# **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

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

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.

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

The State Auditor performs approximately 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:

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

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

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

**Pension** - monitors investment, financial, and actuarial reporting for approximately 650 public pension funds; and

**Tax Increment Financing** - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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

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## Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2016



November 7, 2017

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

**Deputy State Auditor** Greg Hierlinger

#### Staff

Kathy Docter, Director of Government Information Division John Jernberg, Research Analysis Specialist Christy John, Research Analyst Intermediate Mark Albarado, Management Analyst 2 Tiffany O'Neil, Accounting Officer Erin Schutta, Accounting Officer This page left blank intentionally

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## **Background and Purpose**

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.<sup>1</sup> 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.<sup>2,3</sup> 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.

<sup>&</sup>lt;sup>1</sup>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.

<sup>&</sup>lt;sup>2</sup>"On- and off-sale" operations are referred to as "on-sale" operations in this report.

<sup>&</sup>lt;sup>3</sup>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.

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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 21st 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<sup>4</sup> (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<sup>5</sup> (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).

<sup>&</sup>lt;sup>4</sup>The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no sales in 2016.

<sup>&</sup>lt;sup>5</sup>The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

## Recommendations

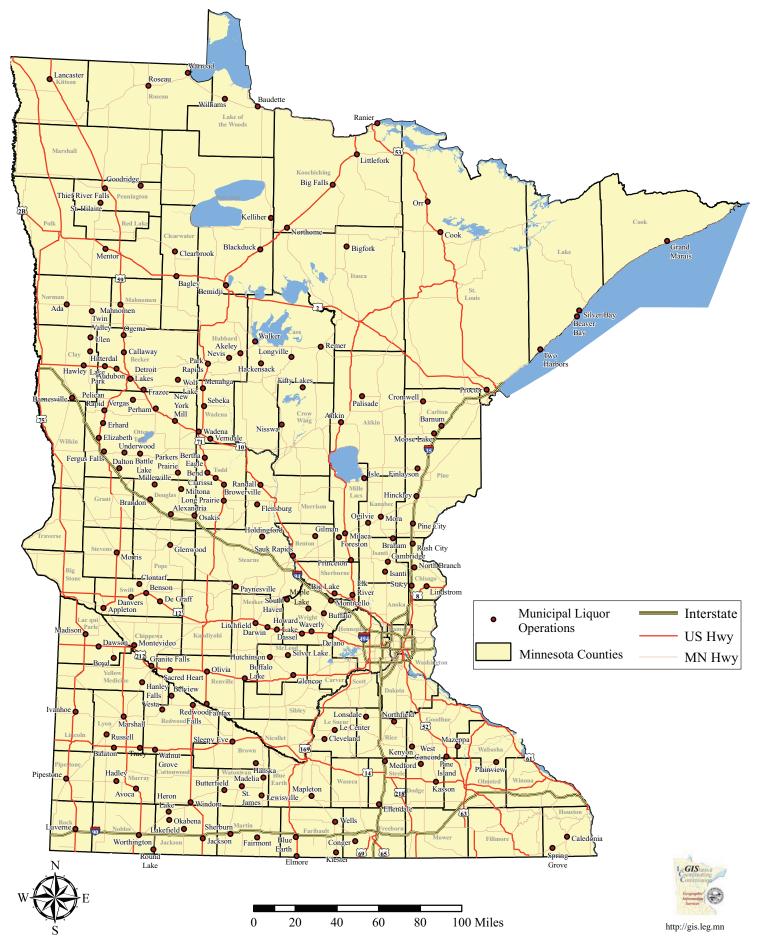
One purpose of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal 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:

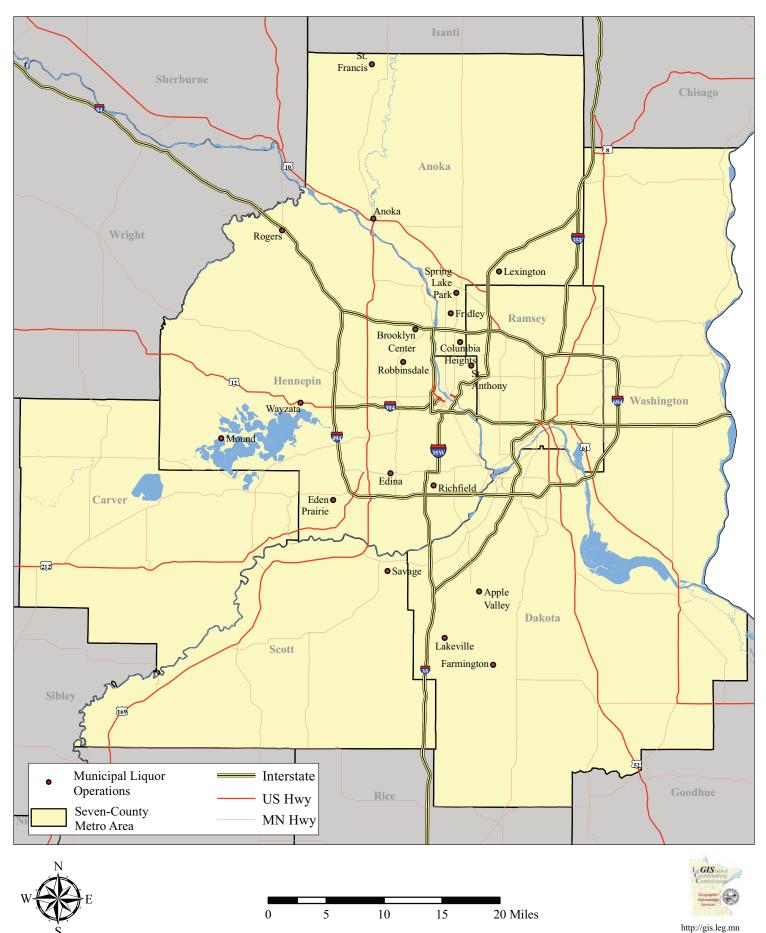
- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors could exist such as lack of compliance with markup policies, pricing discounts such as special reduced pricing, theft, poor inventory control, or damage of inventory.<sup>6</sup>
- **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.

<sup>&</sup>lt;sup>6</sup>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."

## 2016 Municipal Liquor Operations in Greater Minnesota



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



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

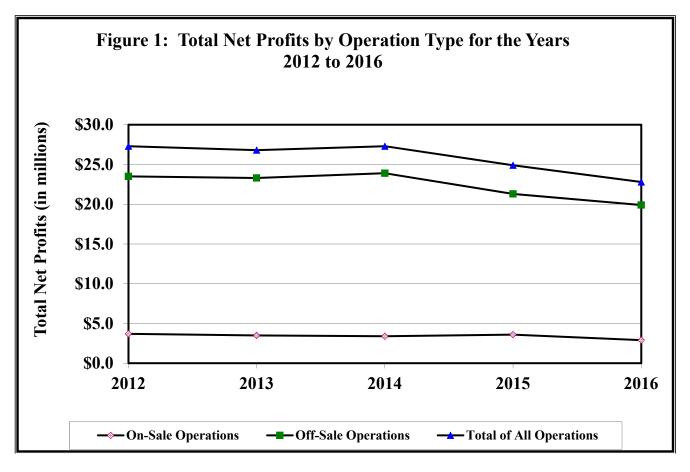
#### Net Profits of Municipal Liquor Store Operations

#### 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											
Municip	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 21st 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.<sup>7</sup>

<sup>&</sup>lt;sup>7</sup>The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no sales in 2016.

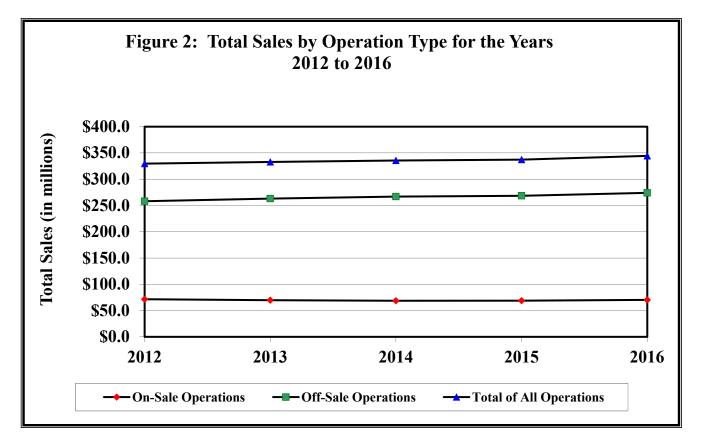


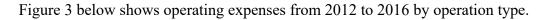
Figure 2 below shows total sales by operation type for the years 2012 to 2016.

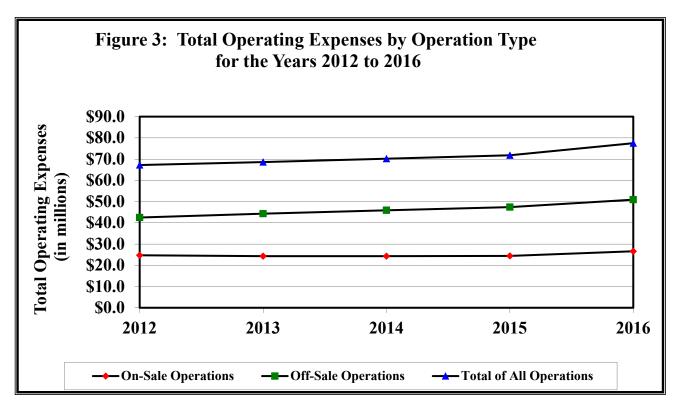
#### **Operating Expenses of Municipal Liquor Operations**

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.<sup>8</sup> 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.

<sup>&</sup>lt;sup>8</sup>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.





