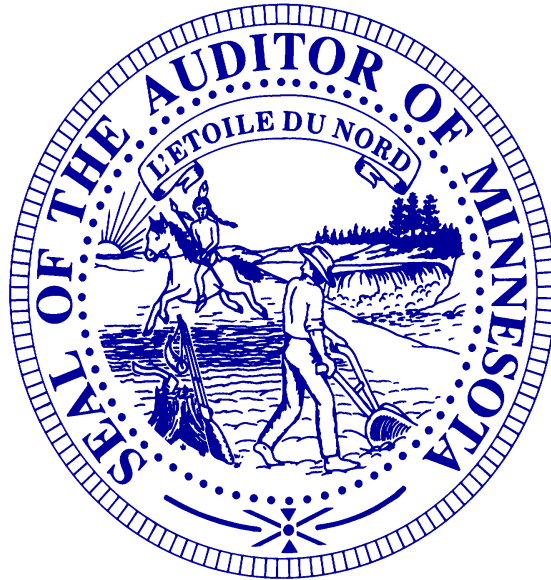


# **STATE OF MINNESOTA**

## **Office of the State Auditor**



**Patricia Anderson**  
**State Auditor**

---

# **Analysis of Municipal Liquor Store Operations**

**For the Year Ended December 31, 2003**

## **Description of the Office of the State Auditor**

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

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

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

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

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

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

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

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

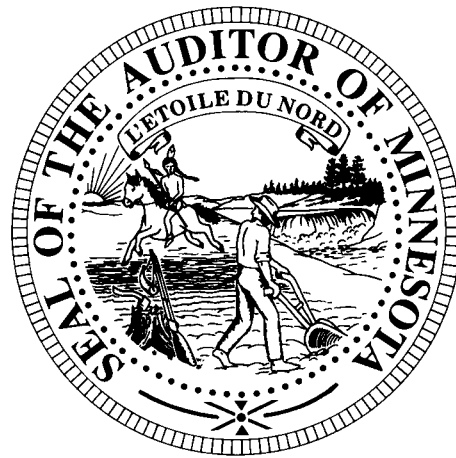
The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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

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

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

**For the Year Ended December 31, 2003**



December 28, 2004

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

### **Deputy State Auditor**

Tony Sutton

### **Staff**

David Kazeck, *Supervisor*

John Jernberg, *Research Analyst*

Karen Cook, *Research Analyst*

Andrea Johnson

Wendy Murphy

Billi Sanders

Deb Schultz

This page left blank intentionally

# TABLE OF CONTENTS

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

This page left blank intentionally

# Analysis of Minnesota Municipal Liquor Store Operations 2003

## Overview

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

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

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

## Background on Minnesota's Municipal Liquor Stores

Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.<sup>1</sup> In 2003, 230 Minnesota cities operated 257 municipal liquor stores, with 135 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 22 cities within the Twin Cities metropolitan area own and operate liquor establishments.

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

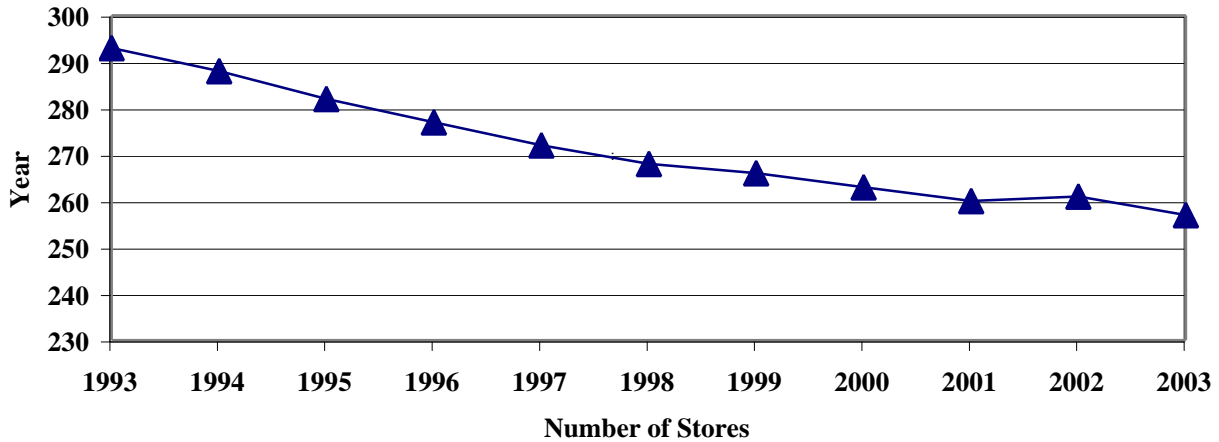
Due in part to the lack of profitability and therefore the inability to provide this additional revenue source, the number of cities operating municipal liquor stores has steadily declined.<sup>2</sup> Figure 1 on the following page shows the decline in the number of municipal liquor stores over the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

