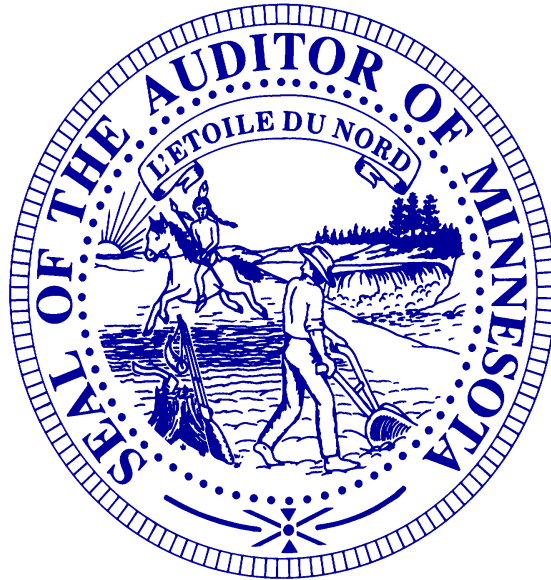


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2002

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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.

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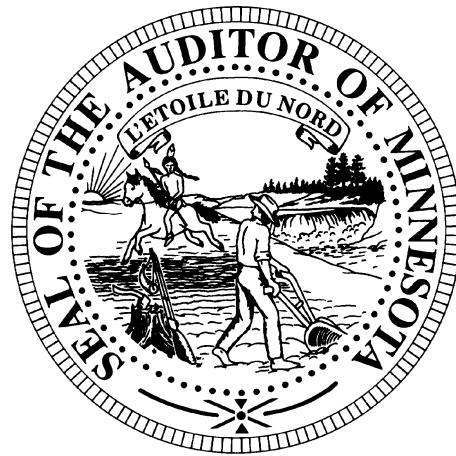
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An Analysis of Minnesota Municipal Liquor Store Operations

For the Year Ended December 31, 2002



January 13, 2004

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An Analysis of Minnesota Municipal Liquor Store Operations in 2002

Overview

Minnesota's municipal liquor stores reported that their total sales rose in 2002 but their profits fell. Sales at municipal liquor operations rose 3.4 percent in 2002 while net income decreased 6.1 percent. This was the first time in ten years that Minnesota's municipally owned and operated liquor stores reported a decrease in net income. Cities transferred \$14.1 million in liquor store profits to other municipal accounts in 2002. This represents a decrease of 1.7 percent from the \$14.3 million transferred in 2001. While the majority of municipal liquor stores were profitable in 2002, 27 cities reported a net loss in their municipal liquor operations. Twenty-eight cities reported a net loss in 2001.

Sales at municipal liquor operations rose 3.4 percent in 2002 while net income decreased 6.1 percent.

During 2002, Minnesota's municipally owned liquor stores reported:

- gross sales of \$240.9 million, which was an increase of \$7.9 million over 2001 gross sales;
- a net income of \$19.0 million, which was \$1.2 million less than the total net income reported in 2001.

Background on Minnesota's Municipal Liquor Stores

Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.¹ During 2002, 233 Minnesota cities operated municipal liquor stores, with 138 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. However, the primary purpose of many of the current municipal liquor establishments is to provide additional revenues to supplement traditional tax and fee revenues.

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

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



The Profitability of Minnesota’s Municipal Liquor Stores

During 2002, Minnesota’s municipal liquor establishments reported a seventh consecutive year of record sales totaling \$240.9 million. Total sales generated in 2002 rose \$7.9 million or 3.4% over sales reported in 2001. The stores reported a net income of \$19.0 million in 2002, which was 6.1 percent less than the net income reported in 2001. Total municipal liquor sales ranged from \$30,820 in Trimont to \$9.5 million in Lakeville. Net income and losses for municipal liquor stores ranged from a loss of \$130,972 in Watertown to a profit of \$835,022 in Lakeville.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 22 of the 233 Minnesota cities (9.4 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 38.2 percent of the total sales and 31.9 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$2.1 million in 2002, compared to average sales of \$682,791 for Greater Minnesota municipal liquor stores.² The average net income of metropolitan stores was \$137,616 in 2002, compared to an average of \$59,282 for municipal liquor establishments in Greater Minnesota. Net income and losses among metropolitan liquor operations ranged from a loss of \$130,972 in Watertown to a profit of \$835,022 in Lakeville. Net income and losses among Greater Minnesota cities ranged from a loss of \$45,128 in Wood Lake to a profit of \$539,964 in Detroit Lakes. Municipal liquor stores in both the metro area and Greater Minnesota showed a decrease in net income in 2002. The

2 The 22 cities in the metropolitan area that have municipal liquor operations operated a total of 44 establishments selling liquor on-sale and/or off-sale. The 213 Greater Minnesota cities with municipal liquor stores operated a total of 218 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

decrease in net income of metropolitan liquor operations was far more pronounced than that of those in Greater Minnesota. The net income of metropolitan liquor stores fell 12.2 percent compared to 2.9 percent for those in Greater Minnesota.

Comparison of Metro and Greater Minnesota Municipal Liquor Operations

A comparison of liquor stores in the seven county metropolitan area to those in Greater Minnesota shows distinct differences in profitability and net transfers to governmental funds. From 2001 to 2002, metropolitan liquor operations showed a decrease of 12.2 percent in net income but an increase of 1.9 percent in net transfers to governmental funds. In Greater Minnesota, net income decreased 2.9 percent and net transfers fell 3.9 percent.

Among metro liquor stores, off sale stores showed an increase in net transfers of 7.4 percent while the on-and-off sale operations had a decrease in net transfers of 30.3 percent. Among Greater Minnesota stores, off sale stores showed a decrease of 1.2 percent in net transfers and on-and-off sale liquor establishments showed a decrease of 9.3 percent.

The municipal liquor establishments operated by 27 Minnesota cities reported net losses for 2002, compared to 28 cities in 2001. Twenty-five of the 27 cities with net losses were located in Greater Minnesota. Of those cities that had net losses, all but two had populations of less than 2,500.

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

Name of City	Net Loss	Name of City	Net Loss
Watertown (closed in 2002)	(\$130,972)	Lake Lillian (closed in 2002)	(\$9,894)
Wood Lake	(45,128)	Fairfax	(9,026)
Elbow Lake	(42,008)	Lewisville	(7,320)
Olivia	(29,782)	Okabena	(7,128)
Isle	(25,649)	St. Leo	(6,798)
Frazee	(25,600)	Goodridge	(6,337)
Belview	(20,196)	Avoca	(4,653)
Sacred Heart	(16,492)	Elmore	(2,283)
Round Lake	(13,365)	Barnesville	(1,046)
Ada	(13,068)	Currie	(539)
Elizabeth	(12,676)	West Concord	(429)
Ellendale	(11,797)	Williams	(427)
Bigfork	(11,503)	Tonka Bay	(278)
Bertha	(10,775)		

Liquor Store Profits Help Support City Services

During 2002, Minnesota's municipal liquor stores transferred \$14.1 million of their profits to support city services. This represents a decrease of 1.7 percent from the total amount of transfers made in 2001. Transfers totaled \$5.3 million among metro establishments compared to \$8.7 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 twenty-two cities should have held a public hearing on their municipal liquor operations:

Ada	Avoca	Belview	Bertha	Bigfork	Butterfield	Cleveland
Currie	Fairfax	Glenwood	Goodridge	Hawley	Lismore	Okabena
Round Lake	St. Leo	Trimont	Vesta	Williams	Wood Lake	

In 2001, 18 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 2002, the municipal liquor stores in 9 of those cities reported a profit and 9 continued to operate at a loss (two of the cities with losses in 2002, Lake Lillian and Watertown, discontinued operations.) Two cities, Currie and Okabena, have posted losses for at least five years in a row.

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure that the liquor stores are managed efficiently and effectively. An analysis of the financial data for off-sale municipal liquor stores, with similar levels of gross sales, reveals large variances in total operating expenses. Cities with relatively low gross profits (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.³

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

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

Off-Sale Municipal Liquor Stores With Total Sales Between	Number of Cities	Range In Total Operating Expenses
\$ 30,820 and \$ 150,000	8	\$ 10,242 to \$ 49,537
\$ 150,001 and \$ 250,000	4	\$ 37,089 to \$ 65,038
\$ 250,001 and \$ 350,000	6	\$ 43,927 to \$ 83,416
\$ 350,001 and \$ 450,000	5	\$ 59,426 to \$ 109,300
\$ 450,001 and \$ 650,000	5	\$ 66,547 to \$ 128,933
\$ 650,001 and \$1,000,000	17	\$108,882 to \$ 156,643
\$1,000,001 and \$2,000,000	20	\$138,010 to \$ 367,505
\$2,000,001 and \$3,000,000	14	\$239,682 to \$ 635,810
\$3,000,001 and \$9,495,093	16	\$299,445 to \$1,595,920

Utilization of Data

This report provides city officials with comparative data to help fulfill their responsibility to provide for the effective management of municipal liquor store operations. City officials should use this report to compare their liquor store finances to the finances of municipal liquor stores with comparable levels of gross sales. Table 5, beginning on page 16, 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.

Table 3
Summary of 2002 Liquor Store Operations

On-Sale and Off-Sale Stores

	2001		2002			
	140	138	Percent of Sales			
	Amount	Amount	2001	2002	Variance	Percent Change
Sales	\$66,093,422	\$68,675,044	100.0%	100.0%	2,581,622	3.91%
Cost of Sales	40,712,039	42,581,871	61.6%	62.0%	1,869,832	4.59%
Gross Profit	25,381,383	26,093,173	38.4%	38.0%	711,790	2.80%
Operating Expenses	21,765,914	23,008,599	32.9%	33.5%	1,242,685	5.71%
Income from Operations	3,615,469	3,084,574	5.5%	4.5%	(530,895)	-14.68%
Nonoperating Revenues	1,497,469	1,304,100	2.3%	1.9%	(193,369)	-12.91%
Nonoperating Expenses	234,873	228,311	0.4%	0.3%	(6,562)	-2.79%
Net Income Before Transfers	4,878,065	4,160,363	7.4%	6.1%	(717,702)	-14.71%
Transfers to Other City Funds	3,722,333	3,218,463	---	---	(503,870)	-13.54%

Off-Sale Only Stores

	2001		2002			
	94	95	Percent of Sales			
	Amount	Amount	2001	2002	Variance	Percent Change
Sales	\$166,835,927	\$172,192,070	100.0%	100.0%	5,356,143	3.21%
Cost of Sales	126,332,700	130,214,517	75.7%	75.6%	3,881,817	3.07%
Gross Profit	40,503,227	41,977,553	24.3%	24.4%	1,474,326	3.64%
Operating Expenses	26,451,733	27,970,412	15.9%	16.2%	1,518,679	5.74%
Income from Operations	14,051,494	14,007,141	8.4%	8.1%	(44,353)	-0.32%
Nonoperating Revenues	1,951,709	1,539,470	1.2%	0.9%	(412,239)	-21.12%
Nonoperating Expenses	669,427	728,399	0.4%	0.4%	58,972	8.81%
Net Income Before Transfers	15,333,776	14,818,212	9.2%	8.6%	(515,564)	-3.36%
Transfers to Other City Funds	10,594,251	10,849,303	---	---	255,052	2.41%

Total City Liquor Stores

	2001		2002			
	234	233	Percent of Sales			
	Amount	Amount	2001	2002	Variance	Percent Change
Sales	\$232,929,349	\$240,867,114	100.0%	100.0%	7,937,765	3.41%
Cost of Sales	167,044,739	172,796,388	71.7%	71.7%	5,751,649	3.44%
Gross Profit	65,884,610	68,070,726	28.3%	28.3%	2,186,116	3.32%
Operating Expenses	48,217,647	50,979,011	20.7%	21.2%	2,761,364	5.73%
Income from Operations	17,666,963	17,091,715	7.6%	7.1%	(575,248)	-3.26%
Nonoperating Revenues	3,449,178	2,843,570	1.5%	1.2%	(605,608)	-17.56%
Nonoperating Expenses	904,300	956,710	0.4%	0.4%	52,410	5.80%
Net Income Before Transfers	20,211,841	18,978,575	8.7%	7.9%	(1,233,266)	-6.10%
Transfers to Other City Funds	14,316,584	14,067,766	---	---	(248,818)	-1.74%

Figure 2: Liquor Stores Operating Income

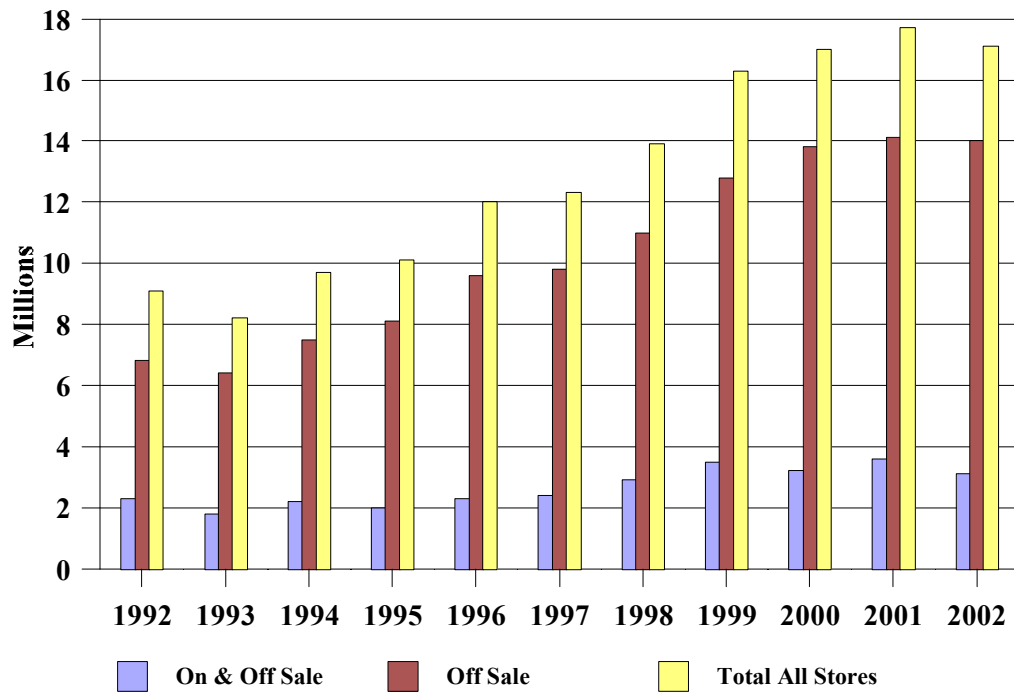
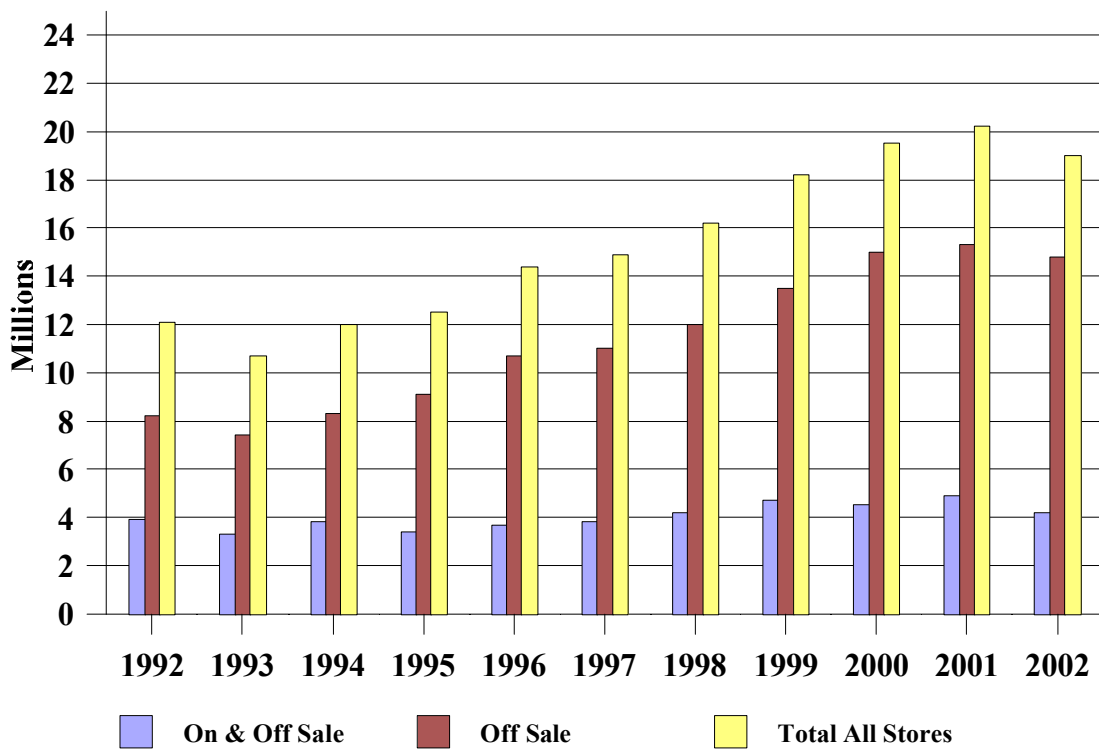


Figure 3: Liquor Stores Net Income



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Appendix 1

2002 Liquor Store Tables

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Table 4
Analysis of City Liquor Store Operations - 2002

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	----	1,668	432,958	276,236	156,722	36.2%	172,406	(15,684)	2,616	----	(13,068)	-3.0%	----
Aitkin	Off Sale Only	----	2,074	819,716	640,131	179,585	21.9%	144,606	34,979	14,251	----	49,230	6.0%	45,009
Akeley	On & Off Sale	----	395	431,458	286,049	145,409	33.7%	129,651	15,758	----	----	15,758	3.7%	----
Alexandria	Off Sale Only	----	9,855	3,376,622	2,653,582	723,040	21.4%	400,151	322,889	3,984	4,377	322,496	9.6%	300,000
Anoka	Off Sale Only	----	18,121	2,946,253	2,222,888	723,365	24.6%	635,810	87,555	32,268	----	119,823	4.1%	150,000
Apple Valley	Off Sale Only	----	47,761	5,461,784	4,158,775	1,303,009	23.9%	879,495	423,514	21,836	----	445,350	8.2%	235,000
Appleton	Off Sale Only	----	2,586	344,289	252,928	91,361	26.5%	79,272	12,089	----	----	12,089	3.5%	10,000
Audubon	On & Off Sale	----	458	514,362	312,538	201,824	39.2%	176,635	25,189	3,669	19,313	9,545	1.9%	1,000
Avoca	On & Off Sale	----	138	178,182	99,598	78,584	44.1%	83,237	(4,653)	----	----	(4,653)	-2.6%	----
Bagley	Off Sale Only	----	1,221	745,231	582,634	162,597	21.8%	114,196	48,401	1,306	----	49,707	6.7%	30,000
Balaton	On & Off Sale	----	621	353,192	208,136	145,056	41.1%	124,275	20,781	8,249	----	29,030	8.2%	42,000
Barnesville	Off Sale Only	[*]	2,260	238,226	176,765	61,461	25.8%	65,038	(3,577)	2,531	----	(1,046)	-0.4%	----
Barnum	On & Off Sale	----	547	383,774	206,156	177,618	46.3%	129,267	48,351	13,214	----	61,565	16.0%	30,000
Battle Lake	Off Sale Only	[0]	768	772,449	558,649	213,800	27.7%	133,748	80,052	2,561	22,785	59,828	7.7%	15,000
Baudette	On & Off Sale	----	1,072	982,812	623,438	359,374	36.6%	248,598	110,776	4,880	----	115,656	11.8%	220,846
Beaver Bay	On & Off Sale	----	184	278,071	144,653	133,418	48.0%	142,726	(9,308)	12,140	----	2,832	1.0%	1,000
Belview	On & Off Sale	----	396	281,649	158,027	123,622	43.9%	145,811	(22,189)	1,993	----	(20,196)	-7.2%	----
Bemidji	Off Sale Only	----	12,408	3,919,442	2,894,913	1,024,529	26.1%	552,177	472,352	21,910	----	494,262	12.6%	276,894
Benson	On & Off Sale	----	3,391	833,962	511,955	322,007	38.6%	286,236	35,771	5,082	----	40,853	4.9%	50,000
Bertha	On & Off Sale	----	465	176,206	105,127	71,079	40.3%	83,537	(12,458)	1,683	----	(10,775)	-6.1%	----
Big Falls	On & Off Sale	[0]	263	233,399	131,027	102,372	43.9%	93,687	8,685	601	----	9,286	4.0%	----
Big Lake	Off Sale Only	----	7,273	1,988,091	1,476,281	511,810	25.7%	277,910	233,900	13,026	----	246,926	12.4%	150,000
Bigfork	On & Off Sale	----	469	273,661	158,434	115,227	42.1%	126,730	(11,503)	----	----	(11,503)	-4.2%	7,500
Biscay	On & Off Sale	----	114	436,811	208,330	228,481	52.3%	201,906	26,575	25,594	----	52,169	11.9%	(187,592)
Blackduck	On & Off Sale	----	727	724,960	448,844	276,116	38.1%	182,279	93,837	10,987	----	104,824	14.5%	57,937
Blue Earth	Off Sale Only	----	3,573	896,847	674,763	222,084	24.8%	156,643	65,441	18,611	----	84,052	9.4%	23,644
Boyd	On & Off Sale	----	198	271,651	153,210	118,441	43.6%	118,166	275	3,982	----	4,257	1.6%	----
Braham	Off Sale Only	----	1,301	854,820	651,243	203,577	23.8%	151,253	52,324	57,816	53,895	56,245	6.6%	23,000
Brandon	On & Off Sale	----	443	386,153	232,419	153,734	39.8%	117,625	36,109	3,127	----	39,236	10.2%	94,576
Brooklyn Center	Off Sale Only	----	29,185	3,435,556	2,593,765	841,791	24.5%	689,603	152,188	29,506	----	181,694	5.3%	100,000
Browerville	On & Off Sale	----	729	448,003	248,562	199,441	44.5%	178,812	20,629	2,834	----	23,463	5.2%	24,153
Browns Valley	On & Off Sale	----	656	253,006	146,452	106,554	42.1%	106,801	(247)	5,521	----	5,274	2.1%	19,771
Buffalo	Off Sale Only	----	11,422	1,889,125	1,278,573	610,552	32.3%	316,933	293,619	5,350	----	298,969	15.8%	300,000
Buffalo Lake	On & Off Sale	----	768	364,566	204,631	159,935	43.9%	126,420	33,515	1,118	----	34,633	9.5%	----
Butterfield	Off Sale Only	----	551	198,441	154,614	43,827	22.1%	41,055	2,772	1,246	----	4,018	2.0%	----
Caledonia	Off Sale Only	----	2,962	429,816	333,417	96,399	22.4%	73,386	23,013	----	----	23,013	5.4%	7,000
Callaway	On & Off Sale	----	204	344,690	216,127	128,563	37.3%	111,199	17,364	2,846	----	20,210	5.9%	12,598
Cambridge	Off Sale Only	----	5,846	2,816,282	2,147,683	668,599	23.7%	384,133	284,466	20,845	4,570	300,741	10.7%	175,000
Canton	Off Sale Only	[*]	337	95,097	74,960	20,137	21.2%	21,389	(1,252)	4,915	----	3,663	3.9%	----
Clarissa	On & Off Sale	----	630	354,597	208,382	146,215	41.2%	126,357	19,858	4,175	----	24,033	6.8%	----
Clearbrook	On & Off Sale	----	559	390,645	212,151	178,494	45.7%	146,869	31,625	116	----	31,741	8.1%	5,000
Clements	On & Off Sale	[21]	191	----	----	----	----	----	----	----	----	----	----	50,039
Cleveland	On & Off Sale	----	683	234,966	132,671	102,295	43.5%	103,830	(1,535)	12,000	3,885	6,580	2.8%	----
Clontarf	On & Off Sale	----	166	270,179	155,203	114,976	42.6%	99,486	15,490	----	----	15,490	5.7%	27,811
Columbia Heights	Off Sale Only	----	18,698	6,857,307	5,254,598	1,602,709	23.4%	1,106,310	496,399	138,380	3,939	630,840	9.2%	217,954
Conger	On & Off Sale	----	154	174,954	99,484	75,470	43.1%	74,203	1,267	7,955	42	9,180	5.2%	----
Cook	Off Sale Only	----	617	956,823	720,942	235,881	24.7%	146,927	88,954	9,966	4,781	94,139	9.8%	----
Cottonwood	On & Off Sale	----	1,149	511,702	312,324	199,378	39.0%	174,464	24,914	475	1,971	23,418	4.6%	19,000
Cromwell	On & Off Sale	----	190	378,452	217,824	160,628	42.4%	113,730	46,898	10,443	412	56,929	15.0%	69,000

