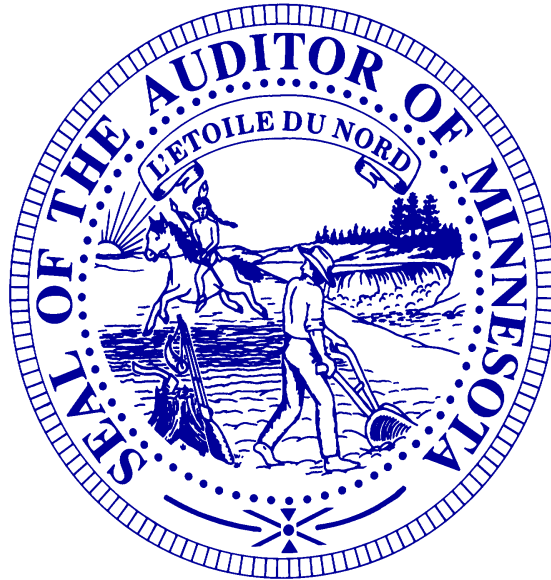


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2005

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An Analysis of Minnesota Municipal Liquor Store Operations

For the Year Ended December 31, 2005



February 2, 2007

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Office of the State Auditor
State of Minnesota**

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Analysis of Minnesota Municipal Liquor Store Operations 2005

Purpose

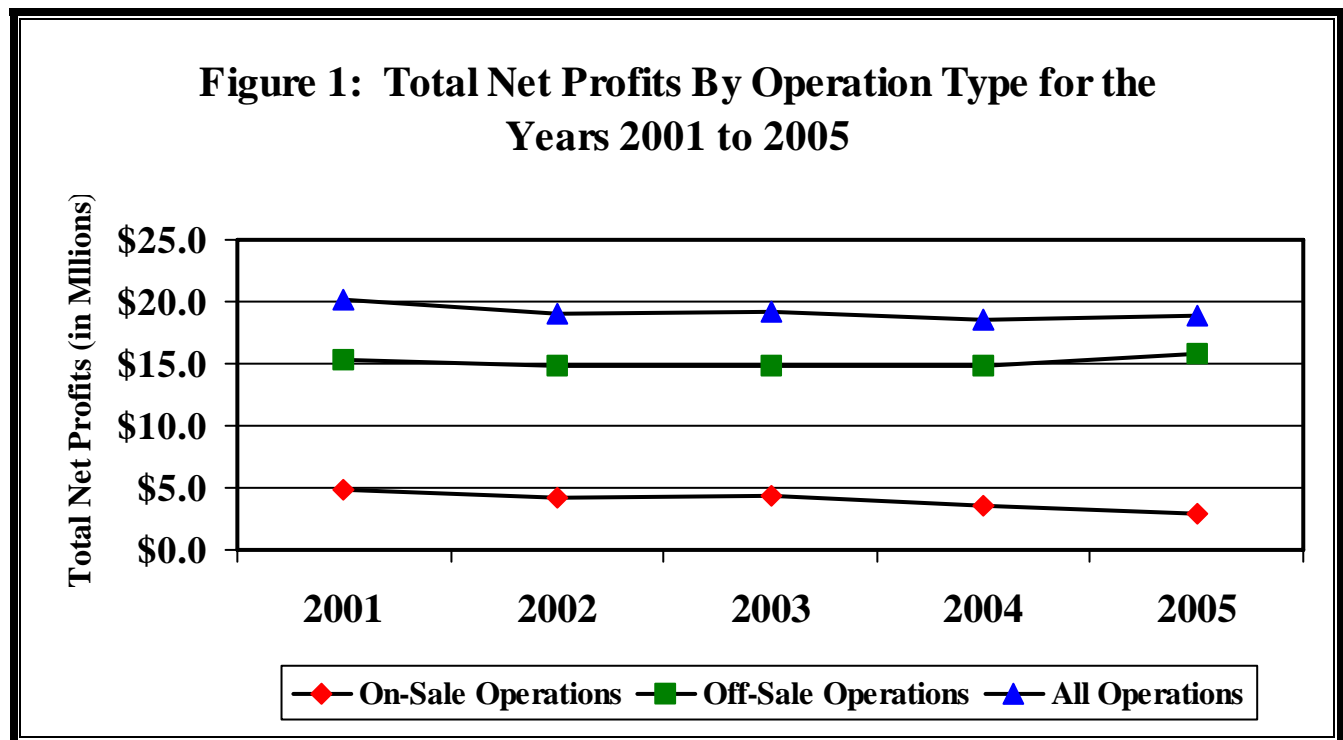
City officials in 226 cities operate a total of 255 municipal liquor establishments. These establishments include both off-sale (liquor stores) and on- & off-sale operations (combined bar and liquor store operations or cities that have both bars and liquor stores). This report provides comparative data to city officials overseeing the liquor store operations to assist them in the management of their municipal liquor store operations. In addition, it provides information to the public and policy-makers enabling them to evaluate the financial condition of these operations. The tables and analysis in this report provide a basis of comparison for municipal liquor operations to illuminate the current trends and financial condition of these operations.

Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$18.8 million in 2005. This represents an increase of \$209,223 or 1.1 percent over the level generated in 2004. Among on-sale¹ operations, net profits totaled \$2.9 million in 2005, which was a decrease of \$683,493 or 18.9 percent from 2004. Total net profits for off-sale operations totaled \$15.8 million in 2005, which was an increase of \$892,716 or 6.0 percent over 2004.

Over the past five years, net profits have decreased 7.1 percent overall. Among off-sale stores, there was a 3.3 percent increase in net profits, while on-sales stores showed decrease of 39.7 percent. Figure 1 shows the five-year trend of net profits.



¹ The term “on-sale” in this report includes combined on & off sale operations.

Variations Among Individual Operations

Net income and losses for municipal liquor stores ranged from a loss of \$286,483 in Pine Island to a profit of \$1.1 million in Lakeville. More than half of the cities with municipal liquor operations reported declines in their profits between 2004 and 2005. Of the 114 cities with declines in net income, 106 were in greater Minnesota and 8 were in the metro area.

Operations With Losses

In addition to municipal liquor establishments that posted declining net incomes between 2004 and 2005, fifty-two Minnesota cities reported net losses for 2005, compared to thirty-nine cities in 2004. Mound and Watertown were the only metropolitan cities with a net loss. Table 1 lists the cities whose liquor operations posted net losses in 2005.

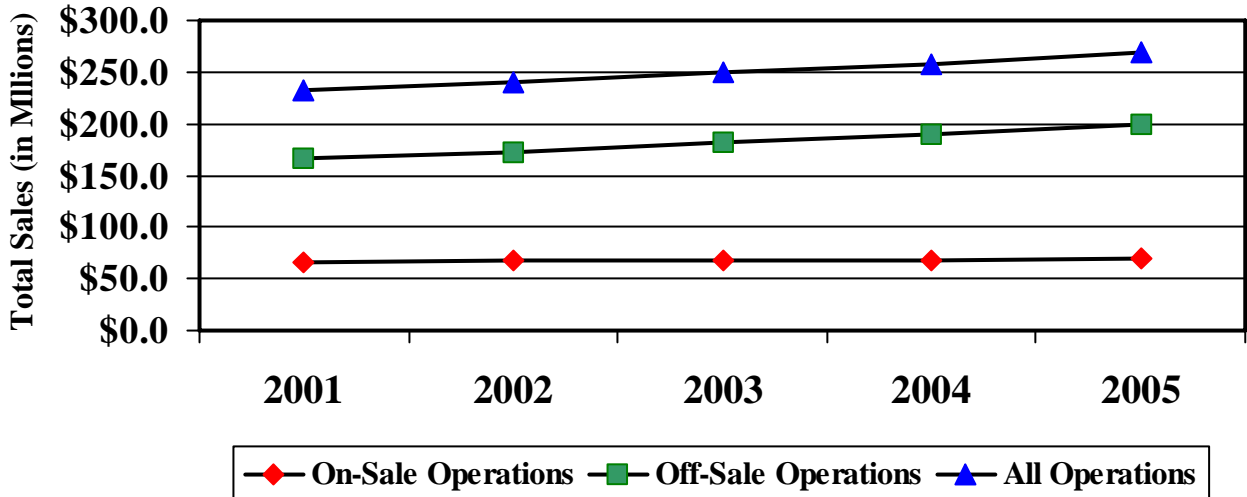
Table 1
Municipal Liquor Store Operations with Net Losses in 2005

Name of City	Net Loss	Name of City	Net Loss
Pine Island	(268,843)	Hackensack	(10,087)
Mound	(118,780)	Wells	(8,293)
Moose Lake	(71,636)	Fairfax	(8,240)
Watertown	(69,215)	Vesta	(7,409)
Bigfork	(65,779)	Verndale	(5,598)
Parkers Prairie	(62,383)	Gilman	(5,596)
Twin Valley	(47,856)	Littlefork	(5,510)
Pine City	(27,472)	Goodridge	(4,756)
Belview	(25,899)	Herman	(4,274)
Leroy	(25,443)	Morton	(4,005)
Medford	(23,350)	Delavan	(3,927)
Wolf Lake	(22,847)	Lismore	(3,896)
Williams	(21,772)	Canton	(3,808)
Lake Wilson	(20,112)	West Concord	(3,533)
Okabena	(17,799)	Madison	(3,471)
Houston	(16,034)	Sacred Heart	(3,433)
Dundee	(14,818)	Plainview	(2,291)
Mabel	(14,673)	Erhard	(1,756)
Lancaster	(14,206)	Conger	(1,676)
Ellendale	(14,137)	Lake Park	(1,561)
Maynard	(13,851)	Hanley Falls	(1,335)
Biscay	(12,961)	St. Leo	(1,199)
Kenyon	(12,514)	Fifty Lakes	(1,120)
Hanska	(11,399)	Darwin	(1,063)
Browns Valley	(10,649)	Spring Grove	(635)
Heron Lake	(10,532)	Ivanhoe	(621)

Total Sales at Municipal Liquor Operations

During 2005, Minnesota's municipal liquor operations reported a 10th consecutive year of record sales totaling \$269.0 million. Total sales generated in 2005 increased by \$12.5 million or 4.9 percent over 2004. Total municipal liquor sales ranged from \$93,203 in Canton (3 stores had fewer sales than this amount but were excluded because they closed during 2005) to \$11.5 million in Lakeville. Figure 2 shows that although overall sales have increased every year, total sales among on-sale establishments have been trending downward.

Figure 2: Total Sales By Operation Type for the Years 2001 to 2005



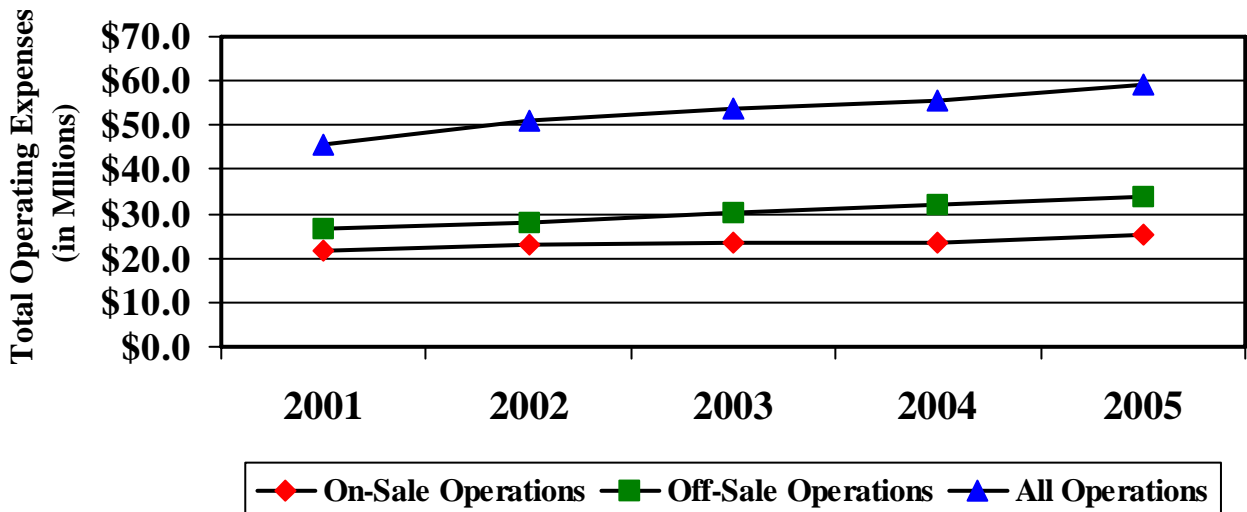
Operating Expenses of Municipal Liquor Operations

During 2005, Minnesota’s municipal liquor operations reported operating expenses totaling \$59.0 million. This represents an increase of \$3.4 million or 6.1 percent over the level reported in 2004. Off-sale liquor operations had operating expenses totaling \$33.9 million in 2005. This represents an increase of \$1.9 million or 6.0 percent over 2004. Operating expenses for on-sale liquor operations totaled \$25.1 million in 2005. This represents an increase of \$1.5 or 6.4 percent over 2004.

Among individual liquor operations that were in business for all of 2005, expenses ranged from a high of \$1.8 million in Edina to a low of \$27,104 in Kiester. In general, the level of sales largely dictates the level of expenses. However, even among operations of similar size there is a wide range of operating expenses.

Figure 3 shows that operating expenses have continued to rise for both on-sale and off-sale liquor establishments.

Figure 3: Total Operating Expenses By Operation Type for the Years 2001 to 2005



Comparison between Municipal Liquor Operations in Greater Minnesota and the Metropolitan Area

Sales

Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 226 Minnesota cities (9.3 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 37.9 percent of the total sales and 37.0 percent of the net income of municipal liquor operations.

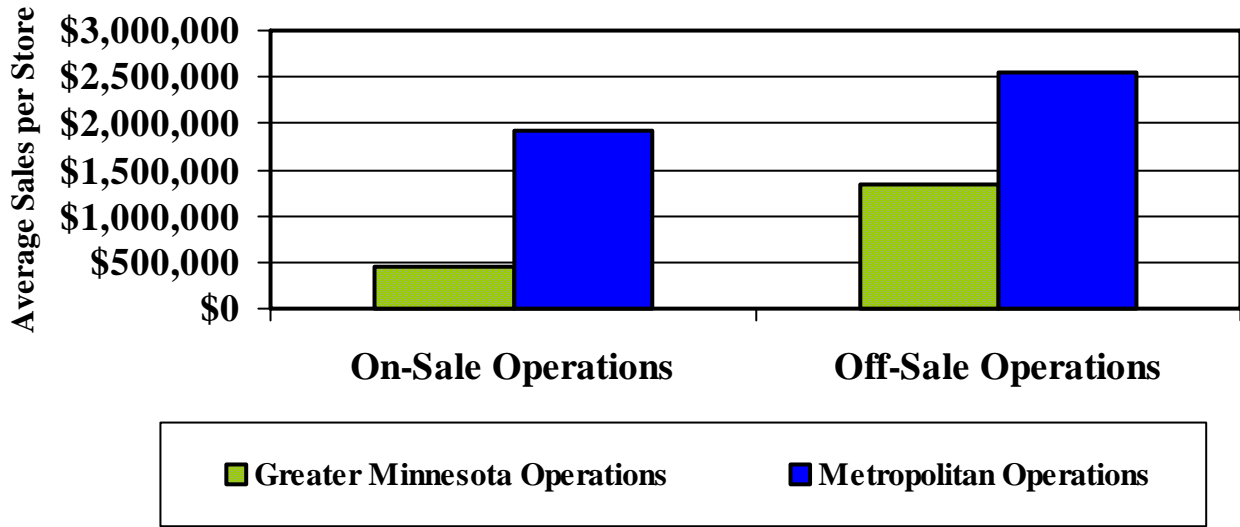
Sales by Metropolitan area establishments averaged \$2.5 million in 2005, compared to average sales of \$780,543 for Greater Minnesota municipal liquor stores.²

On-Sale and Off-Sale Sales Comparison

When sales are broken down by type of operation, it becomes clear that the size difference is primarily a reflection of the off-sale operations. Off-sale operations in the Twin Cities area averaged sales of \$2.5 million compared to \$1.3 million in Greater Minnesota. In addition, Metropolitan operations are almost exclusively off-sale operations. Among metropolitan cities with municipal liquor operations, off-sale operations outnumbered on-sale operations 37 to 4. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 136 to 78. As with the off-sale operations, on-sale operations are much larger in the Metropolitan area than in Greater Minnesota. Sales per on-sale establishment were more than four-times greater in the Metropolitan area than in Greater Minnesota, \$1.9 million to \$459,422 respectively. Figure 4 shows the contrast in the level of sales between liquor operations in Greater Minnesota and the Metropolitan area by establishment type.

² The average was calculated by dividing the totals for each area by the number of liquor stores in each area.

Figure 4: Comparison of Average Sales per Store for Greater Minnesota and Metropolitan Municipal Liquor Operations by Type - 2005



Net Income

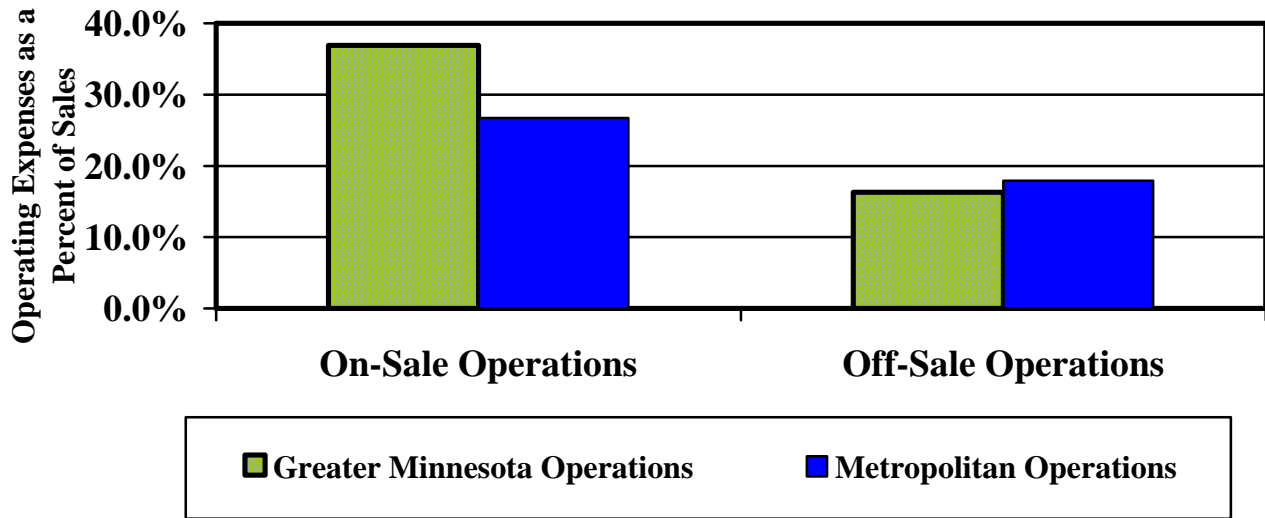
The average net income of metropolitan stores was \$169,572 in 2005, compared to an average net income of \$55,264 for municipal liquor establishments in Greater Minnesota. Net income and losses among metropolitan liquor operations ranged from a loss of \$118,780 in Mound to a profit of \$1.1 million in Lakeville. Net income and losses among Greater Minnesota cities ranged from a loss of \$268,843 in Pine Island to a profit of \$616,454 in Detroit Lakes.

On-Sale and Off-Sale Net Income Comparison

Overall, Metropolitan area municipal liquor operations are more profitable because the volume of sales is much greater allowing them to achieve economies of scale not available in many Greater Minnesota operations. The average net income of Metropolitan off-sale operations was \$174,041 compared to \$120,482 for those in Greater Minnesota.

The on-sale operations in the Metropolitan area greatly benefit from economies of scale not available in Greater Minnesota. Operating expenses as a percent of sales averaged 36.9 percent for Greater Minnesota on-sale operations compared to 26.7 percent for Metropolitan area on-sale operations. The combination of larger operations and economies of scale translated to a seven-fold difference in net income per establishment between Metropolitan on-sale operations and those in Greater Minnesota, \$128,235 to \$17,860 respectively. The large difference in profits relates to the much higher level of sales among the Metropolitan area stores, as operating expenses as a percent of sales is similar between Metropolitan area off-sale operations and Greater Minnesota operations, 17.9 percent to 16.3 percent respectively. Figure 5 compares operating expenses as a percent of sales for the Metropolitan area and Greater Minnesota by type of municipal liquor operation.

Figure 5: Comparison of Operating Expenses as a Percent of Sales for Greater Minnesota and Metropolitan Municipal Liquor Operations by Type - 2005



Liquor Store Profits Help Support City Services

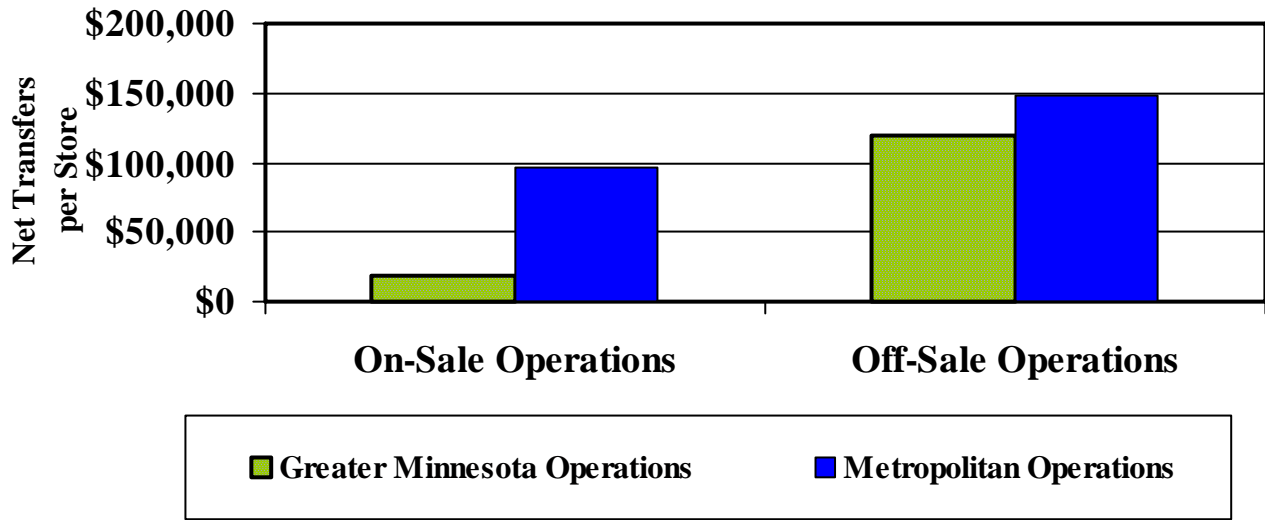
Overall Transfers

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, those profits in excess of what is needed to fulfill the first purpose may be transferred to the other city funds to supplement existing revenue sources. During 2005, Minnesota’s municipal liquor stores transferred \$17.8 million of their profits to other city funds. This represents an increase of 11.0 percent over the total net transfers made in 2004. Transfers totaled \$5.9 million among Metropolitan area establishments compared to \$12.0 million for Greater Minnesota establishments. The difference in the overall dollar value of net transfers is a result of there being far more municipal liquor operations in Greater Minnesota than in the Metropolitan area.

Comparison of Average Transfers in Greater Minnesota and the Metropolitan Area

While overall net transfers were larger in Greater Minnesota, a per-establishment analysis shows a different result. Among off-sale stores, the average net transfer per store was larger in the Metropolitan area than Greater Minnesota (\$147,641 to \$119,558 respectively). The average net transfer per on-sale establishment was five-times larger in the Metropolitan area than in the Greater Minnesota (\$96,846 to \$19,339). Figure 6 shows the difference in net transfers between operations in the Metropolitan area and Greater Minnesota by type of store.

Figure 6: Comparison of Net Transfers for Greater Minnesota and Metropolitan Municipal Liquor Operations by Type - 2005



Use of Data

As stated earlier, one of the primary purposes 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 provided at the back of this report may be downloaded so that those who manage municipal liquor operations can compare their operation to other similar operations. These comparisons can use geographic location and financial indicators such as total sales to make comparisons more meaningful.

Financial Comparisons

Officials overseeing municipal liquor stores can use a variety of measures to evaluate their liquor operations. One key measure is gross profits (total sales minus the wholesale costs of the sales). Cities with relatively low gross profits should consider whether the gross profits reflect their intended mark-up policies. If gross profits are well below the intended mark-up of inventory, theft, poor inventory control, or excessive breakage of inventory may be responsible. Another analysis using gross profits is to examine whether the gross profits as a percent of sales is in line with that of other similar operations. This may help a city determine if its intended markup is below what other municipal liquor stores are using resulting in a lower gross profit. Conversely, if the markup percentage is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. On-sale operations have a much higher gross profit as a percent of total sales than off-sale operations.

Another useful comparison is operating expenses in relation to sales. If operating expenses are relatively high compared to similarly sized stores, city officials should look at stores with low operating expenses for ideas as to how they might operate more efficiently. An examination of sales and operating costs shows a wide variation in operating costs as a percentage of sales. Among off-sale

operations, the percentage ranged from a high of 36.2 percent in Round Lake to a low of 8.1 percent in Detroit Lakes. The average for off-sale operations was 17.0 percent. Among on-sale operations, the percentage ranged from a high of 76.8 percent in Pine Island to a low of 13.2 percent in Hinckley. The average among on-sale operations was 35.8 percent. Again, city officials should make sure that they compare their operations to cities with the same type of operations. On-sale operations have much higher operating expenses than off-sale operations.

Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.

Table 2³

Off-Sale Liquor Store Total Sales & Total Operating Expenses

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$97,128 to \$150,000	2*	\$29,683to \$35,177
\$150,001 to \$250,000	3	\$27,104 to \$53,009
\$250,001 to \$350,000	8	\$51,743 to \$90,596
\$350,001 to \$450,000	3	\$84,801 to \$112,484
\$450,001 to \$650,000	3	\$79,029 to \$126,380
\$650,001 to \$1,000,000	13	\$121,978 to \$178,177
\$1,000,001 to \$2,000,000	22	\$125,454 to \$514,330
\$2,000,001 to \$3,000,000	13	\$249,792 to \$632,236
\$3,000,001 to \$ 11,481,091	22	\$300,794 to \$1,830,608

* There were two additional cities in this group that were excluded because they ceased operations during 2005.

Oversight Responsibilities

City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and continue to have a positive financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation has failed to make a profit in at least two of the past three years. While this report is based on 2005 data, an examination of losses for the years 2003, 2004 and 2005 shows that the 30 cities on Table 3 should have held hearings sometime during 2006. An additional 7 cities could have been on the list but they closed or sold their municipal liquor operations during 2005.

³ A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not as useful because of the differences among these operations. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons could be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

Table 3
Cities Required to Hold Hearings in 2006

Belview	Butterfield	Dundee	Elizabeth	Ellendale	Elmore
Fairfax	Fifty Lakes	Frazee	Gilman	Goodridge	Hanley Falls
Herman	Houston	Ivanhoe	Mound	Okabena	Orr
Pine City	Pine Island	Round Lake	Sacred Heart	South Haven	Spring Grove
St. Leo	Verndale	Vesta	Waverly	West Concord	Williams

Of the 30 cities required to hold a hearing in 2006, 22 reported that they held a hearing, six reported that they were going to hold a hearing in 2007, and two reported that they had closed their liquor operation in 2006.

In 2004, 30 cities were required to hold a public hearing on whether or not to continue their municipal liquor operations. In 2005, 16 of those municipal liquor operations listed in 2004 were still operating at a loss. Of these 16 cities, three cities, Big Fork, Mabel and Watertown, closed in 2005. The other four cities that closed in 2005 either posted a profit (Jasper and Renville), or were not listed in 2004 (Maynard and Leroy).

Background on Minnesota’s Municipal Liquor Stores

Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.⁴ In 2005, 226 Minnesota cities operated 255 municipal liquor stores, with 135 cities operating both on-sale and off-sale liquor establishments and 91 cities restricting their municipally owned establishments to off-sale liquor stores. While the majority of municipally owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

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

Due in part to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 shows the decline in the number of municipal liquor stores over the last ten years. There was a decrease of one in the total number of stores between 2004 and 2005 due to the closure of one of the three stores in Savage. In addition, because seven cities opted to close or sell their liquor operations during 2005, there will be seven fewer cities and stores in the 2006 report.⁵

⁴ Once a city with a population under 10,000 people has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.

⁵ The seven cities that closed their operations in 2005 were: Bigfork, Jasper, Leroy, Mabel, Maynard, Renville, and Watertown.

Figure 7: Number of Municipal Liquor Operations: 1996 - 2005

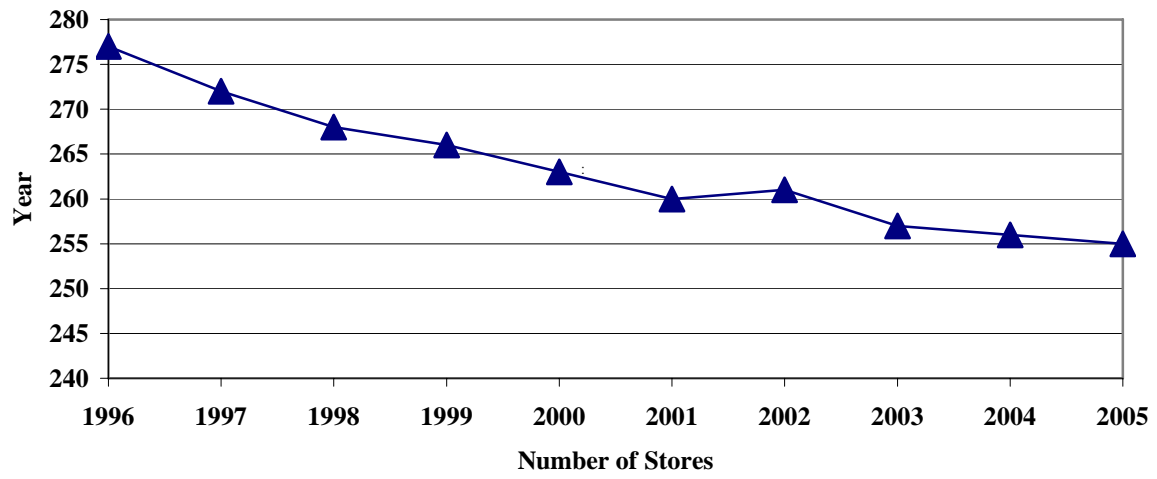


Table 4
Summary of 2005 Liquor Store Operations

On-Sale and Off-Sale Stores

	2004		2005		Variance	Percent Change
	Number of Cities		Percent of Sales			
	Amount	Amount	2004	2005		
Number of Cities	133	135				
Sales	\$67,442,769	\$70,150,936	100.0%	100.0%	2,708,167	4.0%
Cost of Sales	41,130,855	43,096,235	61.0%	61.4%	1,965,380	4.8%
Gross Profit	26,311,914	27,054,701	39.0%	38.6%	742,787	2.8%
Operating Expenses	23,610,835	25,116,395	35.0%	35.8%	1,505,560	6.4%
Income from Operations	2,701,079	1,938,306	4.0%	2.8%	(762,773)	-28.2%
Nonoperating Revenues	1,140,400	1,370,648	1.7%	2.0%	230,248	20.2%
Nonoperating Expenses	216,098	367,066	0.3%	0.5%	150,968	69.9%
Net Income Before Transfers	3,625,381	2,941,888	5.4%	4.2%	(683,493)	-18.9%
Transfers To/(From) Other Funds	2,652,387	3,017,450	---	---	365,063	13.8%

Off-Sale Only Stores

	2004		2005		Variance	Percent Change
	Number of Cities		Percent of Sales			
	Amount	Amount	2004	2005		
Number of Cities	93	91				
Sales	\$189,040,373	\$198,850,668	100.0%	100.0%	9,810,295	5.2%
Cost of Sales	142,710,172	149,586,269	75.5%	75.2%	6,876,097	4.8%
Gross Profit	46,330,201	49,264,399	24.5%	24.8%	2,934,198	6.3%
Operating Expenses	31,946,348	33,851,706	16.9%	17.0%	1,905,358	6.0%
Income from Operations	14,383,853	15,412,693	7.6%	7.8%	1,028,840	7.2%
Nonoperating Revenues	1,518,705	1,264,343	0.8%	0.6%	(254,362)	-16.7%
Nonoperating Expenses	958,120	839,882	0.5%	0.4%	(118,238)	-12.3%
Net Income Before Transfers	14,944,438	15,837,154	7.9%	8.0%	892,716	6.0%
Transfers To/(From) Other Funds	13,387,695	14,788,274	---	---	1,400,579	10.5%

Total City Liquor Stores

	2004		2005		Variance	Percent Change
	Number of Cities		Percent of Sales			
	Amount	Amount	2004	2005		
Number of Cities	226	226				
Sales	\$256,483,142	\$269,001,604	100.0%	100.0%	12,518,462	4.9%
Cost of Sales	183,841,027	192,682,504	71.7%	71.6%	8,841,477	4.8%
Gross Profit	72,642,115	76,319,100	28.3%	28.4%	3,676,985	5.1%
Operating Expenses	55,557,183	58,968,101	21.7%	21.9%	3,410,918	6.1%
Income from Operations	17,084,932	17,350,999	6.7%	6.5%	266,067	1.6%
Nonoperating Revenues	2,659,105	2,634,991	1.0%	1.0%	(24,114)	-0.9%
Nonoperating Expenses	1,174,218	1,206,948	0.5%	0.4%	32,730	2.8%
Net Income Before Transfers	18,569,819	18,779,042	7.2%	7.0%	209,223	1.1%
Transfers To/(From) Other Funds	16,040,082	17,805,724	---	---	1,765,642	11.0%

