

**AN ANALYSIS OF MINNESOTA
MUNICIPAL LIQUOR STORE
OPERATIONS IN 1999**

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

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Government Information Division Office of the State Auditor State of Minnesota

525 Park Street, Suite 400, St. Paul, MN 55103
gid@osa.state.mn.us
www.osa.state.mn.us

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An Analysis of Minnesota Municipal Liquor Store Operations in 1999

Overview

Minnesota's municipally owned and operated liquor stores reported an increase in net income for the sixth straight year. Municipal liquor stores reported an increase of 12.5 percent in net income for 1999, which was more than the 8.8 percent increase posted in 1998. Cities transferred \$13.1 million in liquor store profits to other municipal accounts in 1999. This represents an increase of 14.5 percent from the \$11.5 million transferred in 1998. While the majority of municipal liquor stores were profitable in 1999, 18 cities reported a net loss in their municipal liquor operations. Twenty-one cities reported a net loss in 1998.

Minnesota municipal liquor stores transferred profits of \$13.1 million to other municipal accounts in 1999. This represents an increase of 14.5 percent over 1998.

During 1999, Minnesota's municipally owned liquor stores reported:

- C gross sales of \$208.6 million, which was an increase of \$15.2 million over 1998 gross sales;
- C a net income of \$18.2 million, which was \$2.0 million more than the total net income reported in 1998.

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 1999, 237 Minnesota cities operated municipal liquor stores, with 142 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally-owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

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

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.

Due in part to the lack of profitability and therefore the inability to provide this additional revenue source, the number of cities operating municipal liquor stores has steadily declined. In 1998, four cities discontinued their liquor operations; in 1999, three more cities discontinued their liquor operations. Of the three cities that opted to discontinue their municipal liquor stores in 1999, Oronoco and Pine River reported operating losses in 1999, while Mantorville reported an operating profit.

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



The Profitability of Minnesota’s Municipal Liquor Stores

During 1999, Minnesota’s municipal liquor establishments reported a sixth consecutive year of record sales totaling \$208.6 million. Total sales recorded in 1999 were up \$15.2 million or 7.9% over sales reported in 1998. The stores reported a net income of \$18.2 million in 1999, which was up 12.5 percent from net income reported in 1998. Total municipal liquor sales ranged from \$64,774 in Pine River² to \$8.8 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$25,870 in Cleveland to a profit of \$945,546 in Edina.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 237 Minnesota cities (8.9 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 38.4 percent of the total sales and 32.8 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.7 million in 1999, compared to average sales of \$584,397 for Greater Minnesota municipal liquor stores.³ The average income of metropolitan stores was \$130,025 in 1999, compared to an average of \$55,593 for municipal liquor establishments in Greater Minnesota. All metropolitan cities reported profitable municipal liquor operations in 1999. Net income among metropolitan liquor operations ranged from \$289 in Robbinsdale to \$945,546 in Edina. Net income and losses among Greater Minnesota cities ranged from a loss of \$25,870 in Cleveland to a profit of \$436,275 in Marshall. The municipal liquor establishments operated by 18 Minnesota cities reported net losses for 1999, compared to 21 cities in 1998. All eighteen of the cities with losses are located in Greater Minnesota.

2 The City of Pine River discontinued its liquor store in December 1999.

3 The 21 cities in the metropolitan area that have municipal liquor operations operated a total of 46 establishments selling liquor on-sale and/or off-sale. The 216 Greater Minnesota cities with municipal liquor stores operated a total of 220 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

Table 1
Municipal Liquor Store Operations With Net Losses

Name of City	Net Loss	Name of City	Net Loss
Cleveland	(\$25,870)	West Concord	(\$3,910)
Lake Benton	(18,521)	Flensburg	(3,446)
Leroy	(14,956)	Trimont	(2,932)
Okabena	(9,300)	Lewisville	(2,868)
Oronoco	(8,115)	Lake Lillian	(2,233)
Currie	(6,902)	St. Leo	(1,913)
Lafayette	(6,091)	Ada	(1,361)
Maynard	(5,218)	Audubon	(552)
Round Lake	(4,473)	Silver Lake	(326)

Liquor Store Profits Help Support Essential City Services

During 1999, Minnesota's municipal liquor stores transferred \$13.1 million of their profits to support city services. This represents an increase of 14.5 percent from the total amount of transfers made in 1998. Liquor store profits that were not transferred to other municipal funds were used to bolster the fund balances of the liquor stores and purchase additional inventory. Cities that operate profitable municipal liquor stores are often able to transfer profits to other city funds.

Municipal Liquor Operations Warrant Careful Scrutiny

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

Audubon Belview Boyd Clements Cleveland Currie Flensburg
 Hadley Lafayette Lake Benton Leroy Lewisville Okabena Oronoco
 Pine River Round Lake Trimont West Concord Winton

In 1998, 19 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 1999, the municipal liquor stores in 10 of those cities reported a profit; 8 cities continued to operate at a loss; and one liquor store closed (ended operations in 1999).

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

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

Off-Sale Municipal Liquor Stores With Total Sales Between	Number of Cities	Range In Total Operating Expenses
\$ 64,774 and \$ 150,000	8	\$ 20,559 to \$ 42,179
\$ 150,001 and \$ 250,000	4	\$ 40,266 to \$ 58,969
\$ 250,001 and \$ 350,000	9	\$ 43,656 to \$ 82,553
\$ 350,001 and \$ 450,000	3	\$ 58,945 to \$ 89,401
\$ 450,001 and \$ 650,000	11	\$ 59,496 to \$ 135,584
\$ 650,001 and \$ 950,000	16	\$ 98,453 to \$ 183,560
\$ 950,001 and \$ 1,350,000	11	\$ 131,077 to \$ 240,692
\$1,350,001 and \$ 2,000,000	9	\$ 180,194 to \$ 390,107
\$2,000,001 and \$ 3,000,000	11	\$ 229,144 to \$ 473,415
\$3,000,001 and \$ 8,755,361	13	\$ 431,835 to \$ 1,365,439

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

Utilization of Data

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

Table 3
Summary of 1999 Liquor Store Operations

On-Sale and Off-Sale Stores

	1998		1999		Variance	Percent Change
	Number of Cities					
	1998	1999				
Number of Cities	147	142				
	Amount		Percent of Sales		Variance	Percent Change
	1998	1999	1998	1999		
Sales	\$57,494,936	\$60,153,710	100.0%	100.0%	2,658,774	4.62%
Cost of Sales	35,298,500	36,994,500	61.4%	61.5%	1,696,000	4.80%
Gross Profit	22,196,436	23,159,210	38.6%	38.5%	962,774	4.34%
Operating Expenses	19,274,515	19,695,825	33.5%	32.7%	421,310	2.19%
Income from Operations	2,921,921	3,463,385	5.1%	5.8%	541,464	18.53%
Nonoperating Revenues	1,433,439	1,431,529	2.5%	2.4%	(1,910)	-0.13%
Nonoperating Expenses	134,805	198,121	0.2%	0.3%	63,316	46.97%
Net Income Before Transfers	4,220,555	4,696,793	7.3%	7.8%	476,238	11.28%
Transfers to Other City Funds	3,642,594	3,279,585	---	---	(363,009)	-9.97%

Off-Sale Only Stores

	1998		1999		Variance	Percent Change
	Number of Cities					
	1998	1999				
Number of Cities	95	95				
	Amount		Percent of Sales		Variance	Percent Change
	1998	1999	1998	1999		
Sales	\$135,885,387	\$148,426,262	100.0%	100.0%	12,540,875	9.23%
Cost of Sales	103,572,992	112,724,208	76.2%	75.9%	9,151,216	8.84%
Gross Profit	32,312,395	35,702,054	23.8%	24.1%	3,389,659	10.49%
Operating Expenses	21,317,997	22,903,793	15.7%	15.4%	1,585,796	7.44%
Income from Operations	10,994,398	12,798,261	8.1%	8.6%	1,803,863	16.41%
Nonoperating Revenues	1,633,923	1,369,659	1.2%	0.9%	(264,264)	-16.17%
Nonoperating Expenses	663,910	653,030	0.5%	0.4%	(10,880)	-1.64%
Net Income Before Transfers	11,964,411	13,514,890	8.8%	9.1%	1,550,479	12.96%
Transfers to Other City Funds	7,811,724	\$9,836,052	---	---	2,024,328	25.91%

Total City Liquor Stores

	1998		1999		Variance	Percent Change
	Number of Cities					
	1998	1999				
Number of Cities	241	237				
	Amount		Percent of Sales		Variance	Percent Change
	1998	1999	1998	1999		
Sales	\$193,380,323	\$208,579,972	100.0%	100.0%	15,199,649	7.86%
Cost of Sales	138,871,492	149,718,708	71.8%	71.8%	10,847,216	7.81%
Gross Profit	54,508,831	58,861,264	28.2%	28.2%	4,352,433	7.98%
Operating Expenses	40,592,512	42,599,618	21.0%	20.4%	2,007,106	4.94%
Income from Operations	13,916,319	16,261,646	7.2%	7.8%	2,345,327	16.85%
Nonoperating Revenues	3,067,362	2,801,188	1.6%	1.3%	(266,174)	-8.68%
Nonoperating Expenses	798,715	851,151	0.4%	0.4%	52,436	6.57%
Net Income Before Transfers	16,184,966	18,211,683	8.4%	8.7%	2,026,717	12.52%
Transfers to Other City Funds	11,454,318	13,115,637	---	---	1,661,319	14.50%

Figure 2: Liquor Stores Operating Income

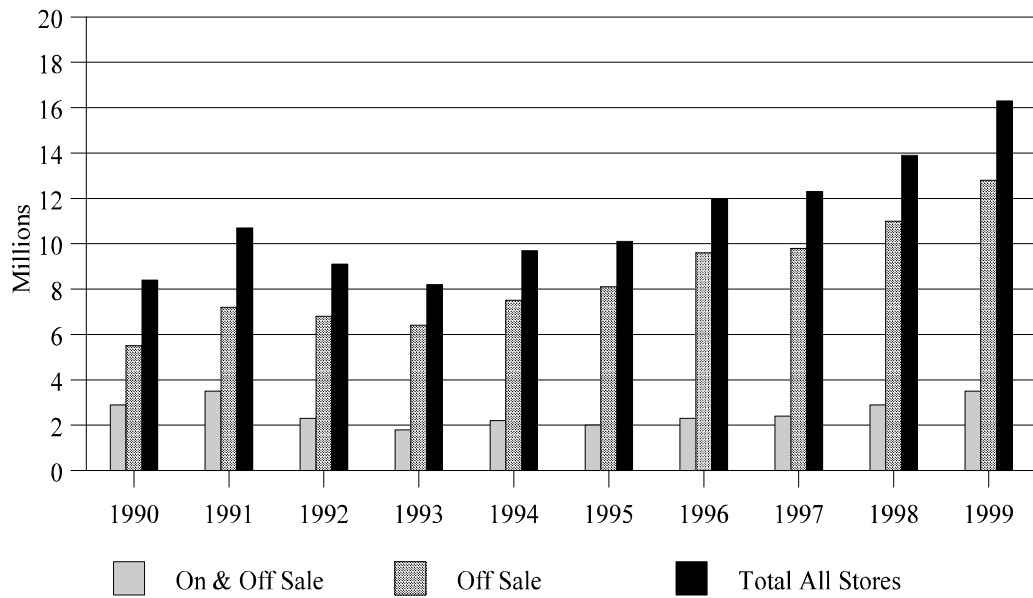
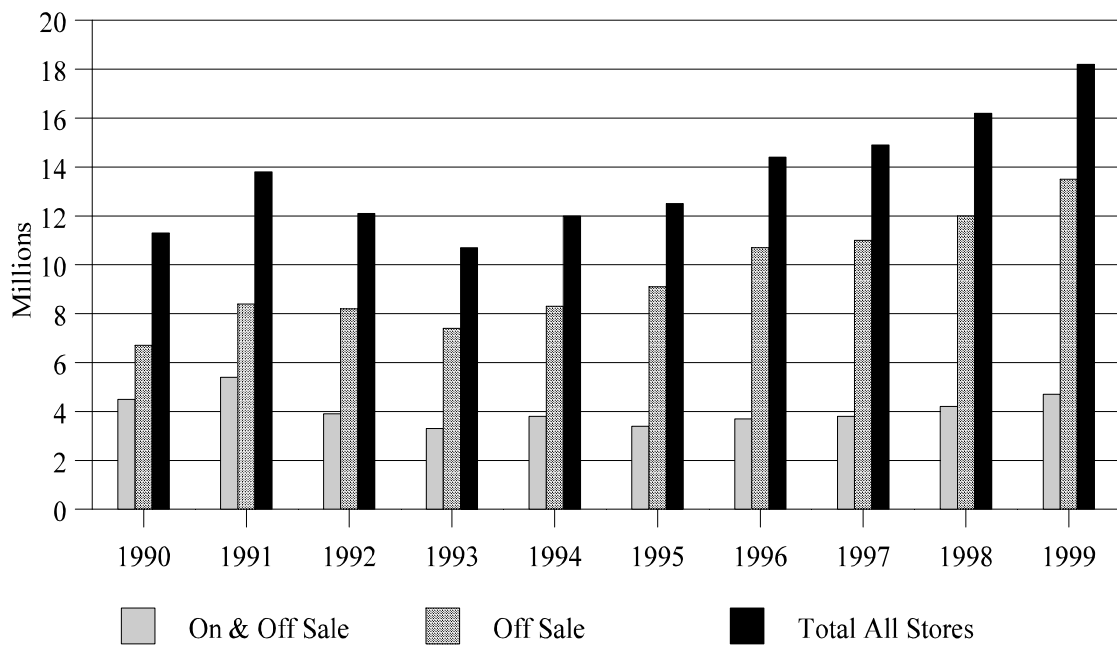