---

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

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

**Figure 1: Municipal Liquor Operations: 1993-2003**



### **The Profitability of Minnesota's Municipal Liquor Stores**

During 2003, Minnesota's municipal liquor establishments reported a eighth consecutive year of record sales totaling \$249.2 million. Total sales generated in 2003 increased by \$8.3 million, or 3.5 percent over 2002. Stores reported a net income of \$19.2 million in 2003, 1.2 percent more than the net income reported in 2002. Total municipal liquor sales ranged from \$1,035 in Lafayette to \$9.9 million in Lakeville. Net income and losses for municipal liquor stores ranged from a loss of \$137,748 in Pine City to a profit of \$895,550 in Edina.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 22 of the 230 Minnesota cities (9.6 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 37.6 percent of the total sales and 37.5 percent of the net income of municipal liquor operations.

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

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

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



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

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

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

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

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

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

### **Liquor Store Profits Help Support City Services**

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

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

## **Municipal Liquor Operations Warrant Careful Scrutiny**

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

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

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

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

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

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

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

### **Utilization of Data**

This report provides city officials with comparative data to help fulfill their responsibility to provide for the effective management of municipal liquor store operations. City officials should use this report to compare their liquor store finances to the finances of municipal liquor stores with comparable levels of gross sales. Table 5 lists financial data for Minnesota's municipal liquor stores arranged by total gross sales of the stores. This table facilitates financial comparisons between liquor stores of similar sizes. Using the data in this manner, city officials can determine whether their gross profits (total sales minus the wholesale cost of sales) and operating expenses are appropriate.

---

<sup>4</sup> A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not possible. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons would be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation. There are 94 Off-Sale establishments accounted for in this list as Elbow Lake ceased operations in 2003.

