Off Sale		2,177	739,729	458,070	281,659	38.1%	234,762	46,897	7,804	----	54,701	20,000
Rushford	On & Off Sale		1,728	509,648	345,620	164,028	32.2%	125,924	38,104	12,826	----	50,930	25,000
Russell	On & Off Sale		367	257,281	135,478	121,803	47.3%	83,137	38,666	7,836	----	46,502	60,000
Sacred Heart	On & Off Sale		543	302,709	169,998	132,711	43.8%	148,949	(16,238)	17,663	----	1,425	----
Sauk Rapids	Off Sale Only		10,826	2,013,863	1,576,757	437,106	21.7%	265,593	171,513	29,317	3,750	197,080	102,000
Savage	Off Sale Only		22,622	5,677,029	4,319,718	1,357,311	23.9%	949,042	408,269	105,858	128,823	385,304	171,000
Sebeka	On & Off Sale		701	489,030	275,092	213,938	43.7%	138,627	75,311	5,176	----	80,487	30,000
Sherburn	On & Off Sale		1,076	382,811	228,717	154,094	40.3%	126,928	27,166	10,860	418	37,608	5,000
Shorewood	Off Sale Only		7,540	2,629,590	1,962,100	667,490	25.4%	582,182	85,308	17,251	9,509	93,050	10,000
Silver Bay	On & Off Sale		2,065	692,331	418,549	273,782	39.5%	229,997	43,785	20,067	----	63,852	31,926
Silver Lake	On & Off Sale		773	520,534	298,846	221,688	42.6%	207,113	14,575	3,583	----	18,158	24,500
Sleepy Eye	Off Sale Only		3,513	420,096	304,817	115,279	27.4%	98,965	16,314	11,908	----	28,222	50,000
South Haven	On & Off Sale		207	329,386	173,347	156,039	47.4%	127,385	28,654	2,257	----	30,911	10,481
Spring Grove	On & Off Sale		1,307	340,257	205,848	134,409	39.5%	126,337	8,072	4,245	----	12,317	18,674
Spring Lake Park	Off Sale Only		6,777	2,961,220	2,353,890	607,330	20.5%	522,148	85,182	107,514	12,794	179,902	150,000
Stacy	On & Off Sale	[0]	1,317	526,134	349,937	176,197	33.5%	156,631	19,566	576	----	20,142	10,000
St. Anthony	On & Off Sale		8,012	4,962,142	3,573,490	1,388,652	28.0%	1,119,437	269,215	62,910	48,860	283,265	241,525
St. Francis	Off Sale Only		5,330	943,074	722,953	220,121	23.3%	154,391	65,730	11,646	----	77,376	11,500
St. Hilaire	On & Off Sale		272	408,918	215,927	192,991	47.2%	145,003	47,988	8,101	144	55,945	41,000
St. James	Off Sale Only		4,701	592,455	407,755	184,700	31.2%	93,349	91,351	17,633	----	108,984	86,300
St. Leo	On & Off Sale		104	117,681	58,715	58,966	50.1%	62,946	(3,980)	6,314	----	2,334	----
Thief River Falls	Off Sale Only		8,412	2,794,676	2,155,353	639,323	22.9%	371,645	267,678	33,862	----	301,540	321,654
Tracy	On & Off Sale		2,260	559,104	340,789	218,315	39.0%	229,790	(11,475)	34,595	----	23,120	30,000
Trimont	Off Sale Only		755	151,719	111,610	40,109	26.4%	48,520	(8,411)	1,568	----	(6,843)	----
Twin Valley	On & Off Sale		857	433,291	264,518	168,773	39.0%	145,844	22,929	5,948	4,248	24,629	5,000
Two Harbors	Off Sale Only		3,631	1,445,134	1,110,839	334,295	23.1%	214,451	119,844	25,372	----	145,216	1,060
Ulen	On & Off Sale		533	235,886	138,031	97,855	41.5%	90,992	6,863	368	----	7,231	10,000
Underwood	Off Sale Only		327	359,771	272,673	87,098	24.2%	64,688	22,410	1,141	3,946	19,605	21,939
Vergas	Off Sale Only		312	375,165	281,749	93,416	24.9%	65,676	27,740	8,579	----	36,319	10,000
Verndale	On & Off Sale		574	242,722	118,205	124,517	51.3%	93,836	30,681	2,217	----	32,898	----
Vesta	On & Off Sale		341	167,080	82,132	84,948	50.8%	85,391	(443)	423	----	(20)	4,000
Wadena	Off Sale Only		4,300	1,076,292	807,111	269,181	25.0%	150,971	118,210	15,722	----	133,932	97,435
Waldorf	On & Off Sale	[0]	241	219,155	110,290	108,865	49.7%	86,114	22,751	3,907	----	26,658	5,000
Walker	Off Sale Only		1,100	770,254	563,709	206,545	26.8%	132,087	74,458	----	----	74,458	100,000
Walnut Grove	On & Off Sale		633	243,934	129,404	114,530	47.0%	95,543	18,987	9,198	----	28,185	20,775
Warroad	Off Sale Only		1,754	840,579	613,732	226,847	27.0%	154,790	72,057	----	----	72,057	85,000
Watertown	On & Off Sale		3,200	714,267	498,911	215,356	30.2%	273,962	(58,606)	7,281	----	(51,325)	30,000
Waverly	On & Off Sale		755	368,983	232,602	136,381	37.0%	137,502	(1,121)	9,829	----	8,708	20,000
Wayzata	On & Off Sale		4,106	2,977,369	1,742,981	1,234,388	41.5%	953,445	280,943	36,718	----	317,661	482,500
Wells	On & Off Sale		2,495	645,829	417,495	228,334	35.4%	198,372	29,962	13,671	1,317	42,316	22,853
West Concord	On & Off Sale		843	298,248	153,852	144,396	48.4%	146,999	(2,603)	18,893	----	16,290	----
Williams	On & Off Sale		201	333,354	210,283	123,071	36.9%	157,761	(34,690)	14,549	1,310	(21,451)	10,000
Wilmont	On & Off Sale		331	218,153	116,651	101,502	46.5%	111,974	(10,472)	14,239	107	3,660	----
Windom	Off Sale Only		4,495	970,631	705,993	264,638	27.3%	201,744	62,894	5,681	----	68,575	35,000
Winnebago	On & Off Sale	[21]	1,474	----	----	----	----	21,525	(21,525)	8,481	----	(13,044)	7,050

**Table 4**  
**Analysis of City Liquor Store Operations - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Winton	On & Off Sale		190	201,539	104,595	96,944	48.1%	138,668	(41,724)	19,515	----	(22,209)	20,000
Wolf Lake	On & Off Sale		31	324,361	190,009	134,352	41.4%	105,444	28,908	8,163	----	37,071	30,000
Wood Lake	On & Off Sale		433	252,493	140,535	111,958	44.3%	120,663	(8,705)	1,033	----	(7,672)	7,000
Worthington	Off Sale Only		11,272	1,505,004	1,139,667	365,337	24.3%	247,433	117,904	21,905	----	139,809	125,000
Off Sale Only			732,785	166,835,927	126,332,700	40,503,227	24.3%	26,451,733	14,051,494	1,951,709	669,427	15,333,776	10,594,251
On & Off Sale			127,537	66,093,422	40,712,039	25,381,383	38.4%	21,765,914	3,615,469	1,497,469	234,873	4,878,065	3,722,333
All Stores			860,322	232,929,349	167,044,739	65,884,610	28.3%	48,217,647	17,666,963	3,449,178	904,300	20,211,841	14,316,584

Footnotes:      [\*]      The accrual basis of accounting is used; however, no depreciation is shown.  
                          [0]      Cash basis of accounting.  
                          [21]     Discontinued operations during 2001.

