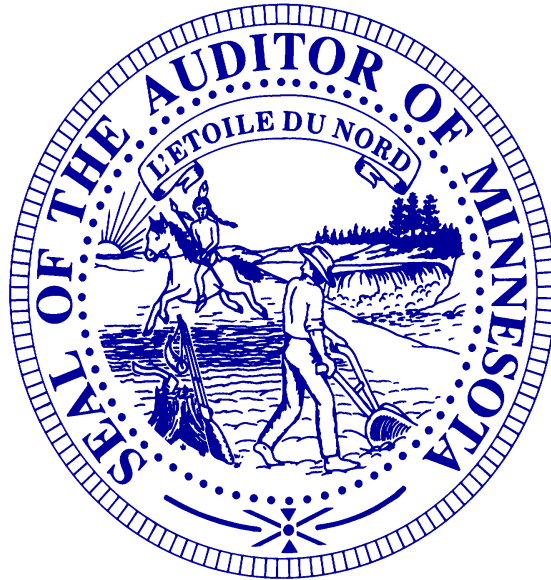


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2004

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An Analysis of Minnesota Municipal Liquor Store Operations

For the Year Ended December 31, 2004



December 29, 2005

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Analysis of Minnesota Municipal Liquor Store Operations 2004

Overview

Minnesota's municipal liquor stores reported that their total sales and gross profits rose in 2004 but net income decreased from the previous year. Sales at municipal liquor operations rose 2.9 percent in 2004 while net income decreased 3.3 percent. Cities transferred \$16.0 million in liquor store profits to other municipal accounts in 2004. This represents an increase of 4.3 percent over the \$15.4 million transferred in 2003. While the majority of municipal liquor stores were profitable in 2004, 39 cities reported a net loss in their municipal liquor operations. Thirty-eight cities reported a net loss in 2003. The total net loss for the 39 cities with money losing operations in 2004 was \$691,673 compared to \$644,713 for the 38 cities in 2003.

During 2004, Minnesota's municipally owned liquor stores reported:

- Gross sales of \$256.5 million, an increase of \$7.2 million over 2003 gross sales;
- A net income \$18.6 million, a decrease of \$628,204 from 2003;
- An overall decrease of 1 store; to 256 stores in 2004 compared to 257 in 2003.

Background on Minnesota's Municipal Liquor Stores

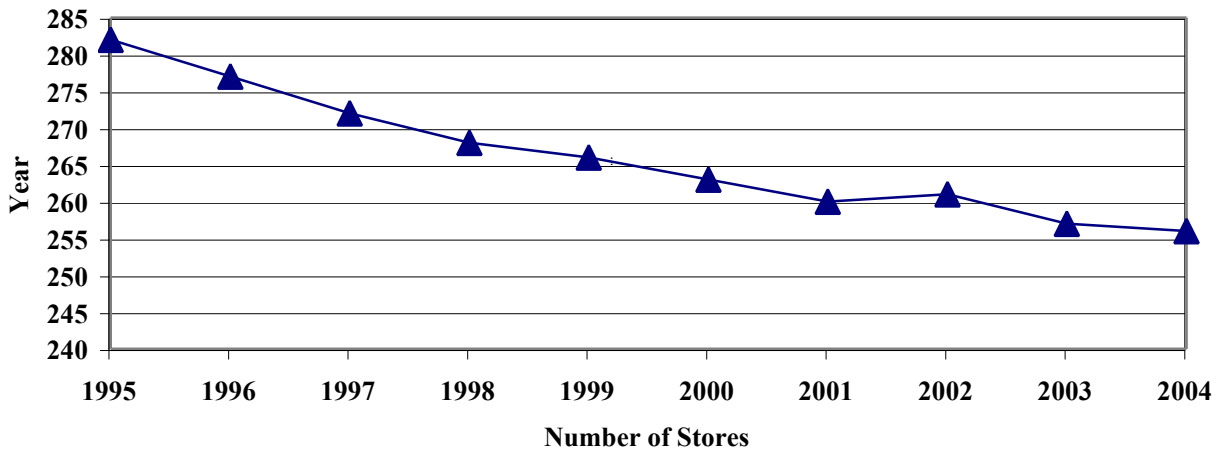
Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.¹ In 2004, 226 Minnesota cities operated 256 municipal liquor stores, with 133 cities operating both on-sale and off-sale liquor establishments and 93 cities restricting their municipally owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract a privately run establishment. 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. Figure 1 on the following page shows the decline in the number of municipal liquor stores over the last ten years. Although there was a decrease of one in the total number of stores between 2003 and 2004, five cities got out of the liquor business, while three added an additional store, and the city of Dassel got into the business.

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

Figure 1: Municipal Liquor Operations: 1995-2004



The Profitability of Minnesota’s Municipal Liquor Stores

During 2004, Minnesota’s municipal liquor establishments reported a ninth consecutive year of record sales totaling \$256.5 million. Total sales generated in 2004 increased by \$7.2 million, or 2.9 percent over 2003. Stores reported a net income of \$18.6 million in 2004, 3.3 percent less than the net income reported in 2003. Total municipal liquor sales ranged from \$39,860 in Maynard to \$10.5 million in Lakeville. Net income and losses for municipal liquor stores ranged from a loss of \$150,528 in Mound to a profit of \$967,706 in Lakeville.

Almost half of the cities with municipal liquor operations reported declines in their profits between 2003 and 2004. Of the 121 cities with declines in net income, 111 were in greater Minnesota and 10 were in the metro area. Some of the overall decline in net income reflects the closing of liquor operations in 5 cities and the startup costs of municipal liquor operations in the three cities that added an additional store. Outside of these factors, there are not clear reasons for the declines in net income.

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 226 Minnesota cities (9.3 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 37.7 percent of the total sales and 34.2 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$2.3 million in 2004, compared to average sales of \$747,121 for Greater Minnesota municipal liquor stores. The average net income of metropolitan stores was \$151,196 in 2004, compared to an average of \$57,101 for municipal liquor establishments in Greater Minnesota. Net income and losses among metropolitan liquor operations ranged from a loss of \$150,528 in Mound to a profit of \$967,706 in Lakeville. Net income and losses among Greater Minnesota cities ranged from a loss of \$100,848 in Isle to a profit of \$616,520 in Elk River.

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

Off-sale only liquor operations reported total sales of \$189.0 million in 2004, a 4.2 percent increase over 2003. On-sale liquor operations reported total sales of \$67.4 million in 2004, a decrease of 0.5 percent from 2003. Net income was \$14.9 for off-sale only operations, an increase of 0.6 percent over 2003, while on-sale operations showed net income of \$3.6 million, a decrease of 16.4 percent from 2003. Net transfers were \$13.4 million in off-sale only operations, a 14.1 percent increase, while on-sale operations reported net transfers of \$2.7 million, a decrease of 27.1 percent from 2003.

In the metro area, sales increased 6.3 percent to \$89.2 million at off-sale stores, while sales decreased 24.0 percent to \$7.4 million at on-sale establishments in 2004. Total net income for off-sale stores decreased 0.3 percent to \$5.8 million while on-sale establishment had a decrease of 62.5 percent to \$503,273 in 2004. Net transfers for off-sale stores increased 5.7 percent to \$5.7 million while on-sale net transfers decreased 53.5 percent to \$395,273 in 2004.

In Greater Minnesota, sales increased 2.3 percent to \$99.8 million at off-sale stores, and increased 3.5 percent to \$60.1 million at on-sale establishments. Net income increased 1.1 percent to \$9.1 million for off-sale operations, and increased 4.3 percent to \$3.1 million for on-sale operations. Net transfers increased 21.8 percent to \$7.7 million for off-sale operations, but decreased 19.1 percent to \$2.3 for on-sale establishments.

Municipal liquor establishments operated by 39 Minnesota cities reported net losses for 2004, compared to 38 cities in 2003. Mound and Watertown were the only metropolitan cities with a net loss. Table 1 illustrates the cities with net losses, and the amount of the loss.

Table 1
Municipal Liquor Store Operations with Net Losses

Name of City	Net Loss	Name of City	Net Loss
Mound	(\$150,528)	Frazee	(6,111)
Isle	(100,848)	Vesta	(5,797)
Renville	(79,340)	West Concord	(5,462)
Pine Island	(45,882)	Houston	(5,295)
Belview	(31,223)	Pine City	(5,063)
Fairfax	(23,320)	Wilmont	(5,061)
Ellendale	(22,749)	Mabel	(4,910)
Herman	(22,071)	Olivia	(4,605)
Round Lake	(19,504)	Goodridge	(3,950)
Orr	(17,613)	Walker	(3,941)
Elizabeth	(16,958)	Dundee	(3,759)
Bigfork	(16,585)	Jasper	(3,267)
Verndale	(14,230)	South Haven	(2,918)
Callaway	(10,987)	Waldorf	(2,667)
Butterfield	(10,809)	Flensburg	(2,375)
Waverly	(7,684)	Sacred Heart	(2,368)
St. Leo	(7,563)	Fifty Lakes	(2,131)
Watertown	(7,053)	Elmore	(2,043)
Ivanhoe	(7,050)	Hanley Falls	(1,322)
Foreston	(6,631)		

Liquor Store Profits Help Support City Services

During 2004, Minnesota's municipal liquor stores transferred \$16.0 million of their profits to support city services. This represents an increase of 4.3 percent over the total amount of transfers made in 2003. Transfers totaled \$6.1 million among metro establishments compared to \$9.9 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 30 cities should have held a public hearing on their municipal liquor operations:

Belview	Bertha	Bigfork	Butterfield	Elizabeth	Ellendale
Elmore	Fairfax	Frazee	Goodridge	Isle	Jasper
Lewisville	Mabel	Mound	Okabena	Olivia	Orr
Pine City	Pine Island	Renville	Round Lake	Sacred Heart	South Haven
St. Leo	Watertown	Waverly	West Concord	Williams	Wood Lake

In 2003, 23 cities were required to hold a public hearing on whether or not to continue their municipal liquor operations. In 2004, 17 of those municipal liquor operations listed in 2003 were still operating at a loss.

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure 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.²

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

Off-sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$70,197 to \$150,000	3	\$24,407 to \$40,834
\$150,001 to \$250,000	3	\$35,861 to \$58,149
\$250,001 to \$350,000	7	\$46,258 to \$83,565
\$350,001 to \$450,000	5	\$68,541 to \$109,682
\$450,001 to \$650,000	5	\$76,953 to \$153,132
\$650,001 to \$1,000,000	15	\$36,038 to \$202,133
\$1,000,001 to \$2,000,000	21	\$117,115 to \$512,037
\$2,000,001 to \$3,000,000	12	\$241,257 to \$625,512
\$3,000,001 to \$9,852,366	21	\$291,472 to \$1,684,330

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.

² A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not possible. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons would be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation

Table 3
Summary of 2004 Liquor Store Operations

On-Sale and Off-Sale Stores

	2003		2004		Variance	Percent Change
	Number of Cities		Number of Cities			
	135	133				
	Amount		Percent of Sales		Variance	Percent Change
	2003	2004	2003	2004		
Sales	\$67,747,086	\$67,442,769	100.0%	100.0%	(304,317)	-0.45%
Cost of Sales	41,710,753	41,130,855	61.6%	61.0%	(579,898)	-1.39%
Gross Profit	26,036,333	26,311,914	38.4%	39.0%	275,581	1.06%
Operating Expenses	23,380,963	23,610,835	34.5%	35.0%	229,872	0.98%
Income from Operations	2,655,370	2,701,079	3.9%	4.0%	45,709	1.72%
Nonoperating Revenues	1,983,123	1,140,400	2.9%	1.7%	(842,723)	-42.49%
Nonoperating Expenses	301,088	216,098	0.4%	0.3%	(84,990)	-28.23%
Net Income Before Transfers	4,337,405	3,625,381	6.4%	5.4%	(712,024)	-16.42%
Transfers To/(From) Other Funds	3,638,519	2,652,387	---	---	(986,132)	-27.10%

Off-Sale Only Stores

	2003		2004		Variance	Percent Change
	Number of Cities		Number of Cities			
	95	93				
	Amount		Percent of Sales		Variance	Percent Change
	2003	2004	2003	2004		
Sales	\$181,494,438	\$189,040,373	100.0%	100.0%	7,545,935	4.16%
Cost of Sales	137,259,248	142,710,172	75.6%	75.5%	5,450,924	3.97%
Gross Profit	44,235,190	46,330,201	24.4%	24.5%	2,095,011	4.74%
Operating Expenses	30,418,672	31,946,348	16.8%	16.9%	1,527,676	5.02%
Income from Operations	13,816,518	14,383,853	7.6%	7.6%	567,335	4.11%
Nonoperating Revenues	1,854,694	1,518,705	1.0%	0.8%	(335,989)	-18.12%
Nonoperating Expenses	810,594	958,120	0.4%	0.5%	147,526	18.20%
Net Income Before Transfers	14,860,618	14,944,438	8.2%	7.9%	83,820	0.56%
Transfers To/(From) Other Funds	11,737,774	13,387,695	---	---	1,649,921	14.06%

Total City Liquor Stores

	2003		2004		Variance	Percent Change
	Number of Cities		Number of Cities			
	230	226				
	Amount		Percent of Sales		Variance	Percent Change
	2003	2004	2003	2004		
Sales	\$249,241,524	\$256,483,142	100.0%	100.0%	7,241,618	2.91%
Cost of Sales	178,970,001	183,841,027	71.8%	71.7%	4,871,026	2.72%
Gross Profit	70,271,523	72,642,115	28.2%	28.3%	2,370,592	3.37%
Operating Expenses	53,799,635	55,557,183	21.6%	21.7%	1,757,548	3.27%
Income from Operations	16,471,888	17,084,932	6.6%	6.7%	613,044	3.72%
Nonoperating Revenues	3,837,817	2,659,105	1.5%	1.0%	(1,178,712)	-30.71%
Nonoperating Expenses	1,111,682	1,174,218	0.4%	0.5%	62,536	5.63%
Net Income Before Transfers	19,198,023	18,569,819	7.7%	7.2%	(628,204)	-3.27%
Transfers To/(From) Other Funds	15,376,293	16,040,082	---	---	663,789	4.32%

Figure 2: Liquor Stores Operating Income

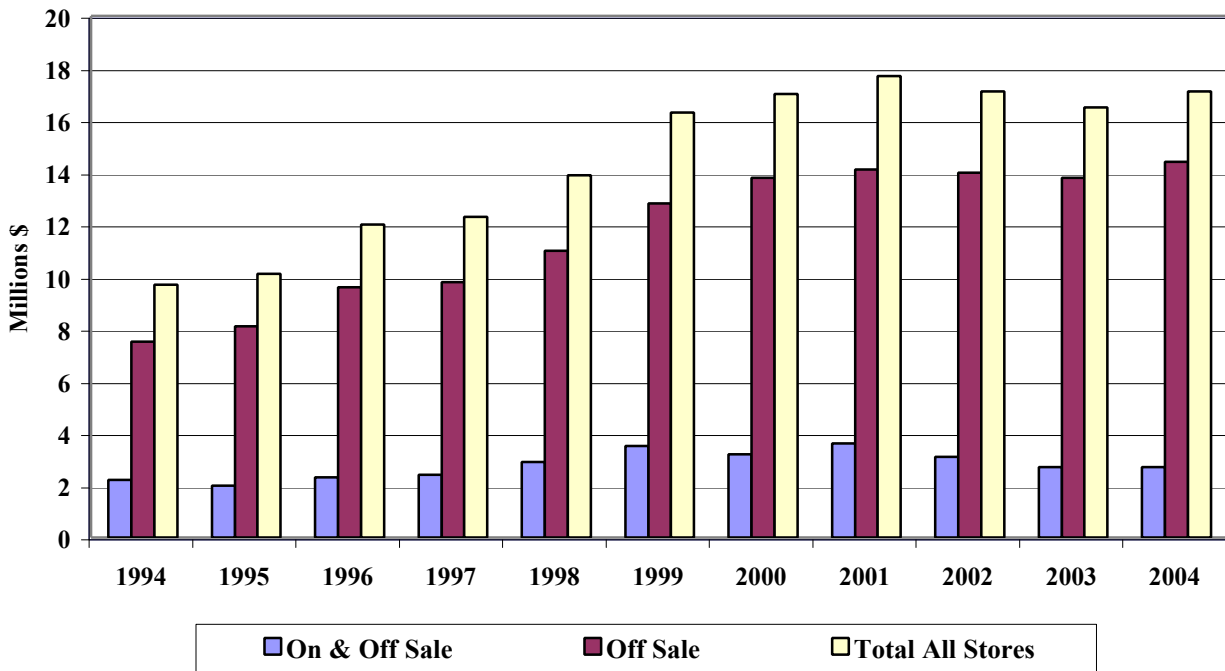
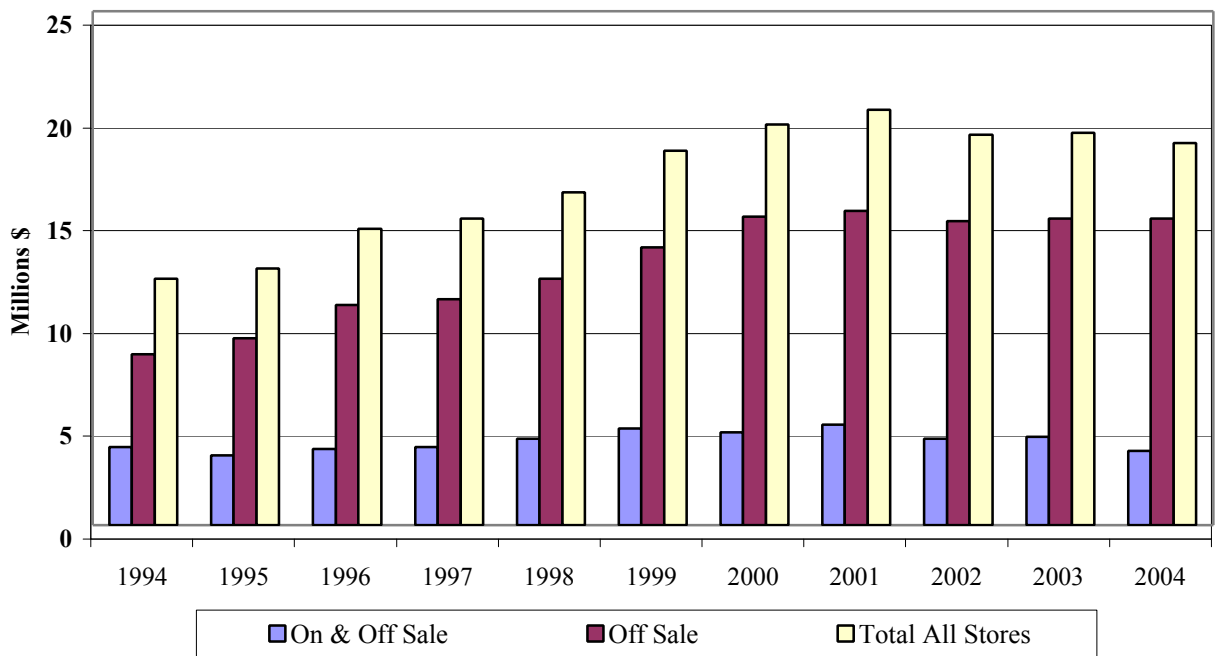


Figure 3: Liquor Stores Net Income



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Appendix 1

2004 Liquor Store Tables

Table 4
Analysis of City Liquor Store Operations - 2004

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off Sale	----	1,662	515,342	300,298	215,044	41.7%	174,032	41,012	100,020	1,709	139,323	27.0%	----
Aitkin	Off Sale Only	----	2,124	848,573	654,749	193,824	22.8%	166,103	27,721	14,344	360	41,705	4.9%	50,000
Akeley	On & Off Sale	----	398	459,488	267,167	192,321	41.9%	160,218	32,103	----	----	32,103	7.0%	----
Alexandria	Off Sale Only	----	10,421	3,827,793	3,011,668	816,125	21.3%	454,694	361,431	93,007	1,540	452,898	11.8%	300,000
Anoka	Off Sale Only	----	18,150	3,117,130	2,341,378	775,752	24.9%	634,708	141,044	20,477	4,433	157,088	5.0%	204,000
Apple Valley	Off Sale Only	----	48,875	6,241,994	4,735,993	1,506,001	24.1%	1,072,153	433,848	31,482	----	465,330	7.5%	350,000
Appleton	Off Sale Only	----	2,849	384,356	272,460	111,896	29.1%	80,764	31,132	----	----	31,132	8.1%	10,000
Audubon	On & Off Sale	----	481	519,037	314,850	204,187	39.3%	194,941	9,246	10,589	18,619	1,216	0.2%	2,000
Avoca	On & Off Sale	----	138	212,802	110,073	102,729	48.3%	90,305	12,424	5,092	----	17,516	8.2%	----
Bagley	Off Sale Only	----	1,258	728,996	575,422	153,574	21.1%	134,206	19,368	1,302	----	20,670	2.8%	30,000
Balaton	On & Off Sale	----	614	386,089	227,209	158,880	41.2%	140,578	18,302	9,614	----	27,916	7.2%	20,000
Barnesville	Off Sale Only	----	2,295	252,870	190,973	61,897	24.5%	52,407	9,490	1,456	----	10,946	4.3%	----
Barnum	On & Off Sale	----	585	430,991	232,791	198,200	46.0%	163,465	34,735	14,425	----	49,160	11.4%	42,000
Battle Lake	Off Sale Only	----	779	809,256	598,382	210,874	26.1%	154,726	56,148	6,332	25,131	37,349	4.6%	19,105
Baudette	On & Off Sale	----	1,085	1,100,483	695,166	405,317	36.8%	261,905	143,412	1,505	----	144,917	13.2%	100,000
Beaver Bay	On & Off Sale	----	184	312,874	176,888	135,986	43.5%	130,684	5,302	8,604	----	13,906	4.4%	2,500
Belview	On & Off Sale	----	389	356,427	201,443	154,984	43.5%	193,484	(38,500)	7,277	----	(31,223)	-8.8%	----
Bemidji	Off Sale Only	----	12,962	4,084,481	3,021,460	1,063,021	26.0%	596,884	466,137	28,274	64,592	429,819	10.5%	657,145
Benson	On & Off Sale	----	3,347	955,074	587,546	367,528	38.5%	294,099	73,429	5,351	----	78,780	8.2%	37,084
Bertha	On & Off Sale	----	470	214,757	125,424	89,333	41.6%	88,176	1,157	854	----	2,011	0.9%	----
Big Falls	On & Off Sale	----	263	284,493	155,164	129,329	45.5%	119,564	9,765	8,177	----	17,942	6.3%	----
Big Lake	Off Sale Only	----	8,303	2,194,775	1,605,826	588,949	26.8%	336,793	252,156	9,031	----	261,187	11.9%	180,000
Bigfork	On & Off Sale	----	466	246,263	162,887	83,376	33.9%	110,240	(26,864)	10,279	----	(16,585)	-6.7%	(23,648)
Biscay	On & Off Sale	[99]	112	----	----	----	----	----	----	----	----	----	----	----
Blackduck	On & Off Sale	----	736	777,880	464,863	313,017	40.2%	230,045	82,972	2,744	----	85,716	11.0%	95,000
Blue Earth	Off Sale Only	----	3,511	968,870	732,719	236,151	24.4%	159,224	76,927	12,153	----	89,080	9.2%	20,495
Boyd	On & Off Sale	----	186	265,506	133,050	132,456	49.9%	125,532	6,924	12,439	----	19,363	7.3%	----
Braham	Off Sale Only	----	1,469	964,640	737,260	227,380	23.6%	202,133	25,247	67,017	82,713	9,551	1.0%	23,000
Brandon	On & Off Sale	----	427	462,155	271,969	190,186	41.2%	134,194	55,992	3,151	----	59,143	12.8%	30,000
Brooklyn Center	Off Sale Only	----	29,005	4,026,679	3,035,621	991,058	24.6%	939,244	51,814	12,857	----	64,671	1.6%	125,000
Browerville	On & Off Sale	----	729	498,214	267,097	231,117	46.4%	228,757	2,360	4,446	----	6,806	1.4%	12,708
Browns Valley	On & Off Sale	----	655	287,285	157,233	130,052	45.3%	110,140	19,912	10,681	2,074	28,519	9.9%	10,646
Buffalo	Off Sale Only	----	12,735	2,095,784	1,357,836	737,948	35.2%	443,514	294,434	19,863	116,256	198,041	9.4%	300,000
Buffalo Lake	On & Off Sale	----	757	398,337	244,209	154,128	38.7%	161,218	(7,090)	11,675	----	4,585	1.2%	----
Butterfield	Off Sale Only	----	538	197,944	165,938	32,006	16.2%	45,353	(13,347)	2,538	----	(10,809)	-5.5%	----
Caledonia	Off Sale Only	----	2,953	469,536	356,694	112,842	24.0%	76,953	35,889	----	2,385	33,504	7.1%	210,508
Callaway	On & Off Sale	[0]	213	298,912	182,402	116,510	39.0%	127,644	(11,134)	147	----	(10,987)	-3.7%	6,360
Cambridge	Off Sale Only	----	6,642	3,194,490	2,431,033	763,457	23.9%	440,096	323,361	13,113	----	336,474	10.5%	200,000
Canton	On & Off Sale	[*]	326	96,723	71,331	25,392	26.3%	23,391	2,001	3,463	----	5,464	5.6%	343
Clarissa	On & Off Sale	----	627	370,211	210,724	159,487	43.1%	135,962	23,525	3,806	----	27,331	7.4%	----
Clearbrook	On & Off Sale	----	555	380,553	214,576	165,977	43.6%	150,888	15,089	14,152	----	29,241	7.7%	30,000
Cleveland	On & Off Sale	----	721	231,376	132,071	99,305	42.9%	108,177	(8,872)	16,560	2,326	5,362	2.3%	1
Clontarf	On & Off Sale	----	159	289,285	171,088	118,197	40.9%	102,733	15,464	----	----	15,464	5.3%	----
Columbia Heights	Off Sale Only	----	18,600	6,946,058	5,318,331	1,627,727	23.4%	1,256,934	370,793	99,698	----	470,491	6.8%	212,062
Conger	On & Off Sale	[0]	147	176,182	92,899	83,283	47.3%	74,445	8,838	5,969	----	14,807	8.4%	----
Cook	Off Sale Only	----	589	1,073,334	808,367	264,967	24.7%	173,236	91,731	5,129	1,958	94,902	8.8%	4,500
Cottonwood	On & Off Sale	----	1,147	546,089	329,625	216,464	39.6%	210,440	6,024	242	1,297	4,969	0.9%	3,200
Cromwell	On & Off Sale	----	204	403,511	236,783	166,728	41.3%	133,855	32,873	7,797	983	39,687	9.8%	37,000
Dalton	Off Sale Only	----	254	245,079	185,271	59,808	24.4%	58,149	1,659	539	----	2,198	0.9%	----