**Table 3**  
**Summary of 2003 Liquor Store Operations**

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

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

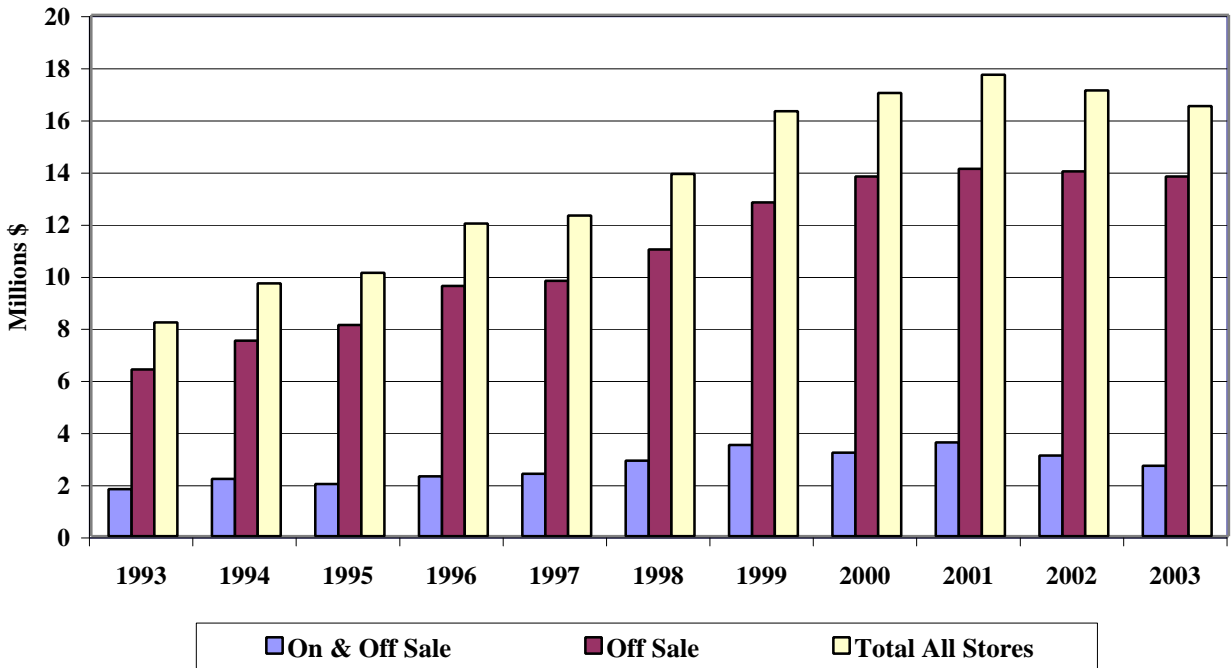
**Off-Sale Only Stores**

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

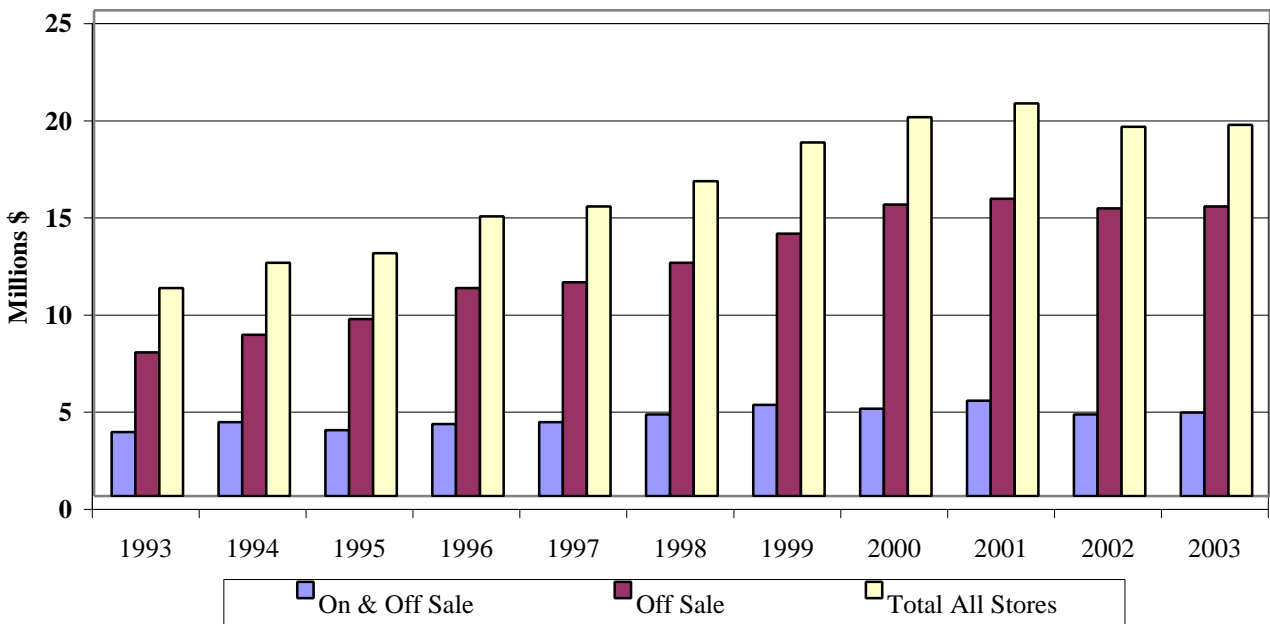
**Total City Liquor Stores**

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

**Figure 2: Liquor Stores Operating Income**



**Figure 3: Liquor Stores Net Income**



This page left blank intentionally

# **Appendix 1**

## **2003 Liquor Store Tables**

This page left blank intentionally



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

Footnotes:

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

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2003**

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

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2003**

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

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2003**

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

**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2003**

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



**Table 7**  
**Analysis of Greater Minnesota City Liquor Stores - 2003**

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

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

This page left blank intentionally

## **Appendix 2**

### **2003 Liquor Store Tables and Maps By Economic Development Region**

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

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

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

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

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

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

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

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

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

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



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

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

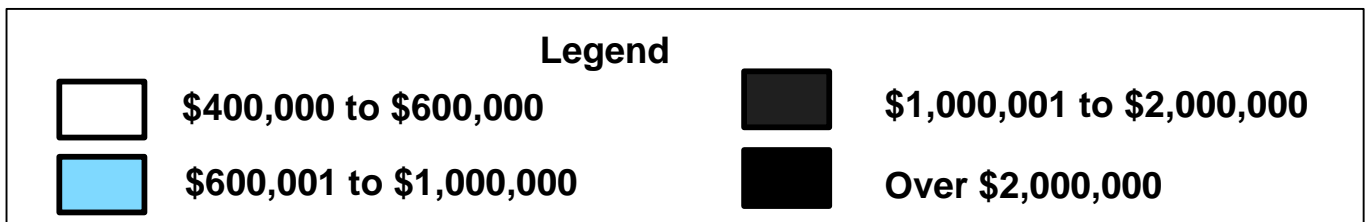
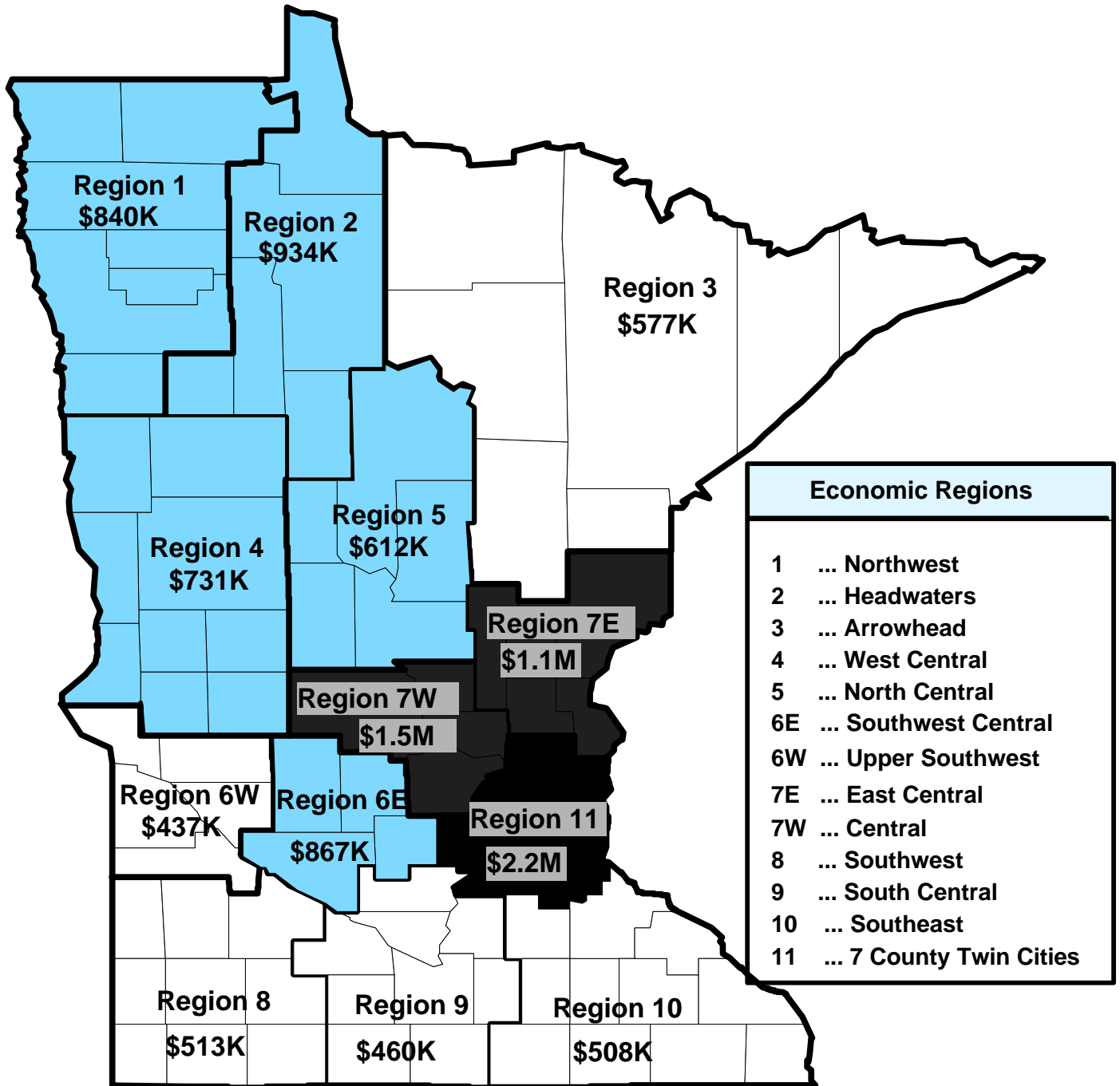
**Table 9**  
**Analysis of City Liquor Store Operations - 2003**  
**Listed by Economic Development Region and City**

