

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2007

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

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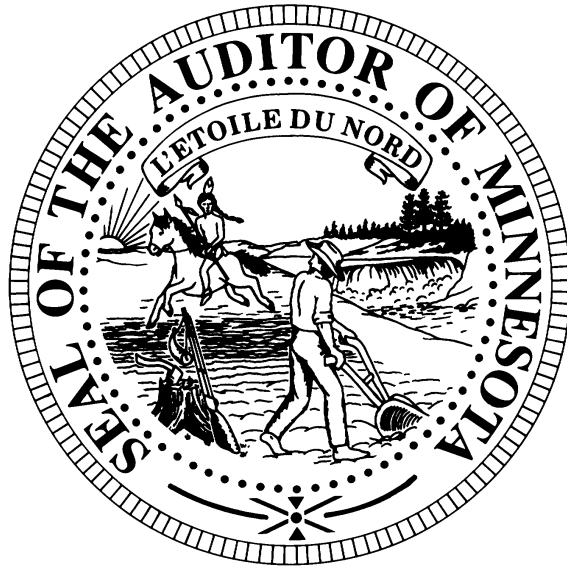
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Office of the State Auditor
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
(651) 296-2551
state.auditor@state.mn.us
www.auditor.state.mn.us

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Analysis of Minnesota Municipal Liquor Store Operations

For the Year Ended December 31, 2007



February 23, 2009

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

Deputy State Auditor
Greg Hierlinger

Government Information Staff
David Kazeck, *Supervisor*
John Jernberg, *Research Analyst*
Mark Albarado
Curt Koester
Ann Sissel
Kathryn Amberg (*Intern*)
Katie Nohr (*Intern*)

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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2007, 214 Minnesota cities operated 244 municipal liquor stores, with 120 cities operating both on-sale and off-sale liquor establishments and 94 cities restricting their municipally-owned establishments to off-sale liquor stores.²⁻³ While the majority of municipally-owned liquor stores are located in Greater Minnesota, 20 cities within the Twin Cities Metropolitan Area own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).⁴

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 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 not more than 10,000 people to own and operate on-sale and off-sale liquor establishments. Once a city has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.

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

³ There were 216 cities that operated municipal liquor stores in 2007. Two cities, Biscay and Williams, did not file financial information with the Office of the State Auditor and are not included in the analysis.

⁴ The City of Shorewood sold its municipal liquor operations in 2007 but is included for the reporting period.

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Executive Summary

- The combined net profit of all municipal liquor operations totaled \$22.4⁵ million in 2007. This represents an increase of \$2.4 million, or 11.8 percent, over the level generated in 2006. Among on-sale operations, net profits totaled \$2.9 million in 2007, which was a decrease of \$216,061, or 7.0 percent, from 2006. Total net profits for off-sale operations totaled \$19.5 million in 2007, which was an increase of \$2.6 million, or 15.2 percent, over 2006 (pg. 7).
- Over the past five years, net profits have increased 16.7 percent. Among off-sale stores, there was a 31.5 percent increase in net profits, while on-sale stores showed a decrease of 34.1 percent (pg. 7).
- Thirty-one Minnesota cities reported net losses for 2007, compared to 44 cities in 2006. All 31 cities with losses were from Greater Minnesota (pg. 8).
- During 2007, Minnesota's municipal liquor operations reported a 12th consecutive year of record sales totaling \$291.7 million. Total sales generated in 2007 increased by \$10.4 million, or 3.7 percent, over 2006 (pg. 8).
- Municipal liquor operations located within the Twin Cities Metropolitan Area are considerably larger and more profitable than their Greater Minnesota counterparts. Sales by all Metropolitan Area establishments averaged \$2.8 million in 2007, compared to average sales of \$888,094 for all Greater Minnesota municipal liquor operations. In 2007, the average net profit of Metropolitan Area municipal liquor operations was \$233,535, compared to \$64,048 for municipal liquor operations in Greater Minnesota (pgs. 10 and 11).⁶
- Minnesota's municipal liquor stores transferred \$16.3 million of their profits to other city funds. This represents a decrease of 0.3 percent from the total net transfers made in 2006. Transfers totaled \$6.0 million among Metropolitan Area establishments, compared to \$10.3 million for Greater Minnesota establishments (pg. 13).
- Minnesota law⁷ requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2007 data, an examination of losses for the years 2005, 2006, and 2007 shows that the 38 cities on Table 3 should have held hearings sometime during 2008 (pg. 14).
- 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 two stores between 2006 and 2007 (pg. 15).⁸

⁵ All figures are rounded from the actual numbers.

⁶ The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

⁷ Minn. Stat. § 340A.602.

⁸ Three cities ceased all operations (Belview, Bigfork, and Pine Island); one city added an additional store (Longville).

Recommendations

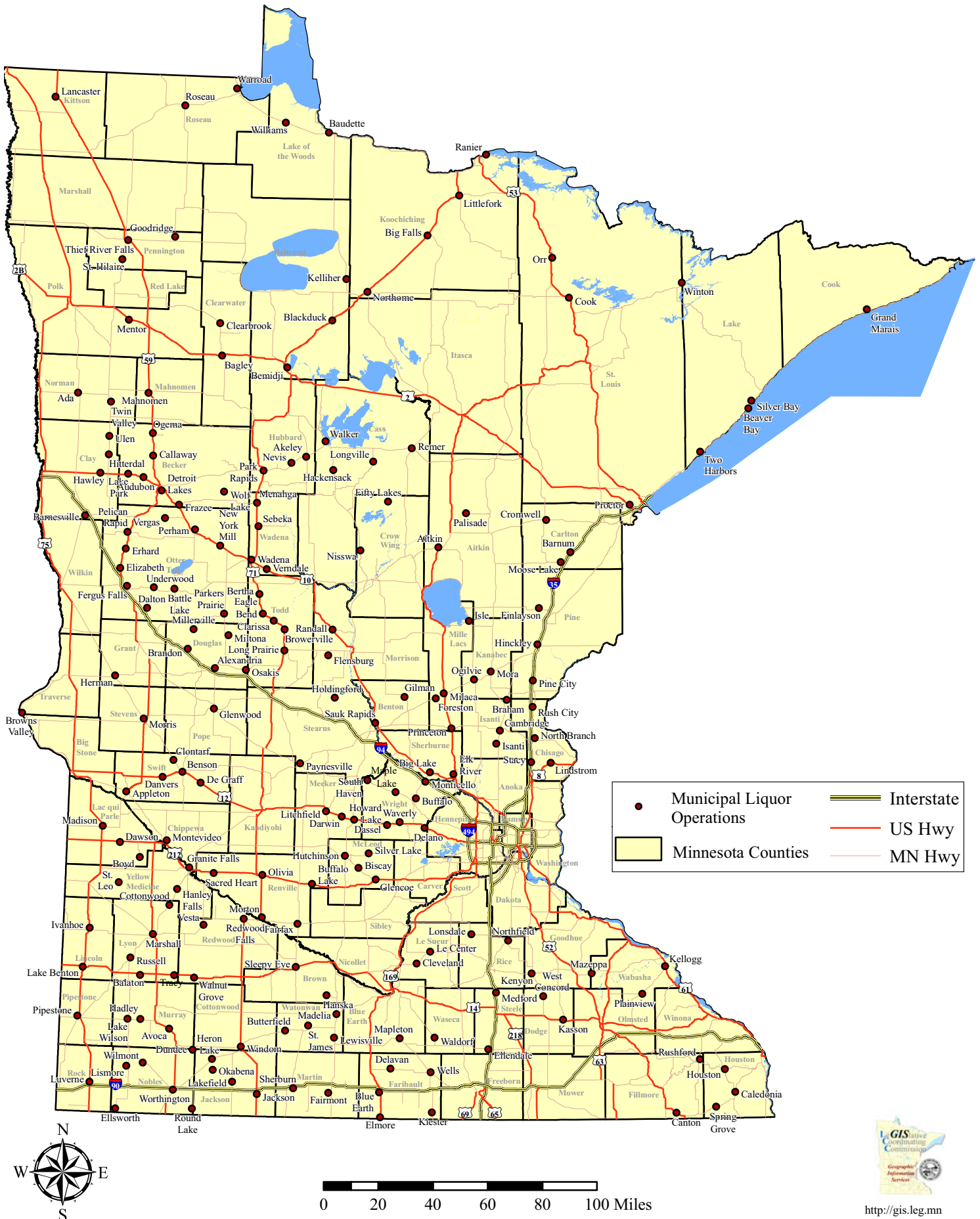
One of the primary purposes of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage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

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

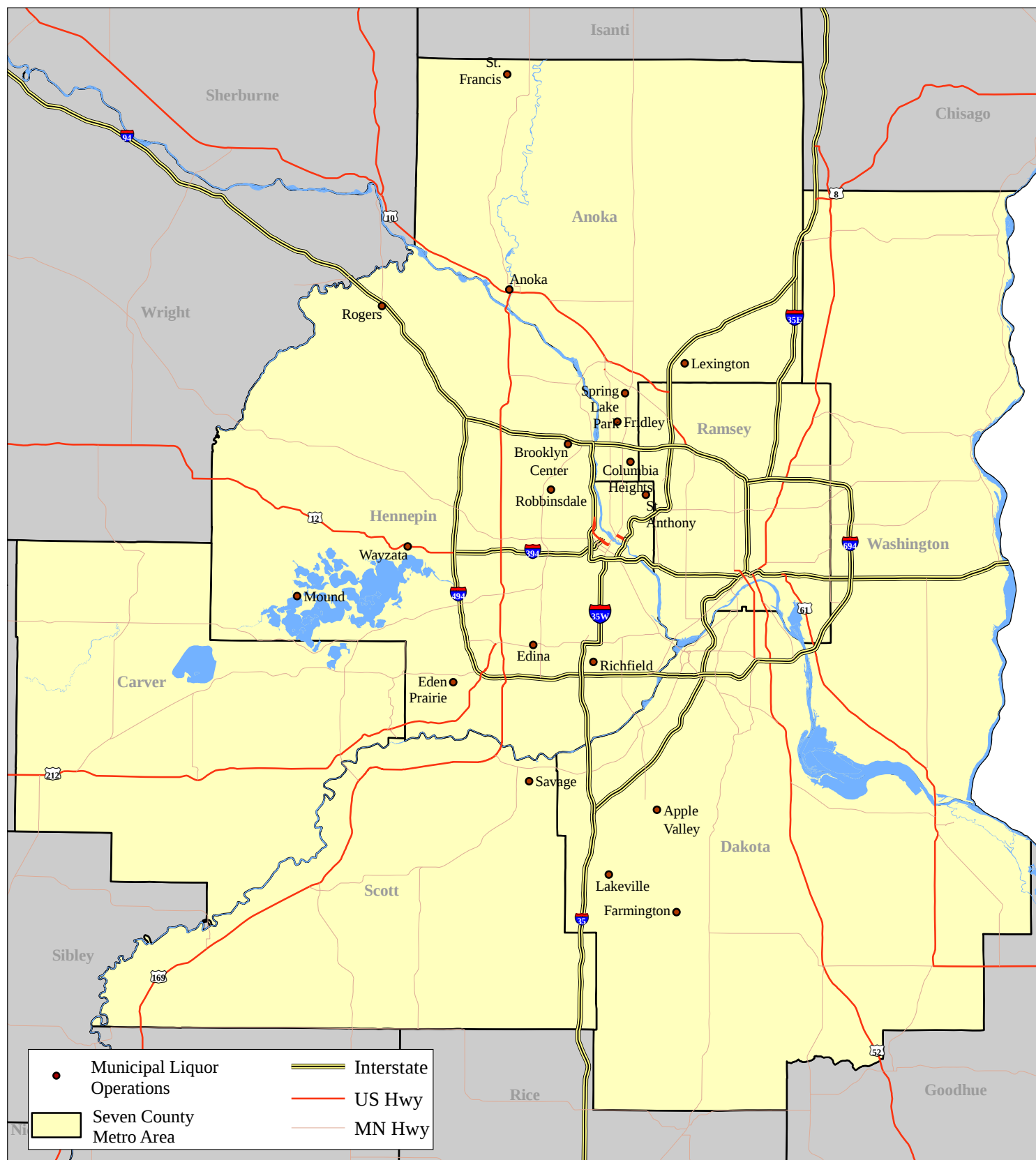
- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors can be in play such as theft, poor inventory control, or damage of inventory.⁹
- **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.

⁹ It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's Statement of Position, "[Internal Controls for Municipal Liquor Stores \(Revised 3/2007\)](#)".