**Table 4
Analysis of City Liquor Store Operations - 2004**

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Danvers	On & Off Sale	----	98	226,867	123,619	103,248	45.5%	103,883	(635)	4,479	----	3,844	1.7%	1,000
Darwin	Off Sale Only	----	296	374,417	300,097	74,320	19.8%	68,541	5,779	2,626	----	8,405	2.2%	----
Dassel	Off Sale Only	----	1,273	727,855	570,362	157,493	21.6%	148,332	9,161	----	3,487	5,674	0.8%	----
Dawson	Off Sale Only	----	1,491	359,709	267,036	92,673	25.8%	91,397	1,276	1,040	----	2,316	0.6%	5,390
De Graff	On & Off Sale	[0]	139	229,529	114,676	114,853	50.0%	83,563	31,290	1,626	----	32,916	14.3%	5,000
Delano	Off Sale Only	----	4,268	1,722,427	1,302,132	420,295	24.4%	326,830	93,465	3,387	----	96,852	5.6%	75,000
Delavan	On & Off Sale	----	205	190,417	99,289	91,128	47.9%	98,088	(6,960)	9,879	----	2,919	1.5%	----
Detroit Lakes	Off Sale Only	----	7,929	3,677,188	2,786,086	891,102	24.2%	306,906	584,196	16,255	57,727	542,724	14.8%	276,818
Dundee	On & Off Sale	----	99	207,230	100,835	106,395	51.3%	117,451	(11,056)	7,340	43	(3,759)	-1.8%	----
Eagle Bend	On & Off Sale	----	611	282,742	167,971	114,771	40.6%	114,834	(63)	12,098	----	12,035	4.3%	----
Eden Prairie	Off Sale Only	----	60,460	8,870,448	6,535,494	2,334,954	26.3%	1,462,615	872,339	17,359	47,630	842,068	9.5%	743,182
Edina	Off Sale Only	----	48,050	10,030,067	7,438,628	2,591,439	25.8%	1,672,260	919,179	----	----	919,179	9.2%	999,500
Elizabeth	Off Sale Only	----	168	265,555	217,453	48,102	18.1%	63,391	(15,289)	----	1,669	(16,958)	-6.4%	(4,490)
Elk River	Off Sale Only	----	20,240	4,345,702	3,160,094	1,185,608	27.3%	568,762	616,846	30,974	31,300	616,520	14.2%	465,568
Ellendale	On & Off Sale	----	599	277,432	172,499	104,933	37.8%	128,523	(23,590)	841	----	(22,749)	-8.2%	----
Ellsworth	On & Off Sale	[0]	532	241,034	137,379	103,655	43.0%	101,781	1,874	42,870	1,719	43,025	17.9%	----
Elmore	Off Sale Only	----	691	136,707	103,583	33,124	24.2%	35,747	(2,623)	580	----	(2,043)	-1.5%	400
Erhard	Off Sale Only	----	137	262,573	200,479	62,094	23.6%	63,444	(1,350)	6,973	----	5,623	2.1%	5,000
Fairfax	On & Off Sale	----	1,283	429,092	265,998	163,094	38.0%	193,299	(30,205)	6,885	----	(23,320)	-5.4%	----
Fairmont	Off Sale Only	----	10,747	2,198,737	1,634,986	563,751	25.6%	303,448	260,303	25,207	----	285,510	13.0%	347,000
Farmington	Off Sale Only	----	16,775	2,988,929	2,281,783	707,146	23.7%	505,362	201,784	1,465	7,978	195,271	6.5%	110,000
Fergus Falls	Off Sale Only	----	13,780	4,000,749	3,010,154	990,595	24.8%	746,725	243,870	22,237	70,058	196,049	4.9%	273,172
Fifty Lakes	On & Off Sale	----	404	263,528	117,897	145,631	55.3%	165,432	(19,801)	23,720	6,050	(2,131)	-0.8%	----
Finlayson	On & Off Sale	----	324	401,833	235,141	166,692	41.5%	133,008	33,684	1,500	----	35,184	8.8%	40,000
Flensburg	On & Off Sale	[0]	244	229,688	113,509	116,179	50.6%	114,644	1,535	11,913	15,823	(2,375)	-1.0%	----
Foreston	On & Off Sale	[0]	473	372,625	200,097	172,528	46.3%	181,733	(9,205)	2,574	----	(6,631)	-1.8%	5,000
Frazee	On & Off Sale	----	1,385	631,440	382,337	249,103	39.4%	255,214	(6,111)	----	----	(6,111)	-1.0%	----
Fridley	Off Sale Only	----	27,088	5,376,428	4,188,290	1,188,138	22.1%	816,908	371,230	11,417	----	382,647	7.1%	450,000
Gilman	On & Off Sale	----	232	371,922	182,147	189,775	51.0%	185,768	4,007	14,492	----	18,499	5.0%	----
Glencoe	Off Sale Only	----	5,668	1,043,304	794,924	248,380	23.8%	117,115	131,265	635	11,899	120,001	11.5%	103,000
Glenwood	Off Sale Only	----	2,656	981,750	759,976	221,774	22.6%	175,535	46,239	----	----	46,239	4.7%	8,415
Goodridge	On & Off Sale	----	96	232,596	140,811	91,785	39.5%	100,566	(8,781)	4,831	----	(3,950)	-1.7%	2,000
Grand Marais	Off Sale Only	----	1,409	1,227,497	809,710	417,787	34.0%	235,357	182,430	8,459	----	190,889	15.6%	200,000
Granite Falls	Off Sale Only	----	3,104	714,511	525,710	188,801	26.4%	117,820	70,981	17,096	----	88,077	12.3%	137,420
Hackensack	On & Off Sale	----	310	936,151	590,430	345,721	36.9%	307,598	38,123	4,335	36,041	6,417	0.7%	4,000
Hadley	On & Off Sale	----	64	170,107	81,099	89,008	52.3%	83,008	6,000	10,830	----	16,830	9.9%	----
Hanley Falls	On & Off Sale	----	304	216,225	117,478	98,747	45.7%	107,034	(8,287)	6,965	----	(1,322)	-0.6%	8,625
Hanska	On & Off Sale	----	428	386,310	211,743	174,567	45.2%	149,118	25,449	13,636	----	39,085	10.1%	28,300
Hawley	Off Sale Only	----	1,897	576,890	435,361	141,529	24.5%	119,219	22,310	100	1,406	21,004	3.6%	1,000
Herman	On & Off Sale	----	429	298,045	198,713	99,332	33.3%	121,423	(22,091)	20	----	(22,071)	-7.4%	(3,000)
Heron Lake	On & Off Sale	----	773	261,131	149,995	111,136	42.6%	107,502	3,634	6,071	7,065	2,640	1.0%	----
Hinckley	On & Off Sale	----	1,365	1,460,904	947,903	513,001	35.1%	376,116	136,885	877	10,810	126,952	8.7%	105,250
Hitterdal	On & Off Sale	----	183	311,240	168,077	143,163	46.0%	137,016	6,147	----	----	6,147	2.0%	40,000
Holdingsford	On & Off Sale	----	743	340,025	176,261	163,764	48.2%	154,437	9,327	25,701	----	35,028	10.3%	17,901
Houston	On & Off Sale	----	1,014	434,729	239,569	195,160	44.9%	206,022	(10,862)	5,567	----	(5,295)	-1.2%	----
Howard Lake	On & Off Sale	----	1,915	944,414	626,895	317,519	33.6%	248,053	69,466	13,976	----	83,442	8.8%	80,000
Hutchinson	Off Sale Only	----	13,616	3,786,085	2,952,329	833,756	22.0%	520,062	313,694	6,601	----	320,295	8.5%	306,000
Isanti	Off Sale Only	----	4,489	1,754,551	1,325,484	429,067	24.5%	321,022	108,045	14,154	----	122,199	7.0%	50,000
Isle	On & Off Sale	----	787	1,040,793	745,163	295,630	28.4%	396,478	(100,848)	----	----	(100,848)	-9.7%	----

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Ivanhoe	On & Off Sale	----	645	382,734	219,042	163,692	42.8%	171,124	(7,432)	382	----	(7,050)	-1.8%	1,000
Jackson	Off Sale Only	----	3,473	647,848	501,829	146,019	22.5%	116,587	29,432	8,872	----	38,304	5.9%	30,000
Jasper	On & Off Sale	----	586	191,630	93,199	98,431	51.4%	102,997	(4,566)	1,299	----	(3,267)	-1.7%	----
Kasson	Off Sale Only	----	5,230	842,348	634,910	207,438	24.6%	186,592	20,846	2,522	----	23,368	2.8%	15,000
Kelliher	On & Off Sale	----	308	398,362	208,436	189,926	47.7%	144,878	45,048	1,238	----	46,286	11.6%	20,000
Kellogg	On & Off Sale	----	450	172,332	70,313	102,019	59.2%	111,805	(9,786)	14,257	111	4,360	2.5%	6,000
Kenyon	On & Off Sale	----	1,684	479,965	276,584	203,381	42.4%	195,043	8,338	8,991	----	17,329	3.6%	25,000
Kiester	Off Sale Only	[*]	518	148,476	98,276	50,200	33.8%	24,407	25,793	----	----	25,793	17.4%	6,017
Lake Benton	On & Off Sale	----	687	241,279	121,524	119,755	49.6%	103,991	15,764	5,770	----	21,534	8.9%	11,149
Lake Park	On & Off Sale	----	828	640,395	360,265	280,130	43.7%	231,496	48,634	3,273	----	51,907	8.1%	11,900
Lake Wilson	On & Off Sale	----	258	217,616	105,294	112,322	51.6%	116,471	(4,149)	8,123	183	3,791	1.7%	5,458
Lakefield	Off Sale Only	----	1,708	289,182	203,026	86,156	29.8%	80,958	5,198	5,317	86	10,429	3.6%	----
Lakeville	Off Sale Only	----	49,097	10,521,853	7,931,545	2,590,308	24.6%	1,601,865	988,443	25,730	46,467	967,706	9.2%	988,544
Lancaster	On & Off Sale	----	340	268,018	162,642	105,376	39.3%	94,391	10,985	2,213	----	13,198	4.9%	10,000
Le Center	On & Off Sale	----	2,365	687,621	477,061	210,560	30.6%	183,491	27,069	11,097	----	38,166	5.6%	60,000
Leroy	Off Sale Only	----	910	169,021	133,674	35,347	20.9%	35,861	(514)	2,267	----	1,753	1.0%	----
Lewisville	On & Off Sale	----	250	192,463	100,292	92,171	47.9%	94,344	(2,173)	5,766	----	3,593	1.9%	----
Lexington	Off Sale Only	----	2,160	2,533,771	2,028,846	504,925	19.9%	402,340	102,585	4,316	----	106,901	4.2%	125,000
Lindstrom	On & Off Sale	----	3,787	2,159,054	1,563,527	595,527	27.6%	463,218	132,309	19,453	3,037	148,725	6.9%	69,220
Lismore	On & Off Sale	----	217	313,259	164,549	148,710	47.5%	139,918	8,792	10	3,342	5,460	1.7%	----
Litchfield	Off Sale Only	----	6,801	1,461,447	1,130,704	330,743	22.6%	255,688	75,055	4,072	----	79,127	5.4%	64,000
Littlefork	On & Off Sale	----	694	310,482	186,345	124,137	40.0%	128,530	(4,393)	5,774	----	1,381	0.4%	----
Long Prairie	Off Sale Only	----	3,019	930,308	707,571	222,737	23.9%	139,122	83,615	12,134	----	95,749	10.3%	105,000
Longville	On & Off Sale	----	177	821,947	486,235	335,712	40.8%	228,760	106,952	794	2,587	105,159	12.8%	55,450
Lonsdale	On & Off Sale	----	2,101	847,608	626,709	220,899	26.1%	195,654	25,245	20,708	----	45,953	5.4%	----
Luverne	Off Sale Only	----	4,588	756,038	536,613	219,425	29.0%	174,344	45,081	4,584	----	49,665	6.6%	38,000
Mabel	On & Off Sale	----	754	278,793	165,199	113,594	40.7%	117,878	(4,284)	4,983	5,609	(4,910)	-1.8%	10,000
Madelia	Off Sale Only	----	2,307	306,037	234,832	71,205	23.3%	46,258	24,947	4,610	----	29,557	9.7%	40,000
Madison	Off Sale Only	----	1,716	324,950	214,100	110,850	34.1%	83,565	27,285	500	----	27,785	8.6%	5,000
Mahnomen	On & Off Sale	----	1,194	890,873	578,344	312,529	35.1%	284,228	28,301	16,301	----	44,602	5.0%	1,000
Maple Lake	Off Sale Only	----	1,747	1,036,206	772,823	263,383	25.4%	185,464	77,919	3,678	10,602	70,995	6.9%	40,000
Mapleton	On & Off Sale	----	1,659	494,709	282,276	212,433	42.9%	195,225	17,208	10,278	----	27,486	5.6%	----
Marshall	Off Sale Only	----	12,874	3,153,047	2,340,071	812,976	25.8%	291,472	521,504	14,956	----	536,460	17.0%	464,229
Maynard	On & Off Sale	[*]	361	39,860	25,577	14,283	35.8%	15,492	(1,209)	20,603	----	19,394	48.7%	96,169
Mazeppa	On & Off Sale	----	790	314,366	196,530	117,836	37.5%	109,311	8,525	11,517	----	20,042	6.4%	25,000
Medford	On & Off Sale	----	1,108	524,030	284,482	239,548	45.7%	224,343	15,205	6,146	279	21,072	4.0%	40,000
Menahga	On & Off Sale	----	1,223	783,317	448,986	334,331	42.7%	269,316	65,015	2,052	9,372	57,695	7.4%	50,000
Mentor	On & Off Sale	----	125	392,852	191,661	201,191	51.2%	165,599	35,592	558	----	36,150	9.2%	25,000
Milaca	Off Sale Only	----	2,690	1,236,054	934,047	302,007	24.4%	202,361	99,646	5,023	9,269	95,400	7.7%	20,000
Millerville	On & Off Sale	----	114	323,877	195,616	128,261	39.6%	124,474	3,787	18,010	----	21,797	6.7%	57,530
Miltona	On & Off Sale	----	301	583,611	339,057	244,554	41.9%	229,944	14,610	1,351	----	15,961	2.7%	24,000
Montevideo	Off Sale Only	----	5,446	1,593,285	1,197,918	395,367	24.8%	296,338	99,029	2	2,495	96,536	6.1%	80,000
Monticello	Off Sale Only	----	10,211	3,412,809	2,535,281	877,528	25.7%	547,781	329,747	36,470	----	366,217	10.7%	250,000
Moose Lake	On & Off Sale	----	2,485	759,731	491,359	268,372	35.3%	216,195	52,177	13,833	----	66,010	8.7%	35,560
Mora	Off Sale Only	----	3,444	2,027,869	1,528,774	499,095	24.6%	241,257	257,838	20,907	----	278,745	13.7%	270,000
Morris	Off Sale Only	----	5,128	1,199,374	913,522	285,852	23.8%	182,466	103,386	2,309	----	105,695	8.8%	16,988
Morton	On & Off Sale	----	426	301,568	163,238	138,330	45.9%	133,936	4,394	11,299	----	15,693	5.2%	25,000
Mound	Off Sale Only	----	9,740	1,872,304	1,474,015	398,289	21.3%	486,859	(88,570)	----	61,958	(150,528)	-8.0%	(66,000)
Nevis	On & Off Sale	----	352	495,502	261,633	233,869	47.2%	153,025	80,844	8,645	----	89,489	18.1%	75,028

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New York Mills	On & Off Sale	----	1,184	616,350	363,019	253,331	41.1%	178,717	74,614	3,770	----	78,384	12.7%	64,000
Nisswa	On & Off Sale	----	2,040	2,545,787	1,737,907	807,880	31.7%	611,781	196,099	----	3,468	192,631	7.6%	75,100
North Branch	Off Sale Only	----	9,978	1,716,095	1,261,832	454,263	26.5%	321,591	132,672	4,864	43,718	93,818	5.5%	110,630
Northfield	Off Sale Only	----	18,584	2,173,788	1,607,019	566,769	26.1%	466,491	100,278	18,222	----	118,500	5.5%	130,000
Northome	On & Off Sale	----	232	190,873	110,084	80,789	42.3%	77,940	2,849	9,274	----	12,123	6.4%	----
Ogema	On & Off Sale	----	135	386,007	248,272	137,735	35.7%	103,856	33,879	7,805	----	41,684	10.8%	15,000
Ogilvie	On & Off Sale	----	480	453,627	259,264	194,363	42.8%	168,482	25,881	19,113	128	44,866	9.9%	97,447
Okabena	On & Off Sale	----	182	264,008	152,978	111,030	42.1%	111,735	(705)	13,837	----	13,132	5.0%	----
Olivia	On & Off Sale	----	2,584	745,509	536,934	208,575	28.0%	232,883	(24,308)	19,703	----	(4,605)	-0.6%	10,000
Orr	On & Off Sale	----	241	423,981	277,639	146,342	34.5%	181,808	(35,466)	17,853	----	(17,613)	-4.2%	----
Osakis	On & Off Sale	----	1,600	580,748	317,804	262,944	45.3%	208,445	54,499	15,586	----	70,085	12.1%	35,000
Palisade	On & Off Sale	----	146	380,315	262,380	117,935	31.0%	116,495	1,440	13,333	----	14,773	3.9%	4,000
Park Rapids	Off Sale Only	----	3,432	2,475,985	1,903,303	572,682	23.1%	319,986	252,696	135,107	----	387,803	15.7%	246,755
Parkers Prairie	On & Off Sale	----	1,024	386,446	251,509	134,937	34.9%	117,943	16,994	5,541	5,838	16,697	4.3%	----
Paynesville	Off Sale Only	----	2,282	706,431	548,716	157,715	22.3%	136,253	21,462	1,937	----	23,399	3.3%	84,500
Pelican Rapids	Off Sale Only	----	2,416	649,451	487,306	162,145	25.0%	153,132	9,013	----	----	9,013	1.4%	10,000
Perham	Off Sale Only	----	2,719	1,256,509	930,966	325,543	25.9%	166,702	158,841	11,136	----	169,977	13.5%	105,750
Pine City	Off Sale Only	----	3,154	1,719,326	1,212,230	507,096	29.5%	512,037	(4,941)	7,916	8,038	(5,063)	-0.3%	(26,513)
Pine Island	On & Off Sale	----	3,187	594,645	383,834	210,811	35.5%	267,388	(56,577)	10,695	----	(45,882)	-7.7%	36,463
Pipestone	Off Sale Only	----	4,369	944,814	688,345	256,469	27.1%	155,923	100,546	8,326	----	108,872	11.5%	50,000
Plainview	On & Off Sale	----	3,290	615,569	391,688	223,881	36.4%	220,912	2,969	9,938	----	12,907	2.1%	8,000
Princeton	Off Sale Only	----	4,434	1,887,815	1,452,796	435,019	23.0%	253,027	181,992	39,128	17,892	203,228	10.8%	70,100
Proctor	Off Sale Only	----	2,818	783,802	609,728	174,074	22.2%	150,506	23,568	94	6,145	17,517	2.2%	3,000
Randall	On & Off Sale	----	593	511,198	321,224	189,974	37.2%	171,358	18,616	2,543	----	21,159	4.1%	20,000
Ranier	On & Off Sale	----	178	321,401	151,578	169,823	52.8%	167,563	2,260	82	----	2,342	0.7%	15,000
Redwood Falls	Off Sale Only	----	5,348	1,351,784	1,030,803	320,981	23.7%	241,563	79,418	8,842	42,173	46,087	3.4%	65,476
Remer	On & Off Sale	----	360	495,967	288,886	207,081	41.8%	166,224	40,857	----	----	40,857	8.2%	67,699
Renville	On & Off Sale	----	1,286	265,383	191,755	73,628	27.7%	191,045	(117,417)	38,077	----	(79,340)	-29.9%	----
Richfield	Off Sale Only	----	34,496	9,264,724	7,067,760	2,196,964	23.7%	1,684,330	512,634	24,685	----	537,319	5.8%	710,370
Robbinsdale	Off Sale Only	----	13,950	2,100,573	1,596,692	503,881	24.0%	474,000	29,881	7,649	----	37,530	1.8%	75,000
Rogers	On & Off Sale	----	5,760	2,774,775	1,862,383	912,392	32.9%	680,065	232,327	----	65,584	166,743	6.0%	101,773
Roseau	Off Sale Only	----	2,789	1,359,493	1,033,077	326,416	24.0%	175,511	150,905	3,801	----	154,706	11.4%	100,000
Round Lake	Off Sale Only	----	423	70,197	50,336	19,861	28.3%	40,834	(20,973)	1,469	----	(19,504)	-27.8%	----
Rush City	On & Off Sale	----	3,003	659,804	448,615	211,189	32.0%	209,580	1,609	9,952	----	11,561	1.8%	----
Rushford	On & Off Sale	----	1,781	548,155	369,955	178,200	32.5%	157,794	20,406	8,666	----	29,072	5.3%	30,000
Russell	On & Off Sale	----	347	278,197	155,047	123,150	44.3%	112,196	10,954	5,891	----	16,845	6.1%	----
Sacred Heart	On & Off Sale	----	524	325,476	181,914	143,562	44.1%	159,500	(15,938)	13,570	----	(2,368)	-0.7%	----
Sauk Rapids	Off Sale Only	----	12,216	2,152,546	1,699,186	453,360	21.1%	319,455	133,905	13,991	----	147,896	6.9%	140,000
Savage	Off Sale Only	----	24,018	5,858,482	4,420,837	1,437,645	24.5%	993,447	444,198	94,974	114,200	424,972	7.3%	390,000
Sebeka	On & Off Sale	----	682	514,421	285,866	228,555	44.4%	147,983	80,572	3,863	----	84,435	16.4%	30,000
Sherburn	On & Off Sale	----	1,038	469,420	287,649	181,771	38.7%	152,533	29,238	8,345	14	37,569	8.0%	26,721
Shorewood	Off Sale Only	----	7,625	2,195,597	1,608,759	586,838	26.7%	538,087	48,751	10,564	2,023	57,292	2.6%	30,000
Silver Bay	On & Off Sale	----	2,049	780,273	456,317	323,956	41.5%	254,389	69,567	8,493	----	78,060	10.0%	39,030
Silver Lake	On & Off Sale	----	792	581,558	306,839	274,719	47.2%	224,447	50,272	1,029	----	51,301	8.8%	25,000
Sleepy Eye	Off Sale Only	----	3,610	408,252	294,272	113,980	27.9%	109,682	4,298	3,643	----	7,941	1.9%	30,000
South Haven	On & Off Sale	----	208	327,389	177,504	149,885	45.8%	153,742	(3,857)	939	----	(2,918)	-0.9%	----
Spring Grove	On & Off Sale	----	1,303	343,441	196,476	146,965	42.8%	141,066	5,899	1,707	----	7,606	2.2%	(11,000)
Spring Lake Park	Off Sale Only	----	6,805	2,871,160	2,239,973	631,187	22.0%	625,512	5,675	31,928	7,741	29,862	1.0%	150,000
Stacy	On & Off Sale	[0]	1,306	654,987	363,591	291,396	44.5%	230,419	60,977	2,895	3,080	60,792	9.3%	20,000