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

#### Sales

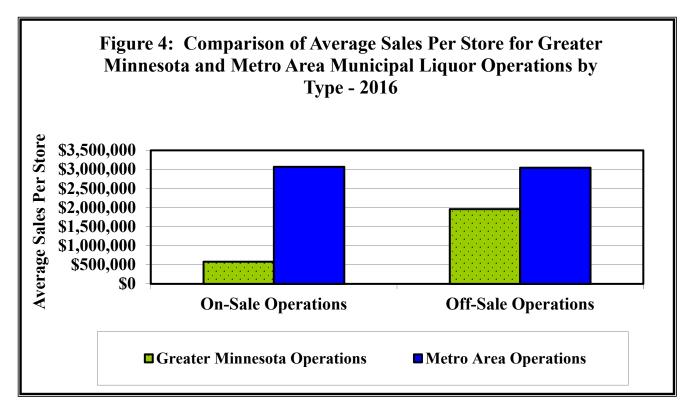
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 195 Minnesota cities (9.7 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.5 percent 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.<sup>9</sup>

#### **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.

<sup>&</sup>lt;sup>9</sup>The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

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



#### 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.<sup>10</sup>

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.<sup>11</sup> 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.

<sup>&</sup>lt;sup>10</sup>The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

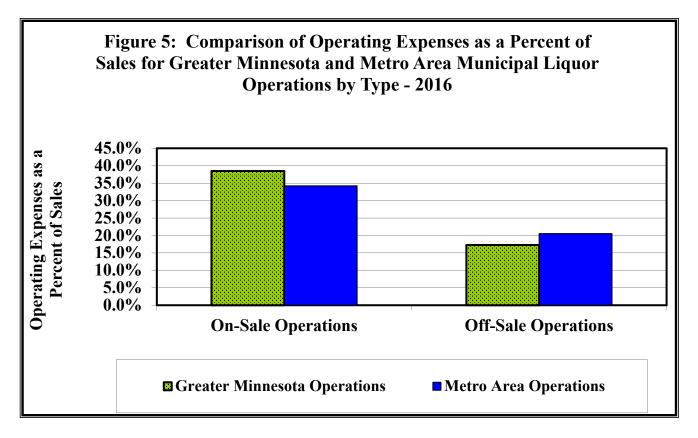
<sup>&</sup>lt;sup>11</sup>The Metro Area on-sale average is based on 3 stores, compared to 105 stores in Greater Minnesota.

#### **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.<sup>12</sup>

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.<sup>13</sup> 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.



<sup>&</sup>lt;sup>12</sup>The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.

<sup>&</sup>lt;sup>13</sup>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.

Table 2 below shows the range of operating expenses for stores with similar levels of total sales.<sup>14</sup>

Table 2         Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2016											
Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating 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.

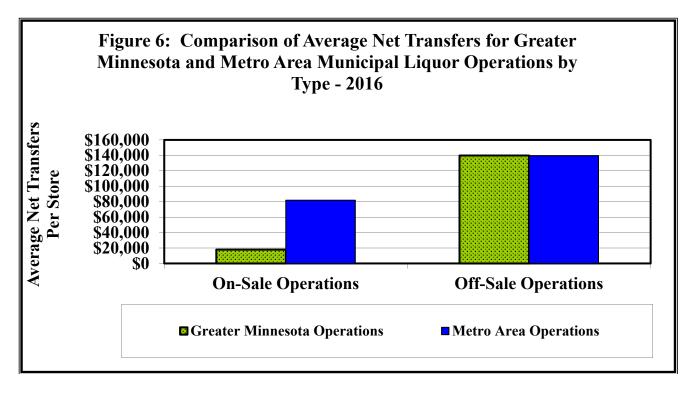
#### **On-Sale and Off-Sale Transfers Comparison**

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).<sup>15</sup>

<sup>&</sup>lt;sup>14</sup>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 small off-sale operation.

<sup>&</sup>lt;sup>15</sup>The Metro Area on-sale average is based on 3 stores, compared to 105 stores in Greater Minnesota.

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.<sup>16,17</sup> Of the 32 cities required to hold a public hearing in 2017, 22 were also required to hold a public hearing in 2016.

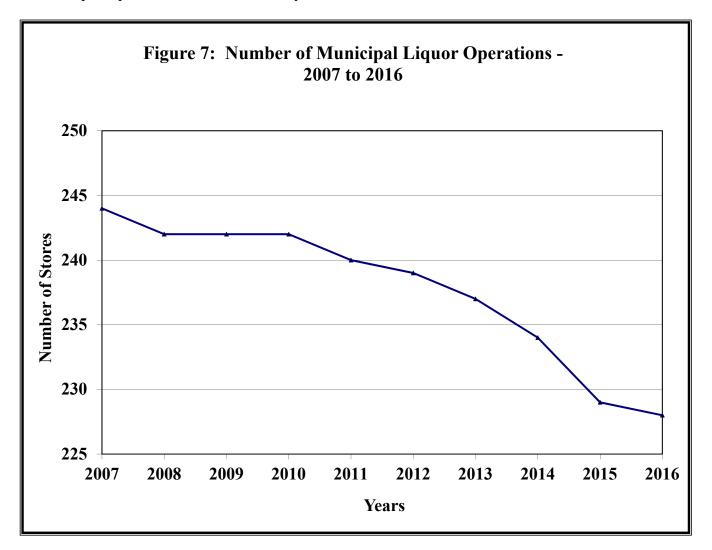
		Tal	ole 3								
<b>Cities Required to Hold Hearings in 2017</b>											
Audubon	Barnesville	Boyd	Butterfield	Cleveland	Clontarf						
Conger	Cromwell	Dalton	Dawson	De Graff	Ellendale						
Elmore	Flensburg	Frazee	Hanley Falls	Howard Lake	Ivanhoe						
Littlefork	Mahnomen	Okabena	Parkers Prairie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

<sup>&</sup>lt;sup>16</sup>Minn. Stat. § 340A.602. Also, see the Office of the State Auditor's Statement of Position, "Municipal Liquor Store Hearings."

<sup>&</sup>lt;sup>17</sup>The City of Saint Hilaire would have been on the list but closed its store in August of 2016.

#### **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.<sup>18</sup>



<sup>&</sup>lt;sup>18</sup>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.

## Table 4Comparison of 2015 and 2016 Liquor Store Operations

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

	2015	2016*				
Number of Cities	98	99				
			Percent	of Sales		Percent
	Amount	Amount	2015	2016*	Variance	Change
Sales	\$68,771,776	\$70,252,026	100.0%	100.0%	\$1,480,250	2.2%
Cost of Sales	41,163,900	41,343,124	59.9%	58.8%	179,224	0.4%
Gross Profit	27,607,876	28,908,902	40.1%	41.2%	1,301,026	4.7%
Operating Expenses	24,383,971	26,643,669	35.5%	37.9%	2,259,698	9.3%
Income from Operations	3,223,905	2,265,233	4.7%	3.2%	(958,672)	-29.7%
Nonoperating Revenues	748,057	958,644	1.1%	1.4%	210,587	28.2%
Nonoperating Expenses	389,231	315,959	0.6%	0.4%	(73,272)	-18.8%
Net Income Before Transfers	3,582,731	2,907,918	5.2%	4.1%	(674,813)	-18.8%
Net Transfers (Transfers Out - Transfers In)	1,869,436	2,127,545			258,109	13.8%

#### **Off-Sale Only Stores**

0	2015	2016*				
Number of Cities	95	96				
			Percent	of Sales		Percent
	Amount	Amount	2015	2016*	Variance	Change
Sales	\$268,410,656	\$274,131,366	100.0%	100.0%	\$5,720,710	2.1%
Cost of Sales	199,355,685	203,156,069	74.3%	74.1%	3,800,384	1.9%
Gross Profit	69,054,971	70,975,297	25.7%	25.9%	1,920,326	2.8%
Operating Expenses	47,371,399	50,870,243	17.6%	18.6%	3,498,844	7.4%
Income from Operations	21,683,572	20,105,054	8.1%	7.3%	(1,578,518)	-7.3%
Nonoperating Revenues	954,185	1,030,920	0.4%	0.4%	76,735	8.0%
Nonoperating Expenses	1,305,446	1,221,176	0.5%	0.4%	(84,270)	-6.5%
Net Income Before Transfers	21,332,311	19,914,798	7.9%	7.3%	(1,417,513)	-6.6%
Net Transfers (Transfers Out - Transfers In)	17,223,450	16,765,507			(457,943)	-2.7%

#### **Total City Liquor Stores**

	2015	2016*				
Number of Cities	193	195				
			Percent	of Sales		Percent
	Amount	Amount	2015	2016*	Variance	Change
Sales	\$337,182,432	\$344,383,392	100.0%	100.0%	\$7,200,960	2.1%
Cost of Sales	240,519,585	244,499,193	71.3%	71.0%	3,979,608	1.7%
Gross Profit	96,662,847	99,884,199	28.7%	29.0%	3,221,352	3.3%
Operating Expenses	71,755,370	77,513,912	21.3%	22.5%	5,758,542	8.0%
Income from Operations	24,907,477	22,370,287	7.4%	6.5%	(2,537,190)	-10.2%
Nonoperating Revenues	1,702,242	1,989,564	0.5%	0.6%	287,322	16.9%
Nonoperating Expenses	1,694,677	1,537,135	0.5%	0.4%	(157,542)	-9.3%
Net Income Before Transfers	24,915,042	22,822,716	7.4%	6.6%	(2,092,326)	-8.4%
Net Transfers (Transfers Out - Transfers In)	19,092,886	18,893,052			(199,834)	-1.0%

\*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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					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	_
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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

Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.

		Type of Store Footnotes				Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store		Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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%	
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%	

Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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

Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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%	
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)

Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	_
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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.

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)		
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)	
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.

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	_
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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:

[0] Information is taken from a cash receipts and disbursements statement.

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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

Footnotes:

- [0] Information is taken from a cash receipts and disbursements statement.

- [16] The enterprise fund discontinued operations during the current year.
  [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.