2007 Municipal Liquor Operations in Greater Minnesota



2007 Municipal Liquor Operations in the Seven-County Metro Area



0 5 10 15 20 Miles



<http://gis.leg.mn>

Analysis of Minnesota Municipal Liquor Store Operations

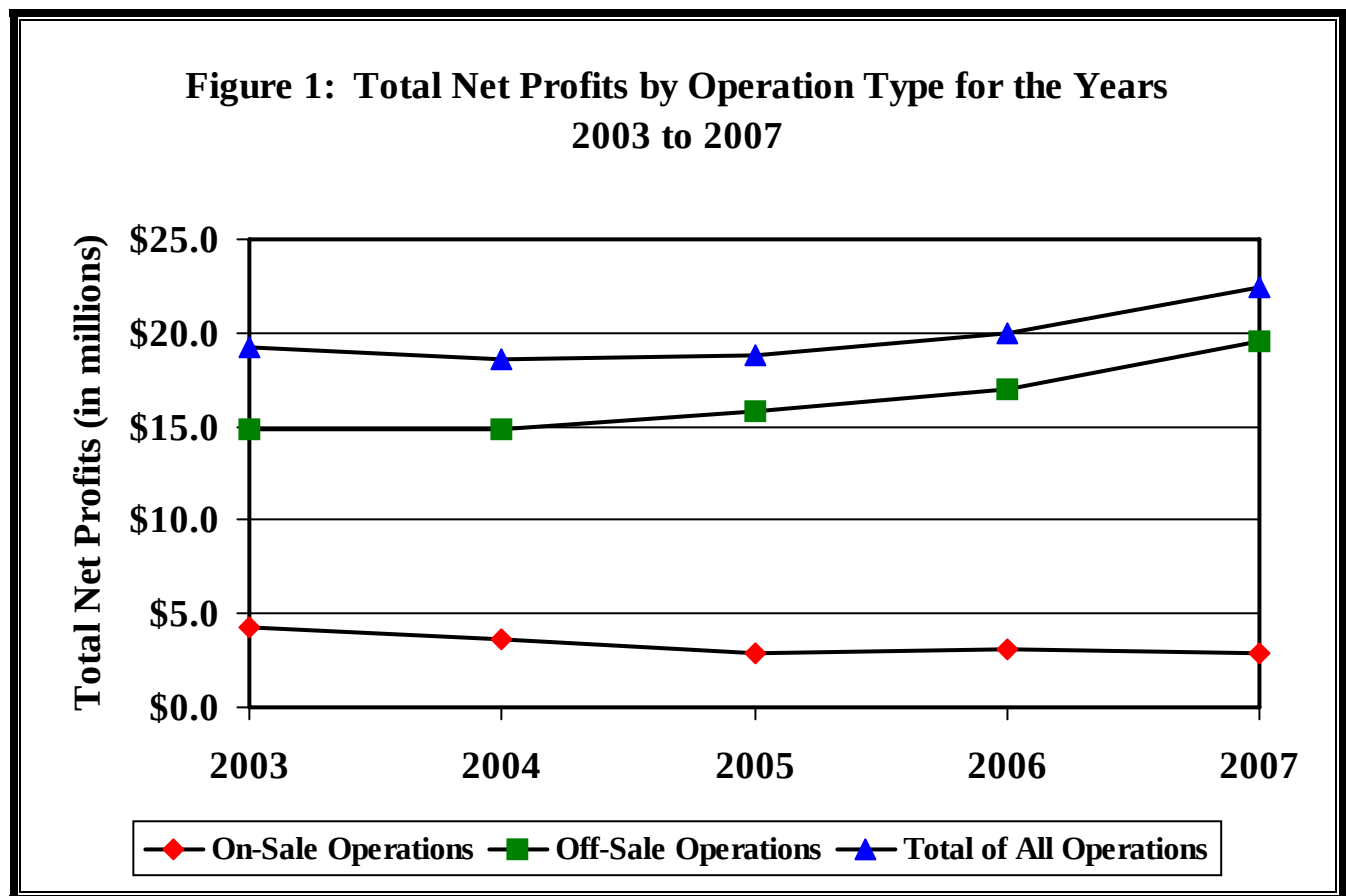
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$22.4¹⁰ million in 2007. This represents an increase of \$2.4 million, or 11.8 percent, over the amount generated in 2006. Among on-sale operations, net profits totaled \$2.9 million in 2007, which was a decrease of \$216,061, or 7.0 percent, from 2006. Total net profits for off-sale operations totaled \$19.5 million in 2007, which was an increase of \$2.6 million, or 15.2 percent, over 2006.

Over the past five years, net profits have increased 16.7 percent. Among off-sale stores, there was a 31.5 percent increase in net profits, while on-sale stores showed a decrease of 34.1 percent.

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



¹⁰ All figures are rounded from the actual numbers.

Variances Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2007, ranged from a loss of \$69,641 in Dassel to a profit of \$2.1 million in Lakeville.¹¹ Overall, the municipal liquor operations in 127 cities showed year-to-year increases in their net profits. Of the 87 cities with declines in net profits, 83 were in Greater Minnesota and 4 were in the Metropolitan Area.

Operations Losing Money

In addition to municipal liquor operations that posted declining net profits between 2006 and 2007, 31 Minnesota cities reported net losses for 2007, compared to 44 cities in 2006. All 31 cities with losses were from Greater Minnesota. Table 1 lists the cities whose liquor operations posted net losses in 2007.

Table 1			
Municipal Liquor Store Operations with Net Losses in 2007			
Name of City	Net Loss	Name of City	Net Loss
Dassel	(69,641)	Lewisville	(10,812)
Moose Lake	(66,972)	Dundee	(9,315)
Howard Lake	(65,409)	Okabena	(8,984)
Isle	(59,143)	Vesta	(7,065)
Hackensack	(38,517)	Lake Wilson	(6,107)
Parkers Prairie	(37,106)	Cottonwood	(5,244)
Kellogg	(25,016)	Kenyon	(5,084)
Spring Grove	(23,856)	Millerville	(4,681)
Northome	(23,263)	Audubon	(3,655)
Rushford	(22,691)	Ellsworth	(3,530)
Palisade	(20,023)	Twin Valley	(2,024)
Lismore *	(17,873)	Morton	(2,004)
Houston *	(17,068)	Ellendale	(1,388)
Canton	(12,993)	Heron Lake	(889)
Tracy	(12,942)	Erhard	(589)
Lancaster	(12,541)		

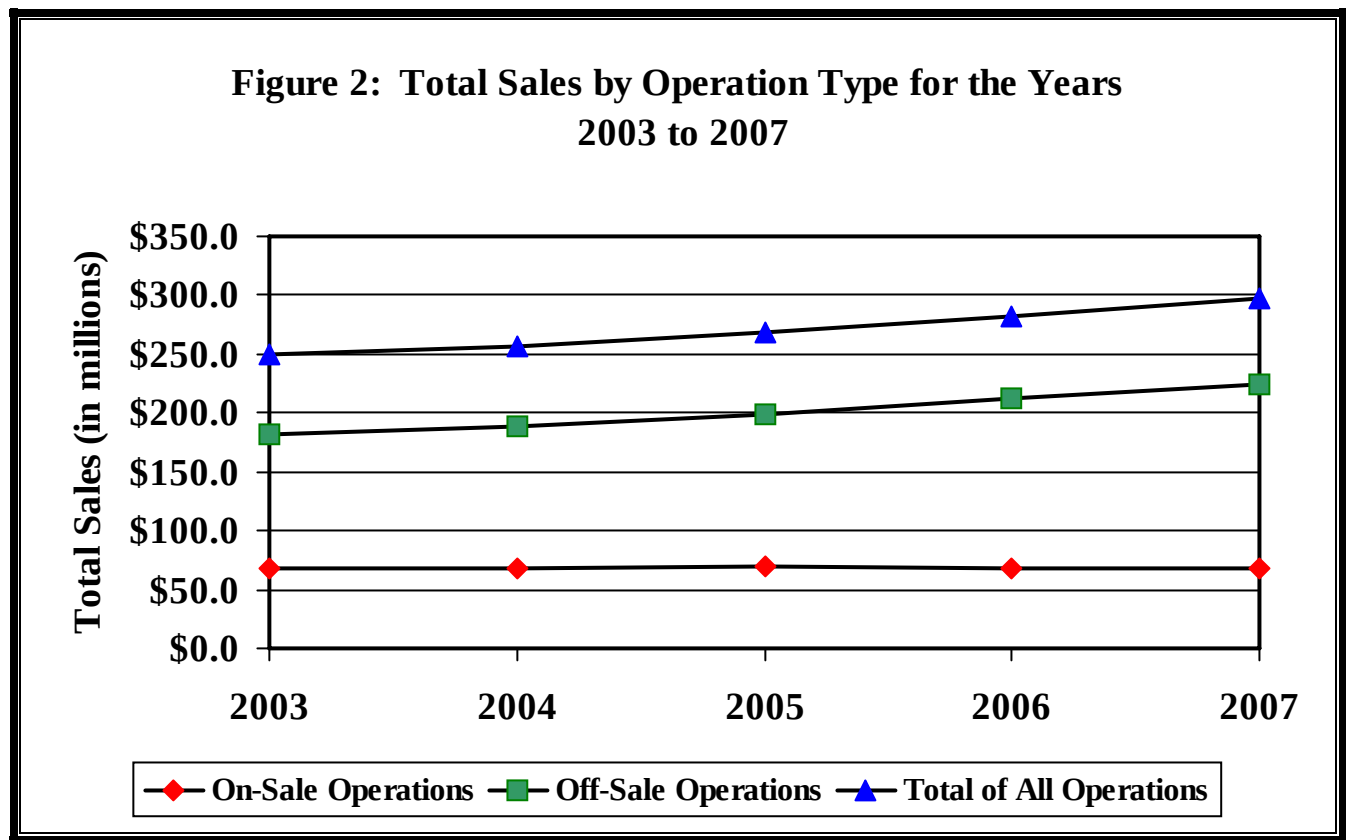
* Discontinued operations in 2007.

Total Sales at Municipal Liquor Operations

During 2007, Minnesota's municipal liquor operations reported a 12th consecutive year of record sales totaling \$291.7 million. Total sales generated in 2007 increased by \$10.4 million, or 3.7 percent, over 2006. Total municipal liquor sales ranged from \$57,020 in Northome to \$13.0 million in Lakeville.

¹¹ The net profit for the city of Lakeville includes the sale of an asset totaling \$798,429.

Figure 2 shows that although overall sales have increased every year, total sales among on-sale operations have been trending downward.



Operating Expenses of Municipal Liquor Operations

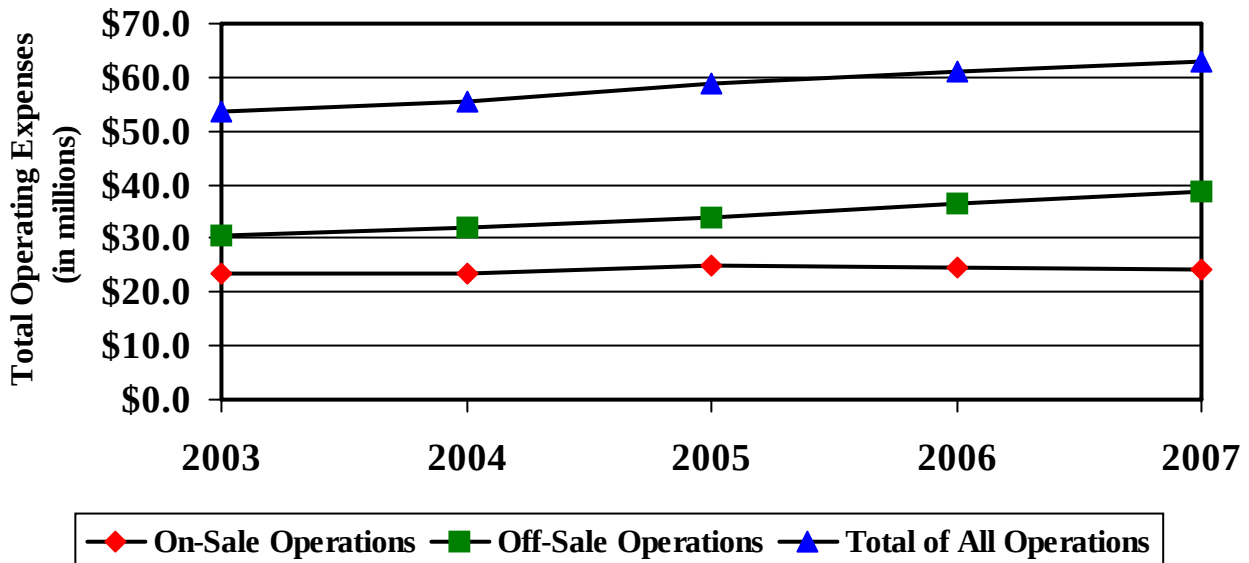
During 2007, Minnesota's municipal liquor operations reported operating expenses totaling \$62.8 million. This represents an increase of \$1.7 million, or 2.8 percent, over the amount reported in 2006. Off-sale liquor operations had operating expenses totaling \$38.6 million in 2007. This represents an increase of \$2.1 million, or 5.8 percent, over 2006. Operating expenses for on-sale liquor operations totaled \$24.3 million in 2007. This represents a decrease of \$416,004, or 1.7 percent, from 2006.¹²

Among individual liquor operations that were in business for all of 2007, expenses ranged from a high of \$2.0 million in Lakeville to a low of \$22,503 in Northome. 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 on the following page shows that operating expenses have continued to rise overall but fell slightly for on-sale operations between 2006 and 2007.