Table 4
Analysis of City Liquor Store Operations - 2004

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
St. Anthony	Off Sale Only	----	7,855	3,821,486	3,028,253	793,233	20.8%	678,419	114,814	279,276	47,864	346,226	9.1%	105,385
St. Francis	On & Off Sale	----	6,500	1,543,167	1,174,175	368,992	23.9%	232,972	136,020	6,246	----	142,266	9.2%	13,500
St. Hilaire	On & Off Sale	----	275	429,031	236,460	192,571	44.9%	178,310	14,261	1,401	----	15,662	3.7%	18,000
St. James	Off Sale Only	----	4,630	755,642	632,224	123,418	16.3%	36,038	87,380	941	----	88,321	11.7%	46,207
St. Leo	On & Off Sale	----	100	100,604	44,242	56,362	56.0%	64,944	(8,582)	1,019	----	(7,563)	-7.5%	----
Thief River Falls	Off Sale Only	----	8,441	3,076,006	2,380,115	695,891	22.6%	436,924	258,967	7,241	----	266,208	8.7%	284,025
Tracy	On & Off Sale	----	2,185	648,118	373,994	274,124	42.3%	245,564	28,560	29,571	----	58,131	9.0%	20,000
Twin Valley	On & Off Sale	----	827	511,484	279,862	231,622	45.3%	184,940	46,682	7,943	285	54,340	10.6%	10,000
Two Harbors	Off Sale Only	----	3,675	1,586,835	1,162,281	424,554	26.8%	224,323	200,231	4,214	----	204,445	12.9%	174,471
Ulen	On & Off Sale	----	548	295,791	158,996	136,795	46.2%	115,485	21,310	93	----	21,403	7.2%	18,500
Underwood	Off Sale Only	----	332	347,823	264,320	83,503	24.0%	65,730	17,773	177	----	17,950	5.2%	29,107
Vergas	Off Sale Only	----	327	423,410	321,475	101,935	24.1%	78,798	23,137	3,021	----	26,158	6.2%	5,400
Verndale	On & Off Sale	----	563	223,759	128,311	95,448	42.7%	111,104	(15,656)	1,426	----	(14,230)	-6.4%	----
Vesta	On & Off Sale	----	323	164,189	77,576	86,613	52.8%	93,289	(6,676)	879	----	(5,797)	-3.5%	----
Wadena	Off Sale Only	----	4,248	1,207,827	903,407	304,420	25.2%	171,739	132,681	1,731	----	134,412	11.1%	128,064
Waldorf	On & Off Sale	[0]	232	224,398	127,529	96,869	43.2%	106,076	(9,207)	6,540	----	(2,667)	-1.2%	6,169
Walker	On & Off Sale	----	1,126	580,186	448,111	132,075	22.8%	136,451	(4,376)	435	----	(3,941)	-0.7%	----
Walnut Grove	On & Off Sale	----	714	367,341	192,053	175,288	47.7%	152,701	22,587	99	----	22,686	6.2%	22,500
Warroad	Off Sale Only	----	1,740	1,036,763	772,906	263,857	25.5%	148,219	115,638	----	----	115,638	11.2%	75,000
Watertown	Off Sale Only	----	3,750	600,587	463,465	137,122	22.8%	142,511	(5,389)	3,263	4,927	(7,053)	-1.2%	----
Waverly	On & Off Sale	----	813	620,850	410,323	210,527	33.9%	218,968	(8,441)	6,182	5,425	(7,684)	-1.2%	----
Wayzata	On & Off Sale	----	4,070	3,043,017	1,746,892	1,296,125	42.6%	1,116,268	179,857	14,407	----	194,264	6.4%	280,000
Wells	On & Off Sale	----	2,537	649,198	419,116	230,082	35.4%	194,958	35,124	10,609	391	45,342	7.0%	(33,329)
West Concord	On & Off Sale	----	847	283,324	143,324	140,000	49.4%	156,417	(16,417)	10,955	----	(5,462)	-1.9%	----
Williams	On & Off Sale	----	204	439,940	254,820	185,120	42.1%	166,928	18,192	81	----	18,273	4.2%	23,755
Wilmont	On & Off Sale	----	318	207,006	106,583	100,423	48.5%	111,352	(10,929)	6,240	372	(5,061)	-2.4%	----
Windom	On & Off Sale	----	4,471	1,096,397	788,666	307,731	28.1%	233,527	74,204	----	----	74,204	6.8%	70,000
Winton	On & Off Sale	----	177	269,163	110,978	158,185	58.8%	131,253	26,932	26,663	----	53,595	19.9%	15,325
Wolf Lake	On & Off Sale	----	43	337,854	179,601	158,253	46.8%	145,258	12,995	10,302	2,434	20,863	6.2%	----
Worthington	Off Sale Only	----	11,307	1,680,226	1,247,881	432,345	25.7%	278,921	153,424	7,119	----	160,543	9.6%	125,000
Off Sale Only			775,234	189,040,373	142,710,172	46,330,201	24.5%	31,946,348	14,383,853	1,518,705	958,120	14,944,438	7.9%	13,387,695
On & Off Sale			123,387	67,442,769	41,130,855	26,311,914	39.0%	23,610,835	2,701,079	1,140,400	216,098	3,625,381	5.4%	2,652,387
All Stores			898,621	256,483,142	183,841,027	72,642,115	28.3%	55,557,183	17,084,932	2,659,105	1,174,218	18,569,819	7.2%	16,040,082

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
[0] Cash basis of accounting.
[99] Failed to report in time for this publication.

Table 5
Analysis of City Liquor Store Operations - 2004
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating				Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Lakeville	Off Sale Only	----	49,097	10,521,853	7,931,545	2,590,308	24.6%	1,601,865	988,443	25,730	46,467	967,706	9.2%	988,544
Edina	Off Sale Only	----	48,050	10,030,067	7,438,628	2,591,439	25.8%	1,672,260	919,179	----	----	919,179	9.2%	999,500
Richfield	Off Sale Only	----	34,496	9,264,724	7,067,760	2,196,964	23.7%	1,684,330	512,634	24,685	----	537,319	5.8%	710,370
Eden Prairie	Off Sale Only	----	60,460	8,870,448	6,535,494	2,334,954	26.3%	1,462,615	872,339	17,359	47,630	842,068	9.5%	743,182
Columbia Heights	Off Sale Only	----	18,600	6,946,058	5,318,331	1,627,727	23.4%	1,256,934	370,793	99,698	----	470,491	6.8%	212,062
Apple Valley	Off Sale Only	----	48,875	6,241,994	4,735,993	1,506,001	24.1%	1,072,153	433,848	31,482	----	465,330	7.5%	350,000
Savage	Off Sale Only	----	24,018	5,858,482	4,420,837	1,437,645	24.5%	993,447	444,198	94,974	114,200	424,972	7.3%	390,000
Fridley	Off Sale Only	----	27,088	5,376,428	4,188,290	1,188,138	22.1%	816,908	371,230	11,417	----	382,647	7.1%	450,000
Elk River	Off Sale Only	----	20,240	4,345,702	3,160,094	1,185,608	27.3%	568,762	616,846	30,974	31,300	616,520	14.2%	465,568
Bemidji	Off Sale Only	----	12,962	4,084,481	3,021,460	1,063,021	26.0%	596,884	466,137	28,274	64,592	429,819	10.5%	657,145
Brooklyn Center	Off Sale Only	----	29,005	4,026,679	3,035,621	991,058	24.6%	939,244	51,814	12,857	----	64,671	1.6%	125,000
Fergus Falls	Off Sale Only	----	13,780	4,000,749	3,010,154	990,595	24.8%	746,725	243,870	22,237	70,058	196,049	4.9%	273,172
Alexandria	Off Sale Only	----	10,421	3,827,793	3,011,668	816,125	21.3%	454,694	361,431	93,007	1,540	452,898	11.8%	300,000
St. Anthony	Off Sale Only	----	7,855	3,821,486	3,028,253	793,233	20.8%	678,419	114,814	279,276	47,864	346,226	9.1%	105,385
Hutchinson	Off Sale Only	----	13,616	3,786,085	2,952,329	833,756	22.0%	520,062	313,694	6,601	----	320,295	8.5%	306,000
Detroit Lakes	Off Sale Only	----	7,929	3,677,188	2,786,086	891,102	24.2%	306,906	584,196	16,255	57,727	542,724	14.8%	276,818
Monticello	Off Sale Only	----	10,211	3,412,809	2,535,281	877,528	25.7%	547,781	329,747	36,470	----	366,217	10.7%	250,000
Cambridge	Off Sale Only	----	6,642	3,194,490	2,431,033	763,457	23.9%	440,096	323,361	13,113	----	336,474	10.5%	200,000
Marshall	Off Sale Only	----	12,874	3,153,047	2,340,071	812,976	25.8%	291,472	521,504	14,956	----	536,460	17.0%	464,229
Anoka	Off Sale Only	----	18,150	3,117,130	2,341,378	775,752	24.9%	634,708	141,044	20,477	4,433	157,088	5.0%	204,000
Thief River Falls	Off Sale Only	----	8,441	3,076,006	2,380,115	695,891	22.6%	436,924	258,967	7,241	----	266,208	8.7%	284,025
Wayzata	On & Off Sale	----	4,070	3,043,017	1,746,892	1,296,125	42.6%	1,116,268	179,857	14,407	----	194,264	6.4%	280,000
Farmington	Off Sale Only	----	16,775	2,988,929	2,281,783	707,146	23.7%	505,362	201,784	1,465	7,978	195,271	6.5%	110,000
Spring Lake Park	Off Sale Only	----	6,805	2,871,160	2,239,973	631,187	22.0%	625,512	5,675	31,928	7,741	29,862	1.0%	150,000
Rogers	On & Off Sale	----	5,760	2,774,775	1,862,383	912,392	32.9%	680,065	232,327	----	65,584	166,743	6.0%	101,773
Nisswa	On & Off Sale	----	2,040	2,545,787	1,737,907	807,880	31.7%	611,781	196,099	----	3,468	192,631	7.6%	75,100
Lexington	Off Sale Only	----	2,160	2,533,771	2,028,846	504,925	19.9%	402,340	102,585	4,316	----	106,901	4.2%	125,000
Park Rapids	Off Sale Only	----	3,432	2,475,985	1,903,303	572,682	23.1%	319,986	252,696	135,107	----	387,803	15.7%	246,755
Fairmont	Off Sale Only	----	10,747	2,198,737	1,634,986	563,751	25.6%	303,448	260,303	25,207	----	285,510	13.0%	347,000
Shorewood	Off Sale Only	----	7,625	2,195,597	1,608,759	586,838	26.7%	538,087	48,751	10,564	2,023	57,292	2.6%	30,000
Big Lake	Off Sale Only	----	8,303	2,194,775	1,605,826	588,949	26.8%	336,793	252,156	9,031	----	261,187	11.9%	180,000
Northfield	Off Sale Only	----	18,584	2,173,788	1,607,019	566,769	26.1%	466,491	100,278	18,222	----	118,500	5.5%	130,000
Lindstrom	On & Off Sale	----	3,787	2,159,054	1,563,527	595,527	27.6%	463,218	132,309	19,453	3,037	148,725	6.9%	69,220
Sauk Rapids	Off Sale Only	----	12,216	2,152,546	1,699,186	453,360	21.1%	319,455	133,905	13,991	----	147,896	6.9%	140,000
Robbinsdale	Off Sale Only	----	13,950	2,100,573	1,596,692	503,881	24.0%	474,000	29,881	7,649	----	37,530	1.8%	75,000
Buffalo	Off Sale Only	----	12,735	2,095,784	1,357,836	737,948	35.2%	443,514	294,434	19,863	116,256	198,041	9.4%	300,000
Mora	Off Sale Only	----	3,444	2,027,869	1,528,774	499,095	24.6%	241,257	257,838	20,907	----	278,745	13.7%	270,000
Princeton	Off Sale Only	----	4,434	1,887,815	1,452,796	435,019	23.0%	253,027	181,992	39,128	17,892	203,228	10.8%	70,100
Mound	Off Sale Only	----	9,740	1,872,304	1,474,015	398,289	21.3%	486,859	(88,570)	----	61,958	(150,528)	-8.0%	(66,000)
Isanti	Off Sale Only	----	4,489	1,754,551	1,325,484	429,067	24.5%	321,022	108,045	14,154	----	122,199	7.0%	50,000
Delano	Off Sale Only	----	4,268	1,722,427	1,302,132	420,295	24.4%	326,830	93,465	3,387	----	96,852	5.6%	75,000
Pine City	Off Sale Only	----	3,154	1,719,326	1,212,230	507,096	29.5%	512,037	(4,941)	7,916	8,038	(5,063)	-0.3%	(26,513)
North Branch	Off Sale Only	----	9,978	1,716,095	1,261,832	454,263	26.5%	321,591	132,672	4,864	43,718	93,818	5.5%	110,630
Worthington	Off Sale Only	----	11,307	1,680,226	1,247,881	432,345	25.7%	278,921	153,424	7,119	----	160,543	9.6%	125,000
Montevideo	Off Sale Only	----	5,446	1,593,285	1,197,918	395,367	24.8%	296,338	99,029	2	2,495	96,536	6.1%	80,000
Two Harbors	Off Sale Only	----	3,675	1,586,835	1,162,281	424,554	26.8%	224,323	200,231	4,214	----	204,445	12.9%	174,471
St. Francis	On & Off Sale	----	6,500	1,543,167	1,174,175	368,992	23.9%	232,972	136,020	6,246	----	142,266	9.2%	13,500
Litchfield	Off Sale Only	----	6,801	1,461,447	1,130,704	330,743	22.6%	255,688	75,055	4,072	----	79,127	5.4%	64,000
Hinckley	On & Off Sale	----	1,365	1,460,904	947,903	513,001	35.1%	376,116	136,885	877	10,810	126,952	8.7%	105,250

Table 5
Analysis of City Liquor Store Operations - 2004
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating				Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Roseau	Off Sale Only	----	2,789	1,359,493	1,033,077	326,416	24.0%	175,511	150,905	3,801	----	154,706	11.4%	100,000
Redwood Falls	Off Sale Only	----	5,348	1,351,784	1,030,803	320,981	23.7%	241,563	79,418	8,842	42,173	46,087	3.4%	65,476
Perham	Off Sale Only	----	2,719	1,256,509	930,966	325,543	25.9%	166,702	158,841	11,136	----	169,977	13.5%	105,750
Milaca	Off Sale Only	----	2,690	1,236,054	934,047	302,007	24.4%	202,361	99,646	5,023	9,269	95,400	7.7%	20,000
Grand Marais	Off Sale Only	----	1,409	1,227,497	809,710	417,787	34.0%	235,357	182,430	8,459	----	190,889	15.6%	200,000
Wadena	Off Sale Only	----	4,248	1,207,827	903,407	304,420	25.2%	171,739	132,681	1,731	----	134,412	11.1%	128,064
Morris	Off Sale Only	----	5,128	1,199,374	913,522	285,852	23.8%	182,466	103,386	2,309	----	105,695	8.8%	16,988
Baudette	On & Off Sale	----	1,085	1,100,483	695,166	405,317	36.8%	261,905	143,412	1,505	----	144,917	13.2%	100,000
Windom	On & Off Sale	----	4,471	1,096,397	788,666	307,731	28.1%	233,527	74,204	----	----	74,204	6.8%	70,000
Cook	Off Sale Only	----	589	1,073,334	808,367	264,967	24.7%	173,236	91,731	5,129	1,958	94,902	8.8%	4,500
Glencoe	Off Sale Only	----	5,668	1,043,304	794,924	248,380	23.8%	117,115	131,265	635	11,899	120,001	11.5%	103,000
Isle	On & Off Sale	----	787	1,040,793	745,163	295,630	28.4%	396,478	(100,848)	----	----	(100,848)	-9.7%	----
Warroad	Off Sale Only	----	1,740	1,036,763	772,906	263,857	25.5%	148,219	115,638	----	----	115,638	11.2%	75,000
Maple Lake	Off Sale Only	----	1,747	1,036,206	772,823	263,383	25.4%	185,464	77,919	3,678	10,602	70,995	6.9%	40,000
Glenwood	Off Sale Only	----	2,656	981,750	759,976	221,774	22.6%	175,535	46,239	----	----	46,239	4.7%	8,415
Blue Earth	Off Sale Only	----	3,511	968,870	732,719	236,151	24.4%	159,224	76,927	12,153	----	89,080	9.2%	20,495
Braham	Off Sale Only	----	1,469	964,640	737,260	227,380	23.6%	202,133	25,247	67,017	82,713	9,551	1.0%	23,000
Benson	On & Off Sale	----	3,347	955,074	587,546	367,528	38.5%	294,099	73,429	5,351	----	78,780	8.2%	37,084
Pipestone	Off Sale Only	----	4,369	944,814	688,345	256,469	27.1%	155,923	100,546	8,326	----	108,872	11.5%	50,000
Howard Lake	On & Off Sale	----	1,915	944,414	626,895	317,519	33.6%	248,053	69,466	13,976	----	83,442	8.8%	80,000
Hackensack	On & Off Sale	----	310	936,151	590,430	345,721	36.9%	307,598	38,123	4,335	36,041	6,417	0.7%	4,000
Long Prairie	Off Sale Only	----	3,019	930,308	707,571	222,737	23.9%	139,122	83,615	12,134	----	95,749	10.3%	105,000
Mahnomen	On & Off Sale	----	1,194	890,873	578,344	312,529	35.1%	284,228	28,301	16,301	----	44,602	5.0%	1,000
Aitkin	Off Sale Only	----	2,124	848,573	654,749	193,824	22.8%	166,103	27,721	14,344	360	41,705	4.9%	50,000
Lonsdale	On & Off Sale	----	2,101	847,608	626,709	220,899	26.1%	195,654	25,245	20,708	----	45,953	5.4%	----
Kasson	Off Sale Only	----	5,230	842,348	634,910	207,438	24.6%	186,592	20,846	2,522	----	23,368	2.8%	15,000
Longville	On & Off Sale	----	177	821,947	486,235	335,712	40.8%	228,760	106,952	794	2,587	105,159	12.8%	55,450
Battle Lake	Off Sale Only	----	779	809,256	598,382	210,874	26.1%	154,726	56,148	6,332	25,131	37,349	4.6%	19,105
Proctor	Off Sale Only	----	2,818	783,802	609,728	174,074	22.2%	150,506	23,568	94	6,145	17,517	2.2%	3,000
Menahga	On & Off Sale	----	1,223	783,317	448,986	334,331	42.7%	269,316	65,015	2,052	9,372	57,695	7.4%	50,000
Silver Bay	On & Off Sale	----	2,049	780,273	456,317	323,956	41.5%	254,389	69,567	8,493	----	78,060	10.0%	39,030
Blackduck	On & Off Sale	----	736	777,880	464,863	313,017	40.2%	230,045	82,972	2,744	----	85,716	11.0%	95,000
Moose Lake	On & Off Sale	----	2,485	759,731	491,359	268,372	35.3%	216,195	52,177	13,833	----	66,010	8.7%	35,560
Luverne	Off Sale Only	----	4,588	756,038	536,613	219,425	29.0%	174,344	45,081	4,584	----	49,665	6.6%	38,000
St. James	Off Sale Only	----	4,630	755,642	632,224	123,418	16.3%	36,038	87,380	941	----	88,321	11.7%	46,207
Olivia	On & Off Sale	----	2,584	745,509	536,934	208,575	28.0%	232,883	(24,308)	19,703	----	(4,605)	-0.6%	10,000
Bagley	Off Sale Only	----	1,258	728,996	575,422	153,574	21.1%	134,206	19,368	1,302	----	20,670	2.8%	30,000
Dassel	Off Sale Only	----	1,273	727,855	570,362	157,493	21.6%	148,332	9,161	----	3,487	5,674	0.8%	----
Granite Falls	Off Sale Only	----	3,104	714,511	525,710	188,801	26.4%	117,820	70,981	17,096	----	88,077	12.3%	137,420
Paynesville	Off Sale Only	----	2,282	706,431	548,716	157,715	22.3%	136,253	21,462	1,937	----	23,399	3.3%	84,500
Le Center	On & Off Sale	----	2,365	687,621	477,061	210,560	30.6%	183,491	27,069	11,097	----	38,166	5.6%	60,000
Rush City	On & Off Sale	----	3,003	659,804	448,615	211,189	32.0%	209,580	1,609	9,952	----	11,561	1.8%	----
Stacy	On & Off Sale	[0]	1,306	654,987	363,591	291,396	44.5%	230,419	60,977	2,895	3,080	60,792	9.3%	20,000
Pelican Rapids	Off Sale Only	----	2,416	649,451	487,306	162,145	25.0%	153,132	9,013	----	----	9,013	1.4%	10,000
Wells	On & Off Sale	----	2,537	649,198	419,116	230,082	35.4%	194,958	35,124	10,609	391	45,342	7.0%	(33,329)
Tracy	On & Off Sale	----	2,185	648,118	373,994	274,124	42.3%	245,564	28,560	29,571	----	58,131	9.0%	20,000
Jackson	Off Sale Only	----	3,473	647,848	501,829	146,019	22.5%	116,587	29,432	8,872	----	38,304	5.9%	30,000
Lake Park	On & Off Sale	----	828	640,395	360,265	280,130	43.7%	231,496	48,634	3,273	----	51,907	8.1%	11,900
Frazee	On & Off Sale	----	1,385	631,440	382,337	249,103	39.4%	255,214	(6,111)	----	----	(6,111)	-1.0%	----

