

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Analysis of Municipal Liquor Store Operations

For the year ended December 31, 2006

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

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

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

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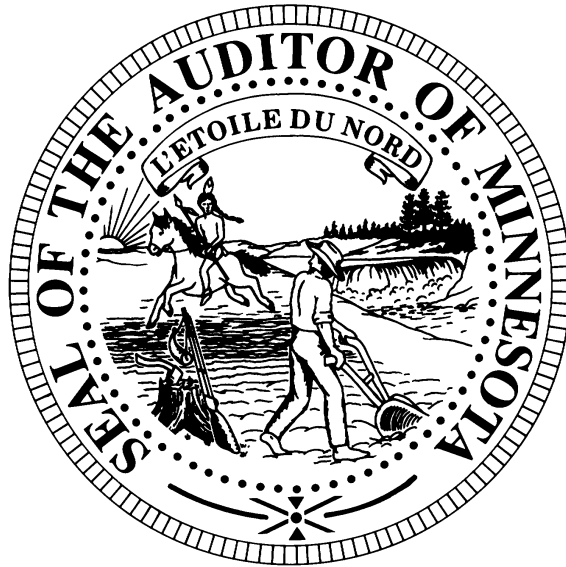
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Analysis of Minnesota Municipal Liquor store Operations

For the Year ended December 31, 2006



April 29, 2008

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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2006, 220 Minnesota cities operated 248 municipal liquor stores, with 127 cities operating both on-sale and off-sale liquor establishments and 93 cities restricting their municipally-owned establishments to off-sale liquor stores.² While the majority of municipally-owned liquor stores are located in Greater Minnesota, 20 cities within the Twin Cities Metropolitan area owned and operated liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

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

¹ Minn. Stat. § 340A.601 authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments. Once a city has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.

²“On- and -off-sale” operations are referred to as “on-sale” operations in this report

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Executive Summary

- The combined net profit of all municipal liquor operations totaled \$20.0 million in 2006. This represents an increase of \$1.3 million, or 6.7 percent, over the level generated in 2005. Among on-sale operations, net profits totaled \$3.1 million in 2006, which was an increase of \$133,283, or 4.5 percent, over 2005. Total net profits for off-sale operations totaled \$17.0 million in 2006, which was an increase of \$1.1 million, or 7.1 percent, over 2005 (pg. 7).
- Forty-four Minnesota cities reported net losses for 2006, compared to fifty-two cities in 2005. Among the 44 cities with losses, 4 were Metropolitan area cities and 40 were from Greater Minnesota (pg. 8).
- During 2006, Minnesota's municipal liquor operations reported an 11th consecutive year of record sales totaling \$281.2 million. Total sales generated in 2006 increased by \$12.2 million, or 4.5 percent, over 2005 (pg. 9).
- Municipal liquor operations located within the Twin Cities Metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Sales by Metropolitan area establishments averaged \$2.6 million in 2006, compared to average sales of \$845,273 for Greater Minnesota municipal liquor stores. The average net profit of Metropolitan area municipal liquor stores was \$184,108 compared to \$60,960 for municipal liquor establishments in Greater Minnesota (pgs. 10 and 11).
- Minnesota's municipal liquor stores transferred \$16.4 million of their profits to other city funds in 2006. This represents a decrease of 8.1 percent from the total net transfers made in 2005. Transfers totaled \$6.3 million among Metropolitan area establishments compared to \$10.0 million for Greater Minnesota establishments (pg. 13).
- Minnesota law³ 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 2006 data, an examination of losses for the years 2004, 2005 and 2006 shows that the 33 cities on Table 3 (pg. 14) should have held hearings sometime during 2007.
- Due in part to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. There was a net decrease of seven stores between 2005 and 2006 (pg. 15).⁴

³ Minn. Stat. § 340A.602.

⁴ Seven cities ceased all operations (Bigfork, Jasper, Leroy, Mabel, Maynard, Renville, and Watertown); two cities closed one of their two stores (Hackensack and Pine City); and two cities added another store (Elk River and Stacy). The 2007 report will show the closures of the Belview and Pine Island operations.

Recommendations

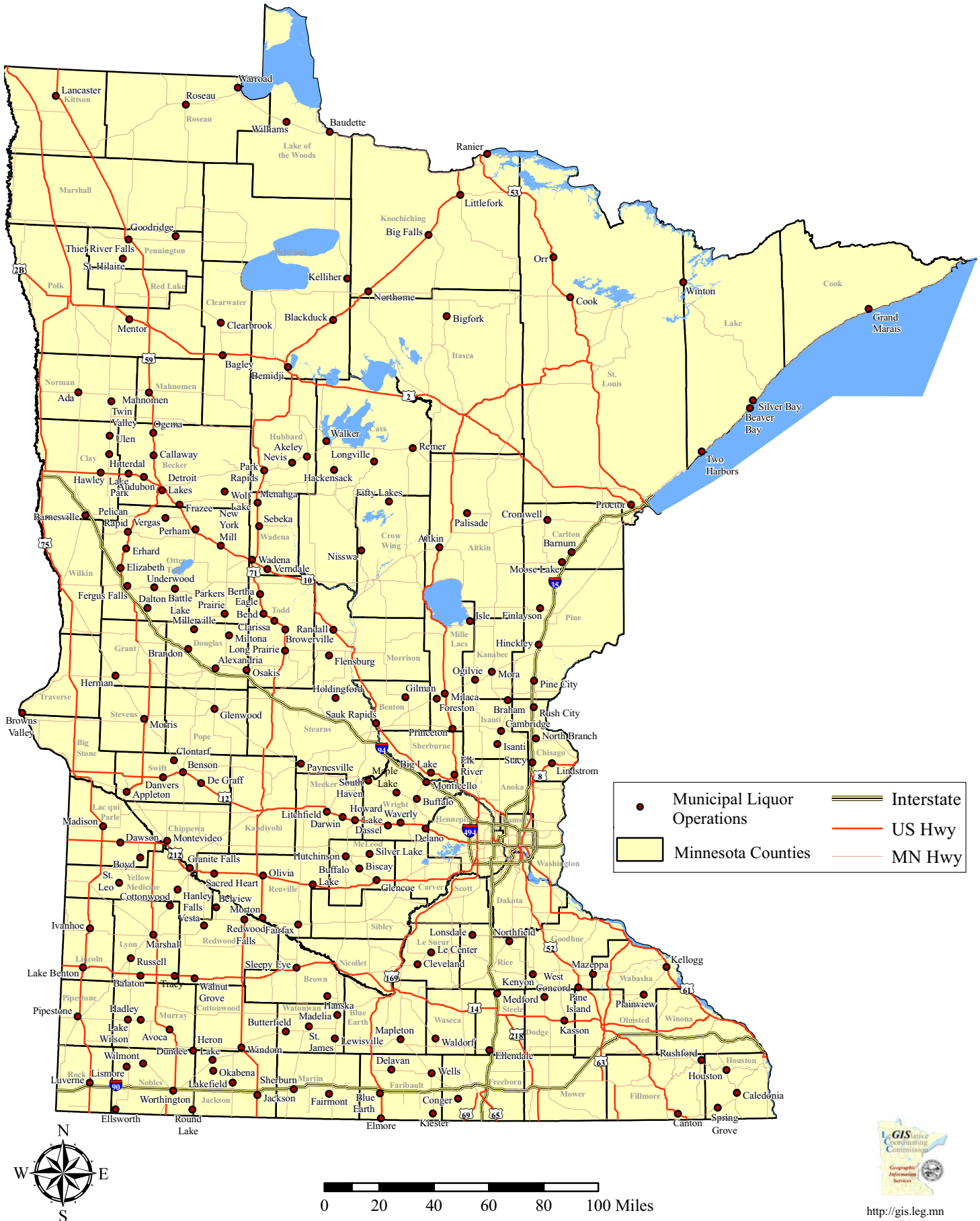
One of the primary purposes of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly situated liquor operations. To this end, the tables included in this report may be downloaded as a spreadsheet so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

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

- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of the sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors such as theft, poor inventory control, or damage of inventory may be responsible.⁵
- **Gross Profits as a Percent of Total Sales.** This measure may help a city determine if its intended markup is below other nearby municipal liquor stores, therefore resulting in a lower gross profit. Conversely, if the markup is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. Gross profits as a percent of total sales are much higher for on-sale operations than off-sale operations. On-sale operations require a greater gross profit margin to cover the higher operating costs associated with these types of operations.
- **Operating Expenses.** If operating expenses are relatively high compared to similarly-sized stores, city officials should look at stores with low operating expenses for ideas as to how they might operate more efficiently.
- **Operating Expenses as a Percent of Sales.** A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

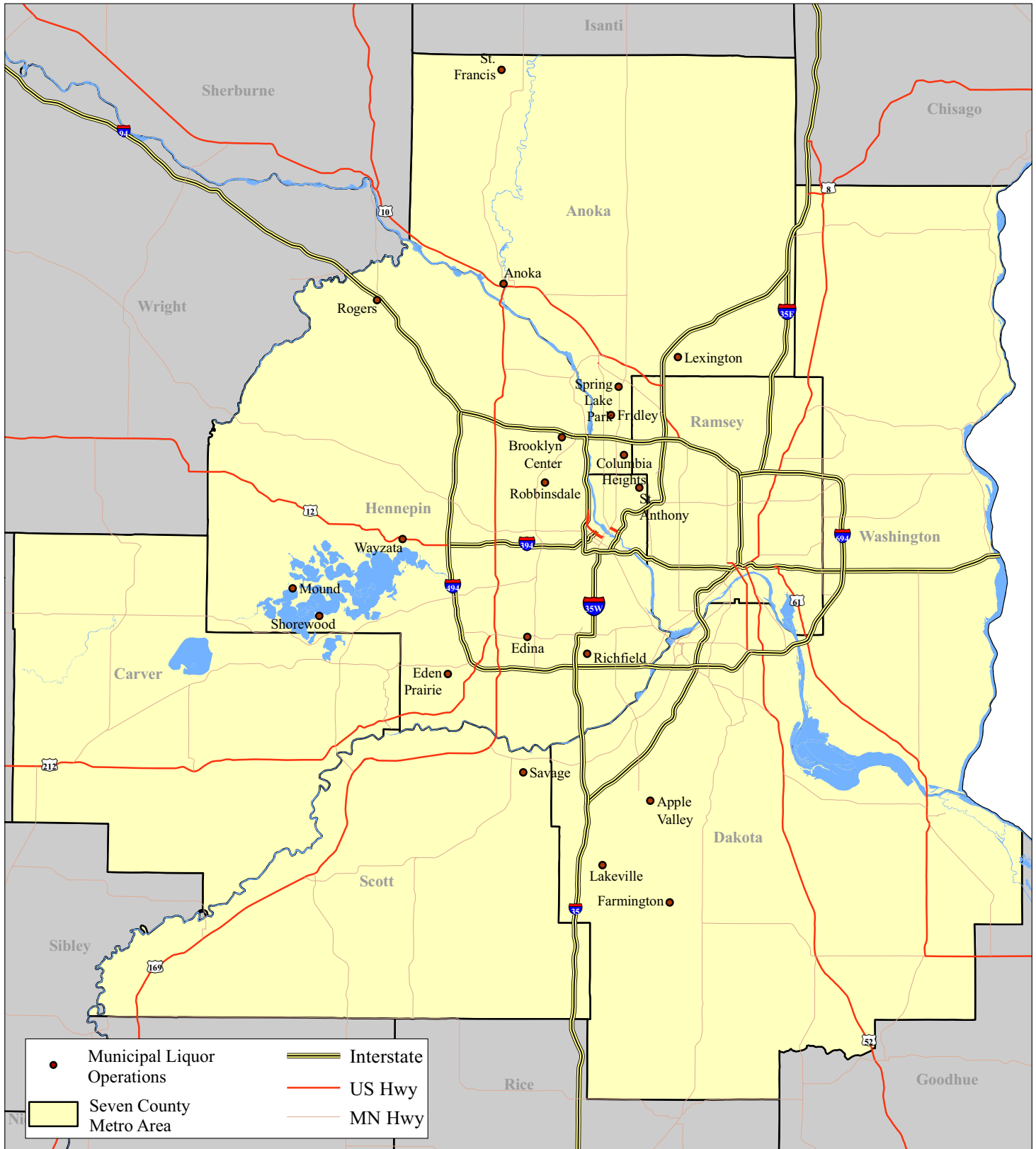
⁵ It is important to conduct a physical inventory count on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies.

2006 Municipal Liquor Operations in Greater Minnesota



<http://gis.leg.mn>
April 2008

2006 Municipal Liquor Operations in the Seven-County Metro Area



0 5 10 15 20 Miles



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Analysis of Minnesota Municipal Liquor Store Operations

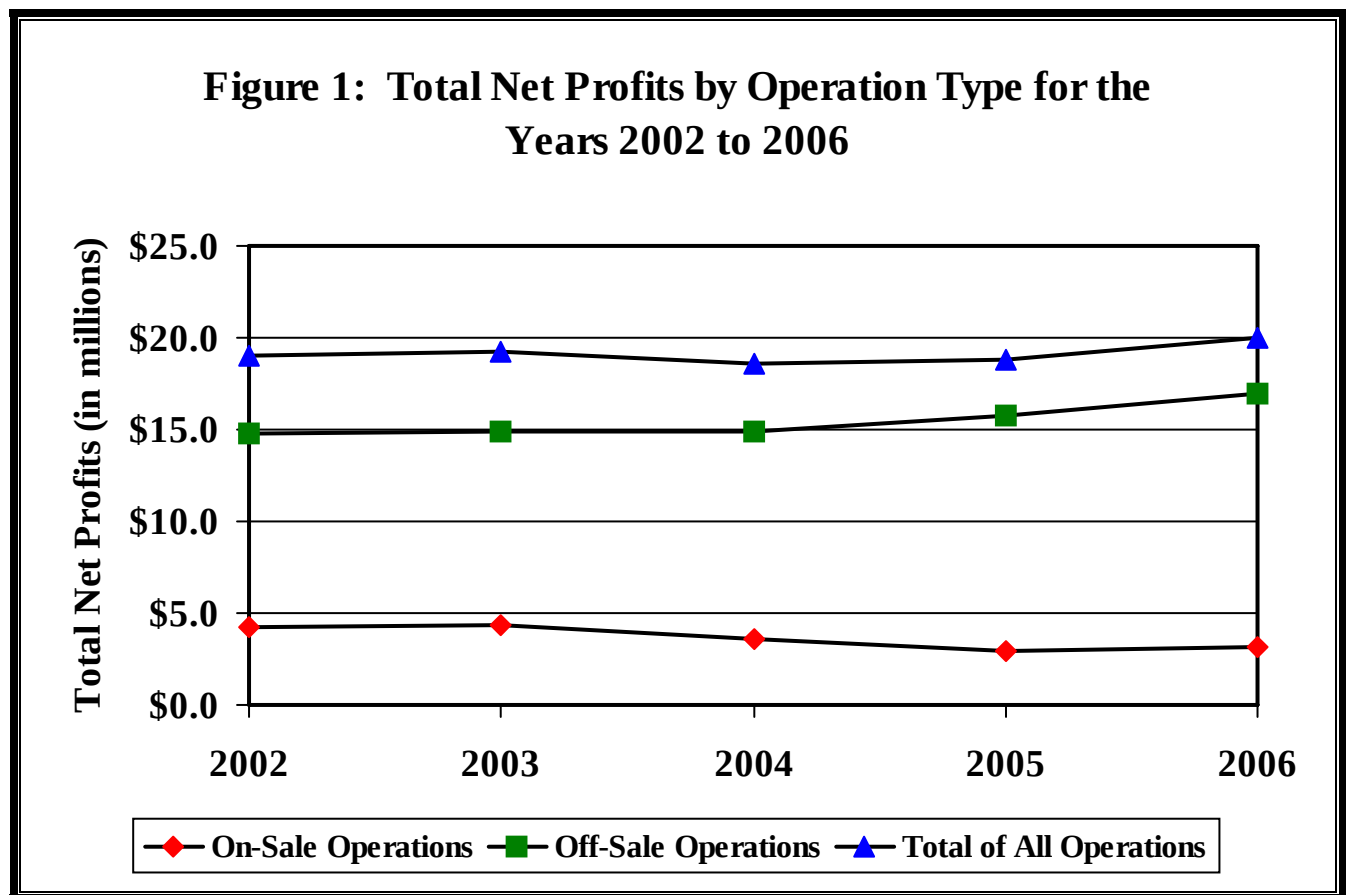
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$20.0⁶ million in 2006. This represents an increase of \$1.3 million, or 6.7 percent, over the level generated in 2005. Among on-sale operations, net profits totaled \$3.1 million in 2006, which was an increase of \$133,283, or 4.5 percent, over 2005. Total net profits for off-sale operations totaled \$17.0 million in 2006, which was an increase of \$1.1 million, or 7.1 percent, over 2005.

Over the past five years, net profits have increased 5.6 percent overall. Among off-sale stores, there was a 14.5 percent increase in net profits, while on-sale stores showed a decrease of 26.1 percent.

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



⁶ All figures are rounded from the actual numbers resulting in cases where the rounded total does not equal the rounded sub-totals when summed.

Variances Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2006 ranged from a loss of \$94,879 in Stacy⁷ to a profit of \$1.3 million in Eden Prairie. Overall, 60 percent of municipal liquor operations showed year-to-year increases in their net profits. Of the 89 cities with declines in net profits, 81 were in Greater Minnesota and 8 were in the Metropolitan area.

Operations Losing Money

In addition to municipal liquor establishments that posted declining net profits between 2005 and 2006, 44 Minnesota cities reported net losses for 2006, compared to 52 cities in 2005. Among the 44 cities with losses, 4 were Metropolitan area cities, and 40 were from Greater Minnesota. On a percentage basis, 20 percent of both Metropolitan area and Greater Minnesota cities lost money. Table 1 lists the cities whose liquor operations posted net losses in 2006.

Table 1
Municipal Liquor Store Operations with Net Losses in 2006

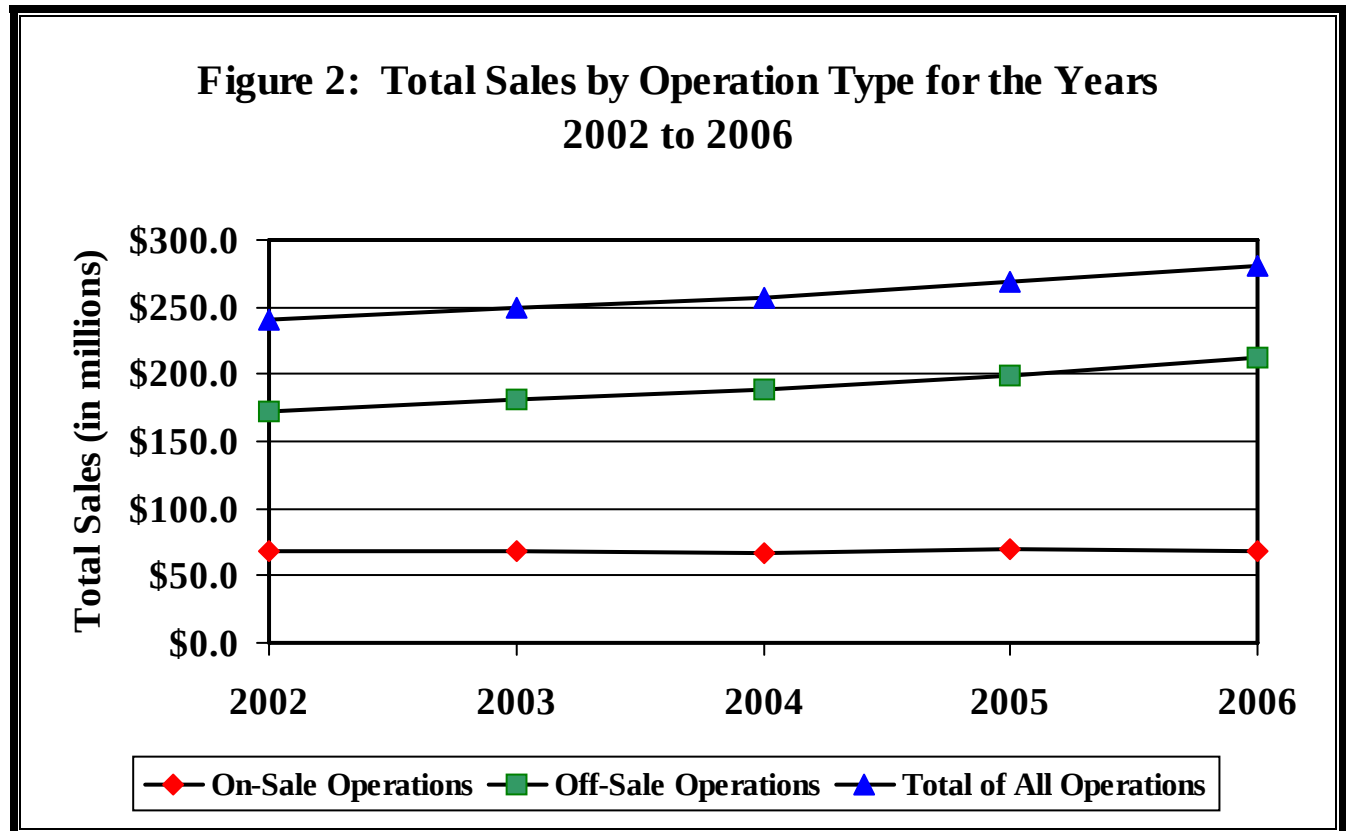
Name of City	Net Loss	Name of City	Net Loss
Pine Island *	(\$156,093)	Madison	(\$10,010)
Stacy	(\$94,879)	West Concord	(\$9,479)
Pine City	(\$76,752)	Kelliher	(\$7,983)
Parkers Prairie	(\$47,700)	Clontarf	(\$7,724)
Big Lake	(\$47,253)	Herman	(\$7,589)
Farmington	(\$47,066)	Ellsworth	(\$7,530)
Kenyon	(\$40,830)	Canton	(\$7,466)
Moose Lake	(\$39,787)	Goodridge	(\$7,416)
Cottonwood	(\$24,366)	Ellendale	(\$6,890)
Dawson	(\$19,905)	Audubon	(\$5,841)
Williams	(\$18,465)	Hackensack	(\$5,798)
Howard Lake	(\$17,727)	Vesta	(\$5,226)
Frazee	(\$17,066)	Lewisville	(\$5,035)
Northome	(\$17,047)	Ivanhoe	(\$5,015)
Shorewood	(\$15,930)	Houston	(\$4,896)
Robbinsdale	(\$14,865)	Palisade	(\$3,917)
Dundee	(\$14,021)	Hanska	(\$3,807)
Lancaster	(\$13,215)	Darwin	(\$3,480)
Lake Wilson	(\$13,131)	Lismore	(\$1,652)
Mound	(\$11,759)	Tracy	(\$906)
Biscay	(\$11,680)	Delavan	(\$515)
Sleepy Eye	(\$10,703)	Fifty Lakes	(\$486)

* Discontinued operations in 2006.

⁷ Pine Island posted a greater loss but discontinued operations during 2006 and was therefore not included in this comparison.

Total Sales at Municipal Liquor Operations

During 2006, Minnesota's municipal liquor operations reported an 11th consecutive year of record sales totaling \$281.2 million. Total sales generated in 2006 increased by \$12.2 million, or 4.5 percent, over 2005. Total municipal liquor sales ranged from \$95,882 in Round Lake (two stores had fewer sales than this amount but were excluded because they discontinued operations during 2006) to \$12.1 million in Lakeville. Figure 2 shows that although overall sales have increased every year, total sales among on-sale establishments have been trending downward.

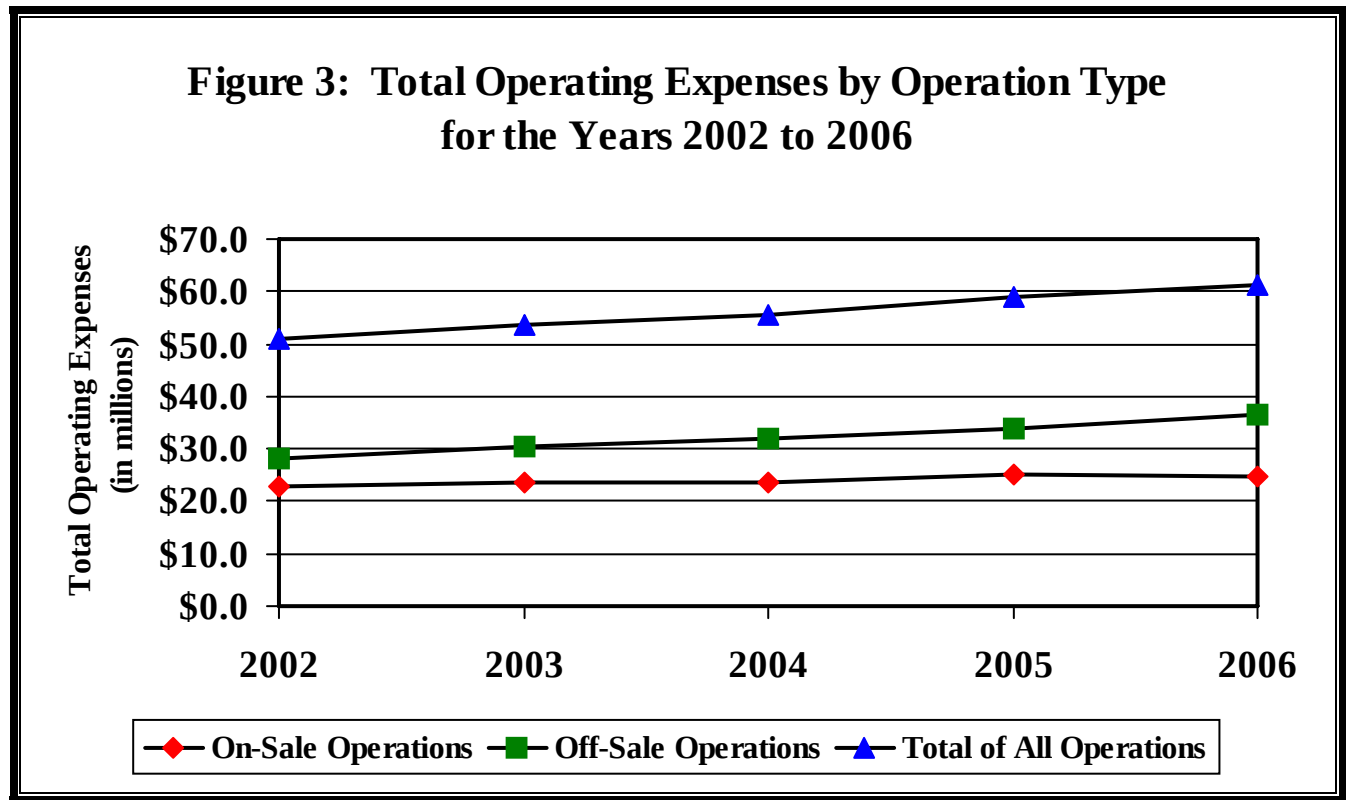


Operating Expenses of Municipal Liquor Operations

During 2006, Minnesota's municipal liquor operations reported operating expenses totaling \$61.1 million. This represents an increase of \$2.2 million, or 3.7 percent, over the level reported in 2005. Off-sale liquor operations had operating expenses totaling \$36.5 million in 2006. This represents an increase of \$2.6 million, or 7.7 percent, over 2005. Operating expenses for on-sale liquor operations totaled \$24.7 million in 2006. This represents a decrease of \$442,499, or 1.8 percent, from 2005.

Among individual liquor operations that were in business for all of 2006, expenses ranged from a high of \$1.9 million in Lakeville to a low of \$29,390 in Elmore. 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 overall but fell slightly for on-sale operations between 2005 and 2006. The decrease in operating expenses among on-sale operations in part reflects the closing of five on-sale operations in 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 20 of the 220 Minnesota cities (9.1 percent) that own and operate municipal liquor stores are located in the Twin Cities Metropolitan area, they represent 37.5 percent of the total sales and 36.7 percent of the net profits of municipal liquor operations.

Sales by Metropolitan area establishments averaged \$2.6 million in 2006 compared to average sales of \$845,273 for Greater Minnesota municipal liquor stores.⁸

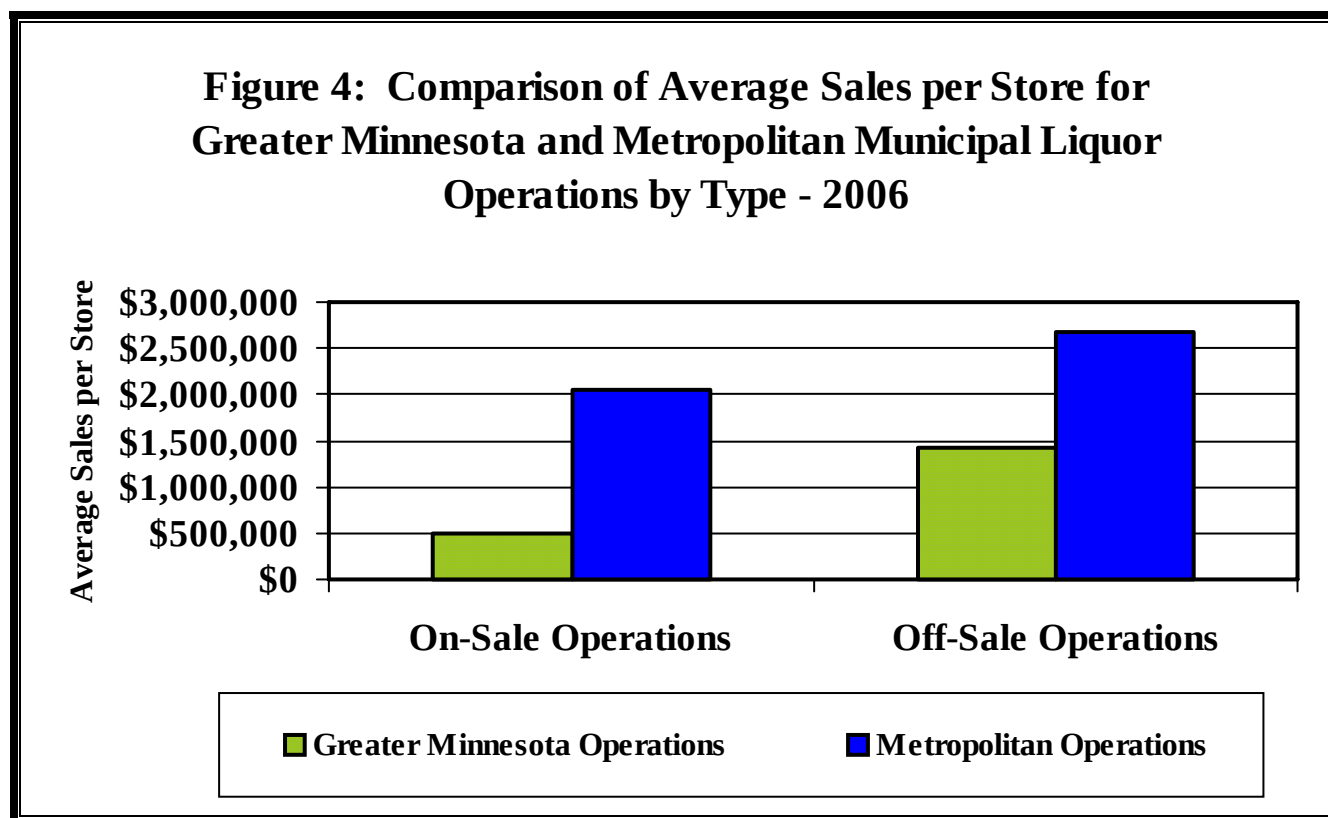
On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metropolitan operations remain clear. Off-sale operations in the Twin Cities area averaged sales of \$2.7 million compared to \$1.4 million in Greater Minnesota. Metropolitan operations are almost exclusively off-sale operations. Among Metropolitan cities with municipal liquor operations, off-sale operations outnumbered on-sale operations 37 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 128 to 80. As with the off-sale

⁸ The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

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, \$2.1 million to \$486,224 respectively.

Figure 4 shows the contrast in the level of sales between liquor operations in Greater Minnesota and the Metropolitan area by establishment type.



Net Profit

In 2006, the average net profit of Metropolitan area municipal liquor stores was \$184,108 compared to \$60,960 for municipal liquor establishments in Greater Minnesota. Net profit and losses among metropolitan liquor operations ranged from a loss of \$47,066 in Farmington to a profit of \$1.3 million in Eden Prairie. Net profit and losses among Greater Minnesota cities ranged from a loss of \$94,879 in Stacy⁹ to a profit of \$789,794 in Elk River.

On-Sale and Off-Sale Net Profit Comparison

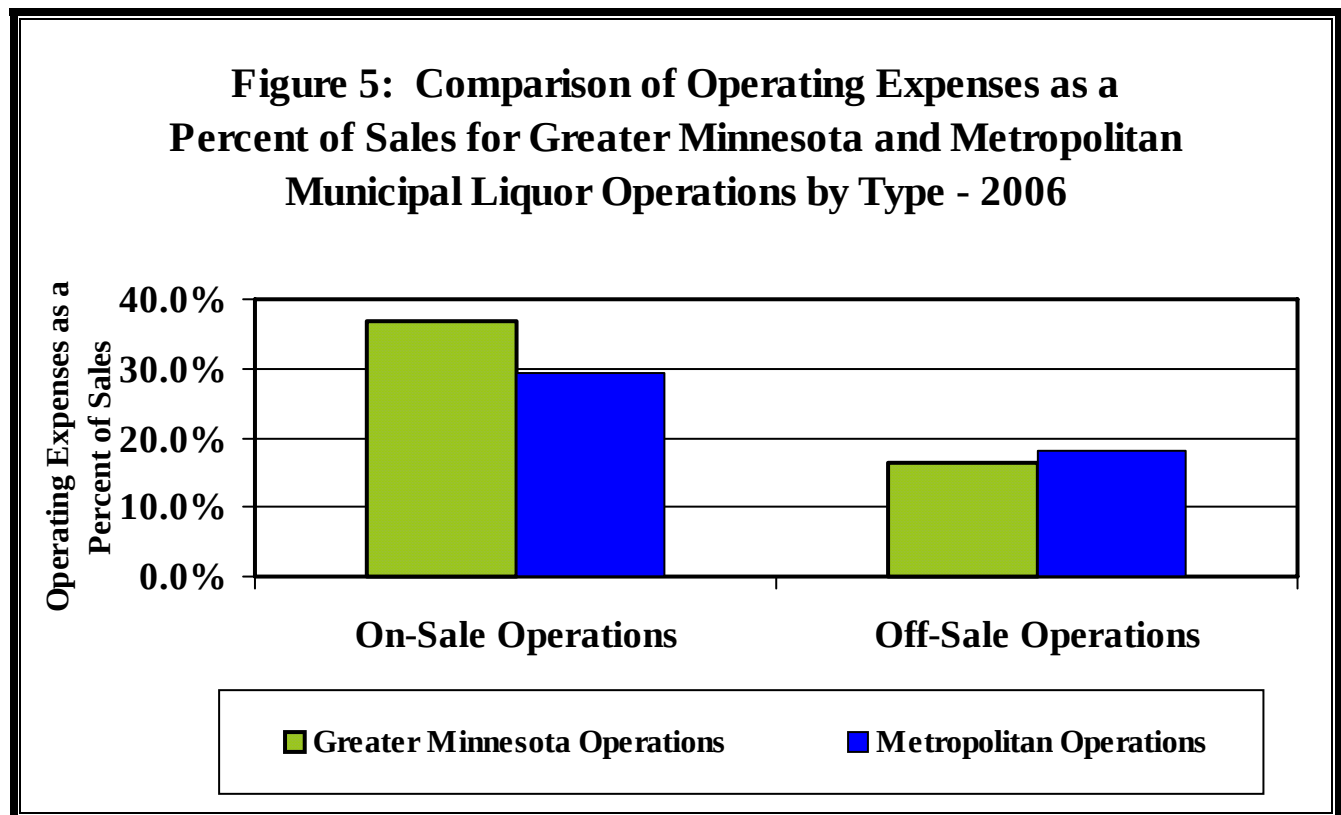
The average net profit of off-sale operations in the Metropolitan area was \$186,964 compared to \$125,639 for those in Greater Minnesota.¹⁰ The large difference in net profit appears to be primarily the result of the higher sales volume at Metropolitan area stores compared to those in Greater Minnesota because operating expenses as a percent of sales is actually higher among Metropolitan area stores (18.0 percent) than Greater Minnesota (16.4 percent).

⁹ Pine Island posted a greater loss but discontinued operations during 2006 and was therefore not included in this comparison.

¹⁰ The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

Among on-sale operations, there was a stark contrast between the Metropolitan area operations and those in Greater Minnesota. The average net profit per store in the Metropolitan area was \$148,891 compared to \$20,535 in Greater Minnesota. The wide variance in net profit was primarily the result of two factors: much higher sales at Metropolitan area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations. These differences are evident when one compares operating expenses as a percent of sales among Metropolitan area operations to those in Greater Minnesota. Among Metropolitan area stores, operating expenses as a percent of sales averaged 29.4 percent compared to 36.7 percent in Greater Minnesota.

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



Variation in Operating Expenses as a Percent of Sales

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 41.2 percent in Heron Lake to a low of 7.9 percent in Detroit Lakes. The average for off-sale operations was 17.1 percent.

Among on-sale operations, operating expenses as a percent of sales ranged from a high of 61.2 percent in Dundee to a low of 16.2 percent in Hinckley. The average among on-sale operations was 36.1 percent. Off-sale only operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to the added costs of bartenders, wait staff, entertainment, etc.

Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.¹¹

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

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$95,882 to \$300,000	9	\$29,390 to \$84,585
\$300,001 to \$500,000	9	\$57,451 to \$130,461
\$500,001 to \$1,000,000	14	\$83,688 to \$197,306
\$1,000,001 to \$2,000,000	27	\$142,949 to \$574,415
\$2,000,001 to \$3,000,000	11	\$298,207 to \$608,362
\$3,000,001 to \$5,000,000	12	\$329,206 to \$858,515
\$5,000,001 to \$12,111,183	11	\$866,699 to \$1,903,301

Net Transfers of Municipal Liquor Store Operations

Overall Transfers

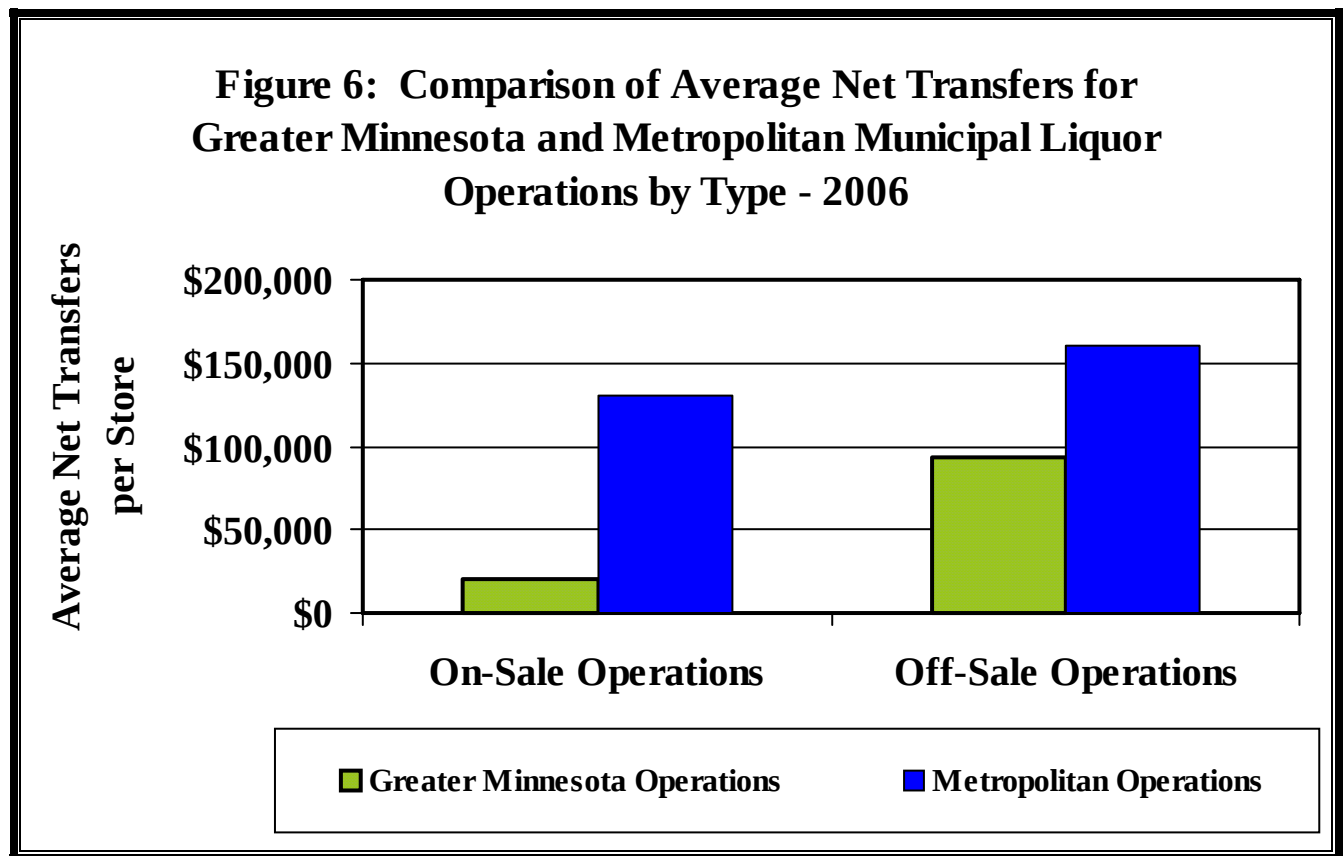
Profits generated by municipal liquor operations generally serve two purposes. First, municipal liquor operations use profits to ensure that they have an adequate level of reserves to purchase inventory and maintain their facilities. Second, those profits in excess of what is needed to fulfill the first purpose may be transferred to the other city funds to supplement existing revenue sources. During 2006, Minnesota's municipal liquor stores transferred \$16.4 million of their profits to other city funds. This represents a decrease of 8.1 percent from the total net transfers made in 2005. Transfers totaled \$6.3 million among Metropolitan area establishments compared to \$10.0 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 (\$160,261 to \$93,338 respectively). The average net transfer per on-sale establishment was more than six times greater among operations in the Metropolitan area than in Greater Minnesota (\$130,170 to \$20,065).

¹¹ 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.

Figure 6 shows the difference in average net transfers between operations in the Metropolitan area and Greater Minnesota by type of store.



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 law¹² 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 2006 data, an examination of losses for the years 2004, 2005, and 2006 shows that the 33 cities on Table 3 should have held hearings sometime during 2007. Of the 33 cities required to hold a hearing in 2007, 19 were on the previous year's list. Two cities, Hackensack and Pine City, each closed one of their two stores.

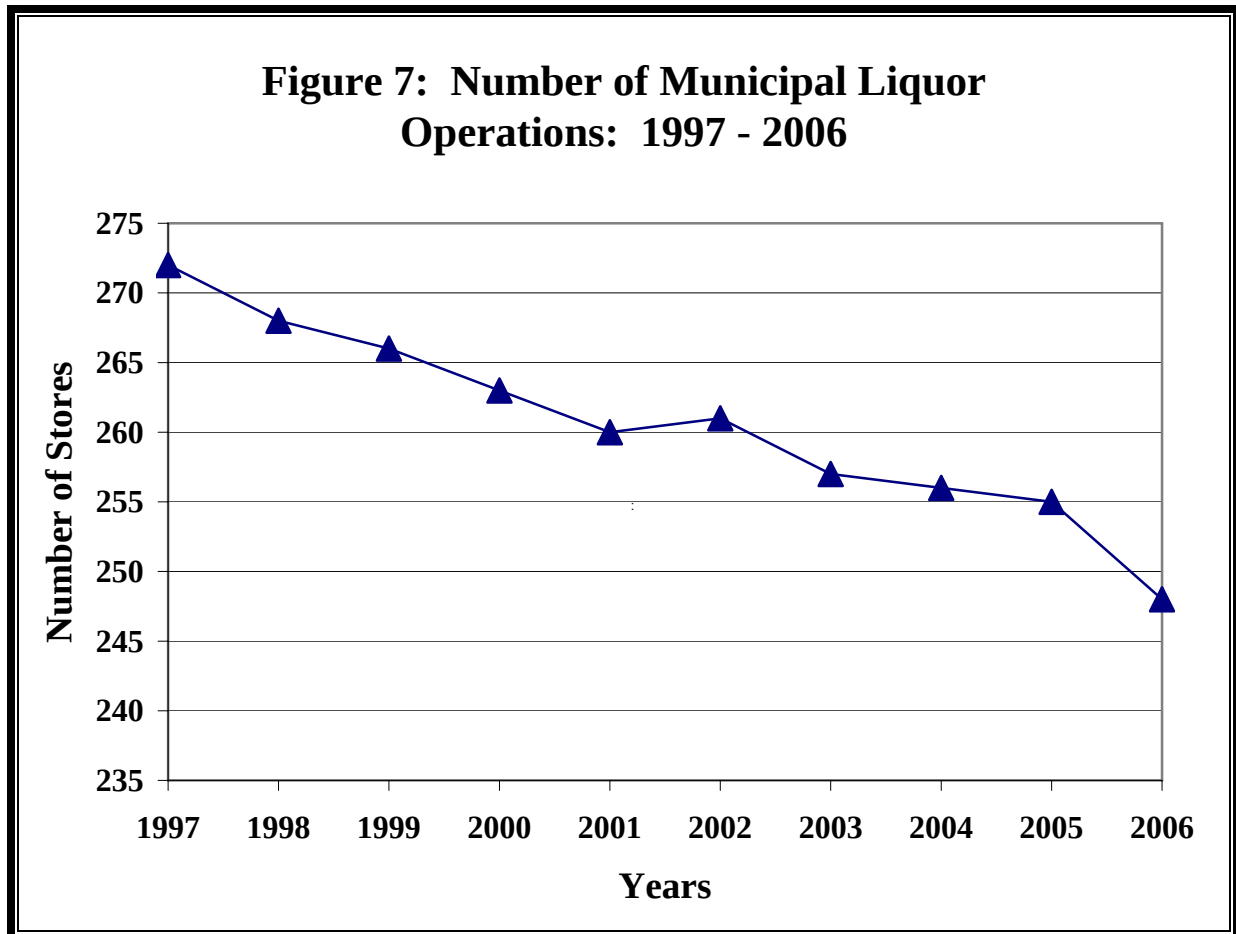
Table 3
Cities Required to Hold Hearings in 2007

Biscay	Canton	Darwin	Delavan	Dundee	Ellendale
Fairfax	Fifty Lakes	Frazee	Goodridge	Hackensack	Hanley Falls
Hanska	Herman	Houston	Ivanhoe	Kenyon	Lake Wilson
Lancaster	Lismore	Madison	Moose Lake	Mound	Okabena
Parkers Prairie	Pine City	Plainview	Sacred Heart	St. Leo	Verndale
Vesta	West Concord	Williams			

¹² Minn. Stat. § 340A.602.

Declining Number of Liquor Operations

Due in part to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 shows the decline in the number of municipal liquor stores over the last ten years. There was a net decrease of seven stores between 2005 and 2006.¹³



¹³ Seven cities ceased all operations (Bigfork, Jasper, Leroy, Mabel, Maynard, Renville, and Watertown); two cities closed one of their two stores (Hackensack and Pine City); and two cities added another store (Elk River and Stacy). The 2007 report will show the closures of the Belview and Pine Island operations.

Table 4
Summary of 2006 Liquor Store Operations

On-Sale and Off-Sale Stores

	2005	2006	Percent of Sales			Percent Change
Number of Cities	135	127				
	Amount	Amount	2005	2006	Variance	
Sales	\$70,150,936	\$68,407,158	100.0%	100.0%	(\$1,743,778)	-2.5%
Cost of Sales	43,096,235	41,223,364	61.4%	60.3%	(1,872,871)	-4.3%
Gross Profit	27,054,701	27,183,794	38.6%	39.7%	129,093	0.5%
Operating Expenses	25,116,395	24,673,896	35.8%	36.1%	(442,499)	-1.8%
Income from Operations	1,938,306	2,509,898	2.8%	3.7%	571,592	29.5%
Nonoperating Revenues	1,370,648	1,144,140	2.0%	1.7%	(226,508)	-16.5%
Nonoperating Expenses	367,066	578,867	0.5%	0.8%	211,801	57.7%
Net Income Before Transfers	2,941,888	3,075,171	4.2%	4.5%	133,283	4.5%
Transfers To/(From) Other Funds	3,017,450	2,958,862	---	---	(58,588)	-1.9%

Off-Sale Only Stores

	2005	2006	Percent of Sales			Percent Change
Number of Cities	91	93				
	Amount	Amount	2005	2006	Variance	
Sales	\$198,850,668	\$212,823,765	100.0%	100.0%	\$13,973,097	7.0%
Cost of Sales	149,586,269	160,355,316	75.2%	75.3%	10,769,047	7.2%
Gross Profit	49,264,399	52,468,449	24.8%	24.7%	3,204,050	6.5%
Operating Expenses	33,851,706	36,450,571	17.0%	17.1%	2,598,865	7.7%
Income from Operations	15,412,693	16,017,878	7.8%	7.5%	605,185	3.9%
Nonoperating Revenues	1,264,343	2,293,024	0.6%	1.1%	1,028,681	81.4%
Nonoperating Expenses	839,882	1,342,120	0.4%	0.6%	502,238	59.8%
Net Income Before Transfers	15,837,154	16,968,782	8.0%	8.0%	1,131,628	7.1%
Transfers To/(From) Other Funds	14,788,274	13,396,707	---	---	(1,391,567)	-9.4%

Total City Liquor Stores

	2005	2006	Percent of Sales			Percent Change
Number of Cities	226	220				
	Amount	Amount	2005	2006	Variance	
Sales	\$269,001,604	\$281,230,923	100.0%	100.0%	\$12,229,319	4.5%
Cost of Sales	192,682,504	201,578,680	71.6%	71.7%	8,896,176	4.6%
Gross Profit	76,319,100	79,652,243	28.4%	28.3%	3,333,143	4.4%
Operating Expenses	58,968,101	61,124,467	21.9%	21.7%	2,156,366	3.7%
Income from Operations	17,350,999	18,527,776	6.5%	6.6%	1,176,777	6.8%
Nonoperating Revenues	2,634,991	3,437,164	1.0%	1.2%	802,173	30.4%
Nonoperating Expenses	1,206,948	1,920,987	0.4%	0.7%	714,039	59.2%
Net Income Before Transfers	18,779,042	20,043,953	7.0%	7.1%	1,264,911	6.7%
Transfers To/(From) Other Funds	17,805,724	16,355,569	---	---	(1,450,155)	-8.1%

Appendix 1

2006 Liquor Store Tables

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Table 5
Comparison of City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
				Sales	of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales		
Ada	On & Off Sale	---	1,645	\$511,996	\$299,988	\$212,008	41.4%	\$194,827	\$17,181	\$27	---	\$17,208	3.4%	---	
Aikin	Off Sale Only	---	2,127	865,272	683,628	181,644	21.0%	186,381	(4,737)	21,912	---	17,175	2.0%	50,000	
Akeley	On & Off Sale	---	402	480,145	249,207	230,938	48.1%	153,440	77,498	319	---	77,817	16.2%	57,420	
Alexandria	Off Sale Only	---	11,323	4,384,391	3,465,498	918,893	21.0%	548,815	370,078	924	---	373,511	8.5%	375,000	
Anoka	Off Sale Only	---	18,076	3,309,362	2,521,046	788,316	23.8%	658,540	129,776	47,689	---	177,465	5.4%	160,000	
Apple Valley	Off Sale Only	---	48,832	6,622,752	4,977,462	1,645,290	24.8%	1,166,602	478,688	67,430	---	546,118	8.2%	400,000	
Appleton	Off Sale Only	---	2,749	382,788	279,784	103,004	26.9%	90,397	12,607	---	---	12,607	3.3%	---	
Audubon	On & Off Sale	---	481	530,152	314,557	215,595	40.7%	206,911	8,684	10,585	25,110	(5,841)	-1.1%	5,000	
Avoca	On & Off Sale	---	123	243,369	130,074	113,295	46.6%	105,897	7,398	5,365	361	12,402	5.1%	15,000	
Bagley	Off Sale Only	---	1,259	760,511	598,666	161,845	21.3%	139,468	22,377	907	---	23,284	3.1%	15,000	
Balaton	On & Off Sale	---	600	460,193	249,998	210,195	45.7%	157,203	52,992	6,592	---	59,584	12.9%	86,714	
Barnesville	Off Sale Only	---	2,334	310,928	234,289	76,639	24.6%	57,451	19,188	2,457	---	21,645	7.0%	---	
Barnum	On & Off Sale	[0]	598	470,654	256,625	214,029	45.5%	173,979	40,050	923	---	40,973	8.7%	12,000	
Battle Lake	Off Sale Only	---	775	902,248	648,610	253,638	28.1%	173,335	80,303	28,128	21,331	87,100	9.7%	20,000	
Baudette	On & Off Sale	---	1,067	1,036,331	649,964	386,367	37.3%	285,823	100,544	11,140	---	111,684	10.8%	100,000	
Beaver Bay	On & Off Sale	---	184	365,842	194,122	171,720	46.9%	151,881	19,839	6,290	---	26,129	7.1%	20,000	
Bellevue	On & Off Sale	[21]	375	21,592	12,733	8,859	41.0%	22,799	(13,940)	49,945	---	36,005	166.8%	112,567	
Bemidji	Off Sale Only	---	13,074	4,026,235	3,019,112	1,007,123	25.0%	685,822	321,301	34,084	---	355,385	8.8%	576,343	
Benson	On & Off Sale	---	3,390	1,095,472	681,644	413,828	37.8%	345,319	68,509	6,079	3,017	71,571	6.5%	60,000	
Bertha	On & Off Sale	---	474	241,292	133,476	107,816	44.7%	101,501	6,315	1,767	---	8,082	3.3%	---	
Big Falls	On & Off Sale	---	269	311,429	172,741	138,688	44.5%	128,272	10,416	8,949	---	19,365	6.2%	5,000	
Big Lake	Off Sale Only	---	9,035	2,525,489	1,902,498	622,991	24.7%	457,130	165,861	170,145	383,259	(47,253)	-1.9%	130,000	
Bigfork	On & Off Sale	[21]	468	---	---	---	---	3,356	(3,356)	50,473	---	47,117	---	135,275	
Biscay	On & Off Sale	---	112	793,087	333,803	459,284	57.9%	467,207	(7,923)	34,496	38,253	(11,680)	-1.5%	5,074	
Blackduck	On & Off Sale	---	720	687,093	418,466	268,627	39.1%	249,742	18,885	6,838	---	25,723	3.7%	50,000	
Blue Earth	Off Sale Only	---	3,463	1,111,950	837,874	274,076	24.6%	217,621	56,455	33,459	28,633	61,281	5.5%	12,197	
Boyd	On & Off Sale	---	178	284,852	139,672	145,180	51.0%	147,509	(2,329)	13,771	---	11,442	4.0%	50,000	
Braham	Off Sale Only	---	1,655	1,095,417	841,586	253,831	23.2%	229,828	24,003	48,619	46,248	26,374	2.4%	15,000	
Brandon	On & Off Sale	---	437	483,077	272,208	210,869	43.7%	156,999	53,870	11,067	---	64,937	13.4%	40,000	
Brooklyn Center	Off Sale Only	---	27,901	5,158,987	3,922,143	1,236,844	24.0%	963,061	273,783	44,989	---	318,772	6.2%	125,000	
Browerville	On & Off Sale	---	724	494,540	254,359	240,181	48.6%	218,891	21,290	4,240	449	25,081	5.1%	20,950	
Browns Valley	On & Off Sale	[0]	636	321,729	169,517	152,212	47.3%	143,625	8,587	4,586	---	13,173	4.1%	7,000	
Buffalo	Off Sale Only	---	13,776	3,056,325	2,111,543	944,782	30.9%	587,251	357,531	6,778	47,821	316,488	10.4%	400,000	
Buffalo Lake	On & Off Sale	---	749	448,980	257,363	191,617	42.7%	188,475	3,142	---	---	3,142	0.7%	17,039	
Butterfield	Off Sale Only	---	523	205,280	152,012	53,268	25.9%	49,545	3,723	2,538	---	6,261	3.0%	---	
Caledonia	Off Sale Only	---	2,940	471,268	366,044	105,224	22.3%	87,985	17,239	---	---	17,239	3.7%	17,215	
Callaway	On & Off Sale	---	209	345,343	198,149	147,194	42.6%	133,101	14,093	109	---	14,202	4.1%	5,062	
Cambridge	Off Sale Only	---	7,382	3,632,879	2,786,466	846,413	23.3%	519,843	326,570	49,768	---	376,338	10.4%	200,000	
Canton	On & Off Sale	---	324	97,162	76,577	20,585	21.2%	33,124	(12,539)	5,073	---	(7,466)	-7.7%	---	
Clarissa	On & Off Sale	---	624	365,268	212,123	153,145	41.9%	147,508	5,637	3,872	---	9,509	2.6%	10,000	
Clearbrook	On & Off Sale	---	557	379,884	223,959	155,925	41.0%	160,513	(4,588)	12,886	177	8,121	2.1%	50,000	
Cleveland	On & Off Sale	---	713	221,505	125,335	96,170	43.4%	105,999	(9,829)	21,575	514	11,232	5.1%	---	
Clontarf	On & Off Sale	---	158	307,763	193,880	113,883	37.0%	121,607	(7,724)	---	---	(7,724)	-2.5%	---	
Columbia Heights	Off Sale Only	---	18,288	6,546,491	5,039,318	1,507,173	23.0%	1,305,021	202,152	34,798	---	236,950	3.6%	712,361	
Conger	On & Off Sale	---	145	203,316	104,200	99,116	48.7%	72,097	27,019	1,466	---	28,485	14.0%	254	
Cook	Off Sale Only	---	586	1,235,020	924,477	310,543	25.1%	181,203	(23,879)	6,171	---	135,511	11.0%	---	
Cottonwood	On & Off Sale	---	1,169	515,066	337,831	177,235	34.4%	201,114	(23,879)	44	531	(24,366)	-4.7%	(18,000)	
Cromwell	On & Off Sale	---	209	469,280	278,486	190,794	40.7%	165,556	25,238	12,227	748	36,717	7.8%	42,000	
Dalton	Off Sale Only	---	248	277,059	217,620	59,439	21.5%	56,912	2,527	687	---	3,214	1.2%	2,000	
Danvers	On & Off Sale	---	96	364,951	174,872	190,079	52.1%	142,738	47,341	---	---	47,341	13.0%	---	
Darwin	Off Sale Only	---	301	365,371	294,832	70,539	19.3%	79,822	(7,283)	5,803	---	(3,480)	-1.0%	---	
Dassel	Off Sale Only	---	1,315	1,008,874	799,765	209,109	20.7%	184,267	24,842	9,071	10,713	23,200	2.3%	---	
Dawson	Off Sale Only	---	1,448	380,842	284,353	96,489	25.3%	117,247	(20,758)	853	---	(19,905)	-5.2%	---	

Table 5
Comparison of City Liquor Store Operations - 2006

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/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
De Graff	On & Off Sale	----	131	\$280,635	\$155,197	\$125,438	44.7%	\$96,720	\$28,718	----	----	\$28,718	10.2%	\$15,000
Delano	Off Sale Only	----	5,050	2,078,128	1,553,722	524,406	25.2%	368,609	155,797	16,294	----	172,091	8.3%	75,000
Delavan	On & Off Sale	----	182	181,433	86,985	94,448	52.1%	103,698	(9,250)	8,735	----	(515)	-0.3%	----
Detroit Lakes	Off Sale Only	----	8,195	4,329,322	3,309,068	1,020,254	23.6%	340,050	680,204	76,593	59,800	696,997	16.1%	954,425
Dundee	On & Off Sale	----	95	172,757	87,490	85,267	49.4%	105,778	(20,511)	6,506	16	(14,021)	-8.1%	----
Eagle Bend	On & Off Sale	----	609	313,018	185,364	127,654	40.8%	128,433	(779)	14,168	----	13,389	4.3%	----
Eden Prairie	Off Sale Only	----	61,325	10,158,292	7,573,963	2,584,329	25.4%	1,636,402	947,927	347,921	30,691	1,265,157	12.5%	817,328
Edina	Off Sale Only	----	46,896	11,014,491	8,111,021	2,903,470	26.4%	1,849,350	1,054,120	14,954	8,592	1,060,482	9.6%	995,230
Elizabeth	Off Sale Only	----	171	279,708	211,121	68,587	24.5%	65,326	3,261	14	----	3,275	1.2%	----
Elk River	Off Sale Only	----	22,550	5,897,950	4,233,420	1,664,530	28.2%	919,166	745,364	94,344	49,914	789,794	13.4%	233,300
Ellendale	On & Off Sale	----	651	347,282	198,956	148,326	42.7%	156,102	(7,776)	886	----	(6,890)	-2.0%	----
Ellsworth	On & Off Sale	----	528	259,970	145,518	114,452	44.0%	126,411	(11,959)	4,429	----	(7,530)	-2.9%	(66,426)
Elmore	Off Sale Only	----	668	128,087	98,678	29,409	23.0%	29,390	19	733	----	752	0.6%	200
Erhard	Off Sale Only	----	139	275,443	210,880	64,563	23.4%	67,068	(2,505)	3,035	----	530	0.2%	5,000
Fairfax	On & Off Sale	----	1,267	483,837	274,816	209,021	43.2%	201,668	7,353	6,901	----	14,254	2.9%	----
Fairmont	Off Sale Only	----	10,720	2,352,084	1,751,868	600,216	25.5%	299,580	300,636	35,205	----	335,841	14.3%	----
Farmington	Off Sale Only	----	17,495	3,989,278	3,143,099	846,179	21.2%	858,515	(12,336)	2,903	37,633	(47,066)	-1.2%	156,500
Fergus Falls	Off Sale Only	----	13,949	4,496,115	3,340,274	1,155,841	25.7%	805,476	350,365	27,039	66,522	310,882	6.9%	266,831
Fifty Lakes	On & Off Sale	----	406	409,584	190,293	219,291	53.5%	220,630	(1,339)	853	----	(486)	-0.1%	----
Finlayson	On & Off Sale	----	333	465,331	261,630	203,701	43.8%	146,090	57,611	1,500	----	59,111	12.7%	----
Flensburg	On & Off Sale	----	237	202,008	97,369	104,639	51.8%	108,191	(3,552)	14,339	10,370	417	0.2%	----
Foreston	On & Off Sale	----	507	365,594	180,332	185,262	50.7%	208,121	(22,859)	23,703	----	844	0.2%	----
Frazee	On & Off Sale	----	1,411	563,056	376,874	186,182	33.1%	202,765	(16,583)	367	850	(17,066)	-3.0%	----
Fridley	Off Sale Only	----	26,603	5,136,029	3,926,720	1,209,309	23.5%	866,699	342,610	19,938	----	362,548	7.1%	500,000
Glman	On & Off Sale	----	228	377,154	195,578	181,576	48.1%	182,314	(738)	20,617	----	19,879	5.3%	----
Glencoe	Off Sale Only	----	5,758	1,067,362	815,496	251,866	23.6%	142,949	108,917	1,499	8,489	101,927	9.5%	71,637
Glenwood	Off Sale Only	----	2,660	1,068,320	825,132	243,188	22.8%	167,942	75,246	1,148	----	76,394	7.2%	----
Goodridge	On & Off Sale	----	115	216,773	120,823	95,950	44.3%	108,599	(12,649)	5,233	----	(7,416)	-3.4%	2,000
Grand Marais	Off Sale Only	----	1,419	1,439,520	977,044	462,476	32.1%	235,372	227,104	11,321	----	238,425	16.6%	200,000
Granite Falls	Off Sale Only	----	3,057	749,900	560,680	189,220	25.2%	131,035	58,185	17,759	9,238	66,706	8.9%	69,101
Hackensack	On & Off Sale	----	314	914,429	614,943	299,486	32.8%	280,870	18,616	921	25,335	(5,798)	-0.6%	8,000
Hadley	On & Off Sale	----	64	226,609	101,216	125,393	55.3%	107,668	17,725	11,271	807	28,189	12.4%	----
Hanley Falls	On & Off Sale	----	304	231,774	133,559	98,215	42.4%	103,383	(5,168)	6,117	----	949	0.4%	3,312
Hanska	On & Off Sale	----	416	300,033	168,464	131,569	43.9%	144,667	(13,098)	9,291	----	(3,807)	-1.3%	----
Hawley	Off Sale Only	----	1,924	646,351	485,845	160,506	24.8%	135,670	24,836	22	486	24,372	3.8%	1,000
Herman	On & Off Sale	----	422	332,517	200,112	132,405	39.8%	137,980	(5,575)	----	2,014	(7,589)	-2.3%	----
Heron Lake	Off Sale Only	----	772	314,149	169,405	144,744	46.1%	129,449	15,295	963	5,665	10,593	3.4%	----
Hinekey	On & Off Sale	----	1,438	1,708,396	1,201,073	507,323	29.7%	328,973	178,350	12,063	16,533	173,880	10.2%	100,000
Hirtidal	On & Off Sale	----	179	332,403	178,801	153,602	46.2%	141,896	11,706	5,633	----	11,339	5.2%	163,872
Holdingford	On & Off Sale	----	760	303,446	165,249	138,197	45.5%	154,754	(16,557)	22,162	----	5,605	1.8%	----
Houston	On & Off Sale	----	1,010	415,728	231,210	184,518	44.4%	194,257	(9,739)	4,843	----	(4,896)	-1.2%	----
Howard Lake	On & Off Sale	----	1,995	928,957	642,320	286,637	30.9%	293,689	(7,052)	7,265	17,940	(17,727)	-1.9%	----
Hutchinson	Off Sale Only	----	13,977	4,326,907	3,395,672	931,235	21.5%	652,441	278,794	10,588	59,297	230,085	5.3%	321,500
Isanti	Off Sale Only	----	5,206	1,934,854	1,478,541	456,313	23.6%	371,648	84,665	42,418	----	127,083	6.6%	50,000
Isle	On & Off Sale	----	835	870,439	525,093	345,346	39.7%	341,241	4,105	1,094	1,166	4,033	0.5%	----
Ivanhoe	On & Off Sale	----	630	379,394	211,840	167,554	44.2%	172,107	(4,553)	----	462	(5,015)	-1.3%	1,000
Jackson	Off Sale Only	----	3,469	712,427	563,212	149,215	20.9%	133,564	15,651	9,475	----	25,126	3.5%	88,990
Kasson	Off Sale Only	----	5,504	900,107	685,610	214,497	23.8%	178,387	36,110	5,638	----	41,748	4.6%	15,000
Kellher	On & Off Sale	----	313	372,473	192,826	179,647	48.2%	188,707	(9,060)	1,077	----	(7,983)	-2.1%	15,000
Kellogg	On & Off Sale	----	469	168,792	71,688	97,104	57.5%	101,876	(4,772)	23,573	----	18,801	11.1%	----
Kenyon	On & Off Sale	----	1,701	461,887	274,972	186,915	40.5%	242,861	(55,946)	15,116	----	(40,830)	-8.8%	10,000
Kiesler	Off Sale Only	----	502	160,201	107,348	52,853	33.0%	38,939	13,914	----	----	13,914	8.7%	----
Lake Benton	On & Off Sale	----	673	251,247	154,543	96,704	38.5%	96,006	698	830	----	1,528	0.6%	----

Table 5
Comparison of City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds			
						Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales				
Lake Park	On & Off Sale	---	856	\$614,412	\$360,044	\$254,368	41.4%	\$243,495	\$10,873	\$6,954	---	\$17,827	2.9%	\$20,000			
Lake Wilson	On & Off Sale	---	254	211,821	108,534	103,287	48.8%	121,486	(18,199)	5,683	615	(13,131)	-6.2%	---			
Lakefield	Off Sale Only	---	1,701	269,110	188,327	80,783	30.0%	84,585	(3,802)	6,453	---	2,651	1.0%	(1,414)			
Lakeville	Off Sale Only	---	52,323	12,111,183	9,030,491	3,080,692	25.4%	1,903,301	1,177,391	71,351	34,298	1,214,444	10.0%	368,096			
Lancaster	On & Off Sale	---	333	209,601	137,577	72,024	34.4%	87,988	(15,964)	2,864	115	(13,215)	-6.3%	---			
Le Center	On & Off Sale	---	2,365	847,510	526,778	320,732	37.8%	259,536	61,196	4,135	---	65,331	7.7%	75,000			
Lewisville	On & Off Sale	---	250	207,276	110,402	96,874	46.7%	109,515	(12,641)	7,606	---	(5,035)	-2.4%	---			
Lexington	Off Sale Only	---	2,062	2,555,825	2,017,638	538,187	21.1%	400,262	137,925	11,958	---	149,883	5.9%	154,590			
Lindstrom	On & Off Sale	---	3,966	2,064,740	1,460,455	604,285	29.3%	500,703	103,582	32,893	---	136,475	6.6%	154,735			
Lismore	On & Off Sale	---	211	285,739	138,594	147,145	51.5%	150,401	(3,256)	3,733	2,129	(1,652)	-0.6%	---			
Litchfield	Off Sale Only	---	6,869	1,602,618	1,244,139	358,479	22.4%	249,092	109,387	26,663	---	136,050	8.5%	59,000			
Littlefork	On & Off Sale	---	705	360,900	216,369	144,531	40.0%	131,830	12,701	2,843	---	15,544	4.3%	---			
Long Prairie	Off Sale Only	---	3,040	1,018,273	759,061	259,212	25.5%	156,132	103,080	11,843	---	114,923	11.3%	52,000			
Longville	On & Off Sale	---	182	1,108,522	675,480	433,042	39.1%	289,208	143,834	662	13,810	130,686	11.8%	75,000			
Lonsdale	On & Off Sale	---	2,684	1,075,433	778,308	297,125	27.6%	312,554	(15,429)	34,499	---	19,070	1.8%	(1,151)			
Luverne	Off Sale Only	---	4,597	792,814	563,151	229,663	29.0%	190,031	39,632	5,985	---	45,617	5.8%	38,000			
Madelia	Off Sale Only	---	2,299	286,326	226,913	59,413	20.8%	46,523	12,890	6,905	---	19,795	6.9%	30,000			
Madison	Off Sale Only	---	1,686	358,878	273,733	85,145	23.7%	96,852	(11,707)	1,697	---	(10,010)	-2.8%	---			
Mahnomen	On & Off Sale	---	1,183	939,666	601,173	338,493	36.0%	299,850	38,643	52,529	---	91,172	9.7%	32,805			
Maple Lake	Off Sale Only	---	1,912	997,007	749,580	247,427	24.8%	197,306	50,121	11,900	---	62,021	6.2%	40,000			
Mapleton	On & Off Sale	---	1,649	594,529	333,822	260,707	43.9%	214,769	45,938	17,502	---	63,440	10.7%	---			
Marshall	Off Sale Only	---	13,031	3,578,393	2,640,326	938,067	26.2%	329,206	608,861	30,694	---	639,555	17.9%	375,000			
Mazeppa	On & Off Sale	---	784	348,147	211,309	136,838	39.3%	122,436	14,402	15,090	---	29,492	8.5%	40,000			
Medford	On & Off Sale	---	1,146	489,803	248,530	241,273	49.3%	242,614	(1,341)	11,129	---	9,788	2.0%	---			
Menahga	On & Off Sale	---	1,234	803,457	461,423	342,034	42.6%	269,481	72,553	1,702	6,271	67,984	8.5%	50,000			
Mentor	On & Off Sale	---	129	392,580	197,578	195,002	49.7%	165,475	29,527	1,151	---	30,678	7.8%	16,000			
Milaca	Off Sale Only	---	2,776	1,429,682	1,066,560	363,122	25.4%	214,831	148,291	14,349	6,123	156,517	10.9%	20,000			
Millerville	On & Off Sale	---	114	327,334	174,260	153,074	46.8%	132,539	20,535	1,622	---	22,157	6.8%	20,150			
Miltona	On & Off Sale	---	312	600,136	351,351	248,785	41.5%	236,068	12,717	4,435	---	17,152	2.9%	---			
Montevideo	Off Sale Only	---	5,463	1,786,321	1,343,570	442,751	24.8%	327,883	114,868	200	---	115,068	6.4%	90,000			
Monticello	Off Sale Only	---	11,136	3,619,236	2,667,929	951,307	26.3%	617,153	334,154	100,871	---	435,025	12.0%	250,000			
Moose Lake	On & Off Sale	---	2,445	876,712	590,460	286,252	32.7%	287,877	(1,625)	15,647	53,809	(39,787)	-4.5%	---			
Mora	Off Sale Only	---	3,568	2,239,951	1,687,527	552,424	24.7%	298,207	254,217	14,757	---	268,974	12.0%	320,000			
Morris	Off Sale Only	---	5,184	1,369,358	1,043,094	326,264	23.8%	204,837	121,427	18,785	---	140,212	10.2%	55,000			
Morton	On & Off Sale	---	424	280,926	150,963	129,963	46.3%	110,608	19,355	5,186	---	24,541	8.7%	20,000			
Mound	Off Sale Only	---	9,800	2,291,715	1,740,257	551,458	24.1%	505,960	45,498	---	57,257	(11,759)	-0.5%	---			
Nevis	On & Off Sale	---	362	520,339	270,381	249,958	48.0%	179,325	70,633	156	---	70,789	13.6%	70,744			
New York Mills	On & Off Sale	---	1,203	718,959	398,090	320,869	44.6%	196,231	124,638	4,116	---	128,754	17.9%	54,000			
Nisswa	On & Off Sale	---	2,047	2,693,002	1,927,307	765,695	28.4%	639,268	126,427	---	---	126,427	4.7%	59,000			
North Branch	Off Sale Only	---	10,468	1,905,800	1,408,601	497,199	26.1%	361,358	135,841	5,302	40,362	100,781	5.3%	102,000			
Northfield	Off Sale Only	---	19,413	2,371,043	1,734,941	636,102	26.8%	480,096	156,006	19,536	---	175,542	7.4%	120,000			
Northome	On & Off Sale	---	243	146,647	105,560	41,087	28.0%	83,631	(42,544)	25,497	---	(17,047)	-11.6%	---			
Ogema	On & Off Sale	---	124	345,011	211,234	133,777	38.8%	100,103	33,674	7,285	---	40,959	11.9%	---			
Ogilvie	On & Off Sale	---	480	453,566	271,093	182,473	40.2%	173,207	9,266	6,409	---	15,675	3.5%	63,573			
Okabena	On & Off Sale	---	182	266,827	144,371	122,456	45.9%	130,773	(8,317)	9,315	---	998	0.4%	---			
Oltiva	On & Off Sale	---	2,565	817,671	566,001	251,670	30.8%	254,168	(2,498)	18,014	---	15,516	1.9%	10,000			
Orr	On & Off Sale	---	240	508,234	284,802	223,432	44.0%	204,243	19,189	4,270	---	23,459	4.6%	14,500			
Osakis	On & Off Sale	---	1,615	623,728	348,076	275,652	44.2%	212,115	63,537	22,095	---	85,632	13.7%	38,326			
Palisade	On & Off Sale	---	148	389,022	269,500	119,522	30.7%	138,340	(18,818)	14,901	---	(3,917)	-1.0%	10,000			
Park Rapids	Off Sale Only	---	3,519	2,737,973	2,084,744	653,229	23.9%	386,360	266,869	67,700	---	334,569	12.2%	227,727			
Parkers Prairie	On & Off Sale	---	1,032	533,232	350,165	183,067	34.3%	197,451	(14,384)	2,280	35,596	(47,700)	-8.9%	---			
Paynesville	Off Sale Only	---	2,319	750,065	568,032	182,033	24.3%	140,567	41,466	3,316	---	44,782	6.0%	12,000			
Pelican Rapids	Off Sale Only	---	2,424	773,334	587,081	186,253	24.1%	148,779	37,474	---	---	37,474	4.8%	15,000			