¹² The decrease in operating expenses among on-sale liquor operations reflects the closing of three liquor stores in 2006 and the failure of two cities to report their financial information in 2007.

Figure 3: Total Operating Expenses by Operation Type for the Years 2003 to 2007



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 214 Minnesota cities (9.3 percent) that own and operate municipal liquor stores are located in the Twin Cities Metropolitan Area, they represent 37.9 percent of the total sales and 41.7 percent of the net profits of municipal liquor operations.

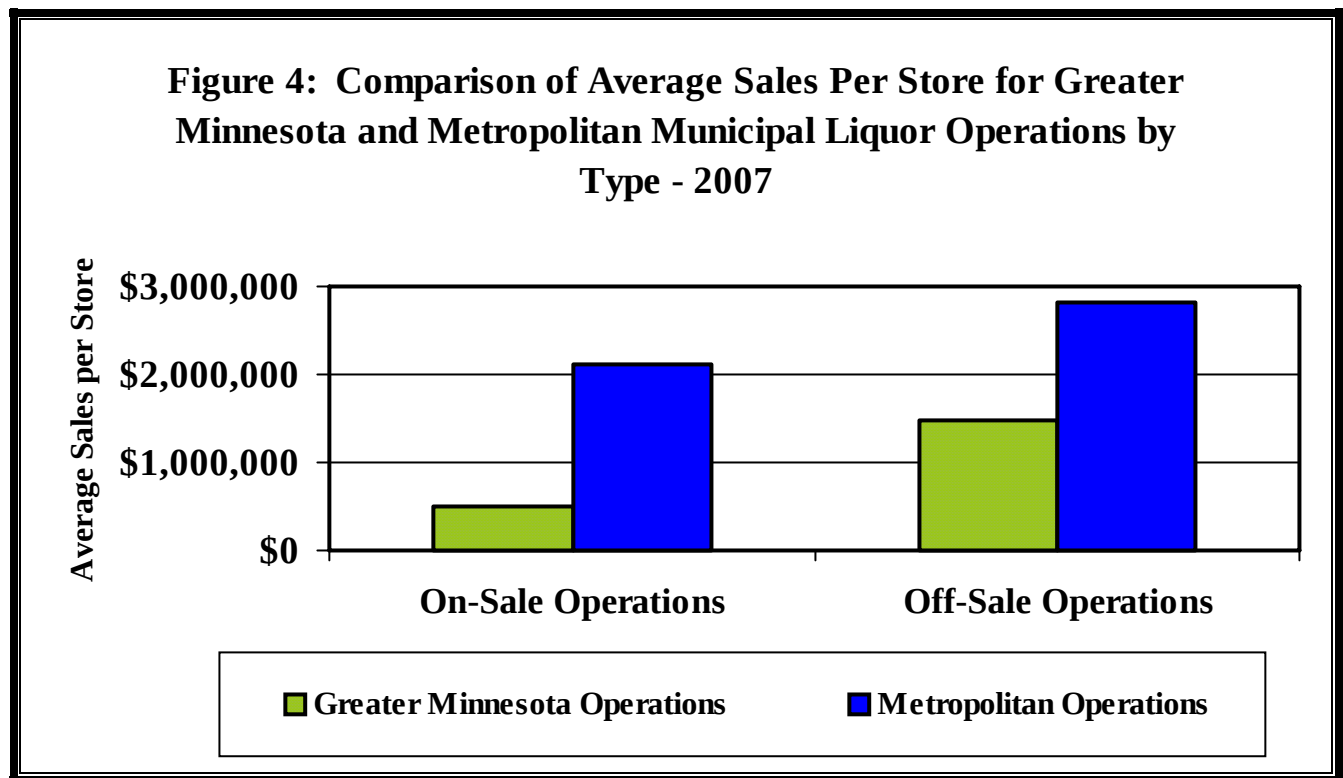
Sales by all Metropolitan Area operations averaged \$2.8 million in 2007, compared to average sales of \$888,094 for all Greater Minnesota municipal liquor operations.¹³

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 average sales of \$2.8 million, compared to \$1.5 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 38 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 123 to 81. As with the off-sale operations, on-sale operations are much larger in the Metropolitan Area than in Greater Minnesota. Sales per on-sale establishment were more than four times greater in the Metropolitan Area than in Greater Minnesota, \$2.1 million to \$497,295, respectively.

¹³ The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

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 2007, the average net profit of Metropolitan Area municipal liquor operations was \$233,535, compared to \$64,048 for municipal liquor operations in Greater Minnesota. All metropolitan liquor operations reported a net profit in 2007, ranging from \$36,409 in Lexington to \$2.1 million in Lakeville. Net profit and losses among Greater Minnesota cities ranged from a loss of \$69,641 in Dassel to a profit of \$874,656 in Elk River.

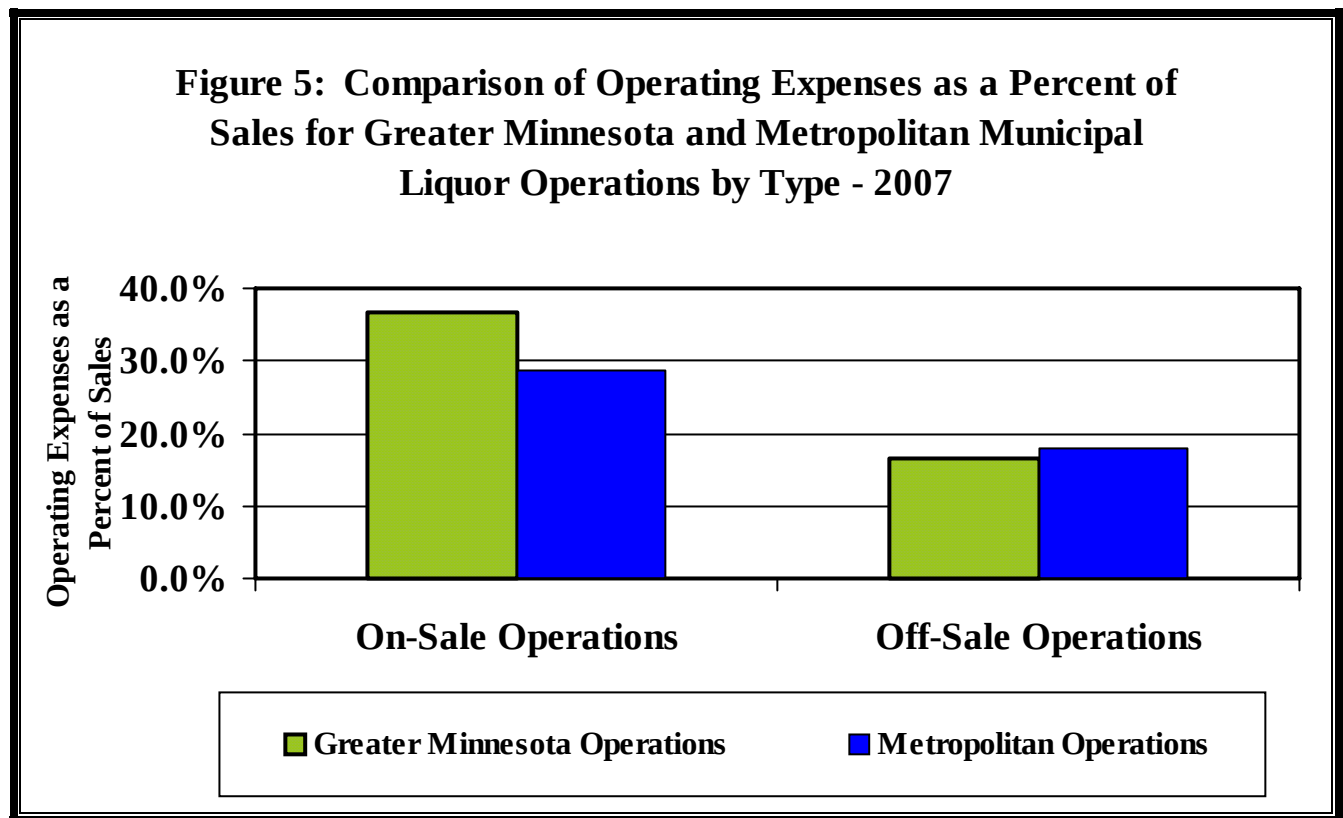
On-Sale and Off-Sale Net Profit Comparison

The average net profit of off-sale operations in the Metropolitan Area was \$239,211, compared to \$132,066 for those in Greater Minnesota.¹⁴ 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 (16.5 percent).

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 \$163,520, compared to \$19,257 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 28.6 percent, compared to 36.7 percent in Greater Minnesota.

¹⁴ The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

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 39.5 percent in Northome to a low of 7.9 percent in Detroit Lakes. The average operating expenses as a percent of sales for off-sale operations was 17.2 percent.

Among on-sale operations, operating expenses as a percent of sales ranged from a high of 77.5 percent in Kellogg to a low of 15.2 percent in Walker. The average among on-sale operations was 35.9 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

Table 2 highlights the variances in operating expenses for stores with similar levels of total sales.¹⁵

Table 2		
Off-Sale Liquor Store Total Sales & Total Operating Expenses - 2007		
Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$57,020 to \$300,000	8	\$22,503 to \$88,753
\$300,001 to \$500,000	9	\$47,822 to \$122,999
\$500,001 to \$1,000,000	14	\$82,029 to \$205,323
\$1,000,001 to \$2,000,000	27	\$145,990 to \$585,099
\$2,000,001 to \$3,000,000	13	\$294,746 to \$615,642
\$3,000,001 to \$5,000,000	12	\$343,586 to \$945,366
\$5,000,001 to \$12,111,183	11	\$920,352 to \$2,003,325

Net Transfers of Municipal Liquor Store Operations

Overall Transfers

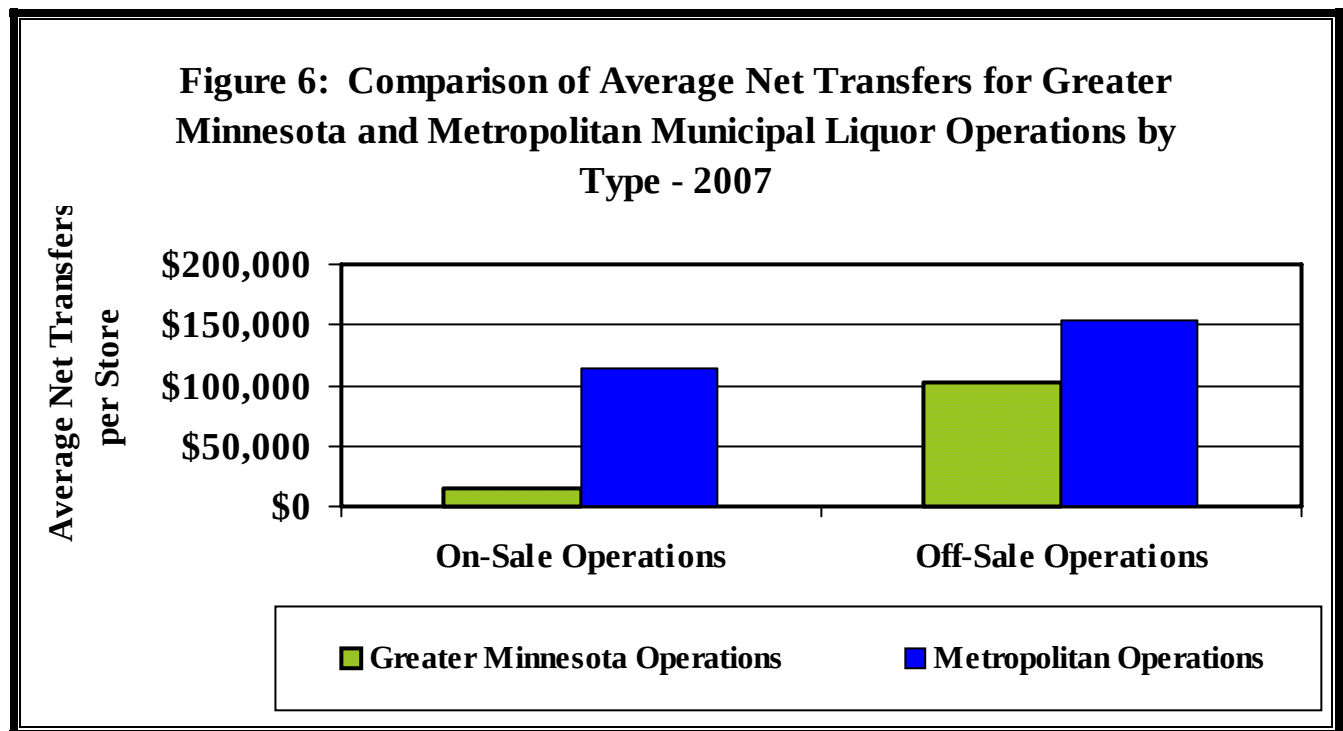
Profits generated by municipal liquor operations generally serve two purposes. First, municipal liquor operations use profits to ensure that they have an adequate level of reserves to purchase inventory and maintain their facilities. Second, those profits in excess of what is needed to fulfill the first purpose may be transferred to other city funds to supplement existing revenue sources. During 2007, Minnesota's municipal liquor stores transferred \$16.3 million of their profits to other city funds. This represents a decrease of 0.3 percent from the total net transfers made in 2006. Transfers totaled \$6.0 million among Metropolitan Area establishments, compared to \$10.3 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 in Greater Minnesota (\$153,565 to \$103,184, respectively). The average net transfer per on-sale establishment was more than seven times greater among operations in the Metropolitan Area than in Greater Minnesota (\$113,324 to \$15,666).

