# State of Minnesota Office of the State Auditor 



Rebecca Otto State Auditor

# Analysis of Municipal Liquor Store Operations 

For the Year Ended December 31, 2016

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The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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The State Auditor performs approximately 150 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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# Analysis of Municipal Liquor Store Operations 

## For the Year Ended December 31, 2016



November 7, 2017

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## Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities. ${ }^{1}$ In 2016, 195 Minnesota cities operated 228 municipal liquor stores, with 99 cities operating both on-sale and off-sale liquor establishments and 96 cities restricting their municipally-owned establishments to off-sale liquor stores. ${ }^{2,3}$ While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

Minnesota municipalities were originally authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. For many communities in Greater Minnesota, municipal liquor operations provide access and convenience in areas that might be unable to attract a privately-run establishment. In addition to these functions, profitable municipal liquor operations have provided another source of revenue to supplement traditional tax and fee revenues.

The underlying financial data provided in this report is compiled from audited and unaudited financial statements that are required to be filed annually with the Office of the State Auditor. The tables and analysis derived from this data provide a basis of comparison for municipal liquor operations to highlight the current trends and financial condition of these operations. This report provides comparative data to city officials to assist them in the management of their municipal liquor store operations. In addition, it provides information to the public and policymakers, enabling them to evaluate the financial condition of these operations.

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## Executive Summary

- The combined net profit of all municipal liquor operations totaled $\$ 22.8$ million in 2016. This represents a decrease of $\$ 2.1$ million, or 8.4 percent, from the amount generated in 2015. Among on-sale operations, net profits totaled $\$ 2.9$ million in 2016, which was a decrease of $\$ 674,813$, or 18.8 percent, from 2015. Total net profits for off-sale operations totaled $\$ 19.9$ million in 2016, which represents a decrease of $\$ 1.4$ million, or 6.6 percent, from 2015 (pg. 7).
- Over the past five years, net profits have decreased 16.4 percent. Among off-sale stores, there was a 15.4 percent decrease in net profits, while on-sale stores showed a decrease of 22.3 percent (pg. 7).
- Forty-five Minnesota cities reported net losses for 2016 (11 more than 2015). Forty-four of the 45 cities with losses were located in Greater Minnesota (pg. 8).
- During 2016, Minnesota's municipal liquor operations reported a 21 st consecutive year of record sales, totaling $\$ 344.4$ million. Total sales generated in 2016 increased by $\$ 7.2$ million, or 2.1 percent, over 2015. Among individual liquor operations that were in business for all of 2016, total sales ranged from $\$ 44,950$ in Round Lake to $\$ 14.1$ million in Lakeville ${ }^{4}$ (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 195 Minnesota cities ( 9.7 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.5 percent of the total sales and 26.5 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged $\$ 3.0$ million in 2016, compared to average sales of $\$ 1.2$ million for all Greater Minnesota operations ${ }^{5}$ (pg. 10).
- During 2016, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of $\$ 18.9$ million. This represents a decrease ( 1.0 percent) from the total net transfers made in 2015. Net transfers totaled $\$ 5.3$ million among Metro Area establishments, compared to $\$ 13.6$ million for Greater Minnesota establishments (pg. 13).

[^1]
## Recommendations

One purpose of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal liquor operations can compare their operation to similar operations. Municipal officials can compare location, population, and financial indicators, such as total sales, to make a review of operations more meaningful.

City officials should compare their operations to cities with the same type of operations. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations, due to factors such as the added costs of bartenders, wait staff, and entertainment. Useful comparisons include:

- Gross Profits. Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors could exist such as lack of compliance with markup policies, pricing discounts such as special reduced pricing, theft, poor inventory control, or damage of inventory. ${ }^{6}$
- Gross Profits as a Percent of Total Sales. This measure may help a city determine if its intended markup is below other nearby municipal liquor stores, therefore resulting in a lower gross profit. Conversely, if the markup is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. Gross profits as a percent of total sales are higher for on-sale operations than off-sale operations. On-sale operations require a greater gross profit margin to cover the higher operating costs associated with these types of operations.
- Operating Expenses. If operating expenses are relatively high compared to similarly-sized stores, city officials should look at stores with low operating expenses for ideas on how they might operate more efficiently.
- Operating Expenses as a Percent of Sales. A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

[^2]
## 2016 Municipal Liquor Operations in Greater Minnesota



## 2016 Municipal Liquor Operations in the Seven-County Metro Area



## Analysis of Minnesota Municipal Liquor Store Operations

## Net Profits of Municipal Liquor Store Operations

## Overall

The combined net profit of all municipal liquor operations totaled $\$ 22.8$ million in 2016. This represents a decrease of $\$ 2.1$ million, or 8.4 percent, from the amount generated in 2015. Among on-sale operations, net profits totaled $\$ 2.9$ million in 2016, which was a decrease of $\$ 674,813$, or 18.8 percent, from 2015. Total net profits for off-sale operations totaled $\$ 19.9$ million in 2016, which represents a decrease of $\$ 1.4$ million, or 6.6 percent, from 2015.

Over the past five years, net profits have decreased 16.4 percent. Among off-sale stores, there was a 15.4 percent decrease in net profits, while on-sale stores showed a decrease of 22.3 percent.

Figure 1 below shows the five-year trend of net profits.


## Variances Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2016, ranged from a loss of $\$ 106,175$ in Savage to a profit of $\$ 945,939$ million in Elk River. Overall, of the municipal liquor operations that reported in both 2015 and 2016, 74 cities showed year-to-year increases in their net profits, while 117 showed decreases. Of the 117 cities with declines in net profits between 2015 and 2016, 107 were in Greater Minnesota, and 10 were in the Metro Area.

## Operations Losing Money

In addition to municipal liquor operations that posted a decline in net profits between 2015 and 2016, 45 Minnesota cities reported net losses for 2016 (11 more than 2015). Forty-four of the 45 cities with losses were located in Greater Minnesota. Table 1 below lists the cities whose liquor operations posted net losses in 2016.

| Table 1 <br> Municipal Liquor Store Operations with Net Losses in 2016 |  |  |  |
| :---: | :---: | :---: | :---: |
| Name of City | Net Loss | Name of City | Net Loss |
| Savage | $(\$ 106,175)$ | Wolf Lake | $(\$ 16,160)$ |
| Parkers Prairie | $(90,770)$ | Vesta | $(16,029)$ |
| Littlefork | $(72,024)$ | Walnut Grove | $(15,517)$ |
| Plainview | $(68,411)$ | Sleepy Eye | $(11,848)$ |
| Osakis | $(46,239)$ | Kiester | $(11,468)$ |
| Round Lake | $(45,467)$ | Elmore | $(10,890)$ |
| Ellendale | $(41,381)$ | Barnesville | $(8,582)$ |
| Frazee | $(40,459)$ | Williams | $(7,399)$ |
| Rush City | $(40,225)$ | Hanska | $(6,663)$ |
| Sherburn | $(40,049)$ | Waverly | $(5,597)$ |
| Tracy | $(35,985)$ | Dawson | $(5,074)$ |
| Boyd | $(34,197)$ | Hackensack | $(4,867)$ |
| Wells | $(33,930)$ | De Graff | $(3,679)$ |
| Fairfax | $(31,226)$ | Hitterdal | $(3,285)$ |
| Proctor | $(30,713)$ | Erhard | $(3,205)$ |
| Audubon | $(29,932)$ | Goodridge | $(2,333)$ |
| Fifty Lakes | $(23,584)$ | Sebeka | $(2,061)$ |
| Cleveland | $(23,365)$ | Dalton | $(1,458)$ |
| Clontarf | $(23,013)$ | Mahnomen | $(1,027)$ |
| Cromwell | $(22,466)$ | West Concord | (777) |
| Hanley Falls | $(21,091)$ | Elizabeth | (388) |
| Butterfield | $(17,734)$ | Big Falls | (323) |
| Okabena | $(17,346)$ |  |  |

## Total Sales at Municipal Liquor Operations

During 2016, Minnesota's municipal liquor operations reported a 21 st consecutive year of record sales, totaling $\$ 344.4$ million. Total sales generated in 2016 increased by $\$ 7.2$ million, or 2.1 percent, over 2015. Among individual liquor operations that were in business for all of 2016, total sales ranged from $\$ 44,950$ in Round Lake to $\$ 14.1$ million in Lakeville. ${ }^{7}$

[^3]Figure 2 below shows total sales by operation type for the years 2012 to 2016.


## Operating Expenses of Municipal Liquor Operations

During 2016, Minnesota's municipal liquor operations reported operating expenses totaling $\$ 77.5$ million. This represents an increase of $\$ 5.8$ million, or 8.0 percent, over the amount reported in 2015. Off-sale liquor operations had operating expenses totaling $\$ 50.9$ million in 2016. This represents an increase of $\$ 3.5$ million, or 7.4 percent, over 2015 . Operating expenses for on-sale liquor operations totaled $\$ 26.6$ million in 2016. This represents an increase of $\$ 2.3$ million, or 9.3 percent, over 2015.

Among individual liquor operations that were in business for all of 2016, expenses ranged from a high of $\$ 2.7$ million in Eden Prairie to a low of $\$ 22,292$ in Round Lake. ${ }^{8}$ In general, the level of sales has an effect on the level of expenses (the greater the level of sales, the higher the operating expenses). However, even among operations with similar levels of sales, there is a wide range of operating expenses.

[^4]Figure 3 below shows operating expenses from 2012 to 2016 by operation type.


## Comparison Between Municipal Liquor Operations in Greater Minnesota and the Metro Area

## Sales

Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 195 Minnesota cities ( 9.7 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.5 percent of the total sales and 26.5 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged $\$ 3.0$ million in 2016 , compared to average sales of $\$ 1.2$ million for all Greater Minnesota operations. ${ }^{9}$

## On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations are clear. Off-sale operations in the Metro Area average sales of $\$ 3.0$ million, compared to $\$ 2.0$ million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 105 to 84 . As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than five times greater in the Metro Area than in Greater Minnesota, $\$ 3.1$ million to $\$ 581,431$, respectively.

[^5]Figure 4 below shows the contrast in the level of sales between liquor operations in Greater Minnesota and the Metro Area by establishment type.

Figure 4: Comparison of Average Sales Per Store for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2016


$$
\square \text { Greater Minnesota Operations ■Metro Area Operations }
$$

## Net Profit

In 2016, the average net profit of Metro Area municipal liquor operations was $\$ 154,894$, compared to $\$ 88,793$ for municipal liquor operations in Greater Minnesota. Net profits and losses among Metro Area liquor operations ranged from a net loss of $\$ 106,175$ in Savage to a net profit of $\$ 893,563$ in Apple Valley. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a net loss of $\$ 90,770$ in Parkers Prairie to a net profit of $\$ 945,939$ in Elk River.

## On-Sale and Off-Sale Net Profit Comparison

The average net profit of off-sale operations in the Metro Area was $\$ 151,127$, compared to $\$ 172,312$ for those in Greater Minnesota. ${ }^{10}$

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was $\$ 200,101$, compared to $\$ 21,977$ in Greater Minnesota. ${ }^{11}$ The wide variance in net profit was primarily the result of two factors: higher sales volume at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

[^6]
## Operating Expenses as a Percent of Sales

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 49.6 percent in Round Lake to a low of 11.4 percent in Glenwood. The average operating expenses as a percent of sales for off-sale operations in 2016 was 18.6 percent, compared to 17.6 percent in $2015 .{ }^{12}$

Among on-sale operations that were in business for all of 2016, operating expenses as a percent of sales ranged from a high of 93.7 percent in Isle to a low of 20.2 percent in Howard Lake. ${ }^{13}$ The average among on-sale operations was 37.9 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

Figure 5 below compares operating expenses as a percent of sales for the Metro Area and Greater Minnesota by type of municipal liquor operation.


[^7]Table 2 below shows the range of operating expenses for stores with similar levels of total sales. ${ }^{14}$

## Table 2

## Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2016

| Off-Sale Municipal Liquor <br> Stores with Total Sales Between | Number of <br> Cities | Range in Total Operating <br> Expenses |
| ---: | :---: | ---: |
| $\$ 1$ to $\$ 300,000$ | 5 | $\$ 22,292$ to $\$ 71,497$ |
| $\$ 300,001$ to $\$ 500,000$ | 8 | $\$ 74,839$ to $\$ 144,112$ |
| $\$ 500,001$ to $\$ 1,000,000$ | 10 | $\$ 96,153$ to $\$ 253,160$ |
| $\$ 1,000,001$ to $\$ 2,000,000$ | 25 | $\$ 165,437$ to $\$ 378,705$ |
| $\$ 2,000,001$ to $\$ 3,000,000$ | 14 | $\$ 249,230$ to $\$ 549,311$ |
| $\$ 3,000,001$ to $\$ 5,000,000$ | 17 | $\$ 476,422$ to $\$ 994,530$ |
| Greater than $\$ 5,000,000$ | 17 | $\$ 808,955$ to $\$ 2,709,869$ |

## Net Transfers of Municipal Liquor Store Operations

## Transfers

Profits generated by municipal liquor operations generally serve two purposes. First, municipal liquor operations use profits to ensure that they have an adequate level of reserves to purchase inventory and maintain their facilities. Second, profits in excess of what is needed to fulfill the first purpose may be transferred to other city funds to supplement existing revenue sources. During 2016, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of $\$ 18.9$ million. This represents a decrease ( 1.0 percent) from the total net transfers made in 2015. Net transfers totaled $\$ 5.3$ million among Metro Area establishments, compared to $\$ 13.6$ million for Greater Minnesota establishments.

## On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, the average net transfer for off-sale stores in Greater Minnesota was slightly more than in the Metro Area (\$139,788 to $\$ 139,537$, respectively). The average net transfer per on-sale establishment was over four times greater among operations in the Metro Area than in Greater Minnesota ( $\$ 81,866$ to $\$ 17,923$, respectively). ${ }^{15}$

[^8]Figure 6 below shows the difference in average net transfers between operations in the Metro Area and Greater Minnesota by type of store.


## Oversight Responsibilities

City officials who are responsible for the operation of municipal liquor establishments should make certain that the operations are managed appropriately and do not have a negative financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2016 data, an examination of losses for the years 2014, 2015, and 2016 shows that the 32 cities in Table 3 below should hold public hearings on or before November 17, 2017. ${ }^{16,17}$ Of the 32 cities required to hold a hearing in 2017, 22 were also required to hold a public hearing in 2016.

| Table 3 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Cities Required to Hold Hearings in 2017 |  |  |  |  |  |
| Audubon | Barnesville | Boyd | Butterfield | Cleveland | Clontarf |  |
| Conger | Cromwell | Dalton | Dawson | De Graff | Ellendale |  |
| Elmore | Flensburg | Frazee | Hanley Falls | Howard Lake | Ivanhoe |  |
| Littlefork | Mahnomen | Okabena | Parkers Prairie | Proctor | Remer |  |
| Round Lake | Sherburn | Sleepy Eye | Walnut Grove | Waverly | Wells |  |
| West Concord | Williams |  |  |  |  |  |

[^9]
## Declining Number of Liquor Operations

Due, in part, to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 below shows the decline in the number of municipal liquor stores over the last ten years. ${ }^{18}$


[^10]Table 4

## Comparison of 2015 and 2016 Liquor Store Operations

On-Sale and Off-Sale Stores
Number of Cities
Sales
Cost of Sales
Gross Profit
Operating Expenses
Income from Operations
Nonoperating Revenues
Nonoperating Expenses
Net Income Before Transfers
Net Transfers (Transfers Out - Transfers In)
$\frac{2015}{98} \frac{2016^{*}}{99}$

| Amount | Amount | Percent of Sales |  | Variance | Percent <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2015 | 2016* |  |  |
| \$68,771,776 | \$70,252,026 | 100.0\% | 100.0\% | \$1,480,250 | 2.2\% |
| 41,163,900 | 41,343,124 | 59.9\% | 58.8\% | 179,224 | 0.4\% |
| 27,607,876 | 28,908,902 | 40.1\% | 41.2\% | 1,301,026 | 4.7\% |
| 24,383,971 | 26,643,669 | 35.5\% | 37.9\% | 2,259,698 | 9.3\% |
| 3,223,905 | 2,265,233 | 4.7\% | 3.2\% | $(958,672)$ | -29.7\% |
| 748,057 | 958,644 | 1.1\% | 1.4\% | 210,587 | 28.2\% |
| 389,231 | 315,959 | 0.6\% | 0.4\% | $(73,272)$ | -18.8\% |
| 3,582,731 | 2,907,918 | 5.2\% | 4.1\% | $(674,813)$ | -18.8\% |
| 1,869,436 | 2,127,545 | ---- | ---- | 258,109 | 13.8\% |

## Off-Sale Only Stores

Number of Cities

Sales
Cost of Sales
Gross Profit
Operating Expenses
Income from Operations
Nonoperating Revenues
Nonoperating Expenses
Net Income Before Transfers
Net Transfers (Transfers Out - Transfers In)

| Amount | Amount | Percent of Sales |  | Variance | Percent <br> Change |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2015 | 2016* |  |  |
| \$268,410,656 | \$274,131,366 | 100.0\% | 100.0\% | \$5,720,710 | 2.1\% |
| 199,355,685 | 203,156,069 | 74.3\% | 74.1\% | 3,800,384 | 1.9\% |
| 69,054,971 | 70,975,297 | 25.7\% | 25.9\% | 1,920,326 | 2.8\% |
| 47,371,399 | 50,870,243 | 17.6\% | 18.6\% | 3,498,844 | 7.4\% |
| 21,683,572 | 20,105,054 | 8.1\% | 7.3\% | $(1,578,518)$ | -7.3\% |
| 954,185 | 1,030,920 | 0.4\% | 0.4\% | 76,735 | 8.0\% |
| 1,305,446 | 1,221,176 | 0.5\% | 0.4\% | $(84,270)$ | -6.5\% |
| 21,332,311 | 19,914,798 | 7.9\% | 7.3\% | $(1,417,513)$ | -6.6\% |
| 17,223,450 | 16,765,507 | ---- | ---- | $(457,943)$ | -2.7\% |

## Total City Liquor Stores

Number of Cities

Sales
Cost of Sales
Gross Profit
Operating Expenses
Income from Operations
$\frac{2015}{193} \frac{2016^{*}}{195}$

Nonoperating Revenues
Nonoperating Expenses
Net Income Before Transfers
Net Transfers (Transfers Out - Transfers In)

*There were two more cities reporting in 2016 than 2015. Four cities that failed to report in time for the 2015 report, Browerville, Ellendale, Granite Falls, and Parkers Prairie, reported for 2016. The City of Kellogg closed and liquidated its liquor store prior to 2016 and is not included in this report. The City of Flensburg failed to report its financial information in time for this report.

## Appendix 1

## 2016 Liquor Store Tables

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Table 5
Comparison of City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Ada | On- \& Off-Sale | --- | 1,683 | 556,878 | 346,933 | 209,945 | 37.7\% | 199,022 | 10,923 | --- | --- | 10,923 | 2.0\% | 15,000 |
| Aitkin | Off-Sale Only | --- | 2,116 | 1,009,194 | 766,643 | 242,551 | 24.0\% | 201,583 | 40,968 | 22,033 | --- | 63,001 | 6.2\% | 85,000 |
| Akeley | On- \& Off-Sale | --- | 442 | 408,953 | 235,247 | 173,706 | 42.5\% | 171,595 | 2,111 | 3,053 | --- | 5,164 | 1.3\% | 503 |
| Alexandria | Off-Sale Only | --- | 13,575 | 5,445,613 | 4,262,961 | 1,182,652 | 21.7\% | 954,869 | 227,783 | 3,231 | 7,609 | 223,405 | 4.1\% | 225,000 |
| Anoka | Off-Sale Only | --- | 17,995 | 4,117,403 | 3,184,117 | 933,286 | 22.7\% | 864,832 | 68,454 | 18,443 | --- | 86,897 | 2.1\% | 30,000 |
| Apple Valley | Off-Sale Only | --- | 51,338 | 8,738,804 | 6,171,691 | 2,567,113 | 29.4\% | 1,682,574 | 884,539 | 37,998 | 28,974 | 893,563 | 10.2\% | 630,000 |
| Appleton | Off-Sale Only | --- | 1,358 | 490,612 | 343,359 | 147,253 | 30.0\% | 128,635 | 18,618 | 90 | --- | 18,708 | 3.8\% | --- |
| Audubon | On- \& Off-Sale | --- | 531 | 407,678 | 265,852 | 141,826 | 34.8\% | 170,068 | $(28,242)$ | 3,314 | 5,004 | $(29,932)$ | -7.3\% | 8,786 |
| Avoca | On- \& Off-Sale | --- | 140 | 257,359 | 102,763 | 154,596 | 60.1\% | 116,175 | 38,421 | 5,828 | 2,046 | 42,203 | 16.4\% | 25,448 |
| Bagley | Off-Sale Only | --- | 1,422 | 1,372,519 | 1,033,636 | 338,883 | 24.7\% | 271,602 | 67,281 | 333 | 31,571 | 36,043 | 2.6\% | 25,000 |
| Balaton | On- \& Off-Sale | --- | 626 | 364,286 | 220,002 | 144,284 | 39.6\% | 156,766 | $(12,482)$ | 12,888 | --- | 406 | 0.1\% | 1 |
| Barnesville | Off-Sale Only | --- | 2,635 | 407,179 | 317,670 | 89,509 | 22.0\% | 102,075 | $(12,566)$ | 3,984 | --- | $(8,582)$ | -2.1\% | --- |
| Barnum | On- \& Off-Sale | --- | 609 | 478,638 | 243,767 | 234,871 | 49.1\% | 257,482 | $(22,611)$ | 28,310 | --- | 5,699 | 1.2\% | - |
| Battle Lake | Off-Sale Only | --- | 903 | 1,395,474 | 982,666 | 412,808 | 29.6\% | 318,709 | 94,099 | 8,005 | --- | 102,104 | 7.3\% | 106,500 |
| Baudette | On- \& Off-Sale | --- | 1,075 | 1,548,558 | 995,027 | 553,531 | 35.7\% | 432,082 | 121,449 | 13,718 | --- | 135,167 | 8.7\% | 150,000 |
| Beaver Bay | On- \& Off-Sale | --- | 185 | 538,241 | 293,207 | 245,034 | 45.5\% | 247,849 | $(2,815)$ | 4,859 | --- | 2,044 | 0.4\% | - |
| Bemidji | Off-Sale Only | --- | 15,119 | 5,817,125 | 4,156,838 | 1,660,287 | 28.5\% | 955,104 | 705,183 | 18,152 | 10,095 | 713,240 | 12.3\% | 450,178 |
| Benson | On- \& Off-Sale | --- | 3,169 | 1,108,560 | 720,475 | 388,085 | 35.0\% | 315,632 | 72,453 | 32,931 | --- | 105,384 | 9.5\% | 80,000 |
| Big Falls | On- \& Off-Sale | --- | 221 | 342,914 | 164,512 | 178,402 | 52.0\% | 179,217 | (815) | 492 | --- | (323) | -0.1\% | 10,000 |
| Big Lake | Off-Sale Only | --- | 10,918 | 3,940,355 | 2,786,995 | 1,153,360 | 29.3\% | 703,468 | 449,892 | 10,676 | 13,583 | 446,985 | 11.3\% | 330,000 |
| Blackduck | On- \& Off-Sale | --- | 789 | 1,071,347 | 677,637 | 393,710 | 36.7\% | 341,334 | 52,376 | 7,595 | --- | 59,971 | 5.6\% | 83,345 |
| Blue Earth | Off-Sale Only | --- | 3,233 | 1,566,964 | 1,163,914 | 403,050 | 25.7\% | 331,176 | 71,874 | 6,647 | --- | 78,521 | 5.0\% | 71,239 |
| Boyd | On- \& Off-Sale | --- | 158 | 552,398 | 278,773 | 273,625 | 49.5\% | 319,210 | $(45,585)$ | 16,278 | 4,890 | $(34,197)$ | -6.2\% | --- |
| Braham | Off-Sale Only | --- | 1,799 | 1,374,510 | 1,019,264 | 355,246 | 25.8\% | 297,698 | 57,548 | 115,609 | 107,831 | 65,326 | 4.8\% | 35,000 |
| Brandon | On- \& Off-Sale | [0] | 499 | 477,433 | 269,893 | 207,540 | 43.5\% | 191,566 | 15,974 | 4,020 | --- | 19,994 | 4.2\% | -- |
| Brooklyn Center | Off-Sale Only | --- | 31,231 | 6,197,094 | 4,611,919 | 1,585,175 | 25.6\% | 1,465,790 | 119,385 | 25,108 | --- | 144,493 | 2.3\% | 138,935 |
| Browerville | On- \& Off-Sale | --- | 775 | 505,681 | 276,352 | 229,329 | 45.4\% | 219,574 | 9,755 | 13,691 | --- | 23,446 | 4.6\% | 9,000 |
| Buffalo | Off-Sale Only | --- | 16,119 | 4,978,926 | 3,603,417 | 1,375,509 | 27.6\% | 972,413 | 403,096 | 120,485 | 19,365 | 504,216 | 10.1\% | 450,001 |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Buffalo Lake | On- \& Off-Sale | --- | 676 | 441,643 | 224,037 | 217,606 | 49.3\% | 225,498 | $(7,892)$ | 9,490 | --- | 1,598 | 0.4\% | --- |
| Butterfield | Off-Sale Only | --- | 581 | 220,462 | 166,899 | 53,563 | 24.3\% | 71,497 | $(17,934)$ | 44,546 | 44,346 | $(17,734)$ | -8.0\% | --- |
| Caledonia | Off-Sale Only | --- | 2,824 | 652,068 | 489,690 | 162,378 | 24.9\% | 161,119 | 1,259 | 688 | --- | 1,947 | 0.3\% | 1,190 |
| Callaway | On- \& Off-Sale | --- | 231 | 473,747 | 219,483 | 254,264 | 53.7\% | 223,681 | 30,583 | 3,109 | --- | 33,692 | 7.1\% | 16,650 |
| Cambridge | Off-Sale Only | --- | 8,749 | 5,397,066 | 4,077,693 | 1,319,373 | 24.4\% | 843,185 | 476,188 | 8,605 | --- | 484,793 | 9.0\% | 525,000 |
| Clarissa | On- \& Off-Sale | --- | 656 | 374,999 | 225,219 | 149,780 | 39.9\% | 142,242 | 7,538 | 4,124 | --- | 11,662 | 3.1\% | --- |
| Clearbrook | On- \& Off-Sale | --- | 523 | 542,944 | 311,221 | 231,723 | 42.7\% | 209,048 | 22,675 | 21 | --- | 22,696 | 4.2\% | 10,000 |
| Cleveland | On- \& Off-Sale | --- | 717 | 196,889 | 105,825 | 91,064 | 46.3\% | 138,177 | $(47,113)$ | 23,748 | --- | $(23,365)$ | -11.9\% | --- |
| Clontarf | On- \& Off-Sale | --- | 154 | 344,554 | 201,035 | 143,519 | 41.7\% | 166,532 | $(23,013)$ | --- | --- | $(23,013)$ | -6.7\% | $(3,000)$ |
| Columbia Heights | Off-Sale Only | --- | 20,158 | 8,468,098 | 6,392,090 | 2,076,008 | 24.5\% | 1,686,513 | 389,495 | 321 | 191,806 | 198,010 | 2.3\% | 158,818 |
| Conger | On- \& Off-Sale | --- | 133 | 232,940 | 129,054 | 103,886 | 44.6\% | 108,837 | $(4,951)$ | 8,016 | --- | 3,065 | 1.3\% | 3,600 |
| Cook | Off-Sale Only | --- | 557 | 1,548,820 | 1,159,208 | 389,612 | 25.2\% | 266,710 | 122,902 | 10,607 | --- | 133,509 | 8.6\% | 1,018,074 |
| Cromwell | On- \& Off-Sale | --- | 243 | 349,903 | 175,137 | 174,766 | 49.9\% | 213,933 | $(39,167)$ | 16,701 | --- | $(22,466)$ | -6.4\% | --- |
| Dalton | Off-Sale Only | --- | 249 | 325,423 | 249,865 | 75,558 | 23.2\% | 80,520 | $(4,962)$ | 3,504 | --- | $(1,458)$ | -0.4\% | --- |
| Danvers | On- \& Off-Sale | --- | 94 | 345,803 | 176,695 | 169,108 | 48.9\% | 168,701 | 407 | 2,733 | --- | 3,140 | 0.9\% | --- |
| Darwin | Off-Sale Only | --- | 355 | 559,276 | 444,618 | 114,658 | 20.5\% | 96,153 | 18,505 | 1,777 | --- | 20,282 | 3.6\% | --- |
| Dassel | Off-Sale Only | --- | 1,459 | 1,117,983 | 873,055 | 244,928 | 21.9\% | 215,792 | 29,136 | 21,036 | 30,096 | 20,076 | 1.8\% | --- |
| Dawson | Off-Sale Only | --- | 1,467 | 465,823 | 327,347 | 138,476 | 29.7\% | 144,112 | $(5,636)$ | 562 | --- | $(5,074)$ | -1.1\% | --- |
| De Graff | On- \& Off-Sale | --- | 120 | 387,683 | 188,877 | 198,806 | 51.3\% | 238,152 | $(39,346)$ | 40,343 | 4,676 | $(3,679)$ | -0.9\% | --- |
| Delano | Off-Sale Only | --- | 5,947 | 2,528,085 | 1,830,029 | 698,056 | 27.6\% | 528,727 | 169,329 | 3,281 | --- | 172,610 | 6.8\% | 100,000 |
| Detroit Lakes | Off-Sale Only | --- | 9,380 | 6,313,527 | 4,616,948 | 1,696,579 | 26.9\% | 808,955 | 887,624 | 13,763 | 143,772 | 757,615 | 12.0\% | 258,785 |
| Eagle Bend | On- \& Off-Sale | --- | 510 | 237,615 | 128,608 | 109,007 | 45.9\% | 107,382 | 1,625 | 19,308 | --- | 20,933 | 8.8\% | 14,000 |
| Eden Prairie | Off-Sale Only | --- | 63,163 | 10,747,887 | 7,733,328 | 3,014,559 | 28.0\% | 2,709,869 | 304,690 | 14,290 | --- | 318,980 | 3.0\% | 700,000 |
| Edina | Off-Sale Only | --- | 51,804 | 12,937,092 | 9,625,215 | 3,311,877 | 25.6\% | 2,505,039 | 806,838 | 21,488 | --- | 828,326 | 6.4\% | 700,000 |
| Elizabeth | Off-Sale Only | --- | 169 | 379,029 | 298,333 | 80,696 | 21.3\% | 81,084 | (388) | --- | --- | (388) | -0.1\% | --- |
| Elk River | Off-Sale Only | --- | 24,368 | 7,009,574 | 4,997,934 | 2,011,640 | 28.7\% | 1,065,988 | 945,652 | 287 | --- | 945,939 | 13.5\% | 704,567 |
| Ellendale | On- \& Off-Sale | --- | 677 | 345,968 | 192,938 | 153,030 | 44.2\% | 194,424 | $(41,394)$ | 13 | --- | $(41,381)$ | -12.0\% | $(28,126)$ |
| Elmore | Off-Sale Only | --- | 578 | 127,389 | 96,164 | 31,225 | 24.5\% | 42,154 | $(10,929)$ | 39 | --- | $(10,890)$ | -8.5\% | --- |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses <br> (\$) | Income(Loss) | Revenues <br> (\$) | Expenses (\$) | Amount <br> (\$) | Percent of Sales |  |
| Erhard | Off-Sale Only | --- | 148 | 279,285 | 218,881 | 60,404 | 21.6\% | 67,188 | $(6,784)$ | 3,714 | 135 | $(3,205)$ | -1.1\% | --- |
| Fairfax | On- \& Off-Sale | --- | 1,174 | 543,010 | 279,179 | 263,831 | 48.6\% | 296,227 | $(32,396)$ | 1,170 | --- | $(31,226)$ | -5.8\% | --- |
| Fairmont | Off-Sale Only | --- | 10,353 | 3,683,737 | 2,616,437 | 1,067,300 | 29.0\% | 534,591 | 532,709 | 14,834 | 495 | 547,048 | 14.9\% | 372,500 |
| Farmington | Off-Sale Only | --- | 22,343 | 4,742,313 | 3,537,858 | 1,204,455 | 25.4\% | 911,074 | 293,381 | 11,552 | --- | 304,933 | 6.4\% | 204,113 |
| Fergus Falls | Off-Sale Only | --- | 13,652 | 5,797,619 | 4,154,598 | 1,643,021 | 28.3\% | 1,049,392 | 593,629 | 15,577 | 13,744 | 595,462 | 10.3\% | 594,044 |
| Fifty Lakes | On- \& Off-Sale | --- | 402 | 524,295 | 266,873 | 257,422 | 49.1\% | 283,508 | $(26,086)$ | 2,502 | --- | $(23,584)$ | -4.5\% | --- |
| Finlayson | On- \& Off-Sale | --- | 302 | 539,180 | 317,420 | 221,760 | 41.1\% | 196,001 | 25,759 | 12,356 | --- | 38,115 | 7.1\% | 5,000 |
| Foreston | On- \& Off-Sale | --- | 525 | 399,976 | 189,620 | 210,356 | 52.6\% | 193,831 | 16,525 | 12,935 | 2,202 | 27,258 | 6.8\% | 896 |
| Frazee | On- \& Off-Sale | --- | 1,390 | 636,160 | 421,354 | 214,806 | 33.8\% | 255,265 | $(40,459)$ | --- | --- | $(40,459)$ | -6.4\% | --- |
| Fridley | Off-Sale Only | --- | 28,631 | 5,439,423 | 3,976,342 | 1,463,081 | 26.9\% | 1,030,169 | 432,912 | $(1,113)$ | --- | 431,799 | 7.9\% | 338,500 |
| Gilman | On- \& Off-Sale | --- | 238 | 405,060 | 189,129 | 215,931 | 53.3\% | 194,116 | 21,815 | 23,152 | --- | 44,967 | 11.1\% | --- |
| Glencoe | Off-Sale Only | --- | 5,521 | 1,718,611 | 1,263,502 | 455,109 | 26.5\% | 260,417 | 194,692 | 161 | 17,538 | 177,315 | 10.3\% | 220,000 |
| Glenwood | Off-Sale Only | --- | 2,574 | 1,454,312 | 1,090,853 | 363,459 | 25.0\% | 165,437 | 198,022 | 1,078 | --- | 199,100 | 13.7\% | 40,000 |
| Goodridge | On- \& Off-Sale | --- | 135 | 333,257 | 167,336 | 165,921 | 49.8\% | 168,254 | $(2,333)$ | --- | --- | $(2,333)$ | -0.7\% | 5,000 |
| Grand Marais | Off-Sale Only | --- | 1,379 | 2,102,551 | 1,363,154 | 739,397 | 35.2\% | 352,701 | 386,696 | 4,873 | --- | 391,569 | 18.6\% | 200,000 |
| Granite Falls | Off-Sale Only | --- | 2,796 | 1,191,020 | 875,950 | 315,070 | 26.5\% | 193,484 | 121,586 | 16,447 | 9,936 | 128,097 | 10.8\% | 69,475 |
| Hackensack | On- \& Off-Sale | --- | 316 | 1,220,911 | 882,265 | 338,646 | 27.7\% | 339,212 | (566) | 7,309 | 11,610 | $(4,867)$ | -0.4\% | --- |
| Hadley | On- \& Off-Sale | --- | 58 | 257,835 | 111,013 | 146,822 | 56.9\% | 154,509 | $(7,687)$ | 12,076 | 325 | 4,064 | 1.6\% | --- |
| Hanley Falls | On- \& Off-Sale | --- | 279 | 212,605 | 119,591 | 93,014 | 43.7\% | 120,210 | $(27,196)$ | 8,531 | 2,426 | $(21,091)$ | -9.9\% | (17,500) |
| Hanska | On- \& Off-Sale | --- | 375 | 263,119 | 158,526 | 104,593 | 39.8\% | 126,094 | $(21,501)$ | 14,838 | --- | $(6,663)$ | -2.5\% | --- |
| Hawley | Off-Sale Only | --- | 2,229 | 1,155,098 | 849,787 | 305,311 | 26.4\% | 269,317 | 35,994 | 48 | 33,090 | 2,952 | 0.3\% | 5,000 |
| Heron Lake | On- \& Off-Sale | --- | 677 | 364,440 | 196,717 | 167,723 | 46.0\% | 156,974 | 10,749 | 130 | 1,518 | 9,361 | 2.6\% | (753) |
| Hinckley | On- \& Off-Sale | --- | 1,838 | 2,684,004 | 1,817,665 | 866,339 | 32.3\% | 630,388 | 235,951 | 1,477 | 17,835 | 219,593 | 8.2\% | 115,212 |
| Hitterdal | On- \& Off-Sale | --- | 200 | 370,427 | 175,390 | 195,037 | 52.7\% | 198,322 | $(3,285)$ | --- | --- | $(3,285)$ | -0.9\% | --- |
| Holdingford | On- \& Off-Sale | --- | 718 | 357,311 | 196,404 | 160,907 | 45.0\% | 171,318 | $(10,411)$ | 20,783 | --- | 10,372 | 2.9\% | --- |
| Howard Lake | On- \& Off-Sale | --- | 2,053 | 789,889 | 627,491 | 162,398 | 20.6\% | 159,349 | 3,049 | 94 | --- | 3,143 | 0.4\% | --- |
| Hutchinson | Off-Sale Only | --- | 14,146 | 5,988,219 | 4,609,147 | 1,379,072 | 23.0\% | 817,859 | 561,213 | 3,729 | 23,686 | 541,256 | 9.0\% | 475,000 |
| Isanti | Off-Sale Only | --- | 5,614 | 2,609,087 | 1,900,656 | 708,431 | 27.2\% | 423,429 | 285,002 | 10,124 | --- | 295,126 | 11.3\% | 330,360 |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Isle | On- \& Off-Sale | --- | 771 | 858,072 | 14,317 | 843,755 | 98.3\% | 803,819 | 39,936 | 20,701 | 3,620 | 57,017 | 6.6\% | 31,473 |
| Ivanhoe | On- \& Off-Sale | --- | 556 | 570,201 | 347,411 | 222,790 | 39.1\% | 190,051 | 32,739 | 307 | 6,554 | 26,492 | 4.6\% | --- |
| Jackson | Off-Sale Only | --- | 3,411 | 1,184,120 | 846,257 | 337,863 | 28.5\% | 220,858 | 117,005 | 4,895 | --- | 121,900 | 10.3\% | 41,000 |
| Kasson | Off-Sale Only | --- | 6,298 | 1,457,993 | 1,127,102 | 330,891 | 22.7\% | 251,771 | 79,120 | 7,741 | --- | 86,861 | 6.0\% | 84,000 |
| Kelliher | On- \& Off-Sale | --- | 263 | 534,720 | 305,438 | 229,282 | 42.9\% | 199,364 | 29,918 | 2,519 | --- | 32,437 | 6.1\% | 20,000 |
| Kenyon | On- \& Off-Sale | --- | 1,837 | 742,287 | 475,084 | 267,203 | 36.0\% | 245,696 | 21,507 | 9,995 | 1,721 | 29,781 | 4.0\% | 20,000 |
| Kiester | Off-Sale Only | [34] | 480 | 186,663 | 134,622 | 52,041 | 27.9\% | 66,465 | $(14,424)$ | 42,673 | 39,717 | $(11,468)$ | -6.1\% | --- |
| Lake Park | On- \& Off-Sale | --- | 799 | 779,866 | 482,142 | 297,724 | 38.2\% | 271,601 | 26,123 | 1,627 | --- | 27,750 | 3.6\% | --- |
| Lakefield | Off-Sale Only | --- | 1,702 | 474,572 | 339,714 | 134,858 | 28.4\% | 109,352 | 25,506 | 2,932 | --- | 28,438 | 6.0\% | 3,000 |
| Lakeville | Off-Sale Only | --- | 60,965 | 14,130,830 | 10,666,687 | 3,464,143 | 24.5\% | 2,453,328 | 1,010,815 | 6,667 | 136,615 | 880,867 | 6.2\% | 1,074,318 |
| Lancaster | On- \& Off-Sale | --- | 336 | 307,119 | 148,431 | 158,688 | 51.7\% | 118,093 | 40,595 | 1,779 | --- | 42,374 | 13.8\% | 40,000 |
| Le Center | On- \& Off-Sale | --- | 2,495 | 876,168 | 517,516 | 358,652 | 40.9\% | 264,589 | 94,063 | 465 | 4,944 | 89,584 | 10.2\% | 25,000 |
| Lewisville | On- \& Off-Sale | --- | 235 | 177,342 | 94,320 | 83,022 | 46.8\% | 85,177 | $(2,155)$ | 16,203 | --- | 14,048 | 7.9\% | ---- |
| Lexington | Off-Sale Only | --- | 2,018 | 3,253,035 | 2,500,520 | 752,515 | 23.1\% | 589,526 | 162,989 | 8,380 | 14,742 | 156,627 | 4.8\% | 75,000 |
| Lindstrom | On- \& Off-Sale | --- | 4,503 | 2,542,810 | 1,706,839 | 835,971 | 32.9\% | 621,974 | 213,997 | 31,333 | --- | 245,330 | 9.6\% | 186,430 |
| Litchfield | Off-Sale Only | --- | 6,736 | 2,414,927 | 1,836,518 | 578,409 | 24.0\% | 392,938 | 185,471 | 7,431 | --- | 192,902 | 8.0\% | 192,016 |
| Littlefork | On- \& Off-Sale | --- | 626 | 359,361 | 188,577 | 170,784 | 47.5\% | 245,882 | $(75,098)$ | 3,074 | --- | $(72,024)$ | -20.0\% | (748) |
| Long Prairie | Off-Sale Only | --- | 3,396 | 1,479,669 | 1,131,303 | 348,366 | 23.5\% | 273,481 | 74,885 | 3,838 | --- | 78,723 | 5.3\% | 102,908 |
| Longville | On- \& Off-Sale | --- | 159 | 1,571,906 | 954,501 | 617,405 | 39.3\% | 429,841 | 187,564 | 876 | 2,085 | 186,355 | 11.9\% | --- |
| Lonsdale | Off-Sale Only | --- | 3,913 | 1,385,288 | 1,058,565 | 326,723 | 23.6\% | 308,621 | 18,102 | 6 | --- | 18,108 | 1.3\% | 2,500 |
| Luverne | Off-Sale Only | --- | 4,688 | 1,341,258 | 993,158 | 348,100 | 26.0\% | 269,498 | 78,602 | 4,884 | --- | 83,486 | 6.2\% | 45,000 |
| Madelia | Off-Sale Only | --- | 2,290 | 474,042 | 347,917 | 126,125 | 26.6\% | 74,839 | 51,286 | 751 | --- | 52,037 | 11.0\% | 30,000 |
| Madison | Off-Sale Only | --- | 1,476 | 429,501 | 326,877 | 102,624 | 23.9\% | 90,865 | 11,759 | 1,517 | --- | 13,276 | 3.1\% | 20,000 |
| Mahnomen | On- \& Off-Sale | --- | 1,207 | 967,731 | 596,905 | 370,826 | 38.3\% | 386,877 | $(16,051)$ | 15,024 | --- | $(1,027)$ | -0.1\% | --- |
| Maple Lake | Off-Sale Only | --- | 2,127 | 1,526,084 | 1,161,186 | 364,898 | 23.9\% | 305,339 | 59,559 | 11,291 | 4,346 | 66,504 | 4.4\% | --- |
| Mapleton | On- \& Off-Sale | --- | 1,743 | 603,879 | 335,202 | 268,677 | 44.5\% | 244,068 | 24,609 | 46,772 | --- | 71,381 | 11.8\% | --- |
| Marshall | Off-Sale Only | --- | 13,799 | 4,548,623 | 3,398,451 | 1,150,172 | 25.3\% | 634,905 | 515,267 | 2,833 | 94,707 | 423,393 | 9.3\% | 274,992 |
| Mazeppa | On- \& Off-Sale | --- | 856 | 495,755 | 297,701 | 198,054 | 39.9\% | 180,182 | 17,872 | 15,608 | --- | 33,480 | 6.8\% | $(31,134)$ |