**Table 4
Analysis of City Liquor Store Operations - 2002**

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	
Currie	On & Off Sale	----	215	207,019	127,909	79,110	38.2%	84,369	(5,259)	5,963	1,243	(539)	-0.3%	----
Dalton	Off Sale Only	----	260	240,840	177,945	62,895	26.1%	45,005	17,890	938	----	18,828	7.8%	15,000
Danvers	On & Off Sale	----	105	238,145	124,776	113,369	47.6%	96,796	16,573	3,878	----	20,451	8.6%	1,000
Darwin	Off Sale Only	----	283	554,989	428,204	126,785	22.8%	66,547	60,238	3,740	----	63,978	11.5%	1,500
Dawson	Off Sale Only	----	1,512	362,826	267,891	94,935	26.2%	83,875	11,060	1,905	----	12,965	3.6%	2,000
De Graff	On & Off Sale	----	141	246,700	125,250	121,450	49.2%	81,791	39,659	----	246	39,413	16.0%	16,000
Delano	On & Off Sale	----	3,978	1,431,646	1,084,235	347,411	24.3%	286,819	60,592	3,268	12,067	51,793	3.6%	53,000
Delavan	On & Off Sale	----	213	175,736	87,955	87,781	50.0%	90,829	(3,048)	12,000	2,135	6,817	3.9%	----
Detroit Lakes	Off Sale Only	----	7,557	3,275,572	2,478,424	797,148	24.3%	299,445	497,703	42,261	----	539,964	16.5%	307,000
Dundee	On & Off Sale	----	100	152,860	74,171	78,689	51.5%	80,175	(1,486)	12,018	----	10,532	6.9%	17,706
Eagle Bend	On & Off Sale	----	618	243,740	151,918	91,822	37.7%	100,348	(8,526)	18,076	2,500	7,050	2.9%	----
Eden Prairie	Off Sale Only	----	57,000	8,334,861	6,090,280	2,244,581	26.9%	1,559,754	684,827	15,287	65,912	634,202	7.6%	557,384
Edina	Off Sale Only	----	47,570	9,355,366	6,965,838	2,389,528	25.5%	1,564,459	825,069	----	23,135	801,934	8.6%	739,000
Elbow Lake	Off Sale Only	----	1,271	97,040	70,896	26,144	26.9%	49,537	(23,393)	377	18,992	(42,008)	-43.3%	----
Elizabeth	Off Sale Only	----	172	282,232	248,298	33,934	12.0%	51,254	(17,320)	4,644	----	(12,676)	-4.5%	9,360
Elk River	Off Sale Only	----	18,082	4,072,018	2,997,847	1,074,171	26.4%	545,917	528,254	60,000	53,975	534,279	13.1%	158,300
Ellendale	On & Off Sale	----	598	274,443	179,544	94,899	34.6%	115,256	(20,357)	8,560	----	(11,797)	-4.3%	12,500
Ellsworth	On & Off Sale	----	527	198,745	109,670	89,075	44.8%	73,480	15,595	8,376	----	23,971	12.1%	----
Elmore	Off Sale Only	----	713	142,677	109,599	33,078	23.2%	36,453	(3,375)	1,092	----	(2,283)	-1.6%	600
Erhard	Off Sale Only	----	146	291,929	225,263	66,666	22.8%	60,837	5,829	5,771	420	11,180	3.8%	5,000
Fairfax	On & Off Sale	----	1,311	351,126	214,099	137,027	39.0%	156,983	(19,956)	10,930	----	(9,026)	-2.6%	50,000
Fairmont	Off Sale Only	----	10,816	2,111,054	1,581,252	529,802	25.1%	289,434	240,368	57,554	----	297,922	14.1%	----
Farmington	Off Sale Only	----	14,255	2,398,928	1,849,022	549,906	22.9%	436,362	113,544	8,802	2,261	120,085	5.0%	113,254
Fergus Falls	Off Sale Only	----	13,703	3,015,425	2,288,228	727,197	24.1%	373,404	353,793	88,469	6,348	435,914	14.5%	268,200
Fifty Lakes	On & Off Sale	----	396	270,536	128,755	141,781	52.4%	118,592	23,189	1,999	----	25,188	9.3%	----
Finlayson	On & Off Sale	----	323	424,204	211,865	212,339	50.1%	146,566	65,773	1,200	----	66,973	15.8%	174,000
Flensburg	On & Off Sale	[0]	242	238,393	113,867	124,526	52.2%	99,646	24,880	16,879	10,131	31,628	13.3%	----
Foreston	On & Off Sale	----	401	323,626	181,985	141,641	43.8%	127,363	14,278	22,683	----	36,961	11.4%	----
Frazee	On & Off Sale	[*]	1,373	568,129	358,183	209,946	37.0%	235,546	(25,600)	----	----	(25,600)	-4.5%	----
Fridley	Off Sale Only	----	27,460	5,296,231	4,182,313	1,113,918	21.0%	776,079	337,839	20,965	9,699	349,105	6.6%	400,000
Gilman	On & Off Sale	----	225	320,924	178,502	142,422	44.4%	149,668	(7,246)	24,307	----	17,061	5.3%	10,800
Glencoe	Off Sale Only	----	5,549	1,071,110	845,720	225,390	21.0%	138,010	87,380	1,056	19,336	69,100	6.5%	55,000
Glenwood	On & Off Sale	----	2,591	1,033,467	735,002	298,465	28.9%	291,990	6,475	20,438	----	26,913	2.6%	----
Goodridge	On & Off Sale	----	98	223,357	135,332	88,025	39.4%	102,256	(14,231)	7,894	----	(6,337)	-2.8%	----
Grand Marais	Off Sale Only	----	1,402	1,147,528	773,309	374,219	32.6%	208,216	166,003	16,771	----	182,774	15.9%	120,000
Granite Falls	Off Sale Only	----	3,053	653,263	473,198	180,065	27.6%	108,882	71,183	18,387	----	89,570	13.7%	107,333
Hackensack	On & Off Sale	----	308	741,584	457,201	284,383	38.3%	208,285	76,098	16	----	76,114	10.3%	43,500
Hadley	On & Off Sale	----	68	122,415	58,733	63,682	52.0%	69,771	(6,089)	12,362	----	6,273	5.1%	----
Hanley Falls	On & Off Sale	----	317	224,136	115,099	109,037	48.6%	94,523	14,514	721	----	15,235	6.8%	5,000
Hanska	On & Off Sale	----	437	377,993	181,377	196,616	52.0%	156,349	40,267	1,663	----	41,930	11.1%	28,300
Hawley	Off Sale Only	----	1,899	466,338	350,481	115,857	24.8%	106,493	9,364	----	1,895	7,469	1.6%	10,000
Herman	On & Off Sale	----	444	308,714	192,102	116,612	37.8%	105,419	11,193	17,158	1,010	27,341	8.9%	7,951
Heron Lake	On & Off Sale	----	767	238,032	138,334	99,698	41.9%	89,350	10,348	734	----	11,082	4.7%	280
Hinckley	On & Off Sale	----	1,307	1,410,608	941,234	469,374	33.3%	358,332	111,042	6,614	12,685	104,971	7.4%	100,250
Hitterdal	On & Off Sale	----	197	315,743	164,382	151,361	47.9%	109,546	41,815	----	----	41,815	13.2%	10,000
Holdingford	On & Off Sale	----	744	350,884	169,731	181,153	51.6%	131,046	50,107	----	----	50,107	14.3%	30,372
Houston	On & Off Sale	----	1,019	410,245	213,476	196,769	48.0%	198,330	(1,561)	6,097	----	4,536	1.1%	19,200
Howard Lake	On & Off Sale	----	1,876	956,894	636,942	319,952	33.4%	216,848	103,104	9,696	1,279	111,521	11.7%	40,000
Hutchinson	Off Sale Only	----	13,403	3,599,875	2,781,474	818,401	22.7%	482,152	336,249	17,844	2,876	351,217	9.8%	277,200

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Isanti	Off Sale Only	----	3,793	1,478,107	1,146,690	331,417	22.4%	196,500	134,917	13,291	----	148,208	10.0%	117,191
Isle	On & Off Sale	----	740	1,187,482	875,126	312,356	26.3%	338,428	(26,072)	423	----	(25,649)	-2.2%	30,780
Ivanhoe	On & Off Sale	----	665	372,370	210,868	161,502	43.4%	144,851	16,651	624	260	17,015	4.6%	1,000
Jackson	Off Sale Only	----	3,490	578,807	467,387	111,420	19.2%	111,730	(310)	12,267	----	11,957	2.1%	10,000
Jasper	On & Off Sale	----	598	188,541	92,557	95,984	50.9%	94,803	1,181	1,132	----	2,313	1.2%	15,000
Kasson	Off Sale Only	----	4,788	738,605	557,630	180,975	24.5%	153,897	27,078	2,078	----	29,156	3.9%	1,000
Kelliher	On & Off Sale	----	304	362,273	200,215	162,058	44.7%	120,349	41,709	1,760	----	43,469	12.0%	20,000
Kellogg	On & Off Sale	----	444	175,378	76,411	98,967	56.4%	91,402	7,565	6,375	----	13,940	7.9%	6,000
Kenyon	On & Off Sale	----	1,687	510,041	291,595	218,446	42.8%	184,665	33,781	14,585	----	48,366	9.5%	28,000
Kiester	Off Sale Only	[*]	538	123,848	83,106	40,742	32.9%	30,039	10,703	----	----	10,703	8.6%	71
Lafayette	On & Off Sale	[21][22]	531	115,556	54,483	61,073	52.9%	57,289	3,784	108,915	----	112,699	97.5%	----
Lake Benton	On & Off Sale	----	699	230,942	127,326	103,616	44.9%	95,392	8,224	7,520	----	15,744	6.8%	40,000
Lake Lillian	Off Sale Only	[0][21]	253	126,091	98,710	27,381	21.7%	37,275	(9,894)	----	----	(9,894)	-7.8%	(8,500)
Lake Park	On & Off Sale	----	799	625,239	380,251	244,988	39.2%	215,978	29,010	5,829	----	34,839	5.6%	11,200
Lake Wilson	On & Off Sale	----	264	219,863	115,057	104,806	47.7%	104,296	510	6,355	930	5,935	2.7%	77,175
Lakefield	Off Sale Only	----	1,720	251,325	175,698	75,627	30.1%	72,429	3,198	5,447	165	8,480	3.4%	(380)
Lakeville	Off Sale Only	----	46,285	9,495,093	7,220,734	2,274,359	24.0%	1,409,755	864,604	29,205	58,787	835,022	8.8%	315,265
Lancaster	On & Off Sale	----	364	245,394	148,460	96,934	39.5%	88,895	8,039	2,161	----	10,200	4.2%	10,000
Le Center	On & Off Sale	----	2,299	646,568	436,945	209,623	32.4%	160,985	48,638	18,298	----	66,936	10.4%	50,000
Leroy	Off Sale Only	----	921	172,309	137,979	34,330	19.9%	37,089	(2,759)	3,868	----	1,109	0.6%	----
Lewisville	On & Off Sale	----	264	185,959	112,268	73,691	39.6%	85,473	(11,782)	4,462	----	(7,320)	-3.9%	----
Lexington	Off Sale Only	----	2,220	2,409,913	1,904,069	505,844	21.0%	361,842	144,002	5,896	----	149,898	6.2%	453,713
Lindstrom	On & Off Sale	----	3,395	2,020,796	1,488,407	532,389	26.3%	400,277	132,112	20,516	8,723	143,905	7.1%	1,845
Lismore	On & Off Sale	----	228	299,269	155,999	143,270	47.9%	138,292	4,978	220	4,395	803	0.3%	----
Litchfield	Off Sale Only	----	6,643	1,407,643	1,103,114	304,529	21.6%	200,094	104,435	8,392	----	112,827	8.0%	64,000
Littlefork	On & Off Sale	----	654	276,946	163,966	112,980	40.8%	112,103	877	2,618	----	3,495	1.3%	25,341
Long Prairie	Off Sale Only	----	3,027	892,994	668,975	224,019	25.1%	122,281	101,738	11,111	----	112,849	12.6%	75,000
Longville	On & Off Sale	----	182	736,995	450,103	286,892	38.9%	208,307	78,585	12,122	----	90,707	12.3%	50,000
Lonsdale	On & Off Sale	----	1,708	724,109	484,667	239,442	33.1%	172,637	66,805	27,642	----	94,447	13.0%	----
Luverne	Off Sale Only	----	4,631	693,208	503,540	189,668	27.4%	154,790	34,878	7,866	----	42,744	6.2%	35,000
Mabel	On & Off Sale	----	764	276,511	171,500	105,011	38.0%	91,102	13,909	5,487	11,904	7,492	2.7%	5,000
Madelia	Off Sale Only	----	2,330	280,902	214,801	66,101	23.5%	43,927	22,174	7,827	----	30,001	10.7%	40,000
Madison	Off Sale Only	----	1,759	322,005	235,046	86,959	27.0%	83,416	3,543	1,575	----	5,118	1.6%	----
Mahnomen	On & Off Sale	----	1,214	902,992	594,540	308,452	34.2%	272,103	36,349	20,328	2,500	54,177	6.0%	51,903
Maple Lake	Off Sale Only	----	1,650	983,010	740,515	242,495	24.7%	138,325	104,170	4,030	----	108,200	11.0%	20,000
Mapleton	On & Off Sale	----	1,682	370,583	242,377	128,206	34.6%	145,694	(17,488)	19,883	----	2,395	0.6%	10,000
Marshall	Off Sale Only	----	12,778	2,888,561	2,141,301	747,260	25.9%	270,796	476,464	21,596	----	498,060	17.2%	300,759
Maynard	On & Off Sale	----	378	317,757	171,031	146,726	46.2%	130,113	16,613	893	----	17,506	5.5%	8,000
Mazeppa	On & Off Sale	----	793	301,804	186,892	114,912	38.1%	104,119	10,793	7,189	----	17,982	6.0%	25,000
Medford	On & Off Sale	----	1,044	561,732	342,660	219,072	39.0%	199,217	19,855	9,618	----	29,473	5.2%	40,000
Menahga	On & Off Sale	----	1,217	752,234	452,138	300,096	39.9%	236,954	63,142	4,127	8,773	58,496	7.8%	50,000
Mentor	On & Off Sale	----	126	337,249	168,546	168,703	50.0%	154,363	14,340	12,544	----	26,884	8.0%	20,000
Milaca	Off Sale Only	----	2,606	991,489	757,736	233,753	23.6%	139,278	94,475	4,912	12,073	87,314	8.8%	15,000
Millerville	On & Off Sale	----	116	329,742	166,852	162,890	49.4%	120,107	42,783	3,066	----	45,849	13.9%	21,900
Miltona	On & Off Sale	----	290	536,964	327,472	209,492	39.0%	194,230	15,262	20,723	----	35,985	6.7%	78,000
Montevideo	Off Sale Only	----	5,480	1,465,381	1,114,712	350,669	23.9%	265,417	85,252	277	3,948	81,581	5.6%	80,000
Monticello	Off Sale Only	----	8,839	3,120,173	2,332,690	787,483	25.2%	465,038	322,445	33,986	----	356,431	11.4%	200,000
Moose Lake	On & Off Sale	----	2,327	765,585	495,953	269,632	35.2%	185,338	84,294	12,594	----	96,888	12.7%	79,342
Mora	Off Sale Only	----	3,304	2,044,642	1,555,307	489,335	23.9%	239,682	249,653	32,281	----	281,934	13.8%	260,000

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Morris	Off Sale Only	----	5,207	1,074,518	825,934	248,584	23.1%	161,761	86,823	2,242	13,884	75,181	7.0%	58,500
Morton	On & Off Sale	----	436	314,694	164,728	149,966	47.7%	122,075	27,891	5,085	----	32,976	10.5%	27,500
Mound	Off Sale Only	----	9,460	1,881,175	1,438,619	442,556	23.5%	367,505	75,051	17,768	65,990	26,829	1.4%	194,000
Nevis	On & Off Sale	----	360	500,001	295,902	204,099	40.8%	141,102	62,997	----	----	62,997	12.6%	77,426
New York Mills	On & Off Sale	----	1,175	592,592	348,656	243,936	41.2%	160,429	83,507	3,581	----	87,088	14.7%	50,000
Nisswa	On & Off Sale	----	1,990	1,910,911	1,335,326	575,585	30.1%	494,602	80,983	----	3,563	77,420	4.1%	87,500
North Branch	Off Sale Only	----	8,978	1,460,939	1,072,093	388,846	26.6%	275,947	112,899	10,792	45,035	78,656	5.4%	4,307
Northfield	Off Sale Only	----	17,846	2,158,759	1,599,023	559,736	25.9%	457,467	102,269	31,537	1,035	132,771	6.2%	180,000
Northome	On & Off Sale	----	224	195,881	111,304	84,577	43.2%	72,959	11,618	2,470	----	14,088	7.2%	17,000
Ogema	On & Off Sale	----	138	384,044	244,878	139,166	36.2%	75,564	63,602	6,173	----	69,775	18.2%	15,000
Ogilvie	On & Off Sale	----	481	386,585	228,277	158,308	41.0%	157,087	1,221	24,495	149	25,567	6.6%	58,284
Okabena	On & Off Sale	----	181	273,031	166,626	106,405	39.0%	128,575	(22,170)	15,042	----	(7,128)	-2.6%	(9,500)
Olivia	On & Off Sale	----	2,551	733,162	503,582	229,580	31.3%	280,784	(51,204)	21,422	----	(29,782)	-4.1%	10,000
Orr	On & Off Sale	----	248	470,395	290,204	180,191	38.3%	174,900	5,291	28,430	----	33,721	7.2%	10,000
Osakis	On & Off Sale	----	1,605	487,479	277,877	209,602	43.0%	170,241	39,361	11,205	----	50,566	10.4%	25,000
Palisade	On & Off Sale	----	122	383,647	269,154	114,493	29.8%	96,357	18,136	1,715	----	19,851	5.2%	40,000
Park Rapids	Off Sale Only	----	3,393	2,197,816	1,699,347	498,469	22.7%	337,482	160,987	12,811	----	173,798	7.9%	----
Parkers Prairie	On & Off Sale	----	1,018	356,145	234,858	121,287	34.1%	110,461	10,826	23,059	----	33,885	9.5%	----
Paynesville	Off Sale Only	----	2,305	709,347	547,439	161,908	22.8%	122,307	39,601	7,766	48	47,319	6.7%	47,500
Pelican Rapids	Off Sale Only	----	2,431	555,257	418,414	136,843	24.6%	120,973	15,870	1,286	----	17,156	3.1%	----
Perham	Off Sale Only	----	2,645	1,164,757	865,877	298,880	25.7%	153,645	145,235	12,202	1,320	156,117	13.4%	132,000
Pine City	Off Sale Only	----	3,125	1,533,596	1,158,224	375,372	24.5%	262,710	112,662	7,335	----	119,997	7.8%	34,665
Pine Island	On & Off Sale	----	2,845	606,028	366,959	239,069	39.4%	253,754	(14,685)	26,835	----	12,150	2.0%	----
Pipestone	Off Sale Only	----	4,383	858,531	628,714	229,817	26.8%	135,908	93,909	12,119	----	106,028	12.3%	64,486
Plainview	On & Off Sale	----	3,242	619,854	399,410	220,444	35.6%	217,193	3,251	22,202	----	25,453	4.1%	22,000
Princeton	Off Sale Only	----	4,149	1,654,436	1,234,292	420,144	25.4%	227,965	192,179	48,953	6,265	234,867	14.2%	61,670
Proctor	Off Sale Only	----	2,841	764,914	597,231	167,683	21.9%	130,457	37,226	116	8,219	29,123	3.8%	2,000
Randall	On & Off Sale	----	550	508,381	317,775	190,606	37.5%	171,534	19,072	8,352	----	27,424	5.4%	10,000
Ranier	On & Off Sale	----	184	327,044	165,459	161,585	49.4%	160,699	886	240	----	1,126	0.3%	15,000
Redwood Falls	Off Sale Only	----	5,399	1,105,241	866,570	238,671	21.6%	166,634	72,037	17,207	16,557	72,687	6.6%	25,000
Remer	On & Off Sale	----	368	497,381	281,817	215,564	43.3%	145,684	69,880	----	----	69,880	14.0%	59,228
Renville	On & Off Sale	----	1,303	458,639	281,168	177,471	38.7%	187,928	(10,457)	23,506	----	13,049	2.8%	----
Richfield	Off Sale Only	----	34,575	9,074,722	6,961,781	2,112,941	23.3%	1,595,920	517,021	34,230	3,852	547,399	6.0%	698,320
Robbinsdale	Off Sale Only	----	14,077	2,118,604	1,612,543	506,061	23.9%	429,649	76,412	10,904	----	87,316	4.1%	75,000
Rogers	On & Off Sale	----	5,010	1,691,950	1,129,655	562,295	33.2%	491,488	70,807	(1,341)	68,039	1,427	0.1%	----
Roseau	Off Sale Only	----	2,746	1,278,098	947,554	330,544	25.9%	196,450	134,094	11,739	----	145,833	11.4%	419,000
Round Lake	Off Sale Only	----	415	75,051	53,487	21,564	28.7%	38,203	(16,639)	3,274	----	(13,365)	-17.8%	----
Rush City	On & Off Sale	----	2,447	661,702	441,256	220,446	33.3%	229,777	(9,331)	17,592	1	8,260	1.2%	----
Rushford	On & Off Sale	----	1,742	525,831	356,642	169,189	32.2%	146,351	22,838	13,799	----	36,637	7.0%	60,000
Russell	On & Off Sale	----	359	271,405	136,820	134,585	49.6%	96,326	38,259	6,234	111	44,382	16.4%	----
Sacred Heart	On & Off Sale	----	539	295,199	169,948	125,251	42.4%	153,727	(28,476)	11,984	----	(16,492)	-5.6%	----
Sauk Rapids	Off Sale Only	----	11,423	2,099,015	1,653,205	445,810	21.2%	282,831	162,979	18,315	1,563	179,731	8.6%	100,000
Savage	Off Sale Only	----	23,220	6,039,271	4,563,698	1,475,573	24.4%	1,066,975	408,598	79,576	135,923	352,251	5.8%	376,000
Sebeka	On & Off Sale	----	696	504,435	278,519	225,916	44.8%	133,718	92,198	3,184	----	95,382	18.9%	60,000
Sherman	On & Off Sale	----	1,065	394,120	239,674	154,446	39.2%	144,144	10,302	11,228	800	20,730	5.3%	10,000
Shorewood	Off Sale Only	----	7,590	2,507,191	1,829,852	677,339	27.0%	553,945	123,394	13,539	----	136,933	5.5%	30,000
Silver Bay	On & Off Sale	----	2,050	714,408	433,280	281,128	39.4%	225,040	56,088	12,879	----	68,967	9.7%	34,484
Silver Lake	On & Off Sale	----	774	510,956	292,920	218,036	42.7%	212,994	5,042	1,962	----	7,004	1.4%	8,000
Sleepy Eye	Off Sale Only	----	3,504	413,343	301,230	112,113	27.1%	109,300	2,813	6,765	----	9,578	2.3%	50,000