Figure 3: Liquor Stores Net Income



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Appendix 1

1999 Liquor Store Tables

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Table 4
Analysis of City Liquor Store Operations - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,673	430,684	272,224	158,460	36.8%	161,986	(3,526)	2,165	----	(1,361)	3,000
Aitkin	Off Sale Only		1,765	717,375	563,922	153,453	21.4%	124,049	29,404	14,504	----	43,908	45,000
Akeley	On & Off Sale		411	360,691	220,601	140,090	38.8%	122,734	17,356	----	----	17,356	25,000
Alexandria	Off Sale Only		8,607	2,888,868	2,232,810	656,058	22.7%	342,534	313,524	----	15,403	298,121	325,000
Anoka	Off Sale Only		18,145	3,162,505	2,381,256	781,249	24.7%	551,970	229,279	38,047	----	267,326	70,000
Apple Valley	Off Sale Only		44,818	4,681,133	3,511,185	1,169,948	25.0%	809,219	360,729	18,306	----	379,035	235,000
Appleton	Off Sale Only		2,422	304,396	214,840	89,556	29.4%	67,496	22,060	----	----	22,060	----
Audubon	On & Off Sale		404	428,031	249,091	178,940	41.8%	160,936	18,004	3,351	21,907	(552)	1,000
Avoca	On & Off Sale		138	213,679	126,483	87,196	40.8%	85,311	1,885	689	193	2,381	----
Bagley	Off Sale Only		1,434	675,854	512,292	163,562	24.2%	103,858	59,704	268	----	59,972	85,000
Balaton	On & Off Sale		649	289,884	170,979	118,905	41.0%	98,770	20,135	5,160	3,606	21,689	1
Barnesville	Off Sale Only		2,220	233,925	175,165	58,760	25.1%	44,526	14,234	1,105	----	15,339	----
Barnum	On & Off Sale		494	325,532	181,069	144,463	44.4%	143,365	1,098	13,941	----	15,039	12,200
Battle Lake	Off Sale Only	[0]	737	507,470	368,256	139,214	27.4%	98,298	40,916	4,636	22,945	22,607	14,400
Baudette	On & Off Sale		1,163	934,959	598,218	336,741	36.0%	200,052	136,689	12,220	----	148,909	117,936
Beaver Bay	On & Off Sale		153	348,316	166,142	182,174	52.3%	176,054	6,120	17,531	----	23,651	20,000
Belview	On & Off Sale		395	282,506	156,838	125,668	44.5%	112,086	13,582	3,235	----	16,817	10,000
Bemidji	Off Sale Only		12,200	3,264,993	2,460,083	804,910	24.7%	497,162	307,748	37,372	----	345,120	280,000
Benson	On & Off Sale		3,309	789,984	493,601	296,383	37.5%	260,761	35,622	5,680	----	41,302	50,000
Bertha	On & Off Sale		488	215,151	123,807	91,344	42.5%	71,290	20,054	5,515	----	25,569	5,000
Big Falls	On & Off Sale	[0]	329	227,390	116,918	110,472	48.6%	101,269	9,203	521	----	9,724	7,561
Big Lake	Off Sale Only		5,190	1,572,235	1,189,203	383,032	24.4%	250,297	132,735	13,095	----	145,830	95,000
Bigfork	On & Off Sale	[0]	389	256,392	148,382	108,010	42.1%	95,955	12,055	5,449	----	17,504	19,113
Biscay	On & Off Sale		122	301,942	148,494	153,448	50.8%	141,551	11,897	16,923	----	28,820	35,000
Blackduck	On & Off Sale	[0]	744	692,373	462,402	229,971	33.2%	154,475	75,496	22,058	----	97,554	78,271
Blue Earth	Off Sale Only		3,642	733,525	552,122	181,403	24.7%	126,211	55,192	16,012	----	71,204	97,317
Boyd	On & Off Sale		215	273,930	141,266	132,664	48.4%	119,900	12,764	1,211	330	13,645	(1,436)
Braham	Off Sale Only		1,271	597,842	441,383	156,459	26.2%	104,017	52,442	32,964	34,418	50,988	15,000
Brandon	On & Off Sale		466	358,705	200,047	158,658	44.2%	115,673	42,985	12,836	----	55,821	31,292
Brooklyn Center	Off Sale Only		28,597	3,560,613	2,694,622	865,991	24.3%	632,638	233,353	18,264	2,593	249,024	75,000
Browerville	On & Off Sale		770	370,709	196,882	173,827	46.9%	143,086	30,741	2,200	----	32,941	6,537
Browns Valley	On & Off Sale		707	227,639	149,448	78,191	34.3%	81,132	(2,941)	3,835	----	894	500
Buffalo	Off Sale Only		9,950	1,507,495	1,011,675	495,820	32.9%	246,094	249,726	4,293	----	254,019	200,000
Buffalo Lake	On & Off Sale		735	300,952	170,822	130,130	43.2%	132,649	(2,519)	20,496	----	17,977	2,613
Butterfield	Off Sale Only		566	174,744	126,753	47,991	27.5%	40,927	7,064	2,338	----	9,402	57,599
Caledonia	Off Sale Only		3,003	362,758	279,248	83,510	23.0%	58,945	24,565	----	----	24,565	15,500
Callaway	On & Off Sale	[0]	214	310,793	205,739	105,054	33.8%	96,895	8,159	10,695	1,327	17,527	9,000
Cambridge	Off Sale Only		5,588	2,166,524	1,656,972	509,552	23.5%	317,272	192,280	23,108	16,294	199,094	150,000
Canton	Off Sale Only	[0]	358	107,346	90,591	16,755	15.6%	20,559	(3,804)	6,660	----	2,856	----
Clarissa	On & Off Sale		638	337,616	211,435	126,181	37.4%	118,794	7,387	6,173	----	13,560	10,000
Clearbrook	On & Off Sale	[3]	555	----	----	----	----	----	----	----	----	----	----
Clements	On & Off Sale		186	142,815	76,567	66,248	46.4%	68,141	(1,893)	3,558	----	1,665	4,200
Cleveland	On & Off Sale		752	173,775	118,922	54,853	31.6%	92,440	(37,587)	11,717	----	(25,870)	3,500
Clontarf	On & Off Sale	[0]	159	249,892	138,281	111,611	44.7%	83,540	28,071	43	----	28,114	9,334
Columbia Heights	Off Sale Only		18,714	6,669,376	5,238,023	1,431,353	21.5%	927,898	503,455	29,371	3,623	529,203	208,167
Conger	On & Off Sale		132	174,153	97,935	76,218	43.8%	66,920	9,298	8,487	1,385	16,400	----
Cook	Off Sale Only		667	800,794	589,344	211,450	26.4%	132,055	79,395	----	8,337	71,058	----

Table 4
Analysis of City Liquor Store Operations - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Cottonwood	On & Off Sale		1,066	407,482	249,593	157,889	38.7%	134,244	23,645	759	2,833	21,571	5,000
Cromwell	On & Off Sale		198	322,848	189,319	133,529	41.4%	109,790	23,739	4,347	343	27,743	----
Currie	On & Off Sale		277	216,555	145,920	70,635	32.6%	81,233	(10,598)	3,747	51	(6,902)	6,000
Dalton	Off Sale Only		237	209,884	167,963	41,921	20.0%	40,266	1,655	1,116	----	2,771	----
Danvers	On & Off Sale		101	231,702	116,696	115,006	49.6%	87,809	27,197	3,810	----	31,007	1,000
Darwin	Off Sale Only		240	465,793	361,611	104,182	22.4%	59,496	44,686	4,985	----	49,671	28,000
Dawson	Off Sale Only		1,559	339,329	251,066	88,263	26.0%	82,553	5,710	6,659	----	12,369	829
De Graff	On & Off Sale		137	242,759	128,708	114,051	47.0%	67,884	46,167	97	----	46,264	5,000
Delano	On & Off Sale		3,481	1,120,416	794,485	325,931	29.1%	296,360	29,571	31,559	----	61,130	70,000
Delavan	On & Off Sale		225	172,700	101,309	71,391	41.3%	76,659	(5,268)	12,000	1,891	4,841	5,000
Detroit Lakes	Off Sale Only		7,405	2,502,977	1,945,514	557,463	22.3%	278,698	278,765	12,211	2,720	288,256	165,116
Dundee	On & Off Sale		99	125,258	60,450	64,808	51.7%	53,726	11,082	11,247	----	22,329	3,600
Eagle Bend	On & Off Sale		530	245,098	157,968	87,130	35.5%	87,452	(322)	12,892	----	12,570	20,000
Eden Prairie	Off Sale Only		51,913	6,980,764	5,171,509	1,809,255	25.9%	1,148,109	661,146	34,234	84,073	611,307	457,531
Edina	Off Sale Only		47,274	8,421,133	6,258,167	2,162,966	25.7%	1,213,236	949,730	----	4,184	945,546	680,000
Elbow Lake	Off Sale Only		1,169	256,724	186,608	70,116	27.3%	62,865	7,251	890	----	8,141	500
Elizabeth	Off Sale Only		163	306,755	233,588	73,167	23.9%	52,584	20,583	866	----	21,449	9,360
Elk River	Off Sale Only		16,542	3,478,938	2,652,392	826,546	23.8%	431,835	394,711	23,833	70,961	347,583	141,250
Ellendale	On & Off Sale		556	299,270	170,368	128,902	43.1%	104,767	24,135	9,984	----	34,119	35,000
Ellsworth	On & Off Sale		554	169,863	79,354	90,509	53.3%	84,237	6,272	6,816	----	13,088	----
Elmore	Off Sale Only		684	137,310	105,007	32,303	23.5%	30,171	2,132	1,059	----	3,191	571
Erhard	Off Sale Only		174	268,928	207,554	61,374	22.8%	50,646	10,728	3,659	----	14,387	4,000
Fairfax	On & Off Sale		1,325	344,857	195,104	149,753	43.4%	129,698	20,055	18,063	----	38,118	----
Fairmont	Off Sale Only		11,268	1,888,320	1,405,245	483,075	25.6%	232,300	250,775	60,657	----	311,432	125,000
Farmington	Off Sale Only		11,231	1,920,955	1,440,656	480,299	25.0%	333,689	146,610	5,944	7,940	144,614	60,144
Fergus Falls	Off Sale Only		13,334	2,570,164	1,920,137	650,027	25.3%	306,458	343,569	11,547	2,812	352,304	212,380
Fifty Lakes	On & Off Sale		427	224,502	106,962	117,540	52.4%	107,730	9,810	1,135	----	10,945	----
Finlayson	On & Off Sale		265	373,518	211,721	161,797	43.3%	115,466	46,331	3,131	----	49,462	75,000
Flensburg	On & Off Sale		210	180,478	177,360	3,118	1.7%	5,708	(2,590)	4,852	5,708	(3,446)	----
Foreston	On & Off Sale		389	318,584	178,672	139,912	43.9%	121,788	18,124	20,871	----	38,995	5,000
Frazee	On & Off Sale		1,242	577,474	338,555	238,919	41.4%	209,192	29,727	----	3,570	26,157	20,000
Fridley	Off Sale Only		28,623	3,686,984	2,905,867	781,117	21.2%	613,404	167,713	54,007	14,095	207,625	170,000
Gilman	On & Off Sale		208	310,949	155,589	155,360	50.0%	149,566	5,794	21,635	----	27,429	----
Glencoe	Off Sale Only		5,368	915,315	724,133	191,182	20.9%	98,453	92,729	3,185	25,085	70,829	19,060
Glenwood	Off Sale Only		2,653	724,198	555,234	168,964	23.3%	109,299	59,665	6,884	----	66,549	1,000
Goodridge	On & Off Sale		108	210,348	124,946	85,402	40.6%	90,989	(5,587)	8,319	----	2,732	2,000
Grand Marais	Off Sale Only		1,237	1,026,329	697,366	328,963	32.1%	177,213	151,750	11,917	----	163,667	120,000
Granite Falls	Off Sale Only		3,109	596,874	433,225	163,649	27.4%	91,635	72,014	20,570	----	92,584	77,130
Hackensack	On & Off Sale		257	512,784	339,122	173,662	33.9%	165,181	8,481	43	----	8,524	57,750
Hadley	On & Off Sale		77	121,335	64,211	57,124	47.1%	61,353	(4,229)	11,589	121	7,239	----
Hanley Falls	On & Off Sale		231	190,679	105,399	85,280	44.7%	74,684	10,596	----	633	9,963	----
Hanska	On & Off Sale		443	287,553	168,488	119,065	41.4%	119,493	(428)	21,074	----	20,646	20,000
Hawley	Off Sale Only		1,760	295,529	231,653	63,876	21.6%	65,205	(1,329)	3,732	----	2,403	6,200
Herman	On & Off Sale		478	295,468	178,558	116,910	39.6%	108,707	8,203	18,512	----	26,715	25,000
Heron Lake	On & Off Sale		761	198,721	106,641	92,080	46.3%	80,912	11,168	833	----	12,001	----
Hinckley	On & Off Sale		1,165	1,063,030	714,705	348,325	32.8%	266,195	82,130	17,155	----	99,285	70,823
Hitterdal	On & Off Sale		227	272,086	137,677	134,409	49.4%	115,305	19,104	----	----	19,104	2,714