Table 5
Comparison of City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Sales	Cost		Gross Profit		Operating		Nonoperating	Net Profit/(Loss)	Transfers To/(From) Other Funds	
					of Sales	Amount	Percent of Sales	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales		
Perham	Off Sale Only	----	2,749	\$1,455,557	\$1,078,247	\$377,310	25.9%	\$210,375	\$166,935	\$21,153	\$73,000	\$115,088	7.9%	\$163,150
Pine City	Off Sale Only	----	3,272	1,657,158	1,250,292	406,866	24.6%	443,805	(36,939)	11,943	51,756	(76,752)	-4.6%	20,000
Pine Island	On & Off Sale	[21]	3,301	166,863	103,261	63,602	38.1%	80,894	(17,292)	3,465	142,266	(156,093)	-93.5%	218,841
Pipestone	Off Sale Only	----	4,342	1,040,270	757,470	282,800	27.2%	163,213	119,587	22,501	---	142,088	13.7%	50,000
Plainview	On & Off Sale	----	3,397	566,240	360,018	206,222	36.4%	195,104	11,118	18,115	---	29,233	5.2%	(2,000)
Princeton	Off Sale Only	----	4,535	2,357,008	1,822,919	534,089	22.7%	301,078	233,011	65,038	---	298,049	12.6%	5,000
Proctor	Off Sale Only	----	2,823	801,835	615,359	186,476	23.3%	162,665	23,811	62	3,875	19,998	2.5%	3,000
Randall	On & Off Sale	----	586	543,873	342,744	201,129	37.0%	168,130	32,999	12,118	---	45,117	8.3%	50,000
Ranier	On & Off Sale	----	173	365,933	158,811	207,122	56.6%	176,192	30,930	233	---	31,163	8.5%	20,000
Redwood Falls	Off Sale Only	----	5,307	1,495,687	1,112,896	382,791	25.6%	264,936	117,855	18,749	40,094	96,510	6.5%	75,000
Remer	On & Off Sale	----	366	499,904	285,312	214,592	42.9%	171,101	---	---	---	43,491	8.7%	47,000
Richfield	Off Sale Only	----	33,099	10,271,839	7,834,114	2,437,725	23.7%	1,842,866	594,859	40,944	---	635,803	6.2%	673,180
Robbinsdale	Off Sale Only	----	13,698	1,982,472	1,521,726	460,746	23.2%	484,275	(23,529)	8,664	---	(14,865)	-0.7%	50,000
Rogers	On & Off Sale	----	6,570	3,052,686	2,068,616	984,070	32.2%	721,995	262,075	1,818	59,291	204,602	6.7%	110,509
Roseau	Off Sale Only	----	2,879	1,417,692	1,070,900	346,792	24.5%	172,124	174,668	1,086	---	175,754	12.4%	100,000
Round Lake	Off Sale Only	----	418	95,882	66,115	29,767	31.0%	30,305	(538)	1,512	---	974	1.0%	----
Rush City	On & Off Sale	----	3,056	705,233	492,982	212,251	30.1%	205,093	7,158	12,925	---	20,083	2.8%	----
Rushford	On & Off Sale	----	1,781	556,289	373,160	183,129	32.9%	182,843	286	13,439	1,282	12,443	2.2%	30,000
Russell	On & Off Sale	----	341	299,240	171,947	127,293	42.5%	113,311	13,982	9,089	---	23,071	7.7%	53,000
Sacred Heart	On & Off Sale	----	513	393,098	222,116	170,982	43.5%	161,688	9,294	16,235	4,823	20,706	5.3%	----
Sauk Rapids	Off Sale Only	----	12,679	2,252,212	1,799,919	452,293	20.1%	348,259	104,034	26,256	---	130,290	5.8%	100,000
Savage	Off Sale Only	----	25,065	5,846,986	4,368,398	1,478,588	25.3%	981,808	496,780	86,568	107,722	475,626	8.1%	425,000
Sebeka	On & Off Sale	----	676	522,983	299,534	223,449	42.7%	171,223	52,226	10,899	---	63,125	12.1%	----
Sherburn	On & Off Sale	----	1,027	604,135	369,206	234,929	38.9%	205,873	29,056	2,127	12	31,171	5.2%	10,000
Shorewood	Off Sale Only	----	7,499	1,978,051	1,442,802	535,249	27.1%	574,415	(39,166)	23,236	---	(15,930)	-0.8%	50,000
Silver Bay	On & Off Sale	----	2,013	882,889	510,278	372,611	42.2%	278,986	93,625	29,644	148	123,121	13.9%	61,561
Silver Lake	On & Off Sale	----	813	599,154	324,740	274,414	45.8%	240,992	33,422	4,888	---	38,310	6.4%	30,000
Sleepy Eye	Off Sale Only	----	3,584	408,900	292,996	115,904	28.3%	130,461	(14,557)	3,854	---	(10,703)	-2.6%	----
South Haven	On & Off Sale	----	209	366,514	160,608	205,906	56.2%	154,302	51,604	3,541	---	55,145	15.0%	5,667
Spring Grove	On & Off Sale	----	1,297	333,354	189,537	143,817	43.1%	143,310	507	2,188	---	2,695	0.8%	----
Spring Lake Park	Off Sale Only	----	6,623	2,623,242	2,032,241	591,001	22.5%	608,362	(17,361)	51,162	3,635	30,166	1.1%	150,000
Stacy	On & Off Sale	----	1,357	1,734,446	1,116,961	617,485	35.6%	629,431	(11,946)	3,407	86,340	(94,879)	-5.5%	(40,000)
St. Anthony	Off Sale Only	----	8,361	5,814,838	4,451,142	1,363,696	23.5%	929,338	434,358	20,861	48,742	406,477	7.0%	175,000
St. Francis	Off Sale Only	----	7,201	1,831,828	1,396,225	435,603	23.8%	324,381	111,222	16,157	---	127,379	7.0%	17,370
St. Hilaire	On & Off Sale	----	273	479,782	264,509	215,273	44.9%	191,836	23,437	4,367	---	27,804	5.8%	----
St. James	Off Sale Only	----	4,634	816,796	563,348	253,448	31.0%	140,305	113,143	6,515	---	119,658	14.6%	58,949
St. Leo	On & Off Sale	----	97	120,247	53,007	67,240	55.9%	64,066	3,174	574	---	3,748	3.1%	----
Thief River Falls	Off Sale Only	----	8,509	3,485,834	2,706,054	779,780	22.4%	478,626	301,154	16,582	---	317,736	9.1%	267,356
Tracy	On & Off Sale	----	2,155	655,635	419,410	236,225	36.0%	281,781	(45,556)	44,650	---	(906)	-0.1%	30,000
Twin Valley	On & Off Sale	----	819	602,260	310,404	291,856	48.5%	260,144	31,712	3,315	---	35,027	5.8%	10,000
Two Harbors	Off Sale Only	----	3,673	1,721,464	1,238,540	482,924	28.1%	272,195	210,729	22,440	---	233,169	13.5%	153,336
Ulen	On & Off Sale	----	542	300,248	156,734	143,514	47.8%	121,908	21,606	642	---	22,248	7.4%	20,000
Underwood	Off Sale Only	----	344	336,121	254,188	81,933	24.4%	74,997	6,936	11,564	---	18,500	5.5%	25,000
Vergas	Off Sale Only	----	327	548,606	422,621	125,985	23.0%	83,688	42,297	11,727	---	54,024	9.8%	9,800
Vermdale	On & Off Sale	----	559	246,725	126,625	120,100	48.7%	113,011	7,089	3,407	---	10,496	4.3%	----
Vesta	On & Off Sale	----	321	184,988	84,673	100,315	54.2%	106,130	(5,815)	589	---	(5,226)	-2.8%	----
Wadena	Off Sale Only	----	4,227	1,343,736	1,027,344	316,392	23.5%	201,446	114,946	3,703	---	118,649	8.8%	100,000
Waldorf	On & Off Sale	----	230	270,102	136,477	133,625	49.5%	115,988	17,637	8,682	---	26,319	9.7%	17,000
Walker	On & Off Sale	----	1,114	738,572	550,263	188,309	25.5%	119,516	68,793	536	---	69,329	9.4%	----
Walnut Grove	On & Off Sale	----	701	371,279	201,857	169,422	45.6%	169,961	(539)	1,440	---	901	0.2%	----
Warroad	Off Sale Only	----	1,739	1,175,020	853,112	321,908	27.4%	172,449	149,459	---	---	149,459	12.7%	80,000
Waverly	On & Off Sale	----	975	889,137	612,850	276,287	31.1%	255,623	20,664	547	21,049	162	0.0%	----
Wayzata	On & Off Sale	----	4,059	3,117,808	1,802,708	1,315,100	42.2%	1,094,197	220,903	21,169	---	242,072	7.8%	280,000

Table 5
Comparison of City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
				Sales	of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Wells	On & Off Sale	----	2,508	\$645,097	\$429,379	\$215,718	33.4%	\$211,689	\$4,029	\$18,146	\$703	\$21,472	3.3%	\$6,689
West Concord	On & Off Sale	----	828	295,750	152,437	143,313	48.5%	157,486	(14,173)	4,856	162	(9,479)	-3.2%	----
Williams	On & Off Sale	----	207	351,525	194,063	157,462	44.8%	176,062	(18,600)	135	----	(18,465)	-5.3%	----
Wilmont	On & Off Sale	----	314	233,251	124,159	109,092	46.8%	108,563	529	7,134	----	7,663	3.3%	----
Windom	Off Sale Only	----	4,436	1,264,798	918,781	346,017	27.4%	260,738	85,279	----	----	85,279	6.7%	70,000
Winton	On & Off Sale	----	167	304,515	132,755	171,760	56.4%	153,841	17,919	1,501	1,522	17,898	5.9%	37,800
Wolf Lake	On & Off Sale	----	50	363,602	200,170	163,432	44.9%	160,870	2,562	15,919	4,271	14,210	3.9%	----
Worthington	Off Sale Only	----	11,349	1,864,264	1,395,427	468,837	25.1%	287,566	181,271	10,035	----	191,306	10.3%	217,409
Off Sale Only			796,381	\$212,823,765	\$160,355,316	\$52,468,449	24.7%	\$36,450,571	\$16,017,878	\$2,293,024	\$1,342,120	\$16,968,782	8.0%	\$13,396,707
On & Off Sale			110,921	68,407,158	41,223,364	27,183,794	39.7%	24,673,896	2,509,898	1,144,140	578,867	3,075,171	4.5%	2,958,862
All Stores			907,302	281,230,923	201,578,680	79,652,243	28.3%	61,124,467	18,527,776	3,437,164	1,920,987	20,043,953	7.1%	16,355,569

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

Table 6
Comparison of City Liquor Store Operations - 2006
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/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
1	Lakeville	Off Sale Only	----	52,323	\$12,111,183	\$9,030,491	\$3,080,692	25.4%	\$1,903,301	\$1,177,391	\$71,351	\$34,298	\$1,214,444	10.0%	\$368,096
2	Edina	Off Sale Only	----	46,896	11,014,491	8,111,021	2,903,470	26.4%	1,849,350	1,054,120	14,954	8,592	1,060,482	9.6%	995,230
3	Richfield	Off Sale Only	----	33,099	10,271,839	7,834,114	2,437,725	23.7%	1,842,866	594,859	40,944	----	635,803	6.2%	673,180
4	Eden Prairie	Off Sale Only	----	61,325	10,158,292	7,573,963	2,584,329	25.4%	1,636,402	947,927	347,921	30,691	1,265,157	12.5%	817,328
5	Apple Valley	Off Sale Only	----	48,832	6,622,752	4,977,462	1,645,290	24.8%	1,166,602	478,688	67,430	----	546,118	8.2%	400,000
6	Columbia Heights	Off Sale Only	----	18,288	6,546,491	5,039,318	1,507,173	23.0%	1,305,021	202,152	34,798	----	236,950	3.6%	712,361
7	Elk River	Off Sale Only	----	22,550	5,897,950	4,233,420	1,664,530	28.2%	919,166	745,364	94,344	49,914	789,794	13.4%	233,300
8	Savage	Off Sale Only	----	25,065	5,846,986	4,368,398	1,478,588	25.3%	981,808	496,780	86,568	107,722	475,626	8.1%	425,000
9	St. Anthony	Off Sale Only	----	8,361	5,814,838	4,451,142	1,363,696	23.5%	929,338	434,358	20,861	48,742	406,477	7.0%	175,000
10	Brooklyn Center	Off Sale Only	----	27,901	5,158,987	3,922,143	1,236,844	24.0%	963,061	273,783	44,989	----	318,772	6.2%	125,000
11	Fridley	Off Sale Only	----	26,603	5,136,029	3,926,720	1,209,309	23.5%	866,699	342,610	19,938	----	362,548	7.1%	500,000
12	Fergus Falls	Off Sale Only	----	13,949	4,496,115	3,340,274	1,155,841	25.7%	805,476	350,365	27,039	66,522	310,882	6.9%	266,831
13	Alexandria	Off Sale Only	----	11,323	4,384,391	3,465,498	918,893	21.0%	548,815	370,078	4,357	924	373,511	8.5%	375,000
14	Detroit Lakes	Off Sale Only	----	8,195	4,329,322	3,309,068	1,020,254	23.6%	340,050	680,204	76,593	59,800	696,997	16.1%	954,425
15	Hutchinson	Off Sale Only	----	13,977	4,326,907	3,395,672	931,235	21.5%	652,441	278,794	10,588	59,297	230,085	5.3%	321,500
16	Bemidji	Off Sale Only	----	13,074	4,026,235	3,019,112	1,007,123	25.0%	685,822	321,301	34,084	----	355,385	8.8%	576,343
17	Farmington	Off Sale Only	----	17,495	3,989,278	3,143,099	846,179	21.2%	858,515	(12,336)	2,903	37,633	(47,066)	-1.2%	156,500
18	Cambridge	Off Sale Only	----	7,382	3,632,879	2,786,466	846,413	23.3%	519,843	326,570	49,768	----	376,338	10.4%	200,000
19	Monticello	Off Sale Only	----	11,136	3,619,236	2,667,929	951,307	26.3%	617,153	334,154	100,871	----	435,025	12.0%	250,000
20	Marshall	Off Sale Only	----	13,031	3,578,393	2,640,326	938,067	26.2%	329,206	608,861	30,694	----	639,555	17.9%	375,000
21	Thief River Falls	Off Sale Only	----	8,509	3,485,834	2,706,054	779,780	22.4%	478,626	301,154	16,582	----	317,736	9.1%	267,356
22	Anoka	Off Sale Only	----	18,076	3,309,362	2,521,046	788,316	23.8%	658,540	129,776	47,689	----	177,465	5.4%	160,000
23	Wayzata	On & Off Sale	----	4,059	3,117,808	1,802,708	1,315,100	42.2%	1,094,197	220,903	21,169	----	242,072	7.8%	280,000
24	Buffalo	Off Sale Only	----	13,776	3,056,325	2,111,543	944,782	30.9%	587,251	357,531	6,778	47,821	316,488	10.4%	400,000
25	Rogers	On & Off Sale	----	6,570	3,052,686	2,068,616	984,070	32.2%	721,995	262,075	1,818	59,291	204,602	6.7%	110,509
26	Park Rapids	Off Sale Only	----	3,519	2,737,973	2,084,744	653,229	23.9%	386,360	266,869	67,700	----	334,569	12.2%	227,727
27	Nisswa	On & Off Sale	----	2,047	2,693,002	1,927,307	765,695	28.4%	639,268	126,427	----	----	126,427	4.7%	59,000
28	Spring Lake Park	Off Sale Only	----	6,623	2,632,242	2,032,241	591,001	22.5%	608,362	(17,361)	51,162	3,635	30,166	1.1%	150,000
29	Lexington	Off Sale Only	----	2,062	2,555,825	2,017,638	538,187	21.1%	400,262	137,925	11,958	----	149,883	5.9%	154,590
30	Big Lake	Off Sale Only	----	9,035	2,525,489	1,902,498	622,991	24.7%	457,130	165,861	170,145	383,259	(47,253)	-1.9%	130,000
31	Northfield	Off Sale Only	----	19,413	2,371,043	1,734,941	636,102	26.8%	480,096	156,006	19,536	----	175,542	7.4%	120,000
32	Princeton	Off Sale Only	----	4,535	2,357,008	1,822,919	534,089	22.7%	301,078	233,011	65,038	----	298,049	12.6%	5,000
33	Fairmont	Off Sale Only	----	10,720	2,352,084	1,751,868	600,216	25.5%	299,580	300,636	35,205	----	335,841	14.3%	----
34	Mound	Off Sale Only	----	9,800	2,291,715	1,740,257	551,458	24.1%	505,960	45,498	----	57,257	(11,759)	-0.5%	----
35	Sauk Rapids	Off Sale Only	----	12,679	2,252,212	1,799,919	452,293	20.1%	348,259	104,034	26,256	----	130,290	5.8%	100,000
36	Mora	Off Sale Only	----	3,568	2,239,951	1,687,527	552,424	24.7%	298,207	254,217	14,757	----	268,974	12.0%	320,000
37	Delano	Off Sale Only	----	5,050	2,078,128	1,553,722	524,406	25.2%	368,609	155,797	16,294	----	172,091	8.3%	75,000
38	Lindstrom	On & Off Sale	----	3,966	2,064,740	1,460,455	604,285	29.3%	500,703	103,582	32,893	----	136,475	6.6%	154,735
39	Robbinsdale	Off Sale Only	----	13,698	1,982,472	1,521,726	460,746	23.2%	484,275	(23,529)	8,664	----	(14,865)	-0.7%	50,000
40	Shorewood	Off Sale Only	----	7,499	1,978,051	1,442,802	535,249	27.1%	574,415	(39,166)	23,236	----	(15,930)	-0.8%	50,000
41	Isanti	Off Sale Only	----	5,206	1,934,854	1,478,541	456,313	23.6%	371,648	84,665	42,418	----	127,083	6.6%	50,000
42	North Branch	Off Sale Only	----	10,468	1,905,800	1,408,601	497,199	26.1%	361,358	135,841	5,302	40,362	100,781	5.3%	102,000
43	Worthington	Off Sale Only	----	11,349	1,864,264	1,395,427	468,837	25.1%	287,566	181,271	10,035	----	191,306	10.3%	217,409
44	St. Francis	Off Sale Only	----	7,201	1,831,828	1,396,225	435,603	23.8%	324,381	111,222	16,157	----	127,379	7.0%	17,370
45	Montevideo	Off Sale Only	----	5,463	1,786,321	1,343,570	442,751	24.8%	327,883	114,868	200	----	115,068	6.4%	90,000
46	Stacy	On & Off Sale	----	1,357	1,734,446	1,116,961	617,485	35.6%	629,431	(11,946)	3,407	86,340	(94,879)	-5.5%	(40,000)
47	Two Harbors	Off Sale Only	----	3,673	1,721,464	1,238,540	482,924	28.1%	272,195	210,729	22,440	----	233,169	13.5%	153,336
48	Hinckley	On & Off Sale	----	1,438	1,708,396	1,201,073	507,323	29.7%	328,973	178,350	12,063	16,533	173,880	10.2%	100,000
49	Pine City	Off Sale Only	----	3,272	1,657,158	1,250,292	406,866	24.6%	443,805	(36,939)	11,943	51,756	(76,752)	-4.6%	20,000
50	Litchfield	Off Sale Only	----	6,869	1,602,618	1,244,139	358,479	22.4%	249,092	109,387	26,663	----	136,050	8.5%	59,000
51	Redwood Falls	Off Sale Only	----	5,307	1,495,687	1,112,896	382,791	25.6%	264,936	117,855	18,749	40,094	96,510	6.5%	75,000
52	Perham	Off Sale Only	----	2,749	1,455,557	1,078,247	377,310	25.9%	210,375	166,935	21,153	73,000	115,088	7.9%	163,150
53	Grand Marais	Off Sale Only	----	1,419	1,439,520	977,044	462,476	32.1%	235,372	227,104	11,321	----	238,425	16.6%	200,000

Table 6
Comparison of City Liquor Store Operations - 2006
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						of Sales	Amount	Percent of Sales	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
54	Milaca	Off Sale Only	----	2,776	\$1,429,682	\$1,066,560	\$363,122	25.4%	25.4%	\$214,831	\$148,291	\$14,349	\$6,123	\$156,517	10.9%	\$20,000
55	Roseau	Off Sale Only	----	2,879	1,417,692	1,070,900	346,792	24.5%	24.5%	172,124	174,668	1,086	----	175,754	12.4%	100,000
56	Morris	Off Sale Only	----	5,184	1,369,358	1,043,094	326,264	23.8%	23.8%	204,837	121,427	18,785	----	140,212	10.2%	55,000
57	Wadena	Off Sale Only	----	4,227	1,343,736	1,027,344	316,392	23.5%	23.5%	201,446	114,946	3,703	----	118,649	8.8%	100,000
58	Windom	Off Sale Only	----	4,436	1,264,798	918,781	346,017	27.4%	27.4%	260,738	85,279	----	----	85,279	6.7%	70,000
59	Cook	Off Sale Only	----	586	1,235,020	924,477	310,543	25.1%	25.1%	181,203	129,340	6,171	----	135,511	11.0%	----
60	Warroad	Off Sale Only	----	1,739	1,175,020	853,112	321,908	27.4%	27.4%	172,449	149,459	----	----	149,459	12.7%	80,000
61	Blue Earth	Off Sale Only	----	3,463	1,111,950	837,874	274,076	24.6%	24.6%	217,621	56,455	33,459	28,633	61,281	5.5%	12,197
62	Longville	On & Off Sale	----	182	1,108,522	675,480	433,042	39.1%	39.1%	289,208	143,834	662	13,810	130,686	11.8%	75,000
63	Benson	On & Off Sale	----	3,390	1,095,472	681,644	413,828	37.8%	37.8%	345,319	68,509	6,079	3,017	71,571	6.5%	60,000
64	Braham	Off Sale Only	----	1,655	1,095,417	841,586	253,831	23.2%	23.2%	229,828	24,003	48,619	46,248	26,374	2.4%	15,000
65	Lonsdale	On & Off Sale	----	2,684	1,075,433	778,308	297,125	27.6%	27.6%	312,554	(15,429)	34,499	----	19,070	1.8%	(1,151)
66	Glenwood	Off Sale Only	----	2,660	1,068,320	825,132	243,188	22.8%	22.8%	167,942	75,246	1,148	----	76,394	7.2%	----
67	Glencoe	Off Sale Only	----	5,758	1,067,362	815,496	251,866	23.6%	23.6%	142,949	108,917	1,499	8,489	101,927	9.5%	71,637
68	Pipestone	Off Sale Only	----	4,342	1,040,270	757,470	282,800	27.2%	27.2%	163,213	119,587	22,501	----	142,088	13.7%	50,000
69	Baudette	On & Off Sale	----	1,067	1,036,331	649,964	386,367	37.3%	37.3%	285,823	100,544	11,140	----	111,684	10.8%	100,000
70	Long Prairie	Off Sale Only	----	3,040	1,018,273	759,061	259,212	25.5%	25.5%	156,132	103,080	11,843	----	114,923	11.3%	52,000
71	Dassel	Off Sale Only	----	1,315	1,008,874	799,765	209,109	20.7%	20.7%	184,267	24,842	9,071	10,713	23,200	2.3%	----
72	Maple Lake	Off Sale Only	----	1,912	997,007	749,580	247,427	24.8%	24.8%	197,306	50,121	11,900	----	62,021	6.2%	40,000
73	Mahomomen	On & Off Sale	----	1,183	939,666	601,173	338,493	36.0%	36.0%	299,850	38,643	52,529	7,265	91,172	9.7%	32,805
74	Howard Lake	On & Off Sale	----	1,995	928,957	642,320	286,637	30.9%	30.9%	293,689	(7,052)	7,265	17,940	(17,727)	-1.9%	----
75	Hackensack	On & Off Sale	----	314	914,429	614,943	299,486	32.8%	32.8%	280,870	18,616	921	25,335	(5,798)	-0.6%	8,000
76	Battle Lake	Off Sale Only	----	775	902,248	648,610	253,638	28.1%	28.1%	173,335	80,303	28,128	21,331	87,100	9.7%	20,000
77	Kasson	Off Sale Only	----	5,504	900,107	685,610	214,497	23.8%	23.8%	178,387	36,110	5,638	----	41,748	4.6%	15,000
78	Waverly	On & Off Sale	----	975	889,137	612,850	276,287	31.1%	31.1%	255,623	20,664	547	21,049	162	0.0%	----
79	Silver Bay	On & Off Sale	----	2,013	882,889	510,278	372,611	42.2%	42.2%	278,986	93,625	29,644	148	123,121	13.9%	61,561
80	Moose Lake	On & Off Sale	----	2,445	876,712	590,460	286,252	32.7%	32.7%	287,877	(1,625)	15,647	53,809	(39,787)	-4.5%	----
81	Isle	On & Off Sale	----	835	870,439	525,093	345,346	39.7%	39.7%	341,241	4,105	1,094	1,166	4,033	0.5%	----
82	Aitkin	Off Sale Only	----	2,127	865,272	683,628	181,644	21.0%	21.0%	186,381	(4,737)	21,912	----	17,175	2.0%	50,000
83	Le Center	On & Off Sale	----	2,365	847,510	526,778	320,732	37.8%	37.8%	259,536	61,196	4,135	----	65,331	7.7%	75,000
84	Olivia	On & Off Sale	----	2,565	817,671	566,001	251,670	30.8%	30.8%	254,168	(2,498)	18,014	----	15,516	1.9%	10,000
85	St. James	Off Sale Only	----	4,634	816,796	563,348	253,448	31.0%	31.0%	140,305	113,143	6,515	----	119,658	14.6%	58,949
86	Menahga	On & Off Sale	----	1,234	803,457	461,423	342,034	42.6%	42.6%	269,481	72,553	1,702	6,271	67,984	8.5%	50,000
87	Proctor	Off Sale Only	----	2,823	801,835	615,359	186,476	23.3%	23.3%	162,665	23,811	62	3,875	19,998	2.5%	3,000
88	Biscay	On & Off Sale	----	112	793,087	333,803	459,284	57.9%	57.9%	467,207	(7,923)	34,496	38,253	(11,680)	-1.5%	5,074
89	Luverne	Off Sale Only	----	4,597	792,814	563,151	229,663	29.0%	29.0%	190,031	39,632	5,985	----	45,617	5.8%	38,000
90	Pelican Rapids	Off Sale Only	----	2,424	773,334	587,081	186,253	24.1%	24.1%	148,779	37,474	----	----	37,474	4.8%	15,000
91	Bagley	Off Sale Only	----	1,259	760,511	598,666	161,845	21.3%	21.3%	139,468	22,377	907	----	23,284	3.1%	15,000
92	Paynesville	Off Sale Only	----	2,319	750,065	568,032	182,033	24.3%	24.3%	140,567	41,466	3,316	----	44,782	6.0%	12,000
93	Granite Falls	Off Sale Only	----	3,057	749,900	560,680	189,220	25.2%	25.2%	131,035	17,759	9,238	----	66,706	8.9%	69,101
94	Walker	On & Off Sale	----	1,114	738,572	550,263	188,309	25.5%	25.5%	119,516	68,793	536	----	69,329	9.4%	----
95	New York Mills	On & Off Sale	----	1,203	718,959	398,090	320,869	44.6%	44.6%	196,231	124,638	4,116	----	128,754	17.9%	54,000
96	Jackson	Off Sale Only	----	3,469	712,427	563,212	149,215	20.9%	20.9%	133,564	15,651	9,475	----	25,126	3.5%	88,990
97	Rush City	On & Off Sale	----	3,056	705,233	492,982	212,251	30.1%	30.1%	205,093	7,158	12,925	----	20,083	2.8%	----
98	Blackduck	On & Off Sale	----	720	687,093	418,466	268,627	39.1%	39.1%	249,742	18,885	6,838	----	25,723	3.7%	50,000
99	Tracy	On & Off Sale	----	2,155	655,635	419,410	236,225	36.0%	36.0%	281,781	(45,556)	44,650	----	(906)	-0.1%	30,000
100	Hawley	Off Sale Only	----	1,924	646,351	485,845	160,506	24.8%	24.8%	135,670	24,836	22	486	24,372	3.8%	1,000
101	Wells	On & Off Sale	----	2,508	645,097	429,379	215,718	33.4%	33.4%	211,689	4,029	18,146	703	21,472	3.3%	6,689
102	Osakis	On & Off Sale	----	1,615	623,728	348,076	275,652	44.2%	44.2%	212,115	63,537	22,095	----	85,632	13.7%	38,326
103	Lake Park	On & Off Sale	----	856	614,412	360,044	254,368	41.4%	41.4%	243,495	10,873	6,954	----	17,827	2.9%	20,000
104	Sherburn	On & Off Sale	----	1,027	604,135	369,206	234,929	38.9%	38.9%	205,873	29,056	2,127	12	31,171	5.2%	10,000
105	Twin Valley	On & Off Sale	----	819	602,260	310,404	291,856	48.5%	48.5%	260,144	31,712	3,315	----	35,027	5.8%	10,000
106	Miltona	On & Off Sale	----	312	600,136	351,351	248,785	41.5%	41.5%	236,068	12,717	4,435	----	17,152	2.9%	----

Table 6
Comparison of City Liquor Store Operations - 2006
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Cost of Sales		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
					Sales		Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
107	Silver Lake	On & Off Sale	---	813	\$599,154	\$324,740	\$274,414	45.8%	\$240,992	\$33,422	\$4,888	---	\$38,310	6.4%	\$30,000
108	Mapleton	On & Off Sale	---	1,649	594,529	333,822	260,707	43.9%	214,769	45,938	17,502	---	63,440	10.7%	---
109	Plainview	On & Off Sale	---	3,397	566,240	360,018	206,222	36.4%	195,104	11,118	18,115	---	29,233	5.2%	(2,000)
110	Frazee	On & Off Sale	---	1,411	563,056	376,874	186,182	33.1%	202,765	(16,583)	367	850	(17,066)	-3.0%	---
111	Rushford	On & Off Sale	---	1,781	556,289	373,160	183,129	32.9%	182,843	286	13,439	1,282	12,443	2.2%	30,000
112	Vergas	Off Sale Only	---	327	548,606	422,621	125,985	23.0%	83,688	42,297	11,727	---	54,024	9.8%	9,800
113	Randall	On & Off Sale	---	586	543,873	342,744	201,129	37.0%	168,130	32,999	12,118	---	45,117	8.3%	50,000
114	Parkers Prairie	On & Off Sale	---	1,032	533,232	350,165	183,067	34.3%	197,451	(14,384)	2,280	35,596	(47,700)	-8.9%	---
115	Audubon	On & Off Sale	---	481	530,152	314,557	215,595	40.7%	206,911	8,684	10,585	25,110	(5,841)	-1.1%	5,000
116	Sebekka	On & Off Sale	---	676	522,983	299,534	223,449	42.7%	171,223	52,226	10,899	---	63,125	12.1%	---
117	Nevis	On & Off Sale	---	362	520,339	270,381	249,958	48.0%	179,325	70,633	156	---	70,789	13.6%	70,744
118	Cottonwood	On & Off Sale	---	1,169	515,066	337,831	177,235	34.4%	201,114	(23,879)	44	531	(24,366)	-4.7%	(18,000)
119	Ada	On & Off Sale	---	1,645	511,996	299,988	212,008	41.4%	194,827	17,181	27	---	17,208	3.4%	---
120	Orr	On & Off Sale	---	240	508,234	284,802	223,432	44.0%	204,243	19,189	4,270	---	23,459	4.6%	14,500
121	Remer	On & Off Sale	---	366	499,904	285,312	214,592	42.9%	171,101	43,491	---	---	43,491	8.7%	47,000
122	Browerville	On & Off Sale	---	724	494,540	254,359	240,181	48.6%	218,891	21,290	4,240	449	25,081	5.1%	20,950
123	Medford	On & Off Sale	---	1,146	489,803	248,530	241,273	49.3%	242,614	(1,341)	11,129	---	9,788	2.0%	---
124	Fairfax	On & Off Sale	---	1,267	483,837	274,816	209,021	43.2%	201,668	7,353	6,901	---	14,254	2.9%	---
125	Brandon	On & Off Sale	---	437	483,077	272,208	210,869	43.7%	156,999	53,870	11,067	---	64,937	13.4%	40,000
126	Akeley	On & Off Sale	---	402	480,145	249,207	230,938	48.1%	153,440	77,498	319	---	77,817	16.2%	57,420
127	St. Hilaire	On & Off Sale	---	273	479,782	264,509	215,273	44.9%	191,836	23,437	4,367	---	27,804	5.8%	---
128	Caledonia	Off Sale Only	---	2,940	471,268	366,044	105,224	22.3%	87,985	17,239	---	---	17,239	3.7%	17,215
129	Barnum	On & Off Sale	[0]	598	470,654	256,625	214,029	45.5%	173,979	40,050	923	---	40,973	8.7%	12,000
130	Cromwell	On & Off Sale	---	209	469,280	278,486	190,794	40.7%	165,556	25,238	12,227	748	36,717	7.8%	42,000
131	Finlayson	On & Off Sale	---	333	465,331	261,630	203,701	43.8%	146,090	57,611	1,500	---	59,111	12.7%	---
132	Kenyon	On & Off Sale	---	1,701	461,887	274,972	186,915	40.5%	242,861	(55,946)	15,116	---	(40,830)	-8.8%	10,000
133	Balaton	On & Off Sale	---	600	460,193	249,998	210,195	45.7%	157,203	52,992	6,592	---	59,584	12.9%	86,714
134	Ogilvie	On & Off Sale	---	480	453,566	271,093	182,473	40.2%	173,207	9,266	6,409	---	15,675	3.5%	63,573
135	Buffalo Lake	On & Off Sale	---	749	448,980	257,363	191,617	42.7%	188,475	3,142	---	---	3,142	0.7%	17,039
136	Houston	On & Off Sale	---	1,010	415,728	231,210	184,518	44.4%	194,257	(9,739)	4,843	---	(4,896)	-1.2%	---
137	Fifty Lakes	On & Off Sale	---	406	409,584	190,293	219,291	53.5%	220,630	(1,339)	853	---	(486)	-0.1%	---
138	Sleepy Eye	Off Sale Only	---	3,584	408,900	292,996	115,904	28.3%	130,461	(14,557)	3,854	---	(10,703)	-2.6%	---
139	Sacred Heart	On & Off Sale	---	513	393,098	222,116	170,982	43.5%	161,688	9,294	16,235	4,823	20,706	5.3%	---
140	Mentor	On & Off Sale	---	129	392,580	197,578	195,002	49.7%	165,475	29,527	1,151	---	30,678	7.8%	16,000
141	Palisade	On & Off Sale	---	148	389,022	269,500	119,522	30.7%	138,340	(18,818)	14,901	---	(3,917)	-1.0%	10,000
142	Appleton	Off Sale Only	---	2,749	382,788	279,784	103,004	26.9%	90,397	12,607	---	---	12,607	3.3%	---
143	Dawson	Off Sale Only	---	1,448	380,842	284,353	96,489	25.3%	117,247	(20,758)	853	---	(19,905)	-5.2%	---
144	Clearbrook	On & Off Sale	---	557	379,884	223,959	155,925	41.0%	160,513	(4,588)	12,886	177	8,121	2.1%	50,000
145	Ivanhoe	On & Off Sale	---	630	379,394	211,840	167,554	44.2%	172,107	(4,553)	---	462	(5,015)	-1.3%	1,000
146	Gilman	On & Off Sale	---	228	377,154	195,578	181,576	48.1%	182,314	(738)	20,617	---	19,879	5.3%	---
147	Kellher	On & Off Sale	---	313	372,473	192,826	179,647	48.2%	188,707	(9,060)	1,077	---	(7,983)	-2.1%	15,000
148	Walnut Grove	On & Off Sale	---	701	371,279	201,857	169,422	45.6%	169,961	(539)	1,440	---	901	0.2%	---
149	South Haven	On & Off Sale	---	209	366,514	160,608	205,906	56.2%	154,302	51,604	3,541	---	55,145	15.0%	5,667
150	Ranier	On & Off Sale	---	173	365,933	158,811	207,122	56.6%	176,192	30,930	233	---	31,163	8.5%	20,000
151	Beaver Bay	On & Off Sale	---	184	365,842	194,122	171,720	46.9%	151,881	19,839	6,290	---	26,129	7.1%	20,000
152	Foreston	On & Off Sale	---	507	365,594	180,332	185,262	50.7%	208,121	(22,859)	23,703	---	844	0.2%	---
153	Darwin	Off Sale Only	---	301	365,371	294,832	70,539	19.3%	79,822	(9,283)	5,803	---	(3,480)	-1.0%	---
154	Clarissa	On & Off Sale	---	624	365,268	212,123	153,145	41.9%	147,508	5,637	3,872	---	9,509	2.6%	10,000
155	Danvers	On & Off Sale	---	96	364,951	174,872	190,079	52.1%	142,738	47,341	---	---	47,341	13.0%	---
156	Wolf Lake	On & Off Sale	---	50	363,602	200,170	163,432	44.9%	160,870	2,562	15,919	4,271	14,210	3.9%	---
157	Littlefork	On & Off Sale	---	705	360,900	216,369	144,531	40.0%	131,830	12,701	2,843	---	15,544	4.3%	---
158	Madison	Off Sale Only	---	1,686	358,878	273,733	85,145	23.7%	96,852	(11,707)	1,697	---	(10,010)	-2.8%	---
159	Williams	On & Off Sale	---	207	351,525	194,063	157,462	44.8%	176,062	(18,600)	135	---	(18,465)	-5.3%	---

