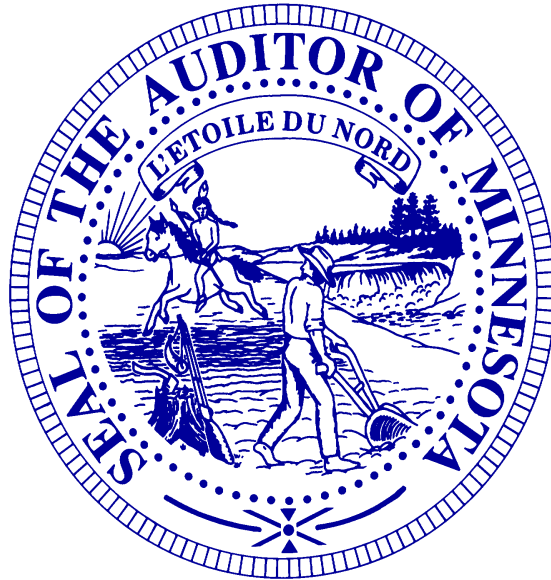


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2003

Description of the Office of the State Auditor

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits for local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government.

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

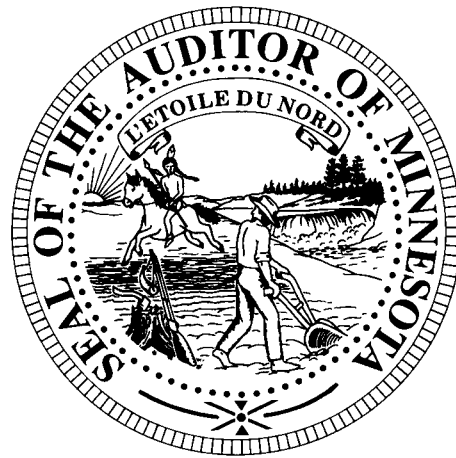
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@state.mn.us
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the State Auditor's web site: www.auditor.state.mn.us.

An Analysis of Minnesota Municipal Liquor Store Operations

For the Year Ended December 31, 2003



December 28, 2004

Government Information Division Office of the State Auditor State of Minnesota

Deputy State Auditor

Tony Sutton

Staff

David Kazeck, *Supervisor*

John Jernberg, *Research Analyst*

Karen Cook, *Research Analyst*

Andrea Johnson

Wendy Murphy

Billi Sanders

Deb Schultz

This page left blank intentionally

TABLE OF CONTENTS

OVERVIEW	1
Figure 1 – Decline in the Number of Municipal Liquor Store Operations, 1993 to 2003.....	2
Table 1 – Municipal Liquor Store Operations with Net Losses.....	3
Table 2 – Off-Sale Liquor Store Total Sales and Total Operating Expenses.....	5
Table 3 – Summary of 2003 Liquor Store Operations.....	6
Figure 2 – Liquor Stores Operating Income.....	7
Figure 3 – Liquor Stores Net Income.....	7
APPENDIX 1	
Table 4 – Analysis of City Liquor Store Operations – 2003	11
Table 5 – Analysis of City Liquor Store Operations – Listed by Gross Sales.....	16
Table 6 – Analysis of Metropolitan Area City Liquor Store Operations – 2003.....	22
Table 7 – Analysis of Greater Minnesota City Liquor Store Operations – 2003.....	23
APPENDIX 2	
Table 8 – Regional Averages of City Liquor Store Operations – 2003 – Listed by Economic Development Region.....	30
Table 9 – Analysis of City Liquor Store Operations – 2003 – Listed by Economic Development Region and City.....	31
Figure 4 – 2003 Average Sales per Municipal Liquor Store by Economic Development Region.....	37
Figure 5 – Average Net Income per Municipal Liquor Store by Economic Development Region.....	38
APPENDIX 3	
Explanation of Tables, Charts, and Maps.....	41

This page left blank intentionally

Analysis of Minnesota Municipal Liquor Store Operations 2003

Overview

Minnesota's municipal liquor stores reported that their total sales and gross profits rose in 2003 but net income remained virtually the same from the previous year. Sales at municipal liquor operations rose 3.5 percent in 2003 while net income increased 1.2 percent. Cities transferred \$15.4 million in liquor store profits to other municipal accounts in the last year. This represents an increase of 9.3 percent over the \$14.1 million transferred in 2002. While the majority of municipal liquor stores were profitable in 2003, 38 cities reported a net loss in their municipal liquor operations. Twenty-seven cities reported a net loss in 2002.

During 2003, Minnesota's municipally owned liquor stores reported:

- Gross sales of \$249.2 million, an increase of \$8.4 million over 2002 gross sales;
- A net income \$19.2, an increase of \$219,448 (1.2 percent) over 2002.
- An overall decrease of 5 stores; to 257 stores in 2003 compared to 262 in 2002.

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 In 2003, 230 Minnesota cities operated 257 municipal liquor stores, with 135 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, 22 cities within the Twin Cities metropolitan area own and operate liquor establishments.

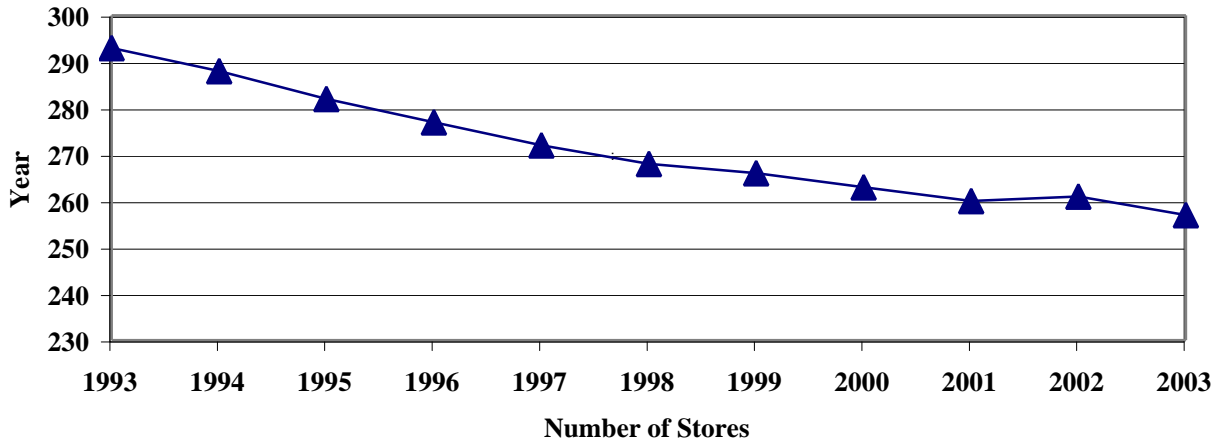
Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract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

Due in part to the lack of profitability and therefore the inability to provide this additional revenue source, the number of cities operating municipal liquor stores has steadily declined.² Figure 1 on the following page shows the decline in the number of municipal liquor stores over the last ten years. 2003 has shown a larger decline in liquor operations than in the past five years, 257 stores compared to 262 stores in 2002.

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.

² Though 262 municipal liquor stores are listed for 2003, the cities of Currie and Elbow Lake ceased operations in 2003. The stores still had non-operating revenue and expenses for the year.

Figure 1: Municipal Liquor Operations: 1993-2003



The Profitability of Minnesota's Municipal Liquor Stores

During 2003, Minnesota's municipal liquor establishments reported a eighth consecutive year of record sales totaling \$249.2 million. Total sales generated in 2003 increased by \$8.3 million, or 3.5 percent over 2002. Stores reported a net income of \$19.2 million in 2003, 1.2 percent more than the net income reported in 2002. Total municipal liquor sales ranged from \$1,035 in Lafayette to \$9.9 million in Lakeville. Net income and losses for municipal liquor stores ranged from a loss of \$137,748 in Pine City to a profit of \$895,550 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 22 of the 230 Minnesota cities (9.6 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 37.6 percent of the total sales and 37.5 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$2.2 million in 2003, compared to average sales of \$723,661 for Greater Minnesota municipal liquor stores. The average net income of metropolitan stores was \$171,577 in 2003, compared to an average of \$55,776 for municipal liquor establishments in Greater Minnesota. Net income and losses among metropolitan liquor operations ranged from a loss of \$65,425 in Mound to a profit of \$895,550 in Edina. Net income and losses among Greater Minnesota cities ranged from a loss of \$137,748 in Pine City to a profit of \$559,421 in Elk River.

Comparison of Off-Sale and On-Sale Minnesota Municipal Liquor Operations

Off Sale only liquor operations reported total sales of \$181.5 million in 2003, a 5.4 increase from 2002. On-Sale and Off-Sale liquor operations reported total sales of \$67.7 million in 2003, a decrease of 1.4 percent from 2002. Net income was \$14.9 for Off-Sale only operations, an increase of 0.3

percent over 2002, while On-Sale and Off-Sale operations showed net income of \$4.3 million, an increase of 4.3 percent over 2002. Net transfers were \$11.7 million in Off-Sale only operations, an 8.2 percent increase, while On-Sale and Off-Sale operations reported net transfers of \$3.6 million, an increase of 13.1 percent.

In the metro area, Off-Sale only operations reported total sales of \$84.0 million compared to \$9.7 million for On-Sale and Off-sale Operations. Net income was \$5.9 million for Off-Sale only operations, and \$1.3 million for On-Sale operations. Net transfers were \$5.4 million for Off-Sale only operations, and \$850,000 for On-Sale and Off-Sale operations.

In Greater Minnesota, Off-Sale only operations reported total sales of \$97.5 million compared to \$58.1 million for On-Sale and Off-sale Operations. Net income was \$9.0 million for Off-Sale only operations, and \$3.0 million for On-Sale operations. Net transfers were \$6.3 million for Off-Sale only operations, and \$2.8 for On-Sale and Off-Sale operations

Municipal liquor establishments operated by 38 Minnesota cities reported net losses for 2003, compared to 27 cities in 2002. Mound was the only metropolitan city with a net loss. Table 1 illustrates the cities with net losses, and the amount of the loss.

Table 1
Municipal Liquor Store Operations with Net Losses

Name of City	Net Loss	Name of City	Net Loss
Pine City	(\$137,748)	South Haven	(\$10,776)
Mound	(65,425)	Butterfield	(9,690)
Frazee	(37,156)	Leroy	(9,494)
Renville	(33,714)	Lewisville	(6,186)
Mapleton	(28,740)	Williams	(6,144)
West Concord	(24,831)	Cottonwood	(5,852)
Wood Lake	(24,515)	Rush City	(5,197)
Ellendale	(22,508)	Bertha	(4,819)
Elizabeth	(22,284)	Elmore	(4,721)
Sacred Heart	(21,492)	Lafayette	(3,300)
Bigfork	(20,924)	Elbow Lake (closed 2003)	(3,257)
Okabena	(18,114)	Maynard	(2,620)
Round Lake	(16,211)	Waverly	(2,612)
Vergas	(16,144)	Pine Island	(2,453)
Cleveland	(15,542)	Braham	(2,426)
Beaver Bay	(14,536)	Kellogg	(2,374)
Belview	(12,971)	Spring Grove	(1,999)
St. Leo	(12,490)	Mabel	(1,853)
Orr	(12,207)	Jasper	(1,388)

Liquor Store Profits Help Support City Services

During 2003, Minnesota's municipal liquor stores transferred \$15.4 million of their profits to support city services. This represents an increase of 9.3 percent from the total amount of transfers made in 2002. Transfers totaled \$6.3 million among metro establishments compared to \$9.1 million for Greater Minnesota establishments. While it is important for municipal liquor operations to keep adequate reserves to purchase inventory and maintain their facilities, any reserves beyond these needs should be

transferred to the city's governmental funds to lower property taxes or fund city services.

Municipal Liquor Operations Warrant Careful Scrutiny

City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and continue to have a positive financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of its liquor store(s) if the liquor operation has failed to make a profit in at least two of the past three years. Based on this statute, the following 23 cities should have held a public hearing on their municipal liquor operations:

Ada	Avoca	Beaver Bay	Belview	Bertha	Bigfork
Butterfield	Cleveland	Elizabeth	Ellendale	Elmore	Fairfax
Frazee	Jasper	Leroy	Lewisville	Okabena	Round Lake
Sacred Heart	St. Leo	West Concord	Williams	Wood Lake	

In the previous year, 2002, 22 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 2003, 14 of those municipal liquor operations listed in 2002 were still operating at a loss. Okabena has posted net losses for at least five years in a row.

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

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

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

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$76,406 to \$150,000	3	\$36,829 to \$39,148
\$150,001 to \$250,000	4	\$37,796 to \$55,684
\$250,001 to \$350,000	5	\$44,012 to \$85,204
\$350,001 to \$450,000	5	\$62,414 to \$104,671
\$450,001 to \$650,000	7	\$68,961 to \$147,557
\$650,001 to \$1,000,000	14	\$114,783 to \$189,049
\$1,000,001 to \$2,000,000	25	\$121,209 to \$466,391
\$2,000,001 to \$3,000,000	13	\$250,185 to \$587,652
\$3,000,001 to \$9,852,366	18	\$278,530 to \$1,643,300

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 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.

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. There are 94 Off-Sale establishments accounted for in this list as Elbow Lake ceased operations in 2003.

Table 3
Summary of 2003 Liquor Store Operations

On-Sale and Off-Sale Stores

	2002		2003		Variance	Percent Change
	Number of Cities		Number of Cities			
	138	135				
	Amount		Percent of Sales		Variance	Percent Change
	2002	2003	2002	2003		
Sales	\$68,675,044	\$67,747,086	100.0%	100.0%	(927,958)	-1.35%
Cost of Sales	42,581,871	41,710,753	62.0%	61.6%	(871,118)	-2.05%
Gross Profit	26,093,173	26,036,333	38.0%	38.4%	(56,840)	-0.22%
Operating Expenses	23,008,599	23,380,963	33.5%	34.5%	372,364	1.62%
Income from Operations	3,084,574	2,655,370	4.5%	3.9%	(429,204)	-13.91%
Nonoperating Revenues	1,304,100	1,983,123	1.9%	2.9%	679,023	52.07%
Nonoperating Expenses	228,311	301,088	0.3%	0.4%	72,777	31.88%
Net Income Before Transfers	4,160,363	4,337,405	6.1%	6.4%	177,042	4.26%
Transfers To/(From) Other Funds	3,218,463	3,638,519	---	---	420,056	13.05%

Off-Sale Only Stores

	2002		2003		Variance	Percent Change
	Number of Cities		Number of Cities			
	95	95				
	Amount		Percent of Sales		Variance	Percent Change
	2002	2003	2002	2003		
Sales	\$172,192,070	\$181,494,438	100.0%	100.0%	9,302,368	5.40%
Cost of Sales	130,214,517	137,259,248	75.6%	75.6%	7,044,731	5.41%
Gross Profit	41,977,553	44,235,190	24.4%	24.4%	2,257,637	5.38%
Operating Expenses	27,970,412	30,418,672	16.2%	16.8%	2,448,260	8.75%
Income from Operations	14,007,141	13,816,518	8.1%	7.6%	(190,623)	-1.36%
Nonoperating Revenues	1,539,470	1,854,694	0.9%	1.0%	315,224	20.48%
Nonoperating Expenses	728,399	810,594	0.4%	0.4%	82,195	11.28%
Net Income Before Transfers	14,818,212	14,860,618	8.6%	8.2%	42,406	0.29%
Transfers To/(From) Other Funds	10,849,303	11,737,774	---	---	888,471	8.19%

Total City Liquor Stores

	2002		2003		Variance	Percent Change
	Number of Cities		Number of Cities			
	233	230				
	Amount		Percent of Sales		Variance	Percent Change
	2002	2003	2002	2003		
Sales	\$240,867,114	\$249,241,524	100.0%	100.0%	8,374,410	3.48%
Cost of Sales	172,796,388	178,970,001	71.7%	71.8%	6,173,613	3.57%
Gross Profit	68,070,726	70,271,523	28.3%	28.2%	2,200,797	3.23%
Operating Expenses	50,979,011	53,799,635	21.2%	21.6%	2,820,624	5.53%
Income from Operations	17,091,715	16,471,888	7.1%	6.6%	(619,827)	-3.63%
Nonoperating Revenues	2,843,570	3,837,817	1.2%	1.5%	994,247	34.96%
Nonoperating Expenses	956,710	1,111,682	0.4%	0.4%	154,972	16.20%
Net Income Before Transfers	18,978,575	19,198,023	7.9%	7.7%	219,448	1.16%
Transfers To/(From) Other Funds	14,067,766	15,376,293	---	---	1,308,527	9.30%

Figure 2: Liquor Stores Operating Income

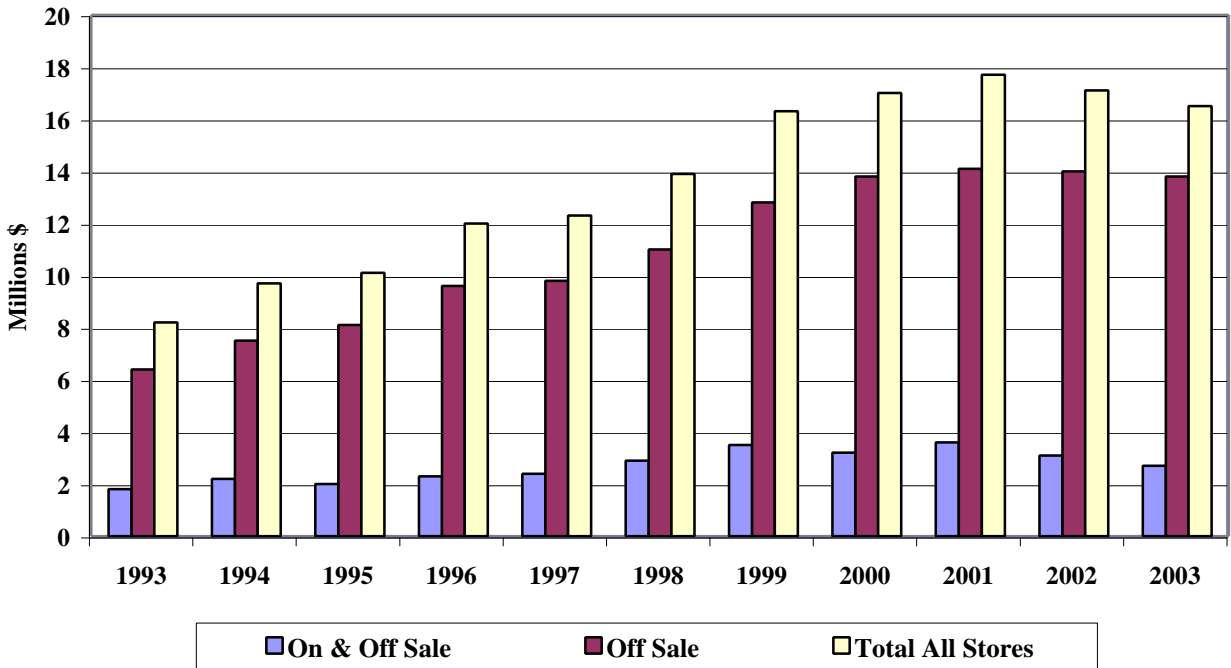
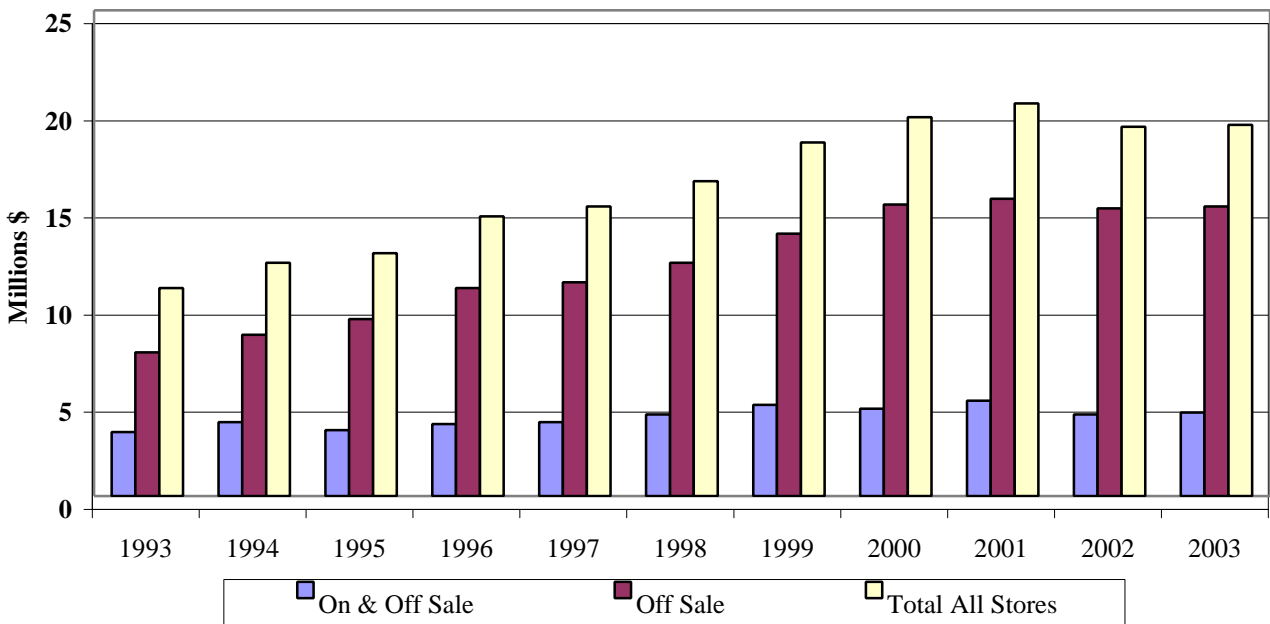