**Table 5**  
**Analysis of City Liquor Store Operations - 2001**  
**Listed by Gross Sales**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Richfield	Off Sale Only		34,876	9,128,171	7,041,178	2,086,993	22.9%	1,484,506	602,487	66,495	10,799	658,183	792,550
Edina	Off Sale Only		47,465	9,074,112	6,760,040	2,314,072	25.5%	1,410,974	903,098	20	17,750	885,368	339,000
Lakeville	Off Sale Only		44,751	8,949,804	6,798,026	2,151,778	24.0%	1,246,710	905,068	47,664	66,632	886,100	989,822
Eden Prairie	Off Sale Only		55,660	8,157,285	5,962,729	2,194,556	26.9%	1,475,142	719,414	59,772	70,654	708,532	605,728
Columbia Heights	Off Sale Only		18,529	6,796,384	5,267,398	1,528,986	22.5%	1,069,409	459,577	109,279	10,000	558,856	213,000
Savage	Off Sale Only		22,622	5,677,029	4,319,718	1,357,311	23.9%	949,042	408,269	105,858	128,823	385,304	171,000
Apple Valley	Off Sale Only		46,600	5,433,627	4,102,662	1,330,965	24.5%	930,819	400,146	40,690	----	440,836	200,000
Fridley	Off Sale Only		27,469	5,011,326	3,907,397	1,103,929	22.0%	817,303	286,626	48,433	----	335,059	300,000
St. Anthony	On & Off Sale		8,012	4,962,142	3,573,490	1,388,652	28.0%	1,119,437	269,215	62,910	48,860	283,265	241,525
Elk River	Off Sale Only		17,380	3,981,509	2,962,967	1,018,542	25.6%	502,656	515,886	64,444	60,960	519,370	148,300
Bemidji	Off Sale Only		12,073	3,671,397	2,746,721	924,676	25.2%	588,443	336,233	7,892	----	344,125	300,000
Brooklyn Center	Off Sale Only		29,180	3,552,152	2,696,042	856,110	24.1%	643,452	212,658	60,076	----	272,734	110,000
Hutchinson	Off Sale Only		13,185	3,378,622	2,607,377	771,245	22.8%	451,218	320,027	11,547	4,785	326,789	264,000
Alexandria	Off Sale Only		9,247	3,196,826	2,522,894	673,932	21.1%	409,768	264,164	4,621	2,509	266,276	328,998
Anoka	Off Sale Only		18,088	3,121,138	2,353,415	767,723	24.6%	605,383	162,340	43,431	----	205,771	150,000
Detroit Lakes	Off Sale Only		7,483	3,057,040	2,295,974	761,066	24.9%	271,570	489,496	58,279	3,336	544,439	289,137
Wayzata	On & Off Sale		4,106	2,977,369	1,742,981	1,234,388	41.5%	953,445	280,943	36,718	----	317,661	482,500
Spring Lake Park	Off Sale Only		6,777	2,961,220	2,353,890	607,330	20.5%	522,148	85,182	107,514	12,794	179,902	150,000
Monticello	Off Sale Only		8,397	2,847,302	2,153,771	693,531	24.4%	355,347	338,184	64,045	----	402,229	181,200
Fergus Falls	Off Sale Only		13,645	2,828,193	2,119,908	708,285	25.0%	381,169	327,116	47,944	----	375,060	267,837
Thief River Falls	Off Sale Only		8,412	2,794,676	2,155,353	639,323	22.9%	371,645	267,678	33,862	----	301,540	321,654
Marshall	Off Sale Only		12,828	2,777,370	2,064,944	712,426	25.7%	276,055	436,371	23,376	----	459,747	301,230
Cambridge	Off Sale Only		5,715	2,629,666	2,003,321	626,345	23.8%	364,078	262,267	17,622	8,714	271,175	150,000
Shorewood	Off Sale Only		7,540	2,629,590	1,962,100	667,490	25.4%	582,182	85,308	17,251	9,509	93,050	10,000
Lexington	Off Sale Only		2,219	2,405,841	1,891,834	514,007	21.4%	324,269	189,738	21,630	----	211,368	124,500
Farmington	Off Sale Only		13,279	2,353,687	1,762,288	591,399	25.1%	396,632	194,767	10,489	2,469	202,787	100,000
Park Rapids	Off Sale Only		3,338	2,158,686	1,668,509	490,177	22.7%	314,968	175,209	31,988	----	207,197	417,298
Robbinsdale	Off Sale Only		14,070	2,120,441	1,627,816	492,625	23.2%	404,126	88,499	6,966	34,916	60,549	----
Northfield	Off Sale Only		17,509	2,038,861	1,504,563	534,298	26.2%	443,373	90,925	40,443	----	131,368	180,000
Fairmont	Off Sale Only		10,947	2,035,074	1,538,689	496,385	24.4%	259,757	236,628	74,974	----	311,602	175,000
Sauk Rapids	Off Sale Only		10,826	2,013,863	1,576,757	437,106	21.7%	265,593	171,513	29,317	3,750	197,080	102,000
Mora	Off Sale Only		3,235	1,971,198	1,498,180	473,018	24.0%	226,784	246,234	35,395	----	281,629	260,000
Lindstrom	On & Off Sale		3,219	1,907,989	1,428,896	479,093	25.1%	375,048	104,045	25,513	28,496	101,062	4,166
Mound	Off Sale Only		9,454	1,899,857	1,434,850	465,007	24.5%	336,877	128,130	41,719	31,614	138,235	219,000
Big Lake	Off Sale Only		6,895	1,866,345	1,365,295	501,050	26.8%	269,880	231,170	18,367	----	249,537	145,000
Buffalo	Off Sale Only		10,844	1,824,495	1,246,046	578,449	31.7%	305,563	272,886	8,100	----	280,986	250,000
Princeton	Off Sale Only		4,037	1,579,049	1,181,422	397,627	25.2%	197,446	200,181	60,878	6,088	254,971	49,250
Worthington	Off Sale Only		11,272	1,505,004	1,139,667	365,337	24.3%	247,433	117,904	21,905	----	139,809	125,000
Two Harbors	Off Sale Only		3,631	1,445,134	1,110,839	334,295	23.1%	214,451	119,844	25,372	----	145,216	1,060
Montevideo	Off Sale Only		5,482	1,440,951	1,088,048	352,903	24.5%	259,979	92,924	223	4,740	88,407	80,000
Pine City	Off Sale Only		3,071	1,436,379	1,110,554	325,825	22.7%	236,560	89,265	11,436	----	100,701	56,900
Rogers	On & Off Sale		4,330	1,431,140	945,041	486,099	34.0%	406,750	79,349	38,428	69,491	48,286	----
Litchfield	Off Sale Only		6,577	1,394,550	1,088,980	305,570	21.9%	199,484	106,086	13,700	----	119,786	64,000
North Branch	Off Sale Only		8,574	1,355,968	1,015,238	340,730	25.1%	225,375	115,355	6,797	44,359	77,793	----

**Table 5**  
**Analysis of City Liquor Store Operations - 2001**  
**Listed by Gross Sales**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Isanti	Off Sale Only		2,613	1,330,013	1,001,361	328,652	24.7%	192,470	136,182	17,028	----	153,210	76,500
Hinckley	On & Off Sale		1,305	1,309,398	870,840	438,558	33.5%	307,451	131,107	3,985	13,465	121,627	99,800
Delano	On & Off Sale		3,967	1,262,436	861,519	400,917	31.8%	308,900	92,017	33,756	----	125,773	50,000
Roseau	Off Sale Only		2,754	1,214,568	908,220	306,348	25.2%	189,525	116,823	22,602	----	139,425	50,000
Isle	On & Off Sale		731	1,122,514	806,080	316,434	28.2%	273,315	43,119	721	----	43,840	30,780
Perham	Off Sale Only		2,603	1,120,804	808,411	312,393	27.9%	152,494	159,899	18,407	3,480	174,826	80,750
Grand Marais	Off Sale Only		1,369	1,103,558	746,423	357,135	32.4%	183,615	173,520	18,122	----	191,642	----
Wadena	Off Sale Only		4,300	1,076,292	807,111	269,181	25.0%	150,971	118,210	15,722	----	133,932	97,435
Glencoe	Off Sale Only		5,518	1,055,646	832,670	222,976	21.1%	108,887	114,089	1,363	22,085	93,367	80,000
Nisswa	On & Off Sale		1,974	1,054,422	714,522	339,900	32.2%	242,532	97,368	----	----	97,368	87,500
Redwood Falls	Off Sale Only		5,461	1,037,288	806,309	230,979	22.3%	162,762	68,217	14,305	----	82,522	25,000
Morris	Off Sale Only		5,081	1,030,107	791,704	238,403	23.1%	155,601	82,802	4,374	----	87,176	40,000
Glenwood	On & Off Sale		2,601	973,824	698,976	274,848	28.2%	285,017	(10,169)	----	----	(10,169)	----
Windom	Off Sale Only		4,495	970,631	705,993	264,638	27.3%	201,744	62,894	5,681	----	68,575	35,000
Baudette	On & Off Sale		1,096	953,658	604,302	349,356	36.6%	229,030	120,326	15,312	----	135,638	100,000
St. Francis	Off Sale Only		5,330	943,074	722,953	220,121	23.3%	154,391	65,730	11,646	----	77,376	11,500
Maple Lake	Off Sale Only		1,656	930,359	720,446	209,913	22.6%	134,511	75,402	9,525	818	84,109	20,000
Howard Lake	On & Off Sale		1,867	908,700	607,637	301,063	33.1%	229,278	71,785	10,030	1,048	80,767	80,000
Milaca	Off Sale Only		2,596	896,984	685,668	211,316	23.6%	136,866	74,450	7,520	13,332	68,638	15,000
Cook	Off Sale Only		612	881,979	666,456	215,523	24.4%	125,598	89,925	6,283	6,059	90,149	135,000
Mahnomen	On & Off Sale		1,214	868,750	580,306	288,444	33.2%	254,849	33,595	32,782	2,500	63,877	22,644
Long Prairie	Off Sale Only		3,047	854,918	650,896	204,022	23.9%	112,149	91,873	22,307	----	114,180	74,000
Blue Earth	Off Sale Only		3,587	854,146	634,584	219,562	25.7%	147,227	72,335	27,501	----	99,836	185,047
Pipestone	Off Sale Only		4,406	845,444	627,061	218,383	25.8%	143,863	74,520	16,673	----	91,193	43,520
Warroad	Off Sale Only		1,754	840,579	613,732	226,847	27.0%	154,790	72,057	----	----	72,057	85,000
Aitkin	Off Sale Only		2,036	819,762	637,159	182,603	22.3%	145,982	36,621	15,970	31	52,560	45,000
Olivia	On & Off Sale		2,560	814,062	545,627	268,435	33.0%	233,476	34,959	18,168	----	53,127	10,000
Benson	On & Off Sale		3,386	789,731	495,493	294,238	37.3%	279,026	15,212	5,374	----	20,586	50,000
Walker	Off Sale Only		1,100	770,254	563,709	206,545	26.8%	132,087	74,458	----	----	74,458	100,000
Braham	Off Sale Only		1,295	764,474	586,520	177,954	23.3%	151,716	26,238	47,524	47,286	26,476	21,000
Moose Lake	On & Off Sale		2,343	747,091	462,340	284,751	38.1%	187,084	97,667	11,726	----	109,393	114,582
Menahga	On & Off Sale		1,220	741,040	442,332	298,708	40.3%	210,112	88,596	4,659	9,315	83,940	50,000
Rush City	On & Off Sale		2,177	739,729	458,070	281,659	38.1%	234,762	46,897	7,804	----	54,701	20,000
Battle Lake	Off Sale Only	[0]	751	727,473	530,818	196,655	27.0%	127,792	68,863	7,027	22,775	53,115	10,000
Proctor	Off Sale Only		2,842	715,441	567,800	147,641	20.6%	122,938	24,703	107	8,524	16,286	2,000
Watertown	On & Off Sale		3,200	714,267	498,911	215,356	30.2%	273,962	(58,606)	7,281	----	(51,325)	30,000
Lonsdale	On & Off Sale		1,566	694,834	436,152	258,682	37.2%	165,912	92,770	17,198	----	109,968	85,000
Paynesville	Off Sale Only		2,295	693,462	530,440	163,022	23.5%	115,966	47,056	8,119	----	55,175	32,500
Silver Bay	On & Off Sale		2,065	692,331	418,549	273,782	39.5%	229,997	43,785	20,067	----	63,852	31,926
Granite Falls	Off Sale Only		3,057	689,603	499,920	189,683	27.5%	103,035	86,648	19,582	----	106,230	77,259
Blackduck	On & Off Sale		714	689,596	419,795	269,801	39.1%	222,244	47,557	14,371	----	61,928	55,000
Longville	On & Off Sale		180	675,914	399,966	275,948	40.8%	179,081	96,867	----	----	96,867	40,000
Bagley	Off Sale Only		1,231	665,986	528,840	137,146	20.6%	100,017	37,129	945	----	38,074	30,000
Kasson	Off Sale Only		4,597	663,552	502,273	161,279	24.3%	138,444	22,835	2,890	----	25,725	1,000