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| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Medford | On- \& Off-Sale | --- | 1,273 | 368,577 | 179,585 | 188,992 | 51.3\% | 177,165 | 11,827 | 9,793 | --- | 21,620 | 5.9\% | --- |
| Menahga | On- \& Off-Sale | --- | 1,347 | 856,288 | 530,340 | 325,948 | 38.1\% | 297,590 | 28,358 | 11,097 | --- | 39,455 | 4.6\% | 65,887 |
| Mentor | On- \& Off-Sale | --- | 148 | 486,303 | 242,023 | 244,280 | 50.2\% | 223,507 | 20,773 | 5,997 | --- | 26,770 | 5.5\% | 33,000 |
| Milaca | Off-Sale Only | --- | 2,900 | 2,152,408 | 1,607,643 | 544,765 | 25.3\% | 364,714 | 180,051 | 4,382 | 15,437 | 168,996 | 7.9\% | 173,891 |
| Millerville | On- \& Off-Sale | --- | 107 | 351,525 | 192,990 | 158,535 | 45.1\% | 158,999 | (464) | 701 | --- | 237 | 0.1\% | --- |
| Miltona | On- \& Off-Sale | --- | 434 | 683,706 | 386,728 | 296,978 | 43.4\% | 270,415 | 26,563 | 7,434 | --- | 33,997 | 5.0\% | --- |
| Montevideo | Off-Sale Only | --- | 5,337 | 2,260,668 | 1,669,163 | 591,505 | 26.2\% | 549,311 | 42,194 | 3,680 | 507 | 45,367 | 2.0\% | 70,000 |
| Monticello | Off-Sale Only | --- | 13,409 | 5,450,630 | 4,041,224 | 1,409,406 | 25.9\% | 836,048 | 573,358 | 12,663 | --- | 586,021 | 10.8\% | 350,000 |
| Moose Lake | On- \& Off-Sale | --- | 2,772 | 1,261,849 | 822,800 | 439,049 | 34.8\% | 388,769 | 50,280 | 18,565 | --- | 68,845 | 5.5\% | --- |
| Mora | Off-Sale Only | --- | 3,504 | 3,197,563 | 2,326,836 | 870,727 | 27.2\% | 518,383 | 352,344 | 6,851 | --- | 359,195 | 11.2\% | 297,524 |
| Morris | Off-Sale Only | --- | 5,442 | 2,108,589 | 1,610,310 | 498,279 | 23.6\% | 316,288 | 181,991 | 8,517 | --- | 190,508 | 9.0\% | 76,018 |
| Mound | Off-Sale Only | --- | 9,371 | 3,046,662 | 2,270,288 | 776,374 | 25.5\% | 577,723 | 198,651 | 7,690 | --- | 206,341 | 6.8\% | 57,405 |
| Nevis | On- \& Off-Sale | --- | 410 | 673,605 | 382,672 | 290,933 | 43.2\% | 243,467 | 47,466 | 3,822 | --- | 51,288 | 7.6\% | 35,000 |
| New York Mills | On- \& Off-Sale | --- | 1,229 | 652,937 | 400,045 | 252,892 | 38.7\% | 214,251 | 38,641 | 6,648 | --- | 45,289 | 6.9\% | 54,000 |
| Nisswa | On- \& Off-Sale | --- | 2,033 | 3,512,358 | 2,320,986 | 1,191,372 | 33.9\% | 887,479 | 303,893 | 3,772 | 5,626 | 302,039 | 8.6\% | 235,000 |
| North Branch | Off-Sale Only | --- | 10,469 | 2,511,658 | 1,811,121 | 700,537 | 27.9\% | 455,981 | 244,556 | 1,147 | 13,365 | 232,338 | 9.3\% | 140,000 |
| Northfield | Off-Sale Only | --- | 20,355 | 3,142,917 | 2,303,230 | 839,687 | 26.7\% | 637,221 | 202,466 | 11,984 | --- | 214,450 | 6.8\% | 125,000 |
| Northome | On- \& Off-Sale | --- | 179 | 328,858 | 185,073 | 143,785 | 43.7\% | 137,162 | 6,623 | 6 | --- | 6,629 | 2.0\% | 25,000 |
| Ogema | On- \& Off-Sale | [0] | 179 | 366,398 | 199,045 | 167,353 | 45.7\% | 130,175 | 37,178 | 4,273 | 329 | 41,122 | 11.2\% | --- |
| Ogilvie | On- \& Off-Sale | --- | 351 | 447,180 | 242,772 | 204,408 | 45.7\% | 186,349 | 18,059 | 298 | --- | 18,357 | 4.1\% | 5,000 |
| Okabena | On- \& Off-Sale | --- | 194 | 261,634 | 149,353 | 112,281 | 42.9\% | 129,627 | $(17,346)$ | --- | --- | $(17,346)$ | -6.6\% | --- |
| Olivia | Off-Sale Only | --- | 2,438 | 919,403 | 686,694 | 232,709 | 25.3\% | 191,972 | 40,737 | 6,839 | --- | 47,576 | 5.2\% | --- |
| Orr | On- \& Off-Sale | --- | 293 | 567,605 | 324,311 | 243,294 | 42.9\% | 189,956 | 53,338 | 3,410 | --- | 56,748 | 10.0\% | 37,100 |
| Osakis | On- \& Off-Sale | --- | 1,756 | 701,445 | 431,965 | 269,480 | 38.4\% | 334,552 | $(65,072)$ | 18,833 | --- | $(46,239)$ | -6.6\% | 50,500 |
| Palisade | On- \& Off-Sale | --- | 159 | 379,889 | 210,129 | 169,760 | 44.7\% | 162,884 | 6,876 | 191 | --- | 7,067 | 1.9\% | --- |
| Park Rapids | Off-Sale Only | --- | 3,931 | 3,168,028 | 2,405,513 | 762,515 | 24.1\% | 524,762 | 237,753 | 2,624 | --- | 240,377 | 7.6\% | 296,603 |
| Parkers Prairie | On- \& Off-Sale | --- | 1,010 | 672,526 | 411,335 | 261,191 | 38.8\% | 341,105 | $(79,914)$ | --- | 10,856 | $(90,770)$ | -13.5\% | --- |
| Paynesville | Off-Sale Only | --- | 2,490 | 1,421,686 | 1,123,403 | 298,283 | 21.0\% | 272,076 | 26,207 | 10,603 | --- | 36,810 | 2.6\% | 30,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 5
Comparison of City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Pelican Rapids | Off-Sale Only | --- | 2,526 | 1,269,007 | 886,881 | 382,126 | 30.1\% | 215,963 | 166,163 | 1,374 | 15,838 | 151,699 | 12.0\% | 43,300 |
| Perham | Off-Sale Only | --- | 3,298 | 3,325,701 | 2,444,535 | 881,166 | 26.5\% | 476,422 | 404,744 | 15,554 | 6,781 | 413,517 | 12.4\% | 269,250 |
| Pine City | Off-Sale Only | --- | 3,221 | 1,792,377 | 1,288,178 | 504,199 | 28.1\% | 337,230 | 166,969 | 2,441 | --- | 169,410 | 9.5\% | 125,000 |
| Pipestone | Off-Sale Only | --- | 4,197 | 1,533,290 | 1,121,379 | 411,911 | 26.9\% | 265,184 | 146,727 | 3,099 | --- | 149,826 | 9.8\% | 121,211 |
| Plainview | On- \& Off-Sale | --- | 3,335 | 681,208 | 422,328 | 258,880 | 38.0\% | 339,167 | $(80,287)$ | 11,876 | --- | $(68,411)$ | -10.0\% | --- |
| Princeton | Off-Sale Only | --- | 4,735 | 3,670,039 | 2,731,436 | 938,603 | 25.6\% | 570,932 | 367,671 | 24,488 | --- | 392,159 | 10.7\% | $(24,510)$ |
| Proctor | Off-Sale Only | --- | 3,066 | 864,583 | 636,579 | 228,004 | 26.4\% | 253,160 | $(25,156)$ | 120 | 5,677 | $(30,713)$ | -3.6\% | 5,286 |
| Randall | On- \& Off-Sale | --- | 629 | 578,411 | 367,877 | 210,534 | 36.4\% | 189,224 | 21,310 | 11,100 | --- | 32,410 | 5.6\% | --- |
| Ranier | On- \& Off-Sale | --- | 562 | 391,947 | 166,141 | 225,806 | 57.6\% | 216,087 | 9,719 | 13,741 | --- | 23,460 | 6.0\% | 20,000 |
| Redwood Falls | Off-Sale Only | --- | 5,211 | 2,242,301 | 1,657,466 | 584,835 | 26.1\% | 446,666 | 138,169 | 3,917 | 11,331 | 130,755 | 5.8\% | 120,000 |
| Remer | On- \& Off-Sale | --- | 403 | 649,131 | 385,351 | 263,780 | 40.6\% | 253,421 | 10,359 | --- | --- | 10,359 | 1.6\% | $(16,441)$ |
| Richfield | Off-Sale Only | --- | 36,338 | 10,457,318 | 7,828,967 | 2,628,351 | 25.1\% | 2,134,992 | 493,359 | 20,079 | --- | 513,438 | 4.9\% | 382,210 |
| Robbinsdale | Off-Sale Only | --- | 14,704 | 3,439,771 | 2,545,382 | 894,389 | 26.0\% | 807,541 | 86,848 | 5,664 | --- | 92,512 | 2.7\% | 150,000 |
| Rogers | On- \& Off-Sale | --- | 12,539 | 3,360,303 | 2,366,183 | 994,120 | 29.6\% | 764,146 | 229,974 | 863 | --- | 230,837 | 6.9\% | 212,749 |
| Roseau | Off-Sale Only | --- | 2,795 | 1,881,474 | 1,351,250 | 530,224 | 28.2\% | 238,105 | 292,119 | 121 | --- | 292,240 | 15.5\% | --- |
| Round Lake | Off-Sale Only | --- | 379 | 44,950 | 30,364 | 14,586 | 32.4\% | 22,292 | $(7,706)$ | 400 | 38,161 | $(45,467)$ | -101.2\% | $(31,341)$ |
| Rush City | Off-Sale Only | [16][21] | 3,072 | 1,088,962 | 855,272 | 233,690 | 21.5\% | 223,855 | 9,835 | 401 | 50,461 | $(40,225)$ | -3.7\% | 20,000 |
| Russell | On- \& Off-Sale | --- | 321 | 319,935 | 108,227 | 211,708 | 66.2\% | 167,618 | 44,090 | 1,418 | --- | 45,508 | 14.2\% | --- |
| Sacred Heart | On- \& Off-Sale | --- | 511 | 520,935 | 283,870 | 237,065 | 45.5\% | 244,364 | $(7,299)$ | 18,468 | --- | 11,169 | 2.1\% | --- |
| Saint Anthony | Off-Sale Only | --- | 9,234 | 5,822,783 | 4,468,066 | 1,354,717 | 23.3\% | 1,150,372 | 204,345 | 59,058 | --- | 263,403 | 4.5\% | 249,049 |
| Saint Francis | Off-Sale Only | --- | 7,400 | 2,131,490 | 1,581,494 | 549,996 | 25.8\% | 426,896 | 123,100 | 13,991 | --- | 137,091 | 6.4\% | 60,000 |
| Saint Hilaire | On- \& Off-Sale | [16] | 278 | 307,225 | 148,806 | 158,419 | 51.6\% | 127,911 | 30,508 | 110,015 | --- | 140,523 | 45.7\% | 353,949 |
| Saint James | Off-Sale Only | --- | 4,548 | 982,508 | 644,299 | 338,209 | 34.4\% | 215,807 | 122,402 | 4,694 | --- | 127,096 | 12.9\% | 379,673 |
| Sauk Rapids | Off-Sale Only | --- | 13,631 | 2,680,784 | 2,063,329 | 617,455 | 23.0\% | 499,911 | 117,544 | 7,962 | --- | 125,506 | 4.7\% | 80,000 |
| Savage | Off-Sale Only | --- | 30,285 | 3,803,734 | 2,873,784 | 929,950 | 24.4\% | 994,530 | $(64,580)$ | 368 | 41,963 | $(106,175)$ | -2.8\% | --- |
| Sebeka | On- \& Off-Sale | --- | 694 | 531,582 | 298,537 | 233,045 | 43.8\% | 234,934 | $(1,889)$ | 3 | 175 | $(2,061)$ | -0.4\% | --- |
| Sherburn | On- \& Off-Sale | --- | 1,058 | 782,775 | 495,277 | 287,498 | 36.7\% | 327,602 | $(40,104)$ | 55 | --- | $(40,049)$ | -5.1\% | --- |
| Silver Bay | On- \& Off-Sale | --- | 1,841 | 921,174 | 559,075 | 362,099 | 39.3\% | 353,185 | 8,914 | 2,285 | 4,191 | 7,008 | 0.8\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 5
Comparison of City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses $\qquad$ | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Silver Lake | On- \& Off-Sale | --- | 806 | 574,823 | 304,436 | 270,387 | 47.0\% | 245,982 | 24,405 | 251 | --- | 24,656 | 4.3\% | --- |
| Sleepy Eye | Off-Sale Only | --- | 3,509 | 692,173 | 557,824 | 134,349 | 19.4\% | 155,453 | $(21,104)$ | 9,256 | --- | $(11,848)$ | -1.7\% | --- |
| South Haven | On- \& Off-Sale | [32] | 190 | --- | --- | --- | --- | --- | --- | 36,876 | --- | 36,876 | --- | 51,469 |
| Spring Grove | On- \& Off-Sale | --- | 1,304 | 452,641 | 280,485 | 172,156 | 38.0\% | 129,749 | 42,407 | 4,362 | --- | 46,769 | 10.3\% | --- |
| Spring Lake Park | Off-Sale Only | --- | 6,406 | 2,111,698 | 1,554,313 | 557,385 | 26.4\% | 486,606 | 70,779 | 20,557 | 1,866 | 89,470 | 4.2\% | 75,000 |
| Stacy | On- \& Off-Sale | --- | 1,505 | 3,083,886 | 2,004,717 | 1,079,169 | 35.0\% | 806,408 | 272,761 | 30,231 | 96,094 | 206,898 | 6.7\% | 100,000 |
| Thief River Falls | Off-Sale Only | --- | 8,845 | 4,650,648 | 3,597,554 | 1,053,094 | 22.6\% | 637,601 | 415,493 | 6,031 | --- | 421,524 | 9.1\% | 419,079 |
| Tracy | On- \& Off-Sale | --- | 2,128 | 757,273 | 483,722 | 273,551 | 36.1\% | 314,165 | $(40,614)$ | 4,629 | --- | $(35,985)$ | -4.8\% | --- |
| Twin Valley | On- \& Off-Sale | --- | 818 | 508,209 | 286,858 | 221,351 | 43.6\% | 218,325 | 3,026 | 3,615 | --- | 6,641 | 1.3\% | --- |
| Two Harbors | Off-Sale Only | --- | 3,671 | 2,282,329 | 1,644,549 | 637,780 | 27.9\% | 394,862 | 242,918 | 2,626 | --- | 245,544 | 10.8\% | 1,496 |
| Ulen | On- \& Off-Sale | --- | 557 | 389,237 | 182,511 | 206,726 | 53.1\% | 200,798 | 5,928 | 998 | --- | 6,926 | 1.8\% | --- |
| Underwood | Off-Sale Only | --- | 345 | 531,649 | 388,898 | 142,751 | 26.9\% | 114,094 | 28,657 | 936 | --- | 29,593 | 5.6\% | 20,000 |
| Vergas | Off-Sale Only | --- | 355 | 509,898 | 393,365 | 116,533 | 22.9\% | 111,059 | 5,474 | 1,936 | 1,990 | 5,420 | 1.1\% | --- |
| Verndale | On- \& Off-Sale | [34] | 589 | 290,520 | 150,283 | 140,237 | 48.3\% | 123,840 | 16,397 | 439 | 720 | 16,116 | 5.5\% | --- |
| Vesta | On- \& Off-Sale | [16] | 301 | 300,122 | 199,102 | 101,020 | 33.7\% | 132,027 | $(31,007)$ | 15,173 | 195 | $(16,029)$ | -5.3\% | --- |
| Wadena | Off-Sale Only | --- | 4,167 | 2,002,216 | 1,456,803 | 545,413 | 27.2\% | 249,230 | 296,183 | 2,786 | --- | 298,969 | 14.9\% | 155,538 |
| Walker | Off-Sale Only | --- | 934 | 972,471 | 715,781 | 256,690 | 26.4\% | 187,845 | 68,845 | 2,531 | --- | 71,376 | 7.3\% | 107,000 |
| Walnut Grove | On- \& Off-Sale | --- | 825 | 464,881 | 227,214 | 237,667 | 51.1\% | 254,203 | $(16,536)$ | 1,019 | --- | $(15,517)$ | -3.3\% | 38,000 |
| Warroad | Off-Sale Only | --- | 1,789 | 1,624,871 | 1,233,087 | 391,784 | 24.1\% | 265,788 | 125,996 | --- | --- | 125,996 | 7.8\% | 85,000 |
| Waverly | On- \& Off-Sale | --- | 1,414 | 831,533 | 542,316 | 289,217 | $34.8 \%$ | 299,284 | $(10,067)$ | 4,816 | 346 | $(5,597)$ | -0.7\% | $(2,601)$ |
| Wayzata | On- \& Off-Sale | --- | 4,678 | 5,841,519 | 2,987,361 | 2,854,158 | 48.9\% | 2,383,344 | 470,814 | 22,969 | 124,318 | 369,465 | 6.3\% | 32,850 |
| Wells | Off-Sale Only | --- | 2,266 | 674,190 | 511,444 | 162,746 | 24.1\% | 198,015 | $(35,269)$ | 1,339 | --- | $(33,930)$ | -5.0\% | $(6,400)$ |
| West Concord | On- \& Off-Sale | --- | 777 | 324,821 | 183,783 | 141,038 | 43.4\% | 147,375 | $(6,337)$ | 5,560 | --- | (777) | -0.2\% | --- |
| Williams | On- \& Off-Sale | --- | 181 | 321,167 | 176,072 | 145,095 | 45.2\% | 151,842 | $(6,747)$ | --- | 652 | $(7,399)$ | -2.3\% | --- |
| Windom | Off-Sale Only | --- | 4,597 | 1,835,544 | 1,333,627 | 501,917 | 27.3\% | 378,705 | 123,212 | 7,489 | --- | 130,701 | 7.1\% | 581,212 |
| Wolf Lake | On- \& Off-Sale | --- | 60 | 311,777 | 171,514 | 140,263 | 45.0\% | 160,245 | $(19,982)$ | 4,823 | 1,001 | $(16,160)$ | -5.2\% | 3,000 |

Footnotes:
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16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 5

## Comparison of City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Worthington | Off-Sale Only | --- | 13,288 | 3,735,141 | 2,795,190 | 939,951 | 25.2\% | 491,859 | 448,092 | 12,271 | --- | 460,363 | 12.3\% | 225,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Off-Sale Only |  |  | 862,712 | \$274,131,366 | \$203,156,069 | \$70,975,297 | 25.9\% | \$50,870,243 | \$20,105,054 | \$1,030,920 | \$1,221,176 | \$19,914,798 | 7.3\% | \$16,765,507 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| On- \& Off -Sale |  |  | 94,880 | \$70,252,026 | \$41,343,124 | \$28,908,902 | 41.2\% | \$26,643,669 | \$2,265,233 | \$958,644 | \$315,959 | \$2,907,918 | 4.1\% | \$2,127,545 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All Stores |  |  | 957,592 | \$344,383,392 | \$244,499,193 | \$99,884,199 | 29.0\% | \$77,513,912 | \$22,370,287 | \$1,989,564 | \$1,537,135 | \$22,822,716 | 6.6\% | \$18,893,052 |