Table 4
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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Holdingford	On & Off Sale		638	306,409	166,275	140,134	45.7%	106,765	33,369	----	----	33,369	34,953
Houston	On & Off Sale		988	453,615	224,957	228,658	50.4%	175,084	53,574	9,230	----	62,804	105,000
Howard Lake	On & Off Sale		1,770	876,513	580,137	296,376	33.8%	195,486	100,890	8,301	367	108,824	100,000
Hutchinson	Off Sale Only		13,307	2,916,684	2,233,337	683,347	23.4%	353,947	329,400	11,229	9,280	331,349	225,000
Isanti	On & Off Sale		2,134	1,082,545	770,935	311,610	28.8%	194,319	117,291	12,778	----	130,069	57,814
Isle	On & Off Sale		655	854,055	591,873	262,182	30.7%	231,875	30,307	14,823	----	45,130	25,200
Ivanhoe	On & Off Sale		719	300,631	176,502	124,129	41.3%	102,880	21,249	1,772	----	23,021	80,000
Jackson	Off Sale Only		3,521	567,455	445,597	121,858	21.5%	104,809	17,049	10,841	----	27,890	10,000
Jasper	On & Off Sale		591	201,084	111,118	89,966	44.7%	86,524	3,442	599	----	4,041	----
Kasson	Off Sale Only		4,370	564,152	419,353	144,799	25.7%	135,584	9,215	5,131	----	14,346	5,000
Kelliher	On & Off Sale		367	309,177	146,815	162,362	52.5%	96,836	65,526	843	----	66,369	45,000
Kellogg	On & Off Sale		444	141,062	62,080	78,982	56.0%	74,370	4,612	7,563	----	12,175	----
Kensington	On & Off Sale		287	271,872	151,792	120,080	44.2%	116,945	3,135	10,657	----	13,792	14,962
Kenyon	On & Off Sale		1,584	454,367	257,822	196,545	43.3%	160,871	35,674	15,464	----	51,138	45,870
Kiester	Off Sale Only		587	109,857	80,214	29,643	27.0%	27,245	2,398	----	212	2,186	----
Lafayette	On & Off Sale		478	175,164	84,050	91,114	52.0%	97,240	(6,126)	35	----	(6,091)	----
Lake Benton	On & Off Sale		656	195,676	103,754	91,922	47.0%	115,819	(23,897)	5,376	----	(18,521)	----
Lake Lillian	Off Sale Only	[0]	227	136,391	102,483	33,908	24.9%	36,141	(2,233)	----	----	(2,233)	----
Lake Park	On & Off Sale		747	617,106	316,013	301,093	48.8%	276,255	24,838	7,058	----	31,896	19,000
Lake Wilson	On & Off Sale		302	243,511	135,095	108,416	44.5%	87,032	21,384	10,533	142	31,775	5,000
Lakefield	Off Sale Only		1,676	231,512	172,054	59,458	25.7%	58,969	489	5,285	194	5,580	----
Lakeville	Off Sale Only		40,315	8,070,296	6,153,327	1,916,969	23.8%	1,299,088	617,881	24,459	76,819	565,521	553,485
Lancaster	On & Off Sale		336	242,442	136,301	106,141	43.8%	83,214	22,927	610	----	23,537	14,000
Le Center	On & Off Sale		2,139	643,926	425,687	218,239	33.9%	180,504	37,735	6,015	----	43,750	30,000
Leroy	Off Sale Only		928	149,116	136,714	12,402	8.3%	32,438	(20,036)	5,080	----	(14,956)	----
Lewisville	On & Off Sale		298	211,093	124,059	87,034	41.2%	89,234	(2,200)	----	668	(2,868)	(1,115)
Lexington	Off Sale Only		2,275	2,227,966	1,797,254	430,712	19.3%	254,458	176,254	14,646	----	190,900	130,560
Lindstrom	On & Off Sale		2,992	1,465,115	1,054,970	410,145	28.0%	332,835	77,310	43,682	60,446	60,546	3,658
Lismore	On & Off Sale		249	263,979	135,296	128,683	48.7%	119,180	9,503	1,616	2,861	8,258	----
Litchfield	Off Sale Only		6,305	1,236,918	990,450	246,468	19.9%	175,930	70,538	8,909	----	79,447	104,000
Littlefork	On & Off Sale		874	256,503	143,659	112,844	44.0%	106,537	6,307	2,444	----	8,751	----
Long Prairie	Off Sale Only		2,829	752,444	566,339	186,105	24.7%	112,278	73,827	20,468	----	94,295	50,510
Longville	On & Off Sale		247	570,406	362,453	207,953	36.5%	205,091	2,862	5,892	----	8,754	----
Lonsdale	On & Off Sale		1,487	590,362	390,891	199,471	33.8%	170,595	28,876	16,608	9,653	35,831	50,000
Luverne	Off Sale Only		4,526	570,269	427,245	143,024	25.1%	113,245	29,779	1,551	----	31,330	25,000
Mabel	On & Off Sale		738	255,289	160,899	94,390	37.0%	79,740	14,650	7,579	2,509	19,720	3,536
Madelia	Off Sale Only		2,230	278,854	212,150	66,704	23.9%	43,656	23,048	10,018	----	33,066	25,000
Madison	Off Sale Only		1,886	286,773	209,638	77,135	26.9%	68,472	8,663	626	----	9,289	3,296
Mahnomen	On & Off Sale		1,191	758,394	496,850	261,544	34.5%	225,617	35,927	20,668	----	56,595	25
Mantorville	On & Off Sale	[1][2]	1,029	238,558	173,808	64,750	27.1%	63,066	1,684	60,356	----	62,040	----
Maple Lake	Off Sale Only		1,571	783,193	600,612	182,581	23.3%	105,560	77,021	9,550	----	86,571	20,000
Mapleton	On & Off Sale		1,557	302,645	176,193	126,452	41.8%	113,363	13,089	17,119	----	30,208	15,000
Marshall	Off Sale Only		12,825	2,542,491	1,885,287	657,204	25.8%	229,144	428,060	8,215	----	436,275	423,534
Maynard	On & Off Sale		427	238,069	125,948	112,121	47.1%	118,572	(6,451)	1,233	----	(5,218)	8,000
Mazeppa	On & Off Sale		769	291,656	183,953	107,703	36.9%	98,057	9,646	12,791	----	22,437	40,000
Medford	On & Off Sale		802	548,635	350,636	197,999	36.1%	178,666	19,333	4,720	----	24,053	45,000
Menahga	On & Off Sale		1,137	762,716	462,259	300,457	39.4%	217,506	82,951	2,422	10,310	75,063	30,000

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Mentor	On & Off Sale		178	268,501	139,236	129,265	48.1%	122,610	6,655	12,739	----	19,394	15,500
Milaca	Off Sale Only		2,410	749,810	566,991	182,819	24.4%	116,035	66,784	6,238	15,728	57,294	15,000
Millerville	On & Off Sale		98	321,227	178,329	142,898	44.5%	108,299	34,599	3,840	110	38,329	39,375
Miltona	On & Off Sale		223	218,935	151,429	67,506	30.8%	110,004	(42,498)	86,897	----	44,399	(65,000)
Montevideo	Off Sale Only		5,480	1,321,456	1,002,612	318,844	24.1%	240,692	78,152	----	6,660	71,492	67,500
Monticello	Off Sale Only		7,756	2,350,832	1,750,750	600,082	25.5%	260,985	339,097	48,392	628	386,861	200,000
Moose Lake	On & Off Sale		2,173	680,285	419,598	260,687	38.3%	179,994	80,693	11,622	----	92,315	99,775
Mora	Off Sale Only		3,113	1,709,491	1,304,391	405,100	23.7%	180,194	224,906	28,916	----	253,822	205,000
Morris	Off Sale Only		5,651	935,446	717,696	217,750	23.3%	135,081	82,669	----	246	82,423	20,000
Morton	On & Off Sale		437	289,755	150,266	139,489	48.1%	114,736	24,753	5,516	----	30,269	----
Mound	Off Sale Only		9,812	1,756,800	1,319,085	437,715	24.9%	236,993	200,722	27,588	----	228,310	348,500
Nevis	On & Off Sale		401	545,288	341,528	203,760	37.4%	122,962	80,798	1,661	----	82,459	152,410
New York Mills	On & Off Sale		1,039	540,269	318,829	221,440	41.0%	136,709	84,731	1,671	----	86,402	175,551
Nisswa	On & Off Sale		1,655	885,406	567,905	317,501	35.9%	221,174	96,327	----	----	96,327	87,500
North Branch	Off Sale Only		6,772	867,529	672,721	194,808	22.5%	160,081	34,727	12,390	27,681	19,436	----
Northfield	Off Sale Only		16,457	1,773,320	1,308,944	464,376	26.2%	332,942	131,434	36,284	----	167,718	170,000
Northome	On & Off Sale		280	164,430	82,360	82,070	49.9%	58,703	23,367	4,113	----	27,480	21,217
Ogema	On & Off Sale		154	299,416	211,031	88,385	29.5%	65,932	22,453	4,924	----	27,377	3,200
Ogilvie	On & Off Sale		539	359,461	222,011	137,450	38.2%	133,417	4,033	27,425	274	31,184	28,400
Okabena	On & Off Sale		206	225,249	147,135	78,114	34.7%	97,288	(19,174)	9,874	----	(9,300)	----
Olivia	On & Off Sale		2,613	720,651	476,461	244,190	33.9%	193,561	50,629	2,789	----	53,418	10,000
Oronoco	On & Off Sale	[1]	870	267,163	149,602	117,561	44.0%	133,854	(16,293)	8,966	788	(8,115)	16,000
Orr	On & Off Sale		282	421,347	240,929	180,418	42.8%	170,545	9,873	14,949	1,391	23,431	26,000
Osakis	On & Off Sale		1,357	436,328	246,970	189,358	43.4%	143,644	45,714	15,215	879	60,050	25,000
Palisade	On & Off Sale		147	329,489	219,228	110,261	33.5%	79,031	31,230	1,880	----	33,110	20,000
Park Rapids	Off Sale Only		3,074	2,387,747	1,795,185	592,562	24.8%	256,071	336,491	16,835	----	353,326	388,028
Parkers Prairie	On & Off Sale		970	374,012	233,133	140,879	37.7%	82,001	58,878	13,863	105	72,636	----
Paynesville	Off Sale Only		2,348	613,156	471,087	142,069	23.2%	101,494	40,575	3,047	380	43,242	27,500
Pelican Rapids	Off Sale Only		1,998	521,325	400,144	121,181	23.2%	103,806	17,375	1,575	----	18,950	16,000
Perham	Off Sale Only		2,397	1,031,791	754,450	277,341	26.9%	131,077	146,264	11,559	8,458	149,365	67,000
Pine City	Off Sale Only		2,831	1,149,675	929,226	220,449	19.2%	180,337	40,112	11,925	743	51,294	30,000
Pine Island	On & Off Sale		2,313	516,571	295,878	220,693	42.7%	193,305	27,388	26,379	----	53,767	----
Pine River	Off Sale Only	[1]	984	64,774	55,155	9,619	14.9%	31,540	(21,921)	37,477	----	15,556	200,000
Pipestone	Off Sale Only		4,503	744,035	552,070	191,965	25.8%	119,700	72,265	10,385	----	82,650	47,000
Plainview	On & Off Sale		3,008	523,736	312,779	210,957	40.3%	181,365	29,592	19,334	----	48,926	106,000
Princeton	Off Sale Only		3,995	1,346,333	1,039,581	306,752	22.8%	176,812	129,940	45,583	----	175,523	41,000
Proctor	Off Sale Only		3,000	618,334	489,010	129,324	20.9%	106,424	22,900	131	10,344	12,687	2,000
Randall	On & Off Sale		587	485,450	307,925	177,525	36.6%	127,100	50,425	8,097	----	58,522	50,000
Ranier	On & Off Sale		195	330,862	189,397	141,465	42.8%	122,601	18,864	10,275	----	29,139	15,000
Redwood Falls	Off Sale Only		5,220	922,078	709,673	212,405	23.0%	138,911	73,494	23,064	----	96,558	15,000
Remer	On & Off Sale		353	438,920	251,761	187,159	42.6%	126,394	60,765	----	----	60,765	58,737
Renville	On & Off Sale		1,367	473,746	290,745	183,001	38.6%	149,865	33,136	25,939	1,266	57,809	111,000
Richfield	Off Sale Only		34,289	8,755,361	6,763,047	1,992,314	22.8%	1,365,439	626,875	37,650	15,919	648,606	681,450
Robbinsdale	Off Sale Only		14,079	1,765,531	1,381,519	384,012	21.8%	390,107	(6,095)	7,101	717	289	70,000
Rogers	On & Off Sale	[3]	2,698	----	----	----	----	----	----	----	----	----	----
Roseau	Off Sale Only		2,755	1,180,066	861,762	318,304	27.0%	162,187	156,117	18,888	----	175,005	75,000
Round Lake	Off Sale Only		450	83,448	62,433	21,015	25.2%	28,276	(7,261)	2,788	----	(4,473)	----

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Rush City	On & Off Sale		1,667	603,158	378,426	224,732	37.3%	180,381	44,351	12,063	----	56,414	20,000
Rushford	On & Off Sale		1,638	460,944	312,674	148,270	32.2%	121,025	27,245	10,240	----	37,485	20,000
Russell	On & Off Sale		383	212,705	117,294	95,411	44.9%	70,043	25,368	6,591	----	31,959	----
Sacred Heart	On & Off Sale		569	259,684	150,417	109,267	42.1%	122,253	(12,986)	14,575	----	1,589	----
Sauk Rapids	Off Sale Only		9,957	1,716,254	1,378,026	338,228	19.7%	207,542	130,686	24,885	7,000	148,571	92,650
Savage	Off Sale Only		18,071	4,149,514	3,161,093	988,421	23.8%	799,419	189,002	68,678	140,988	116,692	131,200
Sebeka	On & Off Sale		654	441,604	265,846	175,758	39.8%	132,131	43,627	4,938	----	48,565	39,750
Sherburn	On & Off Sale		1,071	322,771	191,890	130,881	40.5%	122,631	8,250	12,418	----	20,668	5,000
Shorewood	Off Sale Only		7,082	2,320,165	1,837,914	482,251	20.8%	473,415	8,836	14,916	----	23,752	----
Silver Bay	On & Off Sale		2,066	645,730	379,283	266,447	41.3%	213,089	53,358	15,399	----	68,757	34,400
Silver Lake	On & Off Sale		793	476,075	278,244	197,831	41.6%	200,624	(2,793)	2,467	----	(326)	----
Sleepy Eye	Off Sale Only		3,720	395,766	284,770	110,996	28.0%	89,401	21,595	6,669	----	28,264	55,000
South Haven	On & Off Sale		200	320,781	162,088	158,693	49.5%	120,249	38,444	1,424	----	39,868	13,340
Spring Grove	On & Off Sale		1,237	285,051	169,211	115,840	40.6%	103,521	12,319	3,791	----	16,110	6,000
Spring Lake Park	Off Sale Only		7,142	3,116,650	2,450,418	666,232	21.4%	494,253	171,979	120,159	15,550	276,588	150,000
Stacy	On & Off Sale		1,290	440,274	289,721	150,553	34.2%	136,467	14,086	492	----	14,578	10,000
St. Anthony	On & Off Sale		8,435	4,662,867	3,417,747	1,245,120	26.7%	1,031,997	213,123	46,348	54,246	205,225	65,000
St. Francis	Off Sale Only		4,414	774,257	590,687	183,570	23.7%	127,833	55,737	6,545	----	62,282	13,500
St. Hilaire	On & Off Sale		294	354,777	198,970	155,807	43.9%	140,395	15,412	4,856	----	20,268	23,797
St. James	Off Sale Only		4,392	543,349	366,181	177,168	32.6%	91,254	85,914	13,676	----	99,590	28,275
St. Leo	On & Off Sale		107	104,064	53,056	51,008	49.0%	63,343	(12,335)	10,422	----	(1,913)	1,500
Thief River Falls	Off Sale Only		8,484	2,472,188	1,892,304	579,884	23.5%	343,821	236,063	23,629	----	259,692	226,000
Tracy	On & Off Sale		2,017	550,924	370,989	179,935	32.7%	163,589	16,346	28,501	----	44,847	22,000
Trimont	Off Sale Only		731	139,701	102,583	37,118	26.6%	42,179	(5,061)	2,129	----	(2,932)	----
Twin Valley	On & Off Sale		815	372,265	231,501	140,764	37.8%	141,177	(413)	6,563	----	6,150	30,000
Two Harbors	Off Sale Only		3,556	1,287,138	962,436	324,702	25.2%	215,131	109,571	3,200	----	112,771	6,500
Ulen	On & Off Sale		533	203,672	111,175	92,497	45.4%	80,777	11,720	497	----	12,217	----
Underwood	Off Sale Only		335	338,261	257,986	80,275	23.7%	55,655	24,620	1,061	----	25,681	32,510
Vergas	Off Sale Only		283	356,820	267,289	89,531	25.1%	59,279	30,252	4,586	----	34,838	(7,000)
Verndale	On & Off Sale		542	239,811	129,881	109,930	45.8%	94,142	15,788	1,155	----	16,943	----
Vesta	On & Off Sale		325	213,400	96,440	116,960	54.8%	96,633	20,327	708	----	21,035	5,000
Wadena	Off Sale Only		4,274	1,014,667	764,562	250,105	24.6%	135,442	114,663	8,191	----	122,854	100,000
Waldorf	On & Off Sale		246	209,698	103,286	106,412	50.7%	114,012	(7,600)	23,074	----	15,474	8,064
Walker	Off Sale Only		1,013	750,840	535,868	214,972	28.6%	133,316	81,656	1,505	----	83,161	80,000
Walnut Grove	On & Off Sale		621	227,859	123,128	104,731	46.0%	91,611	13,120	10,135	----	23,255	30,862
Warroad	Off Sale Only		1,896	1,063,437	753,903	309,534	29.1%	159,329	150,205	----	----	150,205	135,000
Watertown	On & Off Sale		2,795	663,239	413,584	249,655	37.6%	201,455	48,200	17,056	----	65,256	15,500
Waverly	On & Off Sale		692	415,324	266,921	148,403	35.7%	129,637	18,766	9,560	----	28,326	40,000
Wayzata	On & Off Sale		4,174	2,666,555	1,567,184	1,099,371	41.2%	867,052	232,319	35,520	3,786	264,053	100,000
Wells	On & Off Sale		2,380	539,588	341,478	198,110	36.7%	167,878	30,232	12,035	1,898	40,369	25,000
West Concord	On & Off Sale		909	273,367	146,976	126,391	46.2%	138,084	(11,693)	7,783	----	(3,910)	----
Williams	On & Off Sale		232	357,589	215,220	142,369	39.8%	128,085	14,284	16,042	1,739	28,587	35,000
Wilmont	On & Off Sale		349	202,882	112,599	90,283	44.5%	90,484	(201)	12,445	326	11,918	41,895
Windom	Off Sale Only		4,543	881,956	628,506	253,450	28.7%	183,560	69,890	----	----	69,890	160,000
Winnebago	On & Off Sale		1,519	369,867	205,704	164,163	44.4%	150,385	13,778	12,614	459	25,933	7,000
Winton	On & Off Sale		158	187,573	93,642	93,931	50.1%	86,952	6,979	17,862	----	24,841	----
Wolf Lake	On & Off Sale		32	330,438	194,380	136,058	41.2%	103,472	32,586	6,022	----	38,608	18,000

