

An Analysis of Minnesota's Municipal Liquor Store Operations in 1995

Overview

Minnesota's municipally owned and operated liquor stores reported an increase in net income for the second straight year. Municipal liquor stores reported an increase of 3.8 percent in net income for 1995, which was less than the 12.6 percent increase posted in 1994. During 1995, Minnesota's municipal liquor stores earned a total net income of \$12.5 million on record sales of \$164.2 million. Cities transferred \$11.9 million in liquor store profits to other municipal accounts in 1995, which was an increase of 24.3 percent over the \$9.6 million transferred in 1994. While the majority of municipal liquor stores were profitable in 1995, 30 cities reported a net loss in their municipal liquor operations.

Minnesota municipal liquor stores transferred profits of \$11.9 to other municipal accounts in 1995. This represented an increase of 24.3 percent over what was transferred in 1994.

During 1995, Minnesota's municipally owned liquor stores reported:

- gross sales of \$164.2 million, which was an increase of \$6.0 million over 1994 gross sales;
- a net income of \$12.5 million, which was \$451,800 more than the total net income reported in 1994; and,
- a net transfer of \$11.9 million, which was \$2.3 million more than the transfers reported in 1994.

Background on Minnesota's Municipal Liquor Stores

Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.¹ During 1995, 255 Minnesota cities operated municipal liquor stores, with 162 cities operating both on-sale and off-sale liquor establishments and 93 cities restricting their municipally-owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally-owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract a privately-run establishment. However, as fiscal pressures on Minnesota municipalities have grown, the primary purpose for many of the current municipal liquor establishments has shifted to providing additional revenues to support public services.

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

The number of cities operating municipal liquor stores has steadily declined for many years. In 1994, five cities discontinued their liquor operations; in 1995, three more cities discontinued or sold their operations. The three cities that opted to discontinue their municipal liquor stores in 1995 are: Danube, St. Clair and Zumbrota. While cities often decide to discontinue unprofitable liquor operations, the three cities that discontinued their liquor operations in 1995 reported profits in 1994. Figure 1 shows the decline in the number of municipal liquor stores.



The Profitability of Minnesota’s Municipal Liquor Stores

During 1995, Minnesota’s municipal liquor stores reported a second year of record sales totaling \$164.2 million. Total sales recorded in 1995 were up \$6.0 million or 3.8% over sales reported in 1994. The stores reported a net income of \$12.5 million in 1995, which was up 3.8 percent from net income reported in 1994. Total municipal liquor sales ranged from \$47,589 in Gary to \$6.8 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$38,553 in Shorewood to a profit of \$661,644 in Richfield.²

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 255 Minnesota cities (8.2 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 36.2 percent of the total sales and 30.2 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.4 million in 1995, compared to average sales of \$439,957 for Greater Minnesota municipal liquor stores.³ The average income of metropolitan stores was \$85,616 in 1995 compared to an average of \$36,595 for municipal liquor establishments in Greater Minnesota. All metropolitan cities except one reported profitable municipal liquor operations in 1995. Net income and losses among metropolitan liquor operations ranged from a loss of \$38,553 in Shorewood to a profit of \$661,644 in Richfield. Net income and losses among Greater Minnesota cities ranged from a loss of \$15,974 in Zumbrota to a profit of \$318,999 in Elk River.

² The city of Shorewood opened a third liquor store in late 1994 which resulted in startup costs in 1995.

³ The 21 cities in the metropolitan area that have municipal liquor stores operated a total of 44 liquor stores. The 234 Greater Minnesota cities with municipal liquor stores operated a total of 238 stores. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

The municipal liquor stores operated by 30 Minnesota cities reported net losses for 1995, compared to 39 cities in 1994. Twenty-nine of the thirty cities with net losses are located in Greater Minnesota. Table 1 lists the cities and the amount of loss reported in 1995.

Table 1
Municipal Liquor Store Operations With Net Losses

Name of City	Net Loss	Name of City	Net Loss
Shorewood	(38,553)	Lafayette	(6,431)
Zumbrota	(15,794)	Kellogg	(6,427)
Barnum	(15,792)	Hadley	(5,947)
Mahnomen	(15,687)	Delavan	(5,245)
Mabel	(13,697)	Cleveland	(5,198)
Avoca	(13,324)	Graceville	(4,522)
Hackensack	(12,831)	Grove City	(4,209)
Lismore	(11,576)	Lewisville	(3,963)
Proctor	(11,160)	Boyd	(3,653)
Winnebago	(10,642)	Goodridge	(3,329)
Currie	(9,553)	Oklee	(3,100)
Hills	(8,582)	Holloway	(3,070)
Hitterdal	(8,219)	Okabena	(2,235)
Fairfax	(7,676)	Heron Lake	(1,912)
Silver Lake	(7,218)	Elbow Lake	(595)

Liquor Store Profits Help Support Essential City Services

During 1995, Minnesota's municipal liquor stores transferred \$11.9 million of their profits to support essential city services, a 24.3 percent increase over the total amount of transfers made in 1994. Liquor store profits that were not transferred to other municipal funds were used to bolster the fund balances of the liquor stores and purchase additional inventory. Cities that operate profitable municipal liquor stores and can transfer profits to other municipal funds are often able to hold down their property tax assessments for essential public services.

Municipal Liquor Operations Warrant Careful Scrutiny

City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and continue to have a positive financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of its liquor store(s)

if the liquor operation has failed to make a profit in at least two of the past three years. Based on this statute, the following cities should have held a public hearing on their municipal liquor operations:

Avoca	Barnum	Boyd	Currie	Goodridge	Graceville	Grove City
Hadley	Hills	Kellogg	Lismore	Okabena	Proctor	Winnebago

In 1994, 31 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 1995, the municipal liquor stores in 14 of those cities reported a profit; 5 of the cities discontinued operations; and 12 cities continued to operate at a loss.

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure the liquor stores are managed efficiently and effectively. An analysis of the financial data for off-sale municipal liquor stores with similar levels of gross sales reveal large variances in total operating expenses. Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.⁴

⁴ A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not possible. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons would be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

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
\$ 40,000 and \$ 150,000	7	\$ 7,184 to \$ 38,326
\$ 150,001 and \$ 200,000	5	\$ 34,019 to \$ 45,216
\$ 200,001 and \$ 250,000	8	\$ 36,073 to \$ 62,275
\$ 250,001 and \$ 350,000	4	\$ 45,182 to \$ 70,874
\$ 350,001 and \$ 450,000	8	\$ 61,277 to \$ 103,044
\$ 450,001 and \$ 650,000	15	\$ 80,784 to \$ 135,618
\$ 650,001 and \$ 950,000	9	\$ 79,421 to \$ 152,449
\$ 950,001 and \$1,350,000	10	\$ 139,441 to \$ 276,434
\$1,350,001 and \$2,000,000	12	\$ 196,678 to \$ 349,806
\$2,000,001 and \$3,000,000	8	\$ 259,388 to \$ 510,477
\$3,000,001 and \$6,900,000	7	\$ 601,999 to \$ 958,979

Data In Report Should Help City Officials

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

Table 3
Summary of 1995 Liquor Store Operations

On-Sale and Off-Sale

	1994		1995	
	168		162	
	Amount		Percent of Sales	
	Amount	Amount	1994	1995
Sales	\$ 56,968,265	\$ 55,855,276	100.0%	100.0%
Cost of Sales	34,210,040	33,333,745	60.1%	59.7%
Gross Profit	22,758,225	22,521,531	39.9%	40.3%
Operating Expenses	20,532,928	20,555,358	36.0%	36.8%
Income from Operations	2,225,297	1,966,173	3.9%	3.5%
Nonoperating Revenues	1,828,198	1,673,073	3.2%	3.0%
Nonoperating Expenses	295,535	277,202	0.5%	0.5%
Net Income Before Transfers	3,757,960	3,362,044	6.6%	6.0%
Transfers to Other City Funds	3,140,741	3,300,789	---	---

Off-Sale Only Stores

	1994		1995	
	93		93	
	Amount		Percent of Sales	
	Amount	Amount	1994	1995
Sales	\$ 101,217,594	\$ 108,324,419	100.0%	100.0%
Cost of Sales	77,520,905	82,630,959	76.6%	76.3%
Gross Profit	23,696,689	25,693,460	23.4%	23.7%
Operating Expenses	16,216,767	17,563,777	16.0%	16.2%
Income from Operations	7,479,922	8,129,683	7.4%	7.5%
Nonoperating Revenues	1,183,215	1,266,883	1.2%	1.2%
Nonoperating Expenses	396,175	281,888	0.4%	0.3%
Net Income Before Transfers	8,266,962	9,114,678	8.2%	8.4%
Transfers to Other City Funds	6,411,540	8,568,057	---	---

Total City Liquor Stores

	1994		1995	
	261		255	
	Amount		Percent of Sales	
	Amount	Amount	1994	1995
Sales	\$ 158,185,859	\$ 164,179,695	100.0%	100.0%
Cost of Sales	111,730,945	115,964,704	70.6%	70.6%
Gross Profit	46,454,914	48,214,991	29.4%	29.4%
Operating Expenses	36,749,695	38,119,135	23.2%	23.2%
Income from Operations	9,705,219	10,095,856	6.1%	6.1%
Nonoperating Revenues	3,011,413	2,939,956	1.9%	1.8%
Nonoperating Expenses	691,710	559,090	0.4%	0.3%
Net Income Before Transfers	12,024,922	12,476,722	7.6%	7.6%
Transfers to Other City Funds	9,552,281	11,868,846	---	---

Figure 2: City Liquor Stores Operating Income

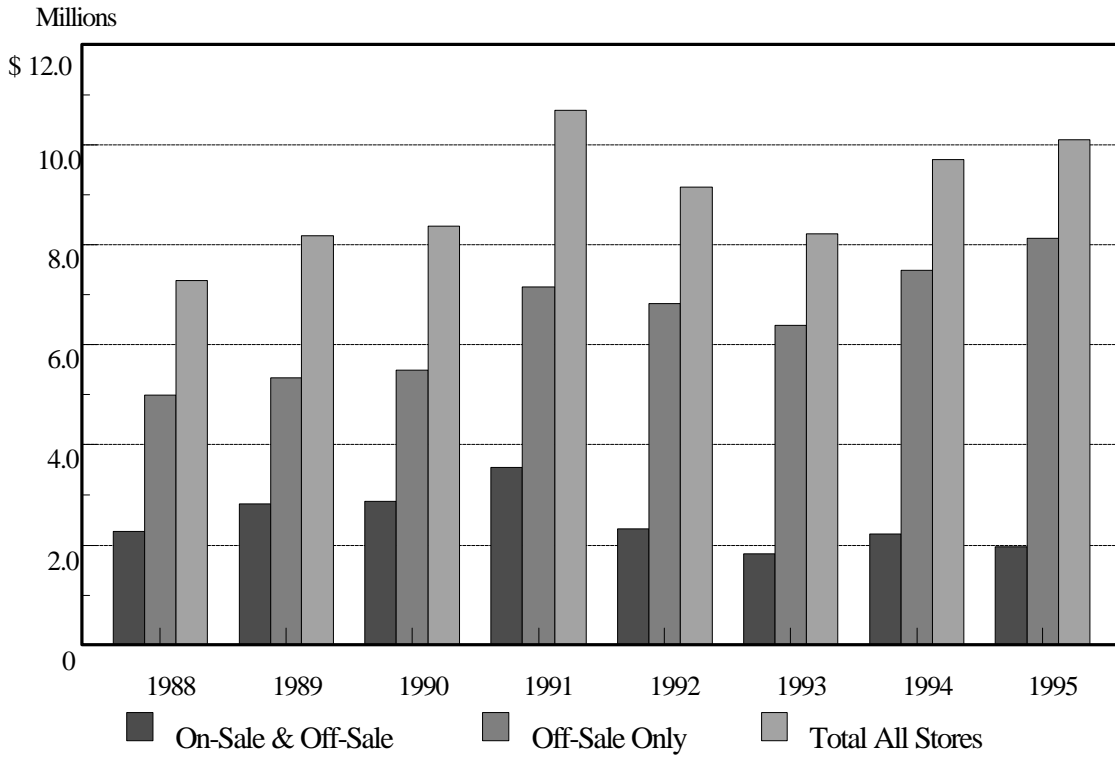
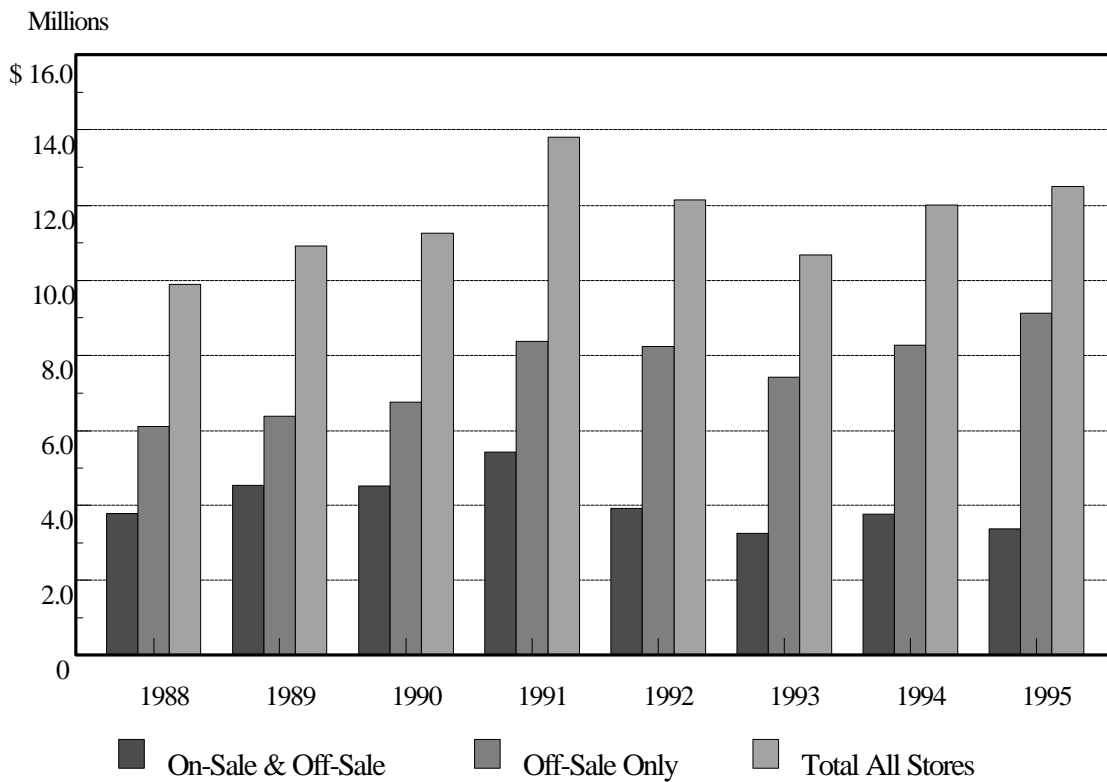