[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6
Comparison of City Liquor Store Operations - 2016
Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 1 | Lakeville | Off-Sale Only | --- | 60,965 | 14,130,830 | 10,666,687 | 3,464,143 | 24.5\% | 2,453,328 | 1,010,815 | 6,667 | 136,615 | 880,867 | 6.2\% | 1,074,318 |
| 2 | Edina | Off-Sale Only | --- | 51,804 | 12,937,092 | 9,625,215 | 3,311,877 | 25.6\% | 2,505,039 | 806,838 | 21,488 | --- | 828,326 | 6.4\% | 700,000 |
| 3 | Eden Prairie | Off-Sale Only | --- | 63,163 | 10,747,887 | 7,733,328 | 3,014,559 | 28.0\% | 2,709,869 | 304,690 | 14,290 | --- | 318,980 | 3.0\% | 700,000 |
| 4 | Richfield | Off-Sale Only | --- | 36,338 | 10,457,318 | 7,828,967 | 2,628,351 | 25.1\% | 2,134,992 | 493,359 | 20,079 | --- | 513,438 | 4.9\% | 382,210 |
| 5 | Apple Valley | Off-Sale Only | --- | 51,338 | 8,738,804 | 6,171,691 | 2,567,113 | 29.4\% | 1,682,574 | 884,539 | 37,998 | 28,974 | 893,563 | 10.2\% | 630,000 |
| 6 | Columbia Heights | Off-Sale Only | --- | 20,158 | 8,468,098 | 6,392,090 | 2,076,008 | 24.5\% | 1,686,513 | 389,495 | 321 | 191,806 | 198,010 | 2.3\% | 158,818 |
| 7 | Elk River | Off-Sale Only | --- | 24,368 | 7,009,574 | 4,997,934 | 2,011,640 | 28.7\% | 1,065,988 | 945,652 | 287 | --- | 945,939 | 13.5\% | 704,567 |
| 8 | Detroit Lakes | Off-Sale Only | --- | 9,380 | 6,313,527 | 4,616,948 | 1,696,579 | 26.9\% | 808,955 | 887,624 | 13,763 | 143,772 | 757,615 | 12.0\% | 258,785 |
| 9 | Brooklyn Center | Off-Sale Only | --- | 31,231 | 6,197,094 | 4,611,919 | 1,585,175 | 25.6\% | 1,465,790 | 119,385 | 25,108 | --- | 144,493 | 2.3\% | 138,935 |
| 10 | Hutchinson | Off-Sale Only | --- | 14,146 | 5,988,219 | 4,609,147 | 1,379,072 | 23.0\% | 817,859 | 561,213 | 3,729 | 23,686 | 541,256 | 9.0\% | 475,000 |
| 11 | Wayzata | On- \& Off-Sale | --- | 4,678 | 5,841,519 | 2,987,361 | 2,854,158 | 48.9\% | 2,383,344 | 470,814 | 22,969 | 124,318 | 369,465 | 6.3\% | 32,850 |
| 12 | Saint Anthony | Off-Sale Only | --- | 9,234 | 5,822,783 | 4,468,066 | 1,354,717 | 23.3\% | 1,150,372 | 204,345 | 59,058 | --- | 263,403 | 4.5\% | 249,049 |
| 13 | Bemidji | Off-Sale Only | --- | 15,119 | 5,817,125 | 4,156,838 | 1,660,287 | 28.5\% | 955,104 | 705,183 | 18,152 | 10,095 | 713,240 | 12.3\% | 450,178 |
| 14 | Fergus Falls | Off-Sale Only | --- | 13,652 | 5,797,619 | 4,154,598 | 1,643,021 | 28.3\% | 1,049,392 | 593,629 | 15,577 | 13,744 | 595,462 | 10.3\% | 594,044 |
| 15 | Monticello | Off-Sale Only | --- | 13,409 | 5,450,630 | 4,041,224 | 1,409,406 | 25.9\% | 836,048 | 573,358 | 12,663 | --- | 586,021 | 10.8\% | 350,000 |
| 16 | Alexandria | Off-Sale Only | --- | 13,575 | 5,445,613 | 4,262,961 | 1,182,652 | 21.7\% | 954,869 | 227,783 | 3,231 | 7,609 | 223,405 | 4.1\% | 225,000 |
| 17 | Fridley | Off-Sale Only | --- | 28,631 | 5,439,423 | 3,976,342 | 1,463,081 | 26.9\% | 1,030,169 | 432,912 | $(1,113)$ | --- | 431,799 | 7.9\% | 338,500 |
| 18 | Cambridge | Off-Sale Only | --- | 8,749 | 5,397,066 | 4,077,693 | 1,319,373 | 24.4\% | 843,185 | 476,188 | 8,605 | --- | 484,793 | 9.0\% | 525,000 |
| 19 | Buffalo | Off-Sale Only | --- | 16,119 | 4,978,926 | 3,603,417 | 1,375,509 | 27.6\% | 972,413 | 403,096 | 120,485 | 19,365 | 504,216 | 10.1\% | 450,001 |
| 20 | Farmington | Off-Sale Only | --- | 22,343 | 4,742,313 | 3,537,858 | 1,204,455 | 25.4\% | 911,074 | 293,381 | 11,552 | --- | 304,933 | 6.4\% | 204,113 |
| 21 | Thief River Falls | Off-Sale Only | --- | 8,845 | 4,650,648 | 3,597,554 | 1,053,094 | 22.6\% | 637,601 | 415,493 | 6,031 | --- | 421,524 | 9.1\% | 419,079 |
| 22 | Marshall | Off-Sale Only | --- | 13,799 | 4,548,623 | 3,398,451 | 1,150,172 | 25.3\% | 634,905 | 515,267 | 2,833 | 94,707 | 423,393 | 9.3\% | 274,992 |
| 23 | Anoka | Off-Sale Only | --- | 17,995 | 4,117,403 | 3,184,117 | 933,286 | 22.7\% | 864,832 | 68,454 | 18,443 | --- | 86,897 | 2.1\% | 30,000 |
| 24 | Big Lake | Off-Sale Only | --- | 10,918 | 3,940,355 | 2,786,995 | 1,153,360 | 29.3\% | 703,468 | 449,892 | 10,676 | 13,583 | 446,985 | 11.3\% | 330,000 |
| 25 | Savage | Off-Sale Only | --- | 30,285 | 3,803,734 | 2,873,784 | 929,950 | 24.4\% | 994,530 | $(64,580)$ | 368 | 41,963 | $(106,175)$ | -2.8\% | --- |
| 26 | Worthington | Off-Sale Only | --- | 13,288 | 3,735,141 | 2,795,190 | 939,951 | 25.2\% | 491,859 | 448,092 | 12,271 | --- | 460,363 | 12.3\% | 225,000 |
| 27 | Fairmont | Off-Sale Only | --- | 10,353 | 3,683,737 | 2,616,437 | 1,067,300 | 29.0\% | 534,591 | 532,709 | 14,834 | 495 | 547,048 | 14.9\% | 372,500 |
| 28 | Princeton | Off-Sale Only | --- | 4,735 | 3,670,039 | 2,731,436 | 938,603 | 25.6\% | 570,932 | 367,671 | 24,488 | --- | 392,159 | 10.7\% | $(24,510)$ |
| 29 | Nisswa | On- \& Off-Sale | --- | 2,033 | 3,512,358 | 2,320,986 | 1,191,372 | 33.9\% | 887,479 | 303,893 | 3,772 | 5,626 | 302,039 | 8.6\% | 235,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6
Comparison of City Liquor Store Operations - 2016
Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 30 | Robbinsdale | Off-Sale Only | --- | 14,704 | 3,439,771 | 2,545,382 | 894,389 | 26.0\% | 807,541 | 86,848 | 5,664 | --- | 92,512 | 2.7\% | 150,000 |
| 31 | Rogers | On- \& Off-Sale | --- | 12,539 | 3,360,303 | 2,366,183 | 994,120 | 29.6\% | 764,146 | 229,974 | 863 | --- | 230,837 | 6.9\% | 212,749 |
| 32 | Perham | Off-Sale Only | --- | 3,298 | 3,325,701 | 2,444,535 | 881,166 | 26.5\% | 476,422 | 404,744 | 15,554 | 6,781 | 413,517 | 12.4\% | 269,250 |
| 33 | Lexington | Off-Sale Only | --- | 2,018 | 3,253,035 | 2,500,520 | 752,515 | 23.1\% | 589,526 | 162,989 | 8,380 | 14,742 | 156,627 | 4.8\% | 75,000 |
| 34 | Mora | Off-Sale Only | --- | 3,504 | 3,197,563 | 2,326,836 | 870,727 | 27.2\% | 518,383 | 352,344 | 6,851 | --- | 359,195 | 11.2\% | 297,524 |
| 35 | Park Rapids | Off-Sale Only | --- | 3,931 | 3,168,028 | 2,405,513 | 762,515 | 24.1\% | 524,762 | 237,753 | 2,624 | --- | 240,377 | 7.6\% | 296,603 |
| 36 | Northfield | Off-Sale Only | --- | 20,355 | 3,142,917 | 2,303,230 | 839,687 | 26.7\% | 637,221 | 202,466 | 11,984 | --- | 214,450 | 6.8\% | 125,000 |
| 37 | Stacy | On- \& Off-Sale | --- | 1,505 | 3,083,886 | 2,004,717 | 1,079,169 | 35.0\% | 806,408 | 272,761 | 30,231 | 96,094 | 206,898 | 6.7\% | 100,000 |
| 38 | Mound | Off-Sale Only | --- | 9,371 | 3,046,662 | 2,270,288 | 776,374 | 25.5\% | 577,723 | 198,651 | 7,690 | --- | 206,341 | 6.8\% | 57,405 |
| 39 | Hinckley | On- \& Off-Sale | --- | 1,838 | 2,684,004 | 1,817,665 | 866,339 | 32.3\% | 630,388 | 235,951 | 1,477 | 17,835 | 219,593 | 8.2\% | 115,212 |
| 40 | Sauk Rapids | Off-Sale Only | --- | 13,631 | 2,680,784 | 2,063,329 | 617,455 | 23.0\% | 499,911 | 117,544 | 7,962 | --- | 125,506 | 4.7\% | 80,000 |
| 41 | Isanti | Off-Sale Only | --- | 5,614 | 2,609,087 | 1,900,656 | 708,431 | 27.2\% | 423,429 | 285,002 | 10,124 | --- | 295,126 | 11.3\% | 330,360 |
| 42 | Lindstrom | On- \& Off-Sale | --- | 4,503 | 2,542,810 | 1,706,839 | 835,971 | 32.9\% | 621,974 | 213,997 | 31,333 | --- | 245,330 | 9.6\% | 186,430 |
| 43 | Delano | Off-Sale Only | --- | 5,947 | 2,528,085 | 1,830,029 | 698,056 | 27.6\% | 528,727 | 169,329 | 3,281 | --- | 172,610 | 6.8\% | 100,000 |
| 44 | North Branch | Off-Sale Only | --- | 10,469 | 2,511,658 | 1,811,121 | 700,537 | 27.9\% | 455,981 | 244,556 | 1,147 | 13,365 | 232,338 | 9.3\% | 140,000 |
| 45 | Litchfield | Off-Sale Only | --- | 6,736 | 2,414,927 | 1,836,518 | 578,409 | 24.0\% | 392,938 | 185,471 | 7,431 | --- | 192,902 | 8.0\% | 192,016 |
| 46 | Two Harbors | Off-Sale Only | --- | 3,671 | 2,282,329 | 1,644,549 | 637,780 | 27.9\% | 394,862 | 242,918 | 2,626 | --- | 245,544 | 10.8\% | 1,496 |
| 47 | Montevideo | Off-Sale Only | --- | 5,337 | 2,260,668 | 1,669,163 | 591,505 | 26.2\% | 549,311 | 42,194 | 3,680 | 507 | 45,367 | 2.0\% | 70,000 |
| 48 | Redwood Falls | Off-Sale Only | --- | 5,211 | 2,242,301 | 1,657,466 | 584,835 | 26.1\% | 446,666 | 138,169 | 3,917 | 11,331 | 130,755 | 5.8\% | 120,000 |
| 49 | Milaca | Off-Sale Only | --- | 2,900 | 2,152,408 | 1,607,643 | 544,765 | 25.3\% | 364,714 | 180,051 | 4,382 | 15,437 | 168,996 | 7.9\% | 173,891 |
| 50 | Saint Francis | Off-Sale Only | --- | 7,400 | 2,131,490 | 1,581,494 | 549,996 | 25.8\% | 426,896 | 123,100 | 13,991 | --- | 137,091 | 6.4\% | 60,000 |
| 51 | Spring Lake Park | Off-Sale Only | --- | 6,406 | 2,111,698 | 1,554,313 | 557,385 | 26.4\% | 486,606 | 70,779 | 20,557 | 1,866 | 89,470 | 4.2\% | 75,000 |
| 52 | Morris | Off-Sale Only | --- | 5,442 | 2,108,589 | 1,610,310 | 498,279 | 23.6\% | 316,288 | 181,991 | 8,517 | --- | 190,508 | 9.0\% | 76,018 |
| 53 | Grand Marais | Off-Sale Only | --- | 1,379 | 2,102,551 | 1,363,154 | 739,397 | 35.2\% | 352,701 | 386,696 | 4,873 | --- | 391,569 | 18.6\% | 200,000 |
| 54 | Wadena | Off-Sale Only | --- | 4,167 | 2,002,216 | 1,456,803 | 545,413 | 27.2\% | 249,230 | 296,183 | 2,786 | --- | 298,969 | 14.9\% | 155,538 |
| 55 | Roseau | Off-Sale Only | --- | 2,795 | 1,881,474 | 1,351,250 | 530,224 | 28.2\% | 238,105 | 292,119 | 121 | --- | 292,240 | 15.5\% | --- |
| 56 | Windom | Off-Sale Only | --- | 4,597 | 1,835,544 | 1,333,627 | 501,917 | 27.3\% | 378,705 | 123,212 | 7,489 | --- | 130,701 | 7.1\% | 581,212 |
| 57 | Pine City | Off-Sale Only | --- | 3,221 | 1,792,377 | 1,288,178 | 504,199 | 28.1\% | 337,230 | 166,969 | 2,441 | --- | 169,410 | 9.5\% | 125,000 |
| 58 | Glencoe | Off-Sale Only | --- | 5,521 | 1,718,611 | 1,263,502 | 455,109 | 26.5\% | 260,417 | 194,692 | 161 | 17,538 | 177,315 | 10.3\% | 220,000 |

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16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
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Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales(\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses | Income(Loss) | Revenues <br> (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 59 | Warroad | Off-Sale Only | --- | 1,789 | 1,624,871 | 1,233,087 | 391,784 | 24.1\% | 265,788 | 125,996 | --- | --- | 125,996 | 7.8\% | 85,000 |
| 60 | Longville | On- \& Off-Sale | --- | 159 | 1,571,906 | 954,501 | 617,405 | 39.3\% | 429,841 | 187,564 | 876 | 2,085 | 186,355 | 11.9\% | --- |
| 61 | Blue Earth | Off-Sale Only | --- | 3,233 | 1,566,964 | 1,163,914 | 403,050 | 25.7\% | 331,176 | 71,874 | 6,647 | --- | 78,521 | 5.0\% | 71,239 |
| 62 | Cook | Off-Sale Only | --- | 557 | 1,548,820 | 1,159,208 | 389,612 | 25.2\% | 266,710 | 122,902 | 10,607 | --- | 133,509 | 8.6\% | 1,018,074 |
| 63 | Baudette | On- \& Off-Sale | --- | 1,075 | 1,548,558 | 995,027 | 553,531 | 35.7\% | 432,082 | 121,449 | 13,718 | --- | 135,167 | 8.7\% | 150,000 |
| 64 | Pipestone | Off-Sale Only | --- | 4,197 | 1,533,290 | 1,121,379 | 411,911 | 26.9\% | 265,184 | 146,727 | 3,099 | --- | 149,826 | 9.8\% | 121,211 |
| 65 | Maple Lake | Off-Sale Only | --- | 2,127 | 1,526,084 | 1,161,186 | 364,898 | 23.9\% | 305,339 | 59,559 | 11,291 | 4,346 | 66,504 | 4.4\% | --- |
| 66 | Long Prairie | Off-Sale Only | --- | 3,396 | 1,479,669 | 1,131,303 | 348,366 | 23.5\% | 273,481 | 74,885 | 3,838 | --- | 78,723 | 5.3\% | 102,908 |
| 67 | Kasson | Off-Sale Only | --- | 6,298 | 1,457,993 | 1,127,102 | 330,891 | 22.7\% | 251,771 | 79,120 | 7,741 | --- | 86,861 | 6.0\% | 84,000 |
| 68 | Glenwood | Off-Sale Only | --- | 2,574 | 1,454,312 | 1,090,853 | 363,459 | 25.0\% | 165,437 | 198,022 | 1,078 | --- | 199,100 | 13.7\% | 40,000 |
| 69 | Paynesville | Off-Sale Only | --- | 2,490 | 1,421,686 | 1,123,403 | 298,283 | 21.0\% | 272,076 | 26,207 | 10,603 | --- | 36,810 | 2.6\% | 30,000 |
| 70 | Battle Lake | Off-Sale Only | --- | 903 | 1,395,474 | 982,666 | 412,808 | 29.6\% | 318,709 | 94,099 | 8,005 | --- | 102,104 | 7.3\% | 106,500 |
| 71 | Lonsdale | Off-Sale Only | --- | 3,913 | 1,385,288 | 1,058,565 | 326,723 | 23.6\% | 308,621 | 18,102 | 6 | --- | 18,108 | 1.3\% | 2,500 |
| 72 | Braham | Off-Sale Only | --- | 1,799 | 1,374,510 | 1,019,264 | 355,246 | 25.8\% | 297,698 | 57,548 | 115,609 | 107,831 | 65,326 | 4.8\% | 35,000 |
| 73 | Bagley | Off-Sale Only | --- | 1,422 | 1,372,519 | 1,033,636 | 338,883 | 24.7\% | 271,602 | 67,281 | 333 | 31,571 | 36,043 | 2.6\% | 25,000 |
| 74 | Luverne | Off-Sale Only | --- | 4,688 | 1,341,258 | 993,158 | 348,100 | 26.0\% | 269,498 | 78,602 | 4,884 | --- | 83,486 | 6.2\% | 45,000 |
| 75 | Pelican Rapids | Off-Sale Only | --- | 2,526 | 1,269,007 | 886,881 | 382,126 | 30.1\% | 215,963 | 166,163 | 1,374 | 15,838 | 151,699 | 12.0\% | 43,300 |
| 76 | Moose Lake | On- \& Off-Sale | --- | 2,772 | 1,261,849 | 822,800 | 439,049 | 34.8\% | 388,769 | 50,280 | 18,565 | --- | 68,845 | 5.5\% | --- |
| 77 | Hackensack | On- \& Off-Sale | --- | 316 | 1,220,911 | 882,265 | 338,646 | 27.7\% | 339,212 | (566) | 7,309 | 11,610 | $(4,867)$ | -0.4\% | --- |
| 78 | Granite Falls | Off-Sale Only | --- | 2,796 | 1,191,020 | 875,950 | 315,070 | 26.5\% | 193,484 | 121,586 | 16,447 | 9,936 | 128,097 | 10.8\% | 69,475 |
| 79 | Jackson | Off-Sale Only | --- | 3,411 | 1,184,120 | 846,257 | 337,863 | 28.5\% | 220,858 | 117,005 | 4,895 | --- | 121,900 | 10.3\% | 41,000 |
| 80 | Hawley | Off-Sale Only | --- | 2,229 | 1,155,098 | 849,787 | 305,311 | 26.4\% | 269,317 | 35,994 | 48 | 33,090 | 2,952 | 0.3\% | 5,000 |
| 81 | Dassel | Off-Sale Only | --- | 1,459 | 1,117,983 | 873,055 | 244,928 | 21.9\% | 215,792 | 29,136 | 21,036 | 30,096 | 20,076 | 1.8\% | --- |
| 82 | Benson | On- \& Off-Sale | --- | 3,169 | 1,108,560 | 720,475 | 388,085 | 35.0\% | 315,632 | 72,453 | 32,931 | --- | 105,384 | 9.5\% | 80,000 |
| 83 | Rush City | Off-Sale Only | [16][21] | 3,072 | 1,088,962 | 855,272 | 233,690 | 21.5\% | 223,855 | 9,835 | 401 | 50,461 | $(40,225)$ | -3.7\% | 20,000 |
| 84 | Blackduck | On- \& Off-Sale | --- | 789 | 1,071,347 | 677,637 | 393,710 | 36.7\% | 341,334 | 52,376 | 7,595 | --- | 59,971 | 5.6\% | 83,345 |
| 85 | Aitkin | Off-Sale Only | --- | 2,116 | 1,009,194 | 766,643 | 242,551 | 24.0\% | 201,583 | 40,968 | 22,033 | --- | 63,001 | 6.2\% | 85,000 |
| 86 | Saint James | Off-Sale Only | --- | 4,548 | 982,508 | 644,299 | 338,209 | 34.4\% | 215,807 | 122,402 | 4,694 | --- | 127,096 | 12.9\% | 379,673 |
| 87 | Walker | Off-Sale Only | --- | 934 | 972,471 | 715,781 | 256,690 | 26.4\% | 187,845 | 68,845 | 2,531 | --- | 71,376 | 7.3\% | 107,000 |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 88 | Mahnomen | On- \& Off-Sale | --- | 1,207 | 967,731 | 596,905 | 370,826 | 38.3\% | 386,877 | $(16,051)$ | 15,024 | --- | $(1,027)$ | -0.1\% | --- |
| 89 | Silver Bay | On- \& Off-Sale | --- | 1,841 | 921,174 | 559,075 | 362,099 | 39.3\% | 353,185 | 8,914 | 2,285 | 4,191 | 7,008 | 0.8\% | --- |
| 90 | Olivia | Off-Sale Only | --- | 2,438 | 919,403 | 686,694 | 232,709 | 25.3\% | 191,972 | 40,737 | 6,839 | --- | 47,576 | 5.2\% | --- |
| 91 | Le Center | On- \& Off-Sale | --- | 2,495 | 876,168 | 517,516 | 358,652 | 40.9\% | 264,589 | 94,063 | 465 | 4,944 | 89,584 | 10.2\% | 25,000 |
| 92 | Proctor | Off-Sale Only | --- | 3,066 | 864,583 | 636,579 | 228,004 | 26.4\% | 253,160 | $(25,156)$ | 120 | 5,677 | $(30,713)$ | -3.6\% | 5,286 |
| 93 | Isle | On- \& Off-Sale | --- | 771 | 858,072 | 14,317 | 843,755 | 98.3\% | 803,819 | 39,936 | 20,701 | 3,620 | 57,017 | 6.6\% | 31,473 |
| 94 | Menahga | On- \& Off-Sale | --- | 1,347 | 856,288 | 530,340 | 325,948 | 38.1\% | 297,590 | 28,358 | 11,097 | --- | 39,455 | 4.6\% | 65,887 |
| 95 | Waverly | On- \& Off-Sale | --- | 1,414 | 831,533 | 542,316 | 289,217 | 34.8\% | 299,284 | $(10,067)$ | 4,816 | 346 | $(5,597)$ | -0.7\% | $(2,601)$ |
| 96 | Howard Lake | On- \& Off-Sale | --- | 2,053 | 789,889 | 627,491 | 162,398 | 20.6\% | 159,349 | 3,049 | 94 | --- | 3,143 | 0.4\% | --- |
| 97 | Sherburn | On- \& Off-Sale | --- | 1,058 | 782,775 | 495,277 | 287,498 | 36.7\% | 327,602 | $(40,104)$ | 55 | --- | $(40,049)$ | -5.1\% | --- |
| 98 | Lake Park | On- \& Off-Sale | --- | 799 | 779,866 | 482,142 | 297,724 | 38.2\% | 271,601 | 26,123 | 1,627 | --- | 27,750 | 3.6\% | --- |
| 99 | Tracy | On- \& Off-Sale | --- | 2,128 | 757,273 | 483,722 | 273,551 | 36.1\% | 314,165 | $(40,614)$ | 4,629 | --- | $(35,985)$ | -4.8\% | --- |
| 100 | Kenyon | On- \& Off-Sale | --- | 1,837 | 742,287 | 475,084 | 267,203 | 36.0\% | 245,696 | 21,507 | 9,995 | 1,721 | 29,781 | 4.0\% | 20,000 |
| 101 | Osakis | On- \& Off-Sale | --- | 1,756 | 701,445 | 431,965 | 269,480 | 38.4\% | 334,552 | $(65,072)$ | 18,833 | --- | $(46,239)$ | -6.6\% | 50,500 |
| 102 | Sleepy Eye | Off-Sale Only | --- | 3,509 | 692,173 | 557,824 | 134,349 | 19.4\% | 155,453 | $(21,104)$ | 9,256 | --- | $(11,848)$ | -1.7\% | --- |
| 103 | Miltona | On- \& Off-Sale | --- | 434 | 683,706 | 386,728 | 296,978 | 43.4\% | 270,415 | 26,563 | 7,434 | --- | 33,997 | 5.0\% | --- |
| 104 | Plainview | On- \& Off-Sale | --- | 3,335 | 681,208 | 422,328 | 258,880 | 38.0\% | 339,167 | $(80,287)$ | 11,876 | --- | $(68,411)$ | -10.0\% | --- |
| 105 | Wells | Off-Sale Only | --- | 2,266 | 674,190 | 511,444 | 162,746 | 24.1\% | 198,015 | $(35,269)$ | 1,339 | --- | $(33,930)$ | -5.0\% | $(6,400)$ |
| 106 | Nevis | On- \& Off-Sale | --- | 410 | 673,605 | 382,672 | 290,933 | 43.2\% | 243,467 | 47,466 | 3,822 | --- | 51,288 | 7.6\% | 35,000 |
| 107 | Parkers Prairie | On- \& Off-Sale | --- | 1,010 | 672,526 | 411,335 | 261,191 | 38.8\% | 341,105 | $(79,914)$ | --- | 10,856 | $(90,770)$ | -13.5\% | --- |
| 108 | New York Mills | On- \& Off-Sale | --- | 1,229 | 652,937 | 400,045 | 252,892 | 38.7\% | 214,251 | 38,641 | 6,648 | --- | 45,289 | 6.9\% | 54,000 |
| 109 | Caledonia | Off-Sale Only | --- | 2,824 | 652,068 | 489,690 | 162,378 | 24.9\% | 161,119 | 1,259 | 688 | --- | 1,947 | 0.3\% | 1,190 |
| 110 | Remer | On- \& Off-Sale | --- | 403 | 649,131 | 385,351 | 263,780 | 40.6\% | 253,421 | 10,359 | --- | --- | 10,359 | 1.6\% | $(16,441)$ |
| 111 | Frazee | On- \& Off-Sale | --- | 1,390 | 636,160 | 421,354 | 214,806 | 33.8\% | 255,265 | $(40,459)$ | --- | --- | $(40,459)$ | -6.4\% | --- |
| 112 | Mapleton | On- \& Off-Sale | --- | 1,743 | 603,879 | 335,202 | 268,677 | 44.5\% | 244,068 | 24,609 | 46,772 | --- | 71,381 | 11.8\% | --- |
| 113 | Randall | On- \& Off-Sale | --- | 629 | 578,411 | 367,877 | 210,534 | 36.4\% | 189,224 | 21,310 | 11,100 | --- | 32,410 | 5.6\% | --- |
| 114 | Silver Lake | On- \& Off-Sale | --- | 806 | 574,823 | 304,436 | 270,387 | 47.0\% | 245,982 | 24,405 | 251 | --- | 24,656 | 4.3\% | --- |
| 115 | Ivanhoe | On- \& Off-Sale | --- | 556 | 570,201 | 347,411 | 222,790 | 39.1\% | 190,051 | 32,739 | 307 | 6,554 | 26,492 | 4.6\% | --- |
| 116 | Orr | On- \& Off-Sale | --- | 293 | 567,605 | 324,311 | 243,294 | 42.9\% | 189,956 | 53,338 | 3,410 | --- | 56,748 | 10.0\% | 37,100 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 6
Comparison of City Liquor Store Operations - 2016
Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount | $\begin{gathered} \text { Percent } \\ \text { of Sales } \end{gathered}$ | Expenses (\$) | Income(Loss) <br> (\$) | Revenues <br> (\$) | Expenses (\$) | Amount (\$) | Percent of Sales of Sales |  |
| 117 | Darwin | Off-Sale Only | --- | 355 | 559,276 | 444,618 | 114,658 | 20.5\% | 96,153 | 18,505 | 1,777 | --- | 20,282 | 3.6\% | --- |
| 118 | Ada | On- \& Off-Sale | --- | 1,683 | 556,878 | 346,933 | 209,945 | 37.7\% | 199,022 | 10,923 | --- | --- | 10,923 | 2.0\% | 15,000 |
| 119 | Boyd | On- \& Off-Sale | --- | 158 | 552,398 | 278,773 | 273,625 | 49.5\% | 319,210 | $(45,585)$ | 16,278 | 4,890 | $(34,197)$ | -6.2\% | --- |
| 120 | Fairfax | On- \& Off-Sale | --- | 1,174 | 543,010 | 279,179 | 263,831 | 48.6\% | 296,227 | $(32,396)$ | 1,170 | --- | $(31,226)$ | -5.8\% | --- |
| 121 | Clearbrook | On- \& Off-Sale | --- | 523 | 542,944 | 311,221 | 231,723 | 42.7\% | 209,048 | 22,675 | 21 | --- | 22,696 | 4.2\% | 10,000 |
| 122 | Finlayson | On- \& Off-Sale | --- | 302 | 539,180 | 317,420 | 221,760 | 41.1\% | 196,001 | 25,759 | 12,356 | --- | 38,115 | 7.1\% | 5,000 |
| 123 | Beaver Bay | On- \& Off-Sale | --- | 185 | 538,241 | 293,207 | 245,034 | 45.5\% | 247,849 | $(2,815)$ | 4,859 | --- | 2,044 | 0.4\% | --- |
| 124 | Kelliher | On- \& Off-Sale | --- | 263 | 534,720 | 305,438 | 229,282 | 42.9\% | 199,364 | 29,918 | 2,519 | --- | 32,437 | 6.1\% | 20,000 |
| 125 | Underwood | Off-Sale Only | --- | 345 | 531,649 | 388,898 | 142,751 | 26.9\% | 114,094 | 28,657 | 936 | --- | 29,593 | 5.6\% | 20,000 |
| 126 | Sebeka | On- \& Off-Sale | --- | 694 | 531,582 | 298,537 | 233,045 | 43.8\% | 234,934 | $(1,889)$ | 3 | 175 | $(2,061)$ | -0.4\% | -- |
| 127 | Fifty Lakes | On- \& Off-Sale | --- | 402 | 524,295 | 266,873 | 257,422 | 49.1\% | 283,508 | $(26,086)$ | 2,502 | --- | $(23,584)$ | -4.5\% | --- |
| 128 | Sacred Heart | On- \& Off-Sale | --- | 511 | 520,935 | 283,870 | 237,065 | 45.5\% | 244,364 | $(7,299)$ | 18,468 | --- | 11,169 | 2.1\% | --- |
| 129 | Vergas | Off-Sale Only | --- | 355 | 509,898 | 393,365 | 116,533 | 22.9\% | 111,059 | 5,474 | 1,936 | 1,990 | 5,420 | 1.1\% | --- |
| 130 | Twin Valley | On- \& Off-Sale | --- | 818 | 508,209 | 286,858 | 221,351 | 43.6\% | 218,325 | 3,026 | 3,615 | --- | 6,641 | 1.3\% | --- |
| 131 | Browerville | On- \& Off-Sale | --- | 775 | 505,681 | 276,352 | 229,329 | 45.4\% | 219,574 | 9,755 | 13,691 | --- | 23,446 | 4.6\% | 9,000 |
| 132 | Mazeppa | On- \& Off-Sale | --- | 856 | 495,755 | 297,701 | 198,054 | 39.9\% | 180,182 | 17,872 | 15,608 | --- | 33,480 | 6.8\% | $(31,134)$ |
| 133 | Appleton | Off-Sale Only | --- | 1,358 | 490,612 | 343,359 | 147,253 | 30.0\% | 128,635 | 18,618 | 90 | --- | 18,708 | 3.8\% | --- |
| 134 | Mentor | On- \& Off-Sale | --- | 148 | 486,303 | 242,023 | 244,280 | 50.2\% | 223,507 | 20,773 | 5,997 | --- | 26,770 | 5.5\% | 33,000 |
| 135 | Barnum | On- \& Off-Sale | --- | 609 | 478,638 | 243,767 | 234,871 | 49.1\% | 257,482 | $(22,611)$ | 28,310 | --- | 5,699 | 1.2\% | --- |
| 136 | Brandon | On- \& Off-Sale | [0] | 499 | 477,433 | 269,893 | 207,540 | 43.5\% | 191,566 | 15,974 | 4,020 | --- | 19,994 | 4.2\% | --- |
| 137 | Lakefield | Off-Sale Only | --- | 1,702 | 474,572 | 339,714 | 134,858 | 28.4\% | 109,352 | 25,506 | 2,932 | --- | 28,438 | 6.0\% | 3,000 |
| 138 | Madelia | Off-Sale Only | --- | 2,290 | 474,042 | 347,917 | 126,125 | 26.6\% | 74,839 | 51,286 | 751 | --- | 52,037 | 11.0\% | 30,000 |
| 139 | Callaway | On- \& Off-Sale | --- | 231 | 473,747 | 219,483 | 254,264 | 53.7\% | 223,681 | 30,583 | 3,109 | --- | 33,692 | 7.1\% | 16,650 |
| 140 | Dawson | Off-Sale Only | --- | 1,467 | 465,823 | 327,347 | 138,476 | 29.7\% | 144,112 | $(5,636)$ | 562 | --- | $(5,074)$ | -1.1\% | --- |
| 141 | Walnut Grove | On- \& Off-Sale | --- | 825 | 464,881 | 227,214 | 237,667 | 51.1\% | 254,203 | $(16,536)$ | 1,019 | --- | $(15,517)$ | -3.3\% | 38,000 |
| 142 | Spring Grove | On- \& Off-Sale | --- | 1,304 | 452,641 | 280,485 | 172,156 | 38.0\% | 129,749 | 42,407 | 4,362 | --- | 46,769 | 10.3\% | --- |
| 143 | Ogilvie | On- \& Off-Sale | --- | 351 | 447,180 | 242,772 | 204,408 | 45.7\% | 186,349 | 18,059 | 298 | --- | 18,357 | 4.1\% | 5,000 |
| 144 | Buffalo Lake | On- \& Off-Sale | --- | 676 | 441,643 | 224,037 | 217,606 | 49.3\% | 225,498 | $(7,892)$ | 9,490 | --- | 1,598 | 0.4\% | --- |
| 145 | Madison | Off-Sale Only | --- | 1,476 | 429,501 | 326,877 | 102,624 | 23.9\% | 90,865 | 11,759 | 1,517 | --- | 13,276 | 3.1\% | 20,000 |

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[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold
21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 6
Comparison of City Liquor Store Operations - 2016
Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues <br> (\$) | Expenses (\$) | Amount <br> (\$) | Percent of Sales |  |
| 146 | Akeley | On- \& Off-Sale | --- | 442 | 408,953 | 235,247 | 173,706 | 42.5\% | 171,595 | 2,111 | 3,053 | --- | 5,164 | 1.3\% | 503 |
| 147 | Audubon | On- \& Off-Sale | --- | 531 | 407,678 | 265,852 | 141,826 | 34.8\% | 170,068 | $(28,242)$ | 3,314 | 5,004 | $(29,932)$ | -7.3\% | 8,786 |
| 148 | Barnesville | Off-Sale Only | --- | 2,635 | 407,179 | 317,670 | 89,509 | 22.0\% | 102,075 | $(12,566)$ | 3,984 | --- | $(8,582)$ | -2.1\% | --- |
| 149 | Gilman | On- \& Off-Sale | --- | 238 | 405,060 | 189,129 | 215,931 | 53.3\% | 194,116 | 21,815 | 23,152 | --- | 44,967 | 11.1\% | --- |
| 150 | Foreston | On- \& Off-Sale | --- | 525 | 399,976 | 189,620 | 210,356 | 52.6\% | 193,831 | 16,525 | 12,935 | 2,202 | 27,258 | 6.8\% | 896 |
| 151 | Ranier | On- \& Off-Sale | --- | 562 | 391,947 | 166,141 | 225,806 | 57.6\% | 216,087 | 9,719 | 13,741 | --- | 23,460 | 6.0\% | 20,000 |
| 152 | Ulen | On- \& Off-Sale | --- | 557 | 389,237 | 182,511 | 206,726 | 53.1\% | 200,798 | 5,928 | 998 | --- | 6,926 | 1.8\% | --- |
| 153 | De Graff | On- \& Off-Sale | --- | 120 | 387,683 | 188,877 | 198,806 | 51.3\% | 238,152 | $(39,346)$ | 40,343 | 4,676 | $(3,679)$ | -0.9\% | --- |
| 154 | Palisade | On- \& Off-Sale | --- | 159 | 379,889 | 210,129 | 169,760 | 44.7\% | 162,884 | 6,876 | 191 | --- | 7,067 | 1.9\% | --- |
| 155 | Elizabeth | Off-Sale Only | --- | 169 | 379,029 | 298,333 | 80,696 | 21.3\% | 81,084 | (388) | --- | --- | (388) | -0.1\% | --- |
| 156 | Clarissa | On- \& Off-Sale | --- | 656 | 374,999 | 225,219 | 149,780 | 39.9\% | 142,242 | 7,538 | 4,124 | --- | 11,662 | 3.1\% | --- |
| 157 | Hitterdal | On- \& Off-Sale | --- | 200 | 370,427 | 175,390 | 195,037 | 52.7\% | 198,322 | $(3,285)$ | --- | --- | $(3,285)$ | -0.9\% | --- |
| 158 | Medford | On- \& Off-Sale | --- | 1,273 | 368,577 | 179,585 | 188,992 | 51.3\% | 177,165 | 11,827 | 9,793 | --- | 21,620 | 5.9\% | --- |
| 159 | Ogema | On- \& Off-Sale | [0] | 179 | 366,398 | 199,045 | 167,353 | 45.7\% | 130,175 | 37,178 | 4,273 | 329 | 41,122 | 11.2\% | --- |
| 160 | Heron Lake | On- \& Off-Sale | --- | 677 | 364,440 | 196,717 | 167,723 | 46.0\% | 156,974 | 10,749 | 130 | 1,518 | 9,361 | 2.6\% | (753) |
| 161 | Balaton | On- \& Off-Sale | --- | 626 | 364,286 | 220,002 | 144,284 | 39.6\% | 156,766 | $(12,482)$ | 12,888 | --- | 406 | 0.1\% | 1 |
| 162 | Littlefork | On- \& Off-Sale | --- | 626 | 359,361 | 188,577 | 170,784 | 47.5\% | 245,882 | $(75,098)$ | 3,074 | --- | $(72,024)$ | -20.0\% | (748) |
| 163 | Holdingford | On- \& Off-Sale | --- | 718 | 357,311 | 196,404 | 160,907 | 45.0\% | 171,318 | $(10,411)$ | 20,783 | --- | 10,372 | 2.9\% | --- |
| 164 | Millerville | On- \& Off-Sale | --- | 107 | 351,525 | 192,990 | 158,535 | 45.1\% | 158,999 | (464) | 701 | --- | 237 | 0.1\% | --- |
| 165 | Cromwell | On- \& Off-Sale | --- | 243 | 349,903 | 175,137 | 174,766 | 49.9\% | 213,933 | $(39,167)$ | 16,701 | --- | $(22,466)$ | -6.4\% | --- |
| 166 | Ellendale | On- \& Off-Sale | --- | 677 | 345,968 | 192,938 | 153,030 | 44.2\% | 194,424 | $(41,394)$ | 13 | --- | $(41,381)$ | -12.0\% | $(28,126)$ |
| 167 | Danvers | On- \& Off-Sale | --- | 94 | 345,803 | 176,695 | 169,108 | 48.9\% | 168,701 | 407 | 2,733 | --- | 3,140 | 0.9\% | --- |
| 168 | Clontarf | On- \& Off-Sale | --- | 154 | 344,554 | 201,035 | 143,519 | 41.7\% | 166,532 | $(23,013)$ | --- | --- | $(23,013)$ | -6.7\% | $(3,000)$ |
| 169 | Big Falls | On- \& Off-Sale | --- | 221 | 342,914 | 164,512 | 178,402 | 52.0\% | 179,217 | (815) | 492 | --- | (323) | -0.1\% | 10,000 |
| 170 | Goodridge | On- \& Off-Sale | --- | 135 | 333,257 | 167,336 | 165,921 | 49.8\% | 168,254 | $(2,333)$ | --- | --- | $(2,333)$ | -0.7\% | 5,000 |
| 171 | Northome | On- \& Off-Sale | --- | 179 | 328,858 | 185,073 | 143,785 | 43.7\% | 137,162 | 6,623 | 6 | --- | 6,629 | 2.0\% | 25,000 |
| 172 | Dalton | Off-Sale Only | --- | 249 | 325,423 | 249,865 | 75,558 | 23.2\% | 80,520 | $(4,962)$ | 3,504 | --- | $(1,458)$ | -0.4\% | --- |
| 173 | West Concord | On- \& Off-Sale | --- | 777 | 324,821 | 183,783 | 141,038 | 43.4\% | 147,375 | $(6,337)$ | 5,560 | --- | (777) | -0.2\% | --- |
| 174 | Williams | On- \& Off-Sale | --- | 181 | 321,167 | 176,072 | 145,095 | 45.2\% | 151,842 | $(6,747)$ | --- | 652 | $(7,399)$ | -2.3\% | --- |