Table 4
Analysis of City Liquor Store Operations - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Wood Lake	On & Off Sale		408	245,292	137,527	107,765	43.9%	105,186	2,579	1,019	----	3,598	7,400
Worthington	Off Sale Only	[0]	10,033	1,349,616	1,005,856	343,760	25.5%	212,676	131,084	17,708	----	148,792	125,000
Off Sale Only			704,515	148,426,262	112,724,208	35,702,054	24.1%	22,903,793	12,798,261	1,369,659	653,030	13,514,890	9,836,052
On & Off Sale			123,353	60,153,710	36,994,500	23,159,210	38.5%	19,695,825	3,463,385	1,431,529	198,121	4,696,793	3,279,585
All Stores			827,868	208,579,972	149,718,708	58,861,264	28.2%	42,599,618	16,261,646	2,801,188	851,151	18,211,683	13,115,637

- Footnotes:
- [0] Cash basis of accounting.
 - [1] Discontinued all or part of operations in 1999.
 - [2] Non-operating revenues include the gain on the sale of fixed assets
 - [3] Failed to report in time for this publication.

Table 5
Analysis of City Liquor Store Operations - 1999
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Richfield	Off Sale Only		34,289	8,755,361	6,763,047	1,992,314	22.8%	1,365,439	626,875	37,650	15,919	648,606	681,450
Edina	Off Sale Only		47,274	8,421,133	6,258,167	2,162,966	25.7%	1,213,236	949,730	----	4,184	945,546	680,000
Lakeville	On & Off Sale		40,315	8,070,296	6,153,327	1,916,969	23.8%	1,299,088	617,881	24,459	76,819	565,521	553,485
Eden Prairie	On & Off Sale		51,913	6,980,764	5,171,509	1,809,255	25.9%	1,148,109	661,146	34,234	84,073	611,307	457,531
Columbia Heights	On & Off Sale		18,714	6,669,376	5,238,023	1,431,353	21.5%	927,898	503,455	29,371	3,623	529,203	208,167
Apple Valley	Off Sale Only		44,818	4,681,133	3,511,185	1,169,948	25.0%	809,219	360,729	18,306	----	379,035	235,000
St. Anthony	On & Off Sale		8,435	4,662,867	3,417,747	1,245,120	26.7%	1,031,997	213,123	46,348	54,246	205,225	65,000
Savage	Off Sale Only		18,071	4,149,514	3,161,093	988,421	23.8%	799,419	189,002	68,678	140,988	116,692	131,200
Fridley	On & Off Sale		28,623	3,686,984	2,905,867	781,117	21.2%	613,404	167,713	54,007	14,095	207,625	170,000
Brooklyn Center	On & Off Sale		28,597	3,560,613	2,694,622	865,991	24.3%	632,638	233,353	18,264	2,593	249,024	75,000
Elk River	On & Off Sale		16,542	3,478,938	2,652,392	826,546	23.8%	431,835	394,711	23,833	70,961	347,583	141,250
Bemidji	On & Off Sale		12,200	3,264,993	2,460,083	804,910	24.7%	497,162	307,748	37,372	----	345,120	280,000
Anoka	Off Sale Only		18,145	3,162,505	2,381,256	781,249	24.7%	551,970	229,279	38,047	----	267,326	70,000
Spring Lake Park	On & Off Sale		7,142	3,116,650	2,450,418	666,232	21.4%	494,253	171,979	120,159	15,550	276,588	150,000
Hutchinson	On & Off Sale		13,307	2,916,684	2,233,337	683,347	23.4%	353,947	329,400	11,229	9,280	331,349	225,000
Alexandria	Off Sale Only		8,607	2,888,868	2,232,810	656,058	22.7%	342,534	313,524	----	15,403	298,121	325,000
Wayzata	Off Sale Only		4,174	2,666,555	1,567,184	1,099,371	41.2%	867,052	232,319	35,520	3,786	264,053	100,000
Fergus Falls	Off Sale Only		13,334	2,570,164	1,920,137	650,027	25.3%	306,458	343,569	11,547	2,812	352,304	212,380
Marshall	Off Sale Only		12,825	2,542,491	1,885,287	657,204	25.8%	229,144	428,060	8,215	----	436,275	423,534
Detroit Lakes	On & Off Sale		7,405	2,502,977	1,945,514	557,463	22.3%	278,698	278,765	12,211	2,720	288,256	165,116
Thief River Falls	On & Off Sale		8,484	2,472,188	1,892,304	579,884	23.5%	343,821	236,063	23,629	----	259,692	226,000
Park Rapids	On & Off Sale		3,074	2,387,747	1,795,185	592,562	24.8%	256,071	336,491	16,835	----	353,326	388,028
Monticello	On & Off Sale		7,756	2,350,832	1,750,750	600,082	25.5%	260,985	339,097	48,392	628	386,861	200,000
Shorewood	On & Off Sale		7,082	2,320,165	1,837,914	482,251	20.8%	473,415	8,836	14,916	----	23,752	----
Lexington	Off Sale Only		2,275	2,227,966	1,797,254	430,712	19.3%	254,458	176,254	14,646	----	190,900	130,560
Cambridge	On & Off Sale		5,588	2,166,524	1,656,972	509,552	23.5%	317,272	192,280	23,108	16,294	199,094	150,000
Farmington	On & Off Sale		11,231	1,920,955	1,440,656	480,299	25.0%	333,689	146,610	5,944	7,940	144,614	60,144
Fairmont	Off Sale Only		11,268	1,888,320	1,405,245	483,075	25.6%	232,300	250,775	60,657	----	311,432	125,000
Northfield	On & Off Sale		16,457	1,773,320	1,308,944	464,376	26.2%	332,942	131,434	36,284	----	167,718	170,000
Robbinsdale	On & Off Sale		14,079	1,765,531	1,381,519	384,012	21.8%	390,107	(6,095)	7,101	717	289	70,000
Mound	Off Sale Only		9,812	1,756,800	1,319,085	437,715	24.9%	236,993	200,722	27,588	----	228,310	348,500
Sauk Rapids	On & Off Sale		9,957	1,716,254	1,378,026	338,228	19.7%	207,542	130,686	24,885	7,000	148,571	92,650
Mora	Off Sale Only		3,113	1,709,491	1,304,391	405,100	23.7%	180,194	224,906	28,916	----	253,822	205,000
Big Lake	On & Off Sale		5,190	1,572,235	1,189,203	383,032	24.4%	250,297	132,735	13,095	----	145,830	95,000
Buffalo	On & Off Sale		9,950	1,507,495	1,011,675	495,820	32.9%	246,094	249,726	4,293	----	254,019	200,000
Lindstrom	On & Off Sale		2,992	1,465,115	1,054,970	410,145	28.0%	332,835	77,310	43,682	60,446	60,546	3,658
Worthington	On & Off Sale		10,033	1,349,616	1,005,856	343,760	25.5%	212,676	131,084	17,708	----	148,792	125,000
Princeton	Off Sale Only		3,995	1,346,333	1,039,581	306,752	22.8%	176,812	129,940	45,583	----	175,523	41,000
Montevideo	On & Off Sale		5,480	1,321,456	1,002,612	318,844	24.1%	240,692	78,152	----	6,660	71,492	67,500
Two Harbors	On & Off Sale		3,556	1,287,138	962,436	324,702	25.2%	215,131	109,571	3,200	----	112,771	6,500
Litchfield	On & Off Sale		6,305	1,236,918	990,450	246,468	19.9%	175,930	70,538	8,909	----	79,447	104,000
Roseau	Off Sale Only		2,755	1,180,066	861,762	318,304	27.0%	162,187	156,117	18,888	----	175,005	75,000
Pine City	Off Sale Only		2,831	1,149,675	929,226	220,449	19.2%	180,337	40,112	11,925	743	51,294	30,000
Delano	On & Off Sale		3,481	1,120,416	794,485	325,931	29.1%	296,360	29,571	31,559	----	61,130	70,000
Isanti	On & Off Sale		2,134	1,082,545	770,935	311,610	28.8%	194,319	117,291	12,778	----	130,069	57,814
Warroad	On & Off Sale		1,896	1,063,437	753,903	309,534	29.1%	159,329	150,205	----	----	150,205	135,000

Table 5
Analysis of City Liquor Store Operations - 1999
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Hinckley	On & Off Sale		1,165	1,063,030	714,705	348,325	32.8%	266,195	82,130	17,155	----	99,285	70,823
Perham	Off Sale Only		2,397	1,031,791	754,450	277,341	26.9%	131,077	146,264	11,559	8,458	149,365	67,000
Grand Marais	Off Sale Only		1,237	1,026,329	697,366	328,963	32.1%	177,213	151,750	11,917	----	163,667	120,000
Wadena	Off Sale Only		4,274	1,014,667	764,562	250,105	24.6%	135,442	114,663	8,191	----	122,854	100,000
Morris	Off Sale Only		5,651	935,446	717,696	217,750	23.3%	135,081	82,669	----	246	82,423	20,000
Baudette	Off Sale Only		1,163	934,959	598,218	336,741	36.0%	200,052	136,689	12,220	----	148,909	117,936
Redwood Falls	Off Sale Only		5,220	922,078	709,673	212,405	23.0%	138,911	73,494	23,064	----	96,558	15,000
Glencoe	Off Sale Only		5,368	915,315	724,133	191,182	20.9%	98,453	92,729	3,185	25,085	70,829	19,060
Nisswa	On & Off Sale		1,655	885,406	567,905	317,501	35.9%	221,174	96,327	----	----	96,327	87,500
Windom	On & Off Sale		4,543	881,956	628,506	253,450	28.7%	183,560	69,890	----	----	69,890	160,000
Howard Lake	On & Off Sale		1,770	876,513	580,137	296,376	33.8%	195,486	100,890	8,301	367	108,824	100,000
North Branch	On & Off Sale		6,772	867,529	672,721	194,808	22.5%	160,081	34,727	12,390	27,681	19,436	----
Isle	Off Sale Only		655	854,055	591,873	262,182	30.7%	231,875	30,307	14,823	----	45,130	25,200
Cook	On & Off Sale		667	800,794	589,344	211,450	26.4%	132,055	79,395	----	8,337	71,058	----
Benson	Off Sale Only		3,309	789,984	493,601	296,383	37.5%	260,761	35,622	5,680	----	41,302	50,000
Maple Lake	On & Off Sale		1,571	783,193	600,612	182,581	23.3%	105,560	77,021	9,550	----	86,571	20,000
St. Francis	On & Off Sale		4,414	774,257	590,687	183,570	23.7%	127,833	55,737	6,545	----	62,282	13,500
Menahga	On & Off Sale		1,137	762,716	462,259	300,457	39.4%	217,506	82,951	2,422	10,310	75,063	30,000
Mahnomen	Off Sale Only		1,191	758,394	496,850	261,544	34.5%	225,617	35,927	20,668	----	56,595	25
Long Prairie	Off Sale Only		2,829	752,444	566,339	186,105	24.7%	112,278	73,827	20,468	----	94,295	50,510
Walker	On & Off Sale		1,013	750,840	535,868	214,972	28.6%	133,316	81,656	1,505	----	83,161	80,000
Milaca	On & Off Sale		2,410	749,810	566,991	182,819	24.4%	116,035	66,784	6,238	15,728	57,294	15,000
Pipestone	On & Off Sale		4,503	744,035	552,070	191,965	25.8%	119,700	72,265	10,385	----	82,650	47,000
Blue Earth	On & Off Sale		3,642	733,525	552,122	181,403	24.7%	126,211	55,192	16,012	----	71,204	97,317
Glenwood	On & Off Sale		2,653	724,198	555,234	168,964	23.3%	109,299	59,665	6,884	----	66,549	1,000
Olivia	On & Off Sale		2,613	720,651	476,461	244,190	33.9%	193,561	50,629	2,789	----	53,418	10,000
Aitkin	Off Sale Only		1,765	717,375	563,922	153,453	21.4%	124,049	29,404	14,504	----	43,908	45,000
Blackduck	On & Off Sale	[0]	744	692,373	462,402	229,971	33.2%	154,475	75,496	22,058	----	97,554	78,271
Moose Lake	Off Sale Only		2,173	680,285	419,598	260,687	38.3%	179,994	80,693	11,622	----	92,315	99,775
Bagley	On & Off Sale		1,434	675,854	512,292	163,562	24.2%	103,858	59,704	268	----	59,972	85,000
Watertown	Off Sale Only		2,795	663,239	413,584	249,655	37.6%	201,455	48,200	17,056	----	65,256	15,500
Silver Bay	Off Sale Only		2,066	645,730	379,283	266,447	41.3%	213,089	53,358	15,399	----	68,757	34,400
Le Center	Off Sale Only		2,139	643,926	425,687	218,239	33.9%	180,504	37,735	6,015	----	43,750	30,000
Proctor	On & Off Sale		3,000	618,334	489,010	129,324	20.9%	106,424	22,900	131	10,344	12,687	2,000
Lake Park	On & Off Sale		747	617,106	316,013	301,093	48.8%	276,255	24,838	7,058	----	31,896	19,000
Paynesville	Off Sale Only		2,348	613,156	471,087	142,069	23.2%	101,494	40,575	3,047	380	43,242	27,500
Rush City	On & Off Sale		1,667	603,158	378,426	224,732	37.3%	180,381	44,351	12,063	----	56,414	20,000
Braham	On & Off Sale		1,271	597,842	441,383	156,459	26.2%	104,017	52,442	32,964	34,418	50,988	15,000
Granite Falls	On & Off Sale		3,109	596,874	433,225	163,649	27.4%	91,635	72,014	20,570	----	92,584	77,130
Lonsdale	Off Sale Only		1,487	590,362	390,891	199,471	33.8%	170,595	28,876	16,608	9,653	35,831	50,000
Frazee	On & Off Sale		1,242	577,474	338,555	238,919	41.4%	209,192	29,727	----	3,570	26,157	20,000
Longville	On & Off Sale		247	570,406	362,453	207,953	36.5%	205,091	2,862	5,892	----	8,754	----
Luverne	On & Off Sale		4,526	570,269	427,245	143,024	25.1%	113,245	29,779	1,551	----	31,330	25,000
Jackson	On & Off Sale		3,521	567,455	445,597	121,858	21.5%	104,809	17,049	10,841	----	27,890	10,000
Kasson	Off Sale Only		4,370	564,152	419,353	144,799	25.7%	135,584	9,215	5,131	----	14,346	5,000
Tracy	Off Sale Only		2,017	550,924	370,989	179,935	32.7%	163,589	16,346	28,501	----	44,847	22,000