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Appendix 1

2005 Liquor Store Tables

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**Table 5
Comparison of City Liquor Store Operations - 2005**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off Sale	----	1,663	493,557	269,994	223,563	45.3%	177,743	45,820	8	----	45,828	9.3%	----
Aitkin	Off Sale Only	----	2,124	835,565	648,274	187,291	22.4%	170,147	17,144	20,625	----	37,769	4.5%	51,200
Akeley	On & Off Sale	----	403	467,011	257,563	209,448	44.8%	149,013	60,435	3	----	60,438	12.9%	----
Alexandria	Off Sale Only	----	11,043	4,075,467	3,205,801	869,666	21.3%	526,459	343,207	4,356	----	347,563	8.5%	375,000
Anoka	Off Sale Only	----	17,899	3,189,297	2,396,337	792,960	24.9%	642,216	150,744	31,314	----	182,058	5.7%	159,000
Apple Valley	Off Sale Only	----	48,988	6,405,618	4,756,524	1,649,094	25.7%	1,138,919	510,175	45,573	----	555,748	8.7%	400,000
Appleton	Off Sale Only	----	2,680	374,141	270,070	104,071	27.8%	84,801	19,270	----	----	19,270	5.2%	10,000
Audubon	On & Off Sale	----	472	519,821	300,308	219,513	42.2%	198,929	20,584	12,221	18,241	14,564	2.8%	5,000
Avoca	On & Off Sale	----	132	229,608	122,511	107,097	46.6%	95,072	12,025	4,379	301	16,103	7.0%	----
Bagley	Off Sale Only	----	1,263	764,356	607,948	156,408	20.5%	138,158	18,250	1,325	----	19,575	2.6%	15,000
Balaton	On & Off Sale	----	608	431,360	247,258	184,102	42.7%	149,846	34,256	8,163	----	42,419	9.8%	27,163
Barnesville	Off Sale Only	----	2,315	261,319	197,785	63,534	24.3%	54,432	9,102	1,479	----	10,581	4.0%	----
Barnum	On & Off Sale	----	601	467,109	242,480	224,629	48.1%	162,984	61,645	596	----	62,241	13.3%	28,000
Battle Lake	Off Sale Only	----	780	868,923	626,331	242,592	27.9%	161,106	81,486	8,925	22,506	67,905	7.8%	20,000
Baudette	On & Off Sale	----	1,084	1,008,035	650,502	357,533	35.5%	270,985	86,548	6,325	----	92,873	9.2%	140,000
Beaver Bay	On & Off Sale	----	185	346,796	173,506	173,290	50.0%	149,484	23,806	8,023	----	31,829	9.2%	6,500
Belview	On & Off Sale	----	381	324,451	189,338	135,113	41.6%	163,165	(28,052)	2,153	----	(25,899)	-8.0%	----
Bemidji	Off Sale Only	----	13,059	3,911,478	2,910,735	1,000,743	25.6%	613,635	387,108	26,229	206	413,131	10.6%	547,554
Benson	On & Off Sale	----	3,346	963,469	591,103	372,366	38.6%	321,094	51,272	6,279	----	57,551	6.0%	90,000
Bertha	On & Off Sale	----	475	215,853	122,931	92,922	43.0%	89,725	3,197	1,106	----	4,303	2.0%	----
Big Falls	On & Off Sale	----	267	306,100	173,410	132,690	43.3%	129,992	2,698	9,453	----	12,151	4.0%	28,500
Big Lake	Off Sale Only	----	8,671	2,412,285	1,820,262	592,023	24.5%	391,454	200,569	21,715	7,509	214,775	8.9%	180,000
Bigfork	On & Off Sale	[21]	468	105,681	58,449	47,232	44.7%	91,445	(44,213)	9,297	30,863	(65,779)	-62.2%	----
Biscay	On & Off Sale	----	111	787,854	332,832	455,022	57.8%	467,285	(12,263)	39,212	39,910	(12,961)	-1.6%	2,164
Blackduck	On & Off Sale	----	733	673,946	429,263	244,683	36.3%	235,475	9,208	3,731	----	12,939	1.9%	60,700
Blue Earth	Off Sale Only	----	3,489	1,005,540	758,463	247,077	24.6%	175,577	71,500	35,841	11,175	96,166	9.6%	1,051
Boyd	On & Off Sale	----	175	275,760	138,677	137,083	49.7%	127,373	9,710	9,528	----	19,238	7.0%	----
Braham	Off Sale Only	----	1,570	1,026,818	780,209	246,609	24.0%	217,592	29,017	70,164	84,997	14,184	1.4%	12,000
Brandon	On & Off Sale	----	427	455,366	260,517	194,849	42.8%	142,455	52,394	7,332	----	59,726	13.1%	30,100
Brooklyn Center	Off Sale Only	----	28,137	4,610,091	3,518,185	1,091,906	23.7%	934,124	157,782	25,128	----	182,910	4.0%	125,000
Browerville	On & Off Sale	----	731	505,175	262,291	242,884	48.1%	230,233	12,651	3,006	----	15,657	3.1%	12,708
Browns Valley	On & Off Sale	----	643	268,251	174,017	94,234	35.1%	110,448	(16,214)	6,611	1,046	(10,649)	-4.0%	24,000
Buffalo	Off Sale Only	----	13,251	2,477,884	1,718,901	758,983	30.6%	532,592	226,391	34	57,366	169,059	6.8%	300,000
Buffalo Lake	On & Off Sale	----	751	399,430	248,765	150,665	37.7%	139,967	10,698	31,358	----	42,056	10.5%	24,561
Butterfield	Off Sale Only	----	529	213,085	161,732	51,353	24.1%	46,440	4,913	1,057	----	5,970	2.8%	----
Caledonia	Off Sale Only	----	2,948	469,819	359,683	110,136	23.4%	82,117	28,019	----	----	28,019	6.0%	25,881
Callaway	On & Off Sale	[0]	210	302,763	177,562	125,201	41.4%	122,798	2,403	98	----	2,501	0.8%	2,167
Cambridge	Off Sale Only	----	7,057	3,393,129	2,592,305	800,824	23.6%	458,888	341,936	20,010	----	361,946	10.7%	200,000
Canton	On & Off Sale	----	328	93,203	69,938	23,265	25.0%	30,583	(7,318)	3,510	----	(3,808)	-4.1%	----
Clarissa	On & Off Sale	----	631	369,355	215,830	153,525	41.6%	142,692	10,833	4,545	----	15,378	4.2%	10,000
Clearbrook	On & Off Sale	----	555	368,953	220,560	148,393	40.2%	153,425	(5,032)	11,586	----	6,554	1.8%	25,000
Cleveland	On & Off Sale	----	717	228,979	131,944	97,035	42.4%	108,817	(11,782)	19,969	1,746	6,441	2.8%	1
Clontarf	On & Off Sale	----	158	282,664	163,416	119,248	42.2%	100,868	18,380	----	----	18,380	6.5%	22,572
Columbia Heights	Off Sale Only	----	18,261	6,713,932	5,210,861	1,503,071	22.4%	1,303,000	200,071	28,485	24	228,532	3.4%	210,747
Conger	On & Off Sale	[0]	144	177,365	94,185	83,180	46.9%	85,842	(2,662)	986	----	(1,676)	-0.9%	----
Cook	Off Sale Only	----	591	1,189,390	893,365	296,025	24.9%	173,631	122,394	5,163	402	127,155	10.7%	----
Cottonwood	On & Off Sale	----	1,140	555,338	337,300	218,038	39.3%	212,586	5,452	127	926	4,653	0.8%	23,000
Cromwell	On & Off Sale	----	208	437,756	251,073	186,683	42.6%	156,231	30,452	13,067	467	43,052	9.8%	31,000
Dalton	Off Sale Only	----	252	242,558	190,477	52,081	21.5%	53,009	(928)	1,346	----	418	0.2%	----

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Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Danvers	On & Off Sale	---	97	258,694	130,766	127,928	49.5%	109,525	18,403	5,853	---	24,256	9.4%	158,715
Darwin	Off Sale Only	---	295	334,990	266,220	68,770	20.5%	73,059	(4,289)	3,226	---	(1,063)	-0.3%	---
Dassel	On & Off Sale	---	1,276	967,629	753,690	213,939	22.1%	166,381	47,558	8,381	10,604	45,335	4.7%	---
Dawson	Off Sale Only	---	1,478	380,307	277,542	102,765	27.0%	96,800	5,965	1,849	---	7,814	2.1%	---
De Graff	On & Off Sale	---	137	268,395	140,986	127,409	47.5%	100,782	26,627	---	---	26,627	9.9%	123,626
Delano	Off Sale Only	---	4,612	1,923,911	1,440,535	483,376	25.1%	355,779	127,597	7,438	---	135,035	7.0%	342,000
Delavan	On & Off Sale	---	192	183,114	94,379	88,735	48.5%	103,719	(14,984)	11,057	---	(3,927)	-2.1%	---
Detroit Lakes	Off Sale Only	---	8,004	3,972,525	3,011,114	961,411	24.2%	323,549	637,862	36,042	57,450	616,454	15.5%	423,771
Dundee	On & Off Sale	---	97	189,301	90,764	98,537	52.1%	119,391	(20,854)	6,036	---	(14,818)	-7.8%	1,626
Eagle Bend	On & Off Sale	---	613	290,469	171,890	118,579	40.8%	120,485	(1,906)	14,208	---	12,302	4.2%	---
Eden Prairie	Off Sale Only	---	60,955	10,023,770	7,362,098	2,661,672	26.6%	1,553,098	1,108,574	28,200	40,101	1,096,673	10.9%	600,000
Edina	Off Sale Only	---	47,448	10,752,724	7,918,705	2,834,019	26.4%	1,830,608	1,003,411	---	---	1,003,411	9.3%	927,500
Elizabeth	Off Sale Only	---	171	275,422	203,048	72,374	26.3%	69,676	2,698	244	---	2,942	1.1%	426
Elk River	Off Sale Only	---	21,548	4,806,061	3,505,709	1,300,352	27.1%	797,423	502,929	49,287	41,783	510,433	10.6%	233,300
Ellendale	On & Off Sale	---	636	303,331	176,591	126,740	41.8%	141,564	(14,824)	687	---	(14,137)	-4.7%	---
Ellsworth	On & Off Sale	[0]	529	260,309	145,538	114,771	44.1%	110,616	4,155	4,945	238	8,862	3.4%	9,885
Elmore	Off Sale Only	---	680	130,794	99,276	31,518	24.1%	29,683	1,835	646	---	2,481	1.9%	220
Erhard	Off Sale Only	---	138	252,226	190,245	61,981	24.6%	64,325	(2,344)	588	---	(1,756)	-0.7%	5,000
Fairfax	On & Off Sale	---	1,271	452,264	274,857	177,407	39.2%	192,103	(14,696)	6,456	---	(8,240)	-1.8%	---
Fairmont	Off Sale Only	---	10,729	2,351,652	1,729,616	622,036	26.5%	294,378	327,658	57,303	---	384,961	16.4%	1,750,000
Farmington	Off Sale Only	---	18,023	3,441,312	2,529,865	911,447	26.5%	651,939	259,508	13,935	5,519	267,924	7.8%	125,550
Fergus Falls	Off Sale Only	---	13,903	4,255,368	3,180,746	1,074,622	25.3%	773,982	300,640	16,684	69,371	247,953	5.8%	271,328
Fifty Lakes	On & Off Sale	---	405	384,441	169,243	215,198	56.0%	207,610	7,588	1,384	10,092	(1,120)	-0.3%	(39,435)
Finlayson	On & Off Sale	---	326	424,535	250,825	173,710	40.9%	130,623	43,087	1,125	---	44,212	10.4%	---
Flensburg	On & Off Sale	[0]	241	224,587	108,323	116,264	51.8%	113,949	2,315	15,475	14,493	3,297	1.5%	---
Foreston	On & Off Sale	[0]	493	407,775	200,535	207,240	50.8%	203,334	3,906	4,025	---	7,931	1.9%	5,000
Frazee	On & Off Sale	---	1,393	672,776	411,997	260,779	38.8%	260,353	426	121	---	547	0.1%	---
Fridley	Off Sale Only	---	26,679	5,283,229	4,061,768	1,221,461	23.1%	857,690	363,771	12,095	---	375,866	7.1%	500,000
Gilman	On & Off Sale	[0]	231	335,566	178,053	157,513	46.9%	171,068	(13,555)	7,959	---	(5,596)	-1.7%	5,564
Glencoe	Off Sale Only	---	5,691	1,055,617	806,521	249,096	23.6%	125,454	123,642	539	10,190	113,991	10.8%	96,000
Glenwood	Off Sale Only	---	2,663	1,056,905	807,833	249,072	23.6%	150,974	98,098	3,306	---	101,404	9.6%	342,251
Goodridge	On & Off Sale	---	112	240,603	142,721	97,882	40.7%	108,290	(10,408)	5,652	---	(4,756)	-2.0%	---
Grand Marais	Off Sale Only	---	1,417	1,342,916	911,596	431,320	32.1%	232,896	198,424	8,170	---	206,594	15.4%	200,000
Granite Falls	Off Sale Only	---	3,088	770,625	569,795	200,830	26.1%	121,978	78,852	17,363	---	96,215	12.5%	100,826
Hackensack	On & Off Sale	---	313	1,000,270	668,284	331,986	33.2%	317,891	14,095	1,553	25,735	(10,087)	-1.0%	54,600
Hadley	On & Off Sale	---	62	190,217	88,145	102,072	53.7%	91,410	10,662	11,210	---	21,872	11.5%	---
Hanley Falls	On & Off Sale	---	304	232,863	130,003	102,860	44.2%	105,100	(2,240)	905	---	(1,335)	-0.6%	8,625
Hanska	On & Off Sale	---	419	330,910	189,636	141,274	42.7%	167,542	(26,268)	14,869	---	(11,399)	-3.4%	20,000
Hawley	Off Sale Only	---	1,915	618,680	461,863	156,817	25.3%	126,380	30,437	179	937	29,679	4.8%	1,000
Herman	On & Off Sale	---	423	312,350	167,651	144,699	46.3%	148,992	(4,293)	19	---	(4,274)	-1.4%	3,000
Heron Lake	On & Off Sale	---	773	247,406	146,701	100,705	40.7%	106,087	(5,382)	790	5,940	(10,532)	-4.3%	---
Hinckley	On & Off Sale	---	1,432	1,521,962	1,170,481	351,481	23.1%	201,035	150,446	6,556	4,710	152,292	10.0%	125,410
Hitterdal	On & Off Sale	---	182	296,405	157,262	139,143	46.9%	129,895	9,248	---	---	9,248	3.1%	---
Holdingsford	On & Off Sale	---	754	349,520	173,355	176,165	50.4%	149,166	26,999	22,946	---	49,945	14.3%	67,817
Houston	On & Off Sale	---	1,011	412,036	233,854	178,182	43.2%	199,261	(21,079)	5,045	---	(16,034)	-3.9%	---
Howard Lake	On & Off Sale	---	1,966	847,898	580,478	267,420	31.5%	246,132	21,288	11,458	10,418	22,328	2.6%	55,000
Hutchinson	Off Sale Only	---	13,817	3,923,217	3,036,995	886,222	22.6%	577,676	308,546	8,889	5,068	312,367	8.0%	321,500
Isanti	Off Sale Only	---	5,181	1,871,141	1,416,271	454,870	24.3%	330,721	124,149	21,816	---	145,965	7.8%	50,000
Isle	On & Off Sale	---	818	1,098,007	714,679	383,328	34.9%	332,541	50,787	2,983	1,460	52,310	4.8%	---

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ivanhoe	On & Off Sale	----	634	394,524	217,868	176,656	44.8%	177,164	(508)	179	292	(621)	-0.2%	1,000
Jackson	Off Sale Only	----	3,480	688,439	537,081	151,358	22.0%	127,153	24,205	12,797	----	37,002	5.4%	30,000
Jasper	On & Off Sale	[21]	582	12,795	6,648	6,147	48.0%	11,821	(5,674)	17,927	----	12,253	95.8%	----
Kasson	Off Sale Only	----	5,312	884,564	674,928	209,636	23.7%	172,861	36,775	2,539	----	39,314	4.4%	15,100
Kelliher	On & Off Sale	----	310	385,093	203,741	181,352	47.1%	158,031	23,321	1,264	----	24,585	6.4%	20,000
Kellogg	On & Off Sale	----	468	165,369	65,858	99,511	60.2%	105,364	(5,853)	18,477	----	12,624	7.6%	----
Kenyon	On & Off Sale	----	1,696	487,028	280,802	206,226	42.3%	229,468	(23,242)	10,728	----	(12,514)	-2.6%	16,980
Kiester	Off Sale Only	----	511	153,228	110,692	42,536	27.8%	27,104	15,432	----	----	15,432	10.1%	11,573
Lake Benton	On & Off Sale	----	679	229,716	130,457	99,259	43.2%	90,057	9,202	365	----	9,567	4.2%	9,654
Lake Park	On & Off Sale	----	837	603,446	356,490	246,956	40.9%	253,011	(6,055)	4,494	----	(1,561)	-0.3%	(109,400)
Lake Wilson	On & Off Sale	----	256	196,579	97,826	98,753	50.2%	124,859	(26,106)	6,156	162	(20,112)	-10.2%	----
Lakefield	Off Sale Only	----	1,710	284,472	201,765	82,707	29.1%	81,616	1,091	9,173	----	10,264	3.6%	----
Lakeville	Off Sale Only	----	51,722	11,481,091	8,569,271	2,911,820	25.4%	1,745,755	1,166,065	25,342	42,252	1,149,155	10.0%	683,041
Lancaster	On & Off Sale	----	337	217,411	143,344	74,067	34.1%	91,003	(16,936)	2,730	----	(14,206)	-6.5%	(5,000)
Le Center	On & Off Sale	----	2,371	720,929	487,368	233,561	32.4%	206,430	27,131	13,532	----	40,663	5.6%	75,000
Leroy	Off Sale Only	[21]	903	100,917	----	100,917	100.0%	106,820	(5,903)	3,114	22,654	(25,443)	-25.2%	----
Lewisville	On & Off Sale	----	255	209,347	110,023	99,324	47.4%	100,403	(1,079)	8,351	----	7,272	3.5%	----
Lexington	Off Sale Only	----	2,114	2,598,458	2,054,318	544,140	20.9%	380,466	163,674	8,307	----	171,981	6.6%	121,245
Lindstrom	On & Off Sale	----	3,923	2,156,879	1,519,659	637,220	29.5%	487,431	149,789	23,020	----	172,809	8.0%	105,200
Lismore	On & Off Sale	----	213	287,003	149,375	137,628	48.0%	139,031	(1,403)	195	2,688	(3,896)	-1.4%	----
Litchfield	Off Sale Only	----	6,854	1,511,577	1,170,192	341,385	22.6%	247,067	94,318	6,747	----	101,065	6.7%	59,000
Littlefork	On & Off Sale	----	706	322,463	196,766	125,697	39.0%	134,317	(8,620)	3,110	----	(5,510)	-1.7%	----
Long Prairie	Off Sale Only	----	3,045	982,856	724,456	258,400	26.3%	140,532	117,868	13,334	----	131,202	13.3%	194,517
Longville	On & Off Sale	----	182	1,014,586	647,024	367,562	36.2%	297,038	70,524	1,096	14,832	56,788	5.6%	385,900
Lonsdale	On & Off Sale	----	2,401	867,624	641,040	226,584	26.1%	216,306	10,278	25,694	----	35,972	4.1%	----
Luverne	Off Sale Only	----	4,596	773,561	564,430	209,131	27.0%	178,177	30,954	3,113	----	34,067	4.4%	38,000
Mabel	On & Off Sale	[21]	756	236,089	130,870	105,219	44.6%	134,549	(29,330)	14,657	----	(14,673)	-6.2%	10,000
Madelia	Off Sale Only	----	2,303	310,105	232,792	77,313	24.9%	51,743	25,570	6,216	----	31,786	10.3%	35,000
Madison	Off Sale Only	----	1,703	339,617	253,489	86,128	25.4%	90,596	(4,468)	997	----	(3,471)	-1.0%	----
Mahnomen	On & Off Sale	----	1,204	877,928	570,702	307,226	35.0%	286,132	21,094	16,765	----	37,859	4.3%	----
Maple Lake	Off Sale Only	----	1,879	1,020,674	760,104	260,570	25.5%	197,612	62,958	6,081	----	69,039	6.8%	40,000
Mapleton	On & Off Sale	----	1,661	527,969	312,209	215,760	40.9%	200,939	14,821	16,618	27	31,412	5.9%	----
Marshall	Off Sale Only	----	12,932	3,355,625	2,485,415	870,210	25.9%	300,794	569,416	27,884	129	597,171	17.8%	375,000
Maynard	On & Off Sale	[21]	359	----	----	----	----	348	(348)	238	13,741	(13,851)	----	2,100
Mazeppa	On & Off Sale	----	794	308,884	197,905	110,979	35.9%	113,221	(2,242)	11,266	----	9,024	2.9%	----
Medford	On & Off Sale	----	1,135	473,372	271,025	202,347	42.7%	235,207	(32,860)	9,510	----	(23,350)	-4.9%	----
Menahga	On & Off Sale	----	1,222	789,694	430,998	358,696	45.4%	274,478	84,218	----	4,211	80,007	10.1%	50,000
Mentor	On & Off Sale	----	129	365,901	180,786	185,115	50.6%	171,365	13,750	624	----	14,374	3.9%	(8,000)
Milaca	Off Sale Only	----	2,729	1,350,534	1,008,584	341,950	25.3%	188,025	153,925	8,936	11,848	151,013	11.2%	20,000
Millerville	On & Off Sale	----	113	286,720	181,662	105,058	36.6%	124,750	(19,692)	23,160	----	3,468	1.2%	14,100
Miltona	On & Off Sale	----	303	603,305	353,031	250,274	41.5%	249,275	999	2,758	----	3,757	0.6%	29,000
Montevideo	Off Sale Only	----	5,474	1,659,006	1,240,905	418,101	25.2%	298,635	119,466	----	1,253	118,213	7.1%	90,000
Monticello	Off Sale Only	----	10,662	3,540,572	2,614,197	926,375	26.2%	558,544	367,831	26,948	----	394,779	11.2%	250,000
Moose Lake	On & Off Sale	----	2,490	524,331	371,929	152,402	29.1%	234,661	(82,259)	10,623	----	(71,636)	-13.7%	----
Mora	Off Sale Only	----	3,560	2,089,631	1,572,287	517,344	24.8%	251,719	265,625	5,120	----	270,745	13.0%	270,000
Morris	Off Sale Only	----	5,085	1,285,119	978,332	306,787	23.9%	189,902	116,885	8,669	----	125,554	9.8%	55,000
Morton	On & Off Sale	----	428	282,722	153,668	129,054	45.6%	135,712	(6,658)	2,653	----	(4,005)	-1.4%	----
Mound	Off Sale Only	----	9,838	2,134,980	1,685,952	449,028	21.0%	508,100	(59,072)	----	59,708	(118,780)	-5.6%	----
Nevis	On & Off Sale	----	352	522,404	272,814	249,590	47.8%	187,892	61,698	192	----	61,890	11.8%	83,492

**Table 5
Comparison of City Liquor Store Operations - 2005**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
New York Mills	On & Off Sale	----	1,192	634,371	373,260	261,111	41.2%	186,841	74,270	4,055	----	78,325	12.3%	57,100
Nisswa	On & Off Sale	----	2,048	2,697,733	1,889,533	808,200	30.0%	633,719	174,481	----	1,540	172,941	6.4%	91,500
North Branch	Off Sale Only	----	10,205	1,844,300	1,378,260	466,040	25.3%	357,402	108,638	4,039	42,149	70,528	3.8%	108,693
Northfield	Off Sale Only	----	18,961	2,285,577	1,680,439	605,138	26.5%	511,038	94,100	19,502	----	113,602	5.0%	125,000
Northome	On & Off Sale	----	237	205,577	113,139	92,438	45.0%	94,172	(1,734)	10,293	----	8,559	4.2%	10,000
Ogema	On & Off Sale	----	127	343,943	201,391	142,552	41.4%	101,534	41,018	6,480	----	47,498	13.8%	44,771
Ogilvie	On & Off Sale	----	478	463,670	285,032	178,638	38.5%	165,074	13,564	7,317	----	20,881	4.5%	70,492
Okabena	On & Off Sale	----	182	267,289	157,598	109,691	41.0%	136,142	(26,451)	8,652	----	(17,799)	-6.7%	----
Olivia	On & Off Sale	----	2,579	801,497	546,631	254,866	31.8%	252,228	2,638	16,009	----	18,647	2.3%	10,000
Orr	On & Off Sale	----	241	517,256	284,761	232,495	44.9%	191,302	41,193	5,372	----	46,565	9.0%	----
Osakis	On & Off Sale	----	1,605	576,623	312,740	263,883	45.8%	206,954	56,929	19,479	----	76,408	13.3%	35,000
Palisade	On & Off Sale	----	151	382,038	253,488	128,550	33.6%	132,239	(3,689)	10,347	----	6,658	1.7%	----
Park Rapids	Off Sale Only	----	3,445	2,613,939	1,976,087	637,852	24.4%	337,633	300,219	22,752	----	322,971	12.4%	----
Parkers Prairie	On & Off Sale	----	1,023	497,048	331,031	166,017	33.4%	194,982	(28,965)	3,975	37,393	(62,383)	-12.6%	(18,784)
Paynesville	Off Sale Only	----	2,297	718,522	560,235	158,287	22.0%	143,064	15,223	1,685	----	16,908	2.4%	29,500
Pelican Rapids	Off Sale Only	----	2,409	719,180	552,228	166,952	23.2%	138,850	28,102	----	----	28,102	3.9%	24,377
Perham	Off Sale Only	----	2,726	1,336,238	977,621	358,617	26.8%	225,261	133,356	13,935	----	147,291	11.0%	110,750
Pine City	Off Sale Only	----	3,255	1,852,005	1,363,058	488,947	26.4%	514,330	(25,383)	6,109	8,198	(27,472)	-1.5%	----
Pine Island	On & Off Sale	----	3,268	690,298	428,314	261,984	38.0%	529,924	(267,940)	8,821	9,724	(268,843)	-38.9%	----
Pipestone	Off Sale Only	----	4,356	985,340	713,777	271,563	27.6%	132,059	139,504	13,350	----	152,854	15.5%	58,000
Plainview	On & Off Sale	----	3,386	543,188	351,302	191,886	35.3%	209,311	(17,425)	15,134	----	(2,291)	-0.4%	----
Princeton	Off Sale Only	----	4,503	2,120,902	1,640,971	479,931	22.6%	249,792	230,139	44,526	22,628	252,037	11.9%	7,640
Proctor	Off Sale Only	----	2,832	776,622	594,908	181,714	23.4%	162,341	19,373	53	5,044	14,382	1.9%	3,000
Randall	On & Off Sale	----	590	497,189	320,146	177,043	35.6%	176,641	402	9,873	----	10,275	2.1%	----
Ranier	On & Off Sale	----	175	333,771	148,719	185,052	55.4%	168,823	16,229	110	----	16,339	4.9%	18,000
Redwood Falls	Off Sale Only	----	5,327	1,428,085	1,095,600	332,485	23.3%	259,185	73,300	15,845	41,234	47,911	3.4%	70,000
Remer	On & Off Sale	----	365	487,491	274,103	213,388	43.8%	161,927	51,461	----	----	51,461	10.6%	52,000
Renville	On & Off Sale	[21]	1,280	179,303	135,120	44,183	24.6%	99,919	(55,736)	97,853	----	42,117	23.5%	----
Richfield	Off Sale Only	----	33,667	10,016,562	7,663,319	2,353,243	23.5%	1,763,745	589,498	30,141	----	619,639	6.2%	716,660
Robbinsdale	Off Sale Only	----	13,873	2,011,139	1,502,803	508,336	25.3%	499,743	8,593	5,059	----	13,652	0.7%	50,000
Rogers	On & Off Sale	----	6,716	2,851,190	1,954,277	896,913	31.5%	699,009	197,904	1,620	61,644	137,880	4.8%	93,882
Roseau	Off Sale Only	----	2,829	1,357,920	1,035,182	322,738	23.8%	184,299	138,439	6,133	----	144,572	10.6%	100,000
Round Lake	Off Sale Only	----	420	97,128	62,057	35,071	36.1%	35,177	(106)	979	----	873	0.9%	803
Rush City	On & Off Sale	----	3,060	676,594	539,894	136,700	20.2%	131,076	5,624	9,420	----	15,044	2.2%	1,000
Rushford	On & Off Sale	----	1,785	576,959	384,225	192,734	33.4%	175,022	17,712	10,692	----	28,404	4.9%	30,000
Russell	On & Off Sale	----	345	290,131	152,561	137,570	47.4%	109,019	28,551	6,937	81	35,407	12.2%	----
Sacred Heart	On & Off Sale	----	523	336,816	185,754	151,062	44.9%	173,483	(22,421)	18,988	----	(3,433)	-1.0%	----
Sauk Rapids	Off Sale Only	----	12,470	2,195,133	1,741,940	453,193	20.6%	347,064	106,129	21,642	322	127,449	5.8%	115,000
Savage	Off Sale Only	----	24,662	5,749,755	4,342,527	1,407,228	24.5%	949,831	457,397	91,095	109,501	438,991	7.6%	435,000
Sebek	On & Off Sale	----	681	503,126	285,347	217,779	43.3%	158,552	59,227	5,946	----	65,173	13.0%	----
Sherburn	On & Off Sale	----	1,033	561,430	350,726	210,704	37.5%	164,900	45,804	1,334	583	46,555	8.3%	10,000
Shorewood	Off Sale Only	----	7,551	2,035,480	1,476,866	558,614	27.4%	529,241	29,373	17,419	----	46,792	2.3%	50,000
Silver Bay	On & Off Sale	----	2,039	826,318	480,298	346,020	41.9%	263,232	82,788	16,657	----	99,445	12.0%	49,722
Silver Lake	On & Off Sale	----	793	568,773	312,383	256,390	45.1%	234,861	21,529	2,293	----	23,822	4.2%	20,000
Sleepy Eye	Off Sale Only	----	3,592	398,186	281,123	117,063	29.4%	112,484	4,579	4,794	----	9,373	2.4%	----
South Haven	On & Off Sale	----	208	359,142	164,119	195,023	54.3%	164,790	30,233	2,997	----	33,230	9.3%	6,081
Spring Grove	On & Off Sale	----	1,300	346,180	198,519	147,661	42.7%	149,718	(2,057)	1,422	----	(635)	-0.2%	----
Spring Lake Park	Off Sale Only	----	6,642	2,527,828	1,932,871	594,957	23.5%	632,236	(37,279)	68,178	5,770	25,129	1.0%	150,000
Stacy	On & Off Sale	[*]	1,305	629,215	322,120	307,095	48.8%	275,876	31,219	285,002	28,272	287,949	45.8%	70,000

**Table 5
Comparison of City Liquor Store Operations - 2005**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
St. Anthony	Off Sale Only	----	8,376	5,298,404	4,129,045	1,169,359	22.1%	854,207	315,152	5,296	51,387	269,061	5.1%	131,250
St. Francis	On & Off Sale	----	7,163	1,717,092	1,336,721	380,371	22.2%	233,286	147,085	9,349	----	156,434	9.1%	13,500
St. Hilaire	On & Off Sale	----	276	451,897	245,580	206,317	45.7%	174,697	31,620	966	----	32,586	7.2%	18,000
St. James	Off Sale Only	----	4,632	816,895	581,608	235,287	28.8%	134,458	100,829	3,339	----	104,168	12.8%	54,450
St. Leo	On & Off Sale	----	98	106,716	45,964	60,752	56.9%	63,407	(2,655)	1,456	----	(1,199)	-1.1%	----
Thief River Falls	Off Sale Only	----	8,476	3,256,268	2,509,173	747,095	22.9%	471,507	275,588	8,243	----	283,831	8.7%	244,267
Tracy	On & Off Sale	----	2,179	669,195	401,949	267,246	39.9%	263,821	3,425	40,515	----	43,940	6.6%	30,000
Twin Valley	On & Off Sale	----	827	546,072	314,354	231,718	42.4%	289,893	(58,175)	10,414	95	(47,856)	-8.8%	30,000
Two Harbors	Off Sale Only	----	3,678	1,663,200	1,231,489	431,711	26.0%	259,532	172,179	14,785	----	186,964	11.2%	255,699
Ulen	On & Off Sale	----	547	310,580	162,732	147,848	47.6%	120,638	27,210	451	----	27,661	8.9%	20,000
Underwood	Off Sale Only	----	344	342,270	260,017	82,253	24.0%	71,315	10,938	11,214	----	22,152	6.5%	37,067
Vergas	Off Sale Only	----	324	458,145	344,820	113,325	24.7%	79,029	34,296	8,597	----	42,893	9.4%	14,000
Verndale	On & Off Sale	----	561	240,989	127,689	113,300	47.0%	120,631	(7,331)	1,733	----	(5,598)	-2.3%	----
Vesta	On & Off Sale	----	319	185,048	85,680	99,368	53.7%	109,113	(9,745)	2,336	----	(7,409)	-4.0%	----
Wadena	Off Sale Only	----	4,248	1,264,272	956,416	307,856	24.4%	184,512	123,344	1,524	----	124,868	9.9%	100,000
Waldorf	On & Off Sale	----	233	244,638	134,985	109,653	44.8%	110,262	(609)	4,895	----	4,286	1.8%	(87)
Walker	On & Off Sale	----	1,099	669,237	515,924	153,313	22.9%	116,606	36,707	472	----	37,179	5.6%	----
Walnut Grove	On & Off Sale	----	710	370,902	192,494	178,408	48.1%	173,604	4,804	618	----	5,422	1.5%	23,205
Warroad	Off Sale Only	----	1,761	1,072,463	805,559	266,904	24.9%	158,983	107,921	----	----	107,921	10.1%	280,000
Watertown	Off Sale Only	[21]	4,088	22,195	18,146	4,049	18.2%	76,017	(71,968)	2,753	----	(69,215)	-311.8%	77,733
Waverly	On & Off Sale	----	925	805,499	529,849	275,650	34.2%	233,109	42,541	171	8,253	34,459	4.3%	----
Wayzata	On & Off Sale	----	3,973	3,101,217	1,785,994	1,315,223	42.4%	1,118,070	197,153	21,471	----	218,624	7.0%	280,000
Wells	On & Off Sale	----	2,521	606,987	416,135	190,852	31.4%	210,951	(20,099)	11,875	69	(8,293)	-1.4%	25,000
West Concord	On & Off Sale	----	835	270,184	137,107	133,077	49.3%	143,207	(10,130)	6,597	----	(3,533)	-1.3%	----
Williams	On & Off Sale	----	213	345,704	203,304	142,400	41.2%	165,242	(22,842)	1,070	----	(21,772)	-6.3%	13,887
Wilmont	On & Off Sale	----	318	208,497	109,025	99,472	47.7%	104,236	(4,764)	6,302	479	1,059	0.5%	----
Windom	On & Off Sale	----	4,450	1,171,562	838,270	333,292	28.4%	250,251	83,041	----	----	83,041	7.1%	70,000
Winton	On & Off Sale	----	170	313,214	135,898	177,316	56.6%	152,981	24,335	7,569	----	31,904	10.2%	11,400
Wolf Lake	On & Off Sale	----	50	336,794	188,952	147,842	43.9%	179,457	(31,615)	14,558	5,790	(22,847)	-6.8%	(40,814)
Worthington	Off Sale Only	----	11,341	1,777,602	1,327,325	450,277	25.3%	297,785	152,492	9,471	1,201	160,762	9.0%	228,804
Off Sale Only			783,044	198,850,668	149,586,269	49,264,399	24.8%	33,851,706	15,412,693	1,264,343	839,882	15,837,154	8.0%	14,788,274
On & Off Sale			127,231	70,150,936	43,096,235	27,054,701	38.6%	25,116,395	1,938,306	1,370,648	367,066	2,941,888	4.2%	3,017,450
All Stores			910,275	269,001,604	192,682,504	76,319,100	28.4%	58,968,101	17,350,999	2,634,991	1,206,948	18,779,042	7.0%	17,805,724

Footnotes: [*] Large non-operating revenue amount reflects the sale of land.
 [0] Cash basis of accounting.
 [21] Discontinued liquor operations.