Figure 3: Liquor Stores Net Income



This page left blank intentionally

Appendix 1

2003 Liquor Store Tables

This page left blank intentionally

Table 4
Analysis of City Liquor Store Operations - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off Sale	----	1,667	474,843	292,046	182,797	38.5%	160,147	22,650	62	----	22,712	4.8%	----
Aitkin	Off Sale Only	----	2,092	848,713	655,636	193,077	22.7%	150,972	42,105	12,953	222	54,836	6.5%	45,000
Akeley	On & Off Sale	----	398	498,275	312,684	185,591	37.2%	153,776	31,815	----	----	31,815	6.4%	132,400
Alexandria	Off Sale Only	----	10,165	3,637,948	2,882,244	755,704	20.8%	437,403	318,301	3,612	3,374	318,539	8.8%	300,000
Anoka	Off Sale Only	----	18,275	2,989,181	2,267,063	722,118	24.2%	587,652	134,466	22,112	----	156,578	5.2%	184,000
Apple Valley	Off Sale Only	----	48,418	5,916,861	4,533,328	1,383,533	23.4%	970,830	412,703	19,288	----	431,991	7.3%	250,000
Appleton	Off Sale Only	----	2,877	373,629	270,678	102,951	27.6%	80,624	22,327	----	----	22,327	6.0%	----
Audubon	On & Off Sale	----	480	524,739	308,773	215,966	41.2%	189,168	26,798	7,367	18,976	15,189	2.9%	1,000
Avoca	On & Off Sale	----	137	183,267	97,930	85,337	46.6%	87,091	(1,754)	3,950	----	2,196	1.2%	----
Bagley	Off Sale Only	----	1,234	793,966	623,538	170,428	21.5%	118,631	51,797	1,139	----	52,936	6.7%	30,000
Balaton	On & Off Sale	----	598	370,601	213,478	157,123	42.4%	133,906	23,217	8,123	----	31,340	8.5%	----
Barnesville	Off Sale Only	[*]	2,239	234,137	175,908	58,229	24.9%	55,684	2,545	7,011	----	9,556	4.1%	----
Barnum	On & Off Sale	----	556	425,001	226,238	198,763	46.8%	147,944	50,819	15,378	----	66,197	15.6%	36,000
Battle Lake	Off Sale Only	[0]	780	827,685	602,092	225,593	27.3%	143,047	82,546	1,472	----	84,018	10.2%	54,629
Baudette	On & Off Sale	----	1,078	1,038,178	678,033	360,145	34.7%	269,502	90,643	1,885	----	92,528	8.9%	125,000
Beaver Bay	On & Off Sale	----	182	276,051	149,509	126,542	45.8%	156,346	(29,804)	15,268	----	(14,536)	-5.3%	1,000
Belview	On & Off Sale	----	398	280,135	151,271	128,864	46.0%	144,935	(16,071)	3,100	----	(12,971)	-4.6%	----
Bemidji	Off Sale Only	----	12,758	4,167,064	3,084,241	1,082,823	26.0%	593,515	489,308	23,821	----	513,129	12.3%	320,394
Benson	On & Off Sale	----	3,375	972,847	609,400	363,447	37.4%	298,392	65,055	5,097	----	70,152	7.2%	64,000
Bertha	On & Off Sale	----	468	187,389	111,857	75,532	40.3%	81,553	(6,021)	1,202	----	(4,819)	-2.6%	----
Big Falls	On & Off Sale	----	264	282,914	149,087	133,827	47.3%	111,386	22,441	580	----	23,021	8.1%	----
Big Lake	Off Sale Only	----	7,707	2,003,986	1,499,835	504,151	25.2%	304,506	199,645	7,504	----	207,149	10.3%	150,000
Bigfork	On & Off Sale	----	463	239,935	150,926	89,009	37.1%	111,785	(22,776)	1,852	----	(20,924)	-8.7%	(26,861)
Biscay	On & Off Sale	----	114	700,017	306,218	393,799	56.3%	375,809	17,990	32,863	36,497	14,356	2.1%	(31,435)
Blackduck	On & Off Sale	----	734	753,886	466,196	287,690	38.2%	247,768	39,922	8,764	----	48,686	6.5%	105,000
Blue Earth	Off Sale Only	----	3,542	937,564	701,356	236,208	25.2%	159,751	76,457	23,094	----	99,551	10.6%	101,500
Boyd	On & Off Sale	----	190	298,005	157,366	140,639	47.2%	129,267	11,372	4,867	----	16,239	5.4%	9,757
Braham	Off Sale Only	----	1,395	684,697	684,537	190,160	21.7%	189,049	1,111	51,236	54,773	(4,426)	-0.3%	23,000
Brandon	On & Off Sale	[0]	436	423,797	256,486	167,311	39.5%	125,156	42,155	2,413	----	44,568	10.5%	(32,109)
Brooklyn Center	Off Sale Only	----	29,174	3,407,990	2,554,637	853,353	25.0%	723,392	129,961	22,072	----	152,033	4.5%	100,000
Browerville	On & Off Sale	----	729	485,428	261,910	223,518	46.0%	204,214	19,304	2,723	----	22,027	4.5%	12,708
Browns Valley	On & Off Sale	[0]	658	287,194	154,607	132,587	46.2%	131,025	1,562	7,678	----	9,240	3.2%	7,000
Buffalo	Off Sale Only	----	12,120	1,963,359	1,324,207	639,152	32.6%	357,888	281,264	165,566	----	446,830	22.8%	340,000
Buffalo Lake	On & Off Sale	----	757	360,355	210,257	150,098	41.7%	126,939	23,159	12,454	----	35,613	9.9%	----
Butterfield	Off Sale Only	----	544	198,614	163,921	34,693	17.5%	44,619	(9,926)	236	----	(9,690)	-4.9%	----
Caledonia	Off Sale Only	----	2,961	463,003	355,468	107,535	23.2%	72,110	35,425	----	542	34,883	7.5%	10,000
Callaway	On & Off Sale	[0]	210	352,310	194,235	158,075	44.9%	140,289	17,786	5,938	2,774	20,950	5.9%	20,644
Cambridge	Off Sale Only	----	6,306	2,998,872	2,296,521	702,351	23.4%	409,406	292,945	11,551	----	304,496	10.2%	185,000
Canton	On & Off Sale	[0]	331	101,904	82,271	19,633	19.3%	21,213	(1,580)	4,221	----	2,641	2.6%	----
Clarissa	On & Off Sale	----	628	366,073	212,072	154,001	42.1%	128,433	25,568	3,713	----	29,281	8.0%	20,000
Clearbrook	On & Off Sale	----	559	380,619	203,318	177,301	46.6%	141,047	36,254	7,678	12,798	31,134	8.2%	20,000
Cleveland	On & Off Sale	----	709	210,700	131,358	79,342	37.7%	104,011	(24,669)	12,230	3,103	(15,542)	-7.4%	1
Clontarf	On & Off Sale	----	164	279,254	157,654	121,600	43.5%	105,682	15,918	----	----	15,918	5.7%	15,958
Columbia Heights	Off Sale Only	----	18,698	6,934,572	5,366,137	1,568,435	22.6%	1,236,163	332,272	104,901	38,660	398,513	5.7%	261,981
Conger	On & Off Sale	----	150	178,606	93,072	85,534	47.9%	77,746	7,788	7,223	----	15,011	8.4%	5,000
Cook	Off Sale Only	----	599	1,024,329	763,014	261,315	25.5%	154,103	107,212	5,582	3,416	109,378	10.7%	----
Cottonwood	On & Off Sale	----	1,146	523,316	323,243	200,073	38.2%	204,625	(4,552)	345	1,645	(5,852)	-1.1%	3,000
Cromwell	On & Off Sale	----	196	391,540	219,631	171,909	43.9%	122,480	49,429	8,365	----	57,794	14.8%	45,000
Currie	On & Off Sale	[21][22]	210	----	----	----	----	7,401	(7,401)	43,398	169	35,828	----	79,079

**Table 4
Analysis of City Liquor Store Operations - 2003**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Dalton	Off Sale Only	----	260	249,979	186,905	63,074	25.2%	52,444	10,630	544	----	11,174	4.5%	----
Danvers	On & Off Sale	----	102	236,956	117,201	119,755	50.5%	97,563	22,192	4,395	----	26,587	11.2%	1,000
Darwin	Off Sale Only	----	290	582,966	450,260	132,706	22.8%	68,961	63,745	4,095	----	67,840	11.6%	----
Dawson	Off Sale Only	----	1,506	373,122	274,647	98,475	26.4%	87,740	10,735	1,306	----	12,041	3.2%	2,000
De Graff	On & Off Sale	[0]	144	192,968	130,321	62,647	32.5%	82,122	(19,475)	55,822	----	36,347	18.8%	31,000
Delano	Off Sale Only	----	4,114	1,627,962	1,230,307	397,655	24.4%	290,696	106,959	2,542	----	109,501	6.7%	50,000
Delavan	On & Off Sale	----	206	175,109	80,301	94,808	54.1%	98,780	(3,972)	12,000	1,174	6,854	3.9%	----
Detroit Lakes	Off Sale Only	----	7,719	3,517,964	2,657,334	860,630	24.5%	295,990	564,640	24,794	51,531	537,903	15.3%	270,318
Dundee	On & Off Sale	----	100	191,355	91,106	100,249	52.4%	100,703	(454)	13,164	----	12,710	6.6%	1,800
Eagle Bend	On & Off Sale	----	607	261,261	160,114	101,147	38.7%	106,997	(5,850)	12,859	----	7,009	2.7%	----
Eden Prairie	Off Sale Only	----	59,325	8,404,740	6,158,512	2,246,228	26.7%	1,464,802	781,426	20,023	55,719	745,730	8.9%	653,444
Edina	Off Sale Only	----	48,156	9,659,631	7,141,978	2,517,653	26.1%	1,622,103	895,550	----	----	895,550	9.3%	895,000
Elbow Lake	Off Sale Only	[21]	1,272	----	----	----	----	----	----	176	3,433	(3,257)	----	----
Elizabeth	Off Sale Only	----	174	263,812	231,083	32,729	12.4%	56,908	(24,179)	1,895	----	(22,284)	-8.4%	9,360
Elk River	Off Sale Only	----	18,758	4,156,276	3,040,286	1,115,990	26.9%	539,711	576,279	24,232	41,090	559,421	13.5%	183,300
Ellendale	On & Off Sale	----	594	270,364	174,462	95,902	35.5%	123,209	(27,307)	4,799	----	(22,508)	-8.3%	----
Ellsworth	On & Off Sale	[*]	532	228,473	124,415	104,058	45.5%	101,068	2,990	11,025	----	14,015	6.1%	10,000
Elmore	Off Sale Only	----	701	133,234	102,113	31,121	23.4%	36,829	(5,708)	987	----	(4,721)	-3.5%	----
Erhard	Off Sale Only	----	141	283,356	217,450	65,906	23.3%	59,331	6,575	1,193	----	7,768	2.7%	5,000
Fairfax	On & Off Sale	----	1,298	397,517	237,482	160,035	40.3%	163,730	(3,695)	7,857	----	4,162	1.0%	----
Fairmont	Off Sale Only	----	10,778	2,181,027	1,645,502	535,525	24.6%	337,434	198,091	6,303	----	204,394	9.4%	----
Farmington	Off Sale Only	----	15,549	2,710,939	2,085,067	625,872	23.1%	459,509	166,363	3,278	1,676	167,965	6.2%	105,000
Fergus Falls	Off Sale Only	----	13,782	3,635,397	2,720,845	914,552	25.2%	616,603	297,949	28,354	76,654	249,649	6.9%	260,714
Fifty Lakes	On & Off Sale	----	398	282,608	122,696	159,912	56.6%	143,270	16,642	2,131	----	18,773	6.6%	(2,500)
Finlayson	On & Off Sale	----	322	427,040	250,879	176,161	41.3%	116,681	59,480	1,250	----	60,730	14.2%	50,000
Flensburg	On & Off Sale	[0]	241	215,330	108,953	106,377	49.4%	98,591	7,786	12,106	7,245	12,647	5.9%	----
Foreston	On & Off Sale	[0]	442	343,876	185,040	158,836	46.2%	140,705	18,131	23,622	493	41,260	12.0%	5,000
Frazee	On & Off Sale	[0]	1,381	669,778	409,369	260,409	38.9%	297,565	(37,156)	----	----	(37,156)	-5.5%	----
Fridley	Off Sale Only	----	27,480	5,364,588	4,214,499	1,150,089	21.4%	796,137	353,952	11,316	3,863	361,405	6.7%	450,500
Gilman	On & Off Sale	[0]	224	359,030	191,970	167,060	46.5%	164,654	2,406	22,052	----	24,458	6.8%	----
Glencoe	Off Sale Only	----	5,633	1,025,515	791,342	234,173	22.8%	121,209	112,964	1,093	13,530	100,527	9.8%	90,000
Glenwood	Off Sale Only	----	2,654	1,034,855	764,905	269,950	26.1%	230,641	39,309	19,697	----	59,006	5.7%	----
Goodridge	On & Off Sale	----	97	239,902	132,185	107,717	44.9%	104,965	2,752	7,903	----	10,655	4.4%	2,000
Grand Marais	Off Sale Only	----	1,416	1,190,510	796,977	393,533	33.1%	217,208	176,325	7,733	----	184,058	15.5%	200,000
Granite Falls	Off Sale Only	----	3,105	804,071	519,505	284,566	35.4%	178,360	106,206	17,858	----	124,064	15.4%	107,448
Hackensack	On & Off Sale	----	310	767,727	490,727	277,000	36.1%	227,736	49,264	151	----	49,415	6.4%	12,000
Hadley	On & Off Sale	----	65	155,634	71,459	84,175	54.1%	76,594	7,581	12,569	35	20,115	12.9%	----
Hanley Falls	On & Off Sale	----	311	224,728	122,176	102,552	45.6%	99,787	2,765	498	----	3,263	1.5%	5,854
Hanska	On & Off Sale	----	432	358,423	190,365	168,058	46.9%	154,525	13,533	1,125	----	14,658	4.1%	17,000
Hawley	Off Sale Only	----	1,867	520,508	389,310	131,198	25.2%	111,184	20,014	709	1,802	18,921	3.6%	1,000
Herman	On & Off Sale	----	440	296,168	185,135	111,033	37.5%	115,885	(4,852)	15,668	10	10,806	3.6%	56,000
Heron Lake	On & Off Sale	----	767	244,561	132,473	112,088	45.8%	83,860	28,228	1,375	----	29,603	12.1%	----
Hinckley	On & Off Sale	----	1,347	1,455,070	925,077	529,993	36.4%	351,527	178,466	2,138	11,890	168,714	11.6%	105,250
Hitterdal	On & Off Sale	----	187	318,053	172,651	145,402	45.7%	123,211	22,191	----	----	22,191	7.0%	----
Holdingsford	On & Off Sale	----	729	351,597	175,897	175,700	50.0%	137,727	37,973	----	----	37,973	10.8%	40,507
Houston	On & Off Sale	----	1,017	439,896	219,610	220,286	50.1%	187,003	33,283	4,800	----	38,083	8.7%	19,200
Howard Lake	On & Off Sale	----	1,876	1,022,316	692,578	329,738	32.3%	254,087	75,651	8,381	530	83,502	8.2%	40,000
Hutchinson	Off Sale Only	----	13,545	3,772,316	2,906,499	865,817	23.0%	551,260	314,557	4,116	846	317,827	8.4%	291,000
Isanti	Off Sale Only	----	4,161	1,612,378	1,215,669	396,709	24.6%	310,950	85,759	14,783	----	100,542	6.2%	50,000

**Table 4
Analysis of City Liquor Store Operations - 2003**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Isle	On & Off Sale	----	769	1,105,370	751,130	354,240	32.0%	343,620	10,620	----	----	10,620	1.0%	15,390
Ivanhoe	On & Off Sale	----	652	386,090	217,931	168,159	43.6%	155,831	12,328	502	----	12,830	3.3%	1,000
Jackson	Off Sale Only	----	3,481	608,031	469,989	138,042	22.7%	115,276	22,766	9,206	----	31,972	5.3%	20,000
Jasper	On & Off Sale	----	594	189,737	91,689	98,048	51.7%	99,846	(1,798)	410	----	(1,388)	-0.7%	----
Kasson	Off Sale Only	----	5,057	767,159	576,617	190,542	24.8%	171,611	18,931	1,274	----	20,205	2.6%	5,000
Kelliher	On & Off Sale	----	304	358,847	204,672	154,175	43.0%	134,650	19,525	1,264	----	20,789	5.8%	30,000
Kellogg	On & Off Sale	----	447	178,632	72,949	105,683	59.2%	116,278	(10,595)	8,221	----	(2,374)	-1.3%	6,000
Kenyon	On & Off Sale	----	1,689	506,689	296,684	210,005	41.4%	193,984	16,021	8,889	----	24,910	4.9%	25,000
Kiester	Off Sale Only	[*]	527	129,825	85,874	43,951	33.9%	38,143	5,808	----	----	5,808	4.5%	10,000
Lafayette	On & Off Sale	[21]	532	1,035	----	1,035	100.0%	4,545	(3,510)	210	----	(3,300)	-318.8%	152,550
Lake Benton	On & Off Sale	----	685	225,301	119,597	105,704	46.9%	97,992	7,712	7,420	----	15,132	6.7%	15,000
Lake Park	On & Off Sale	----	811	632,677	357,658	275,019	43.5%	213,636	61,383	2,336	----	63,719	10.1%	11,900
Lake Wilson	On & Off Sale	----	260	222,032	105,954	116,078	52.3%	113,838	2,240	5,209	192	7,257	3.3%	----
Lakefield	Off Sale Only	----	1,713	258,784	181,772	77,012	29.8%	77,332	(320)	3,941	306	3,315	1.3%	(5,248)
Lakeville	Off Sale Only	----	47,523	9,852,366	7,467,334	2,385,032	24.2%	1,561,082	823,950	17,498	52,760	788,688	8.0%	1,046,141
Lancaster	On & Off Sale	----	351	264,402	161,507	102,895	38.9%	87,298	15,597	3,813	----	19,410	7.3%	10,000
Le Center	On & Off Sale	----	2,352	687,573	465,638	221,935	32.3%	175,132	46,803	16,201	----	63,004	9.2%	60,000
Leroy	Off Sale Only	----	57	167,043	141,184	25,859	15.5%	37,796	(11,937)	2,443	----	(9,494)	-5.7%	----
Lewisville	On & Off Sale	----	266	172,802	97,826	74,976	43.4%	86,733	(11,757)	5,571	----	(6,186)	-3.6%	6,283
Lexington	Off Sale Only	----	2,220	2,391,911	1,969,007	422,904	17.7%	362,804	60,100	3,269	1,823	61,546	2.6%	100,000
Lindstrom	On & Off Sale	----	3,581	2,143,603	1,566,147	577,456	26.9%	434,471	142,985	13,096	5,943	150,138	7.0%	21,799
Lismore	On & Off Sale	----	224	288,665	145,511	143,154	49.6%	135,891	7,263	126	4,438	2,951	1.0%	----
Litchfield	Off Sale Only	----	6,736	1,357,663	1,023,383	334,280	24.6%	216,638	117,642	5,214	----	122,856	9.0%	63,999
Littlefork	On & Off Sale	----	694	318,109	183,154	134,955	42.4%	123,557	11,398	632	----	12,030	3.8%	----
Long Prairie	Off Sale Only	----	3,023	924,503	708,753	215,750	23.3%	132,962	82,788	13,261	----	96,049	10.4%	100,000
Longville	On & Off Sale	----	180	807,936	478,911	329,025	40.7%	226,664	102,361	1,022	----	103,383	12.8%	55,450
Lonsdale	On & Off Sale	----	1,859	801,916	559,949	241,967	30.2%	179,157	62,810	24,094	----	86,904	10.8%	----
Luverne	Off Sale Only	----	4,600	704,798	513,884	190,914	27.1%	160,800	30,114	2,172	----	32,286	4.6%	38,000
Mabel	On & Off Sale	----	760	268,859	166,977	101,882	37.9%	103,112	(1,230)	4,518	5,141	(1,853)	-0.7%	10,000
Madelia	Off Sale Only	----	2,320	300,855	231,813	69,042	22.9%	44,012	25,030	5,576	----	30,606	10.2%	40,000
Madison	Off Sale Only	----	1,742	339,337	246,572	92,765	27.3%	85,204	7,561	1,119	----	8,680	2.6%	(279)
Mahnomen	On & Off Sale	----	1,202	885,835	576,291	309,544	34.9%	288,052	21,492	21,998	582	42,908	4.8%	119,431
Maple Lake	Off Sale Only	----	1,667	1,020,413	782,316	238,097	23.3%	177,420	60,677	3,026	----	63,703	6.2%	20,000
Mapleton	On & Off Sale	----	1,669	408,622	264,902	143,720	35.2%	192,806	(49,086)	20,346	----	(28,740)	-7.0%	----
Marshall	Off Sale Only	----	12,788	3,011,209	2,228,905	782,304	26.0%	278,530	503,774	11,401	----	515,175	17.1%	350,000
Maynard	On & Off Sale	----	372	271,062	132,034	139,028	51.3%	142,297	(3,269)	649	----	(2,620)	-1.0%	----
Mazeppa	On & Off Sale	----	789	309,850	188,128	121,722	39.3%	107,982	13,740	7,009	----	20,749	6.7%	40,000
Medford	On & Off Sale	----	1,077	573,289	330,978	242,311	42.3%	214,406	27,905	4,875	----	32,780	5.7%	50,000
Menahga	On & Off Sale	----	1,228	752,647	458,135	294,512	39.1%	256,487	38,025	2,085	8,200	31,910	4.2%	50,000
Mentor	On & Off Sale	----	125	366,915	180,987	185,928	50.7%	158,584	27,344	593	----	27,937	7.6%	23,000
Milaca	Off Sale Only	----	2,652	1,105,747	855,162	250,585	22.7%	166,693	83,892	5,815	11,496	78,211	7.1%	20,000
Millerville	On & Off Sale	----	115	318,484	192,055	126,429	39.7%	117,527	8,902	25,486	----	34,388	10.8%	30,700
Miltona	On & Off Sale	----	287	547,425	340,020	207,405	37.9%	211,416	(4,011)	29,511	----	25,500	4.7%	40,000
Montevideo	Off Sale Only	----	5,448	1,524,932	1,146,534	378,398	24.8%	283,457	94,941	407	3,360	91,988	6.0%	90,000
Monticello	Off Sale Only	----	9,776	3,366,300	2,506,669	859,631	25.5%	501,168	358,463	25,816	----	384,279	11.4%	130,000
Moose Lake	On & Off Sale	----	2,430	798,424	511,351	287,073	36.0%	207,659	79,414	----	----	79,414	9.9%	96,313
Mora	Off Sale Only	----	3,421	2,021,408	1,550,680	470,728	23.3%	250,185	220,543	26,761	----	247,304	12.2%	270,000
Morris	Off Sale Only	----	5,212	1,131,544	861,007	270,537	23.9%	178,514	92,023	1,284	----	93,307	8.2%	40,000
Morton	On & Off Sale	----	430	306,649	158,068	148,581	48.5%	134,902	13,679	4,245	----	17,924	5.8%	25,000