Table 5
Analysis of City Liquor Store Operations - 1999
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Medford	On & Off Sale		802	548,635	350,636	197,999	36.1%	178,666	19,333	4,720	----	24,053	45,000
Nevis	On & Off Sale		401	545,288	341,528	203,760	37.4%	122,962	80,798	1,661	----	82,459	152,410
St. James	On & Off Sale		4,392	543,349	366,181	177,168	32.6%	91,254	85,914	13,676	----	99,590	28,275
New York Mills	Off Sale Only		1,039	540,269	318,829	221,440	41.0%	136,709	84,731	1,671	----	86,402	175,551
Wells	On & Off Sale		2,380	539,588	341,478	198,110	36.7%	167,878	30,232	12,035	1,898	40,369	25,000
Plainview	Off Sale Only		3,008	523,736	312,779	210,957	40.3%	181,365	29,592	19,334	----	48,926	106,000
Pelican Rapids	On & Off Sale		1,998	521,325	400,144	121,181	23.2%	103,806	17,375	1,575	----	18,950	16,000
Pine Island	Off Sale Only		2,313	516,571	295,878	220,693	42.7%	193,305	27,388	26,379	----	53,767	----
Hackensack	Off Sale Only		257	512,784	339,122	173,662	33.9%	165,181	8,481	43	----	8,524	57,750
Battle Lake	On & Off Sale	[0]	737	507,470	368,256	139,214	27.4%	98,298	40,916	4,636	22,945	22,607	14,400
Randall	On & Off Sale		587	485,450	307,925	177,525	36.6%	127,100	50,425	8,097	----	58,522	50,000
Silver Lake	On & Off Sale		793	476,075	278,244	197,831	41.6%	200,624	(2,793)	2,467	----	(326)	----
Renville	On & Off Sale		1,367	473,746	290,745	183,001	38.6%	149,865	33,136	25,939	1,266	57,809	111,000
Darwin	On & Off Sale		240	465,793	361,611	104,182	22.4%	59,496	44,686	4,985	----	49,671	28,000
Rushford	Off Sale Only		1,638	460,944	312,674	148,270	32.2%	121,025	27,245	10,240	----	37,485	20,000
Kenyon	On & Off Sale		1,584	454,367	257,822	196,545	43.3%	160,871	35,674	15,464	----	51,138	45,870
Houston	On & Off Sale		988	453,615	224,957	228,658	50.4%	175,084	53,574	9,230	----	62,804	105,000
Sebeka	Off Sale Only		654	441,604	265,846	175,758	39.8%	132,131	43,627	4,938	----	48,565	39,750
Stacy	Off Sale Only		1,290	440,274	289,721	150,553	34.2%	136,467	14,086	492	----	14,578	10,000
Remer	On & Off Sale		353	438,920	251,761	187,159	42.6%	126,394	60,765	----	----	60,765	58,737
Osakis	On & Off Sale		1,357	436,328	246,970	189,358	43.4%	143,644	45,714	15,215	879	60,050	25,000
Ada	On & Off Sale		1,673	430,684	272,224	158,460	36.8%	161,986	(3,526)	2,165	----	(1,361)	3,000
Audubon	On & Off Sale		404	428,031	249,091	178,940	41.8%	160,936	18,004	3,351	21,907	(552)	1,000
Orr	On & Off Sale		282	421,347	240,929	180,418	42.8%	170,545	9,873	14,949	1,391	23,431	26,000
Waverly	On & Off Sale		692	415,324	266,921	148,403	35.7%	129,637	18,766	9,560	----	28,326	40,000
Cottonwood	Off Sale Only		1,066	407,482	249,593	157,889	38.7%	134,244	23,645	759	2,833	21,571	5,000
Sleepy Eye	On & Off Sale		3,720	395,766	284,770	110,996	28.0%	89,401	21,595	6,669	----	28,264	55,000
Parkers Prairie	On & Off Sale		970	374,012	233,133	140,879	37.7%	82,001	58,878	13,863	105	72,636	----
Finlayson	Off Sale Only		265	373,518	211,721	161,797	43.3%	115,466	46,331	3,131	----	49,462	75,000
Twin Valley	Off Sale Only		815	372,265	231,501	140,764	37.8%	141,177	(413)	6,563	----	6,150	30,000
Browerville	Off Sale Only		770	370,709	196,882	173,827	46.9%	143,086	30,741	2,200	----	32,941	6,537
Winnebago	On & Off Sale		1,519	369,867	205,704	164,163	44.4%	150,385	13,778	12,614	459	25,933	7,000
Caledonia	Off Sale Only		3,003	362,758	279,248	83,510	23.0%	58,945	24,565	----	----	24,565	15,500
Akeley	On & Off Sale		411	360,691	220,601	140,090	38.8%	122,734	17,356	----	----	17,356	25,000
Ogilvie	On & Off Sale		539	359,461	222,011	137,450	38.2%	133,417	4,033	27,425	274	31,184	28,400
Brandon	Off Sale Only		466	358,705	200,047	158,658	44.2%	115,673	42,985	12,836	----	55,821	31,292
Williams	On & Off Sale		232	357,589	215,220	142,369	39.8%	128,085	14,284	16,042	1,739	28,587	35,000
Vergas	Off Sale Only		283	356,820	267,289	89,531	25.1%	59,279	30,252	4,586	----	34,838	(7,000)
St. Hilaire	On & Off Sale		294	354,777	198,970	155,807	43.9%	140,395	15,412	4,856	----	20,268	23,797
Beaver Bay	On & Off Sale		153	348,316	166,142	182,174	52.3%	176,054	6,120	17,531	----	23,651	20,000
Fairfax	Off Sale Only		1,325	344,857	195,104	149,753	43.4%	129,698	20,055	18,063	----	38,118	----
Dawson	Off Sale Only		1,559	339,329	251,066	88,263	26.0%	82,553	5,710	6,659	----	12,369	829
Underwood	On & Off Sale		335	338,261	257,986	80,275	23.7%	55,655	24,620	1,061	----	25,681	32,510
Clarissa	Off Sale Only		638	337,616	211,435	126,181	37.4%	118,794	7,387	6,173	----	13,560	10,000
Ranier	Off Sale Only		195	330,862	189,397	141,465	42.8%	122,601	18,864	10,275	----	29,139	15,000
Wolf Lake	Off Sale Only		32	330,438	194,380	136,058	41.2%	103,472	32,586	6,022	----	38,608	18,000

Table 5
Analysis of City Liquor Store Operations - 1999
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Palisade	On & Off Sale		147	329,489	219,228	110,261	33.5%	79,031	31,230	1,880	----	33,110	20,000
Barnum	Off Sale Only		494	325,532	181,069	144,463	44.4%	143,365	1,098	13,941	----	15,039	12,200
Cromwell	On & Off Sale		198	322,848	189,319	133,529	41.4%	109,790	23,739	4,347	343	27,743	----
Sherburn	On & Off Sale		1,071	322,771	191,890	130,881	40.5%	122,631	8,250	12,418	----	20,668	5,000
Millerville	On & Off Sale		98	321,227	178,329	142,898	44.5%	108,299	34,599	3,840	110	38,329	39,375
South Haven	Off Sale Only		200	320,781	162,088	158,693	49.5%	120,249	38,444	1,424	----	39,868	13,340
Foreston	On & Off Sale		389	318,584	178,672	139,912	43.9%	121,788	18,124	20,871	----	38,995	5,000
Gilman	On & Off Sale		208	310,949	155,589	155,360	50.0%	149,566	5,794	21,635	----	27,429	----
Callaway	Off Sale Only	[0]	214	310,793	205,739	105,054	33.8%	96,895	8,159	10,695	1,327	17,527	9,000
Kelliher	On & Off Sale		367	309,177	146,815	162,362	52.5%	96,836	65,526	843	----	66,369	45,000
Elizabeth	Off Sale Only		163	306,755	233,588	73,167	23.9%	52,584	20,583	866	----	21,449	9,360
Holdingford	On & Off Sale		638	306,409	166,275	140,134	45.7%	106,765	33,369	----	----	33,369	34,953
Appleton	Off Sale Only		2,422	304,396	214,840	89,556	29.4%	67,496	22,060	----	----	22,060	----
Mapleton	On & Off Sale		1,557	302,645	176,193	126,452	41.8%	113,363	13,089	17,119	----	30,208	15,000
Biscay	On & Off Sale		122	301,942	148,494	153,448	50.8%	141,551	11,897	16,923	----	28,820	35,000
Buffalo Lake	Off Sale Only		735	300,952	170,822	130,130	43.2%	132,649	(2,519)	20,496	----	17,977	2,613
Ivanhoe	On & Off Sale		719	300,631	176,502	124,129	41.3%	102,880	21,249	1,772	----	23,021	80,000
Ogema	Off Sale Only		154	299,416	211,031	88,385	29.5%	65,932	22,453	4,924	----	27,377	3,200
Ellendale	Off Sale Only		556	299,270	170,368	128,902	43.1%	104,767	24,135	9,984	----	34,119	35,000
Hawley	On & Off Sale		1,760	295,529	231,653	63,876	21.6%	65,205	(1,329)	3,732	----	2,403	6,200
Herman	On & Off Sale		478	295,468	178,558	116,910	39.6%	108,707	8,203	18,512	----	26,715	25,000
Mazeppa	Off Sale Only		769	291,656	183,953	107,703	36.9%	98,057	9,646	12,791	----	22,437	40,000
Balaton	Off Sale Only		649	289,884	170,979	118,905	41.0%	98,770	20,135	5,160	3,606	21,689	1
Morton	On & Off Sale		437	289,755	150,266	139,489	48.1%	114,736	24,753	5,516	----	30,269	----
Hanska	On & Off Sale		443	287,553	168,488	119,065	41.4%	119,493	(428)	21,074	----	20,646	20,000
Madison	On & Off Sale		1,886	286,773	209,638	77,135	26.9%	68,472	8,663	626	----	9,289	3,296
Spring Grove	On & Off Sale		1,237	285,051	169,211	115,840	40.6%	103,521	12,319	3,791	----	16,110	6,000
Belview	On & Off Sale		395	282,506	156,838	125,668	44.5%	112,086	13,582	3,235	----	16,817	10,000
Madelia	Off Sale Only		2,230	278,854	212,150	66,704	23.9%	43,656	23,048	10,018	----	33,066	25,000
Boyd	Off Sale Only		215	273,930	141,266	132,664	48.4%	119,900	12,764	1,211	330	13,645	(1,436)
West Concord	On & Off Sale		909	273,367	146,976	126,391	46.2%	138,084	(11,693)	7,783	----	(3,910)	----
Hitterdal	On & Off Sale		227	272,086	137,677	134,409	49.4%	115,305	19,104	----	----	19,104	2,714
Kensington	On & Off Sale		287	271,872	151,792	120,080	44.2%	116,945	3,135	10,657	----	13,792	14,962
Erhard	On & Off Sale		174	268,928	207,554	61,374	22.8%	50,646	10,728	3,659	----	14,387	4,000
Mentor	On & Off Sale		178	268,501	139,236	129,265	48.1%	122,610	6,655	12,739	----	19,394	15,500
Oronoco	On & Off Sale	[1]	870	267,163	149,602	117,561	44.0%	133,854	(16,293)	8,966	788	(8,115)	16,000
Lismore	Off Sale Only		249	263,979	135,296	128,683	48.7%	119,180	9,503	1,616	2,861	8,258	----
Sacred Heart	On & Off Sale		569	259,684	150,417	109,267	42.1%	122,253	(12,986)	14,575	----	1,589	----
Elbow Lake	Off Sale Only		1,169	256,724	186,608	70,116	27.3%	62,865	7,251	890	----	8,141	500
Littlefork	On & Off Sale		874	256,503	143,659	112,844	44.0%	106,537	6,307	2,444	----	8,751	----
Bigfork	Off Sale Only	[0]	389	256,392	148,382	108,010	42.1%	95,955	12,055	5,449	----	17,504	19,113
Mabel	On & Off Sale		738	255,289	160,899	94,390	37.0%	79,740	14,650	7,579	2,509	19,720	3,536
Clontarf	On & Off Sale		159	249,892	138,281	111,611	44.7%	83,540	28,071	43	----	28,114	9,334
Wood Lake	On & Off Sale		408	245,292	137,527	107,765	43.9%	105,186	2,579	1,019	----	3,598	7,400
Eagle Bend	On & Off Sale		530	245,098	157,968	87,130	35.5%	87,452	(322)	12,892	----	12,570	20,000
Lake Wilson	Off Sale Only		302	243,511	135,095	108,416	44.5%	87,032	21,384	10,533	142	31,775	5,000