Figure 3: City Liquor Stores Net Income



Appendix 1

1995 Liquor Store Tables

Table 4
Analysis of City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
ADA	On & Off Sale		1,741	398,796	249,866	148,930	37.3%	149,455	(525)	906	----	381	3,000
AITKIN	Off Sale Only		1,742	614,915	490,734	124,181	20.2%	105,212	18,969	17,636	----	36,605	50,000
AKELEY	On & Off Sale		397	236,747	150,726	86,021	36.3%	78,421	7,600	736	----	8,336	22,000
ALEXANDRIA	Off Sale Only		8,274	2,223,051	1,739,643	483,408	21.7%	281,219	202,189	11,044	822	212,411	200,000
ANOKA	Off Sale Only		17,533	2,269,957	1,747,566	522,391	23.0%	398,086	124,305	20,130	1,764	142,671	60,000
APPLE VALLEY	Off Sale Only		40,684	3,620,114	2,697,884	922,230	25.5%	769,085	153,145	473	----	153,618	135,000
APPLETON	Off Sale Only		2,088	221,623	157,991	63,632	28.7%	62,275	1,357	1,220	----	2,577	----
ARLINGTON	On & Off Sale		1,898	318,701	195,168	123,533	38.8%	106,135	17,398	18,097	----	35,495	5,000
AUDUBON	On & Off Sale		429	393,862	221,659	172,203	43.7%	141,942	30,261	911	----	31,172	11,275
AVOCA	On & Off Sale		144	154,664	99,921	54,743	35.4%	69,956	(15,213)	3,422	1,533	(13,324)	----
BAGLEY	Off Sale Only		1,417	618,920	465,340	153,580	24.8%	85,755	67,825	2,975	----	70,800	50,000
BALATON	On & Off Sale		728	214,031	120,095	93,936	43.9%	82,484	11,452	8,203	508	19,147	1
BARNESVILLE	Off Sale Only		2,127	195,030	143,444	51,586	26.5%	41,803	9,783	593	----	10,376	12,000
BARNUM	On & Off Sale		494	280,031	148,014	132,017	47.1%	151,488	(19,471)	3,679	----	(15,792)	5,000
BATTLE LAKE	Off Sale Only	[0]	724	394,706	312,525	82,181	20.8%	61,277	20,904	541	----	21,445	----
BAUDETTE	On & Off Sale		1,142	805,063	519,184	285,879	35.5%	213,446	72,433	4,799	----	77,232	35,951
BEAVER BAY	On & Off Sale		150	336,284	146,410	189,874	56.5%	151,360	38,514	13,234	----	51,748	16,233
BEAVER CREEK	On & Off Sale		246	113,073	51,217	61,856	54.7%	60,064	1,792	611	15	2,388	3,000
BELLINGHAM	On & Off Sale		240	121,035	57,630	63,405	52.4%	53,657	9,748	13,893	----	23,641	20,000
BELVIEW	On & Off Sale		380	277,777	151,901	125,876	45.3%	114,907	10,969	4,573	749	14,793	2,780
BEMIDJI	Off Sale Only		11,422	2,477,868	1,856,914	620,954	25.1%	402,909	218,045	14,020	----	232,065	551,300
BENSON	On & Off Sale		3,208	683,246	413,654	269,592	39.5%	248,258	21,334	15,658	----	36,992	50,000
BERTHA	On & Off Sale		503	191,514	109,403	82,111	42.9%	75,188	6,923	18,235	1,893	23,265	----
BIG FALLS	On & Off Sale		333	252,241	136,849	115,392	45.7%	94,576	20,816	3,290	----	24,106	18,300
BIG LAKE	Off Sale Only		3,800	1,074,501	838,829	235,672	21.9%	153,350	82,322	7,354	----	89,676	72,000
BIGFORK	On & Off Sale		382	234,958	132,564	102,394	43.6%	90,143	12,251	4,752	----	17,003	29,099
BISCAI	On & Off Sale		123	264,562	139,715	124,847	47.2%	127,121	(2,274)	25,895	3,291	20,330	16,639
BLACKDUCK	On & Off Sale		734	476,239	293,651	182,588	38.3%	136,376	46,212	28,311	4,896	69,627	47,945
BLUE EARTH	Off Sale Only		3,712	560,472	418,548	141,924	25.3%	118,111	23,813	10,337	----	34,150	----
BOYD	On & Off Sale		227	208,251	114,235	94,016	45.1%	98,531	(4,515)	997	135	(3,653)	(109)
BRAHAM	On & Off Sale		1,173	396,932	311,975	84,957	21.4%	63,665	21,292	4,712	7,268	18,736	1,500
BRANDON	On & Off Sale		447	306,824	187,890	118,934	38.8%	102,486	16,448	12,094	----	28,542	28,364
BROOKLYN CENTER	Off Sale Only		28,463	2,696,776	2,043,179	653,597	24.2%	510,477	143,120	6,993	12,639	137,474	100,000
BROWERVILLE	On & Off Sale		772	319,046	175,544	143,502	45.0%	136,695	6,807	1,200	----	8,007	----
BROWNS VALLEY	On & Off Sale		779	205,375	123,650	81,725	39.8%	75,635	6,090	3,400	2,500	6,990	43,588
BROWNTON	On & Off Sale		798	327,691	182,370	145,321	44.3%	134,308	11,013	5,775	----	16,788	15,000
BUFFALO	Off Sale Only		7,994	1,098,065	762,220	335,845	30.6%	163,079	172,766	6,321	2	179,085	180,000
BUFFALO LAKE	On & Off Sale		732	302,395	209,299	93,096	30.8%	93,632	(536)	8,358	----	7,822	466
BUTTERFIELD	Off Sale Only		571	164,390	119,990	44,400	27.0%	39,631	4,769	4,797	----	9,566	10,000

Table 4
Analysis of City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu- Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
CALEDONIA	Off Sale Only		2,938	245,676	192,878	52,798	21.5%	42,039	10,759	125	----	10,884	----
CALLAWAY	On & Off Sale		220	305,544	197,347	108,197	35.4%	107,383	814	7,155	6,080	1,889	16,488
CAMBRIDGE	Off Sale Only		5,323	1,509,263	1,192,624	316,639	21.0%	246,053	70,586	22,998	29,006	64,578	25,000
CANTON	Off Sale Only		363	79,943	67,998	11,945	14.9%	17,462	(5,517)	6,658	----	1,141	----
CLARISSA	On & Off Sale		621	275,138	148,982	126,156	45.9%	106,981	19,175	3,584	----	22,759	14,825
CLEARBROOK	On & Off Sale		561	373,825	209,592	164,233	43.9%	124,226	40,007	925	----	40,932	41,288
CLEMENTS	On & Off Sale		194	122,577	56,364	66,213	54.0%	67,791	(1,578)	11,761	293	9,890	4,200
CLEVELAND	On & Off Sale		719	148,268	84,498	63,770	43.0%	81,326	(17,556)	12,358	----	(5,198)	4,440
CLONTARF	On & Off Sale		169	193,841	109,230	84,611	43.6%	65,877	18,734	95	----	18,829	14,000
COLUMBIA HEIGHTS	Off Sale Only		18,681	5,690,025	4,564,629	1,125,396	19.8%	830,817	294,579	46,370	17,784	323,165	337,603
CONGER	On & Off Sale		129	180,333	120,256	60,077	33.3%	62,009	(1,932)	8,813	----	6,881	----
COOK	On & Off Sale	[2]	676	532,581	343,634	188,947	35.5%	166,344	22,603	48,347	----	70,950	----
COTTONWOOD	On & Off Sale		1,043	281,636	169,839	111,797	39.7%	110,412	1,385	1,077	----	2,462	6,000
CROMWELL	On & Off Sale		215	213,200	116,762	96,438	45.2%	92,495	3,943	3,981	----	7,924	----
CURRIE	On & Off Sale		295	180,343	117,239	63,104	35.0%	75,946	(12,842)	5,139	1,850	(9,553)	7,500
DALTON	Off Sale Only		235	160,402	124,625	35,777	22.3%	34,019	1,758	2,151	----	3,909	----
DANUBE	On & Off Sale	[1]	561	----	----	----	----	----	----	9,760	----	9,760	87,042
DANVERS	On & Off Sale		105	165,640	82,246	83,394	50.3%	84,827	(1,433)	3,846	----	2,413	100
DARWIN	Off Sale Only		244	321,108	248,018	73,090	22.8%	53,138	19,952	2,042	----	21,994	17,875
DAWSON	Off Sale Only		1,611	289,524	210,965	78,559	27.1%	70,874	7,685	6,419	93	14,011	5,000
DE GRAFF	On & Off Sale		143	173,437	98,856	74,581	43.0%	63,184	11,397	6,764	----	18,161	10,400
DELANO	On & Off Sale		2,989	906,082	605,569	300,513	33.2%	258,383	42,130	24,588	----	66,718	30,000
DELAVAN	On & Off Sale		235	170,682	92,096	78,586	46.0%	96,928	(18,342)	13,097	----	(5,245)	(18,507)
DETROIT LAKES	Off Sale Only		7,317	1,986,956	1,539,963	446,993	22.5%	245,088	201,905	32,983	1,210	233,678	183,746
DUNDEE	On & Off Sale		100	102,644	51,350	51,294	50.0%	51,926	(632)	10,507	----	9,875	4,595
EAGLE BEND	On & Off Sale		524	201,543	120,282	81,261	40.3%	89,277	(8,016)	11,468	----	3,452	----
EDEN PRAIRIE	Off Sale Only		46,310	4,458,636	3,395,364	1,063,272	23.8%	808,153	255,119	7,674	----	262,793	275,000
EDINA	Off Sale Only		46,845	6,004,554	4,528,788	1,475,766	24.6%	895,266	580,500	440	617	580,323	483,000
ELBOW LAKE	Off Sale Only		1,183	207,542	145,497	62,045	29.9%	58,634	3,411	994	5,000	(595)	1
ELGIN	On & Off Sale		764	245,330	140,896	104,434	42.6%	115,890	(11,456)	17,815	----	6,359	1,000
ELIZABETH	Off Sale Only		167	187,031	134,494	52,537	28.1%	45,216	7,321	533	----	7,854	(5,559)
ELK RIVER	Off Sale Only		13,286	2,420,704	1,857,526	563,178	23.3%	275,855	287,323	37,249	5,573	318,999	183,450
ELLENDALE	On & Off Sale		560	255,719	138,179	117,540	46.0%	97,344	20,196	7,163	----	27,359	22,691
ELLSWORTH	On & Off Sale		577	105,131	58,286	46,845	44.6%	47,877	(1,032)	10,644	----	9,612	5,000
ELMORE	Off Sale Only		695	115,933	85,830	30,103	26.0%	23,923	6,180	237	----	6,417	100
ERHARD	Off Sale Only		175	221,553	170,125	51,428	23.2%	39,190	12,238	2,166	----	14,404	4,000
FAIRFAX	On & Off Sale		1,336	269,332	151,339	117,993	43.8%	143,268	(25,275)	17,599	----	(7,676)	----
FAIRMONT	Off Sale Only		11,340	1,527,496	1,153,619	373,877	24.5%	237,787	136,090	40,647	----	176,737	125,000
FARMINGTON	Off Sale Only		7,708	1,226,863	907,153	319,710	26.1%	276,434	43,276	269	16	43,529	40,174

Table 4
Analysis of City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
FERGUS FALLS	Off Sale Only		12,874	1,991,466	1,499,115	492,351	24.7%	279,878	212,473	34,013	2,302	244,184	147,071
FIFTY LAKES	On & Off Sale		357	184,568	89,963	94,605	51.3%	88,439	6,166	----	----	6,166	----
FINLAYSON	On & Off Sale		248	334,267	175,240	159,027	47.6%	125,086	33,941	----	----	33,941	67,807
FLENSBURG	On & Off Sale		208	111,055	64,830	46,225	41.6%	52,456	(6,231)	12,376	----	6,145	----
FORESTON	On & Off Sale		369	245,216	134,944	110,272	45.0%	102,104	8,168	17,870	----	26,038	5,000
FRAZEE	On & Off Sale		1,187	487,451	306,571	180,880	37.1%	183,708	(2,828)	14,326	----	11,498	25,000
FRIDLEY	Off Sale Only		28,204	3,073,197	2,472,464	600,733	19.5%	601,999	(1,266)	60,761	45,409	14,086	75,000
GARY	Off Sale Only		194	47,589	37,555	10,034	21.1%	7,184	2,850	----	----	2,850	----
GILMAN	On & Off Sale		203	287,330	159,469	127,861	44.5%	122,278	5,583	18,669	----	24,252	25,000
GLENCOE	Off Sale Only		4,961	696,210	561,851	134,359	19.3%	79,421	54,938	14,503	17,153	52,288	363,335
GLENWOOD	Off Sale Only		2,594	551,281	421,519	129,762	23.5%	91,442	38,320	7,145	----	45,465	30,000
GONVICK	On & Off Sale		293	260,928	161,195	99,733	38.2%	85,874	13,859	4,635	----	18,494	30,220
GOODRIDGE	On & Off Sale		109	159,981	91,002	68,979	43.1%	87,265	(18,286)	14,957	----	(3,329)	14,386
GRACEVILLE	On & Off Sale		664	207,132	99,004	108,128	52.2%	113,168	(5,040)	518	----	(4,522)	----
GRAND MARAIS	Off Sale Only		1,226	865,138	602,431	262,707	30.4%	152,345	110,362	6,393	----	116,755	----
GRANITE FALLS	Off Sale Only		3,056	501,112	359,140	141,972	28.3%	80,784	61,188	20,818	----	82,006	83,856
GROVE CITY	On & Off Sale		589	137,734	105,541	32,193	23.4%	40,107	(7,914)	3,705	----	(4,209)	----
HACKENSACK	On & Off Sale		255	422,214	258,740	163,474	38.7%	183,665	(20,191)	7,360	----	(12,831)	16,000
HADLEY	On & Off Sale		97	109,775	59,023	50,752	46.2%	58,531	(7,779)	2,686	854	(5,947)	----
HANLEY FALLS	On & Off Sale		241	137,833	71,105	66,728	48.4%	65,695	1,033	1,400	----	2,433	(1,000)
HANSKA	On & Off Sale		442	246,884	133,388	113,496	46.0%	97,534	15,962	17,901	----	33,863	10,000
HAWLEY	Off Sale Only		1,719	222,246	171,433	50,813	22.9%	49,257	1,556	1,463	----	3,019	5,000
HERMAN	On & Off Sale		476	258,749	154,267	104,482	40.4%	99,764	4,718	16,322	12,500	8,540	10,000
HERON LAKE	On & Off Sale		768	152,602	82,508	70,094	45.9%	73,868	(3,774)	1,862	----	(1,912)	20,000
HILLS	On & Off Sale		606	78,962	46,211	32,751	41.5%	36,759	(4,008)	13,192	17,766	(8,582)	----
HINCKLEY	On & Off Sale		1,146	811,708	477,821	333,887	41.1%	264,948	68,939	11,719	3,193	77,465	85,000
HITTERDAL	On & Off Sale		235	259,036	151,126	107,910	41.7%	116,129	(8,219)	----	----	(8,219)	40,000
HOLDINGFORD	On & Off Sale		570	253,234	134,943	118,291	46.7%	85,329	32,962	----	----	32,962	30,212
HOLLOWAY	On & Off Sale	[0]	120	139,510	85,498	54,012	38.7%	60,396	(6,384)	3,314	----	(3,070)	----
HOUSTON	On & Off Sale		1,020	389,142	195,010	194,132	49.9%	146,459	47,673	7,531	----	55,204	30,000
HOWARD LAKE	On & Off Sale		1,604	578,521	377,649	200,872	34.7%	178,225	22,647	10,169	----	32,816	60,000
HUTCHINSON	Off Sale Only		12,505	2,130,782	1,657,994	472,788	22.2%	276,675	196,113	9,857	22,741	183,229	130,000
ISANTI	Off Sale Only		1,947	778,987	552,967	226,020	29.0%	123,099	102,921	6,473	----	109,394	18,000
ISLE	On & Off Sale		598	438,852	280,751	158,101	36.0%	150,456	7,645	14,375	----	22,020	25,552
IVANHOE	On & Off Sale		751	253,844	157,343	96,501	38.0%	88,982	7,519	776	----	8,295	1,000
JACKSON	Off Sale Only		3,559	478,063	359,053	119,010	24.9%	91,580	27,430	5,640	----	33,070	----
JASPER	On & Off Sale		583	202,119	93,430	108,689	53.8%	87,881	20,808	572	----	21,380	(1,500)
KASSON	Off Sale Only		4,012	425,926	308,177	117,749	27.6%	100,678	17,071	4,299	----	21,370	12,900
KELLIHER	On & Off Sale		367	188,565	90,589	97,976	52.0%	81,976	16,000	1,006	----	17,006	19,287