**Table 4
Analysis of City Liquor Store Operations - 2002**

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	
South Haven	On & Off Sale	----	191	348,027	176,733	171,294	49.2%	136,355	34,939	1,521	----	36,460	10.5%	10,000
Spring Grove	On & Off Sale	----	1,307	350,682	206,788	143,894	41.0%	133,801	10,093	2,632	----	12,725	3.6%	19,200
Spring Lake Park	Off Sale Only	----	6,825	2,821,810	2,189,595	632,215	22.4%	550,156	82,059	61,932	11,242	132,749	4.7%	150,000
Stacy	On & Off Sale	[0]	1,322	540,885	305,237	235,648	43.6%	176,902	58,746	485	----	59,231	11.0%	----
St. Anthony	On & Off Sale	----	8,019	5,085,932	3,639,002	1,446,930	28.4%	1,161,700	285,230	61,090	44,216	302,104	5.9%	300,500
St. Francis	Off Sale Only	----	5,680	1,205,572	920,503	285,069	23.6%	189,492	95,577	8,091	4,824	98,844	8.2%	11,500
St. Hilaire	On & Off Sale	----	268	376,854	202,024	174,830	46.4%	142,246	32,584	5,832	----	38,416	10.2%	6,000
St. James	Off Sale Only	----	4,671	615,452	444,499	170,953	27.8%	128,933	42,020	50,342	----	92,362	15.0%	83,086
St. Leo	On & Off Sale	----	102	100,476	48,278	52,198	52.0%	64,128	(11,930)	5,132	----	(6,798)	-6.8%	2,000
Thief River Falls	Off Sale Only	----	8,447	2,949,708	2,272,152	677,556	23.0%	427,232	250,324	18,331	7,281	261,374	8.9%	213,160
Tonka Bay	Off Sale Only	----	1,566	50,687	40,723	9,964	19.7%	10,242	(278)	----	----	(278)	-0.5%	----
Tracy	On & Off Sale	----	2,247	577,354	363,178	214,176	37.1%	244,813	(30,637)	35,357	635	4,085	0.7%	40,000
Trimont	Off Sale Only	----	738	30,820	23,909	6,911	22.4%	18,902	(11,991)	16,261	----	4,270	13.9%	----
Twin Valley	On & Off Sale	----	852	440,594	259,993	180,601	41.0%	149,554	31,047	6,565	417	37,195	8.4%	20,000
Two Harbors	Off Sale Only	----	3,633	1,490,824	1,109,827	380,997	25.6%	231,859	149,138	18,755	----	167,893	11.3%	170,358
Ulen	On & Off Sale	----	536	270,415	156,606	113,809	42.1%	96,943	16,866	296	----	17,162	6.3%	10,000
Underwood	Off Sale Only	----	335	367,585	279,270	88,315	24.0%	61,045	27,270	189	1,192	26,267	7.1%	20,000
Vergas	Off Sale Only	----	314	377,037	288,425	88,612	23.5%	59,426	29,186	5,256	----	34,442	9.1%	6,000
Verndale	On & Off Sale	----	575	247,021	125,669	121,352	49.1%	100,023	21,329	1,867	----	23,196	9.4%	6,843
Vesta	On & Off Sale	----	330	172,045	80,594	91,451	53.2%	82,896	8,555	1,347	----	9,902	5.8%	4,000
Wadena	Off Sale Only	----	4,293	1,107,690	852,513	255,177	23.0%	169,307	85,870	10,975	----	96,845	8.7%	225,000
Waldorf	On & Off Sale	[0]	236	209,175	112,541	96,634	46.2%	76,375	20,259	6,665	----	26,924	12.9%	8,000
Walker	Off Sale Only	----	1,099	685,958	498,615	187,343	27.3%	136,739	50,604	----	----	50,604	7.4%	----
Walnut Grove	On & Off Sale	----	684	313,641	158,132	155,509	49.6%	128,647	26,862	5,373	----	32,235	10.3%	(93,720)
Warroad	Off Sale Only	----	1,751	936,451	717,004	219,447	23.4%	141,962	77,485	----	----	77,485	8.3%	75,000
Watertown	On & Off Sale	[21]	3,413	610,424	438,830	171,594	28.1%	307,572	(135,978)	5,006	----	(130,972)	-21.5%	----
Waverly	On & Off Sale	----	747	428,244	267,865	160,379	37.5%	157,093	3,286	8,654	----	11,940	2.8%	20,000
Wayzata	On & Off Sale	----	4,119	2,939,940	1,743,974	1,195,966	40.7%	985,274	210,692	21,841	----	232,533	7.9%	225,000
Wells	On & Off Sale	----	2,489	637,379	408,198	229,181	36.0%	188,466	40,715	12,465	1,014	52,166	8.2%	20,000
West Concord	On & Off Sale	----	838	317,477	162,459	155,018	48.8%	178,514	(23,496)	23,067	----	(429)	-0.1%	----
Williams	On & Off Sale	----	197	370,650	235,615	135,035	36.4%	150,528	(15,493)	17,779	2,713	(427)	-0.1%	6,000
Wilmont	On & Off Sale	----	324	215,801	109,490	106,311	49.3%	112,501	(6,190)	13,338	249	6,899	3.2%	----
Windom	Off Sale Only	----	4,506	1,040,924	736,266	304,658	29.3%	212,196	92,462	----	30,000	62,462	6.0%	35,000
Winton	On & Off Sale	----	189	210,218	113,232	96,986	46.1%	115,898	(18,912)	21,219	----	2,307	1.1%	2,000
Wolf Lake	On & Off Sale	----	31	297,067	181,135	115,932	39.0%	114,823	1,109	8,010	----	9,119	3.1%	20,000
Wood Lake	On & Off Sale	----	428	182,904	129,342	53,562	29.3%	99,077	(45,515)	387	----	(45,128)	-24.7%	(14,266)
Worthington	Off Sale Only	----	11,248	1,510,546	1,118,763	391,783	25.9%	253,137	138,646	16,786	----	155,432	10.3%	125,000
Off Sale Only			746,798	172,192,070	130,214,517	41,977,553	24.4%	27,970,412	14,007,141	1,539,470	728,399	14,818,212	8.6%	10,849,303
On & Off Sale			127,490	68,675,044	42,581,871	26,093,173	38.0%	23,008,599	3,084,574	1,304,100	228,311	4,160,363	6.1%	3,218,463
All Stores			874,288	240,867,114	172,796,388	68,070,726	28.3%	50,979,011	17,091,715	2,843,570	956,710	18,978,575	7.9%	14,067,766

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [21] Discontinued operations during 2002.
 [22] Non-operating income includes the gain on the sale of fixed assets.

**Table 5
Analysis of City Liquor Store Operations - 2002
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	----	46,285	9,495,093	7,220,734	2,274,359	24.0%	1,409,755	864,604	29,205	58,787	835,022	8.8%	315,265
Edina	Off Sale Only	----	47,570	9,355,366	6,965,838	2,389,528	25.5%	1,564,459	825,069	----	23,135	801,934	8.6%	739,000
Richfield	Off Sale Only	----	34,575	9,074,722	6,961,781	2,112,941	23.3%	1,595,920	517,021	34,230	3,852	547,399	6.0%	698,320
Eden Prairie	Off Sale Only	----	57,000	8,334,861	6,090,280	2,244,581	26.9%	1,559,754	684,827	15,287	65,912	634,202	7.6%	557,384
Columbia Heights	Off Sale Only	----	18,698	6,857,307	5,254,598	1,602,709	23.4%	1,106,310	496,399	138,380	3,939	630,840	9.2%	217,954
Savage	Off Sale Only	----	23,220	6,039,271	4,563,698	1,475,573	24.4%	1,066,975	408,598	79,576	135,923	352,251	5.8%	376,000
Apple Valley	Off Sale Only	----	47,761	5,461,784	4,158,775	1,303,009	23.9%	879,495	423,514	21,836	----	445,350	8.2%	235,000
Fridley	Off Sale Only	----	27,460	5,296,231	4,182,313	1,113,918	21.0%	776,079	337,839	20,965	9,699	349,105	6.6%	400,000
St. Anthony	On & Off Sale	----	8,019	5,085,932	3,639,002	1,446,930	28.4%	1,161,700	285,230	61,090	44,216	302,104	5.9%	300,500
Elk River	Off Sale Only	----	18,082	4,072,018	2,997,847	1,074,171	26.4%	545,917	528,254	60,000	53,975	534,279	13.1%	158,300
Bemidji	Off Sale Only	----	12,408	3,919,442	2,894,913	1,024,529	26.1%	552,177	472,352	21,910	----	494,262	12.6%	276,894
Hutchinson	Off Sale Only	----	13,403	3,599,875	2,781,474	818,401	22.7%	482,152	336,249	17,844	2,876	351,217	9.8%	277,200
Brooklyn Center	Off Sale Only	----	29,185	3,435,556	2,593,765	841,791	24.5%	689,603	152,188	29,506	----	181,694	5.3%	100,000
Alexandria	Off Sale Only	----	9,855	3,376,622	2,653,582	723,040	21.4%	400,151	322,889	3,984	4,377	322,496	9.6%	300,000
Detroit Lakes	Off Sale Only	----	7,557	3,275,572	2,478,424	797,148	24.3%	299,445	497,703	42,261	----	539,964	16.5%	307,000
Monticello	Off Sale Only	----	8,839	3,120,173	2,332,690	787,483	25.2%	465,038	322,445	33,986	----	356,431	11.4%	200,000
Fergus Falls	Off Sale Only	----	13,703	3,015,425	2,288,228	727,197	24.1%	373,404	353,793	88,469	6,348	435,914	14.5%	268,200
Thief River Falls	Off Sale Only	----	8,447	2,949,708	2,272,152	677,556	23.0%	427,232	250,324	18,331	7,281	261,374	8.9%	213,160
Anoka	Off Sale Only	----	18,121	2,946,253	2,222,888	723,365	24.6%	635,810	87,555	32,268	----	119,823	4.1%	150,000
Wayzata	On & Off Sale	----	4,119	2,939,940	1,743,974	1,195,966	40.7%	985,274	210,692	21,841	----	232,533	7.9%	225,000
Marshall	Off Sale Only	----	12,778	2,888,561	2,141,301	747,260	25.9%	270,796	476,464	21,596	----	498,060	17.2%	300,759
Spring Lake Park	Off Sale Only	----	6,825	2,821,810	2,189,595	632,215	22.4%	550,156	82,059	61,932	11,242	132,749	4.7%	150,000
Cambridge	Off Sale Only	----	5,846	2,816,282	2,147,683	668,599	23.7%	384,133	284,466	20,845	4,570	300,741	10.7%	175,000
Shorewood	Off Sale Only	----	7,590	2,507,191	1,829,852	677,339	27.0%	553,945	123,394	13,539	----	136,933	5.5%	30,000
Lexington	Off Sale Only	----	2,220	2,409,913	1,904,069	505,844	21.0%	361,842	144,002	5,896	----	149,898	6.2%	453,713
Farmington	Off Sale Only	----	14,255	2,398,928	1,849,022	549,906	22.9%	436,362	113,544	8,802	2,261	120,085	5.0%	113,254
Park Rapids	Off Sale Only	----	3,393	2,197,816	1,699,347	498,469	22.7%	337,482	160,987	12,811	----	173,798	7.9%	----
Northfield	Off Sale Only	----	17,846	2,158,759	1,599,023	559,736	25.9%	457,467	102,269	31,537	1,035	132,771	6.2%	180,000
Robbinsdale	Off Sale Only	----	14,077	2,118,604	1,612,543	506,061	23.9%	429,649	76,412	10,904	----	87,316	4.1%	75,000
Fairmont	Off Sale Only	----	10,816	2,111,054	1,581,252	529,802	25.1%	289,434	240,368	57,554	----	297,922	14.1%	----
Sauk Rapids	Off Sale Only	----	11,423	2,099,015	1,653,205	445,810	21.2%	282,831	162,979	18,315	1,563	179,731	8.6%	100,000
Mora	Off Sale Only	----	3,304	2,044,642	1,555,307	489,335	23.9%	239,682	249,653	32,281	----	281,934	13.8%	260,000
Lindstrom	On & Off Sale	----	3,395	2,020,796	1,488,407	532,389	26.3%	400,277	132,112	20,516	8,723	143,905	7.1%	1,845
Big Lake	Off Sale Only	----	7,273	1,988,091	1,476,281	511,810	25.7%	277,910	233,900	13,026	----	246,926	12.4%	150,000
Nisswa	On & Off Sale	----	1,990	1,910,911	1,335,326	575,585	30.1%	494,602	80,983	----	3,563	77,420	4.1%	87,500
Buffalo	Off Sale Only	----	11,422	1,889,125	1,278,573	610,552	32.3%	316,933	293,619	5,350	----	298,969	15.8%	300,000
Mound	Off Sale Only	----	9,460	1,881,175	1,438,619	442,556	23.5%	367,505	75,051	17,768	65,990	26,829	1.4%	194,000
Rogers	On & Off Sale	----	5,010	1,691,950	1,129,655	562,295	33.2%	491,488	70,807	(1,341)	68,039	1,427	0.1%	----
Princeton	Off Sale Only	----	4,149	1,654,436	1,234,292	420,144	25.4%	227,965	192,179	48,953	6,265	234,867	14.2%	61,670
Pine City	Off Sale Only	----	3,125	1,533,596	1,158,224	375,372	24.5%	262,710	112,662	7,335	----	119,997	7.8%	34,665
Worthington	Off Sale Only	----	11,248	1,510,546	1,118,763	391,783	25.9%	253,137	138,646	16,786	----	155,432	10.3%	125,000
Two Harbors	Off Sale Only	----	3,633	1,490,824	1,109,827	380,997	25.6%	231,859	149,138	18,755	----	167,893	11.3%	170,358
Isanti	Off Sale Only	----	3,793	1,478,107	1,146,690	331,417	22.4%	196,500	134,917	13,291	----	148,208	10.0%	117,191
Montevideo	Off Sale Only	----	5,480	1,465,381	1,114,712	350,669	23.9%	265,417	85,252	277	3,948	81,581	5.6%	80,000
North Branch	Off Sale Only	----	8,978	1,460,939	1,072,093	388,846	26.6%	275,947	112,899	10,792	45,035	78,656	5.4%	4,307
Delano	On & Off Sale	----	3,978	1,431,646	1,084,235	347,411	24.3%	286,819	60,592	3,268	12,067	51,793	3.6%	53,000

Table 5
Analysis of City Liquor Store Operations - 2002
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	----	1,307	1,410,608	941,234	469,374	33.3%	358,332	111,042	6,614	12,685	104,971	7.4%	100,250
Litchfield	Off Sale Only	----	6,643	1,407,643	1,103,114	304,529	21.6%	200,094	104,435	8,392	----	112,827	8.0%	64,000
Roseau	Off Sale Only	----	2,746	1,278,098	947,554	330,544	25.9%	196,450	134,094	11,739	----	145,833	11.4%	419,000
St. Francis	Off Sale Only	----	5,680	1,205,572	920,503	285,069	23.6%	189,492	95,577	8,091	4,824	98,844	8.2%	11,500
Isle	On & Off Sale	----	740	1,187,482	875,126	312,356	26.3%	338,428	(26,072)	423	----	(25,649)	-2.2%	30,780
Perham	Off Sale Only	----	2,645	1,164,757	865,877	298,880	25.7%	153,645	145,235	12,202	1,320	156,117	13.4%	132,000
Grand Marais	Off Sale Only	----	1,402	1,147,528	773,309	374,219	32.6%	208,216	166,003	16,771	----	182,774	15.9%	120,000
Wadena	Off Sale Only	----	4,293	1,107,690	852,513	255,177	23.0%	169,307	85,870	10,975	----	96,845	8.7%	225,000
Redwood Falls	Off Sale Only	----	5,399	1,105,241	866,570	238,671	21.6%	166,634	72,037	17,207	16,557	72,687	6.6%	25,000
Morris	Off Sale Only	----	5,207	1,074,518	825,934	248,584	23.1%	161,761	86,823	2,242	13,884	75,181	7.0%	58,500
Glencoe	Off Sale Only	----	5,549	1,071,110	845,720	225,390	21.0%	138,010	87,380	1,056	19,336	69,100	6.5%	55,000
Windom	Off Sale Only	----	4,506	1,040,924	736,266	304,658	29.3%	212,196	92,462	----	30,000	62,462	6.0%	35,000
Glenwood	On & Off Sale	----	2,591	1,033,467	735,002	298,465	28.9%	291,990	6,475	20,438	----	26,913	2.6%	----
Milaca	Off Sale Only	----	2,606	991,489	757,736	233,753	23.6%	139,278	94,475	4,912	12,073	87,314	8.8%	15,000
Maple Lake	Off Sale Only	----	1,650	983,010	740,515	242,495	24.7%	138,325	104,170	4,030	----	108,200	11.0%	20,000
Baudette	On & Off Sale	----	1,072	982,812	623,438	359,374	36.6%	248,598	110,776	4,880	----	115,656	11.8%	220,846
Howard Lake	On & Off Sale	----	1,876	956,894	636,942	319,952	33.4%	216,848	103,104	9,696	1,279	111,521	11.7%	40,000
Cook	Off Sale Only	----	617	956,823	720,942	235,881	24.7%	146,927	88,954	9,966	4,781	94,139	9.8%	----
Warroad	Off Sale Only	----	1,751	936,451	717,004	219,447	23.4%	141,962	77,485	----	----	77,485	8.3%	75,000
Mahnomen	On & Off Sale	----	1,214	902,992	594,540	308,452	34.2%	272,103	36,349	20,328	2,500	54,177	6.0%	51,903
Blue Earth	Off Sale Only	----	3,573	896,847	674,763	222,084	24.8%	156,643	65,441	18,611	----	84,052	9.4%	23,644
Long Prairie	Off Sale Only	----	3,027	892,994	668,975	224,019	25.1%	122,281	101,738	11,111	----	112,849	12.6%	75,000
Pipestone	Off Sale Only	----	4,383	858,531	628,714	229,817	26.8%	135,908	93,909	12,119	----	106,028	12.3%	64,486
Braham	Off Sale Only	----	1,301	854,820	651,243	203,577	23.8%	151,253	52,324	57,816	53,895	56,245	6.6%	23,000
Benson	On & Off Sale	----	3,391	833,962	511,955	322,007	38.6%	286,236	35,771	5,082	----	40,853	4.9%	50,000
Aitkin	Off Sale Only	----	2,074	819,716	640,131	179,585	21.9%	144,606	34,979	14,251	----	49,230	6.0%	45,009
Battle Lake	Off Sale Only	[0]	768	772,449	558,649	213,800	27.7%	133,748	80,052	2,561	22,785	59,828	7.7%	15,000
Moose Lake	On & Off Sale	----	2,327	765,585	495,953	269,632	35.2%	185,338	84,294	12,594	----	96,888	12.7%	79,342
Proctor	Off Sale Only	----	2,841	764,914	597,231	167,683	21.9%	130,457	37,226	116	8,219	29,123	3.8%	2,000
Menahga	On & Off Sale	----	1,217	752,234	452,138	300,096	39.9%	236,954	63,142	4,127	8,773	58,496	7.8%	50,000
Bagley	Off Sale Only	----	1,221	745,231	582,634	162,597	21.8%	114,196	48,401	1,306	----	49,707	6.7%	30,000
Hackensack	On & Off Sale	----	308	741,584	457,201	284,383	38.3%	208,285	76,098	16	----	76,114	10.3%	43,500
Kasson	Off Sale Only	----	4,788	738,605	557,630	180,975	24.5%	153,897	27,078	2,078	----	29,156	3.9%	1,000
Longville	On & Off Sale	----	182	736,995	450,103	286,892	38.9%	208,307	78,585	12,122	----	90,707	12.3%	50,000
Olivia	On & Off Sale	----	2,551	733,162	503,582	229,580	31.3%	280,784	(51,204)	21,422	----	(29,782)	-4.1%	10,000
Blackduck	On & Off Sale	----	727	724,960	448,844	276,116	38.1%	182,279	93,837	10,987	----	104,824	14.5%	57,937
Lonsdale	On & Off Sale	----	1,708	724,109	484,667	239,442	33.1%	172,637	66,805	27,642	----	94,447	13.0%	----
Silver Bay	On & Off Sale	----	2,050	714,408	433,280	281,128	39.4%	225,040	56,088	12,879	----	68,967	9.7%	34,484
Paynesville	Off Sale Only	----	2,305	709,347	547,439	161,908	22.8%	122,307	39,601	7,766	48	47,319	6.7%	47,500
Luverne	Off Sale Only	----	4,631	693,208	503,540	189,668	27.4%	154,790	34,878	7,866	----	42,744	6.2%	35,000
Walker	Off Sale Only	----	1,099	685,958	498,615	187,343	27.3%	136,739	50,604	----	----	50,604	7.4%	----
Rush City	On & Off Sale	----	2,447	661,702	441,256	220,446	33.3%	229,777	(9,331)	17,592	1	8,260	1.2%	----
Granite Falls	Off Sale Only	----	3,053	653,263	473,198	180,065	27.6%	108,882	71,183	18,387	----	89,570	13.7%	107,333
Le Center	On & Off Sale	----	2,299	646,568	436,945	209,623	32.4%	160,985	48,638	18,298	----	66,936	10.4%	50,000
Wells	On & Off Sale	----	2,489	637,379	408,198	229,181	36.0%	188,466	40,715	12,465	1,014	52,166	8.2%	20,000
Lake Park	On & Off Sale	----	799	625,239	380,251	244,988	39.2%	215,978	29,010	5,829	----	34,839	5.6%	11,200