**Table 4
Analysis of City Liquor Store Operations - 2003**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Mound	Off Sale Only	----	9,630	2,099,734	1,612,498	487,236	23.2%	488,481	(1,245)	----	64,180	(65,425)	-3.1%	----
Nevis	On & Off Sale	----	354	520,860	298,644	222,216	42.7%	153,153	69,063	----	----	69,063	13.3%	73,211
New York Mills	On & Off Sale	----	1,175	620,272	368,339	251,933	40.6%	174,146	77,787	3,346	----	81,133	13.1%	52,000
Nisswa	On & Off Sale	----	2,008	2,407,056	1,759,547	647,509	26.9%	607,363	40,146	----	4,895	35,251	1.5%	30,500
North Branch	Off Sale Only	----	9,399	1,598,546	1,195,156	403,390	25.2%	279,044	124,346	1,761	48,414	77,693	4.9%	132,436
Northfield	Off Sale Only	----	18,256	2,130,641	1,560,207	570,434	26.8%	461,396	109,038	16,876	----	125,914	5.9%	130,000
Northome	On & Off Sale	----	227	206,502	112,057	94,445	45.7%	75,101	19,344	2,720	----	22,064	10.7%	15,000
Ogema	On & Off Sale	----	135	381,822	240,580	141,242	37.0%	102,514	38,728	7,799	----	46,527	12.2%	----
Ogilvie	On & Off Sale	----	481	444,352	272,629	171,723	38.6%	176,166	(4,443)	22,908	335	18,130	4.1%	54,156
Okabena	On & Off Sale	----	180	281,431	169,228	112,203	39.9%	140,672	(28,469)	10,355	----	(18,114)	-6.4%	(10,099)
Olivia	On & Off Sale	----	2,518	719,540	506,880	212,660	29.6%	232,956	(20,296)	22,928	----	2,632	0.4%	10,000
Orr	On & Off Sale	----	244	441,478	295,536	145,942	33.1%	175,922	(29,980)	17,773	----	(12,207)	-2.8%	----
Osakis	On & Off Sale	----	1,594	539,546	305,920	233,626	43.3%	189,573	44,053	10,581	181	54,453	10.1%	25,000
Palisade	On & Off Sale	----	146	380,102	262,471	117,631	30.9%	107,689	9,942	8,359	----	18,301	4.8%	15,000
Park Rapids	Off Sale Only	----	3,428	2,350,194	1,826,178	524,016	22.3%	328,914	195,102	15,760	----	210,862	9.0%	215,798
Parkers Prairie	On & Off Sale	----	1,020	379,186	249,644	129,542	34.2%	120,810	8,732	21,239	----	29,971	7.9%	----
Paynesville	Off Sale Only	----	2,287	728,543	564,008	164,535	22.6%	132,785	31,750	5,301	----	37,051	5.1%	48,650
Pelican Rapids	Off Sale Only	----	2,435	615,696	451,963	163,733	26.6%	122,193	41,540	69	----	41,609	6.8%	558
Perham	Off Sale Only	----	2,688	1,245,339	920,168	325,171	26.1%	159,024	166,147	14,430	----	180,577	14.5%	150,688
Pine City	Off Sale Only	----	3,143	1,533,791	1,208,962	324,829	21.2%	466,391	(141,562)	3,814	----	(137,748)	-9.0%	49,225
Pine Island	On & Off Sale	----	3,036	631,892	371,470	260,422	41.2%	284,412	(23,990)	21,537	----	(2,453)	-0.4%	----
Pipestone	Off Sale Only	----	4,380	935,910	681,188	254,722	27.2%	122,677	132,045	9,018	----	141,063	15.1%	84,000
Plainview	On & Off Sale	----	3,265	647,683	412,930	234,753	36.2%	208,558	26,195	17,667	----	43,862	6.8%	50,024
Princeton	Off Sale Only	----	4,238	1,773,410	1,347,007	426,403	24.0%	239,437	186,966	25,587	11,496	201,057	11.3%	41,000
Proctor	Off Sale Only	----	2,814	787,489	615,409	172,080	21.9%	144,304	27,776	252	6,906	21,122	2.7%	3,000
Randall	On & Off Sale	----	576	509,294	324,263	185,031	36.3%	170,036	14,995	709	----	15,704	3.1%	15,000
Ranier	On & Off Sale	----	183	320,991	155,880	165,111	51.4%	157,996	7,115	105	----	7,220	2.2%	20,000
Redwood Falls	Off Sale Only	----	5,370	1,285,427	993,740	291,687	22.7%	229,499	62,188	48,228	43,365	67,051	5.2%	48,552
Remer	On & Off Sale	----	363	503,904	295,931	207,973	41.3%	151,729	56,244	----	----	56,244	11.2%	67,000
Renville	On & Off Sale	----	1,291	374,468	249,232	125,236	33.4%	183,482	(58,246)	24,532	----	(33,714)	-9.0%	----
Richfield	Off Sale Only	----	34,502	9,001,739	6,883,995	2,117,744	23.5%	1,643,300	474,444	27,499	5,351	496,592	5.5%	704,270
Robbinsdale	Off Sale Only	----	14,068	2,114,320	1,607,190	507,130	24.0%	434,461	72,669	3,849	----	76,518	3.6%	50,000
Rogers	On & Off Sale	----	5,580	2,524,367	1,696,534	827,833	32.8%	642,426	185,407	458,774	65,918	578,263	22.9%	----
Roseau	Off Sale Only	----	2,775	1,320,952	979,633	341,319	25.8%	159,787	181,532	5,320	----	186,852	14.1%	----
Round Lake	Off Sale Only	[*]	426	76,406	54,153	22,253	29.1%	39,148	(16,895)	684	----	(16,211)	-21.2%	----
Rush City	On & Off Sale	----	2,885	653,367	454,395	198,972	30.5%	212,498	(13,526)	8,329	----	(5,197)	-0.8%	1,000
Rushford	On & Off Sale	----	1,746	540,397	367,054	173,343	32.1%	157,318	16,025	11,893	----	27,918	5.2%	25,000
Russell	On & Off Sale	----	349	260,991	132,865	128,126	49.1%	109,574	18,552	5,558	----	24,110	9.2%	28,321
Sacred Heart	On & Off Sale	----	531	289,682	164,985	124,697	43.0%	155,396	(30,699)	9,207	----	(21,492)	-7.4%	----
Sauk Rapids	Off Sale Only	----	11,690	2,171,429	1,715,079	456,350	21.0%	300,378	155,972	14,081	----	170,053	7.8%	160,000
Savage	Off Sale Only	----	23,570	6,061,214	4,574,383	1,486,831	24.5%	1,103,708	383,123	74,884	126,000	332,007	5.5%	376,000
Sebeka	On & Off Sale	----	688	514,852	305,697	209,155	40.6%	143,587	65,568	3,245	----	68,813	13.4%	30,000
Sherburn	On & Off Sale	----	1,045	417,262	257,440	159,822	38.3%	148,917	10,905	10,284	130	21,059	5.0%	9,145
Shorewood	Off Sale Only	----	7,595	1,772,748	1,302,901	469,847	26.5%	446,978	22,869	9,414	----	32,283	1.8%	30,000
Silver Bay	On & Off Sale	----	2,052	731,917	442,358	289,559	39.6%	238,734	50,825	9,238	----	60,063	8.2%	30,031
Silver Lake	On & Off Sale	----	783	513,011	288,677	224,334	43.7%	221,753	2,581	657	----	3,238	0.6%	8,000
Sleepy Eye	Off Sale Only	----	3,608	414,081	296,700	117,381	28.3%	104,671	12,710	4,628	681	16,657	4.0%	40,000
South Haven	On & Off Sale	----	188	307,665	164,702	142,963	46.5%	155,040	(12,077)	1,301	----	(10,776)	-3.5%	4,830
Spring Grove	On & Off Sale	----	1,308	332,136	204,989	127,147	38.3%	130,262	(3,115)	1,806	690	(1,999)	-0.6%	5,521

Table 4
Analysis of City Liquor Store Operations - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Spring Lake Park	Off Sale Only	----	6,833	2,839,582	2,220,943	618,639	21.8%	583,647	34,992	34,574	9,562	60,004	2.1%	208,963
Stacy	On & Off Sale	[0]	1,320	605,621	314,606	291,015	48.1%	211,992	79,023	146	----	79,169	13.1%	15,000
St. Anthony	On & Off Sale	[16]	8,012	4,198,908	3,162,763	1,036,145	24.7%	834,685	201,460	414,794	93,325	522,929	12.5%	325,000
St. Francis	Off Sale Only	----	6,177	1,351,764	1,044,433	307,331	22.7%	200,173	107,158	178,700	2,523	283,335	21.0%	11,500
St. Hilaire	On & Off Sale	----	278	429,687	235,523	194,164	45.2%	174,009	20,155	12,990	----	33,145	7.7%	41,000
St. James	Off Sale Only	----	4,651	694,902	504,479	190,423	27.4%	114,783	75,640	3,088	----	78,728	11.3%	97,000
St. Leo	On & Off Sale	----	101	99,346	46,541	52,805	53.2%	66,393	(13,588)	1,098	----	(12,490)	-12.6%	----
Thief River Falls	Off Sale Only	----	8,488	3,012,576	2,325,497	687,079	22.8%	409,219	277,860	8,006	----	285,866	9.5%	256,132
Tonka Bay	Off Sale Only	[21][22]	1,579	584,309	466,644	117,665	20.1%	88,573	29,092	415,939	----	445,031	76.2%	----
Tracy	On & Off Sale	----	2,213	590,625	344,462	246,163	41.7%	248,026	(1,863)	31,291	----	29,428	5.0%	35,000
Twin Valley	On & Off Sale	----	835	428,688	269,335	159,353	37.2%	150,079	9,274	7,030	578	15,726	3.7%	20,000
Two Harbors	Off Sale Only	----	3,667	1,516,405	1,159,948	356,457	23.5%	248,863	107,594	13,024	111	120,507	7.9%	113,501
Ulen	On & Off Sale	----	537	279,603	154,030	125,573	44.9%	111,924	13,649	219	----	13,868	5.0%	20,000
Underwood	Off Sale Only	----	337	374,585	280,894	93,691	25.0%	66,699	26,992	236	----	27,228	7.3%	26,000
Vergas	Off Sale Only	----	327	412,032	312,010	100,022	24.3%	62,414	37,608	4,248	58,000	(16,144)	-3.9%	5,000
Verndale	On & Off Sale	----	569	232,693	125,953	106,740	45.9%	106,662	78	2,228	----	2,306	1.0%	----
Vesta	On & Off Sale	----	323	179,488	77,134	102,354	57.0%	102,431	(77)	709	----	632	0.4%	4,000
Wadena	Off Sale Only	----	4,265	1,149,597	858,817	290,780	25.3%	165,607	125,173	2,782	1,719	126,236	11.0%	168,300
Waldorf	On & Off Sale	[0]	235	225,272	123,574	101,698	45.1%	93,892	7,806	7,367	----	15,173	6.7%	----
Walker	Off Sale Only	----	1,102	655,974	476,987	178,987	27.3%	156,166	22,821	139	----	22,960	3.5%	35,000
Walnut Grove	On & Off Sale	----	709	330,536	176,872	153,664	46.5%	138,425	15,239	32	----	15,271	4.6%	22,000
Warroad	Off Sale Only	----	1,746	1,020,135	768,944	251,191	24.6%	144,877	106,314	----	----	106,314	10.4%	75,000
Watertown	Off Sale Only	----	3,620	512,715	398,363	114,352	22.3%	147,557	(33,205)	86,404	11,022	42,177	8.2%	----
Waverly	On & Off Sale	[0]	745	530,569	350,707	179,862	33.9%	188,231	(8,369)	5,757	----	(2,612)	-0.5%	39,584
Wayzata	On & Off Sale	----	4,122	2,960,322	1,721,598	1,238,724	41.8%	1,026,827	211,897	30,611	----	242,508	8.2%	525,000
Wells	On & Off Sale	----	2,543	641,298	419,440	221,858	34.6%	214,557	7,301	11,868	721	18,448	2.9%	91,829
West Concord	On & Off Sale	----	832	336,545	191,325	145,220	43.2%	173,351	(28,131)	3,300	----	(24,831)	-7.4%	----
Williams	On & Off Sale	----	204	392,956	257,543	135,413	34.5%	154,811	(19,398)	15,797	2,543	(6,144)	-1.6%	21,902
Wilmont	On & Off Sale	----	323	199,630	100,279	99,351	49.8%	108,449	(9,098)	10,576	----	1,478	0.7%	----
Windom	Off Sale Only	----	4,513	1,069,279	762,993	306,286	28.6%	225,474	80,812	----	----	80,812	7.6%	35,000
Winton	On & Off Sale	----	181	210,687	97,960	112,727	53.5%	128,531	(15,804)	19,590	----	3,786	1.8%	----
Wolf Lake	On & Off Sale	----	33	282,004	171,228	110,776	39.3%	115,953	(5,177)	8,111	1,655	1,279	0.5%	20,000
Wood Lake	On & Off Sale	[21]	420	124,186	86,402	37,784	30.4%	54,018	(16,234)	1	8,282	(24,515)	-19.7%	(1,505)
Worthington	Off Sale Only	----	11,300	1,597,830	1,194,967	402,863	25.2%	263,062	139,801	6,439	388	145,852	9.1%	125,000
Off Sale Only			769,140	181,494,438	137,259,248	44,235,190	24.4%	30,418,672	13,816,518	1,854,694	810,594	14,860,618	8.2%	11,737,774
On & Off Sale			119,374	67,747,086	41,710,753	26,036,333	38.4%	23,380,963	2,655,370	1,983,123	301,088	4,337,405	6.4%	3,638,519
All Stores			888,514	249,241,524	178,970,001	70,271,523	28.2%	53,799,635	16,471,888	3,837,817	1,111,682	19,198,023	7.7%	15,376,293

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [16] The municipal liquor store discontinued on-sale operations during the current year.
 [21] Discontinued operations during 2003.
 [22] Non-operating income includes the gain on the sale of fixed assets.

Table 5
Analysis of City Liquor Store Operations - 2003
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Lakeville	Off Sale Only	----	47,523	9,852,366	7,467,334	2,385,032	24.2%	1,561,082	823,950	17,498	52,760	788,688	8.0%	1,046,141
Edina	Off Sale Only	----	48,156	9,659,631	7,141,978	2,517,653	26.1%	1,622,103	895,550	----	----	895,550	9.3%	895,000
Richfield	Off Sale Only	----	34,502	9,001,739	6,883,995	2,117,744	23.5%	1,643,300	474,444	27,499	5,351	496,592	5.5%	704,270
Eden Prairie	Off Sale Only	----	59,325	8,404,740	6,158,512	2,246,228	26.7%	1,464,802	781,426	20,023	55,719	745,730	8.9%	653,444
Columbia Heights	Off Sale Only	----	18,698	6,934,572	5,366,137	1,568,435	22.6%	1,236,163	332,272	104,901	38,660	398,513	5.7%	261,981
Savage	Off Sale Only	----	23,570	6,061,214	4,574,383	1,486,831	24.5%	1,103,708	383,123	74,884	126,000	332,007	5.5%	376,000
Apple Valley	Off Sale Only	----	48,418	5,916,861	4,533,328	1,383,533	23.4%	970,830	412,703	19,288	----	431,991	7.3%	250,000
Fridley	Off Sale Only	----	27,480	5,364,588	4,214,499	1,150,089	21.4%	796,137	353,952	11,316	3,863	361,405	6.7%	450,500
St. Anthony	On & Off Sale	[16]	8,012	4,198,908	3,162,763	1,036,145	24.7%	834,685	201,460	414,794	93,325	522,929	12.5%	325,000
Bemidji	Off Sale Only	----	12,758	4,167,064	3,084,241	1,082,823	26.0%	593,515	489,308	23,821	----	513,129	12.3%	320,394
Elk River	Off Sale Only	----	18,758	4,156,276	3,040,286	1,115,990	26.9%	539,711	576,279	24,232	41,090	559,421	13.5%	183,300
Hutchinson	Off Sale Only	----	13,545	3,772,316	2,906,499	865,817	23.0%	551,260	314,557	4,116	846	317,827	8.4%	291,000
Alexandria	Off Sale Only	----	10,165	3,637,948	2,882,244	755,704	20.8%	437,403	318,301	3,612	3,374	318,539	8.8%	300,000
Fergus Falls	Off Sale Only	----	13,782	3,635,397	2,720,845	914,552	25.2%	616,603	297,949	28,354	76,654	249,649	6.9%	260,714
Detroit Lakes	Off Sale Only	----	7,719	3,517,964	2,657,334	860,630	24.5%	295,990	564,640	24,794	51,531	537,903	15.3%	270,318
Brooklyn Center	Off Sale Only	----	29,174	3,407,990	2,554,637	853,353	25.0%	723,392	129,961	22,072	----	152,033	4.5%	100,000
Monticello	Off Sale Only	----	9,776	3,366,300	2,506,669	859,631	25.5%	501,168	358,463	25,816	----	384,279	11.4%	130,000
Thief River Falls	Off Sale Only	----	8,488	3,012,576	2,325,497	687,079	22.8%	409,219	277,860	8,006	----	285,866	9.5%	256,132
Marshall	Off Sale Only	----	12,788	3,011,209	2,228,905	782,304	26.0%	278,530	503,774	11,401	----	515,175	17.1%	350,000
Cambridge	Off Sale Only	----	6,306	2,998,872	2,296,521	702,351	23.4%	409,406	292,945	11,551	----	304,496	10.2%	185,000
Anoka	Off Sale Only	----	18,275	2,989,181	2,267,063	722,118	24.2%	587,652	134,466	22,112	----	156,578	5.2%	184,000
Wayzata	On & Off Sale	----	4,122	2,960,322	1,721,598	1,238,724	41.8%	1,026,827	211,897	30,611	----	242,508	8.2%	525,000
Spring Lake Park	Off Sale Only	----	6,833	2,839,582	2,220,943	618,639	21.8%	583,647	34,992	34,574	9,562	60,004	2.1%	208,963
Farmington	Off Sale Only	----	15,549	2,710,939	2,085,067	625,872	23.1%	459,509	166,363	3,278	1,676	167,965	6.2%	105,000
Rogers	On & Off Sale	----	5,580	2,524,367	1,696,534	827,833	32.8%	642,426	185,407	458,774	65,918	578,263	22.9%	----
Nisswa	On & Off Sale	----	2,008	2,407,056	1,759,547	647,509	26.9%	607,363	40,146	----	4,895	35,251	1.5%	30,500
Lexington	Off Sale Only	----	2,220	2,391,911	1,969,007	422,904	17.7%	362,804	60,100	3,269	1,823	61,546	2.6%	100,000
Park Rapids	Off Sale Only	----	3,428	2,350,194	1,826,178	524,016	22.3%	328,914	195,102	15,760	----	210,862	9.0%	215,798
Fairmont	Off Sale Only	----	10,778	2,181,027	1,645,502	535,525	24.6%	337,434	198,091	6,303	----	204,394	9.4%	----
Sauk Rapids	Off Sale Only	----	11,690	2,171,429	1,715,079	456,350	21.0%	300,378	155,972	14,081	----	170,053	7.8%	160,000
Lindstrom	On & Off Sale	----	3,581	2,143,603	1,566,147	577,456	26.9%	434,471	142,985	13,096	5,943	150,138	7.0%	21,799
Northfield	Off Sale Only	----	18,256	2,130,641	1,560,207	570,434	26.8%	461,396	109,038	16,876	----	125,914	5.9%	130,000
Robbinsdale	Off Sale Only	----	14,068	2,114,320	1,607,190	507,130	24.0%	434,461	72,669	3,849	----	76,518	3.6%	50,000
Mound	Off Sale Only	----	9,630	2,099,734	1,612,498	487,236	23.2%	488,481	(1,245)	----	64,180	(65,425)	-3.1%	----
Mora	Off Sale Only	----	3,421	2,021,408	1,550,680	470,728	23.3%	250,185	220,543	26,761	----	247,304	12.2%	270,000
Big Lake	Off Sale Only	----	7,707	2,003,986	1,499,835	504,151	25.2%	304,506	199,645	7,504	----	207,149	10.3%	150,000
Buffalo	Off Sale Only	----	12,120	1,963,359	1,324,207	639,152	32.6%	357,888	281,264	165,566	----	446,830	22.8%	340,000
Princeton	Off Sale Only	----	4,238	1,773,410	1,347,007	426,403	24.0%	239,437	186,966	25,587	11,496	201,057	11.3%	41,000
Shorewood	Off Sale Only	----	7,595	1,772,748	1,302,901	469,847	26.5%	446,978	22,869	9,414	----	32,283	1.8%	30,000
Delano	Off Sale Only	----	4,114	1,627,962	1,230,307	397,655	24.4%	290,696	106,959	2,542	----	109,501	6.7%	50,000
Isanti	Off Sale Only	----	4,161	1,612,378	1,215,669	396,709	24.6%	310,950	85,759	14,783	----	100,542	6.2%	50,000
North Branch	Off Sale Only	----	9,399	1,598,546	1,195,156	403,390	25.2%	279,044	124,346	1,761	48,414	77,693	4.9%	132,436
Worthington	Off Sale Only	----	11,300	1,597,830	1,194,967	402,863	25.2%	263,062	139,801	6,439	388	145,852	9.1%	125,000
Pine City	Off Sale Only	----	3,143	1,533,791	1,208,962	324,829	21.2%	466,391	(141,562)	3,814	----	(137,748)	-9.0%	49,225
Montevideo	Off Sale Only	----	5,448	1,524,932	1,146,534	378,398	24.8%	283,457	94,941	407	3,360	91,988	6.0%	90,000
Two Harbors	Off Sale Only	----	3,667	1,516,405	1,159,948	356,457	23.5%	248,863	107,594	13,024	111	120,507	7.9%	113,501