Table 6
Comparison of City Liquor Store Operations - 2006
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/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
160	Mazeppa	On & Off Sale	---	784	\$348,147	\$211,309	\$136,838	39.3%	\$122,436	\$14,402	\$15,090	---	\$29,492	8.5%	\$40,000
161	Ellendale	On & Off Sale	---	651	347,282	198,956	148,326	42.7%	156,102	(7,776)	886	---	(6,890)	-2.0%	---
162	Callaway	On & Off Sale	---	209	345,343	198,149	147,194	42.6%	133,101	14,093	109	---	14,202	4.1%	5,062
163	Ogema	On & Off Sale	---	124	345,011	211,234	133,777	38.8%	100,103	33,674	7,285	---	40,959	11.9%	---
164	Quemadoc	Off Sale Only	---	344	336,121	254,188	81,933	24.4%	74,997	6,936	11,564	---	18,500	5.5%	25,000
165	Spring Grove	On & Off Sale	---	1,297	333,354	189,537	143,817	43.1%	143,310	507	2,188	---	2,695	0.8%	---
166	Herman	On & Off Sale	---	422	332,517	200,112	132,405	39.8%	137,980	(5,575)	---	2,014	(7,589)	-2.3%	---
167	Hittidale	On & Off Sale	---	179	332,403	178,801	153,602	46.2%	141,896	11,706	5,633	---	17,339	5.2%	163,872
168	Millerville	On & Off Sale	---	114	327,334	174,260	153,074	46.8%	132,539	20,535	1,622	---	22,157	6.8%	20,150
169	Browns Valley	On & Off Sale	[0]	636	321,729	169,517	152,212	47.3%	143,625	8,587	4,586	---	13,173	4.1%	7,000
170	Heron Lake	Off Sale Only	---	772	314,149	169,405	144,744	46.1%	129,449	15,295	963	5,665	10,593	3.4%	---
171	Eagle Bend	On & Off Sale	---	609	313,018	185,364	127,654	40.8%	128,433	(779)	14,168	---	13,389	4.3%	---
172	Big Falls	On & Off Sale	---	269	311,429	172,741	138,688	44.5%	128,272	10,416	8,949	---	19,365	6.2%	5,000
173	Barnesville	Off Sale Only	---	2,334	310,928	234,289	76,639	24.6%	57,451	19,188	2,457	---	21,645	7.0%	---
174	Clontarf	On & Off Sale	---	158	307,763	193,880	113,883	37.0%	121,607	(7,724)	---	---	(7,724)	-2.5%	---
175	Winton	On & Off Sale	---	167	304,515	132,755	171,760	56.4%	153,841	17,919	1,501	1,522	17,898	5.9%	37,800
176	Holdingford	On & Off Sale	---	760	303,446	165,249	138,197	45.5%	154,754	(16,557)	22,162	---	5,605	1.8%	---
177	Ulen	On & Off Sale	---	542	300,248	156,734	143,514	47.8%	121,908	21,606	642	---	22,248	7.4%	20,000
178	Hanska	On & Off Sale	---	416	300,033	168,464	131,569	43.9%	144,667	(13,098)	9,291	---	(3,807)	-1.3%	---
179	Russell	On & Off Sale	---	341	299,240	171,947	127,293	42.5%	113,311	13,982	9,089	---	23,071	7.7%	53,000
180	West Concord	On & Off Sale	---	828	295,750	152,437	143,313	48.5%	157,486	(14,173)	4,856	162	(9,479)	-3.2%	---
181	Madelia	Off Sale Only	---	2,299	286,326	226,913	59,413	20.8%	46,523	12,890	6,905	---	19,795	6.9%	30,000
182	Lismore	On & Off Sale	---	211	285,739	138,594	147,145	51.5%	150,401	(3,256)	3,733	2,129	(1,652)	-0.6%	---
183	Boyd	On & Off Sale	---	178	284,852	139,672	145,180	51.0%	147,509	(2,329)	13,771	---	11,442	4.0%	50,000
184	Morton	On & Off Sale	---	424	280,926	150,963	129,963	46.3%	110,608	19,355	5,186	---	24,541	8.7%	20,000
185	De Graff	On & Off Sale	---	131	280,635	155,197	125,438	44.7%	96,720	28,718	---	---	28,718	10.2%	15,000
186	Elizabeth	Off Sale Only	---	171	279,708	211,121	68,587	24.5%	65,326	3,261	14	---	3,275	1.2%	---
187	Dalton	Off Sale Only	---	248	277,059	217,620	59,439	21.5%	56,912	2,527	687	---	3,214	1.2%	2,000
188	Erhard	Off Sale Only	---	139	275,443	210,880	64,563	23.4%	67,068	(2,505)	3,035	---	530	0.2%	5,000
189	Waldorf	On & Off Sale	---	230	270,102	136,477	133,625	49.5%	115,988	17,637	8,682	---	26,319	9.7%	17,000
190	Lakefield	Off Sale Only	---	1,701	269,110	188,327	80,783	30.0%	84,585	(3,802)	6,453	---	2,651	1.0%	(1,414)
191	Okabena	On & Off Sale	---	182	266,827	144,371	122,456	45.9%	130,773	(8,317)	9,315	---	998	0.4%	---
192	Ellsworth	On & Off Sale	---	528	259,970	145,518	114,452	44.0%	126,411	(11,959)	4,429	---	(7,530)	-2.9%	(66,426)
193	Lake Benton	On & Off Sale	---	673	251,247	154,543	96,704	38.5%	96,006	698	830	---	1,528	0.6%	---
194	Vermdale	On & Off Sale	---	559	246,725	126,625	120,100	48.7%	113,011	7,089	3,407	---	10,496	4.3%	---
195	Avoca	On & Off Sale	---	123	243,369	130,074	113,295	46.6%	105,897	7,398	5,365	361	12,402	5.1%	15,000
196	Bertha	On & Off Sale	---	474	241,292	133,476	107,816	44.7%	101,501	6,315	1,767	---	8,082	3.3%	---
197	Wilmont	On & Off Sale	---	314	233,251	124,159	109,092	46.8%	108,563	529	7,134	---	7,663	3.3%	---
198	Hanley Falls	On & Off Sale	---	304	231,774	133,559	98,215	42.4%	103,383	(5,168)	6,117	---	949	0.4%	3,312
199	Hadley	On & Off Sale	---	64	226,609	101,216	125,393	55.3%	107,668	17,725	11,271	807	28,189	12.4%	---
200	Cleveland	On & Off Sale	---	713	221,505	125,335	96,170	43.4%	105,999	(9,829)	21,575	514	11,232	5.1%	---
201	Goodridge	On & Off Sale	---	115	216,773	120,823	95,950	44.3%	108,599	(12,649)	5,233	---	(7,416)	-3.4%	2,000
202	Lake Wilson	On & Off Sale	---	254	211,821	108,534	103,287	48.8%	121,486	(18,199)	5,683	615	(13,131)	-6.2%	---
203	Lancaster	On & Off Sale	---	333	209,601	137,577	72,024	34.4%	87,988	(15,964)	2,864	115	(13,215)	-6.3%	---
204	Lewisville	On & Off Sale	---	250	207,276	110,402	96,874	46.7%	109,515	(12,641)	7,606	---	(5,035)	-2.4%	---
205	Butterfield	Off Sale Only	---	523	205,280	152,012	53,268	25.9%	49,545	3,723	2,538	---	6,261	3.0%	---
206	Conger	On & Off Sale	---	145	203,316	104,200	99,116	48.7%	72,097	27,019	1,466	---	28,485	14.0%	254
207	Flensburg	On & Off Sale	---	237	202,008	97,369	104,639	51.8%	108,191	(3,552)	14,339	10,370	417	0.2%	---
208	Vesta	On & Off Sale	---	321	184,988	84,673	100,315	54.2%	106,130	(5,815)	589	---	(5,226)	-2.8%	---
209	Delavan	On & Off Sale	---	182	181,433	86,985	94,448	52.1%	103,698	(9,250)	8,735	---	(515)	-0.3%	---
210	Dundee	On & Off Sale	---	95	172,757	87,490	85,267	49.4%	105,778	(20,511)	6,506	16	(14,021)	-8.1%	---
211	Kellogg	On & Off Sale	---	469	168,792	71,688	97,104	57.5%	101,876	(4,772)	23,573	---	18,801	11.1%	---
212	Pine Island	On & Off Sale	[21]	3,301	166,863	103,261	63,602	38.1%	80,894	(17,292)	3,465	142,266	(156,093)	-93.5%	218,841

Table 6
Comparison of City Liquor Store Operations - 2006
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
					Sales	of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales		
213	Kiester	Off Sale Only	----	502	\$160,201	\$107,348	\$52,853	33.0%	\$38,939	\$13,914	----	----	\$13,914	8.7%	----	
214	Northome	On & Off Sale	----	243	146,647	105,560	41,087	28.0%	83,631	(42,544)	25,497	----	(17,047)	-11.6%	----	
215	Elmore	Off Sale Only	----	668	128,087	98,678	29,409	23.0%	29,390	19	733	----	752	0.6%	200	
216	St. Leo	On & Off Sale	----	97	120,247	53,007	67,240	55.9%	64,066	3,174	574	----	3,748	3.1%	----	
217	Canton	On & Off Sale	----	324	97,162	76,577	20,585	21.2%	33,124	(12,539)	5,073	----	(7,466)	-7.7%	----	
218	Round Lake	Off Sale Only	----	418	95,882	66,115	29,767	31.0%	30,305	(538)	1,512	----	974	1.0%	----	
219	Belview	On & Off Sale	[21]	375	21,592	12,733	8,859	41.0%	22,799	(13,940)	49,945	----	36,005	166.8%	112,567	
220	Bigfork	On & Off Sale	[21]	468	----	----	----	----	3,356	(3,356)	50,473	----	47,117	----	135,275	
Off Sale Only					796,381	\$212,823,765	\$160,355,316	\$52,468,449	24.7%	\$36,450,571	\$16,017,878	\$2,293,024	\$1,342,120	\$16,968,782	8.0%	\$13,396,707
On & Off Sale					110,921	68,407,158	41,223,364	27,183,794	39.7%	24,673,896	2,509,898	1,144,140	578,867	3,075,171	4.5%	2,958,862
All Stores					907,302	281,230,923	201,578,680	79,652,243	28.3%	61,124,467	18,527,776	3,437,164	1,920,987	20,043,953	7.1%	16,355,569

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

Table 7
Comparison of City Liquor Store Operations - 2006
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
					Sales	of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales		
1	Belview	On & Off Sale	[21]	375	\$21,592	\$12,733	\$8,859	41.0%	\$22,799	(\$13,940)	\$49,945	---	---	\$36,005	166.8%	\$112,567
2	New York Mills	On & Off Sale	---	1,203	718,959	398,090	320,869	44.6%	196,231	124,638	4,116	---	---	128,754	17.9%	54,000
3	Marshall	Off Sale Only	---	13,031	3,578,393	2,640,326	938,067	26.2%	329,206	608,861	30,694	---	---	639,555	17.9%	375,000
4	Grand Marais	Off Sale Only	---	1,419	1,439,520	977,044	462,476	32.1%	235,372	227,104	11,321	---	---	238,425	16.6%	200,000
5	Akeley	On & Off Sale	---	402	480,145	249,207	230,938	48.1%	153,440	77,498	319	---	---	77,817	16.2%	57,420
6	Detroit Lakes	Off Sale Only	---	8,195	4,329,322	3,309,068	1,020,254	23.6%	340,050	680,204	76,593	59,800	---	696,997	16.1%	954,425
7	South Haven	On & Off Sale	---	209	366,514	160,608	205,906	56.2%	154,302	51,604	3,541	---	---	55,145	15.0%	5,667
8	St. James	Off Sale Only	---	4,634	816,796	563,348	253,448	31.0%	140,305	113,143	6,515	---	---	119,658	14.6%	58,949
9	Fairmont	Off Sale Only	---	10,720	2,352,084	1,751,868	600,216	25.5%	299,580	300,636	35,205	---	---	335,841	14.3%	---
10	Conger	On & Off Sale	---	145	203,316	104,200	99,116	48.7%	72,097	27,019	1,466	---	---	28,485	14.0%	254
11	Silver Bay	On & Off Sale	---	2,013	882,889	510,278	372,611	42.2%	278,986	93,625	29,644	148	---	123,121	13.9%	61,561
12	Osakis	On & Off Sale	---	1,615	623,728	348,076	275,652	44.2%	212,115	63,537	22,095	---	---	85,632	13.7%	38,326
13	Pipestone	Off Sale Only	---	4,342	1,040,270	757,470	282,800	27.2%	163,213	119,587	22,501	---	---	142,088	13.7%	50,000
14	Nevis	On & Off Sale	---	362	520,339	270,381	249,958	48.0%	179,325	70,633	156	---	---	70,789	13.6%	70,744
15	Two Harbors	Off Sale Only	---	3,673	1,721,464	1,238,540	482,924	28.1%	272,195	210,729	22,440	---	---	233,169	13.5%	153,336
16	Brandon	On & Off Sale	---	437	483,077	272,208	210,869	43.7%	156,999	53,870	11,067	---	---	64,937	13.4%	40,000
17	Elk River	Off Sale Only	---	22,550	5,897,950	4,233,420	1,664,530	28.2%	919,166	745,364	94,344	49,914	---	789,794	13.4%	233,300
18	Danvers	On & Off Sale	---	96	364,951	174,872	190,079	52.1%	142,738	47,341	---	---	---	47,341	13.0%	---
19	Balaton	On & Off Sale	---	600	460,193	249,998	210,195	45.7%	157,203	52,992	6,592	---	---	59,584	12.9%	86,714
20	Warroad	Off Sale Only	---	1,739	1,175,020	853,112	321,908	27.4%	172,449	149,459	---	---	---	149,459	12.7%	80,000
21	Finlayson	On & Off Sale	---	333	465,331	261,630	203,701	43.8%	146,090	57,611	1,500	---	---	59,111	12.7%	---
22	Princeton	Off Sale Only	---	4,535	2,357,008	1,822,919	534,089	22.7%	301,078	233,011	65,038	---	---	298,049	12.6%	5,000
23	Eden Prairie	Off Sale Only	---	61,325	10,158,292	7,573,963	2,584,329	25.4%	1,636,402	947,927	347,921	30,691	---	1,265,157	12.5%	817,328
24	Hadley	On & Off Sale	---	64	226,609	101,216	125,393	55.3%	107,668	17,725	11,271	807	---	28,189	12.4%	---
25	Roseau	Off Sale Only	---	2,879	1,417,692	1,070,900	346,792	24.5%	172,124	174,668	1,086	---	---	175,754	12.4%	100,000
26	Park Rapids	Off Sale Only	---	3,519	2,737,973	2,084,744	653,229	23.9%	386,360	266,869	67,700	---	---	334,569	12.2%	227,727
27	Sebekia	On & Off Sale	---	676	522,983	299,534	223,449	42.7%	171,223	52,226	10,899	---	---	63,125	12.1%	---
28	Monticello	Off Sale Only	---	11,136	3,619,236	2,667,929	951,307	26.3%	617,153	334,154	100,871	---	---	435,025	12.0%	250,000
29	Mora	Off Sale Only	---	3,568	2,239,951	1,687,527	552,424	24.7%	298,207	254,217	14,757	---	---	268,974	12.0%	320,000
30	Ogema	On & Off Sale	---	124	345,011	211,234	133,777	38.8%	100,103	33,674	7,285	---	---	40,959	11.9%	---
31	Longville	On & Off Sale	---	182	1,108,522	675,480	433,042	39.1%	289,208	143,834	662	13,810	---	130,686	11.8%	75,000
32	Long Prairie	Off Sale Only	---	3,040	1,018,273	759,061	259,212	25.5%	156,132	103,080	11,843	---	---	114,923	11.3%	52,000
33	Kellogg	On & Off Sale	---	469	168,792	71,688	97,104	57.5%	101,876	(4,772)	23,573	---	---	18,801	11.1%	---
34	Cook	Off Sale Only	---	586	1,235,020	924,477	310,543	25.1%	181,203	129,340	6,171	---	---	135,511	11.0%	---
35	Milaca	Off Sale Only	---	2,776	1,429,682	1,066,560	363,122	25.4%	214,831	148,291	14,349	6,123	---	156,517	10.9%	20,000
36	Baudette	On & Off Sale	---	1,067	1,036,331	649,964	386,367	37.3%	285,823	100,544	11,140	---	---	111,684	10.8%	100,000
37	Mapleton	On & Off Sale	---	1,649	594,529	333,822	260,707	43.9%	214,769	45,938	17,502	---	---	63,440	10.7%	---
38	Cambridge	Off Sale Only	---	7,382	3,632,879	2,786,466	846,413	23.3%	519,843	326,570	49,768	---	---	376,338	10.4%	200,000
39	Buffalo	Off Sale Only	---	13,776	3,056,325	2,111,543	944,782	30.9%	587,251	357,531	6,778	47,821	---	316,488	10.4%	400,000
40	Worthington	Off Sale Only	---	11,349	1,864,264	1,395,427	468,837	25.1%	287,566	181,271	10,035	---	---	191,306	10.3%	217,409
41	Morris	Off Sale Only	---	5,184	1,369,358	1,043,094	326,264	23.8%	204,837	121,427	18,785	---	---	140,212	10.2%	55,000
42	De Graff	On & Off Sale	---	131	280,635	155,197	125,438	44.7%	96,720	28,718	---	---	---	28,718	10.2%	15,000
43	Hinckley	On & Off Sale	---	1,438	1,708,396	1,201,073	507,323	29.7%	328,973	178,350	12,063	16,533	---	173,880	10.2%	100,000
44	Lakeville	Off Sale Only	---	52,323	12,111,183	9,030,491	3,080,692	25.4%	1,903,301	1,177,391	71,351	34,298	---	1,214,444	10.0%	368,096
45	Vergas	Off Sale Only	---	327	548,606	422,621	125,985	23.0%	83,688	42,297	11,727	---	---	54,024	9.8%	9,800
46	Waldorf	On & Off Sale	---	230	270,102	136,477	133,625	49.5%	115,988	17,637	8,682	---	---	26,319	9.7%	17,000
47	Mahnomen	On & Off Sale	---	1,183	939,666	601,173	338,493	36.0%	299,850	38,643	52,529	---	---	91,172	9.7%	32,805
48	Battle Lake	Off Sale Only	---	775	902,248	648,610	253,638	28.1%	173,335	80,303	28,128	21,331	---	87,100	9.7%	20,000
49	Edina	Off Sale Only	---	46,896	11,014,491	8,111,021	2,903,470	26.4%	1,849,350	1,054,120	14,954	8,592	---	1,060,482	9.6%	995,230
50	Glencoe	Off Sale Only	---	5,758	1,067,362	815,496	251,866	23.6%	142,949	108,917	1,499	8,489	---	101,927	9.5%	71,637

Table 7
Comparison of City Liquor Store Operations - 2006
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
					Sales	of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
51	Walker	On & Off Sale	---	1,114	\$738,572	\$550,263	\$188,309	25.5%	\$119,516	\$68,793	\$536	---	\$69,329	9.4%	---
52	Thief River Falls	Off Sale Only	---	8,509	3,485,834	2,706,054	779,780	22.4%	478,626	301,154	16,582	---	317,736	9.1%	267,356
53	Granite Falls	Off Sale Only	---	3,057	749,900	560,680	189,220	25.2%	131,035	58,185	17,759	9,238	118,606	8.9%	69,101
54	Wadena	Off Sale Only	---	4,227	1,343,736	1,027,344	316,392	23.5%	201,446	114,946	3,703	---	118,649	8.8%	100,000
55	Bemidji	Off Sale Only	---	13,074	4,026,235	3,019,112	1,007,123	25.0%	685,822	321,301	34,084	---	355,385	8.8%	576,343
56	Morton	On & Off Sale	---	424	280,926	150,963	129,963	46.3%	110,608	19,355	5,186	---	24,541	8.7%	20,000
57	Barnum	On & Off Sale	[0]	598	470,654	256,625	214,029	45.5%	173,979	40,050	923	---	40,973	8.7%	12,000
58	Renner	On & Off Sale	---	366	499,904	285,312	214,592	42.9%	171,101	43,491	---	---	43,491	8.7%	47,000
59	Kiester	Off Sale Only	---	502	160,201	107,348	52,853	33.0%	38,939	13,914	---	---	13,914	8.7%	---
60	Alexandria	Off Sale Only	---	11,323	4,384,391	3,465,498	918,893	21.0%	548,815	370,078	4,357	924	373,511	8.5%	375,000
61	Ranier	On & Off Sale	---	173	365,933	158,811	207,122	56.6%	176,192	30,930	233	---	31,163	8.5%	20,000
62	Litchfield	Off Sale Only	---	6,869	1,602,618	1,244,139	358,479	22.4%	249,092	109,387	26,663	---	136,050	8.5%	59,000
63	Mazeppa	On & Off Sale	---	784	348,147	211,309	136,838	39.3%	122,436	14,402	15,090	---	29,492	8.5%	40,000
64	Menahga	On & Off Sale	---	1,234	803,457	461,423	342,034	42.6%	269,481	72,553	1,702	6,271	67,984	8.5%	50,000
65	Randall	On & Off Sale	---	586	543,873	342,744	201,129	37.0%	168,130	32,999	12,118	---	45,117	8.3%	50,000
66	Delano	Off Sale Only	---	5,050	2,078,128	1,553,722	524,406	25.2%	368,609	155,797	16,294	---	172,091	8.3%	75,000
67	Apple Valley	Off Sale Only	---	48,832	6,622,752	4,977,462	1,645,290	24.8%	1,166,602	478,688	67,430	---	546,118	8.2%	400,000
68	Savage	Off Sale Only	---	25,065	5,846,986	4,368,398	1,478,588	25.3%	981,808	496,780	86,568	107,722	475,626	8.1%	425,000
69	Perham	Off Sale Only	---	2,749	1,455,557	1,078,247	377,310	25.9%	210,375	166,935	21,153	73,000	115,088	7.9%	163,150
70	Cromwell	On & Off Sale	---	209	469,280	278,486	190,794	40.7%	165,556	25,238	12,227	748	36,717	7.8%	42,000
71	Mentor	On & Off Sale	---	129	392,580	197,578	195,002	49.7%	165,475	29,527	1,151	---	30,678	7.8%	16,000
72	Wayzata	On & Off Sale	---	4,059	3,117,808	1,802,708	1,315,100	42.2%	1,094,197	220,903	21,169	---	242,072	7.8%	280,000
73	Russell	On & Off Sale	---	341	299,240	171,947	127,293	42.5%	113,311	13,982	9,089	---	23,071	7.7%	53,000
74	Le Center	On & Off Sale	---	2,365	847,510	526,778	320,732	37.8%	259,536	61,196	4,135	---	65,331	7.7%	75,000
75	Ulen	On & Off Sale	---	542	300,248	156,734	143,514	47.8%	121,908	21,606	642	---	22,248	7.4%	20,000
76	Northfield	Off Sale Only	---	19,413	2,371,043	1,734,941	636,102	26.8%	480,096	156,006	19,536	---	175,542	7.4%	120,000
77	Glenwood	Off Sale Only	---	2,660	1,068,320	825,132	243,188	22.8%	167,942	75,246	1,148	---	76,394	7.2%	---
78	Beaver Bay	On & Off Sale	---	184	365,842	194,122	171,720	46.9%	151,881	19,839	6,290	---	26,129	7.1%	20,000
79	Fridley	Off Sale Only	---	26,603	5,136,029	3,926,720	1,209,309	23.5%	866,699	342,610	19,938	---	362,548	7.1%	500,000
80	St. Anthony	Off Sale Only	---	8,361	5,814,838	4,451,142	1,363,696	23.5%	929,338	434,358	20,861	48,742	406,477	7.0%	175,000
81	Barnesville	Off Sale Only	---	2,334	310,928	234,289	76,639	24.6%	57,451	19,188	2,457	---	21,645	7.0%	---
82	St. Francis	Off Sale Only	---	7,201	1,831,828	1,396,225	435,603	23.8%	324,381	111,222	16,157	---	127,379	7.0%	17,370
83	Fergus Falls	Off Sale Only	---	13,949	4,496,115	3,340,274	1,155,841	25.7%	805,476	350,365	27,039	66,522	310,882	6.9%	266,831
84	Madelia	Off Sale Only	---	2,299	286,326	226,913	59,413	20.8%	46,523	12,890	6,905	---	19,795	6.9%	30,000
85	Millerville	On & Off Sale	---	114	327,334	174,260	153,074	46.8%	132,539	20,535	1,622	---	22,157	6.8%	20,150
86	Windom	Off Sale Only	---	4,436	1,264,798	918,781	346,017	27.4%	260,738	85,279	---	---	85,279	6.7%	70,000
87	Rogers	On & Off Sale	---	6,570	3,052,686	2,068,616	984,070	32.2%	721,995	262,075	1,818	59,291	204,602	6.7%	110,509
88	Lindstrom	On & Off Sale	---	3,966	2,064,740	1,460,455	604,285	29.3%	500,703	103,582	32,893	---	136,475	6.6%	154,735
89	Isanti	Off Sale Only	---	5,206	1,934,854	1,478,541	456,313	23.6%	371,648	84,665	42,418	---	127,083	6.6%	50,000
90	Benson	On & Off Sale	---	3,390	1,095,472	681,644	413,828	37.8%	345,319	68,509	6,079	3,017	71,571	6.5%	60,000
91	Redwood Falls	Off Sale Only	---	5,307	1,495,687	1,112,896	382,791	25.6%	264,936	117,855	18,749	40,094	96,510	6.5%	75,000
92	Montevideo	Off Sale Only	---	5,463	1,786,321	1,343,570	442,751	24.8%	327,883	114,868	200	---	115,068	6.4%	90,000
93	Silver Lake	On & Off Sale	---	813	599,154	324,740	274,414	45.8%	240,992	33,422	4,888	---	38,310	6.4%	30,000
94	Maple Lake	Off Sale Only	---	1,912	997,007	749,580	247,427	24.8%	197,306	50,121	11,900	---	62,021	6.2%	40,000
95	Big Falls	On & Off Sale	---	269	311,429	172,741	138,688	44.5%	128,272	10,416	8,949	---	19,365	6.2%	5,000
96	Richfield	Off Sale Only	---	33,099	10,271,839	7,834,114	2,437,725	23.7%	1,842,866	594,859	40,944	---	635,803	6.2%	673,180
97	Brooklyn Center	Off Sale Only	---	27,901	5,158,987	3,922,143	1,236,844	24.0%	963,061	273,783	44,989	---	318,772	6.2%	125,000
98	Paynesville	Off Sale Only	---	2,319	750,065	568,032	182,033	24.3%	140,567	41,466	3,316	---	44,782	6.0%	12,000
99	Winton	On & Off Sale	---	167	304,515	132,755	171,760	56.4%	153,841	17,919	1,501	1,522	17,898	5.9%	37,800
100	Lexington	Off Sale Only	---	2,062	2,555,825	2,017,638	538,187	21.1%	400,262	137,925	11,958	---	149,883	5.9%	154,590

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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/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
101	Twin Valley	On & Off Sale	---	819	\$602,260	\$310,404	\$291,856	48.5%	\$260,144	\$31,712	\$3,315	---	\$35,027	5.8%	\$10,000
102	St. Hilaire	On & Off Sale	---	273	479,782	264,509	215,273	44.9%	191,836	23,437	4,367	---	27,804	5.8%	---
103	Sauk Rapids	Off Sale Only	---	12,679	2,252,212	1,799,919	452,293	20.1%	348,259	104,034	26,256	---	130,290	5.8%	100,000
104	Luverne	Off Sale Only	---	4,597	792,814	563,151	229,663	29.0%	190,031	39,632	5,985	---	45,617	5.8%	38,000
105	Blue Earth	Off Sale Only	---	3,463	1,111,950	837,874	274,076	24.6%	217,621	56,455	33,459	28,633	61,281	5.5%	12,197
106	Underwood	Off Sale Only	---	344	336,121	254,188	81,933	24.4%	74,997	6,936	11,564	---	18,500	5.5%	25,000
107	Anoka	Off Sale Only	---	18,076	3,309,362	2,521,046	788,316	23.8%	658,540	129,776	47,689	---	177,465	5.4%	160,000
108	Hutchinson	Off Sale Only	---	13,977	4,326,907	3,395,672	931,235	21.5%	652,441	278,794	10,588	59,297	230,085	5.3%	321,500
109	North Branch	Off Sale Only	---	10,468	1,905,800	1,408,601	497,199	26.1%	361,358	135,841	5,302	40,362	100,781	5.3%	102,000
110	Gilman	On & Off Sale	---	228	377,154	195,578	181,576	48.1%	182,314	(738)	20,617	---	19,879	5.3%	---
111	Sacred Heart	On & Off Sale	---	513	393,098	222,116	170,982	43.5%	161,688	9,294	16,235	4,823	20,706	5.3%	---
112	Hitterdal	On & Off Sale	---	179	332,403	178,801	153,602	46.2%	141,896	11,706	5,633	---	17,339	5.2%	163,872
113	Plainview	On & Off Sale	---	3,397	566,240	360,018	206,222	36.4%	195,104	11,118	18,115	---	29,233	5.2%	(2,000)
114	Sherburn	On & Off Sale	---	1,027	604,135	369,206	234,929	38.9%	205,873	29,056	2,127	12	31,171	5.2%	10,000
115	Avoca	On & Off Sale	---	123	243,369	130,074	113,295	46.6%	105,897	7,398	5,365	361	12,402	5.1%	15,000
116	Browerville	On & Off Sale	---	724	494,540	254,359	240,181	48.6%	218,891	21,290	4,240	449	25,081	5.1%	20,950
117	Cleveland	On & Off Sale	---	713	221,505	125,335	96,170	43.4%	105,999	(9,829)	21,575	514	11,232	5.1%	---
118	Pelican Rapids	Off Sale Only	---	2,424	773,334	587,081	186,253	24.1%	148,779	37,474	---	---	37,474	4.8%	15,000
119	Nisswa	On & Off Sale	---	2,047	2,693,002	1,927,307	765,695	28.4%	639,268	126,427	---	---	126,427	4.7%	59,000
120	Kasson	Off Sale Only	---	5,504	900,107	685,610	214,497	23.8%	178,387	36,110	5,638	---	41,748	4.6%	15,000
121	Orr	On & Off Sale	---	240	508,234	284,802	223,432	44.0%	204,243	19,189	4,270	---	23,459	4.6%	14,500
122	Littlefork	On & Off Sale	---	705	360,900	216,369	144,531	40.0%	131,830	12,701	2,843	---	15,544	4.3%	---
123	Eagle Bend	On & Off Sale	---	609	313,018	185,364	127,654	40.8%	128,433	(779)	14,168	---	13,389	4.3%	---
124	Vermdale	On & Off Sale	---	559	246,725	126,625	120,100	48.7%	113,011	7,089	3,407	---	10,496	4.3%	---
125	Callaway	On & Off Sale	---	209	345,343	198,149	147,194	42.6%	133,101	14,093	109	---	14,202	4.1%	5,062
126	Browns Valley	On & Off Sale	[0]	636	321,729	169,517	152,212	47.3%	143,625	8,587	4,586	---	13,173	4.1%	7,000
127	Boyd	On & Off Sale	---	178	284,852	139,672	145,180	51.0%	147,509	(2,329)	13,771	---	11,442	4.0%	50,000
128	Wolf Lake	On & Off Sale	---	50	363,602	200,170	163,432	44.9%	160,870	2,562	15,919	4,271	14,210	3.9%	---
129	Hawley	Off Sale Only	---	1,924	646,351	485,845	160,506	24.8%	135,670	24,836	22	486	24,372	3.8%	1,000
130	Blackduck	On & Off Sale	---	720	687,093	418,466	268,627	39.1%	249,742	18,885	6,838	---	25,723	3.7%	50,000
131	Caledonia	Off Sale Only	---	2,940	471,268	366,044	105,224	22.3%	87,985	17,239	---	---	17,239	3.7%	17,215
132	Columbia Heights	Off Sale Only	---	18,288	6,546,491	5,039,318	1,507,173	23.0%	1,305,021	202,152	34,798	---	236,950	3.6%	712,361
133	Jackson	Off Sale Only	---	3,469	712,427	563,212	149,215	20.9%	133,564	15,651	9,475	---	25,126	3.5%	88,990
134	Ogilvie	On & Off Sale	---	480	453,566	271,093	182,473	40.2%	173,207	9,266	6,409	---	15,675	3.5%	63,573
135	Heron Lake	Off Sale Only	---	772	314,149	169,405	144,744	46.1%	129,449	15,295	963	5,665	10,593	3.4%	---
136	Ada	On & Off Sale	---	1,645	511,996	299,988	212,008	41.4%	194,827	17,181	27	---	17,208	3.4%	---
137	Bertha	On & Off Sale	---	474	241,292	133,476	107,816	44.7%	101,501	6,315	1,767	---	8,082	3.3%	---
138	Wells	On & Off Sale	---	2,508	645,097	429,379	215,718	33.4%	211,689	4,029	18,146	703	21,472	3.3%	6,689
139	Appleton	Off Sale Only	---	2,749	382,788	279,784	103,004	26.9%	90,397	12,607	---	---	12,607	3.3%	---
140	Wilmont	On & Off Sale	---	314	233,251	124,159	109,092	46.8%	108,563	529	7,134	---	7,663	3.3%	---
141	St. Leo	On & Off Sale	---	97	120,247	53,007	67,240	55.9%	64,066	3,174	574	---	3,748	3.1%	---
142	Bagley	Off Sale Only	---	1,259	760,511	598,666	161,845	21.3%	139,468	22,377	907	---	23,284	3.1%	15,000
143	Butterfield	Off Sale Only	---	523	205,280	152,012	53,268	25.9%	49,545	3,723	2,538	---	6,261	3.0%	---
144	Fairfax	On & Off Sale	---	1,267	483,837	274,816	209,021	43.2%	201,668	7,353	6,901	---	14,254	2.9%	---
145	Lake Park	On & Off Sale	---	856	614,412	360,044	254,368	41.4%	243,495	10,873	6,954	---	17,827	2.9%	20,000
146	Miltona	On & Off Sale	---	312	600,136	351,351	248,785	41.5%	236,068	12,717	4,435	---	17,152	2.9%	---
147	Rush City	On & Off Sale	---	3,056	705,233	492,982	212,251	30.1%	205,093	7,158	12,925	---	20,083	2.8%	---
148	Clarissa	On & Off Sale	---	624	365,268	212,123	153,145	41.9%	147,508	5,637	3,872	---	9,509	2.6%	10,000
149	Proctor	Off Sale Only	---	2,823	801,835	615,359	186,476	23.3%	162,665	23,811	62	3,875	19,998	2.5%	3,000
150	Braham	Off Sale Only	---	1,655	1,095,417	841,586	253,831	23.2%	229,828	24,003	48,619	46,248	26,374	2.4%	15,000