¹⁵ 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

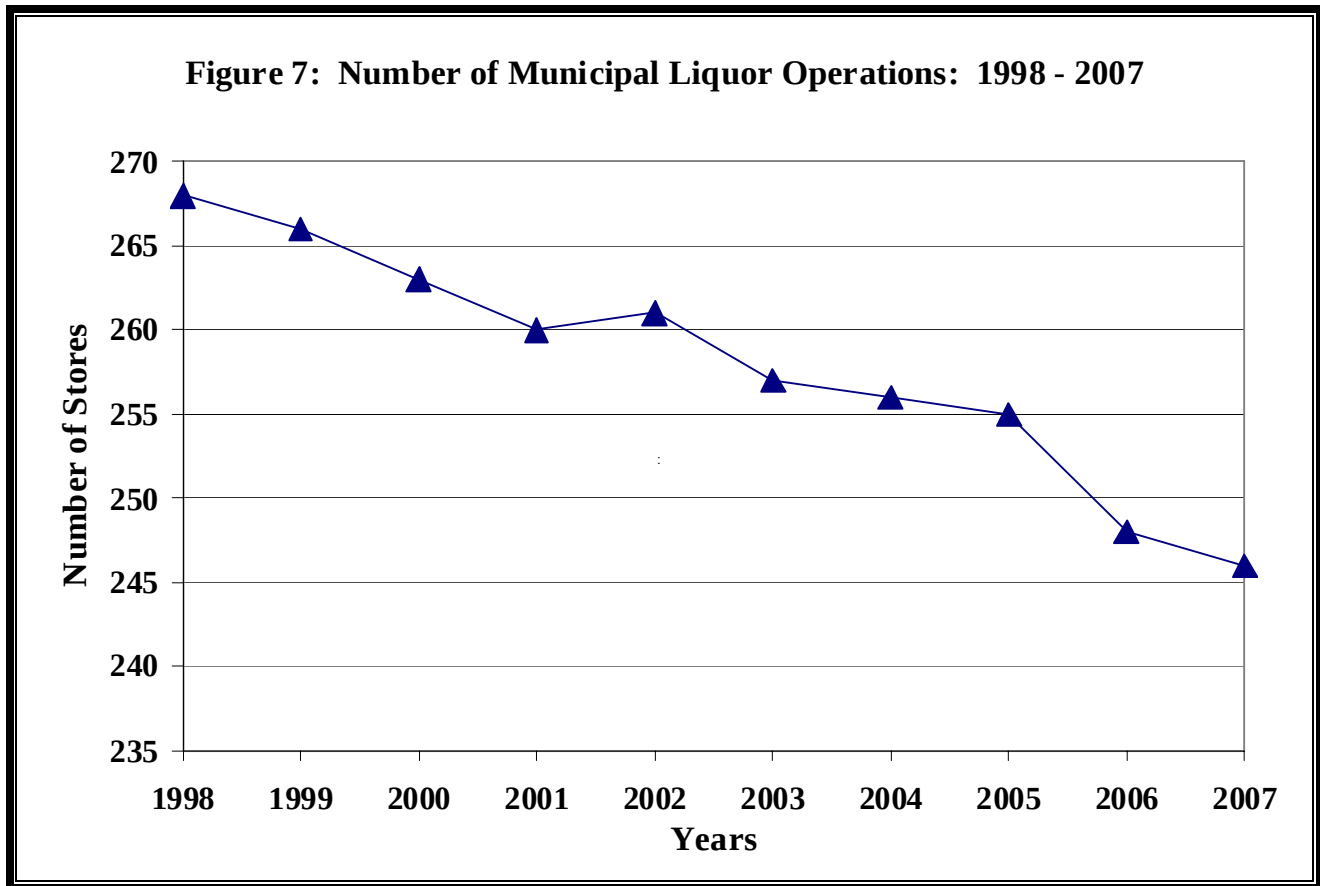
City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and do not have a negative financial impact on the city. Minnesota law¹⁶ requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2007 data, an examination of losses for the years 2005, 2006, and 2007 shows that the 38 cities on Table 3 should have held hearings sometime during 2008. Of the 38 cities required to hold a hearing in 2008, 23 were on the previous year's list. Two of the cities listed below, Houston and Lismore, ceased operations in 2007.

Table 3					
Cities Required to Hold Hearings in 2008					
Audubon	Biscay	Canton	Cottonwood	Darwin	Delavan
Dundee	Ellendale	Ellsworth	Erhard	Fifty Lakes	Goodridge
Hackensack	Hanska	Herman	Heron Lake	Houston	Howard Lake
Kenyon	Lake Wilson	Lancaster	Lewisville	Lismore	Madison
Moose Lake	Morton	Mound	Northome	Okabena	Palisade
Parkers Prairie	Pine City	Spring Grove	Tracy	Twin Valley	Vesta
West Concord	Williams				

¹⁶ 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 two stores between 2006 and 2007.¹⁷



¹⁷ Three cities ceased all operations (Belview, Bigfork, and Pine Island); one city added an additional store (Longville).

Table 4
Comparison of 2006 and 2007 Liquor Store Operations

On-Sale and Off-Sale Stores

	2006	2007	Percent of Sales			Percent Change
Number of Cities	127	120				
	Amount	Amount	2006	2007	Variance	
Sales	\$68,407,158	\$67,541,132	100.0%	100.0%	(\$866,026)	-1.3%
Cost of Sales	41,223,364	41,074,015	60.3%	60.8%	(149,349)	-0.4%
Gross Profit	27,183,794	26,467,117	39.7%	39.2%	(716,677)	-2.6%
Operating Expenses	24,673,896	24,257,892	36.1%	35.9%	(416,004)	-1.7%
Income from Operations	2,509,898	2,209,225	3.7%	3.3%	(300,673)	-12.0%
Nonoperating Revenues	1,144,140	1,085,427	1.7%	1.6%	(58,713)	-5.1%
Nonoperating Expenses	578,867	435,542	0.8%	0.6%	(143,325)	-24.8%
Net Income Before Transfers	3,075,171	2,859,110	4.5%	4.2%	(216,061)	-7.0%
Transfers To/(From) Other Funds	2,958,862	2,266,862	---	---	(692,000)	-23.4%

Off-Sale-Only Stores

	2006	2007	Percent of Sales			Percent Change
Number of Cities	93	94				
	Amount	Amount	2006	2007	Variance	
Sales	\$212,823,765	\$224,134,099	100.0%	100.0%	\$11,310,334	5.3%
Cost of Sales	160,355,316	167,838,212	75.3%	74.9%	7,482,896	4.7%
Gross Profit	52,468,449	56,295,887	24.7%	25.1%	3,827,438	7.3%
Operating Expenses	36,450,571	38,558,629	17.1%	17.2%	2,108,058	5.8%
Income from Operations	16,017,878	17,737,258	7.5%	7.9%	1,719,380	10.7%
Nonoperating Revenues	2,293,024	3,432,167	1.1%	1.5%	1,139,143	49.7%
Nonoperating Expenses	1,342,120	1,621,261	0.6%	0.7%	279,141	20.8%
Net Income Before Transfers	16,968,782	19,548,164	8.0%	8.7%	2,579,382	15.2%
Transfers To/(From) Other Funds	13,396,707	14,039,794	---	---	643,087	4.8%

Total City Liquor Stores

	2006	2007	Percent of Sales			Percent Change
Number of Cities	220	214				
	Amount	Amount	2006	2007	Variance	
Sales	\$281,230,923	\$291,675,231	100.0%	100.0%	\$10,444,308	3.7%
Cost of Sales	201,578,680	208,912,227	71.7%	71.6%	7,333,547	3.6%
Gross Profit	79,652,243	82,763,004	28.3%	28.4%	3,110,761	3.9%
Operating Expenses	61,124,467	62,816,521	21.7%	21.5%	1,692,054	2.8%
Income from Operations	18,527,776	19,946,483	6.6%	6.8%	1,418,707	7.7%
Nonoperating Revenues	3,437,164	4,517,594	1.2%	1.5%	1,080,430	31.4%
Nonoperating Expenses	1,920,987	2,056,803	0.7%	0.7%	135,816	7.1%
Net Income Before Transfers	20,043,953	22,407,274	7.1%	7.7%	2,363,321	11.8%
Transfers To/(From) Other Funds	16,355,569	16,306,656	---	---	(48,913)	-0.3%

Appendix 1

2007 Liquor Store Tables

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Table 5
Comparison of City Liquor Store Operations - 2007