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KELLOGG	On & Off Sale		431	121,784	59,180	62,604	51.4%	84,828	(22,224)	15,797	----	(6,427)	----
KENSINGTON	On & Off Sale		294	236,325	131,241	105,084	44.5%	110,941	(5,857)	62,388	53,225	3,306	3,244
KENYON	On & Off Sale		1,572	451,977	277,565	174,412	38.6%	152,495	21,917	12,687	----	34,604	24,000
KIESTER	Off Sale Only	[0]	597	122,876	81,332	41,544	33.8%	37,500	4,044	----	----	4,044	----
LAFAYETTE	On & Off Sale		477	153,204	67,391	85,813	56.0%	93,360	(7,547)	1,116	----	(6,431)	----
LAKE BENTON	On & Off Sale		683	203,964	102,395	101,569	49.8%	95,263	6,306	10,112	----	16,418	30,000
LAKE CRYSTAL	On & Off Sale		2,151	220,033	129,540	90,493	41.1%	93,454	(2,961)	7,385	----	4,424	----
LAKE LILLIAN	Off Sale Only		225	117,388	89,702	27,686	23.6%	27,967	(281)	775	----	494	----
LAKE PARK	On & Off Sale		657	421,208	243,574	177,634	42.2%	147,822	29,812	108,721	100,185	38,348	----
LAKE WILSON	On & Off Sale		320	182,767	91,317	91,450	50.0%	77,205	14,245	11,455	1,786	23,914	14,000
LAKEFIELD	Off Sale Only		1,681	214,101	156,081	58,020	27.1%	52,876	5,144	971	81	6,034	----
LAKEVILLE	Off Sale Only		34,292	4,740,309	3,532,563	1,207,746	25.5%	810,793	396,953	39,248	39,695	396,506	408,258
LANCASTER	On & Off Sale		331	216,588	123,228	93,360	43.1%	84,008	9,352	396	----	9,748	17,000
LE CENTER	On & Off Sale		2,082	569,876	354,779	215,097	37.7%	183,848	31,249	5,211	----	36,460	40,000
LEROY	Off Sale Only		927	188,986	142,780	46,206	24.4%	39,181	7,025	3,886	----	10,911	----
LEWISVILLE	On & Off Sale		285	153,511	88,637	64,874	42.3%	69,139	(4,265)	302	----	(3,963)	----
LEXINGTON	Off Sale Only		2,254	1,728,171	1,391,835	336,336	19.5%	197,298	139,038	5,889	----	144,927	101,000
LINDSTROM	On & Off Sale		2,666	543,918	320,901	223,017	41.0%	168,141	54,876	1,792	----	56,668	----
LISMORE	On & Off Sale		246	159,651	92,060	67,591	42.3%	78,964	(11,373)	43	246	(11,576)	(21,000)
LITCHFIELD	Off Sale Only		6,133	907,512	692,596	214,916	23.7%	148,679	66,237	7,988	----	74,225	30,000
LITTLEFORK	On & Off Sale		873	241,443	136,704	104,739	43.4%	91,121	13,618	2,341	1,579	14,380	12,500
LONG PRAIRIE	Off Sale Only		2,848	599,100	453,677	145,423	24.3%	86,040	59,383	16,893	----	76,276	50,004
LONGVILLE	On & Off Sale		232	514,770	291,002	223,768	43.5%	180,159	43,609	2,803	----	46,412	34,396
LONSDALE	On & Off Sale		1,323	494,204	326,599	167,605	33.9%	148,948	18,657	19,590	4,045	34,202	202,779
LUVERNE	Off Sale Only		4,555	389,256	281,687	107,569	27.6%	87,540	20,029	3,509	----	23,538	25,000
MABEL	On & Off Sale		742	197,291	135,672	61,619	31.2%	77,575	(15,956)	6,424	4,165	(13,697)	----
MADELIA	Off Sale Only		2,234	248,333	189,344	58,989	23.8%	36,073	22,916	9,314	----	32,230	25,000
MADISON	Off Sale Only		1,924	262,086	186,274	75,812	28.9%	61,245	14,567	754	----	15,321	----
MAHNOMEN	On & Off Sale		1,218	600,175	406,005	194,170	32.4%	228,945	(34,775)	19,088	----	(15,687)	2
MANTORVILLE	On & Off Sale		971	270,768	132,899	137,869	50.9%	134,325	3,544	6,865	----	10,409	1,000
MAPLE LAKE	Off Sale Only		1,432	400,127	309,039	91,088	22.8%	85,177	5,911	2,776	----	8,687	8,512
MAPLETON	On & Off Sale		1,558	253,811	153,410	100,401	39.6%	114,942	(14,541)	19,835	----	5,294	18,512
MARSHALL	Off Sale Only		12,331	1,878,707	1,383,514	495,193	26.4%	199,755	295,438	21,771	201	317,008	813,000
MAYNARD	On & Off Sale		428	247,878	127,533	120,345	48.6%	109,187	11,158	3,437	----	14,595	8,000
MAZEPPA	On & Off Sale		747	230,720	124,805	105,915	45.9%	81,426	24,489	13,294	----	37,783	60,000
MEDFORD	On & Off Sale		764	382,566	210,259	172,307	45.0%	126,419	45,888	----	----	45,888	30,000
MENAHGA	On & Off Sale		1,124	561,685	346,086	215,599	38.4%	168,182	47,417	2,962	----	50,379	25,000
MENTOR	On & Off Sale		181	271,423	133,612	137,811	50.8%	111,114	26,697	14,480	----	41,177	25,500
MILACA	Off Sale Only		2,355	537,472	411,711	125,761	23.4%	104,551	21,210	11,871	18,652	14,429	25,000

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MILLERVILLE	On & Off Sale		101	219,217	132,509	86,708	39.6%	81,866	4,842	19,560	----	24,402	15,500
MILTONA	On & Off Sale		216	360,835	220,267	140,568	39.0%	124,503	16,065	13,032	----	29,097	74,470
MONTEVIDEO	Off Sale Only		5,505	997,523	748,572	248,951	25.0%	154,721	94,230	1,613	----	95,843	90,000
MONTICELLO	Off Sale Only		5,885	1,661,333	1,275,143	386,190	23.2%	214,349	171,841	59,314	----	231,155	432,296
MOOSE LAKE	On & Off Sale		1,596	648,056	396,075	251,981	38.9%	166,706	85,275	----	----	85,275	80,000
MORA	Off Sale Only		2,985	1,324,896	1,030,960	293,936	22.2%	156,190	137,746	48,407	----	186,153	146,300
MORGAN	On & Off Sale		953	361,867	217,472	144,395	39.9%	149,304	(4,909)	7,073	----	2,164	4,870
MORRIS	Off Sale Only		5,627	620,662	460,582	160,080	25.8%	112,165	47,915	6,750	----	54,665	25,000
MORTON	On & Off Sale		441	225,827	116,900	108,927	48.2%	111,557	(2,630)	9,385	----	6,755	11,149
MOUND	Off Sale Only		9,584	1,409,488	1,065,414	344,074	24.4%	196,678	147,396	12,395	----	159,791	148,060
NEVIS	On & Off Sale		399	435,901	250,981	184,920	42.4%	115,522	69,398	11,186	----	80,584	70,887
NEW YORK MILLS	On & Off Sale		992	394,185	227,778	166,407	42.2%	111,438	54,969	6,461	----	61,430	----
NISSWA	On & Off Sale		1,515	854,863	492,814	362,049	42.4%	252,893	109,156	4,089	----	113,245	77,500
NORTH BRANCH	Off Sale Only		5,354	609,354	465,749	143,605	23.6%	135,618	7,987	----	2,732	5,255	----
NORTHFIELD	Off Sale Only		15,667	1,505,244	1,123,527	381,717	25.4%	242,591	139,126	38,786	2,245	175,667	170,000
NORTHOME	On & Off Sale		293	135,338	77,962	57,376	42.4%	56,522	854	11,506	----	12,360	15,000
OGEMA	On & Off Sale		158	210,278	133,999	76,279	36.3%	64,223	12,056	2,665	----	14,721	10,000
OGILVIE	On & Off Sale		528	350,320	193,895	156,425	44.7%	123,925	32,500	22,725	----	55,225	41,000
OKABENA	On & Off Sale		217	150,607	81,770	68,837	45.7%	82,886	(14,049)	11,814	----	(2,235)	(13,000)
OKLEE	On & Off Sale		428	246,772	142,261	104,511	42.4%	113,792	(9,281)	6,181	----	(3,100)	----
OLIVIA	On & Off Sale		2,630	576,529	357,646	218,883	38.0%	194,547	24,336	708	1,204	23,840	100
ORONOCO	On & Off Sale		820	377,916	207,363	170,553	45.1%	175,210	(4,657)	12,911	671	7,583	15,000
ORR	On & Off Sale		264	397,909	215,974	181,935	45.7%	144,186	37,749	6,237	4,383	39,603	5,000
OSAKIS	On & Off Sale		1,335	326,910	197,019	129,891	39.7%	131,293	(1,402)	10,502	----	9,100	22,708
PALISADE	On & Off Sale		148	247,775	154,357	93,418	37.7%	74,095	19,323	2,129	----	21,452	15,000
PARK RAPIDS	Off Sale Only		2,989	1,725,978	1,319,286	406,692	23.6%	232,302	174,390	8,343	----	182,733	----
PARKERS PRAIRIE	On & Off Sale		947	274,694	167,086	107,608	39.2%	83,380	24,228	9,398	5	33,621	40,000
PAYNESVILLE	Off Sale Only		2,283	437,574	324,901	112,673	25.7%	103,044	9,629	4,014	----	13,643	27,500
PELICAN RAPIDS	Off Sale Only		1,905	479,772	360,566	118,706	24.8%	94,968	23,738	2,211	----	25,949	25,700
PERHAM	Off Sale Only		2,275	725,718	536,714	189,004	26.0%	119,024	69,980	5,030	14,430	60,580	27,000
PINE CITY	Off Sale Only		2,763	842,883	681,094	161,789	19.2%	137,751	24,038	7,531	946	30,623	----
PINE ISLAND	On & Off Sale		2,225	461,022	258,991	202,031	43.8%	179,967	22,064	23,247	----	45,311	20,000
PINE RIVER	On & Off Sale		948	375,078	244,905	130,173	34.7%	111,836	18,337	----	----	18,337	25,000
PIPESTONE	Off Sale Only		4,553	558,788	412,667	146,121	26.1%	92,622	53,499	2,472	----	55,971	40,000
PLAINVIEW	On & Off Sale		2,883	411,637	232,699	178,938	43.5%	166,511	12,427	15,867	----	28,294	5,000
PLUMMER	On & Off Sale		279	177,209	88,785	88,424	49.9%	85,152	3,272	7,225	----	10,497	7,500
PRINCETON	Off Sale Only		3,819	1,069,734	806,035	263,699	24.7%	164,833	98,866	28,679	----	127,545	83,900
PROCTOR	Off Sale Only		3,017	403,940	318,831	85,109	21.1%	94,917	(9,808)	6,816	8,168	(11,160)	----
RANDALL	On & Off Sale		581	377,987	234,656	143,331	37.9%	109,455	33,876	5,028	----	38,904	20,000

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RANIER	On & Off Sale		195	365,567	207,626	157,941	43.2%	140,738	17,203	8,520	----	25,723	30,000
REDWOOD FALLS	Off Sale Only		4,922	627,396	463,211	164,185	26.2%	116,877	47,308	19,994	242	67,060	10,000
REMER	On & Off Sale		345	358,538	193,961	164,577	45.9%	106,058	58,519	----	----	58,519	57,000
RENVILLE	On & Off Sale		1,380	361,258	222,104	139,154	38.5%	151,026	(11,872)	27,509	----	15,637	----
RICHFIELD	Off Sale Only		35,237	6,812,162	5,280,405	1,531,757	22.5%	958,979	572,778	88,866	----	661,644	673,610
ROBBINSDALE	On & Off Sale		14,206	1,735,510	1,180,697	554,813	32.0%	552,601	2,212	49,466	3,008	48,670	127,500
ROGERS	On & Off Sale		1,204	839,903	521,480	318,423	37.9%	303,522	14,901	2,740	----	17,641	43,320
ROSEAU	Off Sale Only		2,690	1,015,068	749,958	265,110	26.1%	139,441	125,669	12,038	----	137,707	145,169
ROUND LAKE	Off Sale Only		471	101,450	75,270	26,180	25.8%	24,630	1,550	7,737	----	9,287	5,000
RUSH CITY	On & Off Sale		1,602	553,269	344,217	209,052	37.8%	187,942	21,110	7,562	----	28,672	10,000
RUSHFORD	On & Off Sale		1,605	359,623	245,146	114,477	31.8%	108,562	5,915	3,486	449	8,952	1,000
RUSSELL	On & Off Sale		389	163,795	94,647	69,148	42.2%	66,376	2,772	3,758	----	6,530	1,000
SACRED HEART	On & Off Sale		592	209,267	119,823	89,444	42.7%	99,867	(10,423)	14,986	----	4,563	5,000
SAUK RAPIDS	Off Sale Only		9,216	1,201,428	951,168	250,260	20.8%	152,750	97,510	24,501	11,200	110,811	50,005
SAVAGE	Off Sale Only		14,444	1,997,024	1,521,262	475,762	23.8%	329,310	146,452	34,097	----	180,549	133,200
SEBEKA	On & Off Sale		645	327,295	206,017	121,278	37.1%	102,264	19,014	12,979	----	31,993	4,000
SHERBURN	On & Off Sale		1,087	307,407	184,296	123,111	40.0%	116,999	6,112	7,725	----	13,837	5,000
SHOREWOOD	Off Sale Only		6,794	1,473,403	1,165,021	308,382	20.9%	349,806	(41,424)	2,871	----	(38,553)	30,000
SILVER BAY	On & Off Sale		1,949	508,256	272,613	235,643	46.4%	185,494	50,149	12,016	----	62,165	30,800
SILVER LAKE	On & Off Sale		803	399,137	220,418	178,719	44.8%	196,670	(17,951)	10,733	----	(7,218)	26,657
SLEEPY EYE	Off Sale Only		3,705	376,434	266,096	110,338	29.3%	79,162	31,176	13,468	----	44,644	40,000
SOUTH HAVEN	On & Off Sale		196	280,137	153,589	126,548	45.2%	103,681	22,867	5,208	----	28,075	27,358
SPRING GROVE	On & Off Sale		1,235	241,343	139,273	102,070	42.3%	81,734	20,336	2,606	----	22,942	(10,000)
SPRING LAKE PARK	Off Sale Only		6,717	2,754,538	2,192,342	562,196	20.4%	433,510	128,686	142,668	19,903	251,451	135,000
STACY	On & Off Sale		1,150	317,649	139,710	177,939	56.0%	155,231	22,708	1,314	----	24,022	15,000
ST. ANTHONY	On & Off Sale		8,362	3,634,755	2,487,512	1,147,243	31.6%	1,188,085	(40,842)	64,388	13,175	10,371	65,000
ST. CLAIR	On & Off Sale	[1]	691	181,312	121,129	60,183	33.2%	91,671	(31,488)	46,065	----	14,577	227,559
ST. FRANCIS	Off Sale Only		3,090	522,420	397,093	125,327	24.0%	102,517	22,810	2,301	----	25,111	26,681
ST. HILAIRE	On & Off Sale		301	347,359	190,210	157,149	45.2%	143,133	14,016	10,501	----	24,517	45,920
ST. JAMES	Off Sale Only		4,447	419,645	293,377	126,268	30.1%	80,622	45,646	15,155	----	60,801	25,025
ST. LEO	On & Off Sale		110	106,624	51,711	54,913	51.5%	51,829	3,084	7,017	----	10,101	5,000
THIEF RIVER FALLS	Off Sale Only		8,053	2,016,430	1,540,661	475,769	23.6%	259,388	216,381	15,071	----	231,452	175,000
TRACY	On & Off Sale		2,048	419,858	267,650	152,208	36.3%	149,466	2,742	10,321	----	13,063	30,000
TRIMONT	Off Sale Only		735	143,815	106,101	37,714	26.2%	38,326	(612)	2,530	----	1,918	1
TWIN VALLEY	On & Off Sale		834	322,840	197,443	125,397	38.8%	118,509	6,888	10,119	----	17,007	2,000
TWO HARBORS	Off Sale Only		3,603	1,032,876	777,530	255,346	24.7%	168,714	86,632	12,509	----	99,141	198,800
ULEN	On & Off Sale		543	180,673	94,270	86,403	47.8%	75,269	11,134	411	----	11,545	10,000
UNDERWOOD	Off Sale Only		282	221,515	166,444	55,071	24.9%	51,406	3,665	1,252	----	4,917	----
VERGAS	Off Sale Only		287	279,438	218,734	60,704	21.7%	45,182	15,522	3,913	----	19,435	26,800