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					Sales	of Sales	Amount	Percent of Sales	Expenses		Income/(Loss)		Revenues			Expenses		Amount	Percent of Sales
151	Dassel	Off Sale Only	---	1,315	\$1,008,874	\$799,765	\$209,109	20.7%	\$184,267	\$24,842	\$9,071	\$10,713	\$23,200	2.3%	---				
152	Rushford	On & Off Sale	---	1,781	556,289	373,160	183,129	32.9%	182,843	286	13,439	1,282	12,443	2.2%	30,000				
153	Clearbrook	On & Off Sale	---	557	379,884	223,959	155,925	41.0%	160,513	(4,588)	12,886	177	8,121	2.1%	50,000				
154	Medford	On & Off Sale	---	1,146	489,803	248,530	241,273	49.3%	242,614	(1,341)	11,129	---	9,788	2.0%	---				
155	Aitkin	Off Sale Only	---	2,127	865,272	683,628	181,644	21.0%	186,381	(4,737)	21,912	---	17,175	2.0%	50,000				
156	Olivia	On & Off Sale	---	2,565	817,671	566,001	251,670	30.8%	254,168	(2,498)	18,014	---	15,516	1.9%	10,000				
157	Holdingford	On & Off Sale	---	760	303,446	165,249	138,197	45.5%	154,754	(16,557)	22,162	---	5,605	1.8%	---				
158	Lonsdale	On & Off Sale	---	2,684	1,075,433	778,308	297,125	27.6%	312,554	(15,429)	34,499	---	19,070	1.8%	(1,151)				
159	Elizabeth	Off Sale Only	---	171	279,708	211,121	68,587	24.5%	65,326	3,261	14	---	3,275	1.2%	---				
160	Dalton	Off Sale Only	---	248	277,059	217,620	59,439	21.5%	56,912	2,527	687	---	3,214	1.2%	2,000				
161	Spring Lake Park	Off Sale Only	---	6,623	2,623,242	2,032,241	591,001	22.5%	608,362	(17,361)	51,162	3,635	30,166	1.1%	150,000				
162	Round Lake	Off Sale Only	---	418	95,882	66,115	29,767	31.0%	30,305	(538)	1,512	---	974	1.0%	---				
163	Lakefield	Off Sale Only	---	1,701	269,110	188,327	80,783	30.0%	84,585	(3,802)	6,453	---	2,651	1.0%	(1,414)				
164	Spring Grove	On & Off Sale	---	1,297	333,354	189,537	143,817	43.1%	143,310	507	2,188	---	2,695	0.8%	---				
165	Buffalo Lake	On & Off Sale	---	749	448,980	257,363	191,617	42.7%	188,475	3,142	---	---	3,142	0.7%	17,039				
166	Lake Benton	On & Off Sale	---	673	251,247	154,543	96,704	38.5%	96,006	698	830	---	1,528	0.6%	---				
167	Elmore	Off Sale Only	---	668	128,087	98,678	29,409	23.0%	29,390	19	733	---	752	0.6%	200				
168	Isle	On & Off Sale	---	835	870,439	525,093	345,346	39.7%	341,241	4,105	1,094	1,166	4,033	0.5%	---				
169	Hanley Falls	On & Off Sale	---	304	231,774	133,559	98,215	42.4%	103,383	(5,168)	6,117	---	949	0.4%	3,312				
170	Okabena	On & Off Sale	---	182	266,827	144,371	122,456	45.9%	130,773	(8,317)	9,315	---	998	0.4%	---				
171	Walnut Grove	On & Off Sale	---	701	371,279	201,857	169,422	45.6%	169,961	(539)	1,440	---	901	0.2%	---				
172	Foreston	On & Off Sale	---	507	365,594	180,332	185,262	50.7%	208,121	(22,859)	23,703	---	844	0.2%	---				
173	Flensburg	On & Off Sale	---	237	202,008	97,369	104,639	51.8%	108,191	(3,552)	14,339	10,370	417	0.2%	---				
174	Erhard	Off Sale Only	---	139	275,443	210,880	64,563	23.4%	67,068	(2,505)	3,035	---	530	0.2%	5,000				
175	Waverly	On & Off Sale	---	975	889,137	612,850	276,287	31.1%	255,623	20,664	547	21,049	162	0.0%	---				
176	Fifty Lakes	On & Off Sale	---	406	409,584	190,293	219,291	53.5%	220,630	(1,339)	853	---	(486)	-0.1%	---				
177	Tracy	On & Off Sale	---	2,155	655,635	419,410	236,225	36.0%	281,781	(45,556)	44,650	---	(906)	-0.1%	30,000				
178	Delavan	On & Off Sale	---	182	181,433	86,985	94,448	52.1%	103,698	(9,250)	8,735	---	(515)	-0.3%	---				
179	Mound	Off Sale Only	---	9,800	2,291,715	1,740,257	551,458	24.1%	505,960	45,498	---	57,257	(11,759)	-0.5%	---				
180	Lismore	On & Off Sale	---	211	285,739	138,594	147,145	51.5%	150,401	(3,256)	3,733	2,129	(1,652)	-0.6%	---				
181	Hackensack	On & Off Sale	---	314	914,429	614,943	299,486	32.8%	280,870	18,616	921	25,335	(5,798)	-0.6%	8,000				
182	Robbinsdale	Off Sale Only	---	13,698	1,982,472	1,521,726	460,746	23.2%	484,275	(23,529)	8,664	---	(14,865)	-0.7%	50,000				
183	Shorewood	Off Sale Only	---	7,499	1,978,051	1,442,802	535,249	27.1%	574,415	(39,166)	23,236	---	(15,930)	-0.8%	50,000				
184	Darwin	Off Sale Only	---	301	365,371	294,832	70,539	19.3%	79,822	(9,283)	5,803	---	(3,480)	-1.0%	---				
185	Palisade	On & Off Sale	---	148	389,022	269,500	119,522	30.7%	138,340	(18,818)	14,901	---	(3,917)	-1.0%	10,000				
186	Audubon	On & Off Sale	---	481	530,152	314,557	215,595	40.7%	206,911	8,684	10,585	25,110	(5,841)	-1.1%	5,000				
187	Houston	On & Off Sale	---	1,010	415,728	231,210	184,518	44.4%	194,257	(9,739)	4,843	---	(4,896)	-1.2%	---				
188	Farmington	Off Sale Only	---	17,495	3,989,278	3,143,099	846,179	21.2%	858,515	(12,336)	2,903	37,633	(47,066)	-1.2%	156,500				
189	Hanska	On & Off Sale	---	416	300,033	168,464	131,569	43.9%	144,667	(13,098)	9,291	---	(3,807)	-1.3%	---				
190	Ivanhoe	On & Off Sale	---	630	379,394	211,840	167,554	44.2%	172,107	(4,553)	---	462	(5,015)	-1.3%	1,000				
191	Biscay	On & Off Sale	---	112	793,087	333,803	459,284	57.9%	467,207	(7,923)	34,496	38,253	(11,680)	-1.5%	5,074				
192	Big Lake	Off Sale Only	---	9,035	2,525,489	1,902,498	622,991	24.7%	457,130	165,861	170,145	383,259	(47,253)	-1.9%	130,000				
193	Howard Lake	On & Off Sale	---	1,995	928,957	642,320	286,637	30.9%	293,689	(7,052)	7,265	17,940	(17,727)	-1.9%	---				
194	Ellendale	On & Off Sale	---	651	347,282	198,956	148,326	42.7%	156,102	(7,776)	886	---	(6,890)	-2.0%	---				
195	Kelliher	On & Off Sale	---	313	372,473	192,826	179,647	48.2%	188,707	(9,060)	1,077	---	(7,983)	-2.1%	15,000				
196	Herman	On & Off Sale	---	422	332,517	200,112	132,405	39.8%	137,980	(5,575)	---	2,014	(7,589)	-2.3%	---				
197	Lewisville	On & Off Sale	---	250	207,276	110,402	96,874	46.7%	109,515	(12,641)	7,606	---	(5,035)	-2.4%	---				
198	Clontarf	On & Off Sale	---	158	307,763	193,880	113,883	37.0%	121,607	(7,724)	---	---	(7,724)	-2.5%	---				
199	Sleepy Eye	Off Sale Only	---	3,584	408,900	292,996	115,904	28.3%	130,461	(14,557)	3,854	---	(10,703)	-2.6%	---				
200	Madison	Off Sale Only	---	1,686	358,878	273,733	85,145	23.7%	96,852	(11,707)	1,697	---	(10,010)	-2.8%	---				

Table 7
Comparison of City Liquor Store Operations - 2006
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/(Loss)	Revenues	Expenses	Amount	Percent of Sales		
201	Vesta	On & Off Sale	----	321	\$184,988	\$84,673	\$100,315	54.2%	\$106,130	(\$5,815)	\$589	----	(\$5,226)	-2.8%	----	
202	Ellsworth	On & Off Sale	----	528	259,970	145,518	114,452	44.0%	126,411	(11,959)	4,429	----	(7,530)	-2.9%	(66,426)	
203	Frazee	On & Off Sale	----	1,411	563,056	376,874	186,182	33.1%	202,765	(16,583)	367	850	(17,066)	-3.0%	----	
204	West Concord	On & Off Sale	----	828	295,750	152,437	143,313	48.5%	157,486	(14,173)	4,856	162	(9,479)	-3.2%	----	
205	Goodridge	On & Off Sale	----	115	216,773	120,823	95,950	44.3%	108,599	(12,649)	5,233	----	(7,416)	-3.4%	2,000	
206	Moose Lake	On & Off Sale	----	2,445	876,712	590,460	286,252	32.7%	287,877	(1,625)	15,647	53,809	(39,787)	-4.5%	----	
207	Pine City	Off Sale Only	----	3,272	1,657,158	1,250,292	406,866	24.6%	443,805	(36,939)	11,943	51,756	(76,752)	-4.6%	20,000	
208	Cottonwood	On & Off Sale	----	1,169	515,066	337,831	177,235	34.4%	201,114	(23,879)	44	531	(24,366)	-4.7%	(18,000)	
209	Dawson	Off Sale Only	----	1,448	380,842	284,353	96,489	25.3%	117,247	(20,758)	853	----	(19,905)	-5.2%	----	
210	Williams	On & Off Sale	----	207	351,525	194,063	157,462	44.8%	176,062	(18,600)	135	----	(18,465)	-5.3%	----	
211	Stacy	On & Off Sale	----	1,357	1,734,446	1,116,961	617,485	35.6%	629,431	(11,946)	3,407	86,340	(94,879)	-5.5%	(40,000)	
212	Lake Wilson	On & Off Sale	----	254	211,821	108,534	103,287	48.8%	121,486	(18,199)	5,683	615	(13,131)	-6.2%	----	
213	Lancaster	On & Off Sale	----	333	209,601	137,577	72,024	34.4%	87,988	(15,964)	2,864	115	(13,215)	-6.3%	----	
214	Canton	On & Off Sale	----	324	97,162	76,577	20,585	21.2%	33,124	(12,539)	5,073	----	(7,466)	-7.7%	----	
215	Dundee	On & Off Sale	----	95	172,757	87,490	85,267	49.4%	105,778	(20,511)	6,506	16	(14,021)	-8.1%	----	
216	Kenyon	On & Off Sale	----	1,701	461,887	274,972	186,915	40.5%	242,861	(55,946)	15,116	----	(40,830)	-8.8%	10,000	
217	Parkers Prairie	On & Off Sale	----	1,032	533,232	350,165	183,067	34.3%	197,451	(14,384)	2,280	35,596	(47,700)	-8.9%	----	
218	Northome	On & Off Sale	----	243	146,647	105,560	41,087	28.0%	83,631	(42,544)	25,497	----	(17,047)	-11.6%	----	
219	Pine Island	On & Off Sale	[21]	3,301	166,863	103,261	63,602	38.1%	80,894	(17,292)	3,465	142,266	(156,093)	-93.5%	218,841	
220	Bigfork	On & Off Sale	[21]	468	----	----	----	----	3,356	(3,356)	50,473	----	47,117	----	135,275	
Off Sale Only					796,381	212,823,765	160,355,316	52,468,449	24.7%	36,450,571	16,017,878	2,293,024	1,342,120	16,968,782	8.0%	13,396,707
On & Off Sale					110,921	68,407,158	41,223,364	27,183,794	39.7%	24,673,896	2,509,898	1,144,140	578,867	3,075,171	4.5%	2,958,862
All Stores					907,302	281,230,923	201,578,680	79,652,243	28.3%	61,124,467	18,527,776	3,437,164	1,920,987	20,043,953	7.1%	16,355,569

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

Table 8
Comparison of Metropolitan Area City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
					Cost of Sales	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Anoka	Off Sale Only	---	18,076	\$3,309,362	\$2,521,046	23.8%	\$658,540	\$129,776	\$47,689	---	\$177,465	5.4%	\$160,000
Apple Valley	Off Sale Only	---	48,832	6,622,752	4,977,462	24.8%	1,166,602	478,688	67,430	---	546,118	8.2%	400,000
Brooklyn Center	Off Sale Only	---	27,901	5,158,987	3,922,143	24.0%	963,061	273,783	44,989	---	318,772	6.2%	125,000
Columbia Heights	Off Sale Only	---	18,288	6,546,491	5,039,318	23.0%	1,305,021	202,152	34,798	---	236,950	3.6%	712,361
Eden Prairie	Off Sale Only	---	61,325	10,158,292	7,573,963	25.4%	1,636,402	947,927	347,921	30,691	1,265,157	12.5%	817,328
Edina	Off Sale Only	---	46,896	11,014,491	8,111,021	26.4%	1,849,350	1,054,120	14,954	8,592	1,060,482	9.6%	995,230
Farmington	Off Sale Only	---	17,495	3,989,278	3,143,099	21.2%	858,515	(12,336)	2,903	37,633	(47,066)	-1.2%	156,500
Fridley	Off Sale Only	---	26,603	5,136,029	3,926,720	23.5%	866,699	342,610	19,938	---	362,548	7.1%	500,000
Lakeville	Off Sale Only	---	52,323	12,111,183	9,030,491	25.4%	1,903,301	1,177,391	71,351	34,298	1,214,444	10.0%	368,096
Lexington	Off Sale Only	---	2,062	2,555,825	2,017,638	21.1%	400,262	137,925	11,958	---	149,883	5.9%	154,590
Mound	Off Sale Only	---	9,800	2,291,715	1,740,257	24.1%	505,960	45,498	---	57,257	(11,759)	-0.5%	---
Richfield	Off Sale Only	---	33,099	10,271,839	7,834,114	23.7%	1,842,866	594,859	40,944	---	635,803	6.2%	673,180
Robbinsdale	Off Sale Only	---	13,698	1,982,472	1,521,726	23.2%	484,275	(23,529)	8,664	---	(14,865)	-0.7%	50,000
Rogers	On & Off Sale	---	6,570	3,052,686	2,068,616	32.2%	721,995	262,075	1,818	59,291	204,602	6.7%	110,509
Savage	Off Sale Only	---	25,065	5,846,986	4,368,398	25.3%	981,808	496,780	86,568	107,722	475,626	8.1%	425,000
Shorewood	Off Sale Only	---	7,499	1,978,051	1,442,802	27.1%	574,415	(39,166)	23,236	---	(15,930)	-0.8%	50,000
Spring Lake Park	Off Sale Only	---	6,623	2,623,242	2,032,241	22.5%	608,362	(17,361)	51,162	3,635	30,166	1.1%	150,000
St. Anthony	Off Sale Only	---	8,361	5,814,838	4,451,142	23.5%	929,338	434,358	20,861	48,742	406,477	7.0%	175,000
St. Francis	Off Sale Only	---	7,201	1,831,828	1,396,225	23.8%	324,381	111,222	16,157	---	127,379	7.0%	17,370
Wayzata	On & Off Sale	---	4,059	3,117,808	1,802,708	42.2%	1,094,197	220,903	21,169	---	242,072	7.8%	280,000
Off Sale Only			431,147	\$99,243,661	\$75,049,806	24.4%	\$17,859,158	\$6,334,697	\$911,523	\$328,570	\$6,917,650	7.0%	\$5,929,655
On & Off Sale			10,629	6,170,494	3,871,324	37.3%	1,816,192	482,978	22,987	59,291	446,674	7.2%	390,509
All Stores			441,776	105,414,155	78,921,130	25.1%	19,675,350	6,817,675	934,510	387,861	7,364,324	7.0%	6,320,164

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

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
				Sales	of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On & Off-Sale	---	1,645	\$511,996	\$299,988	\$212,008	41.4%	\$194,827	\$17,181	\$27	---	\$17,208	3.4%	---
Aitkin	Off-Sale Only	---	2,127	865,272	683,628	181,644	21.0%	186,381	(4,737)	21,912	---	4,737	2.0%	50,000
Akeley	On & Off-Sale	---	402	480,145	249,207	230,938	48.1%	153,440	77,498	319	---	77,817	16.2%	57,420
Alexandria	Off-Sale Only	---	11,323	4,384,391	3,465,498	918,893	21.0%	548,815	370,078	4,357	924	373,511	8.5%	375,000
Appleton	Off-Sale Only	---	2,749	382,788	279,784	103,004	26.9%	90,397	12,607	---	---	12,607	3.3%	---
Audubon	On & Off-Sale	---	481	530,152	314,557	215,595	40.7%	206,911	8,684	10,585	25,110	(5,841)	-1.1%	5,000
Avoca	On & Off-Sale	---	123	243,369	130,074	113,295	46.6%	105,897	7,398	5,365	361	12,402	5.1%	15,000
Bagley	Off-Sale Only	---	1,259	760,511	598,666	161,845	21.3%	139,468	22,377	907	---	23,284	3.1%	15,000
Balaton	On & Off-Sale	---	600	460,193	249,998	210,195	45.7%	157,203	52,992	6,592	---	59,584	12.9%	86,714
Barnesville	Off-Sale Only	---	2,334	310,928	234,289	76,639	24.6%	57,451	19,188	2,457	---	21,645	7.0%	---
Barnum	On & Off-Sale	[0]	598	470,654	256,625	214,029	45.5%	173,979	40,050	923	---	40,973	8.7%	12,000
Battle Lake	Off-Sale Only	---	775	902,248	648,610	253,638	28.1%	173,335	80,303	28,128	21,331	87,100	9.7%	20,000
Baudette	On & Off-Sale	---	1,067	1,036,331	649,964	386,367	37.3%	285,823	100,544	11,140	---	111,684	10.8%	100,000
Beaver Bay	On & Off-Sale	---	184	365,842	194,122	171,720	46.9%	151,881	19,839	6,290	---	26,129	7.1%	20,000
Belview	On & Off-Sale	[21]	375	21,592	12,733	8,859	41.0%	22,799	(13,940)	49,945	---	36,005	166.8%	112,567
Bemidji	Off-Sale Only	---	13,074	4,026,235	3,019,112	1,007,123	25.0%	685,822	321,301	34,084	---	355,385	8.8%	576,343
Benson	On & Off-Sale	---	3,390	1,095,472	681,644	413,828	37.8%	345,319	68,509	6,079	3,017	71,571	6.5%	60,000
Bertha	On & Off-Sale	---	474	241,292	133,476	107,816	44.7%	101,501	6,315	1,767	---	8,082	3.3%	---
Big Falls	On & Off-Sale	---	269	311,429	172,741	138,688	44.5%	128,272	10,416	8,949	---	19,365	6.2%	5,000
Big Lake	Off-Sale Only	---	9,035	2,525,489	1,902,498	622,991	24.7%	457,130	165,861	170,145	383,259	(47,253)	-1.9%	130,000
Bigfork	On & Off-Sale	[21]	468	---	---	---	---	3,356	(3,356)	50,473	---	47,117	---	135,275
Biscay	On & Off-Sale	---	112	793,087	333,803	459,284	57.9%	467,207	(7,923)	34,496	38,253	(11,680)	-1.5%	5,074
Blackduck	On & Off-Sale	---	720	687,093	418,466	268,627	39.1%	249,742	18,885	6,338	---	25,723	3.7%	50,000
Blue Earth	Off-Sale Only	---	3,463	1,111,950	837,874	274,076	24.6%	217,621	56,455	33,459	28,633	61,281	5.5%	12,197
Boyd	On & Off-Sale	---	178	284,852	139,672	145,180	51.0%	147,509	(2,329)	13,771	---	11,442	4.0%	50,000
Braham	Off-Sale Only	---	1,655	1,095,417	841,586	253,831	23.2%	229,828	24,003	48,619	46,248	26,374	2.4%	15,000
Brandon	On & Off-Sale	---	437	483,077	272,208	210,869	43.7%	156,999	53,870	11,067	---	64,937	13.4%	40,000
Brownsville	On & Off-Sale	---	724	494,540	254,359	240,181	48.6%	218,891	21,290	4,240	449	25,081	5.1%	20,950
Browns Valley	On & Off-Sale	[0]	636	321,729	169,517	152,212	47.3%	143,625	8,587	4,586	---	13,173	4.1%	7,000
Buffalo	Off-Sale Only	---	13,776	3,056,325	2,111,543	944,782	30.9%	587,251	357,531	6,778	47,821	316,488	10.4%	400,000
Buffalo Lake	On & Off-Sale	---	749	448,980	257,363	191,617	42.7%	188,475	3,142	---	---	3,142	0.7%	17,039
Butterfield	Off-Sale Only	---	523	205,280	152,012	53,268	25.9%	49,545	3,723	2,538	---	6,261	3.0%	---
Caledonia	Off-Sale Only	---	2,940	471,268	366,044	105,224	22.3%	87,985	17,239	---	---	17,239	3.7%	17,215
Callaway	On & Off-Sale	---	209	345,343	198,149	147,194	42.6%	133,101	14,093	109	---	14,202	4.1%	5,062
Cambridge	Off-Sale Only	---	7,382	3,632,879	2,786,466	846,413	23.3%	519,843	326,570	49,768	---	376,338	10.4%	200,000
Canton	On & Off-Sale	---	324	97,162	76,577	20,585	21.2%	33,124	(12,539)	5,073	---	(7,466)	-7.7%	---
Clarissa	On & Off-Sale	---	624	365,268	212,123	153,145	41.9%	147,508	5,637	3,872	---	9,509	2.6%	10,000
Clearbrook	On & Off-Sale	---	557	379,884	223,959	155,925	41.0%	160,513	(4,588)	12,886	177	8,121	2.1%	50,000
Cleveland	On & Off-Sale	---	713	221,505	125,335	96,170	43.4%	105,999	(9,829)	21,575	514	11,232	5.1%	---
Cloartarf	On & Off-Sale	---	158	307,763	193,880	113,883	37.0%	121,607	(7,724)	---	---	(7,724)	-2.5%	---
Conger	On & Off-Sale	---	145	203,316	104,200	99,116	48.7%	72,097	27,019	1,466	---	28,485	14.0%	254
Cook	Off-Sale Only	---	586	1,235,020	924,477	310,543	25.1%	181,203	129,340	6,171	---	135,511	11.0%	---
Cottonwood	On & Off-Sale	---	1,169	515,066	337,831	177,235	34.4%	201,114	(23,879)	44	531	(24,366)	-4.7%	(18,000)
Cromwell	On & Off-Sale	---	209	469,280	278,486	190,794	40.7%	165,556	25,238	12,227	748	36,717	7.8%	42,000
Dalton	Off-Sale Only	---	248	277,059	217,620	59,439	21.5%	56,912	2,527	687	---	3,214	1.2%	2,000
Danvers	On & Off-Sale	---	96	364,951	174,872	190,079	52.1%	142,738	47,341	---	---	47,341	13.0%	---
Darwin	Off-Sale Only	---	301	365,371	294,832	70,539	19.3%	79,822	(2,883)	5,803	---	(3,480)	-1.0%	---
Dassel	Off-Sale Only	---	1,315	1,008,874	799,765	209,109	20.7%	184,267	24,842	9,071	10,713	23,200	2.3%	---
Dawson	Off-Sale Only	---	1,448	380,842	284,353	96,489	25.3%	117,247	(20,758)	853	---	(19,905)	-5.2%	---
De Graff	On & Off-Sale	---	131	280,635	155,197	125,438	44.7%	96,720	28,718	---	---	28,718	10.2%	15,000

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2006

Name of City	Type of Store	Foot- notes	Population	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)		Transfers To/(From) Other Funds	
				Sales	Cost of Sales	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales				
Delano	Off Sale Only	---	5,050	\$2,078,128	\$1,553,722	25.2%	\$368,609	\$155,797	\$16,294	---	\$172,091	8.3%	\$75,000			
Delavan	On & Off Sale	---	182	181,433	86,985	52.1%	103,698	(9,250)	8,735	---	(515)	-0.3%	---			
Detroit Lakes	Off Sale Only	---	8,195	4,329,322	3,309,068	23.6%	340,050	680,204	76,593	59,800	696,997	16.1%	954,425			
Dundee	On & Off Sale	---	95	172,757	87,490	49.4%	105,778	(20,511)	6,506	16	(14,021)	-8.1%	---			
Eagle Bend	On & Off Sale	---	609	313,018	185,364	40.8%	128,433	(779)	14,168	---	13,389	4.3%	---			
Elizabeth	Off Sale Only	---	171	279,708	211,121	24.5%	65,326	3,261	14	---	3,275	1.2%	---			
Elk River	Off Sale Only	---	22,550	5,897,950	4,233,420	28.2%	919,166	745,364	94,344	49,914	789,794	13.4%	233,300			
Ellendale	On & Off Sale	---	651	347,282	198,956	42.7%	156,102	(7,776)	886	---	(6,890)	-2.0%	---			
Ellsworth	On & Off Sale	---	528	259,970	145,518	44.0%	126,411	(11,959)	4,429	---	(7,530)	-2.9%	(66,426)			
Elmore	Off Sale Only	---	668	128,087	98,678	23.0%	29,390	19	733	---	752	0.6%	200			
Erhard	Off Sale Only	---	139	275,443	210,880	23.4%	67,068	(2,505)	3,035	---	530	0.2%	5,000			
Fairfax	On & Off Sale	---	1,267	483,837	274,816	43.2%	201,668	7,353	6,901	---	14,254	2.9%	---			
Fairmont	Off Sale Only	---	10,720	2,352,084	1,751,868	25.5%	299,580	300,636	35,205	---	335,841	14.3%	---			
Fergus Falls	Off Sale Only	---	13,949	4,496,115	3,340,274	25.7%	805,476	350,365	27,039	66,522	310,882	6.9%	266,831			
Fifty Lakes	On & Off Sale	---	406	409,584	190,293	53.5%	220,630	(1,339)	853	---	(486)	-0.1%	---			
Finlayson	On & Off Sale	---	333	465,331	261,630	43.8%	146,090	57,611	1,500	---	59,111	12.7%	---			
Flensburg	On & Off Sale	---	237	202,008	97,369	51.8%	108,191	(3,552)	14,339	10,370	417	0.2%	---			
Foreston	On & Off Sale	---	507	365,594	180,332	50.7%	208,121	(22,859)	23,703	---	844	0.2%	---			
Frazee	On & Off Sale	---	1,411	563,056	376,874	33.1%	202,765	(16,583)	367	850	(17,066)	-3.0%	---			
Gilman	On & Off Sale	---	228	377,154	195,578	48.1%	182,314	(738)	20,617	---	19,879	5.3%	---			
Glencoe	Off Sale Only	---	5,758	1,067,362	815,496	23.6%	142,949	108,917	1,499	8,489	101,927	9.5%	71,637			
Glenwood	Off Sale Only	---	2,660	1,068,320	825,132	22.8%	167,942	75,246	1,148	---	76,394	7.2%	---			
Goodridge	On & Off Sale	---	115	216,773	120,823	44.3%	108,599	(12,649)	5,233	---	(7,416)	-3.4%	2,000			
Grand Marais	Off Sale Only	---	1,419	1,439,520	977,044	32.1%	235,372	227,104	11,321	---	238,425	16.6%	200,000			
Granite Falls	Off Sale Only	---	3,057	749,900	560,680	25.2%	131,035	58,185	17,759	9,238	66,706	8.9%	69,101			
Hackensack	On & Off Sale	---	314	914,429	614,943	32.8%	280,870	18,616	921	25,335	(5,798)	-0.6%	8,000			
Hadley	On & Off Sale	---	64	226,609	101,216	55.3%	107,668	17,725	11,271	807	28,189	12.4%	---			
Hanley Falls	On & Off Sale	---	304	231,774	133,559	42.4%	103,383	(5,168)	6,117	---	949	0.4%	3,312			
Hanska	On & Off Sale	---	416	300,033	168,464	43.9%	144,667	(13,098)	9,291	---	(3,807)	-1.3%	---			
Hawley	Off Sale Only	---	1,924	646,351	485,845	24.8%	135,670	24,836	22	486	24,372	3.8%	1,000			
Herman	On & Off Sale	---	422	332,517	200,112	39.8%	137,980	(5,575)	---	2,014	(7,589)	-2.3%	---			
Heron Lake	Off Sale Only	---	772	314,149	169,405	46.1%	129,449	15,295	963	5,665	10,593	3.4%	---			
Hinckley	On & Off Sale	---	1,438	1,708,396	1,201,073	29.7%	328,973	178,350	12,063	16,533	173,880	10.2%	100,000			
Hittredal	On & Off Sale	---	179	332,403	178,801	46.2%	141,896	(16,557)	5,633	---	17,339	5.2%	163,872			
Holdingford	On & Off Sale	---	760	303,446	165,249	45.5%	154,754	(16,557)	22,162	---	5,605	1.8%	---			
Houston	On & Off Sale	---	1,010	415,728	231,210	44.4%	194,257	(7,939)	4,843	---	(4,896)	-1.2%	---			
Howard Lake	On & Off Sale	---	1,995	928,957	642,320	30.9%	293,689	(7,052)	7,265	17,940	(17,727)	-1.9%	---			
Hutchinson	Off Sale Only	---	13,977	4,326,907	3,395,672	21.5%	652,441	278,794	10,588	59,297	230,085	5.3%	321,500			
Isanti	Off Sale Only	---	5,206	1,934,854	1,478,541	23.6%	371,648	84,665	42,418	---	127,083	6.6%	50,000			
Isle	On & Off Sale	---	835	870,439	525,093	39.7%	341,241	4,105	1,094	1,166	4,033	0.5%	---			
Ivanhoe	On & Off Sale	---	630	379,394	211,840	44.2%	172,107	(4,553)	---	462	(5,015)	-1.3%	1,000			
Jackson	Off Sale Only	---	3,469	712,427	563,212	20.9%	133,564	15,651	9,475	---	25,126	3.5%	88,990			
Kasson	Off Sale Only	---	5,504	900,107	685,610	23.8%	178,387	36,110	5,638	---	41,748	4.6%	15,000			
Kellier	On & Off Sale	---	313	372,473	192,826	48.2%	188,707	(9,060)	1,077	---	(7,983)	-2.1%	15,000			
Kellogg	On & Off Sale	---	469	168,792	71,688	57.5%	97,104	(10,876)	23,573	---	18,801	11.1%	---			
Kenyon	On & Off Sale	---	1,701	461,887	274,972	40.5%	242,861	(55,946)	15,116	---	(40,830)	-8.8%	10,000			
Kiester	Off Sale Only	---	502	160,201	107,348	33.0%	38,939	13,914	---	---	13,914	8.7%	---			
Lake Benton	On & Off Sale	---	673	251,247	154,543	38.5%	96,006	698	830	---	1,528	0.6%	---			
Lake Park	On & Off Sale	---	856	614,412	360,044	41.4%	243,495	10,873	6,954	---	17,827	2.9%	20,000			
Lake Wilson	On & Off Sale	---	254	211,821	108,534	48.8%	121,486	(18,199)	5,683	615	(13,131)	-6.2%	---			

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				Sales	Cost of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Lakefield	Off Sale Only	---	1,701	\$269,110	\$188,327	\$80,783	30.0%	\$84,585	(\$3,802)	\$6,453	---	\$2,651	1.0%	(\$1,414)
Lancaster	On & Off Sale	---	333	209,601	137,577	72,024	34.4%	87,988	(15,964)	2,864	115	(13,215)	-6.3%	---
Le Center	On & Off Sale	---	2,365	847,510	526,778	320,732	37.8%	259,536	61,196	4,135	---	65,331	7.7%	75,000
Lewisville	On & Off Sale	---	250	207,276	110,402	96,874	46.7%	109,515	(12,641)	7,606	---	(5,035)	-2.4%	---
Lindstrom	On & Off Sale	---	3,966	2,064,740	1,460,455	604,285	29.3%	500,703	103,582	32,893	---	136,475	6.6%	154,735
Lismore	On & Off Sale	---	211	285,739	138,594	147,145	51.5%	150,401	(3,256)	3,733	2,129	(1,652)	-0.6%	---
Litchfield	Off Sale Only	---	6,869	1,602,618	1,244,139	358,479	22.4%	249,092	109,387	26,663	---	136,050	8.5%	59,000
Littlefork	On & Off Sale	---	705	360,900	216,369	144,531	40.0%	131,830	12,701	2,843	---	15,544	4.3%	---
Long Prairie	Off Sale Only	---	3,040	1,018,273	759,061	259,212	25.5%	156,132	103,080	11,843	---	114,923	11.3%	52,000
Longville	On & Off Sale	---	182	1,108,522	675,480	433,042	39.1%	289,208	143,834	662	13,810	130,686	11.8%	75,000
Lonsdale	On & Off Sale	---	2,684	1,075,433	778,308	297,125	27.6%	312,554	(15,429)	34,499	---	19,070	1.8%	(1,151)
Lувerne	Off Sale Only	---	4,597	792,814	563,151	229,663	29.0%	190,031	39,632	5,985	---	45,617	5.8%	38,000
Madelia	Off Sale Only	---	2,299	286,326	226,913	59,413	20.8%	46,523	12,890	6,905	---	19,795	6.9%	30,000
Madison	Off Sale Only	---	1,686	358,878	273,733	85,145	23.7%	96,852	(11,707)	1,697	---	(10,010)	-2.8%	---
Mahtomen	On & Off Sale	---	1,183	939,666	601,173	338,493	36.0%	299,850	38,643	52,529	---	91,172	9.7%	32,805
Maple Lake	Off Sale Only	---	1,912	997,007	749,580	247,427	24.8%	197,306	50,121	11,900	---	62,021	6.2%	40,000
Mapleton	On & Off Sale	---	1,649	594,529	333,822	260,707	43.9%	214,769	45,938	17,502	---	63,440	10.7%	---
Marshall	Off Sale Only	---	13,031	3,578,393	2,640,326	938,067	26.2%	329,206	608,861	30,694	---	639,555	17.9%	375,000
Mazeppa	On & Off Sale	---	784	348,147	211,309	136,838	39.3%	122,436	14,402	15,090	---	29,492	8.5%	40,000
Medford	On & Off Sale	---	1,146	489,803	248,530	241,273	49.3%	242,614	(1,341)	11,129	---	9,788	2.0%	---
Menahga	On & Off Sale	---	1,234	803,457	461,423	342,034	42.6%	269,481	72,553	1,702	6,271	67,984	8.5%	50,000
Mentor	On & Off Sale	---	129	392,580	197,578	195,002	49.7%	165,475	29,527	1,151	---	30,678	7.8%	16,000
Milaca	Off Sale Only	---	2,776	1,429,682	1,066,560	363,122	25.4%	214,831	148,291	14,349	6,123	156,517	10.9%	20,000
Millerville	On & Off Sale	---	114	327,334	174,260	153,074	46.8%	132,539	20,535	1,622	---	22,157	6.8%	20,150
Miltona	On & Off Sale	---	312	600,136	351,351	248,785	41.5%	236,068	12,717	4,435	---	17,152	2.9%	---
Montevideo	Off Sale Only	---	5,463	1,786,321	1,343,570	442,751	24.8%	327,883	114,868	200	---	115,068	6.4%	90,000
Monticello	Off Sale Only	---	11,136	3,619,236	2,667,929	951,307	26.3%	617,153	334,154	100,871	---	435,025	12.0%	250,000
Moose Lake	On & Off Sale	---	2,445	876,712	590,460	286,252	32.7%	287,877	(1,625)	15,647	53,809	(39,787)	-4.5%	---
Mora	Off Sale Only	---	3,568	2,239,951	1,687,527	552,424	24.7%	298,207	254,217	14,757	---	268,974	12.0%	320,000
Morris	Off Sale Only	---	5,184	1,369,358	1,043,094	326,264	23.8%	204,837	121,427	18,785	---	140,212	10.2%	55,000
Morton	On & Off Sale	---	424	280,926	150,963	129,963	46.3%	110,608	19,355	5,186	---	24,541	8.7%	20,000
Nevis	On & Off Sale	---	362	520,339	270,381	249,958	48.0%	179,325	70,633	156	---	70,789	13.6%	70,744
New York Mills	On & Off Sale	---	1,203	718,959	398,090	320,869	44.6%	196,231	124,638	4,116	---	128,754	17.9%	54,000
Nisswa	On & Off Sale	---	2,047	2,693,002	1,927,307	765,695	28.4%	639,268	126,427	---	---	126,427	4.7%	59,000
North Branch	Off Sale Only	---	10,468	1,905,800	1,408,601	497,199	26.1%	361,358	135,841	5,302	40,362	100,781	5.3%	102,000
Northfield	Off Sale Only	---	19,413	2,371,043	1,734,941	636,102	26.8%	480,096	156,006	19,536	---	175,542	7.4%	120,000
Northome	On & Off Sale	---	243	146,647	105,560	41,087	28.0%	83,631	(42,544)	25,497	---	(17,047)	-11.6%	---
Ogema	On & Off Sale	---	124	345,011	211,234	133,777	38.8%	100,103	33,674	7,285	---	40,959	11.9%	---
Ogilvie	On & Off Sale	---	480	453,566	271,093	182,473	40.2%	173,207	9,266	6,409	---	15,675	3.5%	63,573
Okabena	On & Off Sale	---	182	266,827	144,371	122,456	45.9%	130,773	(8,317)	9,315	---	998	0.4%	---
Olivia	On & Off Sale	---	2,565	817,671	566,001	251,670	30.8%	254,168	(2,498)	18,014	---	15,516	1.9%	10,000
Orr	On & Off Sale	---	240	508,234	284,802	223,432	44.0%	204,243	19,189	4,270	---	23,459	4.6%	14,500
Osakis	On & Off Sale	---	1,615	623,728	348,076	275,652	44.2%	212,115	63,537	22,095	---	85,632	13.7%	38,326
Palisade	On & Off Sale	---	148	389,022	269,500	119,522	30.7%	138,340	(18,818)	14,901	---	(3,917)	-1.0%	10,000
Park Rapids	Off Sale Only	---	3,519	2,737,973	2,084,744	653,229	23.9%	386,360	266,869	67,700	---	334,569	12.2%	227,727
Parkers Prairie	On & Off Sale	---	1,032	533,232	350,165	183,067	34.3%	197,451	(14,384)	2,280	35,596	(47,700)	-8.9%	---
Paynesville	Off Sale Only	---	2,319	750,065	568,032	182,033	24.3%	140,567	182,033	3,316	---	44,782	6.0%	12,000
Pelican Rapids	Off Sale Only	---	2,424	773,334	587,081	186,253	24.1%	148,779	37,474	---	---	37,474	4.8%	15,000
Perham	Off Sale Only	---	2,749	1,455,557	1,078,247	377,310	25.9%	210,375	166,935	21,153	73,000	115,088	7.9%	163,150
Pine City	Off Sale Only	---	3,272	1,657,158	1,250,292	406,866	24.6%	443,805	(36,939)	11,943	51,756	(76,752)	-4.6%	20,000