**Table 5**  
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Luverne	Off Sale Only		4,618	649,255	472,876	176,379	27.2%	135,504	40,875	7,484	----	48,359	35,000
Wells	On & Off Sale		2,495	645,829	417,495	228,334	35.4%	198,372	29,962	13,671	1,317	42,316	22,853
Le Center	On & Off Sale		2,285	643,254	435,231	208,023	32.3%	159,701	48,322	16,150	----	64,472	100,000
Lake Park	On & Off Sale		786	620,636	384,546	236,090	38.0%	209,159	26,931	9,474	----	36,405	10,000
Plainview	On & Off Sale		3,207	618,795	386,447	232,348	37.5%	204,982	27,366	23,131	150	50,347	30,000
Pine Island	On & Off Sale		2,593	610,406	370,757	239,649	39.3%	211,927	27,722	31,856	----	59,578	----
Hackensack	On & Off Sale		306	595,701	402,545	193,156	32.4%	178,121	15,035	19	----	15,054	18,000
St. James	Off Sale Only		4,701	592,455	407,755	184,700	31.2%	93,349	91,351	17,633	----	108,984	86,300
Jackson	Off Sale Only		3,484	587,899	452,552	135,347	23.0%	105,106	30,241	12,914	----	43,155	10,000
Frazee	On & Off Sale		1,374	569,730	337,422	232,308	40.8%	227,321	4,987	----	----	4,987	----
New York Mills	On & Off Sale		1,162	559,747	340,290	219,457	39.2%	150,196	69,261	3,373	----	72,634	80,000
Tracy	On & Off Sale		2,260	559,104	340,789	218,315	39.0%	229,790	(11,475)	34,595	----	23,120	30,000
Medford	On & Off Sale		1,018	556,910	325,619	231,291	41.5%	181,731	49,560	14,647	----	64,207	30,000
Darwin	Off Sale Only		276	535,208	418,848	116,360	21.7%	62,658	53,702	5,386	----	59,088	11,000
Stacy	On & Off Sale	[0]	1,317	526,134	349,937	176,197	33.5%	156,631	19,566	576	----	20,142	10,000
Silver Lake	On & Off Sale		773	520,534	298,846	221,688	42.6%	207,113	14,575	3,583	----	18,158	24,500
Pelican Rapids	Off Sale Only		2,380	518,992	408,901	110,091	21.2%	115,955	(5,864)	1,763	----	(4,101)	6,000
Milona	On & Off Sale		293	513,079	305,476	207,603	40.5%	171,370	36,233	20,676	----	56,909	15,000
Rushford	On & Off Sale		1,728	509,648	345,620	164,028	32.2%	125,924	38,104	12,826	----	50,930	25,000
Osakis	On & Off Sale		1,598	502,814	298,736	204,078	40.6%	157,021	47,057	9,869	----	56,926	25,000
Audubon	On & Off Sale		449	495,077	295,111	199,966	40.4%	171,561	28,405	3,071	19,631	11,845	1,000
Remer	On & Off Sale		371	491,370	279,901	211,469	43.0%	150,068	61,401	----	----	61,401	63,024
Sebeka	On & Off Sale		701	489,030	275,092	213,938	43.7%	138,627	75,311	5,176	----	80,487	30,000
Cottonwood	On & Off Sale		1,144	486,964	298,535	188,429	38.7%	159,152	29,277	590	2,277	27,590	6,000
Randall	On & Off Sale		536	483,330	305,293	178,037	36.8%	137,713	40,324	7,698	----	48,022	40,000
Renville	On & Off Sale		1,314	481,769	299,393	182,376	37.9%	168,636	13,740	37,298	----	51,038	56,000
Nevis	On & Off Sale		358	479,203	269,237	209,966	43.8%	147,024	62,942	----	----	62,942	77,477
Kenyon	On & Off Sale		1,667	469,756	264,590	205,166	43.7%	177,682	27,484	6,891	----	34,375	52,655
Orr	On & Off Sale		246	452,466	265,365	187,101	41.4%	169,537	17,564	16,203	176	33,591	15,000
Twin Valley	On & Off Sale		857	433,291	264,518	168,773	39.0%	145,844	22,929	5,948	4,248	24,629	5,000
Akeley	On & Off Sale		411	422,298	261,828	160,470	38.0%	126,749	33,721	----	----	33,721	16,000
Hawley	Off Sale Only		1,884	420,579	338,103	82,476	19.6%	136,052	(53,576)	2,623	4,160	(55,113)	1,000
Sleepy Eye	Off Sale Only		3,513	420,096	304,817	115,279	27.4%	98,965	16,314	11,908	----	28,222	50,000
Caledonia	Off Sale Only		2,965	418,929	320,881	98,048	23.4%	69,896	28,152	----	----	28,152	5,000
Browerville	On & Off Sale		734	415,081	229,493	185,588	44.7%	168,427	17,161	3,356	----	20,517	21,279
Finlayson	On & Off Sale		319	414,821	218,340	196,481	47.4%	122,952	73,529	1,200	----	74,729	----
Ada	On & Off Sale		1,688	409,618	265,935	143,683	35.1%	179,626	(35,943)	468	----	(35,475)	----
St. Hilaire	On & Off Sale		272	408,918	215,927	192,991	47.2%	145,003	47,988	8,101	144	55,945	41,000
Houston	On & Off Sale		1,022	403,976	221,055	182,921	45.3%	183,711	(790)	9,769	----	8,979	19,200
Cromwell	On & Off Sale		188	397,388	220,145	177,243	44.6%	121,046	56,197	10,556	84	66,669	59,592
Ogilvie	On & Off Sale		478	392,502	231,229	161,273	41.1%	141,979	19,294	32,714	161	51,847	36,400
Sherburn	On & Off Sale		1,076	382,811	228,717	154,094	40.3%	126,928	27,166	10,860	418	37,608	5,000
Mapleton	On & Off Sale		1,681	377,431	221,849	155,582	41.2%	129,491	26,091	25,788	----	51,879	----
Vergas	Off Sale Only		312	375,165	281,749	93,416	24.9%	65,676	27,740	8,579	----	36,319	10,000