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Plainview	On & Off Sale	----	3,242	619,854	399,410	220,444	35.6%	217,193	3,251	22,202	----	25,453	4.1%	22,000
St. James	Off Sale Only	----	4,671	615,452	444,499	170,953	27.8%	128,933	42,020	50,342	----	92,362	15.0%	83,086
Watertown	On & Off Sale	[21]	3,413	610,424	438,830	171,594	28.1%	307,572	(135,978)	5,006	----	(130,972)	-21.5%	----
Pine Island	On & Off Sale	----	2,845	606,028	366,959	239,069	39.4%	253,754	(14,685)	26,835	----	12,150	2.0%	----
New York Mills	On & Off Sale	----	1,175	592,592	348,656	243,936	41.2%	160,429	83,507	3,581	----	87,088	14.7%	50,000
Jackson	Off Sale Only	----	3,490	578,807	467,387	111,420	19.2%	111,730	(310)	12,267	----	11,957	2.1%	10,000
Tracy	On & Off Sale	----	2,247	577,354	363,178	214,176	37.1%	244,813	(30,637)	35,357	635	4,085	0.7%	40,000
Frazee	On & Off Sale	[*]	1,373	568,129	358,183	209,946	37.0%	235,546	(25,600)	----	----	(25,600)	-4.5%	----
Medford	On & Off Sale	----	1,044	561,732	342,660	219,072	39.0%	199,217	19,855	9,618	----	29,473	5.2%	40,000
Pelican Rapids	Off Sale Only	----	2,431	555,257	418,414	136,843	24.6%	120,973	15,870	1,286	----	17,156	3.1%	----
Darwin	Off Sale Only	----	283	554,989	428,204	126,785	22.8%	66,547	60,238	3,740	----	63,978	11.5%	1,500
Stacy	On & Off Sale	[0]	1,322	540,885	305,237	235,648	43.6%	176,902	58,746	485	----	59,231	11.0%	----
Miltona	On & Off Sale	----	290	536,964	327,472	209,492	39.0%	194,230	15,262	20,723	----	35,985	6.7%	78,000
Rushford	On & Off Sale	----	1,742	525,831	356,642	169,189	32.2%	146,351	22,838	13,799	----	36,637	7.0%	60,000
Audubon	On & Off Sale	----	458	514,362	312,538	201,824	39.2%	176,635	25,189	3,669	19,313	9,545	1.9%	1,000
Cottonwood	On & Off Sale	----	1,149	511,702	312,324	199,378	39.0%	174,464	24,914	475	1,971	23,418	4.6%	19,000
Silver Lake	On & Off Sale	----	774	510,956	292,920	218,036	42.7%	212,994	5,042	1,962	----	7,004	1.4%	8,000
Kenyon	On & Off Sale	----	1,687	510,041	291,595	218,446	42.8%	184,665	33,781	14,585	----	48,366	9.5%	28,000
Randall	On & Off Sale	----	550	508,381	317,775	190,606	37.5%	171,534	19,072	8,352	----	27,424	5.4%	10,000
Sebeka	On & Off Sale	----	696	504,435	278,519	225,916	44.8%	133,718	92,198	3,184	----	95,382	18.9%	60,000
Nevis	On & Off Sale	----	360	500,001	295,902	204,099	40.8%	141,102	62,997	----	----	62,997	12.6%	77,426
Remer	On & Off Sale	----	368	497,381	281,817	215,564	43.3%	145,684	69,880	----	----	69,880	14.0%	59,228
Osakis	On & Off Sale	----	1,605	487,479	277,877	209,602	43.0%	170,241	39,361	11,205	----	50,566	10.4%	25,000
Orr	On & Off Sale	----	248	470,395	290,204	180,191	38.3%	174,900	5,291	28,430	----	33,721	7.2%	10,000
Hawley	Off Sale Only	----	1,899	466,338	350,481	115,857	24.8%	106,493	9,364	----	1,895	7,469	1.6%	10,000
Renville	On & Off Sale	----	1,303	458,639	281,168	177,471	38.7%	187,928	(10,457)	23,506	----	13,049	2.8%	----
Browerville	On & Off Sale	----	729	448,003	248,562	199,441	44.5%	178,812	20,629	2,834	----	23,463	5.2%	24,153
Twin Valley	On & Off Sale	----	852	440,594	259,993	180,601	41.0%	149,554	31,047	6,565	417	37,195	8.4%	20,000
Biscay	On & Off Sale	----	114	436,811	208,330	228,481	52.3%	201,906	26,575	25,594	----	52,169	11.9%	(187,592)
Ada	On & Off Sale	----	1,668	432,958	276,236	156,722	36.2%	172,406	(15,684)	2,616	----	(13,068)	-3.0%	----
Akeley	On & Off Sale	----	395	431,458	286,049	145,409	33.7%	129,651	15,758	----	----	15,758	3.7%	----
Caledonia	Off Sale Only	----	2,962	429,816	333,417	96,399	22.4%	73,386	23,013	----	----	23,013	5.4%	7,000
Waverly	On & Off Sale	----	747	428,244	267,865	160,379	37.5%	157,093	3,286	8,654	----	11,940	2.8%	20,000
Finlayson	On & Off Sale	----	323	424,204	211,865	212,339	50.1%	146,566	65,773	1,200	----	66,973	15.8%	174,000
Sleepy Eye	Off Sale Only	----	3,504	413,343	301,230	112,113	27.1%	109,300	2,813	6,765	----	9,578	2.3%	50,000
Houston	On & Off Sale	----	1,019	410,245	213,476	196,769	48.0%	198,330	(1,561)	6,097	----	4,536	1.1%	19,200
Sherburn	On & Off Sale	----	1,065	394,120	239,674	154,446	39.2%	144,144	10,302	11,228	800	20,730	5.3%	10,000
Clearbrook	On & Off Sale	----	559	390,645	212,151	178,494	45.7%	146,869	31,625	116	----	31,741	8.1%	5,000
Ogilvie	On & Off Sale	----	481	386,585	228,277	158,308	41.0%	157,087	1,221	24,495	149	25,567	6.6%	58,284
Brandon	On & Off Sale	----	443	386,153	232,419	153,734	39.8%	117,625	36,109	3,127	----	39,236	10.2%	94,576
Ogema	On & Off Sale	----	138	384,044	244,878	139,166	36.2%	75,564	63,602	6,173	----	69,775	18.2%	15,000
Barnum	On & Off Sale	----	547	383,774	206,156	177,618	46.3%	129,267	48,351	13,214	----	61,565	16.0%	30,000
Palisade	On & Off Sale	----	122	383,647	269,154	114,493	29.8%	96,357	18,136	1,715	----	19,851	5.2%	40,000
Cromwell	On & Off Sale	----	190	378,452	217,824	160,628	42.4%	113,730	46,898	10,443	412	56,929	15.0%	69,000
Hanska	On & Off Sale	----	437	377,993	181,377	196,616	52.0%	156,349	40,267	1,663	----	41,930	11.1%	28,300
Vergas	Off Sale Only	----	314	377,037	288,425	88,612	23.5%	59,426	29,186	5,256	----	34,442	9.1%	6,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
St. Hilaire	On & Off Sale	----	268	376,854	202,024	174,830	46.4%	142,246	32,584	5,832	----	38,416	10.2%	6,000
Ivanhoe	On & Off Sale	----	665	372,370	210,868	161,502	43.4%	144,851	16,651	624	260	17,015	4.6%	1,000
Williams	On & Off Sale	----	197	370,650	235,615	135,035	36.4%	150,528	(15,493)	17,779	2,713	(427)	-0.1%	6,000
Mapleton	On & Off Sale	----	1,682	370,583	242,377	128,206	34.6%	145,694	(17,488)	19,883	----	2,395	0.6%	10,000
Underwood	Off Sale Only	----	335	367,585	279,270	88,315	24.0%	61,045	27,270	189	1,192	26,267	7.1%	20,000
Buffalo Lake	On & Off Sale	----	768	364,566	204,631	159,935	43.9%	126,420	33,515	1,118	----	34,633	9.5%	----
Dawson	Off Sale Only	----	1,512	362,826	267,891	94,935	26.2%	83,875	11,060	1,905	----	12,965	3.6%	2,000
Kelliher	On & Off Sale	----	304	362,273	200,215	162,058	44.7%	120,349	41,709	1,760	----	43,469	12.0%	20,000
Parkers Prairie	On & Off Sale	----	1,018	356,145	234,858	121,287	34.1%	110,461	10,826	23,059	----	33,885	9.5%	----
Clarissa	On & Off Sale	----	630	354,597	208,382	146,215	41.2%	126,357	19,858	4,175	----	24,033	6.8%	----
Balaton	On & Off Sale	----	621	353,192	208,136	145,056	41.1%	124,275	20,781	8,249	----	29,030	8.2%	42,000
Fairfax	On & Off Sale	----	1,311	351,126	214,099	137,027	39.0%	156,983	(19,956)	10,930	----	(9,026)	-2.6%	50,000
Holdingford	On & Off Sale	----	744	350,884	169,731	181,153	51.6%	131,046	50,107	----	----	50,107	14.3%	30,372
Spring Grove	On & Off Sale	----	1,307	350,682	206,788	143,894	41.0%	133,801	10,093	2,632	----	12,725	3.6%	19,200
South Haven	On & Off Sale	----	191	348,027	176,733	171,294	49.2%	136,355	34,939	1,521	----	36,460	10.5%	10,000
Callaway	On & Off Sale	----	204	344,690	216,127	128,563	37.3%	111,199	17,364	2,846	----	20,210	5.9%	12,598
Appleton	Off Sale Only	----	2,586	344,289	252,928	91,361	26.5%	79,272	12,089	----	----	12,089	3.5%	10,000
Mentor	On & Off Sale	----	126	337,249	168,546	168,703	50.0%	154,363	14,340	12,544	----	26,884	8.0%	20,000
Millerville	On & Off Sale	----	116	329,742	166,852	162,890	49.4%	120,107	42,783	3,066	----	45,849	13.9%	21,900
Ranier	On & Off Sale	----	184	327,044	165,459	161,585	49.4%	160,699	886	240	----	1,126	0.3%	15,000
Foreston	On & Off Sale	----	401	323,626	181,985	141,641	43.8%	127,363	14,278	22,683	----	36,961	11.4%	----
Madison	Off Sale Only	----	1,759	322,005	235,046	86,959	27.0%	83,416	3,543	1,575	----	5,118	1.6%	----
Gilman	On & Off Sale	----	225	320,924	178,502	142,422	44.4%	149,668	(7,246)	24,307	----	17,061	5.3%	10,800
Maynard	On & Off Sale	----	378	317,757	171,031	146,726	46.2%	130,113	16,613	893	----	17,506	5.5%	8,000
West Concord	On & Off Sale	----	838	317,477	162,459	155,018	48.8%	178,514	(23,496)	23,067	----	(429)	-0.1%	----
Hitterdal	On & Off Sale	----	197	315,743	164,382	151,361	47.9%	109,546	41,815	----	----	41,815	13.2%	10,000
Morton	On & Off Sale	----	436	314,694	164,728	149,966	47.7%	122,075	27,891	5,085	----	32,976	10.5%	27,500
Walnut Grove	On & Off Sale	----	684	313,641	158,132	155,509	49.6%	128,647	26,862	5,373	----	32,235	10.3%	(93,720)
Herman	On & Off Sale	----	444	308,714	192,102	116,612	37.8%	105,419	11,193	17,158	1,010	27,341	8.9%	7,951
Mazeppa	On & Off Sale	----	793	301,804	186,892	114,912	38.1%	104,119	10,793	7,189	----	17,982	6.0%	25,000
Lismore	On & Off Sale	----	228	299,269	155,999	143,270	47.9%	138,292	4,978	220	4,395	803	0.3%	----
Wolf Lake	On & Off Sale	----	31	297,067	181,135	115,932	39.0%	114,823	1,109	8,010	----	9,119	3.1%	20,000
Sacred Heart	On & Off Sale	----	539	295,199	169,948	125,251	42.4%	153,727	(28,476)	11,984	----	(16,492)	-5.6%	----
Erhard	Off Sale Only	----	146	291,929	225,263	66,666	22.8%	60,837	5,829	5,771	420	11,180	3.8%	5,000
Elizabeth	Off Sale Only	----	172	282,232	248,298	33,934	12.0%	51,254	(17,320)	4,644	----	(12,676)	-4.5%	9,360
Belview	On & Off Sale	----	396	281,649	158,027	123,622	43.9%	145,811	(22,189)	1,993	----	(20,196)	-7.2%	----
Madelia	Off Sale Only	----	2,330	280,902	214,801	66,101	23.5%	43,927	22,174	7,827	----	30,001	10.7%	40,000
Beaver Bay	On & Off Sale	----	184	278,071	144,653	133,418	48.0%	142,726	(9,308)	12,140	----	2,832	1.0%	1,000
Littlefork	On & Off Sale	----	654	276,946	163,966	112,980	40.8%	112,103	877	2,618	----	3,495	1.3%	25,341
Mabel	On & Off Sale	----	764	276,511	171,500	105,011	38.0%	91,102	13,909	5,487	11,904	7,492	2.7%	5,000
Ellendale	On & Off Sale	----	598	274,443	179,544	94,899	34.6%	115,256	(20,357)	8,560	----	(11,797)	-4.3%	12,500
Bigfork	On & Off Sale	----	469	273,661	158,434	115,227	42.1%	126,730	(11,503)	----	----	(11,503)	-4.2%	7,500
Okabena	On & Off Sale	----	181	273,031	166,626	106,405	39.0%	128,575	(22,170)	15,042	----	(7,128)	-2.6%	(9,500)
Boyd	On & Off Sale	----	198	271,651	153,210	118,441	43.6%	118,166	275	3,982	----	4,257	1.6%	----
Russell	On & Off Sale	----	359	271,405	136,820	134,585	49.6%	96,326	38,259	6,234	111	44,382	16.4%	----
Fifty Lakes	On & Off Sale	----	396	270,536	128,755	141,781	52.4%	118,592	23,189	1,999	----	25,188	9.3%	----

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Ulen	On & Off Sale	----	536	270,415	156,606	113,809	42.1%	96,943	16,866	296	----	17,162	6.3%	10,000
Clontarf	On & Off Sale	----	166	270,179	155,203	114,976	42.6%	99,486	15,490	----	----	15,490	5.7%	27,811
Browns Valley	On & Off Sale	----	656	253,006	146,452	106,554	42.1%	106,801	(247)	5,521	----	5,274	2.1%	19,771
Lakefield	Off Sale Only	----	1,720	251,325	175,698	75,627	30.1%	72,429	3,198	5,447	165	8,480	3.4%	(380)
Verndale	On & Off Sale	----	575	247,021	125,669	121,352	49.1%	100,023	21,329	1,867	----	23,196	9.4%	6,843
De Graff	On & Off Sale	----	141	246,700	125,250	121,450	49.2%	81,791	39,659	----	246	39,413	16.0%	16,000
Lancaster	On & Off Sale	----	364	245,394	148,460	96,934	39.5%	88,895	8,039	2,161	----	10,200	4.2%	10,000
Eagle Bend	On & Off Sale	----	618	243,740	151,918	91,822	37.7%	100,348	(8,526)	18,076	2,500	7,050	2.9%	----
Dalton	Off Sale Only	----	260	240,840	177,945	62,895	26.1%	45,005	17,890	938	----	18,828	7.8%	15,000
Flensburg	On & Off Sale	[0]	242	238,393	113,867	124,526	52.2%	99,646	24,880	16,879	10,131	31,628	13.3%	----
Barnesville	Off Sale Only	[*]	2,260	238,226	176,765	61,461	25.8%	65,038	(3,577)	2,531	----	(1,046)	-0.4%	----
Danvers	On & Off Sale	----	105	238,145	124,776	113,369	47.6%	96,796	16,573	3,878	----	20,451	8.6%	1,000
Heron Lake	On & Off Sale	----	767	238,032	138,334	99,698	41.9%	89,350	10,348	734	----	11,082	4.7%	280
Cleveland	On & Off Sale	----	683	234,966	132,671	102,295	43.5%	103,830	(1,535)	12,000	3,885	6,580	2.8%	----
Big Falls	On & Off Sale	[0]	263	233,399	131,027	102,372	43.9%	93,687	8,685	601	----	9,286	4.0%	----
Lake Benton	On & Off Sale	----	699	230,942	127,326	103,616	44.9%	95,392	8,224	7,520	----	15,744	6.8%	40,000
Hanley Falls	On & Off Sale	----	317	224,136	115,099	109,037	48.6%	94,523	14,514	721	----	15,235	6.8%	5,000
Goodridge	On & Off Sale	----	98	223,357	135,332	88,025	39.4%	102,256	(14,231)	7,894	----	(6,337)	-2.8%	----
Lake Wilson	On & Off Sale	----	264	219,863	115,057	104,806	47.7%	104,296	510	6,355	930	5,935	2.7%	77,175
Wilmont	On & Off Sale	----	324	215,801	109,490	106,311	49.3%	112,501	(6,190)	13,338	249	6,899	3.2%	----
Winton	On & Off Sale	----	189	210,218	113,232	96,986	46.1%	115,898	(18,912)	21,219	----	2,307	1.1%	2,000
Waldorf	On & Off Sale	[0]	236	209,175	112,541	96,634	46.2%	76,375	20,259	6,665	----	26,924	12.9%	8,000
Currie	On & Off Sale	----	215	207,019	127,909	79,110	38.2%	84,369	(5,259)	5,963	1,243	(539)	-0.3%	----
Ellsworth	On & Off Sale	----	527	198,745	109,670	89,075	44.8%	73,480	15,595	8,376	----	23,971	12.1%	----
Butterfield	Off Sale Only	----	551	198,441	154,614	43,827	22.1%	41,055	2,772	1,246	----	4,018	2.0%	----
Northome	On & Off Sale	----	224	195,881	111,304	84,577	43.2%	72,959	11,618	2,470	----	14,088	7.2%	17,000
Jasper	On & Off Sale	----	598	188,541	92,557	95,984	50.9%	94,803	1,181	1,132	----	2,313	1.2%	15,000
Lewisville	On & Off Sale	----	264	185,959	112,268	73,691	39.6%	85,473	(11,782)	4,462	----	(7,320)	-3.9%	----
Wood Lake	On & Off Sale	----	428	182,904	129,342	53,562	29.3%	99,077	(45,515)	387	----	(45,128)	-24.7%	(14,266)
Avoca	On & Off Sale	----	138	178,182	99,598	78,584	44.1%	83,237	(4,653)	----	----	(4,653)	-2.6%	----
Bertha	On & Off Sale	----	465	176,206	105,127	71,079	40.3%	83,537	(12,458)	1,683	----	(10,775)	-6.1%	----
Delavan	On & Off Sale	----	213	175,736	87,955	87,781	50.0%	90,829	(3,048)	12,000	2,135	6,817	3.9%	----
Kellogg	On & Off Sale	----	444	175,378	76,411	98,967	56.4%	91,402	7,565	6,375	----	13,940	7.9%	6,000
Conger	On & Off Sale	----	154	174,954	99,484	75,470	43.1%	74,203	1,267	7,955	42	9,180	5.2%	----
Leroy	Off Sale Only	----	921	172,309	137,979	34,330	19.9%	37,089	(2,759)	3,868	----	1,109	0.6%	----
Vesta	On & Off Sale	----	330	172,045	80,594	91,451	53.2%	82,896	8,555	1,347	----	9,902	5.8%	4,000
Dundee	On & Off Sale	----	100	152,860	74,171	78,689	51.5%	80,175	(1,486)	12,018	----	10,532	6.9%	17,706
Elmore	Off Sale Only	----	713	142,677	109,599	33,078	23.2%	36,453	(3,375)	1,092	----	(2,283)	-1.6%	600
Lake Lillian	Off Sale Only	[0][21]	253	126,091	98,710	27,381	21.7%	37,275	(9,894)	----	----	(9,894)	-7.8%	(8,500)
Kiester	Off Sale Only	[*]	538	123,848	83,106	40,742	32.9%	30,039	10,703	----	----	10,703	8.6%	71
Hadley	On & Off Sale	----	68	122,415	58,733	63,682	52.0%	69,771	(6,089)	12,362	----	6,273	5.1%	----
Lafayette	On & Off Sale	[21][22]	531	115,556	54,483	61,073	52.9%	57,289	3,784	108,915	----	112,699	97.5%	----
St. Leo	On & Off Sale	----	102	100,476	48,278	52,198	52.0%	64,128	(11,930)	5,132	----	(6,798)	-6.8%	2,000
Elbow Lake	Off Sale Only	----	1,271	97,040	70,896	26,144	26.9%	49,537	(23,393)	377	18,992	(42,008)	-43.3%	----
Canton	Off Sale Only	[*]	337	95,097	74,960	20,137	21.2%	21,389	(1,252)	4,915	----	3,663	3.9%	----
Round Lake	Off Sale Only	----	415	75,051	53,487	21,564	28.7%	38,203	(16,639)	3,274	----	(13,365)	-17.8%	----