						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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:

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							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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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							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking Na	ame of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
59 V	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 L	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 E	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 C	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 E	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 P	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 N	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 L	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 K	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 C	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 P	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 E	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 L	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 E	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 E	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 L	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 P	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 N	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 H	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 C	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 J	ackson	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 H	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 E	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 E	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 R	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 E	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 A	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 S	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 V	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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Name Of City         Type of Store         Population         (5)         (5)         (5)         (6)         (7)         (7)         (7)           88         Malacoman         Ox-& Off-Sale          1.207         907,731         596,905         38.387         316,537         (16,051)         15,023          (1,027)         9.17           89         Silver Bay         On-& Off-Sale          2.438         919,403         686,694         232,799         25,3%         191,972         40,737         6.839          47.55         55.5           91         La Ceator         On-& Off-Sale          2.435         876,168         517,51         358.62         40.9%         264,589         94,063         46.57         (1,017)         .5.6%           91         La Ceator         On-& & Off-Sale          1.347         858,972         14.317         848,755         98.3%         803,819         93.936         30.101         3.659         40.015         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01         40.01							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
89         Silver Bay         On- & Off-Sale          1,841         921,174         550,075         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         225,709         25,3%         191,972         40,737         6,839         4,044         89,534         10.2%           91         Le Center         On- & Off-Sale Only          2,095         876,163         517,516         358,652         225,804         26,459         94,063         463         4,044         89,534         10.2%           92         Proctor         Off-Sale Only          711         888,072         14,317         84,3755         98,3%         80,819         39,956         20,011         34,60         6,507         4,6%           94         Membrag         On- & Off-Sale          1,434         81,333         52,1216         282,17         34,3%         292,844         (10,016)         4,816         346         (55,07)         4,6%           95         Backer         On- & Off-Sale          1,347         85,216<	Ranking Name of Cit	y Type of Store	Footnotes	Population											Net Transfers* (\$)
90         01/14         0F.Sale Ouly          2.438         919.43         68.6694         23.789         91.9172         40.737         6.839          47.56         5.284           01         Le Center         0n. & 0.0F.Sale          2.455         875.168         575.16         358.652         40.96         26.459         94.065         44.54         49.444         89.54         10.2           01         0n.6 & 0f.Sale          0.71         458.07         14.31         48.375         98.38         90.940         20.40         5.017         5.057         5.070         5.	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%	
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%         92       Proctor       Off-Sale Only        3.066       864,583       666,579       223,004       26,4%       253,160       (25,155)       120       5,677       (30,713)       -3,6%         93       Isle       On- & Off-Sale        711       858,022       14,317       843,755       98,3%       803,819       39.936       20,701       3,620       5,677       4,6%         94       Mendag       On- & Off-Sale        1,414       831,533       542,316       289,217       34.8%       297,590       28,358       11,047        3,445       0.4%         95       Howard Lak       On- & Off-Sale        1,058       782,773       495,277       27,478       3,67%       32,7602       (40,104)       457        (40,49)       5.1%         96       Howard Lak       On- & Off-Sale        1,057       794,873       445,142       297,734       38,252       (40,104)       4,629        (40,53	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%	
92         Proctor         Off-Sale Only          3.066         864.583         656.579         228.004         26.4%         253.160         (25.156)         1.20         5.677         (30.713)         -3.6%           93         Ide         On-& COff-Sale          771         485.072         14.317         843.755         98.3%         803.819         39.956         20.701         3.620         57.017         6.6%           94         Menahga         On-& COff-Sale          1.347         856.288         530.340         325.948         38.1%         297.90         28.38         11.097          3.9455         44.66           95         Waverly         On-& COff-Sale          1.141         851.533         542.316         299.217         38.84         290.244         0.0109         451         5.7.7         3.143         0.4%           97         Tacy         On-& Coff-Sale          1.205         752.73         495.77         287.498         36.7%         27.1601         2.0123         3.6.0%         245.99         21.507         9.99         1.721         27.753         3.4.8           100         Keryon         On-& Off-Sale	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%	
93         Isle         On & Off-Sale          771         858,072         14,317         843,755         98.3%         803,819         3.936         20,01         3,620         57,017         6.6%           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%           95         Waverly         On & Off-Sale          1,414         831,533         542,16         298,217         34.8%         299,284         (10,067)         4.816         466         (5,597)         -0.7%           96         Howard Lake         On & A Off-Sale          1,058         789,789         495,277         287,498         36,7%         37,002         (40,14)         45,9          (40,049)          (27,59         3.6%           99         Tracy         On & A Off-Sale          2,128         77,223         433,722         273,51         38,14         344,552         (65,07)         9.995         1.408         4.0%           100         Sakis         A33,07         C50,81          1,	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
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%           95         Waverly         On-& Off-Sale          1,141         831,533         542,316         289,217         34.8%         299,284         (10,067)         4,816         346         (5,597)         -0.7%           95         Khoward Lake         On-& Off-Sale          1,058         789,889         627,491         162,398         20,6%         159,349         3,049         94          3,143         0.4%           97         Sherburn         On-& Off-Sale          1,097         77,273         483,722         273,51         36.1%         314,165         (40,614)         4.629          (35,985)         4.6%           910         Facyon         On-& Off-Sale          1,137         742,287         443,922         273,51         36.1%         314,455         (40,614)         4.629          (35,985)         4.6%           1010         Sakis         On-& Off-Sale          1,175         71,145	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
95         Waverly         On-& Off-Sale          1.414         831,533         542,316         289,217         34.8%         299,284         (10,067)         4.816         3.46         (5,597)         -0.7%           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         485,27         227,798         36.7%         327,602         4(0,104)         55          (40,049)         -5.1%           98         Tarcy         On-& Off-Sale          2.12         775,273         483,722         273,551         36.1%         314,165         (40,014)         4.62          (45,29)          4.5%         -4.8%           100         Kenyon         On-& Off-Sale          1.337         742,287         475,08         267,30         36.4%         334,552         (65,07)         18.83          (46,239          646,239          646,239          65,07 <td< td=""><td>93 Isle</td><td>On- &amp; Off-Sale</td><td></td><td>771</td><td>858,072</td><td>14,317</td><td>843,755</td><td>98.3%</td><td>803,819</td><td>39,936</td><td>20,701</td><td>3,620</td><td>57,017</td><td>6.6%</td><td>31,473</td></td<>	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
96       Howard Lake       On & Off-Sale        2.053       789.89       627.491       162.398       2.0.%       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        2.128       757.273       483.722       237.51       36.1%       314.165       (40.104)       4.629        (25.985)       4.8%         100       Kenyon       On & Off-Sale        1.756       701.48       431.965       269.493       8.8%       334.552       (65.072)       18.833        (11.848)       -1.76        4.66        4.66        4.66        4.66       4.23.28       26.978       43.4%       270.415       26.563       7.434        4.39.97       5.0%         104       Plainview       On & Off-Sale        4.34       683.706       38.6728       296.978       43.4%       270.415       26.563       7.434 <t< td=""><td>94 Menahga</td><td>On- &amp; Off-Sale</td><td></td><td>1,347</td><td>856,288</td><td>530,340</td><td>325,948</td><td>38.1%</td><td>297,590</td><td>28,358</td><td>11,097</td><td></td><td>39,455</td><td>4.6%</td><td>65,887</td></t<>	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