Table 4
Analysis of City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu- Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
VERNDALE	On & Off Sale		558	214,891	116,665	98,226	45.7%	96,373	1,853	----	----	1,853	25,000
VESTA	On & Off Sale		341	155,572	77,470	78,102	50.2%	57,703	20,399	1,587	----	21,986	4,000
WADENA	Off Sale Only		4,285	791,049	603,998	187,051	23.6%	119,963	67,088	----	763	66,325	35,000
WALDORF	On & Off Sale		244	189,695	112,924	76,771	40.5%	77,199	(428)	4,783	----	4,355	----
WALKER	Off Sale Only		974	480,122	350,600	129,522	27.0%	89,603	39,919	8,893	----	48,812	15,000
WALNUT GROVE	On & Off Sale		627	210,033	106,439	103,594	49.3%	83,736	19,858	7,523	----	27,381	4,500
WARROAD	Off Sale Only		1,832	898,635	652,777	245,858	27.4%	152,449	93,409	----	----	93,409	60,000
WATERTOWN	On & Off Sale		2,565	540,827	329,022	211,805	39.2%	151,922	59,883	8,620	----	68,503	45,000
WAVERLY	On & Off Sale		626	324,424	201,762	122,662	37.8%	118,991	3,671	10,377	----	14,048	30,000
WAYZATA	On & Off Sale		3,989	2,241,214	1,389,023	852,191	38.0%	673,449	178,742	27,770	23,678	182,834	100,000
WELLS	On & Off Sale		2,422	574,733	373,714	201,019	35.0%	166,528	34,491	16,133	----	50,624	25,000
WEST CONCORD	On & Off Sale		890	263,882	140,691	123,191	46.7%	120,819	2,372	9,015	----	11,387	----
WILLIAMS	On & Off Sale		213	232,460	132,562	99,898	43.0%	76,105	23,793	8,110	----	31,903	10,000
WILMONT	On & Off Sale		351	182,308	88,883	93,425	51.2%	85,495	7,930	4,405	74	12,261	12,500
WINDOM	Off Sale Only		4,555	716,849	495,621	221,228	30.9%	145,783	75,445	1,224	----	76,669	48,000
WINNEBAGO	On & Off Sale		1,549	317,661	193,902	123,759	39.0%	138,480	(14,721)	4,079	----	(10,642)	----
WINTON	On & Off Sale		155	149,822	78,973	70,849	47.3%	76,425	(5,576)	17,302	----	11,726	10,000
WOLF LAKE	On & Off Sale		33	283,947	173,271	110,676	39.0%	99,211	11,465	10,435	----	21,900	25,000
WOOD LAKE	On & Off Sale		411	206,934	109,053	97,881	47.3%	89,870	8,011	489	----	8,500	5,000
WORTHINGTON	Off Sale Only		10,260	1,090,317	812,512	277,805	25.5%	172,352	105,453	14,035	499	118,989	74,384
ZUMBROTA	On & Off Sale	[1]	2,447	185,850	110,698	75,152	40.4%	107,040	(31,888)	16,094	----	(15,794)	20,000
Off Sale Only			646,421	108,324,419	82,630,959	25,693,460	23.7%	17,563,777	8,129,683	1,266,883	281,888	9,114,678	8,568,057
On Sale & Off Sale			147,188	55,855,276	33,333,745	22,521,531	40.3%	20,555,358	1,966,173	1,673,073	277,202	3,362,044	3,300,789
All Stores			793,609	164,179,695	115,964,704	48,214,991	29.4%	38,119,135	10,095,856	2,939,956	559,090	12,476,722	11,868,846

Footnotes:

- [0] Cash basis of reporting.
- [1] Discontinued operations in 1995.
- [2] Sold on-sale operation.

Table 5
Analysis of City Liquor Store Operations - 1995
Listed By Gross Sales

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
RICHFIELD	Off Sale Only		35,237	6,812,162	5,280,405	1,531,757	22.5%	958,979	572,778	88,866	----	661,644	673,610
EDINA	Off Sale Only		46,845	6,004,554	4,528,788	1,475,766	24.6%	895,266	580,500	440	617	580,323	483,000
COLUMBIA HEIGHTS	Off Sale Only		18,681	5,690,025	4,564,629	1,125,396	19.8%	830,817	294,579	46,370	17,784	323,165	337,603
LAKEVILLE	Off Sale Only		34,292	4,740,309	3,532,563	1,207,746	25.5%	810,793	396,953	39,248	39,695	396,506	408,258
EDEN PRAIRIE	Off Sale Only		46,310	4,458,636	3,395,364	1,063,272	23.8%	808,153	255,119	7,674	----	262,793	275,000
ST. ANTHONY	On & Off Sale		8,362	3,634,755	2,487,512	1,147,243	31.6%	1,188,085	(40,842)	64,388	13,175	10,371	65,000
APPLE VALLEY	Off Sale Only		40,684	3,620,114	2,697,884	922,230	25.5%	769,085	153,145	473	----	153,618	135,000
FRIDLEY	Off Sale Only		28,204	3,073,197	2,472,464	600,733	19.5%	601,999	(1,266)	60,761	45,409	14,086	75,000
SPRING LAKE PARK	Off Sale Only		6,717	2,754,538	2,192,342	562,196	20.4%	433,510	128,686	142,668	19,903	251,451	135,000
BROOKLYN CENTER	Off Sale Only		28,463	2,696,776	2,043,179	653,597	24.2%	510,477	143,120	6,993	12,639	137,474	100,000
BEMIDJI	Off Sale Only		11,422	2,477,868	1,856,914	620,954	25.1%	402,909	218,045	14,020	----	232,065	551,300
ELK RIVER	Off Sale Only		13,286	2,420,704	1,857,526	563,178	23.3%	275,855	287,323	37,249	5,573	318,999	183,450
ANOKA	Off Sale Only		17,533	2,269,957	1,747,566	522,391	23.0%	398,086	124,305	20,130	1,764	142,671	60,000
WAYZATA	On & Off Sale		3,989	2,241,214	1,389,023	852,191	38.0%	673,449	178,742	27,770	23,678	182,834	100,000
ALEXANDRIA	Off Sale Only		8,274	2,223,051	1,739,643	483,408	21.7%	281,219	202,189	11,044	822	212,411	200,000
HUTCHINSON	Off Sale Only		12,505	2,130,782	1,657,994	472,788	22.2%	276,675	196,113	9,857	22,741	183,229	130,000
THIEF RIVER FALLS	Off Sale Only		8,053	2,016,430	1,540,661	475,769	23.6%	259,388	216,381	15,071	----	231,452	175,000
SAVAGE	Off Sale Only		14,444	1,997,024	1,521,262	475,762	23.8%	329,310	146,452	34,097	----	180,549	133,200
FERGUS FALLS	Off Sale Only		12,874	1,991,466	1,499,115	492,351	24.7%	279,878	212,473	34,013	2,302	244,184	147,071
DETROIT LAKES	Off Sale Only		7,317	1,986,956	1,539,963	446,993	22.5%	245,088	201,905	32,983	1,210	233,678	183,746
MARSHALL	Off Sale Only		12,331	1,878,707	1,383,514	495,193	26.4%	199,755	295,438	21,771	201	317,008	813,000
ROBBINSDALE	On & Off Sale		14,206	1,735,510	1,180,697	554,813	32.0%	552,601	2,212	49,466	3,008	48,670	127,500
LEXINGTON	Off Sale Only		2,254	1,728,171	1,391,835	336,336	19.5%	197,298	139,038	5,889	----	144,927	101,000
PARK RAPIDS	Off Sale Only		2,989	1,725,978	1,319,286	406,692	23.6%	232,302	174,390	8,343	----	182,733	----
MONTICELLO	Off Sale Only		5,885	1,661,333	1,275,143	386,190	23.2%	214,349	171,841	59,314	----	231,155	432,296
FAIRMONT	Off Sale Only		11,340	1,527,496	1,153,619	373,877	24.5%	237,787	136,090	40,647	----	176,737	125,000
CAMBRIDGE	Off Sale Only		5,323	1,509,263	1,192,624	316,639	21.0%	246,053	70,586	22,998	29,006	64,578	25,000
NORTHFIELD	Off Sale Only		15,667	1,505,244	1,123,527	381,717	25.4%	242,591	139,126	38,786	2,245	175,667	170,000
SHOREWOOD	Off Sale Only		6,794	1,473,403	1,165,021	308,382	20.9%	349,806	(41,424)	2,871	----	(38,553)	30,000
MOUND	Off Sale Only		9,584	1,409,488	1,065,414	344,074	24.4%	196,678	147,396	12,395	----	159,791	148,060
MORA	Off Sale Only		2,985	1,324,896	1,030,960	293,936	22.2%	156,190	137,746	48,407	----	186,153	146,300
FARMINGTON	Off Sale Only		7,708	1,226,863	907,153	319,710	26.1%	276,434	43,276	269	16	43,529	40,174
SAUK RAPIDS	Off Sale Only		9,216	1,201,428	951,168	250,260	20.8%	152,750	97,510	24,501	11,200	110,811	50,005
BUFFALO	Off Sale Only		7,994	1,098,065	762,220	335,845	30.6%	163,079	172,766	6,321	2	179,085	180,000
WORTHINGTON	Off Sale Only		10,260	1,090,317	812,512	277,805	25.5%	172,352	105,453	14,035	499	118,989	74,384
BIG LAKE	Off Sale Only		3,800	1,074,501	838,829	235,672	21.9%	153,350	82,322	7,354	----	89,676	72,000
PRINCETON	Off Sale Only		3,819	1,069,734	806,035	263,699	24.7%	164,833	98,866	28,679	----	127,545	83,900

Table 5
Analysis of City Liquor Store Operations - 1995
Listed By Gross Sales

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
TWO HARBORS	Off Sale Only		3,603	1,032,876	777,530	255,346	24.7%	168,714	86,632	12,509	----	99,141	198,800
ROSEAU	Off Sale Only		2,690	1,015,068	749,958	265,110	26.1%	139,441	125,669	12,038	----	137,707	145,169
MONTEVIDEO	Off Sale Only		5,505	997,523	748,572	248,951	25.0%	154,721	94,230	1,613	----	95,843	90,000
LITCHFIELD	Off Sale Only		6,133	907,512	692,596	214,916	23.7%	148,679	66,237	7,988	----	74,225	30,000
DELANO	On & Off Sale		2,989	906,082	605,569	300,513	33.2%	258,383	42,130	24,588	----	66,718	30,000
WARROAD	Off Sale Only		1,832	898,635	652,777	245,858	27.4%	152,449	93,409	----	----	93,409	60,000
GRAND MARAIS	Off Sale Only		1,226	865,138	602,431	262,707	30.4%	152,345	110,362	6,393	----	116,755	----
NISSWA	On & Off Sale		1,515	854,863	492,814	362,049	42.4%	252,893	109,156	4,089	----	113,245	77,500
PINE CITY	Off Sale Only		2,763	842,883	681,094	161,789	19.2%	137,751	24,038	7,531	946	30,623	----
ROGERS	On & Off Sale		1,204	839,903	521,480	318,423	37.9%	303,522	14,901	2,740	----	17,641	43,320
HINCKLEY	On & Off Sale		1,146	811,708	477,821	333,887	41.1%	264,948	68,939	11,719	3,193	77,465	85,000
BAUDETTE	On & Off Sale		1,142	805,063	519,184	285,879	35.5%	213,446	72,433	4,799	----	77,232	35,951
WADENA	Off Sale Only		4,285	791,049	603,998	187,051	23.6%	119,963	67,088	----	763	66,325	35,000
ISANTI	Off Sale Only		1,947	778,987	552,967	226,020	29.0%	123,099	102,921	6,473	----	109,394	18,000
PERHAM	Off Sale Only		2,275	725,718	536,714	189,004	26.0%	119,024	69,980	5,030	14,430	60,580	27,000
WINDOM	Off Sale Only		4,555	716,849	495,621	221,228	30.9%	145,783	75,445	1,224	----	76,669	48,000
GLENCOE	Off Sale Only		4,961	696,210	561,851	134,359	19.3%	79,421	54,938	14,503	17,153	52,288	363,335
BENSON	On & Off Sale		3,208	683,246	413,654	269,592	39.5%	248,258	21,334	15,658	----	36,992	50,000
MOOSE LAKE	On & Off Sale		1,596	648,056	396,075	251,981	38.9%	166,706	85,275	----	----	85,275	80,000
REDWOOD FALLS	Off Sale Only		4,922	627,396	463,211	164,185	26.2%	116,877	47,308	19,994	242	67,060	10,000
MORRIS	Off Sale Only		5,627	620,662	460,582	160,080	25.8%	112,165	47,915	6,750	----	54,665	25,000
BAGLEY	Off Sale Only		1,417	618,920	465,340	153,580	24.8%	85,755	67,825	2,975	----	70,800	50,000
AITKIN	Off Sale Only		1,742	614,915	490,734	124,181	20.2%	105,212	18,969	17,636	----	36,605	50,000
NORTH BRANCH	Off Sale Only		5,354	609,354	465,749	143,605	23.6%	135,618	7,987	----	2,732	5,255	----
MAHNOMEN	On & Off Sale		1,218	600,175	406,005	194,170	32.4%	228,945	(34,775)	19,088	----	(15,687)	2
LONG PRAIRIE	Off Sale Only		2,848	599,100	453,677	145,423	24.3%	86,040	59,383	16,893	----	76,276	50,004
HOWARD LAKE	On & Off Sale		1,604	578,521	377,649	200,872	34.7%	178,225	22,647	10,169	----	32,816	60,000
OLIVIA	On & Off Sale		2,630	576,529	357,646	218,883	38.0%	194,547	24,336	708	1,204	23,840	100
WELLS	On & Off Sale		2,422	574,733	373,714	201,019	35.0%	166,528	34,491	16,133	----	50,624	25,000
LE CENTER	On & Off Sale		2,082	569,876	354,779	215,097	37.7%	183,848	31,249	5,211	----	36,460	40,000
MENAHGA	On & Off Sale		1,124	561,685	346,086	215,599	38.4%	168,182	47,417	2,962	----	50,379	25,000
BLUE EARTH	Off Sale Only		3,712	560,472	418,548	141,924	25.3%	118,111	23,813	10,337	----	34,150	----
PIPESTONE	Off Sale Only		4,553	558,788	412,667	146,121	26.1%	92,622	53,499	2,472	----	55,971	40,000
RUSH CITY	On & Off Sale		1,602	553,269	344,217	209,052	37.8%	187,942	21,110	7,562	----	28,672	10,000
GLENWOOD	Off Sale Only		2,594	551,281	421,519	129,762	23.5%	91,442	38,320	7,145	----	45,465	30,000
LINDSTROM	On & Off Sale		2,666	543,918	320,901	223,017	41.0%	168,141	54,876	1,792	----	56,668	----
WATERTOWN	On & Off Sale		2,565	540,827	329,022	211,805	39.2%	151,922	59,883	8,620	----	68,503	45,000