Table 5
Analysis of City Liquor Store Operations - 2002
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	
Tonka Bay	Off Sale Only	----	1,566	50,687	40,723	9,964	19.7%	10,242	(278)	----	----	(278)	-0.5%	----
Trimont	Off Sale Only	----	738	30,820	23,909	6,911	22.4%	18,902	(11,991)	16,261	----	4,270	13.9%	----
Clements	On & Off Sale	[21]	191	----	----	----	----	----	----	----	----	----	----	50,039
Off Sale Only			746,798	172,192,070	130,214,517	41,977,553	24.4%	27,970,412	14,007,141	1,539,470	728,399	14,818,212	8.6%	10,849,303
On & Off Sale			127,490	68,675,044	42,581,871	26,093,173	38.0%	23,008,599	3,084,574	1,304,100	228,311	4,160,363	6.1%	3,218,463
All Stores			874,288	240,867,114	172,796,388	68,070,726	28.3%	50,979,011	17,091,715	2,843,570	956,710	18,978,575	7.9%	14,067,766

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [21] Discontinued operations during 2002.
 [22] Non-operating income includes the gain on the sale of fixed assets.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 2002

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	----	18,121	2,946,253	2,222,888	723,365	24.6%	635,810	87,555	32,268	----	119,823	4.1%	150,000
Apple Valley	Off Sale Only	----	47,761	5,461,784	4,158,775	1,303,009	23.9%	879,495	423,514	21,836	----	445,350	8.2%	235,000
Brooklyn Center	Off Sale Only	----	29,185	3,435,556	2,593,765	841,791	24.5%	689,603	152,188	29,506	----	181,694	5.3%	100,000
Columbia Heights	Off Sale Only	----	18,698	6,857,307	5,254,598	1,602,709	23.4%	1,106,310	496,399	138,380	3,939	630,840	9.2%	217,954
Eden Prairie	Off Sale Only	----	57,000	8,334,861	6,090,280	2,244,581	26.9%	1,559,754	684,827	15,287	65,912	634,202	7.6%	557,384
Edina	Off Sale Only	----	47,570	9,355,366	6,965,838	2,389,528	25.5%	1,564,459	825,069	----	23,135	801,934	8.6%	739,000
Farmington	Off Sale Only	----	14,255	2,398,928	1,849,022	549,906	22.9%	436,362	113,544	8,802	2,261	120,085	5.0%	113,254
Fridley	Off Sale Only	----	27,460	5,296,231	4,182,313	1,113,918	21.0%	776,079	337,839	20,965	9,699	349,105	6.6%	400,000
Lakeville	Off Sale Only	----	46,285	9,495,093	7,220,734	2,274,359	24.0%	1,409,755	864,604	29,205	58,787	835,022	8.8%	315,265
Lexington	Off Sale Only	----	2,220	2,409,913	1,904,069	505,844	21.0%	361,842	144,002	5,896	----	149,898	6.2%	453,713
Mound	Off Sale Only	----	9,460	1,881,175	1,438,619	442,556	23.5%	367,505	75,051	17,768	65,990	26,829	1.4%	194,000
Richfield	Off Sale Only	----	34,575	9,074,722	6,961,781	2,112,941	23.3%	1,595,920	517,021	34,230	3,852	547,399	6.0%	698,320
Robbinsdale	Off Sale Only	----	14,077	2,118,604	1,612,543	506,061	23.9%	429,649	76,412	10,904	----	87,316	4.1%	75,000
Rogers	On & Off Sale	----	5,010	1,691,950	1,129,655	562,295	33.2%	491,488	70,807	(1,341)	68,039	1,427	0.1%	----
Savage	Off Sale Only	----	23,220	6,039,271	4,563,698	1,475,573	24.4%	1,066,975	408,598	79,576	135,923	352,251	5.8%	376,000
Shorewood	Off Sale Only	----	7,590	2,507,191	1,829,852	677,339	27.0%	553,945	123,394	13,539	----	136,933	5.5%	30,000
Spring Lake Park	Off Sale Only	----	6,825	2,821,810	2,189,595	632,215	22.4%	550,156	82,059	61,932	11,242	132,749	4.7%	150,000
St. Anthony	On & Off Sale	----	8,019	5,085,932	3,639,002	1,446,930	28.4%	1,161,700	285,230	61,090	44,216	302,104	5.9%	300,500
St. Francis	Off Sale Only	----	5,680	1,205,572	920,503	285,069	23.6%	189,492	95,577	8,091	4,824	98,844	8.2%	11,500
Tonka Bay	Off Sale Only	----	1,566	50,687	40,723	9,964	19.7%	10,242	(278)	----	----	(278)	-0.5%	----
Watertown	On & Off Sale	[21]	3,413	610,424	438,830	171,594	28.1%	307,572	(135,978)	5,006	----	(130,972)	-21.5%	----
Wayzata	On & Off Sale	----	4,119	2,939,940	1,743,974	1,195,966	40.7%	985,274	210,692	21,841	----	232,533	7.9%	225,000
Off Sale Only			411,548	81,690,324	61,999,596	19,690,728	24.1%	14,183,353	5,507,375	528,185	385,564	5,649,996	6.9%	4,816,390
On & Off Sale			20,561	10,328,246	6,951,461	3,376,785	32.7%	2,946,034	430,751	86,596	112,255	405,092	3.9%	525,500
All Stores			432,109	92,018,570	68,951,057	23,067,513	25.1%	17,129,387	5,938,126	614,781	497,819	6,055,088	6.6%	5,341,890

Footnotes:

[21] Discontinued operations during 2002.

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2002

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	----	1,668	432,958	276,236	156,722	36.2%	172,406	(15,684)	2,616	----	(13,068)	-3.0%	----
Aitkin	Off Sale Only	----	2,074	819,716	640,131	179,585	21.9%	144,606	34,979	14,251	----	49,230	6.0%	45,009
Akeley	On & Off Sale	----	395	431,458	286,049	145,409	33.7%	129,651	15,758	----	----	15,758	3.7%	----
Alexandria	Off Sale Only	----	9,855	3,376,622	2,653,582	723,040	21.4%	400,151	322,889	3,984	4,377	322,496	9.6%	300,000
Appleton	Off Sale Only	----	2,586	344,289	252,928	91,361	26.5%	79,272	12,089	----	----	12,089	3.5%	10,000
Audubon	On & Off Sale	----	458	514,362	312,538	201,824	39.2%	176,635	25,189	3,669	19,313	9,545	1.9%	1,000
Avoca	On & Off Sale	----	138	178,182	99,598	78,584	44.1%	83,237	(4,653)	----	----	(4,653)	-2.6%	----
Bagley	Off Sale Only	----	1,221	745,231	582,634	162,597	21.8%	114,196	48,401	1,306	----	49,707	6.7%	30,000
Balaton	On & Off Sale	----	621	353,192	208,136	145,056	41.1%	124,275	20,781	8,249	----	29,030	8.2%	42,000
Barnesville	Off Sale Only	[*]	2,260	238,226	176,765	61,461	25.8%	65,038	(3,577)	2,531	----	(1,046)	-0.4%	----
Barnum	On & Off Sale	----	547	383,774	206,156	177,618	46.3%	129,267	48,351	13,214	----	61,565	16.0%	30,000
Battle Lake	Off Sale Only	[0]	768	772,449	558,649	213,800	27.7%	133,748	80,052	2,561	22,785	59,828	7.7%	15,000
Baudette	On & Off Sale	----	1,072	982,812	623,438	359,374	36.6%	248,598	110,776	4,880	----	115,656	11.8%	220,846
Beaver Bay	On & Off Sale	----	184	278,071	144,653	133,418	48.0%	142,726	(9,308)	12,140	----	2,832	1.0%	1,000
Belview	On & Off Sale	----	396	281,649	158,027	123,622	43.9%	145,811	(22,189)	1,993	----	(20,196)	-7.2%	----
Bemidji	Off Sale Only	----	12,408	3,919,442	2,894,913	1,024,529	26.1%	552,177	472,352	21,910	----	494,262	12.6%	276,894
Benson	On & Off Sale	----	3,391	833,962	511,955	322,007	38.6%	286,236	35,771	5,082	----	40,853	4.9%	50,000
Bertha	On & Off Sale	----	465	176,206	105,127	71,079	40.3%	83,537	(12,458)	1,683	----	(10,775)	-6.1%	----
Big Falls	On & Off Sale	[0]	263	233,399	131,027	102,372	43.9%	93,687	8,685	601	----	9,286	4.0%	----
Big Lake	Off Sale Only	----	7,273	1,988,091	1,476,281	511,810	25.7%	277,910	233,900	13,026	----	246,926	12.4%	150,000
Bigfork	On & Off Sale	----	469	273,661	158,434	115,227	42.1%	126,730	(11,503)	----	----	(11,503)	-4.2%	7,500
Biscay	On & Off Sale	----	114	436,811	208,330	228,481	52.3%	201,906	26,575	25,594	----	52,169	11.9%	(187,592)
Blackduck	On & Off Sale	----	727	724,960	448,844	276,116	38.1%	182,279	93,837	10,987	----	104,824	14.5%	57,937
Blue Earth	Off Sale Only	----	3,573	896,847	674,763	222,084	24.8%	156,643	65,441	18,611	----	84,052	9.4%	23,644
Boyd	On & Off Sale	----	198	271,651	153,210	118,441	43.6%	118,166	275	3,982	----	4,257	1.6%	----
Braham	Off Sale Only	----	1,301	854,820	651,243	203,577	23.8%	151,253	52,324	57,816	53,895	56,245	6.6%	23,000
Brandon	On & Off Sale	----	443	386,153	232,419	153,734	39.8%	117,625	36,109	3,127	----	39,236	10.2%	94,576
Browerville	On & Off Sale	----	729	448,003	248,562	199,441	44.5%	178,812	20,629	2,834	----	23,463	5.2%	24,153
Browns Valley	On & Off Sale	----	656	253,006	146,452	106,554	42.1%	106,801	(247)	5,521	----	5,274	2.1%	19,771
Buffalo	Off Sale Only	----	11,422	1,889,125	1,278,573	610,552	32.3%	316,933	293,619	5,350	----	298,969	15.8%	300,000
Buffalo Lake	On & Off Sale	----	768	364,566	204,631	159,935	43.9%	126,420	33,515	1,118	----	34,633	9.5%	----
Butterfield	Off Sale Only	----	551	198,441	154,614	43,827	22.1%	41,055	2,772	1,246	----	4,018	2.0%	----
Caledonia	Off Sale Only	----	2,962	429,816	333,417	96,399	22.4%	73,386	23,013	----	----	23,013	5.4%	7,000
Callaway	On & Off Sale	----	204	344,690	216,127	128,563	37.3%	111,199	17,364	2,846	----	20,210	5.9%	12,598
Cambridge	Off Sale Only	----	5,846	2,816,282	2,147,683	668,599	23.7%	384,133	284,466	20,845	4,570	300,741	10.7%	175,000
Canton	Off Sale Only	[*]	337	95,097	74,960	20,137	21.2%	21,389	(1,252)	4,915	----	3,663	3.9%	----
Clarissa	On & Off Sale	----	630	354,597	208,382	146,215	41.2%	126,357	19,858	4,175	----	24,033	6.8%	----
Clearbrook	On & Off Sale	----	559	390,645	212,151	178,494	45.7%	146,869	31,625	116	----	31,741	8.1%	5,000
Clements	On & Off Sale	[21]	191	----	----	----	----	----	----	----	----	----	----	50,039
Cleveland	On & Off Sale	----	683	234,966	132,671	102,295	43.5%	103,830	(1,535)	12,000	3,885	6,580	2.8%	----
Clontarf	On & Off Sale	----	166	270,179	155,203	114,976	42.6%	99,486	15,490	----	----	15,490	5.7%	27,811
Conger	On & Off Sale	----	154	174,954	99,484	75,470	43.1%	74,203	1,267	7,955	42	9,180	5.2%	----
Cook	Off Sale Only	----	617	956,823	720,942	235,881	24.7%	146,927	88,954	9,966	4,781	94,139	9.8%	----
Cottonwood	On & Off Sale	----	1,149	511,702	312,324	199,378	39.0%	174,464	24,914	475	1,971	23,418	4.6%	19,000
Cromwell	On & Off Sale	----	190	378,452	217,824	160,628	42.4%	113,730	46,898	10,443	412	56,929	15.0%	69,000
Currie	On & Off Sale	----	215	207,019	127,909	79,110	38.2%	84,369	(5,259)	5,963	1,243	(539)	-0.3%	----
Dalton	Off Sale Only	----	260	240,840	177,945	62,895	26.1%	45,005	17,890	938	----	18,828	7.8%	15,000
Danvers	On & Off Sale	----	105	238,145	124,776	113,369	47.6%	96,796	16,573	3,878	----	20,451	8.6%	1,000

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2002

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	
Darwin	Off Sale Only	----	283	554,989	428,204	126,785	22.8%	66,547	60,238	3,740	----	63,978	11.5%	1,500
Dawson	Off Sale Only	----	1,512	362,826	267,891	94,935	26.2%	83,875	11,060	1,905	----	12,965	3.6%	2,000
De Graff	On & Off Sale	----	141	246,700	125,250	121,450	49.2%	81,791	39,659	----	246	39,413	16.0%	16,000
Delano	On & Off Sale	----	3,978	1,431,646	1,084,235	347,411	24.3%	286,819	60,592	3,268	12,067	51,793	3.6%	53,000
Delavan	On & Off Sale	----	213	175,736	87,955	87,781	50.0%	90,829	(3,048)	12,000	2,135	6,817	3.9%	----
Detroit Lakes	Off Sale Only	----	7,557	3,275,572	2,478,424	797,148	24.3%	299,445	497,703	42,261	----	539,964	16.5%	307,000
Dundee	On & Off Sale	----	100	152,860	74,171	78,689	51.5%	80,175	(1,486)	12,018	----	10,532	6.9%	17,706
Eagle Bend	On & Off Sale	----	618	243,740	151,918	91,822	37.7%	100,348	(8,526)	18,076	2,500	7,050	2.9%	----
Elbow Lake	Off Sale Only	----	1,271	97,040	70,896	26,144	26.9%	49,537	(23,393)	377	18,992	(42,008)	-43.3%	----
Elizabeth	Off Sale Only	----	172	282,232	248,298	33,934	12.0%	51,254	(17,320)	4,644	----	(12,676)	-4.5%	9,360
Elk River	Off Sale Only	----	18,082	4,072,018	2,997,847	1,074,171	26.4%	545,917	528,254	60,000	53,975	534,279	13.1%	158,300
Ellendale	On & Off Sale	----	598	274,443	179,544	94,899	34.6%	115,256	(20,357)	8,560	----	(11,797)	-4.3%	12,500
Ellsworth	On & Off Sale	----	527	198,745	109,670	89,075	44.8%	73,480	15,595	8,376	----	23,971	12.1%	----
Elmore	Off Sale Only	----	713	142,677	109,599	33,078	23.2%	36,453	(3,375)	1,092	----	(2,283)	-1.6%	600
Erhard	Off Sale Only	----	146	291,929	225,263	66,666	22.8%	60,837	5,829	5,771	420	11,180	3.8%	5,000
Fairfax	On & Off Sale	----	1,311	351,126	214,099	137,027	39.0%	156,983	(19,956)	10,930	----	(9,026)	-2.6%	50,000
Fairmont	Off Sale Only	----	10,816	2,111,054	1,581,252	529,802	25.1%	289,434	240,368	57,554	----	297,922	14.1%	----
Fergus Falls	Off Sale Only	----	13,703	3,015,425	2,288,228	727,197	24.1%	373,404	353,793	88,469	6,348	435,914	14.5%	268,200
Fifty Lakes	On & Off Sale	----	396	270,536	128,755	141,781	52.4%	118,592	23,189	1,999	----	25,188	9.3%	----
Finlayson	On & Off Sale	----	323	424,204	211,865	212,339	50.1%	146,566	65,773	1,200	----	66,973	15.8%	174,000
Flensburg	On & Off Sale	[0]	242	238,393	113,867	124,526	52.2%	99,646	24,880	16,879	10,131	31,628	13.3%	----
Foreston	On & Off Sale	----	401	323,626	181,985	141,641	43.8%	127,363	14,278	22,683	----	36,961	11.4%	----
Frazee	On & Off Sale	[*]	1,373	568,129	358,183	209,946	37.0%	235,546	(25,600)	----	----	(25,600)	-4.5%	----
Gilman	On & Off Sale	----	225	320,924	178,502	142,422	44.4%	149,668	(7,246)	24,307	----	17,061	5.3%	10,800
Glencoe	Off Sale Only	----	5,549	1,071,110	845,720	225,390	21.0%	138,010	87,380	1,056	19,336	69,100	6.5%	55,000
Glenwood	On & Off Sale	----	2,591	1,033,467	735,002	298,465	28.9%	291,990	6,475	20,438	----	26,913	2.6%	----
Goodridge	On & Off Sale	----	98	223,357	135,332	88,025	39.4%	102,256	(14,231)	7,894	----	(6,337)	-2.8%	----
Grand Marais	Off Sale Only	----	1,402	1,147,528	773,309	374,219	32.6%	208,216	166,003	16,771	----	182,774	15.9%	120,000
Granite Falls	Off Sale Only	----	3,053	653,263	473,198	180,065	27.6%	108,882	71,183	18,387	----	89,570	13.7%	107,333
Hackensack	On & Off Sale	----	308	741,584	457,201	284,383	38.3%	208,285	76,098	16	----	76,114	10.3%	43,500
Hadley	On & Off Sale	----	68	122,415	58,733	63,682	52.0%	69,771	(6,089)	12,362	----	6,273	5.1%	----
Hanley Falls	On & Off Sale	----	317	224,136	115,099	109,037	48.6%	94,523	14,514	721	----	15,235	6.8%	5,000
Hanska	On & Off Sale	----	437	377,993	181,377	196,616	52.0%	156,349	40,267	1,663	----	41,930	11.1%	28,300
Hawley	Off Sale Only	----	1,899	466,338	350,481	115,857	24.8%	106,493	9,364	----	1,895	7,469	1.6%	10,000
Herman	On & Off Sale	----	444	308,714	192,102	116,612	37.8%	105,419	11,193	17,158	1,010	27,341	8.9%	7,951
Heron Lake	On & Off Sale	----	767	238,032	138,334	99,698	41.9%	89,350	10,348	734	----	11,082	4.7%	280
Hinckley	On & Off Sale	----	1,307	1,410,608	941,234	469,374	33.3%	358,332	111,042	6,614	12,685	104,971	7.4%	100,250
Hitterdal	On & Off Sale	----	197	315,743	164,382	151,361	47.9%	109,546	41,815	----	----	41,815	13.2%	10,000
Holdingford	On & Off Sale	----	744	350,884	169,731	181,153	51.6%	131,046	50,107	----	----	50,107	14.3%	30,372
Houston	On & Off Sale	----	1,019	410,245	213,476	196,769	48.0%	198,330	(1,561)	6,097	----	4,536	1.1%	19,200
Howard Lake	On & Off Sale	----	1,876	956,894	636,942	319,952	33.4%	216,848	103,104	9,696	1,279	111,521	11.7%	40,000
Hutchinson	Off Sale Only	----	13,403	3,599,875	2,781,474	818,401	22.7%	482,152	336,249	17,844	2,876	351,217	9.8%	277,200
Isanti	Off Sale Only	----	3,793	1,478,107	1,146,690	331,417	22.4%	196,500	134,917	13,291	----	148,208	10.0%	117,191
Isle	On & Off Sale	----	740	1,187,482	875,126	312,356	26.3%	338,428	(26,072)	423	----	(25,649)	-2.2%	30,780
Ivanhoe	On & Off Sale	----	665	372,370	210,868	161,502	43.4%	144,851	16,651	624	260	17,015	4.6%	1,000
Jackson	Off Sale Only	----	3,490	578,807	467,387	111,420	19.2%	111,730	(310)	12,267	----	11,957	2.1%	10,000
Jasper	On & Off Sale	----	598	188,541	92,557	95,984	50.9%	94,803	1,181	1,132	----	2,313	1.2%	15,000
Kasson	Off Sale Only	----	4,788	738,605	557,630	180,975	24.5%	153,897	27,078	2,078	----	29,156	3.9%	1,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Kelliher	On & Off Sale	----	304	362,273	200,215	162,058	44.7%	120,349	41,709	1,760	----	43,469	12.0%	20,000
Kellogg	On & Off Sale	----	444	175,378	76,411	98,967	56.4%	91,402	7,565	6,375	----	13,940	7.9%	6,000
Kenyon	On & Off Sale	----	1,687	510,041	291,595	218,446	42.8%	184,665	33,781	14,585	----	48,366	9.5%	28,000
Kiester	Off Sale Only	[*]	538	123,848	83,106	40,742	32.9%	30,039	10,703	----	----	10,703	8.6%	71
Lafayette	On & Off Sale	[21][22]	531	115,556	54,483	61,073	52.9%	57,289	3,784	108,915	----	112,699	97.5%	----
Lake Benton	On & Off Sale	----	699	230,942	127,326	103,616	44.9%	95,392	8,224	7,520	----	15,744	6.8%	40,000
Lake Lillian	Off Sale Only	[0][21]	253	126,091	98,710	27,381	21.7%	37,275	(9,894)	----	----	(9,894)	-7.8%	(8,500)
Lake Park	On & Off Sale	----	799	625,239	380,251	244,988	39.2%	215,978	29,010	5,829	----	34,839	5.6%	11,200
Lake Wilson	On & Off Sale	----	264	219,863	115,057	104,806	47.7%	104,296	510	6,355	930	5,935	2.7%	77,175
Lakefield	Off Sale Only	----	1,720	251,325	175,698	75,627	30.1%	72,429	3,198	5,447	165	8,480	3.4%	(380)
Lancaster	On & Off Sale	----	364	245,394	148,460	96,934	39.5%	88,895	8,039	2,161	----	10,200	4.2%	10,000
Le Center	On & Off Sale	----	2,299	646,568	436,945	209,623	32.4%	160,985	48,638	18,298	----	66,936	10.4%	50,000
Leroy	Off Sale Only	----	921	172,309	137,979	34,330	19.9%	37,089	(2,759)	3,868	----	1,109	0.6%	----
Lewisville	On & Off Sale	----	264	185,959	112,268	73,691	39.6%	85,473	(11,782)	4,462	----	(7,320)	-3.9%	----
Lindstrom	On & Off Sale	----	3,395	2,020,796	1,488,407	532,389	26.3%	400,277	132,112	20,516	8,723	143,905	7.1%	1,845
Lismore	On & Off Sale	----	228	299,269	155,999	143,270	47.9%	138,292	4,978	220	4,395	803	0.3%	----
Litchfield	Off Sale Only	----	6,643	1,407,643	1,103,114	304,529	21.6%	200,094	104,435	8,392	----	112,827	8.0%	64,000
Littlefork	On & Off Sale	----	654	276,946	163,966	112,980	40.8%	112,103	877	2,618	----	3,495	1.3%	25,341
Long Prairie	Off Sale Only	----	3,027	892,994	668,975	224,019	25.1%	122,281	101,738	11,111	----	112,849	12.6%	75,000
Longville	On & Off Sale	----	182	736,995	450,103	286,892	38.9%	208,307	78,585	12,122	----	90,707	12.3%	50,000
Lonsdale	On & Off Sale	----	1,708	724,109	484,667	239,442	33.1%	172,637	66,805	27,642	----	94,447	13.0%	----
Luverne	Off Sale Only	----	4,631	693,208	503,540	189,668	27.4%	154,790	34,878	7,866	----	42,744	6.2%	35,000
Mabel	On & Off Sale	----	764	276,511	171,500	105,011	38.0%	91,102	13,909	5,487	11,904	7,492	2.7%	5,000
Madelia	Off Sale Only	----	2,330	280,902	214,801	66,101	23.5%	43,927	22,174	7,827	----	30,001	10.7%	40,000
Madison	Off Sale Only	----	1,759	322,005	235,046	86,959	27.0%	83,416	3,543	1,575	----	5,118	1.6%	----
Mahnomen	On & Off Sale	----	1,214	902,992	594,540	308,452	34.2%	272,103	36,349	20,328	2,500	54,177	6.0%	51,903
Maple Lake	Off Sale Only	----	1,650	983,010	740,515	242,495	24.7%	138,325	104,170	4,030	----	108,200	11.0%	20,000
Mapleton	On & Off Sale	----	1,682	370,583	242,377	128,206	34.6%	145,694	(17,488)	19,883	----	2,395	0.6%	10,000
Marshall	Off Sale Only	----	12,778	2,888,561	2,141,301	747,260	25.9%	270,796	476,464	21,596	----	498,060	17.2%	300,759
Maynard	On & Off Sale	----	378	317,757	171,031	146,726	46.2%	130,113	16,613	893	----	17,506	5.5%	8,000
Mazeppa	On & Off Sale	----	793	301,804	186,892	114,912	38.1%	104,119	10,793	7,189	----	17,982	6.0%	25,000
Medford	On & Off Sale	----	1,044	561,732	342,660	219,072	39.0%	199,217	19,855	9,618	----	29,473	5.2%	40,000
Menahga	On & Off Sale	----	1,217	752,234	452,138	300,096	39.9%	236,954	63,142	4,127	8,773	58,496	7.8%	50,000
Mentor	On & Off Sale	----	126	337,249	168,546	168,703	50.0%	154,363	14,340	12,544	----	26,884	8.0%	20,000
Milaca	Off Sale Only	----	2,606	991,489	757,736	233,753	23.6%	139,278	94,475	4,912	12,073	87,314	8.8%	15,000
Millerville	On & Off Sale	----	116	329,742	166,852	162,890	49.4%	120,107	42,783	3,066	----	45,849	13.9%	21,900
Miltona	On & Off Sale	----	290	536,964	327,472	209,492	39.0%	194,230	15,262	20,723	----	35,985	6.7%	78,000
Montevideo	Off Sale Only	----	5,480	1,465,381	1,114,712	350,669	23.9%	265,417	85,252	277	3,948	81,581	5.6%	80,000
Monticello	Off Sale Only	----	8,839	3,120,173	2,332,690	787,483	25.2%	465,038	322,445	33,986	----	356,431	11.4%	200,000
Moose Lake	On & Off Sale	----	2,327	765,585	495,953	269,632	35.2%	185,338	84,294	12,594	----	96,888	12.7%	79,342
Mora	Off Sale Only	----	3,304	2,044,642	1,555,307	489,335	23.9%	239,682	249,653	32,281	----	281,934	13.8%	260,000
Morris	Off Sale Only	----	5,207	1,074,518	825,934	248,584	23.1%	161,761	86,823	2,242	13,884	75,181	7.0%	58,500
Morton	On & Off Sale	----	436	314,694	164,728	149,966	47.7%	122,075	27,891	5,085	----	32,976	10.5%	27,500
Nevis	On & Off Sale	----	360	500,001	295,902	204,099	40.8%	141,102	62,997	----	----	62,997	12.6%	77,426
New York Mills	On & Off Sale	----	1,175	592,592	348,656	243,936	41.2%	160,429	83,507	3,581	----	87,088	14.7%	50,000
Nisswa	On & Off Sale	----	1,990	1,910,911	1,335,326	575,585	30.1%	494,602	80,983	----	3,563	77,420	4.1%	87,500
North Branch	Off Sale Only	----	8,978	1,460,939	1,072,093	388,846	26.6%	275,947	112,899	10,792	45,035	78,656	5.4%	4,307
Northfield	Off Sale Only	----	17,846	2,158,759	1,599,023	559,736	25.9%	457,467	102,269	31,537	1,035	132,771	6.2%	180,000