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32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6
Comparison of City Liquor Store Operations - 2016 Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses <br> (\$) | Income(Loss) (\$) | Revenues <br> (\$) | Expenses <br> (\$) | Amount <br> (\$) | Percent of Sales |  |
| 175 | Russell | On- \& Off-Sale | --- | 321 | 319,935 | 108,227 | 211,708 | 66.2\% | 167,618 | 44,090 | 1,418 | --- | 45,508 | 14.2\% | --- |
| 176 | Wolf Lake | On- \& Off-Sale | --- | 60 | 311,777 | 171,514 | 140,263 | 45.0\% | 160,245 | $(19,982)$ | 4,823 | 1,001 | $(16,160)$ | -5.2\% | 3,000 |
| 177 | Saint Hilaire | On- \& Off-Sale | [16] | 278 | 307,225 | 148,806 | 158,419 | 51.6\% | 127,911 | 30,508 | 110,015 | --- | 140,523 | 45.7\% | 353,949 |
| 178 | Lancaster | On- \& Off-Sale | --- | 336 | 307,119 | 148,431 | 158,688 | 51.7\% | 118,093 | 40,595 | 1,779 | --- | 42,374 | 13.8\% | 40,000 |
| 179 | Vesta | On- \& Off-Sale | [16] | 301 | 300,122 | 199,102 | 101,020 | 33.7\% | 132,027 | $(31,007)$ | 15,173 | 195 | $(16,029)$ | -5.3\% | --- |
| 180 | Verndale | On- \& Off-Sale | [34] | 589 | 290,520 | 150,283 | 140,237 | 48.3\% | 123,840 | 16,397 | 439 | 720 | 16,116 | 5.5\% | --- |
| 181 | Erhard | Off-Sale Only | --- | 148 | 279,285 | 218,881 | 60,404 | 21.6\% | 67,188 | $(6,784)$ | 3,714 | 135 | $(3,205)$ | -1.1\% | --- |
| 182 | Hanska | On- \& Off-Sale | --- | 375 | 263,119 | 158,526 | 104,593 | 39.8\% | 126,094 | $(21,501)$ | 14,838 | --- | $(6,663)$ | -2.5\% | --- |
| 183 | Okabena | On- \& Off-Sale | --- | 194 | 261,634 | 149,353 | 112,281 | 42.9\% | 129,627 | $(17,346)$ | --- | --- | $(17,346)$ | -6.6\% | --- |
| 184 | Hadley | On- \& Off-Sale | --- | 58 | 257,835 | 111,013 | 146,822 | 56.9\% | 154,509 | $(7,687)$ | 12,076 | 325 | 4,064 | 1.6\% | --- |
| 185 | Avoca | On- \& Off-Sale | --- | 140 | 257,359 | 102,763 | 154,596 | 60.1\% | 116,175 | 38,421 | 5,828 | 2,046 | 42,203 | 16.4\% | 25,448 |
| 186 | Eagle Bend | On- \& Off-Sale | --- | 510 | 237,615 | 128,608 | 109,007 | 45.9\% | 107,382 | 1,625 | 19,308 | --- | 20,933 | 8.8\% | 14,000 |
| 187 | Conger | On- \& Off-Sale | --- | 133 | 232,940 | 129,054 | 103,886 | 44.6\% | 108,837 | $(4,951)$ | 8,016 | --- | 3,065 | 1.3\% | 3,600 |
| 188 | Butterfield | Off-Sale Only | --- | 581 | 220,462 | 166,899 | 53,563 | 24.3\% | 71,497 | $(17,934)$ | 44,546 | 44,346 | $(17,734)$ | -8.0\% | --- |
| 189 | Hanley Falls | On- \& Off-Sale | --- | 279 | 212,605 | 119,591 | 93,014 | 43.7\% | 120,210 | $(27,196)$ | 8,531 | 2,426 | $(21,091)$ | -9.9\% | $(17,500)$ |
| 190 | Cleveland | On- \& Off-Sale | --- | 717 | 196,889 | 105,825 | 91,064 | 46.3\% | 138,177 | $(47,113)$ | 23,748 | --- | $(23,365)$ | -11.9\% | --- |
| 191 | Kiester | Off-Sale Only | [34] | 480 | 186,663 | 134,622 | 52,041 | 27.9\% | 66,465 | $(14,424)$ | 42,673 | 39,717 | $(11,468)$ | -6.1\% | --- |
| 192 | Lewisville | On- \& Off-Sale | --- | 235 | 177,342 | 94,320 | 83,022 | 46.8\% | 85,177 | $(2,155)$ | 16,203 | --- | 14,048 | 7.9\% | --- |
| 193 | Elmore | Off-Sale Only | --- | 578 | 127,389 | 96,164 | 31,225 | 24.5\% | 42,154 | $(10,929)$ | 39 | --- | $(10,890)$ | -8.5\% | --- |
| 194 | Round Lake | Off-Sale Only | --- | 379 | 44,950 | 30,364 | 14,586 | 32.4\% | 22,292 | $(7,706)$ | 400 | 38,161 | $(45,467)$ | -101.2\% | $(31,341)$ |
| 195 | South Haven | On- \& Off-Sale | [32] | 190 | --- | --- | --- | --- | --- | --- | 36,876 | --- | 36,876 | --- | 51,469 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Off-Sale Only |  |  | 862,712 | \$274,131,366 | \$203,156,069 | \$70,975,297 | 25.9\% | \$50,870,243 | \$20,105,054 | \$1,030,920 | \$1,221,176 | \$19,914,798 | 7.3\% | \$16,765,507 |
| On- \& Off -Sale |  |  |  | 94,880 | \$70,252,026 | \$41,343,124 | \$28,908,902 | 41.2\% | \$26,643,669 | \$2,265,233 | \$958,644 | \$315,959 | \$2,907,918 | 4.1\% | \$2,127,545 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All Stores |  |  |  | 957,592 | \$344,383,392 | \$244,499,193 | \$99,884,199 | 29.0\% | \$77,513,912 | \$22,370,287 | \$1,989,564 | \$1,537,135 | \$22,822,716 | 6.6\% | \$18,893,052 |

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Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 7
Comparison of City Liquor Store Operations - 2016
Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) (\$) | Revenues <br> (\$) | Expenses (\$) | Amount <br> (\$) | Percent of Sales |  |
| 1 | Saint Hilaire | On- \& Off-Sale | [16] | 278 | 307,225 | 148,806 | 158,419 | 51.6\% | 127,911 | 30,508 | 110,015 | --- | 140,523 | 45.7\% | 353,949 |
| 2 | Grand Marais | Off-Sale Only | --- | 1,379 | 2,102,551 | 1,363,154 | 739,397 | 35.2\% | 352,701 | 386,696 | 4,873 | --- | 391,569 | 18.6\% | 200,000 |
| 3 | Avoca | On- \& Off-Sale | --- | 140 | 257,359 | 102,763 | 154,596 | 60.1\% | 116,175 | 38,421 | 5,828 | 2,046 | 42,203 | 16.4\% | 25,448 |
| 4 | Roseau | Off-Sale Only | --- | 2,795 | 1,881,474 | 1,351,250 | 530,224 | 28.2\% | 238,105 | 292,119 | 121 | --- | 292,240 | 15.5\% | --- |
| 5 | Wadena | Off-Sale Only | --- | 4,167 | 2,002,216 | 1,456,803 | 545,413 | 27.2\% | 249,230 | 296,183 | 2,786 | --- | 298,969 | 14.9\% | 155,538 |
| 6 | Fairmont | Off-Sale Only | --- | 10,353 | 3,683,737 | 2,616,437 | 1,067,300 | 29.0\% | 534,591 | 532,709 | 14,834 | 495 | 547,048 | 14.9\% | 372,500 |
| 7 | Russell | On- \& Off-Sale | --- | 321 | 319,935 | 108,227 | 211,708 | 66.2\% | 167,618 | 44,090 | 1,418 | --- | 45,508 | 14.2\% | --- |
| 8 | Lancaster | On- \& Off-Sale | --- | 336 | 307,119 | 148,431 | 158,688 | 51.7\% | 118,093 | 40,595 | 1,779 | --- | 42,374 | 13.8\% | 40,000 |
| 9 | Glenwood | Off-Sale Only | --- | 2,574 | 1,454,312 | 1,090,853 | 363,459 | 25.0\% | 165,437 | 198,022 | 1,078 | --- | 199,100 | 13.7\% | 40,000 |
| 10 | Elk River | Off-Sale Only | --- | 24,368 | 7,009,574 | 4,997,934 | 2,011,640 | 28.7\% | 1,065,988 | 945,652 | 287 | --- | 945,939 | 13.5\% | 704,567 |
| 11 | Saint James | Off-Sale Only | --- | 4,548 | 982,508 | 644,299 | 338,209 | 34.4\% | 215,807 | 122,402 | 4,694 | --- | 127,096 | 12.9\% | 379,673 |
| 12 | Perham | Off-Sale Only | --- | 3,298 | 3,325,701 | 2,444,535 | 881,166 | 26.5\% | 476,422 | 404,744 | 15,554 | 6,781 | 413,517 | 12.4\% | 269,250 |
| 13 | Worthington | Off-Sale Only | --- | 13,288 | 3,735,141 | 2,795,190 | 939,951 | 25.2\% | 491,859 | 448,092 | 12,271 | --- | 460,363 | 12.3\% | 225,000 |
| 14 | Bemidji | Off-Sale Only | --- | 15,119 | 5,817,125 | 4,156,838 | 1,660,287 | 28.5\% | 955,104 | 705,183 | 18,152 | 10,095 | 713,240 | 12.3\% | 450,178 |
| 15 | Detroit Lakes | Off-Sale Only | --- | 9,380 | 6,313,527 | 4,616,948 | 1,696,579 | 26.9\% | 808,955 | 887,624 | 13,763 | 143,772 | 757,615 | 12.0\% | 258,785 |
| 16 | Pelican Rapids | Off-Sale Only | --- | 2,526 | 1,269,007 | 886,881 | 382,126 | 30.1\% | 215,963 | 166,163 | 1,374 | 15,838 | 151,699 | 12.0\% | 43,300 |
| 17 | Longville | On- \& Off-Sale | --- | 159 | 1,571,906 | 954,501 | 617,405 | 39.3\% | 429,841 | 187,564 | 876 | 2,085 | 186,355 | 11.9\% |  |
| 18 | Mapleton | On- \& Off-Sale | --- | 1,743 | 603,879 | 335,202 | 268,677 | 44.5\% | 244,068 | 24,609 | 46,772 | --- | 71,381 | 11.8\% |  |
| 19 | Big Lake | Off-Sale Only | --- | 10,918 | 3,940,355 | 2,786,995 | 1,153,360 | 29.3\% | 703,468 | 449,892 | 10,676 | 13,583 | 446,985 | 11.3\% | 330,000 |
| 20 | Isanti | Off-Sale Only | --- | 5,614 | 2,609,087 | 1,900,656 | 708,431 | 27.2\% | 423,429 | 285,002 | 10,124 | --- | 295,126 | 11.3\% | 330,360 |
| 21 | Mora | Off-Sale Only | --- | 3,504 | 3,197,563 | 2,326,836 | 870,727 | 27.2\% | 518,383 | 352,344 | 6,851 | --- | 359,195 | 11.2\% | 297,524 |
| 22 | Ogema | On- \& Off-Sale | [0] | 179 | 366,398 | 199,045 | 167,353 | 45.7\% | 130,175 | 37,178 | 4,273 | 329 | 41,122 | 11.2\% |  |
| 23 | Gilman | On- \& Off-Sale | --- | 238 | 405,060 | 189,129 | 215,931 | 53.3\% | 194,116 | 21,815 | 23,152 | --- | 44,967 | 11.1\% |  |
| 24 | Madelia | Off-Sale Only | --- | 2,290 | 474,042 | 347,917 | 126,125 | 26.6\% | 74,839 | 51,286 | 751 | --- | 52,037 | 11.0\% | 30,000 |
| 25 | Two Harbors | Off-Sale Only | --- | 3,671 | 2,282,329 | 1,644,549 | 637,780 | 27.9\% | 394,862 | 242,918 | 2,626 | --- | 245,544 | 10.8\% | 1,496 |
| 26 | Granite Falls | Off-Sale Only | --- | 2,796 | 1,191,020 | 875,950 | 315,070 | 26.5\% | 193,484 | 121,586 | 16,447 | 9,936 | 128,097 | 10.8\% | 69,475 |
| 27 | Monticello | Off-Sale Only | --- | 13,409 | 5,450,630 | 4,041,224 | 1,409,406 | 25.9\% | 836,048 | 573,358 | 12,663 | --- | 586,021 | 10.8\% | 350,000 |
| 28 | Princeton | Off-Sale Only | --- | 4,735 | 3,670,039 | 2,731,436 | 938,603 | 25.6\% | 570,932 | 367,671 | 24,488 | - | 392,159 | 10.7\% | (24,510) |
| 29 | Spring Grove | On- \& Off-Sale | --- | 1,304 | 452,641 | 280,485 | 172,156 | 38.0\% | 129,749 | 42,407 | 4,362 | --- | 46,769 | 10.3\% |  |

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16] The enterprise operation was sold
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Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

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Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 30 | Glencoe | Off-Sale Only | --- | 5,521 | 1,718,611 | 1,263,502 | 455,109 | 26.5\% | 260,417 | 194,692 | 161 | 17,538 | 177,315 | 10.3\% | 220,000 |
| 31 | Jackson | Off-Sale Only | --- | 3,411 | 1,184,120 | 846,257 | 337,863 | 28.5\% | 220,858 | 117,005 | 4,895 | --- | 121,900 | 10.3\% | 41,000 |
| 32 | Fergus Falls | Off-Sale Only | --- | 13,652 | 5,797,619 | 4,154,598 | 1,643,021 | 28.3\% | 1,049,392 | 593,629 | 15,577 | 13,744 | 595,462 | 10.3\% | 594,044 |
| 33 | Apple Valley | Off-Sale Only | --- | 51,338 | 8,738,804 | 6,171,691 | 2,567,113 | 29.4\% | 1,682,574 | 884,539 | 37,998 | 28,974 | 893,563 | 10.2\% | 630,000 |
| 34 | Le Center | On- \& Off-Sale | --- | 2,495 | 876,168 | 517,516 | 358,652 | 40.9\% | 264,589 | 94,063 | 465 | 4,944 | 89,584 | 10.2\% | 25,000 |
| 35 | Buffalo | Off-Sale Only | --- | 16,119 | 4,978,926 | 3,603,417 | 1,375,509 | 27.6\% | 972,413 | 403,096 | 120,485 | 19,365 | 504,216 | 10.1\% | 450,001 |
| 36 | Orr | On- \& Off-Sale | --- | 293 | 567,605 | 324,311 | 243,294 | 42.9\% | 189,956 | 53,338 | 3,410 | --- | 56,748 | 10.0\% | 37,100 |
| 37 | Pipestone | Off-Sale Only | --- | 4,197 | 1,533,290 | 1,121,379 | 411,911 | 26.9\% | 265,184 | 146,727 | 3,099 | --- | 149,826 | 9.8\% | 121,211 |
| 38 | Lindstrom | On- \& Off-Sale | --- | 4,503 | 2,542,810 | 1,706,839 | 835,971 | 32.9\% | 621,974 | 213,997 | 31,333 | --- | 245,330 | 9.6\% | 186,430 |
| 39 | Benson | On- \& Off-Sale | --- | 3,169 | 1,108,560 | 720,475 | 388,085 | 35.0\% | 315,632 | 72,453 | 32,931 | --- | 105,384 | 9.5\% | 80,000 |
| 40 | Pine City | Off-Sale Only | --- | 3,221 | 1,792,377 | 1,288,178 | 504,199 | 28.1\% | 337,230 | 166,969 | 2,441 | --- | 169,410 | 9.5\% | 125,000 |
| 41 | Marshall | Off-Sale Only | --- | 13,799 | 4,548,623 | 3,398,451 | 1,150,172 | 25.3\% | 634,905 | 515,267 | 2,833 | 94,707 | 423,393 | 9.3\% | 274,992 |
| 42 | North Branch | Off-Sale Only | --- | 10,469 | 2,511,658 | 1,811,121 | 700,537 | 27.9\% | 455,981 | 244,556 | 1,147 | 13,365 | 232,338 | 9.3\% | 140,000 |
| 43 | Thief River Falls | Off-Sale Only | --- | 8,845 | 4,650,648 | 3,597,554 | 1,053,094 | 22.6\% | 637,601 | 415,493 | 6,031 | --- | 421,524 | 9.1\% | 419,079 |
| 44 | Hutchinson | Off-Sale Only | --- | 14,146 | 5,988,219 | 4,609,147 | 1,379,072 | 23.0\% | 817,859 | 561,213 | 3,729 | 23,686 | 541,256 | 9.0\% | 475,000 |
| 45 | Morris | Off-Sale Only | --- | 5,442 | 2,108,589 | 1,610,310 | 498,279 | 23.6\% | 316,288 | 181,991 | 8,517 | --- | 190,508 | 9.0\% | 76,018 |
| 46 | Cambridge | Off-Sale Only | --- | 8,749 | 5,397,066 | 4,077,693 | 1,319,373 | 24.4\% | 843,185 | 476,188 | 8,605 | --- | 484,793 | 9.0\% | 525,000 |
| 47 | Eagle Bend | On- \& Off-Sale | --- | 510 | 237,615 | 128,608 | 109,007 | 45.9\% | 107,382 | 1,625 | 19,308 | --- | 20,933 | 8.8\% | 14,000 |
| 48 | Baudette | On- \& Off-Sale | --- | 1,075 | 1,548,558 | 995,027 | 553,531 | 35.7\% | 432,082 | 121,449 | 13,718 | --- | 135,167 | 8.7\% | 150,000 |
| 49 | Cook | Off-Sale Only | --- | 557 | 1,548,820 | 1,159,208 | 389,612 | 25.2\% | 266,710 | 122,902 | 10,607 | --- | 133,509 | 8.6\% | 1,018,074 |
| 50 | Nisswa | On- \& Off-Sale | --- | 2,033 | 3,512,358 | 2,320,986 | 1,191,372 | 33.9\% | 887,479 | 303,893 | 3,772 | 5,626 | 302,039 | 8.6\% | 235,000 |
| 51 | Hinckley | On- \& Off-Sale | --- | 1,838 | 2,684,004 | 1,817,665 | 866,339 | 32.3\% | 630,388 | 235,951 | 1,477 | 17,835 | 219,593 | 8.2\% | 115,212 |
| 52 | Litchfield | Off-Sale Only | --- | 6,736 | 2,414,927 | 1,836,518 | 578,409 | 24.0\% | 392,938 | 185,471 | 7,431 | --- | 192,902 | 8.0\% | 192,016 |
| 53 | Fridley | Off-Sale Only | --- | 28,631 | 5,439,423 | 3,976,342 | 1,463,081 | 26.9\% | 1,030,169 | 432,912 | $(1,113)$ | --- | 431,799 | 7.9\% | 338,500 |
| 54 | Lewisville | On- \& Off-Sale | --- | 235 | 177,342 | 94,320 | 83,022 | 46.8\% | 85,177 | $(2,155)$ | 16,203 | --- | 14,048 | 7.9\% | --- |
| 55 | Milaca | Off-Sale Only | --- | 2,900 | 2,152,408 | 1,607,643 | 544,765 | 25.3\% | 364,714 | 180,051 | 4,382 | 15,437 | 168,996 | 7.9\% | 173,891 |
| 56 | Warroad | Off-Sale Only | --- | 1,789 | 1,624,871 | 1,233,087 | 391,784 | 24.1\% | 265,788 | 125,996 | --- | --- | 125,996 | 7.8\% | 85,000 |
| 57 | Nevis | On- \& Off-Sale | --- | 410 | 673,605 | 382,672 | 290,933 | 43.2\% | 243,467 | 47,466 | 3,822 | --- | 51,288 | 7.6\% | 35,000 |
| 58 | Park Rapids | Off-Sale Only | --- | 3,931 | 3,168,028 | 2,405,513 | 762,515 | 24.1\% | 524,762 | 237,753 | 2,624 | --- | 240,377 | 7.6\% | 296,603 |

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21] The enterprise fund discontinued operations during the current year.
32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

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Ranked by Net Profit/(Loss) as a Percent of Sales


Footnotes:
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16] The enterprise operation was sold.
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Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 88 | Underwood | Off-Sale Only | --- | 345 | 531,649 | 388,898 | 142,751 | 26.9\% | 114,094 | 28,657 | 936 | --- | 29,593 | 5.6\% | 20,000 |
| 89 | Verndale | On- \& Off-Sale | [34] | 589 | 290,520 | 150,283 | 140,237 | 48.3\% | 123,840 | 16,397 | 439 | 720 | 16,116 | 5.5\% | --- |
| 90 | Mentor | On- \& Off-Sale | --- | 148 | 486,303 | 242,023 | 244,280 | 50.2\% | 223,507 | 20,773 | 5,997 | --- | 26,770 | 5.5\% | 33,000 |
| 91 | Moose Lake | On- \& Off-Sale | --- | 2,772 | 1,261,849 | 822,800 | 439,049 | 34.8\% | 388,769 | 50,280 | 18,565 | --- | 68,845 | 5.5\% | --- |
| 92 | Long Prairie | Off-Sale Only | --- | 3,396 | 1,479,669 | 1,131,303 | 348,366 | 23.5\% | 273,481 | 74,885 | 3,838 | --- | 78,723 | 5.3\% | 102,908 |
| 93 | Olivia | Off-Sale Only | --- | 2,438 | 919,403 | 686,694 | 232,709 | 25.3\% | 191,972 | 40,737 | 6,839 | --- | 47,576 | 5.2\% | --- |
| 94 | Blue Earth | Off-Sale Only | --- | 3,233 | 1,566,964 | 1,163,914 | 403,050 | 25.7\% | 331,176 | 71,874 | 6,647 | --- | 78,521 | 5.0\% | 71,239 |
| 95 | Miltona | On- \& Off-Sale | --- | 434 | 683,706 | 386,728 | 296,978 | 43.4\% | 270,415 | 26,563 | 7,434 | --- | 33,997 | 5.0\% | --- |
| 96 | Richfield | Off-Sale Only | --- | 36,338 | 10,457,318 | 7,828,967 | 2,628,351 | 25.1\% | 2,134,992 | 493,359 | 20,079 | --- | 513,438 | 4.9\% | 382,210 |
| 97 | Lexington | Off-Sale Only | --- | 2,018 | 3,253,035 | 2,500,520 | 752,515 | 23.1\% | 589,526 | 162,989 | 8,380 | 14,742 | 156,627 | 4.8\% | 75,000 |
| 98 | Braham | Off-Sale Only | --- | 1,799 | 1,374,510 | 1,019,264 | 355,246 | 25.8\% | 297,698 | 57,548 | 115,609 | 107,831 | 65,326 | 4.8\% | 35,000 |
| 99 | Sauk Rapids | Off-Sale Only | --- | 13,631 | 2,680,784 | 2,063,329 | 617,455 | 23.0\% | 499,911 | 117,544 | 7,962 | --- | 125,506 | 4.7\% | 80,000 |
| 100 | Ivanhoe | On- \& Off-Sale | --- | 556 | 570,201 | 347,411 | 222,790 | 39.1\% | 190,051 | 32,739 | 307 | 6,554 | 26,492 | 4.6\% | --- |
| 101 | Browerville | On- \& Off-Sale | --- | 775 | 505,681 | 276,352 | 229,329 | 45.4\% | 219,574 | 9,755 | 13,691 | --- | 23,446 | 4.6\% | 9,000 |
| 102 | Menahga | On- \& Off-Sale | --- | 1,347 | 856,288 | 530,340 | 325,948 | 38.1\% | 297,590 | 28,358 | 11,097 | --- | 39,455 | 4.6\% | 65,887 |
| 103 | Saint Anthony | Off-Sale Only | --- | 9,234 | 5,822,783 | 4,468,066 | 1,354,717 | 23.3\% | 1,150,372 | 204,345 | 59,058 | --- | 263,403 | 4.5\% | 249,049 |
| 104 | Maple Lake | Off-Sale Only | --- | 2,127 | 1,526,084 | 1,161,186 | 364,898 | 23.9\% | 305,339 | 59,559 | 11,291 | 4,346 | 66,504 | 4.4\% | --- |
| 105 | Silver Lake | On- \& Off-Sale | --- | 806 | 574,823 | 304,436 | 270,387 | 47.0\% | 245,982 | 24,405 | 251 | --- | 24,656 | 4.3\% | --- |
| 106 | Spring Lake Park | Off-Sale Only | --- | 6,406 | 2,111,698 | 1,554,313 | 557,385 | 26.4\% | 486,606 | 70,779 | 20,557 | 1,866 | 89,470 | 4.2\% | 75,000 |
| 107 | Brandon | On- \& Off-Sale | [0] | 499 | 477,433 | 269,893 | 207,540 | 43.5\% | 191,566 | 15,974 | 4,020 | --- | 19,994 | 4.2\% | --- |
| 108 | Clearbrook | On- \& Off-Sale | --- | 523 | 542,944 | 311,221 | 231,723 | 42.7\% | 209,048 | 22,675 | 21 | --- | 22,696 | 4.2\% | 10,000 |
| 109 | Ogilvie | On- \& Off-Sale | --- | 351 | 447,180 | 242,772 | 204,408 | 45.7\% | 186,349 | 18,059 | 298 | --- | 18,357 | 4.1\% | 5,000 |
| 110 | Alexandria | Off-Sale Only | --- | 13,575 | 5,445,613 | 4,262,961 | 1,182,652 | 21.7\% | 954,869 | 227,783 | 3,231 | 7,609 | 223,405 | 4.1\% | 225,000 |
| 111 | Kenyon | On- \& Off-Sale | --- | 1,837 | 742,287 | 475,084 | 267,203 | 36.0\% | 245,696 | 21,507 | 9,995 | 1,721 | 29,781 | 4.0\% | 20,000 |
| 112 | Appleton | Off-Sale Only | --- | 1,358 | 490,612 | 343,359 | 147,253 | 30.0\% | 128,635 | 18,618 | 90 | --- | 18,708 | 3.8\% | --- |
| 113 | Darwin | Off-Sale Only | --- | 355 | 559,276 | 444,618 | 114,658 | 20.5\% | 96,153 | 18,505 | 1,777 | --- | 20,282 | 3.6\% | --- |
| 114 | Lake Park | On- \& Off-Sale | --- | 799 | 779,866 | 482,142 | 297,724 | 38.2\% | 271,601 | 26,123 | 1,627 | --- | 27,750 | 3.6\% | --- |
| 115 | Clarissa | On- \& Off-Sale | --- | 656 | 374,999 | 225,219 | 149,780 | 39.9\% | 142,242 | 7,538 | 4,124 | --- | 11,662 | 3.1\% | --- |
| 116 | Madison | Off-Sale Only | --- | 1,476 | 429,501 | 326,877 | 102,624 | 23.9\% | 90,865 | 11,759 | 1,517 | --- | 13,276 | 3.1\% | 20,000 |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses <br> (\$) | Income(Loss) (\$) | Revenues <br> (\$) | Expenses | Amount <br> (\$) | Percent of Sales |  |
| 117 | Eden Prairie | Off-Sale Only | --- | 63,163 | 10,747,887 | 7,733,328 | 3,014,559 | 28.0\% | 2,709,869 | 304,690 | 14,290 | --- | 318,980 | 3.0\% | 700,000 |
| 118 | Holdingford | On- \& Off-Sale | --- | 718 | 357,311 | 196,404 | 160,907 | 45.0\% | 171,318 | $(10,411)$ | 20,783 | --- | 10,372 | 2.9\% | --- |
| 119 | Robbinsdale | Off-Sale Only | --- | 14,704 | 3,439,771 | 2,545,382 | 894,389 | 26.0\% | 807,541 | 86,848 | 5,664 | --- | 92,512 | 2.7\% | 150,000 |
| 120 | Bagley | Off-Sale Only |  | 1,422 | 1,372,519 | 1,033,636 | 338,883 | 24.7\% | 271,602 | 67,281 | 333 | 31,571 | 36,043 | 2.6\% | 25,000 |
| 121 | Paynesville | Off-Sale Only | --- | 2,490 | 1,421,686 | 1,123,403 | 298,283 | 21.0\% | 272,076 | 26,207 | 10,603 | --- | 36,810 | 2.6\% | 30,000 |
| 122 | Heron Lake | On- \& Off-Sale | --- | 677 | 364,440 | 196,717 | 167,723 | 46.0\% | 156,974 | 10,749 | 130 | 1,518 | 9,361 | 2.6\% | (753) |
| 123 | Columbia Heights | Off-Sale Only | --- | 20,158 | 8,468,098 | 6,392,090 | 2,076,008 | 24.5\% | 1,686,513 | 389,495 | 321 | 191,806 | 198,010 | 2.3\% | 158,818 |
| 124 | Brooklyn Center | Off-Sale Only | --- | 31,231 | 6,197,094 | 4,611,919 | 1,585,175 | 25.6\% | 1,465,790 | 119,385 | 25,108 | --- | 144,493 | 2.3\% | 138,935 |
| 125 | Sacred Heart | On- \& Off-Sale | --- | 511 | 520,935 | 283,870 | 237,065 | 45.5\% | 244,364 | $(7,299)$ | 18,468 | --- | 11,169 | 2.1\% | --- |
| 126 | Anoka | Off-Sale Only | --- | 17,995 | 4,117,403 | 3,184,117 | 933,286 | 22.7\% | 864,832 | 68,454 | 18,443 | --- | 86,897 | 2.1\% | 30,000 |
| 127 | Northome | On- \& Off-Sale | --- | 179 | 328,858 | 185,073 | 143,785 | 43.7\% | 137,162 | 6,623 | 6 | --- | 6,629 | 2.0\% | 25,000 |
| 128 | Montevideo | Off-Sale Only | --- | 5,337 | 2,260,668 | 1,669,163 | 591,505 | 26.2\% | 549,311 | 42,194 | 3,680 | 507 | 45,367 | 2.0\% | 70,000 |
| 129 | Ada | On- \& Off-Sale | --- | 1,683 | 556,878 | 346,933 | 209,945 | 37.7\% | 199,022 | 10,923 | --- | --- | 10,923 | 2.0\% | 15,000 |
| 130 | Palisade | On- \& Off-Sale | --- | 159 | 379,889 | 210,129 | 169,760 | 44.7\% | 162,884 | 6,876 | 191 | --- | 7,067 | 1.9\% | --- |
| 131 | Dassel | Off-Sale Only | --- | 1,459 | 1,117,983 | 873,055 | 244,928 | 21.9\% | 215,792 | 29,136 | 21,036 | 30,096 | 20,076 | 1.8\% | --- |
| 132 | Ulen | On- \& Off-Sale | --- | 557 | 389,237 | 182,511 | 206,726 | 53.1\% | 200,798 | 5,928 | 998 | --- | 6,926 | 1.8\% | --- |
| 133 | Remer | On- \& Off-Sale | --- | 403 | 649,131 | 385,351 | 263,780 | 40.6\% | 253,421 | 10,359 | --- | --- | 10,359 | 1.6\% | $(16,441)$ |
| 134 | Hadley | On- \& Off-Sale | --- | 58 | 257,835 | 111,013 | 146,822 | 56.9\% | 154,509 | $(7,687)$ | 12,076 | 325 | 4,064 | 1.6\% | --- |
| 135 | Conger | On- \& Off-Sale | --- | 133 | 232,940 | 129,054 | 103,886 | 44.6\% | 108,837 | $(4,951)$ | 8,016 | --- | 3,065 | 1.3\% | 3,600 |
| 136 | Lonsdale | Off-Sale Only | --- | 3,913 | 1,385,288 | 1,058,565 | 326,723 | 23.6\% | 308,621 | 18,102 | 6 | --- | 18,108 | 1.3\% | 2,500 |
| 137 | Twin Valley | On- \& Off-Sale | --- | 818 | 508,209 | 286,858 | 221,351 | 43.6\% | 218,325 | 3,026 | 3,615 | --- | 6,641 | 1.3\% | --- |
| 138 | Akeley | On- \& Off-Sale | --- | 442 | 408,953 | 235,247 | 173,706 | 42.5\% | 171,595 | 2,111 | 3,053 | --- | 5,164 | 1.3\% | 503 |
| 139 | Barnum | On- \& Off-Sale | --- | 609 | 478,638 | 243,767 | 234,871 | 49.1\% | 257,482 | $(22,611)$ | 28,310 | --- | 5,699 | 1.2\% | --- |
| 140 | Vergas | Off-Sale Only | --- | 355 | 509,898 | 393,365 | 116,533 | 22.9\% | 111,059 | 5,474 | 1,936 | 1,990 | 5,420 | 1.1\% | --- |
| 141 | Danvers | On- \& Off-Sale | --- | 94 | 345,803 | 176,695 | 169,108 | 48.9\% | 168,701 | 407 | 2,733 | --- | 3,140 | 0.9\% | --- |
| 142 | Silver Bay | On- \& Off-Sale | --- | 1,841 | 921,174 | 559,075 | 362,099 | 39.3\% | 353,185 | 8,914 | 2,285 | 4,191 | 7,008 | 0.8\% | --- |
| 143 | Howard Lake | On- \& Off-Sale | --- | 2,053 | 789,889 | 627,491 | 162,398 | 20.6\% | 159,349 | 3,049 | 94 | --- | 3,143 | 0.4\% | --- |
| 144 | Beaver Bay | On- \& Off-Sale | --- | 185 | 538,241 | 293,207 | 245,034 | 45.5\% | 247,849 | $(2,815)$ | 4,859 | --- | 2,044 | 0.4\% | --- |
| 145 | Buffalo Lake | On- \& Off-Sale | --- | 676 | 441,643 | 224,037 | 217,606 | 49.3\% | 225,498 | $(7,892)$ | 9,490 | --- | 1,598 | 0.4\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 7
Comparison of City Liquor Store Operations - 2016
Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 146 | Caledonia | Off-Sale Only | --- | 2,824 | 652,068 | 489,690 | 162,378 | 24.9\% | 161,119 | 1,259 | 688 | --- | 1,947 | 0.3\% | 1,190 |
| 147 | Hawley | Off-Sale Only | --- | 2,229 | 1,155,098 | 849,787 | 305,311 | 26.4\% | 269,317 | 35,994 | 48 | 33,090 | 2,952 | 0.3\% | 5,000 |
| 148 | Balaton | On- \& Off-Sale | --- | 626 | 364,286 | 220,002 | 144,284 | 39.6\% | 156,766 | $(12,482)$ | 12,888 | --- | 406 | 0.1\% | 1 |
| 149 | Millerville | On- \& Off-Sale | --- | 107 | 351,525 | 192,990 | 158,535 | 45.1\% | 158,999 | (464) | 701 | --- | 237 | 0.1\% | --- |
| 150 | South Haven | On- \& Off-Sale | [32] | 190 | --- | --- | --- | --- | --- | --- | 36,876 | --- | 36,876 | --- | 51,469 |
| 151 | Big Falls | On- \& Off-Sale | --- | 221 | 342,914 | 164,512 | 178,402 | 52.0\% | 179,217 | (815) | 492 | --- | (323) | -0.1\% | 10,000 |
| 152 | Elizabeth | Off-Sale Only | --- | 169 | 379,029 | 298,333 | 80,696 | 21.3\% | 81,084 | (388) | --- | --- | (388) | -0.1\% | --- |
| 153 | Mahnomen | On- \& Off-Sale | --- | 1,207 | 967,731 | 596,905 | 370,826 | 38.3\% | 386,877 | $(16,051)$ | 15,024 | --- | $(1,027)$ | -0.1\% | --- |
| 154 | West Concord | On- \& Off-Sale | --- | 777 | 324,821 | 183,783 | 141,038 | 43.4\% | 147,375 | $(6,337)$ | 5,560 | --- | (777) | -0.2\% | --- |
| 155 | Sebeka | On- \& Off-Sale | --- | 694 | 531,582 | 298,537 | 233,045 | 43.8\% | 234,934 | $(1,889)$ | 3 | 175 | $(2,061)$ | -0.4\% | --- |
| 156 | Hackensack | On- \& Off-Sale | --- | 316 | 1,220,911 | 882,265 | 338,646 | 27.7\% | 339,212 | (566) | 7,309 | 11,610 | $(4,867)$ | -0.4\% | --- |
| 157 | Dalton | Off-Sale Only | --- | 249 | 325,423 | 249,865 | 75,558 | 23.2\% | 80,520 | $(4,962)$ | 3,504 | --- | $(1,458)$ | -0.4\% | --- |
| 158 | Waverly | On- \& Off-Sale | --- | 1,414 | 831,533 | 542,316 | 289,217 | 34.8\% | 299,284 | $(10,067)$ | 4,816 | 346 | $(5,597)$ | -0.7\% | $(2,601)$ |
| 159 | Goodridge | On- \& Off-Sale | --- | 135 | 333,257 | 167,336 | 165,921 | 49.8\% | 168,254 | $(2,333)$ | --- | --- | $(2,333)$ | -0.7\% | 5,000 |
| 160 | Hitterdal | On- \& Off-Sale | --- | 200 | 370,427 | 175,390 | 195,037 | 52.7\% | 198,322 | $(3,285)$ | --- | --- | $(3,285)$ | -0.9\% | --- |
| 161 | De Graff | On- \& Off-Sale | --- | 120 | 387,683 | 188,877 | 198,806 | 51.3\% | 238,152 | $(39,346)$ | 40,343 | 4,676 | $(3,679)$ | -0.9\% | --- |
| 162 | Dawson | Off-Sale Only | --- | 1,467 | 465,823 | 327,347 | 138,476 | 29.7\% | 144,112 | $(5,636)$ | 562 | --- | $(5,074)$ | -1.1\% | --- |
| 163 | Erhard | Off-Sale Only | --- | 148 | 279,285 | 218,881 | 60,404 | 21.6\% | 67,188 | $(6,784)$ | 3,714 | 135 | $(3,205)$ | -1.1\% | --- |
| 164 | Sleepy Eye | Off-Sale Only | --- | 3,509 | 692,173 | 557,824 | 134,349 | 19.4\% | 155,453 | $(21,104)$ | 9,256 | --- | $(11,848)$ | -1.7\% | --- |
| 165 | Barnesville | Off-Sale Only | --- | 2,635 | 407,179 | 317,670 | 89,509 | 22.0\% | 102,075 | $(12,566)$ | 3,984 | --- | $(8,582)$ | -2.1\% | --- |
| 166 | Williams | On- \& Off-Sale | --- | 181 | 321,167 | 176,072 | 145,095 | 45.2\% | 151,842 | $(6,747)$ | --- | 652 | $(7,399)$ | -2.3\% | --- |
| 167 | Hanska | On- \& Off-Sale | --- | 375 | 263,119 | 158,526 | 104,593 | 39.8\% | 126,094 | $(21,501)$ | 14,838 | --- | $(6,663)$ | -2.5\% | --- |
| 168 | Savage | Off-Sale Only | --- | 30,285 | 3,803,734 | 2,873,784 | 929,950 | 24.4\% | 994,530 | $(64,580)$ | 368 | 41,963 | $(106,175)$ | -2.8\% | --- |
| 169 | Walnut Grove | On- \& Off-Sale | --- | 825 | 464,881 | 227,214 | 237,667 | 51.1\% | 254,203 | $(16,536)$ | 1,019 | --- | $(15,517)$ | -3.3\% | 38,000 |
| 170 | Proctor | Off-Sale Only | --- | 3,066 | 864,583 | 636,579 | 228,004 | 26.4\% | 253,160 | $(25,156)$ | 120 | 5,677 | $(30,713)$ | -3.6\% | 5,286 |
| 171 | Rush City | Off-Sale Only | [16][21] | 3,072 | 1,088,962 | 855,272 | 233,690 | 21.5\% | 223,855 | 9,835 | 401 | 50,461 | $(40,225)$ | -3.7\% | 20,000 |
| 172 | Fifty Lakes | On- \& Off-Sale | --- | 402 | 524,295 | 266,873 | 257,422 | 49.1\% | 283,508 | $(26,086)$ | 2,502 | --- | $(23,584)$ | -4.5\% | --- |
| 173 | Tracy | On- \& Off-Sale | --- | 2,128 | 757,273 | 483,722 | 273,551 | 36.1\% | 314,165 | $(40,614)$ | 4,629 | --- | $(35,985)$ | -4.8\% | --- |
| 174 | Wells | Off-Sale Only | --- | 2,266 | 674,190 | 511,444 | 162,746 | 24.1\% | 198,015 | $(35,269)$ | 1,339 | --- | $(33,930)$ | -5.0\% | $(6,400)$ |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