Table 6
Comparison of City Liquor Store Operations - 2005
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
1	Lakeville	Off Sale Only	---	51,722	11,481,091	8,569,271	2,911,820	25.4%	1,745,755	1,166,065	25,342	42,252	1,149,155	10.0%	683,041
2	Edina	Off Sale Only	---	47,448	10,752,724	7,918,705	2,834,019	26.4%	1,830,608	1,003,411	---	---	1,003,411	9.3%	927,500
3	Eden Prairie	Off Sale Only	---	60,955	10,023,770	7,362,098	2,661,672	26.6%	1,553,098	1,108,574	28,200	40,101	1,096,673	10.9%	600,000
4	Richfield	Off Sale Only	---	33,667	10,016,562	7,663,319	2,353,243	23.5%	1,763,745	589,498	30,141	---	619,639	6.2%	716,660
5	Columbia Heights	Off Sale Only	---	18,261	6,713,932	5,210,861	1,503,071	22.4%	1,303,000	200,071	28,485	24	228,532	3.4%	210,747
6	Apple Valley	Off Sale Only	---	48,988	6,405,618	4,756,524	1,649,094	25.7%	1,138,919	510,175	45,573	---	555,748	8.7%	400,000
7	Savage	Off Sale Only	---	24,662	5,749,755	4,342,527	1,407,228	24.5%	949,831	457,397	91,095	109,501	438,991	7.6%	435,000
8	St. Anthony	Off Sale Only	---	8,376	5,298,404	4,129,045	1,169,359	22.1%	854,207	315,152	5,296	51,387	269,061	5.1%	131,250
9	Fridley	Off Sale Only	---	26,679	5,283,229	4,061,768	1,221,461	23.1%	857,690	363,771	12,095	---	375,866	7.1%	500,000
10	Elk River	Off Sale Only	---	21,548	4,806,061	3,505,709	1,300,352	27.1%	797,423	502,929	49,287	41,783	510,433	10.6%	233,300
11	Brooklyn Center	Off Sale Only	---	28,137	4,610,091	3,518,185	1,091,906	23.7%	934,124	157,782	25,128	---	182,910	4.0%	125,000
12	Fergus Falls	Off Sale Only	---	13,903	4,255,368	3,180,746	1,074,622	25.3%	773,982	300,640	16,684	69,371	247,953	5.8%	271,328
13	Alexandria	Off Sale Only	---	11,043	4,075,467	3,205,801	869,666	21.3%	526,459	343,207	4,356	---	347,563	8.5%	375,000
14	Detroit Lakes	Off Sale Only	---	8,004	3,972,525	3,011,114	961,411	24.2%	323,549	637,862	36,042	57,450	616,454	15.5%	423,771
15	Hutchinson	Off Sale Only	---	13,817	3,923,217	3,036,995	886,222	22.6%	577,676	308,546	8,889	5,068	312,367	8.0%	321,500
16	Bemidji	Off Sale Only	---	13,059	3,911,478	2,910,735	1,000,743	25.6%	613,635	387,108	26,229	206	413,131	10.6%	547,554
17	Monticello	Off Sale Only	---	10,662	3,540,572	2,614,197	926,375	26.2%	558,544	367,831	26,948	---	394,779	11.2%	250,000
18	Farmington	Off Sale Only	---	18,023	3,441,312	2,529,865	911,447	26.5%	651,939	259,508	13,935	5,519	267,924	7.8%	125,550
19	Cambridge	Off Sale Only	---	7,057	3,393,129	2,592,305	800,824	23.6%	458,888	341,936	20,010	---	361,946	10.7%	200,000
20	Marshall	Off Sale Only	---	12,932	3,355,625	2,485,415	870,210	25.9%	300,794	569,416	27,884	129	597,171	17.8%	375,000
21	Thief River Falls	Off Sale Only	---	8,476	3,256,268	2,509,173	747,095	22.9%	471,507	275,388	8,243	---	283,831	8.7%	244,267
22	Anoka	Off Sale Only	---	17,899	3,189,297	2,396,337	792,960	24.9%	642,216	150,744	31,314	---	182,058	5.7%	159,000
23	Wayzata	On & Off Sale	---	3,973	3,101,217	1,785,994	1,315,223	42.4%	1,118,070	197,153	21,471	---	218,624	7.0%	280,000
24	Rogers	On & Off Sale	---	6,716	2,851,190	1,954,277	896,913	31.5%	699,009	197,904	1,620	61,644	137,880	4.8%	93,882
25	Nisswa	On & Off Sale	---	2,048	2,697,733	1,889,533	808,200	30.0%	633,719	174,481	---	1,540	172,941	6.4%	91,500
26	Park Rapids	Off Sale Only	---	3,445	2,613,939	1,976,087	637,852	24.4%	337,633	300,219	22,752	---	322,971	12.4%	---
27	Lexington	Off Sale Only	---	2,114	2,598,458	2,054,318	544,140	20.9%	380,466	163,674	8,307	---	171,981	6.6%	121,245
28	Spring Lake Park	Off Sale Only	---	6,642	2,527,828	1,932,871	594,957	23.5%	632,236	(37,279)	68,178	5,770	25,129	1.0%	150,000
29	Buffalo	Off Sale Only	---	13,251	2,477,884	1,718,901	758,983	30.6%	532,592	226,391	34	57,366	169,059	6.8%	300,000
30	Big Lake	Off Sale Only	---	8,671	2,412,285	1,820,262	592,023	24.5%	391,454	200,569	21,715	7,509	214,775	8.9%	180,000
31	Fairmont	Off Sale Only	---	10,729	2,351,652	1,729,616	622,036	26.5%	294,378	327,658	57,303	---	384,961	16.4%	1,750,000
32	Northfield	Off Sale Only	---	18,961	2,285,577	1,680,439	605,138	26.5%	511,038	94,100	19,502	---	113,602	5.0%	125,000
33	Sauk Rapids	Off Sale Only	---	12,470	2,195,133	1,741,940	453,193	20.6%	347,064	106,129	21,642	322	127,449	5.8%	115,000
34	Lindstrom	On & Off Sale	---	3,923	2,156,879	1,519,659	637,220	29.5%	487,431	149,789	23,020	---	172,809	8.0%	105,200
35	Mound	Off Sale Only	---	9,838	2,134,980	1,685,952	449,028	21.0%	508,100	(59,072)	---	59,708	(118,780)	-5.6%	---
36	Princeton	Off Sale Only	---	4,503	2,120,902	1,640,971	479,931	22.6%	249,792	230,139	44,526	22,628	252,037	11.9%	7,640
37	Mora	Off Sale Only	---	3,560	2,089,631	1,572,287	517,344	24.8%	251,719	265,625	5,120	---	270,745	13.0%	270,000
38	Shorewood	Off Sale Only	---	7,551	2,035,480	1,476,866	558,614	27.4%	529,241	29,373	17,419	---	46,792	2.3%	50,000
39	Robbinsdale	Off Sale Only	---	13,873	2,011,139	1,502,803	508,336	25.3%	499,743	8,593	5,059	---	13,652	0.7%	50,000
40	Delano	Off Sale Only	---	4,612	1,923,911	1,440,535	483,376	25.1%	355,779	127,597	7,438	---	135,035	7.0%	342,000
41	Isanti	Off Sale Only	---	5,181	1,871,141	1,416,271	454,870	24.3%	330,721	124,149	21,816	---	145,965	7.8%	50,000
42	Pine City	Off Sale Only	---	3,255	1,852,005	1,363,058	488,947	26.4%	514,330	(25,383)	6,109	8,198	(27,472)	-1.5%	---
43	North Branch	Off Sale Only	---	10,205	1,844,300	1,378,260	466,040	25.3%	357,402	108,638	4,039	42,149	70,528	3.8%	108,693
44	Worthington	Off Sale Only	---	11,341	1,777,602	1,327,325	450,277	25.3%	297,785	152,492	9,471	1,201	160,762	9.0%	228,804
45	St. Francis	On & Off Sale	---	7,163	1,717,092	1,336,721	380,371	22.2%	233,286	147,085	9,349	---	156,434	9.1%	13,500
46	Two Harbors	Off Sale Only	---	3,678	1,663,200	1,231,489	431,711	26.0%	259,532	172,179	14,785	---	186,964	11.2%	255,699
47	Montevideo	Off Sale Only	---	5,474	1,659,006	1,240,905	418,101	25.2%	298,635	119,466	---	1,253	118,213	7.1%	90,000
48	Hinckley	On & Off Sale	---	1,432	1,521,962	1,170,481	351,481	23.1%	201,035	150,446	6,556	4,710	152,292	10.0%	125,410
49	Litchfield	Off Sale Only	---	6,854	1,511,577	1,170,192	341,385	22.6%	247,067	94,318	6,747	---	101,065	6.7%	59,000

**Table 6
Comparison of City Liquor Store Operations - 2005
Ranked by Gross Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
50	Redwood Falls	Off Sale Only	---	5,327	1,428,085	1,095,600	332,485	23.3%	259,185	73,300	15,845	41,234	47,911	3.4%	70,000
51	Roseau	Off Sale Only	---	2,829	1,357,920	1,035,182	322,738	23.8%	184,299	138,439	6,133	---	144,572	10.6%	100,000
52	Milaca	Off Sale Only	---	2,729	1,350,534	1,008,584	341,950	25.3%	188,025	153,925	8,936	11,848	151,013	11.2%	20,000
53	Grand Marais	Off Sale Only	---	1,417	1,342,916	911,596	431,320	32.1%	232,896	198,424	8,170	---	206,594	15.4%	200,000
54	Perham	Off Sale Only	---	2,726	1,336,238	977,621	358,617	26.8%	225,261	133,356	13,935	---	147,291	11.0%	110,750
55	Morris	Off Sale Only	---	5,085	1,285,119	978,332	306,787	23.9%	189,902	116,885	8,669	---	125,554	9.8%	55,000
56	Wadena	Off Sale Only	---	4,248	1,264,272	956,416	307,856	24.4%	184,512	123,344	1,524	---	124,868	9.9%	100,000
57	Cook	Off Sale Only	---	591	1,189,390	893,365	296,025	24.9%	173,631	122,394	5,163	402	127,155	10.7%	---
58	Windom	On & Off Sale	---	4,450	1,171,562	838,270	333,292	28.4%	250,251	83,041	---	---	83,041	7.1%	70,000
59	Isle	On & Off Sale	---	818	1,098,007	714,679	383,328	34.9%	332,541	50,787	2,983	1,460	52,310	4.8%	---
60	Warroad	Off Sale Only	---	1,761	1,072,463	805,559	266,904	24.9%	158,983	107,921	---	---	107,921	10.1%	280,000
61	Glenwood	Off Sale Only	---	2,663	1,056,905	807,833	249,072	23.6%	150,974	98,098	3,306	---	101,404	9.6%	342,251
62	Glencoe	Off Sale Only	---	5,691	1,055,617	806,521	249,096	23.6%	125,454	123,642	539	10,190	113,991	10.8%	96,000
63	Braham	Off Sale Only	---	1,570	1,026,818	780,209	246,609	24.0%	217,592	29,017	70,164	84,997	14,184	1.4%	12,000
64	Maple Lake	Off Sale Only	---	1,879	1,020,674	760,104	260,570	25.5%	197,612	62,958	6,081	---	69,039	6.8%	40,000
65	Longville	On & Off Sale	---	182	1,014,586	647,024	367,562	36.2%	297,038	70,524	1,096	14,832	56,788	5.6%	385,900
66	Baudette	On & Off Sale	---	1,084	1,008,035	650,502	357,533	35.5%	270,985	86,548	6,325	---	92,873	9.2%	140,000
67	Blue Earth	Off Sale Only	---	3,489	1,005,540	758,463	247,077	24.6%	175,577	71,500	35,841	11,175	96,166	9.6%	1,051
68	Hackensack	On & Off Sale	---	313	1,000,270	668,284	331,986	33.2%	317,891	14,095	1,553	25,735	(10,087)	-1.0%	54,600
69	Pipestone	Off Sale Only	---	4,356	985,340	713,777	271,563	27.6%	132,059	139,504	13,350	---	152,854	15.5%	58,000
70	Long Prairie	Off Sale Only	---	3,045	982,856	724,456	258,400	26.3%	140,532	117,868	13,334	---	131,202	13.3%	194,517
71	Dassel	On & Off Sale	---	1,276	967,629	753,690	213,939	22.1%	166,381	47,558	8,381	10,604	45,335	4.7%	---
72	Benson	On & Off Sale	---	3,346	963,469	591,103	372,366	38.6%	321,094	51,272	6,279	---	57,551	6.0%	90,000
73	Kasson	Off Sale Only	---	5,312	884,564	674,928	209,636	23.7%	172,861	36,775	2,539	---	39,314	4.4%	15,100
74	Mahnomen	On & Off Sale	---	1,204	877,928	570,702	307,226	35.0%	286,132	21,094	16,765	---	37,859	4.3%	---
75	Battle Lake	Off Sale Only	---	780	868,923	626,331	242,592	27.9%	161,106	81,486	8,925	22,506	67,905	7.8%	20,000
76	Lonsdale	On & Off Sale	---	2,401	867,624	641,040	226,584	26.1%	216,306	10,278	25,694	---	35,972	4.1%	---
77	Howard Lake	On & Off Sale	---	1,966	847,898	580,478	267,420	31.5%	246,132	21,288	11,458	10,418	22,328	2.6%	55,000
78	Aitkin	Off Sale Only	---	2,124	835,565	648,274	187,291	22.4%	170,147	17,144	20,625	---	37,769	4.5%	51,200
79	Silver Bay	On & Off Sale	---	2,039	826,318	480,298	346,020	41.9%	263,232	82,788	16,657	---	99,445	12.0%	49,722
80	St. James	Off Sale Only	---	4,632	816,895	581,608	235,287	28.8%	134,458	100,829	3,339	---	104,168	12.8%	54,450
81	Waverly	On & Off Sale	---	925	805,499	529,849	275,650	34.2%	233,109	42,541	171	8,253	34,459	4.3%	---
82	Olivia	On & Off Sale	---	2,579	801,497	546,631	254,866	31.8%	252,228	2,638	16,009	---	18,647	2.3%	10,000
83	Menahga	On & Off Sale	---	1,222	789,694	430,998	358,696	45.4%	274,478	84,218	---	4,211	80,007	10.1%	50,000
84	Biscay	On & Off Sale	---	111	787,854	332,832	455,022	57.8%	467,285	(12,263)	39,212	39,910	(12,961)	-1.6%	2,164
85	Proctor	Off Sale Only	---	2,832	776,622	594,908	181,714	23.4%	162,341	19,373	53	5,044	14,382	1.9%	3,000
86	Luverne	Off Sale Only	---	4,596	773,561	564,430	209,131	27.0%	178,177	30,954	3,113	---	34,067	4.4%	38,000
87	Granite Falls	Off Sale Only	---	3,088	770,625	569,795	200,830	26.1%	121,978	78,852	17,363	---	96,215	12.5%	100,826
88	Bagley	Off Sale Only	---	1,263	764,356	607,948	156,408	20.5%	138,158	18,250	1,325	---	19,575	2.6%	15,000
89	Le Center	On & Off Sale	---	2,371	720,929	487,368	233,561	32.4%	206,430	27,131	13,532	---	40,663	5.6%	75,000
90	Pelican Rapids	Off Sale Only	---	2,409	719,180	552,228	166,952	23.2%	138,850	28,102	---	---	28,102	3.9%	24,377
91	Paynesville	Off Sale Only	---	2,297	718,522	560,235	158,287	22.0%	143,064	15,223	1,685	---	16,908	2.4%	29,500
92	Pine Island	On & Off Sale	---	3,268	690,298	428,314	261,984	38.0%	529,924	(267,940)	8,821	9,724	(268,843)	-38.9%	---
93	Jackson	Off Sale Only	---	3,480	688,439	537,081	151,358	22.0%	127,153	24,205	12,797	---	37,002	5.4%	30,000
94	Rush City	On & Off Sale	---	3,060	676,594	539,894	136,700	20.2%	131,076	5,624	9,420	---	15,044	2.2%	1,000
95	Blackduck	On & Off Sale	---	733	673,946	429,263	244,683	36.3%	235,475	9,208	3,731	---	12,939	1.9%	60,700
96	Frazee	On & Off Sale	---	1,393	672,776	411,997	260,779	38.8%	260,353	426	121	---	547	0.1%	---
97	Walker	On & Off Sale	---	1,099	669,237	515,924	153,313	22.9%	116,606	36,707	472	---	37,179	5.6%	---
98	Tracy	On & Off Sale	---	2,179	669,195	401,949	267,246	39.9%	263,821	3,425	40,515	---	43,940	6.6%	30,000

Table 6
Comparison of City Liquor Store Operations - 2005
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
99	New York Mills	On & Off Sale	----	1,192	634,371	373,260	261,111	41.2%	186,841	74,270	4,055	----	78,325	12.3%	57,100
100	Stacy	On & Off Sale	[*]	1,305	629,215	322,120	307,095	48.8%	275,876	31,219	285,002	28,272	287,949	45.8%	70,000
101	Hawley	Off Sale Only	----	1,915	618,680	461,863	156,817	25.3%	126,380	30,437	179	937	29,679	4.8%	1,000
102	Wells	On & Off Sale	----	2,521	606,987	416,135	190,852	31.4%	210,951	(20,099)	11,875	69	(8,293)	-1.4%	25,000
103	Lake Park	On & Off Sale	----	837	603,446	356,490	246,956	40.9%	253,011	(6,055)	4,494	----	(1,561)	-0.3%	(109,400)
104	Miltona	On & Off Sale	----	303	603,305	353,031	250,274	41.5%	249,275	999	2,758	----	3,757	0.6%	29,000
105	Rushford	On & Off Sale	----	1,785	576,959	384,225	192,734	33.4%	175,022	17,712	10,692	----	28,404	4.9%	30,000
106	Osakis	On & Off Sale	----	1,605	576,623	312,740	263,883	45.8%	206,954	56,929	19,479	----	76,408	13.3%	35,000
107	Silver Lake	On & Off Sale	----	793	568,773	312,383	256,390	45.1%	234,861	21,529	2,293	----	23,822	4.2%	20,000
108	Sherburn	On & Off Sale	----	1,033	561,430	350,726	210,704	37.5%	164,900	45,804	1,334	583	46,555	8.3%	10,000
109	Cottonwood	On & Off Sale	----	1,140	555,338	337,300	218,038	39.3%	212,586	5,452	127	926	4,653	0.8%	23,000
110	Twin Valley	On & Off Sale	----	827	546,072	314,354	231,718	42.4%	289,893	(58,175)	10,414	95	(47,856)	-8.8%	30,000
111	Plainview	On & Off Sale	----	3,386	543,188	351,302	191,886	35.3%	209,311	(17,425)	15,134	----	(2,291)	-0.4%	----
112	Mapleton	On & Off Sale	----	1,661	527,969	312,209	215,760	40.9%	200,939	14,821	16,618	27	31,412	5.9%	----
113	Moose Lake	On & Off Sale	----	2,490	524,331	371,929	152,402	29.1%	234,661	(82,259)	10,623	----	(71,636)	-13.7%	----
114	Nevis	On & Off Sale	----	352	522,404	272,814	249,590	47.8%	187,892	61,698	192	----	61,890	11.8%	83,492
115	Audubon	On & Off Sale	----	472	519,821	300,308	219,513	42.2%	198,929	20,584	12,221	18,241	14,564	2.8%	5,000
116	Orr	On & Off Sale	----	241	517,256	284,761	232,495	44.9%	191,302	41,193	5,372	----	46,565	9.0%	----
117	Browerville	On & Off Sale	----	731	505,175	262,291	242,884	48.1%	230,233	12,651	3,006	----	15,657	3.1%	12,708
118	Sebeka	On & Off Sale	----	681	503,126	285,347	217,779	43.3%	158,552	59,227	5,946	----	65,173	13.0%	----
119	Randall	On & Off Sale	----	590	497,189	320,146	177,043	35.6%	176,641	402	9,873	----	10,275	2.1%	----
120	Parkers Prairie	On & Off Sale	----	1,023	497,048	331,031	166,017	33.4%	194,982	(28,965)	3,975	37,393	(62,383)	-12.6%	(18,784)
121	Ada	On & Off Sale	----	1,663	493,557	269,994	223,563	45.3%	177,743	45,820	8	----	45,828	9.3%	----
122	Remer	On & Off Sale	----	365	487,491	274,103	213,388	43.8%	161,927	51,461	----	----	51,461	10.6%	52,000
123	Kenyon	On & Off Sale	----	1,696	487,028	280,802	206,226	42.3%	229,468	(23,242)	10,728	----	(12,514)	-2.6%	16,980
124	Medford	On & Off Sale	----	1,135	473,372	271,025	202,347	42.7%	235,207	(32,860)	9,510	----	(23,350)	-4.9%	----
125	Caledonia	Off Sale Only	----	2,948	469,819	359,683	110,136	23.4%	82,117	28,019	----	----	28,019	6.0%	25,881
126	Barnum	On & Off Sale	----	601	467,109	242,480	224,629	48.1%	162,984	61,645	596	----	62,241	13.3%	28,000
127	Akeley	On & Off Sale	----	403	467,011	257,563	209,448	44.8%	149,013	60,435	3	----	60,438	12.9%	----
128	Ogilvie	On & Off Sale	----	478	463,670	285,032	178,638	38.5%	165,074	13,564	7,317	----	20,881	4.5%	70,492
129	Vergas	Off Sale Only	----	324	458,145	344,820	113,325	24.7%	79,029	34,296	8,597	----	42,893	9.4%	14,000
130	Brandon	On & Off Sale	----	427	455,366	260,517	194,849	42.8%	142,455	52,394	7,332	----	59,726	13.1%	30,100
131	Fairfax	On & Off Sale	----	1,271	452,264	274,857	177,407	39.2%	192,103	(14,696)	6,456	----	(8,240)	-1.8%	----
132	St. Hilaire	On & Off Sale	----	276	451,897	245,580	206,317	45.7%	174,697	31,620	966	----	32,586	7.2%	18,000
133	Cromwell	On & Off Sale	----	208	437,756	251,073	186,683	42.6%	156,231	30,452	13,067	467	43,052	9.8%	31,000
134	Balaton	On & Off Sale	----	608	431,360	247,258	184,102	42.7%	149,846	34,256	8,163	----	42,419	9.8%	27,163
135	Finlayson	On & Off Sale	----	326	424,535	250,825	173,710	40.9%	130,623	43,087	1,125	----	44,212	10.4%	----
136	Houston	On & Off Sale	----	1,011	412,036	233,854	178,182	43.2%	199,261	(21,079)	5,045	----	(16,034)	-3.9%	----
137	Foreston	On & Off Sale	[0]	493	407,775	200,535	207,240	50.8%	203,334	3,906	4,025	----	7,931	1.9%	5,000
138	Buffalo Lake	On & Off Sale	----	751	399,430	248,765	150,665	37.7%	139,967	10,698	31,358	----	42,056	10.5%	24,561
139	Sleepy Eye	Off Sale Only	----	3,592	398,186	281,123	117,063	29.4%	112,484	4,579	4,794	----	9,373	2.4%	----
140	Ivanhoe	On & Off Sale	----	634	394,524	217,868	176,656	44.8%	177,164	(508)	179	292	(621)	-0.2%	1,000
141	Kelliher	On & Off Sale	----	310	385,093	203,741	181,352	47.1%	158,031	23,321	1,264	----	24,585	6.4%	20,000
142	Fifty Lakes	On & Off Sale	----	405	384,441	169,243	215,198	56.0%	207,610	7,588	1,384	10,092	(1,120)	-0.3%	(39,435)
143	Palisade	On & Off Sale	----	151	382,038	253,488	128,550	33.6%	132,239	(3,689)	10,347	----	6,658	1.7%	----
144	Dawson	Off Sale Only	----	1,478	380,307	277,542	102,765	27.0%	96,800	5,965	1,849	----	7,814	2.1%	----
145	Appleton	Off Sale Only	----	2,680	374,141	270,070	104,071	27.8%	84,801	19,270	----	----	19,270	5.2%	10,000
146	Walnut Grove	On & Off Sale	----	710	370,902	192,494	178,408	48.1%	173,604	4,804	618	----	5,422	1.5%	23,205
147	Clarissa	On & Off Sale	----	631	369,355	215,830	153,525	41.6%	142,692	10,833	4,545	----	15,378	4.2%	10,000

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							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
148	Clearbrook	On & Off Sale	---	555	368,953	220,560	148,393	40.2%	153,425	(5,032)	11,586	---	6,554	1.8%	25,000
149	Mentor	On & Off Sale	---	129	365,901	180,786	185,115	50.6%	171,365	13,750	624	---	14,374	3.9%	(8,000)
150	South Haven	On & Off Sale	---	208	359,142	164,119	195,023	54.3%	164,790	30,233	2,997	---	33,230	9.3%	6,081
151	Holdingsford	On & Off Sale	---	754	349,520	173,355	176,165	50.4%	149,166	26,999	22,946	---	49,945	14.3%	67,817
152	Beaver Bay	On & Off Sale	---	185	346,796	173,506	173,290	50.0%	149,484	23,806	8,023	---	31,829	9.2%	6,500
153	Spring Grove	On & Off Sale	---	1,300	346,180	198,519	147,661	42.7%	149,718	(2,057)	1,422	---	(635)	-0.2%	---
154	Williams	On & Off Sale	---	213	345,704	203,304	142,400	41.2%	165,242	(22,842)	1,070	---	(21,772)	-6.3%	13,887
155	Ogema	On & Off Sale	---	127	343,943	201,391	142,552	41.4%	101,534	41,018	6,480	---	47,498	13.8%	44,771
156	Underwood	Off Sale Only	---	344	342,270	260,017	82,253	24.0%	71,315	10,938	11,214	---	22,152	6.5%	37,067
157	Madison	Off Sale Only	---	1,703	339,617	253,489	86,128	25.4%	90,596	(4,468)	997	---	(3,471)	-1.0%	---
158	Sacred Heart	On & Off Sale	---	523	336,816	185,754	151,062	44.9%	173,483	(22,421)	18,988	---	(3,433)	-1.0%	---
159	Wolf Lake	On & Off Sale	---	50	336,794	188,952	147,842	43.9%	179,457	(31,615)	14,558	5,790	(22,847)	-6.8%	(40,814)
160	Gilman	On & Off Sale	[0]	231	335,566	178,053	157,513	46.9%	171,068	(13,555)	7,959	---	(5,596)	-1.7%	5,564
161	Darwin	Off Sale Only	---	295	334,990	266,220	68,770	20.5%	73,059	(4,289)	3,226	---	(1,063)	-0.3%	---
162	Ranier	On & Off Sale	---	175	333,771	148,719	185,052	55.4%	168,823	16,229	110	---	16,339	4.9%	18,000
163	Hanska	On & Off Sale	---	419	330,910	189,636	141,274	42.7%	167,542	(26,268)	14,869	---	(11,399)	-3.4%	20,000
164	Belview	On & Off Sale	---	381	324,451	189,338	135,113	41.6%	163,165	(28,052)	2,153	---	(25,899)	-8.0%	---
165	Littlefork	On & Off Sale	---	706	322,463	196,766	125,697	39.0%	134,317	(8,620)	3,110	---	(5,510)	-1.7%	---
166	Winton	On & Off Sale	---	170	313,214	135,898	177,316	56.6%	152,981	24,335	7,569	---	31,904	10.2%	11,400
167	Herman	On & Off Sale	---	423	312,350	167,651	144,699	46.3%	148,992	(4,293)	19	---	(4,274)	-1.4%	3,000
168	Ulen	On & Off Sale	---	547	310,580	162,732	147,848	47.6%	120,638	27,210	451	---	27,661	8.9%	20,000
169	Madelia	Off Sale Only	---	2,303	310,105	232,792	77,313	24.9%	51,743	25,570	6,216	---	31,786	10.3%	35,000
170	Mazeppa	On & Off Sale	---	794	308,884	197,905	110,979	35.9%	113,221	(2,242)	11,266	---	9,024	2.9%	---
171	Big Falls	On & Off Sale	---	267	306,100	173,410	132,690	43.3%	129,992	2,698	9,453	---	12,151	4.0%	28,500
172	Ellendale	On & Off Sale	---	636	303,331	176,591	126,740	41.8%	141,564	(14,824)	687	---	(14,137)	-4.7%	---
173	Callaway	On & Off Sale	[0]	210	302,763	177,562	125,201	41.4%	122,798	2,403	98	---	2,501	0.8%	2,167
174	Hitterdal	On & Off Sale	---	182	296,405	157,262	139,143	46.9%	129,895	9,248	---	---	9,248	3.1%	---
175	Eagle Bend	On & Off Sale	---	613	290,469	171,890	118,579	40.8%	120,485	(1,906)	14,208	---	12,302	4.2%	---
176	Russell	On & Off Sale	---	345	290,131	152,561	137,570	47.4%	109,019	28,551	6,937	81	35,407	12.2%	---
177	Lismore	On & Off Sale	---	213	287,003	149,375	137,628	48.0%	139,031	(1,403)	195	2,688	(3,896)	-1.4%	---
178	Millerville	On & Off Sale	---	113	286,720	181,662	105,058	36.6%	124,750	(19,692)	23,160	---	3,468	1.2%	14,100
179	Lakefield	Off Sale Only	---	1,710	284,472	201,765	82,707	29.1%	81,616	1,091	9,173	---	10,264	3.6%	---
180	Morton	On & Off Sale	---	428	282,722	153,668	129,054	45.6%	135,712	(6,658)	2,653	---	(4,005)	-1.4%	---
181	Clontarf	On & Off Sale	---	158	282,664	163,416	119,248	42.2%	100,868	18,380	---	---	18,380	6.5%	22,572
182	Boyd	On & Off Sale	---	175	275,760	138,677	137,083	49.7%	127,373	9,710	9,528	---	19,238	7.0%	---
183	Elizabeth	Off Sale Only	---	171	275,422	203,048	72,374	26.3%	69,676	2,698	244	---	2,942	1.1%	426
184	West Concord	On & Off Sale	---	835	270,184	137,107	133,077	49.3%	143,207	(10,130)	6,597	---	(3,533)	-1.3%	---
185	De Graff	On & Off Sale	---	137	268,395	140,986	127,409	47.5%	100,782	26,627	---	---	26,627	9.9%	123,626
186	Browns Valley	On & Off Sale	---	643	268,251	174,017	94,234	35.1%	110,448	(16,214)	6,611	1,046	(10,649)	-4.0%	24,000
187	Okabena	On & Off Sale	---	182	267,289	157,598	109,691	41.0%	136,142	(26,451)	8,652	---	(17,799)	-6.7%	---
188	Barnesville	Off Sale Only	---	2,315	261,319	197,785	63,534	24.3%	54,432	9,102	1,479	---	10,581	4.0%	---
189	Ellsworth	On & Off Sale	[0]	529	260,309	145,538	114,771	44.1%	110,616	4,155	4,945	238	8,862	3.4%	9,885
190	Danvers	On & Off Sale	---	97	258,694	130,766	127,928	49.5%	109,525	18,403	5,853	---	24,256	9.4%	158,715
191	Erhard	Off Sale Only	---	138	252,226	190,245	61,981	24.6%	64,325	(2,344)	588	---	(1,756)	-0.7%	5,000
192	Heron Lake	On & Off Sale	---	773	247,406	146,701	100,705	40.7%	106,087	(5,382)	790	5,940	(10,532)	-4.3%	---
193	Waldorf	On & Off Sale	---	233	244,638	134,985	109,653	44.8%	110,262	(609)	4,895	---	4,286	1.8%	(87)
194	Dalton	Off Sale Only	---	252	242,558	190,477	52,081	21.5%	53,009	(928)	1,346	---	418	0.2%	---
195	Verndale	On & Off Sale	---	561	240,989	127,689	113,300	47.0%	120,631	(7,331)	1,733	---	(5,598)	-2.3%	---
196	Goodridge	On & Off Sale	---	112	240,603	142,721	97,882	40.7%	108,290	(10,408)	5,652	---	(4,756)	-2.0%	---

Table 6
Comparison of City Liquor Store Operations - 2005
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
197	Mabel	On & Off Sale	[21]	756	236,089	130,870	105,219	44.6%	134,549	(29,330)	14,657	----	(14,673)	-6.2%	10,000
198	Lake Benton	On & Off Sale	----	679	229,716	130,457	99,259	43.2%	90,057	9,202	365	----	9,567	4.2%	9,654
199	Avoca	On & Off Sale	----	132	229,608	122,511	107,097	46.6%	95,072	12,025	4,379	301	16,103	7.0%	----
200	Cleveland	On & Off Sale	----	717	228,979	131,944	97,035	42.4%	108,817	(11,782)	19,969	1,746	6,441	2.8%	1
201	Flensburg	On & Off Sale	[0]	241	224,587	108,323	116,264	51.8%	113,949	2,315	15,475	14,493	3,297	1.5%	----
202	Lancaster	On & Off Sale	----	337	217,411	143,344	74,067	34.1%	91,003	(16,936)	2,730	----	(14,206)	-6.5%	(5,000)
203	Bertha	On & Off Sale	----	475	215,853	122,931	92,922	43.0%	89,725	3,197	1,106	----	4,303	2.0%	----
204	Butterfield	Off Sale Only	----	529	213,085	161,732	51,353	24.1%	46,440	4,913	1,057	----	5,970	2.8%	----
205	Lewisville	On & Off Sale	----	255	209,347	110,023	99,324	47.4%	100,403	(1,079)	8,351	----	7,272	3.5%	----
206	Wilmont	On & Off Sale	----	318	208,497	109,025	99,472	47.7%	104,236	(4,764)	6,302	479	1,059	0.5%	----
207	Northome	On & Off Sale	----	237	205,577	113,139	92,438	45.0%	94,172	(1,734)	10,293	----	8,559	4.2%	10,000
208	Lake Wilson	On & Off Sale	----	256	196,579	97,826	98,753	50.2%	124,859	(26,106)	6,156	162	(20,112)	-10.2%	----
209	Hadley	On & Off Sale	----	62	190,217	88,145	102,072	53.7%	91,410	10,662	11,210	----	21,872	11.5%	----
210	Dundee	On & Off Sale	----	97	189,301	90,764	98,537	52.1%	119,391	(20,854)	6,036	----	(14,818)	-7.8%	1,626
211	Vesta	On & Off Sale	----	319	185,048	85,680	99,368	53.7%	109,113	(9,745)	2,336	----	(7,409)	-4.0%	----
212	Delavan	On & Off Sale	----	192	183,114	94,379	88,735	48.5%	103,719	(14,984)	11,057	----	(3,927)	-2.1%	----
213	Renville	On & Off Sale	[21]	1,280	179,303	135,120	44,183	24.6%	99,919	(55,736)	97,853	----	42,117	23.5%	----
214	Conger	On & Off Sale	[0]	144	177,365	94,185	83,180	46.9%	85,842	(2,662)	986	----	(1,676)	-0.9%	----
215	Kellogg	On & Off Sale	----	468	165,369	65,858	99,511	60.2%	105,364	(5,853)	18,477	----	12,624	7.6%	----
216	Kiester	Off Sale Only	----	511	153,228	110,692	42,536	27.8%	27,104	15,432	----	----	15,432	10.1%	11,573
217	Elmore	Off Sale Only	----	680	130,794	99,276	31,518	24.1%	29,683	1,835	646	----	2,481	1.9%	220
218	St. Leo	On & Off Sale	----	98	106,716	45,964	60,752	56.9%	63,407	(2,655)	1,456	----	(1,199)	-1.1%	----
219	Bigfork	On & Off Sale	[21]	468	105,681	58,449	47,232	44.7%	91,445	(44,213)	9,297	30,863	(65,779)	-62.2%	----
220	Hanley Falls	On & Off Sale	----	304	232,863	130,003	102,860	44.2%	105,100	(2,240)	905	----	(1,335)	-0.6%	8,625
221	Leroy	Off Sale Only	[21]	903	100,917	----	100,917	100.0%	106,820	(5,903)	3,114	22,654	(25,443)	-25.2%	----
222	Round Lake	Off Sale Only	----	420	97,128	62,057	35,071	36.1%	35,177	(106)	979	----	873	0.9%	803
223	Canton	On & Off Sale	----	328	93,203	69,938	23,265	25.0%	30,583	(7,318)	3,510	----	(3,808)	-4.1%	----
224	Watertown	Off Sale Only	[21]	4,088	22,195	18,146	4,049	18.2%	76,017	(71,968)	2,753	----	(69,215)	-311.8%	77,733
225	Jasper	On & Off Sale	[21]	582	12,795	6,648	6,147	48.0%	11,821	(5,674)	17,927	----	12,253	95.8%	----
226	Maynard	On & Off Sale	[21]	359	----	----	----	----	348	(348)	238	13,741	(13,851)	----	2,100
Off Sale Only				783,044	198,850,668	149,586,269	49,264,399	24.8%	33,851,706	15,412,693	1,264,343	839,882	15,837,154	8.0%	14,788,274
On & Off Sale				127,231	70,150,936	43,096,235	27,054,701	38.6%	25,116,395	1,938,306	1,370,648	367,066	2,941,888	4.2%	3,017,450
All Stores				910,275	269,001,604	192,682,504	76,319,100	28.4%	58,968,101	17,350,999	2,634,991	1,206,948	18,779,042	7.0%	17,805,724

Footnotes: [*] Large non-operating revenue amount reflects the sale of land.
 [0] Cash basis of accounting.
 [21] Discontinued liquor operations.