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Northome	On & Off Sale	----	224	195,881	111,304	84,577	43.2%	72,959	11,618	2,470	----	14,088	7.2%	17,000
Ogema	On & Off Sale	----	138	384,044	244,878	139,166	36.2%	75,564	63,602	6,173	----	69,775	18.2%	15,000
Ogilvie	On & Off Sale	----	481	386,585	228,277	158,308	41.0%	157,087	1,221	24,495	149	25,567	6.6%	58,284
Okabena	On & Off Sale	----	181	273,031	166,626	106,405	39.0%	128,575	(22,170)	15,042	----	(7,128)	-2.6%	(9,500)
Olivia	On & Off Sale	----	2,551	733,162	503,582	229,580	31.3%	280,784	(51,204)	21,422	----	(29,782)	-4.1%	10,000
Orr	On & Off Sale	----	248	470,395	290,204	180,191	38.3%	174,900	5,291	28,430	----	33,721	7.2%	10,000
Osakis	On & Off Sale	----	1,605	487,479	277,877	209,602	43.0%	170,241	39,361	11,205	----	50,566	10.4%	25,000
Palisade	On & Off Sale	----	122	383,647	269,154	114,493	29.8%	96,357	18,136	1,715	----	19,851	5.2%	40,000
Park Rapids	Off Sale Only	----	3,393	2,197,816	1,699,347	498,469	22.7%	337,482	160,987	12,811	----	173,798	7.9%	----
Parkers Prairie	On & Off Sale	----	1,018	356,145	234,858	121,287	34.1%	110,461	10,826	23,059	----	33,885	9.5%	----
Paynesville	Off Sale Only	----	2,305	709,347	547,439	161,908	22.8%	122,307	39,601	7,766	48	47,319	6.7%	47,500
Pelican Rapids	Off Sale Only	----	2,431	555,257	418,414	136,843	24.6%	120,973	15,870	1,286	----	17,156	3.1%	----
Perham	Off Sale Only	----	2,645	1,164,757	865,877	298,880	25.7%	153,645	145,235	12,202	1,320	156,117	13.4%	132,000
Pine City	Off Sale Only	----	3,125	1,533,596	1,158,224	375,372	24.5%	262,710	112,662	7,335	----	119,997	7.8%	34,665
Pine Island	On & Off Sale	----	2,845	606,028	366,959	239,069	39.4%	253,754	(14,685)	26,835	----	12,150	2.0%	----
Pipestone	Off Sale Only	----	4,383	858,531	628,714	229,817	26.8%	135,908	93,909	12,119	----	106,028	12.3%	64,486
Plainview	On & Off Sale	----	3,242	619,854	399,410	220,444	35.6%	217,193	3,251	22,202	----	25,453	4.1%	22,000
Princeton	Off Sale Only	----	4,149	1,654,436	1,234,292	420,144	25.4%	227,965	192,179	48,953	6,265	234,867	14.2%	61,670
Proctor	Off Sale Only	----	2,841	764,914	597,231	167,683	21.9%	130,457	37,226	116	8,219	29,123	3.8%	2,000
Randall	On & Off Sale	----	550	508,381	317,775	190,606	37.5%	171,534	19,072	8,352	----	27,424	5.4%	10,000
Ranier	On & Off Sale	----	184	327,044	165,459	161,585	49.4%	160,699	886	240	----	1,126	0.3%	15,000
Redwood Falls	Off Sale Only	----	5,399	1,105,241	866,570	238,671	21.6%	166,634	72,037	17,207	16,557	72,687	6.6%	25,000
Remer	On & Off Sale	----	368	497,381	281,817	215,564	43.3%	145,684	69,880	----	----	69,880	14.0%	59,228
Renville	On & Off Sale	----	1,303	458,639	281,168	177,471	38.7%	187,928	(10,457)	23,506	----	13,049	2.8%	----
Roseau	Off Sale Only	----	2,746	1,278,098	947,554	330,544	25.9%	196,450	134,094	11,739	----	145,833	11.4%	419,000
Round Lake	Off Sale Only	----	415	75,051	53,487	21,564	28.7%	38,203	(16,639)	3,274	----	(13,365)	-17.8%	----
Rush City	On & Off Sale	----	2,447	661,702	441,256	220,446	33.3%	229,777	(9,331)	17,592	1	8,260	1.2%	----
Rushford	On & Off Sale	----	1,742	525,831	356,642	169,189	32.2%	146,351	22,838	13,799	----	36,637	7.0%	60,000
Russell	On & Off Sale	----	359	271,405	136,820	134,585	49.6%	96,326	38,259	6,234	111	44,382	16.4%	----
Sacred Heart	On & Off Sale	----	539	295,199	169,948	125,251	42.4%	153,727	(28,476)	11,984	----	(16,492)	-5.6%	----
Sauk Rapids	Off Sale Only	----	11,423	2,099,015	1,653,205	445,810	21.2%	282,831	162,979	18,315	1,563	179,731	8.6%	100,000
Sebeka	On & Off Sale	----	696	504,435	278,519	225,916	44.8%	133,718	92,198	3,184	----	95,382	18.9%	60,000
Sherburn	On & Off Sale	----	1,065	394,120	239,674	154,446	39.2%	144,144	10,302	11,228	800	20,730	5.3%	10,000
Silver Bay	On & Off Sale	----	2,050	714,408	433,280	281,128	39.4%	225,040	56,088	12,879	----	68,967	9.7%	34,484
Silver Lake	On & Off Sale	----	774	510,956	292,920	218,036	42.7%	212,994	5,042	1,962	----	7,004	1.4%	8,000
Sleepy Eye	Off Sale Only	----	3,504	413,343	301,230	112,113	27.1%	109,300	2,813	6,765	----	9,578	2.3%	50,000
South Haven	On & Off Sale	----	191	348,027	176,733	171,294	49.2%	136,355	34,939	1,521	----	36,460	10.5%	10,000
Spring Grove	On & Off Sale	----	1,307	350,682	206,788	143,894	41.0%	133,801	10,093	2,632	----	12,725	3.6%	19,200
Stacy	On & Off Sale	[0]	1,322	540,885	305,237	235,648	43.6%	176,902	58,746	485	----	59,231	11.0%	----
St. Hilaire	On & Off Sale	----	268	376,854	202,024	174,830	46.4%	142,246	32,584	5,832	----	38,416	10.2%	6,000
St. James	Off Sale Only	----	4,671	615,452	444,499	170,953	27.8%	128,933	42,020	50,342	----	92,362	15.0%	83,086
St. Leo	On & Off Sale	----	102	100,476	48,278	52,198	52.0%	64,128	(11,930)	5,132	----	(6,798)	-6.8%	2,000
Thief River Falls	Off Sale Only	----	8,447	2,949,708	2,272,152	677,556	23.0%	427,232	250,324	18,331	7,281	261,374	8.9%	213,160
Tracy	On & Off Sale	----	2,247	577,354	363,178	214,176	37.1%	244,813	(30,637)	35,357	635	4,085	0.7%	40,000
Trimont	Off Sale Only	----	738	30,820	23,909	6,911	22.4%	18,902	(11,991)	16,261	----	4,270	13.9%	----
Twin Valley	On & Off Sale	----	852	440,594	259,993	180,601	41.0%	149,554	31,047	6,565	417	37,195	8.4%	20,000
Two Harbors	Off Sale Only	----	3,633	1,490,824	1,109,827	380,997	25.6%	231,859	149,138	18,755	----	167,893	11.3%	170,358
Ulen	On & Off Sale	----	536	270,415	156,606	113,809	42.1%	96,943	16,866	296	----	17,162	6.3%	10,000

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2002

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	
Underwood	Off Sale Only	----	335	367,585	279,270	88,315	24.0%	61,045	27,270	189	1,192	26,267	7.1%	20,000
Vergas	Off Sale Only	----	314	377,037	288,425	88,612	23.5%	59,426	29,186	5,256	----	34,442	9.1%	6,000
Verndale	On & Off Sale	----	575	247,021	125,669	121,352	49.1%	100,023	21,329	1,867	----	23,196	9.4%	6,843
Vesta	On & Off Sale	----	330	172,045	80,594	91,451	53.2%	82,896	8,555	1,347	----	9,902	5.8%	4,000
Wadena	Off Sale Only	----	4,293	1,107,690	852,513	255,177	23.0%	169,307	85,870	10,975	----	96,845	8.7%	225,000
Waldorf	On & Off Sale	[0]	236	209,175	112,541	96,634	46.2%	76,375	20,259	6,665	----	26,924	12.9%	8,000
Walker	Off Sale Only	----	1,099	685,958	498,615	187,343	27.3%	136,739	50,604	----	----	50,604	7.4%	----
Walnut Grove	On & Off Sale	----	684	313,641	158,132	155,509	49.6%	128,647	26,862	5,373	----	32,235	10.3%	(93,720)
Warroad	Off Sale Only	----	1,751	936,451	717,004	219,447	23.4%	141,962	77,485	----	----	77,485	8.3%	75,000
Waverly	On & Off Sale	----	747	428,244	267,865	160,379	37.5%	157,093	3,286	8,654	----	11,940	2.8%	20,000
Wells	On & Off Sale	----	2,489	637,379	408,198	229,181	36.0%	188,466	40,715	12,465	1,014	52,166	8.2%	20,000
West Concord	On & Off Sale	----	838	317,477	162,459	155,018	48.8%	178,514	(23,496)	23,067	----	(429)	-0.1%	----
Williams	On & Off Sale	----	197	370,650	235,615	135,035	36.4%	150,528	(15,493)	17,779	2,713	(427)	-0.1%	6,000
Wilmont	On & Off Sale	----	324	215,801	109,490	106,311	49.3%	112,501	(6,190)	13,338	249	6,899	3.2%	----
Windom	Off Sale Only	----	4,506	1,040,924	736,266	304,658	29.3%	212,196	92,462	----	30,000	62,462	6.0%	35,000
Winton	On & Off Sale	----	189	210,218	113,232	96,986	46.1%	115,898	(18,912)	21,219	----	2,307	1.1%	2,000
Wolf Lake	On & Off Sale	----	31	297,067	181,135	115,932	39.0%	114,823	1,109	8,010	----	9,119	3.1%	20,000
Wood Lake	On & Off Sale	----	428	182,904	129,342	53,562	29.3%	99,077	(45,515)	387	----	(45,128)	-24.7%	(14,266)
Worthington	Off Sale Only	----	11,248	1,510,546	1,118,763	391,783	25.9%	253,137	138,646	16,786	----	155,432	10.3%	125,000
Off Sale Only			335,250	90,501,746	68,214,921	22,286,825	24.6%	13,787,059	8,499,766	1,011,285	342,835	9,168,216	10.1%	6,032,913
On & Off Sale			106,929	58,346,798	35,630,410	22,716,388	38.9%	20,062,565	2,653,823	1,217,504	116,056	3,755,271	6.4%	2,692,963
All Stores			442,179	148,848,544	103,845,331	45,003,213	30.2%	33,849,624	11,153,589	2,228,789	458,891	12,923,487	8.7%	8,725,876

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [21] Discontinued operations during 2002.
 [22] Non-operating income includes the gain on the sale of fixed assets.

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Appendix 2

2002 Liquor Store Tables and Maps By Economic Development Region

Table 8
Regional Averages of City Liquor Store Operations - 2002
Listed by Economic Development Region

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	1,813	9	802,296	569,700	232,596	29.0%	175,040	57,555	7,520	855	64,220	84,796
2 - Headwaters	1,986	13	886,791	621,050	265,741	30.0%	184,256	81,484	7,067	401	88,151	57,385
3 - Arrowhead	1,012	18	559,516	374,560	184,956	33.1%	145,083	39,872	9,912	745	49,040	37,113
4 - West Central	1,903	35	662,851	473,778	189,072	28.5%	133,009	56,064	8,783	2,615	62,232	43,516
5 - North Central	1,023	18	573,170	370,848	202,322	35.3%	157,485	44,837	5,411	1,387	48,861	38,401
6E - Southwest Central	2,610	13	786,528	561,279	225,249	28.6%	182,069	43,180	10,203	1,709	51,674	22,854
6W - Upper Southwest	1,401	14	416,691	276,994	139,697	33.5%	120,798	18,898	3,016	300	21,614	21,063
7E - East Central	2,720	17	1,164,129	846,862	317,267	27.3%	224,247	93,020	17,073	8,435	101,658	62,117
7W - Central	5,289	13	1,438,261	1,041,581	396,680	27.6%	248,238	148,442	14,609	5,302	157,749	87,690
8 - Southwest	1,977	30	479,342	323,176	156,166	32.6%	123,738	32,428	7,976	1,884	38,520	26,595
9 - South Central	1,965	19	429,548	294,540	135,008	31.4%	108,638	26,370	19,330	412	45,288	17,037
10 - Southeast	2,370	19	495,983	328,500	167,483	33.8%	152,830	14,653	11,813	683	25,782	22,363
11 - 7 County Twin Cities	19,641	44	2,091,331	1,567,069	524,262	25.1%	389,304	134,957	13,972	11,314	137,616	121,407
Average for all regions	3,752	20	919,340	659,528	259,812	28.3%	194,576	65,236	10,853	3,652	72,437	53,694

Table 9
Analysis of City Liquor Store Operations - 2002
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	---	1,668	1	432,958	276,236	156,722	36.2%	172,406	(15,684)	2,616	---	(13,068)	---
Goodridge	On & Off Sale	---	98	1	223,357	135,332	88,025	39.4%	102,256	(14,231)	7,894	---	(6,337)	---
Lancaster	On & Off Sale	---	364	1	245,394	148,460	96,934	39.5%	88,895	8,039	2,161	---	10,200	10,000
Mentor	On & Off Sale	---	126	1	337,249	168,546	168,703	50.0%	154,363	14,340	12,544	---	26,884	20,000
Roseau	Off Sale Only	---	2,746	1	1,278,098	947,554	330,544	25.9%	196,450	134,094	11,739	---	145,833	419,000
St. Hilaire	On & Off Sale	---	268	1	376,854	202,024	174,830	46.4%	142,246	32,584	5,832	---	38,416	6,000
Thief River Falls	Off Sale Only	---	8,447	1	2,949,708	2,272,152	677,556	23.0%	427,232	250,324	18,331	7,281	261,374	213,160
Twin Valley	On & Off Sale	---	852	1	440,594	259,993	180,601	41.0%	149,554	31,047	6,565	417	37,195	20,000
Warroad	Off Sale Only	---	1,751	1	936,451	717,004	219,447	23.4%	141,962	77,485	---	---	77,485	75,000
Average Per Store			1,813 *	9 *	802,296	569,700	232,596	29.0%	175,040	57,555	7,520	855	64,220	84,796
Headwaters														
Akeley	On & Off Sale	---	395	1	431,458	286,049	145,409	33.7%	129,651	15,758	---	---	15,758	---
Bagley	Off Sale Only	---	1,221	1	745,231	582,634	162,597	21.8%	114,196	48,401	1,306	---	49,707	30,000
Baudette	On & Off Sale	---	1,072	1	982,812	623,438	359,374	36.6%	248,598	110,776	4,880	---	115,656	220,846
Bemidji	Off Sale Only	---	12,408	2	3,919,442	2,894,913	1,024,529	26.1%	552,177	472,352	21,910	---	494,262	276,894
Blackduck	On & Off Sale	---	727	1	724,960	448,844	276,116	38.1%	182,279	93,837	10,987	---	104,824	57,937
Clearbrook	On & Off Sale	---	559	1	390,645	212,151	178,494	45.7%	146,869	31,625	116	---	31,741	5,000
Kelliher	On & Off Sale	---	304	1	362,273	200,215	162,058	44.7%	120,349	41,709	1,760	---	43,469	20,000
Mahnomen	On & Off Sale	---	1,214	2	902,992	594,540	308,452	34.2%	272,103	36,349	20,328	2,500	54,177	51,903
Nevis	On & Off Sale	---	360	1	500,001	295,902	204,099	40.8%	141,102	62,997	---	---	62,997	77,426
Park Rapids	Off Sale Only	---	3,393	1	2,197,816	1,699,347	498,469	22.7%	337,482	160,987	12,811	---	173,798	---
Williams	On & Off Sale	---	197	1	370,650	235,615	135,035	36.4%	150,528	(15,493)	17,779	2,713	(427)	6,000
Average Per Store			1,986 *	13 *	886,791	621,050	265,741	30.0%	184,256	81,484	7,067	401	88,151	57,385
Arrowhead														
Aitkin	Off Sale Only	---	2,074	1	819,716	640,131	179,585	21.9%	144,606	34,979	14,251	---	49,230	45,009
Barnum	On & Off Sale	---	547	1	383,774	206,156	177,618	46.3%	129,267	48,351	13,214	---	61,565	30,000
Beaver Bay	On & Off Sale	---	184	1	278,071	144,653	133,418	48.0%	142,726	(9,308)	12,140	---	2,832	1,000
Big Falls	On & Off Sale	[0]	263	1	233,399	131,027	102,372	43.9%	93,687	8,685	601	---	9,286	---
Bigfork	On & Off Sale	---	469	1	273,661	158,434	115,227	42.1%	126,730	(11,503)	---	---	(11,503)	7,500
Cook	Off Sale Only	---	617	1	956,823	720,942	235,881	24.7%	146,927	88,954	9,966	4,781	94,139	---
Cromwell	On & Off Sale	---	190	1	378,452	217,824	160,628	42.4%	113,730	46,898	10,443	412	56,929	69,000
Grand Marais	Off Sale Only	---	1,402	1	1,147,528	773,309	374,219	32.6%	208,216	166,003	16,771	---	182,774	120,000
Littlefork	On & Off Sale	---	654	1	276,946	163,966	112,980	40.8%	112,103	877	2,618	---	3,495	25,341
Moose Lake	On & Off Sale	---	2,327	1	765,585	495,953	269,632	35.2%	185,338	84,294	12,594	---	96,888	79,342
Northome	On & Off Sale	---	224	1	195,881	111,304	84,577	43.2%	72,959	11,618	2,470	---	14,088	17,000
Orr	On & Off Sale	---	248	1	470,395	290,204	180,191	38.3%	174,900	5,291	28,430	---	33,721	10,000
Palisade	On & Off Sale	---	122	1	383,647	269,154	114,493	29.8%	96,357	18,136	1,715	---	19,851	40,000
Proctor	Off Sale Only	---	2,841	1	764,914	597,231	167,683	21.9%	130,457	37,226	116	8,219	29,123	2,000
Ranier	On & Off Sale	---	184	1	327,044	165,459	161,585	49.4%	160,699	886	240	---	1,126	15,000

* The population average represents the average population for the region; the number of stores represents the actual number of stores in the region.