Table 7
Comparison of City Liquor Store Operations - 2016
Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) | Revenues (\$) | Expenses <br> (\$) | Amount (\$) | Percent of Sales |  |
| 175 | Sherburn | On- \& Off-Sale | --- | 1,058 | 782,775 | 495,277 | 287,498 | 36.7\% | 327,602 | $(40,104)$ | 55 | --- | $(40,049)$ | -5.1\% | --- |
| 176 | Wolf Lake | On- \& Off-Sale | --- | 60 | 311,777 | 171,514 | 140,263 | 45.0\% | 160,245 | $(19,982)$ | 4,823 | 1,001 | $(16,160)$ | -5.2\% | 3,000 |
| 177 | Vesta | On- \& Off-Sale | [16] | 301 | 300,122 | 199,102 | 101,020 | 33.7\% | 132,027 | $(31,007)$ | 15,173 | 195 | $(16,029)$ | -5.3\% | --- |
| 178 | Fairfax | On- \& Off-Sale | --- | 1,174 | 543,010 | 279,179 | 263,831 | 48.6\% | 296,227 | $(32,396)$ | 1,170 | --- | $(31,226)$ | -5.8\% | --- |
| 179 | Kiester | Off-Sale Only | [34] | 480 | 186,663 | 134,622 | 52,041 | 27.9\% | 66,465 | $(14,424)$ | 42,673 | 39,717 | $(11,468)$ | -6.1\% | --- |
| 180 | Boyd | On- \& Off-Sale | --- | 158 | 552,398 | 278,773 | 273,625 | 49.5\% | 319,210 | $(45,585)$ | 16,278 | 4,890 | $(34,197)$ | -6.2\% | --- |
| 181 | Frazee | On- \& Off-Sale | --- | 1,390 | 636,160 | 421,354 | 214,806 | 33.8\% | 255,265 | $(40,459)$ | --- | --- | $(40,459)$ | -6.4\% | --- |
| 182 | Cromwell | On- \& Off-Sale | --- | 243 | 349,903 | 175,137 | 174,766 | 49.9\% | 213,933 | $(39,167)$ | 16,701 | --- | $(22,466)$ | -6.4\% | --- |
| 183 | Osakis | On- \& Off-Sale | --- | 1,756 | 701,445 | 431,965 | 269,480 | 38.4\% | 334,552 | $(65,072)$ | 18,833 | --- | $(46,239)$ | -6.6\% | 50,500 |
| 184 | Okabena | On- \& Off-Sale | --- | 194 | 261,634 | 149,353 | 112,281 | 42.9\% | 129,627 | $(17,346)$ | --- | --- | $(17,346)$ | -6.6\% | --- |
| 185 | Clontarf | On- \& Off-Sale | --- | 154 | 344,554 | 201,035 | 143,519 | 41.7\% | 166,532 | $(23,013)$ | --- | --- | $(23,013)$ | -6.7\% | $(3,000)$ |
| 186 | Audubon | On- \& Off-Sale | --- | 531 | 407,678 | 265,852 | 141,826 | 34.8\% | 170,068 | $(28,242)$ | 3,314 | 5,004 | $(29,932)$ | -7.3\% | 8,786 |
| 187 | Butterfield | Off-Sale Only | --- | 581 | 220,462 | 166,899 | 53,563 | 24.3\% | 71,497 | $(17,934)$ | 44,546 | 44,346 | $(17,734)$ | -8.0\% | --- |
| 188 | Elmore | Off-Sale Only | --- | 578 | 127,389 | 96,164 | 31,225 | 24.5\% | 42,154 | $(10,929)$ | 39 | --- | $(10,890)$ | -8.5\% | --- |
| 189 | Hanley Falls | On- \& Off-Sale | --- | 279 | 212,605 | 119,591 | 93,014 | 43.7\% | 120,210 | $(27,196)$ | 8,531 | 2,426 | $(21,091)$ | -9.9\% | $(17,500)$ |
| 190 | Plainview | On- \& Off-Sale | --- | 3,335 | 681,208 | 422,328 | 258,880 | 38.0\% | 339,167 | $(80,287)$ | 11,876 | --- | $(68,411)$ | -10.0\% | --- |
| 191 | Cleveland | On- \& Off-Sale | --- | 717 | 196,889 | 105,825 | 91,064 | 46.3\% | 138,177 | $(47,113)$ | 23,748 | --- | $(23,365)$ | -11.9\% | --- |
| 192 | Ellendale | On- \& Off-Sale | --- | 677 | 345,968 | 192,938 | 153,030 | 44.2\% | 194,424 | $(41,394)$ | 13 | --- | $(41,381)$ | -12.0\% | $(28,126)$ |
| 193 | Parkers Prairie | On- \& Off-Sale | --- | 1,010 | 672,526 | 411,335 | 261,191 | 38.8\% | 341,105 | $(79,914)$ | --- | 10,856 | $(90,770)$ | -13.5\% | --- |
| 194 | Littlefork | On- \& Off-Sale | --- | 626 | 359,361 | 188,577 | 170,784 | 47.5\% | 245,882 | $(75,098)$ | 3,074 | --- | $(72,024)$ | -20.0\% | (748) |
| 195 | Round Lake | Off-Sale Only | --- | 379 | 44,950 | 30,364 | 14,586 | 32.4\% | 22,292 | $(7,706)$ | 400 | 38,161 | $(45,467)$ | -101.2\% | $(31,341)$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Off-Sale Only |  |  | 862,712 | \$274,131,366 | \$203,156,069 | \$70,975,297 | 25.9\% | \$50,870,243 | \$20,105,054 | \$1,030,920 | \$1,221,176 | \$19,914,798 | 7.3\% | \$16,765,507 |
|  | On- \& Off -Sale |  |  | 94,880 | \$70,252,026 | \$41,343,124 | \$28,908,902 | 41.2\% | \$26,643,669 | \$2,265,233 | \$958,644 | \$315,959 | \$2,907,918 | 4.1\% | \$2,127,545 |
|  | All Stores |  |  | 957,592 | \$344,383,392 | \$244,499,193 | \$99,884,199 | 29.0\% | \$77,513,912 | \$22,370,287 | \$1,989,564 | \$1,537,135 | \$22,822,716 | 6.6\% | \$18,893,052 |

21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 8
Comparison of Metro Area City Liquor Store Operations - 2016


Footnote:

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | $\begin{array}{r} \text { Cost of Sales } \\ (\$) \\ \hline \end{array}$ | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | $\begin{array}{r} \text { Expenses } \\ (\$) \\ \hline \end{array}$ | Amount (\$) | Percent of Sales |  |
| Ada | On- \& Off-Sale | --- | 1,683 | 556,878 | 346,933 | 209,945 | 37.7\% | 199,022 | 10,923 | --- | --- | 10,923 | 2.0\% | 15,000 |
| Aitkin | Off-Sale Only | --- | 2,116 | 1,009,194 | 766,643 | 242,551 | 24.0\% | 201,583 | 40,968 | 22,033 | --- | 63,001 | 6.2\% | 85,000 |
| Akeley | On- \& Off-Sale | --- | 442 | 408,953 | 235,247 | 173,706 | 42.5\% | 171,595 | 2,111 | 3,053 | --- | 5,164 | 1.3\% | 503 |
| Alexandria | Off-Sale Only | --- | 13,575 | 5,445,613 | 4,262,961 | 1,182,652 | 21.7\% | 954,869 | 227,783 | 3,231 | 7,609 | 223,405 | 4.1\% | 225,000 |
| Appleton | Off-Sale Only | --- | 1,358 | 490,612 | 343,359 | 147,253 | 30.0\% | 128,635 | 18,618 | 90 | --- | 18,708 | 3.8\% | --- |
| Audubon | On- \& Off-Sale | --- | 531 | 407,678 | 265,852 | 141,826 | 34.8\% | 170,068 | $(28,242)$ | 3,314 | 5,004 | $(29,932)$ | -7.3\% | 8,786 |
| Avoca | On- \& Off-Sale | --- | 140 | 257,359 | 102,763 | 154,596 | 60.1\% | 116,175 | 38,421 | 5,828 | 2,046 | 42,203 | 16.4\% | 25,448 |
| Bagley | Off-Sale Only | --- | 1,422 | 1,372,519 | 1,033,636 | 338,883 | 24.7\% | 271,602 | 67,281 | 333 | 31,571 | 36,043 | 2.6\% | 25,000 |
| Balaton | On- \& Off-Sale | --- | 626 | 364,286 | 220,002 | 144,284 | 39.6\% | 156,766 | $(12,482)$ | 12,888 | --- | 406 | 0.1\% | 1 |
| Barnesville | Off-Sale Only | --- | 2,635 | 407,179 | 317,670 | 89,509 | 22.0\% | 102,075 | $(12,566)$ | 3,984 | --- | $(8,582)$ | -2.1\% | --- |
| Barnum | On- \& Off-Sale | --- | 609 | 478,638 | 243,767 | 234,871 | 49.1\% | 257,482 | $(22,611)$ | 28,310 | --- | 5,699 | 1.2\% | --- |
| Battle Lake | Off-Sale Only | --- | 903 | 1,395,474 | 982,666 | 412,808 | 29.6\% | 318,709 | 94,099 | 8,005 | --- | 102,104 | 7.3\% | 106,500 |
| Baudette | On- \& Off-Sale | --- | 1,075 | 1,548,558 | 995,027 | 553,531 | 35.7\% | 432,082 | 121,449 | 13,718 | --- | 135,167 | 8.7\% | 150,000 |
| Beaver Bay | On- \& Off-Sale | --- | 185 | 538,241 | 293,207 | 245,034 | 45.5\% | 247,849 | $(2,815)$ | 4,859 | --- | 2,044 | 0.4\% | --- |
| Bemidji | Off-Sale Only | --- | 15,119 | 5,817,125 | 4,156,838 | 1,660,287 | 28.5\% | 955,104 | 705,183 | 18,152 | 10,095 | 713,240 | 12.3\% | 450,178 |
| Benson | On- \& Off-Sale | --- | 3,169 | 1,108,560 | 720,475 | 388,085 | 35.0\% | 315,632 | 72,453 | 32,931 | --- | 105,384 | 9.5\% | 80,000 |
| Big Falls | On- \& Off-Sale | --- | 221 | 342,914 | 164,512 | 178,402 | 52.0\% | 179,217 | (815) | 492 | --- | (323) | -0.1\% | 10,000 |
| Big Lake | Off-Sale Only | --- | 10,918 | 3,940,355 | 2,786,995 | 1,153,360 | 29.3\% | 703,468 | 449,892 | 10,676 | 13,583 | 446,985 | 11.3\% | 330,000 |
| Blackduck | On- \& Off-Sale | --- | 789 | 1,071,347 | 677,637 | 393,710 | 36.7\% | 341,334 | 52,376 | 7,595 | --- | 59,971 | 5.6\% | 83,345 |
| Blue Earth | Off-Sale Only | --- | 3,233 | 1,566,964 | 1,163,914 | 403,050 | 25.7\% | 331,176 | 71,874 | 6,647 | --- | 78,521 | 5.0\% | 71,239 |
| Boyd | On- \& Off-Sale | --- | 158 | 552,398 | 278,773 | 273,625 | 49.5\% | 319,210 | $(45,585)$ | 16,278 | 4,890 | $(34,197)$ | -6.2\% | --- |
| Braham | Off-Sale Only | --- | 1,799 | 1,374,510 | 1,019,264 | 355,246 | 25.8\% | 297,698 | 57,548 | 115,609 | 107,831 | 65,326 | 4.8\% | 35,000 |
| Brandon | On- \& Off-Sale | [0] | 499 | 477,433 | 269,893 | 207,540 | 43.5\% | 191,566 | 15,974 | 4,020 | --- | 19,994 | 4.2\% | --- |
| Browerville | On- \& Off-Sale | --- | 775 | 505,681 | 276,352 | 229,329 | 45.4\% | 219,574 | 9,755 | 13,691 | --- | 23,446 | 4.6\% | 9,000 |
| Buffalo | Off-Sale Only | --- | 16,119 | 4,978,926 | 3,603,417 | 1,375,509 | 27.6\% | 972,413 | 403,096 | 120,485 | 19,365 | 504,216 | 10.1\% | 450,001 |
| Buffalo Lake | On- \& Off-Sale | --- | 676 | 441,643 | 224,037 | 217,606 | 49.3\% | 225,498 | $(7,892)$ | 9,490 | --- | 1,598 | 0.4\% | --- |
| Butterfield | Off-Sale Only | --- | 581 | 220,462 | 166,899 | 53,563 | 24.3\% | 71,497 | $(17,934)$ | 44,546 | 44,346 | $(17,734)$ | -8.0\% | --- |
| Caledonia | Off-Sale Only | --- | 2,824 | 652,068 | 489,690 | 162,378 | 24.9\% | 161,119 | 1,259 | 688 | --- | 1,947 | 0.3\% | 1,190 |
| Callaway | On- \& Off-Sale | --- | 231 | 473,747 | 219,483 | 254,264 | 53.7\% | 223,681 | 30,583 | 3,109 | --- | 33,692 | 7.1\% | 16,650 |
| Cambridge | Off-Sale Only | --- | 8,749 | 5,397,066 | 4,077,693 | 1,319,373 | 24.4\% | 843,185 | 476,188 | 8,605 | --- | 484,793 | 9.0\% | 525,000 |
| Clarissa | On- \& Off-Sale | --- | 656 | 374,999 | 225,219 | 149,780 | 39.9\% | 142,242 | 7,538 | 4,124 | --- | 11,662 | 3.1\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | $\begin{array}{r} \text { Expenses } \\ \text { (\$) } \end{array}$ | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Clearbrook | On- \& Off-Sale | --- | 523 | 542,944 | 311,221 | 231,723 | 42.7\% | 209,048 | 22,675 | 21 | --- | 22,696 | 4.2\% | 10,000 |
| Cleveland | On- \& Off-Sale | --- | 717 | 196,889 | 105,825 | 91,064 | 46.3\% | 138,177 | $(47,113)$ | 23,748 | --- | $(23,365)$ | -11.9\% | --- |
| Clontarf | On- \& Off-Sale | --- | 154 | 344,554 | 201,035 | 143,519 | 41.7\% | 166,532 | $(23,013)$ | --- | --- | $(23,013)$ | -6.7\% | $(3,000)$ |
| Conger | On- \& Off-Sale | --- | 133 | 232,940 | 129,054 | 103,886 | 44.6\% | 108,837 | $(4,951)$ | 8,016 | --- | 3,065 | 1.3\% | 3,600 |
| Cook | Off-Sale Only | --- | 557 | 1,548,820 | 1,159,208 | 389,612 | 25.2\% | 266,710 | 122,902 | 10,607 | --- | 133,509 | 8.6\% | 1,018,074 |
| Cromwell | On- \& Off-Sale | --- | 243 | 349,903 | 175,137 | 174,766 | 49.9\% | 213,933 | $(39,167)$ | 16,701 | --- | $(22,466)$ | -6.4\% | --- |
| Dalton | Off-Sale Only | --- | 249 | 325,423 | 249,865 | 75,558 | 23.2\% | 80,520 | $(4,962)$ | 3,504 | --- | $(1,458)$ | -0.4\% | --- |
| Danvers | On- \& Off-Sale | --- | 94 | 345,803 | 176,695 | 169,108 | 48.9\% | 168,701 | 407 | 2,733 | --- | 3,140 | 0.9\% | --- |
| Darwin | Off-Sale Only | --- | 355 | 559,276 | 444,618 | 114,658 | 20.5\% | 96,153 | 18,505 | 1,777 | --- | 20,282 | 3.6\% | --- |
| Dassel | Off-Sale Only | --- | 1,459 | 1,117,983 | 873,055 | 244,928 | 21.9\% | 215,792 | 29,136 | 21,036 | 30,096 | 20,076 | 1.8\% | --- |
| Dawson | Off-Sale Only | --- | 1,467 | 465,823 | 327,347 | 138,476 | 29.7\% | 144,112 | $(5,636)$ | 562 | --- | $(5,074)$ | -1.1\% | --- |
| De Graff | On- \& Off-Sale | --- | 120 | 387,683 | 188,877 | 198,806 | 51.3\% | 238,152 | $(39,346)$ | 40,343 | 4,676 | $(3,679)$ | -0.9\% | --- |
| Delano | Off-Sale Only | --- | 5,947 | 2,528,085 | 1,830,029 | 698,056 | 27.6\% | 528,727 | 169,329 | 3,281 | --- | 172,610 | 6.8\% | 100,000 |
| Detroit Lakes | Off-Sale Only | --- | 9,380 | 6,313,527 | 4,616,948 | 1,696,579 | 26.9\% | 808,955 | 887,624 | 13,763 | 143,772 | 757,615 | 12.0\% | 258,785 |
| Eagle Bend | On- \& Off-Sale | --- | 510 | 237,615 | 128,608 | 109,007 | 45.9\% | 107,382 | 1,625 | 19,308 | --- | 20,933 | 8.8\% | 14,000 |
| Elizabeth | Off-Sale Only | --- | 169 | 379,029 | 298,333 | 80,696 | 21.3\% | 81,084 | (388) | --- | --- | (388) | -0.1\% | --- |
| Elk River | Off-Sale Only | --- | 24,368 | 7,009,574 | 4,997,934 | 2,011,640 | 28.7\% | 1,065,988 | 945,652 | 287 | --- | 945,939 | 13.5\% | 704,567 |
| Ellendale | On- \& Off-Sale | --- | 677 | 345,968 | 192,938 | 153,030 | 44.2\% | 194,424 | $(41,394)$ | 13 | --- | $(41,381)$ | -12.0\% | $(28,126)$ |
| Elmore | Off-Sale Only | --- | 578 | 127,389 | 96,164 | 31,225 | 24.5\% | 42,154 | $(10,929)$ | 39 | --- | $(10,890)$ | -8.5\% | --- |
| Erhard | Off-Sale Only | --- | 148 | 279,285 | 218,881 | 60,404 | 21.6\% | 67,188 | $(6,784)$ | 3,714 | 135 | $(3,205)$ | -1.1\% | --- |
| Fairfax | On- \& Off-Sale | --- | 1,174 | 543,010 | 279,179 | 263,831 | 48.6\% | 296,227 | $(32,396)$ | 1,170 | --- | $(31,226)$ | -5.8\% | --- |
| Fairmont | Off-Sale Only | --- | 10,353 | 3,683,737 | 2,616,437 | 1,067,300 | 29.0\% | 534,591 | 532,709 | 14,834 | 495 | 547,048 | 14.9\% | 372,500 |
| Fergus Falls | Off-Sale Only | --- | 13,652 | 5,797,619 | 4,154,598 | 1,643,021 | 28.3\% | 1,049,392 | 593,629 | 15,577 | 13,744 | 595,462 | 10.3\% | 594,044 |
| Fifty Lakes | On- \& Off-Sale | --- | 402 | 524,295 | 266,873 | 257,422 | 49.1\% | 283,508 | $(26,086)$ | 2,502 | --- | $(23,584)$ | -4.5\% | --- |
| Finlayson | On- \& Off-Sale | --- | 302 | 539,180 | 317,420 | 221,760 | 41.1\% | 196,001 | 25,759 | 12,356 | --- | 38,115 | 7.1\% | 5,000 |
| Foreston | On- \& Off-Sale | --- | 525 | 399,976 | 189,620 | 210,356 | 52.6\% | 193,831 | 16,525 | 12,935 | 2,202 | 27,258 | 6.8\% | 896 |
| Frazee | On- \& Off-Sale | --- | 1,390 | 636,160 | 421,354 | 214,806 | 33.8\% | 255,265 | $(40,459)$ | --- | --- | $(40,459)$ | -6.4\% | --- |
| Gilman | On- \& Off-Sale | --- | 238 | 405,060 | 189,129 | 215,931 | 53.3\% | 194,116 | 21,815 | 23,152 | --- | 44,967 | 11.1\% | --- |
| Glencoe | Off-Sale Only | --- | 5,521 | 1,718,611 | 1,263,502 | 455,109 | 26.5\% | 260,417 | 194,692 | 161 | 17,538 | 177,315 | 10.3\% | 220,000 |
| Glenwood | Off-Sale Only | --- | 2,574 | 1,454,312 | 1,090,853 | 363,459 | 25.0\% | 165,437 | 198,022 | 1,078 | --- | 199,100 | 13.7\% | 40,000 |
| Goodridge | On- \& Off-Sale | --- | 135 | 333,257 | 167,336 | 165,921 | 49.8\% | 168,254 | $(2,333)$ | --- | --- | $(2,333)$ | -0.7\% | 5,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2016

|  |  |  |  |  |  |  | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
|  | Grand Marais | Off-Sale Only | --- | 1,379 | 2,102,551 | 1,363,154 | 739,397 | 35.2\% | 352,701 | 386,696 | 4,873 | --- | 391,569 | 18.6\% | 200,000 |
|  | Granite Falls | Off-Sale Only | --- | 2,796 | 1,191,020 | 875,950 | 315,070 | 26.5\% | 193,484 | 121,586 | 16,447 | 9,936 | 128,097 | 10.8\% | 69,475 |
|  | Hackensack | On- \& Off-Sale | --- | 316 | 1,220,911 | 882,265 | 338,646 | 27.7\% | 339,212 | (566) | 7,309 | 11,610 | $(4,867)$ | -0.4\% | --- |
|  | Hadley | On- \& Off-Sale | --- | 58 | 257,835 | 111,013 | 146,822 | 56.9\% | 154,509 | $(7,687)$ | 12,076 | 325 | 4,064 | 1.6\% | -- |
|  | Hanley Falls | On- \& Off-Sale | --- | 279 | 212,605 | 119,591 | 93,014 | 43.7\% | 120,210 | $(27,196)$ | 8,531 | 2,426 | $(21,091)$ | -9.9\% | $(17,500)$ |
|  | Hanska | On- \& Off-Sale | --- | 375 | 263,119 | 158,526 | 104,593 | 39.8\% | 126,094 | $(21,501)$ | 14,838 | --- | $(6,663)$ | -2.5\% | --- |
|  | Hawley | Off-Sale Only | --- | 2,229 | 1,155,098 | 849,787 | 305,311 | 26.4\% | 269,317 | 35,994 | 48 | 33,090 | 2,952 | 0.3\% | 5,000 |
|  | Heron Lake | On- \& Off-Sale | --- | 677 | 364,440 | 196,717 | 167,723 | 46.0\% | 156,974 | 10,749 | 130 | 1,518 | 9,361 | 2.6\% | (753) |
|  | Hinckley | On- \& Off-Sale | --- | 1,838 | 2,684,004 | 1,817,665 | 866,339 | 32.3\% | 630,388 | 235,951 | 1,477 | 17,835 | 219,593 | 8.2\% | 115,212 |
|  | Hitterdal | On- \& Off-Sale | --- | 200 | 370,427 | 175,390 | 195,037 | 52.7\% | 198,322 | $(3,285)$ | --- | --- | $(3,285)$ | -0.9\% | --- |
|  | Holdingford | On- \& Off-Sale | --- | 718 | 357,311 | 196,404 | 160,907 | 45.0\% | 171,318 | $(10,411)$ | 20,783 | --- | 10,372 | 2.9\% | --- |
|  | Howard Lake | On- \& Off-Sale | --- | 2,053 | 789,889 | 627,491 | 162,398 | 20.6\% | 159,349 | 3,049 | 94 | --- | 3,143 | 0.4\% | -- |
|  | Hutchinson | Off-Sale Only | --- | 14,146 | 5,988,219 | 4,609,147 | 1,379,072 | 23.0\% | 817,859 | 561,213 | 3,729 | 23,686 | 541,256 | 9.0\% | 475,000 |
|  | Isanti | Off-Sale Only | --- | 5,614 | 2,609,087 | 1,900,656 | 708,431 | 27.2\% | 423,429 | 285,002 | 10,124 | --- | 295,126 | 11.3\% | 330,360 |
|  | Isle | On- \& Off-Sale | --- | 771 | 858,072 | 14,317 | 843,755 | 98.3\% | 803,819 | 39,936 | 20,701 | 3,620 | 57,017 | 6.6\% | 31,473 |
| $\stackrel{\rightharpoonup}{\dagger}$ | Ivanhoe | On- \& Off-Sale | --- | 556 | 570,201 | 347,411 | 222,790 | 39.1\% | 190,051 | 32,739 | 307 | 6,554 | 26,492 | 4.6\% | --- |
|  | Jackson | Off-Sale Only | --- | 3,411 | 1,184,120 | 846,257 | 337,863 | 28.5\% | 220,858 | 117,005 | 4,895 | --- | 121,900 | 10.3\% | 41,000 |
|  | Kasson | Off-Sale Only | --- | 6,298 | 1,457,993 | 1,127,102 | 330,891 | 22.7\% | 251,771 | 79,120 | 7,741 | --- | 86,861 | 6.0\% | 84,000 |
|  | Kelliher | On- \& Off-Sale | --- | 263 | 534,720 | 305,438 | 229,282 | 42.9\% | 199,364 | 29,918 | 2,519 | --- | 32,437 | 6.1\% | 20,000 |
|  | Kenyon | On- \& Off-Sale | --- | 1,837 | 742,287 | 475,084 | 267,203 | 36.0\% | 245,696 | 21,507 | 9,995 | 1,721 | 29,781 | 4.0\% | 20,000 |
|  | Kiester | Off-Sale Only | [34] | 480 | 186,663 | 134,622 | 52,041 | 27.9\% | 66,465 | $(14,424)$ | 42,673 | 39,717 | $(11,468)$ | -6.1\% | --- |
|  | Lake Park | On- \& Off-Sale | --- | 799 | 779,866 | 482,142 | 297,724 | 38.2\% | 271,601 | 26,123 | 1,627 | --- | 27,750 | 3.6\% | --- |
|  | Lakefield | Off-Sale Only | --- | 1,702 | 474,572 | 339,714 | 134,858 | 28.4\% | 109,352 | 25,506 | 2,932 | --- | 28,438 | 6.0\% | 3,000 |
|  | Lancaster | On- \& Off-Sale | --- | 336 | 307,119 | 148,431 | 158,688 | 51.7\% | 118,093 | 40,595 | 1,779 | --- | 42,374 | 13.8\% | 40,000 |
|  | Le Center | On- \& Off-Sale | --- | 2,495 | 876,168 | 517,516 | 358,652 | 40.9\% | 264,589 | 94,063 | 465 | 4,944 | 89,584 | 10.2\% | 25,000 |
|  | Lewisville | On- \& Off-Sale | --- | 235 | 177,342 | 94,320 | 83,022 | 46.8\% | 85,177 | $(2,155)$ | 16,203 | --- | 14,048 | 7.9\% | --- |
|  | Lindstrom | On- \& Off-Sale | --- | 4,503 | 2,542,810 | 1,706,839 | 835,971 | 32.9\% | 621,974 | 213,997 | 31,333 | --- | 245,330 | 9.6\% | 186,430 |
|  | Litchfield | Off-Sale Only | --- | 6,736 | 2,414,927 | 1,836,518 | 578,409 | 24.0\% | 392,938 | 185,471 | 7,431 | --- | 192,902 | 8.0\% | 192,016 |
|  | Littlefork | On- \& Off-Sale | --- | 626 | 359,361 | 188,577 | 170,784 | 47.5\% | 245,882 | $(75,098)$ | 3,074 | --- | $(72,024)$ | -20.0\% | (748) |
|  | Long Prairie | Off-Sale Only | --- | 3,396 | 1,479,669 | 1,131,303 | 348,366 | 23.5\% | 273,481 | 74,885 | 3,838 | --- | 78,723 | 5.3\% | 102,908 |
|  | Longville | On- \& Off-Sale | --- | 159 | 1,571,906 | 954,501 | 617,405 | 39.3\% | 429,841 | 187,564 | 876 | 2,085 | 186,355 | 11.9\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2016

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Lonsdale | Off-Sale Only | --- | 3,913 | 1,385,288 | 1,058,565 | 326,723 | 23.6\% | 308,621 | 18,102 | 6 | --- | 18,108 | 1.3\% | 2,500 |
| Luverne | Off-Sale Only | --- | 4,688 | 1,341,258 | 993,158 | 348,100 | 26.0\% | 269,498 | 78,602 | 4,884 | --- | 83,486 | 6.2\% | 45,000 |
| Madelia | Off-Sale Only | --- | 2,290 | 474,042 | 347,917 | 126,125 | 26.6\% | 74,839 | 51,286 | 751 | --- | 52,037 | 11.0\% | 30,000 |
| Madison | Off-Sale Only | --- | 1,476 | 429,501 | 326,877 | 102,624 | 23.9\% | 90,865 | 11,759 | 1,517 | --- | 13,276 | 3.1\% | 20,000 |
| Mahnomen | On- \& Off-Sale | --- | 1,207 | 967,731 | 596,905 | 370,826 | 38.3\% | 386,877 | $(16,051)$ | 15,024 | --- | $(1,027)$ | -0.1\% | --- |
| Maple Lake | Off-Sale Only | --- | 2,127 | 1,526,084 | 1,161,186 | 364,898 | 23.9\% | 305,339 | 59,559 | 11,291 | 4,346 | 66,504 | 4.4\% | --- |
| Mapleton | On- \& Off-Sale | --- | 1,743 | 603,879 | 335,202 | 268,677 | 44.5\% | 244,068 | 24,609 | 46,772 | --- | 71,381 | 11.8\% | --- |
| Marshall | Off-Sale Only | --- | 13,799 | 4,548,623 | 3,398,451 | 1,150,172 | 25.3\% | 634,905 | 515,267 | 2,833 | 94,707 | 423,393 | 9.3\% | 274,992 |
| Mazeppa | On- \& Off-Sale | --- | 856 | 495,755 | 297,701 | 198,054 | 39.9\% | 180,182 | 17,872 | 15,608 | --- | 33,480 | 6.8\% | $(31,134)$ |
| Medford | On- \& Off-Sale | --- | 1,273 | 368,577 | 179,585 | 188,992 | 51.3\% | 177,165 | 11,827 | 9,793 | --- | 21,620 | 5.9\% | --- |
| Menahga | On- \& Off-Sale | --- | 1,347 | 856,288 | 530,340 | 325,948 | 38.1\% | 297,590 | 28,358 | 11,097 | --- | 39,455 | 4.6\% | 65,887 |
| Mentor | On- \& Off-Sale | --- | 148 | 486,303 | 242,023 | 244,280 | 50.2\% | 223,507 | 20,773 | 5,997 | --- | 26,770 | 5.5\% | 33,000 |
| Milaca | Off-Sale Only | --- | 2,900 | 2,152,408 | 1,607,643 | 544,765 | 25.3\% | 364,714 | 180,051 | 4,382 | 15,437 | 168,996 | 7.9\% | 173,891 |
| Millerville | On- \& Off-Sale | --- | 107 | 351,525 | 192,990 | 158,535 | 45.1\% | 158,999 | (464) | 701 | --- | 237 | 0.1\% | --- |
| Miltona | On- \& Off-Sale | --- | 434 | 683,706 | 386,728 | 296,978 | 43.4\% | 270,415 | 26,563 | 7,434 | --- | 33,997 | 5.0\% | --- |
| Montevideo | Off-Sale Only | --- | 5,337 | 2,260,668 | 1,669,163 | 591,505 | 26.2\% | 549,311 | 42,194 | 3,680 | 507 | 45,367 | 2.0\% | 70,000 |
| Monticello | Off-Sale Only | --- | 13,409 | 5,450,630 | 4,041,224 | 1,409,406 | 25.9\% | 836,048 | 573,358 | 12,663 | --- | 586,021 | 10.8\% | 350,000 |
| Moose Lake | On- \& Off-Sale | --- | 2,772 | 1,261,849 | 822,800 | 439,049 | 34.8\% | 388,769 | 50,280 | 18,565 | --- | 68,845 | 5.5\% | --- |
| Mora | Off-Sale Only | --- | 3,504 | 3,197,563 | 2,326,836 | 870,727 | 27.2\% | 518,383 | 352,344 | 6,851 | --- | 359,195 | 11.2\% | 297,524 |
| Morris | Off-Sale Only | --- | 5,442 | 2,108,589 | 1,610,310 | 498,279 | 23.6\% | 316,288 | 181,991 | 8,517 | --- | 190,508 | 9.0\% | 76,018 |
| Nevis | On- \& Off-Sale | --- | 410 | 673,605 | 382,672 | 290,933 | 43.2\% | 243,467 | 47,466 | 3,822 | --- | 51,288 | 7.6\% | 35,000 |
| New York Mills | On- \& Off-Sale | --- | 1,229 | 652,937 | 400,045 | 252,892 | 38.7\% | 214,251 | 38,641 | 6,648 | --- | 45,289 | 6.9\% | 54,000 |
| Nisswa | On- \& Off-Sale | --- | 2,033 | 3,512,358 | 2,320,986 | 1,191,372 | 33.9\% | 887,479 | 303,893 | 3,772 | 5,626 | 302,039 | 8.6\% | 235,000 |
| North Branch | Off-Sale Only | --- | 10,469 | 2,511,658 | 1,811,121 | 700,537 | 27.9\% | 455,981 | 244,556 | 1,147 | 13,365 | 232,338 | 9.3\% | 140,000 |
| Northfield | Off-Sale Only | --- | 20,355 | 3,142,917 | 2,303,230 | 839,687 | 26.7\% | 637,221 | 202,466 | 11,984 | --- | 214,450 | 6.8\% | 125,000 |
| Northome | On- \& Off-Sale | --- | 179 | 328,858 | 185,073 | 143,785 | 43.7\% | 137,162 | 6,623 | 6 | --- | 6,629 | 2.0\% | 25,000 |
| Ogema | On- \& Off-Sale | [0] | 179 | 366,398 | 199,045 | 167,353 | 45.7\% | 130,175 | 37,178 | 4,273 | 329 | 41,122 | 11.2\% | --- |
| Ogilvie | On- \& Off-Sale | --- | 351 | 447,180 | 242,772 | 204,408 | 45.7\% | 186,349 | 18,059 | 298 | --- | 18,357 | 4.1\% | 5,000 |
| Okabena | On- \& Off-Sale | --- | 194 | 261,634 | 149,353 | 112,281 | 42.9\% | 129,627 | $(17,346)$ | --- | --- | $(17,346)$ | -6.6\% | --- |
| Olivia | Off-Sale Only | --- | 2,438 | 919,403 | 686,694 | 232,709 | 25.3\% | 191,972 | 40,737 | 6,839 | --- | 47,576 | 5.2\% | --- |
| Orr | On- \& Off-Sale | --- | 293 | 567,605 | 324,311 | 243,294 | 42.9\% | 189,956 | 53,338 | 3,410 | --- | 56,748 | 10.0\% | 37,100 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2016