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Hanska	On & Off Sale		438	373,002	180,196	192,806	51.7%	153,386	39,420	3,748	----	43,168	20,000
Clearbrook	On & Off Sale		563	372,240	218,456	153,784	41.3%	146,665	7,119	980	----	8,099	10,000
Biscay	On & Off Sale		115	370,749	176,730	194,019	52.3%	174,052	19,967	24,876	----	44,843	36,400
Waverly	On & Off Sale		755	368,983	232,602	136,381	37.0%	137,502	(1,121)	9,829	----	8,708	20,000
Parkers Prairie	On & Off Sale		1,013	364,726	238,028	126,698	34.7%	106,155	20,543	25,628	----	46,171	----
Ranier	On & Off Sale		186	362,473	177,798	184,675	50.9%	156,059	28,616	486	----	29,102	15,000
Barnum	On & Off Sale		529	361,532	201,484	160,048	44.3%	122,817	37,231	14,108	----	51,339	26,003
Underwood	Off Sale Only		327	359,771	272,673	87,098	24.2%	64,688	22,410	1,141	3,946	19,605	21,939
Palisade	On & Off Sale		119	356,267	238,442	117,825	33.1%	94,404	23,421	4,657	----	28,078	----
Brandon	On & Off Sale		448	354,986	214,418	140,568	39.6%	113,549	27,019	7,626	----	34,645	----
Dawson	Off Sale Only		1,520	348,862	256,227	92,635	26.6%	88,198	4,437	4,839	----	9,276	3,125
Ogema	On & Off Sale		143	345,001	239,634	105,367	30.5%	70,319	35,048	5,686	----	40,734	5,000
Fairfax	On & Off Sale		1,306	341,407	220,537	120,870	35.4%	137,236	(16,366)	16,318	----	(48)	50,000
Spring Grove	On & Off Sale		1,307	340,257	205,848	134,409	39.5%	126,337	8,072	4,245	----	12,317	18,674
Callaway	On & Off Sale		199	337,170	214,835	122,335	36.3%	113,311	9,024	7,052	2,225	13,851	9,876
Ivanhoe	On & Off Sale		675	336,585	196,234	140,351	41.7%	119,356	20,995	953	----	21,948	1,000
Williams	On & Off Sale		201	333,354	210,283	123,071	36.9%	157,761	(34,690)	14,549	1,310	(21,451)	10,000
Holdingford	On & Off Sale		745	333,169	174,794	158,375	47.5%	119,607	38,768	----	----	38,768	40,320
Buffalo Lake	On & Off Sale		773	329,672	192,514	137,158	41.6%	96,873	40,285	4,040	----	44,325	----
South Haven	On & Off Sale		207	329,386	173,347	156,039	47.4%	127,385	28,654	2,257	----	30,911	10,481
Balaton	On & Off Sale		637	328,799	193,171	135,628	41.2%	114,370	21,258	8,924	----	30,182	12,000
Maynard	On & Off Sale		383	326,639	169,184	157,455	48.2%	134,742	22,713	628	----	23,341	8,000
Elizabeth	Off Sale Only		172	326,139	259,125	67,014	20.5%	56,940	10,074	7,548	----	17,622	9,360
Wolf Lake	On & Off Sale		31	324,361	190,009	134,352	41.4%	105,444	28,908	8,163	----	37,071	30,000
Clarissa	On & Off Sale		605	323,765	201,750	122,015	37.7%	126,565	(4,550)	3,450	----	(1,100)	11,000
Appleton	Off Sale Only		2,843	320,585	234,285	86,300	26.9%	76,048	10,252	----	----	10,252	----
Foreston	On & Off Sale		389	317,841	177,463	140,378	44.2%	121,071	19,307	4,453	----	23,760	5,000
Herman	On & Off Sale		446	317,104	197,587	119,517	37.7%	116,986	2,531	19,684	90	22,125	70,525
Madison	Off Sale Only		1,758	316,923	232,365	84,558	26.7%	74,039	10,519	1,202	----	11,721	4,699
Mentor	On & Off Sale		143	316,766	157,719	159,047	50.2%	133,617	25,430	12,584	----	38,014	34,300
Gilman	On & Off Sale		225	314,289	159,301	154,988	49.3%	148,425	6,563	19,228	----	25,791	20,000
Kelliher	On & Off Sale		301	312,987	160,466	152,521	48.7%	119,780	32,741	3,424	----	36,165	20,000
Millerville	On & Off Sale		117	310,807	172,859	137,948	44.4%	116,928	21,020	5,816	500	26,336	24,500
Beaver Bay	On & Off Sale		181	309,441	155,899	153,542	49.6%	188,181	(34,639)	13,565	----	(21,074)	----
Sacred Heart	On & Off Sale		543	302,709	169,998	132,711	43.8%	148,949	(16,238)	17,663	----	1,425	----
Mazeppa	On & Off Sale		780	302,088	182,299	119,789	39.7%	104,578	15,211	8,749	----	23,960	40,000
Boyd	On & Off Sale		205	299,580	159,940	139,640	46.6%	113,972	25,668	1,766	----	27,434	4,608
Hitterdal	On & Off Sale		201	298,485	157,426	141,059	47.3%	108,346	32,713	----	----	32,713	10,000
Morton	On & Off Sale		443	298,417	157,204	141,213	47.3%	125,269	15,944	6,022	----	21,966	20,000
West Concord	On & Off Sale		843	298,248	153,852	144,396	48.4%	146,999	(2,603)	18,893	----	16,290	----
Lismore	On & Off Sale		236	296,355	156,074	140,281	47.3%	146,587	(6,306)	377	4,873	(10,802)	----
Madelia	Off Sale Only		2,343	293,972	224,490	69,482	23.6%	44,963	24,519	10,372	----	34,891	20,000
Belview	On & Off Sale		406	292,661	163,472	129,189	44.1%	141,066	(11,877)	3,181	----	(8,696)	----
Ellendale	On & Off Sale		595	278,482	172,260	106,222	38.1%	102,477	3,745	8,575	700	11,620	38,000

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Littlefork	On & Off Sale		675	278,284	157,254	121,030	43.5%	111,605	9,425	2,940	----	12,365	5,000
Erhard	Off Sale Only		147	277,129	211,463	65,666	23.7%	54,245	11,421	5,559	174	16,806	5,000
Mabel	On & Off Sale		765	274,330	172,047	102,283	37.3%	89,788	12,495	6,038	11,059	7,474	10,000
Elbow Lake	Off Sale Only		1,277	270,784	193,280	77,504	28.6%	73,379	4,125	885	1,459	3,551	500
Fifty Lakes	On & Off Sale		393	266,245	120,711	145,534	54.7%	108,777	36,757	3,416	----	40,173	----
Danvers	On & Off Sale		107	262,260	132,944	129,316	49.3%	95,804	33,512	3,530	----	37,042	11,000
Clontarf	On & Off Sale		170	261,506	154,322	107,184	41.0%	96,323	10,861	----	----	10,861	10,500
Browns Valley	On & Off Sale		672	257,721	156,873	100,848	39.1%	92,473	8,375	5,305	----	13,680	6,700
Russell	On & Off Sale		367	257,281	135,478	121,803	47.3%	83,137	38,666	7,836	----	46,502	60,000
Bigfork	On & Off Sale		471	253,314	147,055	106,259	41.9%	100,890	5,369	----	----	5,369	19,000
Wood Lake	On & Off Sale		433	252,493	140,535	111,958	44.3%	120,663	(8,705)	1,033	----	(7,672)	7,000
Lakefield	Off Sale Only		1,714	251,799	178,988	72,811	28.9%	70,522	2,289	6,574	97	8,766	(247)
Eagle Bend	On & Off Sale		610	248,541	149,180	99,361	40.0%	90,046	9,315	17,414	----	26,729	----
Big Falls	On & Off Sale	[0]	264	248,279	135,704	112,575	45.3%	98,976	13,599	215	----	13,814	----
Lancaster	On & Off Sale		365	246,754	145,818	100,936	40.9%	83,531	17,405	431	----	17,836	10,000
Okabena	On & Off Sale		184	246,725	154,953	91,772	37.2%	115,274	(23,502)	19,731	----	(3,771)	----
De Graff	On & Off Sale		129	246,485	132,079	114,406	46.4%	77,341	37,065	----	----	37,065	7,500
Walnut Grove	On & Off Sale		633	243,934	129,404	114,530	47.0%	95,543	18,987	9,198	----	28,185	20,775
Verndale	On & Off Sale		574	242,722	118,205	124,517	51.3%	93,836	30,681	2,217	----	32,898	----
Cleveland	On & Off Sale		669	239,593	155,810	83,783	35.0%	108,591	(24,808)	12,554	4,064	(16,318)	1
Heron Lake	On & Off Sale		767	237,184	138,666	98,518	41.5%	86,757	11,761	641	----	12,402	13,000
Ulen	On & Off Sale		533	235,886	138,031	97,855	41.5%	90,992	6,863	368	----	7,231	10,000
Hanley Falls	On & Off Sale		320	234,106	117,463	116,643	49.8%	91,230	25,413	348	----	25,761	5,000
Goodridge	On & Off Sale		97	230,721	133,845	96,876	42.0%	98,452	(1,576)	7,766	----	6,190	4,000
Lake Benton	On & Off Sale		710	230,578	121,590	108,988	47.3%	91,202	17,786	8,110	----	25,896	----
Dalton	Off Sale Only		260	228,758	175,492	53,266	23.3%	43,554	9,712	2,137	----	11,849	----
Lake Wilson	On & Off Sale		269	226,523	129,333	97,190	42.9%	104,752	(7,562)	8,767	101	1,104	----
Barnesville	Off Sale Only		2,201	225,867	166,401	59,466	26.3%	48,945	10,521	767	----	11,288	20,000
Waldorf	On & Off Sale	[0]	241	219,155	110,290	108,865	49.7%	86,114	22,751	3,907	----	26,658	5,000
Wilmont	On & Off Sale		331	218,153	116,651	101,502	46.5%	111,974	(10,472)	14,239	107	3,660	----
Lewisville	On & Off Sale		268	209,481	100,336	109,145	52.1%	86,221	22,924	4,000	3,561	23,363	----
Jasper	On & Off Sale		599	203,715	110,507	93,208	45.8%	96,253	(3,045)	2,615	----	(430)	----
Winton	On & Off Sale		190	201,539	104,595	96,944	48.1%	138,668	(41,724)	19,515	----	(22,209)	20,000
Lafayette	On & Off Sale		529	199,449	98,586	100,863	50.6%	95,767	5,096	49	----	5,145	----
Butterfield	Off Sale Only		561	196,302	151,168	45,134	23.0%	47,914	(2,780)	1,890	----	(890)	----
Currie	On & Off Sale		220	191,554	137,407	54,147	28.3%	81,244	(27,097)	4,121	682	(23,658)	(164)
Northome	On & Off Sale		229	184,398	104,319	80,079	43.4%	63,412	16,667	4,535	----	21,202	30,000
Ellsworth	On & Off Sale		538	184,327	97,719	86,608	47.0%	77,827	8,781	8,623	----	17,404	10,000
Bertha	On & Off Sale		469	183,890	106,170	77,720	42.3%	81,532	(3,812)	2,682	----	(1,130)	----
Delavan	On & Off Sale		215	182,425	97,682	84,743	46.5%	93,763	(9,020)	12,000	2,029	951	----
Avoca	On & Off Sale		145	176,016	99,513	76,503	43.5%	85,258	(8,755)	3,710	108	(5,153)	----
Conger	On & Off Sale		151	174,838	93,371	81,467	46.6%	69,124	12,343	12,747	----	25,090	----
Leroy	Off Sale Only		925	172,052	139,731	32,321	18.8%	37,002	(4,681)	4,080	----	(601)	----
Vesta	On & Off Sale		341	167,080	82,132	84,948	50.8%	85,391	(443)	423	----	(20)	4,000

