

Finance Department

David P. Schmiedicke, Finance Director

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July 11, 2012

Ms. Jennifer Zilavy Asst. City Attorney Madison, Wisconsin

Dear Ms. Zilavy:

At your request, we have completed a review of Logans for the purpose of determining whether it meets the definition of a restaurant as defined in Madison General Ordinances Section 38.02. The Ordinances define a restaurant as an establishment "whose sale of alcohol beverages accounts for 50% or less of the establishment's gross receipts." We found that Logans does not meet the definition of a restaurant for the period May 2011 through May 2012 because alcoholic beverages accounted for 67% of gross receipts. The following table shows gross receipts classifications by month.

Month	Alcoholic Beverage Sales as a Percentage of Gross Receipts	Non-alcoholic Beverage Sales as a Percentage of Gross Receipts
May 2011	76%	24%
June 2011	79%	21%
July 2011	79%	21%
August 2011	73%	27%
September 2011	68%	32%
October 2011	66%	34%
November 2011	65%	35%
December 2011	61%	39%
January 2012	63%	37%
February 2012	60%	40%
March 2012	57%	43%
April 2012	58%	42%
May 2012	65%	35%
Total 13-Month Period	67%	33%

Respectfully submitted,

Debra Simon

Budget and Audit Manager

c: Adam Mais, Logans' Agent

ALRC Members

Captain Carl Gloede, Madison Police Department

Mark Woulf, Alcohol Policy Coordinator