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%         100       Kenyon       On- & Off-Sale        1.837       742,287       483,722       273,551       36.0%       245,696       21,507       9.95       1.721       29,781       4.0%         100       Skeryon       On- & Off-Sale        1.837       742,287       475,084       267,203       36.0%       234,502       (56,072)       18,833        466,239        466,239        466,239        466,239        5.0%       384,52       (56,072)       18,833        39,97       5.0%         1010       Shery kur       On- & Off-Sale        3.35       681,208       423,28       258,880       38,0%       339,167       (80,287)       11,87        (83,93)       5.0% <td< td=""><td>95 Waverly</td><td>On- &amp; Off-Sale</td><td></td><td>1,414</td><td>831,533</td><td>542,316</td><td>289,217</td><td>34.8%</td><td>299,284</td><td>(10,067)</td><td>4,816</td><td>346</td><td>(5,597)</td><td>-0.7%</td><td>(2,601)</td></td<>	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)
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%         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%         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%         104       Plainview       On- & Off-Sale        3.335       681.208       422.328       258.80       38.0%       339.167       (05.269)       1.339	96 Howard Lak	e On- & Off-Sale		2,053	789,889	627,491	162,398	20.6%	159,349	3,049	94		3,143	0.4%	
9TracyOn-& Off-Sale2,12875,273483,722273,55136.1%314,165(40,614)4,629(35,985)4.8%100KenyonOn-& Off-Sale1,837742,287475,084267,20336.0%245,69621,5079,9951,72129,7814.0%101OsakisOn-& Off-Sale1,756701,445431,965269,48038.4%334,552(65,072)18,833(46,239)-6.6%102Sleepy EyeOff-Sale Only3,509692,173557,824134,34919.4%155,453(21,104)9,256(11,848)-1.7%103MiltonaOn-& Off-Sale434683,706386,728296,97843.4%270,41526,5637,43433,9975.0%104PlainviewOn-& Off-Sale3,335681,208422,328258,88038.0%339,167(80,287)11.876(68,411)-1.0%105WellsOff-Sale Only2,266674,190511,444162,74624.1%198,015(35,269)1,339(8,328)7.6%106NevisOn-& Off-Sale1,100672,526411,335261,19138.8%341,105(79,914)10.856(90,770)1.5.5%107Parkers PrairieOn-& Off-Sale1,229652,372400,69251,42110.496.8<	97 Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	36.7%	327,602	(40,104)	55		(40,049)	-5.1%	
100         Keryon         On-& Off-Sale          1,837         742,287         475,084         267,03         36.0%         245,696         21,507         9,995         1,721         29,781         4,0%           101         Osakis         On-& Off-Sale          1,756         701,445         431,965         269,480         38.4%         334,552         (65,072)         18,833          (46,23)         6.6%           102         Sleepy Eye         Off-Sale Only          3,509         692,173         557,824         134,349         19.4%         155,453         (21,104)         9.256          (46,23)         5.0%           103         Miltona         On-& Off-Sale          434         683,706         38.672         296,978         43.4%         270,415         26,563         7,434          668,41)         -1.00%           104         Plaivriew         On-& Off-Sale          410         673,605         382,672         290,933         43.2%         243,667         47,466         3.822          51,288         7.6%           105         New York Mills         On-& Off-Sale          1,010	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%	
101OskisOn-&Off-Sale1,756701.445431.965269.48038.4%334.552(65,072)18.833(46,239)6.6.%102Sleepy EyeOff-Sale Only3,509692.173557,824134,34919.4%155,453(21,104)9.256(11.848)1.7.%103MiltonaOn-& Off-Sale434683,706386,728296,97843.4%270,41526,5637.43433.9975.0%104PlainviewOn-& Off-Sale3,335681,208422,328258,88038.0%339,167(80,287)11.876(68,411)10.0%105WellsOff-Sale Only2,266674,190511,444162,74624.1%198,015(35,269)1,33951,2887.6%106NevisOn-& Off-Sale410673,605382,672290,93343.2%243,46747,4663.82251,2887.6%107Parkers PrairieOn-& Off-Sale1,010672,526411,335261,19138.8%341,105(79,914)10.856(90,770)-13.5%108New York MillsOn-& Off-Sale1,229652,937400,045252,89238.7%214,25138,6416,64845,2896.9%109CaledoniaOff-Sale Only2,824652,068489,690162,37824.9% <td< td=""><td>99 Tracy</td><td>On- &amp; Off-Sale</td><td></td><td>2,128</td><td>757,273</td><td>483,722</td><td>273,551</td><td>36.1%</td><td>314,165</td><td>(40,614)</td><td>4,629</td><td></td><td>(35,985)</td><td>-4.8%</td><td></td></td<>	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%	
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       Mitona       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       422,238       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%         106       Nevis       On- & Off-Sale        410       673,605       382,672       290,933       43.2%       243,467       47,466       3.822        51,288       7.6%         107       Parkers Prairie       On- & Off-Sale        1,010       672,52       411,335       261,91       38.8%       341,105       (79,914) <t< td=""><td>100 Kenyon</td><td>On- &amp; Off-Sale</td><td></td><td>1,837</td><td>742,287</td><td>475,084</td><td>267,203</td><td>36.0%</td><td>245,696</td><td>21,507</td><td>9,995</td><td>1,721</td><td>29,781</td><td>4.0%</td><td>20,000</td></t<>	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
103MiltonaOn-& Off-Sale434683,706386,728296,97843.4%270,41526,5637,43433,9975.0%104PlainviewOn-& Off-Sale3,335681,208422,328258,88038.0%339,167(80,287)11,876(68,411)-10.0%105WellsOff-Sale Only2,266674,190511,444162,74624.1%198,015(35,269)1,339(63,930)-5.0%106NevisOn-& Off-Sale410673,605382,672290,93343.2%243,46747,4663,82251,2887.6%107Parkers PrairieOn-& Off-Sale1,010672,526411,335261,19138.8%341,105(79,914)10,856(90,770)-13.5%108New York MillsOn-& Off-Sale1,229652,037400,045252,89238.7%214,25138,6416,64845,2896.9%109CaledoniaOff-Sale Only2,824652,068489,690162,37824.9%161,1191,2596881,9470.3%110RemerOn-& Off-Sale1,330636,160421,354214,80633.8%255,265(40,459)(40,459)-6.4%111FrazeeOn-& Off-Sale1,743603,879335,202268,67744.5%244,068 <td>101 Osakis</td> <td>On- &amp; Off-Sale</td> <td></td> <td>1,756</td> <td>701,445</td> <td>431,965</td> <td>269,480</td> <td>38.4%</td> <td>334,552</td> <td>(65,072)</td> <td>18,833</td> <td></td> <td>(46,239)</td> <td>-6.6%</td> <td>50,500</td>	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
104PlainviewOn-& Off-Sale3,335681,208422,328258,88038.0%339,167(80,287)11,876(68,411)-10.0%105WellsOff-Sale Only2,266674,190511,444162,74624.1%198,015(35,269)1,339(33,930)-5.0%106NevisOn-& Off-Sale410673,605382,672290,93343.2%243,46747,4663,82251,2887.6%107Parkers PrairieOn-& Off-Sale1,010672,526411,335261,19138.8%341,105(79,914)10.856(90,770)-13.5%108New York MillsOn-& Off-Sale1,229652,937400,045252,89238.7%214,25138,6416,648452,2896.9%109CaledoniaOff-Sale Only2,824652,068489,690162,378244,9%161,1191,2596881,9470.3%110RemerOn-& Off-Sale403649,131385,351263,78040.6%253,42110,3591,0351.6%111FrazeeOn-& Off-Sale1,743603,879335,202268,67744.5%244,06824,60946,77271,38111.8%113RandallOn-& Off-Sale629578,411367,877210,534364,94189,224<	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%	
105WellsOff-Sale Only $$ $2,266$ $674,190$ $511,444$ $162,746$ $24.1%$ $198,015$ $(35,269)$ $1,339$ $$ $(33,930)$ $-5.0%$ $106$ NevisOn- & Off-Sale $$ $410$ $673,605$ $382,672$ $290,933$ $43.2%$ $243,467$ $47,466$ $3,822$ $$ $51,288$ $7.6%$ $107$ Parkers PrairieOn- & 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 MillsOn- & Off-Sale $$ $1,229$ $652,937$ $400,045$ $252,892$ $38.7%$ $214,251$ $38,641$ $6,648$ $$ $45,289$ $6.9%$ $109$ CaledoniaOff-Sale Only $$ $2,824$ $652,068$ $489,690$ $162,378$ $24.9%$ $161,119$ $1,259$ $688$ $$ $1,947$ $0.3%$ $110$ RemerOn- & Off-Sale $$ $403$ $649,131$ $385,551$ $263,780$ $40.6%$ $253,421$ $10,359$ $$ $$ $10,359$ $1.6%$ $111$ FrazeeOn- & Off-Sale $$ $1,743$ $603,879$ $335,202$ $268,677$ $44.5%$ $244,068$ $24,609$ $46,772$ $$ $71,381$ $11.8%$ $113$ RandallOn- & Off-Sale $$ $629$ $578,411$ $367,877$ $210,534$ $36.4%$ $189,224$ $21,310$ $11,100$	103 Miltona	On- & Off-Sale		434	683,706	386,728	296,978	43.4%	270,415	26,563	7,434		33,997	5.0%	
106       Nevis       On- & Off-Sale        410       673,605       382,672       290,933       43.2%       243,467       47,466       3.822        51,288       7.6%         107       Parkers Prairie       On- & Off-Sale        1,010       672,526       411,335       261,191       38.8%       341,105       (79,914)        10,856       (90,70)       -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%         109       Caledonia       Off-Sale Only        2,824       652,068       489,690       162,378       24.9%       161,119       1,259       688        1,947       0.3%         110       Remer       On- & Off-Sale        403       649,131       385,551       263,780       40.6%       253,421       10,359         10,359       1.6%         111       Frazee       On- & Off-Sale        1,743       603,879       335,202       268,677       44.5%       244,068       24,609       46,772	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%	
107Parkers PrairieOn- & 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 MillsOn- & Off-Sale $1,229$ $652,937$ $400,045$ $252,892$ $38.7%$ $214,251$ $38,641$ $6,648$ $452,289$ $6.9%$ $109$ CaledoniaOff-Sale Only $2,824$ $652,068$ $489,690$ $162,378$ $24.9%$ $161,119$ $1,259$ $688$ $1,947$ $0.3%$ $110$ RemerOn- & Off-Sale $403$ $649,131$ $385,351$ $263,780$ $40.6%$ $253,421$ $10,359$ $10,459$ $1.6%$ $111$ FrazeeOn- & Off-Sale $1,743$ $603,879$ $335,202$ $268,677$ $44.5%$ $244,068$ $24,609$ $46,772$ $71,381$ $11.8%$ $113$ RandallOn- & Off-Sale $629$ $578,411$ $367,877$ $210,534$ $36.4%$ $189,224$ $21,310$ $11,100$ $32,410$ $5.6%$ $113$ RandallOn- & Off-Sale $806$ $574,823$ $304,436$ $270,387$ $47.0%$ $245,982$ $24,405$ $251$ $$ $24,655$ $43.%$	105 Wells	Off-Sale Only		2,266	674,190	511,444	162,746	24.1%	198,015	(35,269)	1,339		(33,930)	-5.0%	(6,400)
108New York MillsOn- & Off-Sale $$ $1,229$ $652,937$ $400,045$ $252,892$ $38.7%$ $214,251$ $38,641$ $6,648$ $$ $45,289$ $6.9%$ $109$ CaledoniaOff-Sale Only $$ $2,824$ $652,068$ $489,690$ $162,378$ $24.9%$ $161,119$ $1,259$ $688$ $$ $1,947$ $0.3%$ $110$ RemerOn- & Off-Sale $$ $403$ $649,131$ $385,351$ $263,780$ $40.6%$ $253,421$ $10,359$ $$ $$ $10,359$ $1.6%$ $111$ FrazeeOn- & Off-Sale $$ $1,390$ $636,160$ $421,354$ $214,806$ $33.8%$ $255,265$ $(40,459)$ $$ $(40,459)$ $-6.4%$ $112$ MapletonOn- & Off-Sale $$ $1,743$ $603,879$ $335,202$ $268,677$ $44.5%$ $244,068$ $24,609$ $46,772$ $$ $71,381$ $11.8%$ $113$ RandallOn- & Off-Sale $$ $629$ $578,411$ $367,877$ $210,534$ $36.4%$ $189,224$ $21,310$ $11,100$ $$ $32,410$ $5.6%$ $114$ Silver LakeOn- & Off-Sale $$ $806$ $574,823$ $304,436$ $270,387$ $47.0%$ $245,982$ $24,405$ $251$ $$ $24,655$ $4.3%$	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
109       Caledonia       Off-Sale Only        2,824       652,068       489,690       162,378       24.9%       161,119       1,259       688        1,947       0.3%         110       Remer       On- & Off-Sale        403       649,131       385,351       263,780       40.6%       253,421       10,359         10,359       1.6%         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       25.1	107 Parkers Prair	ie On- & Off-Sale		1,010	672,526	411,335	261,191	38.8%	341,105	(79,914)		10,856	(90,770)	-13.5%	
110       Remer       On- & Off-Sale        403       649,131       385,351       263,780       40.6%       253,421       10,359         10,359       1.6%         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%	108 New York M	lills 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
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%	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
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%	110 Remer	On- & Off-Sale		403	649,131	385,351	263,780	40.6%	253,421	10,359			10,359	1.6%	(16,441)
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%	111 Frazee	On- & Off-Sale		1,390	636,160	421,354	214,806	33.8%	255,265	(40,459)			(40,459)	-6.4%	
114 Silver Lake On- & Off-Sale 806 574,823 304,436 270,387 47.0% 245,982 24,405 251 24,656 4.3%	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%	
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%	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%	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:

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

						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking Nam	ne of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
117 Dar	rwin	Off-Sale Only		355	559,276	444,618	114,658	20.5%	96,153	18,505	1,777		20,282	3.6%	
118 Ada	a	On- & Off-Sale		1,683	556,878	346,933	209,945	37.7%	199,022	10,923			10,923	2.0%	15,000
119 Boy	yd	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 Fair	irfax	On- & Off-Sale		1,174	543,010	279,179	263,831	48.6%	296,227	(32,396)	1,170		(31,226)	-5.8%	
121 Clea	earbrook	On- & Off-Sale		523	542,944	311,221	231,723	42.7%	209,048	22,675	21		22,696	4.2%	10,000
122 Finl	nlayson	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 Bea	aver Bay	On- & Off-Sale		185	538,241	293,207	245,034	45.5%	247,849	(2,815)	4,859		2,044	0.4%	
124 Kel	lliher	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 Und	derwood	Off-Sale Only		345	531,649	388,898	142,751	26.9%	114,094	28,657	936		29,593	5.6%	20,000
126 Seb	beka	On- & Off-Sale		694	531,582	298,537	233,045	43.8%	234,934	(1,889)	3	175	(2,061)	-0.4%	
127 Fift	ty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	49.1%	283,508	(26,086)	2,502		(23,584)	-4.5%	
128 Sac	cred Heart	On- & Off-Sale		511	520,935	283,870	237,065	45.5%	244,364	(7,299)	18,468		11,169	2.1%	
129 Ver	rgas	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 Twi	in Valley	On- & Off-Sale		818	508,209	286,858	221,351	43.6%	218,325	3,026	3,615		6,641	1.3%	
131 Bro	owerville	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 Maa	azeppa	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 App	pleton	Off-Sale Only		1,358	490,612	343,359	147,253	30.0%	128,635	18,618	90		18,708	3.8%	
134 Mer	entor	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 Bar	rnum	On- & Off-Sale		609	478,638	243,767	234,871	49.1%	257,482	(22,611)	28,310		5,699	1.2%	
136 Bra	andon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	43.5%	191,566	15,974	4,020		19,994	4.2%	
137 Lak	kefield	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 Mac	adelia	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 Call	llaway	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 Dav	wson	Off-Sale Only		1,467	465,823	327,347	138,476	29.7%	144,112	(5,636)	562		(5,074)	-1.1%	
141 Wal	alnut 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 Spri	ring 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 Ogi	ilvie	On- & Off-Sale		351	447,180	242,772	204,408	45.7%	186,349	18,059	298		18,357	4.1%	5,000
144 Buf	ffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	49.3%	225,498	(7,892)	9,490		1,598	0.4%	
145 Mac	adison	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

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.

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

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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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\* 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**

						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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

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.

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

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking Na	ame of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
1 S	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 0	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 A	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 F	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 V	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 F	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 F	Russell	On- & Off-Sale		321	319,935	108,227	211,708	66.2%	167,618	44,090	1,418		45,508	14.2%	
8 L	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 0	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 E	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 S	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 F	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 V	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 E	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 E	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 F	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 L	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 M	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 E	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 I	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 N	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 0	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 0	Gilman	On- & Off-Sale		238	405,060	189,129	215,931	53.3%	194,116	21,815	23,152		44,967	11.1%	
24 N	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 1	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 0	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 N	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 F	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 S	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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## **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking Nar	me of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
30 Gl	lencoe	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 Jac	ckson	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 Fe	ergus 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 Ap	pple 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	e 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 Bu	uffalo	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 Or	rr	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 Pip	pestone	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 Lii	indstrom	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 Be	enson	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 Pir	ne 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 Ma	arshall	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 No	orth 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 Th	hief 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 Hu	utchinson	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 Mo	orris	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 Ca	ambridge	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 Ea	agle 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 Ba	audette	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 Co	ook	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 Ni:	isswa	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 Hi	inckley	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 Lit	itchfield	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 Fri	idley	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 Le	ewisville	On- & Off-Sale		235	177,342	94,320	83,022	46.8%	85,177	(2,155)	16,203		14,048	7.9%	
55 Mi	ilaca	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 Wa	arroad	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 Ne	evis	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 Pa	ark 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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## **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
59	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
60	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
61	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
62	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
63	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
64	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
65	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
66	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
67	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
68	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
69	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
70	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)
71	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
72	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
73	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
74	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
75	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
76	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
77	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
78	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
79	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
80	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
81	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
82	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
83	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
84	Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	51.3%	177,165	11,827	9,793		21,620	5.9%	
85	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
86	Randall	On- & Off-Sale		629	578,411	367,877	210,534	36.4%	189,224	21,310	11,100		32,410	5.6%	
87	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

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Ranking 1	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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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						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking 1	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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:

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

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

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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:

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

						_	Gross Pi	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
<b>Ranking</b>	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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

Footnotes:

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

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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
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
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
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
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
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
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
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
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
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
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
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%	
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
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
Off-Sale Only			463,384	\$109,585,435	\$81,522,061	\$28,063,374	25.6%	\$22,477,374	\$5,586,000	\$270,541	\$415,966	\$5,440,575	5.0%	\$5,023,348
On- & Off -Sale			17,217	\$9,201,822	\$5,353,544	\$3,848,278	41.8%	\$3,147,490	\$700,788	\$23,832	\$124,318	\$600,302	6.5%	\$245,599
All Stores			480,601	\$118,787,257	\$86,875,605	\$31,911,652	26.9%	\$25,624,864	\$6,286,788	\$294,373	\$540,284	\$6,040,877	5.1%	\$5,268,947

Footnote:

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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.

							rofit	Oper	8	Nonope			/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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.

						Gross P	rofit	Oper	ating	Nonope	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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
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.

Name of City Lonsdale Luverne Madelia Madelia Madison Mahnomen Maple Lake Mapleton Marshall	Type of Store         Off-Sale Only         Off-Sale Only         Off-Sale Only         Off-Sale Only         Off-Sale Only         On- & Off-Sale         On- & Off-Sale	Footnotes	Population           3,913           4,688           2,290           1,476           1,207           2,127           1,743           13,799           856	Sales (\$)           1,385,288           1,341,258           474,042           429,501           967,731           1,526,084           603,879           4,548,623	Cost of Sales (\$) 1,058,565 993,158 347,917 326,877 596,905 1,161,186 335,202 3,398,451	Amount (\$) 326,723 348,100 126,125 102,624 370,826 364,898 268,677	Percent of Sales 23.6% 26.0% 26.6% 23.9% 38.3% 23.9% 44.5%	(\$) 308,621 269,498 74,839 90,865 386,877 305,339	Income(Loss) (\$) 18,102 51,286 11,759 (16,051) 59,559	Revenues (\$)           6           4,884           751           1,517           15,024           11,291	Expenses (\$)    4,346	Amount (\$) 18,108 83,486 52,037 13,276 (1,027) 66,504	Percent of Sales 1.3% 6.2% 11.0% 3.1% -0.1% 4.4%	Net Transfers* (\$) 2,500 45,000 0,000 20,000
Luverne Madelia Madison Mahnomen Maple Lake Mapleton	Off-Sale Only         Off-Sale Only         Off-Sale Only         On- & Off-Sale	      	4,688 2,290 1,476 1,207 2,127 1,743 13,799	1,341,258 474,042 429,501 967,731 1,526,084 603,879 4,548,623	993,158 347,917 326,877 596,905 1,161,186 335,202	348,100 126,125 102,624 370,826 364,898 268,677	26.0% 26.6% 23.9% 38.3% 23.9%	269,498 74,839 90,865 386,877 305,339	78,602 51,286 11,759 (16,051)	4,884 751 1,517 15,024		83,486 52,037 13,276 (1,027)	6.2% 11.0% 3.1% -0.1%	45,000 30,000 20,000
Madelia Madison Mahnomen Maple Lake Mapleton	Off-Sale Only         Off-Sale Only         On- & Off-Sale         Off-Sale Only         On- & Off-Sale         Off-Sale Only         On- & Off-Sale		2,290 1,476 1,207 2,127 1,743 13,799	474,042 429,501 967,731 1,526,084 603,879 4,548,623	347,917 326,877 596,905 1,161,186 335,202	126,125 102,624 370,826 364,898 268,677	26.6% 23.9% 38.3% 23.9%	74,839 90,865 386,877 305,339	51,286 11,759 (16,051)	751 1,517 15,024		52,037 13,276 (1,027)	11.0% 3.1% -0.1%	30,000 20,000
Madison Mahnomen Maple Lake Mapleton	Off-Sale Only On- & Off-Sale Off-Sale Only On- & Off-Sale Off-Sale Only On- & Off-Sale On- & Off-Sale		1,476 1,207 2,127 1,743 13,799	429,501 967,731 1,526,084 603,879 4,548,623	326,877 596,905 1,161,186 335,202	102,624 370,826 364,898 268,677	23.9% 38.3% 23.9%	90,865 386,877 305,339	11,759 (16,051)	1,517 15,024		13,276 (1,027)	3.1% -0.1%	20,000
Mahnomen Maple Lake Mapleton	On- & Off-Sale Off-Sale Only On- & Off-Sale Off-Sale Only On- & Off-Sale On- & Off-Sale	  	1,207 2,127 1,743 13,799	967,731 1,526,084 603,879 4,548,623	596,905 1,161,186 335,202	370,826 364,898 268,677	38.3% 23.9%	386,877 305,339	(16,051)	15,024		(1,027)	-0.1%	
Maple Lake Mapleton	Off-Sale Only On- & Off-Sale Off-Sale Only On- & Off-Sale On- & Off-Sale		2,127 1,743 13,799	1,526,084 603,879 4,548,623	1,161,186 335,202	364,898 268,677	23.9%	305,339						
Mapleton	On- & Off-Sale Off-Sale Only On- & Off-Sale On- & Off-Sale		1,743 13,799	603,879 4,548,623	335,202	268,677			59,559	11,291	4,346	66,504	4.4%	
-	Off-Sale Only On- & Off-Sale On- & Off-Sale		13,799	4,548,623			44.5%							
Marshall	On- & Off-Sale On- & Off-Sale				3,398,451			244,068	24,609	46,772		71,381	11.8%	
	On- & Off-Sale		856			1,150,172	25.3%	634,905	515,267	2,833	94,707	423,393	9.3%	274,992
Mazeppa				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			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.