Table 5
Analysis of City Liquor Store Operations - 1999
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
De Graff	Off Sale Only		137	242,759	128,708	114,051	47.0%	67,884	46,167	97	----	46,264	5,000
Lancaster	Off Sale Only		336	242,442	136,301	106,141	43.8%	83,214	22,927	610	----	23,537	14,000
Verndale	On & Off Sale		542	239,811	129,881	109,930	45.8%	94,142	15,788	1,155	----	16,943	----
Mantorville	Off Sale Only	[1][2]	1,029	238,558	173,808	64,750	27.1%	63,066	1,684	60,356	----	62,040	----
Maynard	On & Off Sale		427	238,069	125,948	112,121	47.1%	118,572	(6,451)	1,233	----	(5,218)	8,000
Barnesville	On & Off Sale		2,220	233,925	175,165	58,760	25.1%	44,526	14,234	1,105	----	15,339	----
Danvers	Off Sale Only		101	231,702	116,696	115,006	49.6%	87,809	27,197	3,810	----	31,007	1,000
Lakefield	On & Off Sale		1,676	231,512	172,054	59,458	25.7%	58,969	489	5,285	194	5,580	----
Walnut Grove	Off Sale Only		621	227,859	123,128	104,731	46.0%	91,611	13,120	10,135	----	23,255	30,862
Browns Valley	On & Off Sale		707	227,639	149,448	78,191	34.3%	81,132	(2,941)	3,835	----	894	500
Big Falls	On & Off Sale	[0]	329	227,390	116,918	110,472	48.6%	101,269	9,203	521	----	9,724	7,561
Okabena	On & Off Sale		206	225,249	147,135	78,114	34.7%	97,288	(19,174)	9,874	----	(9,300)	----
Fifty Lakes	Off Sale Only		427	224,502	106,962	117,540	52.4%	107,730	9,810	1,135	----	10,945	----
Miltona	Off Sale Only		223	218,935	151,429	67,506	30.8%	110,004	(42,498)	86,897	----	44,399	(65,000)
Currie	On & Off Sale		277	216,555	145,920	70,635	32.6%	81,233	(10,598)	3,747	51	(6,902)	6,000
Bertha	On & Off Sale		488	215,151	123,807	91,344	42.5%	71,290	20,054	5,515	----	25,569	5,000
Avoca	On & Off Sale		138	213,679	126,483	87,196	40.8%	85,311	1,885	689	193	2,381	----
Vesta	Off Sale Only		325	213,400	96,440	116,960	54.8%	96,633	20,327	708	----	21,035	5,000
Russell	Off Sale Only		383	212,705	117,294	95,411	44.9%	70,043	25,368	6,591	----	31,959	----
Lewisville	On & Off Sale		298	211,093	124,059	87,034	41.2%	89,234	(2,200)	----	668	(2,868)	(1,115)
Goodridge	Off Sale Only		108	210,348	124,946	85,402	40.6%	90,989	(5,587)	8,319	----	2,732	2,000
Dalton	On & Off Sale		237	209,884	167,963	41,921	20.0%	40,266	1,655	1,116	----	2,771	----
Waldorf	On & Off Sale		246	209,698	103,286	106,412	50.7%	114,012	(7,600)	23,074	----	15,474	8,064
Ulen	Off Sale Only		533	203,672	111,175	92,497	45.4%	80,777	11,720	497	----	12,217	----
Wilmont	On & Off Sale		349	202,882	112,599	90,283	44.5%	90,484	(201)	12,445	326	11,918	41,895
Jasper	On & Off Sale		591	201,084	111,118	89,966	44.7%	86,524	3,442	599	----	4,041	----
Heron Lake	Off Sale Only		761	198,721	106,641	92,080	46.3%	80,912	11,168	833	----	12,001	----
Lake Benton	Off Sale Only		656	195,676	103,754	91,922	47.0%	115,819	(23,897)	5,376	----	(18,521)	----
Hanley Falls	On & Off Sale		231	190,679	105,399	85,280	44.7%	74,684	10,596	----	633	9,963	----
Winton	On & Off Sale		158	187,573	93,642	93,931	50.1%	86,952	6,979	17,862	----	24,841	----
Flensburg	On & Off Sale		210	180,478	177,360	3,118	1.7%	5,708	(2,590)	4,852	5,708	(3,446)	----
Lafayette	On & Off Sale		478	175,164	84,050	91,114	52.0%	97,240	(6,126)	35	----	(6,091)	----
Butterfield	On & Off Sale		566	174,744	126,753	47,991	27.5%	40,927	7,064	2,338	----	9,402	57,599
Conger	Off Sale Only		132	174,153	97,935	76,218	43.8%	66,920	9,298	8,487	1,385	16,400	----
Cleveland	On & Off Sale		752	173,775	118,922	54,853	31.6%	92,440	(37,587)	11,717	----	(25,870)	3,500
Delavan	On & Off Sale		225	172,700	101,309	71,391	41.3%	76,659	(5,268)	12,000	1,891	4,841	5,000
Ellsworth	Off Sale Only		554	169,863	79,354	90,509	53.3%	84,237	6,272	6,816	----	13,088	----
Northome	Off Sale Only		280	164,430	82,360	82,070	49.9%	58,703	23,367	4,113	----	27,480	21,217
Leroy	On & Off Sale		928	149,116	136,714	12,402	8.3%	32,438	(20,036)	5,080	----	(14,956)	----
Clements	On & Off Sale		186	142,815	76,567	66,248	46.4%	68,141	(1,893)	3,558	----	1,665	4,200
Kellogg	Off Sale Only		444	141,062	62,080	78,982	56.0%	74,370	4,612	7,563	----	12,175	----
Trimont	On & Off Sale		731	139,701	102,583	37,118	26.6%	42,179	(5,061)	2,129	----	(2,932)	----
Elmore	On & Off Sale		684	137,310	105,007	32,303	23.5%	30,171	2,132	1,059	----	3,191	571
Lake Lillian	On & Off Sale	[0]	227	136,391	102,483	33,908	24.9%	36,141	(2,233)	----	----	(2,233)	----
Dundee	Off Sale Only		99	125,258	60,450	64,808	51.7%	53,726	11,082	11,247	----	22,329	3,600
Hadley	Off Sale Only		77	121,335	64,211	57,124	47.1%	61,353	(4,229)	11,589	121	7,239	----

Table 5
Analysis of City Liquor Store Operations - 1999
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Kiester	On & Off Sale		587	109,857	80,214	29,643	27.0%	27,245	2,398	----	212	2,186	----
Canton	Off Sale Only	[0]	358	107,346	90,591	16,755	15.6%	20,559	(3,804)	6,660	----	2,856	----
St. Leo	Off Sale Only		107	104,064	53,056	51,008	49.0%	63,343	(12,335)	10,422	----	(1,913)	1,500
Round Lake	Off Sale Only		450	83,448	62,433	21,015	25.2%	28,276	(7,261)	2,788	----	(4,473)	----
Pine River	Off Sale Only	[1]	984	64,774	55,155	9,619	14.9%	31,540	(21,921)	37,477	----	15,556	200,000
Clearbrook	On & Off Sale	[3]	555	----	----	----	----	----	----	----	----	----	----
Rogers	On & Off Sale	[3]	2,698	----	----	----	----	----	----	----	----	----	----
Off Sale Only			704,515	148,426,262	112,724,208	35,702,054	24.1%	22,903,793	12,798,261	1,369,659	653,030	13,514,890	9,836,052
On & Off Sale			123,353	60,153,710	36,994,500	23,159,210	38.5%	19,695,825	3,463,385	1,431,529	198,121	4,696,793	3,279,585
All Stores			827,868	208,579,972	149,718,708	58,861,264	28.2%	42,599,618	16,261,646	2,801,188	851,151	18,211,683	13,115,637

- Footnotes:
- [0] Cash basis of accounting.
 - [1] Discontinued all or part of operations in 1999.
 - [2] Non-operating revenues include the gain on the sale of fixed assets
 - [3] Failed to report in time for this publication.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Anoka	Off Sale Only		18,145	3,162,505	2,381,256	781,249	24.7%	551,970	229,279	38,047	----	267,326	70,000
Apple Valley	Off Sale Only		44,818	4,681,133	3,511,185	1,169,948	25.0%	809,219	360,729	18,306	----	379,035	235,000
Brooklyn Center	Off Sale Only		28,597	3,560,613	2,694,622	865,991	24.3%	632,638	233,353	18,264	2,593	249,024	75,000
Columbia Heights	Off Sale Only		18,714	6,669,376	5,238,023	1,431,353	21.5%	927,898	503,455	29,371	3,623	529,203	208,167
Eden Prairie	Off Sale Only		51,913	6,980,764	5,171,509	1,809,255	25.9%	1,148,109	661,146	34,234	84,073	611,307	457,531
Edina	Off Sale Only		47,274	8,421,133	6,258,167	2,162,966	25.7%	1,213,236	949,730	----	4,184	945,546	680,000
Farmington	Off Sale Only		11,231	1,920,955	1,440,656	480,299	25.0%	333,689	146,610	5,944	7,940	144,614	60,144
Fridley	Off Sale Only		28,623	3,686,984	2,905,867	781,117	21.2%	613,404	167,713	54,007	14,095	207,625	170,000
Lakeville	Off Sale Only		40,315	8,070,296	6,153,327	1,916,969	23.8%	1,299,088	617,881	24,459	76,819	565,521	553,485
Lexington	Off Sale Only		2,275	2,227,966	1,797,254	430,712	19.3%	254,458	176,254	14,646	----	190,900	130,560
Mound	Off Sale Only		9,812	1,756,800	1,319,085	437,715	24.9%	236,993	200,722	27,588	----	228,310	348,500
Richfield	Off Sale Only		34,289	8,755,361	6,763,047	1,992,314	22.8%	1,365,439	626,875	37,650	15,919	648,606	681,450
Robbinsdale	Off Sale Only		14,079	1,765,531	1,381,519	384,012	21.8%	390,107	(6,095)	7,101	717	289	70,000
Rogers	On & Off Sale	[3]	2,698	----	----	----	----	----	----	----	----	----	----
St. Anthony	On & Off Sale		8,435	4,662,867	3,417,747	1,245,120	26.7%	1,031,997	213,123	46,348	54,246	205,225	65,000
Savage	Off Sale Only		18,071	4,149,514	3,161,093	988,421	23.8%	799,419	189,002	68,678	140,988	116,692	131,200
Shorewood	Off Sale Only		7,082	2,320,165	1,837,914	482,251	20.8%	473,415	8,836	14,916	----	23,752	----
Spring Lake Park	Off Sale Only		7,142	3,116,650	2,450,418	666,232	21.4%	494,253	171,979	120,159	15,550	276,588	150,000
St. Francis	Off Sale Only		4,414	774,257	590,687	183,570	23.7%	127,833	55,737	6,545	----	62,282	13,500
Watertown	On & Off Sale		2,795	663,239	413,584	249,655	37.6%	201,455	48,200	17,056	----	65,256	15,500
Wayzata	On & Off Sale		4,174	2,666,555	1,567,184	1,099,371	41.2%	867,052	232,319	35,520	3,786	264,053	100,000
Off Sale Only			386,794	72,020,003	55,055,629	16,964,374	23.6%	11,671,168	5,293,206	519,915	366,501	5,446,620	4,034,537
On & Off Sale			18,102	7,992,661	5,398,515	2,594,146	32.5%	2,100,504	493,642	98,924	58,032	534,534	180,500
All Stores			404,896	80,012,664	60,454,144	19,558,520	24.4%	13,771,672	5,786,848	618,839	424,533	5,981,154	4,215,037

- Footnotes:
- [0] Cash basis of accounting.
 - [1] Discontinued all or part of operations in 1999.
 - [2] Non-operating revenues include the gain on the sale of fixed assets
 - [3] Failed to report in time for this publication.