Table 7
Comparison of City Liquor Store Operations - 2005
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
1	Jasper	On & Off Sale	[21]	582	12,795	6,648	6,147	48.0%	11,821	(5,674)	17,927	---	12,253	95.8%	---
2	Stacy	On & Off Sale	[*]	1,305	629,215	322,120	307,095	48.8%	275,876	31,219	285,002	28,272	287,949	45.8%	70,000
3	Renville	On & Off Sale	[21]	1,280	179,303	135,120	44,183	24.6%	99,919	(55,736)	97,853	---	42,117	23.5%	---
4	Marshall	Off Sale Only	---	12,932	3,355,625	2,485,415	870,210	25.9%	300,794	569,416	27,884	129	597,171	17.8%	375,000
5	Fairmont	Off Sale Only	---	10,729	2,351,652	1,729,616	622,036	26.5%	294,378	327,658	57,303	---	384,961	16.4%	1,750,000
6	Detroit Lakes	Off Sale Only	---	8,004	3,972,525	3,011,114	961,411	24.2%	323,549	637,862	36,042	57,450	616,454	15.5%	423,771
7	Pipestone	Off Sale Only	---	4,356	985,340	713,777	271,563	27.6%	132,059	139,504	13,350	---	152,854	15.5%	58,000
8	Grand Marais	Off Sale Only	---	1,417	1,342,916	911,596	431,320	32.1%	232,896	198,424	8,170	---	206,594	15.4%	200,000
9	Holdingsford	On & Off Sale	---	754	349,520	173,355	176,165	50.4%	149,166	26,999	22,946	---	49,945	14.3%	67,817
10	Ogema	On & Off Sale	---	127	343,943	201,391	142,552	41.4%	101,534	41,018	6,480	---	47,498	13.8%	44,771
11	Long Prairie	Off Sale Only	---	3,045	982,856	724,456	258,400	26.3%	140,532	117,868	13,334	---	131,202	13.3%	194,517
12	Barnum	On & Off Sale	---	601	467,109	242,480	224,629	48.1%	162,984	61,645	596	---	62,241	13.3%	28,000
13	Osakis	On & Off Sale	---	1,605	576,623	312,740	263,883	45.8%	206,954	56,929	19,479	---	76,408	13.3%	35,000
14	Brandon	On & Off Sale	---	427	455,366	260,517	194,849	42.8%	142,455	52,394	7,332	---	59,726	13.1%	30,100
15	Mora	Off Sale Only	---	3,560	2,089,631	1,572,287	517,344	24.8%	251,719	265,625	5,120	---	270,745	13.0%	270,000
16	Sebeka	On & Off Sale	---	681	503,126	285,347	217,779	43.3%	158,552	59,227	5,946	---	65,173	13.0%	---
17	Akeley	On & Off Sale	---	403	467,011	257,563	209,448	44.8%	149,013	60,435	3	---	60,438	12.9%	---
18	St. James	Off Sale Only	---	4,632	816,895	581,608	235,287	28.8%	134,458	100,829	3,339	---	104,168	12.8%	54,450
19	Granite Falls	Off Sale Only	---	3,088	770,625	569,795	200,830	26.1%	121,978	78,852	17,363	---	96,215	12.5%	100,826
20	Park Rapids	Off Sale Only	---	3,445	2,613,939	1,976,087	637,852	24.4%	337,633	300,219	22,752	---	322,971	12.4%	---
21	New York Mills	On & Off Sale	---	1,192	634,371	373,260	261,111	41.2%	186,841	74,270	4,055	---	78,325	12.3%	57,100
22	Russell	On & Off Sale	---	345	290,131	152,561	137,570	47.4%	109,019	28,551	6,937	81	35,407	12.2%	---
23	Silver Bay	On & Off Sale	---	2,039	826,318	480,298	346,020	41.9%	263,232	82,788	16,657	---	99,445	12.0%	49,722
24	Princeton	Off Sale Only	---	4,503	2,120,902	1,640,971	479,931	22.6%	249,792	230,139	44,526	22,628	252,037	11.9%	7,640
25	Nevis	On & Off Sale	---	352	522,404	272,814	249,590	47.8%	187,892	61,698	192	---	61,890	11.8%	83,492
26	Hadley	On & Off Sale	---	62	190,217	88,145	102,072	53.7%	91,410	10,662	11,210	---	21,872	11.5%	---
27	Two Harbors	Off Sale Only	---	3,678	1,663,200	1,231,489	431,711	26.0%	259,532	172,179	14,785	---	186,964	11.2%	255,699
28	Milaca	Off Sale Only	---	2,729	1,350,534	1,008,584	341,950	25.3%	188,025	153,925	8,936	11,848	151,013	11.2%	20,000
29	Monticello	Off Sale Only	---	10,662	3,540,572	2,614,197	926,375	26.2%	558,544	367,831	26,948	---	394,779	11.2%	250,000
30	Perham	Off Sale Only	---	2,726	1,336,238	977,621	358,617	26.8%	225,261	133,356	13,935	---	147,291	11.0%	110,750
31	Eden Prairie	Off Sale Only	---	60,955	10,023,770	7,362,098	2,661,672	26.6%	1,553,098	1,108,574	28,200	40,101	1,096,673	10.9%	600,000
32	Glencoe	Off Sale Only	---	5,691	1,055,617	806,521	249,096	23.6%	125,454	123,642	539	10,190	113,991	10.8%	96,000
33	Cook	Off Sale Only	---	591	1,189,390	893,365	296,025	24.9%	173,631	122,394	5,163	402	127,155	10.7%	---
34	Cambridge	Off Sale Only	---	7,057	3,393,129	2,592,305	800,824	23.6%	458,888	341,936	20,010	---	361,946	10.7%	200,000
35	Roseau	Off Sale Only	---	2,829	1,357,920	1,035,182	322,738	23.8%	184,299	138,439	6,133	---	144,572	10.6%	100,000
36	Elk River	Off Sale Only	---	21,548	4,806,061	3,505,709	1,300,352	27.1%	797,423	502,929	49,287	41,783	510,433	10.6%	233,300
37	Bemidji	Off Sale Only	---	13,059	3,911,478	2,910,735	1,000,743	25.6%	613,635	387,108	26,229	206	413,131	10.6%	547,554
38	Remer	On & Off Sale	---	365	487,491	274,103	213,388	43.8%	161,927	51,461	---	---	51,461	10.6%	52,000
39	Buffalo Lake	On & Off Sale	---	751	399,430	248,765	150,665	37.7%	139,967	10,698	31,358	---	42,056	10.5%	24,561
40	Finlayson	On & Off Sale	---	326	424,535	250,825	173,710	40.9%	130,623	43,087	1,125	---	44,212	10.4%	---
41	Madelia	Off Sale Only	---	2,303	310,105	232,792	77,313	24.9%	51,743	25,570	6,216	---	31,786	10.3%	35,000
42	Winton	On & Off Sale	---	170	313,214	135,898	177,316	56.6%	152,981	24,335	7,569	---	31,904	10.2%	11,400
43	Menahga	On & Off Sale	---	1,222	789,694	430,998	358,696	45.4%	274,478	84,218	---	4,211	80,007	10.1%	50,000
44	Kiester	Off Sale Only	---	511	153,228	110,692	42,536	27.8%	27,104	15,432	---	---	15,432	10.1%	11,573
45	Warroad	Off Sale Only	---	1,761	1,072,463	805,559	266,904	24.9%	158,983	107,921	---	---	107,921	10.1%	280,000
46	Lakeville	Off Sale Only	---	51,722	11,481,091	8,569,271	2,911,820	25.4%	1,745,755	1,166,065	25,342	42,252	1,149,155	10.0%	683,041
47	Hinckley	On & Off Sale	---	1,432	1,521,962	1,170,481	351,481	23.1%	201,035	150,446	6,556	4,710	152,292	10.0%	125,410
48	De Graff	On & Off Sale	---	137	268,395	140,986	127,409	47.5%	100,782	26,627	---	---	26,627	9.9%	123,626
49	Wadena	Off Sale Only	---	4,248	1,264,272	956,416	307,856	24.4%	184,512	123,344	1,524	---	124,868	9.9%	100,000

Table 7
Comparison of City Liquor Store Operations - 2005
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
50	Cromwell	On & Off Sale	---	208	437,756	251,073	186,683	42.6%	156,231	30,452	13,067	467	43,052	9.8%	31,000
51	Balaton	On & Off Sale	---	608	431,360	247,258	184,102	42.7%	149,846	34,256	8,163	---	42,419	9.8%	27,163
52	Morris	Off Sale Only	---	5,085	1,285,119	978,332	306,787	23.9%	189,902	116,885	8,669	---	125,554	9.8%	55,000
53	Glenwood	Off Sale Only	---	2,663	1,056,905	807,833	249,072	23.6%	150,974	98,098	3,306	---	101,404	9.6%	342,251
54	Blue Earth	Off Sale Only	---	3,489	1,005,540	758,463	247,077	24.6%	175,577	71,500	35,841	11,175	96,166	9.6%	1,051
55	Danvers	On & Off Sale	---	97	258,694	130,766	127,928	49.5%	109,525	18,403	5,853	---	24,256	9.4%	158,715
56	Vergas	Off Sale Only	---	324	458,145	344,820	113,325	24.7%	79,029	34,296	8,597	---	42,893	9.4%	14,000
57	Edina	Off Sale Only	---	47,448	10,752,724	7,918,705	2,834,019	26.4%	1,830,608	1,003,411	---	---	1,003,411	9.3%	927,500
58	Ada	On & Off Sale	---	1,663	493,557	269,994	223,563	45.3%	177,743	45,820	8	---	45,828	9.3%	---
59	South Haven	On & Off Sale	---	208	359,142	164,119	195,023	54.3%	164,790	30,233	2,997	---	33,230	9.3%	6,081
60	Baudette	On & Off Sale	---	1,084	1,008,035	650,502	357,533	35.5%	270,985	86,548	6,325	---	92,873	9.2%	140,000
61	Beaver Bay	On & Off Sale	---	185	346,796	173,506	173,290	50.0%	149,484	23,806	8,023	---	31,829	9.2%	6,500
62	St. Francis	On & Off Sale	---	7,163	1,717,092	1,336,721	380,371	22.2%	233,286	147,085	9,349	---	156,434	9.1%	13,500
63	Worthington	Off Sale Only	---	11,341	1,777,602	1,327,325	450,277	25.3%	297,785	152,492	9,471	1,201	160,762	9.0%	228,804
64	Orr	On & Off Sale	---	241	517,256	284,761	232,495	44.9%	191,302	41,193	5,372	---	46,565	9.0%	---
65	Ulen	On & Off Sale	---	547	310,580	162,732	147,848	47.6%	120,638	27,210	451	---	27,661	8.9%	20,000
66	Big Lake	Off Sale Only	---	8,671	2,412,285	1,820,262	592,023	24.5%	391,454	200,569	21,715	7,509	214,775	8.9%	180,000
67	Thief River Falls	Off Sale Only	---	8,476	3,256,268	2,509,173	747,095	22.9%	471,507	275,588	8,243	---	283,831	8.7%	244,267
68	Apple Valley	Off Sale Only	---	48,988	6,405,618	4,756,524	1,649,094	25.7%	1,138,919	510,175	45,573	---	555,748	8.7%	400,000
69	Alexandria	Off Sale Only	---	11,043	4,075,467	3,205,801	869,666	21.3%	526,459	343,207	4,356	---	347,563	8.5%	375,000
70	Sherburn	On & Off Sale	---	1,033	561,430	350,726	210,704	37.5%	164,900	45,804	1,334	583	46,555	8.3%	10,000
71	Lindstrom	On & Off Sale	---	3,923	2,156,879	1,519,659	637,220	29.5%	487,431	149,789	23,020	---	172,809	8.0%	105,200
72	Hutchinson	Off Sale Only	---	13,817	3,923,217	3,036,995	886,222	22.6%	577,676	308,546	8,889	5,068	312,367	8.0%	321,500
73	Battle Lake	Off Sale Only	---	780	868,923	626,331	242,592	27.9%	161,106	81,486	8,925	22,506	67,905	7.8%	20,000
74	Isanti	Off Sale Only	---	5,181	1,871,141	1,416,271	454,870	24.3%	330,721	124,149	21,816	---	145,965	7.8%	50,000
75	Farmington	Off Sale Only	---	18,023	3,441,312	2,529,865	911,447	26.5%	651,939	259,508	13,935	5,519	267,924	7.8%	125,550
76	Savage	Off Sale Only	---	24,662	5,749,755	4,342,527	1,407,228	24.5%	949,831	457,397	91,095	109,501	438,991	7.6%	435,000
77	Kellogg	On & Off Sale	---	468	165,369	65,858	99,511	60.2%	105,364	(5,853)	18,477	---	12,624	7.6%	---
78	St. Hilaire	On & Off Sale	---	276	451,897	245,580	206,317	45.7%	174,697	31,620	966	---	32,586	7.2%	18,000
79	Montevideo	Off Sale Only	---	5,474	1,659,006	1,240,905	418,101	25.2%	298,635	119,466	---	1,253	118,213	7.1%	90,000
80	Fridley	Off Sale Only	---	26,679	5,283,229	4,061,768	1,221,461	23.1%	857,690	363,771	12,095	---	375,866	7.1%	500,000
81	Windom	On & Off Sale	---	4,450	1,171,562	838,270	333,292	28.4%	250,251	83,041	---	---	83,041	7.1%	70,000
82	Wayzata	On & Off Sale	---	3,973	3,101,217	1,785,994	1,315,223	42.4%	1,118,070	197,153	21,471	---	218,624	7.0%	280,000
83	Delano	Off Sale Only	---	4,612	1,923,911	1,440,535	483,376	25.1%	355,779	127,597	7,438	---	135,035	7.0%	342,000
84	Avoca	On & Off Sale	---	132	229,608	122,511	107,097	46.6%	95,072	12,025	4,379	301	16,103	7.0%	---
85	Boyd	On & Off Sale	---	175	275,760	138,677	137,083	49.7%	127,373	9,710	9,528	---	19,238	7.0%	---
86	Buffalo	Off Sale Only	---	13,251	2,477,884	1,718,901	758,983	30.6%	532,592	226,391	34	57,366	169,059	6.8%	300,000
87	Maple Lake	Off Sale Only	---	1,879	1,020,674	760,104	260,570	25.5%	197,612	62,958	6,081	---	69,039	6.8%	40,000
88	Litchfield	Off Sale Only	---	6,854	1,511,577	1,170,192	341,385	22.6%	247,067	94,318	6,747	---	101,065	6.7%	59,000
89	Lexington	Off Sale Only	---	2,114	2,598,458	2,054,318	544,140	20.9%	380,466	163,674	8,307	---	171,981	6.6%	121,245
90	Tracy	On & Off Sale	---	2,179	669,195	401,949	267,246	39.9%	263,821	3,425	40,515	---	43,940	6.6%	30,000
91	Clontarf	On & Off Sale	---	158	282,664	163,416	119,248	42.2%	100,868	18,380	---	---	18,380	6.5%	22,572
92	Underwood	Off Sale Only	---	344	342,270	260,017	82,253	24.0%	71,315	10,938	11,214	---	22,152	6.5%	37,067
93	Nisswa	On & Off Sale	---	2,048	2,697,733	1,889,533	808,200	30.0%	633,719	174,481	---	1,540	172,941	6.4%	91,500
94	Kelliher	On & Off Sale	---	310	385,093	203,741	181,352	47.1%	158,031	23,321	1,264	---	24,585	6.4%	20,000
95	Richfield	Off Sale Only	---	33,667	10,016,562	7,663,319	2,353,243	23.5%	1,763,745	589,498	30,141	---	619,639	6.2%	716,660
96	Benson	On & Off Sale	---	3,346	963,469	591,103	372,366	38.6%	321,094	51,272	6,279	---	57,551	6.0%	90,000
97	Caledonia	Off Sale Only	---	2,948	469,819	359,683	110,136	23.4%	82,117	28,019	---	---	28,019	6.0%	25,881
98	Mapleton	On & Off Sale	---	1,661	527,969	312,209	215,760	40.9%	200,939	14,821	16,618	27	31,412	5.9%	---

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Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
99	Fergus Falls	Off Sale Only	----	13,903	4,255,368	3,180,746	1,074,622	25.3%	773,982	300,640	16,684	69,371	247,953	5.8%	271,328
100	Sauk Rapids	Off Sale Only	----	12,470	2,195,133	1,741,940	453,193	20.6%	347,064	106,129	21,642	322	127,449	5.8%	115,000
101	Anoka	Off Sale Only	----	17,899	3,189,297	2,396,337	792,960	24.9%	642,216	150,744	31,314	----	182,058	5.7%	159,000
102	Le Center	On & Off Sale	----	2,371	720,929	487,368	233,561	32.4%	206,430	27,131	13,532	----	40,663	5.6%	75,000
103	Longville	On & Off Sale	----	182	1,014,586	647,024	367,562	36.2%	297,038	70,524	1,096	14,832	56,788	5.6%	385,900
104	Walker	On & Off Sale	----	1,099	669,237	515,924	153,313	22.9%	116,606	36,707	472	----	37,179	5.6%	----
105	Jackson	Off Sale Only	----	3,480	688,439	537,081	151,358	22.0%	127,153	24,205	12,797	----	37,002	5.4%	30,000
106	Appleton	Off Sale Only	----	2,680	374,141	270,070	104,071	27.8%	84,801	19,270	----	----	19,270	5.2%	10,000
107	St. Anthony	Off Sale Only	----	8,376	5,298,404	4,129,045	1,169,359	22.1%	854,207	315,152	5,296	51,387	269,061	5.1%	131,250
108	Northfield	Off Sale Only	----	18,961	2,285,577	1,680,439	605,138	26.5%	511,038	94,100	19,502	----	113,602	5.0%	125,000
109	Rushford	On & Off Sale	----	1,785	576,959	384,225	192,734	33.4%	175,022	17,712	10,692	----	28,404	4.9%	30,000
110	Ranier	On & Off Sale	----	175	333,771	148,719	185,052	55.4%	168,823	16,229	110	----	16,339	4.9%	18,000
111	Rogers	On & Off Sale	----	6,716	2,851,190	1,954,277	896,913	31.5%	699,009	197,904	1,620	61,644	137,880	4.8%	93,882
112	Hawley	Off Sale Only	----	1,915	618,680	461,863	156,817	25.3%	126,380	30,437	179	937	29,679	4.8%	1,000
113	Isle	On & Off Sale	----	818	1,098,007	714,679	383,328	34.9%	332,541	50,787	2,983	1,460	52,310	4.8%	----
114	Dassel	On & Off Sale	----	1,276	967,629	753,690	213,939	22.1%	166,381	47,558	8,381	10,604	45,335	4.7%	----
115	Aitkin	Off Sale Only	----	2,124	835,565	648,274	187,291	22.4%	170,147	17,144	20,625	----	37,769	4.5%	51,200
116	Ogilvie	On & Off Sale	----	478	463,670	285,032	178,638	38.5%	165,074	13,564	7,317	----	20,881	4.5%	70,492
117	Kasson	Off Sale Only	----	5,312	884,564	674,928	209,636	23.7%	172,861	36,775	2,539	----	39,314	4.4%	15,100
118	Luverne	Off Sale Only	----	4,596	773,561	564,430	209,131	27.0%	178,177	30,954	3,113	----	34,067	4.4%	38,000
119	Mahnomen	On & Off Sale	----	1,204	877,928	570,702	307,226	35.0%	286,132	21,094	16,765	----	37,859	4.3%	----
120	Waverly	On & Off Sale	----	925	805,499	529,849	275,650	34.2%	233,109	42,541	171	8,253	34,459	4.3%	----
121	Eagle Bend	On & Off Sale	----	613	290,469	171,890	118,579	40.8%	120,485	(1,906)	14,208	----	12,302	4.2%	----
122	Silver Lake	On & Off Sale	----	793	568,773	312,383	256,390	45.1%	234,861	21,529	2,293	----	23,822	4.2%	20,000
123	Lake Benton	On & Off Sale	----	679	229,716	130,457	99,259	43.2%	90,057	9,202	365	----	9,567	4.2%	9,654
124	Clarissa	On & Off Sale	----	631	369,355	215,830	153,525	41.6%	142,692	10,833	4,545	----	15,378	4.2%	10,000
125	Northome	On & Off Sale	----	237	205,577	113,139	92,438	45.0%	94,172	(1,734)	10,293	----	8,559	4.2%	10,000
126	Lonsdale	On & Off Sale	----	2,401	867,624	641,040	226,584	26.1%	216,306	10,278	25,694	----	35,972	4.1%	----
127	Barnesville	Off Sale Only	----	2,315	261,319	197,785	63,534	24.3%	54,432	9,102	1,479	----	10,581	4.0%	----
128	Big Falls	On & Off Sale	----	267	306,100	173,410	132,690	43.3%	129,992	2,698	9,453	----	12,151	4.0%	28,500
129	Brooklyn Center	Off Sale Only	----	28,137	4,610,091	3,518,185	1,091,906	23.7%	934,124	157,782	25,128	----	182,910	4.0%	125,000
130	Mentor	On & Off Sale	----	129	365,901	180,786	185,115	50.6%	171,365	13,750	624	----	14,374	3.9%	(8,000)
131	Pelican Rapids	Off Sale Only	----	2,409	719,180	552,228	166,952	23.2%	138,850	28,102	----	----	28,102	3.9%	24,377
132	North Branch	Off Sale Only	----	10,205	1,844,300	1,378,260	466,040	25.3%	357,402	108,638	4,039	42,149	70,528	3.8%	108,693
133	Lakefield	Off Sale Only	----	1,710	284,472	201,765	82,707	29.1%	81,616	1,091	9,173	----	10,264	3.6%	----
134	Lewisville	On & Off Sale	----	255	209,347	110,023	99,324	47.4%	100,403	(1,079)	8,351	----	7,272	3.5%	----
135	Ellsworth	On & Off Sale	[0]	529	260,309	145,538	114,771	44.1%	110,616	4,155	4,945	238	8,862	3.4%	9,885
136	Columbia Heights	Off Sale Only	----	18,261	6,713,932	5,210,861	1,503,071	22.4%	1,303,000	200,071	28,485	24	228,532	3.4%	210,747
137	Redwood Falls	Off Sale Only	----	5,327	1,428,085	1,095,600	332,485	23.3%	259,185	73,300	15,845	41,234	47,911	3.4%	70,000
138	Hitterdal	On & Off Sale	----	182	296,405	157,262	139,143	46.9%	129,895	9,248	----	----	9,248	3.1%	----
139	Browerville	On & Off Sale	----	731	505,175	262,291	242,884	48.1%	230,233	12,651	3,006	----	15,657	3.1%	12,708
140	Mazeppa	On & Off Sale	----	794	308,884	197,905	110,979	35.9%	113,221	(2,242)	11,266	----	9,024	2.9%	----
141	Cleveland	On & Off Sale	----	717	228,979	131,944	97,035	42.4%	108,817	(11,782)	19,969	1,746	6,441	2.8%	1
142	Audubon	On & Off Sale	----	472	519,821	300,308	219,513	42.2%	198,929	20,584	12,221	18,241	14,564	2.8%	5,000
143	Butterfield	Off Sale Only	----	529	213,085	161,732	51,353	24.1%	46,440	4,913	1,057	----	5,970	2.8%	----
144	Howard Lake	On & Off Sale	----	1,966	847,898	580,478	267,420	31.5%	246,132	21,288	11,458	10,418	22,328	2.6%	55,000
145	Bagley	Off Sale Only	----	1,263	764,356	607,948	156,408	20.5%	138,158	18,250	1,325	----	19,575	2.6%	15,000
146	Sleepy Eye	Off Sale Only	----	3,592	398,186	281,123	117,063	29.4%	112,484	4,579	4,794	----	9,373	2.4%	----
147	Paynesville	Off Sale Only	----	2,297	718,522	560,235	158,287	22.0%	143,064	15,223	1,685	----	16,908	2.4%	29,500

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148	Olivia	On & Off Sale	---	2,579	801,497	546,631	254,866	31.8%	252,228	2,638	16,009	---	18,647	2.3%	10,000
149	Shorewood	Off Sale Only	---	7,551	2,035,480	1,476,866	558,614	27.4%	529,241	29,373	17,419	---	46,792	2.3%	50,000
150	Rush City	On & Off Sale	---	3,060	676,594	539,894	136,700	20.2%	131,076	5,624	9,420	---	15,044	2.2%	1,000
151	Randall	On & Off Sale	---	590	497,189	320,146	177,043	35.6%	176,641	402	9,873	---	10,275	2.1%	---
152	Dawson	Off Sale Only	---	1,478	380,307	277,542	102,765	27.0%	96,800	5,965	1,849	---	7,814	2.1%	---
153	Bertha	On & Off Sale	---	475	215,853	122,931	92,922	43.0%	89,725	3,197	1,106	---	4,303	2.0%	---
154	Foreston	On & Off Sale	[0]	493	407,775	200,535	207,240	50.8%	203,334	3,906	4,025	---	7,931	1.9%	5,000
155	Blackduck	On & Off Sale	---	733	673,946	429,263	244,683	36.3%	235,475	9,208	3,731	---	12,939	1.9%	60,700
156	Elmore	Off Sale Only	---	680	130,794	99,276	31,518	24.1%	29,683	1,835	646	---	2,481	1.9%	220
157	Proctor	Off Sale Only	---	2,832	776,622	594,908	181,714	23.4%	162,341	19,373	53	5,044	14,382	1.9%	3,000
158	Clearbrook	On & Off Sale	---	555	368,953	220,560	148,393	40.2%	153,425	(5,032)	11,586	---	6,554	1.8%	25,000
159	Waldorf	On & Off Sale	---	233	244,638	134,985	109,653	44.8%	110,262	(609)	4,895	---	4,286	1.8%	(87)
160	Palisade	On & Off Sale	---	151	382,038	253,488	128,550	33.6%	132,239	(3,689)	10,347	---	6,658	1.7%	---
161	Flensburg	On & Off Sale	[0]	241	224,587	108,323	116,264	51.8%	113,949	2,315	15,475	14,493	3,297	1.5%	---
162	Walnut Grove	On & Off Sale	---	710	370,902	192,494	178,408	48.1%	173,604	4,804	618	---	5,422	1.5%	23,205
163	Braham	Off Sale Only	---	1,570	1,026,818	780,209	246,609	24.0%	217,592	29,017	70,164	84,997	14,184	1.4%	12,000
164	Millerville	On & Off Sale	---	113	286,720	181,662	105,058	36.6%	124,750	(19,692)	23,160	---	3,468	1.2%	14,100
165	Elizabeth	Off Sale Only	---	171	275,422	203,048	72,374	26.3%	69,676	2,698	244	---	2,942	1.1%	426
166	Spring Lake Park	Off Sale Only	---	6,642	2,527,828	1,932,871	594,957	23.5%	632,236	(37,279)	68,178	5,770	25,129	1.0%	150,000
167	Round Lake	Off Sale Only	---	420	97,128	62,057	35,071	36.1%	35,177	(106)	979	---	873	0.9%	803
168	Cottonwood	On & Off Sale	---	1,140	555,338	337,300	218,038	39.3%	212,586	5,452	127	926	4,653	0.8%	23,000
169	Callaway	On & Off Sale	[0]	210	302,763	177,562	125,201	41.4%	122,798	2,403	98	---	2,501	0.8%	2,167
170	Robbinsdale	Off Sale Only	---	13,873	2,011,139	1,502,803	508,336	25.3%	499,743	8,593	5,059	---	13,652	0.7%	50,000
171	Miltona	On & Off Sale	---	303	603,305	353,031	250,274	41.5%	249,275	999	2,758	---	3,757	0.6%	29,000
172	Wilmont	On & Off Sale	---	318	208,497	109,025	99,472	47.7%	104,236	(4,764)	6,302	479	1,059	0.5%	---
173	Dalton	Off Sale Only	---	252	242,558	190,477	52,081	21.5%	53,009	(928)	1,346	---	418	0.2%	---
174	Frazee	On & Off Sale	---	1,393	672,776	411,997	260,779	38.8%	260,353	426	121	---	547	0.1%	---
175	Ivanhoe	On & Off Sale	---	634	394,524	217,868	176,656	44.8%	177,164	(508)	179	292	(621)	-0.2%	1,000
176	Spring Grove	On & Off Sale	---	1,300	346,180	198,519	147,661	42.7%	149,718	(2,057)	1,422	---	(635)	-0.2%	---
177	Lake Park	On & Off Sale	---	837	603,446	356,490	246,956	40.9%	253,011	(6,055)	4,494	---	(1,561)	-0.3%	(109,400)
178	Fifty Lakes	On & Off Sale	---	405	384,441	169,243	215,198	56.0%	207,610	7,588	1,384	10,092	(1,120)	-0.3%	(39,435)
179	Darwin	Off Sale Only	---	295	334,990	266,220	68,770	20.5%	73,059	(4,289)	3,226	---	(1,063)	-0.3%	---
180	Plainview	On & Off Sale	---	3,386	543,188	351,302	191,886	35.3%	209,311	(17,425)	15,134	---	(2,291)	-0.4%	---
181	Hanley Falls	On & Off Sale	---	304	232,863	130,003	102,860	44.2%	105,100	(2,240)	905	---	(1,335)	-0.6%	8,625
182	Erhard	Off Sale Only	---	138	252,226	190,245	61,981	24.6%	64,325	(2,344)	588	---	(1,756)	-0.7%	5,000
183	Conger	On & Off Sale	[0]	144	177,365	94,185	83,180	46.9%	85,842	(2,662)	986	---	(1,676)	-0.9%	---
184	Hackensack	On & Off Sale	---	313	1,000,270	668,284	331,986	33.2%	317,891	14,095	1,553	25,735	(10,087)	-1.0%	54,600
185	Sacred Heart	On & Off Sale	---	523	336,816	185,754	151,062	44.9%	173,483	(22,421)	18,988	---	(3,433)	-1.0%	---
186	Madison	Off Sale Only	---	1,703	339,617	253,489	86,128	25.4%	90,596	(4,468)	997	---	(3,471)	-1.0%	---
187	St. Leo	On & Off Sale	---	98	106,716	45,964	60,752	56.9%	63,407	(2,655)	1,456	---	(1,199)	-1.1%	---
188	West Concord	On & Off Sale	---	835	270,184	137,107	133,077	49.3%	143,207	(10,130)	6,597	---	(3,533)	-1.3%	---
189	Lismore	On & Off Sale	---	213	287,003	149,375	137,628	48.0%	139,031	(1,403)	195	2,688	(3,896)	-1.4%	---
190	Wells	On & Off Sale	---	2,521	606,987	416,135	190,852	31.4%	210,951	(20,099)	11,875	69	(8,293)	-1.4%	25,000
191	Herman	On & Off Sale	---	423	312,350	167,651	144,699	46.3%	148,992	(4,293)	19	---	(4,274)	-1.4%	3,000
192	Morton	On & Off Sale	---	428	282,722	153,668	129,054	45.6%	135,712	(6,658)	2,653	---	(4,005)	-1.4%	---
193	Pine City	Off Sale Only	---	3,255	1,852,005	1,363,058	488,947	26.4%	514,330	(25,383)	6,109	8,198	(27,472)	-1.5%	---
194	Biscay	On & Off Sale	---	111	787,854	332,832	455,022	57.8%	467,285	(12,263)	39,212	39,910	(12,961)	-1.6%	2,164
195	Gilman	On & Off Sale	[0]	231	335,566	178,053	157,513	46.9%	171,068	(13,555)	7,959	---	(5,596)	-1.7%	5,564
196	Littlefork	On & Off Sale	---	706	322,463	196,766	125,697	39.0%	134,317	(8,620)	3,110	---	(5,510)	-1.7%	---

Table 7
Comparison of City Liquor Store Operations - 2005
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
197	Fairfax	On & Off Sale	---	1,271	452,264	274,857	177,407	39.2%	192,103	(14,696)	6,456	---	(8,240)	-1.8%	---
198	Goodridge	On & Off Sale	---	112	240,603	142,721	97,882	40.7%	108,290	(10,408)	5,652	---	(4,756)	-2.0%	---
199	Delavan	On & Off Sale	---	192	183,114	94,379	88,735	48.5%	103,719	(14,984)	11,057	---	(3,927)	-2.1%	---
200	Verndale	On & Off Sale	---	561	240,989	127,689	113,300	47.0%	120,631	(7,331)	1,733	---	(5,598)	-2.3%	---
201	Kenyon	On & Off Sale	---	1,696	487,028	280,802	206,226	42.3%	229,468	(23,242)	10,728	---	(12,514)	-2.6%	16,980
202	Hanska	On & Off Sale	---	419	330,910	189,636	141,274	42.7%	167,542	(26,268)	14,869	---	(11,399)	-3.4%	20,000
203	Houston	On & Off Sale	---	1,011	412,036	233,854	178,182	43.2%	199,261	(21,079)	5,045	---	(16,034)	-3.9%	---
204	Browns Valley	On & Off Sale	---	643	268,251	174,017	94,234	35.1%	110,448	(16,214)	6,611	1,046	(10,649)	-4.0%	24,000
205	Vesta	On & Off Sale	---	319	185,048	85,680	99,368	53.7%	109,113	(9,745)	2,336	---	(7,409)	-4.0%	---
206	Canton	On & Off Sale	---	328	93,203	69,938	23,265	25.0%	30,583	(7,318)	3,510	---	(3,808)	-4.1%	---
207	Heron Lake	On & Off Sale	---	773	247,406	146,701	100,705	40.7%	106,087	(5,382)	790	5,940	(10,532)	-4.3%	---
208	Ellendale	On & Off Sale	---	636	303,331	176,591	126,740	41.8%	141,564	(14,824)	687	---	(14,137)	-4.7%	---
209	Medford	On & Off Sale	---	1,135	473,372	271,025	202,347	42.7%	235,207	(32,860)	9,510	---	(23,350)	-4.9%	---
210	Mound	Off Sale Only	---	9,838	2,134,980	1,685,952	449,028	21.0%	508,100	(59,072)	---	59,708	(118,780)	-5.6%	---
211	Mabel	On & Off Sale	[21]	756	236,089	130,870	105,219	44.6%	134,549	(29,330)	14,657	---	(14,673)	-6.2%	10,000
212	Williams	On & Off Sale	---	213	345,704	203,304	142,400	41.2%	165,242	(22,842)	1,070	---	(21,772)	-6.3%	13,887
213	Lancaster	On & Off Sale	---	337	217,411	143,344	74,067	34.1%	91,003	(16,936)	2,730	---	(14,206)	-6.5%	(5,000)
214	Okabena	On & Off Sale	---	182	267,289	157,598	109,691	41.0%	136,142	(26,451)	8,652	---	(17,799)	-6.7%	---
215	Wolf Lake	On & Off Sale	---	50	336,794	188,952	147,842	43.9%	179,457	(31,615)	14,558	5,790	(22,847)	-6.8%	(40,814)
216	Dundee	On & Off Sale	---	97	189,301	90,764	98,537	52.1%	119,391	(20,854)	6,036	---	(14,818)	-7.8%	1,626
217	Belview	On & Off Sale	---	381	324,451	189,338	135,113	41.6%	163,165	(28,052)	2,153	---	(25,899)	-8.0%	---
218	Twin Valley	On & Off Sale	---	827	546,072	314,354	231,718	42.4%	289,893	(58,175)	10,414	95	(47,856)	-8.8%	30,000
219	Lake Wilson	On & Off Sale	---	256	196,579	97,826	98,753	50.2%	124,859	(26,106)	6,156	162	(20,112)	-10.2%	---
220	Parkers Prairie	On & Off Sale	---	1,023	497,048	331,031	166,017	33.4%	194,982	(28,965)	3,975	37,393	(62,383)	-12.6%	(18,784)
221	Moose Lake	On & Off Sale	---	2,490	524,331	371,929	152,402	29.1%	234,661	(82,259)	10,623	---	(71,636)	-13.7%	---
222	Leroy	Off Sale Only	[21]	903	100,917	---	100,917	100.0%	106,820	(5,903)	3,114	22,654	(25,443)	-25.2%	---
223	Pine Island	On & Off Sale	---	3,268	690,298	428,314	261,984	38.0%	529,924	(267,940)	8,821	9,724	(268,843)	-38.9%	---
224	Bigfork	On & Off Sale	[21]	468	105,681	58,449	47,232	44.7%	91,445	(44,213)	9,297	30,863	(65,779)	-62.2%	---
225	Watertown	Off Sale Only	[21]	4,088	22,195	18,146	4,049	18.2%	76,017	(71,968)	2,753	---	(69,215)	-311.8%	77,733
226	Maynard	On & Off Sale	[21]	359	---	---	---	---	348	(348)	238	13,741	(13,851)	---	2,100
Off Sale Only				783,044	198,850,668	149,586,269	49,264,399	24.8%	33,851,706	15,412,693	1,264,343	839,882	15,837,154	8.0%	14,788,274
On & Off Sale				127,231	70,150,936	43,096,235	27,054,701	38.6%	25,116,395	1,938,306	1,370,648	367,066	2,941,888	4.2%	3,017,450
All Stores				910,275	269,001,604	192,682,504	76,319,100	28.4%	58,968,101	17,350,999	2,634,991	1,206,948	18,779,042	7.0%	17,805,724

Footnotes: [*] Large non-operating revenue amount reflects the sale of land.
[0] Cash basis of accounting.
[21] Discontinued liquor operations.