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Flensburg	On & Off Sale		244	164,793	78,850	85,943	52.2%	88,825	(2,882)	4,044	1,598	(436)	----
Clements	On & Off Sale		190	163,776	114,967	48,809	29.8%	73,317	(24,508)	36,351	----	11,843	4,200
Trimont	Off Sale Only		755	151,719	111,610	40,109	26.4%	48,520	(8,411)	1,568	----	(6,843)	----
Kellogg	On & Off Sale		445	150,161	65,697	84,464	56.2%	82,089	2,375	7,061	----	9,436	6,000
Elmore	Off Sale Only		720	145,623	110,469	35,154	24.1%	34,671	483	1,293	----	1,776	600
Lake Lillian	Off Sale Only	[0]	257	142,657	112,853	29,804	20.9%	42,050	(12,246)	----	----	(12,246)	(10,000)
Dundee	On & Off Sale		101	126,721	67,293	59,428	46.9%	60,844	(1,416)	9,443	----	8,027	3,600
Kiester	Off Sale Only		540	119,858	80,154	39,704	33.1%	27,295	12,409	----	----	12,409	----
St. Leo	On & Off Sale		104	117,681	58,715	58,966	50.1%	62,946	(3,980)	6,314	----	2,334	----
Hadley	On & Off Sale		79	101,664	52,692	48,972	48.2%	66,028	(17,056)	12,752	85	(4,389)	----
Canton	Off Sale Only	[*]	340	96,433	70,731	25,702	26.7%	20,803	4,899	9,639	----	14,538	----
Round Lake	Off Sale Only		424	75,897	59,836	16,061	21.2%	31,786	(15,725)	2,888	----	(12,837)	----
Winnebago	On & Off Sale	[21]	1,474	----	----	----	----	21,525	(21,525)	8,481	----	(13,044)	7,050
Kensington	On & Off Sale	[21]	285	----	----	----	----	12,860	(12,860)	142,880	----	130,020	162,081
Off Sale Only			732,785	166,835,927	126,332,700	40,503,227	24.3%	26,451,733	14,051,494	1,951,709	669,427	15,333,776	10,594,251
On & Off Sale			127,537	66,093,422	40,712,039	25,381,383	38.4%	21,765,914	3,615,469	1,497,469	234,873	4,878,065	3,722,333
All Stores			860,322	232,929,349	167,044,739	65,884,610	28.3%	48,217,647	17,666,963	3,449,178	904,300	20,211,841	14,316,584

Footnotes:            [\*] The accrual basis of accounting is used; however, no depreciation is shown.  
                              [0] Cash basis of accounting.  
                              [21] Discontinued operations in 2001.

**Table 6  
Analysis of Metropolitan Area City Liquor Store Operations - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Anoka	Off Sale Only		18,088	3,121,138	2,353,415	767,723	24.6%	605,383	162,340	43,431	----	205,771	150,000
Apple Valley	Off Sale Only		46,600	5,433,627	4,102,662	1,330,965	24.5%	930,819	400,146	40,690	----	440,836	200,000
Brooklyn Center	Off Sale Only		29,180	3,552,152	2,696,042	856,110	24.1%	643,452	212,658	60,076	----	272,734	110,000
Columbia Heights	Off Sale Only		18,529	6,796,384	5,267,398	1,528,986	22.5%	1,069,409	459,577	109,279	10,000	558,856	213,000
Eden Prairie	Off Sale Only		55,660	8,157,285	5,962,729	2,194,556	26.9%	1,475,142	719,414	59,772	70,654	708,532	605,728
Edina	Off Sale Only		47,465	9,074,112	6,760,040	2,314,072	25.5%	1,410,974	903,098	20	17,750	885,368	339,000
Farmington	Off Sale Only		13,279	2,353,687	1,762,288	591,399	25.1%	396,632	194,767	10,489	2,469	202,787	100,000
Fridley	Off Sale Only		27,469	5,011,326	3,907,397	1,103,929	22.0%	817,303	286,626	48,433	----	335,059	300,000
Lakeville	Off Sale Only		44,751	8,949,804	6,798,026	2,151,778	24.0%	1,246,710	905,068	47,664	66,632	886,100	989,822
Lexington	Off Sale Only		2,219	2,405,841	1,891,834	514,007	21.4%	324,269	189,738	21,630	----	211,368	124,500
Mound	Off Sale Only		9,454	1,899,857	1,434,850	465,007	24.5%	336,877	128,130	41,719	31,614	138,235	219,000
Richfield	Off Sale Only		34,876	9,128,171	7,041,178	2,086,993	22.9%	1,484,506	602,487	66,495	10,799	658,183	792,550
Robbinsdale	Off Sale Only		14,070	2,120,441	1,627,816	492,625	23.2%	404,126	88,499	6,966	34,916	60,549	----
Rogers	On & Off Sale		4,330	1,431,140	945,041	486,099	34.0%	406,750	79,349	38,428	69,491	48,286	----
Savage	Off Sale Only		22,622	5,677,029	4,319,718	1,357,311	23.9%	949,042	408,269	105,858	128,823	385,304	171,000
Shorewood	Off Sale Only		7,540	2,629,590	1,962,100	667,490	25.4%	582,182	85,308	17,251	9,509	93,050	10,000
Spring Lake Park	Off Sale Only		6,777	2,961,220	2,353,890	607,330	20.5%	522,148	85,182	107,514	12,794	179,902	150,000
St. Anthony	On & Off Sale		8,012	4,962,142	3,573,490	1,388,652	28.0%	1,119,437	269,215	62,910	48,860	283,265	241,525
St. Francis	Off Sale Only		5,330	943,074	722,953	220,121	23.3%	154,391	65,730	11,646	----	77,376	11,500
Watertown	On & Off Sale		3,200	714,267	498,911	215,356	30.2%	273,962	(58,606)	7,281	----	(51,325)	30,000
Wayzata	On & Off Sale		4,106	2,977,369	1,742,981	1,234,388	41.5%	953,445	280,943	36,718	----	317,661	482,500
Off Sale Only			403,909	80,214,738	60,964,336	19,250,402	24.0%	13,353,365	5,897,037	798,933	395,960	6,300,010	4,486,100
On & Off Sale			19,648	10,084,918	6,760,423	3,324,495	33.0%	2,753,594	570,901	145,337	118,351	597,887	754,025
All Stores			423,557	90,299,656	67,724,759	22,574,897	25.0%	16,106,959	6,467,938	944,270	514,311	6,897,897	5,240,125

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale	----	1,688	409,618	265,935	143,683	35.1%	179,626	(35,943)	468	----	(35,475)	----
Aitkin	Off Sale Only	----	2,036	819,762	637,159	182,603	22.3%	145,982	36,621	15,970	31	52,560	45,000
Akeley	On & Off Sale	----	411	422,298	261,828	160,470	38.0%	126,749	33,721	----	----	33,721	16,000
Alexandria	Off Sale Only	----	9,247	3,196,826	2,522,894	673,932	21.1%	409,768	264,164	4,621	2,509	266,276	328,998
Appleton	Off Sale Only	----	2,843	320,585	234,285	86,300	26.9%	76,048	10,252	----	----	10,252	----
Audubon	On & Off Sale	----	449	495,077	295,111	199,966	40.4%	171,561	28,405	3,071	19,631	11,845	1,000
Avoca	On & Off Sale	----	145	176,016	99,513	76,503	43.5%	85,258	(8,755)	3,710	108	(5,153)	----
Bagley	Off Sale Only	----	1,231	665,986	528,840	137,146	20.6%	100,017	37,129	945	----	38,074	30,000
Balaton	On & Off Sale	----	637	328,799	193,171	135,628	41.2%	114,370	21,258	8,924	----	30,182	12,000
Barnesville	Off Sale Only	[*]	2,201	225,867	166,401	59,466	26.3%	48,945	10,521	767	----	11,288	20,000
Barnum	On & Off Sale	----	529	361,532	201,484	160,048	44.3%	122,817	37,231	14,108	----	51,339	26,003
Battle Lake	Off Sale Only	[0]	751	727,473	530,818	196,655	27.0%	127,792	68,863	7,027	22,775	53,115	10,000
Baudette	On & Off Sale	----	1,096	953,658	604,302	349,356	36.6%	229,030	120,326	15,312	----	135,638	100,000
Beaver Bay	On & Off Sale	----	181	309,441	155,899	153,542	49.6%	188,181	(34,639)	13,565	----	(21,074)	----
Belview	On & Off Sale	----	406	292,661	163,472	129,189	44.1%	141,066	(11,877)	3,181	----	(8,696)	----
Bemidji	Off Sale Only	----	12,073	3,671,397	2,746,721	924,676	25.2%	588,443	336,233	7,892	----	344,125	300,000
Benson	On & Off Sale	----	3,386	789,731	495,493	294,238	37.3%	279,026	15,212	5,374	----	20,586	50,000
Bertha	On & Off Sale	----	469	183,890	106,170	77,720	42.3%	81,532	(3,812)	2,682	----	(1,130)	----
Big Falls	On & Off Sale	[0]	264	248,279	135,704	112,575	45.3%	98,976	13,599	215	----	13,814	----
Big Lake	Off Sale Only	----	6,895	1,866,345	1,365,295	501,050	26.8%	269,880	231,170	18,367	----	249,537	145,000
Bigfork	On & Off Sale	----	471	253,314	147,055	106,259	41.9%	100,890	5,369	----	----	5,369	19,000
Biscay	On & Off Sale	----	115	370,749	176,730	194,019	52.3%	174,052	19,967	24,876	----	44,843	36,400
Blackduck	On & Off Sale	----	714	689,596	419,795	269,801	39.1%	222,244	47,557	14,371	----	61,928	55,000
Blue Earth	Off Sale Only	----	3,587	854,146	634,584	219,562	25.7%	147,227	72,335	27,501	----	99,836	185,047
Boyd	On & Off Sale	----	205	299,580	159,940	139,640	46.6%	113,972	25,668	1,766	----	27,434	4,608
Braham	Off Sale Only	----	1,295	764,474	586,520	177,954	23.3%	151,716	26,238	47,524	47,286	26,476	21,000
Brandon	On & Off Sale	----	448	354,986	214,418	140,568	39.6%	113,549	27,019	7,626	----	34,645	----
Browerville	On & Off Sale	----	734	415,081	229,493	185,588	44.7%	168,427	17,161	3,356	----	20,517	21,279
Browns Valley	On & Off Sale	----	672	257,721	156,873	100,848	39.1%	92,473	8,375	5,305	----	13,680	6,700
Buffalo	Off Sale Only	----	10,844	1,824,495	1,246,046	578,449	31.7%	305,563	272,886	8,100	----	280,986	250,000
Buffalo Lake	On & Off Sale	----	773	329,672	192,514	137,158	41.6%	96,873	40,285	4,040	----	44,325	----
Butterfield	Off Sale Only	----	561	196,302	151,168	45,134	23.0%	47,914	(2,780)	1,890	----	(890)	----
Caledonia	Off Sale Only	----	2,965	418,929	320,881	98,048	23.4%	69,896	28,152	----	----	28,152	5,000
Callaway	On & Off Sale	----	199	337,170	214,835	122,335	36.3%	113,311	9,024	7,052	2,225	13,851	9,876
Cambridge	Off Sale Only	----	5,715	2,629,666	2,003,321	626,345	23.8%	364,078	262,267	17,622	8,714	271,175	150,000
Canton	Off Sale Only	[*]	340	96,433	70,731	25,702	26.7%	20,803	4,899	9,639	----	14,538	----
Clarissa	On & Off Sale	----	605	323,765	201,750	122,015	37.7%	126,565	(4,550)	3,450	----	(1,100)	11,000
Clearbrook	On & Off Sale	----	563	372,240	218,456	153,784	41.3%	146,665	7,119	980	----	8,099	10,000
Clements	On & Off Sale	----	190	163,776	114,967	48,809	29.8%	73,317	(24,508)	36,351	----	11,843	4,200
Cleveland	On & Off Sale	----	669	239,593	155,810	83,783	35.0%	108,591	(24,808)	12,554	4,064	(16,318)	1
Clontarf	On & Off Sale	----	170	261,506	154,322	107,184	41.0%	96,323	10,861	----	----	10,861	10,500
Conger	On & Off Sale	----	151	174,838	93,371	81,467	46.6%	69,124	12,343	12,747	----	25,090	----
Cook	Off Sale Only	----	612	881,979	666,456	215,523	24.4%	125,598	89,925	6,283	6,059	90,149	135,000
Cottonwood	On & Off Sale	----	1,144	486,964	298,535	188,429	38.7%	159,152	29,277	590	2,277	27,590	6,000
Cromwell	On & Off Sale	----	188	397,388	220,145	177,243	44.6%	121,046	56,197	10,556	84	66,669	59,592