Table 5
Analysis of City Liquor Store Operations - 1995
Listed By Gross Sales

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
MILACA	Off Sale Only		2,355	537,472	411,711	125,761	23.4%	104,551	21,210	11,871	18,652	14,429	25,000
COOK	On & Off Sale	[2]	676	532,581	343,634	188,947	35.5%	166,344	22,603	48,347	----	70,950	----
ST. FRANCIS	Off Sale Only		3,090	522,420	397,093	125,327	24.0%	102,517	22,810	2,301	----	25,111	26,681
LONGVILLE	On & Off Sale		232	514,770	291,002	223,768	43.5%	180,159	43,609	2,803	----	46,412	34,396
SILVER BAY	On & Off Sale		1,949	508,256	272,613	235,643	46.4%	185,494	50,149	12,016	----	62,165	30,800
GRANITE FALLS	Off Sale Only		3,056	501,112	359,140	141,972	28.3%	80,784	61,188	20,818	----	82,006	83,856
LONSDALE	On & Off Sale		1,323	494,204	326,599	167,605	33.9%	148,948	18,657	19,590	4,045	34,202	202,779
FRAZEE	On & Off Sale		1,187	487,451	306,571	180,880	37.1%	183,708	(2,828)	14,326	----	11,498	25,000
WALKER	Off Sale Only		974	480,122	350,600	129,522	27.0%	89,603	39,919	8,893	----	48,812	15,000
PELICAN RAPIDS	Off Sale Only		1,905	479,272	360,566	118,706	24.8%	94,968	23,738	2,211	----	25,949	25,700
JACKSON	Off Sale Only		3,559	478,063	359,053	119,010	24.9%	91,580	27,430	5,640	----	33,070	----
BLACKDUCK	On & Off Sale		734	476,239	293,651	182,588	38.3%	136,376	46,212	28,311	4,896	69,627	47,945
PINE ISLAND	On & Off Sale		2,225	461,022	258,991	202,031	43.8%	179,967	22,064	23,247	----	45,311	20,000
KENYON	On & Off Sale		1,572	451,977	277,565	174,412	38.6%	152,495	21,917	12,687	----	34,604	24,000
ISLE	On & Off Sale		598	438,852	280,751	158,101	36.0%	150,456	7,645	14,375	----	22,020	25,552
PAYNESVILLE	Off Sale Only		2,283	437,574	324,901	112,673	25.7%	103,044	9,629	4,014	----	13,643	27,500
NEVIS	On & Off Sale		399	435,901	250,981	184,920	42.4%	115,522	69,398	11,186	----	80,584	70,887
KASSON	Off Sale Only		4,012	425,926	308,177	117,749	27.6%	100,678	17,071	4,299	----	21,370	12,900
HACKENSACK	On & Off Sale		255	422,214	258,740	163,474	38.7%	183,665	(20,191)	7,360	----	(12,831)	16,000
LAKE PARK	On & Off Sale		657	421,208	243,574	177,634	42.2%	147,822	29,812	108,721	100,185	38,348	----
TRACY	On & Off Sale		2,048	419,858	267,650	152,208	36.3%	149,466	2,742	10,321	----	13,063	30,000
ST. JAMES	Off Sale Only		4,447	419,645	293,377	126,268	30.1%	80,622	45,646	15,155	----	60,801	25,025
PLAINVIEW	On & Off Sale		2,883	411,637	232,699	178,938	43.5%	166,511	12,427	15,867	----	28,294	5,000
PROCTOR	Off Sale Only		3,017	403,940	318,831	85,109	21.1%	94,917	(9,808)	6,816	8,168	(11,160)	----
MAPLE LAKE	Off Sale Only		1,432	400,127	309,039	91,088	22.8%	85,177	5,911	2,776	----	8,687	8,512
SILVER LAKE	On & Off Sale		803	399,137	220,418	178,719	44.8%	196,670	(17,951)	10,733	----	(7,218)	26,657
ADA	On & Off Sale		1,741	398,796	249,866	148,930	37.3%	149,455	(525)	906	----	381	3,000
ORR	On & Off Sale		264	397,909	215,974	181,935	45.7%	144,186	37,749	6,237	4,383	39,603	5,000
BRAHAM	On & Off Sale		1,173	396,932	311,975	84,957	21.4%	63,665	21,292	4,712	7,268	18,736	1,500
BATTLE LAKE	Off Sale Only	[0]	724	394,706	312,525	82,181	20.8%	61,277	20,904	541	----	21,445	----
NEW YORK MILLS	On & Off Sale		992	394,185	227,778	166,407	42.2%	111,438	54,969	6,461	----	61,430	----
AUDUBON	On & Off Sale		429	393,862	221,659	172,203	43.7%	141,942	30,261	911	----	31,172	11,275
LUVERNE	Off Sale Only		4,555	389,256	281,687	107,569	27.6%	87,540	20,029	3,509	----	23,538	25,000
HOUSTON	On & Off Sale		1,020	389,142	195,010	194,132	49.9%	146,459	47,673	7,531	----	55,204	30,000
MEDFORD	On & Off Sale		764	382,566	210,259	172,307	45.0%	126,419	45,888	----	----	45,888	30,000
RANDALL	On & Off Sale		581	377,987	234,656	143,331	37.9%	109,455	33,876	5,028	----	38,904	20,000
ORONOCO	On & Off Sale		820	377,916	207,363	170,553	45.1%	175,210	(4,657)	12,911	671	7,583	15,000

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SLEEPY EYE	Off Sale Only		3,705	376,434	266,096	110,338	29.3%	79,162	31,176	13,468	----	44,644	40,000
PINE RIVER	On & Off Sale		948	375,078	244,905	130,173	34.7%	111,836	18,337	----	----	18,337	25,000
CLEARBROOK	On & Off Sale		561	373,825	209,592	164,233	43.9%	124,226	40,007	925	----	40,932	41,288
RANIER	On & Off Sale		195	365,567	207,626	157,941	43.2%	140,738	17,203	8,520	----	25,723	30,000
MORGAN	On & Off Sale		953	361,867	217,472	144,395	39.9%	149,304	(4,909)	7,073	----	2,164	4,870
RENVILLE	On & Off Sale		1,380	361,258	222,104	139,154	38.5%	151,026	(11,872)	27,509	----	15,637	----
MILTONA	On & Off Sale		216	360,835	220,267	140,568	39.0%	124,503	16,065	13,032	----	29,097	74,470
RUSHFORD	On & Off Sale		1,605	359,623	245,146	114,477	31.8%	108,562	5,915	3,486	449	8,952	1,000
REMER	On & Off Sale		345	358,538	193,961	164,577	45.9%	106,058	58,519	----	----	58,519	57,000
OGILVIE	On & Off Sale		528	350,320	193,895	156,425	44.7%	123,925	32,500	22,725	----	55,225	41,000
ST. HILAIRE	On & Off Sale		301	347,359	190,210	157,149	45.2%	143,133	14,016	10,501	----	24,517	45,920
BEAVER BAY	On & Off Sale		150	336,284	146,410	189,874	56.5%	151,360	38,514	13,234	----	51,748	16,233
FINLAYSON	On & Off Sale		248	334,267	175,240	159,027	47.6%	125,086	33,941	----	----	33,941	67,807
BROWNTON	On & Off Sale		798	327,691	182,370	145,321	44.3%	134,308	11,013	5,775	----	16,788	15,000
SEBEKA	On & Off Sale		645	327,295	206,017	121,278	37.1%	102,264	19,014	12,979	----	31,993	4,000
OSAKIS	On & Off Sale		1,335	326,910	197,019	129,891	39.7%	131,293	(1,402)	10,502	----	9,100	22,708
WAVERLY	On & Off Sale		626	324,424	201,762	122,662	37.8%	118,991	3,671	10,377	----	14,048	30,000
TWIN VALLEY	On & Off Sale		834	322,840	197,443	125,397	38.8%	118,509	6,888	10,119	----	17,007	2,000
DARWIN	Off Sale Only		244	321,108	248,018	73,090	22.8%	53,138	19,952	2,042	----	21,994	17,875
BROWERVILLE	On & Off Sale		772	319,046	175,544	143,502	45.0%	136,695	6,807	1,200	----	8,007	----
ARLINGTON	On & Off Sale		1,898	318,701	195,168	123,533	38.8%	106,135	17,398	18,097	----	35,495	5,000
WINNEBAGO	On & Off Sale		1,549	317,661	193,902	123,759	39.0%	138,480	(14,721)	4,079	----	(10,642)	----
STACY	On & Off Sale		1,150	317,649	139,710	177,939	56.0%	155,231	22,708	1,314	----	24,022	15,000
SHERBURN	On & Off Sale		1,087	307,407	184,296	123,111	40.0%	116,999	6,112	7,725	----	13,837	5,000
BRANDON	On & Off Sale		447	306,824	187,890	118,934	38.8%	102,486	16,448	12,094	----	28,542	28,364
CALLAWAY	On & Off Sale		220	305,544	197,347	108,197	35.4%	107,383	814	7,155	6,080	1,889	16,488
BUFFALO LAKE	On & Off Sale		732	302,395	209,299	93,096	30.8%	93,632	(536)	8,358	----	7,822	466
DAWSON	Off Sale Only		1,611	289,524	210,965	78,559	27.1%	70,874	7,685	6,419	93	14,011	5,000
GILMAN	On & Off Sale		203	287,330	159,469	127,861	44.5%	122,278	5,583	18,669	----	24,252	25,000
WOLF LAKE	On & Off Sale		33	283,947	173,271	110,676	39.0%	99,211	11,465	10,435	----	21,900	25,000
COTTONWOOD	On & Off Sale		1,043	281,636	169,839	111,797	39.7%	110,412	1,385	1,077	----	2,462	6,000
SOUTH HAVEN	On & Off Sale		196	280,137	153,589	126,548	45.2%	103,681	22,867	5,208	----	28,075	27,358
BARNUM	On & Off Sale		494	280,031	148,014	132,017	47.1%	151,488	(19,471)	3,679	----	(15,792)	5,000
VERGAS	Off Sale Only		287	279,438	218,734	60,704	21.7%	45,182	15,522	3,913	----	19,435	26,800
BELVIEW	On & Off Sale		380	277,777	151,901	125,876	45.3%	114,907	10,969	4,573	749	14,793	2,780
CLARISSA	On & Off Sale		621	275,138	148,982	126,156	45.9%	106,981	19,175	3,584	----	22,759	14,825
PARKERS PRAIRIE	On & Off Sale		947	274,694	167,086	107,608	39.2%	83,380	24,228	9,398	5	33,621	40,000

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MENTOR	On & Off Sale		181	271,423	133,612	137,811	50.8%	111,114	26,697	14,480	----	41,177	25,500
MANTORVILLE	On & Off Sale		971	270,768	132,899	137,869	50.9%	134,325	3,544	6,865	----	10,409	1,000
FAIRFAX	On & Off Sale		1,336	269,332	151,339	117,993	43.8%	143,268	(25,275)	17,599	----	(7,676)	----
BISCA Y	On & Off Sale		123	264,562	139,715	124,847	47.2%	127,121	(2,274)	25,895	3,291	20,330	16,639
WEST CONCORD	On & Off Sale		890	263,882	140,691	123,191	46.7%	120,819	2,372	9,015	----	11,387	----
MADISON	Off Sale Only		1,924	262,086	186,274	75,812	28.9%	61,245	14,567	754	----	15,321	----
GONVICK	On & Off Sale		293	260,928	161,195	99,733	38.2%	85,874	13,859	4,635	----	18,494	30,220
HITTERDAL	On & Off Sale		235	259,036	151,126	107,910	41.7%	116,129	(8,219)	----	----	(8,219)	40,000
HERMAN	On & Off Sale		476	258,749	154,267	104,482	40.4%	99,764	4,718	16,322	12,500	8,540	10,000
ELLENDAL E	On & Off Sale		560	255,719	138,179	117,540	46.0%	97,344	20,196	7,163	----	27,359	22,691
IVANHOE	On & Off Sale		751	253,844	157,343	96,501	38.0%	88,982	7,519	776	----	8,295	1,000
MAPLETON	On & Off Sale		1,558	253,811	153,410	100,401	39.6%	114,942	(14,541)	19,835	----	5,294	18,512
HOLDINGFORD	On & Off Sale		570	253,234	134,943	118,291	46.7%	85,329	32,962	----	----	32,962	30,212
BIG FALLS	On & Off Sale		333	252,241	136,849	115,392	45.7%	94,576	20,816	3,290	----	24,106	18,300
MADELIA	Off Sale Only		2,234	248,333	189,344	58,989	23.8%	36,073	22,916	9,314	----	32,230	25,000
MAYNARD	On & Off Sale		428	247,878	127,533	120,345	48.6%	109,187	11,158	3,437	----	14,595	8,000
PALISADE	On & Off Sale		148	247,775	154,357	93,418	37.7%	74,095	19,323	2,129	----	21,452	15,000
HAN S KA	On & Off Sale		442	246,884	133,388	113,496	46.0%	97,534	15,962	17,901	----	33,863	10,000
OKLEE	On & Off Sale		428	246,772	142,261	104,511	42.4%	113,792	(9,281)	6,181	----	(3,100)	----
CALEDONIA	Off Sale Only		2,938	245,676	192,878	52,798	21.5%	42,039	10,759	125	----	10,884	----
ELGIN	On & Off Sale		764	245,330	140,896	104,434	42.6%	115,890	(11,456)	17,815	----	6,359	1,000
FORESTON	On & Off Sale		369	245,216	134,944	110,272	45.0%	102,104	8,168	17,870	----	26,038	5,000
LITTLEFORK	On & Off Sale		873	241,443	136,704	104,739	43.4%	91,121	13,618	2,341	1,579	14,380	12,500
SPRING GROVE	On & Off Sale		1,235	241,343	139,273	102,070	42.3%	81,734	20,336	2,606	----	22,942	(10,000)
AKELEY	On & Off Sale		397	236,747	150,726	86,021	36.3%	78,421	7,600	736	----	8,336	22,000
KENSINGTON	On & Off Sale		294	236,325	131,241	105,084	44.5%	110,941	(5,857)	62,388	53,225	3,306	3,244
BIGFORK	On & Off Sale		382	234,958	132,564	102,394	43.6%	90,143	12,251	4,752	----	17,003	29,099
WILLIAMS	On & Off Sale		213	232,460	132,562	99,898	43.0%	76,105	23,793	8,110	----	31,903	10,000
MAZEPPA	On & Off Sale		747	230,720	124,805	105,915	45.9%	81,426	24,489	13,294	----	37,783	60,000
MORTON	On & Off Sale		441	225,827	116,900	108,927	48.2%	111,557	(2,630)	9,385	----	6,755	11,149
HAWLEY	Off Sale Only		1,719	222,246	171,433	50,813	22.9%	49,257	1,556	1,463	----	3,019	5,000
APPLETON	Off Sale Only		2,088	221,623	157,991	63,632	28.7%	62,275	1,357	1,220	----	2,577	----
ERHARD	Off Sale Only		175	221,553	170,125	51,428	23.2%	39,190	12,238	2,166	----	14,404	4,000
UNDERWOOD	Off Sale Only		282	221,515	166,444	55,071	24.9%	51,406	3,665	1,252	----	4,917	----
LAKE CRYSTAL	On & Off Sale		2,151	220,033	129,540	90,493	41.1%	93,454	(2,961)	7,385	----	4,424	----
MILLERVILLE	On & Off Sale		101	219,217	132,509	86,708	39.6%	81,866	4,842	19,560	----	24,402	15,500
LANCASTER	On & Off Sale		331	216,588	123,228	93,360	43.1%	84,008	9,352	396	----	9,748	17,000