## **Comparison of Greater Minnesota City Liquor Store Operations - 2016**

						Gross Pi	rofit	Oper	ating	Nonopo	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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
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)
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 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
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%	
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%	

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.

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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)
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
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			399,328	\$164,545,931	\$121,634,008	\$42,911,923	26.1%	\$28,392,869	\$14,519,054	\$760,379	\$805,210	\$14,474,223	8.8%	\$11,742,159
On- & Off -Sale			77,663	\$61,050,204	\$35,989,580	\$25,060,624	41.0%	\$23,496,179	\$1,564,445	\$934,812	\$191,641	\$2,307,616	3.8%	\$1,881,946
All Stores			476,991	\$225,596,135	\$157,623,588	\$67,972,547	30.1%	\$51,889,048	\$16,083,499	\$1,695,191	\$996,851	\$16,781,839	7.4%	\$13,624,105

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.

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## Appendix 2

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

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# Table 10Comparison of Off-Sale City Liquor Store Operations - 2016Average Per Store by Economic Development Region

					Gross P	rofit	Oper	rating	Nonop	erating		
Region	Population	Number of Stores	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Net Income (Loss) (\$)	Net Transfers* (\$)
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
6E - 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

					Gross P	rofit	Oper	ating	Nonop	erating		
Region	Population	Number of Stores	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Net Income (Loss) (\$)	Net Transfers* (\$)
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
6E - 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

\*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.

## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	t/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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 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														
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:

[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.

## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	/(Loss)	_
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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	MLS 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%	
	•													

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## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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	MLS Operations		6.9%	11.0%	11.0%	11.0%	10.6%		12.3%	6.9%	15.6%	11.6%		9.4%
5 - North Centra	1													
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%	

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## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

								Operating		Nonop	erating	Net Profit	/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	- Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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 C	entral													
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%	

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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.

## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	/(Loss)	_
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	- Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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 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 Sout	hwest							1						
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 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	l													
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:

56

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						_		Operating		Nonop	erating	Net Profit	t/(Loss)	_
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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	l		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 Total	MLS Operations		5.6%	10.0%	9.8%	10.4%	9.6%		13.2%	14.2%	20.0%	12.9%		10.9%
7W - Central								1			141			
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	l		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:

[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.

## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	t/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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	1		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 Centra	al													
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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## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

								Operating		Nonop	erating	Net Profit	/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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	1		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														1
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
	On- & Off-Sale		3,335	691 209	400.000	258,880	339,167	49.8%	(80,287)	11,876		(68,411)	-10.0%	
Plainview	On- & On-sale		3,333	681,208	422,328	230,000	339,107	47.070	(00,207)	11,070		(00,111)	101070	

Footnotes:

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## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	/(Loss)	_
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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 Region			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 Total	MLS Operations		4.6%	3.0%	2.9%	3.1%	3.7%		1.2%	4.3%	0.1%	1.5%		0.9%
11 - 7-County Tv	vin 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

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## **Comparison of City Liquor Store Operations - 2016 Listed by Economic Development Region and City**

						_		Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
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

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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.

## **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	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
	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:

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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.

## **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	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
	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	245,204	216,087		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		50,280	18,565		68,845	5.5%	
4	Northome	On- & Off-Sale		179	328,858	185,073	143,785	137,162		6,623	6		6,629	2.0%	25,000
5	Palisade	On- & Off-Sale		159	379,889	210,129	169,760	162,884		6,876	191		7,067	1.9%	
6	Barnum	On- & Off-Sale		609	478,638	243,767	234,871	257,482		(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%
	4 - West Central														
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

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## **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	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
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	ı		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

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## **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	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	- Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	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 Centra	al													
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		4,107 934	972,471	715,781	256,690	187,845		68,845	2,780		71,376	7.3%	107,000
3	Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	273,481		74,885	3,838		78,723	5.3%	107,000
3	Long Frame	OII-Sale Olly		3,390	1,479,009	1,151,505	548,500	273,401	10.3%	74,005	3,838		10,123	3.370	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 Regior	1		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%	

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

							_		Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
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	1		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 Sou	thwest													
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	1		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 Centra	al													
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

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							_		Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
3	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)
4	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
5	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
6	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
7	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
8	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
9	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
1	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
2	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
3	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
4	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
5	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
6	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
7	Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	186,349	41.7%	18,059	298		18,357	4.1%	5,000
	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 Total	MLS Operations		5.6%	10.0%	9.8%	10.4%	9.6%		13.2%	14.2%	20.0%	12.9%		10.9%
	7W - Central														
1	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
2	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
3	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
4	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
5	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
6	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
7	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%	
8	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

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.