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	----	1,640	\$539,308	\$306,074	\$233,234	43.2%	\$210,969	\$22,265	\$2	\$---	\$22,267	4.1%	\$---
Aitkin	Off-Sale Only	----	2,113	853,856	671,089	182,767	21.4%	182,878	(111)	22,173	----	22,062	2.6%	----
Akeley	On- & Off-Sale	----	401	412,148	227,880	184,268	44.7%	188,096	(3,828)	6,244	----	2,416	0.6%	35,000
Alexandria	Off-Sale Only	----	11,481	4,648,720	3,672,855	975,865	21.0%	600,049	375,816	4,485	5,196	375,105	8.1%	400,000
Anoka	Off-Sale Only	----	18,038	3,496,489	2,649,455	847,034	24.2%	710,360	136,674	62,276	----	198,950	5.7%	160,000
Apple Valley	Off-Sale Only	----	49,456	6,974,113	5,034,605	1,939,508	27.8%	1,212,725	726,783	120,923	----	847,706	12.2%	440,000
Appleton	Off-Sale Only	----	2,683	428,620	308,565	120,055	28.0%	92,532	27,523	----	----	27,523	6.4%	10,000
Audubon	On- & Off-Sale	----	487	575,064	349,478	225,586	39.2%	227,202	(1,616)	11,399	13,438	(3,655)	-0.6%	5,000
Avoca	On- & Off-Sale	----	122	263,727	138,482	125,245	47.5%	106,751	18,494	4,793	377	22,910	8.7%	----
Bagley	Off-Sale Only	----	1,247	805,935	630,564	175,371	21.8%	150,540	24,831	1,482	----	26,313	3.3%	15,000
Balaton	On- & Off-Sale	----	602	443,981	249,557	194,424	43.8%	165,886	28,538	7,099	----	35,637	8.0%	70,000
Barnesville	Off-Sale Only	----	2,317	344,664	270,904	73,760	21.4%	61,867	11,893	2,002	----	13,895	4.0%	6,000
Barnum	On- & Off-Sale	----	588	480,899	250,140	230,759	48.0%	178,655	52,104	981	----	53,085	11.0%	9,000
Battle Lake	Off-Sale Only	----	773	937,750	673,071	264,679	28.2%	183,033	81,646	16,192	20,856	76,982	8.2%	20,000
Baudette	On- & Off-Sale	----	1,059	1,088,076	690,541	397,535	36.5%	309,926	87,609	8,295	----	95,904	8.8%	131,716
Beaver Bay	On- & Off-Sale	----	181	389,582	195,583	193,999	49.8%	163,260	30,739	8,803	----	39,542	10.1%	13,000
Bemidji	Off-Sale Only	----	13,143	4,199,549	3,113,560	1,085,989	25.9%	711,710	374,279	18,538	----	392,817	9.4%	566,889
Benson	On- & Off-Sale	----	3,393	1,051,487	673,122	378,365	36.0%	357,589	20,776	7,462	----	28,238	2.7%	60,000
Bertha	On- & Off-Sale	----	469	241,270	131,577	109,693	45.5%	107,776	1,917	2,909	----	4,826	2.0%	----
Big Falls	On- & Off-Sale	----	267	269,152	149,657	119,495	44.4%	128,607	(9,112)	10,711	----	1,599	0.6%	6,000
Big Lake	Off-Sale Only	----	9,277	2,710,819	2,044,441	666,378	24.6%	489,675	176,703	10,711	104,286	72,417	2.7%	180,000
Biscay	On- & Off-Sale	[99]	----	----	----	----	----	----	----	----	----	----	----	----
Blackduck	On- & Off-Sale	----	718	685,303	441,246	244,057	35.6%	236,149	7,908	4,831	4,721	8,018	1.2%	42,988
Blue Earth	Off-Sale Only	----	3,440	1,237,973	931,234	306,739	24.8%	227,503	79,236	28,579	27,612	80,203	6.5%	10,000
Boyd	On- & Off-Sale	----	176	279,844	147,124	132,720	47.4%	133,852	(1,132)	12,645	----	11,513	4.1%	----
Braham	Off-Sale Only	----	1,660	1,118,304	853,543	264,761	23.7%	241,704	23,057	3,614	----	26,671	2.4%	15,000
Brandon	On- & Off-Sale	----	441	481,493	266,667	214,826	44.6%	176,732	38,094	12,941	----	51,035	10.6%	45,000
Brooklyn Center	Off-Sale Only	----	27,907	5,474,634	4,125,816	1,348,818	24.6%	1,031,763	317,055	66,494	----	383,549	7.0%	125,000
Brownsville	On- & Off-Sale	----	716	481,934	257,795	224,139	46.5%	225,314	(1,175)	7,350	977	5,198	1.1%	12,708
Browns Valley	On- & Off-Sale	[10]	638	361,661	185,003	176,658	48.8%	147,030	29,628	7,395	----	37,023	10.2%	7,000
Buffalo	Off-Sale Only	----	13,950	3,367,690	2,362,941	1,004,749	29.8%	652,614	352,135	9,455	116,315	245,275	7.3%	400,000
Buffalo Lake	On- & Off-Sale	----	738	400,529	251,144	149,385	37.3%	163,060	(13,675)	22,440	----	8,765	2.2%	----
Butterfield	Off-Sale Only	----	517	207,099	147,526	59,573	28.8%	52,033	7,540	1,459	----	8,999	4.3%	----
Caledonia	Off-Sale Only	----	2,923	506,112	388,926	117,186	23.2%	94,705	22,481	----	256	22,225	4.4%	19,458
Callaway	On- & Off-Sale	----	208	430,987	216,015	214,972	49.9%	194,712	20,260	3,537	----	23,797	5.5%	(296)
Cambridge	Off-Sale Only	----	7,615	3,928,778	2,989,776	939,002	23.9%	562,332	376,670	60,120	45,951	390,839	9.9%	220,000
Canton	On- & Off-Sale	----	318	87,711	71,817	15,894	18.1%	34,984	(19,090)	6,097	----	(12,993)	-14.8%	----
Clarissa	On- & Off-Sale	----	620	370,196	218,788	151,408	40.9%	144,088	7,320	3,931	----	11,251	3.0%	10,000
Clearbrook	On- & Off-Sale	----	546	405,501	231,721	173,780	42.9%	156,587	17,193	5,803	389	22,607	5.6%	5,000
Cleveland	On- & Off-Sale	----	708	206,220	121,992	84,228	40.8%	103,334	(19,106)	22,916	843	2,967	1.4%	----
Clontarf	On- & Off-Sale	----	154	319,596	187,456	132,140	41.3%	127,598	4,542	----	----	4,542	1.4%	1,793
Columbia Heights	Off-Sale Only	----	18,124	6,722,390	5,144,882	1,577,508	23.5%	1,308,944	268,564	48,409	48,381	268,592	4.0%	214,700
Cook	Off-Sale Only	----	586	1,261,650	948,979	312,671	24.8%	181,805	130,866	6,702	----	137,568	10.9%	173,522
Cottonwood	On- & Off-Sale	----	1,170	518,030	310,652	207,378	40.0%	212,563	(5,185)	50	109	(5,244)	-1.0%	----
Cromwell	On- & Off-Sale	----	212	444,008	259,065	184,943	41.7%	176,235	8,708	11,193	3,426	16,475	3.7%	5,000
Dalton	Off-Sale Only	----	247	276,546	218,579	57,967	21.0%	55,447	2,520	1,103	----	3,623	1.3%	----
Danvers	On- & Off-Sale	----	95	400,562	208,163	192,399	48.0%	180,273	12,126	6,955	----	19,081	4.8%	20,000
Darwin	Off-Sale Only	----	302	383,327	312,185	71,142	18.6%	74,210	(3,068)	8,218	----	5,150	1.3%	----
Dassel	Off-Sale Only	----	1,333	1,016,142	810,585	205,557	20.2%	239,966	(34,409)	6,520	41,752	(69,641)	-6.9%	----
Dawson	Off-Sale Only	----	1,419	381,104	269,582	111,522	29.3%	110,744	778	786	----	1,564	0.4%	100,000
De Graff	On- & Off-Sale	----	129	310,670	169,054	141,616	45.6%	129,829	11,787	----	----	11,787	3.8%	20,000
Delano	Off-Sale Only	----	5,222	2,128,155	1,577,748	550,407	25.9%	390,973	159,434	21,839	60	181,213	8.5%	77,625
Delavan	On- & Off-Sale	----	180	206,405	98,250	108,155	52.4%	107,651	504	10,573	----	11,077	5.4%	----

Table 5
Comparison of City Liquor Store Operations - 2007

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	
Detroit Lakes	Off-Sale Only	----	8,283	4,552,579	3,469,567	1,083,012	23.8%	360,336	722,676	102,165	72,490	752,351	16.5%	570,000
Dundee	On- & Off-Sale	----	92	180,771	93,774	86,997	48.1%	101,247	(14,250)	4,935	----	(9,315)	-5.2%	----
Eagle Bend	On- & Off-Sale	----	606	289,925	179,223	110,702	38.2%	122,790	(12,088)	16,528	----	4,440	1.5%	2,798
Eden Prairie	Off-Sale Only	----	62,090	10,731,969	7,802,761	2,929,208	27.3%	1,796,907	1,132,301	57,179	20,593	1,168,887	10.9%	800,000
Edina	Off-Sale Only	----	47,090	11,436,175	8,415,718	3,020,457	26.4%	1,946,280	1,074,177	----	----	1,074,177	9.4%	1,061,200
Elizabeth	Off-Sale Only	----	174	318,506	225,835	92,671	29.1%	88,986	3,685	229	----	3,914	1.2%	----
Elk River	Off-Sale Only	----	23,187	6,043,088	4,318,304	1,724,784	28.5%	931,356	793,428	133,166	51,938	874,656	14.5%	267,700
Ellendale	On- & Off-Sale	----	651	193,455	195,120	148,335	43.2%	150,901	(2,566)	1,178	----	(1,388)	-0.6%	----
Ellsworth	On- & Off-Sale	----	518	217,668	125,284	92,384	42.4%	102,229	(9,845)	6,315	----	(3,530)	-1.6%	----
Elmore	Off-Sale Only	----	658	139,183	112,404	26,779	19.2%	24,570	2,209	754	----	2,963	2.1%	20
Erhard	Off-Sale Only	----	137	287,342	218,713	68,629	23.9%	73,065	(4,436)	3,847	----	(589)	-0.2%	----
Fairfax	On- & Off-Sale	----	1,257	522,977	300,718	222,259	42.5%	230,879	(8,620)	9,449	----	829	0.2%	----
Fairmont	Off-Sale Only	----	10,675	2,593,251	1,889,635	703,616	27.1%	321,117	382,499	50,429	----	432,928	16.7%	200,000
Farmington	Off-Sale Only	----	18,589	4,263,245	3,222,220	1,041,025	24.4%	945,366	95,659	4,511	----	100,170	2.3%	58,000
Fergus Falls	Off-Sale Only	----	13,971	4,631,189	3,432,772	1,198,417	25.9%	825,340	373,077	34,155	63,107	344,125	7.4%	277,244
Fifty Lakes	On- & Off-Sale	----	403	430,651	192,002	238,649	55.4%	207,854	30,795	753	----	31,548	7.3%	----
Finlayson	On- & Off-Sale	----	332	507,139	293,456	213,683	42.1%	160,436	53,247	2,382	----	55,629	11.0%	----
Forestburg	On- & Off-Sale	----	236	253,314	104,238	149,076	58.9%	101,506	47,570	8,648	1,949	54,269	21.4%	----
Foreston	On- & Off-Sale	----	507	376,685	172,121	204,564	54.3%	204,819	(255)	22,967	1,390	21,322	5.7%	805
Frazee	On- & Off-Sale	----	1,364	648,323	408,812	239,511	36.9%	216,904	22,607	181	474	22,314	3.4%	----
Fridley	Off-Sale Only	----	26,459	5,252,910	4,000,159	1,252,751	23.8%	920,352	332,399	9,220	----	341,619	6.5%	500,000
Gilman	On- & Off-Sale	----	231	389,548	190,205	199,343	51.2%	165,118	34,225	24,107	3,496	54,836	14.1%	----
Glencoe	Off-Sale Only	----	5,751	1,137,318	869,066	268,252	23.6%	145,990	122,262	1,811	7,013	117,060	10.3%	110,000
Glenwood	Off-Sale Only	----	2,629	1,086,573	837,241	249,332	22.9%	174,663	74,669	3,295	----	77,964	7.2%	39,000
Goodridge	On- & Off-Sale	----	119	252,969	125,940	127,029	50.2%	125,809	1,220	6,614	----	7,834	3.1%	----
Grand Marais	Off-Sale Only	----	1,414	1,467,139	984,464	482,675	32.9%	250,262	232,413	15,268	----	247,681	16.9%	200,000
Granite Falls	Off-Sale Only	----	3,041	817,513	605,777	211,736	25.9%	152,868	58,868	20,492	21,446	57,914	7.1%	58,008
Hackensack	On- & Off-Sale	----	311	997,378	718,515	278,863	28.0%	281,556	(2,693)	579	36,403	(38,517)	-3.9%	8,800
Hadley	On- & Off-Sale	----	61	218,027	102,937	115,090	52.8%	113,103	1,987	12,169	34	14,122	6.5%	----
Hanley Falls	On- & Off-Sale	----	302	244,615	129,171	115,444	47.2%	100,822	14,622	5,831	----	20,453	8.4%	4,313
Hanska	On- & Off-Sale	----	410	300,331	180,903	119,428	39.8%	124,278	(4,850)	13,008	----	8,158	2.7%	----
Hawley	Off-Sale Only	----	1,924	674,538	510,071	164,467	24.4%	146,290	18,177	144	----	18,321	2.7%	10,000
Herman	On- & Off-Sale	----	420	339,334	190,706	148,628	43.8%	132,479	16,149	----	1,769	14,380	4.2%	----
Heron Lake	On- & Off-Sale	----	759	344,745	189,106	155,639	45.1%	151,670	3,969	477	5,335	(889)	-0.3%	----
Hinckley	On- & Off-Sale	----	1,435	1,836,298	1,175,973	660,325	36.0%	448,024	212,301	18,123	35,685	194,739	10.6%	162,099
Hittidale	On- & Off-Sale	----	177	366,142	190,295	175,847	48.0%	157,531	18,316	----	----	18,316	5.0%	----
Holdingford	On- & Off-Sale	----	768	321,326	177,745	143,581	44.7%	152,004	(8,423)	16,573	----	8,150	2.5%	----
Houston	On- & Off-Sale	[21]	1,003	111,651	71,237	40,414	36.2%	72,604	(32,190)	15,122	----	(17,068)	-15.3%	79,447
Howard Lake	On- & Off-Sale	----	1,994	820,353	569,639	250,714	30.6%	301,321	(50,607)	2,657	17,459	(50,409)	-8.0%	----
Hutchinson	Off-Sale Only	----	14,021	4,542,942	3,500,433	1,042,509	22.9%	730,185	312,324	8,356	56,316	264,364	5.8%	321,500
Isanti	Off-Sale Only	----	5,485	1,975,523	1,520,366	455,157	23.0%	297,135	158,022	39,870	121,779	76,113	3.9%	197,135
Isle	On- & Off-Sale	----	829	927,917	593,313	334,604	36.1%	392,315	(57,711)	----	1,432	(59,143)	-6.4%	----
Ivanhoe	On- & Off-Sale	----	616	384,305	219,425	164,880	42.9%	156,022	8,858	----	421	8,437	2.2%	1,000
Jackson	Off-Sale Only	----	3,450	797,989	619,147	178,842	22.4%	144,149	34,693	10,646	----	45,339	5.7%	30,000
Kasson	Off-Sale Only	----	5,520	977,770	749,701	228,069	23.3%	186,137	41,932	8,383	65	50,250	5.1%	16,500
Kellher	On- & Off-Sale	----	310	380,383	212,122	168,261	44.2%	163,472	4,789	331	----	5,120	1.3%	----
Kellogg	On- & Off-Sale	----	477	132,732	66,405	66,327	50.0%	102,812	(36,485)	11,469	----	(25,016)	-18.8%	----
Kenyon	On- & Off-Sale	----	1,704	531,306	316,237	215,069	40.5%	265,344	(50,275)	45,191	----	(5,084)	-1.0%	----
Kiesler	Off-Sale Only	----	499	161,478	106,209	55,269	34.2%	51,497	3,772	----	----	3,772	2.3%	----
Lake Benton	On- & Off-Sale	----	670	256,964	154,181	102,783	40.0%	91,988	10,795	1,266	----	12,061	4.7%	----
Lake Park	On- & Off-Sale	----	832	633,099	374,101	258,998	40.9%	250,429	(10,998)	7,567	----	15,626	2.5%	20,000
Lake Wilson	On- & Off-Sale	----	252	206,784	106,369	100,415	48.6%	111,413	(10,998)	5,033	142	(6,107)	-3.0%	----
Lakefield	Off-Sale Only	----	1,684	294,506	205,916	88,590	30.1%	88,753	(163)	7,546	----	7,383	2.5%	(29)