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VERNDALE	On & Off Sale		558	214,891	116,665	98,226	45.7%	96,373	1,853	----	----	1,853	25,000
LAKEFIELD	Off Sale Only		1,681	214,101	156,081	58,020	27.1%	52,876	5,144	971	81	6,034	----
BALATON	On & Off Sale		728	214,031	120,095	93,936	43.9%	82,484	11,452	8,203	508	19,147	1
CROMWELL	On & Off Sale		215	213,200	116,762	96,438	45.2%	92,495	3,943	3,981	----	7,924	----
OGEMA	On & Off Sale		158	210,278	133,999	76,279	36.3%	64,223	12,056	2,665	----	14,721	10,000
WALNUT GROVE	On & Off Sale		627	210,033	106,439	103,594	49.3%	83,736	19,858	7,523	----	27,381	4,500
SACRED HEART	On & Off Sale		592	209,267	119,823	89,444	42.7%	99,867	(10,423)	14,986	----	4,563	5,000
BOYD	On & Off Sale		227	208,251	114,235	94,016	45.1%	98,531	(4,515)	997	135	(3,653)	(109)
ELBOW LAKE	Off Sale Only		1,183	207,542	145,497	62,045	29.9%	58,634	3,411	994	5,000	(595)	1
GRACEVILLE	On & Off Sale		664	207,132	99,004	108,128	52.2%	113,168	(5,040)	518	----	(4,522)	----
WOOD LAKE	On & Off Sale		411	206,934	109,053	97,881	47.3%	89,870	8,011	489	----	8,500	5,000
BROWNS VALLEY	On & Off Sale		779	205,375	123,650	81,725	39.8%	75,635	6,090	3,400	2,500	6,990	43,588
LAKE BENTON	On & Off Sale		683	203,964	102,395	101,569	49.8%	95,263	6,306	10,112	----	16,418	30,000
JASPER	On & Off Sale		583	202,119	93,430	108,689	53.8%	87,881	20,808	572	----	21,380	(1,500)
EAGLE BEND	On & Off Sale		524	201,543	120,282	81,261	40.3%	89,277	(8,016)	11,468	----	3,452	----
MABEL	On & Off Sale		742	197,291	135,672	61,619	31.2%	77,575	(15,956)	6,424	4,165	(13,697)	----
BARNESVILLE	Off Sale Only		2,127	195,030	143,444	51,586	26.5%	41,803	9,783	593	----	10,376	12,000
CLONTARF	On & Off Sale		169	193,841	109,230	84,611	43.6%	65,877	18,734	95	----	18,829	14,000
BERTHA	On & Off Sale		503	191,514	109,403	82,111	42.9%	75,188	6,923	18,235	1,893	23,265	----
WALDORF	On & Off Sale		244	189,695	112,924	76,771	40.5%	77,199	(428)	4,783	----	4,355	----
LEROY	Off Sale Only		927	188,986	142,780	46,206	24.4%	39,181	7,025	3,886	----	10,911	----
KELLIHER	On & Off Sale		367	188,565	90,589	97,976	52.0%	81,976	16,000	1,006	----	17,006	19,287
ELIZABETH	Off Sale Only		167	187,031	134,494	52,537	28.1%	45,216	7,321	533	----	7,854	(5,559)
ZUMBROTA	On & Off Sale	[1]	2,447	185,850	110,698	75,152	40.4%	107,040	(31,888)	16,094	----	(15,794)	20,000
FIFTY LAKES	On & Off Sale		357	184,568	89,963	94,605	51.3%	88,439	6,166	----	----	6,166	----
LAKE WILSON	On & Off Sale		320	182,767	91,317	91,450	50.0%	77,205	14,245	11,455	1,786	23,914	14,000
WILMONT	On & Off Sale		351	182,308	88,883	93,425	51.2%	85,495	7,930	4,405	74	12,261	12,500
ST. CLAIR	On & Off Sale	[1]	691	181,312	121,129	60,183	33.2%	91,671	(31,488)	46,065	----	14,577	227,559
ULEN	On & Off Sale		543	180,673	94,270	86,403	47.8%	75,269	11,134	411	----	11,545	10,000
CURRIE	On & Off Sale		295	180,343	117,239	63,104	35.0%	75,946	(12,842)	5,139	1,850	(9,553)	7,500
CONGER	On & Off Sale		129	180,333	120,256	60,077	33.3%	62,009	(1,932)	8,813	----	6,881	----
PLUMMER	On & Off Sale		279	177,209	88,785	88,424	49.9%	85,152	3,272	7,225	----	10,497	7,500
DE GRAFF	On & Off Sale		143	173,437	98,856	74,581	43.0%	63,184	11,397	6,764	----	18,161	10,400
DELAVAN	On & Off Sale		235	170,682	92,096	78,586	46.0%	96,928	(18,342)	13,097	----	(5,245)	(18,507)
DANVERS	On & Off Sale		105	165,640	82,246	83,394	50.3%	84,827	(1,433)	3,846	----	2,413	100
BUTTERFIELD	Off Sale Only		571	164,390	119,990	44,400	27.0%	39,631	4,769	4,797	----	9,566	10,000
RUSSELL	On & Off Sale		389	163,795	94,647	69,148	42.2%	66,376	2,772	3,758	----	6,530	1,000

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DALTON	Off Sale Only		235	160,402	124,625	35,777	22.3%	34,019	1,758	2,151	----	3,909	----
GOODRIDGE	On & Off Sale		109	159,981	91,002	68,979	43.1%	87,265	(18,286)	14,957	----	(3,329)	14,386
LISMORE	On & Off Sale		246	159,651	92,060	67,591	42.3%	78,964	(11,373)	43	246	(11,576)	(21,000)
VESTA	On & Off Sale		341	155,572	77,470	78,102	50.2%	57,703	20,399	1,587	----	21,986	4,000
AVOCA	On & Off Sale		144	154,664	99,921	54,743	35.4%	69,956	(15,213)	3,422	1,533	(13,324)	----
LEWISVILLE	On & Off Sale		285	153,511	88,637	64,874	42.3%	69,139	(4,265)	302	----	(3,963)	----
LAFAYETTE	On & Off Sale		477	153,204	67,391	85,813	56.0%	93,360	(7,547)	1,116	----	(6,431)	----
HERON LAKE	On & Off Sale		768	152,602	82,508	70,094	45.9%	73,868	(3,774)	1,862	----	(1,912)	20,000
OKABENA	On & Off Sale		217	150,607	81,770	68,837	45.7%	82,886	(14,049)	11,814	----	(2,235)	(13,000)
WINTON	On & Off Sale		155	149,822	78,973	70,849	47.3%	76,425	(5,576)	17,302	----	11,726	10,000
CLEVELAND	On & Off Sale		719	148,268	84,498	63,770	43.0%	81,326	(17,556)	12,358	----	(5,198)	4,440
TRIMONT	Off Sale Only		735	143,815	106,101	37,714	26.2%	38,326	(612)	2,530	----	1,918	1
HOLLOWAY	On & Off Sale	[0]	120	139,510	85,498	54,012	38.7%	60,396	(6,384)	3,314	----	(3,070)	----
HANLEY FALLS	On & Off Sale		241	137,833	71,105	66,728	48.4%	65,695	1,033	1,400	----	2,433	(1,000)
GROVE CITY	On & Off Sale		589	137,734	105,541	32,193	23.4%	40,107	(7,914)	3,705	----	(4,209)	----
NORTHOME	On & Off Sale		293	135,338	77,962	57,376	42.4%	56,522	854	11,506	----	12,360	15,000
KIESTER	Off Sale Only	[0]	597	122,876	81,332	41,544	33.8%	37,500	4,044	----	----	4,044	----
CLEMENTS	On & Off Sale		194	122,577	56,364	66,213	54.0%	67,791	(1,578)	11,761	293	9,890	4,200
KELLOGG	On & Off Sale		431	121,784	59,180	62,604	51.4%	84,828	(22,224)	15,797	----	(6,427)	----
BELLINGHAM	On & Off Sale		240	121,035	57,630	63,405	52.4%	53,657	9,748	13,893	----	23,641	20,000
LAKE LILLIAN	Off Sale Only		225	117,388	89,702	27,686	23.6%	27,967	(281)	775	----	494	----
ELMORE	Off Sale Only		695	115,933	85,830	30,103	26.0%	23,923	6,180	237	----	6,417	100
BEAVER CREEK	On & Off Sale		246	113,073	51,217	61,856	54.7%	60,064	1,792	611	15	2,388	3,000
FLENSBURG	On & Off Sale		208	111,055	64,830	46,225	41.6%	52,456	(6,231)	12,376	----	6,145	----
HADLEY	On & Off Sale		97	109,775	59,023	50,752	46.2%	58,531	(7,779)	2,686	854	(5,947)	----
ST. LEO	On & Off Sale		110	106,624	51,711	54,913	51.5%	51,829	3,084	7,017	----	10,101	5,000
ELLSWORTH	On & Off Sale		577	105,131	58,286	46,845	44.6%	47,877	(1,032)	10,644	----	9,612	5,000
DUNDEE	On & Off Sale		100	102,644	51,350	51,294	50.0%	51,926	(632)	10,507	----	9,875	4,595
ROUND LAKE	Off Sale Only		471	101,450	75,270	26,180	25.8%	24,630	1,550	7,737	----	9,287	5,000
CANTON	Off Sale Only		363	79,943	67,998	11,945	14.9%	17,462	(5,517)	6,658	----	1,141	----
HILLS	On & Off Sale		606	78,962	46,211	32,751	41.5%	36,759	(4,008)	13,192	17,766	(8,582)	----
GARY	Off Sale Only		194	47,589	37,555	10,034	21.1%	7,184	2,850	----	----	2,850	----
DANUBE	On & Off Sale	[1]	561	----	----	----	----	----	----	9,760	----	9,760	87,042
Off Sale Only			646,421	108,324,419	82,630,959	25,693,460	23.7%	17,563,777	8,129,683	1,266,883	281,888	9,114,678	8,568,057
On Sale & Off Sale			147,188	55,855,276	33,333,745	22,521,531	40.3%	20,555,358	1,966,173	1,673,073	277,202	3,362,044	3,300,789

Table 5
Analysis of City Liquor Store Operations - 1995
Listed By Gross Sales

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
All Stores			793,609	164,179,695	115,964,704	48,214,991	29.4%	38,119,135	10,095,856	2,939,956	559,090	12,476,722	11,868,846

Footnotes:

- [0] Cash basis of reporting.
- [1] Discontinued operations in 1995.
- [2] Sold on-sale operation.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
ANOKA	Off Sale Only		17,533	2,269,957	1,747,566	522,391	23.0%	398,086	124,305	20,130	1,764	142,671	60,000
APPLE VALLEY	Off Sale Only		40,684	3,620,114	2,697,884	922,230	25.5%	769,085	153,145	473	----	153,618	135,000
BROOKLYN CENTER	Off Sale Only		28,463	2,696,776	2,043,179	653,597	24.2%	510,477	143,120	6,993	12,639	137,474	100,000
COLUMBIA HEIGHTS	Off Sale Only		18,681	5,690,025	4,564,629	1,125,396	19.8%	830,817	294,579	46,370	17,784	323,165	337,603
EDEN PRAIRIE	Off Sale Only		46,310	4,458,636	3,395,364	1,063,272	23.8%	808,153	255,119	7,674	----	262,793	275,000
EDINA	Off Sale Only		46,845	6,004,554	4,528,788	1,475,766	24.6%	895,266	580,500	440	617	580,323	483,000
FARMINGTON	Off Sale Only		7,708	1,226,863	907,153	319,710	26.1%	276,434	43,276	269	16	43,529	40,174
FRIDLEY	Off Sale Only		28,204	3,073,197	2,472,464	600,733	19.5%	601,999	(1,266)	60,761	45,409	14,086	75,000
LAKEVILLE	Off Sale Only		34,292	4,740,309	3,532,563	1,207,746	25.5%	810,793	396,953	39,248	39,695	396,506	408,258
LEXINGTON	Off Sale Only		2,254	1,728,171	1,391,835	336,336	19.5%	197,298	139,038	5,889	----	144,927	101,000
MOUND	Off Sale Only		9,584	1,409,488	1,065,414	344,074	24.4%	196,678	147,396	12,395	----	159,791	148,060
RICHFIELD	Off Sale Only		35,237	6,812,162	5,280,405	1,531,757	22.5%	958,979	572,778	88,866	----	661,644	673,610
ROBBINSDALE	On & Off Sale		14,206	1,735,510	1,180,697	554,813	32.0%	552,601	2,212	49,466	3,008	48,670	127,500
ROGERS	On & Off Sale		1,204	839,903	521,480	318,423	37.9%	303,522	14,901	2,740	----	17,641	43,320
SAVAGE	Off Sale Only		14,444	1,997,024	1,521,262	475,762	23.8%	329,310	146,452	34,097	----	180,549	133,200
SHOREWOOD	Off Sale Only		6,794	1,473,403	1,165,021	308,382	20.9%	349,806	(41,424)	2,871	----	(38,553)	30,000
SPRING LAKE PARK	Off Sale Only		6,717	2,754,538	2,192,342	562,196	20.4%	433,510	128,686	142,668	19,903	251,451	135,000
ST. ANTHONY	On & Off Sale		8,362	3,634,755	2,487,512	1,147,243	31.6%	1,188,085	(40,842)	64,388	13,175	10,371	65,000
ST. FRANCIS	Off Sale Only		3,090	522,420	397,093	125,327	24.0%	102,517	22,810	2,301	----	25,111	26,681
WATERTOWN	On & Off Sale		2,565	540,827	329,022	211,805	39.2%	151,922	59,883	8,620	----	68,503	45,000
WAYZATA	On & Off Sale		3,989	2,241,214	1,389,023	852,191	38.0%	673,449	178,742	27,770	23,678	182,834	100,000
Off Sale Only			346,840	50,477,637	38,902,962	11,574,675	22.9%	8,469,208	3,105,467	471,445	137,827	3,439,085	3,161,586
On Sale & Off Sale			30,326	8,992,209	5,907,734	3,084,475	34.3%	2,869,579	214,896	152,984	39,861	328,019	380,820
All Stores			377,166	59,469,846	44,810,696	14,659,150	24.6%	11,338,787	3,320,363	624,429	177,688	3,767,104	3,542,406

continued its liquor store operation in 1994.