## **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

Image: Particip of the second of th								_		Operating		Nonop	erating	Net Profit	/(Loss)	
1       Gilman       On-& Off Sale        238       405,060       189,129       215,931       194,116       47.9%       21,815       23,152        44,967       11,1%          2       Holdingford       On-& Off Sale        718       357,511       190,404       140,007       171,318       47.9%       (10,411)       20,733        10,372       2.9%          4       South Haren       On-& Off Sale       1321       190            26,576        36,576        36,576        51,469       52,072,000       48,86        51,469       52,079,003       52,029,234       560,600       48,16       34.6       65,676        51,469       52,079,003       52,029,023       52,029,023       52,029,023       52,029,023       52,024,852       9,355       52,020,00       73,760       52,074,00       52,074,852       9,355       52,020,00       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%       11,11%	Rank	Region and City	Type of Store	Footnotes	Population					as a Percent of						
2       Hadanglout       On& Off-Sale        718       375,311       190,9404       160,907       717,138       47.9%       (10,41)       20,33        10.322       2.9%          3       Howa Claske       On& Off-Sale       120       100          36.975        36.975        36.975																
3         Howal Lake         On & Off-Sale          2,03         789,889         627,491         162,38         193,49         20.2%         3,049         94          3,143         0.4%           4         South Haven         On & Off-Sale         121         190              3,6576          3,6476          3,6476          3,647         4,67         3,6776          3,647         5,067          3,647         5,067          3,647         5,067,00         4,816         3,44         6,579          1,060,07         4,816         3,46         6,597         6,527         3,57,540         5,269,40         5,269,40         5,269,40         5,269,40         5,269,40         5,269,40         11,18         11,18         1,118         1,118         1,118         1,118,112         2,755,190         939,91         491,859         1,32%         446,092         1,2271          440,363         1,23%         1,410,00         1,410,00         1,410,00         1,410,00         1,410,00         1,410,00         1,410,00         1,410,01         1,212,10         1,419,412,339         1,312,3	2	Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	171,318	47.9%	(10,411)	20,783		10,372	2.9%	
$  \  \  \  \  \  \  \  \  \  \  \  \  \$	3	Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	159,349	20.2%	3,049	94		3,143	0.4%	
Interfact         Participant         Pariteipant         Participant	4	South Haven	On- & Off-Sale	[32]	190							36,876		36,876		
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%           I         Worthington         Off-Sale Only          13.288         3.735,141         2.295,190         939,951         491,859         13.2%         448,092         12.271          460,363         12.3%         225,000           2         Jackson         Off-Sale Only          3,411         1,184,120         846,257         337,863         220,588         18.7%         117,05         4.895          121,900         0.038         41,000           3         Pipestone         Off-Sale Only          4,197         1533,290         1,121,379         411,911         265,184         17.3%         146,627         3,099          149,826         9.8%         212,211           4         Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,501,72         63,906         123,212         2,433         94,707         423,39         9,37         13,812         2,824          149,826         628         512,017         2,838	5	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)
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%           I         Worthington         Off-Sale Only          13.288         3.735,141         2.295,190         939,951         491,859         13.2%         448,092         12.271          460,363         12.3%         225,000           2         Jackson         Off-Sale Only          3,411         1,184,120         846,257         337,863         220,588         18.7%         117,05         4.895          121,900         0.038         41,000           3         Pipestone         Off-Sale Only          4,197         1533,290         1,121,379         411,911         265,184         17.3%         146,627         3,099          149,826         9.8%         212,211           4         Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,501,72         63,906         123,212         2,433         94,707         423,39         9,37         13,812         2,824          149,826         628         512,017         2,838		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
1       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%       441,000         2       Jackson       Off-Sale Only        3,411       1,184,120       846,257       337,863       220,858       18,7%       117,005       4,895        12,900       10,3%       41,000         3       Pipestone       Off-Sale Only        4,197       1,533,290       1,12,179       411,911       265,184       17,3%       146,727       3,099        149,826       9,3%       274,992         5       Windom       Off-Sale Only        4,597       1,335,544       1,333,627       501,917       378,705       20.6%       123,212       7,489        130,701       7,1%       581,212       6       Laverme       Off-Sale Only        4,688       1,341,258       993,158       348,100       269,498       20,1%       78,602       4,848        83,466       6,2%       4,5000         7       Lakefield       Off-Sale Only        1,702       474,572       339,714       134,858<		8														
1       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%       441,000         2       Jackson       Off-Sale Only        3,411       1,184,120       846,257       337,863       220,858       18,7%       117,005       4,895        12,900       10,3%       41,000         3       Pipestone       Off-Sale Only        4,197       1,533,290       1,12,179       411,911       265,184       17,3%       146,727       3,099        149,826       9,3%       274,992         5       Windom       Off-Sale Only        4,597       1,335,544       1,333,627       501,917       378,705       20.6%       123,212       7,489        130,701       7,1%       581,212       6       Laverme       Off-Sale Only        4,688       1,341,258       993,158       348,100       269,498       20,1%       78,602       4,848        83,466       6,2%       4,5000         7       Lakefield       Off-Sale Only        1,702       474,572       339,714       134,858<		8 - Southwost	_													
2         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%         41,001           3         Pipestone         Off-Sale Only          4,197         1,533,200         1,121,379         411,911         265,184         17.3%         146,727         3,099          149,826         9.8%         121,211           4         Marshall         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7.489          130,701         7.458           5         Windom         Off-Sale Only          4,688         1,314,258         993,158         348,100         269,498         20.1%         78,602         4,884          83,616         6.6%         3000           7         Lakefield         Off-Sale Only          5,211         2,42,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11,31         130,755         5.8%         120,000         9         Round Lake		o - Southwest														
3         Pipesone         Off-Sale Only          4,197         1,533,290         1,121,379         411,911         265,184         17.3%         146,727         3.099          149,825         9.8%         121,211           4         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           5         Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489          83,486         6.2%         45000           6         Laverne         Off-Sale Only          1,702         474,572         339,714         134,858         109,352         2.30%         25,506         2.932          28,438         6.0%         30000           8         Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11,313         130,755         5.0%         102,010         33,1	-	Ŭ,	•													
4         Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,150,17         644,07         2,833         94,707         423,393         9,3%         274,992           5         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           6         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           7         Lakefield         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           9         Round Lake         Off-Sale Only          5.211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3.917         11,313         130,755         5.8%         120,000           9         Round Lake	2	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
5         Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489          130,701         7,189           6         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           7         Lakefield         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11,31         130,755         5.8%         120,000           9         Round Lake         Off-Sale Only          379         44,950         30,364         14,566         22,292         49.6%         (7,706)         400         38,161         (45,676)         101,2%         (31,341)                            <	3	Pipestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	265,184	17.3%	146,727	3,099		149,826		121,211
6       Luverne       Off-Sale Only        4,688       1,341,258       993,158       348,100       269,498       20.1%       78,602       4,884        83,486       6.0%       3.000         7       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         8       Redwood Falls       Off-Sale Only        5,211       2,242,301       1,657,466       584,835       446,666       19.9%       138,169       3.917       11,31       130,755       5.8%       120,000       9         9       Round Lake       Off-Sale Only        5,211       2,242,301       1,657,466       584,835       446,666       19.9%       138,169       3.917       11,31       130,755       5.8%       120,000         9       Round Lake       On-& Off-Sale Only        5.211       2,242,301       16,758       25,296       146,179       48,421       5,888       2,046       42,203       16,479          1       Avoca       On-& Off-Sale        556       570,201       347,411 <td>4</td> <td>Marshall</td> <td>Off-Sale Only</td> <td></td> <td></td> <td></td> <td>3,398,451</td> <td>1,150,172</td> <td>634,905</td> <td></td> <td></td> <td></td> <td>94,707</td> <td>423,393</td> <td>9.3%</td> <td>,</td>	4	Marshall	Off-Sale Only				3,398,451	1,150,172	634,905				94,707	423,393	9.3%	,
7       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         8       Redwood Falls       Off-Sale Only        5.211       2.242,301       1,657,466       584,835       446,666       19.9%       138,169       3.917       11,31       130,755       5.8%       120,000         9       Round Lake       Off-Sale Only        5.211       2.242,301       1,657,466       584,835       446,666       19.9%       138,169       3.917       11,31       130,755       5.8%       120,000         9       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)         0       Avoca       On-& Off-Sale        140       257,359       102,763       154,596       116,175       451.1%       38,421       5.828       2.046       42,203       16.4%       25,448         2       Russell       On-& Off-Sale        355       570,201       347,411	5	Windom	Off-Sale Only		,	1,835,544	1,333,627	501,917			· · ·	· · ·		,		
8         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           9         Norua Lake         Off-Sale Only          34,950         30,364         14,586         22,222         45.9%         7,706         40         38,161         40,575         -101,675           1         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           2         Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52.4%         44,090         1,418          45.08         14.2%            3         Ivanhoe         On- & Off-Sale          556         570,201         347,411         222,790         190,51         33.3%         32,739         307         6,554         26,492         4.6%            4         Heron Lake         On- & Off-Sale </td <td>6</td> <td>Luverne</td> <td>5</td> <td></td> <td></td> <td></td> <td></td> <td>348,100</td> <td></td> <td></td> <td></td> <td>4,884</td> <td></td> <td></td> <td>6.2%</td> <td>,</td>	6	Luverne	5					348,100				4,884			6.2%	,
9       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)         1       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         2       Russell       On-& Off-Sale        321       319,935       108,227       211,708       167,618       52.4%       44,090       1,418        45,508       14.2%   <	7	Lakefield	Off-Sale Only		1,702	474,572	339,714	134,858	109,352	23.0%	25,506	2,932		28,438		3,000
1       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         2       Russell       On- & Off-Sale        321       319,935       108,227       211,708       167,618       52.4%       44,090       1,418        45,508       14.2%          3       Ivanboe       On- & Off-Sale        556       570,201       347,411       222,790       190,051       33.3%       32,739       307       6,554       26,492       4.6%          4       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)         5       Hadley       On- & Off-Sale        58       257,835       111,013       146,822       154,509       59.9%       (7,687)       12,076       325       4,064       1.6%          6       Balaton       On- & Off-Sale        626       364,286       220,002       144,284       156,766	8	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
2RussellOn- & Off-Sale $321$ $319,935$ $108,227$ $211,708$ $167,618$ $52.4\%$ $44,090$ $1,418$ $45,508$ $14.2\%$ $14.2\%$ 3IvanboeOn- & Off-Sale $556$ $570,201$ $347,411$ $222,790$ $190,051$ $33.3\%$ $32,739$ $307$ $6,554$ $26,492$ $4.6\%$ $$ 4Heron LakeOn- & Off-Sale $677$ $364,440$ $196,717$ $167,723$ $156,974$ $43.1\%$ $10,749$ $130$ $1,518$ $9,661$ $2.6\%$ $(753)$ 5HadleyOn- & Off-Sale $58$ $257,835$ $111,013$ $146,822$ $154,509$ $59.9\%$ $(7,687)$ $12,076$ $325$ $4,064$ $1.6\%$ $$ 6BalatonOn- & Off-Sale $626$ $364,286$ $220,002$ $144,284$ $156,766$ $43.0\%$ $(12,482)$ $12,888$ $$ $4066$ $0.1\%$ 7Walnut GroveOn- & Off-Sale $825$ $464,881$ $227,214$ $237,667$ $254,203$ $54.7\%$ $(16,536)$ $1.019$ $$ $(15,517)$ $-3.3\%$ $38,000$ 8TracyOn- & Off-Sale $2,128$ $757,273$ $483,722$ $273,551$ $314,165$ $41.5\%$ $40,614$ $4,629$ $$ $(35,985)$ $4.8\%$ $$	9	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)
3       Ivanhoe       On- & Off-Sale        556       570,201       347,411       222,790       190,051       33.3%       32,739       307       6,554       26,492       4.6%          4       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)         5       Hadley       On- & Off-Sale        58       257,835       111,013       146,822       154,509       59,9%       (7,687)       12,076       325       4,064       1.6%          6       Balaton       On- & Off-Sale        626       364,286       220,002       144,284       156,766       43.0%       (12,482)       12,888        406       0.1%        63       38,000       10        406       0.1%       43,0%       (12,482)       12,888        406       0.1%       38,000       10        43,0%       (12,482)       12,888        406       0.1%       38,000       38,000       38,000       38,000       38,000       38,000 <td< td=""><td>1</td><td>Avoca</td><td>On- &amp; Off-Sale</td><td></td><td>140</td><td>257,359</td><td>102,763</td><td>154,596</td><td>116,175</td><td>45.1%</td><td>38,421</td><td>5,828</td><td>2,046</td><td>42,203</td><td>16.4%</td><td>25,448</td></td<>	1	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
4       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)         5       Hadley       On- & Off-Sale        58       257,835       111,013       146,822       154,509       59.9%       (7,687)       12,076       325       4,064       1.6%        6       Balaton       On- & Off-Sale        626       364,286       220,002       144,284       156,766       43.0%       (12,482)       12,888        406       0.1%        1	2	Russell	On- & Off-Sale		321	319,935	108,227	211,708	167,618	52.4%	44,090	1,418		45,508	14.2%	
5       Hadley       On- & Off-Sale        58       257,835       111,013       146,822       154,509       59.9%       (7,687)       12,076       325       4,064       1.6%          6       Balaon       On- & Off-Sale        626       364,286       220,002       144,284       156,766       43.0%       (12,482)       12,888        406       0.1%       1         7       Walnut Grove       On- & Off-Sale        825       464,881       227,214       237,667       254,203       54.7%       (16,536)       1,019        (15,517)        38,000         8       Tracy       On- & Off-Sale        2,128       757,273       483,722       273,551       314,165       41.5%       (40,614)       4,629        (35,985)       -4.8%	3	Ivanhoe	On- & Off-Sale		556	570,201	347,411	222,790	190,051	33.3%	32,739	307	6,554	26,492	4.6%	
6       Balaton       On-& Off-Sale        626       364,286       220,002       144,284       156,766       43.0%       (12,482)       12,888        406       0.1%       1         7       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         8       Tracy       On-& Off-Sale        2,128       757,273       483,722       273,551       314,165       41.5%       (40,614)       4,629        (35,985)       -4.8%	4	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)
7       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         8       Tracy       On- & Off-Sale        2,128       757,273       483,722       273,551       314,165       41.5%       (40,614)       4,629        (35,985)       -4.8%	5	Hadley	On- & Off-Sale		58	257,835	111,013	146,822	154,509	59.9%	(7,687)	12,076	325	4,064	1.6%	
8 Tracy On-&Off-Sale 2,128 757,273 483,722 273,551 314,165 41.5% (40,614) 4,629 (35,985) -4.8%	6	Balaton	On- & Off-Sale		626	364,286	220,002	144,284	156,766	43.0%	(12,482)	12,888		406	0.1%	1
	7	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
9 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%	8	Tracy	On- & Off-Sale		2,128	757,273	483,722	273,551	314,165	41.5%	(40,614)	4,629		(35,985)	-4.8%	
	9	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%	

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.