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Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating				Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Waverly	On & Off Sale	----	813	620,850	410,323	210,527	33.9%	218,968	(8,441)	6,182	5,425	(7,684)	-1.2%	----
New York Mills	On & Off Sale	----	1,184	616,350	363,019	253,331	41.1%	178,717	74,614	3,770	----	78,384	12.7%	64,000
Plainview	On & Off Sale	----	3,290	615,569	391,688	223,881	36.4%	220,912	2,969	9,938	----	12,907	2.1%	8,000
Watertown	Off Sale Only	----	3,750	600,587	463,465	137,122	22.8%	142,511	(5,389)	3,263	4,927	(7,053)	-1.2%	----
Pine Island	On & Off Sale	----	3,187	594,645	383,834	210,811	35.5%	267,388	(56,577)	10,695	----	(45,882)	-7.7%	36,463
Miltona	On & Off Sale	----	301	583,611	339,057	244,554	41.9%	229,944	14,610	1,351	----	15,961	2.7%	24,000
Silver Lake	On & Off Sale	----	792	581,558	306,839	274,719	47.2%	224,447	50,272	1,029	----	51,301	8.8%	25,000
Osakis	On & Off Sale	----	1,600	580,748	317,804	262,944	45.3%	208,445	54,499	15,586	----	70,085	12.1%	35,000
Walker	On & Off Sale	----	1,126	580,186	448,111	132,075	22.8%	136,451	(4,376)	435	----	(3,941)	-0.7%	----
Hawley	Off Sale Only	----	1,897	576,890	435,361	141,529	24.5%	119,219	22,310	100	1,406	21,004	3.6%	1,000
Rushford	On & Off Sale	----	1,781	548,155	369,955	178,200	32.5%	157,794	20,406	8,666	----	29,072	5.3%	30,000
Cottonwood	On & Off Sale	----	1,147	546,089	329,625	216,464	39.6%	210,440	6,024	242	1,297	4,969	0.9%	3,200
Medford	On & Off Sale	----	1,108	524,030	284,482	239,548	45.7%	224,343	15,205	6,146	279	21,072	4.0%	40,000
Audubon	On & Off Sale	----	481	519,037	314,850	204,187	39.3%	194,941	9,246	10,589	18,619	1,216	0.2%	2,000
Ada	On & Off Sale	----	1,662	515,342	300,298	215,044	41.7%	174,032	41,012	100,020	1,709	139,323	27.0%	----
Sebeka	On & Off Sale	----	682	514,421	285,866	228,555	44.4%	147,983	80,572	3,863	----	84,435	16.4%	30,000
Twin Valley	On & Off Sale	----	827	511,484	279,862	231,622	45.3%	184,940	46,682	7,943	285	54,340	10.6%	10,000
Randall	On & Off Sale	----	593	511,198	321,224	189,974	37.2%	171,358	18,616	2,543	----	21,159	4.1%	20,000
Browerville	On & Off Sale	----	729	498,214	267,097	231,117	46.4%	228,757	2,360	4,446	----	6,806	1.4%	12,708
Remer	On & Off Sale	----	360	495,967	288,886	207,081	41.8%	166,224	40,857	----	----	40,857	8.2%	67,699
Nevis	On & Off Sale	----	352	495,502	261,633	233,869	47.2%	153,025	80,844	8,645	----	89,489	18.1%	75,028
Mapleton	On & Off Sale	----	1,659	494,709	282,276	212,433	42.9%	195,225	17,208	10,278	----	27,486	5.6%	----
Kenyon	On & Off Sale	----	1,684	479,965	276,584	203,381	42.4%	195,043	8,338	8,991	----	17,329	3.6%	25,000
Caledonia	Off Sale Only	----	2,953	469,536	356,694	112,842	24.0%	76,953	35,889	----	2,385	33,504	7.1%	210,508
Sherburn	On & Off Sale	----	1,038	469,420	287,649	181,771	38.7%	152,533	29,238	8,345	14	37,569	8.0%	26,721
Brandon	On & Off Sale	----	427	462,155	271,969	190,186	41.2%	134,194	55,992	3,151	----	59,143	12.8%	30,000
Akeley	On & Off Sale	----	398	459,488	267,167	192,321	41.9%	160,218	32,103	----	----	32,103	7.0%	----
Ogilvie	On & Off Sale	----	480	453,627	259,264	194,363	42.8%	168,482	25,881	19,113	128	44,866	9.9%	97,447
Williams	On & Off Sale	----	204	439,940	254,820	185,120	42.1%	166,928	18,192	81	----	18,273	4.2%	23,755
Houston	On & Off Sale	----	1,014	434,729	239,569	195,160	44.9%	206,022	(10,862)	5,567	----	(5,295)	-1.2%	----
Barnum	On & Off Sale	----	585	430,991	232,791	198,200	46.0%	163,465	34,735	14,425	----	49,160	11.4%	42,000
Fairfax	On & Off Sale	----	1,283	429,092	265,998	163,094	38.0%	193,299	(30,205)	6,885	----	(23,320)	-5.4%	----
St. Hilaire	On & Off Sale	----	275	429,031	236,460	192,571	44.9%	178,310	14,261	1,401	----	15,662	3.7%	18,000
Orr	On & Off Sale	----	241	423,981	277,639	146,342	34.5%	181,808	(35,466)	17,853	----	(17,613)	-4.2%	----
Vergas	Off Sale Only	----	327	423,410	321,475	101,935	24.1%	78,798	23,137	3,021	----	26,158	6.2%	5,400
Sleepy Eye	Off Sale Only	----	3,610	408,252	294,272	113,980	27.9%	109,682	4,298	3,643	----	7,941	1.9%	30,000
Cromwell	On & Off Sale	----	204	403,511	236,783	166,728	41.3%	133,855	32,873	7,797	983	39,687	9.8%	37,000
Finlayson	On & Off Sale	----	324	401,833	235,141	166,692	41.5%	133,008	33,684	1,500	----	35,184	8.8%	40,000
Kelliher	On & Off Sale	----	308	398,362	208,436	189,926	47.7%	144,878	45,048	1,238	----	46,286	11.6%	20,000
Buffalo Lake	On & Off Sale	----	757	398,337	244,209	154,128	38.7%	161,218	(7,090)	11,675	----	4,585	1.2%	----
Mentor	On & Off Sale	----	125	392,852	191,661	201,191	51.2%	165,599	35,592	558	----	36,150	9.2%	25,000
Parkers Prairie	On & Off Sale	----	1,024	386,446	251,509	134,937	34.9%	117,943	16,994	5,541	5,838	16,697	4.3%	----
Hanska	On & Off Sale	----	428	386,310	211,743	174,567	45.2%	149,118	25,449	13,636	----	39,085	10.1%	28,300
Balaton	On & Off Sale	----	614	386,089	227,209	158,880	41.2%	140,578	18,302	9,614	----	27,916	7.2%	20,000
Ogema	On & Off Sale	----	135	386,007	248,272	137,735	35.7%	103,856	33,879	7,805	----	41,684	10.8%	15,000
Appleton	Off Sale Only	----	2,849	384,356	272,460	111,896	29.1%	80,764	31,132	----	----	31,132	8.1%	10,000
Ivanhoe	On & Off Sale	----	645	382,734	219,042	163,692	42.8%	171,124	(7,432)	382	----	(7,050)	-1.8%	1,000
Clearbrook	On & Off Sale	----	555	380,553	214,576	165,977	43.6%	150,888	15,089	14,152	----	29,241	7.7%	30,000
Palisade	On & Off Sale	----	146	380,315	262,380	117,935	31.0%	116,495	1,440	13,333	----	14,773	3.9%	4,000

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						Amount	Percent of Sales	Operating		Nonoperating			Amount	Percent of Sales
								Expenses	Income	Revenues	Expenses			
Darwin	Off Sale Only	----	296	374,417	300,097	74,320	19.8%	68,541	5,779	2,626	----	8,405	2.2%	----
Foreston	On & Off Sale	[0]	473	372,625	200,097	172,528	46.3%	181,733	(9,205)	2,574	----	(6,631)	-1.8%	5,000
Gilman	On & Off Sale	----	232	371,922	182,147	189,775	51.0%	185,768	4,007	14,492	----	18,499	5.0%	----
Clarissa	On & Off Sale	----	627	370,211	210,724	159,487	43.1%	135,962	23,525	3,806	----	27,331	7.4%	----
Walnut Grove	On & Off Sale	----	714	367,341	192,053	175,288	47.7%	152,701	22,587	99	----	22,686	6.2%	22,500
Dawson	Off Sale Only	----	1,491	359,709	267,036	92,673	25.8%	91,397	1,276	1,040	----	2,316	0.6%	5,390
Belview	On & Off Sale	----	389	356,427	201,443	154,984	43.5%	193,484	(38,500)	7,277	----	(31,223)	-8.8%	----
Underwood	Off Sale Only	----	332	347,823	264,320	83,503	24.0%	65,730	17,773	177	----	17,950	5.2%	29,107
Spring Grove	On & Off Sale	----	1,303	343,441	196,476	146,965	42.8%	141,066	5,899	1,707	----	7,606	2.2%	(11,000)
Holdingford	On & Off Sale	----	743	340,025	176,261	163,764	48.2%	154,437	9,327	25,701	----	35,028	10.3%	17,901
Wolf Lake	On & Off Sale	----	43	337,854	179,601	158,253	46.8%	145,258	12,995	10,302	2,434	20,863	6.2%	----
South Haven	On & Off Sale	----	208	327,389	177,504	149,885	45.8%	153,742	(3,857)	939	----	(2,918)	-0.9%	----
Sacred Heart	On & Off Sale	----	524	325,476	181,914	143,562	44.1%	159,500	(15,938)	13,570	----	(2,368)	-0.7%	----
Madison	Off Sale Only	----	1,716	324,950	214,100	110,850	34.1%	83,565	27,285	500	----	27,785	8.6%	5,000
Millerville	On & Off Sale	----	114	323,877	195,616	128,261	39.6%	124,474	3,787	18,010	----	21,797	6.7%	57,530
Ranier	On & Off Sale	----	178	321,401	151,578	169,823	52.8%	167,563	2,260	82	----	2,342	0.7%	15,000
Mazeppa	On & Off Sale	----	790	314,366	196,530	117,836	37.5%	109,311	8,525	11,517	----	20,042	6.4%	25,000
Lismore	On & Off Sale	----	217	313,259	164,549	148,710	47.5%	139,918	8,792	10	3,342	15,460	1.7%	----
Beaver Bay	On & Off Sale	----	184	312,874	176,888	135,986	43.5%	130,684	5,302	8,604	----	13,906	4.4%	2,500
Hitterdal	On & Off Sale	----	183	311,240	168,077	143,163	46.0%	137,016	6,147	----	----	6,147	2.0%	40,000
Littlefork	On & Off Sale	----	694	310,482	186,345	124,137	40.0%	128,530	(4,393)	5,774	----	1,381	0.4%	----
Madelia	Off Sale Only	----	2,307	306,037	234,832	71,205	23.3%	46,258	24,947	4,610	----	29,557	9.7%	40,000
Morton	On & Off Sale	----	426	301,568	163,238	138,330	45.9%	133,936	4,394	11,299	----	15,693	5.2%	25,000
Callaway	On & Off Sale	[0]	213	298,912	182,402	116,510	39.0%	127,644	(11,134)	147	----	(10,987)	-3.7%	6,360
Herman	On & Off Sale	----	429	298,045	198,713	99,332	33.3%	121,423	(22,091)	20	----	(22,071)	-7.4%	(3,000)
Ulen	On & Off Sale	----	548	295,791	158,996	136,795	46.2%	115,485	21,310	93	----	21,403	7.2%	18,500
Clontarf	On & Off Sale	----	159	289,285	171,088	118,197	40.9%	102,733	15,464	----	----	15,464	5.3%	----
Lakefield	Off Sale Only	----	1,708	289,182	203,026	86,156	29.8%	80,958	5,198	5,317	86	10,429	3.6%	----
Browns Valley	On & Off Sale	----	655	287,285	157,233	130,052	45.3%	110,140	19,912	10,681	2,074	28,519	9.9%	10,646
Big Falls	On & Off Sale	----	263	284,493	155,164	129,329	45.5%	119,564	9,765	8,177	----	17,942	6.3%	----
West Concord	On & Off Sale	----	847	283,324	143,324	140,000	49.4%	156,417	(16,417)	10,955	----	(5,462)	-1.9%	----
Eagle Bend	On & Off Sale	----	611	282,742	167,971	114,771	40.6%	114,834	(63)	12,098	----	12,035	4.3%	----
Mabel	On & Off Sale	----	754	278,793	165,199	113,594	40.7%	117,878	(4,284)	4,983	5,609	(4,910)	-1.8%	10,000
Russell	On & Off Sale	----	347	278,197	155,047	123,150	44.3%	112,196	10,954	5,891	----	16,845	6.1%	----
Ellendale	On & Off Sale	----	599	277,432	172,499	104,933	37.8%	128,523	(23,590)	841	----	(22,749)	-8.2%	----
Winton	On & Off Sale	----	177	269,163	110,978	158,185	58.8%	131,253	26,932	26,663	----	53,595	19.9%	15,325
Lancaster	On & Off Sale	----	340	268,018	162,642	105,376	39.3%	94,391	10,985	2,213	----	13,198	4.9%	10,000
Elizabeth	Off Sale Only	----	168	265,555	217,453	48,102	18.1%	63,391	(15,289)	----	1,669	(16,958)	-6.4%	(4,490)
Boyd	On & Off Sale	----	186	265,506	133,050	132,456	49.9%	125,532	6,924	12,439	----	19,363	7.3%	----
Renville	On & Off Sale	----	1,286	265,383	191,755	73,628	27.7%	191,045	(117,417)	38,077	----	(79,340)	-29.9%	----
Okabena	On & Off Sale	----	182	264,008	152,978	111,030	42.1%	111,735	(705)	13,837	----	13,132	5.0%	----
Fifty Lakes	On & Off Sale	----	404	263,528	117,897	145,631	55.3%	165,432	(19,801)	23,720	6,050	(2,131)	-0.8%	----
Erhard	Off Sale Only	----	137	262,573	200,479	62,094	23.6%	63,444	(1,350)	6,973	----	5,623	2.1%	5,000
Heron Lake	On & Off Sale	----	773	261,131	149,995	111,136	42.6%	107,502	3,634	6,071	7,065	2,640	1.0%	----
Barnesville	Off Sale Only	----	2,295	252,870	190,973	61,897	24.5%	52,407	9,490	1,456	----	10,946	4.3%	----
Bigfork	On & Off Sale	----	466	246,263	162,887	83,376	33.9%	110,240	(26,864)	10,279	----	(16,585)	-6.7%	(23,648)
Dalton	Off Sale Only	----	254	245,079	185,271	59,808	24.4%	58,149	1,659	539	----	2,198	0.9%	----
Lake Benton	On & Off Sale	----	687	241,279	121,524	119,755	49.6%	103,991	15,764	5,770	----	21,534	8.9%	11,149
Ellsworth	On & Off Sale	[0]	532	241,034	137,379	103,655	43.0%	101,781	1,874	42,870	1,719	43,025	17.9%	----

Table 5
Analysis of City Liquor Store Operations - 2004
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Goodridge	On & Off Sale	----	96	232,596	140,811	91,785	39.5%	100,566	(8,781)	4,831	----	(3,950)	-1.7%	2,000
Cleveland	On & Off Sale	----	721	231,376	132,071	99,305	42.9%	108,177	(8,872)	16,560	2,326	5,362	2.3%	1
Flensburg	On & Off Sale	[0]	244	229,688	113,509	116,179	50.6%	114,644	1,535	11,913	15,823	(2,375)	-1.0%	----
De Graff	On & Off Sale	[0]	139	229,529	114,676	114,853	50.0%	83,563	31,290	1,626	----	32,916	14.3%	5,000
Danvers	On & Off Sale	----	98	226,867	123,619	103,248	45.5%	103,883	(635)	4,479	----	3,844	1.7%	1,000
Waldorf	On & Off Sale	[0]	232	224,398	127,529	96,869	43.2%	106,076	(9,207)	6,540	----	(2,667)	-1.2%	6,169
Verndale	On & Off Sale	----	563	223,759	128,311	95,448	42.7%	111,104	(15,656)	1,426	----	(14,230)	-6.4%	----
Lake Wilson	On & Off Sale	----	258	217,616	105,294	112,322	51.6%	116,471	(4,149)	8,123	183	3,791	1.7%	5,458
Hanley Falls	On & Off Sale	----	304	216,225	117,478	98,747	45.7%	107,034	(8,287)	6,965	----	(1,322)	-0.6%	8,625
Bertha	On & Off Sale	----	470	214,757	125,424	89,333	41.6%	88,176	1,157	854	----	2,011	0.9%	----
Avoca	On & Off Sale	----	138	212,802	110,073	102,729	48.3%	90,305	12,424	5,092	----	17,516	8.2%	----
Dundee	On & Off Sale	----	99	207,230	100,835	106,395	51.3%	117,451	(11,056)	7,340	43	(3,759)	-1.8%	----
Wilmington	On & Off Sale	----	318	207,006	106,583	100,423	48.5%	111,352	(10,929)	6,240	372	(5,061)	-2.4%	----
Butterfield	Off Sale Only	----	538	197,944	165,938	32,006	16.2%	45,353	(13,347)	2,538	----	(10,809)	-5.5%	----
Lewisville	On & Off Sale	----	250	192,463	100,292	92,171	47.9%	94,344	(2,173)	5,766	----	3,593	1.9%	----
Jasper	On & Off Sale	----	586	191,630	93,199	98,431	51.4%	102,997	(4,566)	1,299	----	(3,267)	-1.7%	----
Northome	On & Off Sale	----	232	190,873	110,084	80,789	42.3%	77,940	2,849	9,274	----	12,123	6.4%	----
Delavan	On & Off Sale	----	205	190,417	99,289	91,128	47.9%	98,088	(6,960)	9,879	----	2,919	1.5%	----
Conger	On & Off Sale	[0]	147	176,182	92,899	83,283	47.3%	74,445	8,838	5,969	----	14,807	8.4%	----
Kellogg	On & Off Sale	----	450	172,332	70,313	102,019	59.2%	111,805	(9,786)	14,257	111	4,360	2.5%	6,000
Hadley	On & Off Sale	----	64	170,107	81,099	89,008	52.3%	83,008	6,000	10,830	----	16,830	9.9%	----
Leroy	Off Sale Only	----	910	169,021	133,674	35,347	20.9%	35,861	(514)	2,267	----	1,753	1.0%	----
Vesta	On & Off Sale	----	323	164,189	77,576	86,613	52.8%	93,289	(6,676)	879	----	(5,797)	-3.5%	----
Kiester	Off Sale Only	[*]	518	148,476	98,276	50,200	33.8%	24,407	25,793	----	----	25,793	17.4%	6,017
Elmore	Off Sale Only	----	691	136,707	103,583	33,124	24.2%	35,747	(2,623)	580	----	(2,043)	-1.5%	400
St. Leo	On & Off Sale	----	100	100,604	44,242	56,362	56.0%	64,944	(8,582)	1,019	----	(7,563)	-7.5%	----
Canton	On & Off Sale	[*]	326	96,723	71,331	25,392	26.3%	23,391	2,001	3,463	----	5,464	5.6%	343
Round Lake	Off Sale Only	----	423	70,197	50,336	19,861	28.3%	40,834	(20,973)	1,469	----	(19,504)	-27.8%	----
Maynard	On & Off Sale	[*]	361	39,860	25,577	14,283	35.8%	15,492	(1,209)	20,603	----	19,394	48.7%	96,169
Biscay	On & Off Sale	[99]	112	----	----	----	----	----	----	----	----	----	----	----
Off Sale Only			775,234	189,040,373	142,710,172	46,330,201	24.5%	31,946,348	14,383,853	1,518,705	958,120	14,944,438	7.9%	13,387,695
On & Off Sale			123,387	67,442,769	41,130,855	26,311,914	39.0%	23,610,835	2,701,079	1,140,400	216,098	3,625,381	5.4%	2,652,387
All Stores			898,621	256,483,142	183,841,027	72,642,115	28.3%	55,557,183	17,084,932	2,659,105	1,174,218	18,569,819	7.2%	16,040,082

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [99] Failed to report in time for this publication.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 2004

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Anoka	Off Sale Only	----	18,150	3,117,130	2,341,378	775,752	24.9%	634,708	141,044	20,477	4,433	157,088	5.0%	204,000
Apple Valley	Off Sale Only	----	48,875	6,241,994	4,735,993	1,506,001	24.1%	1,072,153	433,848	31,482	----	465,330	7.5%	350,000
Brooklyn Center	Off Sale Only	----	29,005	4,026,679	3,035,621	991,058	24.6%	939,244	51,814	12,857	----	64,671	1.6%	125,000
Columbia Heights	Off Sale Only	----	18,600	6,946,058	5,318,331	1,627,727	23.4%	1,256,934	370,793	99,698	----	470,491	6.8%	212,062
Eden Prairie	Off Sale Only	----	60,460	8,870,448	6,535,494	2,334,954	26.3%	1,462,615	872,339	17,359	47,630	842,068	9.5%	743,182
Edina	Off Sale Only	----	48,050	10,030,067	7,438,628	2,591,439	25.8%	1,672,260	919,179	----	----	919,179	9.2%	999,500
Farmington	Off Sale Only	----	16,775	2,988,929	2,281,783	707,146	23.7%	505,362	201,784	1,465	7,978	195,271	6.5%	110,000
Fridley	Off Sale Only	----	27,088	5,376,428	4,188,290	1,188,138	22.1%	816,908	371,230	11,417	----	382,647	7.1%	450,000
Lakeville	Off Sale Only	----	49,097	10,521,853	7,931,545	2,590,308	24.6%	1,601,865	988,443	25,730	46,467	967,706	9.2%	988,544
Lexington	Off Sale Only	----	2,160	2,533,771	2,028,846	504,925	19.9%	402,340	102,585	4,316	----	106,901	4.2%	125,000
Mound	Off Sale Only	----	9,740	1,872,304	1,474,015	398,289	21.3%	486,859	(88,570)	----	61,958	(150,528)	-8.0%	(66,000)
Richfield	Off Sale Only	----	34,496	9,264,724	7,067,760	2,196,964	23.7%	1,684,330	512,634	24,685	----	537,319	5.8%	710,370
Robbinsdale	Off Sale Only	----	13,950	2,100,573	1,596,692	503,881	24.0%	474,000	29,881	7,649	----	37,530	1.8%	75,000
Rogers	On & Off Sale	----	5,760	2,774,775	1,862,383	912,392	32.9%	680,065	232,327	----	65,584	166,743	6.0%	101,773
Savage	Off Sale Only	----	24,018	5,858,482	4,420,837	1,437,645	24.5%	993,447	444,198	94,974	114,200	424,972	7.3%	390,000
Shorewood	Off Sale Only	----	7,625	2,195,597	1,608,759	586,838	26.7%	538,087	48,751	10,564	2,023	57,292	2.6%	30,000
Spring Lake Park	Off Sale Only	----	6,805	2,871,160	2,239,973	631,187	22.0%	625,512	5,675	31,928	7,741	29,862	1.0%	150,000
St. Anthony	Off Sale Only	----	7,855	3,821,486	3,028,253	793,233	20.8%	678,419	114,814	279,276	47,864	346,226	9.1%	105,385
St. Francis	On & Off Sale	----	6,500	1,543,167	1,174,175	368,992	23.9%	232,972	136,020	6,246	----	142,266	9.2%	13,500
Watertown	Off Sale Only	----	3,750	600,587	463,465	137,122	22.8%	142,511	(5,389)	3,263	4,927	(7,053)	-1.2%	----
Wayzata	On & Off Sale	----	4,070	3,043,017	1,746,892	1,296,125	42.6%	1,116,268	179,857	14,407	----	194,264	6.4%	280,000
Off Sale Only			426,499	89,238,270	67,735,663	21,502,607	24.1%	15,987,554	5,515,053	677,140	345,221	5,846,972	6.6%	5,702,043
On & Off Sale			16,330	7,360,959	4,783,450	2,577,509	35.0%	2,029,305	548,204	20,653	65,584	503,273	6.8%	395,273
All Stores			442,829	96,599,229	72,519,113	24,080,116	24.9%	18,016,859	6,063,257	697,793	410,805	6,350,245	6.6%	6,097,316

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [99] Failed to report in time for this publication.