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
ADA	On & Off Sale		1,741	398,796	249,866	148,930	37.3%	149,455	(525)	906	----	381	3,000
AITKIN	Off Sale Only		1,742	614,915	490,734	124,181	20.2%	105,212	18,969	17,636	----	36,605	50,000
AKELEY	On & Off Sale		397	236,747	150,726	86,021	36.3%	78,421	7,600	736	----	8,336	22,000
ALEXANDRIA	Off Sale Only		8,274	2,223,051	1,739,643	483,408	21.7%	281,219	202,189	11,044	822	212,411	200,000
APPLETON	Off Sale Only		2,088	221,623	157,991	63,632	28.7%	62,275	1,357	1,220	----	2,577	----
ARLINGTON	On & Off Sale		1,898	318,701	195,168	123,533	38.8%	106,135	17,398	18,097	----	35,495	5,000
AUDUBON	On & Off Sale		429	393,862	221,659	172,203	43.7%	141,942	30,261	911	----	31,172	11,275
AVOCA	On & Off Sale		144	154,664	99,921	54,743	35.4%	69,956	(15,213)	3,422	1,533	(13,324)	----
BAGLEY	Off Sale Only		1,417	618,920	465,340	153,580	24.8%	85,755	67,825	2,975	----	70,800	50,000
BALATON	On & Off Sale		728	214,031	120,095	93,936	43.9%	82,484	11,452	8,203	508	19,147	1
BARNESVILLE	Off Sale Only		2,127	195,030	143,444	51,586	26.5%	41,803	9,783	593	----	10,376	12,000
BARNUM	On & Off Sale		494	280,031	148,014	132,017	47.1%	151,488	(19,471)	3,679	----	(15,792)	5,000
BATTLE LAKE	Off Sale Only	[0]	724	394,706	312,525	82,181	20.8%	61,277	20,904	541	----	21,445	----
BAUDETTE	On & Off Sale		1,142	805,063	519,184	285,879	35.5%	213,446	72,433	4,799	----	77,232	35,951
BEAVER BAY	On & Off Sale		150	336,284	146,410	189,874	56.5%	151,360	38,514	13,234	----	51,748	16,233
BEAVER CREEK	On & Off Sale		246	113,073	51,217	61,856	54.7%	60,064	1,792	611	15	2,388	3,000
BELLINGHAM	On & Off Sale		240	121,035	57,630	63,405	52.4%	53,657	9,748	13,893	----	23,641	20,000
BELVIEW	On & Off Sale		380	277,777	151,901	125,876	45.3%	114,907	10,969	4,573	749	14,793	2,780
BEMIDJI	Off Sale Only		11,422	2,477,868	1,856,914	620,954	25.1%	402,909	218,045	14,020	----	232,065	551,300
BENSON	On & Off Sale		3,208	683,246	413,654	269,592	39.5%	248,258	21,334	15,658	----	36,992	50,000
BERTHA	On & Off Sale		503	191,514	109,403	82,111	42.9%	75,188	6,923	18,235	1,893	23,265	----
BIG FALLS	On & Off Sale		333	252,241	136,849	115,392	45.7%	94,576	20,816	3,290	----	24,106	18,300
BIG LAKE	Off Sale Only		3,800	1,074,501	838,829	235,672	21.9%	153,350	82,322	7,354	----	89,676	72,000
BIGFORK	On & Off Sale		382	234,958	132,564	102,394	43.6%	90,143	12,251	4,752	----	17,003	29,099
BISCAY	On & Off Sale		123	264,562	139,715	124,847	47.2%	127,121	(2,274)	25,895	3,291	20,330	16,639
BLACKDUCK	On & Off Sale		734	476,239	293,651	182,588	38.3%	136,376	46,212	28,311	4,896	69,627	47,945
BLUE EARTH	Off Sale Only		3,712	560,472	418,548	141,924	25.3%	118,111	23,813	10,337	----	34,150	----
BOYD	On & Off Sale		227	208,251	114,235	94,016	45.1%	98,531	(4,515)	997	135	(3,653)	(109)
BRAHAM	On & Off Sale		1,173	396,932	311,975	84,957	21.4%	63,665	21,292	4,712	7,268	18,736	1,500
BRANDON	On & Off Sale		447	306,824	187,890	118,934	38.8%	102,486	16,448	12,094	----	28,542	28,364
BROWERVILLE	On & Off Sale		772	319,046	175,544	143,502	45.0%	136,695	6,807	1,200	----	8,007	----
BROWNS VALLEY	On & Off Sale		779	205,375	123,650	81,725	39.8%	75,635	6,090	3,400	2,500	6,990	43,588
BROWNTON	On & Off Sale		798	327,691	182,370	145,321	44.3%	134,308	11,013	5,775	----	16,788	15,000
BUFFALO	Off Sale Only		7,994	1,098,065	762,220	335,845	30.6%	163,079	172,766	6,321	2	179,085	180,000
BUFFALO LAKE	On & Off Sale		732	302,395	209,299	93,096	30.8%	93,632	(536)	8,358	----	7,822	466
BUTTERFIELD	Off Sale Only		571	164,390	119,990	44,400	27.0%	39,631	4,769	4,797	----	9,566	10,000
CALEDONIA	Off Sale Only		2,938	245,676	192,878	52,798	21.5%	42,039	10,759	125	----	10,884	----
CALLAWAY	On & Off Sale		220	305,544	197,347	108,197	35.4%	107,383	814	7,155	6,080	1,889	16,488

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
CAMBRIDGE	Off Sale Only		5,323	1,509,263	1,192,624	316,639	21.0%	246,053	70,586	22,998	29,006	64,578	25,000
CANTON	Off Sale Only		363	79,943	67,998	11,945	14.9%	17,462	(5,517)	6,658	----	1,141	----
CLARISSA	On & Off Sale		621	275,138	148,982	126,156	45.9%	106,981	19,175	3,584	----	22,759	14,825
CLEARBROOK	On & Off Sale		561	373,825	209,592	164,233	43.9%	124,226	40,007	925	----	40,932	41,288
CLEMENTS	On & Off Sale		194	122,577	56,364	66,213	54.0%	67,791	(1,578)	11,761	293	9,890	4,200
CLEVELAND	On & Off Sale		719	148,268	84,498	63,770	43.0%	81,326	(17,556)	12,358	----	(5,198)	4,440
CLONTARF	On & Off Sale		169	193,841	109,230	84,611	43.6%	65,877	18,734	95	----	18,829	14,000
CONGER	On & Off Sale		129	180,333	120,256	60,077	33.3%	62,009	(1,932)	8,813	----	6,881	----
COOK	On & Off Sale	[2]	676	532,581	343,634	188,947	35.5%	166,344	22,603	48,347	----	70,950	----
COTTONWOOD	On & Off Sale		1,043	281,636	169,839	111,797	39.7%	110,412	1,385	1,077	----	2,462	6,000
CROMWELL	On & Off Sale		215	213,200	116,762	96,438	45.2%	92,495	3,943	3,981	----	7,924	----
CURRIE	On & Off Sale		295	180,343	117,239	63,104	35.0%	75,946	(12,842)	5,139	1,850	(9,553)	7,500
DALTON	Off Sale Only		235	160,402	124,625	35,777	22.3%	34,019	1,758	2,151	----	3,909	----
DANUBE	On & Off Sale	[1]	561	----	----	----	----	----	----	9,760	----	9,760	87,042
DANVERS	On & Off Sale		105	165,640	82,246	83,394	50.3%	84,827	(1,433)	3,846	----	2,413	100
DARWIN	Off Sale Only		244	321,108	248,018	73,090	22.8%	53,138	19,952	2,042	----	21,994	17,875
DAWSON	Off Sale Only		1,611	289,524	210,965	78,559	27.1%	70,874	7,685	6,419	93	14,011	5,000
DE GRAFF	On & Off Sale		143	173,437	98,856	74,581	43.0%	63,184	11,397	6,764	----	18,161	10,400
DELANO	On & Off Sale		2,989	906,082	605,569	300,513	33.2%	258,383	42,130	24,588	----	66,718	30,000
DELAVAN	On & Off Sale		235	170,682	92,096	78,586	46.0%	96,928	(18,342)	13,097	----	(5,245)	(18,507)
DETROIT LAKES	Off Sale Only		7,317	1,986,956	1,539,963	446,993	22.5%	245,088	201,905	32,983	1,210	233,678	183,746
DUNDEE	On & Off Sale		100	102,644	51,350	51,294	50.0%	51,926	(632)	10,507	----	9,875	4,595
EAGLE BEND	On & Off Sale		524	201,543	120,282	81,261	40.3%	89,277	(8,016)	11,468	----	3,452	----
ELBOW LAKE	Off Sale Only		1,183	207,542	145,497	62,045	29.9%	58,634	3,411	994	5,000	(595)	1
ELGIN	On & Off Sale		764	245,330	140,896	104,434	42.6%	115,890	(11,456)	17,815	----	6,359	1,000
ELIZABETH	Off Sale Only		167	187,031	134,494	52,537	28.1%	45,216	7,321	533	----	7,854	(5,559)
ELK RIVER	Off Sale Only		13,286	2,420,704	1,857,526	563,178	23.3%	275,855	287,323	37,249	5,573	318,999	183,450
ELLENDALE	On & Off Sale		560	255,719	138,179	117,540	46.0%	97,344	20,196	7,163	----	27,359	22,691
ELLSWORTH	On & Off Sale		577	105,131	58,286	46,845	44.6%	47,877	(1,032)	10,644	----	9,612	5,000
ELMORE	Off Sale Only		695	115,933	85,830	30,103	26.0%	23,923	6,180	237	----	6,417	100
ERHARD	Off Sale Only		175	221,553	170,125	51,428	23.2%	39,190	12,238	2,166	----	14,404	4,000
FAIRFAX	On & Off Sale		1,336	269,332	151,339	117,993	43.8%	143,268	(25,275)	17,599	----	(7,676)	----
FAIRMONT	Off Sale Only		11,340	1,527,496	1,153,619	373,877	24.5%	237,787	136,090	40,647	----	176,737	125,000
FERGUS FALLS	Off Sale Only		12,874	1,991,466	1,499,115	492,351	24.7%	279,878	212,473	34,013	2,302	244,184	147,071
FIFTY LAKES	On & Off Sale		357	184,568	89,963	94,605	51.3%	88,439	6,166	----	----	6,166	----
FINLAYSON	On & Off Sale		248	334,267	175,240	159,027	47.6%	125,086	33,941	----	----	33,941	67,807
FLENSBURG	On & Off Sale		208	111,055	64,830	46,225	41.6%	52,456	(6,231)	12,376	----	6,145	----
FORESTON	On & Off Sale		369	245,216	134,944	110,272	45.0%	102,104	8,168	17,870	----	26,038	5,000

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
FRAZEE	On & Off Sale		1,187	487,451	306,571	180,880	37.1%	183,708	(2,828)	14,326	----	11,498	25,000
GARY	Off Sale Only		194	47,589	37,555	10,034	21.1%	7,184	2,850	----	----	2,850	----
GILMAN	On & Off Sale		203	287,330	159,469	127,861	44.5%	122,278	5,583	18,669	----	24,252	25,000
GLENCOE	Off Sale Only		4,961	696,210	561,851	134,359	19.3%	79,421	54,938	14,503	17,153	52,288	363,335
GLENWOOD	Off Sale Only		2,594	551,281	421,519	129,762	23.5%	91,442	38,320	7,145	----	45,465	30,000
GONVICK	On & Off Sale		293	260,928	161,195	99,733	38.2%	85,874	13,859	4,635	----	18,494	30,220
GOODRIDGE	On & Off Sale		109	159,981	91,002	68,979	43.1%	87,265	(18,286)	14,957	----	(3,329)	14,386
GRACEVILLE	On & Off Sale		664	207,132	99,004	108,128	52.2%	113,168	(5,040)	518	----	(4,522)	----
GRAND MARAIS	Off Sale Only		1,226	865,138	602,431	262,707	30.4%	152,345	110,362	6,393	----	116,755	----
GRANITE FALLS	Off Sale Only		3,056	501,112	359,140	141,972	28.3%	80,784	61,188	20,818	----	82,006	83,856
GROVE CITY	On & Off Sale		589	137,734	105,541	32,193	23.4%	40,107	(7,914)	3,705	----	(4,209)	----
HACKENSACK	On & Off Sale		255	422,214	258,740	163,474	38.7%	183,665	(20,191)	7,360	----	(12,831)	16,000
HADLEY	On & Off Sale		97	109,775	59,023	50,752	46.2%	58,531	(7,779)	2,686	854	(5,947)	----
HANLEY FALLS	On & Off Sale		241	137,833	71,105	66,728	48.4%	65,695	1,033	1,400	----	2,433	(1,000)
HANSKA	On & Off Sale		442	246,884	133,388	113,496	46.0%	97,534	15,962	17,901	----	33,863	10,000
HAWLEY	Off Sale Only		1,719	222,246	171,433	50,813	22.9%	49,257	1,556	1,463	----	3,019	5,000
HERMAN	On & Off Sale		476	258,749	154,267	104,482	40.4%	99,764	4,718	16,322	12,500	8,540	10,000
HERON LAKE	On & Off Sale		768	152,602	82,508	70,094	45.9%	73,868	(3,774)	1,862	----	(1,912)	20,000
HILLS	On & Off Sale		606	78,962	46,211	32,751	41.5%	36,759	(4,008)	13,192	17,766	(8,582)	----
HINCKLEY	On & Off Sale		1,146	811,708	477,821	333,887	41.1%	264,948	68,939	11,719	3,193	77,465	85,000
HITTERDAL	On & Off Sale		235	259,036	151,126	107,910	41.7%	116,129	(8,219)	----	----	(8,219)	40,000
HOLDINGFORD	On & Off Sale		570	253,234	134,943	118,291	46.7%	85,329	32,962	----	----	32,962	30,212
HOLLOWAY	On & Off Sale	[0]	120	139,510	85,498	54,012	38.7%	60,396	(6,384)	3,314	----	(3,070)	----
HOUSTON	On & Off Sale		1,020	389,142	195,010	194,132	49.9%	146,459	47,673	7,531	----	55,204	30,000
HOWARD LAKE	On & Off Sale		1,604	578,521	377,649	200,872	34.7%	178,225	22,647	10,169	----	32,816	60,000
HUTCHINSON	Off Sale Only		12,505	2,130,782	1,657,994	472,788	22.2%	276,675	196,113	9,857	22,741	183,229	130,000
ISANTI	Off Sale Only		1,947	778,987	552,967	226,020	29.0%	123,099	102,921	6,473	----	109,394	18,000
ISLE	On & Off Sale		598	438,852	280,751	158,101	36.0%	150,456	7,645	14,375	----	22,020	25,552
IVANHOE	On & Off Sale		751	253,844	157,343	96,501	38.0%	88,982	7,519	776	----	8,295	1,000
JACKSON	Off Sale Only		3,559	478,063	359,053	119,010	24.9%	91,580	27,430	5,640	----	33,070	----
JASPER	On & Off Sale		583	202,119	93,430	108,689	53.8%	87,881	20,808	572	----	21,380	(1,500)
KASSON	Off Sale Only		4,012	425,926	308,177	117,749	27.6%	100,678	17,071	4,299	----	21,370	12,900
KELLIHER	On & Off Sale		367	188,565	90,589	97,976	52.0%	81,976	16,000	1,006	----	17,006	19,287
KELLOGG	On & Off Sale		431	121,784	59,180	62,604	51.4%	84,828	(22,224)	15,797	----	(6,427)	----
KENSINGTON	On & Off Sale		294	236,325	131,241	105,084	44.5%	110,941	(5,857)	62,388	53,225	3,306	3,244
KENYON	On & Off Sale		1,572	451,977	277,565	174,412	38.6%	152,495	21,917	12,687	----	34,604	24,000
KIESTER	Off Sale Only	[0]	597	122,876	81,332	41,544	33.8%	37,500	4,044	----	----	4,044	----
LAFAYETTE	On & Off Sale		477	153,204	67,391	85,813	56.0%	93,360	(7,547)	1,116	----	(6,431)	----