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Pine Island	On & Off Sale	[21]	3,301	\$166,863	\$103,261	38.1%	\$63,602	\$80,894	(\$17,292)	\$3,465	\$142,266	(\$156,093)	-93.5%	\$218,841	
Pipestone	Off Sale Only	---	4,342	1,040,270	757,470	27.2%	282,800	163,213	119,587	22,501	---	142,088	13.7%	50,000	
Plainview	On & Off Sale	---	3,397	566,240	360,018	36.4%	206,222	195,104	11,118	18,115	---	29,233	5.2%	(2,000)	
Priestown	Off Sale Only	---	4,535	2,357,008	1,822,919	22.7%	534,089	301,078	233,011	65,038	---	298,049	12.6%	5,000	
Proctor	Off Sale Only	---	2,823	801,835	615,359	23.3%	186,476	162,665	23,811	62	3,875	19,998	2.5%	3,000	
Randall	On & Off Sale	---	586	543,873	342,744	37.0%	201,129	168,130	32,999	12,118	---	45,117	8.3%	50,000	
Ranier	On & Off Sale	---	173	365,933	158,811	56.6%	207,122	176,192	30,930	233	---	31,163	8.5%	20,000	
Redwood Falls	Off Sale Only	---	5,307	1,495,687	1,112,896	25.6%	382,791	264,936	117,855	18,749	40,094	96,510	6.5%	75,000	
Remer	On & Off Sale	---	366	499,904	285,312	42.9%	214,592	171,101	43,491	---	---	43,491	8.7%	47,000	
Roseau	Off Sale Only	---	2,879	1,417,692	1,070,900	24.5%	346,792	172,124	174,668	1,086	---	175,754	12.4%	100,000	
Round Lake	Off Sale Only	---	418	95,882	66,115	31.0%	29,767	30,305	(538)	1,512	---	974	1.0%	---	
Rush City	On & Off Sale	---	3,056	705,233	492,982	30.1%	212,251	205,093	7,158	12,925	---	20,083	2.8%	---	
Rushford	On & Off Sale	---	1,781	556,289	373,160	32.9%	183,129	182,843	286	13,439	1,282	12,443	2.2%	30,000	
Russell	On & Off Sale	---	341	299,240	171,947	42.5%	127,293	113,311	13,982	9,089	---	23,071	7.7%	53,000	
Sacred Heart	On & Off Sale	---	513	393,098	222,116	43.5%	170,982	161,688	9,294	16,235	4,823	20,706	5.3%	---	
Sauk Rapids	Off Sale Only	---	12,679	2,252,212	1,799,919	20.1%	452,293	348,259	104,034	26,256	---	130,290	5.8%	100,000	
Sebek	On & Off Sale	---	676	522,983	299,534	42.7%	223,449	171,223	52,226	10,899	---	63,125	12.1%	---	
Sherburn	On & Off Sale	---	1,027	604,135	369,206	38.9%	234,929	205,873	29,056	2,127	12	31,171	5.2%	10,000	
Silver Bay	On & Off Sale	---	2,013	882,889	510,278	42.2%	372,611	278,986	93,625	29,644	148	123,121	13.9%	61,561	
Silver Lake	On & Off Sale	---	813	599,154	324,740	45.8%	274,414	240,992	33,422	4,888	---	38,310	6.4%	30,000	
Sleepy Eye	Off Sale Only	---	3,584	408,900	292,996	28.3%	115,904	130,461	(14,557)	3,854	---	(10,703)	-2.6%	---	
South Haven	On & Off Sale	---	209	366,514	160,608	56.2%	205,906	154,302	51,604	3,541	---	55,145	15.0%	5,667	
Spring Grove	On & Off Sale	---	1,297	333,354	189,537	43.1%	143,817	143,310	507	2,188	---	2,695	0.8%	---	
Stacy	On & Off Sale	---	1,357	1,734,446	1,116,961	35.6%	617,485	629,431	(11,946)	3,407	86,340	(94,879)	-5.5%	(40,000)	
St. Hilaire	On & Off Sale	---	273	479,782	264,509	44.9%	215,273	191,836	23,437	4,367	---	27,804	5.8%	---	
St. James	Off Sale Only	---	4,634	816,796	563,348	31.0%	253,448	140,305	113,143	6,515	---	119,658	14.6%	58,949	
St. Leo	On & Off Sale	---	97	120,247	53,007	55.9%	67,240	64,066	3,174	574	---	3,748	3.1%	---	
Thief River Falls	Off Sale Only	---	8,509	3,485,834	2,706,054	22.4%	779,780	478,626	301,154	16,582	---	317,736	9.1%	267,356	
Tracy	On & Off Sale	---	2,155	655,635	419,410	36.0%	236,225	281,781	(45,556)	44,650	---	(906)	-0.1%	30,000	
Twin Valley	On & Off Sale	---	819	602,260	310,404	48.5%	291,856	260,144	31,712	3,315	---	35,027	5.8%	10,000	
Two Harbors	Off Sale Only	---	3,673	1,721,464	1,238,540	28.1%	482,924	272,195	210,729	22,440	---	233,169	13.5%	153,336	
Ulen	On & Off Sale	---	542	300,248	156,734	47.8%	143,514	121,908	21,606	642	---	22,248	7.4%	20,000	
Underwood	Off Sale Only	---	344	336,121	254,188	24.4%	81,933	74,997	6,936	11,564	---	18,500	5.5%	25,000	
Vergas	Off Sale Only	---	327	548,606	422,621	23.0%	125,985	83,688	42,297	11,727	---	54,024	9.8%	9,800	
Verndale	On & Off Sale	---	559	246,725	126,625	48.7%	120,100	113,011	7,089	3,407	---	10,496	4.3%	---	
Vesta	On & Off Sale	---	321	184,988	84,673	54.2%	100,315	106,130	(5,815)	589	---	(5,226)	-2.8%	---	
Wadena	Off Sale Only	---	4,227	1,343,736	1,027,344	23.5%	316,392	201,446	114,946	3,703	---	118,649	8.8%	100,000	
Waldorf	On & Off Sale	---	230	270,102	136,477	49.5%	133,625	115,988	17,637	8,682	---	26,319	9.7%	17,000	
Walker	On & Off Sale	---	1,114	738,572	550,263	25.5%	188,309	119,516	68,793	536	---	69,329	9.4%	---	
Walnut Grove	On & Off Sale	---	701	371,279	201,857	45.6%	169,422	169,961	(539)	1,440	---	901	0.2%	---	
Warroad	Off Sale Only	---	1,739	1,175,020	853,112	27.4%	321,908	172,449	149,459	---	---	149,459	12.7%	80,000	
Waverly	On & Off Sale	---	975	889,137	612,850	31.1%	276,287	255,623	20,664	547	21,049	162	0.0%	---	
Wells	On & Off Sale	---	2,508	645,097	429,379	33.4%	215,718	215,689	4,029	18,146	703	21,472	3.3%	6,689	
West Concord	On & Off Sale	---	828	295,750	152,437	48.5%	143,313	157,486	(14,173)	4,856	162	(9,479)	-3.2%	---	
Williams	On & Off Sale	---	207	351,525	194,063	44.8%	157,462	176,062	(18,600)	135	---	(18,465)	-5.3%	---	
Wilmont	On & Off Sale	---	314	233,251	124,159	46.8%	109,092	108,563	529	7,134	---	7,663	3.3%	---	
Windom	Off Sale Only	---	4,436	1,264,798	918,781	27.4%	346,017	260,738	85,279	---	---	85,279	6.7%	70,000	
Winton	On & Off Sale	---	167	304,515	132,755	56.4%	171,760	153,841	17,919	1,501	1,522	17,898	5.9%	37,800	
Wolf Lake	On & Off Sale	---	50	363,602	200,170	44.9%	163,432	160,870	2,562	15,919	4,271	14,210	3.9%	---	
Worthington	Off Sale Only	---	11,349	1,864,264	1,395,427	25.1%	468,837	287,566	181,271	10,035	---	191,306	10.3%	217,409	

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2006

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/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Off Sale Only			365,234	\$113,580,104	\$85,305,510	\$28,274,594	24.9%	\$18,591,413	\$9,683,181	\$1,381,501	\$1,013,550	\$10,051,132	8.8%	\$7,467,052
On & Off Sale			100,292	62,236,664	37,352,040	24,884,624	40.0%	22,857,704	2,026,920	1,121,153	519,576	2,628,497	4.2%	2,568,353
All Stores			465,526	175,816,768	122,657,550	53,159,218	30.2%	41,449,117	11,710,101	2,502,654	1,533,126	12,679,629	7.2%	10,035,405

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

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Appendix 2

2006 Liquor Store Tables and Maps By Economic Development Region

Table 10
Comparison of Off-Sale City Liquor Store Operations - 2006
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Operating Expenses as a Percent of Sales					Gross Profit	Cost of Sales	Net Profit/ as a Percent of Sales				Transfers To/(From) Other Funds
			Sales	Expenses	Income/(Loss)	Revenues	Expenses			Net Profit/ (Loss)	as a Percent of Sales	Net Profit/ (Loss)	as a Percent of Sales	
1 - Northwest	13,127	3	\$2,026,182	\$274,400	\$208,427	\$5,889	---	\$482,827	\$1,543,355	\$214,316	10.6%	\$214,316	10.6%	\$149,119
2 - Headwaters	17,852	4	1,881,180	1,425,631	152,637	25,673	---	455,549	1,425,631	178,310	9.5%	178,310	9.5%	204,768
3 - Arrowhead	10,628	5	1,212,622	887,810	324,813	207,563	---	324,813	887,810	128,856	10.6%	128,856	10.6%	81,267
4 - West Central	52,746	17	1,261,933	960,798	301,135	184,748	---	301,135	960,798	115,483	9.2%	115,483	9.2%	111,306
5 - North Central	7,267	2	1,181,005	893,203	287,802	178,789	---	287,802	893,203	116,786	9.9%	116,786	9.9%	76,000
6E - Southwest Central	28,220	5	1,674,226	1,309,981	364,246	261,714	---	364,246	1,309,981	97,556	5.8%	97,556	5.8%	90,427
6W - Upper Southwest	14,403	5	731,746	548,424	183,322	152,683	---	183,322	548,424	32,893	4.5%	32,893	4.5%	31,820
7E - East Central	38,862	8	2,031,594	1,542,812	488,782	342,575	---	488,782	1,542,812	159,671	7.9%	159,671	7.9%	91,500
7W - Central	78,457	10	2,117,641	1,558,664	558,977	363,544	---	558,977	1,558,664	190,324	9.0%	190,324	9.0%	124,030
8 - Southwest	49,422	10	1,142,779	837,511	305,268	187,359	---	305,268	837,511	123,970	10.8%	123,970	10.8%	91,299
9 - South Central	26,393	8	683,703	503,880	179,823	119,046	---	179,823	503,880	68,350	10.0%	68,350	10.0%	12,668
10 - Southeast	27,857	3	1,247,473	928,865	318,608	248,823	---	318,608	928,865	78,176	6.3%	78,176	6.3%	50,738
11 - 7 County Twin Cities	431,147	37	2,682,261	2,028,373	653,888	482,680	---	653,888	2,028,373	186,964	7.0%	186,964	7.0%	160,261
Average for Off-Sale	796,381	117	\$1,819,007	\$311,543	\$136,905	\$19,598	\$11,471	\$448,448	\$1,370,558	\$145,032	8.0%	\$145,032	8.0%	\$114,502

Table 11
Comparison of On-Sale City Liquor Store Operations - 2006
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Operating Expenses as a Percent of Sales					Gross Profit	Cost of Sales	Net Profit/ as a Percent of Sales				Transfers To/(From) Other Funds
			Sales	Expenses	Income/(Loss)	Revenues	Expenses			Net Profit/ (Loss)	as a Percent of Sales	Net Profit/ (Loss)	as a Percent of Sales	
1 - Northwest	3,314	6	\$402,165	\$168,145	\$12,207	\$2,826	\$19	\$180,352	\$221,813	\$15,014	3.7%	\$15,014	3.7%	\$4,667
2 - Headwaters	4,811	9	529,717	311,115	218,602	188,162	---	218,602	311,115	39,873	7.5%	39,873	7.5%	41,774
3 - Arrowhead	7,862	12	454,338	264,209	190,129	173,165	---	190,129	264,209	26,728	5.9%	26,728	5.9%	29,845
4 - West Central	9,623	16	458,434	266,271	192,162	170,254	---	192,162	266,271	23,775	5.2%	23,775	5.2%	23,338
5 - North Central	10,152	16	631,074	397,288	233,785	196,685	---	233,785	397,288	37,928	6.0%	37,928	6.0%	19,997
6E - Southwest Central	6,443	7	545,250	304,257	240,993	232,115	---	240,993	304,257	14,970	2.7%	14,970	2.7%	11,730
6W - Upper Southwest	4,354	7	383,671	218,833	164,838	145,906	---	164,838	218,833	22,292	5.8%	22,292	5.8%	18,330
7E - East Central	11,972	10	836,775	550,962	285,813	253,286	---	285,813	550,962	31,522	3.8%	31,522	3.8%	27,831
7W - Central	4,167	5	573,042	355,321	217,721	208,136	---	217,721	355,321	12,613	2.2%	12,613	2.2%	1,133
8 - Southwest	8,736	17	296,410	166,164	130,246	133,964	---	130,246	166,164	5,794	2.0%	5,794	2.0%	12,580
9 - South Central	9,340	9	430,180	254,094	176,086	163,526	---	176,086	254,094	23,290	5.4%	23,290	5.4%	12,077
10 - Southeast	19,518	14	394,718	241,012	153,706	159,826	---	153,706	241,012	(5,403)	-1.4%	(5,403)	-1.4%	21,139
11 - 7 County Twin Cities	10,629	3	2,056,831	1,290,441	766,390	605,397	---	766,390	1,290,441	148,891	7.2%	148,891	7.2%	130,170
Average for On-Sale	110,921	131	\$522,192	\$314,682	\$207,510	\$188,350	\$18,734	\$207,510	\$314,682	\$23,475	4.5%	\$23,475	4.5%	\$22,587

Table 12
Comparison of City Liquor Store Operations - 2006
Listed by Economic Development Region and City

Region and City	Foot- notes	Type of Store	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	as a Percent of Sales	Revenues		Expenses	Amount	Percent of Sales		
1 - Northwest															
Ada		On & Off Sale	1,645	511,996	299,988	212,008	194,827	38.1%	17,181	27	---	17,208	3.4%	---	
Goodridge		On & Off Sale	115	216,773	120,823	95,950	108,599	50.1%	(12,649)	5,233	---	(7,416)	-3.4%	2,000	
Lancaster		On & Off Sale	333	209,601	137,577	72,024	87,988	42.0%	(15,964)	2,864	115	(13,215)	-6.3%	---	
Mentor		On & Off Sale	129	392,580	197,578	195,002	165,475	42.2%	29,527	1,151	---	30,678	7.8%	16,000	
Roseau		Off Sale Only	2,879	1,417,692	1,070,900	346,792	172,124	12.1%	174,668	1,086	---	175,754	12.4%	100,000	
St. Hilaire		On & Off Sale	273	479,782	264,509	215,273	191,836	40.0%	23,437	4,367	---	27,804	5.8%	---	
Thief River Falls		Off Sale Only	8,509	3,485,834	2,706,054	779,780	478,626	13.7%	301,154	16,582	---	317,736	9.1%	267,356	
Twin Valley		On & Off Sale	819	602,260	310,404	291,856	260,144	43.2%	31,712	3,315	---	35,027	5.8%	10,000	
Warroad		Off Sale Only	1,739	1,175,020	853,112	321,908	172,449	14.7%	149,459	---	---	149,459	12.7%	80,000	
Total for Region			16,441	\$8,491,538	\$5,960,945	\$2,530,593	\$1,832,068	21.6%	\$698,525	\$34,625	\$115	\$733,035	8.6%	\$475,356	
Percent of Total MLS Operations			1.8%	3.0%	3.0%	3.2%	3.0%	---	3.8%	1.0%	0.0%	3.7%	---	2.9%	
2 - Headwaters															
Akeley		On & Off Sale	402	480,145	249,207	230,938	153,440	32.0%	77,498	319	---	77,817	16.2%	57,420	
Bagley		Off Sale Only	1,259	760,511	598,666	161,845	139,468	18.3%	22,377	907	---	23,284	3.1%	15,000	
Baudette		On & Off Sale	1,067	1,036,331	649,964	386,367	285,823	27.6%	100,544	11,140	---	111,684	10.8%	100,000	
Bemidji		Off Sale Only	13,074	4,026,235	3,019,112	1,007,123	685,822	17.0%	321,301	34,084	---	355,385	8.8%	576,343	
Blackduck		On & Off Sale	720	687,093	418,466	268,627	249,742	36.3%	18,885	6,838	---	25,723	3.7%	50,000	
Clearbrook		On & Off Sale	557	379,884	223,959	155,925	160,513	42.3%	(4,588)	12,886	177	8,121	2.1%	50,000	
Kelliher		On & Off Sale	313	372,473	192,826	179,647	188,707	50.7%	(9,060)	1,077	---	(7,983)	-2.1%	15,000	
Mahnomen		On & Off Sale	1,183	939,666	601,173	338,493	299,850	31.9%	38,643	52,529	---	91,172	9.7%	32,805	
Nevis		On & Off Sale	362	520,339	270,381	249,958	179,325	34.5%	70,633	156	---	70,789	13.6%	70,744	
Park Rapids		Off Sale Only	3,519	2,737,973	2,084,744	653,229	386,360	14.1%	266,869	67,700	---	334,569	12.2%	227,727	
Williams		On & Off Sale	207	351,525	194,063	157,462	176,062	50.1%	(18,600)	135	---	(18,465)	-5.3%	---	
Total for Region			22,663	\$12,292,175	\$8,502,561	\$3,789,614	\$2,905,112	23.6%	\$884,502	\$187,771	\$177	\$1,072,096	8.7%	\$1,195,039	
Percent of Total MLS Operations			2.5%	4.4%	4.2%	4.8%	4.8%	---	4.8%	5.5%	0.0%	5.3%	---	7.3%	
3 - Arrowhead															
Aitkin		Off Sale Only	2,127	865,272	683,628	181,644	186,381	21.5%	(4,737)	21,912	---	17,175	2.0%	50,000	
Barnum		On & Off Sale	598	470,654	256,625	214,029	173,979	37.0%	40,050	923	---	40,973	8.7%	12,000	
Beaver Bay	[0]	On & Off Sale	184	365,842	194,122	171,720	151,881	41.5%	19,839	6,290	---	26,129	7.1%	20,000	
Big Falls		On & Off Sale	269	311,429	172,741	138,688	128,272	41.2%	10,416	8,949	---	19,365	6.2%	5,000	
Bigfork	[21]	On & Off Sale	468	---	---	---	3,356	N/A	(3,356)	50,473	---	47,117	N/A	135,275	
Cook		Off Sale Only	586	1,235,020	924,477	310,543	181,203	14.7%	129,340	6,171	---	135,511	11.0%	---	
Cromwell		On & Off Sale	209	469,280	278,486	190,794	165,556	35.3%	25,238	12,227	748	36,717	7.8%	42,000	
Grand Marais		Off Sale Only	1,419	1,439,520	977,044	462,476	235,372	16.4%	227,104	11,321	---	238,425	16.6%	200,000	
Littlefork		On & Off Sale	705	360,900	216,369	144,531	131,830	36.5%	12,701	2,843	---	15,544	4.3%	---	
Moose Lake		On & Off Sale	2,445	876,712	590,460	286,252	287,877	32.8%	(1,625)	15,647	53,809	(39,787)	-4.5%	---	
Northome		On & Off Sale	243	146,647	105,560	41,087	83,631	57.0%	(42,544)	25,497	---	(17,047)	-11.6%	---	
Orr		On & Off Sale	240	508,234	284,802	223,432	204,243	40.2%	19,189	4,270	---	23,459	4.6%	14,500	
Palisade		On & Off Sale	148	389,022	269,500	119,522	138,340	35.6%	(18,818)	14,901	---	(3,917)	-1.0%	10,000	
Proctor		Off Sale Only	2,823	801,835	615,359	186,476	162,665	20.3%	23,811	62	3,875	19,998	2.5%	3,000	
Ranier		On & Off Sale	173	365,933	158,811	207,122	176,192	48.1%	30,930	233	---	31,163	8.5%	20,000	
Silver Bay		On & Off Sale	2,013	882,889	510,278	372,611	278,986	31.6%	93,625	29,644	148	123,121	13.9%	61,561	
Two Harbors		Off Sale Only	3,673	1,721,464	1,238,540	482,924	272,195	15.8%	210,729	22,440	---	233,169	13.5%	153,336	
Winton		On & Off Sale	167	304,515	132,755	171,760	153,841	50.5%	17,919	1,501	1,522	17,898	5.9%	37,800	
Total for Region			18,490	\$11,515,168	\$7,609,557	\$3,905,611	\$3,115,800	27.1%	\$789,811	\$235,304	\$60,102	\$965,013	8.4%	\$764,472	

Table 12
Comparison of City Liquor Store Operations - 2006
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	as a Percent of Sales		Revenues	Expenses	Amount	Percent of Sales	
Percent of Total MLS Operations														
4 - West Central														
Alexandria	Off Sale Only		11,323	4,384,391	3,465,498	918,893	548,815	12.5%	370,078	4,357	924	373,511	8.5%	375,000
Audubon	On & Off Sale		481	530,152	314,557	215,595	206,911	39.0%	8,684	10,585	25,110	(5,841)	-1.1%	5,000
Barnesville	Off Sale Only		2,334	310,928	234,289	76,639	57,451	18.5%	19,188	2,457	---	21,645	7.0%	---
Battle Lake	Off Sale Only		775	902,248	648,610	253,638	173,335	19.2%	80,303	28,128	21,331	87,100	9.7%	20,000
Brandon	On & Off Sale		437	483,077	272,208	210,869	156,999	32.5%	53,870	11,067	---	64,937	13.4%	40,000
Browns Valley	On & Off Sale	[0]	636	321,729	169,517	152,212	143,625	44.6%	8,587	4,586	---	13,173	4.1%	7,000
Callaway	On & Off Sale		209	345,343	198,149	147,194	133,101	38.5%	14,093	109	---	14,202	4.1%	5,062
Dalton	Off Sale Only		248	277,059	217,620	59,439	56,912	20.5%	2,527	687	---	3,214	1.2%	2,000
Detroit Lakes	Off Sale Only		8,195	4,329,322	3,309,068	1,020,254	340,050	7.9%	680,204	76,593	59,800	696,997	16.1%	954,425
Elizabeth	Off Sale Only		171	279,708	211,121	68,587	65,326	23.4%	3,261	14	---	3,275	1.2%	---
Erhard	Off Sale Only		139	275,443	210,880	64,563	67,068	24.3%	(2,505)	3,035	---	530	0.2%	5,000
Fergus Falls	Off Sale Only		13,949	4,496,115	3,340,274	1,155,841	805,476	17.9%	350,365	27,039	66,522	310,882	6.9%	266,831
Frazee	On & Off Sale		1,411	563,056	376,874	186,182	202,765	36.0%	(16,583)	367	850	(17,066)	-3.0%	---
Glenwood	Off Sale Only		2,660	1,068,320	825,132	243,188	167,942	15.7%	75,246	1,148	---	76,394	7.2%	---
Hawley	Off Sale Only		1,924	646,351	485,845	160,506	135,670	21.0%	24,836	22	486	24,372	3.8%	1,000
Herman	On & Off Sale		422	332,517	200,112	132,405	137,980	41.5%	(5,575)	---	2,014	(7,589)	-2.3%	---
Hittredal	On & Off Sale		179	332,403	178,801	153,602	141,896	42.7%	11,706	5,633	---	17,339	5.2%	163,872
Lake Park	On & Off Sale		856	614,412	360,044	254,368	243,495	39.6%	10,873	6,954	---	17,827	2.9%	20,000
Millerville	On & Off Sale		114	327,334	174,260	153,074	132,539	40.5%	20,535	1,622	---	22,157	6.8%	20,150
Miltona	On & Off Sale		312	600,136	351,351	248,785	236,068	39.3%	12,717	4,435	---	17,152	2.9%	---
Morris	Off Sale Only		5,184	1,369,358	1,043,094	326,264	204,837	15.0%	121,427	18,785	---	140,212	10.2%	55,000
New York Mills	On & Off Sale		1,203	718,959	398,090	320,869	196,231	27.3%	124,638	4,116	---	128,754	17.9%	54,000
Ogema	On & Off Sale		124	345,011	211,234	133,777	100,103	29.0%	33,674	7,285	---	40,959	11.9%	---
Osakis	On & Off Sale		1,615	623,728	348,076	275,652	212,115	34.0%	63,537	22,095	---	85,632	13.7%	38,326
Parkers Prairie	On & Off Sale		1,032	533,232	350,165	183,067	197,451	37.0%	(14,384)	2,280	35,596	(47,700)	-8.9%	---
Pelican Rapids	Off Sale Only		2,424	773,334	587,081	186,253	148,779	19.2%	37,474	---	---	37,474	4.8%	15,000
Perham	Off Sale Only		2,749	1,455,557	1,078,247	377,310	210,375	14.5%	166,935	21,153	73,000	115,088	7.9%	163,150
Ulen	On & Off Sale		542	300,248	156,734	143,514	121,908	40.6%	21,606	642	---	22,248	7.4%	20,000
Underwood	Off Sale Only		344	336,121	254,188	81,933	74,997	22.3%	6,936	11,564	---	18,500	5.5%	25,000
Vergas	Off Sale Only		327	548,606	422,621	125,985	83,688	15.3%	42,297	11,727	---	54,024	9.8%	9,800
Wolf Lake	On & Off Sale		50	363,602	200,170	163,432	160,870	44.2%	2,562	15,919	4,271	14,210	3.9%	---
Total for Region			62,369	\$28,787,800	\$20,593,910	\$8,193,890	\$5,864,778	20.4%	\$2,329,112	\$304,404	\$289,904	\$2,343,612	8.1%	\$2,265,616
Percent of Total MLS Operations			6.9%	10.2%	10.2%	10.3%	9.6%	---	12.6%	8.9%	15.1%	11.7%	---	13.9%
5 - North Central														
Bertha	On & Off Sale		474	241,292	133,476	107,816	101,501	42.1%	6,315	1,767	---	8,082	3.3%	---
Browerville	On & Off Sale		724	494,540	254,359	240,181	218,891	44.3%	21,290	4,240	449	25,081	5.1%	20,950
Clarissa	On & Off Sale		624	365,268	212,123	153,145	147,508	40.4%	5,637	3,872	---	9,509	2.6%	10,000
Eagle Bend	On & Off Sale		609	313,018	185,364	127,654	128,433	41.0%	(779)	14,168	---	13,389	4.3%	---
Fifty Lakes	On & Off Sale		406	409,584	190,293	219,291	220,630	53.9%	(1,339)	853	---	(486)	-0.1%	---
Flensburg	On & Off Sale		237	202,008	97,369	104,639	108,191	53.6%	14,339	10,370	10,370	417	0.2%	---
Hackensack	On & Off Sale		314	914,429	614,943	299,486	280,870	30.7%	18,616	921	25,335	(5,798)	-0.6%	8,000
Long Prairie	Off Sale Only		3,040	1,018,273	759,061	259,212	156,132	15.3%	103,080	11,843	---	114,923	11.3%	52,000
Longville	On & Off Sale		182	1,108,522	675,480	433,042	289,208	26.1%	143,834	662	13,810	130,686	11.8%	75,000
Menahga	On & Off Sale		1,234	803,457	461,423	342,034	269,481	33.5%	72,553	1,702	6,271	67,984	8.5%	50,000
Nisswa	On & Off Sale		2,047	2,693,002	1,927,307	765,695	639,268	23.7%	126,427	---	---	126,427	4.7%	59,000
Randall	On & Off Sale		586	543,873	342,744	201,129	168,130	30.9%	32,999	12,118	---	45,117	8.3%	50,000

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Region and City	Foot- notes	Type of Store	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							as a Percent of Sales	Expenses	Revenues		Expenses	Amount	Percent of Sales		
Remer		On & Off Sale	366	499,904	285,312	214,592	34.2%	171,101	43,491	---	---	43,491	8.7%	47,000	
Sebek		On & Off Sale	676	522,983	299,534	223,449	32.7%	171,223	52,226	10,899	---	63,125	12.1%	---	
Vendale		On & Off Sale	559	246,725	126,625	120,100	45.8%	113,011	7,089	3,407	---	10,496	4.3%	---	
Wadena		Off Sale Only	4,227	1,343,736	1,027,344	316,392	15.0%	201,446	114,946	3,703	---	118,649	8.8%	100,000	
Walker		On & Off Sale	1,114	738,572	550,263	188,309	16.2%	119,516	68,793	536	---	69,329	9.4%	---	
Total for Region			17,419	\$12,459,186	\$8,143,020	\$4,316,166	28.1%	\$3,504,540	\$811,626	\$85,030	\$56,235	\$840,421	6.7%	\$471,950	
Percent of Total MLS Operations			1.9%	4.4%	4.0%	5.4%	---	5.7%	4.4%	2.5%	2.9%	4.2%	---	2.9%	
6E - Southwest Central															
Biscay		On & Off Sale	112	793,087	333,803	459,284	58.9%	467,207	(7,923)	34,496	38,253	(11,680)	-1.5%	5,074	
Buffalo Lake		On & Off Sale	749	448,980	257,363	191,617	42.0%	188,475	3,142	---	---	3,142	0.7%	17,039	
Darwin		Off Sale Only	301	365,371	294,832	70,539	21.8%	79,822	(9,283)	5,803	---	(3,480)	-1.0%	---	
Dassel		Off Sale Only	1,315	1,008,874	799,765	209,109	18.3%	184,267	24,842	9,071	10,713	23,200	2.3%	---	
Fairfax		On & Off Sale	1,267	483,837	274,816	209,021	41.7%	201,668	7,353	6,901	---	14,254	2.9%	---	
Glencoe		Off Sale Only	5,758	1,067,362	815,496	251,866	13.4%	142,949	108,917	1,499	8,489	101,927	9.5%	71,637	
Hutchinson		Off Sale Only	13,977	4,326,907	3,395,672	931,235	15.1%	652,441	278,794	10,588	59,297	230,085	5.3%	321,500	
Litchfield		Off Sale Only	6,869	1,602,618	1,244,139	358,479	15.5%	249,092	109,387	26,663	---	136,050	8.5%	59,000	
Morton		On & Off Sale	424	280,926	150,963	129,963	39.4%	110,608	19,355	5,186	---	24,541	8.7%	20,000	
Olivia		On & Off Sale	2,565	817,671	566,001	251,670	31.1%	254,168	(2,498)	18,014	---	15,516	1.9%	10,000	
Sacred Heart		On & Off Sale	513	393,098	222,116	170,982	41.1%	161,688	9,294	16,235	4,823	20,706	5.3%	---	
Silver Lake		On & Off Sale	813	599,154	324,740	274,414	40.2%	240,992	33,422	4,888	---	38,310	6.4%	30,000	
Total for Region			34,663	\$12,187,885	\$8,679,706	\$3,508,179	24.1%	\$2,933,377	\$574,802	\$139,344	\$121,575	\$592,571	4.9%	\$534,250	
Percent of Total MLS Operations			3.8%	4.3%	4.3%	4.4%	---	4.8%	3.1%	4.1%	6.3%	3.0%	---	3.3%	
6W - Upper Southwest															
Appleton		Off Sale Only	2,749	382,788	279,784	103,004	23.6%	90,397	12,607	---	---	12,607	3.3%	---	
Benson		On & Off Sale	3,390	1,095,472	681,644	413,828	31.5%	345,319	68,509	6,079	3,017	71,571	6.5%	60,000	
Boyd		On & Off Sale	178	284,852	139,672	145,180	51.8%	147,509	(2,329)	13,771	---	11,442	4.0%	50,000	
Clontarf		On & Off Sale	158	307,763	193,880	113,883	39.5%	121,607	(7,724)	---	---	(7,724)	-2.5%	---	
Danvers		On & Off Sale	96	364,951	174,872	190,079	39.1%	142,738	47,341	---	---	47,341	13.0%	---	
Dawson		Off Sale Only	1,448	380,842	284,353	96,489	30.8%	117,247	(20,758)	853	---	(19,905)	-5.2%	---	
De Graff		On & Off Sale	131	280,635	155,197	125,438	34.5%	96,720	28,718	---	---	28,718	10.2%	15,000	
Granite Falls		Off Sale Only	3,057	749,900	560,680	189,220	17.5%	131,035	58,185	17,759	9,238	66,706	8.9%	69,101	
Hanley Falls		On & Off Sale	304	231,774	133,559	98,215	44.6%	103,383	(5,168)	6,117	---	949	0.4%	3,312	
Madison		Off Sale Only	1,686	358,878	273,733	85,145	27.0%	96,852	(11,707)	1,697	---	(10,010)	-2.8%	---	
Montevideo		Off Sale Only	5,463	1,786,321	1,343,570	442,751	18.4%	327,883	114,868	200	---	115,068	6.4%	90,000	
St. Leo		On & Off Sale	97	120,247	53,007	67,240	53.3%	64,066	3,174	574	---	3,748	3.1%	---	
Total for Region			18,757	\$6,344,423	\$4,273,951	\$2,070,472	28.1%	\$1,784,756	\$285,716	\$47,050	\$12,255	\$320,511	5.1%	\$287,413	
Percent of Total MLS Operations			2.1%	2.3%	2.1%	2.6%	---	2.9%	1.5%	1.4%	0.6%	1.6%	---	1.8%	
7E - East Central															
Braham		Off Sale Only	1,655	1,095,417	841,586	253,831	21.0%	229,828	24,003	48,619	46,248	26,374	2.4%	15,000	
Cambridge		Off Sale Only	7,382	3,632,879	2,786,466	846,413	14.3%	519,843	326,570	49,768	---	376,338	10.4%	200,000	
Finlayson		On & Off Sale	333	465,331	261,630	203,701	31.4%	146,090	57,611	1,500	---	59,111	12.7%	---	
Foreston		On & Off Sale	507	365,594	180,332	185,262	56.9%	208,121	(22,859)	23,703	---	844	0.2%	---	
Hinckley		On & Off Sale	1,438	1,708,396	1,201,073	507,323	19.3%	328,973	178,350	12,063	16,533	173,880	10.2%	100,000	
Isanti		Off Sale Only	5,206	1,934,854	1,478,541	456,313	19.2%	371,648	84,665	42,418	---	127,083	6.6%	50,000	
Isle		On & Off Sale	835	870,439	525,093	345,346	39.2%	341,241	4,105	1,094	1,166	4,033	0.5%	---	