Table 7
Analysis of Greater Minnesota City Liquor Stores - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,673	430,684	272,224	158,460	36.8%	161,986	(3,526)	2,165	----	(1,361)	3,000
Aitkin	Off Sale Only		1,765	717,375	563,922	153,453	21.4%	124,049	29,404	14,504	----	43,908	45,000
Akeley	On & Off Sale		411	360,691	220,601	140,090	38.8%	122,734	17,356	----	----	17,356	25,000
Alexandria	Off Sale Only		8,607	2,888,868	2,232,810	656,058	22.7%	342,534	313,524	----	15,403	298,121	325,000
Appleton	Off Sale Only		2,422	304,396	214,840	89,556	29.4%	67,496	22,060	----	----	22,060	----
Audubon	On & Off Sale		404	428,031	249,091	178,940	41.8%	160,936	18,004	3,351	21,907	(552)	1,000
Avoca	On & Off Sale		138	213,679	126,483	87,196	40.8%	85,311	1,885	689	193	2,381	----
Bagley	Off Sale Only		1,434	675,854	512,292	163,562	24.2%	103,858	59,704	268	----	59,972	85,000
Balaton	On & Off Sale		649	289,884	170,979	118,905	41.0%	98,770	20,135	5,160	3,606	21,689	1
Barnesville	Off Sale Only		2,220	233,925	175,165	58,760	25.1%	44,526	14,234	1,105	----	15,339	----
Barnum	On & Off Sale		494	325,532	181,069	144,463	44.4%	143,365	1,098	13,941	----	15,039	12,200
Battle Lake	Off Sale Only	[0]	737	507,470	368,256	139,214	27.4%	98,298	40,916	4,636	22,945	22,607	14,400
Baudette	On & Off Sale		1,163	934,959	598,218	336,741	36.0%	200,052	136,689	12,220	----	148,909	117,936
Beaver Bay	On & Off Sale		153	348,316	166,142	182,174	52.3%	176,054	6,120	17,531	----	23,651	20,000
Belview	On & Off Sale		395	282,506	156,838	125,668	44.5%	112,086	13,582	3,235	----	16,817	10,000
Bemidji	Off Sale Only		12,200	3,264,993	2,460,083	804,910	24.7%	497,162	307,748	37,372	----	345,120	280,000
Benson	On & Off Sale		3,309	789,984	493,601	296,383	37.5%	260,761	35,622	5,680	----	41,302	50,000
Bertha	On & Off Sale		488	215,151	123,807	91,344	42.5%	71,290	20,054	5,515	----	25,569	5,000
Big Falls	On & Off Sale	[0]	329	227,390	116,918	110,472	48.6%	101,269	9,203	521	----	9,724	7,561
Big Lake	Off Sale Only		5,190	1,572,235	1,189,203	383,032	24.4%	250,297	132,735	13,095	----	145,830	95,000
Bigfork	On & Off Sale	[0]	389	256,392	148,382	108,010	42.1%	95,955	12,055	5,449	----	17,504	19,113
Biscay	On & Off Sale		122	301,942	148,494	153,448	50.8%	141,551	11,897	16,923	----	28,820	35,000
Blackduck	On & Off Sale	[0]	744	692,373	462,402	229,971	33.2%	154,475	75,496	22,058	----	97,554	78,271
Blue Earth	Off Sale Only		3,642	733,525	552,122	181,403	24.7%	126,211	55,192	16,012	----	71,204	97,317
Boyd	On & Off Sale		215	273,930	141,266	132,664	48.4%	119,900	12,764	1,211	330	13,645	(1,436)
Braham	Off Sale Only		1,271	597,842	441,383	156,459	26.2%	104,017	52,442	32,964	34,418	50,988	15,000
Brandon	On & Off Sale		466	358,705	200,047	158,658	44.2%	115,673	42,985	12,836	----	55,821	31,292
Browerville	On & Off Sale		770	370,709	196,882	173,827	46.9%	143,086	30,741	2,200	----	32,941	6,537
Browns Valley	On & Off Sale		707	227,639	149,448	78,191	34.3%	81,132	(2,941)	3,835	----	894	500
Buffalo	Off Sale Only		9,950	1,507,495	1,011,675	495,820	32.9%	246,094	249,726	4,293	----	254,019	200,000
Buffalo Lake	On & Off Sale		735	300,952	170,822	130,130	43.2%	132,649	(2,519)	20,496	----	17,977	2,613
Butterfield	Off Sale Only		566	174,744	126,753	47,991	27.5%	40,927	7,064	2,338	----	9,402	57,599
Caledonia	Off Sale Only		3,003	362,758	279,248	83,510	23.0%	58,945	24,565	----	----	24,565	15,500
Callaway	On & Off Sale	[0]	214	310,793	205,739	105,054	33.8%	96,895	8,159	10,695	1,327	17,527	9,000
Cambridge	Off Sale Only		5,588	2,166,524	1,656,972	509,552	23.5%	317,272	192,280	23,108	16,294	199,094	150,000
Canton	Off Sale Only	[0]	358	107,346	90,591	16,755	15.6%	20,559	(3,804)	6,660	----	2,856	----
Clarissa	On & Off Sale		638	337,616	211,435	126,181	37.4%	118,794	7,387	6,173	----	13,560	10,000
Clearbrook	On & Off Sale	[3]	555	----	----	----	----	----	----	----	----	----	----
Clements	On & Off Sale		186	142,815	76,567	66,248	46.4%	68,141	(1,893)	3,558	----	1,665	4,200
Cleveland	On & Off Sale		752	173,775	118,922	54,853	31.6%	92,440	(37,587)	11,717	----	(25,870)	3,500
Clontarf	On & Off Sale	[0]	159	249,892	138,281	111,611	44.7%	83,540	28,071	43	----	28,114	9,334
Conger	On & Off Sale		132	174,153	97,935	76,218	43.8%	66,920	9,298	8,487	1,385	16,400	----
Cook	Off Sale Only		667	800,794	589,344	211,450	26.4%	132,055	79,395	----	8,337	71,058	----
Cottonwood	On & Off Sale		1,066	407,482	249,593	157,889	38.7%	134,244	23,645	759	2,833	21,571	5,000
Cromwell	On & Off Sale		198	322,848	189,319	133,529	41.4%	109,790	23,739	4,347	343	27,743	----
Currie	On & Off Sale		277	216,555	145,920	70,635	32.6%	81,233	(10,598)	3,747	51	(6,902)	6,000
Dalton	Off Sale Only		237	209,884	167,963	41,921	20.0%	40,266	1,655	1,116	----	2,771	----

Table 7
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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Danvers	On & Off Sale		101	231,702	116,696	115,006	49.6%	87,809	27,197	3,810	----	31,007	1,000
Darwin	Off Sale Only		240	465,793	361,611	104,182	22.4%	59,496	44,686	4,985	----	49,671	28,000
Dawson	Off Sale Only		1,559	339,329	251,066	88,263	26.0%	82,553	5,710	6,659	----	12,369	829
De Graff	On & Off Sale		137	242,759	128,708	114,051	47.0%	67,884	46,167	97	----	46,264	5,000
Delano	On & Off Sale		3,481	1,120,416	794,485	325,931	29.1%	296,360	29,571	31,559	----	61,130	70,000
Delavan	On & Off Sale		225	172,700	101,309	71,391	41.3%	76,659	(5,268)	12,000	1,891	4,841	5,000
Detroit Lakes	Off Sale Only		7,405	2,502,977	1,945,514	557,463	22.3%	278,698	278,765	12,211	2,720	288,256	165,116
Dundee	On & Off Sale		99	125,258	60,450	64,808	51.7%	53,726	11,082	11,247	----	22,329	3,600
Eagle Bend	On & Off Sale		530	245,098	157,968	87,130	35.5%	87,452	(322)	12,892	----	12,570	20,000
Elbow Lake	Off Sale Only		1,169	256,724	186,608	70,116	27.3%	62,865	7,251	890	----	8,141	500
Elizabeth	Off Sale Only		163	306,755	233,588	73,167	23.9%	52,584	20,583	866	----	21,449	9,360
Elk River	Off Sale Only		16,542	3,478,938	2,652,392	826,546	23.8%	431,835	394,711	23,833	70,961	347,583	141,250
Ellendale	On & Off Sale		556	299,270	170,368	128,902	43.1%	104,767	24,135	9,984	----	34,119	35,000
Ellsworth	On & Off Sale		554	169,863	79,354	90,509	53.3%	84,237	6,272	6,816	----	13,088	----
Elmore	Off Sale Only		684	137,310	105,007	32,303	23.5%	30,171	2,132	1,059	----	3,191	571
Erhard	Off Sale Only		174	268,928	207,554	61,374	22.8%	50,646	10,728	3,659	----	14,387	4,000
Fairfax	On & Off Sale		1,325	344,857	195,104	149,753	43.4%	129,698	20,055	18,063	----	38,118	----
Fairmont	Off Sale Only		11,268	1,888,320	1,405,245	483,075	25.6%	232,300	250,775	60,657	----	311,432	125,000
Fergus Falls	Off Sale Only		13,334	2,570,164	1,920,137	650,027	25.3%	306,458	343,569	11,547	2,812	352,304	212,380
Fifty Lakes	On & Off Sale		427	224,502	106,962	117,540	52.4%	107,730	9,810	1,135	----	10,945	----
Finlayson	On & Off Sale		265	373,518	211,721	161,797	43.3%	115,466	46,331	3,131	----	49,462	75,000
Flensburg	On & Off Sale		210	180,478	177,360	3,118	1.7%	5,708	(2,590)	4,852	5,708	(3,446)	----
Foreston	On & Off Sale		389	318,584	178,672	139,912	43.9%	121,788	18,124	20,871	----	38,995	5,000
Frazee	On & Off Sale		1,242	577,474	338,555	238,919	41.4%	209,192	29,727	----	3,570	26,157	20,000
Gilman	On & Off Sale		208	310,949	155,589	155,360	50.0%	149,566	5,794	21,635	----	27,429	----
Glencoe	Off Sale Only		5,368	915,315	724,133	191,182	20.9%	98,453	92,729	3,185	25,085	70,829	19,060
Glenwood	Off Sale Only		2,653	724,198	555,234	168,964	23.3%	109,299	59,665	6,884	----	66,549	1,000
Goodridge	On & Off Sale		108	210,348	124,946	85,402	40.6%	90,989	(5,587)	8,319	----	2,732	2,000
Grand Marais	Off Sale Only		1,237	1,026,329	697,366	328,963	32.1%	177,213	151,750	11,917	----	163,667	120,000
Granite Falls	Off Sale Only		3,109	596,874	433,225	163,649	27.4%	91,635	72,014	20,570	----	92,584	77,130
Hackensack	On & Off Sale		257	512,784	339,122	173,662	33.9%	165,181	8,481	43	----	8,524	57,750
Hadley	On & Off Sale		77	121,335	64,211	57,124	47.1%	61,353	(4,229)	11,589	121	7,239	----
Hanley Falls	On & Off Sale		231	190,679	105,399	85,280	44.7%	74,684	10,596	----	633	9,963	----
Hanska	On & Off Sale		443	287,553	168,488	119,065	41.4%	119,493	(428)	21,074	----	20,646	20,000
Hawley	Off Sale Only		1,760	295,529	231,653	63,876	21.6%	65,205	(1,329)	3,732	----	2,403	6,200
Herman	On & Off Sale		478	295,468	178,558	116,910	39.6%	108,707	8,203	18,512	----	26,715	25,000
Heron Lake	On & Off Sale		761	198,721	106,641	92,080	46.3%	80,912	11,168	833	----	12,001	----
Hinckley	On & Off Sale		1,165	1,063,030	714,705	348,325	32.8%	266,195	82,130	17,155	----	99,285	70,823
Hitterdal	On & Off Sale		227	272,086	137,677	134,409	49.4%	115,305	19,104	----	----	19,104	2,714
Holdingford	On & Off Sale		638	306,409	166,275	140,134	45.7%	106,765	33,369	----	----	33,369	34,953
Houston	On & Off Sale		988	453,615	224,957	228,658	50.4%	175,084	53,574	9,230	----	62,804	105,000
Howard Lake	On & Off Sale		1,770	876,513	580,137	296,376	33.8%	195,486	100,890	8,301	367	108,824	100,000
Hutchinson	Off Sale Only		13,307	2,916,684	2,233,337	683,347	23.4%	353,947	329,400	11,229	9,280	331,349	225,000
Isanti	On & Off Sale		2,134	1,082,545	770,935	311,610	28.8%	194,319	117,291	12,778	----	130,069	57,814
Isle	On & Off Sale		655	854,055	591,873	262,182	30.7%	231,875	30,307	14,823	----	45,130	25,200
Ivanhoe	On & Off Sale		719	300,631	176,502	124,129	41.3%	102,880	21,249	1,772	----	23,021	80,000
Jackson	Off Sale Only		3,521	567,455	445,597	121,858	21.5%	104,809	17,049	10,841	----	27,890	10,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Jasper	On & Off Sale		591	201,084	111,118	89,966	44.7%	86,524	3,442	599	----	4,041	----
Kasson	Off Sale Only		4,370	564,152	419,353	144,799	25.7%	135,584	9,215	5,131	----	14,346	5,000
Kelliher	On & Off Sale		367	309,177	146,815	162,362	52.5%	96,836	65,526	843	----	66,369	45,000
Kellogg	On & Off Sale		444	141,062	62,080	78,982	56.0%	74,370	4,612	7,563	----	12,175	----
Kensington	On & Off Sale		287	271,872	151,792	120,080	44.2%	116,945	3,135	10,657	----	13,792	14,962
Kenyon	On & Off Sale		1,584	454,367	257,822	196,545	43.3%	160,871	35,674	15,464	----	51,138	45,870
Kiester	Off Sale Only		587	109,857	80,214	29,643	27.0%	27,245	2,398	----	212	2,186	----
Lafayette	On & Off Sale		478	175,164	84,050	91,114	52.0%	97,240	(6,126)	35	----	(6,091)	----
Lake Benton	On & Off Sale		656	195,676	103,754	91,922	47.0%	115,819	(23,897)	5,376	----	(18,521)	----
Lake Lillian	Off Sale Only	[0]	227	136,391	102,483	33,908	24.9%	36,141	(2,233)	----	----	(2,233)	----
Lake Park	On & Off Sale		747	617,106	316,013	301,093	48.8%	276,255	24,838	7,058	----	31,896	19,000
Lake Wilson	On & Off Sale		302	243,511	135,095	108,416	44.5%	87,032	21,384	10,533	142	31,775	5,000
Lakefield	Off Sale Only		1,676	231,512	172,054	59,458	25.7%	58,969	489	5,285	194	5,580	----
Lancaster	On & Off Sale		336	242,442	136,301	106,141	43.8%	83,214	22,927	610	----	23,537	14,000
Le Center	On & Off Sale		2,139	643,926	425,687	218,239	33.9%	180,504	37,735	6,015	----	43,750	30,000
Leroy	Off Sale Only		928	149,116	136,714	12,402	8.3%	32,438	(20,036)	5,080	----	(14,956)	----
Lewisville	On & Off Sale		298	211,093	124,059	87,034	41.2%	89,234	(2,200)	----	668	(2,868)	(1,115)
Lindstrom	On & Off Sale		2,992	1,465,115	1,054,970	410,145	28.0%	332,835	77,310	43,682	60,446	60,546	3,658
Lismore	On & Off Sale		249	263,979	135,296	128,683	48.7%	119,180	9,503	1,616	2,861	8,258	----
Litchfield	Off Sale Only		6,305	1,236,918	990,450	246,468	19.9%	175,930	70,538	8,909	----	79,447	104,000
Littlefork	On & Off Sale		874	256,503	143,659	112,844	44.0%	106,537	6,307	2,444	----	8,751	----
Long Prairie	Off Sale Only		2,829	752,444	566,339	186,105	24.7%	112,278	73,827	20,468	----	94,295	50,510
Longville	On & Off Sale		247	570,406	362,453	207,953	36.5%	205,091	2,862	5,892	----	8,754	----
Lonsdale	On & Off Sale		1,487	590,362	390,891	199,471	33.8%	170,595	28,876	16,608	9,653	35,831	50,000
Luverne	Off Sale Only		4,526	570,269	427,245	143,024	25.1%	113,245	29,779	1,551	----	31,330	25,000
Mabel	On & Off Sale		738	255,289	160,899	94,390	37.0%	79,740	14,650	7,579	2,509	19,720	3,536
Madelia	Off Sale Only		2,230	278,854	212,150	66,704	23.9%	43,656	23,048	10,018	----	33,066	25,000
Madison	Off Sale Only		1,886	286,773	209,638	77,135	26.9%	68,472	8,663	626	----	9,289	3,296
Mahnomen	On & Off Sale		1,191	758,394	496,850	261,544	34.5%	225,617	35,927	20,668	----	56,595	25
Mantorville	On & Off Sale	[1][2]	1,029	238,558	173,808	64,750	27.1%	63,066	1,684	60,356	----	62,040	----
Maple Lake	Off Sale Only		1,571	783,193	600,612	182,581	23.3%	105,560	77,021	9,550	----	86,571	20,000
Mapleton	On & Off Sale		1,557	302,645	176,193	126,452	41.8%	113,363	13,089	17,119	----	30,208	15,000
Marshall	Off Sale Only		12,825	2,542,491	1,885,287	657,204	25.8%	229,144	428,060	8,215	----	436,275	423,534
Maynard	On & Off Sale		427	238,069	125,948	112,121	47.1%	118,572	(6,451)	1,233	----	(5,218)	8,000
Mazeppa	On & Off Sale		769	291,656	183,953	107,703	36.9%	98,057	9,646	12,791	----	22,437	40,000
Medford	On & Off Sale		802	548,635	350,636	197,999	36.1%	178,666	19,333	4,720	----	24,053	45,000
Menahga	On & Off Sale		1,137	762,716	462,259	300,457	39.4%	217,506	82,951	2,422	10,310	75,063	30,000
Mentor	On & Off Sale		178	268,501	139,236	129,265	48.1%	122,610	6,655	12,739	----	19,394	15,500
Milaca	Off Sale Only		2,410	749,810	566,991	182,819	24.4%	116,035	66,784	6,238	15,728	57,294	15,000
Millerville	On & Off Sale		98	321,227	178,329	142,898	44.5%	108,299	34,599	3,840	110	38,329	39,375
Miltona	On & Off Sale		223	218,935	151,429	67,506	30.8%	110,004	(42,498)	86,897	----	44,399	(65,000)
Montevideo	Off Sale Only		5,480	1,321,456	1,002,612	318,844	24.1%	240,692	78,152	----	6,660	71,492	67,500
Monticello	Off Sale Only		7,756	2,350,832	1,750,750	600,082	25.5%	260,985	339,097	48,392	628	386,861	200,000
Moose Lake	On & Off Sale		2,173	680,285	419,598	260,687	38.3%	179,994	80,693	11,622	----	92,315	99,775
Mora	Off Sale Only		3,113	1,709,491	1,304,391	405,100	23.7%	180,194	224,906	28,916	----	253,822	205,000
Morris	Off Sale Only		5,651	935,446	717,696	217,750	23.3%	135,081	82,669	----	246	82,423	20,000
Morton	On & Off Sale		437	289,755	150,266	139,489	48.1%	114,736	24,753	5,516	----	30,269	----