Table 5
Comparison of City Liquor Store Operations - 2007

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	
Lakeville	Off-Sale Only	---	53,829	13,022,120	9,707,399	3,314,721	25.5%	2,003,325	1,311,396	947,491	161,716	2,097,171	16.1%	433,276
Lancaster	On- & Off-Sale	---	331	195,553	129,116	66,437	34.0%	79,466	(13,029)	488	---	(12,541)	-6.4%	(15,000)
Le Center	On- & Off-Sale	---	2,370	879,972	541,294	338,678	38.5%	267,335	71,343	5,091	---	76,434	8.7%	75,000
Lewisville	On- & Off-Sale	---	246	188,570	99,995	88,575	47.0%	106,923	(18,348)	7,536	---	(10,812)	-5.7%	---
Lexington	Off-Sale Only	---	1,997	2,546,744	2,078,240	468,504	18.4%	412,127	56,377	11,149	31,117	36,409	1.4%	80,000
Lindstrom	On- & Off-Sale	---	3,991	2,080,436	1,485,934	594,502	28.6%	552,247	42,255	36,285	---	78,540	3.8%	125,177
Lismore	On- & Off-Sale	[21]	214	114,946	73,191	41,755	36.3%	65,172	(23,417)	7,552	2,008	(17,873)	-15.5%	---
Litchfield	Off-Sale Only	---	6,871	1,719,976	1,331,494	388,482	22.6%	253,767	134,715	23,058	---	157,773	9.2%	59,000
Littletfork	On- & Off-Sale	---	703	387,834	223,338	164,496	42.4%	134,050	30,446	3,355	---	33,801	8.7%	27,000
Long Prairie	Off-Sale Only	---	3,043	1,073,804	810,560	263,244	24.5%	151,373	111,871	14,761	---	126,632	11.8%	92,181
Longville	On- & Off-Sale	---	178	1,171,999	788,865	383,134	32.7%	336,308	46,826	29,980	32,158	44,648	3.8%	22,181
Lonsdale	Off-Sale Only	---	2,819	1,217,398	968,816	248,582	20.4%	307,802	(59,220)	157,746	---	98,526	8.1%	(200,000)
Luverne	Off-Sale Only	---	4,593	882,122	611,140	270,982	30.7%	205,323	65,659	8,713	335	74,037	8.4%	38,000
Madelia	Off-Sale Only	---	2,283	304,591	213,941	90,650	29.8%	47,822	42,828	8,299	---	51,127	16.8%	35,000
Madison	Off-Sale Only	---	1,681	388,599	276,196	112,403	28.9%	93,565	18,838	2,463	---	21,301	5.5%	---
Mahomen	On- & Off-Sale	---	1,171	966,914	622,705	344,209	35.6%	323,699	20,510	52,482	---	72,992	7.5%	---
Maple Lake	Off-Sale Only	---	1,987	1,028,377	781,570	246,807	24.0%	230,172	16,635	11,456	---	28,091	2.7%	20,000
Mapleton	On- & Off-Sale	---	1,640	661,693	375,514	286,179	43.2%	262,235	23,944	24,513	---	48,457	7.3%	---
Marshall	Off-Sale Only	---	13,040	3,455,336	2,557,226	898,110	26.0%	343,586	554,524	55,206	223,061	386,669	11.2%	419,265
Mazeppa	On- & Off-Sale	---	783	359,387	230,701	128,686	35.8%	128,289	397	20,688	---	21,085	5.9%	25,000
Medford	On- & Off-Sale	---	1,159	487,699	248,919	238,780	49.0%	201,430	37,350	15,364	---	52,714	10.8%	---
Menahga	On- & Off-Sale	---	1,231	852,314	484,082	368,232	43.2%	261,030	107,202	1,450	5,197	103,455	12.1%	50,000
Mentor	On- & Off-Sale	---	126	430,926	212,646	218,280	50.7%	168,111	50,169	3,741	---	53,910	12.5%	55,987
Milaca	Off-Sale Only	---	2,775	1,555,630	1,168,864	386,766	24.9%	275,759	111,007	32,621	32,772	110,856	7.1%	25,000
Millerville	On- & Off-Sale	---	114	300,348	176,699	123,649	41.2%	131,828	(8,179)	3,498	---	(4,681)	-1.6%	16,400
Miltona	On- & Off-Sale	---	333	607,247	353,595	253,652	41.8%	241,577	12,075	4,969	---	17,044	2.8%	---
Montevideo	Off-Sale Only	---	5,467	1,847,274	1,380,278	466,996	25.3%	351,435	115,561	629	99	116,091	6.3%	90,000
Monticello	Off-Sale Only	---	11,253	3,769,210	2,766,144	1,003,066	26.6%	644,857	358,209	102,297	---	460,506	12.2%	330,891
Moose Lake	On- & Off-Sale	---	2,258	911,529	617,953	293,576	32.2%	306,165	(12,589)	---	54,383	(66,972)	-7.3%	---
Mora	Off-Sale Only	---	3,699	2,230,868	1,683,024	547,844	24.6%	294,746	253,098	23,624	---	276,722	12.4%	270,000
Morris	Off-Sale Only	---	5,223	1,444,973	1,098,212	346,761	24.0%	212,014	134,747	20,489	---	155,236	10.7%	135,000
Morton	On- & Off-Sale	---	420	272,712	158,126	114,586	42.0%	121,709	(7,123)	5,119	---	(2,004)	-0.7%	15,000
Mound	Off-Sale Only	---	9,753	2,525,958	1,855,328	670,630	26.5%	493,336	177,294	---	54,528	122,766	4.9%	---
Nevis	On- & Off-Sale	---	387	494,883	258,613	236,270	47.7%	201,589	34,681	3,411	---	38,092	7.7%	22,218
New York Mills	On- & Off-Sale	---	1,195	745,543	477,387	268,156	36.0%	222,467	45,689	4,260	---	49,949	6.7%	58,500
Nisswa	On- & Off-Sale	---	2,047	2,752,225	1,912,565	839,660	30.5%	651,912	187,748	---	---	187,748	6.8%	150,000
North Branch	Off-Sale Only	---	10,462	1,994,155	1,470,560	523,595	26.3%	384,166	139,429	4,534	38,524	105,439	5.3%	106,785
Northfield	Off-Sale Only	---	19,859	2,624,534	1,910,121	714,413	27.2%	534,133	180,280	27,208	---	207,488	7.9%	125,000
Northome	Off-Sale Only	---	236	57,020	43,491	13,529	23.7%	22,503	(8,974)	4,399	18,688	(23,263)	-40.8%	---
Ogema	On- & Off-Sale	---	118	380,831	227,456	153,375	40.3%	109,756	43,619	4,416	---	48,035	12.6%	75,068
Ogilvie	On- & Off-Sale	---	477	422,773	265,008	157,765	37.3%	152,770	4,995	6,493	---	11,488	2.7%	1,806
Okabena	On- & Off-Sale	---	178	262,473	143,445	119,028	45.3%	140,442	(21,414)	12,495	65	(8,984)	-3.4%	---
Olivia	On- & Off-Sale	---	2,559	837,054	591,693	245,361	29.3%	259,016	(13,655)	16,331	---	2,676	0.3%	10,000
Orr	On- & Off-Sale	---	236	547,041	315,674	231,367	42.3%	209,608	21,759	4,251	---	26,010	4.8%	49,500
Osakis	On- & Off-Sale	---	1,608	625,725	350,295	275,430	44.0%	221,939	53,491	26,635	---	80,126	12.8%	35,000
Palisade	On- & Off-Sale	---	146	386,069	275,877	110,192	28.5%	145,884	(35,692)	15,669	---	(20,023)	-5.2%	---
Park Rapids	Off-Sale Only	---	3,508	2,829,849	2,161,442	668,407	23.6%	410,835	257,572	46,307	---	303,879	10.7%	529,875
Parkers Prairie	On- & Off-Sale	---	1,031	576,178	390,654	185,524	32.2%	182,920	2,604	2,481	42,191	(37,106)	-6.4%	---
Paynesville	Off-Sale Only	---	2,299	777,161	609,688	167,473	21.5%	148,195	19,278	5,551	---	24,829	3.2%	23,000
Pelican Rapids	Off-Sale Only	---	2,423	842,486	631,267	211,219	25.1%	152,596	58,623	---	---	58,623	7.0%	40,000
Perham	Off-Sale Only	---	2,755	1,530,079	1,111,220	418,859	27.4%	203,386	215,473	23,153	27,628	210,998	13.8%	182,000
Pine City	Off-Sale Only	---	3,275	1,639,921	1,192,840	447,081	27.3%	365,260	81,821	7,649	8,711	80,759	4.9%	50,000
Pipestone	Off-Sale Only	---	4,333	1,135,025	822,771	312,254	27.5%	163,690	148,564	28,078	---	176,642	15.6%	50,000