| Region and City  | Type of Store | Foot-<br>notes | Population | Number<br>of Stores | Sales     | Cost<br>of Sales | Gross Profit |                     | Operating |          | Nonoperating |          | Net Income/<br>(Loss) | Transfers<br>To/(From)<br>Other Funds |
|--|---------------|----------------|------------|---------------------|-----------|------------------|--------------|---------------------|-----------|----------|--------------|----------|-----------------------|---------------------------------------|
|  |               |                |            |                     |           |                  | Amount       | Percent<br>of Sales | Expenses  | Income   | Revenues     | Expenses |                       |                                       |
| Rushford   | On & Off Sale | ---            | 1,746      | 1                   | 540,397   | 367,054          | 173,343      | 32.1%               | 157,318   | 16,025   | 11,893       | ---      | 27,918                | 25,000                                |
| Spring Grove   | On & Off Sale | ---            | 1,308      | 1                   | 332,136   | 204,989          | 127,147      | 38.3%               | 130,262   | (3,115)  | 1,806        | 690      | (1,999)               | 5,521                                 |
| West Concord   | On & Off Sale | ---            | 832        | 1                   | 336,545   | 191,325          | 145,220      | 43.2%               | 173,351   | (28,131) | 3,300        | ---      | (24,831)              | ---                                   |
| <b>Average Per Store</b>                               |               |                | 45,231     | 19                  | 507,711   | 335,070          | 172,641      | 34.0%               | 158,995   | 13,646   | 8,181        | 335      | 21,492                | 20,039                                |
| <b>7 County Twin Cities</b>                            |               |                |            |                     |           |                  |              |                     |           |          |              |          |                       |                                       |
| Anoka  | Off Sale Only | ---            | 18,275     | 2                   | 2,989,181 | 2,267,063        | 722,118      | 24.2%               | 587,652   | 134,466  | 22,112       | ---      | 156,578               | 184,000                               |
| Apple Valley   | Off Sale Only | ---            | 48,418     | 2                   | 5,916,861 | 4,533,328        | 1,383,533    | 23.4%               | 970,830   | 412,703  | 19,288       | ---      | 431,991               | 250,000                               |
| Brooklyn Center  | Off Sale Only | ---            | 29,174     | 1                   | 3,407,990 | 2,554,637        | 853,353      | 25.0%               | 723,392   | 129,961  | 22,072       | ---      | 152,033               | 100,000                               |
| Columbia Heights                                       | Off Sale Only | ---            | 18,698     | 3                   | 6,934,572 | 5,366,137        | 1,568,435    | 22.6%               | 1,236,163 | 332,272  | 104,901      | 38,660   | 398,513               | 261,981                               |
| Eden Prairie   | Off Sale Only | ---            | 59,325     | 3                   | 8,404,740 | 6,158,512        | 2,246,228    | 26.7%               | 1,464,802 | 781,426  | 20,023       | 55,719   | 745,730               | 653,444                               |
| Edina  | Off Sale Only | ---            | 48,156     | 3                   | 9,659,631 | 7,141,978        | 2,517,653    | 26.1%               | 1,622,103 | 895,550  | ---          | ---      | 895,550               | 895,000                               |
| Farmington   | Off Sale Only | ---            | 15,549     | 2                   | 2,710,939 | 2,085,067        | 625,872      | 23.1%               | 459,509   | 166,363  | 3,278        | 1,676    | 167,965               | 105,000                               |
| Fridley  | Off Sale Only | ---            | 27,480     | 2                   | 5,364,588 | 4,214,499        | 1,150,089    | 21.4%               | 796,137   | 353,952  | 11,316       | 3,863    | 361,405               | 450,500                               |
| Lakeville  | Off Sale Only | ---            | 47,523     | 3                   | 9,852,366 | 7,467,334        | 2,385,032    | 24.2%               | 1,561,082 | 823,950  | 17,498       | 52,760   | 788,688               | 1,046,141                             |