## **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

		Type of Store				Cost of Sales (\$)			Operating		Nonoperating		Net Profit/(Loss)			
Rank	Region and City		Footnotes	Population	Sales (\$)			Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)	
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 Percent of Total	1 MLS Operations		<b>57,098</b> 6.0%	<b>\$20,857,765</b> 6.1%	<b>\$14,661,130</b> 6.0%	<b>\$6,196,635</b> 6.2%	<b>\$4,611,434</b> 5.9%	22.1%	<b>\$1,585,201</b> 7.1%	<b>\$96,188</b> 4.8%	<b>\$154,837</b> 10.1%	<b>\$1,526,552</b> 6.7%	7.3%	<b>\$1,442,770</b> 7.6%	
	9 - South Centra	-														
	9 - South Centra	al														
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	1		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								,							
1	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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## **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		Nonoperating		Net Profit/(Loss)			
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	- Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
4	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
1	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%	
2	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)
3	Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	177,165	48.1%	11,827	9,793		21,620	5.9%	
4	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
5	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
6	West Concord	On- & Off-Sale		777	324,821	183,783	141,038	147,375	45.4%	(6,337)	5,560		(777)	-0.2%	
7	Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	339,167	49.8%	(80,287)	11,876		(68,411)	-10.0%	
8	Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	194,424	56.2%	(41,394)	13		(41,381)	-12.0%	(28,126)
	Total for Region			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 Total	MLS Operations		4.6%	3.0%	2.9%	3.1%	3.7%		1.2%	4.3%	0.1%	1.5%		0.9%
	11 - 7-County Ty	win 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.

## **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

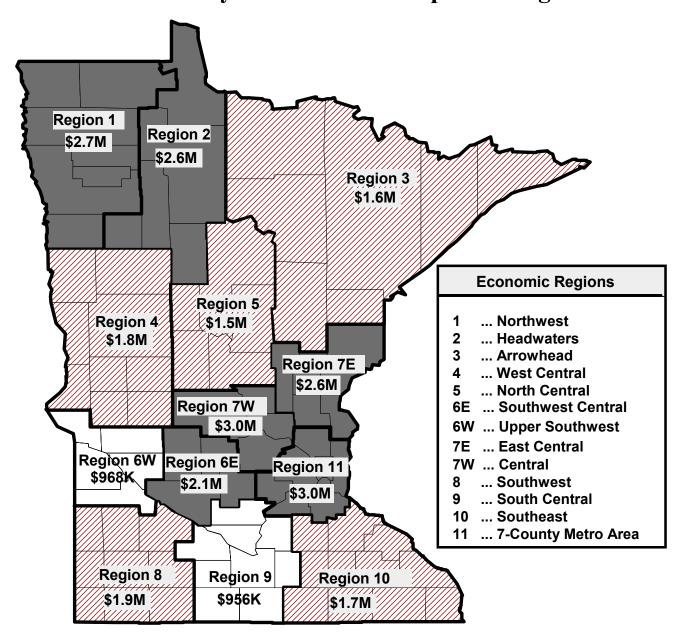
								Operating			Nonoperating		Net Profit/(Loss)		
					Sales	Cost of Sales	- Gross Profit	Expenses	Expenses as a Percent of	Income(Loss)	Revenues	Expenses	Amount	Percent	Net Transfers *
Rank	<b>Region and City</b>	Type of Store	Footnotes	Population	(\$)	(\$)	(\$)	(\$)		(\$)	(\$)	(\$)	(\$)	of Sales	(\$)
15	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
				,	φ <i>1</i> 0,202,020	. , ,	<i>\[\]</i>	φ <b>20,045,00</b> 5		. , ,	φ <b>&gt;20,044</b>	,	<i>q</i> <b>2</b> ,507,510		ψ2,127,343
	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

 $\frac{1}{2}$ 

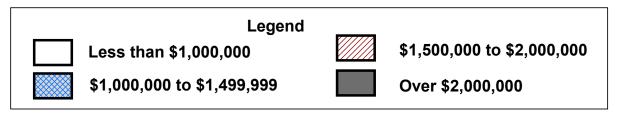
Footnotes:

- [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.

Figure 8 2016 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region

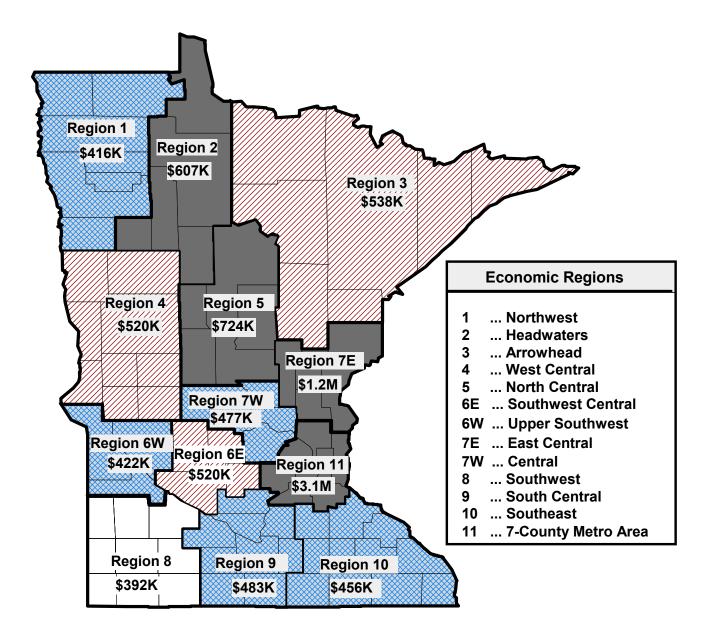


\*All numbers are rounded.

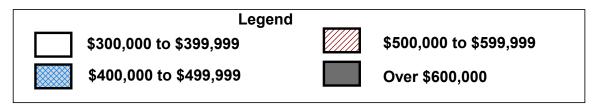


## Figure 9

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

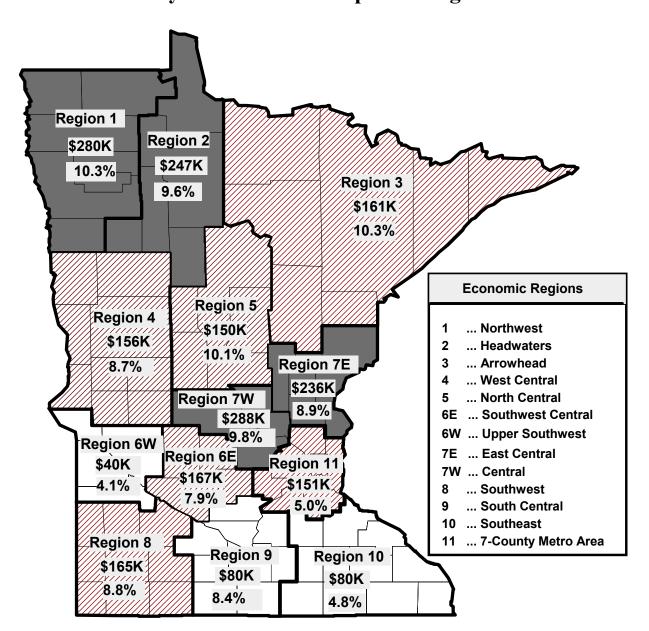


\*All numbers are rounded.

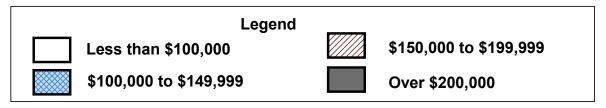


## Figure 10

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

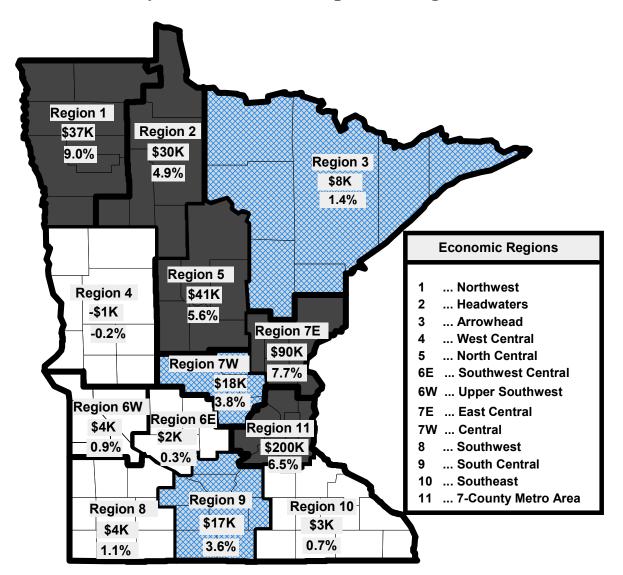


\*All numbers are rounded.



## 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.