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2016


Footnotes:
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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## Appendix 2

## 2016 Liquor Store Tables and Maps by Economic Development Region

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## Comparison of Off-Sale City Liquor Store Operations - 2016

Average Per Store by Economic Development Region

| Region | Population | Number of Stores | $\begin{gathered} \text { Sales } \\ (\$) \\ \hline \end{gathered}$ | Cost of Sales <br> (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Income (Loss) (\$) | Net Transfers* <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues <br> (\$) | Expenses (\$) |  |  |
| 1 - Northwest | 13,429 | 3 | 2,718,998 | 2,060,630 | 658,367 | 24.2\% | 380,498 | 277,869 | 2,051 | --- | 279,920 | 168,026 |
| 2 - Headwaters | 20,472 | 4 | 2,589,418 | 1,898,997 | 690,421 | 26.7\% | 437,867 | 252,554 | 5,277 | 10,417 | 247,415 | 192,945 |
| 3 - Arrowhead | 10,789 | 5 | 1,561,495 | 1,114,027 | 447,469 | 28.7\% | 293,803 | 153,666 | 8,052 | 1,135 | 160,582 | 261,971 |
| 4 - West Central | 57,480 | 17 | 1,805,730 | 1,339,209 | 466,521 | 25.8\% | 301,845 | 164,675 | 4,778 | 13,115 | 156,338 | 96,347 |
| 5 - North Central | 8,497 | 3 | 1,484,785 | 1,101,296 | 383,490 | 25.8\% | 236,852 | 146,638 | 3,052 | --- | 149,689 | 121,815 |
| 6 E - Southwest Central | 30,655 | 6 | 2,119,737 | 1,618,922 | 500,814 | 23.6\% | 329,189 | 171,626 | 6,829 | 11,887 | 166,568 | 147,836 |
| 6W - Upper Southwest | 12,434 | 5 | 967,525 | 708,539 | 258,986 | 26.8\% | 221,281 | 37,704 | 4,459 | 2,089 | 40,075 | 31,895 |
| 7E - East Central | 44,063 | 9 | 2,643,741 | 1,957,567 | 686,175 | 26.0\% | 448,379 | 237,796 | 19,339 | 20,788 | 236,346 | 180,252 |
| 7W - Central | 89,009 | 10 | 2,953,612 | 2,160,752 | 792,861 | 26.8\% | 518,397 | 274,464 | 17,725 | 3,729 | 288,459 | 204,457 |
| 8 - Southwest | 51,272 | 9 | 1,882,200 | 1,390,623 | 491,577 | 26.1\% | 315,480 | 176,097 | 4,747 | 16,022 | 164,822 | 153,342 |
| 9 - South Central | 27,838 | 9 | 956,459 | 693,280 | 263,179 | 27.5\% | 187,777 | 75,401 | 13,864 | 9,395 | 79,870 | 94,112 |
| 10 - Southeast | 33,390 | 4 | 1,659,567 | 1,244,647 | 414,920 | 25.0\% | 339,683 | 75,237 | 5,105 | --- | 80,342 | 53,173 |
| 11-7-County Twin Cities | 463,384 | 36 | 3,044,040 | 2,264,502 | 779,538 | 25.6\% | 624,372 | 155,167 | 7,515 | 11,555 | 151,127 | 139,537 |
| Average for Off-Sale | 862,712 | 120 | \$2,284,428 | \$1,692,967 | \$591,461 | 25.9\% | \$423,919 | \$167,542 | \$8,591 | \$10,176 | \$165,957 | \$139,713 |

*Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

## Table 11

## Comparison of On-Sale City Liquor Store Operations - 2016

Average Per Store by Economic Development Region

| Region | Population | Number of Stores | Sales (\$) | Cost of Sales <br> (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Income (Loss) (\$) | Net Transfers* <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income(Loss) <br> (\$) | Revenues <br> (\$) | Expenses (\$) |  |  |
| 1 - Northwest | 3,398 | 6 | 416,499 | 223,398 | 193,101 | 46.4\% | 175,852 | 17,249 | 20,234 | --- | 37,483 | 74,492 |
| 2 - Headwaters | 4,890 | 10 | 606,903 | 368,022 | 238,881 | 39.4\% | 213,561 | 25,320 | 4,575 | 65 | 29,830 | 29,885 |
| 3 - Arrowhead | 7,690 | 11 | 538,216 | 302,975 | 235,241 | 43.7\% | 235,673 | (432) | 8,330 | 381 | 7,517 | 8,305 |
| 4 - West Central | 8,982 | 14 | 519,633 | 300,732 | 218,901 | 42.1\% | 222,932 | $(4,031)$ | 3,984 | 1,228 | $(1,274)$ | 9,495 |
| 5 - North Central | 8,513 | 15 | 723,580 | 452,479 | 271,100 | 37.5\% | 233,883 | 37,217 | 4,948 | 1,348 | 40,818 | 20,496 |
| 6 E - Southwest Central | 3,167 | 4 | 520,103 | 272,881 | 247,222 | 47.5\% | 253,018 | $(5,796)$ | 7,345 | --- | 1,549 | --- |
| 6W - Upper Southwest | 3,974 | 7 | 421,658 | 240,778 | 180,880 | 42.9\% | 189,777 | $(8,897)$ | 14,402 | 1,713 | 3,792 | 8,500 |
| 7E - East Central | 9,795 | 9 | 1,172,790 | 699,261 | 473,529 | 40.4\% | 382,086 | 91,443 | 12,148 | 13,306 | 90,285 | 49,335 |
| 7W - Central | 4,613 | 5 | 476,759 | 311,068 | 165,691 | 34.8\% | 164,813 | 877 | 17,144 | 69 | 17,952 | 9,774 |
| 8 - Southwest | 5,826 | 10 | 391,797 | 214,552 | 177,244 | 45.2\% | 177,212 | 33 | 5,347 | 1,064 | 4,316 | 6,270 |
| 9 - South Central | 6,623 | 6 | 483,362 | 284,444 | 198,918 | 41.2\% | 197,618 | 1,300 | 17,014 | 824 | 17,489 | 4,167 |
| 10 - Southeast | 10,192 | 8 | 455,525 | 270,120 | 185,405 | 40.7\% | 190,324 | $(4,920)$ | 8,153 | 215 | 3,018 | $(4,458)$ |
| 11-7-County Twin Cities | 17,217 | 3 | 3,067,274 | 1,784,515 | 1,282,759 | 41.8\% | 1,049,163 | 233,596 | 7,944 | 41,439 | 200,101 | 81,866 |
| Average for On-Sale | 94,880 | 108 | \$650,482 | \$382,807 | \$267,675 | 41.2\% | \$246,701 | \$20,974 | \$8,876 | \$2,926 | \$26,925 | \$19,699 |

[^11]Table 12
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) $\qquad$ | $\begin{array}{r} \text { Revenues } \\ (\$) \\ \hline \end{array}$ | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 1 - Northwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ada | On- \& Off-Sale | --- | 1,683 | 556,878 | 346,933 | 209,945 | 199,022 | 35.7\% | 10,923 | --- | --- | 10,923 | 2.0\% | 15,000 |
| Goodridge | On- \& Off-Sale | --- | 135 | 333,257 | 167,336 | 165,921 | 168,254 | 50.5\% | $(2,333)$ | --- | --- | $(2,333)$ | -0.7\% | 5,000 |
| Lancaster | On- \& Off-Sale | --- | 336 | 307,119 | 148,431 | 158,688 | 118,093 | 38.5\% | 40,595 | 1,779 | --- | 42,374 | 13.8\% | 40,000 |
| Mentor | On- \& Off-Sale | --- | 148 | 486,303 | 242,023 | 244,280 | 223,507 | 46.0\% | 20,773 | 5,997 | --- | 26,770 | 5.5\% | 33,000 |
| Roseau | Off-Sale Only | --- | 2,795 | 1,881,474 | 1,351,250 | 530,224 | 238,105 | 12.7\% | 292,119 | 121 | --- | 292,240 | 15.5\% | --- |
| Saint Hilaire | On- \& Off-Sale | [16] | 278 | 307,225 | 148,806 | 158,419 | 127,911 | 41.6\% | 30,508 | 110,015 | --- | 140,523 | 45.7\% | 353,949 |
| Thief River Falls | Off-Sale Only | --- | 8,845 | 4,650,648 | 3,597,554 | 1,053,094 | 637,601 | 13.7\% | 415,493 | 6,031 | --- | 421,524 | 9.1\% | 419,079 |
| Twin Valley | On- \& Off-Sale | --- | 818 | 508,209 | 286,858 | 221,351 | 218,325 | 43.0\% | 3,026 | 3,615 | --- | 6,641 | 1.3\% | --- |
| Warroad | Off-Sale Only | --- | 1,789 | 1,624,871 | 1,233,087 | 391,784 | 265,788 | 16.4\% | 125,996 | --- | --- | 125,996 | 7.8\% | 85,000 |
| Total for Regio |  |  | 16,827 | \$10,655,984 | \$7,522,278 | \$3,133,706 | \$2,196,606 | 20.6\% | \$937,100 | \$127,558 | \$--- | \$1,064,658 | 10.0\% | \$951,028 |
| Percent of Tot | ILS Operations |  | 1.8\% | 3.1\% | 3.1\% | 3.1\% | 2.8\% |  | 4.2\% | 6.4\% | --- | 4.7\% |  | 5.0\% |
| 2 - Headwaters |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Akeley | On- \& Off-Sale | --- | 442 | 408,953 | 235,247 | 173,706 | 171,595 | 42.0\% | 2,111 | 3,053 | --- | 5,164 | 1.3\% | 503 |
| Bagley | Off-Sale Only | --- | 1,422 | 1,372,519 | 1,033,636 | 338,883 | 271,602 | 19.8\% | 67,281 | 333 | 31,571 | 36,043 | 2.6\% | 25,000 |
| Baudette | On- \& Off-Sale | --- | 1,075 | 1,548,558 | 995,027 | 553,531 | 432,082 | 27.9\% | 121,449 | 13,718 | --- | 135,167 | 8.7\% | 150,000 |
| Bemidji | Off-Sale Only | --- | 15,119 | 5,817,125 | 4,156,838 | 1,660,287 | 955,104 | 16.4\% | 705,183 | 18,152 | 10,095 | 713,240 | 12.3\% | 450,178 |
| Blackduck | On- \& Off-Sale | --- | 789 | 1,071,347 | 677,637 | 393,710 | 341,334 | 31.9\% | 52,376 | 7,595 | --- | 59,971 | 5.6\% | 83,345 |
| Clearbrook | On- \& Off-Sale | --- | 523 | 542,944 | 311,221 | 231,723 | 209,048 | 38.5\% | 22,675 | 21 | --- | 22,696 | 4.2\% | 10,000 |
| Kelliher | On- \& Off-Sale | --- | 263 | 534,720 | 305,438 | 229,282 | 199,364 | 37.3\% | 29,918 | 2,519 | --- | 32,437 | 6.1\% | 20,000 |
| Mahnomen | On- \& Off-Sale | --- | 1,207 | 967,731 | 596,905 | 370,826 | 386,877 | 40.0\% | $(16,051)$ | 15,024 | --- | $(1,027)$ | -0.1\% | --- |
| Nevis | On- \& Off-Sale | --- | 410 | 673,605 | 382,672 | 290,933 | 243,467 | 36.1\% | 47,466 | 3,822 | --- | 51,288 | 7.6\% | 35,000 |
| Park Rapids | Off-Sale Only | --- | 3,931 | 3,168,028 | 2,405,513 | 762,515 | 524,762 | 16.6\% | 237,753 | 2,624 | --- | 240,377 | 7.6\% | 296,603 |
| Williams | On- \& Off-Sale | --- | 181 | 321,167 | 176,072 | 145,095 | 151,842 | 47.3\% | $(6,747)$ | --- | 652 | $(7,399)$ | -2.3\% | --- |
| Total for Region |  |  | 25,362 | \$16,426,697 | \$11,276,206 | \$5,150,491 | \$3,887,077 | 23.7\% | \$1,263,414 | \$66,861 | \$42,318 | \$1,287,957 | 7.8\% | \$1,070,629 |
| Percent of Total MLS Operations |  |  | 2.6\% | 4.8\% | 4.6\% | 5.2\% | 5.0\% |  | 5.6\% | 3.4\% | 2.8\% | 5.6\% |  | 5.7\% |

Footnotes:
[21] The enterprise fund discontinued operations during the current year.
[34] The accural basis of accounting is ution.

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 3 - Arrowhead |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aitkin | Off-Sale Only | --- | 2,116 | 1,009,194 | 766,643 | 242,551 | 201,583 | 20.0\% | 40,968 | 22,033 | --- | 63,001 | 6.2\% | 85,000 |
| Barnum | On- \& Off-Sale | --- | 609 | 478,638 | 243,767 | 234,871 | 257,482 | 53.8\% | $(22,611)$ | 28,310 | --- | 5,699 | 1.2\% | --- |
| Beaver Bay | On- \& Off-Sale | --- | 185 | 538,241 | 293,207 | 245,034 | 247,849 | 46.0\% | $(2,815)$ | 4,859 | --- | 2,044 | 0.4\% | --- |
| Big Falls | On- \& Off-Sale | --- | 221 | 342,914 | 164,512 | 178,402 | 179,217 | 52.3\% | (815) | 492 | --- | (323) | -0.1\% | 10,000 |
| Cook | Off-Sale Only | --- | 557 | 1,548,820 | 1,159,208 | 389,612 | 266,710 | 17.2\% | 122,902 | 10,607 | --- | 133,509 | 8.6\% | 1,018,074 |
| Cromwell | On- \& Off-Sale | --- | 243 | 349,903 | 175,137 | 174,766 | 213,933 | 61.1\% | $(39,167)$ | 16,701 | --- | $(22,466)$ | -6.4\% | --- |
| Grand Marais | Off-Sale Only | --- | 1,379 | 2,102,551 | 1,363,154 | 739,397 | 352,701 | 16.8\% | 386,696 | 4,873 | --- | 391,569 | 18.6\% | 200,000 |
| Littlefork | On- \& Off-Sale | --- | 626 | 359,361 | 188,577 | 170,784 | 245,882 | 68.4\% | $(75,098)$ | 3,074 | --- | $(72,024)$ | -20.0\% | (748) |
| Moose Lake | On- \& Off-Sale | --- | 2,772 | 1,261,849 | 822,800 | 439,049 | 388,769 | 30.8\% | 50,280 | 18,565 | --- | 68,845 | 5.5\% | --- |
| Northome | On- \& Off-Sale | --- | 179 | 328,858 | 185,073 | 143,785 | 137,162 | 41.7\% | 6,623 | 6 | --- | 6,629 | 2.0\% | 25,000 |
| Orr | On- \& Off-Sale | --- | 293 | 567,605 | 324,311 | 243,294 | 189,956 | 33.5\% | 53,338 | 3,410 | --- | 56,748 | 10.0\% | 37,100 |
| Palisade | On- \& Off-Sale | --- | 159 | 379,889 | 210,129 | 169,760 | 162,884 | 42.9\% | 6,876 | 191 | --- | 7,067 | 1.9\% | --- |
| Proctor | Off-Sale Only | --- | 3,066 | 864,583 | 636,579 | 228,004 | 253,160 | 29.3\% | $(25,156)$ | 120 | 5,677 | $(30,713)$ | -3.6\% | 5,286 |
| Ranier | On- \& Off-Sale | --- | 562 | 391,947 | 166,141 | 225,806 | 216,087 | 55.1\% | 9,719 | 13,741 | --- | 23,460 | 6.0\% | 20,000 |
| Silver Bay | On- \& Off-Sale | --- | 1,841 | 921,174 | 559,075 | 362,099 | 353,185 | 38.3\% | 8,914 | 2,285 | 4,191 | 7,008 | 0.8\% | --- |
| Two Harbors | Off-Sale Only | --- | 3,671 | 2,282,329 | 1,644,549 | 637,780 | 394,862 | 17.3\% | 242,918 | 2,626 | - | 245,544 | 10.8\% | 1,496 |
| Total for Region |  |  | 18,479 | \$13,727,856 | \$8,902,862 | \$4,824,994 | \$4,061,422 | 29.6\% | \$763,572 | \$131,893 | \$9,868 | \$885,597 | 6.5\% | \$1,401,208 |
| Percent of Total | ILS Operations |  | 1.9\% | 4.0\% | 3.6\% | 4.8\% | 5.2\% |  | 3.4\% | 6.6\% | 0.6\% | 3.9\% |  | 7.4\% |
| 4 - West Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexandria | Off-Sale Only | --- | 13,575 | 5,445,613 | 4,262,961 | 1,182,652 | 954,869 | 17.5\% | 227,783 | 3,231 | 7,609 | 223,405 | 4.1\% | 225,000 |
| Audubon | On- \& Off-Sale | --- | 531 | 407,678 | 265,852 | 141,826 | 170,068 | 41.7\% | $(28,242)$ | 3,314 | 5,004 | $(29,932)$ | -7.3\% | 8,786 |
| Barnesville | Off-Sale Only | --- | 2,635 | 407,179 | 317,670 | 89,509 | 102,075 | 25.1\% | $(12,566)$ | 3,984 | --- | $(8,582)$ | -2.1\% | --- |
| Battle Lake | Off-Sale Only | --- | 903 | 1,395,474 | 982,666 | 412,808 | 318,709 | 22.8\% | 94,099 | 8,005 | --- | 102,104 | 7.3\% | 106,500 |
| Brandon | On- \& Off-Sale | [0] | 499 | 477,433 | 269,893 | 207,540 | 191,566 | 40.1\% | 15,974 | 4,020 | - | 19,994 | 4.2\% | --- |
| Callaway | On- \& Off-Sale | --- | 231 | 473,747 | 219,483 | 254,264 | 223,681 | 47.2\% | 30,583 | 3,109 | --- | 33,692 | 7.1\% | 16,650 |
| Dalton | Off-Sale Only | --- | 249 | 325,423 | 249,865 | 75,558 | 80,520 | 24.7\% | $(4,962)$ | 3,504 | --- | $(1,458)$ | -0.4\% | --- |

Footnotes:
[21] The enterprise fund discontinued operations during the current year.
[32] The enterpise

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Detroit Lakes | Off-Sale Only | --- | 9,380 | 6,313,527 | 4,616,948 | 1,696,579 | 808,955 | 12.8\% | 887,624 | 13,763 | 143,772 | 757,615 | 12.0\% | 258,785 |
| Elizabeth | Off-Sale Only | --- | 169 | 379,029 | 298,333 | 80,696 | 81,084 | 21.4\% | (388) | --- | --- | (388) | -0.1\% | --- |
| Erhard | Off-Sale Only | --- | 148 | 279,285 | 218,881 | 60,404 | 67,188 | 24.1\% | $(6,784)$ | 3,714 | 135 | $(3,205)$ | -1.1\% | --- |
| Fergus Falls | Off-Sale Only | --- | 13,652 | 5,797,619 | 4,154,598 | 1,643,021 | 1,049,392 | 18.1\% | 593,629 | 15,577 | 13,744 | 595,462 | 10.3\% | 594,044 |
| Frazee | On- \& Off-Sale | --- | 1,390 | 636,160 | 421,354 | 214,806 | 255,265 | 40.1\% | $(40,459)$ | --- | --- | $(40,459)$ | -6.4\% | --- |
| Glenwood | Off-Sale Only | --- | 2,574 | 1,454,312 | 1,090,853 | 363,459 | 165,437 | 11.4\% | 198,022 | 1,078 | --- | 199,100 | 13.7\% | 40,000 |
| Hawley | Off-Sale Only | --- | 2,229 | 1,155,098 | 849,787 | 305,311 | 269,317 | 23.3\% | 35,994 | 48 | 33,090 | 2,952 | 0.3\% | 5,000 |
| Hitterdal | On- \& Off-Sale | --- | 200 | 370,427 | 175,390 | 195,037 | 198,322 | 53.5\% | $(3,285)$ | --- | --- | $(3,285)$ | -0.9\% | --- |
| Lake Park | On- \& Off-Sale | --- | 799 | 779,866 | 482,142 | 297,724 | 271,601 | 34.8\% | 26,123 | 1,627 | --- | 27,750 | 3.6\% | --- |
| Millerville | On- \& Off-Sale | --- | 107 | 351,525 | 192,990 | 158,535 | 158,999 | 45.2\% | (464) | 701 | --- | 237 | 0.1\% | --- |
| Miltona | On- \& Off-Sale | --- | 434 | 683,706 | 386,728 | 296,978 | 270,415 | 39.6\% | 26,563 | 7,434 | --- | 33,997 | 5.0\% | --- |
| Morris | Off-Sale Only | --- | 5,442 | 2,108,589 | 1,610,310 | 498,279 | 316,288 | 15.0\% | 181,991 | 8,517 | --- | 190,508 | 9.0\% | 76,018 |
| New York Mills | On- \& Off-Sale | --- | 1,229 | 652,937 | 400,045 | 252,892 | 214,251 | 32.8\% | 38,641 | 6,648 | --- | 45,289 | 6.9\% | 54,000 |
| Ogema | On- \& Off-Sale | [0] | 179 | 366,398 | 199,045 | 167,353 | 130,175 | 35.5\% | 37,178 | 4,273 | 329 | 41,122 | 11.2\% | --- |
| Osakis | On- \& Off-Sale | --- | 1,756 | 701,445 | 431,965 | 269,480 | 334,552 | 47.7\% | $(65,072)$ | 18,833 | --- | $(46,239)$ | -6.6\% | 50,500 |
| Parkers Prairie | On- \& Off-Sale | --- | 1,010 | 672,526 | 411,335 | 261,191 | 341,105 | 50.7\% | $(79,914)$ | --- | 10,856 | $(90,770)$ | -13.5\% | --- |
| Pelican Rapids | Off-Sale Only | --- | 2,526 | 1,269,007 | 886,881 | 382,126 | 215,963 | 17.0\% | 166,163 | 1,374 | 15,838 | 151,699 | 12.0\% | 43,300 |
| Perham | Off-Sale Only | --- | 3,298 | 3,325,701 | 2,444,535 | 881,166 | 476,422 | 14.3\% | 404,744 | 15,554 | 6,781 | 413,517 | 12.4\% | 269,250 |
| Ulen | On- \& Off-Sale | --- | 557 | 389,237 | 182,511 | 206,726 | 200,798 | 51.6\% | 5,928 | 998 | --- | 6,926 | 1.8\% | --- |
| Underwood | Off-Sale Only | --- | 345 | 531,649 | 388,898 | 142,751 | 114,094 | 21.5\% | 28,657 | 936 | --- | 29,593 | 5.6\% | 20,000 |
| Vergas | Off-Sale Only | --- | 355 | 509,898 | 393,365 | 116,533 | 111,059 | 21.8\% | 5,474 | 1,936 | 1,990 | 5,420 | 1.1\% | --- |
| Wolf Lake | On- \& Off-Sale | --- | 60 | 311,777 | 171,514 | 140,263 | 160,245 | 51.4\% | $(19,982)$ | 4,823 | 1,001 | $(16,160)$ | -5.2\% | 3,000 |
| Total for Region |  |  | 66,462 | \$37,972,265 | \$26,976,798 | \$10,995,467 | \$8,252,415 | 21.7\% | \$2,743,052 | \$137,001 | \$240,149 | \$2,639,904 | 7.0\% | \$1,770,833 |
| Percent of Total | LS Operations |  | 6.9\% | 11.0\% | 11.0\% | 11.0\% | 10.6\% |  | 12.3\% | 6.9\% | 15.6\% | 11.6\% |  | 9.4\% |
| 5 - North Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Browerville | On- \& Off-Sale | --- | 775 | 505,681 | 276,352 | 229,329 | 219,574 | 43.4\% | 9,755 | 13,691 | --- | 23,446 | 4.6\% | 9,000 |
| Clarissa | On- \& Off-Sale | --- | 656 | 374,999 | 225,219 | 149,780 | 142,242 | 37.9\% | 7,538 | 4,124 | --- | 11,662 | 3.1\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year.
[34] The accural basis of accounting is used;

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

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Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses <br> (\$) | Expenses as a Percent of Sales | Income(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Eagle Bend | On- \& Off-Sale | --- | 510 | 237,615 | 128,608 | 109,007 | 107,382 | 45.2\% | 1,625 | 19,308 | --- | 20,933 | 8.8\% | 14,000 |
| Fifty Lakes | On- \& Off-Sale | --- | 402 | 524,295 | 266,873 | 257,422 | 283,508 | 54.1\% | $(26,086)$ | 2,502 | --- | $(23,584)$ | -4.5\% | ---- |
| Hackensack | On- \& Off-Sale | --- | 316 | 1,220,911 | 882,265 | 338,646 | 339,212 | 27.8\% | (566) | 7,309 | 11,610 | $(4,867)$ | -0.4\% | --- |
| Long Prairie | Off-Sale Only | --- | 3,396 | 1,479,669 | 1,131,303 | 348,366 | 273,481 | 18.5\% | 74,885 | 3,838 | --- | 78,723 | 5.3\% | 102,908 |
| Longville | On- \& Off-Sale | --- | 159 | 1,571,906 | 954,501 | 617,405 | 429,841 | 27.3\% | 187,564 | 876 | 2,085 | 186,355 | 11.9\% | --- |
| Menahga | On- \& Off-Sale | --- | 1,347 | 856,288 | 530,340 | 325,948 | 297,590 | 34.8\% | 28,358 | 11,097 | --- | 39,455 | 4.6\% | 65,887 |
| Nisswa | On- \& Off-Sale | --- | 2,033 | 3,512,358 | 2,320,986 | 1,191,372 | 887,479 | 25.3\% | 303,893 | 3,772 | 5,626 | 302,039 | 8.6\% | 235,000 |
| Randall | On- \& Off-Sale | --- | 629 | 578,411 | 367,877 | 210,534 | 189,224 | 32.7\% | 21,310 | 11,100 | --- | 32,410 | 5.6\% | --- |
| Remer | On- \& Off-Sale | --- | 403 | 649,131 | 385,351 | 263,780 | 253,421 | 39.0\% | 10,359 | --- | --- | 10,359 | 1.6\% | $(16,441)$ |
| Sebeka | On- \& Off-Sale | --- | 694 | 531,582 | 298,537 | 233,045 | 234,934 | 44.2\% | $(1,889)$ | 3 | 175 | $(2,061)$ | -0.4\% | --- |
| Verndale | On- \& Off-Sale | [34] | 589 | 290,520 | 150,283 | 140,237 | 123,840 | 42.6\% | 16,397 | 439 | 720 | 16,116 | 5.5\% | --- |
| Wadena | Off-Sale Only | --- | 4,167 | 2,002,216 | 1,456,803 | 545,413 | 249,230 | 12.4\% | 296,183 | 2,786 | --- | 298,969 | 14.9\% | 155,538 |
| Walker | Off-Sale Only | --- | 934 | 972,471 | 715,781 | 256,690 | 187,845 | 19.3\% | 68,845 | 2,531 | --- | 71,376 | 7.3\% | 107,000 |
| Total for Region |  |  | 17,010 | \$15,308,053 | \$10,091,079 | \$5,216,974 | \$4,218,803 | 27.6\% | \$998,171 | \$83,376 | \$20,216 | \$1,061,331 | 6.9\% | \$672,892 |
| Percent of Total MLS Operations |  |  | 1.8\% | 4.4\% | 4.1\% | 5.2\% | 5.4\% |  | 4.5\% | 4.2\% | 1.3\% | 4.7\% |  | 3.6\% |
| 6E - Southwest Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Buffalo Lake | On- \& Off-Sale | --- | 676 | 441,643 | 224,037 | 217,606 | 225,498 | 51.1\% | $(7,892)$ | 9,490 | --- | 1,598 | 0.4\% | --- |
| Darwin | Off-Sale Only | --- | 355 | 559,276 | 444,618 | 114,658 | 96,153 | 17.2\% | 18,505 | 1,777 | --- | 20,282 | 3.6\% | --- |
| Dassel | Off-Sale Only | --- | 1,459 | 1,117,983 | 873,055 | 244,928 | 215,792 | 19.3\% | 29,136 | 21,036 | 30,096 | 20,076 | 1.8\% | --- |
| Fairfax | On- \& Off-Sale | --- | 1,174 | 543,010 | 279,179 | 263,831 | 296,227 | 54.6\% | $(32,396)$ | 1,170 | --- | $(31,226)$ | -5.8\% | --- |
| Glencoe | Off-Sale Only | --- | 5,521 | 1,718,611 | 1,263,502 | 455,109 | 260,417 | 15.2\% | 194,692 | 161 | 17,538 | 177,315 | 10.3\% | 220,000 |
| Hutchinson | Off-Sale Only | --- | 14,146 | 5,988,219 | 4,609,147 | 1,379,072 | 817,859 | 13.7\% | 561,213 | 3,729 | 23,686 | 541,256 | 9.0\% | 475,000 |
| Litchfield | Off-Sale Only | --- | 6,736 | 2,414,927 | 1,836,518 | 578,409 | 392,938 | 16.3\% | 185,471 | 7,431 | --- | 192,902 | 8.0\% | 192,016 |
| Olivia | Off-Sale Only | --- | 2,438 | 919,403 | 686,694 | 232,709 | 191,972 | 20.9\% | 40,737 | 6,839 | --- | 47,576 | 5.2\% | --- |
| Sacred Heart | On- \& Off-Sale | --- | 511 | 520,935 | 283,870 | 237,065 | 244,364 | 46.9\% | $(7,299)$ | 18,468 | --- | 11,169 | 2.1\% | --- |

Footnotes:
[21] The enterprise fund discontinued operations during the current year.
[34] The accural basis of accounting is used;