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2004

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off Sale	----	1,662	515,342	300,298	215,044	41.7%	174,032	41,012	100,020	1,709	139,323	27.0%	----
Aitkin	Off Sale Only	----	2,124	848,573	654,749	193,824	22.8%	166,103	27,721	14,344	360	41,705	4.9%	50,000
Akeley	On & Off Sale	----	398	459,488	267,167	192,321	41.9%	160,218	32,103	----	----	32,103	7.0%	----
Alexandria	Off Sale Only	----	10,421	3,827,793	3,011,668	816,125	21.3%	454,694	361,431	93,007	1,540	452,898	11.8%	300,000
Appleton	Off Sale Only	----	2,849	384,356	272,460	111,896	29.1%	80,764	31,132	----	----	31,132	8.1%	10,000
Audubon	On & Off Sale	----	481	519,037	314,850	204,187	39.3%	194,941	9,246	10,589	18,619	1,216	0.2%	2,000
Avoca	On & Off Sale	----	138	212,802	110,073	102,729	48.3%	90,305	12,424	5,092	----	17,516	8.2%	----
Bagley	Off Sale Only	----	1,258	728,996	575,422	153,574	21.1%	134,206	19,368	1,302	----	20,670	2.8%	30,000
Balaton	On & Off Sale	----	614	386,089	227,209	158,880	41.2%	140,578	18,302	9,614	----	27,916	7.2%	20,000
Barnesville	Off Sale Only	----	2,295	252,870	190,973	61,897	24.5%	52,407	9,490	1,456	----	10,946	4.3%	----
Barnum	On & Off Sale	----	585	430,991	232,791	198,200	46.0%	163,465	34,735	14,425	----	49,160	11.4%	42,000
Battle Lake	Off Sale Only	----	779	809,256	598,382	210,874	26.1%	154,726	56,148	6,332	25,131	37,349	4.6%	19,105
Baudette	On & Off Sale	----	1,085	1,100,483	695,166	405,317	36.8%	261,905	143,412	1,505	----	144,917	13.2%	100,000
Beaver Bay	On & Off Sale	----	184	312,874	176,888	135,986	43.5%	130,684	5,302	8,604	----	13,906	4.4%	2,500
Belview	On & Off Sale	----	389	356,427	201,443	154,984	43.5%	193,484	(38,500)	7,277	----	(31,223)	-8.8%	----
Bemidji	Off Sale Only	----	12,962	4,084,481	3,021,460	1,063,021	26.0%	596,884	466,137	28,274	64,592	429,819	10.5%	657,145
Benson	On & Off Sale	----	3,347	955,074	587,546	367,528	38.5%	294,099	73,429	5,351	----	78,780	8.2%	37,084
Bertha	On & Off Sale	----	470	214,757	125,424	89,333	41.6%	88,176	1,157	854	----	2,011	0.9%	----
Big Falls	On & Off Sale	----	263	284,493	155,164	129,329	45.5%	119,564	9,765	8,177	----	17,942	6.3%	----
Big Lake	Off Sale Only	----	8,303	2,194,775	1,605,826	588,949	26.8%	336,793	252,156	9,031	----	261,187	11.9%	180,000
Bigfork	On & Off Sale	----	466	246,263	162,887	83,376	33.9%	110,240	(26,864)	10,279	----	(16,585)	-6.7%	(23,648)
Biscay	On & Off Sale	[99]	112	----	----	----	----	----	----	----	----	----	----	----
Blackduck	On & Off Sale	----	736	777,880	464,863	313,017	40.2%	230,045	82,972	2,744	----	85,716	11.0%	95,000
Blue Earth	Off Sale Only	----	3,511	968,870	732,719	236,151	24.4%	159,224	76,927	12,153	----	89,080	9.2%	20,495
Boyd	On & Off Sale	----	186	265,506	133,050	132,456	49.9%	125,532	6,924	12,439	----	19,363	7.3%	----
Braham	Off Sale Only	----	1,469	964,640	737,260	227,380	23.6%	202,133	25,247	67,017	82,713	9,551	1.0%	23,000
Brandon	On & Off Sale	----	427	462,155	271,969	190,186	41.2%	134,194	55,992	3,151	----	59,143	12.8%	30,000
Browerville	On & Off Sale	----	729	498,214	267,097	231,117	46.4%	228,757	2,360	4,446	----	6,806	1.4%	12,708
Browns Valley	On & Off Sale	----	655	287,285	157,233	130,052	45.3%	110,140	19,912	10,681	2,074	28,519	9.9%	10,646
Buffalo	Off Sale Only	----	12,735	2,095,784	1,357,836	737,948	35.2%	443,514	294,434	19,863	116,256	198,041	9.4%	300,000
Buffalo Lake	On & Off Sale	----	757	398,337	244,209	154,128	38.7%	161,218	(7,090)	11,675	----	4,585	1.2%	----
Butterfield	Off Sale Only	----	538	197,944	165,938	32,006	16.2%	45,353	(13,347)	2,538	----	(10,809)	-5.5%	----
Caledonia	Off Sale Only	----	2,953	469,536	356,694	112,842	24.0%	76,953	35,889	----	2,385	33,504	7.1%	210,508
Callaway	On & Off Sale	[0]	213	298,912	182,402	116,510	39.0%	127,644	(11,134)	147	----	(10,987)	-3.7%	6,360
Cambridge	Off Sale Only	----	6,642	3,194,490	2,431,033	763,457	23.9%	440,096	323,361	13,113	----	336,474	10.5%	200,000
Canton	On & Off Sale	[*]	326	96,723	71,331	25,392	26.3%	23,391	2,001	3,463	----	5,464	5.6%	343
Clarissa	On & Off Sale	----	627	370,211	210,724	159,487	43.1%	135,962	23,525	3,806	----	27,331	7.4%	----
Clearbrook	On & Off Sale	----	555	380,553	214,576	165,977	43.6%	150,888	15,089	14,152	----	29,241	7.7%	30,000
Cleveland	On & Off Sale	----	721	231,376	132,071	99,305	42.9%	108,177	(8,872)	16,560	2,326	5,362	2.3%	1
Clontarf	On & Off Sale	----	159	289,285	171,088	118,197	40.9%	102,733	15,464	----	----	15,464	5.3%	----
Conger	On & Off Sale	[0]	147	176,182	92,899	83,283	47.3%	74,445	8,838	5,969	----	14,807	8.4%	----
Cook	Off Sale Only	----	589	1,073,334	808,367	264,967	24.7%	173,236	91,731	5,129	1,958	94,902	8.8%	4,500
Cottonwood	On & Off Sale	----	1,147	546,089	329,625	216,464	39.6%	210,440	6,024	242	1,297	4,969	0.9%	3,200
Cromwell	On & Off Sale	----	204	403,511	236,783	166,728	41.3%	133,855	32,873	7,797	983	39,687	9.8%	37,000
Dalton	Off Sale Only	----	254	245,079	185,271	59,808	24.4%	58,149	1,659	539	----	2,198	0.9%	----
Danvers	On & Off Sale	----	98	226,867	123,619	103,248	45.5%	103,883	(635)	4,479	----	3,844	1.7%	1,000
Darwin	Off Sale Only	----	296	374,417	300,097	74,320	19.8%	68,541	5,779	2,626	----	8,405	2.2%	----
Dassel	Off Sale Only	----	1,273	727,855	570,362	157,493	21.6%	148,332	9,161	----	3,487	5,674	0.8%	----
Dawson	Off Sale Only	----	1,491	359,709	267,036	92,673	25.8%	91,397	1,276	1,040	----	2,316	0.6%	5,390

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2004

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
De Graff	On & Off Sale	[0]	139	229,529	114,676	114,853	50.0%	83,563	31,290	1,626	----	32,916	14.3%	5,000
Delano	Off Sale Only	----	4,268	1,722,427	1,302,132	420,295	24.4%	326,830	93,465	3,387	----	96,852	5.6%	75,000
Delavan	On & Off Sale	----	205	190,417	99,289	91,128	47.9%	98,088	(6,960)	9,879	----	2,919	1.5%	----
Detroit Lakes	Off Sale Only	----	7,929	3,677,188	2,786,086	891,102	24.2%	306,906	584,196	16,255	57,727	542,724	14.8%	276,818
Dundee	On & Off Sale	----	99	207,230	100,835	106,395	51.3%	117,451	(11,056)	7,340	43	(3,759)	-1.8%	----
Eagle Bend	On & Off Sale	----	611	282,742	167,971	114,771	40.6%	114,834	(63)	12,098	----	12,035	4.3%	----
Elizabeth	Off Sale Only	----	168	265,555	217,453	48,102	18.1%	63,391	(15,289)	----	1,669	(16,958)	-6.4%	(4,490)
Elk River	Off Sale Only	----	20,240	4,345,702	3,160,094	1,185,608	27.3%	568,762	616,846	30,974	31,300	616,520	14.2%	465,568
Ellendale	On & Off Sale	----	599	277,432	172,499	104,933	37.8%	128,523	(23,590)	841	----	(22,749)	-8.2%	----
Ellsworth	On & Off Sale	[0]	532	241,034	137,379	103,655	43.0%	101,781	1,874	42,870	1,719	43,025	17.9%	----
Elmore	Off Sale Only	----	691	136,707	103,583	33,124	24.2%	35,747	(2,623)	580	----	(2,043)	-1.5%	400
Erhard	Off Sale Only	----	137	262,573	200,479	62,094	23.6%	63,444	(1,350)	6,973	----	5,623	2.1%	5,000
Fairfax	On & Off Sale	----	1,283	429,092	265,998	163,094	38.0%	193,299	(30,205)	6,885	----	(23,320)	-5.4%	----
Fairmont	Off Sale Only	----	10,747	2,198,737	1,634,986	563,751	25.6%	303,448	260,303	25,207	----	285,510	13.0%	347,000
Fergus Falls	Off Sale Only	----	13,780	4,000,749	3,010,154	990,595	24.8%	746,725	243,870	22,237	70,058	196,049	4.9%	273,172
Fifty Lakes	On & Off Sale	----	404	263,528	117,897	145,631	55.3%	165,432	(19,801)	23,720	6,050	(2,131)	-0.8%	----
Finlayson	On & Off Sale	----	324	401,833	235,141	166,692	41.5%	133,008	33,684	1,500	----	35,184	8.8%	40,000
Flensburg	On & Off Sale	[0]	244	229,688	113,509	116,179	50.6%	114,644	1,535	11,913	15,823	(2,375)	-1.0%	----
Foreston	On & Off Sale	[0]	473	372,625	200,097	172,528	46.3%	181,733	(9,205)	2,574	----	(6,631)	-1.8%	5,000
Frazee	On & Off Sale	----	1,385	631,440	382,337	249,103	39.4%	255,214	(6,111)	----	----	(6,111)	-1.0%	----
Gilman	On & Off Sale	----	232	371,922	182,147	189,775	51.0%	185,768	4,007	14,492	----	18,499	5.0%	----
Glencoe	Off Sale Only	----	5,668	1,043,304	794,924	248,380	23.8%	117,115	131,265	635	11,899	120,001	11.5%	103,000
Glenwood	Off Sale Only	----	2,656	981,750	759,976	221,774	22.6%	175,535	46,239	----	----	46,239	4.7%	8,415
Goodridge	On & Off Sale	----	96	232,596	140,811	91,785	39.5%	100,566	(8,781)	4,831	----	(3,950)	-1.7%	2,000
Grand Marais	Off Sale Only	----	1,409	1,227,497	809,710	417,787	34.0%	235,357	182,430	8,459	----	190,889	15.6%	200,000
Granite Falls	Off Sale Only	----	3,104	714,511	525,710	188,801	26.4%	117,820	70,981	17,096	----	88,077	12.3%	137,420
Hackensack	On & Off Sale	----	310	936,151	590,430	345,721	36.9%	307,598	38,123	4,335	36,041	6,417	0.7%	4,000
Hadley	On & Off Sale	----	64	170,107	81,099	89,008	52.3%	83,008	6,000	10,830	----	16,830	9.9%	----
Hanley Falls	On & Off Sale	----	304	216,225	117,478	98,747	45.7%	107,034	(8,287)	6,965	----	(1,322)	-0.6%	8,625
Hanska	On & Off Sale	----	428	386,310	211,743	174,567	45.2%	149,118	25,449	13,636	----	39,085	10.1%	28,300
Hawley	Off Sale Only	----	1,897	576,890	435,361	141,529	24.5%	119,219	22,310	100	1,406	21,004	3.6%	1,000
Herman	On & Off Sale	----	429	298,045	198,713	99,332	33.3%	121,423	(22,091)	20	----	(22,071)	-7.4%	(3,000)
Heron Lake	On & Off Sale	----	773	261,131	149,995	111,136	42.6%	107,502	3,634	6,071	7,065	2,640	1.0%	----
Hinckley	On & Off Sale	----	1,365	1,460,904	947,903	513,001	35.1%	376,116	136,885	877	10,810	126,952	8.7%	105,250
Hitterdal	On & Off Sale	----	183	311,240	168,077	143,163	46.0%	137,016	6,147	----	----	6,147	2.0%	40,000
Holdingsford	On & Off Sale	----	743	340,025	176,261	163,764	48.2%	154,437	9,327	25,701	----	35,028	10.3%	17,901
Houston	On & Off Sale	----	1,014	434,729	239,569	195,160	44.9%	206,022	(10,862)	5,567	----	(5,295)	-1.2%	----
Howard Lake	On & Off Sale	----	1,915	944,414	626,895	317,519	33.6%	248,053	69,466	13,976	----	83,442	8.8%	80,000
Hutchinson	Off Sale Only	----	13,616	3,786,085	2,952,329	833,756	22.0%	520,062	313,694	6,601	----	320,295	8.5%	306,000
Isanti	Off Sale Only	----	4,489	1,754,551	1,325,484	429,067	24.5%	321,022	108,045	14,154	----	122,199	7.0%	50,000
Isle	On & Off Sale	----	787	1,040,793	745,163	295,630	28.4%	396,478	(100,848)	----	----	(100,848)	-9.7%	----
Ivanhoe	On & Off Sale	----	645	382,734	219,042	163,692	42.8%	171,124	(7,432)	382	----	(7,050)	-1.8%	1,000
Jackson	Off Sale Only	----	3,473	647,848	501,829	146,019	22.5%	116,587	29,432	8,872	----	38,304	5.9%	30,000
Jasper	On & Off Sale	----	586	191,630	93,199	98,431	51.4%	102,997	(4,566)	1,299	----	(3,267)	-1.7%	----
Kasson	Off Sale Only	----	5,230	842,348	634,910	207,438	24.6%	186,592	20,846	2,522	----	23,368	2.8%	15,000
Kelliher	On & Off Sale	----	308	398,362	208,436	189,926	47.7%	144,878	45,048	1,238	----	46,286	11.6%	20,000
Kellogg	On & Off Sale	----	450	172,332	70,313	102,019	59.2%	111,805	(9,786)	14,257	111	4,360	2.5%	6,000
Kenyon	On & Off Sale	----	1,684	479,965	276,584	203,381	42.4%	195,043	8,338	8,991	----	17,329	3.6%	25,000
Kiester	Off Sale Only	[*]	518	148,476	98,276	50,200	33.8%	24,407	25,793	----	----	25,793	17.4%	6,017

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Lake Benton	On & Off Sale	----	687	241,279	121,524	119,755	49.6%	103,991	15,764	5,770	----	21,534	8.9%	11,149
Lake Park	On & Off Sale	----	828	640,395	360,265	280,130	43.7%	231,496	48,634	3,273	----	51,907	8.1%	11,900
Lake Wilson	On & Off Sale	----	258	217,616	105,294	112,322	51.6%	116,471	(4,149)	8,123	183	3,791	1.7%	5,458
Lakefield	Off Sale Only	----	1,708	289,182	203,026	86,156	29.8%	80,958	5,198	5,317	86	10,429	3.6%	----
Lancaster	On & Off Sale	----	340	268,018	162,642	105,376	39.3%	94,391	10,985	2,213	----	13,198	4.9%	10,000
Le Center	On & Off Sale	----	2,365	687,621	477,061	210,560	30.6%	183,491	27,069	11,097	----	38,166	5.6%	60,000
Leroy	Off Sale Only	----	910	169,021	133,674	35,347	20.9%	35,861	(514)	2,267	----	1,753	1.0%	----
Lewisville	On & Off Sale	----	250	192,463	100,292	92,171	47.9%	94,344	(2,173)	5,766	----	3,593	1.9%	----
Lindstrom	On & Off Sale	----	3,787	2,159,054	1,563,527	595,527	27.6%	463,218	132,309	19,453	3,037	148,725	6.9%	69,220
Lismore	On & Off Sale	----	217	313,259	164,549	148,710	47.5%	139,918	8,792	10	3,342	5,460	1.7%	----
Litchfield	Off Sale Only	----	6,801	1,461,447	1,130,704	330,743	22.6%	255,688	75,055	4,072	----	79,127	5.4%	64,000
Littlefork	On & Off Sale	----	694	310,482	186,345	124,137	40.0%	128,530	(4,393)	5,774	----	1,381	0.4%	----
Long Prairie	Off Sale Only	----	3,019	930,308	707,571	222,737	23.9%	139,122	83,615	12,134	----	95,749	10.3%	105,000
Longville	On & Off Sale	----	177	821,947	486,235	335,712	40.8%	228,760	106,952	794	2,587	105,159	12.8%	55,450
Lonsdale	On & Off Sale	----	2,101	847,608	626,709	220,899	26.1%	195,654	25,245	20,708	----	45,953	5.4%	----
Luverne	Off Sale Only	----	4,588	756,038	536,613	219,425	29.0%	174,344	45,081	4,584	----	49,665	6.6%	38,000
Mabel	On & Off Sale	----	754	278,793	165,199	113,594	40.7%	117,878	(4,284)	4,983	5,609	(4,910)	-1.8%	10,000
Madelia	Off Sale Only	----	2,307	306,037	234,832	71,205	23.3%	46,258	24,947	4,610	----	29,557	9.7%	40,000
Madison	Off Sale Only	----	1,716	324,950	214,100	110,850	34.1%	83,565	27,285	500	----	27,785	8.6%	5,000
Mahnomen	On & Off Sale	----	1,194	890,873	578,344	312,529	35.1%	284,228	28,301	16,301	----	44,602	5.0%	1,000
Maple Lake	Off Sale Only	----	1,747	1,036,206	772,823	263,383	25.4%	185,464	77,919	3,678	10,602	70,995	6.9%	40,000
Mapleton	On & Off Sale	----	1,659	494,709	282,276	212,433	42.9%	195,225	17,208	10,278	----	27,486	5.6%	----
Marshall	Off Sale Only	----	12,874	3,153,047	2,340,071	812,976	25.8%	291,472	521,504	14,956	----	536,460	17.0%	464,229
Maynard	On & Off Sale	[*]	361	39,860	25,577	14,283	35.8%	15,492	(1,209)	20,603	----	19,394	48.7%	96,169
Mazeppa	On & Off Sale	----	790	314,366	196,530	117,836	37.5%	109,311	8,525	11,517	----	20,042	6.4%	25,000
Medford	On & Off Sale	----	1,108	524,030	284,482	239,548	45.7%	224,343	15,205	6,146	279	21,072	4.0%	40,000
Menahga	On & Off Sale	----	1,223	783,317	448,986	334,331	42.7%	269,316	65,015	2,052	9,372	57,695	7.4%	50,000
Mentor	On & Off Sale	----	125	392,852	191,661	201,191	51.2%	165,599	35,592	558	----	36,150	9.2%	25,000
Milaca	Off Sale Only	----	2,690	1,236,054	934,047	302,007	24.4%	202,361	99,646	5,023	9,269	95,400	7.7%	20,000
Millerville	On & Off Sale	----	114	323,877	195,616	128,261	39.6%	124,474	3,787	18,010	----	21,797	6.7%	57,530
Miltona	On & Off Sale	----	301	583,611	339,057	244,554	41.9%	229,944	14,610	1,351	----	15,961	2.7%	24,000
Montevideo	Off Sale Only	----	5,446	1,593,285	1,197,918	395,367	24.8%	296,338	99,029	2	2,495	96,536	6.1%	80,000
Monticello	Off Sale Only	----	10,211	3,412,809	2,535,281	877,528	25.7%	547,781	329,747	36,470	----	366,217	10.7%	250,000
Moose Lake	On & Off Sale	----	2,485	759,731	491,359	268,372	35.3%	216,195	52,177	13,833	----	66,010	8.7%	35,560
Mora	Off Sale Only	----	3,444	2,027,869	1,528,774	499,095	24.6%	241,257	257,838	20,907	----	278,745	13.7%	270,000
Morris	Off Sale Only	----	5,128	1,199,374	913,522	285,852	23.8%	182,466	103,386	2,309	----	105,695	8.8%	16,988
Morton	On & Off Sale	----	426	301,568	163,238	138,330	45.9%	133,936	4,394	11,299	----	15,693	5.2%	25,000
Nevis	On & Off Sale	----	352	495,502	261,633	233,869	47.2%	153,025	80,844	8,645	----	89,489	18.1%	75,028
New York Mills	On & Off Sale	----	1,184	616,350	363,019	253,331	41.1%	178,717	74,614	3,770	----	78,384	12.7%	64,000
Nisswa	On & Off Sale	----	2,040	2,545,787	1,737,907	807,880	31.7%	611,781	196,099	----	3,468	192,631	7.6%	75,100
North Branch	Off Sale Only	----	9,978	1,716,095	1,261,832	454,263	26.5%	321,591	132,672	4,864	43,718	93,818	5.5%	110,630
Northfield	Off Sale Only	----	18,584	2,173,788	1,607,019	566,769	26.1%	466,491	100,278	18,222	----	118,500	5.5%	130,000
Northome	On & Off Sale	----	232	190,873	110,084	80,789	42.3%	77,940	2,849	9,274	----	12,123	6.4%	----
Ogema	On & Off Sale	----	135	386,007	248,272	137,735	35.7%	103,856	33,879	7,805	----	41,684	10.8%	15,000
Ogilvie	On & Off Sale	----	480	453,627	259,264	194,363	42.8%	168,482	25,881	19,113	128	44,866	9.9%	97,447
Okabena	On & Off Sale	----	182	264,008	152,978	111,030	42.1%	111,735	(705)	13,837	----	13,132	5.0%	----
Olivia	On & Off Sale	----	2,584	745,509	536,934	208,575	28.0%	232,883	(24,308)	19,703	----	(4,605)	-0.6%	10,000
Orr	On & Off Sale	----	241	423,981	277,639	146,342	34.5%	181,808	(35,466)	17,853	----	(17,613)	-4.2%	----
Osakis	On & Off Sale	----	1,600	580,748	317,804	262,944	45.3%	208,445	54,499	15,586	----	70,085	12.1%	35,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Palisade	On & Off Sale	----	146	380,315	262,380	117,935	31.0%	116,495	1,440	13,333	----	14,773	3.9%	4,000
Park Rapids	Off Sale Only	----	3,432	2,475,985	1,903,303	572,682	23.1%	319,986	252,696	135,107	----	387,803	15.7%	246,755
Parkers Prairie	On & Off Sale	----	1,024	386,446	251,509	134,937	34.9%	117,943	16,994	5,541	5,838	16,697	4.3%	----
Paynesville	Off Sale Only	----	2,282	706,431	548,716	157,715	22.3%	136,253	21,462	1,937	----	23,399	3.3%	84,500
Pelican Rapids	Off Sale Only	----	2,416	649,451	487,306	162,145	25.0%	153,132	9,013	----	----	9,013	1.4%	10,000
Perham	Off Sale Only	----	2,719	1,256,509	930,966	325,543	25.9%	166,702	158,841	11,136	----	169,977	13.5%	105,750
Pine City	Off Sale Only	----	3,154	1,719,326	1,212,230	507,096	29.5%	512,037	(4,941)	7,916	8,038	(5,063)	-0.3%	(26,513)
Pine Island	On & Off Sale	----	3,187	594,645	383,834	210,811	35.5%	267,388	(56,577)	10,695	----	(45,882)	-7.7%	36,463
Pipestone	Off Sale Only	----	4,369	944,814	688,345	256,469	27.1%	155,923	100,546	8,326	----	108,872	11.5%	50,000
Plainview	On & Off Sale	----	3,290	615,569	391,688	223,881	36.4%	220,912	2,969	9,938	----	12,907	2.1%	8,000
Princeton	Off Sale Only	----	4,434	1,887,815	1,452,796	435,019	23.0%	253,027	181,992	39,128	17,892	203,228	10.8%	70,100
Proctor	Off Sale Only	----	2,818	783,802	609,728	174,074	22.2%	150,506	23,568	94	6,145	17,517	2.2%	3,000
Randall	On & Off Sale	----	593	511,198	321,224	189,974	37.2%	171,358	18,616	2,543	----	21,159	4.1%	20,000
Ranier	On & Off Sale	----	178	321,401	151,578	169,823	52.8%	167,563	2,260	82	----	2,342	0.7%	15,000
Redwood Falls	Off Sale Only	----	5,348	1,351,784	1,030,803	320,981	23.7%	241,563	79,418	8,842	42,173	46,087	3.4%	65,476
Remer	On & Off Sale	----	360	495,967	288,886	207,081	41.8%	166,224	40,857	----	----	40,857	8.2%	67,699
Renville	On & Off Sale	----	1,286	265,383	191,755	73,628	27.7%	191,045	(117,417)	38,077	----	(79,340)	-29.9%	----
Roseau	Off Sale Only	----	2,789	1,359,493	1,033,077	326,416	24.0%	175,511	150,905	3,801	----	154,706	11.4%	100,000
Round Lake	Off Sale Only	----	423	70,197	50,336	19,861	28.3%	40,834	(20,973)	1,469	----	(19,504)	-27.8%	----
Rush City	On & Off Sale	----	3,003	659,804	448,615	211,189	32.0%	209,580	1,609	9,952	----	11,561	1.8%	----
Rushford	On & Off Sale	----	1,781	548,155	369,955	178,200	32.5%	157,794	20,406	8,666	----	29,072	5.3%	30,000
Russell	On & Off Sale	----	347	278,197	155,047	123,150	44.3%	112,196	10,954	5,891	----	16,845	6.1%	----
Sacred Heart	On & Off Sale	----	524	325,476	181,914	143,562	44.1%	159,500	(15,938)	13,570	----	(2,368)	-0.7%	----
Sauk Rapids	Off Sale Only	----	12,216	2,152,546	1,699,186	453,360	21.1%	319,455	133,905	13,991	----	147,896	6.9%	140,000
Sebekka	On & Off Sale	----	682	514,421	285,866	228,555	44.4%	147,983	80,572	3,863	----	84,435	16.4%	30,000
Sherburn	On & Off Sale	----	1,038	469,420	287,649	181,771	38.7%	152,533	29,238	8,345	14	37,569	8.0%	26,721
Silver Bay	On & Off Sale	----	2,049	780,273	456,317	323,956	41.5%	254,389	69,567	8,493	----	78,060	10.0%	39,030
Silver Lake	On & Off Sale	----	792	581,558	306,839	274,719	47.2%	224,447	50,272	1,029	----	51,301	8.8%	25,000
Sleepy Eye	Off Sale Only	----	3,610	408,252	294,272	113,980	27.9%	109,682	4,298	3,643	----	7,941	1.9%	30,000
South Haven	On & Off Sale	----	208	327,389	177,504	149,885	45.8%	153,742	(3,857)	939	----	(2,918)	-0.9%	----
Spring Grove	On & Off Sale	----	1,303	343,441	196,476	146,965	42.8%	141,066	5,899	1,707	----	7,606	2.2%	(11,000)
Stacy	On & Off Sale	[0]	1,306	654,987	363,591	291,396	44.5%	230,419	60,977	2,895	3,080	60,792	9.3%	20,000
St. Hilaire	On & Off Sale	----	275	429,031	236,460	192,571	44.9%	178,310	14,261	1,401	----	15,662	3.7%	18,000
St. James	Off Sale Only	----	4,630	755,642	632,224	123,418	16.3%	36,038	87,380	941	----	88,321	11.7%	46,207
St. Leo	On & Off Sale	----	100	100,604	44,242	56,362	56.0%	64,944	(8,582)	1,019	----	(7,563)	-7.5%	----
Thief River Falls	Off Sale Only	----	8,441	3,076,006	2,380,115	695,891	22.6%	436,924	258,967	7,241	----	266,208	8.7%	284,025
Tracy	On & Off Sale	----	2,185	648,118	373,994	274,124	42.3%	245,564	28,560	29,571	----	58,131	9.0%	20,000
Twin Valley	On & Off Sale	----	827	511,484	279,862	231,622	45.3%	184,940	46,682	7,943	285	54,340	10.6%	10,000
Two Harbors	Off Sale Only	----	3,675	1,586,835	1,162,281	424,554	26.8%	224,323	200,231	4,214	----	204,445	12.9%	174,471
Ulen	On & Off Sale	----	548	295,791	158,996	136,795	46.2%	115,485	21,310	93	----	21,403	7.2%	18,500
Underwood	Off Sale Only	----	332	347,823	264,320	83,503	24.0%	65,730	17,773	177	----	17,950	5.2%	29,107
Vergas	Off Sale Only	----	327	423,410	321,475	101,935	24.1%	78,798	23,137	3,021	----	26,158	6.2%	5,400
Verndale	On & Off Sale	----	563	223,759	128,311	95,448	42.7%	111,104	(15,656)	1,426	----	(14,230)	-6.4%	----
Vesta	On & Off Sale	----	323	164,189	77,576	86,613	52.8%	93,289	(6,676)	879	----	(5,797)	-3.5%	----
Wadena	Off Sale Only	----	4,248	1,207,827	903,407	304,420	25.2%	171,739	132,681	1,731	----	134,412	11.1%	128,064
Waldorf	On & Off Sale	[0]	232	224,398	127,529	96,869	43.2%	106,076	(9,207)	6,540	----	(2,667)	-1.2%	6,169
Walker	On & Off Sale	----	1,126	580,186	448,111	132,075	22.8%	136,451	(4,376)	435	----	(3,941)	-0.7%	----
Walnut Grove	On & Off Sale	----	714	367,341	192,053	175,288	47.7%	152,701	22,587	99	----	22,686	6.2%	22,500
Warroad	Off Sale Only	----	1,740	1,036,763	772,906	263,857	25.5%	148,219	115,638	----	----	115,638	11.2%	75,000