Table 5
Analysis of City Liquor Store Operations - 2003
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Hinckley	On & Off Sale	----	1,347	1,455,070	925,077	529,993	36.4%	351,527	178,466	2,138	11,890	168,714	11.6%	105,250
Litchfield	Off Sale Only	----	6,736	1,357,663	1,023,383	334,280	24.6%	216,638	117,642	5,214	----	122,856	9.0%	63,999
St. Francis	Off Sale Only	----	6,177	1,351,764	1,044,433	307,331	22.7%	200,173	107,158	178,700	2,523	283,335	21.0%	11,500
Roseau	Off Sale Only	----	2,775	1,320,952	979,633	341,319	25.8%	159,787	181,532	5,320	----	186,852	14.1%	----
Redwood Falls	Off Sale Only	----	5,370	1,285,427	993,740	291,687	22.7%	229,499	62,188	48,228	43,365	67,051	5.2%	48,552
Perham	Off Sale Only	----	2,688	1,245,339	920,168	325,171	26.1%	159,024	166,147	14,430	----	180,577	14.5%	150,688
Grand Marais	Off Sale Only	----	1,416	1,190,510	796,977	393,533	33.1%	217,208	176,325	7,733	----	184,058	15.5%	200,000
Wadena	Off Sale Only	----	4,265	1,149,597	858,817	290,780	25.3%	165,607	125,173	2,782	1,719	126,236	11.0%	168,300
Morris	Off Sale Only	----	5,212	1,131,544	861,007	270,537	23.9%	178,514	92,023	1,284	----	93,307	8.2%	40,000
Milaca	Off Sale Only	----	2,652	1,105,747	855,162	250,585	22.7%	166,693	83,892	5,815	11,496	78,211	7.1%	20,000
Isle	On & Off Sale	----	769	1,105,370	751,130	354,240	32.0%	343,620	10,620	----	----	10,620	1.0%	15,390
Windom	Off Sale Only	----	4,513	1,069,279	762,993	306,286	28.6%	225,474	80,812	----	----	80,812	7.6%	35,000
Baudette	On & Off Sale	----	1,078	1,038,178	678,033	360,145	34.7%	269,502	90,643	1,885	----	92,528	8.9%	125,000
Glennwood	Off Sale Only	----	2,654	1,034,855	764,905	269,950	26.1%	230,641	39,309	19,697	----	59,006	5.7%	----
Glencoe	Off Sale Only	----	5,633	1,025,515	791,342	234,173	22.8%	121,209	112,964	1,093	13,530	100,527	9.8%	90,000
Cook	Off Sale Only	----	599	1,024,329	763,014	261,315	25.5%	154,103	107,212	5,582	3,416	109,378	10.7%	----
Howard Lake	On & Off Sale	----	1,876	1,022,316	692,578	329,738	32.3%	254,087	75,651	8,381	530	83,502	8.2%	40,000
Maple Lake	Off Sale Only	----	1,667	1,020,413	782,316	238,097	23.3%	177,420	60,677	3,026	----	63,703	6.2%	20,000
Warroad	Off Sale Only	----	1,746	1,020,135	768,944	251,191	24.6%	144,877	106,314	----	----	106,314	10.4%	75,000
Benson	On & Off Sale	----	3,375	972,847	609,400	363,447	37.4%	298,392	65,055	5,097	----	70,152	7.2%	64,000
Blue Earth	Off Sale Only	----	3,542	937,564	701,356	236,208	25.2%	159,751	76,457	23,094	----	99,551	10.6%	101,500
Pipestone	Off Sale Only	----	4,380	935,910	681,188	254,722	27.2%	122,677	132,045	9,018	----	141,063	15.1%	84,000
Long Prairie	Off Sale Only	----	3,023	924,503	708,753	215,750	23.3%	132,962	82,788	13,261	----	96,049	10.4%	100,000
Mahnomen	On & Off Sale	----	1,202	885,835	576,291	309,544	34.9%	288,052	21,492	21,998	582	42,908	4.8%	119,431
Braham	Off Sale Only	----	1,395	874,697	684,537	190,160	21.7%	189,049	1,111	51,236	54,773	(2,426)	-0.3%	23,000
Aitkin	Off Sale Only	----	2,092	848,713	655,636	193,077	22.7%	150,972	42,105	12,953	222	54,836	6.5%	45,000
Battle Lake	Off Sale Only	[0]	780	827,685	602,092	225,593	27.3%	143,047	82,546	1,472	----	84,018	10.2%	54,629
Longville	On & Off Sale	----	180	807,936	478,911	329,025	40.7%	226,664	102,361	1,022	----	103,383	12.8%	55,450
Granite Falls	Off Sale Only	----	3,105	804,071	519,505	284,566	35.4%	178,360	106,206	17,858	----	124,064	15.4%	107,448
Lonsdale	On & Off Sale	----	1,859	801,916	559,949	241,967	30.2%	179,157	62,810	24,094	----	86,904	10.8%	----
Moose Lake	On & Off Sale	----	2,430	798,424	511,351	287,073	36.0%	207,659	79,414	----	----	79,414	9.9%	96,313
Bagley	Off Sale Only	----	1,234	793,966	623,538	170,428	21.5%	118,631	51,797	1,139	----	52,936	6.7%	30,000
Proctor	Off Sale Only	----	2,814	787,489	615,409	172,080	21.9%	144,304	27,776	252	6,906	21,122	2.7%	3,000
Hackensack	On & Off Sale	----	310	767,727	490,727	277,000	36.1%	227,736	49,264	151	----	49,415	6.4%	12,000
Kasson	Off Sale Only	----	5,057	767,159	576,617	190,542	24.8%	171,611	18,931	1,274	----	20,205	2.6%	5,000
Blackduck	On & Off Sale	----	734	753,886	466,196	287,690	38.2%	247,768	39,922	8,764	----	48,686	6.5%	105,000
Menahga	On & Off Sale	----	1,228	752,647	458,135	294,512	39.1%	256,487	38,025	2,085	8,200	31,910	4.2%	50,000
Silver Bay	On & Off Sale	----	2,052	731,917	442,358	289,559	39.6%	238,734	50,825	9,238	----	60,063	8.2%	30,031
Paynesville	Off Sale Only	----	2,287	728,543	564,008	164,535	22.6%	132,785	31,750	5,301	----	37,051	5.1%	48,650
Olivia	On & Off Sale	----	2,518	719,540	506,880	212,660	29.6%	232,956	(20,296)	22,928	----	2,632	0.4%	10,000
Luverne	Off Sale Only	----	4,600	704,798	513,884	190,914	27.1%	160,800	30,114	2,172	----	32,286	4.6%	38,000
Biscay	On & Off Sale	----	114	700,017	306,218	393,799	56.3%	375,809	17,990	32,863	36,497	14,356	2.1%	(31,435)
St. James	Off Sale Only	----	4,651	694,902	504,479	190,423	27.4%	114,783	75,640	3,088	----	78,728	11.3%	97,000
Le Center	On & Off Sale	----	2,352	687,573	465,638	221,935	32.3%	175,132	46,803	16,201	----	63,004	9.2%	60,000
Frazee	On & Off Sale	[0]	1,381	669,778	409,369	260,409	38.9%	297,565	(37,156)	----	----	(37,156)	-5.5%	----
Walker	Off Sale Only	----	1,102	655,974	476,987	178,987	27.3%	156,166	22,821	139	----	22,960	3.5%	35,000

Table 5
Analysis of City Liquor Store Operations - 2003
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Rush City	On & Off Sale	----	2,885	653,367	454,395	198,972	30.5%	212,498	(13,526)	8,329	----	(5,197)	-0.8%	1,000
Plainview	On & Off Sale	----	3,265	647,683	412,930	234,753	36.2%	208,558	26,195	17,667	----	43,862	6.8%	50,024
Wells	On & Off Sale	----	2,543	641,298	419,440	221,858	34.6%	214,557	7,301	11,868	721	18,448	2.9%	91,829
Lake Park	On & Off Sale	----	811	632,677	357,658	275,019	43.5%	213,636	61,383	2,336	----	63,719	10.1%	11,900
Pine Island	On & Off Sale	----	3,036	631,892	371,470	260,422	41.2%	284,412	(23,990)	21,537	----	(2,453)	-0.4%	----
New York Mills	On & Off Sale	----	1,175	620,272	368,339	251,933	40.6%	174,146	77,787	3,346	----	81,133	13.1%	52,000
Pelican Rapids	Off Sale Only	----	2,435	615,696	451,963	163,733	26.6%	122,193	41,540	69	----	41,609	6.8%	558
Jackson	Off Sale Only	----	3,481	608,031	469,989	138,042	22.7%	115,276	22,766	9,206	----	31,972	5.3%	20,000
Stacy	On & Off Sale	[0]	1,320	605,621	314,606	291,015	48.1%	211,992	79,023	146	----	79,169	13.1%	15,000
Tracy	On & Off Sale	----	2,213	590,625	344,462	246,163	41.7%	248,026	(1,863)	31,291	----	29,428	5.0%	35,000
Tonka Bay	Off Sale Only	[21][22]	1,579	584,309	466,644	117,665	20.1%	88,573	29,092	415,939	----	445,031	76.2%	----
Darwin	Off Sale Only	----	290	582,966	450,260	132,706	22.8%	68,961	63,745	4,095	----	67,840	11.6%	----
Medford	On & Off Sale	----	1,077	573,289	330,978	242,311	42.3%	214,406	27,905	4,875	----	32,780	5.7%	50,000
Miltona	On & Off Sale	----	287	547,425	340,020	207,405	37.9%	211,416	(4,011)	29,511	----	25,500	4.7%	40,000
Rushford	On & Off Sale	----	1,746	540,397	367,054	173,343	32.1%	157,318	16,025	11,893	----	27,918	5.2%	25,000
Osakis	On & Off Sale	----	1,594	539,546	305,920	233,626	43.3%	189,573	44,053	10,581	181	54,453	10.1%	25,000
Waverly	On & Off Sale	[0]	745	530,569	350,707	179,862	33.9%	188,231	(8,369)	5,757	----	(2,612)	-0.5%	39,584
Audubon	On & Off Sale	----	480	524,739	308,773	215,966	41.2%	189,168	26,798	7,367	18,976	15,189	2.9%	1,000
Cottonwood	On & Off Sale	----	1,146	523,316	323,243	200,073	38.2%	204,625	(4,552)	345	1,645	(5,852)	-1.1%	3,000
Nevis	On & Off Sale	----	354	520,860	298,644	222,216	42.7%	153,153	69,063	----	----	69,063	13.3%	73,211
Hawley	Off Sale Only	----	1,867	520,508	389,310	131,198	25.2%	111,184	20,014	709	1,802	18,921	3.6%	1,000
Sebeka	On & Off Sale	----	688	514,852	305,697	209,155	40.6%	143,587	65,568	3,245	----	68,813	13.4%	30,000
Silver Lake	On & Off Sale	----	783	513,011	288,677	224,334	43.7%	221,753	2,581	657	----	3,238	0.6%	8,000
Watertown	Off Sale Only	----	3,620	512,715	398,363	114,352	22.3%	147,557	(33,205)	86,404	11,022	42,177	8.2%	----
Randall	On & Off Sale	----	576	509,294	324,263	185,031	36.3%	170,036	14,995	709	----	15,704	3.1%	15,000
Kenyon	On & Off Sale	----	1,689	506,689	296,684	210,005	41.4%	193,984	16,021	8,889	----	24,910	4.9%	25,000
Remer	On & Off Sale	----	363	503,904	295,931	207,973	41.3%	151,729	56,244	----	----	56,244	11.2%	67,000
Akeley	On & Off Sale	----	398	498,275	312,684	185,591	37.2%	153,776	31,815	----	----	31,815	6.4%	132,400
Browerville	On & Off Sale	----	729	485,428	261,910	223,518	46.0%	204,214	19,304	2,723	----	22,027	4.5%	12,708
Ada	On & Off Sale	----	1,667	474,843	292,046	182,797	38.5%	160,147	22,650	62	----	22,712	4.8%	----
Caledonia	Off Sale Only	----	2,961	463,003	355,468	107,535	23.2%	72,110	35,425	----	542	34,883	7.5%	10,000
Ogilvie	On & Off Sale	----	481	444,352	272,629	171,723	38.6%	176,166	(4,443)	22,908	335	18,130	4.1%	54,156
Orr	On & Off Sale	----	244	441,478	295,536	145,942	33.1%	175,922	(29,980)	17,773	----	(12,207)	-2.8%	----
Houston	On & Off Sale	----	1,017	439,896	219,610	220,286	50.1%	187,003	33,283	4,800	----	38,083	8.7%	19,200
St. Hilaire	On & Off Sale	----	278	429,687	235,523	194,164	45.2%	174,009	20,155	12,990	----	33,145	7.7%	41,000
Twin Valley	On & Off Sale	----	835	428,688	269,335	159,353	37.2%	150,079	9,274	7,030	578	15,726	3.7%	20,000
Finlayson	On & Off Sale	----	322	427,040	250,879	176,161	41.3%	116,681	59,480	1,250	----	60,730	14.2%	50,000
Barnum	On & Off Sale	----	556	425,001	226,238	198,763	46.8%	147,944	50,819	15,378	----	66,197	15.6%	36,000
Brandon	On & Off Sale	[0]	436	423,797	256,486	167,311	39.5%	125,156	42,155	2,413	----	44,568	10.5%	(32,109)
Sherburn	On & Off Sale	----	1,045	417,262	257,440	159,822	38.3%	148,917	10,905	10,284	130	21,059	5.0%	9,145
Sleepy Eye	Off Sale Only	----	3,608	414,081	296,700	117,381	28.3%	104,671	12,710	4,628	681	16,657	4.0%	40,000
Vergas	Off Sale Only	----	327	412,032	312,010	100,022	24.3%	62,414	37,608	4,248	58,000	(16,144)	-3.9%	5,000
Mapleton	On & Off Sale	----	1,669	408,622	264,902	143,720	35.2%	192,806	(49,086)	20,346	----	(28,740)	-7.0%	----
Fairfax	On & Off Sale	----	1,298	397,517	237,482	160,035	40.3%	163,730	(3,695)	7,857	----	4,162	1.0%	----
Williams	On & Off Sale	----	204	392,956	257,543	135,413	34.5%	154,811	(19,398)	15,797	2,543	(6,144)	-1.6%	21,902
Cromwell	On & Off Sale	----	196	391,540	219,631	171,909	43.9%	122,480	49,429	8,365	----	57,794	14.8%	45,000

Table 5
Analysis of City Liquor Store Operations - 2003
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ivanhoe	On & Off Sale	----	652	386,090	217,931	168,159	43.6%	155,831	12,328	502	----	12,830	3.3%	1,000
Ogema	On & Off Sale	----	135	381,822	240,580	141,242	37.0%	102,514	38,728	7,799	----	46,527	12.2%	----
Clearbrook	On & Off Sale	----	559	380,619	203,318	177,301	46.6%	141,047	36,254	7,678	12,798	31,134	8.2%	20,000
Palisade	On & Off Sale	----	146	380,102	262,471	117,631	30.9%	107,689	9,942	8,359	----	18,301	4.8%	15,000
Parkers Prairie	On & Off Sale	----	1,020	379,186	249,644	129,542	34.2%	120,810	8,732	21,239	----	29,971	7.9%	----
Underwood	Off Sale Only	----	337	374,585	280,894	93,691	25.0%	66,699	26,992	236	----	27,228	7.3%	26,000
Renville	On & Off Sale	----	1,291	374,468	249,232	125,236	33.4%	183,482	(58,246)	24,532	----	(33,714)	-9.0%	----
Appleton	Off Sale Only	----	2,877	373,629	270,678	102,951	27.6%	80,624	22,327	----	----	22,327	6.0%	----
Dawson	Off Sale Only	----	1,506	373,122	274,647	98,475	26.4%	87,740	10,735	1,306	----	12,041	3.2%	2,000
Balaton	On & Off Sale	----	598	370,601	213,478	157,123	42.4%	133,906	23,217	8,123	----	31,340	8.5%	----
Mentor	On & Off Sale	----	125	366,915	180,987	185,928	50.7%	158,584	27,344	593	----	27,937	7.6%	23,000
Clarissa	On & Off Sale	----	628	366,073	212,072	154,001	42.1%	128,433	25,568	3,713	----	29,281	8.0%	20,000
Buffalo Lake	On & Off Sale	----	757	360,355	210,257	150,098	41.7%	126,939	23,159	12,454	----	35,613	9.9%	----
Gilman	On & Off Sale	[0]	224	359,030	191,970	167,060	46.5%	164,654	2,406	22,052	----	24,458	6.8%	----
Kelliher	On & Off Sale	----	304	358,847	204,672	154,175	43.0%	134,650	19,525	1,264	----	20,789	5.8%	30,000
Hanska	On & Off Sale	----	432	358,423	190,365	168,058	46.9%	154,525	13,533	1,125	----	14,658	4.1%	17,000
Callaway	On & Off Sale	[0]	210	352,310	194,235	158,075	44.9%	140,289	17,786	5,938	2,774	20,950	5.9%	20,644
Holdingford	On & Off Sale	----	729	351,597	175,897	175,700	50.0%	137,727	37,973	----	----	37,973	10.8%	40,507
Foreston	On & Off Sale	[0]	442	343,876	185,040	158,836	46.2%	140,705	18,131	23,622	493	41,260	12.0%	5,000
Madison	Off Sale Only	----	1,742	339,337	246,572	92,765	27.3%	85,204	7,561	1,119	----	8,680	2.6%	(279)
West Concord	On & Off Sale	----	832	336,545	191,325	145,220	43.2%	173,351	(28,131)	3,300	----	(24,831)	-7.4%	----
Spring Grove	On & Off Sale	----	1,308	332,136	204,989	127,147	38.3%	130,262	(3,115)	1,806	690	(1,999)	-0.6%	5,521
Walnut Grove	On & Off Sale	----	709	330,536	176,872	153,664	46.5%	138,425	15,239	32	----	15,271	4.6%	22,000
Ranier	On & Off Sale	----	183	320,991	155,880	165,111	51.4%	157,996	7,115	105	----	7,220	2.2%	20,000
Millerville	On & Off Sale	----	115	318,484	192,055	126,429	39.7%	117,527	8,902	25,486	----	34,388	10.8%	30,700
Littlefork	On & Off Sale	----	694	318,109	183,154	134,955	42.4%	123,557	11,398	632	----	12,030	3.8%	----
Hitterdal	On & Off Sale	----	187	318,053	172,651	145,402	45.7%	123,211	22,191	----	----	22,191	7.0%	----
Mazeppa	On & Off Sale	----	789	309,850	188,128	121,722	39.3%	107,982	13,740	7,009	----	20,749	6.7%	40,000
South Haven	On & Off Sale	----	188	307,665	164,702	142,963	46.5%	155,040	(12,077)	1,301	----	(10,776)	-3.5%	4,830
Morton	On & Off Sale	----	430	306,649	158,068	148,581	48.5%	134,902	13,679	4,245	----	17,924	5.8%	25,000
Madelia	Off Sale Only	----	2,320	300,855	231,813	69,042	22.9%	44,012	25,030	5,576	----	30,606	10.2%	40,000
Boyd	On & Off Sale	----	190	298,005	157,366	140,639	47.2%	129,267	11,372	4,867	----	16,239	5.4%	9,757
Herman	On & Off Sale	----	440	296,168	185,135	111,033	37.5%	115,885	(4,852)	15,668	10	10,806	3.6%	56,000
Sacred Heart	On & Off Sale	----	531	289,682	164,985	124,697	43.0%	155,396	(30,699)	9,207	----	(21,492)	-7.4%	----
Lismore	On & Off Sale	----	224	288,665	145,511	143,154	49.6%	135,891	7,263	126	4,438	2,951	1.0%	----
Browns Valley	On & Off Sale	[0]	658	287,194	154,607	132,587	46.2%	131,025	1,562	7,678	----	9,240	3.2%	7,000
Erhard	Off Sale Only	----	141	283,356	217,450	65,906	23.3%	59,331	6,575	1,193	----	7,768	2.7%	5,000
Big Falls	On & Off Sale	----	264	282,914	149,087	133,827	47.3%	111,386	22,441	580	----	23,021	8.1%	----
Fifty Lakes	On & Off Sale	----	398	282,608	122,696	159,912	56.6%	143,270	16,642	2,131	----	18,773	6.6%	(2,500)
Wolf Lake	On & Off Sale	----	33	282,004	171,228	110,776	39.3%	115,953	(5,177)	8,111	1,655	1,279	0.5%	20,000
Okabena	On & Off Sale	----	180	281,431	169,228	112,203	39.9%	140,672	(28,469)	10,355	----	(18,114)	-6.4%	(10,099)
Belview	On & Off Sale	----	398	280,135	151,271	128,864	46.0%	144,935	(16,071)	3,100	----	(12,971)	-4.6%	----
Ulen	On & Off Sale	----	537	279,603	154,030	125,573	44.9%	111,924	13,649	219	----	13,868	5.0%	20,000
Clontarf	On & Off Sale	----	164	279,254	157,654	121,600	43.5%	105,682	15,918	----	----	15,918	5.7%	15,958
Beaver Bay	On & Off Sale	----	182	276,051	149,509	126,542	45.8%	156,346	(29,804)	15,268	----	(14,536)	-5.3%	1,000
Maynard	On & Off Sale	----	372	271,062	132,034	139,028	51.3%	142,297	(3,269)	649	----	(2,620)	-1.0%	----

Table 5
Analysis of City Liquor Store Operations - 2003
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ellendale	On & Off Sale	----	594	270,364	174,462	95,902	35.5%	123,209	(27,307)	4,799	----	(22,508)	-8.3%	----
Mabel	On & Off Sale	----	760	268,859	166,977	101,882	37.9%	103,112	(1,230)	4,518	5,141	(1,853)	-0.7%	10,000
Lancaster	On & Off Sale	----	351	264,402	161,507	102,895	38.9%	87,298	15,597	3,813	----	19,410	7.3%	10,000
Elizabeth	Off Sale Only	----	174	263,812	231,083	32,729	12.4%	56,908	(24,179)	1,895	----	(22,284)	-8.4%	9,360
Eagle Bend	On & Off Sale	----	607	261,261	160,114	101,147	38.7%	106,997	(5,850)	12,859	----	7,009	2.7%	----
Russell	On & Off Sale	----	349	260,991	132,865	128,126	49.1%	109,574	18,552	5,558	----	24,110	9.2%	28,321
Lakefield	Off Sale Only	----	1,713	258,784	181,772	77,012	29.8%	77,332	(320)	3,941	306	3,315	1.3%	(5,248)
Dalton	Off Sale Only	----	260	249,979	186,905	63,074	25.2%	52,444	10,630	544	----	11,174	4.5%	----
Heron Lake	On & Off Sale	----	767	244,561	132,473	112,088	45.8%	83,860	28,228	1,375	----	29,603	12.1%	----
Bigfork	On & Off Sale	----	463	239,935	150,926	89,009	37.1%	111,785	(22,776)	1,852	----	(20,924)	-8.7%	(26,861)
Goodridge	On & Off Sale	----	97	239,902	132,185	107,717	44.9%	104,965	2,752	7,903	----	10,655	4.4%	2,000
Danvers	On & Off Sale	----	102	236,956	117,201	119,755	50.5%	97,563	22,192	4,395	----	26,587	11.2%	1,000
Barnesville	Off Sale Only	[*]	2,239	234,137	175,908	58,229	24.9%	55,684	2,545	7,011	----	9,556	4.1%	----
Verndale	On & Off Sale	----	569	232,693	125,953	106,740	45.9%	106,662	78	2,228	----	2,306	1.0%	----
Ellsworth	On & Off Sale	[*]	532	228,473	124,415	104,058	45.5%	101,068	2,990	11,025	----	14,015	6.1%	10,000
Lake Benton	On & Off Sale	----	685	225,301	119,597	105,704	46.9%	97,992	7,712	7,420	----	15,132	6.7%	15,000
Waldorf	On & Off Sale	[0]	235	225,272	123,574	101,698	45.1%	93,892	7,806	7,367	----	15,173	6.7%	----
Hanley Falls	On & Off Sale	----	311	224,728	122,176	102,552	45.6%	99,787	2,765	498	----	3,263	1.5%	5,854
Lake Wilson	On & Off Sale	----	260	222,032	105,954	116,078	52.3%	113,838	2,240	5,209	192	7,257	3.3%	----
Flensburg	On & Off Sale	[0]	241	215,330	108,953	106,377	49.4%	98,591	7,786	12,106	7,245	12,647	5.9%	----
Cleveland	On & Off Sale	----	709	210,700	131,358	79,342	37.7%	104,011	(24,669)	12,230	3,103	(15,542)	-7.4%	1
Winton	On & Off Sale	----	181	210,687	97,960	112,727	53.5%	128,531	(15,804)	19,590	----	3,786	1.8%	----
Northome	On & Off Sale	----	227	206,502	112,057	94,445	45.7%	75,101	19,344	2,720	----	22,064	10.7%	15,000
Wilmont	On & Off Sale	----	323	199,630	100,279	99,351	49.8%	108,449	(9,098)	10,576	----	1,478	0.7%	----
Butterfield	Off Sale Only	----	544	198,614	163,921	34,693	17.5%	44,619	(9,926)	236	----	(9,690)	-4.9%	----
De Graff	On & Off Sale	[0]	144	192,968	130,321	62,647	32.5%	82,122	(19,475)	55,822	----	36,347	18.8%	31,000
Dundee	On & Off Sale	----	100	191,355	91,106	100,249	52.4%	100,703	(454)	13,164	----	12,710	6.6%	1,800
Jasper	On & Off Sale	----	594	189,737	91,689	98,048	51.7%	99,846	(1,798)	410	----	(1,388)	-0.7%	----
Bertha	On & Off Sale	----	468	187,389	111,857	75,532	40.3%	81,553	(6,021)	1,202	----	(4,819)	-2.6%	----
Avoca	On & Off Sale	----	137	183,267	97,930	85,337	46.6%	87,091	(1,754)	3,950	----	2,196	1.2%	----
Vesta	On & Off Sale	----	323	179,488	77,134	102,354	57.0%	102,431	(77)	709	----	632	0.4%	4,000
Kellogg	On & Off Sale	----	447	178,632	72,949	105,683	59.2%	116,278	(10,595)	8,221	----	(2,374)	-1.3%	6,000
Conger	On & Off Sale	----	150	178,606	93,072	85,534	47.9%	77,746	7,788	7,223	----	15,011	8.4%	5,000
Delavan	On & Off Sale	----	206	175,109	80,301	94,808	54.1%	98,780	(3,972)	12,000	1,174	6,854	3.9%	----
Lewisville	On & Off Sale	----	266	172,802	97,826	74,976	43.4%	86,733	(11,757)	5,571	----	(6,186)	-3.6%	6,283
Leroy	Off Sale Only	----	57	167,043	141,184	25,859	15.5%	37,796	(11,937)	2,443	----	(9,494)	-5.7%	----
Hadley	On & Off Sale	----	65	155,634	71,459	84,175	54.1%	76,594	7,581	12,569	35	20,115	12.9%	----
Elmore	Off Sale Only	----	701	133,234	102,113	31,121	23.4%	36,829	(5,708)	987	----	(4,721)	-3.5%	----
Kiester	Off Sale Only	[*]	527	129,825	85,874	43,951	33.9%	38,143	5,808	----	----	5,808	4.5%	10,000
Wood Lake	On & Off Sale	[21]	420	124,186	86,402	37,784	30.4%	54,018	(16,234)	1	8,282	(24,515)	-19.7%	(1,505)
Canton	On & Off Sale	[0]	331	101,904	82,271	19,633	19.3%	21,213	(1,580)	4,221	----	2,641	2.6%	----
St. Leo	On & Off Sale	----	101	99,346	46,541	52,805	53.2%	66,393	(13,588)	1,098	----	(12,490)	-12.6%	----
Round Lake	Off Sale Only	[*]	426	76,406	54,153	22,253	29.1%	39,148	(16,895)	684	----	(16,211)	-21.2%	----
Lafayette	On & Off Sale	[21]	532	1,035	----	1,035	100.0%	4,545	(3,510)	210	----	(3,300)	*****	152,550
Currie	On & Off Sale	[21][22]	210	----	----	----	----	7,401	(7,401)	43,398	169	35,828	----	79,079
Elbow Lake	Off Sale Only	[21]	1,272	----	----	----	----	----	----	176	3,433	(3,257)	----	----