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Currie	On & Off Sale	----	220	191,554	137,407	54,147	28.3%	81,244	(27,097)	4,121	682	(23,658)	(164)
Dalton	Off Sale Only	----	260	228,758	175,492	53,266	23.3%	43,554	9,712	2,137	----	11,849	----
Danvers	On & Off Sale	----	107	262,260	132,944	129,316	49.3%	95,804	33,512	3,530	----	37,042	11,000
Darwin	Off Sale Only	----	276	535,208	418,848	116,360	21.7%	62,658	53,702	5,386	----	59,088	11,000
Dawson	Off Sale Only	----	1,520	348,862	256,227	92,635	26.6%	88,198	4,437	4,839	----	9,276	3,125
De Graff	On & Off Sale	----	129	246,485	132,079	114,406	46.4%	77,341	37,065	----	----	37,065	7,500
Delano	On & Off Sale	----	3,967	1,262,436	861,519	400,917	31.8%	308,900	92,017	33,756	----	125,773	50,000
Delavan	On & Off Sale	----	215	182,425	97,682	84,743	46.5%	93,763	(9,020)	12,000	2,029	951	----
Detroit Lakes	Off Sale Only	----	7,483	3,057,040	2,295,974	761,066	24.9%	271,570	489,496	58,279	3,336	544,439	289,137
Dundee	On & Off Sale	----	101	126,721	67,293	59,428	46.9%	60,844	(1,416)	9,443	----	8,027	3,600
Eagle Bend	On & Off Sale	----	610	248,541	149,180	99,361	40.0%	90,046	9,315	17,414	----	26,729	----
Elbow Lake	Off Sale Only	----	1,277	270,784	193,280	77,504	28.6%	73,379	4,125	885	1,459	3,551	500
Elizabeth	Off Sale Only	----	172	326,139	259,125	67,014	20.5%	56,940	10,074	7,548	----	17,622	9,360
Elk River	Off Sale Only	----	17,380	3,981,509	2,962,967	1,018,542	25.6%	502,656	515,886	64,444	60,960	519,370	148,300
Ellendale	On & Off Sale	----	595	278,482	172,260	106,222	38.1%	102,477	3,745	8,575	700	11,620	38,000
Ellsworth	On & Off Sale	----	538	184,327	97,719	86,608	47.0%	77,827	8,781	8,623	----	17,404	10,000
Elmore	Off Sale Only	----	720	145,623	110,469	35,154	24.1%	34,671	483	1,293	----	1,776	600
Erhard	Off Sale Only	----	147	277,129	211,463	65,666	23.7%	54,245	11,421	5,559	174	16,806	5,000
Fairfax	On & Off Sale	----	1,306	341,407	220,537	120,870	35.4%	137,236	(16,366)	16,318	----	(48)	50,000
Fairmont	Off Sale Only	----	10,947	2,035,074	1,538,689	496,385	24.4%	259,757	236,628	74,974	----	311,602	175,000
Fergus Falls	Off Sale Only	----	13,645	2,828,193	2,119,908	708,285	25.0%	381,169	327,116	47,944	----	375,060	267,837
Fifty Lakes	On & Off Sale	----	393	266,245	120,711	145,534	54.7%	108,777	36,757	3,416	----	40,173	----
Finlayson	On & Off Sale	----	319	414,821	218,340	196,481	47.4%	122,952	73,529	1,200	----	74,729	----
Flensburg	On & Off Sale	----	244	164,793	78,850	85,943	52.2%	88,825	(2,882)	4,044	1,598	(436)	----
Foreston	On & Off Sale	----	389	317,841	177,463	140,378	44.2%	121,071	19,307	4,453	----	23,760	5,000
Frazee	On & Off Sale	----	1,374	569,730	337,422	232,308	40.8%	227,321	4,987	----	----	4,987	----
Gilman	On & Off Sale	----	225	314,289	159,301	154,988	49.3%	148,425	6,563	19,228	----	25,791	20,000
Glencoe	Off Sale Only	----	5,518	1,055,646	832,670	222,976	21.1%	108,887	114,089	1,363	22,085	93,367	80,000
Glenwood	On & Off Sale	----	2,601	973,824	698,976	274,848	28.2%	285,017	(10,169)	----	----	(10,169)	----
Goodridge	On & Off Sale	----	97	230,721	133,845	96,876	42.0%	98,452	(1,576)	7,766	----	6,190	4,000
Grand Marais	Off Sale Only	----	1,369	1,103,558	746,423	357,135	32.4%	183,615	173,520	18,122	----	191,642	----
Granite Falls	Off Sale Only	----	3,057	689,603	499,920	189,683	27.5%	103,035	86,648	19,582	----	106,230	77,259
Hackensack	On & Off Sale	----	306	595,701	402,545	193,156	32.4%	178,121	15,035	19	----	15,054	18,000
Hadley	On & Off Sale	----	79	101,664	52,692	48,972	48.2%	66,028	(17,056)	12,752	85	(4,389)	----
Hanley Falls	On & Off Sale	----	320	234,106	117,463	116,643	49.8%	91,230	25,413	348	----	25,761	5,000
Hanska	On & Off Sale	----	438	373,002	180,196	192,806	51.7%	153,386	39,420	3,748	----	43,168	20,000
Hawley	Off Sale Only	----	1,884	420,579	338,103	82,476	19.6%	136,052	(53,576)	2,623	4,160	(55,113)	1,000
Herman	On & Off Sale	----	446	317,104	197,587	119,517	37.7%	116,986	2,531	19,684	90	22,125	70,525
Heron Lake	On & Off Sale	----	767	237,184	138,666	98,518	41.5%	86,757	11,761	641	----	12,402	13,000
Hinckley	On & Off Sale	----	1,305	1,309,398	870,840	438,558	33.5%	307,451	131,107	3,985	13,465	121,627	99,800
Hitterdal	On & Off Sale	----	201	298,485	157,426	141,059	47.3%	108,346	32,713	----	----	32,713	10,000
Holdingford	On & Off Sale	----	745	333,169	174,794	158,375	47.5%	119,607	38,768	----	----	38,768	40,320
Houston	On & Off Sale	----	1,022	403,976	221,055	182,921	45.3%	183,711	(790)	9,769	----	8,979	19,200
Howard Lake	On & Off Sale	----	1,867	908,700	607,637	301,063	33.1%	229,278	71,785	10,030	1,048	80,767	80,000
Hutchinson	Off Sale Only	----	13,185	3,378,622	2,607,377	771,245	22.8%	451,218	320,027	11,547	4,785	326,789	264,000