Table 7
Analysis of Greater Minnesota City Liquor Stores - 2004

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Waverly	On & Off Sale	----	813	620,850	410,323	210,527	33.9%	218,968	(8,441)	6,182	5,425	(7,684)	-1.2%	----
Wells	On & Off Sale	----	2,537	649,198	419,116	230,082	35.4%	194,958	35,124	10,609	391	45,342	7.0%	(33,329)
West Concord	On & Off Sale	----	847	283,324	143,324	140,000	49.4%	156,417	(16,417)	10,955	----	(5,462)	-1.9%	----
Williams	On & Off Sale	----	204	439,940	254,820	185,120	42.1%	166,928	18,192	81	----	18,273	4.2%	23,755
Wilmont	On & Off Sale	----	318	207,006	106,583	100,423	48.5%	111,352	(10,929)	6,240	372	(5,061)	-2.4%	----
Windom	On & Off Sale	----	4,471	1,096,397	788,666	307,731	28.1%	233,527	74,204	----	----	74,204	6.8%	70,000
Winton	On & Off Sale	----	177	269,163	110,978	158,185	58.8%	131,253	26,932	26,663	----	53,595	19.9%	15,325
Wolf Lake	On & Off Sale	----	43	337,854	179,601	158,253	46.8%	145,258	12,995	10,302	2,434	20,863	6.2%	----
Worthington	Off Sale Only	----	11,307	1,680,226	1,247,881	432,345	25.7%	278,921	153,424	7,119	----	160,543	9.6%	125,000
Off Sale Only			348,623	99,802,103	74,974,509	24,827,594	24.9%	15,958,794	8,868,800	841,565	612,899	9,097,466	9.1%	7,685,652
On & Off Sale			107,169	60,081,810	36,347,405	23,734,405	39.5%	21,581,530	2,152,875	1,119,747	150,514	3,122,108	5.2%	2,257,114
All Stores			455,792	159,883,913	111,321,914	48,561,999	30.4%	37,540,324	11,021,675	1,961,312	763,413	12,219,574	7.6%	9,942,766

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
 [0] Cash basis of accounting.
 [99] Failed to report in time for this publication.

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Appendix 2

2004 Liquor Store Tables and Maps By Economic Development Region

Table 8
Analysis of Off-Sale City Liquor Store Operations - 2004
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	12,970	3	\$1,824,087	\$1,395,366	\$428,721	23.5%	\$253,551	\$175,170	\$3,681	----	\$178,851	\$153,008
2 - Headwaters	17,652	4	1,822,366	1,375,046	447,319	24.5%	262,769	184,550	41,171	16,148	209,573	233,475
3 - Arrowhead	10,615	5	1,104,008	808,967	295,041	26.7%	189,905	105,136	6,448	1,693	109,892	86,394
4 - West Central	51,238	17	1,104,486	841,964	262,522	23.8%	167,178	95,344	9,620	9,267	95,698	61,545
5 - North Central	7,267	2	1,069,068	805,489	263,579	24.7%	155,431	108,148	6,933	----	115,081	116,532
6E - Southwest Central	27,654	5	1,478,622	1,149,683	328,938	22.2%	221,948	106,991	2,787	3,077	106,700	94,600
6W - Upper Southwest	14,606	5	675,362	495,445	179,917	26.6%	133,977	45,941	3,728	499	49,169	47,562
7E - East Central	36,300	9	1,611,204	1,209,273	401,932	24.9%	277,058	124,873	19,125	17,959	126,039	79,691
7W - Central	72,002	9	1,962,964	1,442,433	520,532	26.5%	318,317	202,215	13,259	17,573	197,901	170,563
8 - Southwest	44,090	8	1,111,642	824,863	286,779	25.8%	172,575	114,204	7,436	5,282	116,357	96,588
9 - South Central	26,552	8	640,083	487,104	152,979	23.9%	95,020	57,960	6,209	----	64,169	61,265
10 - Southeast	27,677	4	913,673	683,074	230,599	25.2%	191,474	39,125	5,753	596	44,281	88,877
11 - 7 County Twin Cities	426,499	38	2,348,376	1,782,517	565,858	24.1%	420,725	145,133	17,819	9,085	153,868	150,054
Average for Off-Sale	775,122	117	\$1,615,730	\$1,219,745	\$395,985	24.5%	\$273,046	\$122,939	\$12,980	\$8,189	\$127,730	\$114,425

Table 9
Analysis of On-Sale City Liquor Store Operations - 2004
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Transfers To/(From) Other Funds
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	3,325	6	\$391,554	\$218,622	\$172,932	23.5%	\$149,640	\$23,292	\$19,494	\$332	\$42,454	\$10,833
2 - Headwaters	4,832	9	549,231	327,223	222,008	24.5%	172,457	49,551	4,963	----	54,514	38,309
3 - Arrowhead	7,904	13	393,412	231,630	161,781	26.7%	148,614	13,167	11,122	76	24,214	12,828
4 - West Central	9,550	16	434,950	255,608	179,342	23.8%	158,512	20,830	5,645	1,810	24,665	19,496
5 - North Central	10,159	17	545,404	337,563	207,841	24.7%	176,375	31,466	4,252	4,314	31,403	18,527
6E - Southwest Central	7,764	7	435,275	270,127	165,148	22.2%	185,190	(20,042)	14,605	----	(5,436)	8,571
6W - Upper Southwest	4,694	8	290,369	164,660	125,709	26.6%	112,160	13,549	6,560	----	20,110	18,485
7E - East Central	11,525	9	800,403	529,256	271,147	24.9%	239,893	31,255	6,263	1,895	35,622	37,435
7W - Central	3,911	5	520,920	314,626	206,294	26.5%	192,194	14,100	12,258	1,085	25,273	19,580
8 - Southwest	14,689	20	337,634	194,408	143,226	25.8%	136,971	6,255	8,072	701	13,626	7,665
9 - South Central	9,435	9	391,768	237,447	154,321	23.9%	142,446	11,875	10,301	303	21,873	9,762
10 - Southeast	19,381	15	399,153	245,426	153,727	25.2%	155,333	(1,606)	8,294	400	6,288	11,320
11 - 7 County Twin Cities	16,330	4	1,840,240	1,195,863	644,377	24.1%	507,326	137,051	5,163	16,396	125,818	98,818
Average for On-Sale	123,499	138	\$488,716	\$298,050	\$190,666	24.5%	\$171,093	\$19,573	\$8,264	\$1,566	\$26,271	\$19,220

Table 10
Analysis of City Liquor Store Operations - 2004
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest														
Ada	On & Off Sale	----	1,662	515,342	300,298	215,044	41.7%	174,032	41,012	100,020	1,709	139,323	27.0%	----
Goodridge	On & Off Sale	----	96	232,596	140,811	91,785	39.5%	100,566	(8,781)	4,831	----	(3,950)	-1.7%	2,000
Lancaster	On & Off Sale	----	340	268,018	162,642	105,376	39.3%	94,391	10,985	2,213	----	13,198	4.9%	10,000
Mentor	On & Off Sale	----	125	392,852	191,661	201,191	51.2%	165,599	35,592	558	----	36,150	9.2%	25,000
Roseau	Off Sale Only	----	2,789	1,359,493	1,033,077	326,416	24.0%	175,511	150,905	3,801	----	154,706	11.4%	100,000
St. Hilaire	On & Off Sale	----	275	429,031	236,460	192,571	44.9%	178,310	14,261	1,401	----	15,662	3.7%	18,000
Thief River Falls	Off Sale Only	----	8,441	3,076,006	2,380,115	695,891	22.6%	436,924	258,967	7,241	----	266,208	8.7%	284,025
Twin Valley	On & Off Sale	----	827	511,484	279,862	231,622	45.3%	184,940	46,682	7,943	285	54,340	10.6%	10,000
Warroad	Off Sale Only	----	1,740	1,036,763	772,906	263,857	25.5%	148,219	115,638	----	----	115,638	11.2%	75,000
Totals for Region			16,295	7,821,585	5,497,832	2,323,753	29.7%	1,658,492	665,261	128,008	1,994	791,275	10.1%	524,025
Percent of Total MLS Operations			1.8%	3.0%	3.0%	3.2%		3.0%	3.9%	4.8%	0.2%	4.3%		3.3%
2 - Headwaters														
Akeley	On & Off Sale	----	398	459,488	267,167	192,321	41.9%	160,218	32,103	----	----	32,103	7.0%	----
Bagley	Off Sale Only	----	1,258	728,996	575,422	153,574	21.1%	134,206	19,368	1,302	----	20,670	2.8%	30,000
Baudette	On & Off Sale	----	1,085	1,100,483	695,166	405,317	36.8%	261,905	143,412	1,505	----	144,917	13.2%	100,000
Bemidji	Off Sale Only	----	12,962	4,084,481	3,021,460	1,063,021	26.0%	596,884	466,137	28,274	64,592	429,819	10.5%	657,145
Blackduck	On & Off Sale	----	736	777,880	464,863	313,017	40.2%	230,045	82,972	2,744	----	85,716	11.0%	95,000
Clearbrook	On & Off Sale	----	555	380,553	214,576	165,977	43.6%	150,888	15,089	14,152	----	29,241	7.7%	30,000
Kelliher	On & Off Sale	----	308	398,362	208,436	189,926	47.7%	144,878	45,048	1,238	----	46,286	11.6%	20,000
Mahnomen	On & Off Sale	----	1,194	890,873	578,344	312,529	35.1%	284,228	28,301	16,301	----	44,602	5.0%	1,000
Nevis	On & Off Sale	----	352	495,502	261,633	233,869	47.2%	153,025	80,844	8,645	----	89,489	18.1%	75,028
Park Rapids	Off Sale Only	----	3,432	2,475,985	1,903,303	572,682	23.1%	319,986	252,696	135,107	----	387,803	15.7%	246,755
Williams	On & Off Sale	----	204	439,940	254,820	185,120	42.1%	166,928	18,192	81	----	18,273	4.2%	23,755
Totals for Region			22,484	12,232,543	8,445,190	3,787,353	31.0%	2,603,191	1,184,162	209,349	64,592	1,328,919	10.9%	1,278,683
Percent of Total MLS Operations			2.5%	4.8%	4.6%	5.2%		4.7%	6.9%	7.9%	5.5%	7.2%		8.0%
3 - Arrowhead														
Aitkin	Off Sale Only	----	2,124	848,573	654,749	193,824	22.8%	166,103	27,721	14,344	360	41,705	4.9%	50,000
Barnum	On & Off Sale	----	585	430,991	232,791	198,200	46.0%	163,465	34,735	14,425	----	49,160	11.4%	42,000
Beaver Bay	On & Off Sale	----	184	312,874	176,888	135,986	43.5%	130,684	5,302	8,604	----	13,906	4.4%	2,500
Big Falls	On & Off Sale	----	263	284,493	155,164	129,329	45.5%	119,564	9,765	8,177	----	17,942	6.3%	----
Bigfork	On & Off Sale	----	466	246,263	162,887	83,376	33.9%	110,240	(26,864)	10,279	----	(16,585)	-6.7%	(23,648)
Cook	Off Sale Only	----	589	1,073,334	808,367	264,967	24.7%	173,236	91,731	5,129	1,958	94,902	8.8%	4,500
Cromwell	On & Off Sale	----	204	403,511	236,783	166,728	41.3%	133,855	32,873	7,797	983	39,687	9.8%	37,000
Grand Marais	Off Sale Only	----	1,409	1,227,497	809,710	417,787	34.0%	235,357	182,430	8,459	----	190,889	15.6%	200,000
Littlefork	On & Off Sale	----	694	310,482	186,345	124,137	40.0%	128,530	(4,393)	5,774	----	1,381	0.4%	----
Moose Lake	On & Off Sale	----	2,485	759,731	491,359	268,372	35.3%	216,195	52,177	13,833	----	66,010	8.7%	35,560
Northome	On & Off Sale	----	232	190,873	110,084	80,789	42.3%	77,940	2,849	9,274	----	12,123	6.4%	----
Orr	On & Off Sale	----	241	423,981	277,639	146,342	34.5%	181,808	(35,466)	17,853	----	(17,613)	-4.2%	----
Palisade	On & Off Sale	----	146	380,315	262,380	117,935	31.0%	116,495	1,440	13,333	----	14,773	3.9%	4,000
Proctor	Off Sale Only	----	2,818	783,802	609,728	174,074	22.2%	150,506	23,568	94	6,145	17,517	2.2%	3,000
Ranier	On & Off Sale	----	178	321,401	151,578	169,823	52.8%	167,563	2,260	82	----	2,342	0.7%	15,000
Silver Bay	On & Off Sale	----	2,049	780,273	456,317	323,956	41.5%	254,389	69,567	8,493	----	78,060	10.0%	39,030
Two Harbors	Off Sale Only	----	3,675	1,586,835	1,162,281	424,554	26.8%	224,323	200,231	4,214	----	204,445	12.9%	174,471
Winton	On & Off Sale	----	177	269,163	110,978	158,185	58.8%	131,253	26,932	26,663	----	53,595	19.9%	15,325
Totals for Region			18,519	10,634,392	7,056,028	3,578,364	33.6%	2,881,506	696,858	176,827	9,446	864,239	8.1%	598,738
Percent of Total MLS Operations			2.1%	4.1%	3.8%	4.9%		5.2%	4.1%	6.6%	0.8%	4.7%		3.7%

Table 10
Analysis of City Liquor Store Operations - 2004
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
4 - West Central														
Alexandria	Off Sale Only	----	10,421	3,827,793	3,011,668	816,125	21.3%	454,694	361,431	93,007	1,540	452,898	11.8%	300,000
Audubon	On & Off Sale	----	481	519,037	314,850	204,187	39.3%	194,941	9,246	10,589	18,619	1,216	0.2%	2,000
Barnesville	Off Sale Only	----	2,295	252,870	190,973	61,897	24.5%	52,407	9,490	1,456	----	10,946	4.3%	----
Battle Lake	Off Sale Only	----	779	809,256	598,382	210,874	26.1%	154,726	56,148	6,332	25,131	37,349	4.6%	19,105
Brandon	On & Off Sale	----	427	462,155	271,969	190,186	41.2%	134,194	55,992	3,151	----	59,143	12.8%	30,000
Browns Valley	On & Off Sale	----	655	287,285	157,233	130,052	45.3%	110,140	19,912	10,681	2,074	28,519	9.9%	10,646
Callaway	On & Off Sale	[0]	213	298,912	182,402	116,510	39.0%	127,644	(11,134)	147	----	(10,987)	-3.7%	6,360
Dalton	Off Sale Only	----	254	245,079	185,271	59,808	24.4%	58,149	1,659	539	----	2,198	0.9%	----
Detroit Lakes	Off Sale Only	----	7,929	3,677,188	2,786,086	891,102	24.2%	306,906	584,196	16,255	57,727	542,724	14.8%	276,818
Elizabeth	Off Sale Only	----	168	265,555	217,453	48,102	18.1%	63,391	(15,289)	----	1,669	(16,958)	-6.4%	(4,490)
Erhard	Off Sale Only	----	137	262,573	200,479	62,094	23.6%	63,444	(1,350)	6,973	----	5,623	2.1%	5,000
Fergus Falls	Off Sale Only	----	13,780	4,000,749	3,010,154	990,595	24.8%	746,725	243,870	22,237	70,058	196,049	4.9%	273,172
Frazee	On & Off Sale	----	1,385	631,440	382,337	249,103	39.4%	255,214	(6,111)	----	----	(6,111)	-1.0%	----
Glenwood	Off Sale Only	----	2,656	981,750	759,976	221,774	22.6%	175,535	46,239	----	----	46,239	4.7%	8,415
Hawley	Off Sale Only	----	1,897	576,890	435,361	141,529	24.5%	119,219	22,310	100	1,406	21,004	3.6%	1,000
Herman	On & Off Sale	----	429	298,045	198,713	99,332	33.3%	121,423	(22,091)	20	----	(22,071)	-7.4%	(3,000)
Hitterdal	On & Off Sale	----	183	311,240	168,077	143,163	46.0%	137,016	6,147	----	----	6,147	2.0%	40,000
Lake Park	On & Off Sale	----	828	640,395	360,265	280,130	43.7%	231,496	48,634	3,273	----	51,907	8.1%	11,900
Millerville	On & Off Sale	----	114	323,877	195,616	128,261	39.6%	124,474	3,787	18,010	----	21,797	6.7%	57,530
Miltona	On & Off Sale	----	301	583,611	339,057	244,554	41.9%	229,944	14,610	1,351	----	15,961	2.7%	24,000
Morris	Off Sale Only	----	5,128	1,199,374	913,522	285,852	23.8%	182,466	103,386	2,309	----	105,695	8.8%	16,988
New York Mills	On & Off Sale	----	1,184	616,350	363,019	253,331	41.1%	178,717	74,614	3,770	----	78,384	12.7%	64,000
Ogema	On & Off Sale	----	135	386,007	248,272	137,735	35.7%	103,856	33,879	7,805	----	41,684	10.8%	15,000
Osakis	On & Off Sale	----	1,600	580,748	317,804	262,944	45.3%	208,445	54,499	15,586	----	70,085	12.1%	35,000
Parkers Prairie	On & Off Sale	----	1,024	386,446	251,509	134,937	34.9%	117,943	16,994	5,541	5,838	16,697	4.3%	----
Pelican Rapids	Off Sale Only	----	2,416	649,451	487,306	162,145	25.0%	153,132	9,013	----	----	9,013	1.4%	10,000
Perham	Off Sale Only	----	2,719	1,256,509	930,966	325,543	25.9%	166,702	158,841	11,136	----	169,977	13.5%	105,750
Ulen	On & Off Sale	----	548	295,791	158,996	136,795	46.2%	115,485	21,310	93	----	21,403	7.2%	18,500
Underwood	Off Sale Only	----	332	347,823	264,320	83,503	24.0%	65,730	17,773	177	----	17,950	5.2%	29,107
Vergas	Off Sale Only	----	327	423,410	321,475	101,935	24.1%	78,798	23,137	3,021	----	26,158	6.2%	5,400
Wolf Lake	On & Off Sale	----	43	337,854	179,601	158,253	46.8%	145,258	12,995	10,302	2,434	20,863	6.2%	----
Totals for Region			60,788	25,735,463	18,403,112	7,332,351	28.5%	5,378,214	1,954,137	253,861	186,496	2,021,502	7.9%	1,358,201
Percent of Total MLS Operations			6.8%	10.0%	10.0%	10.1%		9.7%	11.4%	9.5%	15.9%	10.9%		8.5%
5 - North Central														
Bertha	On & Off Sale	----	470	214,757	125,424	89,333	41.6%	88,176	1,157	854	----	2,011	0.9%	----
Browerville	On & Off Sale	----	729	498,214	267,097	231,117	46.4%	228,757	2,360	4,446	----	6,806	1.4%	12,708
Clarissa	On & Off Sale	----	627	370,211	210,724	159,487	43.1%	135,962	23,525	3,806	----	27,331	7.4%	----
Eagle Bend	On & Off Sale	----	611	282,742	167,971	114,771	40.6%	114,834	(63)	12,098	----	12,035	4.3%	----
Fifty Lakes	On & Off Sale	----	404	263,528	117,897	145,631	55.3%	165,432	(19,801)	23,720	6,050	(2,131)	-0.8%	----
Flensburg	On & Off Sale	[0]	244	229,688	113,509	116,179	50.6%	114,644	1,535	11,913	15,823	(2,375)	-1.0%	----
Hackensack	On & Off Sale	----	310	936,151	590,430	345,721	36.9%	307,598	38,123	4,335	36,041	6,417	0.7%	4,000
Long Prairie	Off Sale Only	----	3,019	930,308	707,571	222,737	23.9%	139,122	83,615	12,134	----	95,749	10.3%	105,000
Longville	On & Off Sale	----	177	821,947	486,235	335,712	40.8%	228,760	106,952	794	2,587	105,159	12.8%	55,450
Menahga	On & Off Sale	----	1,223	783,317	448,986	334,331	42.7%	269,316	65,015	2,052	9,372	57,695	7.4%	50,000
Nisswa	On & Off Sale	----	2,040	2,545,787	1,737,907	807,880	31.7%	611,781	196,099	----	3,468	192,631	7.6%	75,100
Randall	On & Off Sale	----	593	511,198	321,224	189,974	37.2%	171,358	18,616	2,543	----	21,159	4.1%	20,000
Remer	On & Off Sale	----	360	495,967	288,886	207,081	41.8%	166,224	40,857	----	----	40,857	8.2%	67,699
Sebeka	On & Off Sale	----	682	514,421	285,866	228,555	44.4%	147,983	80,572	3,863	----	84,435	16.4%	30,000