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
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Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a <br> Percent of Sales | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Silver Lake | On- \& Off-Sale | --- | 806 | 574,823 | 304,436 | 270,387 | 245,982 | 42.8\% | 24,405 | 251 | --- | 24,656 | 4.3\% | --- |
| Total for Regi |  |  | 33,822 | \$14,798,830 | \$10,805,056 | \$3,993,774 | \$2,987,202 | 20.2\% | \$1,006,572 | \$70,352 | \$71,320 | \$1,005,604 | 6.8\% | \$887,016 |
| Percent of Total MLS Operations |  |  | 3.5\% | 4.3\% | 4.4\% | 4.0\% | 3.9\% |  | 4.5\% | 3.5\% | 4.6\% | 4.4\% |  | 4.7\% |
| 6W - Upper Southwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Appleton | Off-Sale Only | --- | 1,358 | 490,612 | 343,359 | 147,253 | 128,635 | 26.2\% | 18,618 | 90 | --- | 18,708 | 3.8\% | --- |
| Benson | On- \& Off-Sale | --- | 3,169 | 1,108,560 | 720,475 | 388,085 | 315,632 | 28.5\% | 72,453 | 32,931 | --- | 105,384 | 9.5\% | 80,000 |
| Boyd | On- \& Off-Sale | --- | 158 | 552,398 | 278,773 | 273,625 | 319,210 | 57.8\% | $(45,585)$ | 16,278 | 4,890 | $(34,197)$ | -6.2\% | --- |
| Clontarf | On- \& Off-Sale | --- | 154 | 344,554 | 201,035 | 143,519 | 166,532 | 48.3\% | $(23,013)$ | --- | --- | $(23,013)$ | -6.7\% | $(3,000)$ |
| Danvers | On- \& Off-Sale | --- | 94 | 345,803 | 176,695 | 169,108 | 168,701 | 48.8\% | 407 | 2,733 | --- | 3,140 | 0.9\% | --- |
| Dawson | Off-Sale Only | --- | 1,467 | 465,823 | 327,347 | 138,476 | 144,112 | 30.9\% | $(5,636)$ | 562 | --- | $(5,074)$ | -1.1\% | --- |
| De Graff | On- \& Off-Sale | --- | 120 | 387,683 | 188,877 | 198,806 | 238,152 | 61.4\% | $(39,346)$ | 40,343 | 4,676 | $(3,679)$ | -0.9\% | --- |
| Granite Falls | Off-Sale Only | --- | 2,796 | 1,191,020 | 875,950 | 315,070 | 193,484 | 16.2\% | 121,586 | 16,447 | 9,936 | 128,097 | 10.8\% | 69,475 |
| Hanley Falls | On- \& Off-Sale | --- | 279 | 212,605 | 119,591 | 93,014 | 120,210 | 56.5\% | $(27,196)$ | 8,531 | 2,426 | $(21,091)$ | -9.9\% | (17,500) |
| Madison | Off-Sale Only | --- | 1,476 | 429,501 | 326,877 | 102,624 | 90,865 | 21.2\% | 11,759 | 1,517 | --- | 13,276 | 3.1\% | 20,000 |
| Montevideo | Off-Sale Only | --- | 5,337 | 2,260,668 | 1,669,163 | 591,505 | 549,311 | 24.3\% | 42,194 | 3,680 | 507 | 45,367 | 2.0\% | 70,000 |
| Total for Regi |  |  | 16,408 | \$7,789,227 | \$5,228,142 | \$2,561,085 | \$2,434,844 | 31.3\% | \$126,241 | \$123,112 | \$22,435 | \$226,918 | 2.9\% | \$218,975 |
| Percent of Tot | LSS Operations |  | 1.7\% | 2.3\% | 2.1\% | 2.6\% | 3.1\% |  | 0.6\% | 6.2\% | 1.5\% | 1.0\% |  | 1.2\% |
| 7E - East Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Braham | Off-Sale Only | --- | 1,799 | 1,374,510 | 1,019,264 | 355,246 | 297,698 | 21.7\% | 57,548 | 115,609 | 107,831 | 65,326 | 4.8\% | 35,000 |
| Cambridge | Off-Sale Only | --- | 8,749 | 5,397,066 | 4,077,693 | 1,319,373 | 843,185 | 15.6\% | 476,188 | 8,605 | --- | 484,793 | 9.0\% | 525,000 |
| Finlayson | On- \& Off-Sale | --- | 302 | 539,180 | 317,420 | 221,760 | 196,001 | 36.4\% | 25,759 | 12,356 | --- | 38,115 | 7.1\% | 5,000 |
| Foreston | On- \& Off-Sale | --- | 525 | 399,976 | 189,620 | 210,356 | 193,831 | 48.5\% | 16,525 | 12,935 | 2,202 | 27,258 | 6.8\% | 896 |
| Hinckley | On- \& Off-Sale | --- | 1,838 | 2,684,004 | 1,817,665 | 866,339 | 630,388 | 23.5\% | 235,951 | 1,477 | 17,835 | 219,593 | 8.2\% | 115,212 |
| Isanti | Off-Sale Only | --- | 5,614 | 2,609,087 | 1,900,656 | 708,431 | 423,429 | 16.2\% | 285,002 | 10,124 | --- | 295,126 | 11.3\% | 330,360 |
| Isle | On- \& Off-Sale | --- | 771 | 858,072 | 14,317 | 843,755 | 803,819 | 93.7\% | 39,936 | 20,701 | 3,620 | 57,017 | 6.6\% | 31,473 |

Footnotes:
[21] The enterprise fund discontinued operations during the current year.
[34] The accural basis of accounting is used;

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | $\begin{array}{r} \text { Expenses } \\ \text { (\$) } \end{array}$ | Expenses as a Percent of Sales | Income(Loss) | Revenues (\$) | Expenses $(\$)$ | Amount <br> (\$) | Percent of Sales |  |
| Lindstrom | On- \& Off-Sale | --- | 4,503 | 2,542,810 | 1,706,839 | 835,971 | 621,974 | 24.5\% | 213,997 | 31,333 | --- | 245,330 | 9.6\% | 186,430 |
| Milaca | Off-Sale Only | --- | 2,900 | 2,152,408 | 1,607,643 | 544,765 | 364,714 | 16.9\% | 180,051 | 4,382 | 15,437 | 168,996 | 7.9\% | 173,891 |
| Mora | Off-Sale Only | --- | 3,504 | 3,197,563 | 2,326,836 | 870,727 | 518,383 | 16.2\% | 352,344 | 6,851 | --- | 359,195 | 11.2\% | 297,524 |
| North Branch | Off-Sale Only | --- | 10,469 | 2,511,658 | 1,811,121 | 700,537 | 455,981 | 18.2\% | 244,556 | 1,147 | 13,365 | 232,338 | 9.3\% | 140,000 |
| Ogilvie | On- \& Off-Sale | --- | 351 | 447,180 | 242,772 | 204,408 | 186,349 | 41.7\% | 18,059 | 298 | --- | 18,357 | 4.1\% | 5,000 |
| Pine City | Off-Sale Only | --- | 3,221 | 1,792,377 | 1,288,178 | 504,199 | 337,230 | 18.8\% | 166,969 | 2,441 | --- | 169,410 | 9.5\% | 125,000 |
| Princeton | Off-Sale Only | --- | 4,735 | 3,670,039 | 2,731,436 | 938,603 | 570,932 | 15.6\% | 367,671 | 24,488 | --- | 392,159 | 10.7\% | $(24,510)$ |
| Rush City | Off-Sale Only | [16][21] | 3,072 | 1,088,962 | 855,272 | 233,690 | 223,855 | 20.6\% | 9,835 | 401 | 50,461 | $(40,225)$ | -3.7\% | 20,000 |
| Stacy | On- \& Off-Sale | --- | 1,505 | 3,083,886 | 2,004,717 | 1,079,169 | 806,408 | 26.1\% | 272,761 | 30,231 | 96,094 | 206,898 | 6.7\% | 100,000 |
| Total for Region |  |  | 53,858 | \$34,348,778 | \$23,911,449 | \$10,437,329 | \$7,474,177 | 21.8\% | \$2,963,152 | \$283,379 | \$306,845 | \$2,939,686 | 8.6\% | \$2,066,276 |
| Percent of Tot | ILS Operations |  | 5.6\% | 10.0\% | 9.8\% | 10.4\% | 9.6\% |  | 13.2\% | 14.2\% | 20.0\% | 12.9\% |  | 10.9\% |
| 7W - Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Big Lake | Off-Sale Only | --- | 10,918 | 3,940,355 | 2,786,995 | 1,153,360 | 703,468 | 17.9\% | 449,892 | 10,676 | 13,583 | 446,985 | 11.3\% | 330,000 |
| Buffalo | Off-Sale Only | --- | 16,119 | 4,978,926 | 3,603,417 | 1,375,509 | 972,413 | 19.5\% | 403,096 | 120,485 | 19,365 | 504,216 | 10.1\% | 450,001 |
| Delano | Off-Sale Only | --- | 5,947 | 2,528,085 | 1,830,029 | 698,056 | 528,727 | 20.9\% | 169,329 | 3,281 | --- | 172,610 | 6.8\% | 100,000 |
| Elk River | Off-Sale Only | --- | 24,368 | 7,009,574 | 4,997,934 | 2,011,640 | 1,065,988 | 15.2\% | 945,652 | 287 | --- | 945,939 | 13.5\% | 704,567 |
| Gilman | On- \& Off-Sale | --- | 238 | 405,060 | 189,129 | 215,931 | 194,116 | 47.9\% | 21,815 | 23,152 | --- | 44,967 | 11.1\% | --- |
| Holdingford | On- \& Off-Sale | --- | 718 | 357,311 | 196,404 | 160,907 | 171,318 | 47.9\% | $(10,411)$ | 20,783 | --- | 10,372 | 2.9\% | --- |
| Howard Lake | On- \& Off-Sale | --- | 2,053 | 789,889 | 627,491 | 162,398 | 159,349 | 20.2\% | 3,049 | 94 | --- | 3,143 | 0.4\% | --- |
| Maple Lake | Off-Sale Only | --- | 2,127 | 1,526,084 | 1,161,186 | 364,898 | 305,339 | 20.0\% | 59,559 | 11,291 | 4,346 | 66,504 | 4.4\% | --- |
| Monticello | Off-Sale Only | --- | 13,409 | 5,450,630 | 4,041,224 | 1,409,406 | 836,048 | 15.3\% | 573,358 | 12,663 | --- | 586,021 | 10.8\% | 350,000 |
| Paynesville | Off-Sale Only | --- | 2,490 | 1,421,686 | 1,123,403 | 298,283 | 272,076 | 19.1\% | 26,207 | 10,603 | --- | 36,810 | 2.6\% | 30,000 |
| Sauk Rapids | Off-Sale Only | --- | 13,631 | 2,680,784 | 2,063,329 | 617,455 | 499,911 | 18.6\% | 117,544 | 7,962 | --- | 125,506 | 4.7\% | 80,000 |
| South Haven | On- \& Off-Sale | [32] | 190 | --- | --- | --- | --- | --- | --- | 36,876 | --- | 36,876 | --- | 51,469 |
| Waverly | On- \& Off-Sale | --- | 1,414 | 831,533 | 542,316 | 289,217 | 299,284 | 36.0\% | $(10,067)$ | 4,816 | 346 | $(5,597)$ | -0.7\% | $(2,601)$ |
| Total for Region |  |  | 93,622 | \$31,919,917 | \$23,162,857 | \$8,757,060 | \$6,008,037 | 18.8\% | \$2,749,023 | \$262,969 | \$37,640 | \$2,974,352 | 9.3\% | \$2,093,436 |
| Percent of Total MLS Operations |  |  | 9.8\% | 9.3\% | 9.5\% | 8.8\% | 7.8\% |  | 12.3\% | 13.2\% | 2.4\% | 13.0\% |  | 11.1\% |

## Footnotes:

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[34] The enterprise basis of accounting is usation.

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a <br> Percent of Sales | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 8 - Southwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Avoca | On- \& Off-Sale | --- | 140 | 257,359 | 102,763 | 154,596 | 116,175 | 45.1\% | 38,421 | 5,828 | 2,046 | 42,203 | 16.4\% | 25,448 |
| Balaton | On- \& Off-Sale | --- | 626 | 364,286 | 220,002 | 144,284 | 156,766 | 43.0\% | $(12,482)$ | 12,888 | --- | 406 | 0.1\% | 1 |
| Hadley | On- \& Off-Sale | --- | 58 | 257,835 | 111,013 | 146,822 | 154,509 | 59.9\% | $(7,687)$ | 12,076 | 325 | 4,064 | 1.6\% | --- |
| Heron Lake | On- \& Off-Sale | --- | 677 | 364,440 | 196,717 | 167,723 | 156,974 | 43.1\% | 10,749 | 130 | 1,518 | 9,361 | 2.6\% | (753) |
| Ivanhoe | On- \& Off-Sale | --- | 556 | 570,201 | 347,411 | 222,790 | 190,051 | 33.3\% | 32,739 | 307 | 6,554 | 26,492 | 4.6\% | --- |
| Jackson | Off-Sale Only | --- | 3,411 | 1,184,120 | 846,257 | 337,863 | 220,858 | 18.7\% | 117,005 | 4,895 | --- | 121,900 | 10.3\% | 41,000 |
| Lakefield | Off-Sale Only | --- | 1,702 | 474,572 | 339,714 | 134,858 | 109,352 | 23.0\% | 25,506 | 2,932 | --- | 28,438 | 6.0\% | 3,000 |
| Luverne | Off-Sale Only | --- | 4,688 | 1,341,258 | 993,158 | 348,100 | 269,498 | 20.1\% | 78,602 | 4,884 | --- | 83,486 | 6.2\% | 45,000 |
| Marshall | Off-Sale Only | --- | 13,799 | 4,548,623 | 3,398,451 | 1,150,172 | 634,905 | 14.0\% | 515,267 | 2,833 | 94,707 | 423,393 | 9.3\% | 274,992 |
| Okabena | On- \& Off-Sale | --- | 194 | 261,634 | 149,353 | 112,281 | 129,627 | 49.5\% | $(17,346)$ | --- | --- | $(17,346)$ | -6.6\% | --- |
| Pipestone | Off-Sale Only | --- | 4,197 | 1,533,290 | 1,121,379 | 411,911 | 265,184 | 17.3\% | 146,727 | 3,099 | --- | 149,826 | 9.8\% | 121,211 |
| Redwood Falls | Off-Sale Only | --- | 5,211 | 2,242,301 | 1,657,466 | 584,835 | 446,666 | 19.9\% | 138,169 | 3,917 | 11,331 | 130,755 | 5.8\% | 120,000 |
| Round Lake | Off-Sale Only | --- | 379 | 44,950 | 30,364 | 14,586 | 22,292 | 49.6\% | $(7,706)$ | 400 | 38,161 | $(45,467)$ | -101.2\% | $(31,341)$ |
| Russell | On- \& Off-Sale | --- | 321 | 319,935 | 108,227 | 211,708 | 167,618 | 52.4\% | 44,090 | 1,418 | --- | 45,508 | 14.2\% | --- |
| Tracy | On- \& Off-Sale | --- | 2,128 | 757,273 | 483,722 | 273,551 | 314,165 | 41.5\% | $(40,614)$ | 4,629 | --- | $(35,985)$ | -4.8\% | --- |
| Vesta | On- \& Off-Sale | [16] | 301 | 300,122 | 199,102 | 101,020 | 132,027 | 44.0\% | $(31,007)$ | 15,173 | 195 | $(16,029)$ | -5.3\% | --- |
| Walnut Grove | On- \& Off-Sale | --- | 825 | 464,881 | 227,214 | 237,667 | 254,203 | 54.7\% | $(16,536)$ | 1,019 | --- | $(15,517)$ | -3.3\% | 38,000 |
| Windom | Off-Sale Only | --- | 4,597 | 1,835,544 | 1,333,627 | 501,917 | 378,705 | 20.6\% | 123,212 | 7,489 | --- | 130,701 | 7.1\% | 581,212 |
| Worthington | Off-Sale Only | --- | 13,288 | 3,735,141 | 2,795,190 | 939,951 | 491,859 | 13.2\% | 448,092 | 12,271 | --- | 460,363 | 12.3\% | 225,000 |
| Total for Region |  |  | 57,098 | \$20,857,765 | \$14,661,130 | \$6,196,635 | \$4,611,434 | 22.1\% | \$1,585,201 | \$96,188 | \$154,837 | \$1,526,552 | 7.3\% | \$1,442,770 |
| Percent of Total | LS Operations |  | 6.0\% | 6.1\% | 6.0\% | 6.2\% | 5.9\% |  | 7.1\% | 4.8\% | 10.1\% | 6.7\% |  | 7.6\% |
| 9 - South Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Blue Earth | Off-Sale Only | --- | 3,233 | 1,566,964 | 1,163,914 | 403,050 | 331,176 | 21.1\% | 71,874 | 6,647 | --- | 78,521 | 5.0\% | 71,239 |
| Butterfield | Off-Sale Only | --- | 581 | 220,462 | 166,899 | 53,563 | 71,497 | 32.4\% | $(17,934)$ | 44,546 | 44,346 | $(17,734)$ | -8.0\% | --- |
| Cleveland | On- \& Off-Sale | --- | 717 | 196,889 | 105,825 | 91,064 | 138,177 | 70.2\% | $(47,113)$ | 23,748 | --- | $(23,365)$ | -11.9\% | --- |
| Elmore | Off-Sale Only | --- | 578 | 127,389 | 96,164 | 31,225 | 42,154 | 33.1\% | $(10,929)$ | 39 | --- | $(10,890)$ | -8.5\% | --- |

Footnotes:
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[34] The enterprise fasis was not in operation.

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Fairmont | Off-Sale Only | --- | 10,353 | 3,683,737 | 2,616,437 | 1,067,300 | 534,591 | 14.5\% | 532,709 | 14,834 | 495 | 547,048 | 14.9\% | 372,500 |
| Hanska | On- \& Off-Sale | --- | 375 | 263,119 | 158,526 | 104,593 | 126,094 | 47.9\% | $(21,501)$ | 14,838 | --- | $(6,663)$ | -2.5\% | --- |
| Kiester | Off-Sale Only | [34] | 480 | 186,663 | 134,622 | 52,041 | 66,465 | 35.6\% | $(14,424)$ | 42,673 | 39,717 | $(11,468)$ | -6.1\% | --- |
| Le Center | On- \& Off-Sale | --- | 2,495 | 876,168 | 517,516 | 358,652 | 264,589 | 30.2\% | 94,063 | 465 | 4,944 | 89,584 | 10.2\% | 25,000 |
| Lewisville | On- \& Off-Sale | --- | 235 | 177,342 | 94,320 | 83,022 | 85,177 | 48.0\% | $(2,155)$ | 16,203 | --- | 14,048 | 7.9\% | --- |
| Madelia | Off-Sale Only | --- | 2,290 | 474,042 | 347,917 | 126,125 | 74,839 | 15.8\% | 51,286 | 751 | --- | 52,037 | 11.0\% | 30,000 |
| Mapleton | On- \& Off-Sale | --- | 1,743 | 603,879 | 335,202 | 268,677 | 244,068 | 40.4\% | 24,609 | 46,772 | --- | 71,381 | 11.8\% | --- |
| Saint James | Off-Sale Only | --- | 4,548 | 982,508 | 644,299 | 338,209 | 215,807 | 22.0\% | 122,402 | 4,694 | --- | 127,096 | 12.9\% | 379,673 |
| Sherburn | On- \& Off-Sale | --- | 1,058 | 782,775 | 495,277 | 287,498 | 327,602 | 41.9\% | $(40,104)$ | 55 | --- | $(40,049)$ | -5.1\% | --- |
| Sleepy Eye | Off-Sale Only | --- | 3,509 | 692,173 | 557,824 | 134,349 | 155,453 | 22.5\% | $(21,104)$ | 9,256 | --- | $(11,848)$ | -1.7\% | --- |
| Wells | Off-Sale Only | --- | 2,266 | 674,190 | 511,444 | 162,746 | 198,015 | 29.4\% | $(35,269)$ | 1,339 | --- | $(33,930)$ | -5.0\% | $(6,400)$ |
| Total for Region |  |  | 34,461 | \$11,508,300 | \$7,946,186 | \$3,562,114 | \$2,875,704 | 25.0\% | \$686,410 | \$226,860 | \$89,502 | \$823,768 | 7.2\% | \$872,012 |
| Percent of Total M | ILS Operations |  | 3.6\% | $3.3 \%$ | $3.2 \%$ | 3.6\% | 3.7\% |  | $3.1 \%$ | 11.4\% | 5.8\% | 3.6\% |  | 4.6\% |
| 10 - Southeast |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Caledonia | Off-Sale Only | --- | 2,824 | 652,068 | 489,690 | 162,378 | 161,119 | 24.7\% | 1,259 | 688 | --- | 1,947 | 0.3\% | 1,190 |
| Conger | On- \& Off-Sale | --- | 133 | 232,940 | 129,054 | 103,886 | 108,837 | 46.7\% | $(4,951)$ | 8,016 | --- | 3,065 | 1.3\% | 3,600 |
| Ellendale | On- \& Off-Sale | --- | 677 | 345,968 | 192,938 | 153,030 | 194,424 | 56.2\% | $(41,394)$ | 13 | --- | $(41,381)$ | -12.0\% | $(28,126)$ |
| Kasson | Off-Sale Only | --- | 6,298 | 1,457,993 | 1,127,102 | 330,891 | 251,771 | 17.3\% | 79,120 | 7,741 | --- | 86,861 | 6.0\% | 84,000 |
| Kenyon | On- \& Off-Sale | --- | 1,837 | 742,287 | 475,084 | 267,203 | 245,696 | 33.1\% | 21,507 | 9,995 | 1,721 | 29,781 | 4.0\% | 20,000 |
| Lonsdale | Off-Sale Only | --- | 3,913 | 1,385,288 | 1,058,565 | 326,723 | 308,621 | 22.3\% | 18,102 | 6 | --- | 18,108 | 1.3\% | 2,500 |
| Mazeppa | On- \& Off-Sale | --- | 856 | 495,755 | 297,701 | 198,054 | 180,182 | 36.3\% | 17,872 | 15,608 | --- | 33,480 | 6.8\% | $(31,134)$ |
| Medford | On- \& Off-Sale | --- | 1,273 | 368,577 | 179,585 | 188,992 | 177,165 | 48.1\% | 11,827 | 9,793 | --- | 21,620 | 5.9\% | --- |
| Northfield | Off-Sale Only | --- | 20,355 | 3,142,917 | 2,303,230 | 839,687 | 637,221 | 20.3\% | 202,466 | 11,984 | --- | 214,450 | 6.8\% | 125,000 |
| Plainview | On- \& Off-Sale | --- | 3,335 | 681,208 | 422,328 | 258,880 | 339,167 | 49.8\% | $(80,287)$ | 11,876 | --- | $(68,411)$ | -10.0\% | --- |
| Spring Grove | On- \& Off-Sale | --- | 1,304 | 452,641 | 280,485 | 172,156 | 129,749 | 28.7\% | 42,407 | 4,362 | --- | 46,769 | 10.3\% | --- |

Footnotes:
[21] The enterprise fund discontinued operations during the current year.
[34] The enterprise fis of accounting is used;

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses | Expenses as a Percent of Sales | Income(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| West Concord | On- \& Off-Sale | --- | 777 | 324,821 | 183,783 | 141,038 | 147,375 | 45.4\% | $(6,337)$ | 5,560 | --- | (777) | -0.2\% | --- |
| Total for Regi |  |  | 43,582 | \$10,282,463 | \$7,139,545 | \$3,142,918 | \$2,881,327 | 28.0\% | \$261,591 | \$85,642 | \$1,721 | \$345,512 | 3.4\% | \$177,030 |
| Percent of Tot | LSS Operations |  | 4.6\% | 3.0\% | 2.9\% | 3.1\% | 3.7\% |  | 1.2\% | 4.3\% | 0.1\% | 1.5\% |  | 0.9\% |
| 11-7-County Twin Cities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Anoka | Off-Sale Only | --- | 17,995 | 4,117,403 | 3,184,117 | 933,286 | 864,832 | 21.0\% | 68,454 | 18,443 | --- | 86,897 | 2.1\% | 30,000 |
| Apple Valley | Off-Sale Only | --- | 51,338 | 8,738,804 | 6,171,691 | 2,567,113 | 1,682,574 | 19.3\% | 884,539 | 37,998 | 28,974 | 893,563 | 10.2\% | 630,000 |
| Brooklyn Center | Off-Sale Only | --- | 31,231 | 6,197,094 | 4,611,919 | 1,585,175 | 1,465,790 | 23.7\% | 119,385 | 25,108 | --- | 144,493 | 2.3\% | 138,935 |
| Columbia Heights | Off-Sale Only | --- | 20,158 | 8,468,098 | 6,392,090 | 2,076,008 | 1,686,513 | 19.9\% | 389,495 | 321 | 191,806 | 198,010 | 2.3\% | 158,818 |
| Eden Prairie | Off-Sale Only | --- | 63,163 | 10,747,887 | 7,733,328 | 3,014,559 | 2,709,869 | 25.2\% | 304,690 | 14,290 | --- | 318,980 | 3.0\% | 700,000 |
| Edina | Off-Sale Only | --- | 51,804 | 12,937,092 | 9,625,215 | 3,311,877 | 2,505,039 | 19.4\% | 806,838 | 21,488 | --- | 828,326 | 6.4\% | 700,000 |
| Farmington | Off-Sale Only | --- | 22,343 | 4,742,313 | 3,537,858 | 1,204,455 | 911,074 | 19.2\% | 293,381 | 11,552 | --- | 304,933 | 6.4\% | 204,113 |
| Fridley | Off-Sale Only | --- | 28,631 | 5,439,423 | 3,976,342 | 1,463,081 | 1,030,169 | 18.9\% | 432,912 | $(1,113)$ | --- | 431,799 | 7.9\% | 338,500 |
| Lakeville | Off-Sale Only | --- | 60,965 | 14,130,830 | 10,666,687 | 3,464,143 | 2,453,328 | 17.4\% | 1,010,815 | 6,667 | 136,615 | 880,867 | 6.2\% | 1,074,318 |
| Lexington | Off-Sale Only | --- | 2,018 | 3,253,035 | 2,500,520 | 752,515 | 589,526 | 18.1\% | 162,989 | 8,380 | 14,742 | 156,627 | 4.8\% | 75,000 |
| Mound | Off-Sale Only | --- | 9,371 | 3,046,662 | 2,270,288 | 776,374 | 577,723 | 19.0\% | 198,651 | 7,690 | --- | 206,341 | 6.8\% | 57,405 |
| Richfield | Off-Sale Only | --- | 36,338 | 10,457,318 | 7,828,967 | 2,628,351 | 2,134,992 | 20.4\% | 493,359 | 20,079 | --- | 513,438 | 4.9\% | 382,210 |
| Robbinsdale | Off-Sale Only | --- | 14,704 | 3,439,771 | 2,545,382 | 894,389 | 807,541 | 23.5\% | 86,848 | 5,664 | --- | 92,512 | 2.7\% | 150,000 |
| Rogers | On- \& Off-Sale | --- | 12,539 | 3,360,303 | 2,366,183 | 994,120 | 764,146 | 22.7\% | 229,974 | 863 | --- | 230,837 | 6.9\% | 212,749 |
| Saint Anthony | Off-Sale Only | --- | 9,234 | 5,822,783 | 4,468,066 | 1,354,717 | 1,150,372 | 19.8\% | 204,345 | 59,058 | --- | 263,403 | 4.5\% | 249,049 |
| Saint Francis | Off-Sale Only | --- | 7,400 | 2,131,490 | 1,581,494 | 549,996 | 426,896 | 20.0\% | 123,100 | 13,991 | --- | 137,091 | 6.4\% | 60,000 |
| Savage | Off-Sale Only | --- | 30,285 | 3,803,734 | 2,873,784 | 929,950 | 994,530 | 26.1\% | $(64,580)$ | 368 | 41,963 | $(106,175)$ | -2.8\% | --- |
| Spring Lake Park | Off-Sale Only | --- | 6,406 | 2,111,698 | 1,554,313 | 557,385 | 486,606 | 23.0\% | 70,779 | 20,557 | 1,866 | 89,470 | 4.2\% | 75,000 |

Footnotes:
[21] The enterprise fund discontinued operations during the current year.
[32] The enterprise fund was not in operation.

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City

[21] The enterprise fund discontinued operations during the current year
32] The enterprise fund was not in operation.
. however, no depreciation.

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales <br> (\$) | Cost of Sales (\$) | Gross Profit <br> (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) | Revenues | Expenses | Amount (\$) | Percent of Sales |  |
| 1 - Northwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Roseau | Off-Sale Only | --- | 2,795 | 1,881,474 | 1,351,250 | 530,224 | 238,105 | 12.7\% | 292,119 | 121 | --- | 292,240 | 15.5\% | --- |
| 2 | Thief River Falls | Off-Sale Only | --- | 8,845 | 4,650,648 | 3,597,554 | 1,053,094 | 637,601 | 13.7\% | 415,493 | 6,031 | --- | 421,524 | 9.1\% | 419,079 |
| 3 | Warroad | Off-Sale Only | --- | 1,789 | 1,624,871 | 1,233,087 | 391,784 | 265,788 | 16.4\% | 125,996 | --- | --- | 125,996 | 7.8\% | 85,000 |
| 1 | Saint Hilaire | On- \& Off-Sale | [16] | 278 | 307,225 | 148,806 | 158,419 | 127,911 | 41.6\% | 30,508 | 110,015 | --- | 140,523 | 45.7\% | 353,949 |
| 2 | Lancaster | On- \& Off-Sale | --- | 336 | 307,119 | 148,431 | 158,688 | 118,093 | 38.5\% | 40,595 | 1,779 | --- | 42,374 | 13.8\% | 40,000 |
| 3 | Mentor | On- \& Off-Sale | --- | 148 | 486,303 | 242,023 | 244,280 | 223,507 | 46.0\% | 20,773 | 5,997 | --- | 26,770 | 5.5\% | 33,000 |
| 4 | Ada | On- \& Off-Sale | --- | 1,683 | 556,878 | 346,933 | 209,945 | 199,022 | 35.7\% | 10,923 | --- | --- | 10,923 | 2.0\% | 15,000 |
| 5 | Twin Valley | On- \& Off-Sale | --- | 818 | 508,209 | 286,858 | 221,351 | 218,325 | 43.0\% | 3,026 | 3,615 | --- | 6,641 | 1.3\% | --- |
| 6 | Goodridge | On- \& Off-Sale | --- | 135 | 333,257 | 167,336 | 165,921 | 168,254 | 50.5\% | $(2,333)$ | --- | --- | $(2,333)$ | -0.7\% | 5,000 |
|  | Total for Region |  |  | 16,827 | \$10,655,984 | \$7,522,278 | \$3,133,706 | \$2,196,606 | 20.6\% | \$937,100 | \$127,558 | \$--- | \$1,064,658 | 10.0\% | \$951,028 |
|  | Percent of Total MLS Operations |  |  | 1.8\% | 3.1\% | 3.1\% | 3.1\% | 2.8\% |  | 4.2\% | 6.4\% | --- | 4.7\% |  | 5.0\% |


| 2 - Headwaters |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | Bemidji | Off-Sale Only | --- | 15,119 | 5,817,125 | 4,156,838 | 1,660,287 | 955,104 | 16.4\% | 705,183 | 18,152 | 10,095 | 713,240 | 12.3\% | 450,178 |
| 2 | Park Rapids | Off-Sale Only | --- | 3,931 | 3,168,028 | 2,405,513 | 762,515 | 524,762 | 16.6\% | 237,753 | 2,624 | --- | 240,377 | 7.6\% | 296,603 |
| 3 | Bagley | Off-Sale Only | --- | 1,422 | 1,372,519 | 1,033,636 | 338,883 | 271,602 | 19.8\% | 67,281 | 333 | 31,571 | 36,043 | 2.6\% | 25,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Baudette | On- \& Off-Sale | --- | 1,075 | 1,548,558 | 995,027 | 553,531 | 432,082 | 27.9\% | 121,449 | 13,718 | --- | 135,167 | 8.7\% | 150,000 |
| 2 | Nevis | On- \& Off-Sale | --- | 410 | 673,605 | 382,672 | 290,933 | 243,467 | 36.1\% | 47,466 | 3,822 | --- | 51,288 | 7.6\% | 35,000 |
| 3 | Kelliher | On- \& Off-Sale | --- | 263 | 534,720 | 305,438 | 229,282 | 199,364 | 37.3\% | 29,918 | 2,519 | --- | 32,437 | 6.1\% | 20,000 |
| 4 | Blackduck | On- \& Off-Sale | --- | 789 | 1,071,347 | 677,637 | 393,710 | 341,334 | 31.9\% | 52,376 | 7,595 | --- | 59,971 | 5.6\% | 83,345 |
| 5 | Clearbrook | On- \& Off-Sale | --- | 523 | 542,944 | 311,221 | 231,723 | 209,048 | 38.5\% | 22,675 | 21 | --- | 22,696 | 4.2\% | 10,000 |
| 6 | Akeley | On- \& Off-Sale | --- | 442 | 408,953 | 235,247 | 173,706 | 171,595 | 42.0\% | 2,111 | 3,053 | --- | 5,164 | 1.3\% | 503 |
| 7 | Mahnomen | On- \& Off-Sale | --- | 1,207 | 967,731 | 596,905 | 370,826 | 386,877 | 40.0\% | $(16,051)$ | 15,024 | --- | $(1,027)$ | -0.1\% | --- |
| 8 | Williams | On- \& Off-Sale | --- | 181 | 321,167 | 176,072 | 145,095 | 151,842 | 47.3\% | $(6,747)$ | --- | 652 | $(7,399)$ | -2.3\% | - |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit(\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers * |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) | Revenues (\$) | Expenses | Amount (\$) | Percent of Sales |  |
|  | Total for Region |  |  | 25,362 | \$16,426,697 | \$11,276,206 | \$5,150,491 | \$3,887,077 | 23.7\% | \$1,263,414 | \$66,861 | \$42,318 | \$1,287,957 | 7.8\% | \$1,070,629 |
|  | Percent of Total MLS Operations |  |  | 2.6\% | 4.8\% | 4.6\% | 5.2\% | 5.0\% |  | 5.6\% | 3.4\% | 2.8\% | 5.6\% |  | 5.7\% |
|  | 3 - Arrowhead |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Grand Marais | Off-Sale Only | --- | 1,379 | 2,102,551 | 1,363,154 | 739,397 | 352,701 | 16.8\% | 386,696 | 4,873 | --- | 391,569 | 18.6\% | 200,000 |
| 2 | Two Harbors | Off-Sale Only | --- | 3,671 | 2,282,329 | 1,644,549 | 637,780 | 394,862 | 17.3\% | 242,918 | 2,626 | --- | 245,544 | 10.8\% | 1,496 |
| 3 | Cook | Off-Sale Only | --- | 557 | 1,548,820 | 1,159,208 | 389,612 | 266,710 | 17.2\% | 122,902 | 10,607 | --- | 133,509 | 8.6\% | 1,018,074 |
| 4 | Aitkin | Off-Sale Only | --- | 2,116 | 1,009,194 | 766,643 | 242,551 | 201,583 | 20.0\% | 40,968 | 22,033 | --- | 63,001 | 6.2\% | 85,000 |
| 5 | Proctor | Off-Sale Only | --- | 3,066 | 864,583 | 636,579 | 228,004 | 253,160 | 29.3\% | $(25,156)$ | 120 | 5,677 | $(30,713)$ | -3.6\% | 5,286 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Orr | On- \& Off-Sale | --- | 293 | 567,605 | 324,311 | 243,294 | 189,956 | 33.5\% | 53,338 | 3,410 | --- | 56,748 | 10.0\% | 37,100 |
| 2 | Ranier | On- \& Off-Sale | --- | 562 | 391,947 | 166,141 | 225,806 | 216,087 | 55.1\% | 9,719 | 13,741 | --- | 23,460 | 6.0\% | 20,000 |
| 3 | Moose Lake | On- \& Off-Sale | --- | 2,772 | 1,261,849 | 822,800 | 439,049 | 388,769 | 30.8\% | 50,280 | 18,565 | --- | 68,845 | 5.5\% | --- |
| 4 | Northome | On- \& Off-Sale | --- | 179 | 328,858 | 185,073 | 143,785 | 137,162 | 41.7\% | 6,623 | 6 | --- | 6,629 | 2.0\% | 25,000 |
| 5 | Palisade | On- \& Off-Sale | --- | 159 | 379,889 | 210,129 | 169,760 | 162,884 | 42.9\% | 6,876 | 191 | --- | 7,067 | 1.9\% | --- |
| 6 | Barnum | On- \& Off-Sale | --- | 609 | 478,638 | 243,767 | 234,871 | 257,482 | 53.8\% | $(22,611)$ | 28,310 | --- | 5,699 | 1.2\% | --- |
| 7 | Silver Bay | On- \& Off-Sale | --- | 1,841 | 921,174 | 559,075 | 362,099 | 353,185 | 38.3\% | 8,914 | 2,285 | 4,191 | 7,008 | 0.8\% | --- |
| 8 | Beaver Bay | On- \& Off-Sale | --- | 185 | 538,241 | 293,207 | 245,034 | 247,849 | 46.0\% | $(2,815)$ | 4,859 | --- | 2,044 | 0.4\% | --- |
| 9 | Big Falls | On- \& Off-Sale | --- | 221 | 342,914 | 164,512 | 178,402 | 179,217 | 52.3\% | (815) | 492 | --- | (323) | -0.1\% | 10,000 |
| 10 | Cromwell | On- \& Off-Sale | --- | 243 | 349,903 | 175,137 | 174,766 | 213,933 | 61.1\% | $(39,167)$ | 16,701 | --- | $(22,466)$ | -6.4\% | --- |
| 11 | Littlefork | On- \& Off-Sale | --- | 626 | 359,361 | 188,577 | 170,784 | 245,882 | 68.4\% | $(75,098)$ | 3,074 | --- | $(72,024)$ | -20.0\% | (748) |
|  | Total for Region |  |  | 18,479 | \$13,727,856 | \$8,902,862 | \$4,824,994 | \$4,061,422 | 29.6\% | \$763,572 | \$131,893 | \$9,868 | \$885,597 | 6.5\% | \$1,401,208 |
|  | Percent of Total MLS Operations |  |  | 1.9\% | 4.0\% | 3.6\% | 4.8\% | 5.2\% |  | 3.4\% | 6.6\% | 0.6\% | 3.9\% |  | 7.4\% |


| 1 | Glenwood | Off-Sale Only | --- | 2,574 | 1,454,312 | 1,090,853 | 363,459 | 165,437 | 11.4\% | 198,022 | 1,078 | --- | 199,100 | 13.7\% | 40,000 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Perham | Off-Sale Only | --- | 3,298 | 3,325,701 | 2,444,535 | 881,166 | 476,422 | 14.3\% | 404,744 | 15,554 | 6,781 | 413,517 | 12.4\% | 269,250 |
| 3 | Detroit Lakes | Off-Sale Only | --- | 9,380 | 6,313,527 | 4,616,948 | 1,696,579 | 808,955 | 12.8\% | 887,624 | 13,763 | 143,772 | 757,615 | 12.0\% | 258,785 |