Table 5
Comparison of City Liquor Store Operations - 2007

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	
Plainview	On- & Off-Sale	---	3,405	586,243	379,950	206,293	35.2%	202,191	4,102	18,731	---	22,833	3.9%	---
Princeton	Off-Sale Only	---	4,517	2,526,709	1,932,383	594,326	23.5%	387,392	206,934	55,267	---	262,201	10.4%	8,900
Proctor	Off-Sale Only	---	2,845	864,643	666,267	198,376	22.9%	173,457	24,919	41	2,762	22,198	2.6%	3,000
Randall	On- & Off-Sale	---	596	521,444	334,262	187,182	35.9%	170,324	16,858	7,940	---	24,798	4.8%	---
Ranier	On- & Off-Sale	---	171	388,602	180,796	207,806	53.5%	195,195	12,611	1,398	---	14,009	3.6%	20,000
Redwood Falls	Off-Sale Only	---	5,271	1,575,167	1,197,727	377,440	24.0%	285,429	92,011	26,868	38,869	80,010	5.1%	75,000
Remer	On- & Off-Sale	---	366	492,734	297,201	195,533	39.7%	175,375	20,158	---	---	20,158	4.1%	30,000
Richfield	Off-Sale Only	---	33,107	10,775,418	8,216,012	2,559,406	23.8%	1,940,408	618,998	21,136	---	640,134	5.9%	673,180
Robbinsdale	Off-Sale Only	---	13,551	2,159,658	1,598,697	560,961	26.0%	491,134	69,827	13,457	---	83,284	3.9%	50,000
Rogers	On- & Off-Sale	---	6,971	3,193,508	2,180,924	1,012,584	31.7%	710,007	302,577	8,171	56,627	254,121	8.0%	102,971
Roseau	Off-Sale Only	---	2,869	1,445,567	1,041,045	404,522	28.0%	221,009	183,513	2,499	---	186,012	12.9%	230,000
Round Lake	Off-Sale Only	---	414	115,950	89,145	26,805	23.1%	27,563	(758)	2,294	---	1,536	1.3%	---
Rush City	On- & Off-Sale	---	3,048	709,465	517,587	191,878	27.0%	200,286	(8,408)	21,904	---	13,496	1.9%	5,000
Rushford	On- & Off-Sale	---	1,777	358,071	227,684	130,387	36.4%	162,642	(32,255)	9,564	---	(22,691)	-6.3%	30,000
Russell	On- & Off-Sale	---	339	278,028	158,873	119,155	42.9%	118,750	405	10,374	---	10,779	2.9%	12,500
Sacred Heart	On- & Off-Sale	---	510	426,027	248,637	177,390	41.6%	173,544	3,846	9,944	1,232	12,558	2.9%	---
Sauk Rapids	Off-Sale Only	---	12,885	2,190,288	1,739,233	451,055	20.6%	377,431	73,624	38,564	---	112,188	5.1%	15,000
Savage	Off-Sale Only	---	25,293	6,123,185	4,576,037	1,547,148	25.3%	998,320	548,828	102,571	103,525	547,874	8.9%	425,000
Sebeka	On- & Off-Sale	---	677	495,219	278,127	217,092	43.8%	177,519	39,573	9,483	---	49,056	9.9%	50,000
Sherburn	On- & Off-Sale	---	1,016	696,837	436,345	260,492	37.4%	229,187	31,305	2,924	---	34,229	4.9%	10,000
Shorewood	Off-Sale Only	[21]	7,611	1,784,266	1,300,438	483,828	27.1%	585,099	(101,271)	406,444	---	305,173	17.1%	40,000
Silver Bay	On- & Off-Sale	---	1,993	888,166	513,877	374,289	42.1%	283,452	90,837	36,164	---	127,001	14.3%	63,501
Silver Lake	On- & Off-Sale	---	810	545,782	302,284	243,498	44.6%	238,854	4,644	3,587	---	8,231	1.5%	(11,545)
Sleepy Eye	Off-Sale Only	---	3,581	429,053	310,424	118,629	27.6%	122,999	(4,370)	5,320	---	950	0.2%	---
South Haven	On- & Off-Sale	---	208	296,149	149,760	146,389	49.4%	139,591	6,798	3,684	---	10,482	3.5%	12,418
Spring Grove	On- & Off-Sale	---	1,288	352,883	210,191	142,692	40.4%	169,640	(26,948)	3,092	---	(23,856)	-6.8%	(2,296)
Spring Lake Park	Off-Sale Only	---	6,690	2,697,103	2,071,117	625,986	23.2%	615,642	10,344	41,886	10,044	42,186	1.6%	150,000
Stacy	On- & Off-Sale	---	1,378	2,325,686	1,520,861	804,825	34.6%	724,393	80,432	18,286	92,625	6,093	0.3%	14,529
St. Anthony	Off-Sale Only	---	8,500	6,187,185	4,711,506	1,475,679	23.9%	985,377	490,302	8,558	43,286	455,574	7.4%	430,000
St. Francis	Off-Sale Only	---	7,473	1,956,503	1,511,836	444,667	22.7%	333,761	110,906	25,696	---	136,602	7.0%	41,550
St. Hilaire	On- & Off-Sale	---	275	454,968	250,005	204,963	45.0%	196,275	8,688	5,480	---	14,168	3.1%	23,294
St. James	Off-Sale Only	---	4,625	875,694	617,506	258,188	29.5%	151,274	106,914	10,325	---	117,239	13.4%	65,641
St. Leo	On- & Off-Sale	---	96	126,123	50,966	75,157	59.6%	66,652	8,505	993	---	9,498	7.5%	3,000
Thief River Falls	Off-Sale Only	---	8,515	3,633,873	2,808,158	825,715	22.7%	504,001	321,714	25,964	184	347,494	9.6%	261,944
Tracy	On- & Off-Sale	---	2,153	687,957	421,929	266,028	38.7%	323,269	(57,241)	45,075	776	(12,942)	-1.9%	(75,000)
Twin Valley	On- & Off-Sale	---	795	563,883	327,011	236,872	42.0%	241,233	(4,361)	2,337	---	(2,024)	-0.4%	10,000
Two Harbors	Off-Sale Only	---	3,696	1,784,888	1,291,511	493,377	27.6%	277,213	216,164	12,147	---	228,311	12.8%	312,432
Ulen	On- & Off-Sale	---	539	321,265	168,182	153,083	47.7%	122,682	30,401	---	---	30,401	9.5%	25,000
Underwood	Off-Sale Only	---	338	335,251	255,000	80,251	23.9%	73,266	6,985	1,046	---	8,031	2.4%	18,000
Vergas	Off-Sale Only	---	330	523,465	384,845	138,620	26.5%	82,029	56,591	19,357	---	75,948	14.5%	25,500
Vermdale	On- & Off-Sale	---	555	248,951	126,195	122,756	49.3%	105,250	17,506	4,781	---	22,287	9.0%	4,386
Vesta	On- & Off-Sale	---	319	214,988	101,281	113,707	52.9%	120,836	(7,129)	64	---	(7,065)	-3.3%	---
Wadena	Off-Sale Only	---	4,199	1,464,693	1,106,274	358,419	24.5%	216,571	141,848	7,208	---	149,056	10.2%	100,000
Waldorf	On- & Off-Sale	---	225	254,343	122,811	131,532	51.7%	127,488	4,044	6,051	---	10,095	4.0%	9,203
Walker	On- & Off-Sale	---	1,125	842,905	636,915	205,990	24.4%	128,284	77,706	601	---	78,307	9.3%	60,000
Walnut Grove	On- & Off-Sale	---	693	439,768	223,722	216,046	49.1%	185,764	30,282	3,043	---	33,325	7.6%	7,489
Warroad	Off-Sale Only	---	1,722	1,218,629	887,281	331,348	27.2%	187,786	143,562	---	---	143,562	11.8%	80,000
Waverly	On- & Off-Sale	---	1,028	900,284	633,065	267,219	29.7%	220,188	47,031	525	11,407	36,149	4.0%	---
Wayzata	On- & Off-Sale	---	4,145	3,180,395	1,850,014	1,330,381	41.8%	1,112,229	218,152	18,287	---	236,439	7.4%	237,000
Wells	On- & Off-Sale	---	2,491	677,270	431,290	245,980	36.3%	224,111	21,869	20,599	504	41,964	6.2%	20,000
West Concord	On- & Off-Sale	---	829	345,901	187,077	158,824	45.9%	152,915	5,909	4,165	---	9,713	2.8%	---
Williams	On- & Off-Sale	[99]	---	---	---	---	---	---	---	---	---	---	---	---
Wilmont	On- & Off-Sale	---	313	268,150	137,948	130,202	48.6%	115,986	14,216	1,755	---	15,971	6.0%	---

Table 5
Comparison of City Liquor Store Operations - 2007

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	
Windom	Off-Sale Only	----	4,422	1,323,829	942,601	381,228	28.8%	3E+005	9E+004	----	----	9E+004	7.1%	70,000
Winton	On- & Off-Sale	[0]	167	288,207	123,802	164,405	57.0%	155,257	9,148	65	1,722	7,491	2.6%	13,400
Wolf Lake	On- & Off-Sale	----	49	357,597	189,787	167,810	46.9%	148,259	19,551	21,509	4,017	37,043	10.4%	15,000
Worthington	Off-Sale Only	----	11,379	2,106,727	1,573,447	533,280	25.3%	307,134	226,146	15,803	----	241,949	11.5%	160,902
Off-Sale Only			805,800	\$224,134,099	\$167,838,212	\$56,295,887	25.1%	\$38,558,629	\$17,737,258	\$3,432,167	\$1,621,261	\$19,548,164	8.7%	\$14,039,794
On- & Off-Sale			104,222	\$67,541,132	\$41,074,015	\$26,467,117	39.2%	\$24,257,892	\$2,209,225	\$1,085,427	\$435,542	\$2,859,110	4.2%	\$2,266,862
All Stores			910,022	\$291,675,231	\$208,912,227	\$82,763,004	28.4%	\$62,816,521	\$19,946,483	\$4,517,594	\$2,056,803	\$22,407,274	7.7%	\$16,306,656

Footnotes: [0] Cash basis of accounting.
[21] Discontinued liquor operations.
[99] Failed to report in 2007.

Table 6
Comparison of City Liquor Store Operations - 2007
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	---	53,829	\$13,022,120	\$9,707,399	\$3,314,721	25.5%	\$2,003,325	\$1,311,396	\$947,491	\$161,716	\$2,097,171	16.1%	\$433,276
2	Edina	Off-Sale Only	---	47,090	11,436,175	8,415,718	3,020,457	26.4%	1,946,280	1,074,177	---	---	1,074,177	9.4%	1,061,200
3	Richfield	Off-Sale Only	---	33,107	10,775,418	8,216,012	2,559,406	23.8%	1,940,408	618,998	21,136	---	640,134	5.9%	673,180
4	Eden Prairie	Off-Sale Only	---	62,090	10,731,969	7,802,761	2,929,208	27.3%	1,796,907	1,132,301	57,179	20,593	1,168,887	10.9%	800,000
5	Apple Valley	Off-Sale Only	---	49,456	6,974,113	5,034,605	1,939,508	27.8%	1,212,725	726,783	120,923	---	847,706	12.2%	440,000
6	Columbia Heights	Off-Sale Only	---	18,124	6,722,390	5,144,882	1,577,508	23.5%	1,308,944	268,564	48,409	48,381	268,592	4.0%	214,700
7	St. Anthony	Off-Sale Only	---	8,500	6,187,185	4,711,506	1,475,679	23.9%	985,377	490,302	8,558	43,286	455,574	7.4%	430,000
8	Savage	Off-Sale Only	---	25,293	6,123,185	4,576,037	1,547,148	25.3%	998,320	548,828	102,571	103,525	547,874	8.9%	425,000
9	Elk River	Off-Sale Only	---	23,187	6,043,088	4,318,304	1,724,784	28.5%	931,356	793,428	133,166	51,938	874,656	14.5%	267,700
10	Brooklyn Center	Off-Sale Only	---	27,907	5,474,634	4,125,816	1,348,818	24.6%	1,031,763	317,055	66,494	---	383,549	7.0%	125,000
11	Fridley	Off-Sale Only	---	26,459	5,252,910	4,000,159	1,252,751	23.8%	920,352	332,399	9,220	---	341,619	6.5%	500,000
12	Alexandria	Off-Sale Only	---	11,481	4,648,720	3,672,855	975,865	21.0%	600,049	375,816	4,485	5,196	375,105	8.1%	400,000
13	Fergus Falls	Off-Sale Only	---	13,971	4,631,189	3,432,772	1,198,417	25.9%	825,340	373,077	34,155	63,107	344,125	7.4%	277,244
14	Detroit Lakes	Off-Sale Only	---	8,283	4,552,579	3,469,567	1,083,012	23.8%	360,336	722,676	102,165	72,490	752,351	16.5%	570,000
15	Hutchinson	Off-Sale Only	---	14,021	4,542,942	3,500,433	1,042,509	22.9%	730,185	312,324	8,356	56,316	264,364	5.8%	321,500
16	Farmington	Off-Sale Only	---	18,589	4,263,245	3,222,220	1,041,025	24.4%	945,366	95,659	4,511	---	100,170	2.3%	58,000
17	Bemidji	Off-Sale Only	---	13,143	4,199,549	3,113,560	1,085,989	25.9%	711,710	374,279	18,538	---	392,817	9.4%	566,889
18	Cambridge	Off-Sale Only	---	7,615	3,928,778	2,989,776	939,002	23.9%	562,332	376,670	60,120	45,951	390,839	9.9%	220,000
19	Monticello	Off-Sale Only	---	11,253	3,769,210	2,766,144	1,003,066	26.6%	644,857	358,209	102,297	---	460,506	12.2%	330,891
20	Thief River Falls	Off-Sale Only	---	8,515	3,633,873	2,808,158	825,715	22.7%	504,001	321,714	25,964	184	347,494	9.6%	261,944
21	Anoka	Off-Sale Only	---	18,038	3,496,489	2,649,455	847,034	24.2%	710,360	136,674	62,276	---	198,950	5.7%	160,000
22	Marshall	Off-Sale Only	---	13,040	3,455,336	2,557,226	898,110	26.0%	343,586	554,524	55,206	223,061	386,669	11.2%	419,265
23	Buffalo	Off-Sale Only	---	13,950	3,367,690	2,362,941	1,004,749	29.8%	652,614	352,135	9,455	116,315	245,275	7.3%	400,000
24	Rogers	On- & Off-Sale	---	6,971	3,193,508	2,180,924	1,012,584	31.7%	710,007	302,577	8,171	56,627	254,121	8.0%	102,971
25	Wayzata	On- & Off-Sale	---	4,145	3,180,395	1,850,014	1,330,381	41.8%	1,112,229	218,152	18,287	---	236,439	7.4%	237,000
26	Park Rapids	Off-Sale Only	---	3,508	2,829,849	2,161,442	668,407	23.6%	410,835	257,572	46,307	---	303,879	10.7%	529,875
27	Nisswa	On- & Off-Sale	---	2,047	2,752,225	1,912,565	839,660	30.5%	651,912	187,748	---	---	187,748	6.8%	150,000
28	Big Lake	Off-Sale Only	---	9,277	2,710,819	2,044,441	666,378	24.6%	489,675	176,703	---	104,286	72,417	2.7%	180,000
29	Spring Lake Park	Off-Sale Only	---	6,690	2,697,103	2,071,117	625,986	23.2%	615,642	10,344	41,886	10,044	42,186	1.6%	150,000
30	Northfield	Off-Sale Only	---	19,859	2,624,534	1,910,121	714,413	27.2%	534,133	180,280	27,208	---	207,488	7.9%	125,000
31	Fairmont	Off-Sale Only	---	10,675	2,593,251	1,889,635	703,616	27.1%	321,117	382,499	50,429	---	432,928	16.7%	200,000
32	Lexington	Off-Sale Only	---	1,997	2,546,744	2,078,240	468,504	18.4%	412,127	56,377	11,149	31,117	36,409	1.4%	80,000
33	Princeton	Off-Sale Only	---	4,517	2,526,709	1,932,383	594,326	23.5%	387,392	206,934	55,267	---	262,201	10.4%	8,900
34	Mound	Off-Sale Only	---	9,753	2,525,958	1,855,328	670,630	26.5%	493,336	177,294	---	54,528	122,766	4.9%	---
35	Stacy	On- & Off-Sale	---	1,378	2,325,686	1,520,861	804,825	34.6%	724,393	80,432	18,286	92,625	6,093	0.3%	14,529
36	Mora	Off-Sale Only	---	3,699	2,230,868	1,683,024	547,844	24.6%	294,746	253,098	23,624	---	276,722	12.4%	270,000
37	Sauk Rapids	Off-Sale Only	---	12,885	2,190,288	1,739,233	451,055	20.6%	377,431	73,624	38,564	---	112,188	5.1%	15,000
38	Robbinsdale	Off-Sale Only	---	13,551	2,159,658	1,598,697	560,961	26.0%	491,134	69,827	13,457	---	83,284	3.9%	50,000
39	Delano	Off-Sale Only	---	5,222	2,128,155	1,577,748	550,407	25.9%	390,973	159,434	21,839	60	181,213	8.5%	77,625
40	Worthington	Off-Sale Only	---	11,379	2,106,727	1,573,447	533,280	25.3%	307,134	226,146	15,803	---	241,949	11.5%	160,902
41	Lindstrom	On- & Off-Sale	---	3,991	2,080,436	1,485,934	594,502	28.6%	552,247	42,255	36,285	---	78,540	3.8%	125,177
42	North Branch	Off-Sale Only	---	10,462	1,994,155	1,470,560	523,595	26.3%	384,166	139,429	4,534	38,524	105,439	5.3%	106,785
43	Isanti	Off-Sale Only	---	5,485	1,975,523	1,520,366	455,157	23.0%	297,135	158,022	39,870	121,779	76,113	3.9%	197,135
44	St. Francis	Off-Sale Only	---	7,473	1,956,503	1,511,836	444,667	22.7%	333,761	110,906	25,696	---	136,602	7.0%	41,550
45	Montevideo	Off-Sale Only	---	5,467	1,847,274	1,380,274	466,996	25.3%	351,435	115,561	629	99	116,091	6.3%	90,000
46	Hinckley	On- & Off-Sale	---	1,435	1,836,298	1,175,973	660,325	36.0%	448,024	212,301	18,123	35,685	194,739	10.6%	162,099
47	Two Harbors	Off-Sale Only	---	3,696	1,784,888	1,291,511	493,377	27.6%	277,213	216,164	12,147	---	228,311	12.8%	312,432
48	Shorewood	Off-Sale Only	[21]	7,611	1,784,266	1,300,438	483,828	27.1%	585,099	(101,271)	406,444	---	305,173	17.1%	40,000
49	Litchfield	Off-Sale Only	---	6,871	1,719,976	1,331,494	388,482	22.6%	253,767	134,715	23,058	---	157,773	9.2%	59,000
50	Pine City	Off-Sale Only	---	3,275	1,639,921	1,192,840	447,081	27.3%	365,260	81,821	7,649	8,711	80,759	4.9%	50,000
51	Redwood Falls	Off-Sale Only	---	5,271	1,575,167	1,197,727	377,440	24.0%	285,429	92,011	26,868	38,869	80,010	5.1%	75,000
52	Milaca	Off-Sale Only	---	2,775	1,555,630	1,168,864	386,766	24.9%	275,759	111,007	32,621	32,772	110,856	7.1%	25,000
53	Perham	Off-Sale Only	---	2,755	1,530,079	1,111,220	418,859	27.4%	203,386	215,473	23,153	27,628	210,998	13.8%	182,000