Table 10
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Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Verdale	On & Off Sale	----	563	223,759	128,311	95,448	42.7%	111,104	(15,656)	1,426	----	(14,230)	-6.4%	----
Wadena	Off Sale Only	----	4,248	1,207,827	903,407	304,420	25.2%	171,739	132,681	1,731	----	134,412	11.1%	128,064
Walker	On & Off Sale	----	1,126	580,186	448,111	132,075	22.8%	136,451	(4,376)	435	----	(3,941)	-0.7%	----
Totals for Region			17,426	11,410,008	7,349,556	4,060,452	35.6%	3,309,241	751,211	86,150	73,341	764,020	6.7%	548,021
Percent of Total MLS Operations			1.9%	4.4%	4.0%	5.6%		6.0%	4.4%	3.2%	6.2%	4.1%		3.4%
6 - Southwest Central														
Biscay	On & Off Sale	[99]	112	----	----	----	----	----	----	----	----	----	----	----
Buffalo Lake	On & Off Sale	----	757	398,337	244,209	154,128	38.7%	161,218	(7,090)	11,675	----	4,585	1.2%	----
Darwin	Off Sale Only	----	296	374,417	300,097	74,320	19.8%	68,541	5,779	2,626	----	8,405	2.2%	----
Dassel	Off Sale Only	----	1,273	727,855	570,362	157,493	21.6%	148,332	9,161	----	3,487	5,674	0.8%	----
Fairfax	On & Off Sale	----	1,283	429,092	265,998	163,094	38.0%	193,299	(30,205)	6,885	----	(23,320)	-5.4%	----
Glencoe	Off Sale Only	----	5,668	1,043,304	794,924	248,380	23.8%	117,115	131,265	635	11,899	120,001	11.5%	103,000
Hutchinson	Off Sale Only	----	13,616	3,786,085	2,952,329	833,756	22.0%	520,062	313,694	6,601	----	320,295	8.5%	306,000
Litchfield	Off Sale Only	----	6,801	1,461,447	1,130,704	330,743	22.6%	255,688	75,055	4,072	----	79,127	5.4%	64,000
Morton	On & Off Sale	----	426	301,568	163,238	138,330	45.9%	133,936	4,394	11,299	----	15,693	5.2%	25,000
Olivia	On & Off Sale	----	2,584	745,509	536,934	208,575	28.0%	232,883	(24,308)	19,703	----	(4,605)	-0.6%	10,000
Renville	On & Off Sale	----	1,286	265,383	191,755	73,628	27.7%	191,045	(117,417)	38,077	----	(79,340)	-29.9%	----
Sacred Heart	On & Off Sale	----	524	325,476	181,914	143,562	44.1%	159,500	(15,938)	13,570	----	(2,368)	-0.7%	----
Silver Lake	On & Off Sale	----	792	581,558	306,839	274,719	47.2%	224,447	50,272	1,029	----	51,301	8.8%	25,000
Totals for Region			35,418	10,440,031	7,639,303	2,800,728	26.8%	2,406,066	394,662	116,172	15,386	495,448	4.7%	533,000
Percent of Total MLS Operations			3.9%	4.1%	4.2%	3.9%		4.3%	2.3%	4.4%	1.3%	2.7%		3.3%
6.1 - Upper Southwest														
Appleton	Off Sale Only	----	2,849	384,356	272,460	111,896	29.1%	80,764	31,132	----	----	31,132	8.1%	10,000
Benson	On & Off Sale	----	3,347	955,074	587,546	367,528	38.5%	294,099	73,429	5,351	----	78,780	8.2%	37,084
Boyd	On & Off Sale	----	186	265,506	133,050	132,456	49.9%	125,532	6,924	12,439	----	19,363	7.3%	----
Clontarf	On & Off Sale	----	159	289,285	171,088	118,197	40.9%	102,733	15,464	----	----	15,464	5.3%	----
Danvers	On & Off Sale	----	98	226,867	123,619	103,248	45.5%	103,883	(635)	4,479	----	3,844	1.7%	1,000
Dawson	Off Sale Only	----	1,491	359,709	267,036	92,673	25.8%	91,397	1,276	1,040	----	2,316	0.6%	5,390
De Graff	On & Off Sale	[0]	139	229,529	114,676	114,853	50.0%	83,563	31,290	1,626	----	32,916	14.3%	5,000
Granite Falls	Off Sale Only	----	3,104	714,511	525,710	188,801	26.4%	117,820	70,981	17,096	----	88,077	12.3%	137,420
Hanley Falls	On & Off Sale	----	304	216,225	117,478	98,747	45.7%	107,034	(8,287)	6,965	----	(1,322)	-0.6%	8,625
Madison	Off Sale Only	----	1,716	324,950	214,100	110,850	34.1%	83,565	27,285	500	----	27,785	8.6%	5,000
Maynard	On & Off Sale	[*]	361	39,860	25,577	14,283	35.8%	15,492	(1,209)	20,603	----	19,394	48.7%	96,169
Montevideo	Off Sale Only	----	5,446	1,593,285	1,197,918	395,367	24.8%	296,338	99,029	2	2,495	96,536	6.1%	80,000
St. Leo	On & Off Sale	----	100	100,604	44,242	56,362	56.0%	64,944	(8,582)	1,019	----	(7,563)	-7.5%	----
Totals for Region			19,300	5,699,761	3,794,500	1,905,261	33.4%	1,567,164	338,097	71,120	2,495	406,722	7.1%	385,688
Percent of Total MLS Operations			2.1%	2.2%	2.1%	2.6%		2.8%	2.0%	2.7%	0.2%	2.2%		2.4%
7 - East Central														
Braham	Off Sale Only	----	1,469	964,640	737,260	227,380	23.6%	202,133	25,247	67,017	82,713	9,551	1.0%	23,000
Cambridge	Off Sale Only	----	6,642	3,194,490	2,431,033	763,457	23.9%	440,096	323,361	13,113	----	336,474	10.5%	200,000
Finlayson	On & Off Sale	----	324	401,833	235,141	166,692	41.5%	133,008	33,684	1,500	----	35,184	8.8%	40,000
Foreston	On & Off Sale	[0]	473	372,625	200,097	172,528	46.3%	181,733	(9,205)	2,574	----	(6,631)	-1.8%	5,000
Hinckley	On & Off Sale	----	1,365	1,460,904	947,903	513,001	35.1%	376,116	136,885	877	10,810	126,952	8.7%	105,250
Isanti	Off Sale Only	----	4,489	1,754,551	1,325,484	429,067	24.5%	321,022	108,045	14,154	----	122,199	7.0%	50,000
Isle	On & Off Sale	----	787	1,040,793	745,163	295,630	28.4%	396,478	(100,848)	----	----	(100,848)	-9.7%	----
Lindstrom	On & Off Sale	----	3,787	2,159,054	1,563,527	595,527	27.6%	463,218	132,309	19,453	3,037	148,725	6.9%	69,220

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Milaca	Off Sale Only	----	2,690	1,236,054	934,047	302,007	24.4%	202,361	99,646	5,023	9,269	95,400	7.7%	20,000
Mora	Off Sale Only	----	3,444	2,027,869	1,528,774	499,095	24.6%	241,257	257,838	20,907	----	278,745	13.7%	270,000
North Branch	Off Sale Only	----	9,978	1,716,095	1,261,832	454,263	26.5%	321,591	132,672	4,864	43,718	93,818	5.5%	110,630
Ogilvie	On & Off Sale	----	480	453,627	259,264	194,363	42.8%	168,482	25,881	19,113	128	44,866	9.9%	97,447
Pine City	Off Sale Only	----	3,154	1,719,326	1,212,230	507,096	29.5%	512,037	(4,941)	7,916	8,038	(5,063)	-0.3%	(26,513)
Princeton	Off Sale Only	----	4,434	1,887,815	1,452,796	435,019	23.0%	253,027	181,992	39,128	17,892	203,228	10.8%	70,100
Rush City	On & Off Sale	----	3,003	659,804	448,615	211,189	32.0%	209,580	1,609	9,952	----	11,561	1.8%	----
Stacy	On & Off Sale	[0]	1,306	654,987	363,591	291,396	44.5%	230,419	60,977	2,895	3,080	60,792	9.3%	20,000
Totals for Region			47,825	21,704,467	15,646,757	6,057,710	27.9%	4,652,558	1,405,152	228,486	178,685	1,454,953	6.7%	1,054,134
Percent of Total MLS Operations			5.3%	8.5%	8.5%	8.3%		8.4%	8.2%	8.6%	15.2%	7.8%		6.6%
7.1 - Central														
Big Lake	Off Sale Only	----	8,303	2,194,775	1,605,826	588,949	26.8%	336,793	252,156	9,031	----	261,187	11.9%	180,000
Buffalo	Off Sale Only	----	12,735	2,095,784	1,357,836	737,948	35.2%	443,514	294,434	19,863	116,256	198,041	9.4%	300,000
Delano	Off Sale Only	----	4,268	1,722,427	1,302,132	420,295	24.4%	326,830	93,465	3,387	----	96,852	5.6%	75,000
Elk River	Off Sale Only	----	20,240	4,345,702	3,160,094	1,185,608	27.3%	568,762	616,846	30,974	31,300	616,520	14.2%	465,568
Gilman	On & Off Sale	----	232	371,922	182,147	189,775	51.0%	185,768	4,007	14,492	----	18,499	5.0%	----
Holdingsford	On & Off Sale	----	743	340,025	176,261	163,764	48.2%	154,437	9,327	25,701	----	35,028	10.3%	17,901
Howard Lake	On & Off Sale	----	1,915	944,414	626,895	317,519	33.6%	248,053	69,466	13,976	----	83,442	8.8%	80,000
Maple Lake	Off Sale Only	----	1,747	1,036,206	772,823	263,383	25.4%	185,464	77,919	3,678	10,602	70,995	6.9%	40,000
Monticello	Off Sale Only	----	10,211	3,412,809	2,535,281	877,528	25.7%	547,781	329,747	36,470	----	366,217	10.7%	250,000
Paynesville	Off Sale Only	----	2,282	706,431	548,716	157,715	22.3%	136,253	21,462	1,937	----	23,399	3.3%	84,500
Sauk Rapids	Off Sale Only	----	12,216	2,152,546	1,699,186	453,360	21.1%	319,455	133,905	13,991	----	147,896	6.9%	140,000
South Haven	On & Off Sale	----	208	327,389	177,504	149,885	45.8%	153,742	(3,857)	939	----	(2,918)	-0.9%	----
Waverly	On & Off Sale	----	813	620,850	410,323	210,527	33.9%	218,968	(8,441)	6,182	5,425	(7,684)	-1.2%	----
Totals for Region			75,913	20,271,280	14,555,024	5,716,256	28.2%	3,825,820	1,890,436	180,621	163,583	1,907,474	9.4%	1,632,969
Percent of Total MLS Operations			8.4%	7.9%	7.9%	7.9%		6.9%	11.1%	6.8%	13.9%	10.3%		10.2%
8 - Southwest														
Avoca	On & Off Sale	----	138	212,802	110,073	102,729	48.3%	90,305	12,424	5,092	----	17,516	8.2%	----
Balaton	On & Off Sale	----	614	386,089	227,209	158,880	41.2%	140,578	18,302	9,614	----	27,916	7.2%	20,000
Belview	On & Off Sale	----	389	356,427	201,443	154,984	43.5%	193,484	(38,500)	7,277	----	(31,223)	-8.8%	----
Cottonwood	On & Off Sale	----	1,147	546,089	329,625	216,464	39.6%	210,440	6,024	242	1,297	4,969	0.9%	3,200
Dundee	On & Off Sale	----	99	207,230	100,835	106,395	51.3%	117,451	(11,056)	7,340	43	(3,759)	-1.8%	----
Ellsworth	On & Off Sale	[0]	532	241,034	137,379	103,655	43.0%	101,781	1,874	42,870	1,719	43,025	17.9%	----
Hadley	On & Off Sale	----	64	170,107	81,099	89,008	52.3%	83,008	6,000	10,830	----	16,830	9.9%	----
Heron Lake	On & Off Sale	----	773	261,131	149,995	111,136	42.6%	107,502	3,634	6,071	7,065	2,640	1.0%	----
Ivanhoe	On & Off Sale	----	645	382,734	219,042	163,692	42.8%	171,124	(7,432)	382	----	(7,050)	-1.8%	1,000
Jackson	Off Sale Only	----	3,473	647,848	501,829	146,019	22.5%	116,587	29,432	8,872	----	38,304	5.9%	30,000
Jasper	On & Off Sale	----	586	191,630	93,199	98,431	51.4%	102,997	(4,566)	1,299	----	(3,267)	-1.7%	----
Lake Benton	On & Off Sale	----	687	241,279	121,524	119,755	49.6%	103,991	15,764	5,770	----	21,534	8.9%	11,149
Lake Wilson	On & Off Sale	----	258	217,616	105,294	112,322	51.6%	116,471	(4,149)	8,123	183	3,791	1.7%	5,458
Lakefield	Off Sale Only	----	1,708	289,182	203,026	86,156	29.8%	80,958	5,198	5,317	86	10,429	3.6%	----
Lismore	On & Off Sale	----	217	313,259	164,549	148,710	47.5%	139,918	8,792	10	3,342	5,460	1.7%	----
Luverne	Off Sale Only	----	4,588	756,038	536,613	219,425	29.0%	174,344	45,081	4,584	----	49,665	6.6%	38,000
Marshall	Off Sale Only	----	12,874	3,153,047	2,340,071	812,976	25.8%	291,472	521,504	14,956	----	536,460	17.0%	464,229
Okabena	On & Off Sale	----	182	264,008	152,978	111,030	42.1%	111,735	(705)	13,837	----	13,132	5.0%	----
Pipestone	Off Sale Only	----	4,369	944,814	688,345	256,469	27.1%	155,923	100,546	8,326	----	108,872	11.5%	50,000
Redwood Falls	Off Sale Only	----	5,348	1,351,784	1,030,803	320,981	23.7%	241,563	79,418	8,842	42,173	46,087	3.4%	65,476
Round Lake	Off Sale Only	----	423	70,197	50,336	19,861	28.3%	40,834	(20,973)	1,469	----	(19,504)	-27.8%	----

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Russell	On & Off Sale	----	347	278,197	155,047	123,150	44.3%	112,196	10,954	5,891	----	16,845	6.1%	----
Tracy	On & Off Sale	----	2,185	648,118	373,994	274,124	42.3%	245,564	28,560	29,571	----	58,131	9.0%	20,000
Vesta	On & Off Sale	----	323	164,189	77,576	86,613	52.8%	93,289	(6,676)	879	----	(5,797)	-3.5%	----
Walnut Grove	On & Off Sale	----	714	367,341	192,053	175,288	47.7%	152,701	22,587	99	----	22,686	6.2%	22,500
Wilmington	On & Off Sale	----	318	207,006	106,583	100,423	48.5%	111,352	(10,929)	6,240	372	(5,061)	-2.4%	----
Windom	On & Off Sale	----	4,471	1,096,397	788,666	307,731	28.1%	233,527	74,204	----	----	74,204	6.8%	70,000
Worthington	Off Sale Only	----	11,307	1,680,226	1,247,881	432,345	25.7%	278,921	153,424	7,119	----	160,543	9.6%	125,000
Totals for Region			58,779	15,645,819	10,487,067	5,158,752	33.0%	4,120,016	1,038,736	220,922	56,280	1,203,378	7.7%	926,012
Percent of Total MLS Operations			6.5%	6.1%	5.7%	7.1%		7.4%	6.1%	8.3%	4.8%	6.5%		5.8%
9 - South Central														
Blue Earth	Off Sale Only	----	3,511	968,870	732,719	236,151	24.4%	159,224	76,927	12,153	----	89,080	9.2%	20,495
Butterfield	Off Sale Only	----	538	197,944	165,938	32,006	16.2%	45,353	(13,347)	2,538	----	(10,809)	-5.5%	----
Cleveland	On & Off Sale	----	721	231,376	132,071	99,305	42.9%	108,177	(8,872)	16,560	2,326	5,362	2.3%	1
Delavan	On & Off Sale	----	205	190,417	99,289	91,128	47.9%	98,088	(6,960)	9,879	----	2,919	1.5%	----
Elmore	Off Sale Only	----	691	136,707	103,583	33,124	24.2%	35,747	(2,623)	580	----	(2,043)	-1.5%	400
Fairmont	Off Sale Only	----	10,747	2,198,737	1,634,986	563,751	25.6%	303,448	260,303	25,207	----	285,510	13.0%	347,000
Hanska	On & Off Sale	----	428	386,310	211,743	174,567	45.2%	149,118	25,449	13,636	----	39,085	10.1%	28,300
Kiester	Off Sale Only	[*]	518	148,476	98,276	50,200	33.8%	24,407	25,793	----	----	25,793	17.4%	6,017
Le Center	On & Off Sale	----	2,365	687,621	477,061	210,560	30.6%	183,491	27,069	11,097	----	38,166	5.6%	60,000
Lewisville	On & Off Sale	----	250	192,463	100,292	92,171	47.9%	94,344	(2,173)	5,766	----	3,593	1.9%	----
Madelia	Off Sale Only	----	2,307	306,037	234,832	71,205	23.3%	46,258	24,947	4,610	----	29,557	9.7%	40,000
Mapleton	On & Off Sale	----	1,659	494,709	282,276	212,433	42.9%	195,225	17,208	10,278	----	27,486	5.6%	----
Sherburn	On & Off Sale	----	1,038	469,420	287,649	181,771	38.7%	152,533	29,238	8,345	14	37,569	8.0%	26,721
Sleepy Eye	Off Sale Only	----	3,610	408,252	294,272	113,980	27.9%	109,682	4,298	3,643	----	7,941	1.9%	30,000
St. James	Off Sale Only	----	4,630	755,642	632,224	123,418	16.3%	36,038	87,380	941	----	88,321	11.7%	46,207
Waldorf	On & Off Sale	[0]	232	224,398	127,529	96,869	43.2%	106,076	(9,207)	6,540	----	(2,667)	-1.2%	6,169
Wells	On & Off Sale	----	2,537	649,198	419,116	230,082	35.4%	194,958	35,124	10,609	391	45,342	7.0%	(33,329)
Totals for Region			35,987	8,646,577	6,033,856	2,612,721	30.2%	2,042,167	570,554	142,382	2,731	710,205	8.2%	577,981
Percent of Total MLS Operations			4.0%	3.4%	3.3%	3.6%		3.7%	3.3%	5.4%	0.2%	3.8%		3.6%
10 - Southeast														
Caledonia	Off Sale Only	----	2,953	469,536	356,694	112,842	24.0%	76,953	35,889	----	2,385	33,504	7.1%	210,508
Canton	On & Off Sale	[*]	326	96,723	71,331	25,392	26.3%	23,391	2,001	3,463	----	5,464	5.6%	343
Conger	On & Off Sale	[0]	147	176,182	92,899	83,283	47.3%	74,445	8,838	5,969	----	14,807	8.4%	----
Ellendale	On & Off Sale	----	599	277,432	172,499	104,933	37.8%	128,523	(23,590)	841	----	(22,749)	-8.2%	----
Houston	On & Off Sale	----	1,014	434,729	239,569	195,160	44.9%	206,022	(10,862)	5,567	----	(5,295)	-1.2%	----
Kasson	Off Sale Only	----	5,230	842,348	634,910	207,438	24.6%	186,592	20,846	2,522	----	23,368	2.8%	15,000
Kellogg	On & Off Sale	----	450	172,332	70,313	102,019	59.2%	111,805	(9,786)	14,257	111	4,360	2.5%	6,000
Kenyon	On & Off Sale	----	1,684	479,965	276,584	203,381	42.4%	195,043	8,338	8,991	----	17,329	3.6%	25,000
Leroy	Off Sale Only	----	910	169,021	133,674	35,347	20.9%	35,861	(514)	2,267	----	1,753	1.0%	----
Lonsdale	On & Off Sale	----	2,101	847,608	626,709	220,899	26.1%	195,654	25,245	20,708	----	45,953	5.4%	----
Mabel	On & Off Sale	----	754	278,793	165,199	113,594	40.7%	117,878	(4,284)	4,983	5,609	(4,910)	-1.8%	10,000
Mazeppa	On & Off Sale	----	790	314,366	196,530	117,836	37.5%	109,311	8,525	11,517	----	20,042	6.4%	25,000
Medford	On & Off Sale	----	1,108	524,030	284,482	239,548	45.7%	224,343	15,205	6,146	279	21,072	4.0%	40,000
Northfield	Off Sale Only	----	18,584	2,173,788	1,607,019	566,769	26.1%	466,491	100,278	18,222	----	118,500	5.5%	130,000
Pine Island	On & Off Sale	----	3,187	594,645	383,834	210,811	35.5%	267,388	(56,577)	10,695	----	(45,882)	-7.7%	36,463
Plainview	On & Off Sale	----	3,290	615,569	391,688	223,881	36.4%	220,912	2,969	9,938	----	12,907	2.1%	8,000
Rushford	On & Off Sale	----	1,781	548,155	369,955	178,200	32.5%	157,794	20,406	8,666	----	29,072	5.3%	30,000
Spring Grove	On & Off Sale	----	1,303	343,441	196,476	146,965	42.8%	141,066	5,899	1,707	----	7,606	2.2%	(11,000)

Table 10
Analysis of City Liquor Store Operations - 2004
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
West Concord	On & Off Sale	----	847	283,324	143,324	140,000	49.4%	156,417	(16,417)	10,955	----	(5,462)	-1.9%	----
Totals for Region			47,058	9,641,987	6,413,689	3,228,298	33.5%	3,095,889	132,409	147,414	8,384	271,439	2.8%	525,314
Percent of Total MLS Operations			5.2%	3.8%	3.5%	4.4%		5.6%	0.8%	5.5%	0.7%	1.5%		3.3%
11 - 7 County Twin Cities														
Anoka	Off Sale Only	----	18,150	3,117,130	2,341,378	775,752	24.9%	634,708	141,044	20,477	4,433	157,088	5.0%	204,000
Apple Valley	Off Sale Only	----	48,875	6,241,994	4,735,993	1,506,001	24.1%	1,072,153	433,848	31,482	----	465,330	7.5%	350,000
Brooklyn Center	Off Sale Only	----	29,005	4,026,679	3,035,621	991,058	24.6%	939,244	51,814	12,857	----	64,671	1.6%	125,000
Columbia Heights	Off Sale Only	----	18,600	6,946,058	5,318,331	1,627,727	23.4%	1,256,934	370,793	99,698	----	470,491	6.8%	212,062
Eden Prairie	Off Sale Only	----	60,460	8,870,448	6,535,494	2,334,954	26.3%	1,462,615	872,339	17,359	47,630	842,068	9.5%	743,182
Edina	Off Sale Only	----	48,050	10,030,067	7,438,628	2,591,439	25.8%	1,672,260	919,179	----	----	919,179	9.2%	999,500
Farmington	Off Sale Only	----	16,775	2,988,929	2,281,783	707,146	23.7%	505,362	201,784	1,465	7,978	195,271	6.5%	110,000
Fridley	Off Sale Only	----	27,088	5,376,428	4,188,290	1,188,138	22.1%	816,908	371,230	11,417	----	382,647	7.1%	450,000
Lakeville	Off Sale Only	----	49,097	10,521,853	7,931,545	2,590,308	24.6%	1,601,865	988,443	25,730	46,467	967,706	9.2%	988,544
Lexington	Off Sale Only	----	2,160	2,533,771	2,028,846	504,925	19.9%	402,340	102,585	4,316	----	106,901	4.2%	125,000
Mound	Off Sale Only	----	9,740	1,872,304	1,474,015	398,289	21.3%	486,859	(88,570)	----	61,958	(150,528)	-8.0%	(66,000)
Richfield	Off Sale Only	----	34,496	9,264,724	7,067,760	2,196,964	23.7%	1,684,330	512,634	24,685	----	537,319	5.8%	710,370
Robbinsdale	Off Sale Only	----	13,950	2,100,573	1,596,692	503,881	24.0%	474,000	29,881	7,649	----	37,530	1.8%	75,000
Rogers	On & Off Sale	----	5,760	2,774,775	1,862,383	912,392	32.9%	680,065	232,327	----	65,584	166,743	6.0%	101,773
Savage	Off Sale Only	----	24,018	5,858,482	4,420,837	1,437,645	24.5%	993,447	444,198	94,974	114,200	424,972	7.3%	390,000
Shorewood	Off Sale Only	----	7,625	2,195,597	1,608,759	586,838	26.7%	538,087	48,751	10,564	2,023	57,292	2.6%	30,000
Spring Lake Park	Off Sale Only	----	6,805	2,871,160	2,239,973	631,187	22.0%	625,512	5,675	31,928	7,741	29,862	1.0%	150,000
St. Anthony	Off Sale Only	----	7,855	3,821,486	3,028,253	793,233	20.8%	678,419	114,814	279,276	47,864	346,226	9.1%	105,385
St. Francis	On & Off Sale	----	6,500	1,543,167	1,174,175	368,992	23.9%	232,972	136,020	6,246	----	142,266	9.2%	13,500
Watertown	Off Sale Only	----	3,750	600,587	463,465	137,122	22.8%	142,511	(5,389)	3,263	4,927	(7,053)	-1.2%	----
Wayzata	On & Off Sale	----	4,070	3,043,017	1,746,892	1,296,125	42.6%	1,116,268	179,857	14,407	----	194,264	6.4%	280,000
Totals for Region			442,829	96,599,229	72,519,113	24,080,116	24.9%	18,016,859	6,063,257	697,793	410,805	6,350,245	6.6%	6,097,316
Percent of Total MLS Operations			49.3%	37.7%	39.4%	33.1%		32.4%	35.5%	26.2%	35.0%	34.2%		38.0%
Off Sale Only			775,234	189,040,373	142,710,172	46,330,201	24.5%	31,946,348	14,383,853	1,518,705	958,120	14,944,438	7.9%	13,387,695
On & Off Sale			123,387	67,442,769	41,130,855	26,311,914	39.0%	23,610,835	2,701,079	1,140,400	216,098	3,625,381	5.4%	2,652,387
All Stores			898,621	256,483,142	183,841,027	72,642,115	28.3%	55,557,183	17,084,932	2,659,105	1,174,218	18,569,819	7.2%	16,040,082

Footnotes: [*] The accrual basis of accounting is used; however, no depreciation is shown.
[0] Cash basis of accounting.
[99] Failed to report in time for this publication.