Table 5
Analysis of City Liquor Store Operations - 2003
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Off Sale Only			769,140	181,494,438	137,259,248	44,235,190	24.4%	30,418,672	13,816,518	1,854,694	810,594	14,860,618	8.2%	11,737,774
On & Off Sale			119,374	67,747,086	41,710,753	26,036,333	38.4%	23,380,963	2,655,370	1,983,123	301,088	4,337,405	6.4%	3,638,519
All Stores			888,514	249,241,524	178,970,001	70,271,523	28.2%	53,799,635	16,471,888	3,837,817	1,111,682	19,198,023	7.7%	15,376,293

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [16] The municipal liquor store discontinued on-sale operations during the current year.
 [21] Discontinued operations during 2003.
 [22] Non-operating income includes the gain on the sale of fixed assets.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Anoka	Off Sale Only	----	18,275	2,989,181	2,267,063	722,118	24.2%	587,652	134,466	22,112	----	156,578	5.2%	184,000
Apple Valley	Off Sale Only	----	48,418	5,916,861	4,533,328	1,383,533	23.4%	970,830	412,703	19,288	----	431,991	7.3%	250,000
Brooklyn Center	Off Sale Only	----	29,174	3,407,990	2,554,637	853,353	25.0%	723,392	129,961	22,072	----	152,033	4.5%	100,000
Columbia Heights	Off Sale Only	----	18,698	6,934,572	5,366,137	1,568,435	22.6%	1,236,163	332,272	104,901	38,660	398,513	5.7%	261,981
Eden Prairie	Off Sale Only	----	59,325	8,404,740	6,158,512	2,246,228	26.7%	1,464,802	781,426	20,023	55,719	745,730	8.9%	653,444
Edina	Off Sale Only	----	48,156	9,659,631	7,141,978	2,517,653	26.1%	1,622,103	895,550	----	----	895,550	9.3%	895,000
Farmington	Off Sale Only	----	15,549	2,710,939	2,085,067	625,872	23.1%	459,509	166,363	3,278	1,676	167,965	6.2%	105,000
Fridley	Off Sale Only	----	27,480	5,364,588	4,214,499	1,150,089	21.4%	796,137	353,952	11,316	3,863	361,405	6.7%	450,500
Lakeville	Off Sale Only	----	47,523	9,852,366	7,467,334	2,385,032	24.2%	1,561,082	823,950	17,498	52,760	788,688	8.0%	1,046,141
Lexington	Off Sale Only	----	2,220	2,391,911	1,969,007	422,904	17.7%	362,804	60,100	3,269	1,823	61,546	2.6%	100,000
Mound	Off Sale Only	----	9,630	2,099,734	1,612,498	487,236	23.2%	488,481	(1,245)	----	64,180	(65,425)	-3.1%	----
Richfield	Off Sale Only	----	34,502	9,001,739	6,883,995	2,117,744	23.5%	1,643,300	474,444	27,499	5,351	496,592	5.5%	704,270
Robbinsdale	Off Sale Only	----	14,068	2,114,320	1,607,190	507,130	24.0%	434,461	72,669	3,849	----	76,518	3.6%	50,000
Rogers	On & Off Sale	----	5,580	2,524,367	1,696,534	827,833	32.8%	642,426	185,407	458,774	65,918	578,263	22.9%	----
Savage	Off Sale Only	----	23,570	6,061,214	4,574,383	1,486,831	24.5%	1,103,708	383,123	74,884	126,000	332,007	5.5%	376,000
Shorewood	Off Sale Only	----	7,595	1,772,748	1,302,901	469,847	26.5%	446,978	22,869	9,414	----	32,283	1.8%	30,000
Spring Lake Park	Off Sale Only	----	6,833	2,839,582	2,220,943	618,639	21.8%	583,647	34,992	34,574	9,562	60,004	2.1%	208,963
St. Anthony	On & Off Sale	[16]	8,012	4,198,908	3,162,763	1,036,145	24.7%	834,685	201,460	414,794	93,325	522,929	12.5%	325,000
St. Francis	Off Sale Only	----	6,177	1,351,764	1,044,433	307,331	22.7%	200,173	107,158	178,700	2,523	283,335	21.0%	11,500
Tonka Bay	Off Sale Only	[21][22]	1,579	584,309	466,644	117,665	20.1%	88,573	29,092	415,939	----	445,031	76.2%	----
Watertown	Off Sale Only	----	3,620	512,715	398,363	114,352	22.3%	147,557	(33,205)	86,404	11,022	42,177	8.2%	----
Wayzata	On & Off Sale	----	4,122	2,960,322	1,721,598	1,238,724	41.8%	1,026,827	211,897	30,611	----	242,508	8.2%	525,000
Off Sale Only			422,392	83,970,904	63,868,912	20,101,992	23.9%	14,921,352	5,180,640	1,055,020	373,139	5,862,521	7.0%	5,426,799
On & Off Sale			17,714	9,683,597	6,580,895	3,102,702	32.0%	2,503,938	598,764	904,179	159,243	1,343,700	13.9%	850,000
All Stores			440,106	93,654,501	70,449,807	23,204,694	24.8%	17,425,290	5,779,404	1,959,199	532,382	7,206,221	7.7%	6,276,799

Footnotes:

- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [21] Discontinued operations during 2003.
- [22] Non-operating income includes the gain on the sale of fixed assets.

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off Sale	---	1,667	474,843	292,046	182,797	38.5%	160,147	22,650	62	---	22,712	4.8%	---
Aitkin	Off Sale Only	---	2,092	848,713	655,636	193,077	22.7%	150,972	42,105	12,953	222	54,836	6.5%	45,000
Akeley	On & Off Sale	---	398	498,275	312,684	185,591	37.2%	153,776	31,815	---	---	31,815	6.4%	132,400
Alexandria	Off Sale Only	---	10,165	3,637,948	2,882,244	755,704	20.8%	437,403	318,301	3,612	3,374	318,539	8.8%	300,000
Appleton	Off Sale Only	---	2,877	373,629	270,678	102,951	27.6%	80,624	22,327	---	---	22,327	6.0%	---
Audubon	On & Off Sale	---	480	524,739	308,773	215,966	41.2%	189,168	26,798	7,367	18,976	15,189	2.9%	1,000
Avoca	On & Off Sale	---	137	183,267	97,930	85,337	46.6%	87,091	(1,754)	3,950	---	2,196	1.2%	---
Bagley	Off Sale Only	---	1,234	793,966	623,538	170,428	21.5%	118,631	51,797	1,139	---	52,936	6.7%	30,000
Balaton	On & Off Sale	---	598	370,601	213,478	157,123	42.4%	133,906	23,217	8,123	---	31,340	8.5%	---
Barnesville	Off Sale Only	[*]	2,239	234,137	175,908	58,229	24.9%	55,684	2,545	7,011	---	9,556	4.1%	---
Barnum	On & Off Sale	---	556	425,001	226,238	198,763	46.8%	147,944	50,819	15,378	---	66,197	15.6%	36,000
Battle Lake	Off Sale Only	[0]	780	827,685	602,092	225,593	27.3%	143,407	82,546	1,472	---	84,018	10.2%	54,629
Baudette	On & Off Sale	---	1,078	1,038,178	678,033	360,145	34.7%	269,502	90,643	1,885	---	92,528	8.9%	125,000
Beaver Bay	On & Off Sale	---	182	276,051	149,509	126,542	45.8%	156,346	(29,804)	15,268	---	(14,536)	-5.3%	1,000
Belview	On & Off Sale	---	398	280,135	151,271	128,864	46.0%	144,935	(16,071)	3,100	---	(12,971)	-4.6%	---
Bemidji	Off Sale Only	---	12,758	4,167,064	3,084,241	1,082,823	26.0%	593,515	489,308	23,821	---	513,129	12.3%	320,394
Benson	On & Off Sale	---	3,375	972,847	609,400	363,447	37.4%	298,392	65,055	5,097	---	70,152	7.2%	64,000
Bertha	On & Off Sale	---	468	187,389	111,857	75,532	40.3%	81,553	(6,021)	1,202	---	(4,819)	-2.6%	---
Big Falls	On & Off Sale	---	264	282,914	149,087	133,827	47.3%	111,386	22,441	580	---	23,021	8.1%	---
Big Lake	Off Sale Only	---	7,707	2,003,986	1,499,835	504,151	25.2%	304,506	199,645	7,504	---	207,149	10.3%	150,000
Bigfork	On & Off Sale	---	463	239,935	150,926	89,009	37.1%	111,785	(22,776)	1,852	---	(20,924)	-8.7%	(26,861)
Biscay	On & Off Sale	---	114	700,017	306,218	393,799	56.3%	375,809	17,990	32,863	36,497	14,356	2.1%	(31,435)
Blackduck	On & Off Sale	---	734	753,886	466,196	287,690	38.2%	247,768	39,922	8,764	---	48,686	6.5%	105,000
Blue Earth	Off Sale Only	---	3,542	937,564	701,356	236,208	25.2%	159,751	76,457	23,094	---	99,551	10.6%	101,500
Boyd	On & Off Sale	---	190	298,005	157,366	140,639	47.2%	129,267	11,372	4,867	---	16,239	5.4%	9,757
Braham	Off Sale Only	---	1,395	874,697	684,537	190,160	21.7%	189,049	1,111	51,236	54,773	(2,426)	-0.3%	23,000
Brandon	On & Off Sale	[0]	436	423,797	256,486	167,311	39.5%	125,156	42,155	2,413	---	44,568	10.5%	(32,109)
Browerville	On & Off Sale	---	729	485,428	261,910	223,518	46.0%	204,214	19,304	2,723	---	22,027	4.5%	12,708
Browns Valley	On & Off Sale	[0]	658	287,194	154,607	132,587	46.2%	131,025	1,562	7,678	---	9,240	3.2%	7,000
Buffalo	Off Sale Only	---	12,120	1,963,359	1,324,207	639,152	32.6%	357,888	281,264	165,566	---	446,830	22.8%	340,000
Buffalo Lake	On & Off Sale	---	757	360,355	210,257	150,098	41.7%	126,939	23,159	12,454	---	35,613	9.9%	---
Butterfield	Off Sale Only	---	544	198,614	163,921	34,693	17.5%	44,619	(9,926)	236	---	(9,690)	-4.9%	---
Caledonia	Off Sale Only	---	2,961	463,003	355,468	107,535	23.2%	72,110	35,425	---	542	34,883	7.5%	10,000
Callaway	On & Off Sale	[0]	210	352,310	194,235	158,075	44.9%	140,289	17,786	5,938	2,774	20,950	5.9%	20,644
Cambridge	Off Sale Only	---	6,306	2,998,872	2,296,521	702,351	23.4%	409,406	292,945	11,551	---	304,496	10.2%	185,000
Canton	On & Off Sale	[0]	331	101,904	82,271	19,633	19.3%	21,213	(1,580)	4,221	---	2,641	2.6%	---
Clarissa	On & Off Sale	---	628	366,073	212,072	154,001	42.1%	128,433	25,568	3,713	---	29,281	8.0%	20,000
Clearbrook	On & Off Sale	---	559	380,619	203,318	177,301	46.6%	141,047	36,254	7,678	12,798	31,134	8.2%	20,000
Cleveland	On & Off Sale	---	709	210,700	131,358	79,342	37.7%	104,011	(24,669)	12,230	3,103	(15,542)	-7.4%	1
Clontarf	On & Off Sale	---	164	279,254	157,654	121,600	43.5%	105,682	15,918	---	---	15,918	5.7%	15,958
Conger	On & Off Sale	---	150	178,606	93,072	85,534	47.9%	77,746	7,788	7,223	---	15,011	8.4%	5,000
Cook	Off Sale Only	---	599	1,024,329	763,014	261,315	25.5%	154,103	107,212	5,582	3,416	109,378	10.7%	---
Cottonwood	On & Off Sale	---	1,146	523,316	323,243	200,073	38.2%	204,625	(4,552)	345	1,645	(5,852)	-1.1%	3,000
Cromwell	On & Off Sale	---	196	391,540	219,631	171,909	43.9%	122,480	49,429	8,365	---	57,794	14.8%	45,000
Currie	On & Off Sale	[21][22]	210	---	---	---	---	7,401	(7,401)	43,398	169	35,828	---	79,079
Dalton	Off Sale Only	---	260	249,979	186,905	63,074	25.2%	52,444	10,630	544	---	11,174	4.5%	---
Danvers	On & Off Sale	---	102	236,956	117,201	119,755	50.5%	97,563	22,192	4,395	---	26,587	11.2%	1,000
Darwin	Off Sale Only	---	290	582,966	450,260	132,706	22.8%	68,961	63,745	4,095	---	67,840	11.6%	---

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Dawson	Off Sale Only	---	1,506	373,122	274,647	98,475	26.4%	87,740	10,735	1,306	---	12,041	3.2%	2,000
De Graff	On & Off Sale	[0]	144	192,968	130,321	62,647	32.5%	82,122	(19,475)	55,822	---	36,347	18.8%	31,000
Delano	Off Sale Only	---	4,114	1,627,962	1,230,307	397,655	24.4%	290,696	106,959	2,542	---	109,501	6.7%	50,000
Delavan	On & Off Sale	---	206	175,109	80,301	94,808	54.1%	98,780	(3,972)	12,000	1,174	6,854	3.9%	---
Detroit Lakes	Off Sale Only	---	7,719	3,517,964	2,657,334	860,630	24.5%	295,990	564,640	24,794	51,531	537,903	15.3%	270,318
Dundee	On & Off Sale	---	100	191,355	91,106	100,249	52.4%	100,703	(454)	13,164	---	12,710	6.6%	1,800
Eagle Bend	On & Off Sale	---	607	261,261	160,114	101,147	38.7%	106,997	(5,850)	12,859	---	7,009	2.7%	---
Elbow Lake	Off Sale Only	[21]	1,272	---	---	---	---	---	---	176	3,433	(3,257)	---	---
Elizabeth	Off Sale Only	---	174	263,812	231,083	32,729	12.4%	56,908	(24,179)	1,895	---	(22,284)	-8.4%	9,360
Elk River	Off Sale Only	---	18,758	4,156,276	3,040,286	1,115,990	26.9%	539,711	576,279	24,232	41,090	559,421	13.5%	183,300
Ellendale	On & Off Sale	---	594	270,364	174,462	95,902	35.5%	123,209	(27,307)	4,799	---	(22,508)	-8.3%	---
Ellsworth	On & Off Sale	[*]	532	228,473	124,415	104,058	45.5%	101,068	2,990	11,025	---	14,015	6.1%	10,000
Elmore	Off Sale Only	---	701	133,234	102,113	31,121	23.4%	36,829	(5,708)	987	---	(4,721)	-3.5%	---
Erhard	Off Sale Only	---	141	283,356	217,450	65,906	23.3%	59,331	6,575	1,193	---	7,768	2.7%	5,000
Fairfax	On & Off Sale	---	1,298	397,517	237,482	160,035	40.3%	163,730	(3,695)	7,857	---	4,162	1.0%	---
Fairmont	Off Sale Only	---	10,778	2,181,027	1,645,502	535,525	24.6%	337,434	198,091	6,303	---	204,394	9.4%	---
Fergus Falls	Off Sale Only	---	13,782	3,635,397	2,720,845	914,552	25.2%	616,603	297,949	28,354	76,654	249,649	6.9%	260,714
Fifty Lakes	On & Off Sale	---	398	282,608	122,696	159,912	56.6%	143,270	16,642	2,131	---	18,773	6.6%	(2,500)
Finlayson	On & Off Sale	---	322	427,040	250,879	176,161	41.3%	116,681	59,480	1,250	---	60,730	14.2%	50,000
Flensburg	On & Off Sale	[0]	241	215,330	108,953	106,377	49.4%	98,591	7,786	12,106	7,245	12,647	5.9%	---
Foreston	On & Off Sale	[0]	442	343,876	185,040	158,836	46.2%	140,705	18,131	23,622	493	41,260	12.0%	5,000
Frazee	On & Off Sale	[0]	1,381	669,778	409,369	260,409	38.9%	297,565	(37,156)	---	---	(37,156)	-5.5%	---
Gilman	On & Off Sale	[0]	224	359,030	191,970	167,060	46.5%	164,654	2,406	22,052	---	24,458	6.8%	---
Glencoe	Off Sale Only	---	5,633	1,025,515	791,342	234,173	22.8%	121,209	112,964	1,093	13,530	100,527	9.8%	90,000
Glenwood	Off Sale Only	---	2,654	1,034,855	764,905	269,950	26.1%	230,641	39,309	19,697	---	59,006	5.7%	---
Goodridge	On & Off Sale	---	97	239,902	132,185	107,717	44.9%	104,965	2,752	7,903	---	10,655	4.4%	2,000
Grand Marais	Off Sale Only	---	1,416	1,190,510	796,977	393,533	33.1%	217,208	176,325	7,733	---	184,058	15.5%	200,000
Granite Falls	Off Sale Only	---	3,105	804,071	519,505	284,566	35.4%	178,360	106,206	17,858	---	124,064	15.4%	107,448
Hackensack	On & Off Sale	---	310	767,727	490,727	277,000	36.1%	227,736	49,264	151	---	49,415	6.4%	12,000
Hadley	On & Off Sale	---	65	155,634	71,459	84,175	54.1%	76,594	7,581	12,569	35	20,115	12.9%	---
Hanley Falls	On & Off Sale	---	311	224,728	122,176	102,552	45.6%	99,787	2,765	498	---	3,263	1.5%	5,854
Hanska	On & Off Sale	---	432	358,423	190,365	168,058	46.9%	154,525	13,533	1,125	---	14,658	4.1%	17,000
Hawley	Off Sale Only	---	1,867	520,508	389,310	131,198	25.2%	111,184	20,014	709	1,802	18,921	3.6%	1,000
Herman	On & Off Sale	---	440	296,168	185,135	111,033	37.5%	115,885	(4,852)	15,668	10	10,806	3.6%	56,000
Heron Lake	On & Off Sale	---	767	244,561	132,473	112,088	45.8%	83,860	28,228	1,375	---	29,603	12.1%	---
Hinckley	On & Off Sale	---	1,347	1,455,070	925,077	529,993	36.4%	351,527	178,466	2,138	11,890	168,714	11.6%	105,250
Hitterdal	On & Off Sale	---	187	318,053	172,651	145,402	45.7%	123,211	22,191	---	---	22,191	7.0%	---
Holdingford	On & Off Sale	---	729	351,597	175,897	175,700	50.0%	137,727	37,973	---	---	37,973	10.8%	40,507
Houston	On & Off Sale	---	1,017	439,896	219,610	220,286	50.1%	187,003	33,283	4,800	---	38,083	8.7%	19,200
Howard Lake	On & Off Sale	---	1,876	1,022,316	692,578	329,738	32.3%	254,087	75,651	8,381	530	83,502	8.2%	40,000
Hutchinson	Off Sale Only	---	13,545	3,772,316	2,906,499	865,817	23.0%	551,260	314,557	4,116	846	317,827	8.4%	291,000
Isanti	Off Sale Only	---	4,161	1,612,378	1,215,669	396,709	24.6%	310,950	85,759	14,783	---	100,542	6.2%	50,000
Isle	On & Off Sale	---	769	1,105,370	751,130	354,240	32.0%	343,620	10,620	---	---	10,620	1.0%	15,390
Ivanhoe	On & Off Sale	---	652	386,090	217,931	168,159	43.6%	155,831	12,328	502	---	12,830	3.3%	1,000
Jackson	Off Sale Only	---	3,481	608,031	469,989	138,042	22.7%	115,276	22,766	9,206	---	31,972	5.3%	20,000
Jasper	On & Off Sale	---	594	189,737	91,689	98,048	51.7%	99,846	(1,798)	410	---	(1,388)	-0.7%	---
Kasson	Off Sale Only	---	5,057	767,159	576,617	190,542	24.8%	171,611	18,931	1,274	---	20,205	2.6%	5,000
Kelliher	On & Off Sale	---	304	358,847	204,672	154,175	43.0%	134,650	19,525	1,264	---	20,789	5.8%	30,000