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Region and City	Foot- notes	Type of Store	Population	Operating Expenses as a Percent of Sales					Net Profit/(Loss)		Transfers To/(From) Other Funds			
				Sales	Cost of Sales	Gross Profit	Expenses	Income/ (Loss)	Nonoperating					
									Revenues	Expenses		Amount	Percent of Sales	
Lindstrom		On & Off Sale	3,966	2,064,740	1,460,455	604,285	500,703	24.3%	103,582	32,893	---	136,475	6.6%	154,735
Milaca		Off Sale Only	2,776	1,429,682	1,066,560	363,122	214,831	15.0%	148,291	14,349	6,123	156,517	10.9%	20,000
Mora		Off Sale Only	3,568	2,239,951	1,687,527	552,424	298,207	13.3%	254,217	14,757	---	268,974	12.0%	320,000
North Branch		Off Sale Only	10,468	1,905,800	1,408,601	497,199	361,358	19.0%	135,841	5,302	40,362	100,781	5.3%	102,000
Ogilvie		On & Off Sale	480	453,566	271,093	182,473	173,207	38.2%	9,266	6,409	---	15,675	3.5%	63,573
Pine City		Off Sale Only	3,272	1,657,158	1,250,292	406,866	443,805	26.8%	(36,939)	11,943	51,756	(76,752)	-4.6%	20,000
Princeton		Off Sale Only	4,535	2,357,008	1,822,919	534,089	301,078	12.8%	233,011	65,038	---	298,049	12.6%	5,000
Rush City		On & Off Sale	3,056	705,233	492,982	212,251	205,093	29.1%	7,158	12,925	---	20,083	2.8%	---
Stacy		On & Off Sale	1,357	1,734,446	1,116,961	617,485	629,431	36.3%	(11,946)	3,407	86,340	(94,879)	-5.5%	(40,000)
Total for Region			50,834	\$24,620,494	\$17,852,111	\$6,768,383	\$5,273,457	21.4%	\$1,494,926	\$346,188	\$248,528	\$1,592,586	6.5%	\$1,010,308
Percent of Total MLS Operations			5.6%	8.8%	8.9%	8.5%	8.6%	---	8.1%	10.1%	12.9%	7.9%	---	6.2%
7W - Central														
Big Lake		Off Sale Only	9,035	2,525,489	1,902,498	622,991	457,130	18.1%	165,861	170,145	383,259	(47,253)	-1.9%	130,000
Buffalo		Off Sale Only	13,776	3,056,325	2,111,543	944,782	587,251	19.2%	357,531	6,778	47,821	316,488	10.4%	400,000
Delano		Off Sale Only	5,050	2,078,128	1,553,722	524,406	368,609	17.7%	155,797	16,294	---	172,091	8.3%	75,000
Elk River		Off Sale Only	22,550	5,897,950	4,233,420	1,664,530	919,166	15.6%	745,364	94,344	49,914	789,794	13.4%	233,300
Gilman		On & Off Sale	228	377,154	195,578	181,576	182,314	48.3%	(738)	20,617	---	19,879	5.3%	---
Holdingford		On & Off Sale	760	303,446	165,249	138,197	154,754	51.0%	(16,557)	22,162	---	5,605	1.8%	---
Howard Lake		On & Off Sale	1,995	928,957	642,320	286,637	293,689	31.6%	(7,052)	7,265	17,940	(17,727)	-1.9%	---
Maple Lake		Off Sale Only	1,912	997,007	749,580	247,427	197,306	19.8%	50,121	11,900	---	62,021	6.2%	40,000
Monticello		Off Sale Only	11,136	3,619,236	2,667,929	951,307	617,153	17.1%	334,154	100,871	---	435,025	12.0%	250,000
Paynesville		Off Sale Only	2,319	750,065	568,032	182,033	140,567	18.7%	41,466	3,316	---	44,782	6.0%	12,000
Sauk Rapids		Off Sale Only	12,679	2,252,212	1,799,919	452,293	348,259	15.5%	104,034	26,256	---	130,290	5.8%	100,000
South Haven		On & Off Sale	209	366,514	160,608	205,906	154,302	42.1%	51,604	3,541	---	55,145	15.0%	5,667
Waverly		On & Off Sale	975	889,137	612,850	276,287	255,623	28.7%	20,664	547	21,049	162	0.0%	---
Total for Region			82,624	\$24,041,620	\$17,363,248	\$6,678,372	\$4,676,123	19.5%	\$2,002,249	\$484,036	\$519,983	\$1,966,302	8.2%	\$1,245,967
Percent of Total MLS Operations			9.1%	8.5%	8.6%	8.4%	7.7%	---	10.8%	14.1%	27.1%	9.8%	---	7.6%
8 - Southwest														
Avoca		On & Off Sale	123	243,369	130,074	113,295	105,897	43.5%	7,398	5,365	361	12,402	5.1%	15,000
Balaton		On & Off Sale	600	460,193	249,998	210,195	157,203	34.2%	52,992	6,592	---	59,584	12.9%	86,714
Belview	[21]	On & Off Sale	375	21,592	12,733	8,859	22,799	105.6%	(13,940)	49,945	---	36,005	166.8%	112,567
Cottonwood		On & Off Sale	1,169	515,066	337,831	177,235	201,114	39.0%	(23,879)	44	531	(24,366)	-4.7%	(18,000)
Dundee		On & Off Sale	95	172,757	87,490	85,267	105,778	61.2%	(20,511)	6,506	16	(14,021)	-8.1%	---
Ellsworth		On & Off Sale	528	259,970	145,518	114,452	126,411	48.6%	(11,959)	4,429	---	(7,530)	-2.9%	(66,426)
Hadley		On & Off Sale	64	226,609	101,216	125,393	107,668	47.5%	17,725	11,271	807	28,189	12.4%	---
Heron Lake		Off Sale Only	772	314,149	169,405	144,744	129,449	41.2%	15,295	963	5,665	10,593	3.4%	---
Ivanhoe		On & Off Sale	630	379,394	211,840	167,554	172,107	45.4%	(4,553)	---	462	(5,015)	-1.3%	1,000
Jackson		Off Sale Only	3,469	712,427	563,212	149,215	133,564	18.7%	15,651	9,475	---	25,126	3.5%	88,990
Lake Benton		On & Off Sale	673	251,247	154,543	96,704	96,006	38.2%	698	830	---	1,528	0.6%	---
Lake Wilson		On & Off Sale	254	211,821	108,534	103,287	121,486	57.4%	(18,199)	5,683	615	(13,131)	-6.2%	---
Lakefield		Off Sale Only	1,701	269,110	188,327	80,783	84,585	31.4%	(3,802)	6,453	---	2,651	1.0%	(1,414)
Lismore		On & Off Sale	211	285,739	138,594	147,145	150,401	52.6%	(3,256)	3,733	2,129	(1,652)	-0.6%	---
Luverne		Off Sale Only	4,597	792,814	563,151	229,663	190,031	24.0%	39,632	5,985	---	45,617	5.8%	38,000
Marshall		Off Sale Only	13,031	3,578,393	2,640,326	938,067	329,206	9.2%	608,861	30,694	---	639,555	17.9%	375,000
Okabena		On & Off Sale	182	266,827	144,371	122,456	130,773	49.0%	(8,317)	9,315	---	998	0.4%	---
Pipestone		Off Sale Only	4,342	1,040,270	757,470	282,800	163,213	15.7%	119,587	22,501	---	142,088	13.7%	50,000
Redwood Falls		Off Sale Only	5,307	1,495,687	1,112,896	382,791	264,936	17.7%	117,855	18,749	40,094	96,510	6.5%	75,000

Table 12
Comparison of City Liquor Store Operations - 2006
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Operating Expenses					Net Profit/(Loss)		Transfers To/(From) Other Funds				
			Population	Sales	Cost of Sales	Gross Profit	as a Percent of Sales		Income/ (Loss)		Nonoperating			
							Expenses	Revenues			Expenses	Amount	Percent of Sales	
Round Lake	Off Sale Only		418	95,882	66,115	29,767	30,305	31.6%	(538)	1,512	---	974	1.0%	---
Russell	On & Off Sale		341	299,240	171,947	127,293	113,311	37.9%	13,982	9,089	---	23,071	7.7%	53,000
Tracy	On & Off Sale		2,155	655,635	419,410	236,225	281,781	43.0%	(45,556)	44,650	---	(906)	-0.1%	30,000
Vesta	On & Off Sale		321	184,988	84,673	100,315	106,130	57.4%	(5,815)	589	---	(5,226)	-2.8%	---
Walnut Grove	On & Off Sale		701	371,279	201,857	169,422	169,961	45.8%	(539)	1,440	---	901	0.2%	---
Wilmont	On & Off Sale		314	233,251	124,159	109,092	108,563	46.5%	529	7,134	---	7,663	3.3%	---
Windom	Off Sale Only		4,436	1,264,798	918,781	346,017	260,738	20.6%	85,279	---	---	85,279	6.7%	70,000
Worthington	Off Sale Only		11,349	1,864,264	1,395,427	468,837	287,566	15.4%	181,271	10,035	---	191,306	10.3%	217,409
Total for Region			58,158	\$16,466,771	\$11,199,898	\$5,266,873	\$4,150,982	25.2%	\$1,115,891	\$272,982	\$50,680	\$1,338,193	8.1%	\$1,126,840
Percent of Total M.L.S. Operations			6.4%	5.9%	5.6%	6.6%	6.8%	---	6.0%	7.9%	2.6%	6.7%	---	6.9%
9 - South Central														
Blue Earth	Off Sale Only		3,463	1,111,950	837,874	274,076	217,621	19.6%	56,455	33,459	28,633	61,281	5.5%	12,197
Butterfield	Off Sale Only		523	205,280	152,012	53,268	49,545	24.1%	3,723	2,538	---	6,261	3.0%	---
Cleveland	On & Off Sale		713	221,505	125,335	96,170	105,999	47.9%	(9,829)	21,575	514	11,232	5.1%	---
Delavan	On & Off Sale		182	181,433	86,985	94,448	103,698	57.2%	(9,250)	8,735	---	(515)	-0.3%	---
Elmore	Off Sale Only		668	128,087	98,678	29,409	29,390	22.9%	19	733	---	752	0.6%	200
Farmont	Off Sale Only		10,720	2,352,084	1,751,868	600,216	299,580	12.7%	300,636	35,205	---	335,841	14.3%	---
Hanska	On & Off Sale		416	300,033	168,464	131,569	144,667	48.2%	(13,098)	9,291	---	(3,807)	-1.3%	---
Kiester	Off Sale Only		502	160,201	107,348	52,853	38,939	24.3%	13,914	---	---	13,914	8.7%	---
Le Center	On & Off Sale		2,365	847,510	526,778	320,732	259,536	30.6%	61,196	4,135	---	65,331	7.7%	75,000
Lewisville	On & Off Sale		250	207,276	110,402	96,874	109,515	52.8%	(12,641)	7,606	---	(5,035)	-2.4%	---
Madelia	Off Sale Only		2,299	286,326	226,913	59,413	46,523	16.2%	12,890	6,905	---	19,795	6.9%	30,000
Mapleton	On & Off Sale		1,649	594,529	333,822	260,707	214,769	36.1%	45,938	17,502	---	63,440	10.7%	---
Sherburn	On & Off Sale		1,027	604,135	369,206	234,929	205,873	34.1%	29,056	2,127	12	31,171	5.2%	10,000
Sleepy Eye	Off Sale Only		3,584	408,900	292,996	115,904	130,461	31.9%	(14,557)	3,854	---	(10,703)	-2.6%	---
St. James	Off Sale Only		4,634	816,796	563,348	253,448	140,305	17.2%	113,143	6,515	---	119,658	14.6%	58,949
Waldorf	On & Off Sale		230	270,102	136,477	133,625	115,988	42.9%	17,637	8,682	---	26,319	9.7%	17,000
Wells	On & Off Sale		2,508	645,097	429,379	215,718	211,689	32.8%	4,029	18,146	703	21,472	3.3%	6,689
Total for Region			35,733	\$9,341,244	\$6,317,885	\$3,023,359	\$2,424,098	26.0%	\$599,261	\$187,008	\$29,862	\$756,407	8.1%	\$210,035
Percent of Total M.L.S. Operations			3.9%	3.3%	3.1%	3.8%	4.0%	---	3.2%	5.4%	1.6%	3.8%	---	1.3%

Table 12
Comparison of City Liquor Store Operations - 2006
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	as a Percent of Sales	Revenues		Expenses	Amount	Percent of Sales		
West Concord	On & Off Sale		828	295,750	152,437	143,313	157,486	53.2%	(14,173)	4,856	162	(9,479)	-3.2%	---	
Total for Region			47,375	\$9,268,464	\$6,160,758	\$3,107,706	\$2,984,026	32.2%	\$123,680	\$178,912	\$143,710	\$158,882	1.7%	\$448,159	
Percent of Total MLS Operations			5.2%	3.3%	3.1%	3.9%	4.9%	---	0.7%	5.2%	7.5%	0.8%	---	2.7%	
11 - 7 County Twin Cities															
Anoka	Off Sale Only		18,076	3,309,362	2,521,046	788,316	658,540	19.9%	129,776	47,689	---	177,465	5.4%	160,000	
Apple Valley	Off Sale Only		48,832	6,622,752	4,977,462	1,645,290	1,166,602	17.6%	478,688	67,430	---	546,118	8.2%	400,000	
Brooklyn Center	Off Sale Only		27,901	5,158,987	3,922,143	1,236,844	963,061	18.7%	273,783	44,989	---	318,772	6.2%	125,000	
Columbia Heights	Off Sale Only		18,288	6,546,491	5,039,318	1,507,173	1,305,021	19.9%	202,152	34,798	---	236,950	3.6%	712,361	
Eden Prairie	Off Sale Only		61,325	10,158,292	7,573,963	2,584,329	1,636,402	16.1%	947,927	347,921	30,691	1,265,157	12.5%	817,328	
Edina	Off Sale Only		46,896	11,014,491	8,111,021	2,903,470	1,849,350	16.8%	1,054,120	14,954	8,592	1,060,482	9.6%	995,230	
Farmington	Off Sale Only		17,495	3,989,278	3,143,099	846,179	858,515	21.5%	(12,336)	2,903	37,633	(47,066)	-1.2%	156,500	
Fridley	Off Sale Only		26,603	5,136,029	3,926,720	1,209,309	866,699	16.9%	342,610	19,938	---	362,548	7.1%	500,000	
Lakeville	Off Sale Only		52,323	12,111,183	9,030,491	3,080,692	1,903,301	15.7%	1,177,391	71,351	34,298	1,214,444	10.0%	368,096	
Lexington	Off Sale Only		2,062	2,555,825	2,017,638	538,187	400,262	15.7%	137,925	11,958	---	149,883	5.9%	154,590	
Mound	Off Sale Only		9,800	2,291,715	1,740,257	551,458	505,960	22.1%	45,498	---	57,257	(11,759)	-0.5%	---	
Richfield	Off Sale Only		33,099	10,271,839	7,834,114	2,437,725	1,842,866	17.9%	594,859	40,944	---	635,803	6.2%	673,180	
Robbinsdale	Off Sale Only		13,698	1,982,472	1,521,726	460,746	484,275	24.4%	(23,529)	8,664	---	(14,865)	-0.7%	50,000	
Rogers	On & Off Sale		6,570	3,032,686	2,068,616	984,070	721,995	23.7%	262,075	1,818	59,291	204,602	6.7%	110,509	
Savage	Off Sale Only		25,065	5,846,986	4,368,398	1,478,588	981,808	16.8%	496,780	86,568	107,722	475,626	8.1%	425,000	
Shorewood	Off Sale Only		7,499	1,978,051	1,442,802	535,249	574,415	29.0%	(39,166)	23,236	---	(15,930)	-0.8%	50,000	
Spring Lake Park	Off Sale Only		6,623	2,623,242	2,032,241	591,001	608,362	23.2%	(17,361)	51,162	3,635	30,166	1.1%	150,000	
St. Anthony	Off Sale Only		8,361	5,814,838	4,451,142	1,363,696	929,338	16.0%	434,358	20,861	48,742	406,477	7.0%	175,000	
St. Francis	Off Sale Only		7,201	1,831,828	1,396,225	435,603	324,381	17.7%	111,222	16,157	---	127,379	7.0%	17,370	
Wayzata	On & Off Sale		4,059	3,117,808	1,802,708	1,315,100	1,094,197	35.1%	220,903	21,169	---	242,072	7.8%	280,000	
Total for Region			441,776	\$105,414,155	\$78,921,130	\$26,493,025	\$19,675,350	18.7%	\$6,817,675	\$934,510	\$387,861	\$7,364,324	7.0%	\$6,320,164	
Percent of Total MLS Operations			48.7%	37.5%	39.2%	33.3%	32.2%	---	36.8%	27.2%	20.2%	36.7%	---	38.6%	
Off Sale Only			796,381	\$212,823,765	\$160,355,316	\$52,468,449	\$36,450,571	17.1%	\$16,017,878	\$2,293,024	\$1,342,120	\$16,968,782	8.0%	\$13,396,707	
On & Off Sale			110,921	68,407,158	41,223,364	27,183,794	24,673,896	36.1%	2,509,898	1,144,140	578,867	3,075,171	4.5%	2,958,862	
All Stores			907,302	281,230,923	201,578,680	79,652,243	61,124,467	21.7%	18,527,776	3,437,164	1,920,987	20,043,953	7.1%	16,355,569	

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

Table 13
Comparison of City Liquor Store Operations - 2006
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 Profit	Operating Expenses		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								as a Percent of Sales	Expenses		Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest															
1	Warroad	Off-Sale Only		1,739	1,175,020	853,112	321,908	172,449	14.7%	149,459	---	---	149,459	12.7%	80,000
2	Roseau	Off-Sale Only		2,879	1,417,692	1,070,900	346,792	172,124	12.1%	174,668	1,086	---	175,754	12.4%	100,000
3	Thief River Falls	Off-Sale Only		8,509	3,485,834	2,706,054	779,780	478,626	13.7%	301,154	16,582	---	317,736	9.1%	267,356
1	Mentor	On & Off Sale		129	392,580	197,578	195,002	165,475	42.2%	29,527	1,151	---	30,678	7.8%	16,000
2	Twin Valley	On & Off Sale		819	602,260	310,404	291,856	260,144	43.2%	31,712	3,315	---	35,027	5.8%	10,000
3	St. Hilaire	On & Off Sale		273	479,782	264,509	215,273	191,836	40.0%	23,437	4,367	---	27,804	5.8%	---
4	Ada	On & Off Sale		1,645	511,996	299,988	212,008	194,827	38.1%	17,181	27	---	17,208	3.4%	---
5	Goodridge	On & Off Sale		115	216,773	120,823	95,950	108,599	50.1%	(12,649)	5,233	---	(7,416)	-3.4%	2,000
6	Lancaster	On & Off Sale		333	209,601	137,577	72,024	87,988	42.0%	(15,964)	2,864	115	(13,215)	-6.3%	---
Total for Region				16,441	\$8,491,538	\$5,960,945	\$2,530,593	\$1,832,068	21.6%	\$698,525	\$34,625	\$115	\$733,035	8.6%	\$475,356
Percent of Total MLS Operations				1.8%	3.0%	3.0%	3.2%	3.0%	---	3.8%	0.9%	0.0%	3.6%	---	2.8%
2 - Headwaters															
1	Park Rapids	Off-Sale Only		3,519	2,737,973	2,084,744	653,229	386,360	14.1%	266,869	67,700	---	334,569	12.2%	227,727
2	Bemidji	Off-Sale Only		13,074	4,026,235	3,019,112	1,007,123	685,822	17.0%	321,301	34,084	---	355,385	8.8%	576,343
3	Bagley	Off-Sale Only		1,259	760,511	598,666	161,845	139,468	18.3%	22,377	907	---	23,284	3.1%	15,000
1	Akeley	On & Off Sale		402	480,145	249,207	230,938	153,440	32.0%	77,498	319	---	77,817	16.2%	57,420
2	Nevis	On & Off Sale		362	520,339	270,381	249,958	179,325	34.5%	70,633	156	---	70,789	13.6%	70,744
3	Baudette	On & Off Sale		1,067	1,036,331	649,964	386,367	285,823	27.6%	100,544	11,140	---	111,684	10.8%	100,000
4	Mahnomen	On & Off Sale		1,183	939,666	601,173	338,493	299,850	31.9%	38,643	52,529	---	91,172	9.7%	32,805
5	Blackduck	On & Off Sale		720	687,093	418,466	268,627	249,742	36.3%	18,885	6,838	---	25,723	3.7%	50,000
6	Clebrook	On & Off Sale		557	379,884	223,959	155,925	160,513	42.3%	(4,588)	12,886	177	8,121	2.1%	50,000
7	Kelliher	On & Off Sale		313	372,473	192,826	179,647	188,707	50.7%	(9,060)	1,077	---	(7,983)	-2.1%	15,000
8	Williams	On & Off Sale		207	351,525	194,063	157,462	176,062	50.1%	(18,600)	135	---	(18,465)	-5.3%	---
Total for Region				22,663	\$12,292,175	\$8,502,561	\$3,789,614	\$2,905,112	23.6%	\$884,502	\$187,771	\$177	\$1,072,096	8.7%	\$1,195,039
Percent of Total MLS Operations				2.5%	4.4%	4.2%	4.8%	4.8%	---	4.8%	4.9%	0.0%	5.2%	---	7.2%
3 - Arrowhead															
1	Grand Marais	Off-Sale Only		1,419	1,439,520	977,044	462,476	235,372	16.4%	227,104	11,321	---	238,425	16.6%	200,000
2	Two Harbors	Off-Sale Only		3,673	1,721,464	1,238,540	482,924	272,195	15.8%	210,729	22,440	---	233,169	13.5%	153,336
3	Cook	Off-Sale Only		586	1,235,020	924,477	310,543	181,203	14.7%	129,340	6,171	---	135,511	11.0%	---
4	Proctor	Off-Sale Only		2,823	801,835	615,359	186,476	162,665	20.3%	23,811	62	3,875	19,998	2.5%	3,000
5	Aitkin	Off-Sale Only		2,127	865,272	683,628	181,644	186,381	21.5%	(4,737)	21,912	---	17,175	2.0%	50,000
1	Silver Bay	On & Off Sale		2,013	882,889	510,278	372,611	278,986	31.6%	93,625	29,644	148	123,121	13.9%	61,561
2	Barnum	On & Off Sale	[0]	598	470,654	256,625	214,029	173,979	37.0%	40,050	923	---	40,973	8.7%	12,000
3	Ranier	On & Off Sale		173	365,933	158,811	207,122	176,192	48.1%	30,930	233	---	31,163	8.5%	20,000
4	Cromwell	On & Off Sale		209	469,280	278,486	190,794	165,556	35.3%	25,238	12,227	748	36,717	7.8%	42,000
5	Beaver Bay	On & Off Sale		184	365,842	194,122	171,720	151,881	41.5%	19,839	6,290	---	26,129	7.1%	20,000
6	Big Falls	On & Off Sale		269	311,429	172,741	138,688	128,272	41.2%	10,416	8,949	---	19,365	6.2%	5,000
7	Winton	On & Off Sale		167	304,515	132,755	171,760	153,841	50.5%	17,919	1,501	1,522	17,898	5.9%	37,800
8	Orr	On & Off Sale		240	508,234	284,802	223,432	204,243	40.2%	19,189	4,270	---	23,459	4.6%	14,500
9	Littlefork	On & Off Sale		705	360,900	144,531	216,369	131,830	36.5%	12,701	2,843	---	15,544	4.3%	---
10	Palisade	On & Off Sale		148	389,022	269,500	119,522	138,340	35.6%	(18,818)	14,901	---	(3,917)	-1.0%	10,000
11	Moose Lake	On & Off Sale		2,445	876,712	590,460	286,252	287,877	32.8%	(1,625)	53,809	---	(39,787)	-4.5%	---
12	Northome	On & Off Sale		243	146,647	105,560	41,087	83,631	57.0%	(42,544)	25,497	---	(17,047)	-11.6%	---
13	Bigfork	On & Off Sale	[21]	468	---	---	---	3,356	N/A	(3,356)	50,473	---	47,117	N/A	135,275

Table 13
Comparison of City Liquor Store Operations - 2006
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	Foot- notes	Type of Store	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales			Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	as a Percent of Sales	Revenues		Expenses	Amount	Percent of Sales		
4 - West Central																
Total for Region				18,490	\$11,515,168	\$7,609,557	\$3,905,611	\$3,115,800	27.1%	\$789,811	\$235,304	\$60,102	\$965,013	8.4%	\$764,472	4.6%
Percent of Total M.L.S. Operations				2.0%	4.1%	3.8%	4.9%	5.1%	---	4.3%	6.2%	3.3%	4.7%	---	---	---
1	Detroit Lakes		Off Sale Only	8,195	4,329,322	3,309,068	1,020,254	340,050	7.9%	680,204	76,593	59,800	696,997	16.1%	954,425	---
2	Morris		Off Sale Only	5,184	1,369,358	1,043,094	326,264	204,837	15.0%	121,427	18,785	---	140,212	10.2%	55,000	---
3	Vergas		Off Sale Only	327	548,606	422,621	125,985	83,688	15.3%	42,297	11,727	---	54,024	9.8%	9,800	---
4	Battle Lake		Off Sale Only	775	902,248	648,610	253,638	173,335	19.2%	80,303	28,128	21,331	87,100	9.7%	20,000	---
5	Alexandria		Off Sale Only	11,323	4,384,391	3,465,498	918,893	548,815	12.5%	370,078	4,357	924	373,511	8.5%	375,000	---
6	Perham		Off Sale Only	2,749	1,455,557	1,078,247	377,310	210,375	14.5%	166,935	21,153	73,000	115,088	7.9%	163,150	---
7	Glenwood		Off Sale Only	2,660	1,068,320	825,132	243,188	167,942	15.7%	75,246	1,148	---	76,394	7.2%	---	---
8	Barnesville		Off Sale Only	2,334	310,928	234,289	76,639	57,451	18.5%	19,188	2,457	---	21,645	7.0%	---	---
9	Fergus Falls		Off Sale Only	13,949	4,496,115	3,340,274	1,155,841	805,476	17.9%	350,365	27,039	66,522	310,882	6.9%	266,831	---
10	Underwood		Off Sale Only	344	336,121	254,188	81,933	74,997	22.3%	6,936	11,564	---	18,500	5.5%	25,000	---
11	Pelican Rapids		Off Sale Only	2,424	773,334	587,081	186,253	148,779	19.2%	37,474	---	---	37,474	4.8%	15,000	---
12	Hawley		Off Sale Only	1,924	646,351	485,845	160,506	135,670	21.0%	24,836	22	486	24,372	3.8%	1,000	---
13	Elizabeth		Off Sale Only	171	279,708	211,121	68,587	65,326	23.4%	3,261	14	---	3,275	1.2%	---	---
14	Dalton		Off Sale Only	248	277,059	217,620	59,439	56,912	20.5%	2,527	687	---	3,214	1.2%	2,000	---
15	Erhard		Off Sale Only	139	275,443	210,880	64,563	67,068	24.3%	(2,505)	3,035	---	530	0.2%	5,000	---
5 - North Central																
1	New York Mills		On & Off Sale	1,203	718,959	398,090	320,869	196,231	27.3%	124,638	4,116	---	128,754	17.9%	54,000	---
2	Osakis		On & Off Sale	1,615	623,728	348,076	275,652	212,115	34.0%	63,537	22,095	---	85,632	13.7%	38,326	---
3	Brandon		On & Off Sale	437	483,077	272,208	210,869	156,999	32.5%	53,870	11,067	---	64,937	13.4%	40,000	---
4	Ogema		On & Off Sale	124	345,011	211,234	133,777	100,103	29.0%	33,674	7,285	---	40,959	11.9%	---	---
5	Ulen		On & Off Sale	542	300,248	156,734	143,514	121,908	40.6%	21,606	642	---	22,248	7.4%	20,000	---
6	Millerville		On & Off Sale	114	327,334	174,260	153,074	132,539	40.5%	20,535	1,622	---	22,157	6.8%	20,150	---
7	Hitterdal		On & Off Sale	179	332,403	178,801	153,602	141,896	42.7%	11,706	5,633	---	17,339	5.2%	163,872	---
8	Callaway		On & Off Sale	209	345,343	198,149	147,194	133,101	38.5%	14,093	109	---	14,202	4.1%	5,062	---
9	Browns Valley	[0]	On & Off Sale	636	321,729	169,517	152,212	143,625	44.6%	8,587	4,586	---	13,173	4.1%	7,000	---
10	Wolf Lake		On & Off Sale	50	363,602	200,170	163,432	160,870	44.2%	2,562	15,919	4,271	14,210	3.9%	---	---
11	Lake Park		On & Off Sale	856	614,412	360,044	254,368	243,495	39.6%	10,873	6,954	---	17,827	2.9%	20,000	---
12	Miltona		On & Off Sale	312	600,136	351,351	248,785	236,068	39.3%	12,717	4,435	---	17,152	2.9%	---	---
13	Audubon		On & Off Sale	481	530,152	314,557	215,595	206,911	39.0%	8,684	10,585	25,110	(5,841)	-1.1%	5,000	---
14	Herman		On & Off Sale	422	332,517	200,112	132,405	137,980	41.5%	(5,575)	---	2,014	(7,589)	-2.3%	---	---
15	Frazee		On & Off Sale	1,411	563,056	376,874	186,182	202,765	36.0%	(16,583)	367	850	(17,066)	-3.0%	---	---
16	Parkers Prairie		On & Off Sale	1,032	533,232	350,165	183,067	197,451	37.0%	(14,384)	2,280	35,596	(47,700)	-8.9%	---	---
Total for Region				62,369	\$28,787,800	\$20,593,910	\$8,193,890	\$5,864,778	20.4%	\$2,329,112	\$304,404	\$289,904	\$2,343,612	8.1%	\$2,265,616	13.6%
Percent of Total M.L.S. Operations				6.9%	10.2%	10.2%	10.3%	9.6%	---	12.6%	8.0%	16.1%	11.4%	---	---	---
5 - North Central																
1	Long Prairie		Off Sale Only	3,040	1,018,273	759,061	259,212	156,132	15.3%	103,080	11,843	---	114,923	11.3%	52,000	---
2	Wadena		Off Sale Only	4,227	1,343,736	1,027,344	316,392	201,446	15.0%	114,946	3,703	---	118,649	8.8%	100,000	---
1	Sebekia		On & Off Sale	676	522,983	299,534	223,449	171,223	32.7%	52,226	10,899	---	63,125	12.1%	---	---
2	Longville		On & Off Sale	182	1,108,522	675,480	433,042	289,208	26.1%	143,834	662	13,810	130,686	11.8%	75,000	---
3	Walker		On & Off Sale	1,114	738,572	550,263	188,309	119,516	16.2%	68,793	536	---	69,329	9.4%	---	---
4	Remer		On & Off Sale	366	499,904	285,312	214,592	171,101	34.2%	43,491	---	---	43,491	8.7%	47,000	---
5	Menahga		On & Off Sale	1,234	803,457	461,423	342,034	269,481	33.5%	72,553	1,702	6,271	67,984	8.5%	50,000	---
6	Randall		On & Off Sale	586	543,873	342,744	201,129	168,130	30.9%	32,999	12,118	---	45,117	8.3%	50,000	---
7	Browerville		On & Off Sale	724	494,540	254,359	240,181	218,891	44.3%	21,290	4,240	449	25,081	5.1%	20,950	---

Table 13
Comparison of City Liquor Store Operations - 2006
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	Foot- notes	Type of Store	Population	Operating Expenses				Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds		
					Sales	Cost of Sales	Gross Profit	Expenses		as a Percent of Sales		Revenues	Expenses		Amount	Percent of Sales
8	Nisswa		On & Off Sale	2,047	2,693,002	1,927,307	765,695	639,268	23.7%	126,427	---	---	136,427	4.7%	59,000	
9	Eagle Bend		On & Off Sale	609	313,018	185,364	127,654	128,433	41.0%	(779)	14,168	---	---	4.3%	---	
10	Vermale		On & Off Sale	559	246,725	126,625	120,100	113,011	45.8%	7,089	3,407	---	10,496	4.3%	---	
11	Bertha		On & Off Sale	474	241,292	133,476	107,816	101,501	42.1%	6,315	1,767	---	8,082	3.3%	---	
12	Clarissa		On & Off Sale	624	365,268	212,123	153,145	147,508	40.4%	5,637	3,872	---	9,509	2.6%	10,000	
13	Flensburg		On & Off Sale	237	202,008	97,369	104,639	108,191	53.6%	(3,552)	14,339	10,370	417	0.2%	---	
14	Fifty Lakes		On & Off Sale	406	409,584	190,293	219,291	220,630	53.9%	(1,339)	853	---	(486)	-0.1%	---	
15	Hackensack		On & Off Sale	314	914,429	614,943	299,486	280,870	30.7%	18,616	921	25,335	(5,798)	-0.6%	8,000	
Total for Region					17,419	\$12,459,186	\$8,143,020	\$4,316,166	\$3,504,540	28.1%	\$811,626	\$85,030	\$56,235	\$840,421	6.7%	\$471,950
Percent of Total MLS Operations					1.9%	4.4%	4.0%	5.4%	5.7%	---	4.4%	2.2%	3.1%	4.1%	---	2.8%
6E - Southwest Central																
1	Glencoe		Off Sale Only	5,758	1,067,362	815,496	251,866	142,949	13.4%	108,917	1,499	8,489	101,927	9.5%	71,637	
2	Litchfield		Off Sale Only	6,869	1,602,618	1,244,139	358,479	249,092	15.5%	109,387	26,663	---	136,050	8.5%	59,000	
3	Hutchinson		Off Sale Only	13,977	4,326,907	3,395,672	931,235	652,441	15.1%	278,794	10,588	59,297	230,085	5.3%	321,500	
4	Dassel		Off Sale Only	1,315	1,008,874	799,765	209,109	184,267	18.3%	24,842	9,071	10,713	23,200	2.3%	---	
5	Darwin		Off Sale Only	301	365,371	294,832	70,539	79,822	21.8%	(9,283)	5,803	---	(3,480)	-1.0%	---	
1	Morton		On & Off Sale	424	280,926	150,963	129,963	110,608	39.4%	19,355	5,186	---	24,541	8.7%	20,000	
2	Silver Lake		On & Off Sale	813	599,154	324,740	274,414	240,992	40.2%	33,422	4,888	---	38,310	6.4%	30,000	
3	Sacred Heart		On & Off Sale	513	393,098	222,116	170,982	161,688	41.1%	9,294	16,235	4,823	20,706	5.3%	---	
4	Fairfax		On & Off Sale	1,267	483,837	274,816	209,021	201,668	41.7%	7,353	6,901	---	14,254	2.9%	---	
5	Olivia		On & Off Sale	2,565	817,671	566,001	251,670	254,168	31.1%	(2,498)	18,014	---	15,516	1.9%	10,000	
6	Buffalo Lake		On & Off Sale	749	448,980	257,363	191,617	188,475	42.0%	3,142	---	---	3,142	0.7%	17,039	
7	Biscay		On & Off Sale	112	793,087	333,803	459,284	467,207	58.9%	(7,923)	34,496	38,253	(11,680)	-1.5%	5,074	
Total for Region					34,663	\$12,187,885	\$8,679,706	\$3,508,179	\$2,933,377	24.1%	\$574,802	\$139,344	\$121,575	\$592,571	4.9%	\$534,250
Percent of Total MLS Operations					3.8%	4.3%	4.3%	4.4%	4.8%	---	3.1%	3.7%	6.8%	2.9%	---	3.2%
6W - Upper Southwest																
1	Granite Falls		Off Sale Only	3,057	749,900	560,680	189,220	131,035	17.5%	58,185	17,759	9,238	66,706	8.9%	69,101	
2	Montevideo		Off Sale Only	5,463	1,786,321	1,343,570	442,751	327,883	18.4%	114,868	200	---	115,068	6.4%	90,000	
3	Appleton		Off Sale Only	2,749	382,788	279,784	103,004	90,397	23.6%	12,607	---	---	12,607	3.3%	---	
4	Madison		Off Sale Only	1,686	358,878	273,733	85,145	96,852	27.0%	(11,707)	1,697	---	(10,010)	-2.8%	---	
5	Dawson		Off Sale Only	1,448	380,842	284,353	96,489	117,247	30.8%	(20,758)	853	---	(19,905)	-5.2%	---	
1	Danvers		On & Off Sale	96	364,951	174,872	190,079	142,738	39.1%	47,341	---	---	47,341	13.0%	---	
2	De Graff		On & Off Sale	131	280,635	155,197	125,438	96,720	34.5%	28,718	---	---	28,718	10.2%	15,000	
3	Benson		On & Off Sale	3,390	1,095,472	681,644	413,828	345,319	31.5%	68,509	6,079	3,017	71,571	6.5%	60,000	
4	Boyd		On & Off Sale	178	284,852	139,672	145,180	147,509	51.8%	(2,329)	13,771	---	11,442	4.0%	50,000	
5	St. Leo		On & Off Sale	97	120,247	53,007	67,240	64,066	53.3%	3,174	574	---	3,748	3.1%	---	
6	Hanley Falls		On & Off Sale	304	231,774	133,559	98,215	103,383	44.6%	(5,168)	6,117	---	949	0.4%	3,312	
7	Clontarf		On & Off Sale	158	307,763	193,880	113,883	121,607	39.5%	(7,724)	---	---	(7,724)	-2.5%	---	
Total for Region					18,757	\$6,344,423	\$4,273,951	\$2,070,472	\$1,784,756	28.1%	\$285,716	\$47,050	\$12,255	\$320,511	5.1%	\$287,413
Percent of Total MLS Operations					2.1%	2.3%	2.1%	2.6%	2.9%	---	1.5%	1.2%	0.7%	1.6%	---	1.7%
7E - East Central																
1	Princeton		Off Sale Only	4,535	2,357,008	1,822,919	534,089	301,078	12.8%	233,011	65,038	---	298,049	12.6%	5,000	
2	Mora		Off Sale Only	3,568	2,239,951	1,687,527	552,424	298,207	13.3%	254,217	14,757	---	268,974	12.0%	320,000	
3	Milaca		Off Sale Only	2,776	1,429,682	1,066,560	363,122	214,831	15.0%	148,291	14,349	6,123	156,517	10.9%	20,000	