Table 8
Comparison of Metropolitan Area City Liquor Store Operations - 2005

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Anoka	Off Sale Only	----	17,899	3,189,297	2,396,337	792,960	24.9%	642,216	150,744	31,314	----	182,058	5.7%	159,000
Apple Valley	Off Sale Only	----	48,988	6,405,618	4,756,524	1,649,094	25.7%	1,138,919	510,175	45,573	----	555,748	8.7%	400,000
Brooklyn Center	Off Sale Only	----	28,137	4,610,091	3,518,185	1,091,906	23.7%	934,124	157,782	25,128	----	182,910	4.0%	125,000
Columbia Heights	Off Sale Only	----	18,261	6,713,932	5,210,861	1,503,071	22.4%	1,303,000	200,071	28,485	24	228,532	3.4%	210,747
Eden Prairie	Off Sale Only	----	60,955	10,023,770	7,362,098	2,661,672	26.6%	1,553,098	1,108,574	28,200	40,101	1,096,673	10.9%	600,000
Edina	Off Sale Only	----	47,448	10,752,724	7,918,705	2,834,019	26.4%	1,830,608	1,003,411	----	----	1,003,411	9.3%	927,500
Farmington	Off Sale Only	----	18,023	3,441,312	2,529,865	911,447	26.5%	651,939	259,508	13,935	5,519	267,924	7.8%	125,550
Fridley	Off Sale Only	----	26,679	5,283,229	4,061,768	1,221,461	23.1%	857,690	363,771	12,095	----	375,866	7.1%	500,000
Lakeville	Off Sale Only	----	51,722	11,481,091	8,569,271	2,911,820	25.4%	1,745,755	1,166,065	25,342	42,252	1,149,155	10.0%	683,041
Lexington	Off Sale Only	----	2,114	2,598,458	2,054,318	544,140	20.9%	380,466	163,674	8,307	----	171,981	6.6%	121,245
Mound	Off Sale Only	----	9,838	2,134,980	1,685,952	449,028	21.0%	508,100	(59,072)	----	59,708	(118,780)	-5.6%	----
Richfield	Off Sale Only	----	33,667	10,016,562	7,663,319	2,353,243	23.5%	1,763,745	589,498	30,141	----	619,639	6.2%	716,660
Robbinsdale	Off Sale Only	----	13,873	2,011,139	1,502,803	508,336	25.3%	499,743	8,593	5,059	----	13,652	0.7%	50,000
Rogers	On & Off Sale	----	6,716	2,851,190	1,954,277	896,913	31.5%	699,009	197,904	1,620	61,644	137,880	4.8%	93,882
Savage	Off Sale Only	----	24,662	5,749,755	4,342,527	1,407,228	24.5%	949,831	457,397	91,095	109,501	438,991	7.6%	435,000
Shorewood	Off Sale Only	----	7,551	2,035,480	1,476,866	558,614	27.4%	529,241	29,373	17,419	----	46,792	2.3%	50,000
Spring Lake Park	Off Sale Only	----	6,642	2,527,828	1,932,871	594,957	23.5%	632,236	(37,279)	68,178	5,770	25,129	1.0%	150,000
St. Anthony	Off Sale Only	----	8,376	5,298,404	4,129,045	1,169,359	22.1%	854,207	315,152	5,296	51,387	269,061	5.1%	131,250
St. Francis	On & Off Sale	----	7,163	1,717,092	1,336,721	380,371	22.2%	233,286	147,085	9,349	----	156,434	9.1%	13,500
Watertown	Off Sale Only	[21]	4,088	22,195	18,146	4,049	18.2%	76,017	(71,968)	2,753	----	(69,215)	-311.8%	77,733
Wayzata	On & Off Sale	----	3,973	3,101,217	1,785,994	1,315,223	42.4%	1,118,070	197,153	21,471	----	218,624	7.0%	280,000
Off Sale Only			428,923	94,295,865	71,129,461	23,166,404	24.6%	16,850,935	6,315,469	438,320	314,262	6,439,527	6.8%	5,462,726
On & Off Sale			17,852	7,669,499	5,076,992	2,592,507	33.8%	2,050,365	542,142	32,440	61,644	512,938	6.7%	387,382
All Stores			446,775	101,965,364	76,206,453	25,758,911	25.3%	18,901,300	6,857,611	470,760	375,906	6,952,465	6.8%	5,850,108

Footnotes: [0] Cash basis of accounting.
[21] Discontinued liquor operations.

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2005**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off Sale	---	1,663	493,557	269,994	223,563	45.3%	177,743	45,820	8	---	45,828	9.3%	---
Aitkin	Off Sale Only	---	2,124	835,565	648,274	187,291	22.4%	170,147	17,144	20,625	---	37,769	4.5%	51,200
Akeley	On & Off Sale	---	403	467,011	257,563	209,448	44.8%	149,013	60,435	3	---	60,438	12.9%	---
Alexandria	Off Sale Only	---	11,043	4,075,467	3,205,801	869,666	21.3%	526,459	343,207	4,356	---	347,563	8.5%	375,000
Appleton	Off Sale Only	---	2,680	374,141	270,070	104,071	27.8%	84,801	19,270	---	---	19,270	5.2%	10,000
Audubon	On & Off Sale	---	472	519,821	300,308	219,513	42.2%	198,929	20,584	12,221	18,241	14,564	2.8%	5,000
Avoca	On & Off Sale	---	132	229,608	122,511	107,097	46.6%	95,072	12,025	4,379	301	16,103	7.0%	---
Bagley	Off Sale Only	---	1,263	764,356	607,948	156,408	20.5%	138,158	18,250	1,325	---	19,575	2.6%	15,000
Balaton	On & Off Sale	---	608	431,360	247,258	184,102	42.7%	149,846	34,256	8,163	---	42,419	9.8%	27,163
Barnesville	Off Sale Only	---	2,315	261,319	197,785	63,534	24.3%	54,432	9,102	1,479	---	10,581	4.0%	---
Barnum	On & Off Sale	---	601	467,109	242,480	224,629	48.1%	162,984	61,645	596	---	62,241	13.3%	28,000
Battle Lake	Off Sale Only	---	780	868,923	626,331	242,592	27.9%	161,106	81,486	8,925	22,506	67,905	7.8%	20,000
Baudette	On & Off Sale	---	1,084	1,008,035	650,502	357,533	35.5%	270,985	86,548	6,325	---	92,873	9.2%	140,000
Beaver Bay	On & Off Sale	---	185	346,796	173,506	173,290	50.0%	149,484	23,806	8,023	---	31,829	9.2%	6,500
Belview	On & Off Sale	---	381	324,451	189,338	135,113	41.6%	163,165	(28,052)	2,153	---	(25,899)	-8.0%	---
Bemidji	Off Sale Only	---	13,059	3,911,478	2,910,735	1,000,743	25.6%	613,635	387,108	26,229	206	413,131	10.6%	547,554
Benson	On & Off Sale	---	3,346	963,469	591,103	372,366	38.6%	321,094	51,272	6,279	---	57,551	6.0%	90,000
Bertha	On & Off Sale	---	475	215,853	122,931	92,922	43.0%	89,725	3,197	1,106	---	4,303	2.0%	---
Big Falls	On & Off Sale	---	267	306,100	173,410	132,690	43.3%	129,992	2,698	9,453	---	12,151	4.0%	28,500
Big Lake	Off Sale Only	---	8,671	2,412,285	1,820,262	592,023	24.5%	391,454	200,569	21,715	7,509	214,775	8.9%	180,000
Bigfork	On & Off Sale	[21]	468	105,681	58,449	47,232	44.7%	91,445	(44,213)	9,297	30,863	(65,779)	-62.2%	---
Biscay	On & Off Sale	---	111	787,854	332,832	455,022	57.8%	467,285	(12,263)	39,212	39,910	(12,961)	-1.6%	2,164
Blackduck	On & Off Sale	---	733	673,946	429,263	244,683	36.3%	235,475	9,208	3,731	---	12,939	1.9%	60,700
Blue Earth	Off Sale Only	---	3,489	1,005,540	758,463	247,077	24.6%	175,577	71,500	35,841	11,175	96,166	9.6%	1,051
Boyd	On & Off Sale	---	175	275,760	138,677	137,083	49.7%	127,373	9,710	9,528	---	19,238	7.0%	---
Braham	Off Sale Only	---	1,570	1,026,818	780,209	246,609	24.0%	217,592	29,017	70,164	84,997	14,184	1.4%	12,000
Brandon	On & Off Sale	---	427	455,366	260,517	194,849	42.8%	142,455	52,394	7,332	---	59,726	13.1%	30,100
Browerville	On & Off Sale	---	731	505,175	262,291	242,884	48.1%	230,233	12,651	3,006	---	15,657	3.1%	12,708
Browns Valley	On & Off Sale	---	643	268,251	174,017	94,234	35.1%	110,448	(16,214)	6,611	1,046	(10,649)	-4.0%	24,000
Buffalo	Off Sale Only	---	13,251	2,477,884	1,718,901	758,983	30.6%	532,592	226,391	34	57,366	169,059	6.8%	300,000
Buffalo Lake	On & Off Sale	---	751	399,430	248,765	150,665	37.7%	139,967	10,698	31,358	---	42,056	10.5%	24,561
Butterfield	Off Sale Only	---	529	213,085	161,732	51,353	24.1%	46,440	4,913	1,057	---	5,970	2.8%	---
Caledonia	Off Sale Only	---	2,948	469,819	359,683	110,136	23.4%	82,117	28,019	---	---	28,019	6.0%	25,881
Callaway	On & Off Sale	[0]	210	302,763	177,562	125,201	41.4%	122,798	2,403	98	---	2,501	0.8%	2,167
Cambridge	Off Sale Only	---	7,057	3,393,129	2,592,305	800,824	23.6%	458,888	341,936	20,010	---	361,946	10.7%	200,000
Canton	On & Off Sale	---	328	93,203	69,938	23,265	25.0%	30,583	(7,318)	3,510	---	(3,808)	-4.1%	---
Clarissa	On & Off Sale	---	631	369,355	215,830	153,525	41.6%	142,692	10,833	4,545	---	15,378	4.2%	10,000
Clearbrook	On & Off Sale	---	555	368,953	220,560	148,393	40.2%	153,425	(5,032)	11,586	---	6,554	1.8%	25,000
Cleveland	On & Off Sale	---	717	228,979	131,944	97,035	42.4%	108,817	(11,782)	19,969	1,746	6,441	2.8%	1
Clontarf	On & Off Sale	---	158	282,664	163,416	119,248	42.2%	100,868	18,380	---	---	18,380	6.5%	22,572
Conger	On & Off Sale	[0]	144	177,365	94,185	83,180	46.9%	85,842	(2,662)	986	---	(1,676)	-0.9%	---
Cook	Off Sale Only	---	591	1,189,390	893,365	296,025	24.9%	173,631	122,394	5,163	402	127,155	10.7%	---
Cottonwood	On & Off Sale	---	1,140	555,338	337,300	218,038	39.3%	212,586	5,452	127	926	4,653	0.8%	23,000
Cromwell	On & Off Sale	---	208	437,756	251,073	186,683	42.6%	156,231	30,452	13,067	467	43,052	9.8%	31,000
Dalton	Off Sale Only	---	252	242,558	190,477	52,081	21.5%	53,009	(928)	1,346	---	418	0.2%	---
Danvers	On & Off Sale	---	97	258,694	130,766	127,928	49.5%	109,525	18,403	5,853	---	24,256	9.4%	158,715
Darwin	Off Sale Only	---	295	334,990	266,220	68,770	20.5%	73,059	(4,289)	3,226	---	(1,063)	-0.3%	---
Dassel	On & Off Sale	---	1,276	967,629	753,690	213,939	22.1%	166,381	47,558	8,381	10,604	45,335	4.7%	---
Dawson	Off Sale Only	---	1,478	380,307	277,542	102,765	27.0%	96,800	5,965	1,849	---	7,814	2.1%	---

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2005**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
De Graff	On & Off Sale	----	137	268,395	140,986	127,409	47.5%	100,782	26,627	----	----	26,627	9.9%	123,626
Delano	Off Sale Only	----	4,612	1,923,911	1,440,535	483,376	25.1%	355,779	127,597	7,438	----	135,035	7.0%	342,000
Delavan	On & Off Sale	----	192	183,114	94,379	88,735	48.5%	103,719	(14,984)	11,057	----	(3,927)	-2.1%	----
Detroit Lakes	Off Sale Only	----	8,004	3,972,525	3,011,114	961,411	24.2%	323,549	637,862	36,042	57,450	616,454	15.5%	423,771
Dundee	On & Off Sale	----	97	189,301	90,764	98,537	52.1%	119,391	(20,854)	6,036	----	(14,818)	-7.8%	1,626
Eagle Bend	On & Off Sale	----	613	290,469	171,890	118,579	40.8%	120,485	(1,906)	14,208	----	12,302	4.2%	----
Elizabeth	Off Sale Only	----	171	275,422	203,048	72,374	26.3%	69,676	2,698	244	----	2,942	1.1%	426
Elk River	Off Sale Only	----	21,548	4,806,061	3,505,709	1,300,352	27.1%	797,423	502,929	49,287	41,783	510,433	10.6%	233,300
Ellendale	On & Off Sale	----	636	303,331	176,591	126,740	41.8%	141,564	(14,824)	687	----	(14,137)	-4.7%	----
Ellsworth	On & Off Sale	[0]	529	260,309	145,538	114,771	44.1%	110,616	4,155	4,945	238	8,862	3.4%	9,885
Elmore	Off Sale Only	----	680	130,794	99,276	31,518	24.1%	29,683	1,835	646	----	2,481	1.9%	220
Erhard	Off Sale Only	----	138	252,226	190,245	61,981	24.6%	64,325	(2,344)	588	----	(1,756)	-0.7%	5,000
Fairfax	On & Off Sale	----	1,271	452,264	274,857	177,407	39.2%	192,103	(14,696)	6,456	----	(8,240)	-1.8%	----
Fairmont	Off Sale Only	----	10,729	2,351,652	1,729,616	622,036	26.5%	294,378	327,658	57,303	----	384,961	16.4%	1,750,000
Fergus Falls	Off Sale Only	----	13,903	4,255,368	3,180,746	1,074,622	25.3%	773,982	300,640	16,684	69,371	247,953	5.8%	271,328
Fifty Lakes	On & Off Sale	----	405	384,441	169,243	215,198	56.0%	207,610	7,588	1,384	10,092	(1,120)	-0.3%	(39,435)
Finlayson	On & Off Sale	----	326	424,535	250,825	173,710	40.9%	130,623	43,087	1,125	----	44,212	10.4%	----
Flensburg	On & Off Sale	[0]	241	224,587	108,323	116,264	51.8%	113,949	2,315	15,475	14,493	3,297	1.5%	----
Foreston	On & Off Sale	[0]	493	407,775	200,535	207,240	50.8%	203,334	3,906	4,025	----	7,931	1.9%	5,000
Frazee	On & Off Sale	----	1,393	672,776	411,997	260,779	38.8%	260,353	426	121	----	547	0.1%	----
Gilman	On & Off Sale	[0]	231	335,566	178,053	157,513	46.9%	171,068	(13,555)	7,959	----	(5,596)	-1.7%	5,564
Glencoe	Off Sale Only	----	5,691	1,055,617	806,521	249,096	23.6%	125,454	123,642	539	10,190	113,991	10.8%	96,000
Glenwood	Off Sale Only	----	2,663	1,056,905	807,833	249,072	23.6%	150,974	98,098	3,306	----	101,404	9.6%	342,251
Goodridge	On & Off Sale	----	112	240,603	142,721	97,882	40.7%	108,290	(10,408)	5,652	----	(4,756)	-2.0%	----
Grand Marais	Off Sale Only	----	1,417	1,342,916	911,596	431,320	32.1%	232,896	198,424	8,170	----	206,594	15.4%	200,000
Granite Falls	Off Sale Only	----	3,088	770,625	569,795	200,830	26.1%	121,978	78,852	17,363	----	96,215	12.5%	100,826
Hackensack	On & Off Sale	----	313	1,000,270	668,284	331,986	33.2%	317,891	14,095	1,553	25,735	(10,087)	-1.0%	54,600
Hadley	On & Off Sale	----	62	190,217	88,145	102,072	53.7%	91,410	10,662	11,210	----	21,872	11.5%	----
Hanley Falls	On & Off Sale	----	304	232,863	130,003	102,860	44.2%	105,100	(2,240)	905	----	(1,335)	-0.6%	8,625
Hanska	On & Off Sale	----	419	330,910	189,636	141,274	42.7%	167,542	(26,268)	14,869	----	(11,399)	-3.4%	20,000
Hawley	Off Sale Only	----	1,915	618,680	461,863	156,817	25.3%	126,380	30,437	179	937	29,679	4.8%	1,000
Herman	On & Off Sale	----	423	312,350	167,651	144,699	46.3%	148,992	(4,293)	19	----	(4,274)	-1.4%	3,000
Heron Lake	On & Off Sale	----	773	247,406	146,701	100,705	40.7%	106,087	(5,382)	790	5,940	(10,532)	-4.3%	----
Hinckley	On & Off Sale	----	1,432	1,521,962	1,170,481	351,481	23.1%	201,035	150,446	6,556	4,710	152,292	10.0%	125,410
Hitterdal	On & Off Sale	----	182	296,405	157,262	139,143	46.9%	129,895	9,248	----	----	9,248	3.1%	----
Holdingford	On & Off Sale	----	754	349,520	173,355	176,165	50.4%	149,166	26,999	22,946	----	49,945	14.3%	67,817
Houston	On & Off Sale	----	1,011	412,036	233,854	178,182	43.2%	199,261	(21,079)	5,045	----	(16,034)	-3.9%	----
Howard Lake	On & Off Sale	----	1,966	847,898	580,478	267,420	31.5%	246,132	21,288	11,458	10,418	22,328	2.6%	55,000
Hutchinson	Off Sale Only	----	13,817	3,923,217	3,036,995	886,222	22.6%	577,676	308,546	8,889	5,068	312,367	8.0%	321,500
Isanti	Off Sale Only	----	5,181	1,871,141	1,416,271	454,870	24.3%	330,721	124,149	21,816	----	145,965	7.8%	50,000
Isle	On & Off Sale	----	818	1,098,007	714,679	383,328	34.9%	332,541	50,787	2,983	1,460	52,310	4.8%	----
Ivanhoe	On & Off Sale	----	634	394,524	217,868	176,656	44.8%	177,164	(508)	179	292	(621)	-0.2%	1,000
Jackson	Off Sale Only	----	3,480	688,439	537,081	151,358	22.0%	127,153	24,205	12,797	----	37,002	5.4%	30,000
Jasper	On & Off Sale	[21]	582	12,795	6,648	6,147	48.0%	11,821	(5,674)	17,927	----	12,253	95.8%	----
Kasson	Off Sale Only	----	5,312	884,564	674,928	209,636	23.7%	172,861	36,775	2,539	----	39,314	4.4%	15,100
Kelliher	On & Off Sale	----	310	385,093	203,741	181,352	47.1%	158,031	23,321	1,264	----	24,585	6.4%	20,000
Kellogg	On & Off Sale	----	468	165,369	65,858	99,511	60.2%	105,364	(5,853)	18,477	----	12,624	7.6%	----
Kenyon	On & Off Sale	----	1,696	487,028	280,802	206,226	42.3%	229,468	(23,242)	10,728	----	(12,514)	-2.6%	16,980
Kiester	Off Sale Only	----	511	153,228	110,692	42,536	27.8%	27,104	15,432	----	----	15,432	10.1%	11,573

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Lake Benton	On & Off Sale	----	679	229,716	130,457	99,259	43.2%	90,057	9,202	365	----	9,567	4.2%	9,654
Lake Park	On & Off Sale	----	837	603,446	356,490	246,956	40.9%	253,011	(6,055)	4,494	----	(1,561)	-0.3%	(109,400)
Lake Wilson	On & Off Sale	----	256	196,579	97,826	98,753	50.2%	124,859	(26,106)	6,156	162	(20,112)	-10.2%	----
Lakefield	Off Sale Only	----	1,710	284,472	201,765	82,707	29.1%	81,616	1,091	9,173	----	10,264	3.6%	----
Lancaster	On & Off Sale	----	337	217,411	143,344	74,067	34.1%	91,003	(16,936)	2,730	----	(14,206)	-6.5%	(5,000)
Le Center	On & Off Sale	----	2,371	720,929	487,368	233,561	32.4%	206,430	27,131	13,532	----	40,663	5.6%	75,000
Leroy	Off Sale Only	[21]	903	100,917	----	100,917	100.0%	106,820	(5,903)	3,114	22,654	(25,443)	-25.2%	----
Lewisville	On & Off Sale	----	255	209,347	110,023	99,324	47.4%	100,403	(1,079)	8,351	----	7,272	3.5%	----
Lindstrom	On & Off Sale	----	3,923	2,156,879	1,519,659	637,220	29.5%	487,431	149,789	23,020	----	172,809	8.0%	105,200
Lismore	On & Off Sale	----	213	287,003	149,375	137,628	48.0%	139,031	(1,403)	195	2,688	(3,896)	-1.4%	----
Litchfield	Off Sale Only	----	6,854	1,511,577	1,170,192	341,385	22.6%	247,067	94,318	6,747	----	101,065	6.7%	59,000
Littlefork	On & Off Sale	----	706	322,463	196,766	125,697	39.0%	134,317	(8,620)	3,110	----	(5,510)	-1.7%	----
Long Prairie	Off Sale Only	----	3,045	982,856	724,456	258,400	26.3%	140,532	117,868	13,334	----	131,202	13.3%	194,517
Longville	On & Off Sale	----	182	1,014,586	647,024	367,562	36.2%	297,038	70,524	1,096	14,832	56,788	5.6%	385,900
Lonsdale	On & Off Sale	[21]	2,401	867,624	641,040	226,584	26.1%	216,306	10,278	25,694	----	35,972	4.1%	----
Luverne	Off Sale Only	----	4,596	773,561	564,430	209,131	27.0%	178,177	30,954	3,113	----	34,067	4.4%	38,000
Mabel	On & Off Sale	----	756	236,089	130,870	105,219	44.6%	134,549	(29,330)	14,657	----	(14,673)	-6.2%	10,000
Madelia	Off Sale Only	----	2,303	310,105	232,792	77,313	24.9%	51,743	25,570	6,216	----	31,786	10.3%	35,000
Madison	Off Sale Only	----	1,703	339,617	253,489	86,128	25.4%	90,596	(4,468)	997	----	(3,471)	-1.0%	----
Mahnomen	On & Off Sale	----	1,204	877,928	570,702	307,226	35.0%	286,132	21,094	16,765	----	37,859	4.3%	----
Maple Lake	Off Sale Only	----	1,879	1,020,674	760,104	260,570	25.5%	197,612	62,958	6,081	----	69,039	6.8%	40,000
Mapleton	On & Off Sale	----	1,661	527,969	312,209	215,760	40.9%	200,939	14,821	16,618	27	31,412	5.9%	----
Marshall	Off Sale Only	----	12,932	3,355,625	2,485,415	870,210	25.9%	300,794	569,416	27,884	129	597,171	17.8%	375,000
Maynard	On & Off Sale	[21]	359	----	----	----	----	348	(348)	238	13,741	(13,851)	----	2,100
Mazeppa	On & Off Sale	----	794	308,884	197,905	110,979	35.9%	113,221	(2,242)	11,266	----	9,024	2.9%	----
Medford	On & Off Sale	----	1,135	473,372	271,025	202,347	42.7%	235,207	(32,860)	9,510	----	(23,350)	-4.9%	----
Menahga	On & Off Sale	----	1,222	789,694	430,998	358,696	45.4%	274,478	84,218	----	4,211	80,007	10.1%	50,000
Mentor	On & Off Sale	----	129	365,901	180,786	185,115	50.6%	171,365	13,750	624	----	14,374	3.9%	(8,000)
Milaca	Off Sale Only	----	2,729	1,350,534	1,008,584	341,950	25.3%	188,025	153,925	8,936	11,848	151,013	11.2%	20,000
Millerville	On & Off Sale	----	113	286,720	181,662	105,058	36.6%	124,750	(19,692)	23,160	----	3,468	1.2%	14,100
Miltona	On & Off Sale	----	303	603,305	353,031	250,274	41.5%	249,275	999	2,758	----	3,757	0.6%	29,000
Montevideo	Off Sale Only	----	5,474	1,659,006	1,240,905	418,101	25.2%	298,635	119,466	----	1,253	118,213	7.1%	90,000
Monticello	Off Sale Only	----	10,662	3,540,572	2,614,197	926,375	26.2%	558,544	367,831	26,948	----	394,779	11.2%	250,000
Moose Lake	On & Off Sale	----	2,490	524,331	371,929	152,402	29.1%	234,661	(82,259)	10,623	----	(71,636)	-13.7%	----
Mora	Off Sale Only	----	3,560	2,089,631	1,572,287	517,344	24.8%	251,719	265,625	5,120	----	270,745	13.0%	270,000
Morris	Off Sale Only	----	5,085	1,285,119	978,332	306,787	23.9%	189,902	116,885	8,669	----	125,554	9.8%	55,000
Morton	On & Off Sale	----	428	282,722	153,668	129,054	45.6%	135,712	(6,658)	2,653	----	(4,005)	-1.4%	----
Nevis	On & Off Sale	----	352	522,404	272,814	249,590	47.8%	187,892	61,698	192	----	61,890	11.8%	83,492
New York Mills	On & Off Sale	----	1,192	634,371	373,260	261,111	41.2%	186,841	74,270	4,055	----	78,325	12.3%	57,100
Nisswa	On & Off Sale	----	2,048	2,697,733	1,889,533	808,200	30.0%	633,719	174,481	----	1,540	172,941	6.4%	91,500
North Branch	Off Sale Only	----	10,205	1,844,300	1,378,260	466,040	25.3%	357,402	108,638	4,039	42,149	70,528	3.8%	108,693
Northfield	Off Sale Only	----	18,961	2,285,577	1,680,439	605,138	26.5%	511,038	94,100	19,502	----	113,602	5.0%	125,000
Northome	On & Off Sale	----	237	205,577	113,139	92,438	45.0%	94,172	(1,734)	10,293	----	8,559	4.2%	10,000
Ogema	On & Off Sale	----	127	343,943	201,391	142,552	41.4%	101,534	41,018	6,480	----	47,498	13.8%	44,771
Ogilvie	On & Off Sale	----	478	463,670	285,032	178,638	38.5%	165,074	13,564	7,317	----	20,881	4.5%	70,492
Okabena	On & Off Sale	----	182	267,289	157,598	109,691	41.0%	136,142	(26,451)	8,652	----	(17,799)	-6.7%	----
Olivia	On & Off Sale	----	2,579	801,497	546,631	254,866	31.8%	252,228	2,638	16,009	----	18,647	2.3%	10,000
Orr	On & Off Sale	----	241	517,256	284,761	232,495	44.9%	191,302	41,193	5,372	----	46,565	9.0%	----
Osakis	On & Off Sale	----	1,605	576,623	312,740	263,883	45.8%	206,954	56,929	19,479	----	76,408	13.3%	35,000

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Palisade	On & Off Sale	----	151	382,038	253,488	128,550	33.6%	132,239	(3,689)	10,347	----	6,658	1.7%	----
Park Rapids	Off Sale Only	----	3,445	2,613,939	1,976,087	637,852	24.4%	337,633	300,219	22,752	----	322,971	12.4%	----
Parkers Prairie	On & Off Sale	----	1,023	497,048	331,031	166,017	33.4%	194,982	(28,965)	3,975	37,393	(62,383)	-12.6%	(18,784)
Paynesville	Off Sale Only	----	2,297	718,522	560,235	158,287	22.0%	143,064	15,223	1,685	----	16,908	2.4%	29,500
Pelican Rapids	Off Sale Only	----	2,409	719,180	532,228	166,952	23.2%	138,850	28,102	----	----	28,102	3.9%	24,377
Perham	Off Sale Only	----	2,726	1,336,238	977,621	358,617	26.8%	225,261	133,356	13,935	----	147,291	11.0%	110,750
Pine City	Off Sale Only	----	3,255	1,852,005	1,363,058	488,947	26.4%	514,330	(25,383)	6,109	8,198	(27,472)	-1.5%	----
Pine Island	On & Off Sale	----	3,268	690,298	428,314	261,984	38.0%	529,924	(267,940)	8,821	9,724	(268,843)	-38.9%	----
Pipestone	Off Sale Only	----	4,356	985,340	713,777	271,563	27.6%	132,059	139,504	13,350	----	152,854	15.5%	58,000
Plainview	On & Off Sale	----	3,386	543,188	351,302	191,886	35.3%	209,311	(17,425)	15,134	----	(2,291)	-0.4%	----
Princeton	Off Sale Only	----	4,503	2,120,902	1,640,971	479,931	22.6%	249,792	230,139	44,526	22,628	252,037	11.9%	7,640
Proctor	Off Sale Only	----	2,832	776,622	594,908	181,714	23.4%	162,341	19,373	53	5,044	14,382	1.9%	3,000
Randall	On & Off Sale	----	590	497,189	320,146	177,043	35.6%	176,641	402	9,873	----	10,275	2.1%	----
Ranier	On & Off Sale	----	175	333,771	148,719	185,052	55.4%	168,823	16,229	110	----	16,339	4.9%	18,000
Redwood Falls	Off Sale Only	----	5,327	1,428,085	1,095,600	332,485	23.3%	259,185	73,300	15,845	41,234	47,911	3.4%	70,000
Remer	On & Off Sale	----	365	487,491	274,103	213,388	43.8%	161,927	51,461	----	----	51,461	10.6%	52,000
Renville	On & Off Sale	[21]	1,280	179,303	135,120	44,183	24.6%	99,919	(55,736)	97,853	----	42,117	23.5%	----
Roseau	Off Sale Only	----	2,829	1,357,920	1,035,182	322,738	23.8%	184,299	138,439	6,133	----	144,572	10.6%	100,000
Round Lake	Off Sale Only	----	420	97,128	62,057	35,071	36.1%	35,177	(106)	979	----	873	0.9%	803
Rush City	On & Off Sale	----	3,060	676,594	539,894	136,700	20.2%	131,076	5,624	9,420	----	15,044	2.2%	1,000
Rushford	On & Off Sale	----	1,785	576,959	384,225	192,734	33.4%	175,022	17,712	10,692	----	28,404	4.9%	30,000
Russell	On & Off Sale	----	345	290,131	152,561	137,570	47.4%	109,019	28,551	6,937	81	35,407	12.2%	----
Sacred Heart	On & Off Sale	----	523	336,816	185,754	151,062	44.9%	173,483	(22,421)	18,988	----	(3,433)	-1.0%	----
Sauk Rapids	Off Sale Only	----	12,470	2,195,133	1,741,940	453,193	20.6%	347,064	106,129	21,642	322	127,449	5.8%	115,000
Sebekka	On & Off Sale	----	681	503,126	285,347	217,779	43.3%	158,552	59,227	5,946	----	65,173	13.0%	----
Sherburn	On & Off Sale	----	1,033	561,430	350,726	210,704	37.5%	164,900	45,804	1,334	583	46,555	8.3%	10,000
Silver Bay	On & Off Sale	----	2,039	826,318	480,298	346,020	41.9%	263,232	82,788	16,657	----	99,445	12.0%	49,722
Silver Lake	On & Off Sale	----	793	568,773	312,383	256,390	45.1%	234,861	21,529	2,293	----	23,822	4.2%	20,000
Sleepy Eye	Off Sale Only	----	3,592	398,186	281,123	117,063	29.4%	112,484	4,579	4,794	----	9,373	2.4%	----
South Haven	On & Off Sale	----	208	359,142	164,119	195,023	54.3%	164,790	30,233	2,997	----	33,230	9.3%	6,081
Spring Grove	On & Off Sale	----	1,300	346,180	198,519	147,661	42.7%	149,718	(2,057)	1,422	----	(635)	-0.2%	----
Stacy	On & Off Sale	[*]	1,305	629,215	322,120	307,095	48.8%	275,876	31,219	285,002	28,272	287,949	45.8%	70,000
St. Hilaire	On & Off Sale	----	276	451,897	245,580	206,317	45.7%	174,697	31,620	966	----	32,586	7.2%	18,000
St. James	Off Sale Only	----	4,632	816,895	581,608	235,287	28.8%	134,458	100,829	3,339	----	104,168	12.8%	54,450
St. Leo	On & Off Sale	----	98	106,716	45,964	60,752	56.9%	63,407	(2,655)	1,456	----	(1,199)	-1.1%	----
Thief River Falls	Off Sale Only	----	8,476	3,256,268	2,509,173	747,095	22.9%	471,507	275,588	8,243	----	283,831	8.7%	244,267
Tracy	On & Off Sale	----	2,179	669,195	401,949	267,246	39.9%	263,821	3,425	40,515	----	43,940	6.6%	30,000
Twin Valley	On & Off Sale	----	827	546,072	314,354	231,718	42.4%	289,893	(58,175)	10,414	95	(47,856)	-8.8%	30,000
Two Harbors	Off Sale Only	----	3,678	1,663,200	1,231,489	431,711	26.0%	259,532	172,179	14,785	----	186,964	11.2%	255,699
Ulen	On & Off Sale	----	547	310,580	162,732	147,848	47.6%	120,638	27,210	451	----	27,661	8.9%	20,000
Underwood	Off Sale Only	----	344	342,270	260,017	82,253	24.0%	71,315	10,938	11,214	----	22,152	6.5%	37,067
Vergas	Off Sale Only	----	324	458,145	344,820	113,325	24.7%	79,029	34,296	8,597	----	42,893	9.4%	14,000
Verndale	On & Off Sale	----	561	240,989	127,689	113,300	47.0%	120,631	(7,331)	1,733	----	(5,598)	-2.3%	----
Vesta	On & Off Sale	----	319	185,048	85,680	99,368	53.7%	109,113	(9,745)	2,336	----	(7,409)	-4.0%	----
Wadena	Off Sale Only	----	4,248	1,264,272	956,416	307,856	24.4%	184,512	123,344	1,524	----	124,868	9.9%	100,000
Waldorf	On & Off Sale	----	233	244,638	134,985	109,653	44.8%	110,262	(609)	4,895	----	4,286	1.8%	(87)
Walker	On & Off Sale	----	1,099	669,237	515,924	153,313	22.9%	116,606	36,707	472	----	37,179	5.6%	----
Walnut Grove	On & Off Sale	----	710	370,902	192,494	178,408	48.1%	173,604	4,804	618	----	5,422	1.5%	23,205
Warroad	Off Sale Only	----	1,761	1,072,463	805,559	266,904	24.9%	158,983	107,921	----	----	107,921	10.1%	280,000

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2005

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses	Amount	Percent of Sales	
Waverly	On & Off Sale	----	925	805,499	529,849	275,650	34.2%	233,109	42,541	171	8,253	34,459	4.3%	----
Wells	On & Off Sale	----	2,521	606,987	416,135	190,852	31.4%	210,951	(20,099)	11,875	69	(8,293)	-1.4%	25,000
West Concord	On & Off Sale	----	835	270,184	137,107	133,077	49.3%	143,207	(10,130)	6,597	----	(3,533)	-1.3%	----
Williams	On & Off Sale	----	213	345,704	203,304	142,400	41.2%	165,242	(22,842)	1,070	----	(21,772)	-6.3%	13,887
Wilmont	On & Off Sale	----	318	208,497	109,025	99,472	47.7%	104,236	(4,764)	6,302	479	1,059	0.5%	----
Windom	On & Off Sale	----	4,450	1,171,562	838,270	333,292	28.4%	250,251	83,041	----	----	83,041	7.1%	70,000
Winton	On & Off Sale	----	170	313,214	135,898	177,316	56.6%	152,981	24,335	7,569	----	31,904	10.2%	11,400
Wolf Lake	On & Off Sale	----	50	336,794	188,952	147,842	43.9%	179,457	(31,615)	14,558	5,790	(22,847)	-6.8%	(40,814)
Worthington	Off Sale Only	----	11,341	1,777,602	1,327,325	450,277	25.3%	297,785	152,492	9,471	1,201	160,762	9.0%	228,804
Off Sale Only			354,121	104,554,803	78,456,808	26,097,995	25.0%	17,000,771	9,097,224	826,023	525,620	9,397,627	9.0%	9,325,548
On & Off Sale			109,379	62,481,437	38,019,243	24,462,194	39.2%	23,066,030	1,396,164	1,338,208	305,422	2,428,950	3.9%	2,630,068
All Stores			463,500	167,036,240	116,476,051	50,560,189	30.3%	40,066,801	10,493,388	2,164,231	831,042	11,826,577	7.1%	11,955,616

Footnotes: [*] Large non-operating revenue amount reflects the sale of land.
 [0] Cash basis of accounting.
 [21] Discontinued liquor operations.