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Kellogg	On & Off Sale	---	447	178,632	72,949	105,683	59.2%	116,278	(10,595)	8,221	---	(2,374)	-1.3%	6,000
Kenyon	On & Off Sale	---	1,689	506,689	296,684	210,005	41.4%	193,984	16,021	8,889	---	24,910	4.9%	25,000
Kiester	Off Sale Only	[*]	527	129,825	85,874	43,951	33.9%	38,143	5,808	---	---	5,808	4.5%	10,000
Lafayette	On & Off Sale	[21]	532	1,035	---	1,035	100.0%	4,545	(3,510)	210	---	(3,300)	-318.8%	152,550
Lake Benton	On & Off Sale	---	685	225,301	119,597	105,704	46.9%	97,992	7,712	7,420	---	15,132	6.7%	15,000
Lake Park	On & Off Sale	---	811	632,677	357,658	275,019	43.5%	213,636	61,383	2,336	---	63,719	10.1%	11,900
Lake Wilson	On & Off Sale	---	260	222,032	105,954	116,078	52.3%	113,838	2,240	5,209	192	7,257	3.3%	---
Lakefield	Off Sale Only	---	1,713	258,784	181,772	77,012	29.8%	77,332	(320)	3,941	306	3,315	1.3%	(5,248)
Lancaster	On & Off Sale	---	351	264,402	161,507	102,895	38.9%	87,298	15,597	3,813	---	19,410	7.3%	10,000
Le Center	On & Off Sale	---	2,352	687,573	465,638	221,935	32.3%	175,132	46,803	16,201	---	63,004	9.2%	60,000
Leroy	Off Sale Only	---	57	167,043	141,184	25,859	15.5%	37,796	(11,937)	2,443	---	(9,494)	-5.7%	---
Lewisville	On & Off Sale	---	266	172,802	97,826	74,976	43.4%	86,733	(11,757)	5,571	---	(6,186)	-3.6%	6,283
Lindstrom	On & Off Sale	---	3,581	2,143,603	1,566,147	577,456	26.9%	434,471	142,985	13,096	5,943	150,138	7.0%	21,799
Lismore	On & Off Sale	---	224	288,665	145,511	143,154	49.6%	135,891	7,263	126	4,438	2,951	1.0%	---
Litchfield	Off Sale Only	---	6,736	1,357,663	1,023,383	334,280	24.6%	216,638	117,642	5,214	---	122,856	9.0%	63,999
Littlefork	On & Off Sale	---	694	318,109	183,154	134,955	42.4%	123,557	11,398	632	---	12,030	3.8%	---
Long Prairie	Off Sale Only	---	3,023	924,503	708,753	215,750	23.3%	132,962	82,788	13,261	---	96,049	10.4%	100,000
Longville	On & Off Sale	---	180	807,936	478,911	329,025	40.7%	226,664	102,361	1,022	---	103,383	12.8%	55,450
Lonsdale	On & Off Sale	---	1,859	801,916	559,949	241,967	30.2%	179,157	62,810	24,094	---	86,904	10.8%	---
Luverne	Off Sale Only	---	4,600	704,798	513,884	190,914	27.1%	160,800	30,114	2,172	---	32,286	4.6%	38,000
Mabel	On & Off Sale	---	760	268,859	166,977	101,882	37.9%	103,112	(1,230)	4,518	5,141	(1,853)	-0.7%	10,000
Madelia	Off Sale Only	---	2,320	300,855	231,813	69,042	22.9%	44,012	25,030	5,576	---	30,606	10.2%	40,000
Madison	Off Sale Only	---	1,742	339,337	246,572	92,765	27.3%	85,204	7,561	1,119	---	8,680	2.6%	(279)
Mahnomen	On & Off Sale	---	1,202	885,835	576,291	309,544	34.9%	288,052	21,492	21,998	582	42,908	4.8%	119,431
Maple Lake	Off Sale Only	---	1,667	1,020,413	782,316	238,097	23.3%	177,420	60,677	3,026	---	63,703	6.2%	20,000
Mapleton	On & Off Sale	---	1,669	408,622	264,902	143,720	35.2%	192,806	(49,086)	20,346	---	(28,740)	-7.0%	---
Marshall	Off Sale Only	---	12,788	3,011,209	2,228,905	782,304	26.0%	278,530	503,774	11,401	---	515,175	17.1%	350,000
Maynard	On & Off Sale	---	372	271,062	132,034	139,028	51.3%	142,297	(3,269)	649	---	(2,620)	-1.0%	---
Mazeppa	On & Off Sale	---	789	309,850	188,128	121,722	39.3%	107,982	13,740	7,009	---	20,749	6.7%	40,000
Medford	On & Off Sale	---	1,077	573,289	330,978	242,311	42.3%	214,406	27,905	4,875	---	32,780	5.7%	50,000
Menahga	On & Off Sale	---	1,228	752,647	458,135	294,512	39.1%	256,487	38,025	2,085	8,200	31,910	4.2%	50,000
Mentor	On & Off Sale	---	125	366,915	180,987	185,928	50.7%	158,584	27,344	593	---	27,937	7.6%	23,000
Milaca	Off Sale Only	---	2,652	1,105,747	855,162	250,585	22.7%	166,693	83,892	5,815	11,496	78,211	7.1%	20,000
Millerville	On & Off Sale	---	115	318,484	192,055	126,429	39.7%	117,527	8,902	25,486	---	34,388	10.8%	30,700
Miltona	On & Off Sale	---	287	547,425	340,020	270,405	37.9%	211,416	(4,011)	29,511	---	25,500	4.7%	40,000
Montevideo	Off Sale Only	---	5,448	1,524,932	1,146,534	378,398	24.8%	283,457	94,941	407	3,360	91,988	6.0%	90,000
Monticello	Off Sale Only	---	9,776	3,366,300	2,506,669	859,631	25.5%	501,168	358,463	25,816	---	384,279	11.4%	130,000
Moose Lake	On & Off Sale	---	2,430	798,424	511,351	287,073	36.0%	207,659	79,414	---	---	79,414	9.9%	96,313
Mora	Off Sale Only	---	3,421	2,021,408	1,550,680	470,728	23.3%	250,185	220,543	26,761	---	247,304	12.2%	270,000
Morris	Off Sale Only	---	5,212	1,131,544	861,007	270,537	23.9%	178,514	92,023	1,284	---	93,307	8.2%	40,000
Morton	On & Off Sale	---	430	306,649	158,068	148,581	48.5%	134,902	13,679	4,245	---	17,924	5.8%	25,000
Nevis	On & Off Sale	---	354	520,860	298,644	222,216	42.7%	153,153	69,063	---	---	69,063	13.3%	73,211
New York Mills	On & Off Sale	---	1,175	620,272	368,339	251,933	40.6%	174,146	77,787	3,346	---	81,133	13.1%	52,000
Nisswa	On & Off Sale	---	2,008	2,407,056	1,759,547	647,509	26.9%	607,363	40,146	---	4,895	35,251	1.5%	30,500
North Branch	Off Sale Only	---	9,399	1,598,546	1,195,156	403,390	25.2%	279,044	124,346	1,761	48,414	77,693	4.9%	132,436
Northfield	Off Sale Only	---	18,256	2,130,641	1,560,207	570,434	26.8%	461,396	109,038	16,876	---	125,914	5.9%	130,000
Northome	On & Off Sale	---	227	206,502	112,057	94,445	45.7%	75,101	19,344	2,720	---	22,064	10.7%	15,000
Ogema	On & Off Sale	---	135	381,822	240,580	141,242	37.0%	102,514	38,728	7,799	---	46,527	12.2%	---

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ogilvie	On & Off Sale	---	481	444,352	272,629	171,723	38.6%	176,166	(4,443)	22,908	335	18,130	4.1%	54,156
Okabena	On & Off Sale	---	180	281,431	169,228	112,203	39.9%	140,672	(28,469)	10,355	---	(18,114)	-6.4%	(10,099)
Olivia	On & Off Sale	---	2,518	719,540	506,880	212,660	29.6%	232,956	(20,296)	22,928	---	2,632	0.4%	10,000
Orr	On & Off Sale	---	244	441,478	295,536	145,942	33.1%	175,922	(29,980)	17,773	---	(12,207)	-2.8%	---
Osakis	On & Off Sale	---	1,594	539,546	305,920	233,626	43.3%	189,573	44,053	10,581	181	54,453	10.1%	25,000
Palisade	On & Off Sale	---	146	380,102	262,471	117,631	30.9%	107,689	9,942	8,359	---	18,301	4.8%	15,000
Park Rapids	Off Sale Only	---	3,428	2,350,194	1,826,178	524,016	22.3%	328,914	195,102	15,760	---	210,862	9.0%	215,798
Parkers Prairie	On & Off Sale	---	1,020	379,186	249,644	129,542	34.2%	120,810	8,732	21,239	---	29,971	7.9%	---
Paynesville	Off Sale Only	---	2,287	728,543	564,008	164,535	22.6%	132,785	31,750	5,301	---	37,051	5.1%	48,650
Pelican Rapids	Off Sale Only	---	2,435	615,696	451,963	163,733	26.6%	122,193	41,540	69	---	41,609	6.8%	558
Perham	Off Sale Only	---	2,688	1,245,339	920,168	325,171	26.1%	159,024	166,147	14,430	---	180,577	14.5%	150,688
Pine City	Off Sale Only	---	3,143	1,533,791	1,208,962	324,829	21.2%	466,391	(141,562)	3,814	---	(137,748)	-9.0%	49,225
Pine Island	On & Off Sale	---	3,036	631,892	371,470	260,422	41.2%	284,412	(23,990)	21,537	---	(2,453)	-0.4%	---
Pipestone	Off Sale Only	---	4,380	935,910	681,188	254,722	27.2%	122,677	132,045	9,018	---	141,063	15.1%	84,000
Plainview	On & Off Sale	---	3,265	647,683	412,930	234,753	36.2%	208,558	26,195	17,667	---	43,862	6.8%	50,024
Princeton	Off Sale Only	---	4,238	1,773,410	1,347,007	426,403	24.0%	239,437	186,966	25,587	11,496	201,057	11.3%	41,000
Proctor	Off Sale Only	---	2,814	787,489	615,409	172,080	21.9%	144,304	27,776	252	6,906	21,122	2.7%	3,000
Randall	On & Off Sale	---	576	509,294	324,263	185,031	36.3%	170,036	14,995	709	---	15,704	3.1%	15,000
Ranier	On & Off Sale	---	183	320,991	155,880	165,111	51.4%	157,996	7,115	105	---	7,220	2.2%	20,000
Redwood Falls	Off Sale Only	---	5,370	1,285,427	993,740	291,687	22.7%	229,499	62,188	48,228	43,365	67,051	5.2%	48,552
Remer	On & Off Sale	---	363	503,904	295,931	207,973	41.3%	151,729	56,244	---	---	56,244	11.2%	67,000
Renville	On & Off Sale	---	1,291	374,468	249,232	125,236	33.4%	183,482	(58,246)	24,532	---	(33,714)	-9.0%	---
Roseau	Off Sale Only	---	2,775	1,320,952	979,633	341,319	25.8%	159,787	181,532	5,320	---	186,852	14.1%	---
Round Lake	Off Sale Only	[*]	426	76,406	54,153	22,253	29.1%	39,148	(16,895)	684	---	(16,211)	-21.2%	---
Rush City	On & Off Sale	---	2,885	653,367	454,395	198,972	30.5%	212,498	(13,526)	8,329	---	(5,197)	-0.8%	1,000
Rushford	On & Off Sale	---	1,746	540,397	367,054	173,343	32.1%	157,318	16,025	11,893	---	27,918	5.2%	25,000
Russell	On & Off Sale	---	349	260,991	132,865	128,126	49.1%	109,574	18,552	5,558	---	24,110	9.2%	28,321
Sacred Heart	On & Off Sale	---	531	289,682	164,985	124,697	43.0%	155,396	(30,699)	9,207	---	(21,492)	-7.4%	---
Sauk Rapids	Off Sale Only	---	11,690	2,171,429	1,715,079	456,350	21.0%	300,378	155,972	14,081	---	170,053	7.8%	160,000
Sebek	On & Off Sale	---	688	514,852	305,697	209,155	40.6%	143,587	65,568	3,245	---	68,813	13.4%	30,000
Sherburn	On & Off Sale	---	1,045	417,262	257,440	159,822	38.3%	148,917	10,905	10,284	130	21,059	5.0%	9,145
Silver Bay	On & Off Sale	---	2,052	731,917	442,358	289,559	39.6%	238,734	50,825	9,238	---	60,063	8.2%	30,031
Silver Lake	On & Off Sale	---	783	513,011	288,677	224,334	43.7%	221,753	2,581	657	---	3,238	0.6%	8,000
Sleepy Eye	Off Sale Only	---	3,608	414,081	296,700	117,381	28.3%	104,671	12,710	4,628	681	16,657	4.0%	40,000
South Haven	On & Off Sale	---	188	307,665	164,702	142,963	46.5%	155,040	(12,077)	1,301	---	(10,776)	-3.5%	4,830
Spring Grove	On & Off Sale	---	1,308	332,136	204,989	127,147	38.3%	130,262	(3,115)	1,806	690	(1,999)	-0.6%	5,521
Stacy	On & Off Sale	[0]	1,320	605,621	314,606	291,015	48.1%	211,992	79,023	146	---	79,169	13.1%	15,000
St. Hilaire	On & Off Sale	---	278	429,687	235,523	194,164	45.2%	174,009	20,155	12,990	---	33,145	7.7%	41,000
St. James	Off Sale Only	---	4,651	694,902	504,479	190,423	27.4%	114,783	75,640	3,088	---	78,728	11.3%	97,000
St. Leo	On & Off Sale	---	101	99,346	46,541	52,805	53.2%	66,393	(13,588)	1,098	---	(12,490)	-12.6%	---
Thief River Falls	Off Sale Only	---	8,488	3,012,576	2,325,497	687,079	22.8%	409,219	277,860	8,006	---	285,866	9.5%	256,132
Tracy	On & Off Sale	---	2,213	590,625	344,462	246,163	41.7%	248,026	(1,863)	31,291	---	29,428	5.0%	35,000
Twin Valley	On & Off Sale	---	835	428,688	269,335	159,353	37.2%	150,079	9,274	7,030	578	15,726	3.7%	20,000
Two Harbors	Off Sale Only	---	3,667	1,516,405	1,159,948	356,457	23.5%	248,863	107,594	13,024	111	120,507	7.9%	113,501
Ulen	On & Off Sale	---	537	279,603	154,030	125,573	44.9%	111,924	13,649	219	---	13,868	5.0%	20,000
Underwood	Off Sale Only	---	337	374,585	280,894	93,691	25.0%	66,699	26,992	236	---	27,228	7.3%	26,000
Vergas	Off Sale Only	---	327	412,032	312,010	100,022	24.3%	62,414	37,608	4,248	58,000	(16,144)	-3.9%	5,000
Verndale	On & Off Sale	---	569	232,693	125,953	106,740	45.9%	106,662	78	2,228	---	2,306	1.0%	---

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2003

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Vesta	On & Off Sale	----	323	179,488	77,134	102,354	57.0%	102,431	(77)	709	----	632	0.4%	4,000
Wadena	Off Sale Only	----	4,265	1,149,597	858,817	290,780	25.3%	165,607	125,173	2,782	1,719	126,236	11.0%	168,300
Waldorf	On & Off Sale	[0]	235	225,272	123,574	101,698	45.1%	93,892	7,806	7,367	----	15,173	6.7%	----
Walker	Off Sale Only	----	1,102	655,974	476,987	178,987	27.3%	156,166	22,821	139	----	22,960	3.5%	35,000
Walnut Grove	On & Off Sale	----	709	330,536	176,872	153,664	46.5%	138,425	15,239	32	----	15,271	4.6%	22,000
Warroad	Off Sale Only	----	1,746	1,020,135	768,944	251,191	24.6%	144,877	106,314	----	----	106,314	10.4%	75,000
Waverly	On & Off Sale	[0]	745	530,569	350,707	179,862	33.9%	188,231	(8,369)	5,757	----	(2,612)	-0.5%	39,584
Wells	On & Off Sale	----	2,543	641,298	419,440	221,858	34.6%	214,557	7,301	11,868	721	18,448	2.9%	91,829
West Concord	On & Off Sale	----	832	336,545	191,325	145,220	43.2%	173,351	(28,131)	3,300	----	(24,831)	-7.4%	----
Williams	On & Off Sale	----	204	392,956	257,543	135,413	34.5%	154,811	(19,398)	15,797	2,543	(6,144)	-1.6%	21,902
Wilmont	On & Off Sale	----	323	199,630	100,279	99,351	49.8%	108,449	(9,098)	10,576	----	1,478	0.7%	----
Windom	Off Sale Only	----	4,513	1,069,279	762,993	306,286	28.6%	225,474	80,812	----	----	80,812	7.6%	35,000
Winton	On & Off Sale	----	181	210,687	97,960	112,727	53.5%	128,531	(15,804)	19,590	----	3,786	1.8%	----
Wolf Lake	On & Off Sale	----	33	282,004	171,228	110,776	39.3%	115,953	(5,177)	8,111	1,655	1,279	0.5%	20,000
Wood Lake	On & Off Sale	[21]	420	124,186	86,402	37,784	30.4%	54,018	(16,234)	1	8,282	(24,515)	-19.7%	(1,505)
Worthington	Off Sale Only	----	11,300	1,597,830	1,194,967	402,863	25.2%	263,062	139,801	6,439	388	145,852	9.1%	125,000
Off Sale Only			346,748	97,523,534	73,390,336	24,133,198	24.7%	15,497,320	8,635,878	799,674	437,455	8,998,097	9.2%	6,310,975
On & Off Sale			101,660	58,063,489	35,129,858	22,933,631	39.5%	20,877,025	2,056,606	1,078,944	141,845	2,993,705	5.2%	2,788,519
All Stores			448,408	155,587,023	108,520,194	47,066,829	30.3%	36,374,345	10,692,484	1,878,618	579,300	11,991,802	7.7%	9,099,494

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [21] Discontinued operations during 2003.
 [22] Non-operating income includes the gain on the sale of fixed assets.

This page left blank intentionally

Appendix 2

2003 Liquor Store Tables and Maps By Economic Development Region

Table 8
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	16,362	9	839,789	593,962	245,827	29.3%	172,107	73,720	5,080	64	78,735	47,459
2 - Headwaters	22,253	13	933,898	656,257	277,642	29.7%	198,755	78,886	7,547	1,225	85,208	91,780
3 - Arrowhead	18,406	18	577,283	385,952	191,331	33.1%	154,477	36,854	7,745	592	44,007	32,944
4 - West Central	61,551	34	730,526	521,025	209,501	28.7%	150,820	58,681	7,571	6,423	59,829	40,453
5 - North Central	17,383	18	612,460	403,407	209,053	34.1%	172,670	36,383	3,353	1,226	38,511	32,970
6E - Southwest Central	33,926	12	866,642	607,774	258,868	29.9%	212,753	46,115	10,772	4,239	52,647	38,047
6W - Upper Southwest	19,857	14	436,746	286,931	149,815	34.3%	127,922	21,893	6,651	832	27,713	23,231
7E - East Central	45,862	18	1,149,842	837,422	312,420	27.2%	238,823	73,596	11,822	8,047	77,372	57,681
7W - Central	71,881	13	1,508,419	1,095,274	413,145	27.4%	269,561	143,584	21,966	3,202	162,349	92,836
8 - Southwest	59,036	29	513,088	343,741	169,347	33.0%	134,585	34,762	8,977	1,743	41,996	30,497
9 - South Central	36,660	18	460,455	320,145	140,311	30.5%	119,674	20,636	7,840	323	28,153	34,739
10 - Southeast	45,231	19	507,711	335,070	172,641	34.0%	158,995	13,646	8,181	335	21,492	20,039
11 - 7 County Twin Cities	440,106	42	2,229,869	1,677,376	552,493	24.8%	414,888	137,605	46,648	12,676	171,577	149,448
Average for all regions	888,514	257	969,811	696,381	273,430	28.2%	209,337	64,093	14,933	4,326	74,700	59,830

Table 9
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Northwest														
Ada	On & Off Sale	---	1,667	1	474,843	292,046	182,797	38.5%	160,147	22,650	62	---	22,712	---
Goodridge	On & Off Sale	---	97	1	239,902	132,185	107,717	44.9%	104,965	2,752	7,903	---	10,655	2,000
Lancaster	On & Off Sale	---	351	1	264,402	161,507	102,895	38.9%	87,298	15,597	3,813	---	19,410	10,000
Mentor	On & Off Sale	---	125	1	366,915	180,987	185,928	50.7%	158,584	27,344	593	---	27,937	23,000
Roseau	Off Sale Only	---	2,775	1	1,320,952	979,633	341,319	25.8%	159,787	181,532	5,320	---	186,852	---
St. Hilaire	On & Off Sale	---	278	1	429,687	235,523	194,164	45.2%	174,009	20,155	12,990	---	33,145	41,000
Thief River Falls	Off Sale Only	---	8,488	1	3,012,576	2,325,497	687,079	22.8%	409,219	277,860	8,006	---	285,866	256,132
Twin Valley	On & Off Sale	---	835	1	428,688	269,335	159,353	37.2%	150,079	9,274	7,030	578	15,726	20,000
Warroad	Off Sale Only	---	1,746	1	1,020,135	768,944	251,191	24.6%	144,877	106,314	---	---	106,314	75,000
Average Per Store														
			16,362	9	839,789	593,962	245,827	29.3%	172,107	73,720	5,080	64	78,735	47,459
Headwaters														
Akeley	On & Off Sale	---	398	1	498,275	312,684	185,591	37.2%	153,776	31,815	---	---	31,815	132,400
Bagley	Off Sale Only	---	1,234	1	793,966	623,538	170,428	21.5%	118,631	51,797	1,139	---	52,936	30,000
Baudette	On & Off Sale	---	1,078	1	1,038,178	678,033	360,145	34.7%	269,502	90,643	1,885	---	92,528	125,000
Bemidji	Off Sale Only	---	12,758	2	4,167,064	3,084,241	1,082,823	26.0%	593,515	489,308	23,821	---	513,129	320,394
Blackduck	On & Off Sale	---	734	1	753,886	466,196	287,690	38.2%	247,768	39,922	8,764	---	48,686	105,000
Clearbrook	On & Off Sale	---	559	1	380,619	203,318	177,301	46.6%	141,047	36,254	7,678	12,798	31,134	20,000
Kelliher	On & Off Sale	---	304	1	358,847	204,672	154,175	43.0%	134,650	19,525	1,264	---	20,789	30,000
Mahnomen	On & Off Sale	---	1,202	2	885,835	576,291	309,544	34.9%	288,052	21,492	21,998	582	42,908	119,431
Nevis	On & Off Sale	---	354	1	520,860	298,644	222,216	42.7%	153,153	69,063	---	---	69,063	73,211
Park Rapids	Off Sale Only	---	3,428	1	2,350,194	1,826,178	524,016	22.3%	328,914	195,102	15,760	---	210,862	215,798
Williams	On & Off Sale	---	204	1	392,956	257,543	135,413	34.5%	154,811	(19,398)	15,797	2,543	(6,144)	21,902
Average Per Store														
			22,253	13	933,898	656,257	277,642	29.7%	198,755	78,886	7,547	1,225	85,208	91,780
Arrowhead														
Aitkin	Off Sale Only	---	2,092	1	848,713	655,636	193,077	22.7%	150,972	42,105	12,953	222	54,836	45,000
Barnum	On & Off Sale	---	556	1	425,001	226,238	198,763	46.8%	147,944	50,819	15,378	---	66,197	36,000
Beaver Bay	On & Off Sale	---	182	1	276,051	149,509	126,542	45.8%	156,346	(29,804)	15,268	---	(14,536)	1,000
Big Falls	On & Off Sale	---	264	1	282,914	149,087	133,827	47.3%	111,386	22,441	580	---	23,021	---
Bigfork	On & Off Sale	---	463	1	239,935	150,926	89,009	37.1%	111,785	(22,776)	1,852	---	(20,924)	(26,861)
Cook	Off Sale Only	---	599	1	1,024,329	763,014	261,315	25.5%	154,103	107,212	5,582	3,416	109,378	---
Cromwell	On & Off Sale	---	196	1	391,540	219,631	171,909	43.9%	122,480	49,429	8,365	---	57,794	45,000
Grand Marais	Off Sale Only	---	1,416	1	1,190,510	796,977	393,533	33.1%	217,208	176,325	7,733	---	184,058	200,000
Littlefork	On & Off Sale	---	694	1	318,109	183,154	134,955	42.4%	123,557	11,398	632	---	12,030	---
Moose Lake	On & Off Sale	---	2,430	1	798,424	511,351	287,073	36.0%	207,659	79,414	---	---	79,414	96,313
Northome	On & Off Sale	---	227	1	206,502	112,057	94,445	45.7%	75,101	19,344	2,720	---	22,064	15,000
Orr	On & Off Sale	---	244	1	441,478	295,536	145,942	33.1%	175,922	(29,980)	17,773	---	(12,207)	---
Palisade	On & Off Sale	---	146	1	380,102	262,471	117,631	30.9%	107,689	9,942	8,359	---	18,301	15,000
Proctor	Off Sale Only	---	2,814	1	787,489	615,409	172,080	21.9%	144,304	27,776	252	6,906	21,122	3,000
Ranier	On & Off Sale	---	183	1	320,991	155,880	165,111	51.4%	157,996	7,115	105	---	7,220	20,000
Silver Bay	On & Off Sale	---	2,052	1	731,917	442,358	289,559	39.6%	238,734	50,825	9,238	---	60,063	30,031
Two Harbors	Off Sale Only	---	3,667	1	1,516,405	1,159,948	356,457	23.5%	248,863	107,594	13,024	111	120,507	113,501
Winton	On & Off Sale	---	181	1	210,687	97,960	112,727	53.5%	128,531	(15,804)	19,590	---	3,786	---
Average Per Store														
			18,406	18	577,283	385,952	191,331	33.1%	154,477	36,854	7,745	592	44,007	32,944