Table 7
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						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
LAKE BENTON	On & Off Sale		683	203,964	102,395	101,569	49.8%	95,263	6,306	10,112	----	16,418	30,000
LAKE CRYSTAL	On & Off Sale		2,151	220,033	129,540	90,493	41.1%	93,454	(2,961)	7,385	----	4,424	----
LAKE LILLIAN	Off Sale Only		225	117,388	89,702	27,686	23.6%	27,967	(281)	775	----	494	----
LAKE PARK	On & Off Sale		657	421,208	243,574	177,634	42.2%	147,822	29,812	108,721	100,185	38,348	----
LAKE WILSON	On & Off Sale		320	182,767	91,317	91,450	50.0%	77,205	14,245	11,455	1,786	23,914	14,000
LAKEFIELD	Off Sale Only		1,681	214,101	156,081	58,020	27.1%	52,876	5,144	971	81	6,034	----
LANCASTER	On & Off Sale		331	216,588	123,228	93,360	43.1%	84,008	9,352	396	----	9,748	17,000
LE CENTER	On & Off Sale		2,082	569,876	354,779	215,097	37.7%	183,848	31,249	5,211	----	36,460	40,000
LEROY	Off Sale Only		927	188,986	142,780	46,206	24.4%	39,181	7,025	3,886	----	10,911	----
LEWISVILLE	On & Off Sale		285	153,511	88,637	64,874	42.3%	69,139	(4,265)	302	----	(3,963)	----
LINDSTROM	On & Off Sale		2,666	543,918	320,901	223,017	41.0%	168,141	54,876	1,792	----	56,668	----
LISMORE	On & Off Sale		246	159,651	92,060	67,591	42.3%	78,964	(11,373)	43	246	(11,576)	(21,000)
LITCHFIELD	Off Sale Only		6,133	907,512	692,596	214,916	23.7%	148,679	66,237	7,988	----	74,225	30,000
LITTLEFORK	On & Off Sale		873	241,443	136,704	104,739	43.4%	91,121	13,618	2,341	1,579	14,380	12,500
LONG PRAIRIE	Off Sale Only		2,848	599,100	453,677	145,423	24.3%	86,040	59,383	16,893	----	76,276	50,004
LONGVILLE	On & Off Sale		232	514,770	291,002	223,768	43.5%	180,159	43,609	2,803	----	46,412	34,396
LONSDALE	On & Off Sale		1,323	494,204	326,599	167,605	33.9%	148,948	18,657	19,590	4,045	34,202	202,779
LUVERNE	Off Sale Only		4,555	389,256	281,687	107,569	27.6%	87,540	20,029	3,509	----	23,538	25,000
MABEL	On & Off Sale		742	197,291	135,672	61,619	31.2%	77,575	(15,956)	6,424	4,165	(13,697)	----
MADELIA	Off Sale Only		2,234	248,333	189,344	58,989	23.8%	36,073	22,916	9,314	----	32,230	25,000
MADISON	Off Sale Only		1,924	262,086	186,274	75,812	28.9%	61,245	14,567	754	----	15,321	----
MAHNOMEN	On & Off Sale		1,218	600,175	406,005	194,170	32.4%	228,945	(34,775)	19,088	----	(15,687)	2
MANTORVILLE	On & Off Sale		971	270,768	132,899	137,869	50.9%	134,325	3,544	6,865	----	10,409	1,000
MAPLE LAKE	Off Sale Only		1,432	400,127	309,039	91,088	22.8%	85,177	5,911	2,776	----	8,687	8,512
MAPLETON	On & Off Sale		1,558	253,811	153,410	100,401	39.6%	114,942	(14,541)	19,835	----	5,294	18,512
MARSHALL	Off Sale Only		12,331	1,878,707	1,383,514	495,193	26.4%	199,755	295,438	21,771	201	317,008	813,000
MAYNARD	On & Off Sale		428	247,878	127,533	120,345	48.6%	109,187	11,158	3,437	----	14,595	8,000
MAZEPPA	On & Off Sale		747	230,720	124,805	105,915	45.9%	81,426	24,489	13,294	----	37,783	60,000
MEDFORD	On & Off Sale		764	382,566	210,259	172,307	45.0%	126,419	45,888	----	----	45,888	30,000
MENAHGA	On & Off Sale		1,124	561,685	346,086	215,599	38.4%	168,182	47,417	2,962	----	50,379	25,000
MENTOR	On & Off Sale		181	271,423	133,612	137,811	50.8%	111,114	26,697	14,480	----	41,177	25,500
MILACA	Off Sale Only		2,355	537,472	411,711	125,761	23.4%	104,551	21,210	11,871	18,652	14,429	25,000
MILLERVILLE	On & Off Sale		101	219,217	132,509	86,708	39.6%	81,866	4,842	19,560	----	24,402	15,500
MILTONA	On & Off Sale		216	360,835	220,267	140,568	39.0%	124,503	16,065	13,032	----	29,097	74,470
MONTEVIDEO	Off Sale Only		5,505	997,523	748,572	248,951	25.0%	154,721	94,230	1,613	----	95,843	90,000
MONTICELLO	Off Sale Only		5,885	1,661,333	1,275,143	386,190	23.2%	214,349	171,841	59,314	----	231,155	432,296
MOOSE LAKE	On & Off Sale		1,596	648,056	396,075	251,981	38.9%	166,706	85,275	----	----	85,275	80,000
MORA	Off Sale Only		2,985	1,324,896	1,030,960	293,936	22.2%	156,190	137,746	48,407	----	186,153	146,300

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						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
MORGAN	On & Off Sale		953	361,867	217,472	144,395	39.9%	149,304	(4,909)	7,073	----	2,164	4,870
MORRIS	Off Sale Only		5,627	620,662	460,582	160,080	25.8%	112,165	47,915	6,750	----	54,665	25,000
MORTON	On & Off Sale		441	225,827	116,900	108,927	48.2%	111,557	(2,630)	9,385	----	6,755	11,149
NEVIS	On & Off Sale		399	435,901	250,981	184,920	42.4%	115,522	69,398	11,186	----	80,584	70,887
NEW YORK MILLS	On & Off Sale		992	394,185	227,778	166,407	42.2%	111,438	54,969	6,461	----	61,430	----
NISSWA	On & Off Sale		1,515	854,863	492,814	362,049	42.4%	252,893	109,156	4,089	----	113,245	77,500
NORTH BRANCH	Off Sale Only		5,354	609,354	465,749	143,605	23.6%	135,618	7,987	----	2,732	5,255	----
NORTHFIELD	Off Sale Only		15,667	1,505,244	1,123,527	381,717	25.4%	242,591	139,126	38,786	2,245	175,667	170,000
NORTHOME	On & Off Sale		293	135,338	77,962	57,376	42.4%	56,522	854	11,506	----	12,360	15,000
OGEMA	On & Off Sale		158	210,278	133,999	76,279	36.3%	64,223	12,056	2,665	----	14,721	10,000
OGILVIE	On & Off Sale		528	350,320	193,895	156,425	44.7%	123,925	32,500	22,725	----	55,225	41,000
OKABENA	On & Off Sale		217	150,607	81,770	68,837	45.7%	82,886	(14,049)	11,814	----	(2,235)	(13,000)
OKLEE	On & Off Sale		428	246,772	142,261	104,511	42.4%	113,792	(9,281)	6,181	----	(3,100)	----
OLIVIA	On & Off Sale		2,630	576,529	357,646	218,883	38.0%	194,547	24,336	708	1,204	23,840	100
ORONOCO	On & Off Sale		820	377,916	207,363	170,553	45.1%	175,210	(4,657)	12,911	671	7,583	15,000
ORR	On & Off Sale		264	397,909	215,974	181,935	45.7%	144,186	37,749	6,237	4,383	39,603	5,000
OSAKIS	On & Off Sale		1,335	326,910	197,019	129,891	39.7%	131,293	(1,402)	10,502	----	9,100	22,708
PALISADE	On & Off Sale		148	247,775	154,357	93,418	37.7%	74,095	19,323	2,129	----	21,452	15,000
PARK RAPIDS	Off Sale Only		2,989	1,725,978	1,319,286	406,692	23.6%	232,302	174,390	8,343	----	182,733	----
PARKERS PRAIRIE	On & Off Sale		947	274,694	167,086	107,608	39.2%	83,380	24,228	9,398	5	33,621	40,000
PAYNESVILLE	Off Sale Only		2,283	437,574	324,901	112,673	25.7%	103,044	9,629	4,014	----	13,643	27,500
PELICAN RAPIDS	Off Sale Only		1,905	479,272	360,566	118,706	24.8%	94,968	23,738	2,211	----	25,949	25,700
PERHAM	Off Sale Only		2,275	725,718	536,714	189,004	26.0%	119,024	69,980	5,030	14,430	60,580	27,000
PINE CITY	Off Sale Only		2,763	842,883	681,094	161,789	19.2%	137,751	24,038	7,531	946	30,623	----
PINE ISLAND	On & Off Sale		2,225	461,022	258,991	202,031	43.8%	179,967	22,064	23,247	----	45,311	20,000
PINE RIVER	On & Off Sale		948	375,078	244,905	130,173	34.7%	111,836	18,337	----	----	18,337	25,000
PIPESTONE	Off Sale Only		4,553	558,788	412,667	146,121	26.1%	92,622	53,499	2,472	----	55,971	40,000
PLAINVIEW	On & Off Sale		2,883	411,637	232,699	178,938	43.5%	166,511	12,427	15,867	----	28,294	5,000
PLUMMER	On & Off Sale		279	177,209	88,785	88,424	49.9%	85,152	3,272	7,225	----	10,497	7,500
PRINCETON	Off Sale Only		3,819	1,069,734	806,035	263,699	24.7%	164,833	98,866	28,679	----	127,545	83,900
PROCTOR	Off Sale Only		3,017	403,940	318,831	85,109	21.1%	94,917	(9,808)	6,816	8,168	(11,160)	----
RANDALL	On & Off Sale		581	377,987	234,656	143,331	37.9%	109,455	33,876	5,028	----	38,904	20,000
RANIER	On & Off Sale		195	365,567	207,626	157,941	43.2%	140,738	17,203	8,520	----	25,723	30,000
REDWOOD FALLS	Off Sale Only		4,922	627,396	463,211	164,185	26.2%	116,877	47,308	19,994	242	67,060	10,000
REMER	On & Off Sale		345	358,538	193,961	164,577	45.9%	106,058	58,519	----	----	58,519	57,000
RENVILLE	On & Off Sale		1,380	361,258	222,104	139,154	38.5%	151,026	(11,872)	27,509	----	15,637	----
ROSEAU	Off Sale Only		2,690	1,015,068	749,958	265,110	26.1%	139,441	125,669	12,038	----	137,707	145,169
ROUND LAKE	Off Sale Only		471	101,450	75,270	26,180	25.8%	24,630	1,550	7,737	----	9,287	5,000

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						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
RUSH CITY	On & Off Sale		1,602	553,269	344,217	209,052	37.8%	187,942	21,110	7,562	----	28,672	10,000
RUSHFORD	On & Off Sale		1,605	359,623	245,146	114,477	31.8%	108,562	5,915	3,486	449	8,952	1,000
RUSSELL	On & Off Sale		389	163,795	94,647	69,148	42.2%	66,376	2,772	3,758	----	6,530	1,000
SACRED HEART	On & Off Sale		592	209,267	119,823	89,444	42.7%	99,867	(10,423)	14,986	----	4,563	5,000
SAUK RAPIDS	Off Sale Only		9,216	1,201,428	951,168	250,260	20.8%	152,750	97,510	24,501	11,200	110,811	50,005
SEBEKA	On & Off Sale		645	327,295	206,017	121,278	37.1%	102,264	19,014	12,979	----	31,993	4,000
SHERBURN	On & Off Sale		1,087	307,407	184,296	123,111	40.0%	116,999	6,112	7,725	----	13,837	5,000
SILVER BAY	On & Off Sale		1,949	508,256	272,613	235,643	46.4%	185,494	50,149	12,016	----	62,165	30,800
SILVER LAKE	On & Off Sale		803	399,137	220,418	178,719	44.8%	196,670	(17,951)	10,733	----	(7,218)	26,657
SLEEPY EYE	Off Sale Only		3,705	376,434	266,096	110,338	29.3%	79,162	31,176	13,468	----	44,644	40,000
SOUTH HAVEN	On & Off Sale		196	280,137	153,589	126,548	45.2%	103,681	22,867	5,208	----	28,075	27,358
SPRING GROVE	On & Off Sale		1,235	241,343	139,273	102,070	42.3%	81,734	20,336	2,606	----	22,942	(10,000)
STACY	On & Off Sale		1,150	317,649	139,710	177,939	56.0%	155,231	22,708	1,314	----	24,022	15,000
ST. CLAIR	On & Off Sale	[1]	691	181,312	121,129	60,183	33.2%	91,671	(31,488)	46,065	----	14,577	227,559
ST. HILAIRE	On & Off Sale		301	347,359	190,210	157,149	45.2%	143,133	14,016	10,501	----	24,517	45,920
ST. JAMES	Off Sale Only		4,447	419,645	293,377	126,268	30.1%	80,622	45,646	15,155	----	60,801	25,025
ST. LEO	On & Off Sale		110	106,624	51,711	54,913	51.5%	51,829	3,084	7,017	----	10,101	5,000
THIEF RIVER FALLS	Off Sale Only		8,053	2,016,430	1,540,661	475,769	23.6%	259,388	216,381	15,071	----	231,452	175,000
TRACY	On & Off Sale		2,048	419,858	267,650	152,208	36.3%	149,466	2,742	10,321	----	13,063	30,000
TRIMONT	Off Sale Only		735	143,815	106,101	37,714	26.2%	38,326	(612)	2,530	----	1,918	1
TWIN VALLEY	On & Off Sale		834	322,840	197,443	125,397	38.8%	118,509	6,888	10,119	----	17,007	2,000
TWO HARBORS	Off Sale Only		3,603	1,032,876	777,530	255,346	24.7%	168,714	86,632	12,509	----	99,141	198,800
ULEN	On & Off Sale		543	180,673	94,270	86,403	47.8%	75,269	11,134	411	----	11,545	10,000
UNDERWOOD	Off Sale Only		282	221,515	166,444	55,071	24.9%	51,406	3,665	1,252	----	4,917	----
VERGAS	Off Sale Only		287	279,438	218,734	60,704	21.7%	45,182	15,522	3,913	----	19,435	26,800
VERNDALE	On & Off Sale		558	214,891	116,665	98,226	45.7%	96,373	1,853	----	----	1,853	25,000
VESTA	On & Off Sale		341	155,572	77,470	78,102	50.2%	57,703	20,399	1,587	----	21,986	4,000
WADENA	Off Sale Only		4,285	791,049	603,998	187,051	23.6%	119,963	67,088	----	763	66,325	35,000
WALDORF	On & Off Sale		244	189,695	112,924	76,771	40.5%	77,199	(428)	4,783	----	4,355	----
WALKER	Off Sale Only		974	480,122	350,600	129,522	27.0%	89,603	39,919	8,893	----	48,812	15,000
WALNUT GROVE	On & Off Sale		627	210,033	106,439	103,594	49.3%	83,736	19,858	7,523	----	27,381	4,500
WARROAD	Off Sale Only		1,832	898,635	652,777	245,858	27.4%	152,449	93,409	----	----	93,409	60,000
WAVERLY	On & Off Sale		626	324,424	201,762	122,662	37.8%	118,991	3,671	10,377	----	14,048	30,000
WELLS	On & Off Sale		2,422	574,733	373,714	201,019	35.0%	166,528	34,491	16,133	----	50,624	25,000
WEST CONCORD	On & Off Sale		890	263,882	140,691	123,191	46.7%	120,819	2,372	9,015	----	11,387	----
WILLIAMS	On & Off Sale		213	232,460	132,562	99,898	43.0%	76,105	23,793	8,110	----	31,903	10,000
WILMONT	On & Off Sale		351	182,308	88,883	93,425	51.2%	85,495	7,930	4,405	74	12,261	12,500
WINDOM	Off Sale Only		4,555	716,849	495,621	221,228	30.9%	145,783	75,445	1,224	----	76,669	48,000

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1995

Name of City	Type of Store	Foot-Notes	Popu-Lation	Sales	Cost of Sales	Gross Profit		Operating		Non-Operating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent Of Sales	Expenses	Income	Revenues	Expenses		
WINNEBAGO	On & Off Sale		1,549	317,661	193,902	123,759	39.0%	138,480	(14,721)	4,079	----	(10,642)	----
WINTON	On & Off Sale		155	149,822	78,973	70,849	47.3%	76,425	(5,576)	17,302	----	11,726	10,000
WOLF LAKE	On & Off Sale		33	283,947	173,271	110,676	39.0%	99,211	11,465	10,435	----	21,900	25,000
WOOD LAKE	On & Off Sale		411	206,934	109,053	97,881	47.3%	89,870	8,011	489	----	8,500	5,000
WORTHINGTON	Off Sale Only		10,260	1,090,317	812,512	277,805	25.5%	172,352	105,453	14,035	499	118,989	74,384
ZUMBROTA	On & Off Sale	[1]	2,447	185,850	110,698	75,152	40.4%	107,040	(31,888)	16,094	----	(15,794)	20,000
Off Sale Only			299,581	57,846,782	43,727,997	14,118,785	24.4%	9,094,569	5,024,216	795,438	144,061	5,675,593	5,406,471
On Sale & Off Sale			116,862	46,863,067	27,426,011	19,437,056	41.5%	17,685,779	1,751,277	1,520,089	237,341	3,034,025	2,919,969
All Stores			416,443	104,709,849	71,154,008	33,555,841	32.0%	26,780,348	6,775,493	2,315,527	381,402	8,709,618	8,326,440

Footnotes:

- [0] Cash basis of reporting.
- [1] Discontinued operations in 1995.
- [2] Sold on-sale operation.

Appendix 2

Explanations of Tables and Charts

Explanation of Tables and Charts

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 255 cities with municipal liquor operations. Table 1 on page 3 lists those municipal liquor stores that reported net losses in 1995. 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 stores in 1995 to their operation one year earlier. Figure 1 on page 2 details the decline in municipal liquor operations between 1989 and 1995. Figures 2 and 3 on page 7 examine the eight-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 255 cities that owned and operated liquor stores in 1995. Table 5 on pages 17 through 22 lists municipal liquor stores based on their gross sales. Table 6 on page 28 examines metropolitan area liquor operations. Table 7, on pages 24 through 29, examines liquor stores in Greater Minnesota.