| Lexington  | Off Sale Only | ---            | 2,220      | 1                   | 2,391,911 | 1,969,007        | 422,904      | 17.7%               | 362,804   | 60,100   | 3,269        | 1,823    | 61,546                | 100,000                               |
| Mound  | Off Sale Only | ---            | 9,630      | 1                   | 2,099,734 | 1,612,498        | 487,236      | 23.2%               | 488,481   | (1,245)  | ---          | 64,180   | (65,425)              | ---                                   |
| Richfield  | Off Sale Only | ---            | 34,502     | 4                   | 9,001,739 | 6,883,995        | 2,117,744    | 23.5%               | 1,643,300 | 474,444  | 27,499       | 5,351    | 496,592               | 704,270                               |
| Robbinsdale  | Off Sale Only | ---            | 14,068     | 1                   | 2,114,320 | 1,607,190        | 507,130      | 24.0%               | 434,461   | 72,669   | 3,849        | ---      | 76,518                | 50,000                                |
| Rogers   | On & Off Sale | ---            | 5,380      | 2                   | 2,524,367 | 1,696,534        | 827,833      | 32.8%               | 642,426   | 185,407  | 458,774      | 65,918   | 578,263               | ---                                   |
| Savage   | Off Sale Only | ---            | 23,570     | 3                   | 6,061,214 | 4,574,383        | 1,486,831    | 24.5%               | 1,103,708 | 383,123  | 74,884       | 126,000  | 332,007               | 376,000                               |
| Shorewood  | Off Sale Only | ---            | 7,595      | 2                   | 1,772,748 | 1,302,901        | 469,847      | 26.5%               | 446,978   | 22,869   | 9,414        | ---      | 32,283                | 30,000                                |
| Spring Lake Park                                       | Off Sale Only | ---            | 6,833      | 1                   | 2,839,582 | 2,220,943        | 618,639      | 21.8%               | 583,647   | 34,992   | 34,574       | 9,562    | 60,004                | 208,963                               |
| St. Anthony  | On & Off Sale | [16]           | 8,012      | 2                   | 4,198,908 | 3,162,763        | 1,036,145    | 24.7%               | 834,685   | 201,460  | 414,794      | 93,325   | 522,929               | 325,000                               |
| St. Francis  | Off Sale Only | ---            | 6,177      | 1                   | 1,351,764 | 1,044,433        | 307,331      | 22.7%               | 200,173   | 107,158  | 178,700      | 2,523    | 283,335               | 11,500                                |
| Tonka Bay  | Off Sale Only | [21][22]       | 1,579      | 1                   | 584,309   | 466,644          | 117,665      | 20.1%               | 88,573    | 29,092   | 415,939      | ---      | 445,031               | ---                                   |
| Watertown  | Off Sale Only | ---            | 3,620      | 1                   | 512,715   | 398,363          | 114,352      | 22.3%               | 147,557   | (33,205) | 86,404       | 11,022   | 42,177                | ---                                   |
| Wayzata  | On & Off Sale | ---            | 4,122      | 1                   | 2,960,322 | 1,721,598        | 1,238,724    | 41.8%               | 1,026,827 | 211,897  | 30,611       | ---      | 242,508               | 525,000                               |
| <b>Average Per Store</b>                               |               |                | 440,106    | 42                  | 2,229,869 | 1,677,376        | 552,493      | 24.8%               | 414,888   | 137,605  | 46,648       | 12,676   | 171,577               | 149,448                               |
| <b>Off Sale Only Average Per Store - All Cities</b>    |               |                | 769,140    | 117                 | 1,551,235 | 1,173,156        | 378,079      | 24.4%               | 259,989   | 118,090  | 15,852       | 6,928    | 127,014               | 100,323                               |
| <b>On &amp; Off Sale Average Per Store- All Cities</b> |               |                | 119,374    | 140                 | 483,908   | 297,934          | 185,974      | 38.4%               | 167,007   | 18,967   | 14,165       | 2,151    | 30,981                | 25,989                                |
| <b>All Stores Average Per Store- All Cities</b>        |               |                | 888,514    | 257                 | 969,811   | 696,381          | 273,430      | 28.2%               | 209,337   | 64,093   | 14,933       | 4,326    | 74,700                | 59,830                                |