**Table 7  
Analysis of Greater Minnesota City Liquor Stores - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Isanti	Off Sale Only	----	2,613	1,330,013	1,001,361	328,652	24.7%	192,470	136,182	17,028	----	153,210	76,500
Isle	On & Off Sale	----	731	1,122,514	806,080	316,434	28.2%	273,315	43,119	721	----	43,840	30,780
Ivanhoe	On & Off Sale	----	675	336,585	196,234	140,351	41.7%	119,356	20,995	953	----	21,948	1,000
Jackson	Off Sale Only	----	3,484	587,899	452,552	135,347	23.0%	105,106	30,241	12,914	----	43,155	10,000
Jasper	On & Off Sale	----	599	203,715	110,507	93,208	45.8%	96,253	(3,045)	2,615	----	(430)	----
Kasson	Off Sale Only	----	4,597	663,552	502,273	161,279	24.3%	138,444	22,835	2,890	----	25,725	1,000
Kelliher	On & Off Sale	----	301	312,987	160,466	152,521	48.7%	119,780	32,741	3,424	----	36,165	20,000
Kellogg	On & Off Sale	----	445	150,161	65,697	84,464	56.2%	82,089	2,375	7,061	----	9,436	6,000
Kensington	On & Off Sale	[21]	285	----	----	----	----	12,860	(12,860)	142,880	----	130,020	162,081
Kenyon	On & Off Sale	----	1,667	469,756	264,590	205,166	43.7%	177,682	27,484	6,891	----	34,375	52,655
Kiester	Off Sale Only	----	540	119,858	80,154	39,704	33.1%	27,295	12,409	----	----	12,409	----
Lafayette	On & Off Sale	----	529	199,449	98,586	100,863	50.6%	95,767	5,096	49	----	5,145	----
Lake Benton	On & Off Sale	----	710	230,578	121,590	108,988	47.3%	91,202	17,786	8,110	----	25,896	----
Lake Lillian	Off Sale Only	[0]	257	142,657	112,853	29,804	20.9%	42,050	(12,246)	----	----	(12,246)	(10,000)
Lake Park	On & Off Sale	----	786	620,636	384,546	236,090	38.0%	209,159	26,931	9,474	----	36,405	10,000
Lake Wilson	On & Off Sale	----	269	226,523	129,333	97,190	42.9%	104,752	(7,562)	8,767	101	1,104	----
Lakefield	Off Sale Only	----	1,714	251,799	178,988	72,811	28.9%	70,522	2,289	6,574	97	8,766	(247)
Lancaster	On & Off Sale	----	365	246,754	145,818	100,936	40.9%	83,531	17,405	431	----	17,836	10,000
Le Center	On & Off Sale	----	2,285	643,254	435,231	208,023	32.3%	159,701	48,322	16,150	----	64,472	100,000
Leroy	Off Sale Only	----	925	172,052	139,731	32,321	18.8%	37,002	(4,681)	4,080	----	(601)	----
Lewisville	On & Off Sale	----	268	209,481	100,336	109,145	52.1%	86,221	22,924	4,000	3,561	23,363	----
Lindstrom	On & Off Sale	----	3,219	1,907,989	1,428,896	479,093	25.1%	375,048	104,045	25,513	28,496	101,062	4,166
Lismore	On & Off Sale	----	236	296,355	156,074	140,281	47.3%	146,587	(6,306)	377	4,873	(10,802)	----
Litchfield	Off Sale Only	----	6,577	1,394,550	1,088,980	305,570	21.9%	199,484	106,086	13,700	----	119,786	64,000
Littlefork	On & Off Sale	----	675	278,284	157,254	121,030	43.5%	111,605	9,425	2,940	----	12,365	5,000
Long Prairie	Off Sale Only	----	3,047	854,918	650,896	204,022	23.9%	112,149	91,873	22,307	----	114,180	74,000
Longville	On & Off Sale	----	180	675,914	399,966	275,948	40.8%	179,081	96,867	----	----	96,867	40,000
Lonsdale	On & Off Sale	----	1,566	694,834	436,152	258,682	37.2%	165,912	92,770	17,198	----	109,968	85,000
Luverne	Off Sale Only	----	4,618	649,255	472,876	176,379	27.2%	135,504	40,875	7,484	----	48,359	35,000
Mabel	On & Off Sale	----	765	274,330	172,047	102,283	37.3%	89,788	12,495	6,038	11,059	7,474	10,000
Madelia	Off Sale Only	----	2,343	293,972	224,490	69,482	23.6%	44,963	24,519	10,372	----	34,891	20,000
Madison	Off Sale Only	----	1,758	316,923	232,365	84,558	26.7%	74,039	10,519	1,202	----	11,721	4,699
Mahnomen	On & Off Sale	----	1,214	868,750	580,306	288,444	33.2%	254,849	33,595	32,782	2,500	63,877	22,644
Maple Lake	Off Sale Only	----	1,656	930,359	720,446	209,913	22.6%	134,511	75,402	9,525	818	84,109	20,000
Mapleton	On & Off Sale	----	1,681	377,431	221,849	155,582	41.2%	129,491	26,091	25,788	----	51,879	----
Marshall	Off Sale Only	----	12,828	2,777,370	2,064,944	712,426	25.7%	276,055	436,371	23,376	----	459,747	301,230
Maynard	On & Off Sale	----	383	326,639	169,184	157,455	48.2%	134,742	22,713	628	----	23,341	8,000
Mazeppa	On & Off Sale	----	780	302,088	182,299	119,789	39.7%	104,578	15,211	8,749	----	23,960	40,000
Medford	On & Off Sale	----	1,018	556,910	325,619	231,291	41.5%	181,731	49,560	14,647	----	64,207	30,000
Menahga	On & Off Sale	----	1,220	741,040	442,332	298,708	40.3%	210,112	88,596	4,659	9,315	83,940	50,000
Mentor	On & Off Sale	----	143	316,766	157,719	159,047	50.2%	133,617	25,430	12,584	----	38,014	34,300
Milaca	Off Sale Only	----	2,596	896,984	685,668	211,316	23.6%	136,866	74,450	7,520	13,332	68,638	15,000
Millerville	On & Off Sale	----	117	310,807	172,859	137,948	44.4%	116,928	21,020	5,816	500	26,336	24,500
Miltona	On & Off Sale	----	293	513,079	305,476	207,603	40.5%	171,370	36,233	20,676	----	56,909	15,000
Montevideo	Off Sale Only	----	5,482	1,440,951	1,088,048	352,903	24.5%	259,979	92,924	223	4,740	88,407	80,000



**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Monticello	Off Sale Only	----	8,397	2,847,302	2,153,771	693,531	24.4%	355,347	338,184	64,045	----	402,229	181,200
Moose Lake	On & Off Sale	----	2,343	747,091	462,340	284,751	38.1%	187,084	97,667	11,726	----	109,393	114,582
Mora	Off Sale Only	----	3,235	1,971,198	1,498,180	473,018	24.0%	226,784	246,234	35,395	----	281,629	260,000
Morris	Off Sale Only	----	5,081	1,030,107	791,704	238,403	23.1%	155,601	82,802	4,374	----	87,176	40,000
Morton	On & Off Sale	----	443	298,417	157,204	141,213	47.3%	125,269	15,944	6,022	----	21,966	20,000
Nevis	On & Off Sale	----	358	479,203	269,237	209,966	43.8%	147,024	62,942	----	----	62,942	77,477
New York Mills	On & Off Sale	----	1,162	559,747	340,290	219,457	39.2%	150,196	69,261	3,373	----	72,634	80,000
Nisswa	On & Off Sale	----	1,974	1,054,422	714,522	339,900	32.2%	242,532	97,368	----	----	97,368	87,500
North Branch	Off Sale Only	----	8,574	1,355,968	1,015,238	340,730	25.1%	225,375	115,355	6,797	44,359	77,793	----
Northfield	Off Sale Only	----	17,509	2,038,861	1,504,563	534,298	26.2%	443,373	90,925	40,443	----	131,368	180,000
Northome	On & Off Sale	----	229	184,398	104,319	80,079	43.4%	63,412	16,667	4,535	----	21,202	30,000
Ogema	On & Off Sale	----	143	345,001	239,634	105,367	30.5%	70,319	35,048	5,686	----	40,734	5,000
Ogilvie	On & Off Sale	----	478	392,502	231,229	161,273	41.1%	141,979	19,294	32,714	161	51,847	36,400
Okabena	On & Off Sale	----	184	246,725	154,953	91,772	37.2%	115,274	(23,502)	19,731	----	(3,771)	----
Olivia	On & Off Sale	----	2,560	814,062	545,627	268,435	33.0%	233,476	34,959	18,168	----	53,127	10,000
Orr	On & Off Sale	----	246	452,466	265,365	187,101	41.4%	169,537	17,564	16,203	176	33,591	15,000
Osakis	On & Off Sale	----	1,598	502,814	298,736	204,078	40.6%	157,021	47,057	9,869	----	56,926	25,000
Palisade	On & Off Sale	----	119	356,267	238,442	117,825	33.1%	94,404	23,421	4,657	----	28,078	----
Park Rapids	Off Sale Only	----	3,338	2,158,686	1,668,509	490,177	22.7%	314,968	175,209	31,988	----	207,197	417,298
Parkers Prairie	On & Off Sale	----	1,013	364,726	238,028	126,698	34.7%	106,155	20,543	25,628	----	46,171	----
Paynesville	Off Sale Only	----	2,295	693,462	530,440	163,022	23.5%	115,966	47,056	8,119	----	55,175	32,500
Pelican Rapids	Off Sale Only	----	2,380	518,992	408,901	110,091	21.2%	115,955	(5,864)	1,763	----	(4,101)	6,000
Perham	Off Sale Only	----	2,603	1,120,804	808,411	312,393	27.9%	152,494	159,899	18,407	3,480	174,826	80,750
Pine City	Off Sale Only	----	3,071	1,436,379	1,110,554	325,825	22.7%	236,560	89,265	11,436	----	100,701	56,900
Pine Island	On & Off Sale	----	2,593	610,406	370,757	239,649	39.3%	211,927	27,722	31,856	----	59,578	----
Pipestone	Off Sale Only	----	4,406	845,444	627,061	218,383	25.8%	143,863	74,520	16,673	----	91,193	43,520
Plainview	On & Off Sale	----	3,207	618,795	386,447	232,348	37.5%	204,982	27,366	23,131	150	50,347	30,000
Princeton	Off Sale Only	----	4,037	1,579,049	1,181,422	397,627	25.2%	197,446	200,181	60,878	6,088	254,971	49,250
Proctor	Off Sale Only	----	2,842	715,441	567,800	147,641	20.6%	122,938	24,703	107	8,524	16,286	2,000
Randall	On & Off Sale	----	536	483,330	305,293	178,037	36.8%	137,713	40,324	7,698	----	48,022	40,000
Ranier	On & Off Sale	----	186	362,473	177,798	184,675	50.9%	156,059	28,616	486	----	29,102	15,000
Redwood Falls	Off Sale Only	----	5,461	1,037,288	806,309	230,979	22.3%	162,762	68,217	14,305	----	82,522	25,000
Remer	On & Off Sale	----	371	491,370	279,901	211,469	43.0%	150,068	61,401	----	----	61,401	63,024
Renville	On & Off Sale	----	1,314	481,769	299,393	182,376	37.9%	168,636	13,740	37,298	----	51,038	56,000
Roseau	Off Sale Only	----	2,754	1,214,568	908,220	306,348	25.2%	189,525	116,823	22,602	----	139,425	50,000
Round Lake	Off Sale Only	----	424	75,897	59,836	16,061	21.2%	31,786	(15,725)	2,888	----	(12,837)	----
Rush City	On & Off Sale	----	2,177	739,729	458,070	281,659	38.1%	234,762	46,897	7,804	----	54,701	20,000
Rushford	On & Off Sale	----	1,728	509,648	345,620	164,028	32.2%	125,924	38,104	12,826	----	50,930	25,000
Russell	On & Off Sale	----	367	257,281	135,478	121,803	47.3%	83,137	38,666	7,836	----	46,502	60,000
Sacred Heart	On & Off Sale	----	543	302,709	169,998	132,711	43.8%	148,949	(16,238)	17,663	----	1,425	----
Sauk Rapids	Off Sale Only	----	10,826	2,013,863	1,576,757	437,106	21.7%	265,593	171,513	29,317	3,750	197,080	102,000
Sebekka	On & Off Sale	----	701	489,030	275,092	213,938	43.7%	138,627	75,311	5,176	----	80,487	30,000
Sherburn	On & Off Sale	----	1,076	382,811	228,717	154,094	40.3%	126,928	27,166	10,860	418	37,608	5,000
Silver Bay	On & Off Sale	----	2,065	692,331	418,549	273,782	39.5%	229,997	43,785	20,067	----	63,852	31,926
Silver Lake	On & Off Sale	----	773	520,534	298,846	221,688	42.6%	207,113	14,575	3,583	----	18,158	24,500