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Appendix 2

2005 Liquor Store Tables and Maps By Economic Development Region

Table 10
Comparison of Off-Sale City Liquor Store Operations - 2005
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income	Nonoperating		Net Income/ (Loss)	Net Income as a Percent of Sales	Transfers To/(From) Other Funds
						Expenses	Income		Revenues	Expenses			
1 - Northwest	13,066	3	\$1,895,550	\$1,449,971	\$445,579	\$271,596	14.3%	\$173,983	\$4,792	\$0	\$178,775	9.4%	\$208,089
2 - Headwaters	17,767	4	1,822,443	1,373,693	448,751	272,357	14.9%	176,394	12,577	52	188,919	10.4%	140,639
3 - Arrowhead	10,642	5	1,161,539	855,926	305,612	199,709	17.2%	105,903	9,759	1,089	114,573	9.9%	101,980
4 - West Central	52,072	17	1,177,667	893,427	284,240	176,956	15.0%	107,284	6,798	8,839	105,243	8.9%	98,822
5 - North Central	7,293	2	1,123,564	840,436	283,128	162,522	14.5%	120,606	7,429	0	128,035	11.4%	147,259
6E - Southwest Central	26,657	4	1,706,350	1,319,982	386,368	255,814	15.0%	130,554	4,850	3,815	131,590	7.7%	119,125
6W - Upper Southwest	14,423	5	704,739	522,360	182,379	138,562	19.7%	43,817	4,042	251	47,608	6.8%	40,165
7E - East Central	38,060	9	1,727,607	1,305,772	421,835	285,385	16.5%	136,450	20,080	18,869	137,661	8.0%	74,259
7W - Central	75,390	9	2,121,671	1,573,543	548,129	369,281	17.4%	178,847	14,981	11,887	181,942	8.6%	165,533
8 - Southwest	44,162	8	1,173,782	873,431	300,350	176,493	15.0%	123,857	11,577	5,321	130,113	11.1%	100,076
9 - South Central	26,465	8	672,436	494,413	178,023	108,983	16.2%	69,040	13,650	1,397	81,292	12.1%	231,537
10 - Southeast	28,124	4	935,219	678,763	256,457	218,209	23.3%	38,248	6,289	5,664	38,873	4.2%	41,495
11 - 7 County Twin Cities	428,923	37	2,548,537	1,922,418	626,119	455,431	17.9%	170,688	11,846	8,494	174,041	6.8%	147,641
Average for Off-Sale	783,044	115	\$1,729,136	\$1,300,750	\$428,386	\$294,363	17.0%	\$134,023	\$10,994	\$7,303	\$137,714	8.0%	\$128,594

Table 11
Comparison of City On-Sale Liquor Store Operations - 2005
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income	Nonoperating		Net Income/ (Loss)	Net Income as a Percent of Sales	Transfers To/(From) Other Funds
						Expenses	Income		Revenues	Expenses			
1 - Northwest	3,344	6	\$385,907	\$216,130	\$169,777	\$168,832	43.7%	\$945	\$3,399	\$16	\$4,328	1.1%	\$5,833
2 - Headwaters	4,854	9	516,564	312,050	204,514	178,466	34.5%	26,048	4,548	0	30,596	5.9%	38,120
3 - Arrowhead	7,938	13	391,416	221,840	169,576	158,605	40.5%	10,972	8,040	2,410	16,601	4.2%	14,086
4 - West Central	9,547	16	438,785	256,913	181,872	170,707	38.9%	11,165	6,613	3,904	13,874	3.2%	5,953
5 - North Central	10,157	17	581,776	365,268	216,508	186,010	32.0%	30,498	3,553	4,171	29,880	5.1%	36,310
6E - Southwest Central	9,012	9	530,699	327,078	203,621	206,882	39.0%	(3,261)	24,800	5,613	15,926	3.0%	6,303
6W - Upper Southwest	4,674	8	298,570	167,614	130,956	116,062	38.9%	14,894	3,032	1,718	16,208	5.4%	50,705
7E - East Central	11,835	9	819,849	555,914	263,935	214,110	26.1%	49,825	37,716	3,827	83,714	10.2%	41,900
7W - Central	4,084	5	539,525	325,171	214,354	192,853	35.7%	21,501	9,106	3,734	26,873	5.0%	26,892
8 - Southwest	14,589	20	335,562	195,365	140,196	136,865	40.8%	3,332	6,399	555	9,176	2.7%	9,777
9 - South Central	9,402	9	401,589	247,489	154,100	152,663	38.0%	1,437	11,389	269	12,557	3.1%	14,435
10 - Southeast	19,943	15	396,741	244,102	152,638	179,903	45.3%	(27,265)	9,548	648	(18,365)	-4.6%	3,799
11 - 7 County Twin Cities	17,852	4	1,917,375	1,269,248	648,127	512,591	26.7%	135,536	8,110	15,411	128,235	6.7%	96,846
Average for On-Sale	127,231	140	\$501,078	\$307,830	\$193,248	\$179,403	35.8%	\$13,845	\$9,790	\$2,622	\$21,013	4.2%	\$21,553

Table 12
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	Income	Revenues	Expenses	Amount	Percent of Sales		
1 - Northwest														
Ada	On & Off Sale		1,663	493,557	269,994	223,563	177,743	36.0%	45,820	8	---	45,828	9.3%	---
Goodridge	On & Off Sale		112	240,603	142,721	97,882	108,290	45.0%	(10,408)	5,652	---	(4,756)	-2.0%	---
Lancaster	On & Off Sale		337	217,411	143,344	74,067	91,003	41.9%	(16,936)	2,730	---	(14,206)	-6.5%	(5,000)
Mentor	On & Off Sale		129	365,901	180,786	185,115	171,365	46.8%	13,750	624	---	14,374	3.9%	(8,000)
Roseau	Off Sale Only		2,829	1,357,920	1,035,182	322,738	184,299	13.6%	138,439	6,133	---	144,572	10.6%	100,000
St. Hilaire	On & Off Sale		276	451,897	245,580	206,317	174,697	38.7%	31,620	966	---	32,586	7.2%	18,000
Thief River Falls	Off Sale Only		8,476	3,256,268	2,509,173	747,095	471,507	14.5%	275,588	8,243	---	283,831	8.7%	244,267
Twin Valley	On & Off Sale		827	546,072	314,354	231,718	289,893	53.1%	(58,175)	10,414	95	(47,856)	-8.8%	30,000
Warroad	Off Sale Only		1,761	1,072,463	805,559	266,904	158,983	14.8%	107,921	---	---	107,921	10.1%	280,000
Total for Region			16,410	8,002,092	5,646,693	2,355,399	1,827,780	22.8%	527,619	34,770	95	562,294	7.0%	659,267
Percent of Total MLS Operations			1.8%	3.0%	2.9%	3.1%	3.1%	---	3.0%	1.3%	0.0%	3.0%	---	3.7%
2 - Headwaters														
Akeley	On & Off Sale		403	467,011	257,563	209,448	149,013	31.9%	60,435	3	---	60,438	12.9%	---
Bagley	Off Sale Only		1,263	764,356	607,948	156,408	138,158	18.1%	18,250	1,325	---	19,575	2.6%	15,000
Baudette	On & Off Sale		1,084	1,008,035	650,502	357,533	270,985	26.9%	86,548	6,325	---	92,873	9.2%	140,000
Bemidji	Off Sale Only		13,059	3,911,478	2,910,735	1,000,743	613,635	15.7%	387,108	26,229	206	413,131	10.6%	547,554
Blackduck	On & Off Sale		733	673,946	429,263	244,683	235,475	34.9%	9,208	3,731	---	12,939	1.9%	60,700
Clearbrook	On & Off Sale		555	368,953	220,560	148,393	153,425	41.6%	(5,032)	11,586	---	6,554	1.8%	25,000
Kelliher	On & Off Sale		310	385,093	203,741	181,352	158,031	41.0%	23,321	1,264	---	24,585	6.4%	20,000
Mahnomen	On & Off Sale		1,204	877,928	570,702	307,226	286,132	32.6%	21,094	16,765	---	37,859	4.3%	---
Nevis	On & Off Sale		352	522,404	272,814	249,590	187,892	36.0%	61,698	192	---	61,890	11.8%	83,492
Park Rapids	Off Sale Only		3,445	2,613,939	1,976,087	637,852	337,633	12.9%	300,219	22,752	---	322,971	12.4%	---
Williams	On & Off Sale		213	345,704	203,304	142,400	165,242	47.8%	(22,842)	1,070	---	(21,772)	-6.3%	13,887
Total for Region			22,621	11,938,847	8,303,219	3,635,628	2,695,621	22.6%	940,007	91,242	206	1,031,043	8.6%	905,633
Percent of Total MLS Operations			2.5%	4.4%	4.3%	4.8%	4.6%	---	5.4%	3.5%	0.0%	5.5%	---	5.1%
3 - Arrowhead														
Aitkin	Off Sale Only		2,124	835,565	648,274	187,291	170,147	20.4%	17,144	20,625	---	37,769	4.5%	51,200
Barnum	On & Off Sale		601	467,109	242,480	224,629	162,984	34.9%	61,645	596	---	62,241	13.3%	28,000
Beaver Bay	On & Off Sale		185	346,796	173,506	173,290	149,484	43.1%	23,806	8,023	---	31,829	9.2%	6,500
Big Falls	On & Off Sale		267	306,100	173,410	132,690	129,992	42.5%	2,698	9,453	---	12,151	4.0%	28,500
Bigfork	On & Off Sale	[21]	468	105,681	58,449	47,232	91,445	86.5%	(44,213)	9,297	30,863	(65,779)	-62.2%	---
Cook	Off Sale Only		591	1,189,390	893,365	296,025	173,631	14.6%	122,394	5,163	402	127,155	10.7%	---
Cromwell	On & Off Sale		208	437,756	251,073	186,683	156,231	35.7%	30,452	13,067	467	43,052	9.8%	31,000
Grand Marais	Off Sale Only		1,417	1,342,916	911,596	431,320	232,896	17.3%	198,424	8,170	---	206,594	15.4%	200,000
Littlefork	On & Off Sale		706	322,463	196,766	125,697	134,317	41.7%	(8,620)	3,110	---	(5,510)	-1.7%	---
Moose Lake	On & Off Sale		2,490	524,331	371,929	152,402	234,661	44.8%	(82,259)	10,623	---	(71,636)	-13.7%	---
Northome	On & Off Sale		237	205,577	113,139	92,438	94,172	45.8%	(1,734)	10,293	---	8,559	4.2%	10,000
Orr	On & Off Sale		241	517,256	284,761	232,495	191,302	37.0%	41,193	5,372	---	46,565	9.0%	---
Palisade	On & Off Sale		151	382,038	253,488	128,550	132,239	34.6%	(3,689)	10,347	---	6,658	1.7%	---
Proctor	Off Sale Only		2,832	776,622	594,908	181,714	162,341	20.9%	19,373	53	5,044	14,382	1.9%	3,000
Ranier	On & Off Sale		175	333,771	148,719	185,052	168,823	50.6%	16,229	110	---	16,339	4.9%	18,000
Silver Bay	On & Off Sale		2,039	826,318	480,298	346,020	263,232	31.9%	82,788	16,657	---	99,445	12.0%	49,722
Two Harbors	Off Sale Only		3,678	1,663,200	1,231,489	431,711	259,532	15.6%	172,179	14,785	---	186,964	11.2%	255,699
Winton	On & Off Sale		170	313,214	135,898	177,316	152,981	48.8%	24,335	7,569	---	31,904	10.2%	11,400

Table 12
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	Income	Revenues	Expenses	Amount	Percent of Sales		
Total for Region			18,580	10,896,103	7,163,548	3,732,555	3,060,410	28.1%	672,145	153,313	36,776	788,682	7.2%	693,021
Percent of Total MLS Operations			2.0%	4.1%	3.7%	4.9%	5.2%	---	3.9%	5.8%	3.0%	4.2%	---	3.9%
4 - West Central														
Alexandria	Off Sale Only		11,043	4,075,467	3,205,801	869,666	526,459	12.9%	343,207	4,356	---	347,563	8.5%	375,000
Audubon	On & Off Sale		472	519,821	300,308	219,513	198,929	38.3%	20,584	12,221	18,241	14,564	2.8%	5,000
Barnesville	Off Sale Only		2,315	261,319	197,785	63,534	54,432	20.8%	9,102	1,479	---	10,581	4.0%	---
Battle Lake	Off Sale Only		780	868,923	626,331	242,592	161,106	18.5%	81,486	8,925	22,506	67,905	7.8%	20,000
Brandon	On & Off Sale		427	455,366	260,517	194,849	142,455	31.3%	52,394	7,332	---	59,726	13.1%	30,100
Browns Valley	On & Off Sale		643	268,251	174,017	94,234	110,448	41.2%	(16,214)	6,611	1,046	(10,649)	-4.0%	24,000
Callaway	On & Off Sale	[0]	210	302,763	177,562	125,201	122,798	40.6%	2,403	98	---	2,501	0.8%	2,167
Dalton	Off Sale Only		252	242,558	190,477	52,081	53,009	21.9%	(928)	1,346	---	418	0.2%	---
Detroit Lakes	Off Sale Only		8,004	3,972,525	3,011,114	961,411	323,549	8.1%	637,862	36,042	57,450	616,454	15.5%	423,771
Elizabeth	Off Sale Only		171	275,422	203,048	72,374	69,676	25.3%	2,698	244	---	2,942	1.1%	426
Erhard	Off Sale Only		138	252,226	190,245	61,981	64,325	25.5%	(2,344)	588	---	(1,756)	-0.7%	5,000
Fergus Falls	Off Sale Only		13,903	4,255,368	3,180,746	1,074,622	773,982	18.2%	300,640	16,684	69,371	247,953	5.8%	271,328
Frazee	On & Off Sale		1,393	672,776	411,997	260,779	260,353	38.7%	426	121	---	547	0.1%	---
Glenwood	Off Sale Only		2,663	1,056,905	807,833	249,072	150,974	14.3%	98,098	3,306	---	101,404	9.6%	342,251
Hawley	Off Sale Only		1,915	618,680	461,863	156,817	126,380	20.4%	30,437	179	937	29,679	4.8%	1,000
Herman	On & Off Sale		423	312,350	167,651	144,699	148,992	47.7%	(4,293)	19	---	(4,274)	-1.4%	3,000
Hitterdal	On & Off Sale		182	296,405	157,262	139,143	129,895	43.8%	9,248	---	---	9,248	3.1%	---
Lake Park	On & Off Sale		837	603,446	356,490	246,956	253,011	41.9%	(6,055)	4,494	---	(1,561)	-0.3%	(109,400)
Millerville	On & Off Sale		113	286,720	181,662	105,058	124,750	43.5%	(19,692)	23,160	---	3,468	1.2%	14,100
Miltona	On & Off Sale		303	603,305	353,031	250,274	249,275	41.3%	999	2,758	---	3,757	0.6%	29,000
Morris	Off Sale Only		5,085	1,285,119	978,332	306,787	189,902	14.8%	116,885	8,669	---	125,554	9.8%	55,000
New York Mills	On & Off Sale		1,192	634,371	373,260	261,111	186,841	29.5%	74,270	4,055	---	78,325	12.3%	57,100
Ogema	On & Off Sale		127	343,943	201,391	142,552	101,534	29.5%	41,018	6,480	---	47,498	13.8%	44,771
Osakis	On & Off Sale		1,605	576,623	312,740	263,883	206,954	35.9%	56,929	19,479	---	76,408	13.3%	35,000
Parkers Prairie	On & Off Sale		1,023	497,048	331,031	166,017	194,982	39.2%	(28,965)	3,975	37,393	(62,383)	-12.6%	(18,784)
Pelican Rapids	Off Sale Only		2,409	719,180	552,228	166,952	138,850	19.3%	28,102	---	---	28,102	3.9%	24,377
Perham	Off Sale Only		2,726	1,336,238	977,621	358,617	225,261	16.9%	133,356	13,935	---	147,291	11.0%	110,750
Ulen	On & Off Sale		547	310,580	162,732	147,848	120,638	38.8%	27,210	451	---	27,661	8.9%	20,000
Underwood	Off Sale Only		344	342,270	260,017	82,253	71,315	20.8%	10,938	11,214	---	22,152	6.5%	37,067
Vergas	Off Sale Only		324	458,145	344,820	113,325	79,029	17.2%	34,296	8,597	---	42,893	9.4%	14,000
Wolf Lake	On & Off Sale		50	336,794	188,952	147,842	179,457	53.3%	(31,615)	14,558	5,790	(22,847)	-6.8%	(40,814)
Total for Region			61,619	27,040,907	19,298,864	7,742,043	5,739,561	21.2%	2,002,482	221,376	212,734	2,011,124	7.4%	1,775,210
Percent of Total MLS Operations			6.8%	10.1%	10.0%	10.1%	9.7%	---	11.5%	8.4%	17.6%	10.7%	---	10.0%
5 - North Central														
Bertha	On & Off Sale		475	215,853	122,931	92,922	89,725	41.6%	3,197	1,106	---	4,303	2.0%	---
Browerville	On & Off Sale		731	505,175	262,291	242,884	230,233	45.6%	12,651	3,006	---	15,657	3.1%	12,708
Clarissa	On & Off Sale		631	369,355	215,830	153,525	142,692	38.6%	10,833	4,545	---	15,378	4.2%	10,000
Eagle Bend	On & Off Sale		613	290,469	171,890	118,579	120,485	41.5%	(1,906)	14,208	---	12,302	4.2%	---
Fifty Lakes	On & Off Sale		405	384,441	169,243	215,198	207,610	54.0%	7,588	1,384	10,092	(1,120)	-0.3%	(39,435)
Flensburg	On & Off Sale	[0]	241	224,587	108,323	116,264	113,949	50.7%	2,315	15,475	14,493	3,297	1.5%	---
Hackensack	On & Off Sale		313	1,000,270	668,284	331,986	317,891	31.8%	14,095	1,553	25,735	(10,087)	-1.0%	54,600
Long Prairie	Off Sale Only		3,045	982,856	724,456	258,400	140,532	14.3%	117,868	13,334	---	131,202	13.3%	194,517

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							Expenses	Income	Revenues	Expenses	Amount	Percent of Sales		
Longville	On & Off Sale		182	1,014,586	647,024	367,562	297,038	29.3%	70,524	1,096	14,832	56,788	5.6%	385,900
Menahga	On & Off Sale		1,222	789,694	430,998	358,696	274,478	34.8%	84,218	---	4,211	80,007	10.1%	50,000
Nisswa	On & Off Sale		2,048	2,697,733	1,889,533	808,200	633,719	23.5%	174,481	---	1,540	172,941	6.4%	91,500
Randall	On & Off Sale		590	497,189	320,146	177,043	176,641	35.5%	402	9,873	---	10,275	2.1%	---
Remer	On & Off Sale		365	487,491	274,103	213,388	161,927	33.2%	51,461	---	---	51,461	10.6%	52,000
Sebeka	On & Off Sale		681	503,126	285,347	217,779	158,552	31.5%	59,227	5,946	---	65,173	13.0%	---
Verndale	On & Off Sale		561	240,989	127,689	113,300	120,631	50.1%	(7,331)	1,733	---	(5,598)	-2.3%	---
Wadena	Off Sale Only		4,248	1,264,272	956,416	307,856	184,512	14.6%	123,344	1,524	---	124,868	9.9%	100,000
Walker	On & Off Sale		1,099	669,237	515,924	153,313	116,606	17.4%	36,707	472	---	37,179	5.6%	---
Total for Region			17,450	12,137,323	7,890,428	4,246,895	3,487,221	28.7%	759,674	75,255	70,903	764,026	6.3%	911,790
Percent of Total MLS Operations			1.9%	4.5%	4.1%	5.6%	5.9%	---	4.4%	2.9%	5.9%	4.1%	---	5.1%
6E - Southwest Central														
Biscay	On & Off Sale		111	787,854	332,832	455,022	467,285	59.3%	(12,263)	39,212	39,910	(12,961)	-1.6%	2,164
Buffalo Lake	On & Off Sale		751	399,430	248,765	150,665	139,967	35.0%	10,698	31,358	---	42,056	10.5%	24,561
Darwin	Off Sale Only		295	334,990	266,220	68,770	73,059	21.8%	(4,289)	3,226	---	(1,063)	-0.3%	---
Dassel	On & Off Sale		1,276	967,629	753,690	213,939	166,381	17.2%	47,558	8,381	10,604	45,335	4.7%	---
Fairfax	On & Off Sale		1,271	452,264	274,857	177,407	192,103	42.5%	(14,696)	6,456	---	(8,240)	-1.8%	---
Glencoe	Off Sale Only		5,691	1,055,617	806,521	249,096	125,454	11.9%	123,642	539	10,190	113,991	10.8%	96,000
Hutchinson	Off Sale Only		13,817	3,923,217	3,036,995	886,222	577,676	14.7%	308,546	8,889	5,068	312,367	8.0%	321,500
Litchfield	Off Sale Only		6,854	1,511,577	1,170,192	341,385	247,067	16.3%	94,318	6,747	---	101,065	6.7%	59,000
Morton	On & Off Sale		428	282,722	153,668	129,054	135,712	48.0%	(6,658)	2,653	---	(4,005)	-1.4%	---
Olivia	On & Off Sale		2,579	801,497	546,631	254,866	252,228	31.5%	2,638	16,009	---	18,647	2.3%	10,000
Renville	On & Off Sale	[21]	1,280	179,303	135,120	44,183	99,919	55.7%	(55,736)	97,853	---	42,117	23.5%	---
Sacred Heart	On & Off Sale		523	336,816	185,754	151,062	173,483	51.5%	(22,421)	18,988	---	(3,433)	-1.0%	---
Silver Lake	On & Off Sale		793	568,773	312,383	256,390	234,861	41.3%	21,529	2,293	---	23,822	4.2%	20,000
Total for Region			35,669	11,601,689	8,223,628	3,378,061	2,885,195	24.9%	492,866	242,604	65,772	669,698	5.8%	533,225
Percent of Total MLS Operations			3.9%	4.3%	4.3%	4.4%	4.9%	---	2.8%	9.2%	5.4%	3.6%	---	3.0%
6W - Upper Southwest														
Appleton	Off Sale Only		2,680	374,141	270,070	104,071	84,801	22.7%	19,270	---	---	19,270	5.2%	10,000
Benson	On & Off Sale		3,346	963,469	591,103	372,366	321,094	33.3%	51,272	6,279	---	57,551	6.0%	90,000
Boyd	On & Off Sale		175	275,760	138,677	137,083	127,373	46.2%	9,710	9,528	---	19,238	7.0%	---
Clontarf	On & Off Sale		158	282,664	163,416	119,248	100,868	35.7%	18,380	---	---	18,380	6.5%	22,572
Danvers	On & Off Sale		97	258,694	130,766	127,928	109,525	42.3%	18,403	5,853	---	24,256	9.4%	158,715
Dawson	Off Sale Only		1,478	380,307	277,542	102,765	96,800	25.5%	5,965	1,849	---	7,814	2.1%	---
De Graff	On & Off Sale		137	268,395	140,986	127,409	100,782	37.5%	26,627	---	---	26,627	9.9%	123,626
Granite Falls	Off Sale Only		3,088	770,625	569,795	200,830	121,978	15.8%	78,852	17,363	---	96,215	12.5%	100,826
Hanley Falls	On & Off Sale		304	232,863	130,003	102,860	105,100	45.1%	(2,240)	905	---	(1,335)	-0.6%	8,625
Madison	Off Sale Only		1,703	339,617	253,489	86,128	90,596	26.7%	(4,468)	997	---	(3,471)	-1.0%	---
Maynard	On & Off Sale	[21]	359	---	---	---	348	---	(348)	238	13,741	(13,851)	ERR	2,100
Montevideo	Off Sale Only		5,474	1,659,006	1,240,905	418,101	298,635	18.0%	119,466	---	1,253	118,213	7.1%	90,000
St. Leo	On & Off Sale		98	106,716	45,964	60,752	63,407	59.4%	(2,655)	1,456	---	(1,199)	-1.1%	---
Total for Region			19,097	5,912,257	3,952,716	1,959,541	1,621,307	27.4%	338,234	44,468	14,994	367,708	6.2%	606,464
Percent of Total MLS Operations			2.1%	2.2%	2.1%	2.6%	2.7%	---	1.9%	1.7%	1.2%	2.0%	---	3.4%

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							Expenses	Income	Revenues	Expenses	Amount	Percent of Sales		
7E - East Central														
Braham	Off Sale Only		1,570	1,026,818	780,209	246,609	217,592	21.2%	29,017	70,164	84,997	14,184	1.4%	12,000
Cambridge	Off Sale Only		7,057	3,393,129	2,592,305	800,824	458,888	13.5%	341,936	20,010	---	361,946	10.7%	200,000
Finlayson	On & Off Sale		326	424,535	250,825	173,710	130,623	30.8%	43,087	1,125	---	44,212	10.4%	---
Foreston	On & Off Sale	[0]	493	407,775	200,535	207,240	203,334	49.9%	3,906	4,025	---	7,931	1.9%	5,000
Hinckley	On & Off Sale		1,432	1,521,962	1,170,481	351,481	201,035	13.2%	150,446	6,556	4,710	152,292	10.0%	125,410
Isanti	Off Sale Only		5,181	1,871,141	1,416,271	454,870	330,721	17.7%	124,149	21,816	---	145,965	7.8%	50,000
Isle	On & Off Sale		818	1,098,007	714,679	383,328	332,541	30.3%	50,787	2,983	1,460	52,310	4.8%	---
Lindstrom	On & Off Sale		3,923	2,156,879	1,519,659	637,220	487,431	22.6%	149,789	23,020	---	172,809	8.0%	105,200
Milaca	Off Sale Only		2,729	1,350,534	1,008,584	341,950	188,025	13.9%	153,925	8,936	11,848	151,013	11.2%	20,000
Mora	Off Sale Only		3,560	2,089,631	1,572,287	517,344	251,719	12.0%	265,625	5,120	---	270,745	13.0%	270,000
North Branch	Off Sale Only		10,205	1,844,300	1,378,260	466,040	357,402	19.4%	108,638	4,039	42,149	70,528	3.8%	108,693
Ogilvie	On & Off Sale		478	463,670	285,032	178,638	165,074	35.6%	13,564	7,317	---	20,881	4.5%	70,492
Pine City	Off Sale Only		3,255	1,852,005	1,363,058	488,947	514,330	27.8%	(25,383)	6,109	8,198	(27,472)	-1.5%	---
Princeton	Off Sale Only		4,503	2,120,902	1,640,971	479,931	249,792	11.8%	230,139	44,526	22,628	252,037	11.9%	7,640
Rush City	On & Off Sale		3,060	676,594	539,894	136,700	131,076	19.4%	5,624	9,420	---	15,044	2.2%	1,000
Stacy	On & Off Sale	[*]	1,305	629,215	322,120	307,095	275,876	43.8%	31,219	285,002	28,272	287,949	45.8%	70,000
Total for Region			49,895	22,927,097	16,755,170	6,171,927	4,495,459	19.6%	1,676,468	520,168	204,262	1,992,374	8.7%	1,045,435
Percent of Total MLS Operations			5.5%	8.5%	8.7%	8.1%	7.6%	---	9.7%	19.7%	16.9%	10.6%	---	5.9%
7W - Central														
Big Lake	Off Sale Only		8,671	2,412,285	1,820,262	592,023	391,454	16.2%	200,569	21,715	7,509	214,775	8.9%	180,000
Buffalo	Off Sale Only		13,251	2,477,884	1,718,901	758,983	532,592	21.5%	226,391	34	57,366	169,059	6.8%	300,000
Delano	Off Sale Only		4,612	1,923,911	1,440,535	483,376	355,779	18.5%	127,597	7,438	---	135,035	7.0%	342,000
Elk River	Off Sale Only		21,548	4,806,061	3,505,709	1,300,352	797,423	16.6%	502,929	49,287	41,783	510,433	10.6%	233,300
Gilman	On & Off Sale	[0]	231	335,566	178,053	157,513	171,068	51.0%	(13,555)	7,959	---	(5,596)	-1.7%	5,564
Holdingford	On & Off Sale		754	349,520	173,355	176,165	149,166	42.7%	26,999	22,946	---	49,945	14.3%	67,817
Howard Lake	On & Off Sale		1,966	847,898	580,478	267,420	246,132	29.0%	21,288	11,458	10,418	22,328	2.6%	55,000
Maple Lake	Off Sale Only		1,879	1,020,674	760,104	260,570	197,612	19.4%	62,958	6,081	---	69,039	6.8%	40,000
Monticello	Off Sale Only		10,662	3,540,572	2,614,197	926,375	558,544	15.8%	367,831	26,948	---	394,779	11.2%	250,000
Paynesville	Off Sale Only		2,297	718,522	560,235	158,287	143,064	19.9%	15,223	1,685	---	16,908	2.4%	29,500
Sauk Rapids	Off Sale Only		12,470	2,195,133	1,741,940	453,193	347,064	15.8%	106,129	21,642	322	127,449	5.8%	115,000
South Haven	On & Off Sale		208	359,142	164,119	195,023	164,790	45.9%	30,233	2,997	---	33,230	9.3%	6,081
Waverly	On & Off Sale		925	805,499	529,849	275,650	233,109	28.9%	42,541	171	8,253	34,459	4.3%	---
Total for Region			79,474	21,792,667	15,787,737	6,004,930	4,287,797	19.7%	1,717,133	180,361	125,651	1,771,843	8.1%	1,624,262
Percent of Total MLS Operations			8.7%	8.1%	8.2%	7.9%	7.3%	---	9.9%	6.8%	10.4%	9.4%	---	9.1%
8 - Southwest														
Avoca	On & Off Sale		132	229,608	122,511	107,097	95,072	41.4%	12,025	4,379	301	16,103	7.0%	---
Balaton	On & Off Sale		608	431,360	247,258	184,102	149,846	34.7%	34,256	8,163	---	42,419	9.8%	27,163
Belview	On & Off Sale		381	324,451	189,338	135,113	163,165	50.3%	(28,052)	2,153	---	(25,899)	-8.0%	---
Cottonwood	On & Off Sale		1,140	555,338	337,300	218,038	212,586	38.3%	5,452	127	926	4,653	0.8%	23,000
Dundee	On & Off Sale		97	189,301	90,764	98,537	119,391	63.1%	(20,854)	6,036	---	(14,818)	-7.8%	1,626
Ellsworth	On & Off Sale	[0]	529	260,309	145,538	114,771	110,616	42.5%	4,155	4,945	238	8,862	3.4%	9,885
Hadley	On & Off Sale		62	190,217	88,145	102,072	91,410	48.1%	10,662	11,210	---	21,872	11.5%	---
Heron Lake	On & Off Sale		773	247,406	146,701	100,705	106,087	42.9%	(5,382)	790	5,940	(10,532)	-4.3%	---
Ivanhoe	On & Off Sale		634	394,524	217,868	176,656	177,164	44.9%	(508)	179	292	(621)	-0.2%	1,000

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							Expenses	Income	Revenues	Expenses	Amount	Percent of Sales		
Jackson	Off Sale Only		3,480	688,439	537,081	151,358	127,153	18.5%	24,205	12,797	---	37,002	5.4%	30,000
Jasper	On & Off Sale	[21]	582	12,795	6,648	6,147	11,821	92.4%	(5,674)	17,927	---	12,253	95.8%	---
Lake Benton	On & Off Sale		679	229,716	130,457	99,259	90,057	39.2%	9,202	365	---	9,567	4.2%	9,654
Lake Wilson	On & Off Sale		256	196,579	97,826	98,753	124,859	63.5%	(26,106)	6,156	162	(20,112)	-10.2%	---
Lakefield	Off Sale Only		1,710	284,472	201,765	82,707	81,616	28.7%	1,091	9,173	---	10,264	3.6%	---
Lismore	On & Off Sale		213	287,003	149,375	137,628	139,031	48.4%	(1,403)	195	2,688	(3,896)	-1.4%	---
Luverne	Off Sale Only		4,596	773,561	564,430	209,131	178,177	23.0%	30,954	3,113	---	34,067	4.4%	38,000
Marshall	Off Sale Only		12,932	3,355,625	2,485,415	870,210	300,794	9.0%	569,416	27,884	129	597,171	17.8%	375,000
Okabena	On & Off Sale		182	267,289	157,598	109,691	136,142	50.9%	(26,451)	8,652	---	(17,799)	-6.7%	---
Pipestone	Off Sale Only		4,356	985,340	713,777	271,563	132,059	13.4%	139,504	13,350	---	152,854	15.5%	58,000
Redwood Falls	Off Sale Only		5,327	1,428,085	1,095,600	332,485	259,185	18.1%	73,300	15,845	41,234	47,911	3.4%	70,000
Round Lake	Off Sale Only		420	97,128	62,057	35,071	35,177	36.2%	(106)	979	---	873	0.9%	803
Russell	On & Off Sale		345	290,131	152,561	137,570	109,019	37.6%	28,551	6,937	81	35,407	12.2%	---
Tracy	On & Off Sale		2,179	669,195	401,949	267,246	263,821	39.4%	3,425	40,515	---	43,940	6.6%	30,000
Vesta	On & Off Sale		319	185,048	85,680	99,368	109,113	59.0%	(9,745)	2,336	---	(7,409)	-4.0%	---
Walnut Grove	On & Off Sale		710	370,902	192,944	178,408	173,604	46.8%	4,804	618	---	5,422	1.5%	23,205
Wilmont	On & Off Sale		318	208,497	109,025	99,472	104,236	50.0%	(4,764)	6,302	479	1,059	0.5%	---
Windom	On & Off Sale		4,450	1,171,562	838,270	333,292	250,251	21.4%	83,041	---	---	83,041	7.1%	70,000
Worthington	Off Sale Only		11,341	1,777,602	1,327,325	450,277	297,785	16.8%	152,492	9,471	1,201	160,762	9.0%	228,804
Total for Region			58,751	16,101,483	10,894,756	5,206,727	4,149,237	25.8%	1,057,490	220,597	53,671	1,224,416	7.6%	996,140
Percent of Total MLS Operations			6.5%	6.0%	5.7%	6.8%	7.0%	---	6.1%	8.4%	4.4%	6.5%	---	5.6%
9 - South Central														
Blue Earth	Off Sale Only		3,489	1,005,540	758,463	247,077	175,577	17.5%	71,500	35,841	11,175	96,166	9.6%	1,051
Butterfield	Off Sale Only		529	213,085	161,732	51,353	46,440	21.8%	4,913	1,057	---	5,970	2.8%	---
Cleveland	On & Off Sale		717	228,979	131,944	97,035	108,817	47.5%	(11,782)	19,969	1,746	6,441	2.8%	1
Delavan	On & Off Sale		192	183,114	94,379	88,735	103,719	56.6%	(14,984)	11,057	---	(3,927)	-2.1%	---
Elmore	Off Sale Only		680	130,794	99,276	31,518	29,683	22.7%	1,835	646	---	2,481	1.9%	220
Fairmont	Off Sale Only		10,729	2,351,652	1,729,616	622,036	294,378	12.5%	327,658	57,303	---	384,961	16.4%	1,750,000
Hanska	On & Off Sale		419	330,910	189,636	141,274	167,542	50.6%	(26,268)	14,869	---	(11,399)	-3.4%	20,000
Kiester	Off Sale Only		511	153,228	110,692	42,536	27,104	17.7%	15,432	---	---	15,432	10.1%	11,573
Le Center	On & Off Sale		2,371	720,929	487,368	233,561	206,430	28.6%	27,131	13,532	---	40,663	5.6%	75,000
Lewisville	On & Off Sale		255	209,347	110,023	99,324	100,403	48.0%	(1,079)	8,351	---	7,272	3.5%	---
Madelia	Off Sale Only		2,303	310,105	232,792	77,313	51,743	16.7%	25,570	6,216	---	31,786	10.3%	35,000
Mapleton	On & Off Sale		1,661	527,969	312,209	215,760	200,939	38.1%	14,821	16,618	27	31,412	5.9%	---
Sherburn	On & Off Sale		1,033	561,430	350,726	210,704	164,900	29.4%	45,804	1,334	583	46,555	8.3%	10,000
Sleepy Eye	Off Sale Only		3,592	398,186	281,123	117,063	112,484	28.2%	4,579	4,794	---	9,373	2.4%	---
St. James	Off Sale Only		4,632	816,895	581,608	235,287	134,458	16.5%	100,829	3,339	---	104,168	12.8%	54,450
Waldorf	On & Off Sale		233	244,638	134,985	109,653	110,262	45.1%	(609)	4,895	---	4,286	1.8%	(87)
Wells	On & Off Sale		2,521	606,987	416,135	190,852	210,951	34.8%	(20,099)	11,875	69	(8,293)	-1.4%	25,000
Total for Region			35,867	8,993,788	6,182,707	2,811,081	2,245,830	25.0%	565,251	211,696	13,600	763,347	8.5%	1,982,208
Percent of Total MLS Operations			3.9%	3.3%	3.2%	3.7%	3.8%	---	3.3%	8.0%	1.1%	4.1%	---	11.1%
10 - Southeast														
Caledonia	Off Sale Only		2,948	469,819	359,683	110,136	82,117	17.5%	28,019	---	---	28,019	6.0%	25,881
Canton	On & Off Sale		328	93,203	69,938	23,265	30,583	32.8%	(7,318)	3,510	---	(3,808)	-4.1%	---
Conger	On & Off Sale	[0]	144	177,365	94,185	83,180	85,842	48.4%	(2,662)	986	---	(1,676)	-0.9%	---