Table 13
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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	Cost			Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
					Sales	of Sales	Profit		Expenses	Revenues		Expenses	Amount	Percent of Sales		
4	Cambridge	Off Sale Only		7,382	3,632,879	2,786,466	846,413	519,843	14.3%	326,570	49,768	---	376,338	10.4%	200,000	
5	Isanti	Off Sale Only		5,206	1,934,854	1,478,541	456,313	371,648	19.2%	84,665	42,418	---	127,083	6.6%	50,000	
6	North Branch	Off Sale Only		10,468	1,905,800	1,408,601	497,199	361,358	19.0%	135,841	5,302	40,362	100,781	5.3%	102,000	
7	Braham	Off Sale Only		1,655	1,095,417	841,586	253,831	229,828	21.0%	24,003	48,619	46,248	26,374	2.4%	15,000	
8	Pine City	Off Sale Only		3,272	1,657,158	1,250,292	406,866	443,805	26.8%	(36,939)	11,943	51,756	(76,752)	-4.6%	20,000	
1	Finlayson	On & Off Sale		333	465,331	261,630	203,701	146,090	31.4%	57,611	1,500	---	59,111	12.7%	---	
2	Hinckley	On & Off Sale		1,438	1,708,396	1,201,073	507,323	328,973	19.3%	178,350	12,063	16,533	173,880	10.2%	100,000	
3	Lindstrom	On & Off Sale		3,966	2,064,740	1,460,455	604,285	500,703	24.3%	103,582	32,893	---	136,475	6.6%	154,735	
4	Ogilvie	On & Off Sale		480	453,566	271,093	182,473	173,207	38.2%	9,266	6,409	---	15,675	3.5%	63,573	
5	Rush City	On & Off Sale		3,056	705,233	492,982	212,251	205,093	29.1%	7,158	12,925	---	20,083	2.8%	---	
6	Isle	On & Off Sale		835	870,439	525,093	345,346	341,241	39.2%	4,105	1,094	1,166	4,033	0.5%	---	
7	Foreston	On & Off Sale		507	365,594	180,332	185,262	208,121	56.9%	(22,859)	23,703	---	844	0.2%	---	
8	Stacy	On & Off Sale		1,357	1,734,446	1,116,961	617,485	629,431	36.3%	(11,946)	3,407	86,340	(94,879)	-5.5%	(40,000)	
Total for Region					50,834	24,620,494	17,852,111	6,768,383	5,273,457	21.4%	1,494,926	346,188	248,528	1,592,586	6.5%	1,010,308
Percent of Total MLS Operations					5.6%	8.8%	8.9%	8.5%	8.6%	---	8.1%	9.1%	13.8%	7.8%	---	6.0%
7W - Central																
1	Elk River	Off Sale Only		22,550	5,897,950	4,233,420	1,664,530	919,166	15.6%	745,364	94,344	49,914	789,794	13.4%	233,300	
2	Monticello	Off Sale Only		11,136	3,619,236	2,667,929	951,307	617,153	17.1%	334,154	100,871	---	435,025	12.0%	250,000	
3	Buffalo	Off Sale Only		13,776	3,056,325	2,111,543	944,782	587,251	19.2%	357,531	6,778	47,821	316,488	10.4%	400,000	
4	Delano	Off Sale Only		5,050	2,078,128	1,553,722	524,406	368,609	17.7%	155,797	16,294	---	172,091	8.3%	75,000	
5	Maple Lake	Off Sale Only		1,912	997,007	749,580	247,427	197,306	19.8%	50,121	11,900	---	62,021	6.2%	40,000	
6	Paynesville	Off Sale Only		2,319	750,065	568,032	182,033	140,567	18.7%	41,466	3,316	---	44,782	6.0%	12,000	
7	Sauk Rapids	Off Sale Only		12,679	2,252,212	1,799,919	452,293	348,259	15.5%	104,034	26,256	---	130,290	5.8%	100,000	
8	Big Lake	Off Sale Only		9,035	2,525,489	1,902,498	622,991	457,130	18.1%	165,861	170,145	383,259	(47,253)	-1.9%	130,000	
1	South Haven	On & Off Sale		209	366,514	160,608	205,906	154,302	42.1%	51,604	3,541	---	55,145	15.0%	5,667	
2	Gilman	On & Off Sale		228	377,154	195,578	181,576	182,314	48.3%	(738)	20,617	---	19,879	5.3%	---	
3	Holdingford	On & Off Sale		760	303,446	165,249	138,197	154,754	51.0%	(16,557)	22,162	---	5,605	1.8%	---	
4	Waverly	On & Off Sale		975	889,137	612,850	276,287	255,623	28.7%	20,664	547	21,049	162	0.0%	---	
5	Howard Lake	On & Off Sale		1,995	928,957	642,320	286,637	293,689	31.6%	(7,052)	7,265	17,940	(17,727)	-1.9%	---	
Total for Region					82,624	\$24,041,620	\$17,363,248	\$6,678,372	\$4,676,123	19.5%	\$2,002,249	\$484,036	\$519,983	\$1,966,302	8.2%	\$1,245,967
Percent of Total MLS Operations					9.1%	8.5%	8.6%	8.4%	7.7%	---	10.8%	12.7%	28.9%	9.6%	---	7.5%
8 - Southwest																
1	Marshall	Off Sale Only		13,031	3,578,393	2,640,326	938,067	329,206	9.2%	608,861	30,694	---	639,555	17.9%	375,000	
2	Pipestone	Off Sale Only		4,342	1,040,270	757,470	282,800	163,213	15.7%	119,587	22,501	---	142,088	13.7%	50,000	
3	Worthington	Off Sale Only		11,349	1,864,264	1,395,427	468,837	287,566	15.4%	181,271	10,035	---	191,306	10.3%	217,409	
4	Windom	Off Sale Only		4,436	1,264,798	918,781	346,017	260,738	20.6%	85,279	---	---	85,279	6.7%	70,000	
5	Redwood Falls	Off Sale Only		5,307	1,495,687	1,112,896	382,791	264,936	17.7%	117,855	18,749	40,094	96,510	6.5%	75,000	
6	Luverne	Off Sale Only		4,597	792,814	563,151	229,663	190,031	24.0%	39,632	5,985	---	45,617	5.8%	38,000	
7	Jackson	Off Sale Only		3,469	712,427	563,212	149,215	133,564	18.7%	15,651	9,475	---	25,126	3.5%	88,990	
8	Heron Lake	Off Sale Only		772	314,149	169,405	144,744	129,449	41.2%	15,295	963	5,665	10,593	3.4%	---	
9	Round Lake	Off Sale Only		418	95,882	66,115	29,767	30,305	31.6%	(538)	1,512	---	974	1.0%	---	
10	Lakefield	Off Sale Only		1,701	269,110	188,327	80,783	84,585	31.4%	(3,802)	6,453	---	2,651	1.0%	(1,414)	
1	Belview	On & Off Sale	[21]	375	21,592	12,733	8,859	22,799	105.6%	(13,940)	49,945	---	36,005	166.8%	112,567	
2	Balaton	On & Off Sale		600	460,193	249,998	210,195	157,203	34.2%	52,992	6,592	---	59,584	12.9%	86,714	
3	Hadley	On & Off Sale		64	226,609	101,216	125,393	107,668	47.5%	17,725	11,271	807	28,189	12.4%	---	

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Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
								Expenses	Revenues		Expenses	Amount	Percent of Sales			
4	Russell	On & Off Sale		341	299,240	171,947	127,293	113,311	37.9%	13,982	9,089	---	23,071	7.7%	53,000	
5	Avoca	On & Off Sale		123	243,369	130,074	113,295	105,897	43.5%	7,398	5,365	361	12,402	5.1%	15,000	
6	Wilmont	On & Off Sale		314	233,251	124,159	109,092	108,563	46.5%	529	7,134	---	7,663	3.3%	---	
7	Lake Benton	On & Off Sale		673	251,247	154,543	96,704	96,006	38.2%	(8,317)	830	---	1,528	0.6%	---	
8	Okabena	On & Off Sale		182	266,827	144,371	122,456	130,773	49.0%	(8,317)	9,315	---	998	0.4%	---	
9	Walnut Grove	On & Off Sale		701	371,279	201,857	169,422	169,961	45.8%	(539)	1,440	---	901	0.2%	---	
10	Tracy	On & Off Sale		2,155	655,635	419,410	236,225	281,781	43.0%	(45,556)	44,650	---	(906)	-0.1%	30,000	
11	Lismore	On & Off Sale		211	285,739	138,594	147,145	150,401	52.6%	(3,256)	3,733	2,129	(1,652)	-0.6%	---	
12	Ivanhoe	On & Off Sale		630	379,394	211,840	167,554	172,107	45.4%	(4,553)	---	462	(5,015)	-1.3%	1,000	
13	Vesta	On & Off Sale		321	184,988	84,673	100,315	106,130	57.4%	(5,815)	589	---	(5,226)	-2.8%	---	
14	Ellsworth	On & Off Sale		528	259,970	145,518	114,452	126,411	48.6%	(11,959)	4,429	---	(7,530)	-2.9%	(66,426)	
15	Cottonwood	On & Off Sale		1,169	515,066	337,831	177,235	201,114	39.0%	(23,879)	44	531	(24,366)	-4.7%	(18,000)	
16	Lake Wilson	On & Off Sale		254	211,821	108,534	103,287	121,486	57.4%	(18,199)	5,683	615	(13,131)	-6.2%	---	
17	Dundee	On & Off Sale		95	172,757	87,490	85,267	105,778	61.2%	(20,511)	6,506	16	(14,021)	-8.1%	---	
Total for Region				58,158	\$16,466,771	\$11,199,898	\$5,266,873	\$4,150,982	25.2%	\$1,115,891	\$272,982	\$50,680	\$1,338,193	8.1%	\$1,126,840	
Percent of Total M/L S Operations				6.4%	5.9%	5.6%	6.6%	6.8%	---	6.0%	7.2%	2.8%	6.5%	---	6.7%	
9 - South Central																
1	St. James	Off Sale Only		4,634	816,796	563,348	253,448	140,305	17.2%	113,143	6,515	---	119,658	14.6%	58,949	
2	Fairmont	Off Sale Only		10,720	2,352,084	1,751,868	600,216	299,580	12.7%	300,636	35,205	---	335,841	14.3%	---	
3	Kiester	Off Sale Only		502	160,201	107,348	52,853	38,939	24.3%	13,914	---	---	13,914	8.7%	---	
4	Madalia	Off Sale Only		2,299	286,326	226,913	59,413	46,523	16.2%	12,890	6,905	---	19,795	6.9%	30,000	
5	Blue Earth	Off Sale Only		3,463	1,111,950	837,874	274,076	217,621	19.6%	56,455	33,459	28,633	61,281	5.5%	12,197	
6	Butterfield	Off Sale Only		523	205,280	152,012	53,268	49,545	24.1%	3,723	2,538	---	6,261	3.0%	---	
7	Elmore	Off Sale Only		668	128,087	98,678	29,409	29,390	22.9%	19	733	---	752	0.6%	200	
8	Sleepy Eye	Off Sale Only		3,584	408,900	292,996	115,904	130,461	31.9%	(14,557)	3,854	---	(10,703)	-2.6%	---	
1	Mapleton	On & Off Sale		1,649	594,529	333,822	260,707	214,769	36.1%	45,938	17,502	---	63,440	10.7%	---	
2	Waldorf	On & Off Sale		230	270,102	136,477	133,625	115,988	42.9%	17,637	8,682	---	26,319	9.7%	17,000	
3	Le Center	On & Off Sale		2,365	847,510	526,778	320,732	259,536	30.6%	61,196	4,135	---	65,331	7.7%	75,000	
4	Sherburn	On & Off Sale		1,027	604,135	369,206	234,929	205,873	34.1%	29,056	2,127	12	31,171	5.2%	10,000	
5	Cleveland	On & Off Sale		713	221,505	125,335	96,170	105,999	47.9%	(9,829)	21,575	514	11,232	5.1%	---	
6	Wells	On & Off Sale		2,508	645,097	429,379	215,718	211,689	32.8%	4,029	18,146	703	21,472	3.3%	6,689	
7	Delavan	On & Off Sale		182	181,433	86,985	94,448	103,698	57.2%	(9,250)	8,735	---	(515)	-0.3%	---	
8	Hanska	On & Off Sale		416	300,033	168,464	131,569	144,667	48.2%	(13,098)	9,291	---	(3,807)	-1.3%	---	
9	Lewisville	On & Off Sale		250	207,276	110,402	96,874	109,515	52.8%	(12,641)	7,606	---	(5,035)	-2.4%	---	
Total for Region				35,733	\$9,341,244	\$6,317,885	\$3,023,359	\$2,424,098	26.0%	\$599,261	\$187,008	\$29,862	\$756,407	8.1%	\$210,035	
Percent of Total M/L S Operations				3.9%	3.3%	3.1%	3.8%	4.0%	---	3.2%	4.9%	1.7%	3.7%	---	1.3%	
10 - Southeast																
1	Northfield	Off Sale Only		19,413	2,371,043	1,734,941	636,102	480,096	20.2%	156,006	19,536	---	175,542	7.4%	120,000	
2	Kasson	Off Sale Only		5,504	900,107	685,610	214,497	178,387	19.8%	36,110	5,638	---	41,748	4.6%	15,000	
3	Caledonia	Off Sale Only		2,940	471,268	366,044	105,224	87,985	18.7%	17,239	---	---	17,239	3.7%	17,215	
1	Conger	On & Off Sale		145	203,316	104,200	99,116	72,097	35.5%	27,019	1,466	---	28,485	14.0%	254	
2	Kellogg	On & Off Sale		469	168,792	71,688	97,104	101,876	60.4%	(4,772)	23,573	---	18,801	11.1%	---	
3	Mazeppa	On & Off Sale		784	348,147	211,309	136,838	122,436	35.2%	14,402	15,090	---	29,492	8.5%	40,000	
4	Plainview	On & Off Sale		3,397	566,240	360,018	206,222	195,104	34.5%	11,118	18,115	---	29,233	5.2%	(2,000)	
5	Rushford	On & Off Sale		1,781	556,289	373,160	183,129	182,843	32.9%	286	13,439	1,282	12,443	2.2%	30,000	
6	Medford	On & Off Sale		1,146	489,803	248,530	241,273	242,614	49.5%	(1,341)	11,129	---	9,788	2.0%	---	

Table 13
Comparison of City Liquor Store Operations - 2006
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	Operating Expenses as a Percent of Sales				Gross Profit	Cost of Sales	Income/(Loss)				Net Profit/(Loss)		Transfers To/(From) Other Funds
				Sales	Expenses	as a Percent of Sales	Income/(Loss)			Nonoperating		Amount	Percent of Sales			
										Revenues	Expenses					
7	Lonsdale	On & Off Sale		1,075,433	312,554	29.1%	(15,429)	34,499	---	19,070	1.8%	(1,151)				
8	Spring Grove	On & Off Sale		333,354	143,310	43.0%	507	2,188	---	2,695	0.8%	---				
9	Houston	On & Off Sale		415,728	194,257	46.7%	(9,739)	4,843	---	(4,896)	-1.2%	---				
10	Ellendale	On & Off Sale		347,282	148,326	44.9%	(7,776)	886	---	(6,890)	-2.0%	---				
11	West Concord	On & Off Sale		295,750	157,486	53.2%	(14,173)	4,856	162	(9,479)	-3.2%	---				
12	Canton	On & Off Sale		97,162	33,124	34.1%	(12,539)	5,073	---	(7,466)	-7.7%	---				
13	Kenyon	On & Off Sale		461,887	242,861	52.6%	(55,946)	15,116	---	(40,830)	-8.8%	10,000				
14	Pine Island	On & Off Sale	[21]	166,863	80,894	48.5%	(17,292)	3,465	142,266	(156,093)	-93.5%	218,841				
Total for Region				\$9,268,464	\$3,107,706	32.2%	\$123,680	\$178,912	\$143,710	\$158,882	1.7%	\$448,159				
Percent of Total M.L.S. Operations				3.3%	4.9%	---	0.7%	5.2%	7.5%	0.8%	---	2.7%				
11 - 7 County Twin Cities																
1	Eden Prairie	Off Sale Only		10,158,292	1,636,402	16.1%	947,927	347,921	30,691	1,265,157	12.5%	817,328				
2	Lakeville	Off Sale Only		12,111,183	1,903,301	15.7%	1,177,391	71,351	34,298	1,214,444	10.0%	368,096				
3	Edina	Off Sale Only		11,014,491	1,849,350	16.8%	1,054,120	14,954	8,592	1,060,482	9.6%	995,230				
4	Apple Valley	Off Sale Only		6,622,752	1,166,602	17.6%	478,688	67,430	---	546,118	8.2%	400,000				
5	Savage	Off Sale Only		5,846,986	981,808	16.8%	496,780	86,568	107,722	475,626	8.1%	425,000				
6	Fridley	Off Sale Only		5,136,029	866,699	16.9%	342,610	19,938	---	362,548	7.1%	500,000				
7	St. Anthony	Off Sale Only		5,814,838	929,338	16.0%	434,358	20,861	48,742	406,477	7.0%	175,000				
8	St. Francis	Off Sale Only		1,831,828	324,381	17.7%	111,222	16,157	---	127,379	7.0%	17,370				
9	Richfield	Off Sale Only		10,271,839	1,842,866	17.9%	594,859	40,944	---	635,803	6.2%	673,180				
10	Brooklyn Center	Off Sale Only		5,158,987	963,061	18.7%	273,783	44,989	---	318,772	6.2%	125,000				
11	Lexington	Off Sale Only		2,555,825	400,262	15.7%	137,925	11,958	---	149,883	5.9%	154,590				
12	Anoka	Off Sale Only		3,309,362	658,540	19.9%	129,776	47,689	---	177,465	5.4%	160,000				
13	Columbia Heights	Off Sale Only		6,546,491	608,362	19.9%	202,152	34,798	---	236,950	3.6%	712,361				
14	Spring Lake Park	Off Sale Only		2,623,242	608,362	23.2%	(17,361)	51,162	3,635	30,166	1.1%	150,000				
15	Mound	Off Sale Only		2,291,715	505,960	22.1%	45,498	---	57,257	(11,759)	-0.5%	---				
16	Robbinsdale	Off Sale Only		1,982,472	484,275	24.4%	(23,529)	8,664	---	(14,865)	-0.7%	50,000				
17	Shorewood	Off Sale Only		1,978,051	574,415	29.0%	(39,166)	23,236	---	(15,930)	-0.8%	50,000				
18	Farmington	Off Sale Only		3,989,278	838,515	21.5%	(12,336)	2,903	37,633	(47,066)	-1.2%	156,500				
1	Wayzata	On & Off Sale		3,117,808	1,094,197	35.1%	220,903	21,169	---	242,072	7.8%	280,000				
2	Rogers	On & Off Sale		3,052,686	721,995	23.7%	262,075	1,818	59,291	204,602	6.7%	110,509				
Total for Region				\$105,414,155	\$19,675,350	18.7%	\$6,817,675	\$934,510	\$387,861	\$7,364,324	7.0%	\$6,320,164				
Percent of Total M.L.S. Operations				37.5%	32.2%	---	36.8%	24.6%	21.6%	35.9%	---	37.8%				

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

Figure 8

2006 Average Sales Per Off-Sale Municipal Liquor Establishment By Economic Development Region

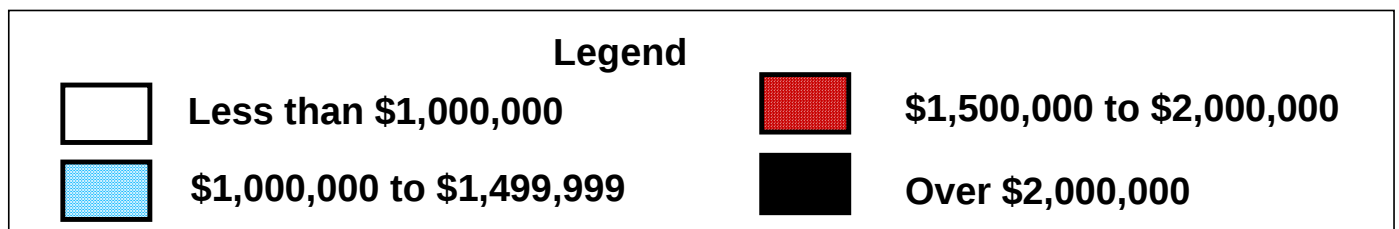
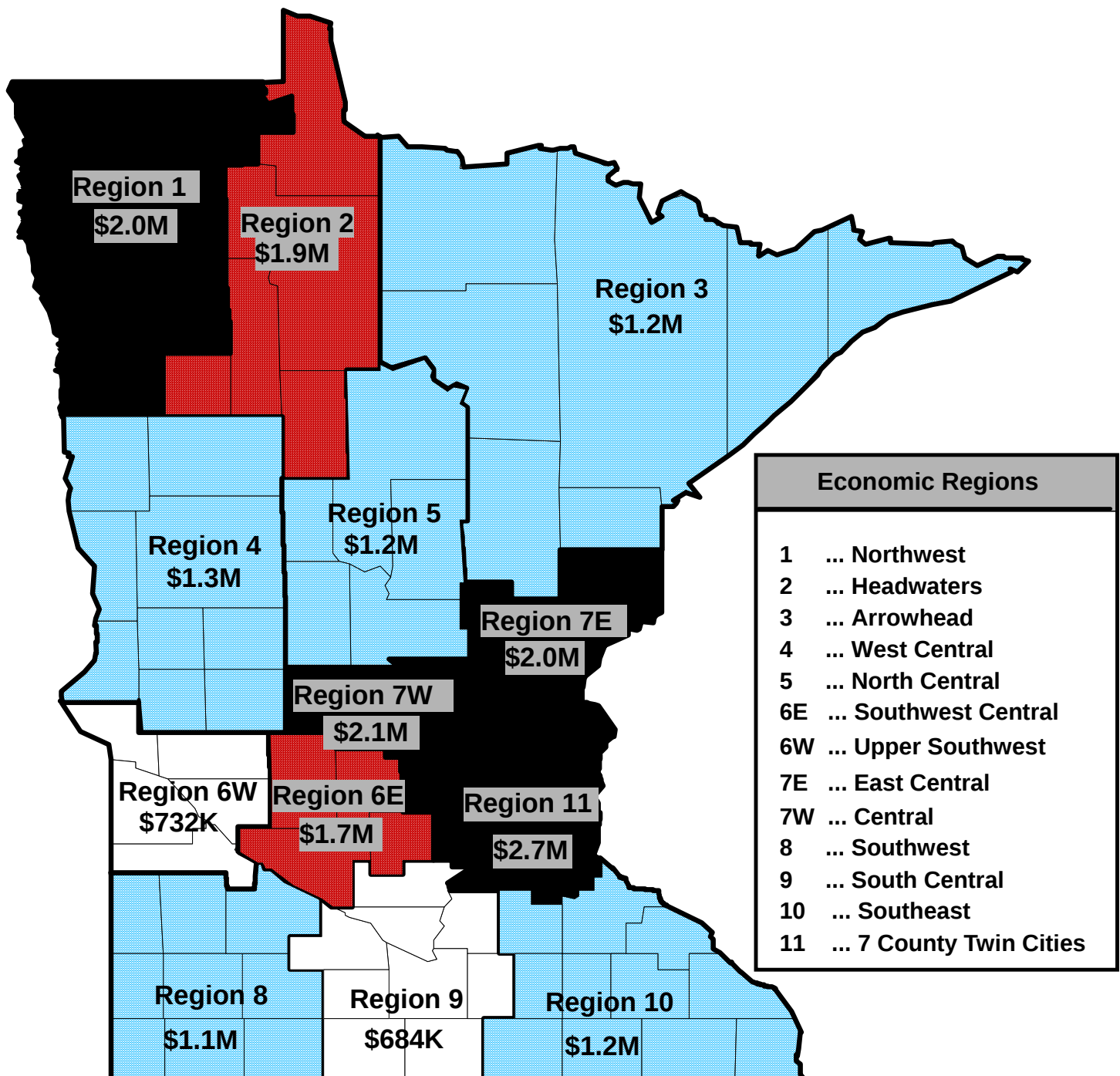


Figure 9
2006 Average Sales Per On-Sale Municipal Liquor
Establishment By Economic Development Region

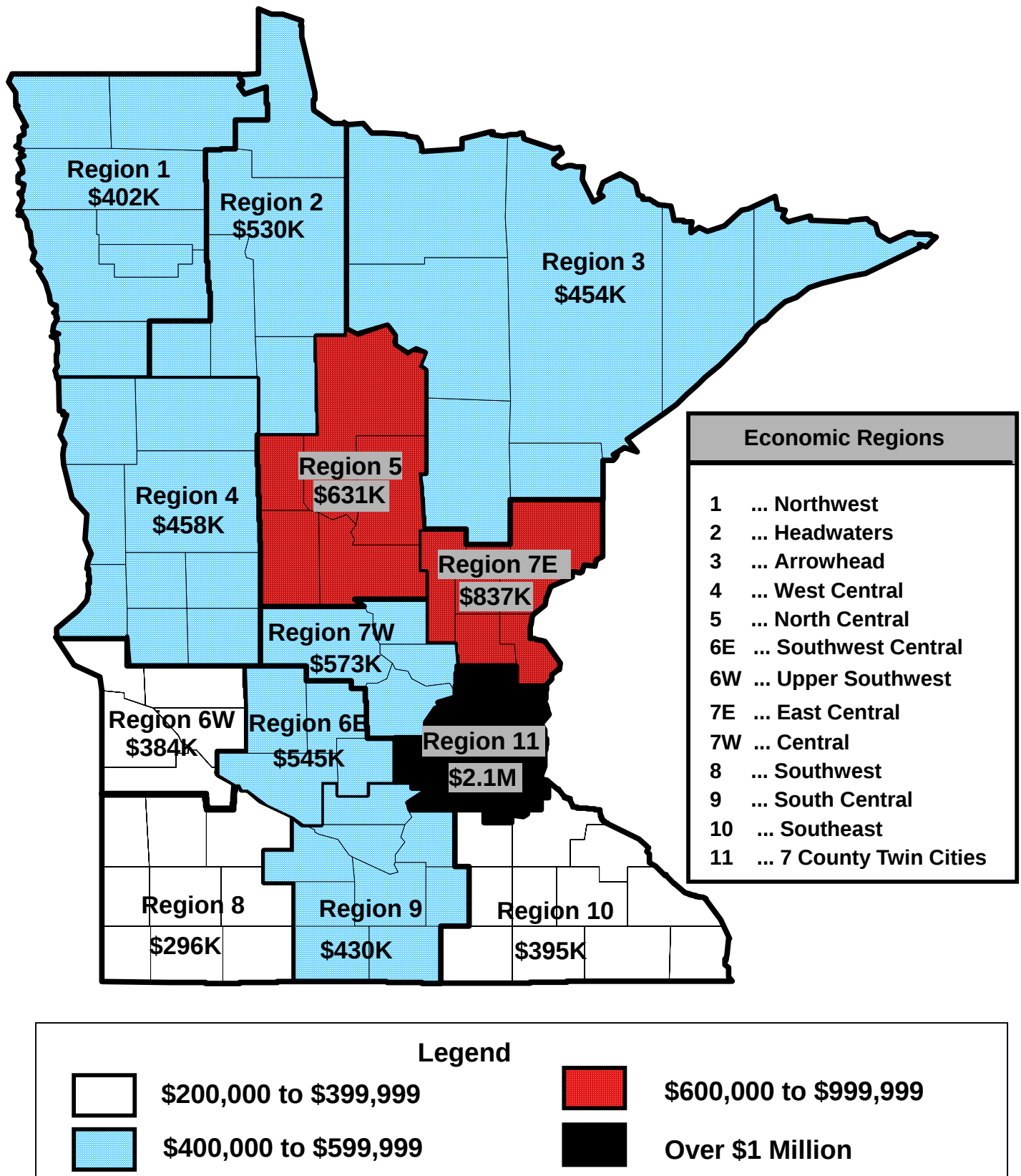
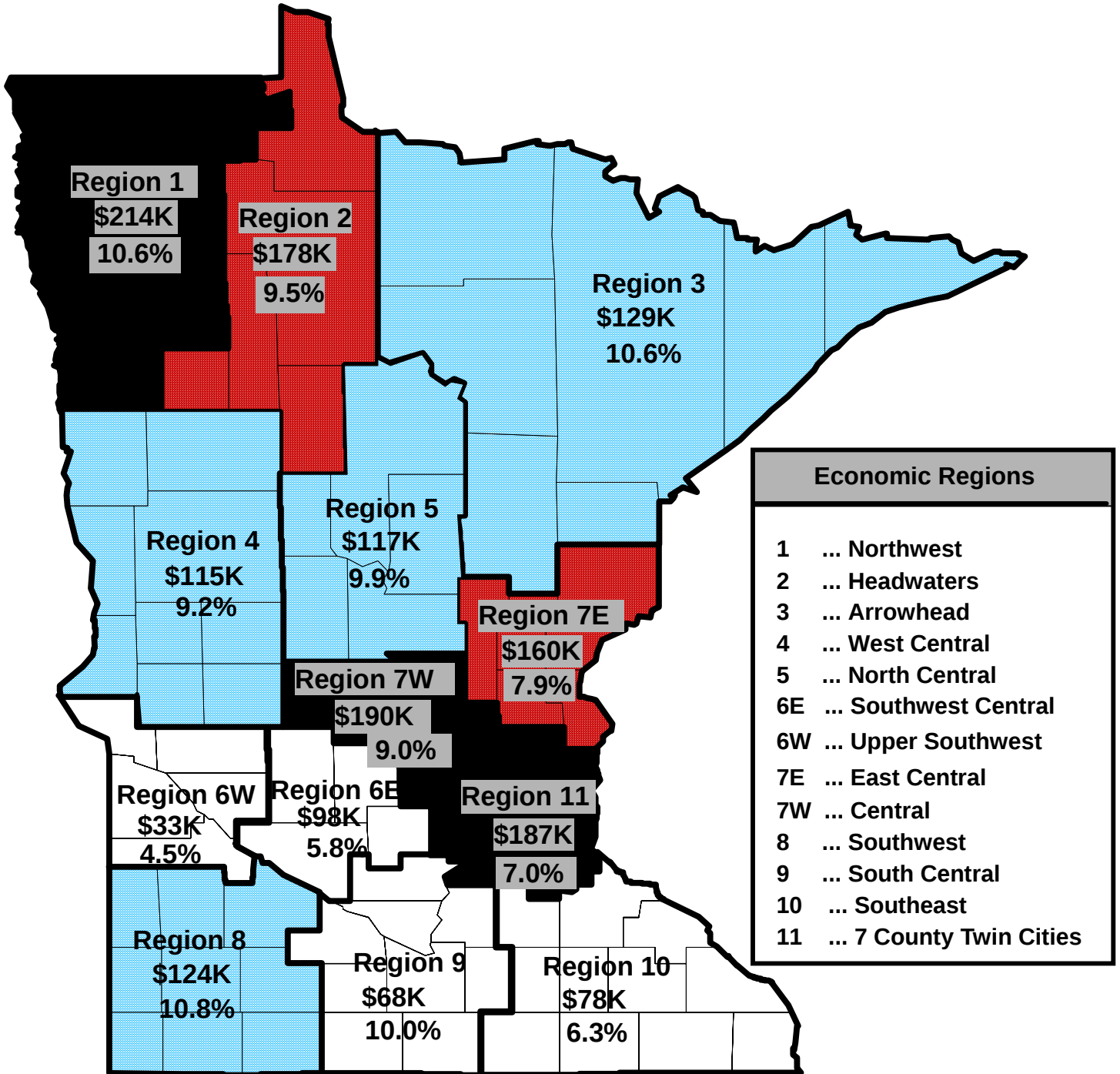


Figure 10

2006 Average Net Profit and Percent of Sales Per Off-Sale Municipal Liquor Establishment By Economic Development Region

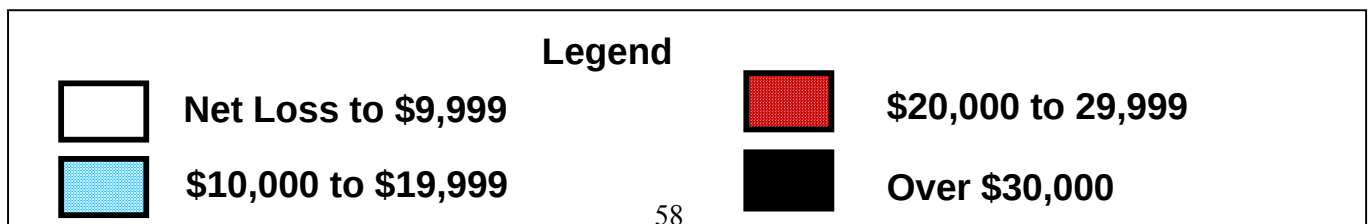
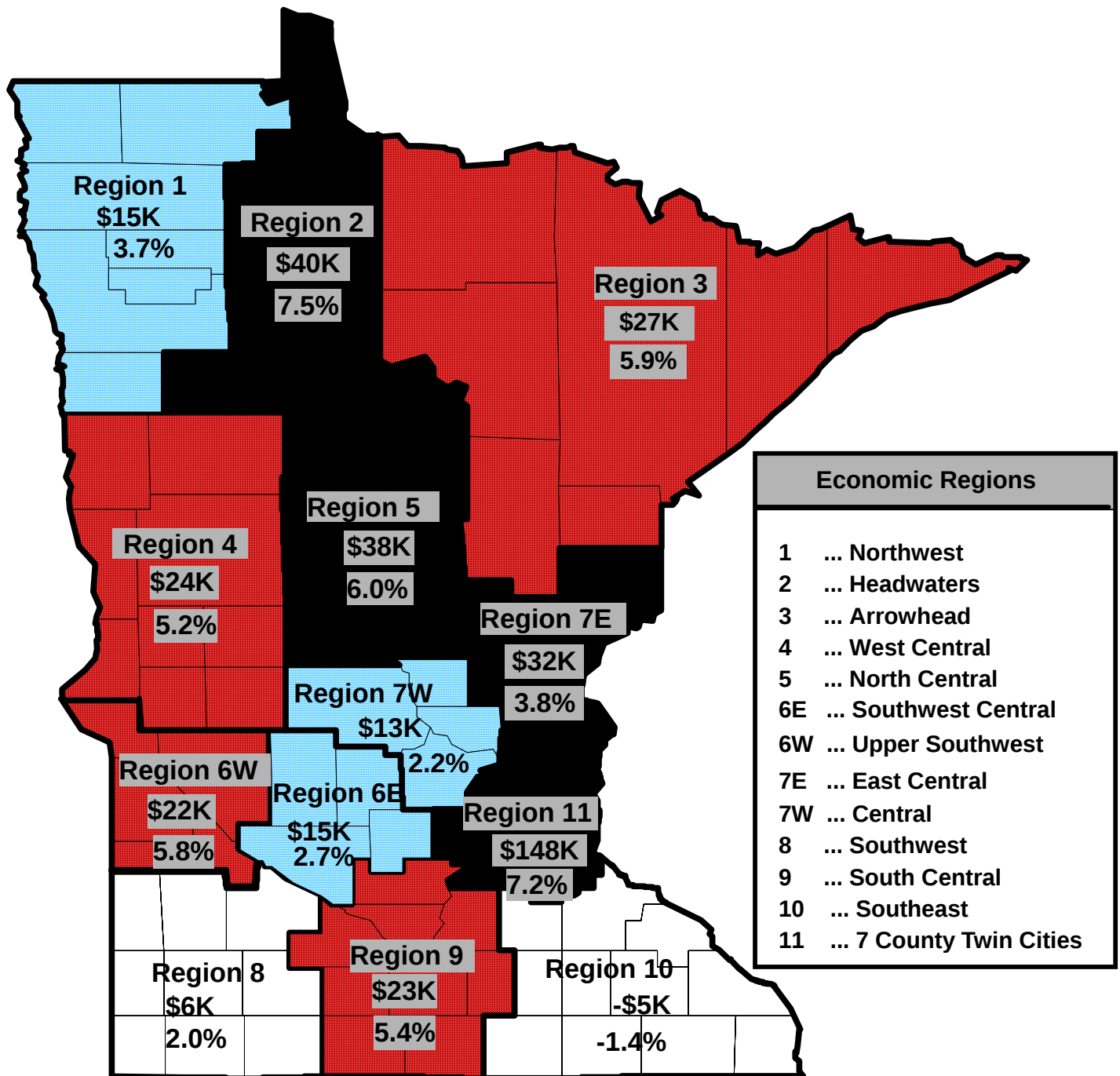


Legend

	Less than \$100,000		\$150,000 to \$179,999
	\$100,000 to \$149,999		Over \$180,000

Figure 11

2006 Average Net Profit and Percent of Sales Per On-Sale Municipal Liquor Establishment By Economic Development Region



Appendix 3

Explanations of Tables, Charts, and Maps

Explanation of Tables, Charts, and Maps

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

- Figure 1 on page 7 shows the trend in net profits from 2002 to 2006 by operation type.
- Table 1 on page 8 lists those municipal liquor stores that reported net losses in 2006.
- Figure 2 on page 9 shows the trend in sales from 2002 to 2006 by operation type.
- Figure 3 on page 10 shows the trend in operating expenses from 2002 to 2006 by operation type.
- Figure 4 on page 11 shows a comparison of average sales per store for Greater Minnesota and Metropolitan municipal liquor operations by type in 2006.
- Figure 5 on page 12 shows a comparison of operating expenses as a percent of sales for Greater Minnesota and Metropolitan municipal liquor operations by type in 2006.
- Table 2 on page 13 compares sales at off-sale liquor operations to expenses.
- Figure 6 on page 14 shows a comparison of average net transfers for Greater Minnesota and Metropolitan municipal liquor operations by type in 2006.
- Table 3 on page 14 shows cities that have had net losses in two of the three previous years.
- Figure 7 on page 15 shows the decline in the number of municipal liquor operations from 1997 to 2006.
- Table 4 on page 16 provides a summary of the activities of municipal liquor operations for 2005 and 2006.
- Table 5 starting on page 19 provides a summary of municipal liquor operations by city.
- Table 6 starting on page 24 ranks city municipal liquor operations by sales.
- Table 7 starting on page 29 ranks city municipal liquor operations by net profit/(loss) as a percent of sales.
- Table 8 on page 34 provides a summary of municipal liquor operations in the Metropolitan area by city.
- Table 9 starting on page 35 provides a summary of municipal liquor operations in the Greater Minnesota by city.

- Tables 10 and 11 on page 42 compare on-sale and off-sale liquor operations based on the per-store averages of economic development regions.
- Table 12 starting on page 43 provides a summary of financial information for municipal liquor operations by city and economic development region.
- Table 13 starting on page 49 ranks municipal liquor operations based on net profit/(loss) as a percent of sales by city for each economic development region.
- Figures 8 through 11 on pages 55 to 58 illustrate, through the use of maps, the average sales and net profit per store of each economic development region for on-sale and off-sale operations.

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