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

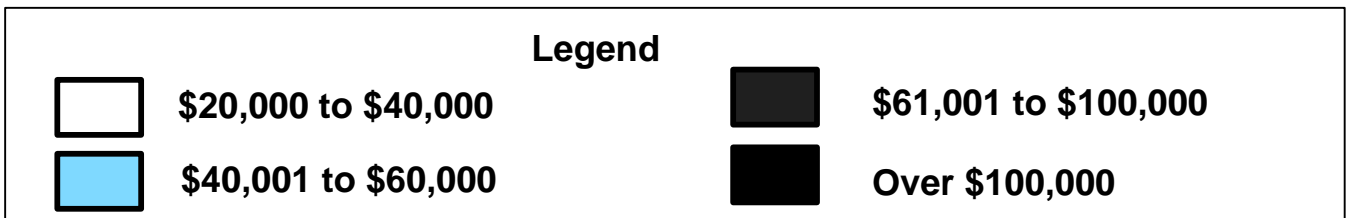
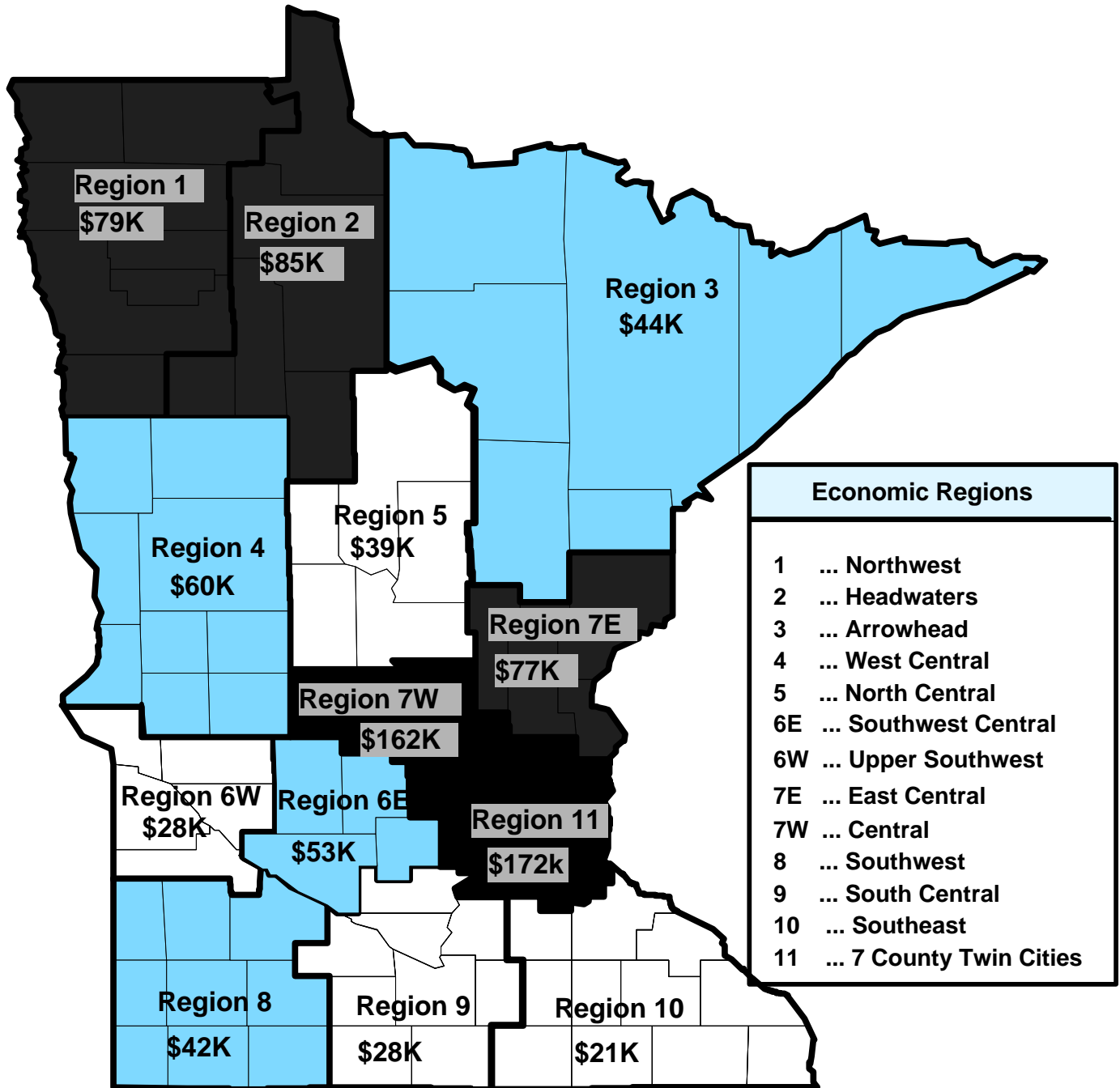
# Figure 4