Table 9
Analysis of City Liquor Store Operations - 2002
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		
Silver Bay	On & Off Sale	---	2,050	1	714,408	433,280	281,128	39.4%	225,040	56,088	12,879	---	68,967	34,484
Two Harbors	Off Sale Only	---	3,633	1	1,490,824	1,109,827	380,997	25.6%	231,859	149,138	18,755	---	167,893	170,358
Winton	On & Off Sale	---	189	1	210,218	113,232	96,986	46.1%	115,898	(18,912)	21,219	---	2,307	2,000
Average Per Store			1,012 *	18 *	559,516	374,560	184,956	33.1%	145,083	39,872	9,912	745	49,040	37,113
West Central														
Alexandria	Off Sale Only	---	9,855	2	3,376,622	2,653,582	723,040	21.4%	400,151	322,889	3,984	4,377	322,496	300,000
Audubon	On & Off Sale	---	458	1	514,362	312,538	201,824	39.2%	176,635	25,189	3,669	19,313	9,545	1,000
Barnesville	Off Sale Only	[*]	2,260	1	238,226	176,765	61,461	25.8%	65,038	(3,577)	2,531	---	(1,046)	---
Battle Lake	Off Sale Only	[0]	768	1	772,449	558,649	213,800	27.7%	133,748	80,052	2,561	22,785	59,828	15,000
Brandon	On & Off Sale	---	443	1	386,153	232,419	153,734	39.8%	117,625	36,109	3,127	---	39,236	94,576
Browns Valley	On & Off Sale	---	656	1	253,006	146,452	106,554	42.1%	106,801	(247)	5,521	---	5,274	19,771
Callaway	On & Off Sale	[1]	204	1	344,690	216,127	128,563	37.3%	111,199	17,364	2,846	---	20,210	12,598
Dalton	Off Sale Only	---	260	1	240,840	177,945	62,895	26.1%	45,005	17,890	938	---	18,828	15,000
Detroit Lakes	Off Sale Only	---	7,557	1	3,275,572	2,478,424	797,148	24.3%	299,445	497,703	42,261	---	539,964	307,000
Elbow Lake	Off Sale Only	---	1,271	1	97,040	70,896	26,144	26.9%	49,537	(23,393)	377	18,992	(42,008)	---
Elizabeth	Off Sale Only	---	172	1	282,232	248,298	33,934	12.0%	51,254	(17,320)	4,644	---	(12,676)	9,360
Erhard	Off Sale Only	---	146	1	291,929	225,263	66,666	22.8%	60,837	5,829	5,771	420	11,180	5,000
Fergus Falls	Off Sale Only	---	13,703	1	3,015,425	2,288,228	727,197	24.1%	373,404	353,793	88,469	6,348	435,914	268,200
Frazee	On & Off Sale	[*]	1,373	1	568,129	358,183	209,946	37.0%	235,546	(25,600)	---	---	(25,600)	---
Glenwood	On & Off Sale	---	2,591	2	1,033,467	735,002	298,465	28.9%	291,990	6,475	20,438	---	26,913	---
Hawley	Off Sale Only	---	1,899	1	466,338	350,481	115,857	24.8%	106,493	9,364	---	1,895	7,469	10,000
Herman	On & Off Sale	---	444	1	308,714	192,102	116,612	37.8%	105,419	11,193	17,158	1,010	27,341	7,951
Hitterdal	On & Off Sale	---	197	1	315,743	164,382	151,361	47.9%	109,546	41,815	---	---	41,815	10,000
Lake Park	On & Off Sale	---	799	1	625,239	380,251	244,988	39.2%	215,978	29,010	5,829	---	34,839	11,200
Millerville	On & Off Sale	---	116	1	329,742	166,852	162,890	49.4%	120,107	42,783	3,066	---	45,849	21,900
Miltona	On & Off Sale	---	290	1	536,964	327,472	209,492	39.0%	194,230	15,262	20,723	---	35,985	78,000
Morris	Off Sale Only	---	5,207	1	1,074,518	825,934	248,584	23.1%	161,761	86,823	2,242	13,884	75,181	58,500
New York Mills	On & Off Sale	---	1,175	1	592,592	348,656	243,936	41.2%	160,429	83,507	3,581	---	87,088	50,000
Ogema	On & Off Sale	---	138	1	384,044	244,878	139,166	36.2%	75,564	63,602	6,173	---	69,775	15,000
Osakis	On & Off Sale	---	1,605	2	487,479	277,877	209,602	43.0%	170,241	39,361	11,205	---	50,566	25,000
Parkers Prairie	On & Off Sale	---	1,018	1	356,145	234,858	121,287	34.1%	110,461	10,826	23,059	---	33,885	---
Pelican Rapids	Off Sale Only	---	2,431	1	555,257	418,414	136,843	24.6%	120,973	15,870	1,286	---	17,156	---
Perham	Off Sale Only	---	2,645	1	1,164,757	865,877	298,880	25.7%	153,645	145,235	12,202	1,320	156,117	132,000
Ulen	On & Off Sale	---	536	1	270,415	156,606	113,809	42.1%	96,943	16,866	296	---	17,162	10,000
Underwood	Off Sale Only	---	335	1	367,585	279,270	88,315	24.0%	61,045	27,270	189	1,192	26,267	20,000
Vergas	Off Sale Only	---	314	1	377,037	288,425	88,612	23.5%	59,426	29,186	5,256	---	34,442	6,000
Wolf Lake	On & Off Sale	---	31	1	297,067	181,135	115,932	39.0%	114,823	1,109	8,010	---	9,119	20,000
Average Per Store			1,903 *	35 *	662,851	473,778	189,072	28.5%	133,009	56,064	8,783	2,615	62,232	43,516
North Central														
Bertha	On & Off Sale	---	465	1	176,206	105,127	71,079	40.3%	83,537	(12,458)	1,683	---	(10,775)	---

* The population average represents the average population for the region; the number of stores represents the actual number of stores in the region.

Table 9
Analysis of City Liquor Store Operations - 2002
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		
Browerville	On & Off Sale	---	729	1	448,003	248,562	199,441	44.5%	178,812	20,629	2,834	---	23,463	24,153
Clarissa	On & Off Sale	---	630	1	354,597	208,382	146,215	41.2%	126,357	19,858	4,175	---	24,033	---
Eagle Bend	On & Off Sale	---	618	1	243,740	151,918	91,822	37.7%	100,348	(8,526)	18,076	2,500	7,050	---
Fifty Lakes	On & Off Sale	---	396	1	270,536	128,755	141,781	52.4%	118,592	23,189	1,999	---	25,188	---
Flensburg	On & Off Sale	[0]	242	1	238,393	113,867	124,526	52.2%	99,646	24,880	16,879	10,131	31,628	---
Hackensack	On & Off Sale	---	308	1	741,584	457,201	284,383	38.3%	208,285	76,098	16	---	76,114	43,500
Long Prairie	Off Sale Only	---	3,027	1	892,994	668,975	224,019	25.1%	122,281	101,738	11,111	---	112,849	75,000
Longville	On & Off Sale	---	182	1	736,995	450,103	286,892	38.9%	208,307	78,585	12,122	---	90,707	50,000
Menahga	On & Off Sale	---	1,217	1	752,234	452,138	300,096	39.9%	236,954	63,142	4,127	8,773	58,496	50,000
Nisswa	On & Off Sale	---	1,990	2	1,910,911	1,335,326	575,585	30.1%	494,602	80,983	---	3,563	77,420	87,500
Randall	On & Off Sale	---	550	1	508,381	317,775	190,606	37.5%	171,534	19,072	8,352	---	27,424	10,000
Remer	On & Off Sale	---	368	1	497,381	281,817	215,564	43.3%	145,684	69,880	---	---	69,880	59,228
Sebeka	On & Off Sale	---	696	1	504,435	278,519	225,916	44.8%	133,718	92,198	3,184	---	95,382	60,000
Verndale	On & Off Sale	---	575	1	247,021	125,669	121,352	49.1%	100,023	21,329	1,867	---	23,196	6,843
Wadena	Off Sale Only	---	4,293	1	1,107,690	852,513	255,177	23.0%	169,307	85,870	10,975	---	96,845	225,000
Walker	Off Sale Only	---	1,099	1	685,958	498,615	187,343	27.3%	136,739	50,604	---	---	50,604	---
Average Per Store			1,023 *	18 *	573,170	370,848	202,322	35.3%	157,485	44,837	5,411	1,387	48,861	38,401
Southwest Central														
Biscay	On & Off Sale	---	114	1	436,811	208,330	228,481	52.3%	201,906	26,575	25,594	---	52,169	(187,592)
Buffalo Lake	On & Off Sale	---	768	1	364,566	204,631	159,935	43.9%	126,420	33,515	1,118	---	34,633	---
Darwin	Off Sale Only	---	283	1	554,989	428,204	126,785	22.8%	66,547	60,238	3,740	---	63,978	1,500
Fairfax	On & Off Sale	---	1,311	1	351,126	214,099	137,027	39.0%	156,983	(19,956)	10,930	---	(9,026)	50,000
Glencoe	Off Sale Only	---	5,549	1	1,071,110	845,720	225,390	21.0%	138,010	87,380	1,056	19,336	69,100	55,000
Hutchinson	Off Sale Only	---	13,403	1	3,599,875	2,781,474	818,401	22.7%	482,152	336,249	17,844	2,876	351,217	277,200
Lake Lillian	Off Sale Only	[0][21]	253	1	126,091	98,710	27,381	21.7%	37,275	(9,894)	---	---	(9,894)	(8,500)
Litchfield	Off Sale Only	---	6,643	1	1,407,643	1,103,114	304,529	21.6%	200,094	104,435	8,392	---	112,827	64,000
Morton	On & Off Sale	---	436	1	314,694	164,728	149,966	47.7%	122,075	27,891	5,085	---	32,976	27,500
Olivia	On & Off Sale	---	2,551	1	733,162	503,582	229,580	31.3%	280,784	(51,204)	21,422	---	(29,782)	10,000
Renville	On & Off Sale	---	1,303	1	458,639	281,168	177,471	38.7%	187,928	(10,457)	23,506	---	13,049	---
Sacred Heart	On & Off Sale	---	539	1	295,199	169,948	125,251	42.4%	153,727	(28,476)	11,984	---	(16,492)	---
Silver Lake	On & Off Sale	---	774	1	510,956	292,920	218,036	42.7%	212,994	5,042	1,962	---	7,004	8,000
Average Per Store			2,610 *	13 *	786,528	561,279	225,249	28.6%	182,069	43,180	10,203	1,709	51,674	22,854
Upper Southwest														
Appleton	Off Sale Only	---	2,586	1	344,289	252,928	91,361	26.5%	79,272	12,089	---	---	12,089	10,000
Benson	On & Off Sale	---	3,391	1	833,962	511,955	322,007	38.6%	286,236	35,771	5,082	---	40,853	50,000
Boyd	On & Off Sale	---	198	1	271,651	153,210	118,441	43.6%	118,166	275	3,982	---	4,257	---
Clontarf	On & Off Sale	---	166	1	270,179	155,203	114,976	42.6%	99,486	15,490	---	---	15,490	27,811
Danvers	On & Off Sale	---	105	1	238,145	124,776	113,369	47.6%	96,796	16,573	3,878	---	20,451	1,000
Dawson	Off Sale Only	---	1,512	1	362,826	267,891	94,935	26.2%	83,875	11,060	1,905	---	12,965	2,000
De Graff	On & Off Sale	---	141	1	246,700	125,250	121,450	49.2%	81,791	39,659	---	246	39,413	16,000

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							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Granite Falls	Off Sale Only	---	3,053	1	653,263	473,198	180,065	27.6%	108,882	71,183	18,387	---	89,570	107,333
Hanley Falls	On & Off Sale	---	317	1	224,136	115,099	109,037	48.6%	94,523	14,514	721	---	15,235	5,000
Madison	Off Sale Only	---	1,759	1	322,005	235,046	86,959	27.0%	83,416	3,543	1,575	---	5,118	---
Maynard	On & Off Sale	---	378	1	317,757	171,031	146,726	46.2%	130,113	16,613	893	---	17,506	8,000
Montevideo	Off Sale Only	---	5,480	1	1,465,381	1,114,712	350,669	23.9%	265,417	85,252	277	3,948	81,581	80,000
St. Leo	On & Off Sale	---	102	1	100,476	48,278	52,198	52.0%	64,128	(11,930)	5,132	---	(6,798)	2,000
Wood Lake	On & Off Sale	---	428	1	182,904	129,342	53,562	29.3%	99,077	(45,515)	387	---	(45,128)	(14,266)
Average Per Store			1,401 *	14 *	416,691	276,994	139,697	33.5%	120,798	18,898	3,016	300	21,614	21,063
East Central														
Braham	Off Sale Only	---	1,301	1	854,820	651,243	203,577	23.8%	151,253	52,324	57,816	53,895	56,245	23,000
Cambridge	Off Sale Only	---	5,846	1	2,816,282	2,147,683	668,599	23.7%	384,133	284,466	20,845	4,570	300,741	175,000
Finlayson	On & Off Sale	---	323	1	424,204	211,865	212,339	50.1%	146,566	65,773	1,200	---	66,973	174,000
Foreston	On & Off Sale	---	401	1	323,626	181,985	141,641	43.8%	127,363	14,278	22,683	---	36,961	---
Hinckley	On & Off Sale	---	1,307	1	1,410,608	941,234	469,374	33.3%	358,332	111,042	6,614	12,685	104,971	100,250
Isanti	Off Sale Only	---	3,793	1	1,478,107	1,146,690	331,417	22.4%	196,500	134,917	13,291	---	148,208	117,191
Isle	On & Off Sale	---	740	1	1,187,482	875,126	312,356	26.3%	338,428	(26,072)	423	---	(25,649)	30,780
Lindstrom	On & Off Sale	---	3,395	2	2,020,796	1,488,407	532,389	26.3%	400,277	132,112	20,516	8,723	143,905	1,845
Milaca	Off Sale Only	---	2,606	1	991,489	757,736	233,753	23.6%	139,278	94,475	4,912	12,073	87,314	15,000
Mora	Off Sale Only	---	3,304	1	2,044,642	1,555,307	489,335	23.9%	239,682	249,653	32,281	---	281,934	260,000
North Branch	Off Sale Only	---	8,978	1	1,460,939	1,072,093	388,846	26.6%	275,947	112,899	10,792	45,035	78,656	4,307
Ogilvie	On & Off Sale	---	481	1	386,585	228,277	158,308	41.0%	157,087	1,221	24,495	149	25,567	58,284
Pine City	Off Sale Only	---	3,125	1	1,533,596	1,158,224	375,372	24.5%	262,710	112,662	7,335	---	119,997	34,665
Princeton	Off Sale Only	---	4,149	1	1,654,436	1,234,292	420,144	25.4%	227,965	192,179	48,953	6,265	234,867	61,670
Rush City	On & Off Sale	---	2,447	1	661,702	441,256	220,446	33.3%	229,777	(9,331)	17,592	1	8,260	---
Stacy	On & Off Sale	[0]	1,322	1	540,885	305,237	235,648	43.6%	176,902	58,746	485	---	59,231	---
Average Per Store			2,720	17	1,164,129	846,862	317,267	27.3%	224,247	93,020	17,073	8,435	101,658	62,117
Central														
Big Lake	Off Sale Only	---	7,273	1	1,988,091	1,476,281	511,810	25.7%	277,910	233,900	13,026	---	246,926	150,000
Buffalo	Off Sale Only	---	11,422	1	1,889,125	1,278,573	610,552	32.3%	316,933	293,619	5,350	---	298,969	300,000
Delano	On & Off Sale	---	3,978	1	1,431,646	1,084,235	347,411	24.3%	286,819	60,592	3,268	12,067	51,793	53,000
Elk River	Off Sale Only	---	18,082	1	4,072,018	2,997,847	1,074,171	26.4%	545,917	528,254	60,000	53,975	534,279	158,300
Gilman	On & Off Sale	---	225	1	320,924	178,502	142,422	44.4%	149,668	(7,246)	24,307	---	17,061	10,800
Holdingford	On & Off Sale	---	744	1	350,884	169,731	181,153	51.6%	131,046	50,107	---	---	50,107	30,372
Howard Lake	On & Off Sale	---	1,876	1	956,894	636,942	319,952	33.4%	216,848	103,104	9,696	1,279	111,521	40,000
Maple Lake	Off Sale Only	---	1,650	1	983,010	740,515	242,495	24.7%	138,325	104,170	4,030	---	108,200	20,000
Monticello	Off Sale Only	---	8,839	1	3,120,173	2,332,690	787,483	25.2%	465,038	322,445	33,986	---	356,431	200,000
Paynesville	Off Sale Only	---	2,305	1	709,347	547,439	161,908	22.8%	122,307	39,601	7,766	48	47,319	47,500
Sauk Rapids	Off Sale Only	---	11,423	1	2,099,015	1,653,205	445,810	21.2%	282,831	162,979	18,315	1,563	179,731	100,000
South Haven	On & Off Sale	---	191	1	348,027	176,733	171,294	49.2%	136,355	34,939	1,521	---	36,460	10,000
Waverly	On & Off Sale	---	747	1	428,244	267,865	160,379	37.5%	157,093	3,286	8,654	---	11,940	20,000

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							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Average Per Store			5,289 *	13 *	1,438,261	1,041,581	396,680	27.6%	248,238	148,442	14,609	5,302	157,749	87,690
Southwest														
Avoca	On & Off Sale	---	138	1	178,182	99,598	78,584	44.1%	83,237	(4,653)	---	---	(4,653)	---
Balaton	On & Off Sale	---	621	1	353,192	208,136	145,056	41.1%	124,275	20,781	8,249	---	29,030	42,000
Belview	On & Off Sale	---	396	1	281,649	158,027	123,622	43.9%	145,811	(22,189)	1,993	---	(20,196)	---
Clements	On & Off Sale	[21]	191	1	---	---	---	---	---	---	---	---	---	50,039
Cottonwood	On & Off Sale	---	1,149	1	511,702	312,324	199,378	39.0%	174,464	24,914	475	1,971	23,418	19,000
Currie	On & Off Sale	---	215	1	207,019	127,909	79,110	38.2%	84,369	(5,259)	5,963	1,243	(539)	---
Dundee	On & Off Sale	---	100	1	152,860	74,171	78,689	51.5%	80,175	(1,486)	12,018	---	10,532	17,706
Ellsworth	On & Off Sale	---	527	1	198,745	109,670	89,075	44.8%	73,480	15,595	8,376	---	23,971	---
Hadley	On & Off Sale	---	68	1	122,415	58,733	63,682	52.0%	69,771	(6,089)	12,362	---	6,273	---
Heron Lake	On & Off Sale	---	767	1	238,032	138,334	99,698	41.9%	89,350	10,348	734	---	11,082	280
Ivanhoe	On & Off Sale	---	665	1	372,370	210,868	161,502	43.4%	144,851	16,651	624	260	17,015	1,000
Jackson	Off Sale Only	---	3,490	1	578,807	467,387	111,420	19.2%	111,730	(310)	12,267	---	11,957	10,000
Jasper	On & Off Sale	---	598	1	188,541	92,557	95,984	50.9%	94,803	1,181	1,132	---	2,313	15,000
Lake Benton	On & Off Sale	---	699	1	230,942	127,326	103,616	44.9%	95,392	8,224	7,520	---	15,744	40,000
Lake Wilson	On & Off Sale	---	264	1	219,863	115,057	104,806	47.7%	104,296	510	6,355	930	5,935	77,175
Lakefield	Off Sale Only	---	1,720	1	251,325	175,698	75,627	30.1%	72,429	3,198	5,447	165	8,480	(380)
Lismore	On & Off Sale	---	228	1	299,269	155,999	143,270	47.9%	138,292	4,978	220	4,395	803	---
Luverne	Off Sale Only	---	4,631	1	693,208	503,540	189,668	27.4%	154,790	34,878	7,866	---	42,744	35,000
Marshall	Off Sale Only	---	12,778	1	2,888,561	2,141,301	747,260	25.9%	270,796	476,464	21,596	---	498,060	300,759
Okabena	On & Off Sale	---	181	1	273,031	166,626	106,405	39.0%	128,575	(22,170)	15,042	---	(7,128)	(9,500)
Pipestone	Off Sale Only	---	4,383	1	858,531	628,714	229,817	26.8%	135,908	93,909	12,119	---	106,028	64,486
Redwood Falls	Off Sale Only	---	5,399	1	1,105,241	866,570	238,671	21.6%	166,634	72,037	17,207	16,557	72,687	25,000
Round Lake	Off Sale Only	---	415	1	75,051	53,487	21,564	28.7%	38,203	(16,639)	3,274	---	(13,365)	---
Russell	On & Off Sale	---	359	1	271,405	136,820	134,585	49.6%	96,326	38,259	6,234	111	44,382	---
Tracy	On & Off Sale	---	2,247	1	577,354	363,178	214,176	37.1%	244,813	(30,637)	35,357	635	4,085	40,000
Vesta	On & Off Sale	---	330	1	172,045	80,594	91,451	53.2%	82,896	8,555	1,347	---	9,902	4,000
Walnut Grove	On & Off Sale	---	684	1	313,641	158,132	155,509	49.6%	128,647	26,862	5,373	---	32,235	(93,720)
Wilmont	On & Off Sale	---	324	1	215,801	109,490	106,311	49.3%	112,501	(6,190)	13,338	249	6,899	---
Windom	Off Sale Only	---	4,506	1	1,040,924	736,266	304,658	29.3%	212,196	92,462	---	30,000	62,462	35,000
Worthington	Off Sale Only	---	11,248	1	1,510,546	1,118,763	391,783	25.9%	253,137	138,646	16,786	---	155,432	125,000
Average Per Store			1,977 *	30 *	479,342	323,176	156,166	32.6%	123,738	32,428	7,976	1,884	38,520	26,595
South Central														
Blue Earth	Off Sale Only	---	3,573	1	896,847	674,763	222,084	24.8%	156,643	65,441	18,611	---	84,052	23,644
Butterfield	Off Sale Only	---	551	1	198,441	154,614	43,827	22.1%	41,055	2,772	1,246	---	4,018	---
Cleveland	On & Off Sale	---	683	1	234,966	132,671	102,295	43.5%	103,830	(1,535)	12,000	3,885	6,580	---
Delavan	On & Off Sale	---	213	1	175,736	87,955	87,781	50.0%	90,829	(3,048)	12,000	2,135	6,817	---
Elmore	Off Sale Only	---	713	1	142,677	109,599	33,078	23.2%	36,453	(3,375)	1,092	---	(2,283)	600
Fairmont	Off Sale Only	---	10,816	1	2,111,054	1,581,252	529,802	25.1%	289,434	240,368	57,554	---	297,922	---