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2001**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Sleepy Eye	Off Sale Only	----	3,513	420,096	304,817	115,279	27.4%	98,965	16,314	11,908	----	28,222	50,000
South Haven	On & Off Sale	----	207	329,386	173,347	156,039	47.4%	127,385	28,654	2,257	----	30,911	10,481
Spring Grove	On & Off Sale	----	1,307	340,257	205,848	134,409	39.5%	126,337	8,072	4,245	----	12,317	18,674
Stacy	On & Off Sale	[0]	1,317	526,134	349,937	176,197	33.5%	156,631	19,566	576	----	20,142	10,000
St. Hilaire	On & Off Sale	----	272	408,918	215,927	192,991	47.2%	145,003	47,988	8,101	144	55,945	41,000
St. James	Off Sale Only	----	4,701	592,455	407,755	184,700	31.2%	93,349	91,351	17,633	----	108,984	86,300
St. Leo	On & Off Sale	----	104	117,681	58,715	58,966	50.1%	62,946	(3,980)	6,314	----	2,334	----
Thief River Falls	Off Sale Only	----	8,412	2,794,676	2,155,353	639,323	22.9%	371,645	267,678	33,862	----	301,540	321,654
Tracy	On & Off Sale	----	2,260	559,104	340,789	218,315	39.0%	229,790	(11,475)	34,595	----	23,120	30,000
Trimont	Off Sale Only	----	755	151,719	111,610	40,109	26.4%	48,520	(8,411)	1,568	----	(6,843)	----
Two Valley	On & Off Sale	----	857	433,291	264,518	168,773	39.0%	145,844	22,929	5,948	4,248	24,629	5,000
Two Harbors	Off Sale Only	----	3,631	1,445,134	1,110,839	334,295	23.1%	214,451	119,844	25,372	----	145,216	1,060
Ulen	On & Off Sale	----	533	235,886	138,031	97,855	41.5%	90,992	6,863	368	----	7,231	10,000
Underwood	Off Sale Only	----	327	359,771	272,673	87,098	24.2%	64,688	22,410	1,141	3,946	19,605	21,939
Vergas	Off Sale Only	----	312	375,165	281,749	93,416	24.9%	65,676	27,740	8,579	----	36,319	10,000
Verndale	On & Off Sale	----	574	242,722	118,205	124,517	51.3%	93,836	30,681	2,217	----	32,898	----
Vesta	On & Off Sale	----	341	167,080	82,132	84,948	50.8%	85,391	(443)	423	----	(20)	4,000
Wadena	Off Sale Only	----	4,300	1,076,292	807,111	269,181	25.0%	150,971	118,210	15,722	----	133,932	97,435
Waldorf	On & Off Sale	[0]	241	219,155	110,290	108,865	49.7%	86,114	22,751	3,907	----	26,658	5,000
Walker	Off Sale Only	----	1,100	770,254	563,709	206,545	26.8%	132,087	74,458	----	----	74,458	100,000
Walnut Grove	On & Off Sale	----	633	243,934	129,404	114,530	47.0%	95,543	18,987	9,198	----	28,185	20,775
Warroad	Off Sale Only	----	1,754	840,579	613,732	226,847	27.0%	154,790	72,057	----	----	72,057	85,000
Waverly	On & Off Sale	----	755	368,983	232,602	136,381	37.0%	137,502	(1,121)	9,829	----	8,708	20,000
Wells	On & Off Sale	----	2,495	645,829	417,495	228,334	35.4%	198,372	29,962	13,671	1,317	42,316	22,853
West Concord	On & Off Sale	----	843	298,248	153,852	144,396	48.4%	146,999	(2,603)	18,893	----	16,290	----
Williams	On & Off Sale	----	201	333,354	210,283	123,071	36.9%	157,761	(34,690)	14,549	1,310	(21,451)	10,000
Wilmont	On & Off Sale	----	331	218,153	116,651	101,502	46.5%	111,974	(10,472)	14,239	107	3,660	----
Windom	Off Sale Only	----	4,495	970,631	705,993	264,638	27.3%	201,744	62,894	5,681	----	68,575	35,000
Winnebago	On & Off Sale	[21]	1,474	----	----	----	----	21,525	(21,525)	8,481	----	(13,044)	7,050
Winton	On & Off Sale	----	190	201,539	104,595	96,944	48.1%	138,668	(41,724)	19,515	----	(22,209)	20,000
Wolf Lake	On & Off Sale	----	31	324,361	190,009	134,352	41.4%	105,444	28,908	8,163	----	37,071	30,000
Wood Lake	On & Off Sale	----	433	252,493	140,535	111,958	44.3%	120,663	(8,705)	1,033	----	(7,672)	7,000
Worthington	Off Sale Only	----	11,272	1,505,004	1,139,667	365,337	24.3%	247,433	117,904	21,905	----	139,809	125,000
Off Sale Only			328,876	86,621,189	65,368,364	21,252,825	24.5%	13,098,368	8,154,457	1,152,776	273,467	9,033,766	6,108,151
On & Off Sale			107,889	56,008,504	33,951,616	22,056,888	39.4%	19,012,320	3,044,568	1,352,132	116,522	4,280,178	2,968,308
All Stores			436,765	142,629,693	99,319,980	43,309,713	30.4%	32,110,688	11,199,025	2,504,908	389,989	13,313,944	9,076,459

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

## **Appendix 2**

### **Explanations of Tables and Charts**

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## **Explanation of Tables and Charts**

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

- ! Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1991 to 2001.
- ! Table 1 on page 3 lists those municipal liquor stores that reported net losses in 2001.
- ! Table 2 on page 5 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 2001 to their operation one year earlier.
- ! Figures 2 and 3 on page 7 examine the ten-year trends in the operating income and net income of municipal liquor stores. (Net income includes non-operating revenues and expenses such as interest income, interest expenses and/or sale of capital assets.)
- ! Table 4 on pages 11 through 16 provides detailed summaries of the financial activity of all municipal liquor operations in the 234 cities that owned and operated liquor stores in 2001.
- ! Table 5 on pages 17 through 22 lists municipal liquor stores based on their gross sales.
- ! Table 6 on page 23 examines metropolitan area liquor operations.
- ! Table 7 on pages 24 through 28 examines liquor store operations in Greater Minnesota.

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● ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2001***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. May 2003.

● ***2003 Budget Data Together With 2002 Revised Budget Data - Cities Over 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by cities over 2,500 in population. It includes comparisons with 2002 budget data. April 2003

● ***2002 Local Government Lobbying Expenditures***

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2003

● ***2003 Budget Data for Minnesota Counties Together With 2002 Revised Budgets***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by county. It includes comparisons with 2002 budget data. March 2003.

● ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2001***

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. Provides ranking of 10 current expenditure categories as well as total capital outlay, debt service, and outstanding long-term debt. March 2003

● ***Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 2001***

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● ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 2000***

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● ***2001 Criminal Forfeitures in the State of Minnesota***

This annual report describes the amount of property and cash seized by law enforcement agents in 2000 criminal forfeitures and what happens to the forfeited items. September 2002

● ***Legal Costs Survey - July 2000 through June 2001***

This annual report details the expenditure of public funds for legal services incurred to defend all counties, cities of the first, second, and third class, and school districts with enrollment exceeding 100 students, from lawsuits and amounts paid in voluntary settlements or judgments in any lawsuit. November 2002

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