Table 9
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
West Central														
Alexandria	Off Sale Only	---	10,165	2	3,637,948	2,882,244	755,704	20.8%	437,403	318,301	3,612	3,374	318,539	300,000
Audubon	On & Off Sale	---	480	1	524,739	308,773	215,966	41.2%	189,168	26,798	7,367	18,976	15,189	1,000
Barnesville	Off Sale Only	[*]	2,239	1	234,137	175,908	58,229	24.9%	55,684	2,545	7,011	---	9,556	---
Battle Lake	Off Sale Only	[0]	780	1	827,685	602,092	225,593	27.3%	143,047	82,546	1,472	---	84,018	54,629
Brandon	On & Off Sale	[0]	436	1	423,797	256,486	167,311	39.5%	125,156	42,155	2,413	---	44,568	(32,109)
Browns Valley	On & Off Sale	[0]	658	1	287,194	154,607	132,587	46.2%	131,025	1,562	7,678	---	9,240	7,000
Callaway	On & Off Sale	[0]	210	1	352,310	194,235	158,075	44.9%	140,289	17,786	5,938	2,774	20,950	20,644
Dalton	Off Sale Only	---	260	1	249,979	186,905	63,074	25.2%	52,444	10,630	544	---	11,174	---
Detroit Lakes	Off Sale Only	---	7,719	1	3,517,964	2,657,334	860,630	24.5%	295,990	564,640	24,794	51,531	537,903	270,318
Elbow Lake	Off Sale Only	[21]	1,272	1	---	---	---	---	---	---	176	3,433	(3,257)	---
Elizabeth	Off Sale Only	---	174	1	263,812	231,083	32,729	12.4%	56,908	(24,179)	1,895	---	(22,284)	9,360
Erhard	Off Sale Only	---	141	1	283,356	217,450	65,906	23.3%	59,331	6,575	---	---	7,768	5,000
Fergus Falls	Off Sale Only	---	13,782	2	3,635,397	2,720,845	914,552	25.2%	616,603	297,949	28,354	76,654	249,649	260,714
Frazee	On & Off Sale	[0]	1,381	1	669,778	409,369	260,409	38.9%	297,565	(37,156)	---	---	(37,156)	---
Glenwood	Off Sale Only	---	2,654	1	1,034,855	764,905	269,950	26.1%	230,641	39,309	19,697	---	59,006	---
Hawley	Off Sale Only	---	1,867	1	520,508	389,310	131,198	25.2%	111,184	20,014	709	1,802	18,921	1,000
Herman	On & Off Sale	---	440	1	296,168	185,135	111,033	37.5%	115,885	(4,852)	15,668	10	10,806	56,000
Hitterdal	On & Off Sale	---	187	1	318,053	172,651	145,402	45.7%	123,211	22,191	---	---	22,191	---
Lake Park	On & Off Sale	---	811	1	632,677	357,658	275,019	43.5%	213,636	61,383	2,336	---	63,719	11,900
Millerville	On & Off Sale	---	115	1	318,484	192,055	126,429	39.7%	117,527	8,902	25,486	---	34,388	30,700
Miltona	On & Off Sale	---	287	1	547,425	340,020	207,405	37.9%	211,416	(4,011)	29,511	---	25,500	40,000
Morris	Off Sale Only	---	5,212	1	1,131,544	861,007	270,537	23.9%	178,514	92,023	1,284	---	93,307	40,000
New York Mills	On & Off Sale	---	1,175	1	620,272	368,339	251,933	40.6%	174,146	77,787	3,346	---	81,133	52,000
Ogema	On & Off Sale	---	135	1	381,822	240,580	141,242	37.0%	102,514	38,728	7,799	---	46,527	---
Osakis	On & Off Sale	---	1,594	1	539,546	305,920	233,626	43.3%	189,573	44,053	10,581	181	54,453	25,000
Parkers Prairie	On & Off Sale	---	1,020	1	379,186	249,644	129,542	34.2%	120,810	8,732	21,239	---	29,971	---
Pelican Rapids	Off Sale Only	---	2,435	1	615,696	451,963	163,733	26.6%	122,193	41,540	69	---	41,609	558
Perham	Off Sale Only	---	2,688	1	1,245,339	920,168	325,171	26.1%	159,024	166,147	14,430	---	180,577	150,688
Ulen	On & Off Sale	---	537	1	279,603	154,030	125,573	44.9%	111,924	13,649	219	---	13,868	20,000
Underwood	Off Sale Only	---	337	1	374,585	280,894	93,691	25.0%	66,699	26,992	236	---	27,228	26,000
Vergas	Off Sale Only	---	327	1	412,032	312,010	100,022	24.3%	62,414	37,608	4,248	58,000	(16,144)	5,000
Wolf Lake	On & Off Sale	---	33	1	282,004	171,228	110,776	39.3%	115,953	(5,177)	8,111	1,655	1,279	20,000
Average Per Store			61,551	34	730,526	521,025	209,501	28.7%	150,820	58,681	7,571	6,423	59,829	40,453
North Central														
Bertha	On & Off Sale	---	468	1	187,389	111,857	75,532	40.3%	81,553	(6,021)	1,202	---	(4,819)	---
Browerville	On & Off Sale	---	729	1	485,428	261,910	223,518	46.0%	204,214	19,304	2,723	---	22,027	12,708
Clarissa	On & Off Sale	---	628	1	366,073	212,072	154,001	42.1%	128,433	25,568	3,713	---	29,281	20,000
Eagle Bend	On & Off Sale	---	607	1	261,261	160,114	101,147	38.7%	106,997	(5,850)	12,859	---	7,009	---
Fifty Lakes	On & Off Sale	---	398	1	282,608	122,696	159,912	56.6%	143,270	16,642	2,131	---	18,773	(2,500)
Flensburg	On & Off Sale	[0]	241	1	215,330	108,953	106,377	49.4%	98,591	7,786	12,106	7,245	12,647	---
Hackensack	On & Off Sale	---	310	1	767,727	490,727	277,000	36.1%	227,736	49,264	151	---	49,415	12,000
Long Prairie	Off Sale Only	---	3,023	1	924,503	708,753	215,750	23.3%	132,962	82,788	13,261	---	96,049	100,000
Longville	On & Off Sale	---	180	1	807,936	478,911	329,025	40.7%	226,664	102,361	1,022	---	103,383	55,450
Menahga	On & Off Sale	---	1,228	1	752,647	458,135	294,512	39.1%	256,687	38,025	2,085	8,200	31,910	50,000
Nisswa	On & Off Sale	---	2,008	2	2,407,056	1,759,547	647,509	26.9%	607,363	40,146	---	4,895	35,251	30,500
Randall	On & Off Sale	---	576	1	509,294	324,263	185,031	36.3%	170,036	14,995	709	---	15,704	15,000
Remer	On & Off Sale	---	363	1	503,904	295,931	207,973	41.3%	151,729	56,244	---	---	56,244	67,000

Table 9
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Sebekia	On & Off Sale	---	688	1	514,852	305,697	209,155	40.6%	143,587	65,568	3,245	---	68,813	30,000
Verndale	On & Off Sale	---	569	1	232,693	125,953	106,740	45.9%	106,662	78	2,228	---	2,306	---
Wadena	Off Sale Only	---	4,265	1	1,149,597	858,817	290,780	25.3%	165,607	125,173	2,782	1,719	126,236	168,300
Walker	Off Sale Only	---	1,102	1	655,974	476,987	178,987	27.3%	156,166	22,821	139	---	22,960	35,000
Average Per Store			17,383	18	612,460	403,407	209,053	34.1%	172,670	36,383	3,353	1,226	38,511	32,970
Southwest Central														
Biscay	On & Off Sale	---	114	1	700,017	306,218	393,799	56.3%	375,809	17,990	32,863	36,497	14,356	(31,435)
Buffalo Lake	On & Off Sale	---	757	1	360,355	210,257	150,098	41.7%	126,939	23,159	12,454	---	35,613	---
Darwin	Off Sale Only	---	290	1	582,966	450,260	132,706	22.8%	68,961	63,745	4,095	---	67,840	---
Fairfax	On & Off Sale	---	1,298	1	397,517	237,482	160,035	40.3%	163,730	(3,695)	7,857	---	4,162	---
Glencoe	Off Sale Only	---	5,633	1	1,025,515	791,342	234,173	22.8%	121,209	112,964	1,093	13,530	100,527	90,000
Hutchinson	Off Sale Only	---	13,545	1	3,772,316	2,906,499	865,817	23.0%	551,260	314,557	4,116	846	317,827	291,000
Litchfield	Off Sale Only	---	6,736	1	1,357,663	1,023,383	334,280	24.6%	216,638	117,642	5,214	---	122,856	63,999
Morton	On & Off Sale	---	430	1	306,649	158,068	148,581	48.5%	134,902	13,679	4,245	---	17,924	25,000
Olivia	On & Off Sale	---	2,518	1	719,540	506,880	212,660	29.6%	232,956	(20,296)	22,928	---	2,632	10,000
Renville	On & Off Sale	---	1,291	1	374,468	249,232	125,236	33.4%	183,482	(58,246)	24,532	---	(33,714)	---
Sacred Heart	On & Off Sale	---	531	1	289,682	164,985	124,697	43.0%	155,396	(30,699)	9,207	---	(21,492)	---
Silver Lake	On & Off Sale	---	783	1	513,011	288,677	224,334	43.7%	221,753	2,581	657	---	3,238	8,000
Average Per Store			33,926	12	866,642	607,774	258,868	29.9%	212,753	46,115	10,772	4,239	52,647	38,047
Upper Southwest														
Appleton	Off Sale Only	---	2,877	1	373,629	270,678	102,951	27.6%	80,624	22,327	---	---	22,327	---
Benson	On & Off Sale	---	3,375	1	972,847	609,400	363,447	37.4%	298,392	65,055	5,097	---	70,152	64,000
Boyd	On & Off Sale	---	190	1	298,005	157,366	140,639	47.2%	129,267	11,372	4,867	---	16,239	9,757
Clontarf	On & Off Sale	---	164	1	279,254	157,654	121,600	43.5%	105,682	15,918	---	---	15,918	15,958
Danvers	On & Off Sale	---	102	1	236,956	117,201	119,755	50.5%	97,563	22,192	4,395	---	26,587	1,000
Dawson	Off Sale Only	---	1,506	1	373,122	274,647	98,475	26.4%	87,740	10,735	1,306	---	12,041	2,000
De Graff	On & Off Sale	[0]	144	1	192,968	130,321	62,647	32.5%	82,122	(19,475)	55,822	---	36,347	31,000
Granite Falls	Off Sale Only	---	3,105	1	804,071	519,505	284,566	35.4%	178,360	106,206	17,858	---	124,064	107,448
Hanley Falls	On & Off Sale	---	311	1	224,728	122,176	102,552	45.6%	99,787	2,765	498	---	3,263	5,854
Madison	Off Sale Only	---	1,742	1	339,337	246,572	92,765	27.3%	85,204	7,561	1,119	---	8,680	(279)
Maynard	On & Off Sale	---	372	1	271,062	132,034	139,028	51.3%	142,297	(3,269)	649	---	(2,620)	---
Montevideo	Off Sale Only	---	5,448	1	1,524,932	1,146,534	378,398	24.8%	283,457	94,941	407	3,360	91,988	90,000
St. Leo	On & Off Sale	---	101	1	99,346	46,541	52,805	53.2%	66,393	(13,588)	1,098	---	(12,490)	---
Wood Lake	On & Off Sale	[21]	420	1	124,186	86,402	37,784	30.4%	54,018	(16,234)	1	8,282	(24,515)	(1,505)
Average Per Store			19,857	14	436,746	286,931	149,815	34.3%	127,922	21,893	6,651	832	27,713	23,231
East Central														
Braham	Off Sale Only	---	1,395	1	874,697	684,537	190,160	21.7%	189,049	1,111	51,236	54,773	(2,426)	23,000
Cambridge	Off Sale Only	---	6,306	1	2,998,872	2,296,521	702,351	23.4%	409,406	292,945	11,551	---	304,496	185,000
Finlayson	On & Off Sale	---	322	1	427,040	250,879	176,161	41.3%	116,681	59,480	1,250	---	60,730	50,000
Foreston	On & Off Sale	[0]	442	1	343,876	185,400	158,836	46.2%	140,705	18,131	23,622	493	41,260	5,000
Hinckley	On & Off Sale	---	1,347	1	1,455,070	925,077	529,993	36.4%	351,527	178,466	2,138	11,890	168,714	105,250
Isanti	Off Sale Only	---	4,161	1	1,612,378	1,215,669	396,709	24.6%	310,950	85,759	14,783	---	100,542	50,000
Isle	On & Off Sale	---	769	1	1,105,370	751,130	354,240	32.0%	343,620	10,620	---	---	10,620	15,390
Lindstrom	On & Off Sale	---	3,581	2	2,143,603	1,566,147	577,456	26.9%	434,471	142,985	13,096	5,943	150,138	21,799

Table 9
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Milaca	Off Sale Only	---	2,652	1	1,105,747	855,162	250,585	22.7%	166,693	83,892	5,815	11,496	78,211	20,000
Mora	Off Sale Only	---	3,421	1	2,021,408	1,550,680	470,728	23.3%	250,185	220,543	26,761	---	247,304	270,000
North Branch	Off Sale Only	---	9,399	1	1,598,546	1,195,156	403,390	25.2%	279,044	124,346	1,761	48,414	77,693	132,436
Ogilvie	On & Off Sale	---	481	1	444,352	272,629	171,723	38.6%	176,166	(4,443)	22,908	335	18,130	54,156
Pine City	Off Sale Only	---	3,143	2	1,533,791	1,208,962	324,829	21.2%	466,391	(141,562)	3,814	---	(137,748)	49,225
Princeton	Off Sale Only	---	4,238	1	1,773,410	1,347,007	426,403	24.0%	239,437	186,966	25,587	11,496	201,057	41,000
Rush City	On & Off Sale	---	2,885	1	653,367	454,395	198,972	30.5%	212,498	(13,526)	8,329	---	(5,197)	1,000
Stacy	On & Off Sale	[0]	1,320	1	605,621	314,606	291,015	48.1%	211,992	79,023	146	---	79,169	15,000
Average Per Store			45,862	18	1,149,842	837,422	312,420	27.2%	238,823	73,596	11,822	8,047	77,372	57,681
Central														
Big Lake	Off Sale Only	---	7,707	1	2,003,986	1,499,835	504,151	25.2%	304,506	199,645	7,504	---	207,149	150,000
Buffalo	Off Sale Only	---	12,120	1	1,963,359	1,324,207	639,152	32.6%	357,888	281,264	165,566	---	446,830	340,000
Delano	Off Sale Only	---	4,114	1	1,627,962	1,230,307	397,655	24.4%	290,696	106,959	2,542	---	109,501	50,000
Elk River	Off Sale Only	---	18,758	1	4,156,276	3,040,286	1,115,990	26.9%	539,711	576,279	24,232	41,090	559,421	183,300
Gilman	On & Off Sale	[0]	224	1	359,030	191,970	167,060	46.5%	164,654	2,406	22,052	---	24,458	---
Holdingsford	On & Off Sale	---	729	1	351,597	175,897	175,700	50.0%	137,727	37,973	---	---	37,973	40,507
Howard Lake	On & Off Sale	---	1,876	1	1,022,316	692,578	329,738	32.3%	254,087	75,651	8,381	530	83,502	40,000
Maple Lake	Off Sale Only	---	1,667	1	1,020,413	782,316	238,097	23.3%	177,420	60,677	3,026	---	63,703	20,000
Monticello	Off Sale Only	---	9,776	1	3,366,300	2,506,669	859,631	25.5%	501,168	358,463	25,816	---	384,279	130,000
Paynesville	Off Sale Only	---	2,287	1	728,543	564,008	164,535	22.6%	132,785	31,750	5,301	---	37,051	48,650
Sauk Rapids	Off Sale Only	---	11,690	1	2,171,429	1,715,079	456,350	21.0%	300,378	155,972	14,081	---	170,053	160,000
South Haven	On & Off Sale	---	188	1	307,665	164,702	142,963	46.5%	155,040	(12,077)	1,301	---	(10,776)	4,830
Waverly	On & Off Sale	[0]	745	1	530,569	350,707	179,862	33.9%	188,231	(8,369)	5,757	---	(2,612)	39,584
Average Per Store			71,881	13	1,508,419	1,095,274	413,145	27.4%	269,561	143,584	21,966	3,202	162,349	92,836
Southwest														
Avoca	On & Off Sale	---	137	1	183,267	97,930	85,337	46.6%	87,091	(1,754)	3,950	---	2,196	---
Balaton	On & Off Sale	---	598	1	370,601	213,478	157,123	42.4%	133,906	23,217	8,123	---	31,340	---
Belview	On & Off Sale	---	398	1	280,135	151,271	128,864	46.0%	144,935	(16,071)	3,100	---	(12,971)	---
Cottonwood	On & Off Sale	---	1,146	1	523,316	323,243	200,073	38.2%	204,625	(4,552)	345	1,645	(5,852)	3,000
Currie	On & Off Sale	[21][22]	210	1	---	---	---	---	7,401	(7,401)	43,398	169	35,828	79,079
Dundee	On & Off Sale	---	100	1	191,355	91,106	100,249	52.4%	100,703	(454)	13,164	---	12,710	1,800
Ellsworth	On & Off Sale	[*]	532	1	228,473	124,415	104,058	45.5%	101,068	2,990	11,025	---	14,015	10,000
Hadley	On & Off Sale	---	65	1	155,634	71,459	84,175	54.1%	76,594	7,581	12,569	35	20,115	---
Heron Lake	On & Off Sale	---	767	1	244,561	132,473	112,088	45.8%	83,860	28,228	1,375	---	29,603	---
Ivanhoe	On & Off Sale	---	652	1	386,090	217,931	168,159	43.6%	155,831	12,328	502	---	12,830	1,000
Jackson	Off Sale Only	---	3,481	1	608,031	469,989	138,042	22.7%	115,276	22,766	9,206	---	31,972	20,000
Jasper	On & Off Sale	---	594	1	189,737	91,689	98,048	51.7%	99,846	(1,798)	410	---	(1,388)	---
Lake Benton	On & Off Sale	---	685	1	225,301	119,597	105,704	46.9%	97,992	7,712	7,420	---	15,132	15,000
Lake Wilson	On & Off Sale	---	260	1	222,032	105,954	116,078	52.3%	113,838	2,240	5,209	192	7,257	---
Lakefield	Off Sale Only	---	1,713	1	258,784	181,772	77,012	29.8%	77,332	(320)	3,941	306	3,315	(5,248)
Lismore	On & Off Sale	---	224	1	288,665	145,511	143,154	49.6%	135,891	7,263	126	4,438	2,951	---
Luverne	Off Sale Only	---	4,600	1	704,798	513,884	190,914	27.1%	160,800	30,114	2,172	---	32,286	38,000
Marshall	Off Sale Only	---	12,788	1	3,011,209	2,228,905	782,304	26.0%	278,530	503,774	11,401	---	515,175	350,000
Okabena	On & Off Sale	---	180	1	281,431	169,228	112,203	39.9%	140,672	(28,469)	10,355	---	(18,114)	(10,099)
Pipestone	Off Sale Only	---	4,380	1	935,910	681,188	254,722	27.2%	122,677	132,045	9,018	---	141,063	84,000
Redwood Falls	Off Sale Only	---	5,370	1	1,285,427	993,740	291,687	22.7%	229,499	62,188	48,228	43,365	67,051	48,552