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							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Hanska	On & Off Sale	---	437	1	377,993	181,377	196,616	52.0%	156,349	40,267	1,663	---	41,930	28,300
Kiester	Off Sale Only	[*]	538	1	123,848	83,106	40,742	32.9%	30,039	10,703	---	---	10,703	71
Lafayette	On & Off Sale	[21][22]	531	1	115,556	54,483	61,073	52.9%	57,289	3,784	108,915	---	112,699	---
Le Center	On & Off Sale	---	2,299	1	646,568	436,945	209,623	32.4%	160,985	48,638	18,298	---	66,936	50,000
Lewisville	On & Off Sale	---	264	1	185,959	112,268	73,691	39.6%	85,473	(11,782)	4,462	---	(7,320)	---
Madelia	Off Sale Only	---	2,330	1	280,902	214,801	66,101	23.5%	43,927	22,174	7,827	---	30,001	40,000
Mapleton	On & Off Sale	---	1,682	1	370,583	242,377	128,206	34.6%	145,694	(17,488)	19,883	---	2,395	10,000
Sherburn	On & Off Sale	---	1,065	1	394,120	239,674	154,446	39.2%	144,144	10,302	11,228	800	20,730	10,000
Sleepy Eye	Off Sale Only	---	3,504	1	413,343	301,230	112,113	27.1%	109,300	2,813	6,765	---	9,578	50,000
St. James	Off Sale Only	---	4,671	1	615,452	444,499	170,953	27.8%	128,933	42,020	50,342	---	92,362	83,086
Trimont	Off Sale Only	---	738	1	30,820	23,909	6,911	22.4%	18,902	(11,991)	16,261	---	4,270	---
Waldorf	On & Off Sale	[0]	236	1	209,175	112,541	96,634	46.2%	76,375	20,259	6,665	---	26,924	8,000
Wells	On & Off Sale	---	2,489	1	637,379	408,198	229,181	36.0%	188,466	40,715	12,465	1,014	52,166	20,000
Average Per Store			1,965 *	19 *	429,548	294,540	135,008	31.4%	108,638	26,370	19,330	412	45,288	17,037
Southeast														
Caledonia	Off Sale Only	---	2,962	1	429,816	333,417	96,399	22.4%	73,386	23,013	---	---	23,013	7,000
Canton	Off Sale Only	[*]	337	1	95,097	74,960	20,137	21.2%	21,389	(1,252)	4,915	---	3,663	---
Conger	On & Off Sale	---	154	1	174,954	99,484	75,470	43.1%	74,203	1,267	7,955	42	9,180	---
Ellendale	On & Off Sale	---	598	1	274,443	179,544	94,899	34.6%	115,256	(20,357)	8,560	---	(11,797)	12,500
Houston	On & Off Sale	---	1,019	1	410,245	213,476	196,769	48.0%	198,330	(1,561)	6,097	---	4,536	19,200
Kasson	Off Sale Only	---	4,788	1	738,605	557,630	180,975	24.5%	153,897	27,078	2,078	---	29,156	1,000
Kellogg	On & Off Sale	---	444	1	175,378	76,411	98,967	56.4%	91,402	7,565	6,375	---	13,940	6,000
Kenyon	On & Off Sale	---	1,687	1	510,041	291,595	218,446	42.8%	184,665	33,781	14,585	---	48,366	28,000
Leroy	Off Sale Only	---	921	1	172,309	137,979	34,330	19.9%	37,089	(2,759)	3,868	---	1,109	---
Lonsdale	On & Off Sale	---	1,708	1	724,109	484,667	239,442	33.1%	172,637	66,805	27,642	---	94,447	---
Mabel	On & Off Sale	---	764	1	276,511	171,500	105,011	38.0%	91,102	13,909	5,487	11,904	7,492	5,000
Mazeppa	On & Off Sale	---	793	1	301,804	186,892	114,912	38.1%	104,119	10,793	7,189	---	17,982	25,000
Medford	On & Off Sale	---	1,044	1	561,732	342,660	219,072	39.0%	199,217	19,855	9,618	---	29,473	40,000
Northfield	Off Sale Only	---	17,846	1	2,158,759	1,599,023	559,736	25.9%	457,467	102,269	31,537	1,035	132,771	180,000
Pine Island	On & Off Sale	---	2,845	1	606,028	366,959	239,069	39.4%	253,754	(14,685)	26,835	---	12,150	---
Plainview	On & Off Sale	---	3,242	1	619,854	399,410	220,444	35.6%	217,193	3,251	22,202	---	25,453	22,000
Rushford	On & Off Sale	---	1,742	1	525,831	356,642	169,189	32.2%	146,351	22,838	13,799	---	36,637	60,000
Spring Grove	On & Off Sale	---	1,307	1	350,682	206,788	143,894	41.0%	133,801	10,093	2,632	---	12,725	19,200
West Concord	On & Off Sale	---	838	1	317,477	162,459	155,018	48.8%	178,514	(23,496)	23,067	---	(429)	---
Average Per Store			2,370 *	19 *	495,983	328,500	167,483	33.8%	152,830	14,653	11,813	683	25,782	22,363
7 County Twin Cities														
Anoka	Off Sale Only	---	18,121	2	2,946,253	2,222,888	723,365	24.6%	635,810	87,555	32,268	---	119,823	150,000
Apple Valley	Off Sale Only	---	47,761	2	5,461,784	4,158,775	1,303,009	23.9%	879,495	423,514	21,836	---	445,350	235,000
Brooklyn Center	Off Sale Only	---	29,185	1	3,435,556	2,593,765	841,791	24.5%	689,603	152,188	29,506	---	181,694	100,000
Columbia Heights	Off Sale Only	---	18,698	3	6,857,307	5,254,598	1,602,709	23.4%	1,106,310	496,399	138,380	3,939	630,840	217,954

* The population average represents the average population for the region; the number of stores represents the actual number of stores in the region.

Table 9
Analysis of City Liquor Store Operations - 2002
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		
Eden Prairie	Off Sale Only	---	57,000	3	8,334,861	6,090,280	2,244,581	26.9%	1,559,754	684,827	15,287	65,912	634,202	557,384
Edina	Off Sale Only	---	47,570	3	9,355,366	6,965,838	2,389,528	25.5%	1,564,459	825,069	---	23,135	801,934	739,000
Farmington	Off Sale Only	---	14,255	2	2,398,928	1,849,022	549,906	22.9%	436,362	113,544	8,802	2,261	120,085	113,254
Fridley	Off Sale Only	---	27,460	2	5,296,231	4,182,313	1,113,918	21.0%	776,079	337,839	20,965	9,699	349,105	400,000
Lakeville	Off Sale Only	---	46,285	3	9,495,093	7,220,734	2,274,359	24.0%	1,409,755	864,604	29,205	58,787	835,022	315,265
Lexington	Off Sale Only	---	2,220	1	2,409,913	1,904,069	505,844	21.0%	361,842	144,002	5,896	---	149,898	453,713
Mound	Off Sale Only	---	9,460	1	1,881,175	1,438,619	442,556	23.5%	367,505	75,051	17,768	65,990	26,829	194,000
Richfield	Off Sale Only	---	34,575	4	9,074,722	6,961,781	2,112,941	23.3%	1,595,920	517,021	34,230	3,852	547,399	698,320
Robbinsdale	Off Sale Only	---	14,077	1	2,118,604	1,612,543	506,061	23.9%	429,649	76,412	10,904	---	87,316	75,000
Rogers	On & Off Sale	---	5,010	2	1,691,950	1,129,655	562,295	33.2%	491,488	70,807	(1,341)	68,039	1,427	---
Savage	Off Sale Only	---	23,220	3	6,039,271	4,563,698	1,475,573	24.4%	1,066,975	408,598	79,576	135,923	352,251	376,000
Shorewood	Off Sale Only	---	7,590	3	2,507,191	1,829,852	677,339	27.0%	553,945	123,394	13,539	---	136,933	30,000
Spring Lake Park	Off Sale Only	---	6,825	1	2,821,810	2,189,595	632,215	22.4%	550,156	82,059	61,932	11,242	132,749	150,000
St. Anthony	On & Off Sale	---	8,019	3	5,085,932	3,639,002	1,446,930	28.4%	1,161,700	285,230	61,090	44,216	302,104	300,500
St. Francis	Off Sale Only	---	5,680	1	1,205,572	920,503	285,069	23.6%	189,492	95,577	8,091	4,824	98,844	11,500
Tonka Bay	Off Sale Only	---	1,566	1	50,687	40,723	9,964	19.7%	10,242	(278)	---	---	(278)	---
Watertown	On & Off Sale	[21]	3,413	1	610,424	438,830	171,594	28.1%	307,572	(135,978)	5,006	---	(130,972)	---
Wayzata	On & Off Sale	---	4,119	1	2,939,940	1,743,974	1,195,966	40.7%	985,274	210,692	21,841	---	232,533	225,000
Average Per Store			19,641 *	44 *	2,091,331	1,567,069	524,262	25.1%	389,304	134,957	13,972	11,314	137,616	121,407
Off Sale Only Average Per Store - All Cities			7,861	116	1,484,414	1,122,539	361,875	24.4%	241,124	120,751	13,271	6,279	127,743	93,528
On & Off Sale Average Per Store- All Cities			924	146	470,377	291,657	178,720	38.0%	157,593	21,127	8,932	1,564	28,496	22,044
All Stores Average Per Store- All Cities			3,752	262	919,340	659,528	259,812	28.3%	194,576	65,236	10,853	3,652	72,437	53,694

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
[0] Cash basis of accounting.
[21] Discontinued operations during 2002.
[22] Non-operating income includes the gain on the sale of fixed assets.

* The population average represents the average population for the region; the number of stores represents the actual number of stores in the region.

Figure 4

2002 Average Sales Per Municipal Liquor Store - By Economic Development Region

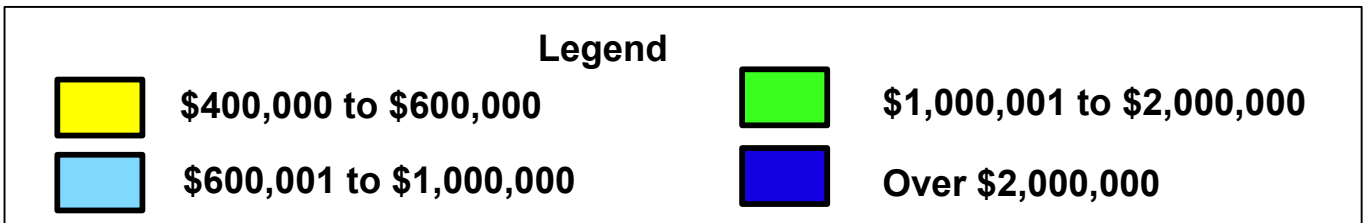
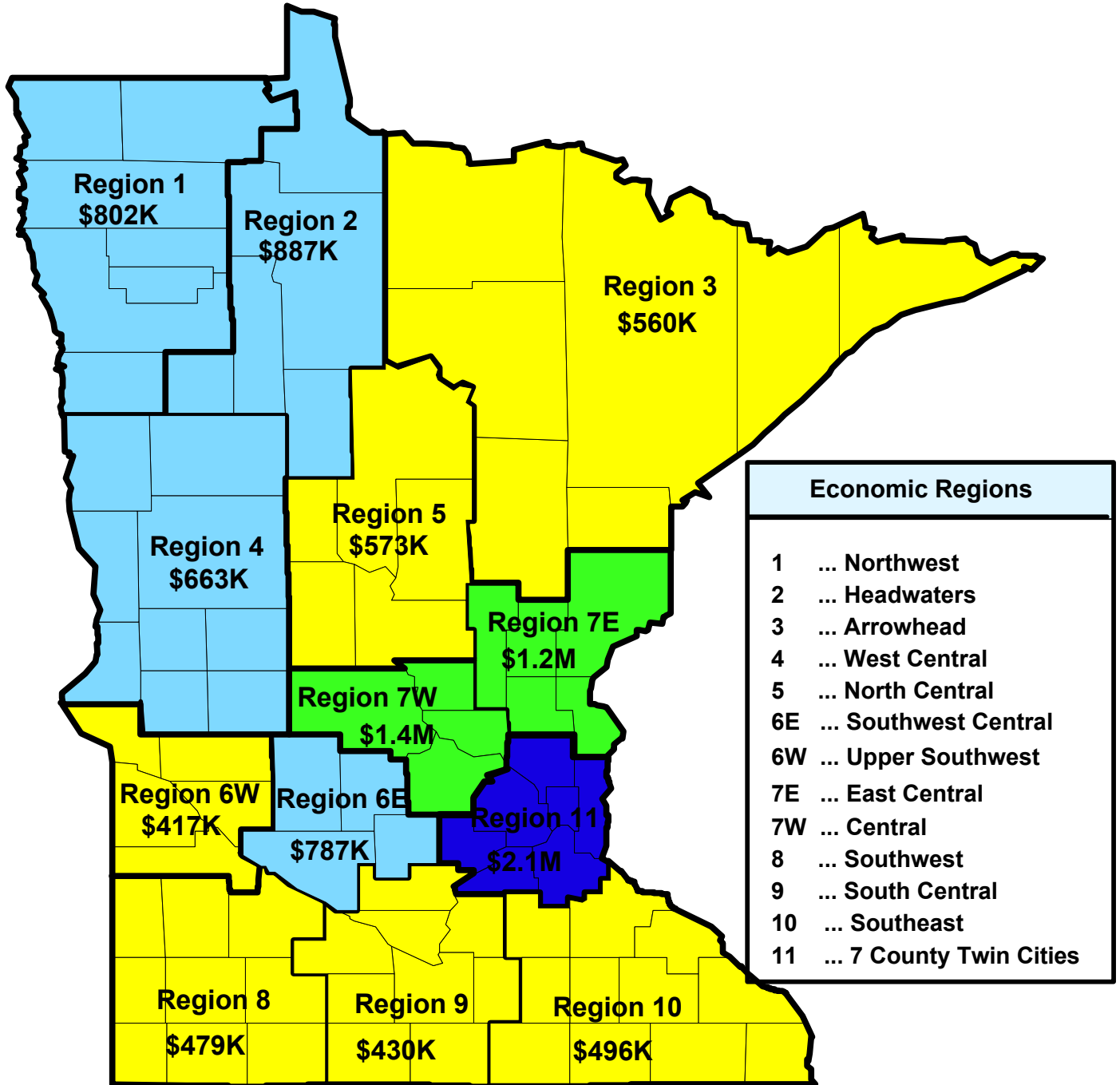
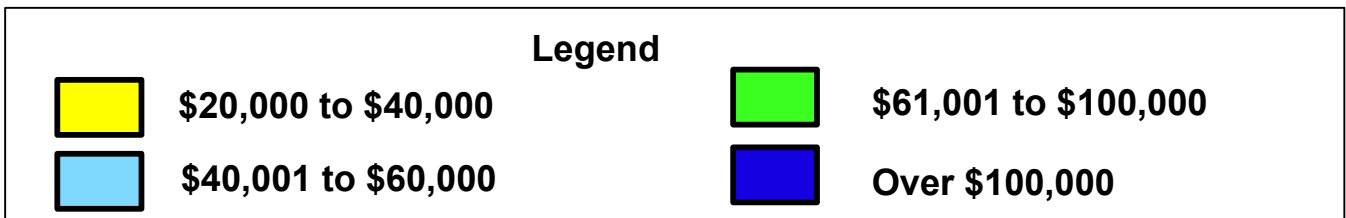
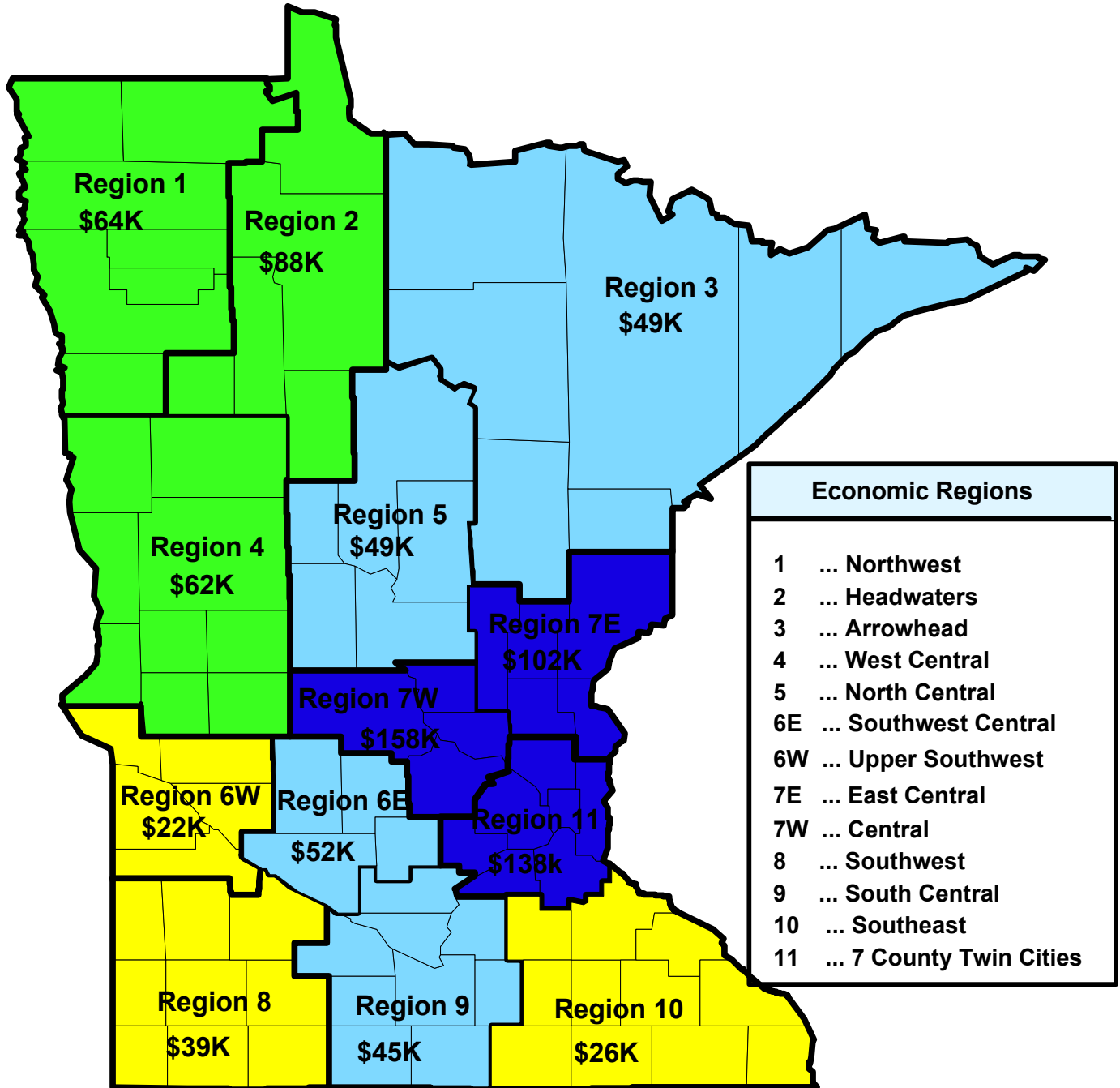


Figure 5

2002 Average Net Profit Per Municipal Liquor Store - By Economic Development Region



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Appendix 3

Explanations of Tables and Charts

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Explanation of Tables and Charts

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 233 cities with municipal liquor operations.

- Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1992 to 2002.
- Table 1 on page 3 lists those municipal liquor stores that reported net losses in 2002.
- 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 2002 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 in the 233 cities that owned and operated liquor stores in 2002.
- 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 37 examines liquor store operations based on economic development regions and the cities within each region.
- Figures 4 and 5 on pages 38 and 39 display through the use of maps the average sales and net income per store of each economic development region.

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- ***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

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

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. January 2003

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