Footnotes:

[^12]Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit(\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses | Expenses as a <br> Percent of Sales | Income(Loss) | Revenues | Expenses | Amount (\$) | Percent of Sales |  |
| 4 | Pelican Rapids | Off-Sale Only | --- | 2,526 | 1,269,007 | 886,881 | 382,126 | 215,963 | 17.0\% | 166,163 | 1,374 | 15,838 | 151,699 | 12.0\% | 43,300 |
| 5 | Fergus Falls | Off-Sale Only | --- | 13,652 | 5,797,619 | 4,154,598 | 1,643,021 | 1,049,392 | 18.1\% | 593,629 | 15,577 | 13,744 | 595,462 | 10.3\% | 594,044 |
| 6 | Morris | Off-Sale Only | --- | 5,442 | 2,108,589 | 1,610,310 | 498,279 | 316,288 | 15.0\% | 181,991 | 8,517 | --- | 190,508 | 9.0\% | 76,018 |
| 7 | Battle Lake | Off-Sale Only | --- | 903 | 1,395,474 | 982,666 | 412,808 | 318,709 | 22.8\% | 94,099 | 8,005 | --- | 102,104 | 7.3\% | 106,500 |
| 8 | Underwood | Off-Sale Only | --- | 345 | 531,649 | 388,898 | 142,751 | 114,094 | 21.5\% | 28,657 | 936 | --- | 29,593 | 5.6\% | 20,000 |
| 9 | Alexandria | Off-Sale Only | --- | 13,575 | 5,445,613 | 4,262,961 | 1,182,652 | 954,869 | 17.5\% | 227,783 | 3,231 | 7,609 | 223,405 | 4.1\% | 225,000 |
| 10 | Vergas | Off-Sale Only | --- | 355 | 509,898 | 393,365 | 116,533 | 111,059 | 21.8\% | 5,474 | 1,936 | 1,990 | 5,420 | 1.1\% | --- |
| 11 | Hawley | Off-Sale Only | --- | 2,229 | 1,155,098 | 849,787 | 305,311 | 269,317 | 23.3\% | 35,994 | 48 | 33,090 | 2,952 | 0.3\% | 5,000 |
| 12 | Elizabeth | Off-Sale Only | --- | 169 | 379,029 | 298,333 | 80,696 | 81,084 | 21.4\% | (388) | --- | --- | (388) | -0.1\% | --- |
| 13 | Dalton | Off-Sale Only | --- | 249 | 325,423 | 249,865 | 75,558 | 80,520 | 24.7\% | $(4,962)$ | 3,504 | --- | $(1,458)$ | -0.4\% | --- |
| 14 | Erhard | Off-Sale Only | --- | 148 | 279,285 | 218,881 | 60,404 | 67,188 | 24.1\% | $(6,784)$ | 3,714 | 135 | $(3,205)$ | -1.1\% | --- |
| 15 | Barnesville | Off-Sale Only | --- | 2,635 | 407,179 | 317,670 | 89,509 | 102,075 | 25.1\% | $(12,566)$ | 3,984 | --- | $(8,582)$ | -2.1\% | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Ogema | On- \& Off-Sale | [0] | 179 | 366,398 | 199,045 | 167,353 | 130,175 | 35.5\% | 37,178 | 4,273 | 329 | 41,122 | 11.2\% | --- |
| 2 | Callaway | On- \& Off-Sale | --- | 231 | 473,747 | 219,483 | 254,264 | 223,681 | 47.2\% | 30,583 | 3,109 | --- | 33,692 | 7.1\% | 16,650 |
| 3 | New York Mills | On- \& Off-Sale | --- | 1,229 | 652,937 | 400,045 | 252,892 | 214,251 | 32.8\% | 38,641 | 6,648 | --- | 45,289 | 6.9\% | 54,000 |
| 4 | Miltona | On- \& Off-Sale | --- | 434 | 683,706 | 386,728 | 296,978 | 270,415 | 39.6\% | 26,563 | 7,434 | --- | 33,997 | 5.0\% | --- |
| 5 | Brandon | On- \& Off-Sale | [0] | 499 | 477,433 | 269,893 | 207,540 | 191,566 | 40.1\% | 15,974 | 4,020 | --- | 19,994 | 4.2\% | --- |
| 6 | Lake Park | On- \& Off-Sale | --- | 799 | 779,866 | 482,142 | 297,724 | 271,601 | 34.8\% | 26,123 | 1,627 | --- | 27,750 | 3.6\% | --- |
| 7 | Ulen | On- \& Off-Sale | --- | 557 | 389,237 | 182,511 | 206,726 | 200,798 | 51.6\% | 5,928 | 998 | --- | 6,926 | 1.8\% | --- |
| 8 | Millerville | On- \& Off-Sale | --- | 107 | 351,525 | 192,990 | 158,535 | 158,999 | 45.2\% | (464) | 701 | --- | 237 | 0.1\% | --- |
| 9 | Hitterdal | On- \& Off-Sale | --- | 200 | 370,427 | 175,390 | 195,037 | 198,322 | 53.5\% | $(3,285)$ | --- | --- | $(3,285)$ | -0.9\% | --- |
| 10 | Wolf Lake | On- \& Off-Sale | --- | 60 | 311,777 | 171,514 | 140,263 | 160,245 | 51.4\% | $(19,982)$ | 4,823 | 1,001 | $(16,160)$ | -5.2\% | 3,000 |
| 11 | Frazee | On- \& Off-Sale | --- | 1,390 | 636,160 | 421,354 | 214,806 | 255,265 | 40.1\% | $(40,459)$ | --- | --- | $(40,459)$ | -6.4\% | --- |
| 12 | Osakis | On- \& Off-Sale | --- | 1,756 | 701,445 | 431,965 | 269,480 | 334,552 | 47.7\% | $(65,072)$ | 18,833 | --- | $(46,239)$ | -6.6\% | 50,500 |
| 13 | Audubon | On- \& Off-Sale | --- | 531 | 407,678 | 265,852 | 141,826 | 170,068 | 41.7\% | $(28,242)$ | 3,314 | 5,004 | $(29,932)$ | -7.3\% | 8,786 |
| 14 | Parkers Prairie | On- \& Off-Sale | --- | 1,010 | 672,526 | 411,335 | 261,191 | 341,105 | 50.7\% | $(79,914)$ | -- | 10,856 | $(90,770)$ | -13.5\% | --- |
|  | Total for Region |  |  | 66,462 | \$37,972,265 | \$26,976,798 | \$10,995,467 | \$8,252,415 | 21.7\% | \$2,743,052 | \$137,001 | \$240,149 | \$2,639,904 | 7.0\% | \$1,770,833 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

|  |  |  |  |  |  |  |  |  | Operating |  | Nonop | rating | Net Profit/ | (Loss) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit <br> (\$) | Expenses | Expenses as a <br> Percent of Sales | Income(Loss) | Revenues | Expenses (\$) | Amount <br> (\$) | Percent of Sales | Net Transfers* |
| Percent of Total MLS Operations |  |  |  | 6.9\% | 11.0\% | 11.0\% | 11.0\% | 10.6\% |  | 12.3\% | 6.9\% | 15.6\% | 11.6\% |  | 9.4\% |
| 5 - North Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Wadena | Off-Sale Only | --- | 4,167 | 2,002,216 | 1,456,803 | 545,413 | 249,230 | 12.4\% | 296,183 | 2,786 | --- | 298,969 | 14.9\% | 155,538 |
| 2 | Walker | Off-Sale Only | --- | 934 | 972,471 | 715,781 | 256,690 | 187,845 | 19.3\% | 68,845 | 2,531 | --- | 71,376 | 7.3\% | 107,000 |
| 3 | Long Prairie | Off-Sale Only | --- | 3,396 | 1,479,669 | 1,131,303 | 348,366 | 273,481 | 18.5\% | 74,885 | 3,838 | --- | 78,723 | 5.3\% | 102,908 |
| 1 | Longville | On- \& Off-Sale | --- | 159 | 1,571,906 | 954,501 | 617,405 | 429,841 | 27.3\% | 187,564 | 876 | 2,085 | 186,355 | 11.9\% | --- |
| 2 | Eagle Bend | On- \& Off-Sale | --- | 510 | 237,615 | 128,608 | 109,007 | 107,382 | 45.2\% | 1,625 | 19,308 | --- | 20,933 | 8.8\% | 14,000 |
| 3 | Nisswa | On- \& Off-Sale | --- | 2,033 | 3,512,358 | 2,320,986 | 1,191,372 | 887,479 | 25.3\% | 303,893 | 3,772 | 5,626 | 302,039 | 8.6\% | 235,000 |
| 4 | Randall | On- \& Off-Sale | --- | 629 | 578,411 | 367,877 | 210,534 | 189,224 | 32.7\% | 21,310 | 11,100 | --- | 32,410 | 5.6\% | --- |
| 5 | Verndale | On- \& Off-Sale | [34] | 589 | 290,520 | 150,283 | 140,237 | 123,840 | 42.6\% | 16,397 | 439 | 720 | 16,116 | 5.5\% | --- |
| 6 | Browerville | On- \& Off-Sale | --- | 775 | 505,681 | 276,352 | 229,329 | 219,574 | 43.4\% | 9,755 | 13,691 | --- | 23,446 | 4.6\% | 9,000 |
| 7 | Menahga | On- \& Off-Sale | --- | 1,347 | 856,288 | 530,340 | 325,948 | 297,590 | 34.8\% | 28,358 | 11,097 | --- | 39,455 | 4.6\% | 65,887 |
| 8 | Clarissa | On- \& Off-Sale | --- | 656 | 374,999 | 225,219 | 149,780 | 142,242 | 37.9\% | 7,538 | 4,124 | --- | 11,662 | 3.1\% | --- |
| 9 | Remer | On- \& Off-Sale | --- | 403 | 649,131 | 385,351 | 263,780 | 253,421 | 39.0\% | 10,359 | --- | --- | 10,359 | 1.6\% | $(16,441)$ |
| 10 | Sebeka | On- \& Off-Sale | --- | 694 | 531,582 | 298,537 | 233,045 | 234,934 | 44.2\% | $(1,889)$ | 3 | 175 | $(2,061)$ | -0.4\% | --- |
| 11 | Hackensack | On- \& Off-Sale | --- | 316 | 1,220,911 | 882,265 | 338,646 | 339,212 | 27.8\% | (566) | 7,309 | 11,610 | $(4,867)$ | -0.4\% | --- |
| 12 | Fifty Lakes | On- \& Off-Sale | --- | 402 | 524,295 | 266,873 | 257,422 | 283,508 | 54.1\% | $(26,086)$ | 2,502 | --- | $(23,584)$ | -4.5\% | --- |
| Total for Region |  |  |  | 17,010 | \$15,308,053 | \$10,091,079 | \$5,216,974 | \$4,218,803 | 27.6\% | \$998,171 | \$83,376 | \$20,216 | \$1,061,331 | 6.9\% | \$672,892 |
| Percent of Total MLS Operations |  |  |  | 1.8\% | 4.4\% | 4.1\% | 5.2\% | 5.4\% |  | 4.5\% | 4.2\% | 1.3\% | 4.7\% |  | 3.6\% |
| 6E - Southwest Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Glencoe | Off-Sale Only | --- | 5,521 | 1,718,611 | 1,263,502 | 455,109 | 260,417 | 15.2\% | 194,692 | 161 | 17,538 | 177,315 | 10.3\% | 220,000 |
| 2 | Hutchinson | Off-Sale Only | --- | 14,146 | 5,988,219 | 4,609,147 | 1,379,072 | 817,859 | 13.7\% | 561,213 | 3,729 | 23,686 | 541,256 | 9.0\% | 475,000 |
| 3 | Litchfield | Off-Sale Only | --- | 6,736 | 2,414,927 | 1,836,518 | 578,409 | 392,938 | 16.3\% | 185,471 | 7,431 | --- | 192,902 | 8.0\% | 192,016 |
| 4 | Olivia | Off-Sale Only | --- | 2,438 | 919,403 | 686,694 | 232,709 | 191,972 | 20.9\% | 40,737 | 6,839 | --- | 47,576 | 5.2\% | --- |
| 5 | Darwin | Off-Sale Only | --- | 355 | 559,276 | 444,618 | 114,658 | 96,153 | 17.2\% | 18,505 | 1,777 | --- | 20,282 | 3.6\% | --- |

Footnotes:

[^13]Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit(\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* <br> (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses | Expenses as a <br> Percent of Sales | Income(Loss) | Revenues (\$) | Expenses | Amount (\$) | Percent of Sales |  |
| 6 | Dassel | Off-Sale Only | --- | 1,459 | 1,117,983 | 873,055 | 244,928 | 215,792 | 19.3\% | 29,136 | 21,036 | 30,096 | 20,076 | 1.8\% | --- |
| 1 | Silver Lake | On- \& Off-Sale | --- | 806 | 574,823 | 304,436 | 270,387 | 245,982 | 42.8\% | 24,405 | 251 | --- | 24,656 | 4.3\% | --- |
| 2 | Sacred Heart | On- \& Off-Sale | --- | 511 | 520,935 | 283,870 | 237,065 | 244,364 | 46.9\% | $(7,299)$ | 18,468 | --- | 11,169 | 2.1\% | --- |
| 3 | Buffalo Lake | On- \& Off-Sale | --- | 676 | 441,643 | 224,037 | 217,606 | 225,498 | 51.1\% | $(7,892)$ | 9,490 | --- | 1,598 | 0.4\% | --- |
| 4 | Fairfax | On- \& Off-Sale | --- | 1,174 | 543,010 | 279,179 | 263,831 | 296,227 | 54.6\% | $(32,396)$ | 1,170 | --- | $(31,226)$ | -5.8\% | --- |
|  | Total for Region |  |  | 33,822 | \$14,798,830 | \$10,805,056 | \$3,993,774 | \$2,987,202 | 20.2\% | \$1,006,572 | \$70,352 | \$71,320 | \$1,005,604 | 6.8\% | \$887,016 |
|  | Percent of Total MLS Operations |  |  | 3.5\% | 4.3\% | 4.4\% | 4.0\% | 3.9\% |  | 4.5\% | 3.5\% | 4.6\% | 4.4\% |  | 4.7\% |
|  | 6W - Upper Southwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Granite Falls | Off-Sale Only | --- | 2,796 | 1,191,020 | 875,950 | 315,070 | 193,484 | 16.2\% | 121,586 | 16,447 | 9,936 | 128,097 | 10.8\% | 69,475 |
| 2 | Appleton | Off-Sale Only | --- | 1,358 | 490,612 | 343,359 | 147,253 | 128,635 | 26.2\% | 18,618 | 90 | --- | 18,708 | 3.8\% | --- |
| 3 | Madison | Off-Sale Only | --- | 1,476 | 429,501 | 326,877 | 102,624 | 90,865 | 21.2\% | 11,759 | 1,517 | --- | 13,276 | 3.1\% | 20,000 |
| 4 | Montevideo | Off-Sale Only | --- | 5,337 | 2,260,668 | 1,669,163 | 591,505 | 549,311 | 24.3\% | 42,194 | 3,680 | 507 | 45,367 | 2.0\% | 70,000 |
| 5 | Dawson | Off-Sale Only | --- | 1,467 | 465,823 | 327,347 | 138,476 | 144,112 | 30.9\% | $(5,636)$ | 562 | --- | $(5,074)$ | -1.1\% | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Benson | On- \& Off-Sale | --- | 3,169 | 1,108,560 | 720,475 | 388,085 | 315,632 | 28.5\% | 72,453 | 32,931 | --- | 105,384 | 9.5\% | 80,000 |
| 2 | Danvers | On- \& Off-Sale | --- | 94 | 345,803 | 176,695 | 169,108 | 168,701 | 48.8\% | 407 | 2,733 | --- | 3,140 | 0.9\% | --- |
| 3 | De Graff | On- \& Off-Sale | --- | 120 | 387,683 | 188,877 | 198,806 | 238,152 | 61.4\% | $(39,346)$ | 40,343 | 4,676 | $(3,679)$ | -0.9\% | --- |
| 4 | Boyd | On- \& Off-Sale | --- | 158 | 552,398 | 278,773 | 273,625 | 319,210 | 57.8\% | $(45,585)$ | 16,278 | 4,890 | $(34,197)$ | -6.2\% | --- |
| 5 | Clontarf | On- \& Off-Sale | --- | 154 | 344,554 | 201,035 | 143,519 | 166,532 | 48.3\% | $(23,013)$ | --- | --- | $(23,013)$ | -6.7\% | $(3,000)$ |
| 6 | Hanley Falls | On- \& Off-Sale | --- | 279 | 212,605 | 119,591 | 93,014 | 120,210 | 56.5\% | $(27,196)$ | 8,531 | 2,426 | $(21,091)$ | -9.9\% | $(17,500)$ |
|  | Total for Region |  |  | 16,408 | \$7,789,227 | \$5,228,142 | \$2,561,085 | \$2,434,844 | 31.3\% | \$126,241 | \$123,112 | \$22,435 | \$226,918 | 2.9\% | \$218,975 |
|  | Percent of Total MLS Operations |  |  | 1.7\% | 2.3\% | 2.1\% | 2.6\% | 3.1\% |  | 0.6\% | 6.2\% | 1.5\% | 1.0\% |  | 1.2\% |
|  | 7E - East Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Isanti | Off-Sale Only | --- | 5,614 | 2,609,087 | 1,900,656 | 708,431 | 423,429 | 16.2\% | 285,002 | 10,124 | --- | 295,126 | 11.3\% | 330,360 |
| 2 | Mora | Off-Sale Only | --- | 3,504 | 3,197,563 | 2,326,836 | 870,727 | 518,383 | 16.2\% | 352,344 | 6,851 | --- | 359,195 | 11.2\% | 297,524 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.

* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
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Footnotes:

[^14]Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2016
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit(\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 10 | Okabena | On- \& Off-Sale | --- | 194 | 261,634 | 149,353 | 112,281 | 129,627 | 49.5\% | $(17,346)$ | --- | --- | $(17,346)$ | -6.6\% | --- |
|  | Total for Region |  |  | 57,098 | \$20,857,765 | \$14,661,130 | \$6,196,635 | \$4,611,434 | 22.1\% | \$1,585,201 | \$96,188 | \$154,837 | \$1,526,552 | 7.3\% | \$1,442,770 |
|  | Percent of Total MLS Operations |  |  | 6.0\% | 6.1\% | 6.0\% | 6.2\% | 5.9\% |  | 7.1\% | 4.8\% | 10.1\% | 6.7\% |  | 7.6\% |

9 - South Central

| 1 | Fairmont | Off-Sale Only | --- | 10,353 | 3,683,737 | 2,616,437 | 1,067,300 | 534,591 | 14.5\% | 532,709 | 14,834 | 495 | 547,048 | 14.9\% | 372,500 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | Saint James | Off-Sale Only | --- | 4,548 | 982,508 | 644,299 | 338,209 | 215,807 | 22.0\% | 122,402 | 4,694 | --- | 127,096 | 12.9\% | 379,673 |
| 3 | Madelia | Off-Sale Only | --- | 2,290 | 474,042 | 347,917 | 126,125 | 74,839 | 15.8\% | 51,286 | 751 | --- | 52,037 | 11.0\% | 30,000 |
| 4 | Blue Earth | Off-Sale Only | --- | 3,233 | 1,566,964 | 1,163,914 | 403,050 | 331,176 | 21.1\% | 71,874 | 6,647 | --- | 78,521 | 5.0\% | 71,239 |
| 5 | Sleepy Eye | Off-Sale Only | --- | 3,509 | 692,173 | 557,824 | 134,349 | 155,453 | 22.5\% | $(21,104)$ | 9,256 | --- | $(11,848)$ | -1.7\% | --- |
| 6 | Wells | Off-Sale Only | --- | 2,266 | 674,190 | 511,444 | 162,746 | 198,015 | 29.4\% | $(35,269)$ | 1,339 | --- | $(33,930)$ | -5.0\% | $(6,400)$ |
| 7 | Kiester | Off-Sale Only | [34] | 480 | 186,663 | 134,622 | 52,041 | 66,465 | 35.6\% | $(14,424)$ | 42,673 | 39,717 | $(11,468)$ | -6.1\% | --- |
| 8 | Butterfield | Off-Sale Only | --- | 581 | 220,462 | 166,899 | 53,563 | 71,497 | $32.4 \%$ | $(17,934)$ | 44,546 | 44,346 | $(17,734)$ | -8.0\% | --- |
| 9 | Elmore | Off-Sale Only | --- | 578 | 127,389 | 96,164 | 31,225 | 42,154 | 33.1\% | $(10,929)$ | 39 | --- | $(10,890)$ | -8.5\% | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Mapleton | On- \& Off-Sale | --- | 1,743 | 603,879 | 335,202 | 268,677 | 244,068 | 40.4\% | 24,609 | 46,772 | --- | 71,381 | 11.8\% | --- |
| 2 | Le Center | On- \& Off-Sale | --- | 2,495 | 876,168 | 517,516 | 358,652 | 264,589 | 30.2\% | 94,063 | 465 | 4,944 | 89,584 | 10.2\% | 25,000 |
| 3 | Lewisville | On- \& Off-Sale | --- | 235 | 177,342 | 94,320 | 83,022 | 85,177 | 48.0\% | $(2,155)$ | 16,203 | --- | 14,048 | 7.9\% | --- |
| 4 | Hanska | On- \& Off-Sale | --- | 375 | 263,119 | 158,526 | 104,593 | 126,094 | 47.9\% | $(21,501)$ | 14,838 | --- | $(6,663)$ | -2.5\% | --- |
| 5 | Sherburn | On- \& Off-Sale | --- | 1,058 | 782,775 | 495,277 | 287,498 | 327,602 | 41.9\% | $(40,104)$ | 55 | --- | $(40,049)$ | -5.1\% | --- |
| 6 | Cleveland | On- \& Off-Sale | --- | 717 | 196,889 | 105,825 | 91,064 | 138,177 | 70.2\% | $(47,113)$ | 23,748 | --- | $(23,365)$ | -11.9\% | - |
|  | Total for Region |  |  | 34,461 | \$11,508,300 | \$7,946,186 | \$3,562,114 | \$2,875,704 | 25.0\% | \$686,410 | \$226,860 | \$89,502 | \$823,768 | 7.2\% | \$872,012 |
|  | Percent of Total MLS Operations |  |  | 3.6\% | 3.3\% | 3.2\% | 3.6\% | 3.7\% |  | 3.1\% | 11.4\% | 5.8\% | 3.6\% |  | 4.6\% |


| 10 - Southeast |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| , | Northfield | Off-Sale Only | --- | 20,355 | 3,142,917 | 2,303,230 | 839,687 | 637,221 | 20.3\% | 202,466 | 11,984 | --- | 214,450 | 6.8\% | 125,000 |
| 2 | Kasson | Off-Sale Only | --- | 6,298 | 1,457,993 | 1,127,102 | 330,891 | 251,771 | 17.3\% | 79,120 | 7,741 | --- | 86,861 | 6.0\% | 84,000 |
| 3 | Lonsdale | Off-Sale Only | --- | 3,913 | 1,385,288 | 1,058,565 | 326,723 | 308,621 | 22.3\% | 18,102 | 6 | --- | 18,108 | 1.3\% | 2,500 |

Footnotes:
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[16] The enterprise operation was sold
[21] The enterprise fund discontinued operations during the current year
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
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Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment


| 11-7-County Twin Cities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | Apple Valley | Off-Sale Only | --- | 51,338 | 8,738,804 | 6,171,691 | 2,567,113 | 1,682,574 | 19.3\% | 884,539 | 37,998 | 28,974 | 893,563 | 10.2\% | 630,000 |
| 2 | Fridley | Off-Sale Only | --- | 28,631 | 5,439,423 | 3,976,342 | 1,463,081 | 1,030,169 | 18.9\% | 432,912 | $(1,113)$ | --- | 431,799 | 7.9\% | 338,500 |
| 3 | Mound | Off-Sale Only | --- | 9,371 | 3,046,662 | 2,270,288 | 776,374 | 577,723 | 19.0\% | 198,651 | 7,690 | --- | 206,341 | 6.8\% | 57,405 |
| 4 | Saint Francis | Off-Sale Only | --- | 7,400 | 2,131,490 | 1,581,494 | 549,996 | 426,896 | 20.0\% | 123,100 | 13,991 | --- | 137,091 | 6.4\% | 60,000 |
| 5 | Farmington | Off-Sale Only | --- | 22,343 | 4,742,313 | 3,537,858 | 1,204,455 | 911,074 | 19.2\% | 293,381 | 11,552 | --- | 304,933 | 6.4\% | 204,113 |
| 6 | Edina | Off-Sale Only | --- | 51,804 | 12,937,092 | 9,625,215 | 3,311,877 | 2,505,039 | 19.4\% | 806,838 | 21,488 | --- | 828,326 | 6.4\% | 700,000 |
| 7 | Lakeville | Off-Sale Only | --- | 60,965 | 14,130,830 | 10,666,687 | 3,464,143 | 2,453,328 | 17.4\% | 1,010,815 | 6,667 | 136,615 | 880,867 | 6.2\% | 1,074,318 |
| 8 | Richfield | Off-Sale Only | --- | 36,338 | 10,457,318 | 7,828,967 | 2,628,351 | 2,134,992 | 20.4\% | 493,359 | 20,079 | --- | 513,438 | 4.9\% | 382,210 |
| 9 | Lexington | Off-Sale Only | --- | 2,018 | 3,253,035 | 2,500,520 | 752,515 | 589,526 | 18.1\% | 162,989 | 8,380 | 14,742 | 156,627 | 4.8\% | 75,000 |
| 10 | Saint Anthony | Off-Sale Only | -- | 9,234 | 5,822,783 | 4,468,066 | 1,354,717 | 1,150,372 | 19.8\% | 204,345 | 59,058 | --- | 263,403 | 4.5\% | 249,049 |
| 11 | Spring Lake Park | Off-Sale Only | --- | 6,406 | 2,111,698 | 1,554,313 | 557,385 | 486,606 | 23.0\% | 70,779 | 20,557 | 1,866 | 89,470 | 4.2\% | 75,000 |
| 12 | Eden Prairie | Off-Sale Only | --- | 63,163 | 10,747,887 | 7,733,328 | 3,014,559 | 2,709,869 | 25.2\% | 304,690 | 14,290 | --- | 318,980 | 3.0\% | 700,000 |
| 13 | Robbinsdale | Off-Sale Only | --- | 14,704 | 3,439,771 | 2,545,382 | 894,389 | 807,541 | 23.5\% | 86,848 | 5,664 | --- | 92,512 | 2.7\% | 150,000 |
| 14 | Columbia Heights | Off-Sale Only | --- | 20,158 | 8,468,098 | 6,392,090 | 2,076,008 | 1,686,513 | 19.9\% | 389,495 | 321 | 191,806 | 198,010 | 2.3\% | 158,818 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[16] The enterprise operation was sold.
[21] The enterprise fund discontinued operations during the current year
[32] The enterprise fund was not in operation.
[34] The accural basis of accounting is used; however, no depreciation.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 13

## Comparison of City Liquor Store Operations - 2016

## Listed by Economic Development Region and City

Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit(\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | $\begin{array}{r} \text { Net Transfers* } \\ (\$) \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses (\$) | Expenses as a <br> Percent of Sales | Income(Loss) | Revenues (\$) | Expenses | Amount <br> (\$) | Percent of Sales |  |
| 15 | Brooklyn Center | Off-Sale Only | --- | 31,231 | 6,197,094 | 4,611,919 | 1,585,175 | 1,465,790 | 23.7\% | 119,385 | 25,108 | --- | 144,493 | 2.3\% | 138,935 |
| 16 | Anoka | Off-Sale Only | --- | 17,995 | 4,117,403 | 3,184,117 | 933,286 | 864,832 | 21.0\% | 68,454 | 18,443 | --- | 86,897 | 2.1\% | 30,000 |
| 17 | Savage | Off-Sale Only | --- | 30,285 | 3,803,734 | 2,873,784 | 929,950 | 994,530 | 26.1\% | $(64,580)$ | 368 | 41,963 | $(106,175)$ | -2.8\% | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Rogers | On- \& Off-Sale | --- | 12,539 | 3,360,303 | 2,366,183 | 994,120 | 764,146 | 22.7\% | 229,974 | 863 | --- | 230,837 | 6.9\% | 212,749 |
| 2 | Wayzata | On- \& Off-Sale | --- | 4,678 | 5,841,519 | 2,987,361 | 2,854,158 | 2,383,344 | 40.8\% | 470,814 | 22,969 | 124,318 | 369,465 | 6.3\% | 32,850 |
| Total for Region |  |  |  | 480,601 | \$118,787,257 | \$86,875,605 | \$31,911,652 | \$25,624,864 | 21.6\% | \$6,286,788 | \$294,373 | \$540,284 | \$6,040,877 | 5.1\% | \$5,268,947 |
| Percent of Total MLS Operations |  |  |  | 50.2\% | $34.5 \%$ | 35.5\% | 31.9\% | 33.1\% |  | 28.1\% | 14.8\% | 35.1\% | 26.5\% |  | 27.9\% |
| Off-Sale Only |  |  |  | 862,712 | \$274,131,366 | \$203,156,069 | \$70,975,297 | \$50,870,243 | 18.6\% | \$20,105,054 | \$1,030,920 | \$1,221,176 | \$19,914,798 | 7.3\% | \$16,765,507 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| On- \& Off -Sale |  |  |  | 94,880 | \$70,252,026 | \$41,343,124 | \$28,908,902 | \$26,643,669 | 37.9\% | \$2,265,233 | \$958,644 | \$315,959 | \$2,907,918 | 4.1\% | \$2,127,545 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All Stores |  |  |  | 957,592 | \$344,383,392 | \$244,499,193 | \$99,884,199 | \$77,513,912 | 22.5\% | \$22,370,287 | \$1,989,564 | \$1,537,135 | \$22,822,716 | 6.6\% | \$18,893,052 |

Footnotes:

[^15]
## Figure 8

## 2016 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region


*All numbers are rounded.

## Legend



Less than $\$ 1,000,000$
$\$ 1,000,000$ to $\$ 1,499,999$ $\square$ \$1,500,000 to \$2,000,000
$\square$ Over \$2,000,000

Figure 9

## 2016 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region


*All numbers are rounded.

| Legend |  |  |  |
| :---: | :---: | :---: | :---: |
|  | \$300,000 to \$399,999 | $\square 10$ | \$500,000 to \$599,999 |
|  | \$400,000 to \$499,999 |  | Over \$600,000 |

## Figure 10

## 2016 Average Net Profit and Net Profit as a Percent of Sales Per Off-Sale Municipal Liquor Establishment

 by Economic Development Region
*All numbers are rounded.

Legend


Less than \$100,000
\$100,000 to \$149,999

\$150,000 to \$199,999
Over \$200,000

## Figure 11

## 2016 Average Net Profit and Net Profit as a Percent of Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region


*All numbers are rounded.

|  |  | Legend |  |  |
| :--- | :--- | :--- | :--- | :--- |
|  | Less than $\$ 5,000$ |  | Vlld | $\$ 20,000$ to 29,999 |
|  |  |  |  | Over $\$ 30,000$ |
|  | $\$ 5,000$ to $\$ 19,999$ |  |  |  |


[^0]:    ${ }^{1}$ Minn. Stat. § 340A. 601 authorizes cities with not more than 10,000 people to own and operate on-sale and off-sale liquor establishments. Once a city has established a municipal liquor store, it may continue to operate the store regardless of a subsequent change in population.
    2"On- and off-sale" operations are referred to as "on-sale" operations in this report.
    ${ }^{3}$ There were two more cities reporting in 2016 than 2015 . Four cities that failed to report in time for the 2015 report, Browerville, Ellendale, Granite Falls, and Parkers Prairie, reported for 2016. The City of Kellogg closed and liquidated its liquor store prior to 2016 and is not included in this report. The City of Flensburg failed to report its financial information in time for this report.

[^1]:    ${ }^{4}$ The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no sales in 2016.
    ${ }^{5}$ The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

[^2]:    ${ }^{6}$ It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's Statement of Position, "Internal Controls for Municipal Liquor Stores."

[^3]:    ${ }^{7}$ The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no sales in 2016.

[^4]:    ${ }^{8}$ The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no operating expenses in 2016.

[^5]:    ${ }^{9}$ The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

[^6]:    ${ }^{10}$ The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.
    ${ }^{11}$ The Metro Area on-sale average is based on 3 stores, compared to 105 stores in Greater Minnesota.

[^7]:    ${ }^{12}$ The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.
    ${ }^{13}$ The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no operating expenses in 2016.

[^8]:    ${ }^{14} \mathrm{~A}$ similar analysis for cities that operate both on-sale and off-sale liquor establishments is not useful because of the differences among these operations. 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 could 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.
    ${ }^{15}$ The Metro Area on-sale average is based on 3 stores, compared to 105 stores in Greater Minnesota.

[^9]:    ${ }^{16}$ Minn. Stat. § 340A.602. Also, see the Office of the State Auditor's Statement of Position, "Municipal Liquor Store Hearings."
    ${ }^{17}$ The City of Saint Hilaire would have been on the list but closed its store in August of 2016.

[^10]:    ${ }^{18}$ The City of Kellogg closed its liquor operation in 2013 but did not finalize the liquidation of its assets until the end of 2015, which resulted in one fewer operating liquor stores in 2016.

[^11]:    Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

[^12]:    [0] Information is taken from a cash receipts and disbursements statement.
    [16] The enterprise operation was sold
    [21] The enterprise fund discontinued operations during the current year.
    [32] The enterprise fund was not in operation.
    [34] The accural basis of accounting is used; however, no depreciation.

[^13]:    [0] Information is taken from a cash receipts and disbursements statement.
    [16] The enterprise operation was sold
    [21] The enterprise operation was discontinued. operations during the current year.
    [32] The enterprise fund was not in operation.
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[^14]:    [0] Information is taken from a cash receipts and disbursements statement.
    [16] The enterprise operation was sold.
    [21] The enterprise operation was sold.
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[^15]:    [0] Information is taken from a cash receipts and disbursements statemen
    [16] The enterprise operation was sold
    [16] The enterprise operation was sold. - The during the current year.
    [32] The enterprise fund was not in operation.
    [34] The accural basis of accounting is used; however, no depreciation.
    Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