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



# Figure 5

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



## **Appendix 3**

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

This page left blank intentionally

## Explanation of Tables and Charts

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

- Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1993 to 2003.
- Table 1 on page 3 lists those municipal liquor stores that reported net losses in 2003.
- Table 2 on page 5 compares off-sale liquor store total sales and total operating expenses.
- Table 3 on page 6 compares the operations of Minnesota's municipal liquor establishments in 2003 to their operation one year earlier.
- Figures 2 and 3 on page 7 examine the ten-year trends in the operating income and net income of municipal liquor stores. (Net income includes non-operating revenues and expenses such as interest income, interest expenses and/or sale of capital assets.)
- Table 4 on pages 11 through 15 provides detailed summaries of the financial activity of all municipal liquor operations for 2003.
- Table 5 on pages 16 through 21 lists municipal liquor stores based on their gross sales.
- Table 6 on page 22 examines metropolitan area liquor operations.
- Table 7 on pages 23 through 27 examines liquor store operations in Greater Minnesota.
- Table 8 on page 30 examines liquor store operations based on the per-store averages of economic development regions.
- Table 9 on pages 31 through 36 examines liquor store operations based on economic development regions and the cities within each region.
- Figures 4 and 5 on pages 37 and 38 display through the use of maps the average sales and net income per store of each economic development region.

This page left blank intentionally



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

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

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

### **2003 Minnesota Township Finances**

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

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

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

### **2003 Criminal Forfeitures in the State of Minnesota**

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

### **2003 Local Government Lobbying Expenditures**

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

### **Summary Budget Information for Minnesota Cities**

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

### **Special Study: Municipal Enterprise Activity**

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

### **Minnesota County Finances**

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

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

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

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

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

### **Special Study: School Superintendent Compensation**

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

### **Special Study: Local Government Aid and its Effect on Expenditures**

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

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