Table 7
Analysis of Greater Minnesota City Liquor Stores - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Nevis	On & Off Sale		401	545,288	341,528	203,760	37.4%	122,962	80,798	1,661	----	82,459	152,410
New York Mills	On & Off Sale		1,039	540,269	318,829	221,440	41.0%	136,709	84,731	1,671	----	86,402	175,551
Nisswa	On & Off Sale		1,655	885,406	567,905	317,501	35.9%	221,174	96,327	----	----	96,327	87,500
North Branch	Off Sale Only		6,772	867,529	672,721	194,808	22.5%	160,081	34,727	12,390	27,681	19,436	----
Northfield	Off Sale Only		16,457	1,773,320	1,308,944	464,376	26.2%	332,942	131,434	36,284	----	167,718	170,000
Northome	On & Off Sale		280	164,430	82,360	82,070	49.9%	58,703	23,367	4,113	----	27,480	21,217
Ogema	On & Off Sale		154	299,416	211,031	88,385	29.5%	65,932	22,453	4,924	----	27,377	3,200
Ogilvie	On & Off Sale		539	359,461	222,011	137,450	38.2%	133,417	4,033	27,425	274	31,184	28,400
Okabena	On & Off Sale		206	225,249	147,135	78,114	34.7%	97,288	(19,174)	9,874	----	(9,300)	----
Olivia	On & Off Sale		2,613	720,651	476,461	244,190	33.9%	193,561	50,629	2,789	----	53,418	10,000
Oronoco	On & Off Sale	[1]	870	267,163	149,602	117,561	44.0%	133,854	(16,293)	8,966	788	(8,115)	16,000
Orr	On & Off Sale		282	421,347	240,929	180,418	42.8%	170,545	9,873	14,949	1,391	23,431	26,000
Osakis	On & Off Sale		1,357	436,328	246,970	189,358	43.4%	143,644	45,714	15,215	879	60,050	25,000
Palisade	On & Off Sale		147	329,489	219,228	110,261	33.5%	79,031	31,230	1,880	----	33,110	20,000
Park Rapids	Off Sale Only		3,074	2,387,747	1,795,185	592,562	24.8%	256,071	336,491	16,835	----	353,326	388,028
Parkers Prairie	On & Off Sale		970	374,012	233,133	140,879	37.7%	82,001	58,878	13,863	105	72,636	----
Paynesville	Off Sale Only		2,348	613,156	471,087	142,069	23.2%	101,494	40,575	3,047	380	43,242	27,500
Pelican Rapids	Off Sale Only		1,998	521,325	400,144	121,181	23.2%	103,806	17,375	1,575	----	18,950	16,000
Perham	Off Sale Only		2,397	1,031,791	754,450	277,341	26.9%	131,077	146,264	11,559	8,458	149,365	67,000
Pine City	Off Sale Only		2,831	1,149,675	929,226	220,449	19.2%	180,337	40,112	11,925	743	51,294	30,000
Pine Island	On & Off Sale		2,313	516,571	295,878	220,693	42.7%	193,305	27,388	26,379	----	53,767	----
Pine River	Off Sale Only	[1]	984	64,774	55,155	9,619	14.9%	31,540	(21,921)	37,477	----	15,556	200,000
Pipestone	Off Sale Only		4,503	744,035	552,070	191,965	25.8%	119,700	72,265	10,385	----	82,650	47,000
Plainview	On & Off Sale		3,008	523,736	312,779	210,957	40.3%	181,365	29,592	19,334	----	48,926	106,000
Princeton	Off Sale Only		3,995	1,346,333	1,039,581	306,752	22.8%	176,812	129,940	45,583	----	175,523	41,000
Proctor	Off Sale Only		3,000	618,334	489,010	129,324	20.9%	106,424	22,900	131	10,344	12,687	2,000
Randall	On & Off Sale		587	485,450	307,925	177,525	36.6%	127,100	50,425	8,097	----	58,522	50,000
Ranier	On & Off Sale		195	330,862	189,397	141,465	42.8%	122,601	18,864	10,275	----	29,139	15,000
Redwood Falls	Off Sale Only		5,220	922,078	709,673	212,405	23.0%	138,911	73,494	23,064	----	96,558	15,000
Remer	On & Off Sale		353	438,920	251,761	187,159	42.6%	126,394	60,765	----	----	60,765	58,737
Renville	On & Off Sale		1,367	473,746	290,745	183,001	38.6%	149,865	33,136	25,939	1,266	57,809	111,000
Roseau	Off Sale Only		2,755	1,180,066	861,762	318,304	27.0%	162,187	156,117	18,888	----	175,005	75,000
Round Lake	Off Sale Only		450	83,448	62,433	21,015	25.2%	28,276	(7,261)	2,788	----	(4,473)	----
Rush City	On & Off Sale		1,667	603,158	378,426	224,732	37.3%	180,381	44,351	12,063	----	56,414	20,000
Rushford	On & Off Sale		1,638	460,944	312,674	148,270	32.2%	121,025	27,245	10,240	----	37,485	20,000
Russell	On & Off Sale		383	212,705	117,294	95,411	44.9%	70,043	25,368	6,591	----	31,959	----
Sacred Heart	On & Off Sale		569	259,684	150,417	109,267	42.1%	122,253	(12,986)	14,575	----	1,589	----
Sauk Rapids	Off Sale Only		9,957	1,716,254	1,378,026	338,228	19.7%	207,542	130,686	24,885	7,000	148,571	92,650
Sebeka	On & Off Sale		654	441,604	265,846	175,758	39.8%	132,131	43,627	4,938	----	48,565	39,750
Sherburn	On & Off Sale		1,071	322,771	191,890	130,881	40.5%	122,631	8,250	12,418	----	20,668	5,000
Silver Bay	On & Off Sale		2,066	645,730	379,283	266,447	41.3%	213,089	53,358	15,399	----	68,757	34,400
Silver Lake	On & Off Sale		793	476,075	278,244	197,831	41.6%	200,624	(2,793)	2,467	----	(326)	----
Sleepy Eye	Off Sale Only		3,720	395,766	284,770	110,996	28.0%	89,401	21,595	6,669	----	28,264	55,000
South Haven	On & Off Sale		200	320,781	162,088	158,693	49.5%	120,249	38,444	1,424	----	39,868	13,340
Spring Grove	On & Off Sale		1,237	285,051	169,211	115,840	40.6%	103,521	12,319	3,791	----	16,110	6,000
Stacy	On & Off Sale		1,290	440,274	289,721	150,553	34.2%	136,467	14,086	492	----	14,578	10,000
St. Hilaire	On & Off Sale		294	354,777	198,970	155,807	43.9%	140,395	15,412	4,856	----	20,268	23,797

Table 7
Analysis of Greater Minnesota City Liquor Stores - 1999

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
St. James	Off Sale Only		4,392	543,349	366,181	177,168	32.6%	91,254	85,914	13,676	----	99,590	28,275
St. Leo	On & Off Sale		107	104,064	53,056	51,008	49.0%	63,343	(12,335)	10,422	----	(1,913)	1,500
Thief River Falls	Off Sale Only		8,484	2,472,188	1,892,304	579,884	23.5%	343,821	236,063	23,629	----	259,692	226,000
Tracy	On & Off Sale		2,017	550,924	370,989	179,935	32.7%	163,589	16,346	28,501	----	44,847	22,000
Trimont	Off Sale Only		731	139,701	102,583	37,118	26.6%	42,179	(5,061)	2,129	----	(2,932)	----
Twin Valley	On & Off Sale		815	372,265	231,501	140,764	37.8%	141,177	(413)	6,563	----	6,150	30,000
Two Harbors	Off Sale Only		3,556	1,287,138	962,436	324,702	25.2%	215,131	109,571	3,200	----	112,771	6,500
Ulen	On & Off Sale		533	203,672	111,175	92,497	45.4%	80,777	11,720	497	----	12,217	----
Underwood	Off Sale Only		335	338,261	257,986	80,275	23.7%	55,655	24,620	1,061	----	25,681	32,510
Vergas	Off Sale Only		283	356,820	267,289	89,531	25.1%	59,279	30,252	4,586	----	34,838	(7,000)
Verndale	On & Off Sale		542	239,811	129,881	109,930	45.8%	94,142	15,788	1,155	----	16,943	----
Vesta	On & Off Sale		325	213,400	96,440	116,960	54.8%	96,633	20,327	708	----	21,035	5,000
Wadena	Off Sale Only		4,274	1,014,667	764,562	250,105	24.6%	135,442	114,663	8,191	----	122,854	100,000
Waldorf	On & Off Sale		246	209,698	103,286	106,412	50.7%	114,012	(7,600)	23,074	----	15,474	8,064
Walker	Off Sale Only		1,013	750,840	535,868	214,972	28.6%	133,316	81,656	1,505	----	83,161	80,000
Walnut Grove	On & Off Sale		621	227,859	123,128	104,731	46.0%	91,611	13,120	10,135	----	23,255	30,862
Warroad	Off Sale Only		1,896	1,063,437	753,903	309,534	29.1%	159,329	150,205	----	----	150,205	135,000
Waverly	On & Off Sale		692	415,324	266,921	148,403	35.7%	129,637	18,766	9,560	----	28,326	40,000
Wells	On & Off Sale		2,380	539,588	341,478	198,110	36.7%	167,878	30,232	12,035	1,898	40,369	25,000
West Concord	On & Off Sale		909	273,367	146,976	126,391	46.2%	138,084	(11,693)	7,783	----	(3,910)	----
Williams	On & Off Sale		232	357,589	215,220	142,369	39.8%	128,085	14,284	16,042	1,739	28,587	35,000
Wilmont	On & Off Sale		349	202,882	112,599	90,283	44.5%	90,484	(201)	12,445	326	11,918	41,895
Windom	Off Sale Only		4,543	881,956	628,506	253,450	28.7%	183,560	69,890	----	----	69,890	160,000
Winnebago	On & Off Sale		1,519	369,867	205,704	164,163	44.4%	150,385	13,778	12,614	459	25,933	7,000
Winton	On & Off Sale		158	187,573	93,642	93,931	50.1%	86,952	6,979	17,862	----	24,841	----
Wolf Lake	On & Off Sale		32	330,438	194,380	136,058	41.2%	103,472	32,586	6,022	----	38,608	18,000
Wood Lake	On & Off Sale		408	245,292	137,527	107,765	43.9%	105,186	2,579	1,019	----	3,598	7,400
Worthington	Off Sale Only		10,033	1,349,616	1,005,856	343,760	25.5%	212,676	131,084	17,708	----	148,792	125,000
Off Sale Only			317,721	76,406,259	57,668,579	18,737,680	24.5%	11,232,625	7,505,055	849,744	286,529	8,068,270	5,801,515
On & Off Sale			105,251	52,161,049	31,595,985	20,565,064	39.4%	17,595,321	2,969,743	1,332,605	140,089	4,162,259	3,099,085
All Stores			422,972	128,567,308	89,264,564	39,302,744	30.6%	28,827,946	10,474,798	2,182,349	426,618	12,230,529	8,900,600

- Footnotes:
- [0] Cash basis of accounting.
 - [1] Discontinued all or part of operations in 1999.
 - [2] Non-operating revenues include the gain on the sale of fixed assets
 - [3] Failed to report in time for this publication.

Appendix 2

Explanations of Tables and Charts

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Explanation of Tables and Charts

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 237 cities with municipal liquor operations.

- ! Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1990 to 1999.
- ! Table 1 on page 3 lists those municipal liquor stores that reported net losses in 1999.
- ! Table 2 on page 4 compares off-sale liquor store total sales and total operating expenses.
- ! Table 3 on page 6 compares the operations of Minnesota's municipal liquor establishments in 1999 to their operation one year earlier.
- ! Figures 2 and 3 on page 7 examine the ten-year trends in the operating income and net income of municipal liquor stores. (Net income includes non-operating revenues and expenses such as interest income, interest expenses and/or sale of capital assets.)
- ! Table 4 on pages 11 through 16 provides detailed summaries of the financial activity of all municipal liquor operations in the 237 cities that owned and operated liquor stores in 1999.
- ! Table 5 on pages 17 through 22 lists municipal liquor stores based on their gross sales.
- ! Table 6 on page 23 examines metropolitan area liquor operations.
- ! Table 7 on pages 24 through 28 examines liquor store operations in Greater Minnesota.

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- ! ***Ranking of 1998 Per Capita Expenditures of Counties***
This annual report ranks counties on the 10 current expenditure categories, total capital outlay and total debt service expenditures by both dollar amount and per capita dollar amount. It also ranks counties on outstanding long-term debt by both dollar amount and per capita dollar amount. September 2000

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