Table 12
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	Income	Revenues	Expenses	Amount	Percent of Sales		
Ellendale	On & Off Sale		636	303,331	176,591	126,740	141,564	46.7%	(14,824)	687	---	(14,137)	-4.7%	---
Houston	On & Off Sale		1,011	412,036	233,854	178,182	199,261	48.4%	(21,079)	5,045	---	(16,034)	-3.9%	---
Kasson	Off Sale Only		5,312	884,564	674,928	209,636	172,861	19.5%	36,775	2,539	---	39,314	4.4%	15,100
Kellogg	On & Off Sale		468	165,369	65,858	99,511	105,364	63.7%	(5,853)	18,477	---	12,624	7.6%	---
Kenyon	On & Off Sale		1,696	487,028	280,802	206,226	229,468	47.1%	(23,242)	10,728	---	(12,514)	-2.6%	16,980
Leroy	Off Sale Only	[21]	903	100,917	---	100,917	106,820	105.8%	(5,903)	3,114	22,654	(25,443)	-25.2%	---
Lonsdale	On & Off Sale		2,401	867,624	641,040	226,584	216,306	24.9%	10,278	25,694	---	35,972	4.1%	---
Mabel	On & Off Sale	[21]	756	236,089	130,870	105,219	134,549	57.0%	(29,330)	14,657	---	(14,673)	-6.2%	10,000
Mazeppa	On & Off Sale		794	308,884	197,905	110,979	113,221	36.7%	(2,242)	11,266	---	9,024	2.9%	---
Medford	On & Off Sale		1,135	473,372	271,025	202,347	235,207	49.7%	(32,860)	9,510	---	(23,350)	-4.9%	---
Northfield	Off Sale Only		18,961	2,285,577	1,680,439	605,138	511,038	22.4%	94,100	19,502	---	113,602	5.0%	125,000
Pine Island	On & Off Sale		3,268	690,298	428,314	261,984	529,924	76.8%	(267,940)	8,821	9,724	(268,843)	-38.9%	---
Plainview	On & Off Sale		3,386	543,188	351,302	191,886	209,311	38.5%	(17,425)	15,134	---	(2,291)	-0.4%	---
Rushford	On & Off Sale		1,785	576,959	384,225	192,734	175,022	30.3%	17,712	10,692	---	28,404	4.9%	30,000
Spring Grove	On & Off Sale		1,300	346,180	198,519	147,661	149,718	43.2%	(2,057)	1,422	---	(635)	-0.2%	---
West Concord	On & Off Sale		835	270,184	137,107	133,077	143,207	53.0%	(10,130)	6,597	---	(3,533)	-1.3%	---
Total for Region			48,067	9,691,987	6,376,585	3,315,402	3,571,383	36.8%	(255,981)	168,381	32,378	(119,978)	-1.2%	222,961
Percent of Total MLS Operations			5.3%	3.6%	3.3%	4.3%	6.1%	---	-1.5%	6.4%	2.7%	-0.6%	---	1.3%
11 - 7 County Twin Cities														
Anoka	Off Sale Only		17,899	3,189,297	2,396,337	792,960	642,216	20.1%	150,744	31,314	---	182,058	5.7%	159,000
Apple Valley	Off Sale Only		48,988	6,405,618	4,756,524	1,649,094	1,138,919	17.8%	510,175	45,573	---	555,748	8.7%	400,000
Brooklyn Center	Off Sale Only		28,137	4,610,091	3,518,185	1,091,906	934,124	20.3%	157,782	25,128	---	182,910	4.0%	125,000
Columbia Heights	Off Sale Only		18,261	6,713,932	5,210,861	1,503,071	1,303,000	19.4%	200,071	28,485	24	228,532	3.4%	210,747
Eden Prairie	Off Sale Only		60,955	10,023,770	7,362,098	2,661,672	1,553,098	15.5%	1,108,574	28,200	40,101	1,096,673	10.9%	600,000
Edina	Off Sale Only		47,448	10,752,724	7,918,705	2,834,019	1,830,608	17.0%	1,003,411	---	---	1,003,411	9.3%	927,500
Farmington	Off Sale Only		18,023	3,441,312	2,529,865	911,447	651,939	18.9%	259,508	13,935	5,519	267,924	7.8%	125,550
Fridley	Off Sale Only		26,679	5,283,229	4,061,768	1,221,461	857,690	16.2%	363,771	12,095	---	375,866	7.1%	500,000
Lakeville	Off Sale Only		51,722	11,481,091	8,569,271	2,911,820	1,745,755	15.2%	1,166,065	25,342	42,252	1,149,155	10.0%	683,041
Lexington	Off Sale Only		2,114	2,598,458	2,054,318	544,140	380,466	14.6%	163,674	8,307	---	171,981	6.6%	121,245
Mound	Off Sale Only		9,838	2,134,980	1,685,952	449,028	508,100	23.8%	(59,072)	---	59,708	(118,780)	-5.6%	---
Richfield	Off Sale Only		33,667	10,016,562	7,663,319	2,353,243	1,763,745	17.6%	589,498	30,141	---	619,639	6.2%	716,660
Robbinsdale	Off Sale Only		13,873	2,011,139	1,502,803	508,336	499,743	24.8%	8,593	5,059	---	13,652	0.7%	50,000
Rogers	On & Off Sale		6,716	2,851,190	1,954,277	896,913	699,009	24.5%	197,904	1,620	61,644	137,880	4.8%	93,882
Savage	Off Sale Only		24,662	5,749,755	4,342,527	1,407,228	949,831	16.5%	457,397	91,095	109,501	438,991	7.6%	435,000
Shorewood	Off Sale Only		7,551	2,035,480	1,476,866	558,614	529,241	26.0%	29,373	17,419	---	46,792	2.3%	50,000
Spring Lake Park	Off Sale Only		6,642	2,527,828	1,932,871	594,957	632,236	25.0%	(37,279)	68,178	5,770	25,129	1.0%	150,000
St. Anthony	Off Sale Only		8,376	5,298,404	4,129,045	1,169,359	854,207	16.1%	315,152	5,296	51,387	269,061	5.1%	131,250
St. Francis	On & Off Sale		7,163	1,717,092	1,336,721	380,371	233,286	13.6%	147,085	9,349	---	156,434	9.1%	13,500
Watertown	Off Sale Only	[21]	4,088	22,195	18,146	4,049	76,017	342.5%	(71,968)	2,753	---	(69,215)	-311.8%	77,733
Wayzata	On & Off Sale		3,973	3,101,217	1,785,994	1,315,223	1,118,070	36.1%	197,153	21,471	---	218,624	7.0%	280,000
Total for Region			446,775	101,965,364	76,206,453	25,758,911	18,901,300	18.5%	6,857,611	470,760	375,906	6,952,465	6.8%	5,850,108
Percent of Total MLS Operations			49.1%	37.9%	39.6%	33.8%	32.1%	---	39.5%	17.9%	31.1%	37.0%	---	32.9%
Off Sale Only			783,044	198,850,668	149,586,269	49,264,399	33,851,706	17.0%	15,412,693	1,264,343	839,882	15,837,154	8.0%	14,788,274

Table 12
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City

<u>Region and City</u>	<u>Type of Store</u>	<u>Foot- notes</u>	<u>Population</u>	<u>Sales</u>	<u>Cost of Sales</u>	<u>Gross Profit</u>	<u>Operating</u>			<u>Nonoperating</u>		<u>Net Profit/(Loss)</u>		<u>Transfers To/(From) Other Funds</u>
							<u>Expenses</u>	<u>Expenses as a Percent of Sales</u>	<u>Income</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Amount</u>	<u>Percent of Sales</u>	
On & Off Sale			127,231	70,150,936	43,096,235	27,054,701	25,116,395	35.8%	1,938,306	1,370,648	367,066	2,941,888	4.2%	3,017,450
All Stores			910,275	269,001,604	192,682,504	76,319,100	58,968,101	21.9%	17,350,999	2,634,991	1,206,948	18,779,042	7.0%	17,805,724
	Footnotes:	[*]	Large non-operating revenue amount reflects the sale of land.											
		[0]	Cash basis of accounting.											
		[21]	Discontinued liquor operations.											

Table 13
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profits	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	Expenses as Percent of Sales	Income	Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest															
1	Roseau	Off Sale Only		2,829	1,357,920	1,035,182	322,738	184,299	13.6%	138,439	6,133	---	144,572	10.6%	100,000
2	Warroad	Off Sale Only		1,761	1,072,463	805,559	266,904	158,983	14.8%	107,921	---	---	107,921	10.1%	280,000
3	Thief River Falls	Off Sale Only		8,476	3,256,268	2,509,173	747,095	471,507	14.5%	275,588	8,243	---	283,831	8.7%	244,267
1	Ada	On & Off Sale		1,663	493,557	269,994	223,563	177,743	36.0%	45,820	8	---	45,828	9.3%	---
2	St. Hilaire	On & Off Sale		276	451,897	245,580	206,317	174,697	38.7%	31,620	966	---	32,586	7.2%	18,000
3	Mentor	On & Off Sale		129	365,901	180,786	185,115	171,365	46.8%	13,750	624	---	14,374	3.9%	(8,000)
4	Goodridge	On & Off Sale		112	240,603	142,721	97,882	108,290	45.0%	(10,408)	5,652	---	(4,756)	-2.0%	---
5	Lancaster	On & Off Sale		337	217,411	143,344	74,067	91,003	41.9%	(16,936)	2,730	---	(14,206)	-6.5%	(5,000)
6	Twin Valley	On & Off Sale		827	546,072	314,354	231,718	289,893	53.1%	(58,175)	10,414	95	(47,856)	-8.8%	30,000
Total for Region				16,410	8,002,092	5,646,693	2,355,399	1,827,780	22.8%	527,619	34,770	95	562,294	7.0%	659,267
Percent of Total MLS Operations				1.8%	3.0%	2.9%	3.1%	3.1%	---	3.0%	1.3%	0.0%	3.0%	---	3.7%
2 - Headwaters															
1	Park Rapids	Off Sale Only		3,445	2,613,939	1,976,087	637,852	337,633	12.9%	300,219	22,752	---	322,971	12.4%	---
2	Bemidji	Off Sale Only		13,059	3,911,478	2,910,735	1,000,743	613,635	15.7%	387,108	26,229	206	413,131	10.6%	547,554
3	Bagley	Off Sale Only		1,263	764,356	607,948	156,408	138,158	18.1%	18,250	1,325	---	19,575	2.6%	15,000
1	Akeley	On & Off Sale		403	467,011	257,563	209,448	149,013	31.9%	60,435	3	---	60,438	12.9%	---
2	Nevis	On & Off Sale		352	522,404	272,814	249,590	187,892	36.0%	61,698	192	---	61,890	11.8%	83,492
3	Baudette	On & Off Sale		1,084	1,008,035	650,502	357,533	270,985	26.9%	86,548	6,325	---	92,873	9.2%	140,000
4	Kelliher	On & Off Sale		310	385,093	203,741	181,352	158,031	41.0%	23,321	1,264	---	24,585	6.4%	20,000
5	Mahnomen	On & Off Sale		1,204	877,928	570,702	307,226	286,132	32.6%	21,094	16,765	---	37,859	4.3%	---
6	Blackduck	On & Off Sale		733	673,946	429,263	244,683	235,475	34.9%	9,208	3,731	---	12,939	1.9%	60,700
7	Clearbrook	On & Off Sale		555	368,953	220,560	148,393	153,425	41.6%	(5,032)	11,586	---	6,554	1.8%	25,000
8	Williams	On & Off Sale		213	345,704	203,304	142,400	165,242	47.8%	(22,842)	1,070	---	(21,772)	-6.3%	13,887
Total for Region				22,621	11,938,847	8,303,219	3,635,628	2,695,621	22.6%	940,007	91,242	206	1,031,043	8.6%	905,633
Percent of Total MLS Operations				2.5%	4.4%	4.3%	4.8%	4.6%	---	5.4%	3.5%	0.0%	5.5%	---	5.1%
3 - Arrowhead															
1	Grand Marais	Off Sale Only		1,417	1,342,916	911,596	431,320	232,896	17.3%	198,424	8,170	---	206,594	15.4%	200,000
2	Two Harbors	Off Sale Only		3,678	1,663,200	1,231,489	431,711	259,532	15.6%	172,179	14,785	---	186,964	11.2%	255,699
3	Cook	Off Sale Only		591	1,189,390	893,365	296,025	173,631	14.6%	122,394	5,163	402	127,155	10.7%	---
4	Aitkin	Off Sale Only		2,124	835,565	648,274	170,291	170,147	20.4%	17,144	20,625	---	37,769	4.5%	51,200
1	Proctor	Off Sale Only		2,832	776,622	594,908	181,714	162,341	20.9%	19,373	53	5,044	14,382	1.9%	3,000
2	Barnum	On & Off Sale		601	467,109	242,480	224,629	162,984	34.9%	61,645	596	---	62,241	13.3%	28,000
3	Silver Bay	On & Off Sale		2,039	826,318	480,298	346,020	263,232	31.9%	82,788	16,657	---	99,445	12.0%	49,722
4	Winton	On & Off Sale		170	313,214	135,898	177,316	152,981	48.8%	24,335	7,569	---	31,904	10.2%	11,400
5	Cromwell	On & Off Sale		208	437,756	251,073	186,683	156,231	35.7%	30,452	13,067	467	43,052	9.8%	31,000
6	Beaver Bay	On & Off Sale		185	346,796	173,506	173,290	149,484	43.1%	23,806	8,023	---	31,829	9.2%	6,500
7	Orr	On & Off Sale		241	517,256	284,761	232,495	191,302	37.0%	41,193	5,372	---	46,565	9.0%	---
8	Ranier	On & Off Sale		175	333,771	148,719	185,052	168,823	50.6%	16,229	110	---	16,339	4.9%	18,000
9	Northome	On & Off Sale		237	205,577	113,139	92,438	94,172	45.8%	(1,734)	10,293	---	8,559	4.2%	10,000
10	Big Falls	On & Off Sale		267	306,100	173,410	132,690	129,992	42.5%	2,698	9,453	---	12,151	4.0%	28,500
11	Palisade	On & Off Sale		151	382,038	253,488	128,550	132,239	34.6%	(3,689)	10,347	---	6,658	1.7%	---
12	Littlefork	On & Off Sale		706	322,463	196,766	125,697	134,317	41.7%	(8,620)	3,110	---	(5,510)	-1.7%	---
13	Moose Lake	On & Off Sale		2,490	524,331	371,929	152,402	234,661	44.8%	(82,259)	10,623	---	(71,636)	-13.7%	---
14	Bigfork	On & Off Sale	[21]	468	105,681	58,449	47,232	91,445	86.5%	(44,213)	9,297	30,863	(65,779)	-62.2%	---

Table 13
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profits	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	Expenses as Percent of Sales	Income	Revenues	Expenses	Amount	Percent of Sales	
Total for Region				18,580	10,896,103	7,163,548	3,732,555	3,060,410	28.1%	672,145	153,313	36,776	788,682	7.2%	693,021
Percent of Total MLS Operations				2.0%	4.1%	3.7%	4.9%	5.2%	---	3.9%	5.8%	3.0%	4.2%	---	3.9%
4 - West Central															
1	Detroit Lakes	Off Sale Only		8,004	3,972,525	3,011,114	961,411	323,549	8.1%	637,862	36,042	57,450	616,454	15.5%	423,771
2	Perham	Off Sale Only		2,726	1,336,238	977,621	358,617	225,261	16.9%	133,356	13,935	---	147,291	11.0%	110,750
3	Morris	Off Sale Only		5,085	1,285,119	978,332	306,787	189,902	14.8%	116,885	8,669	---	125,554	9.8%	55,000
4	Glenwood	Off Sale Only		2,663	1,056,905	807,833	249,072	150,974	14.3%	98,098	3,306	---	101,404	9.6%	342,251
5	Vergas	Off Sale Only		324	458,145	344,820	113,325	79,029	17.2%	34,296	8,597	---	42,893	9.4%	14,000
6	Alexandria	Off Sale Only		11,043	4,075,467	3,205,801	869,666	526,459	12.9%	343,207	4,356	---	347,563	8.5%	375,000
7	Battle Lake	Off Sale Only		780	868,923	626,331	242,592	161,106	18.5%	81,486	8,925	22,506	67,905	7.8%	20,000
8	Underwood	Off Sale Only		344	342,270	260,017	82,253	71,315	20.8%	10,938	11,214	---	22,152	6.5%	37,067
9	Fergus Falls	Off Sale Only		13,903	4,255,368	3,180,746	1,074,622	773,982	18.2%	300,640	16,684	69,371	247,953	5.8%	271,328
10	Hawley	Off Sale Only		1,915	618,680	461,863	156,817	126,380	20.4%	30,437	179	937	29,679	4.8%	1,000
11	Barnesville	Off Sale Only		2,315	261,319	197,785	63,534	54,432	20.8%	9,102	1,479	---	10,581	4.0%	---
12	Pelican Rapids	Off Sale Only		2,409	719,180	552,228	166,952	138,850	19.3%	28,102	---	---	28,102	3.9%	24,377
13	Elizabeth	Off Sale Only		171	275,422	203,048	72,374	69,676	25.3%	2,698	244	---	2,942	1.1%	426
14	Dalton	Off Sale Only		252	242,558	190,477	52,081	53,009	21.9%	(928)	1,346	---	418	0.2%	---
15	Erhard	Off Sale Only		138	252,226	190,245	61,981	64,325	25.5%	(2,344)	588	---	(1,756)	-0.7%	5,000
1	Ogema	On & Off Sale		127	343,943	201,391	142,552	101,534	29.5%	41,018	6,480	---	47,498	13.8%	44,771
2	Osakis	On & Off Sale		1,605	576,623	312,740	263,883	206,954	35.9%	56,929	19,479	---	76,408	13.3%	35,000
3	Brandon	On & Off Sale		427	455,366	260,517	194,849	142,455	31.3%	52,394	7,332	---	59,726	13.1%	30,100
4	New York Mills	On & Off Sale		1,192	634,371	373,260	261,111	186,841	29.5%	74,270	4,055	---	78,325	12.3%	57,100
5	Ulen	On & Off Sale		547	310,580	162,732	147,848	120,638	38.8%	27,210	451	---	27,661	8.9%	20,000
6	Hitterdal	On & Off Sale		182	296,405	157,262	139,143	129,895	43.8%	9,248	---	---	9,248	3.1%	---
7	Audubon	On & Off Sale		472	519,821	300,308	219,513	198,929	38.3%	20,584	12,221	18,241	14,564	2.8%	5,000
8	Millerville	On & Off Sale		113	286,720	181,662	105,058	124,750	43.5%	(19,692)	23,160	---	3,468	1.2%	14,100
9	Callaway	On & Off Sale	[0]	210	302,763	177,562	125,201	122,798	40.6%	2,403	98	---	2,501	0.8%	2,167
10	Miltona	On & Off Sale		303	603,305	353,031	250,274	249,275	41.3%	999	2,758	---	3,757	0.6%	29,000
11	Frazee	On & Off Sale		1,393	672,776	411,997	260,779	260,353	38.7%	426	121	---	547	0.1%	---
12	Lake Park	On & Off Sale		837	603,446	356,490	246,956	253,011	41.9%	(6,055)	4,494	---	(1,561)	-0.3%	(109,400)
13	Herman	On & Off Sale		423	312,350	167,651	144,699	148,992	47.7%	(4,293)	19	---	(4,274)	-1.4%	3,000
14	Browns Valley	On & Off Sale		643	268,251	174,017	94,234	110,448	41.2%	(16,214)	6,611	1,046	(10,649)	-4.0%	24,000
15	Wolf Lake	On & Off Sale		50	336,794	188,952	147,842	179,457	53.3%	(31,615)	14,558	5,790	(22,847)	-6.8%	(40,814)
16	Parkers Prairie	On & Off Sale		1,023	497,048	331,031	166,017	194,982	39.2%	(28,965)	3,975	37,393	(62,383)	-12.6%	(18,784)
Total for Region				61,619	27,040,907	19,298,864	7,742,043	5,739,561	21.2%	2,002,482	221,376	212,734	2,011,124	7.4%	1,775,210
Percent of Total MLS Operations				6.8%	10.1%	10.0%	10.1%	9.7%	---	11.5%	8.4%	17.6%	10.7%	---	10.0%
5 - North Central															
1	Long Prairie	Off Sale Only		3,045	982,856	724,456	258,400	140,532	14.3%	117,868	13,334	---	131,202	13.3%	194,517
2	Wadena	Off Sale Only		4,248	1,264,272	956,416	307,856	184,512	14.6%	123,344	1,524	---	124,868	9.9%	100,000
1	Sebeka	On & Off Sale		681	503,126	285,347	217,779	158,552	31.5%	59,227	5,946	---	65,173	13.0%	---
2	Remer	On & Off Sale		365	487,491	274,103	213,388	161,927	33.2%	51,461	---	---	51,461	10.6%	52,000
3	Menahga	On & Off Sale		1,222	789,694	430,998	358,696	274,478	34.8%	84,218	---	4,211	80,007	10.1%	50,000
4	Nisswa	On & Off Sale		2,048	2,697,733	1,889,533	808,200	633,719	23.5%	174,481	---	1,540	172,941	6.4%	91,500
5	Longville	On & Off Sale		182	1,014,586	647,024	367,562	297,038	29.3%	70,524	1,096	14,832	56,788	5.6%	385,900
6	Walker	On & Off Sale		1,099	669,237	515,924	153,313	116,606	17.4%	36,707	472	---	37,179	5.6%	---
7	Eagle Bend	On & Off Sale		613	290,469	171,890	118,579	120,485	41.5%	(1,906)	14,208	---	12,302	4.2%	---
8	Clarissa	On & Off Sale		631	369,355	215,830	153,525	142,692	38.6%	10,833	4,545	---	15,378	4.2%	10,000
9	Browerville	On & Off Sale		731	505,175	262,291	242,884	230,233	45.6%	12,651	3,006	---	15,657	3.1%	12,708

Table 13
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profits	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	Expenses as Percent of Sales	Income	Revenues	Expenses	Amount	Percent of Sales	
10	Randall	On & Off Sale		590	497,189	320,146	177,043	176,641	35.5%	402	9,873	---	10,275	2.1%	---
11	Bertha	On & Off Sale		475	215,853	122,931	92,922	89,725	41.6%	3,197	1,106	---	4,303	2.0%	---
12	Flensburg	On & Off Sale	[0]	241	224,587	108,323	116,264	113,949	50.7%	2,315	15,475	14,493	3,297	1.5%	---
13	Fifty Lakes	On & Off Sale		405	384,441	169,243	215,198	207,610	54.0%	7,588	1,384	10,092	(1,120)	-0.3%	(39,435)
14	Hackensack	On & Off Sale		313	1,000,270	668,284	331,986	317,891	31.8%	14,095	1,553	25,735	(10,087)	-1.0%	54,600
15	Verndale	On & Off Sale		561	240,989	127,689	113,300	120,631	50.1%	(7,331)	1,733	---	(5,598)	-2.3%	---
Total for Region				17,450	12,137,323	7,890,428	4,246,895	3,487,221	28.7%	759,674	75,255	70,903	764,026	6.3%	911,790
Percent of Total MLS Operations				1.9%	4.5%	4.1%	5.6%	5.9%	---	4.4%	2.9%	5.9%	4.1%	---	5.1%
6E - Southwest Central															
1	Glencoe	Off Sale Only		5,691	1,055,617	806,521	249,096	125,454	11.9%	123,642	539	10,190	113,991	10.8%	96,000
2	Hutchinson	Off Sale Only		13,817	3,923,217	3,036,995	886,222	577,676	14.7%	308,546	8,889	5,068	312,367	8.0%	321,500
3	Litchfield	Off Sale Only		6,854	1,511,577	1,170,192	341,385	247,067	16.3%	94,318	6,747	---	101,065	6.7%	59,000
4	Darwin	Off Sale Only		295	334,990	266,220	68,770	73,059	21.8%	(4,289)	3,226	---	(1,063)	-0.3%	---
1	Renville	On & Off Sale	[21]	1,280	179,303	135,120	44,183	99,919	55.7%	(55,736)	97,853	---	42,117	23.5%	---
2	Buffalo Lake	On & Off Sale		751	399,430	248,765	150,665	139,967	35.0%	10,698	31,358	---	42,056	10.5%	24,561
3	Dassel	On & Off Sale		1,276	967,629	753,690	213,939	166,381	17.2%	47,558	8,381	10,604	45,335	4.7%	---
4	Silver Lake	On & Off Sale		793	568,773	312,383	256,390	234,861	41.3%	21,529	2,293	---	23,822	4.2%	20,000
5	Olivia	On & Off Sale		2,579	801,497	546,631	254,866	252,228	31.5%	2,638	16,009	---	18,647	2.3%	10,000
6	Sacred Heart	On & Off Sale		523	336,816	185,754	151,062	173,483	51.5%	(22,421)	18,988	---	(3,433)	-1.0%	---
7	Morton	On & Off Sale		428	282,722	153,668	129,054	135,712	48.0%	(6,658)	2,653	---	(4,005)	-1.4%	---
8	Biscay	On & Off Sale		111	787,854	332,832	455,022	467,285	59.3%	(12,263)	39,212	39,910	(12,961)	-1.6%	2,164
9	Fairfax	On & Off Sale		1,271	452,264	274,857	177,407	192,103	42.5%	(14,696)	6,456	---	(8,240)	-1.8%	---
Total for Region				35,669	11,601,689	8,223,628	3,378,061	2,885,195	24.9%	492,866	242,604	65,772	669,698	5.8%	533,225
Percent of Total MLS Operations				3.9%	4.3%	4.3%	4.4%	4.9%	---	2.8%	9.2%	5.4%	3.6%	---	3.0%
6W - Upper Southwest															
1	Granite Falls	Off Sale Only		3,088	770,625	569,795	200,830	121,978	15.8%	78,852	17,363	---	96,215	12.5%	100,826
2	Montevideo	Off Sale Only		5,474	1,659,006	1,240,905	418,101	298,635	18.0%	119,466	---	1,253	118,213	7.1%	90,000
3	Appleton	Off Sale Only		2,680	374,141	270,070	104,071	84,801	22.7%	19,270	---	---	19,270	5.2%	10,000
4	Dawson	Off Sale Only		1,478	380,307	277,542	102,765	96,800	25.5%	5,965	1,849	---	7,814	2.1%	---
5	Madison	Off Sale Only		1,703	339,617	253,489	86,128	90,596	26.7%	(4,468)	997	---	(3,471)	-1.0%	---
1	De Graff	On & Off Sale		137	268,395	140,986	127,409	100,782	37.5%	26,627	---	---	26,627	9.9%	123,626
2	Danvers	On & Off Sale		97	258,694	130,766	127,928	109,525	42.3%	18,403	5,853	---	24,256	9.4%	158,715
3	Boyd	On & Off Sale		175	275,760	138,677	137,083	127,373	46.2%	9,710	9,528	---	19,238	7.0%	---
4	Clontarf	On & Off Sale		158	282,664	163,416	119,248	100,868	35.7%	18,380	---	---	18,380	6.5%	22,572
5	Benson	On & Off Sale		3,346	963,469	591,103	372,366	321,094	33.3%	51,272	6,279	---	57,551	6.0%	90,000
6	Hanley Falls	On & Off Sale		304	232,863	130,003	102,860	105,100	45.1%	(2,240)	905	---	(1,335)	-0.6%	8,625
7	St. Leo	On & Off Sale		98	106,716	45,964	60,752	63,407	59.4%	(2,655)	1,456	---	(1,199)	-1.1%	---
8	Maynard	On & Off Sale	[21]	359	---	---	---	348	---	(348)	238	13,741	(13,851)	---	2,100
Total for Region				19,097	5,912,257	3,952,716	1,959,541	1,621,307	27.4%	338,234	44,468	14,994	367,708	6.2%	606,464
Percent of Total MLS Operations				2.1%	2.2%	2.1%	2.6%	2.7%	---	1.9%	1.7%	1.2%	2.0%	---	3.4%
7E - East Central															
1	Mora	Off Sale Only		3,560	2,089,631	1,572,287	517,344	251,719	12.0%	265,625	5,120	---	270,745	13.0%	270,000
2	Princeton	Off Sale Only		4,503	2,120,902	1,640,971	479,931	249,792	11.8%	230,139	44,526	22,628	252,037	11.9%	7,640
3	Milaca	Off Sale Only		2,729	1,350,534	1,008,584	341,950	188,025	13.9%	153,925	8,936	11,848	151,013	11.2%	20,000
4	Cambridge	Off Sale Only		7,057	3,393,129	2,592,305	800,824	458,888	13.5%	341,936	20,010	---	361,946	10.7%	200,000

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

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profits	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	Expenses as Percent of Sales	Income	Revenues	Expenses	Amount	Percent of Sales	
5	Isanti	Off Sale Only		5,181	1,871,141	1,416,271	454,870	330,721	17.7%	124,149	21,816	---	145,965	7.8%	50,000
6	North Branch	Off Sale Only		10,205	1,844,300	1,378,260	466,040	357,402	19.4%	108,638	4,039	42,149	70,528	3.8%	108,693
7	Braham	Off Sale Only		1,570	1,026,818	780,209	246,609	217,592	21.2%	29,017	70,164	84,997	14,184	1.4%	12,000
8	Pine City	Off Sale Only		3,255	1,852,005	1,363,058	488,947	514,330	27.8%	(25,383)	6,109	8,198	(27,472)	-1.5%	---
1	Stacy	On & Off Sale	[*]	1,305	629,215	322,120	307,095	275,876	43.8%	31,219	285,002	28,272	287,949	45.8%	70,000
2	Finlayson	On & Off Sale		326	424,535	250,825	173,710	130,623	30.8%	43,087	1,125	---	44,212	10.4%	---
3	Hinckley	On & Off Sale		1,432	1,521,962	1,170,481	351,481	201,035	13.2%	150,446	6,556	4,710	152,292	10.0%	125,410
4	Lindstrom	On & Off Sale		3,923	2,156,879	1,519,659	637,220	487,431	22.6%	149,789	23,020	---	172,809	8.0%	105,200
5	Isle	On & Off Sale		818	1,098,007	714,679	383,328	332,541	30.3%	50,787	2,983	1,460	52,310	4.8%	---
6	Ogilvie	On & Off Sale		478	463,670	285,032	178,638	165,074	35.6%	13,564	7,317	---	20,881	4.5%	70,492
7	Rush City	On & Off Sale		3,060	676,594	539,894	136,700	131,076	19.4%	5,624	9,420	---	15,044	2.2%	1,000
8	Foreston	On & Off Sale	[0]	493	407,775	200,535	207,240	203,334	49.9%	3,906	4,025	---	7,931	1.9%	5,000
Total for Region				49,895	22,927,097	16,755,170	6,171,927	4,495,459	19.6%	1,676,468	520,168	204,262	1,992,374	8.7%	1,045,435
Percent of Total MLS Operations				5.5%	8.5%	8.7%	8.1%	7.6%	---	9.7%	19.7%	16.9%	10.6%	---	5.9%
7W - Central															
1	Monticello	Off Sale Only		10,662	3,540,572	2,614,197	926,375	558,544	15.8%	367,831	26,948	---	394,779	11.2%	250,000
2	Elk River	Off Sale Only		21,548	4,806,061	3,505,709	1,300,352	797,423	16.6%	502,929	49,287	41,783	510,433	10.6%	233,300
3	Big Lake	Off Sale Only		8,671	2,412,285	1,820,262	592,023	391,454	16.2%	200,569	21,715	7,509	214,775	8.9%	180,000
4	Delano	Off Sale Only		4,612	1,923,911	1,440,535	483,376	355,779	18.5%	127,597	7,438	---	135,035	7.0%	342,000
5	Buffalo	Off Sale Only		13,251	2,477,884	1,718,901	758,983	532,592	21.5%	226,391	34	57,366	169,059	6.8%	300,000
6	Maple Lake	Off Sale Only		1,879	1,020,674	760,104	260,570	197,612	19.4%	62,958	6,081	---	69,039	6.8%	40,000
7	Sauk Rapids	Off Sale Only		12,470	2,195,133	1,741,940	453,193	347,064	15.8%	106,129	21,642	322	127,449	5.8%	115,000
8	Paynesville	Off Sale Only		2,297	718,522	560,235	158,287	143,064	19.9%	15,223	1,685	---	16,908	2.4%	29,500
1	Holdingsford	On & Off Sale		754	349,520	173,355	176,165	149,166	42.7%	26,999	22,946	---	49,945	14.3%	67,817
2	South Haven	On & Off Sale		208	359,142	164,119	195,023	164,790	45.9%	30,233	2,997	---	33,230	9.3%	6,081
3	Waverly	On & Off Sale		925	805,499	529,849	275,650	233,109	28.9%	42,541	171	8,253	34,459	4.3%	---
4	Howard Lake	On & Off Sale		1,966	847,898	580,478	267,420	246,132	29.0%	21,288	11,458	10,418	22,328	2.6%	55,000
5	Gilman	On & Off Sale	[0]	231	335,566	178,053	157,513	171,068	51.0%	(13,555)	7,959	---	(5,596)	-1.7%	5,564
Total for Region				79,474	21,792,667	15,787,737	6,004,930	4,287,797	19.7%	1,717,133	180,361	125,651	1,771,843	8.1%	1,624,262
Percent of Total MLS Operations				8.7%	8.1%	8.2%	7.9%	7.3%	---	9.9%	6.8%	10.4%	9.4%	---	9.1%
8 - Southwest															
1	Marshall	Off Sale Only		12,932	3,355,625	2,485,415	870,210	300,794	9.0%	569,416	27,884	129	597,171	17.8%	375,000
2	Pipestone	Off Sale Only		4,356	985,340	713,777	271,563	132,059	13.4%	139,504	13,350	---	152,854	15.5%	58,000
3	Worthington	Off Sale Only		11,341	1,777,602	1,327,325	450,277	297,785	16.8%	152,492	9,471	1,201	160,762	9.0%	228,804
4	Jackson	Off Sale Only		3,480	688,439	537,081	151,358	127,153	18.5%	24,205	12,797	---	37,002	5.4%	30,000
5	Luverne	Off Sale Only		4,596	773,561	564,430	209,131	178,177	23.0%	30,954	3,113	---	34,067	4.4%	38,000
6	Lakefield	Off Sale Only		1,710	284,472	201,765	82,707	81,616	28.7%	1,091	9,173	---	10,264	3.6%	---
7	Redwood Falls	Off Sale Only		5,327	1,428,085	1,095,600	332,485	259,185	18.1%	73,300	15,845	41,234	47,911	3.4%	70,000
8	Round Lake	Off Sale Only		420	97,128	62,057	35,071	35,177	36.2%	(106)	979	---	873	0.9%	803
1	Jasper	On & Off Sale	[21]	582	12,795	6,648	6,147	11,821	92.4%	(5,674)	17,927	---	12,253	95.8%	---
2	Russell	On & Off Sale		345	290,131	152,561	137,570	109,019	37.6%	28,551	6,937	81	35,407	12.2%	---
3	Hadley	On & Off Sale		62	190,217	88,145	102,072	91,410	48.1%	10,662	11,210	---	21,872	11.5%	---
4	Balaton	On & Off Sale		608	431,360	247,258	184,102	149,846	34.7%	34,256	8,163	---	42,419	9.8%	27,163
5	Windom	On & Off Sale		4,450	1,171,562	838,270	333,292	250,251	21.4%	83,041	---	---	83,041	7.1%	70,000
6	Avoca	On & Off Sale		132	229,608	122,511	107,097	95,072	41.4%	12,025	4,379	301	16,103	7.0%	---
7	Tracy	On & Off Sale		2,179	669,195	401,949	267,246	263,821	39.4%	3,425	40,515	---	43,940	6.6%	30,000