Table 9
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Round Lake	Off Sale Only	[*]	426	1	76,406	54,153	22,253	29.1%	39,148	(16,895)	684	---	(16,211)	---
Russell	On & Off Sale	---	349	1	260,991	132,865	128,126	49.1%	109,574	18,552	5,558	---	24,110	28,321
Tracy	On & Off Sale	---	2,213	1	590,625	344,462	246,163	41.7%	248,026	(1,863)	31,291	---	29,428	35,000
Vesta	On & Off Sale	---	323	1	179,488	77,134	102,354	57.0%	102,431	(77)	709	---	632	4,000
Walnut Grove	On & Off Sale	---	709	1	330,536	176,872	153,664	46.5%	138,425	15,239	32	---	15,271	22,000
Wilmont	On & Off Sale	---	323	1	199,630	100,279	99,351	49.8%	108,449	(9,098)	10,576	---	1,478	---
Windom	Off Sale Only	---	4,513	1	1,069,279	762,993	306,286	28.6%	225,474	80,812	---	---	80,812	35,000
Worthington	Off Sale Only	---	11,300	1	1,597,830	1,194,967	402,863	25.2%	263,062	139,801	6,439	388	145,852	125,000
Average Per Store			59,036	29	513,088	343,741	169,347	33.0%	134,585	34,762	8,977	1,743	41,996	30,497
South Central														
Blue Earth	Off Sale Only	---	3,542	1	937,564	701,356	236,208	25.2%	159,751	76,457	23,094	---	99,551	101,500
Butterfield	Off Sale Only	---	544	1	198,614	163,921	34,693	17.5%	44,619	(9,926)	236	---	(9,690)	---
Cleveland	On & Off Sale	---	709	1	210,700	131,358	79,342	37.7%	104,011	(24,669)	12,230	3,103	(15,542)	1
Delavan	On & Off Sale	---	206	1	175,109	80,301	94,808	54.1%	98,780	(3,972)	12,000	1,174	6,854	---
Elmore	Off Sale Only	---	701	1	133,234	102,113	31,121	23.4%	36,829	(5,708)	987	---	(4,721)	---
Fairmont	Off Sale Only	---	10,778	1	2,181,027	1,645,502	535,525	24.6%	337,434	198,091	6,303	---	204,394	---
Hanska	On & Off Sale	---	432	1	358,423	190,365	168,058	46.9%	154,525	13,533	1,125	---	14,658	17,000
Kiester	Off Sale Only	---	527	1	129,825	85,874	43,951	33.9%	38,143	5,808	---	---	5,808	10,000
Lafayette	On & Off Sale	[21]	532	1	1,035	---	1,035	100.0%	4,545	(3,510)	210	---	(3,300)	152,550
Le Center	On & Off Sale	---	2,352	1	687,573	465,638	221,935	32.3%	175,132	46,803	16,201	---	63,004	60,000
Lewisville	On & Off Sale	---	266	1	172,802	97,826	74,976	43.4%	86,733	(11,757)	5,571	---	(6,186)	6,283
Madelia	Off Sale Only	---	2,320	1	300,855	231,813	69,042	22.9%	44,012	25,030	5,576	---	30,606	40,000
Mapleton	On & Off Sale	---	1,669	1	408,622	264,902	143,720	35.2%	192,806	(49,086)	20,346	---	(28,740)	---
Sherburn	On & Off Sale	---	1,045	1	417,262	257,440	159,822	38.3%	148,917	10,905	10,284	130	21,059	9,145
Sleepy Eye	Off Sale Only	---	3,608	1	414,081	296,700	117,381	28.3%	104,671	12,710	4,628	681	16,657	40,000
St. James	Off Sale Only	---	4,651	1	694,902	504,479	190,423	27.4%	114,783	75,640	3,088	---	78,728	97,000
Waldorf	On & Off Sale	[0]	235	1	225,272	123,574	101,698	45.1%	93,892	7,806	7,367	---	15,173	---
Wells	On & Off Sale	---	2,543	1	641,298	419,440	221,858	34.6%	214,557	7,301	11,868	721	18,448	91,829
Average Per Store			36,660	18	460,455	320,145	140,311	30.5%	119,674	20,636	7,840	323	28,153	34,739
Southeast														
Caledonia	Off Sale Only	---	2,961	1	463,003	355,468	107,535	23.2%	72,110	35,425	---	542	34,883	10,000
Canton	On & Off Sale	[0]	331	1	101,904	82,271	19,633	19.3%	21,213	(1,580)	4,221	---	2,641	---
Conger	On & Off Sale	---	150	1	178,606	93,072	85,534	47.9%	77,746	7,788	7,223	---	15,011	5,000
Ellendale	On & Off Sale	---	594	1	270,364	174,462	95,902	35.5%	123,209	(27,307)	4,799	---	(22,508)	---
Houston	On & Off Sale	---	1,017	1	439,896	219,610	220,286	50.1%	187,003	33,283	4,800	---	38,083	19,200
Kasson	Off Sale Only	---	5,057	1	767,159	576,617	190,542	24.8%	171,611	18,931	1,274	---	20,205	5,000
Kellogg	On & Off Sale	---	447	1	178,632	72,949	105,683	59.2%	116,278	(10,595)	8,221	---	(2,374)	6,000
Kenyon	On & Off Sale	---	1,689	1	506,689	296,684	210,005	41.4%	193,984	16,021	8,889	---	24,910	25,000
Leroy	Off Sale Only	---	57	1	167,043	141,184	25,859	15.5%	37,796	(11,937)	2,443	---	(9,494)	---
Lonsdale	On & Off Sale	---	1,859	1	801,916	559,949	241,967	30.2%	179,157	62,810	24,094	---	86,904	---
Mabel	On & Off Sale	---	760	1	268,859	166,977	101,882	37.9%	103,112	(1,230)	4,518	5,141	(1,853)	10,000
Mazeppa	On & Off Sale	---	789	1	309,850	188,128	121,722	39.3%	107,982	13,740	7,009	---	20,749	40,000
Medford	On & Off Sale	---	1,077	1	573,289	330,978	242,311	42.3%	214,406	27,905	4,875	---	32,780	50,000
Northfield	Off Sale Only	---	18,256	1	2,130,641	1,560,207	570,434	26.8%	461,396	109,038	16,876	---	125,914	130,000
Pine Island	On & Off Sale	---	3,036	1	631,892	371,470	260,422	41.2%	284,412	(23,990)	21,537	---	(2,453)	---
Plainview	On & Off Sale	---	3,265	1	647,683	412,930	234,753	36.2%	208,558	26,195	17,667	---	43,862	50,024

Table 9
Analysis of City Liquor Store Operations - 2003
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Rushford	On & Off Sale	---	1,746	1	540,397	367,054	173,343	32.1%	157,318	16,025	11,893	---	27,918	25,000
Spring Grove	On & Off Sale	---	1,308	1	332,136	204,989	127,147	38.3%	130,262	(3,115)	1,806	690	(1,999)	5,521
West Concord	On & Off Sale	---	832	1	336,545	191,325	145,220	43.2%	173,351	(28,131)	3,300	---	(24,831)	---
Average Per Store			45,231	19	507,711	335,070	172,641	34.0%	158,995	13,646	8,181	335	21,492	20,039
7 County Twin Cities														
Anoka	Off Sale Only	---	18,275	2	2,989,181	2,267,063	722,118	24.2%	587,652	134,466	22,112	---	156,578	184,000
Apple Valley	Off Sale Only	---	48,418	2	5,916,861	4,533,328	1,383,533	23.4%	970,830	412,703	19,288	---	431,991	250,000
Brooklyn Center	Off Sale Only	---	29,174	1	3,407,990	2,554,637	853,353	25.0%	723,392	129,961	22,072	---	152,033	100,000
Columbia Heights	Off Sale Only	---	18,698	3	6,934,572	5,366,137	1,568,435	22.6%	1,236,163	332,272	104,901	38,660	398,513	261,981
Eden Prairie	Off Sale Only	---	59,325	3	8,404,740	6,158,512	2,246,228	26.7%	1,464,802	781,426	20,023	55,719	745,730	653,444
Edina	Off Sale Only	---	48,156	3	9,659,631	7,141,978	2,517,653	26.1%	1,622,103	895,550	---	---	895,550	895,000
Farmington	Off Sale Only	---	15,549	2	2,710,939	2,085,067	625,872	23.1%	459,509	166,363	3,278	1,676	167,965	105,000
Fridley	Off Sale Only	---	27,480	2	5,364,588	4,214,499	1,150,089	21.4%	796,137	353,952	11,316	3,863	361,405	450,500
Lakeville	Off Sale Only	---	47,523	3	9,852,366	7,467,334	2,385,032	24.2%	1,561,082	823,950	17,498	52,760	788,688	1,046,141
Lexington	Off Sale Only	---	2,220	1	2,391,911	1,969,007	422,904	17.7%	362,804	60,100	3,269	1,823	61,546	100,000
Mound	Off Sale Only	---	9,630	1	2,099,734	1,612,498	487,236	23.2%	488,481	(1,245)	---	64,180	(65,425)	---
Richfield	Off Sale Only	---	34,502	4	9,001,739	6,883,995	2,117,744	23.5%	1,643,300	474,444	27,499	5,351	496,592	704,270
Robbinsdale	Off Sale Only	---	14,068	1	2,114,320	1,607,190	507,130	24.0%	434,461	72,669	3,849	---	76,518	50,000
Rogers	On & Off Sale	---	5,580	2	2,524,367	1,696,534	827,833	32.8%	642,426	185,407	458,774	65,918	578,263	---
Savage	Off Sale Only	---	23,570	3	6,061,214	4,574,383	1,486,831	24.5%	1,103,708	383,123	74,884	126,000	332,007	376,000
Shorewood	Off Sale Only	---	7,595	2	1,772,748	1,302,901	469,847	26.5%	446,978	22,869	9,414	---	32,283	30,000
Spring Lake Park	Off Sale Only	---	6,833	1	2,839,582	2,220,943	618,639	21.8%	583,647	34,992	34,574	9,562	60,004	208,963
St. Anthony	On & Off Sale	[16]	8,012	2	4,198,908	3,162,763	1,036,145	24.7%	834,685	201,460	414,794	93,325	522,929	325,000
St. Francis	Off Sale Only	---	6,177	1	1,351,764	1,044,433	307,331	22.7%	200,173	107,158	178,700	2,523	283,335	11,500
Tonka Bay	Off Sale Only	[21][22]	1,579	1	584,309	466,644	117,665	20.1%	88,573	29,092	415,939	---	445,031	---
Watertown	Off Sale Only	---	3,620	1	512,715	398,363	114,352	22.3%	147,557	(33,205)	86,404	11,022	42,177	---
Wayzata	On & Off Sale	---	4,122	1	2,960,322	1,721,598	1,238,724	41.8%	1,026,827	211,897	30,611	---	242,508	525,000
Average Per Store			440,106	42	2,229,869	1,677,376	552,493	24.8%	414,888	137,605	46,648	12,676	171,577	149,448
Off Sale Only Average Per Store - All Cities			769,140	117	1,551,235	1,173,156	378,079	24.4%	259,989	118,090	15,852	6,928	127,014	100,323
On & Off Sale Average Per Store- All Cities			119,374	140	483,908	297,934	185,974	38.4%	167,007	18,967	14,165	2,151	30,981	25,989
All Stores Average Per Store- All Cities			888,514	257	969,811	696,381	273,430	28.2%	209,337	64,093	14,933	4,326	74,700	59,830

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
[0] Cash basis of accounting.
[16] The municipal liquor store discontinued on-sale operations during the current year.
[21] Discontinued operations during 2003.
[22] Non-operating income includes the gain on the sale of fixed assets.

Figure 4

2003 Average Sales Per Municipal Liquor Store - By Economic Development Region

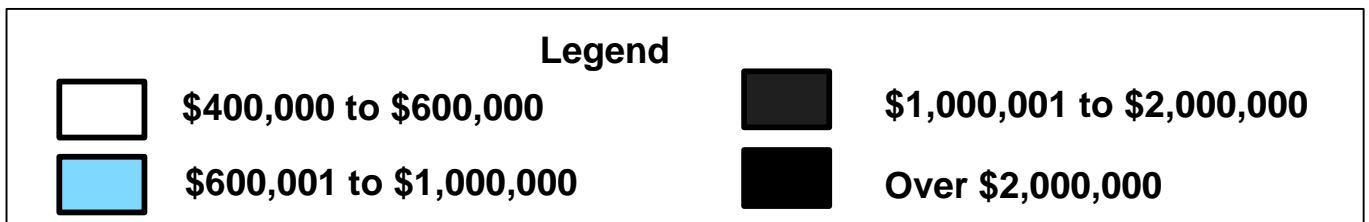
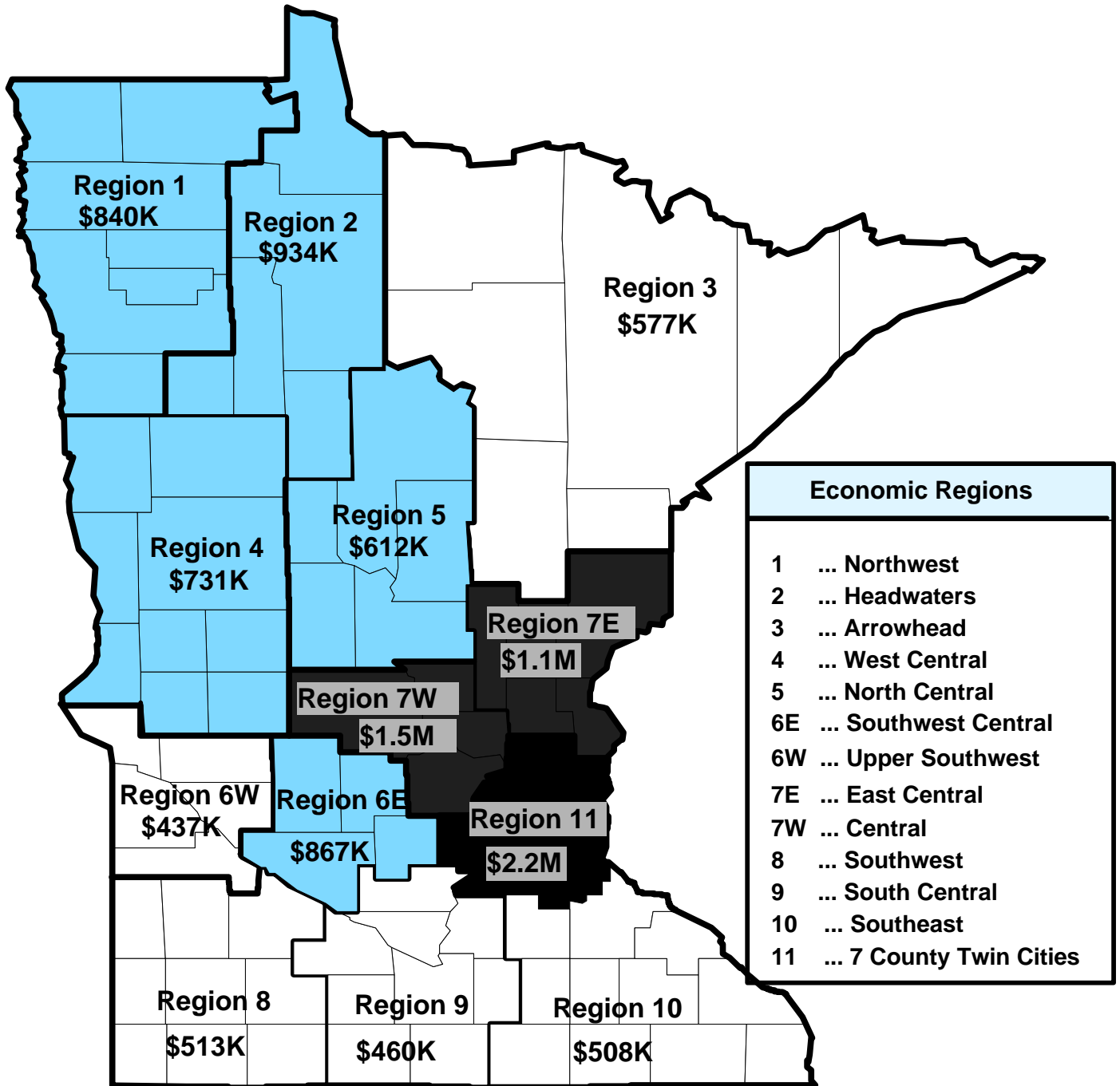
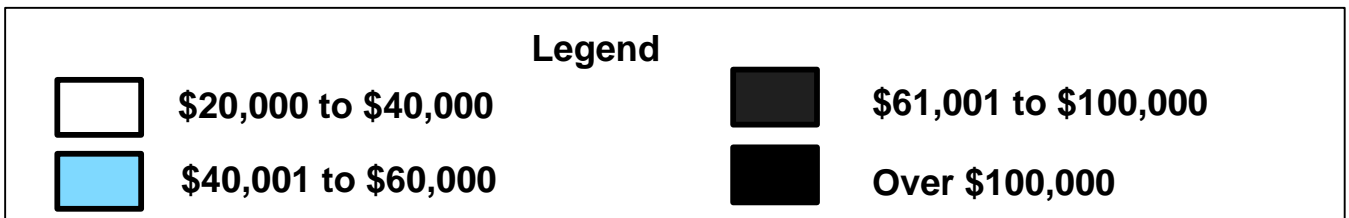
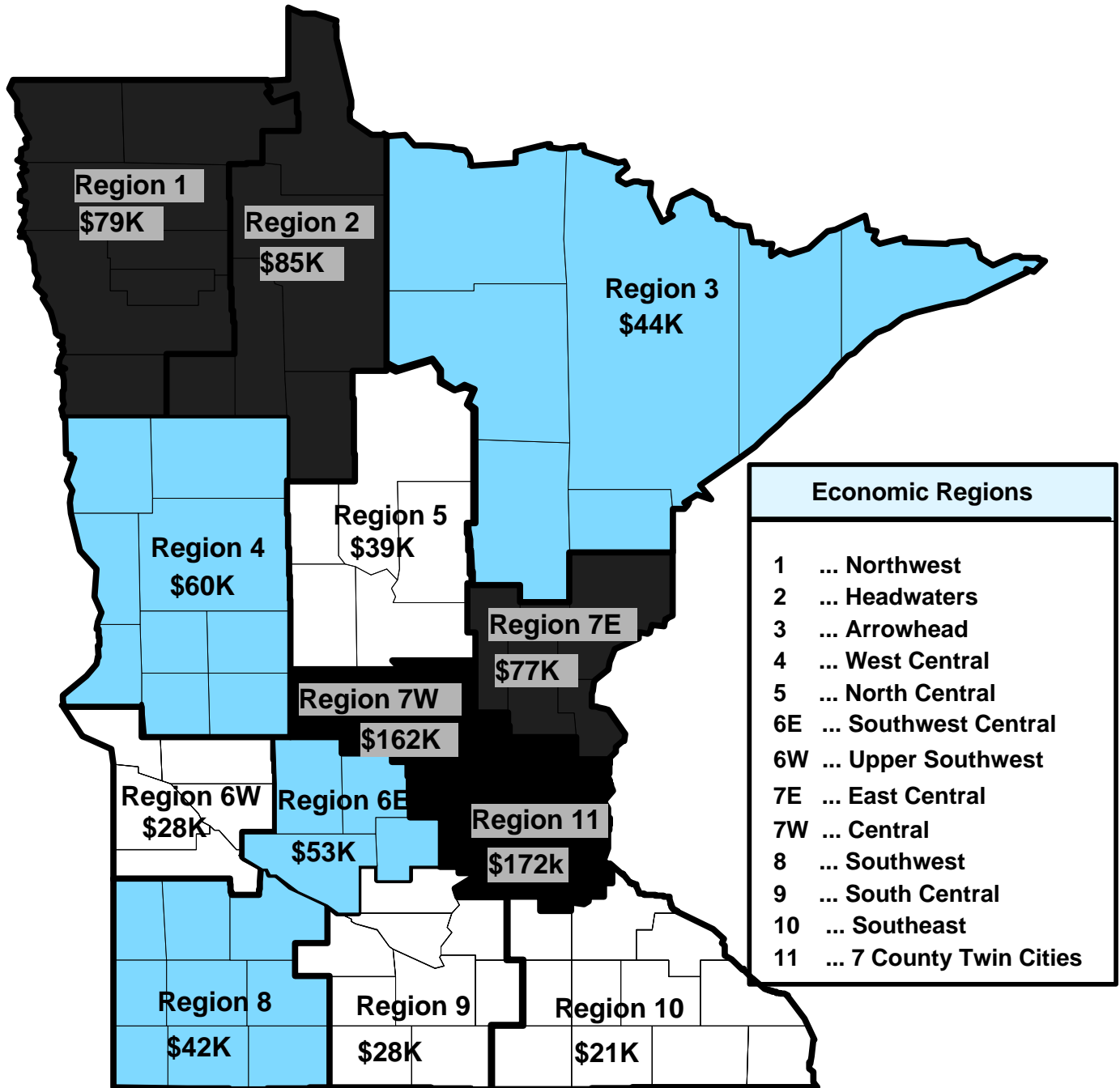


Figure 5

2003 Average Net Profit Per Municipal Liquor Store - By Economic Development Region



Appendix 3

Explanations of Tables and Charts

This page left blank intentionally

Explanation of Tables and Charts

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

- Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1993 to 2003.
- Table 1 on page 3 lists those municipal liquor stores that reported net losses in 2003.
- Table 2 on page 5 compares off-sale liquor store total sales and total operating expenses.
- Table 3 on page 6 compares the operations of Minnesota's municipal liquor establishments in 2003 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 15 provides detailed summaries of the financial activity of all municipal liquor operations for 2003.
- Table 5 on pages 16 through 21 lists municipal liquor stores based on their gross sales.
- Table 6 on page 22 examines metropolitan area liquor operations.
- Table 7 on pages 23 through 27 examines liquor store operations in Greater Minnesota.
- Table 8 on page 30 examines liquor store operations based on the per-store averages of economic development regions.
- Table 9 on pages 31 through 36 examines liquor store operations based on economic development regions and the cities within each region.
- Figures 4 and 5 on pages 37 and 38 display through the use of maps the average sales and net income per store of each economic development region.

This page left blank intentionally

RECENT ANNUAL REPORTS, SPECIAL STUDIES, AND BEST PRACTICES REVIEWS FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION

Best Practices Review: *Cooperative Efforts in Public Service Delivery*

The best practices review highlights examples of successful local government cooperation and offers guidance to those local governments pursuing cooperative efforts. December 2004.

2003 Minnesota Township Finances

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. November 2004

Financial Trends of Minnesota School Districts – School Districts Under 1,000 Enrollment

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts with enrollments under 1,000 for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. May 2004.

2003 Criminal Forfeitures in the State of Minnesota

This annual report describes the amount of property and cash seized by law enforcement agents in criminal forfeitures and what happens to the forfeited items. May 2004

2003 Local Government Lobbying Expenditures

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2004

Summary Budget Information for Minnesota Cities

This annual report analyzes the unaudited revenues and expenditures budgeted for 2004 by all Minnesota cities. It includes comparisons with 2003 budget data. April 2004

Special Study: Municipal Enterprise Activity

This study, requested by a bipartisan group of legislators, examines the financial information of enterprise fund operations of Minnesota cities from 1998 to 2002. March 2004

Minnesota County Finances

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year (year-ended 2002). It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2003 and 2004. March 2004

Financial Trends of Minnesota School Districts – School Districts Over 1,000 Enrollment

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts with enrollments over 1,000 for the most recent year. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. February 2004.

An Analysis of Minnesota's Municipal Liquor Store Operations in 2002

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. January 2004

Special Study: School Superintendent Compensation

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

Special Study: Local Government Aid and its Effect on Expenditures

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

If you are interested in one of these recent reports, they are available on our web site at www.auditor.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@auditor.state.mn.us to request a copy of the report.