Figure 4

2004 Average Sales Per Off-Sale Municipal Liquor Store By Economic Development Region

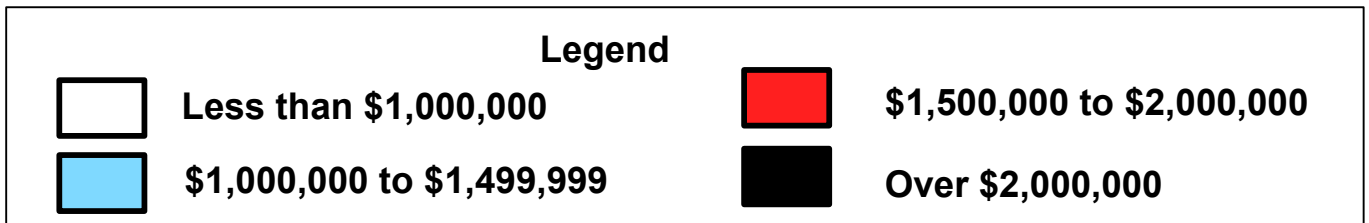
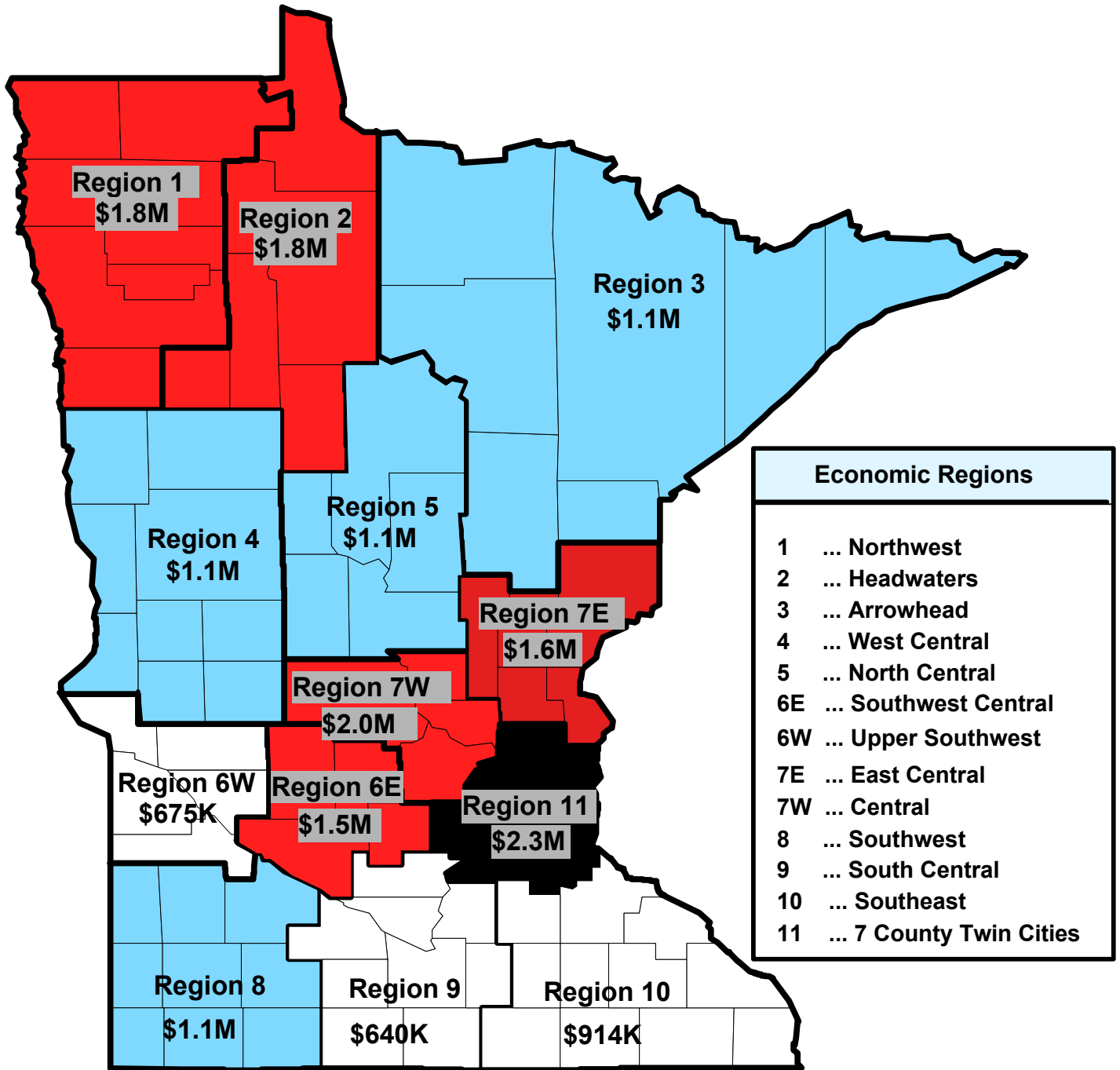
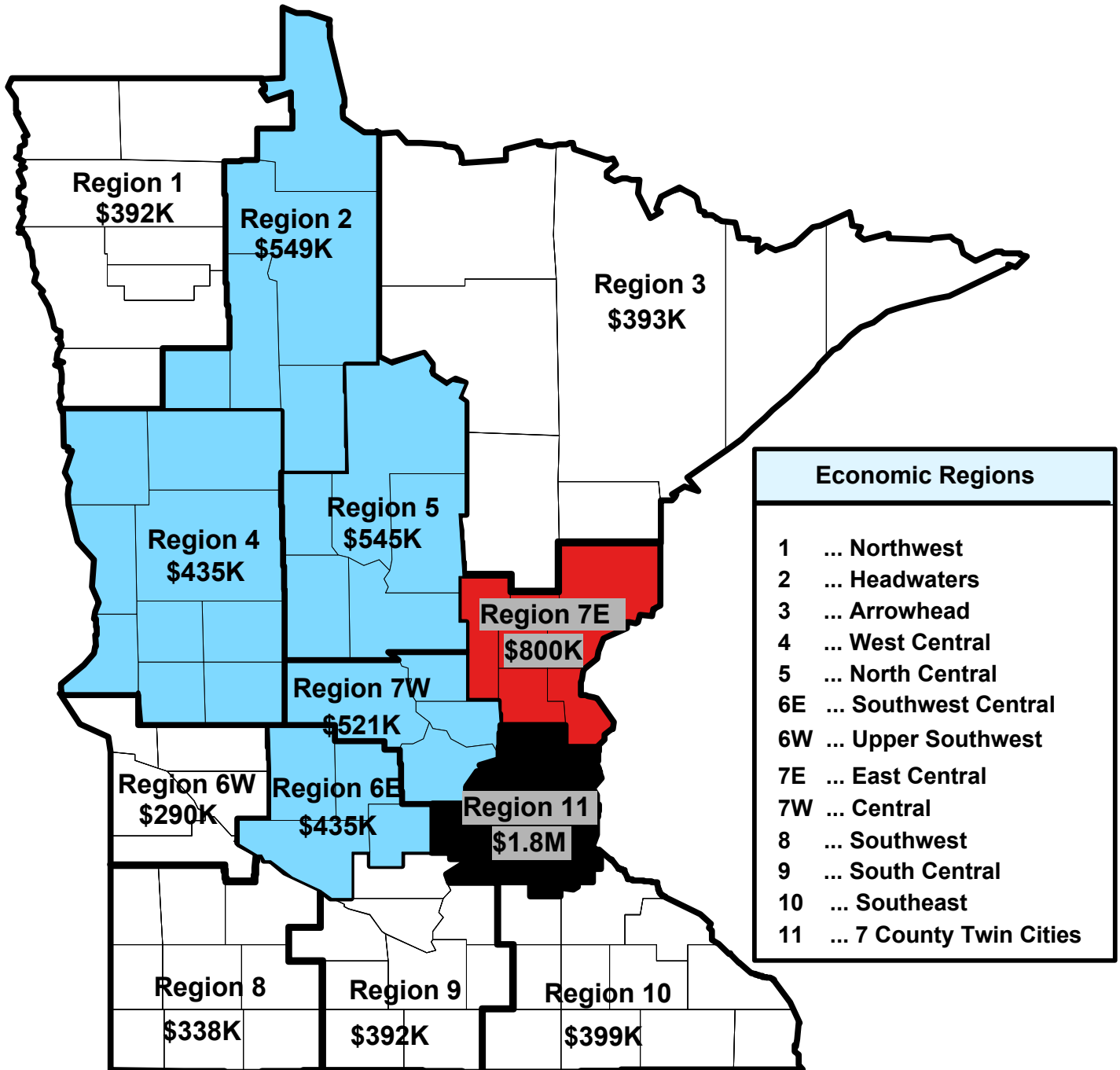


Figure 5

2004 Average Sales Per On-Sale Municipal Liquor Store By Economic Development Region



Economic Regions	
1	... Northwest
2	... Headwaters
3	... Arrowhead
4	... West Central
5	... North Central
6E	... Southwest Central
6W	... Upper Southwest
7E	... East Central
7W	... Central
8	... Southwest
9	... South Central
10	... Southeast
11	... 7 County Twin Cities

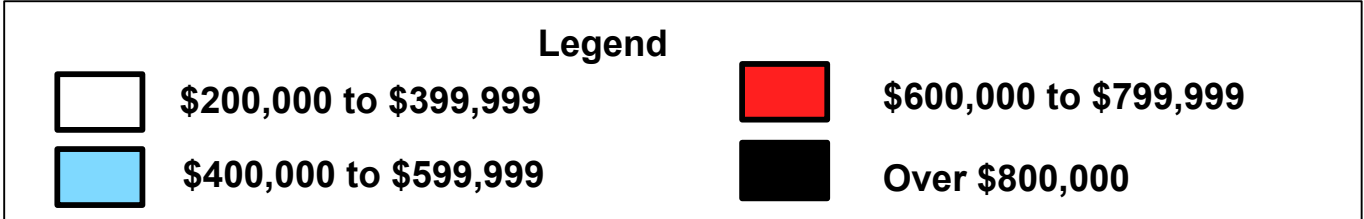


Figure 6

2004 Average Net Profit Per Municipal Off-Sale Liquor Establishment By Economic Development Region

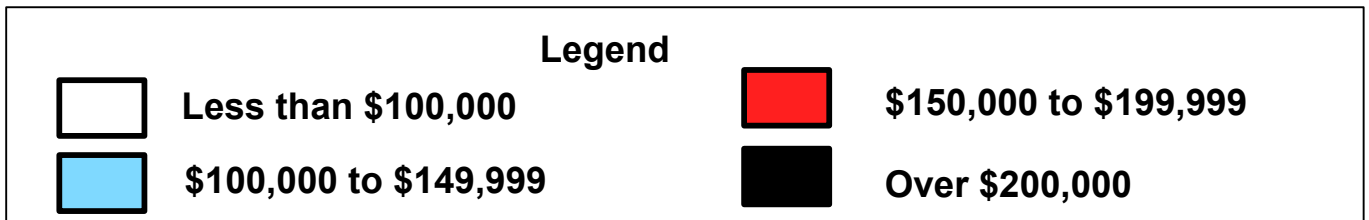
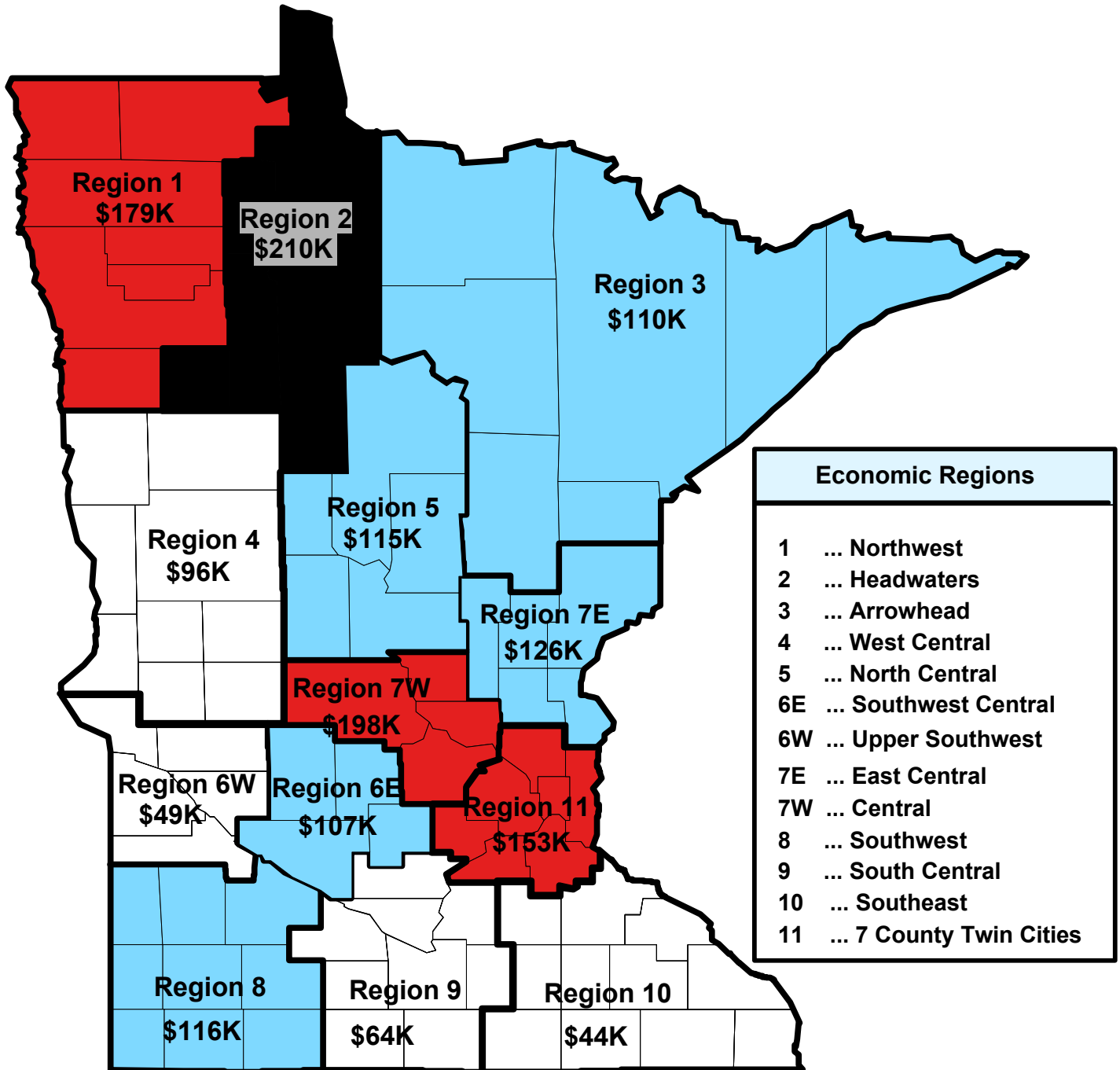
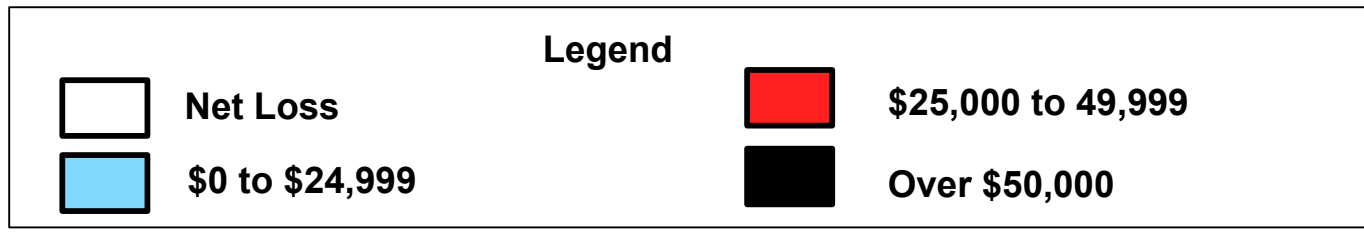
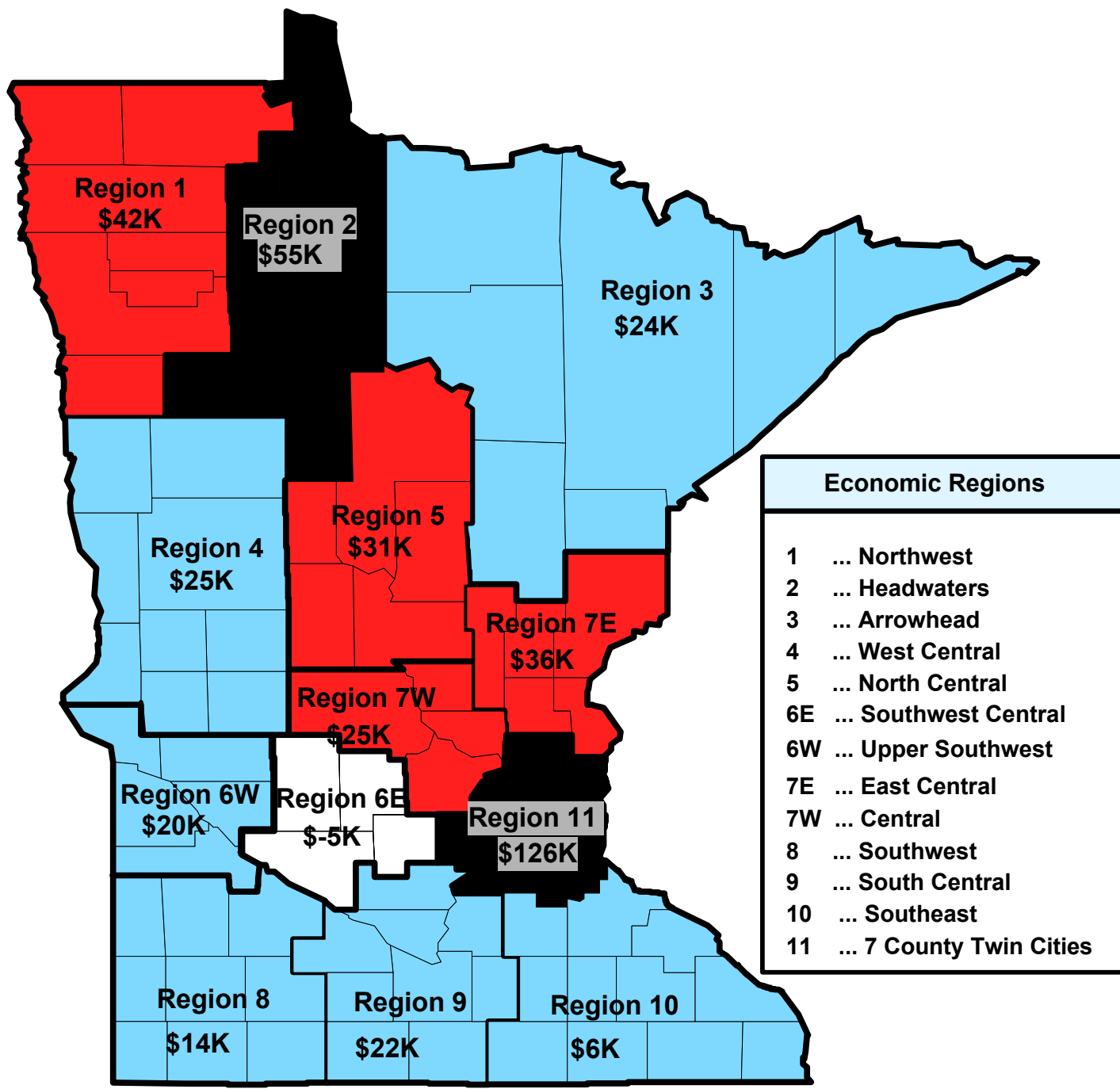


Figure 7

2004 Average Net Profit Per Municipal On-Sale Liquor Establishment By Economic Development Region



Appendix 3

Explanations of Tables, Charts and Maps

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Explanation of Tables and Charts

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

- Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1993 to 2004.
- Table 1 on page 3 lists those municipal liquor stores that reported net losses in 2004.
- 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 2004 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 10 through 14 provides detailed summaries of the financial activity of all municipal liquor operations for 2004.
- Table 5 on pages 15 through 19 lists municipal liquor stores based on their gross sales.
- Table 6 on page 20 examines metropolitan area liquor operations.
- Table 7 on pages 21 through 25 examines liquor store operations in Greater Minnesota.
- Tables 8 and 9 on page 28 examine on-sale and off-sale liquor store operations based on the per-store averages of economic development regions.
- Table 10 on pages 29 through 34 examines liquor store operations based on economic development regions and the cities within each region.
- Figures 4 through 7 on pages 35 to 38 illustrate through the use of maps the average sales and net profit per store of each economic development region for on-sale and off-sale operations.

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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

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