Table 13
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profits	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	Expenses as Percent of Sales	Income	Revenues	Expenses	Amount	Percent of Sales	
8	Lake Benton	On & Off Sale		679	229,716	130,457	99,259	90,057	39.2%	9,202	365	---	9,567	4.2%	9,654
9	Ellsworth	On & Off Sale	[0]	529	260,309	145,538	114,771	110,616	42.5%	4,155	4,945	238	8,862	3.4%	9,885
10	Walnut Grove	On & Off Sale		710	370,902	192,494	178,408	173,604	46.8%	4,804	618	---	5,422	1.5%	23,205
11	Cottonwood	On & Off Sale		1,140	555,338	337,300	218,038	212,586	38.3%	5,452	127	926	4,653	0.8%	23,000
12	Wilmington	On & Off Sale		318	208,497	109,025	99,472	104,236	50.0%	(4,764)	6,302	479	1,059	0.5%	---
13	Ivanhoe	On & Off Sale		634	394,524	217,868	176,656	177,164	44.9%	(508)	179	292	(621)	-0.2%	1,000
14	Lismore	On & Off Sale		213	287,003	149,375	137,628	139,031	48.4%	(1,403)	195	2,688	(3,896)	-1.4%	---
15	Vesta	On & Off Sale		319	185,048	85,680	99,368	109,113	59.0%	(9,745)	2,336	---	(7,409)	-4.0%	---
16	Heron Lake	On & Off Sale		773	247,406	146,701	100,705	106,087	42.9%	(5,382)	790	5,940	(10,532)	-4.3%	---
17	Okabena	On & Off Sale		182	267,289	157,598	109,691	136,142	50.9%	(26,451)	8,652	---	(17,799)	-6.7%	---
18	Dundee	On & Off Sale		97	189,301	90,764	98,537	119,391	63.1%	(20,854)	6,036	---	(14,818)	-7.8%	1,626
19	Belview	On & Off Sale		381	324,451	189,338	135,113	163,165	50.3%	(28,052)	2,153	---	(25,899)	-8.0%	---
20	Lake Wilson	On & Off Sale		256	196,579	97,826	98,753	124,859	63.5%	(26,106)	6,156	162	(20,112)	-10.2%	---
Total for Region				58,751	16,101,483	10,894,756	5,206,727	4,149,237	25.8%	1,057,490	220,597	53,671	1,224,416	7.6%	996,140
Percent of Total MLS Operations				6.5%	6.0%	5.7%	6.8%	7.0%	---	6.1%	8.4%	4.4%	6.5%	---	5.6%
9 - South Central															
1	Fairmont	Off Sale Only		10,729	2,351,652	1,729,616	622,036	294,378	12.5%	327,658	57,303	---	384,961	16.4%	1,750,000
2	St. James	Off Sale Only		4,632	816,895	581,608	235,287	134,458	16.5%	100,829	3,339	---	104,168	12.8%	54,450
3	Madelia	Off Sale Only		2,303	310,105	232,792	77,313	51,743	16.7%	25,570	6,216	---	31,786	10.3%	35,000
4	Kiester	Off Sale Only		511	153,228	110,692	42,536	27,104	17.7%	15,432	---	---	15,432	10.1%	11,573
5	Blue Earth	Off Sale Only		3,489	1,005,540	758,463	247,077	175,577	17.5%	71,500	35,841	11,175	96,166	9.6%	1,051
6	Butterfield	Off Sale Only		529	213,085	161,732	51,353	46,440	21.8%	4,913	1,057	---	5,970	2.8%	---
7	Sleepy Eye	Off Sale Only		3,592	398,186	281,123	117,063	112,484	28.2%	4,579	4,794	---	9,373	2.4%	---
8	Elmore	Off Sale Only		680	130,794	99,276	31,518	29,683	22.7%	1,835	646	---	2,481	1.9%	220
1	Sherburn	On & Off Sale		1,033	561,430	350,726	210,704	164,900	29.4%	45,804	1,334	583	46,555	8.3%	10,000
2	Mapleton	On & Off Sale		1,661	527,969	312,209	215,760	200,939	38.1%	14,821	16,618	27	31,412	5.9%	---
3	Le Center	On & Off Sale		2,371	720,929	487,368	233,561	206,430	28.6%	27,131	13,532	---	40,663	5.6%	75,000
4	Lewisville	On & Off Sale		255	209,347	110,023	99,324	100,403	48.0%	(1,079)	8,351	---	7,272	3.5%	---
5	Cleveland	On & Off Sale		717	228,979	131,944	97,035	108,817	47.5%	(11,782)	19,969	1,746	6,441	2.8%	1
6	Waldorf	On & Off Sale		233	244,638	134,985	109,653	110,262	45.1%	(609)	4,895	---	4,286	1.8%	(87)
7	Wells	On & Off Sale		2,521	606,987	416,135	190,852	210,951	34.8%	(20,099)	11,875	69	(8,293)	-1.4%	25,000
8	Delavan	On & Off Sale		192	183,114	94,379	88,735	103,719	56.6%	(14,984)	11,057	---	(3,927)	-2.1%	---
9	Hanska	On & Off Sale		419	330,910	189,636	141,274	167,542	50.6%	(26,268)	14,869	---	(11,399)	-3.4%	20,000
Total for Region				35,867	8,993,788	6,182,707	2,811,081	2,245,830	25.0%	565,251	211,696	13,600	763,347	8.5%	1,982,208
Percent of Total MLS Operations				3.9%	3.3%	3.2%	3.7%	3.8%	---	3.3%	8.0%	1.1%	4.1%	---	11.1%
10 - Southeast															
1	Caledonia	Off Sale Only		2,948	469,819	359,683	110,136	82,117	17.5%	28,019	---	---	28,019	6.0%	25,881
2	Northfield	Off Sale Only		18,961	2,285,577	1,680,439	605,138	511,038	22.4%	94,100	19,502	---	113,602	5.0%	125,000
3	Kasson	Off Sale Only		5,312	884,564	674,928	209,636	172,861	19.5%	36,775	2,539	---	39,314	4.4%	15,100
4	Leroy	Off Sale Only	[21]	903	100,917	---	100,917	106,820	105.8%	(5,903)	3,114	22,654	(25,443)	-25.2%	---
1	Kellogg	On & Off Sale		468	165,369	65,858	99,511	105,364	63.7%	(5,853)	18,477	---	12,624	7.6%	---
2	Rushford	On & Off Sale		1,785	576,959	384,225	192,734	175,022	30.3%	17,712	10,692	---	28,404	4.9%	30,000
3	Lonsdale	On & Off Sale		2,401	867,624	641,040	226,584	216,306	24.9%	10,278	25,694	---	35,972	4.1%	---
4	Mazeppa	On & Off Sale		794	308,884	197,905	110,979	113,221	36.7%	(2,242)	11,266	---	9,024	2.9%	---
5	Spring Grove	On & Off Sale		1,300	346,180	198,519	147,661	149,718	43.2%	(2,057)	1,422	---	(635)	-0.2%	---
6	Plainview	On & Off Sale		3,386	543,188	351,302	191,886	209,311	38.5%	(17,425)	15,134	---	(2,291)	-0.4%	---
7	Conger	On & Off Sale	[0]	144	177,365	94,185	83,180	85,842	48.4%	(2,662)	986	---	(1,676)	-0.9%	---

Table 13
Comparison of City Liquor Store Operations - 2005
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profits	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	Expenses as Percent of Sales	Income	Revenues	Expenses	Amount	Percent of Sales	
8	West Concord	On & Off Sale		835	270,184	137,107	133,077	143,207	53.0%	(10,130)	6,597	---	(3,533)	-1.3%	---
9	Kenyon	On & Off Sale		1,696	487,028	280,802	206,226	229,468	47.1%	(23,242)	10,728	---	(12,514)	-2.6%	16,980
10	Houston	On & Off Sale		1,011	412,036	233,854	178,182	199,261	48.4%	(21,079)	5,045	---	(16,034)	-3.9%	---
11	Canton	On & Off Sale		328	93,203	69,938	23,265	30,583	32.8%	(7,318)	3,510	---	(3,808)	-4.1%	---
12	Ellendale	On & Off Sale		636	303,331	176,591	126,740	141,564	46.7%	(14,824)	687	---	(14,137)	-4.7%	---
13	Medford	On & Off Sale		1,135	473,372	271,025	202,347	235,207	49.7%	(32,860)	9,510	---	(23,350)	-4.9%	---
14	Mabel	On & Off Sale	[21]	756	236,089	130,870	105,219	134,549	57.0%	(29,330)	14,657	---	(14,673)	-6.2%	10,000
15	Pine Island	On & Off Sale		3,268	690,298	428,314	261,984	529,924	76.8%	(267,940)	8,821	9,724	(268,843)	-38.9%	---
Total for Region				48,067	9,691,987	6,376,585	3,315,402	3,571,383	36.8%	(255,981)	168,381	32,378	(119,978)	-1.2%	222,961
Percent of Total MLS Operations				5.3%	3.6%	3.3%	4.3%	6.1%	---	-1.5%	6.4%	2.7%	-0.6%	---	1.3%
11 - 7 County Twin Cities															
1	Eden Prairie	Off Sale Only		60,955	10,023,770	7,362,098	2,661,672	1,553,098	15.5%	1,108,574	28,200	40,101	1,096,673	10.9%	600,000
2	Lakeville	Off Sale Only		51,722	11,481,091	8,569,271	2,911,820	1,745,755	15.2%	1,166,065	25,342	42,252	1,149,155	10.0%	683,041
3	Edina	Off Sale Only		47,448	10,752,724	7,918,705	2,834,019	1,830,608	17.0%	1,003,411	---	---	1,003,411	9.3%	927,500
4	Apple Valley	Off Sale Only		48,988	6,405,618	4,756,524	1,649,094	1,138,919	17.8%	510,175	45,573	---	555,748	8.7%	400,000
5	Farmington	Off Sale Only		18,023	3,441,312	2,529,865	911,447	651,939	18.9%	259,508	13,935	5,519	267,924	7.8%	125,550
6	Savage	Off Sale Only		24,662	5,749,755	4,342,527	1,407,228	949,831	16.5%	457,397	91,095	109,501	438,991	7.6%	435,000
7	Fridley	Off Sale Only		26,679	5,283,229	4,061,768	1,221,461	857,690	16.2%	363,771	12,095	---	375,866	7.1%	500,000
8	Lexington	Off Sale Only		2,114	2,598,458	2,054,318	544,140	380,466	14.6%	163,674	8,307	---	171,981	6.6%	121,245
9	Richfield	Off Sale Only		33,667	10,016,562	7,663,319	2,353,243	1,763,745	17.6%	589,498	30,141	---	619,639	6.2%	716,660
10	Anoka	Off Sale Only		17,899	3,189,297	2,396,337	792,960	642,216	20.1%	150,744	31,314	---	182,058	5.7%	159,000
11	St. Anthony	Off Sale Only		8,376	5,298,404	4,129,045	1,169,359	854,207	16.1%	315,152	5,296	51,387	269,061	5.1%	131,250
12	Brooklyn Center	Off Sale Only		28,137	4,610,091	3,518,185	1,091,906	934,124	20.3%	157,782	25,128	---	182,910	4.0%	125,000
13	Columbia Heights	Off Sale Only		18,261	6,713,932	5,210,861	1,503,071	1,303,000	19.4%	200,071	28,485	24	228,532	3.4%	210,747
14	Shorewood	Off Sale Only		7,551	2,035,480	1,476,866	558,614	529,241	26.0%	29,373	17,419	---	46,792	2.3%	50,000
15	Spring Lake Park	Off Sale Only		6,642	2,527,828	1,932,871	594,957	632,236	25.0%	(37,279)	68,178	5,770	25,129	1.0%	150,000
16	Robbinsdale	Off Sale Only		13,873	2,011,139	1,502,803	508,336	499,743	24.8%	8,593	5,059	---	13,652	0.7%	50,000
17	Mound	Off Sale Only		9,838	2,134,980	1,685,952	449,028	508,100	23.8%	(59,072)	---	59,708	(118,780)	-5.6%	---
18	Watertown	Off Sale Only	[21]	4,088	22,195	18,146	4,049	76,017	342.5%	(71,968)	2,753	---	(69,215)	-311.8%	77,733
1	St. Francis	On & Off Sale		7,163	1,717,092	1,336,721	380,371	233,286	13.6%	147,085	9,349	---	156,434	9.1%	13,500
2	Wayzata	On & Off Sale		3,973	3,101,217	1,785,994	1,315,223	1,118,070	36.1%	197,153	21,471	---	218,624	7.0%	280,000
3	Rogers	On & Off Sale		6,716	2,851,190	1,954,277	896,913	699,009	24.5%	197,904	1,620	61,644	137,880	4.8%	93,882
Total for Region				446,775	101,965,364	76,206,453	25,758,911	18,901,300	18.5%	6,857,611	470,760	375,906	6,952,465	6.8%	5,850,108
Percent of Total MLS Operations				49.1%	37.9%	39.6%	33.8%	32.1%	---	39.5%	17.9%	31.1%	37.0%	---	32.9%
Off Sale Only				783,044	198,850,668	149,586,269	49,264,399	33,851,706	17.0%	15,412,693	1,264,343	839,882	15,837,154	8.0%	14,788,274
On & Off Sale				127,231	70,150,936	43,096,235	27,054,701	25,116,395	35.8%	1,938,306	1,370,648	367,066	2,941,888	4.2%	3,017,450
All Stores				910,275	269,001,604	192,682,504	76,319,100	58,968,101	21.9%	17,350,999	2,634,991	1,206,948	18,779,042	7.0%	17,805,724

Footnotes: [*) Large non-operating revenue amount reflects the sale of land.
[0] Cash basis of accounting.
[21] Discontinued liquor operations.

Figure 8

2005 Average Sales Per Off-Sale Municipal Liquor Establishment By Economic Development Region

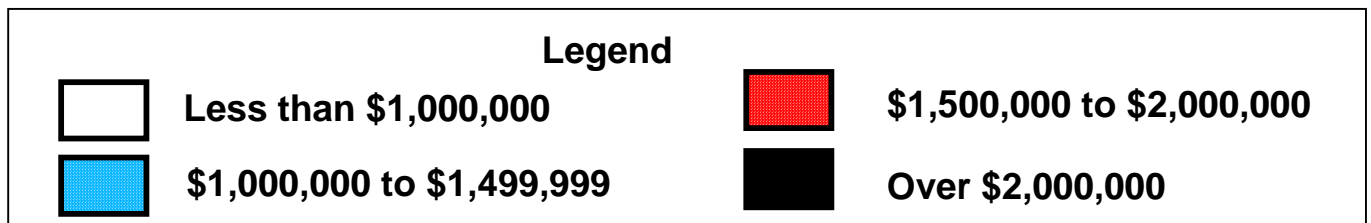
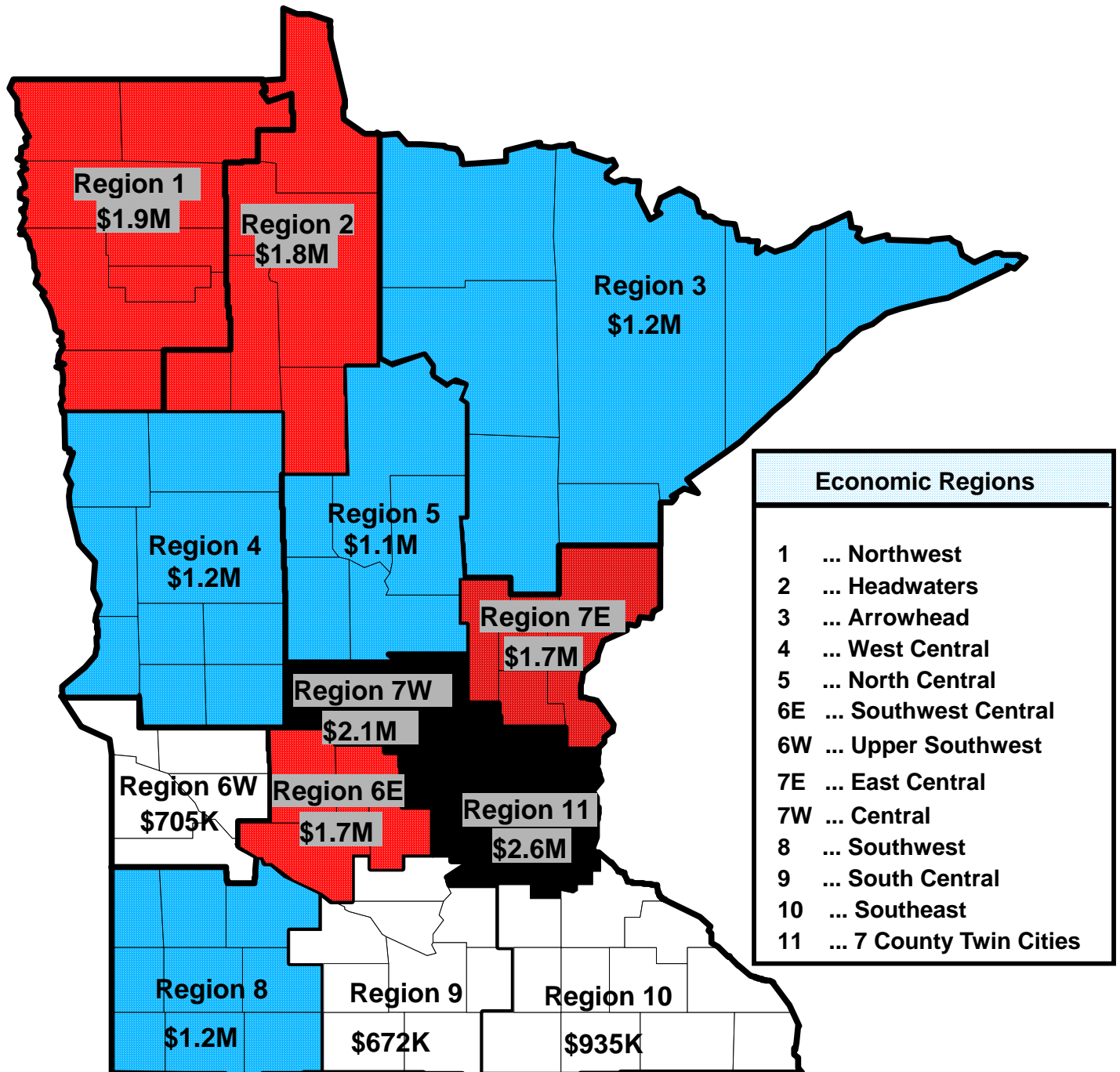
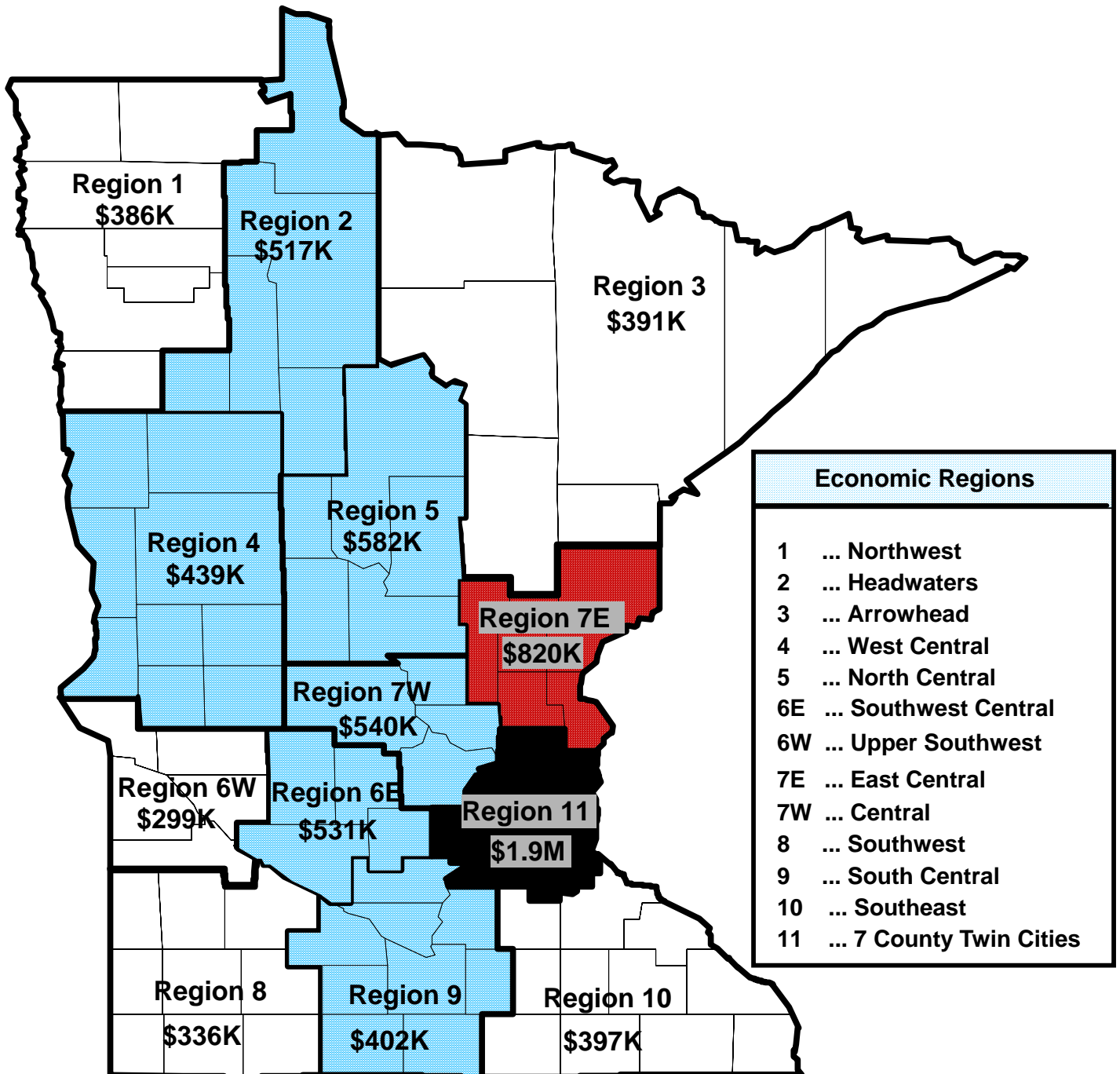


Figure 9

2005 Average Sales Per On-Sale Municipal Liquor Establishment By Economic Development Region



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

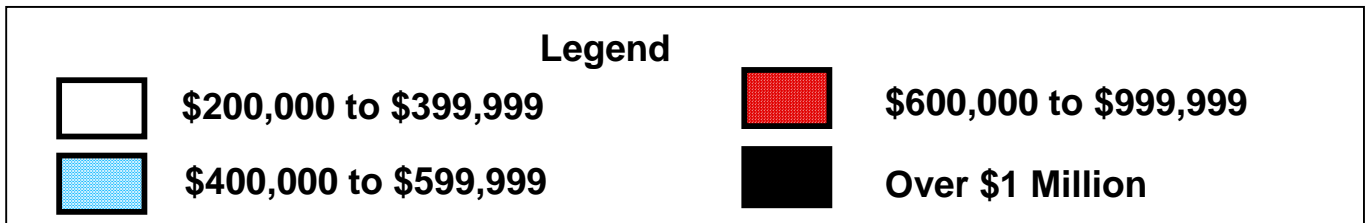


Figure 10

2005 Average Net Profit and Percent of Sales Per Off-Sale Municipal Liquor Establishment By Economic Development Region

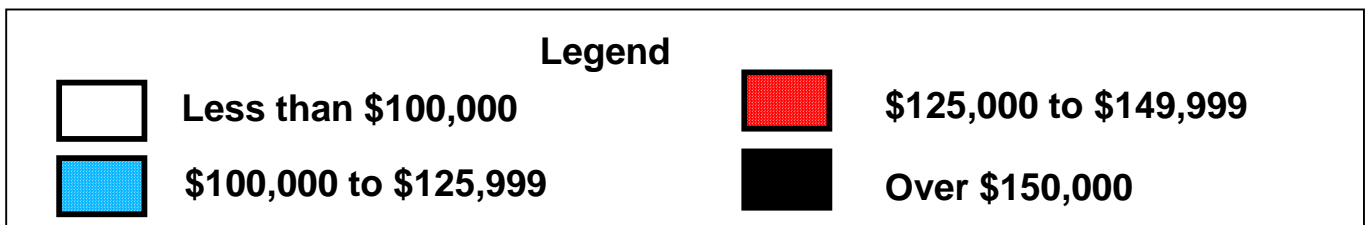
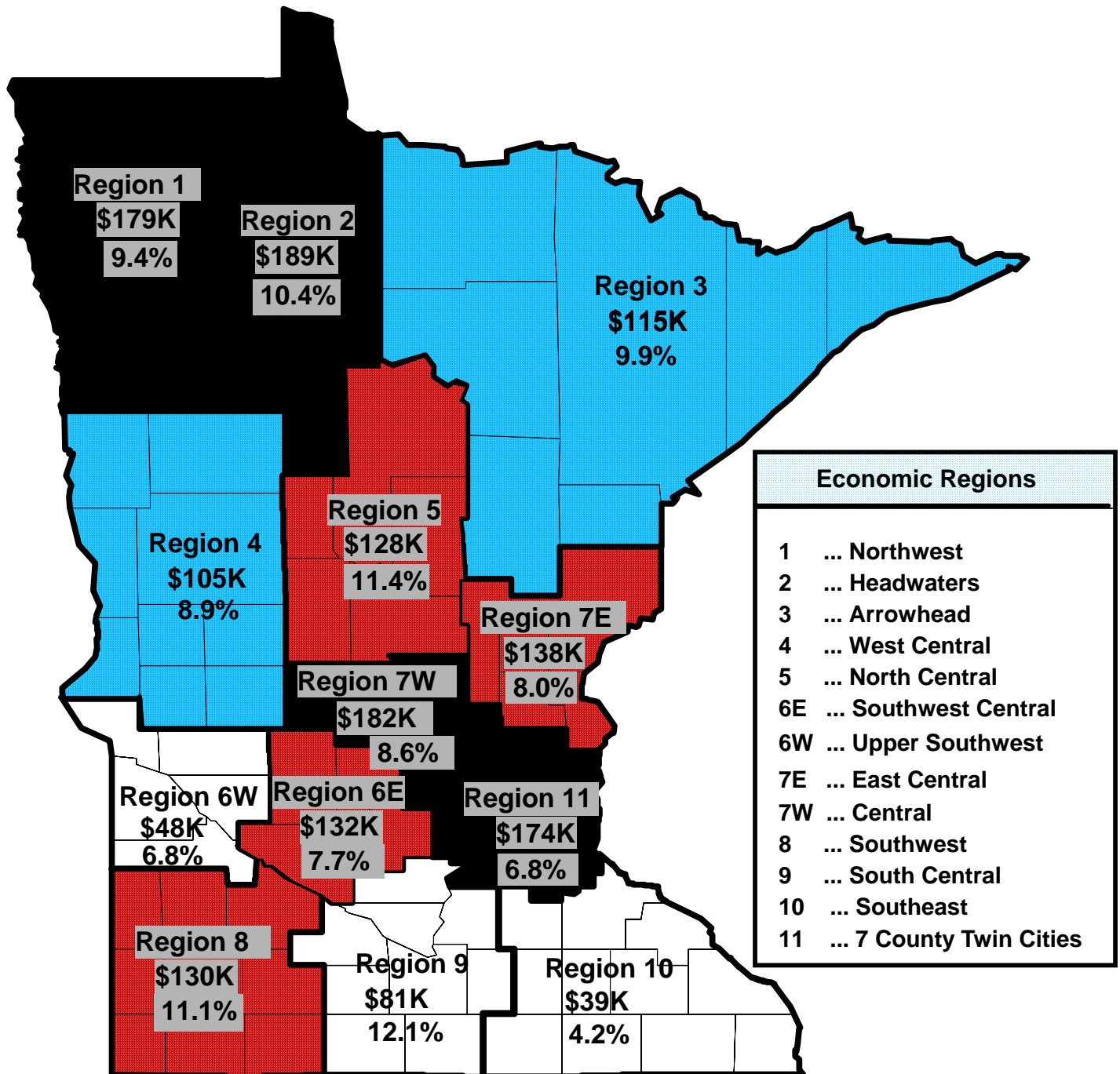
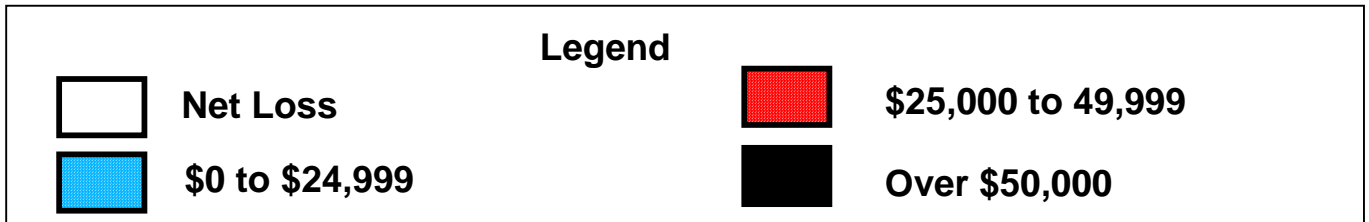
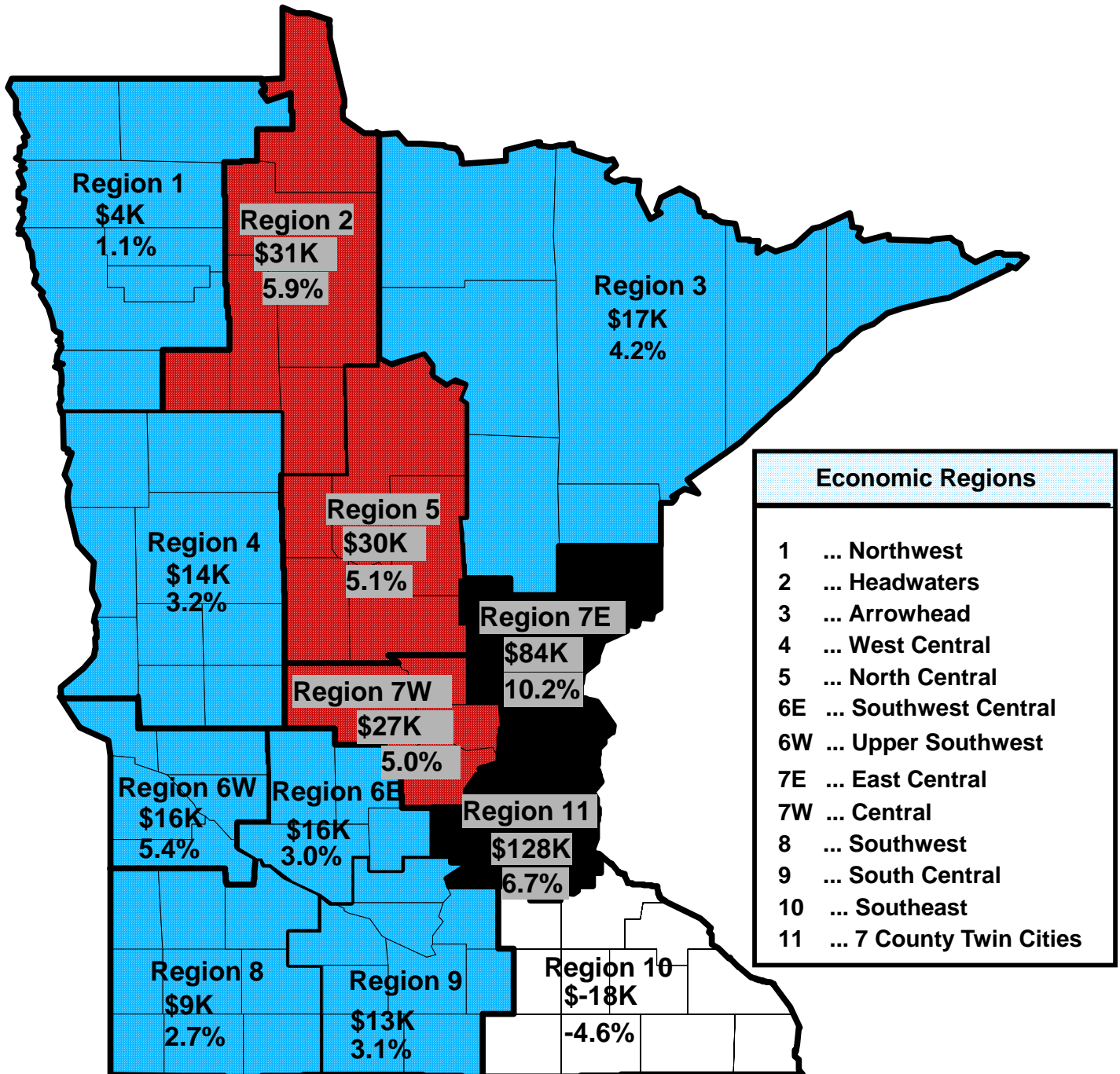


Figure 11

2005 Average Net Profit and Percent of Sales Per On-Sale Municipal Liquor Establishment By Economic Development Region



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Appendix 3

Explanations of Tables, Charts and Maps

Explanation of Tables and Charts

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

- Figure 1 on page 1 shows the trend in net profits from 2001 to 2005 by operation type.
- Table 1 on page 2 lists those municipal liquor stores that reported net losses in 2005.
- Figure 2 on page 3 shows the trend in sales from 2001 to 2005 by operation type.
- Figure 3 on page 4 shows the trend in operating expenses from 2001 to 2005 by operation type.
- Figure 4 on page 5 shows a comparison of average sales per store for Greater Minnesota and Metropolitan municipal liquor operations by type in 2005.
- Figure 5 on page 6 shows a comparison of operating expenses as a percent of sales for Greater Minnesota and Metropolitan municipal liquor operations by type in 2005.
- Figure 6 on page 7 shows a comparison of net transfers for Greater Minnesota and Metropolitan municipal liquor operations by type in 2005.
- Table 2 on page 8 compares sales at off-sale liquor operations to expenses.
- Table 3 on page 9 shows cities that have had net losses in two of the three previous years.
- Figure 7 on page 10 shows the decline in the number of municipal liquor operations from 1996 to 2005.
- Table 4 on page 11 provides a summary of the activities of municipal liquor operations for 2004 and 2005.
- Table 5 starting on page 15 provides a summary of municipal liquor operations by city.
- Table 6 starting on page 20 ranks city municipal liquor operations by sales.
- Table 7 starting on page 25 ranks city municipal liquor operations by net profits as a percent of sales.
- Table 8 on page 30 provides a summary of municipal liquor operations in the metropolitan area by city.
- Table 9 starting on page 31 provides a summary of municipal liquor operations in the Greater Minnesota by city.
- Tables 10 and 11 on page 38 compare on-sale and off-sale liquor store operations based on the per-store averages of economic development regions.

- Table 12 starting on page 39 provides a summary of financial information for liquor store operations by city and economic development regions.
- Table 13 starting on page 46 ranks liquor store operations based net income as a percent of sales by city for each economic development region.
- Figures 8 through 11 on pages 52 to 55 illustrate through the use of maps the average sales and net profit per store of each economic development region for on-sale and off-sale operations.