Table 6
Comparison of City Liquor Store Operations - 2007
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	
54	Grand Marais	Off-Sale Only	---	1,414	1,467,139	984,464	482,675	32.9%	250,262	232,413	15,268	---	247,681	16.9%	200,000
55	Wadena	Off-Sale Only	---	4,199	1,464,693	1,106,274	358,419	24.5%	216,571	141,848	7,208	---	149,056	10.2%	100,000
56	Roseau	Off-Sale Only	---	2,869	1,445,567	1,041,045	404,522	28.0%	221,009	183,513	2,499	---	186,012	12.9%	230,000
57	Morris	Off-Sale Only	---	5,223	1,444,973	1,098,212	346,761	24.0%	212,014	134,747	20,489	---	155,236	10.7%	135,000
58	Wisdom	Off-Sale Only	---	4,422	1,323,829	942,601	381,228	28.8%	286,845	94,383	---	---	94,383	7.1%	70,000
59	Cook	Off-Sale Only	---	586	1,261,650	948,979	312,671	24.8%	181,805	130,866	6,702	---	137,568	10.9%	173,522
60	Blue Earth	Off-Sale Only	---	3,440	1,237,973	931,234	306,739	24.8%	227,503	79,236	28,579	27,612	80,203	6.5%	10,000
61	Warroad	Off-Sale Only	---	1,722	1,218,629	887,281	331,348	27.2%	187,786	143,562	---	---	143,562	11.8%	80,000
62	Lonsdale	Off-Sale Only	---	2,819	1,217,398	968,816	248,582	20.4%	307,802	(59,220)	157,746	---	98,526	8.1%	(200,000)
63	Longville	On- & Off-Sale	---	178	1,171,999	788,865	383,134	32.7%	336,308	46,826	29,980	32,158	44,648	3.8%	22,185
64	Glencoe	Off-Sale Only	---	5,751	1,137,318	869,066	268,252	23.6%	145,990	122,262	1,811	7,013	117,060	10.3%	110,000
65	Pipestone	Off-Sale Only	---	4,333	1,135,025	822,771	312,254	27.5%	163,690	148,564	28,078	---	176,642	15.6%	50,000
66	Braham	Off-Sale Only	---	1,660	1,118,304	853,543	264,761	23.7%	241,704	23,057	3,614	---	26,671	2.4%	15,000
67	Baudette	On- & Off-Sale	---	1,059	1,088,076	690,541	397,535	36.5%	309,926	87,609	8,295	---	95,904	8.8%	131,716
68	Glenwood	Off-Sale Only	---	2,629	1,086,573	837,241	249,332	22.9%	174,663	74,669	3,295	---	77,964	7.2%	39,000
69	Long Prairie	Off-Sale Only	---	3,043	1,073,804	810,560	263,244	24.5%	151,373	111,871	14,761	---	126,632	11.8%	92,181
70	Benson	On- & Off-Sale	---	3,393	1,051,487	673,122	378,365	36.0%	357,589	20,776	7,462	---	28,238	2.7%	60,000
71	Maple Lake	Off-Sale Only	---	1,987	1,028,377	781,570	246,807	24.0%	230,172	16,635	11,456	---	28,091	2.7%	20,000
72	Dassel	Off-Sale Only	---	1,333	1,016,142	810,585	205,557	20.2%	239,966	(34,409)	6,520	41,752	(69,641)	-6.9%	---
73	Hackensack	On- & Off-Sale	---	311	997,378	718,515	278,863	28.0%	281,556	(2,693)	579	36,403	(38,517)	-3.9%	8,800
74	Kasson	Off-Sale Only	---	5,520	977,770	749,701	228,069	23.3%	186,137	41,932	8,383	65	50,250	5.1%	16,500
75	Mahmomen	On- & Off-Sale	---	1,171	966,914	622,705	344,209	35.6%	323,699	20,510	52,482	---	72,992	7.5%	---
76	Battle Lake	Off-Sale Only	---	773	937,750	673,071	264,679	28.2%	183,033	81,646	16,192	20,856	76,982	8.2%	20,000
77	Isle	On- & Off-Sale	---	829	927,917	593,313	334,604	36.1%	392,315	(57,711)	---	1,432	(59,143)	-6.4%	---
78	Moose Lake	On- & Off-Sale	---	2,258	911,529	617,953	293,576	32.2%	306,165	(12,589)	---	54,383	(66,972)	-7.3%	---
79	Waverly	On- & Off-Sale	---	1,028	900,284	633,065	267,219	29.7%	220,188	47,031	525	11,407	36,149	4.0%	---
80	Silver Bay	On- & Off-Sale	---	1,993	888,166	513,877	374,289	42.1%	283,452	90,837	36,164	---	127,001	14.3%	63,501
81	Luverne	Off-Sale Only	---	4,593	882,122	611,140	270,982	30.7%	205,323	65,659	8,713	335	74,037	8.4%	38,000
82	Le Center	On- & Off-Sale	---	2,370	879,972	541,294	338,678	38.5%	267,335	71,343	5,091	---	76,434	8.7%	75,000
83	St. James	Off-Sale Only	---	4,625	875,694	617,506	258,188	29.5%	151,274	106,914	10,325	---	117,239	13.4%	65,641
84	Proctor	Off-Sale Only	---	2,845	864,643	666,267	198,376	22.9%	173,457	24,919	41	2,762	22,198	2.6%	3,000
85	Aitkin	Off-Sale Only	---	2,113	853,856	671,089	182,767	21.4%	182,878	(111)	22,173	---	22,062	2.6%	---
86	Menahga	On- & Off-Sale	---	1,231	852,314	484,082	368,232	43.2%	261,030	107,202	1,450	5,197	103,455	12.1%	50,000
87	Walker	On- & Off-Sale	---	1,125	842,905	636,915	205,990	24.4%	128,284	77,706	601	---	78,307	9.3%	60,000
88	Pelican Rapids	Off-Sale Only	---	2,423	842,486	631,267	211,219	25.1%	152,596	58,623	---	---	58,623	7.0%	40,000
89	Olivia	On- & Off-Sale	---	2,559	837,054	591,693	245,361	29.3%	259,016	(13,655)	16,331	---	2,676	0.3%	10,000
90	Howard Lake	On- & Off-Sale	---	1,994	820,353	569,639	250,714	30.6%	301,321	(50,607)	2,657	17,459	(65,409)	-8.0%	---
91	Granite Falls	Off-Sale Only	---	3,041	817,513	605,777	211,736	25.9%	152,868	58,868	20,492	21,446	57,914	7.1%	58,008
92	Bagley	Off-Sale Only	---	1,247	805,935	630,564	175,371	21.8%	150,540	24,831	1,482	---	26,313	3.3%	15,000
93	Jackson	Off-Sale Only	---	3,450	797,989	619,147	178,842	22.4%	144,149	34,693	10,646	---	45,339	5.7%	30,000
94	Paynesville	Off-Sale Only	---	2,299	777,161	609,688	167,473	21.5%	148,195	19,278	5,551	---	24,829	3.2%	23,000
95	New York Mills	On- & Off-Sale	---	1,195	745,543	477,387	268,156	36.0%	222,467	45,689	4,260	---	49,949	6.7%	58,500
96	Rush City	On- & Off-Sale	---	3,048	709,465	517,587	191,878	27.0%	200,286	(8,408)	21,904	---	13,496	1.9%	5,000
97	Sherburn	On- & Off-Sale	---	1,016	696,837	436,345	260,492	37.4%	229,187	31,305	2,924	---	34,229	4.9%	10,000
98	Tracy	On- & Off-Sale	---	2,153	687,957	421,929	266,028	38.7%	323,269	(57,241)	45,075	776	(12,942)	-1.9%	(75,000)
99	Blackduck	On- & Off-Sale	---	718	685,303	441,246	244,057	35.6%	236,149	7,908	4,831	4,721	8,018	1.2%	42,988
100	Wells	On- & Off-Sale	---	2,491	677,270	431,290	245,980	36.3%	224,111	21,869	20,599	504	41,964	6.2%	20,000
101	Hawley	Off-Sale Only	---	1,924	674,538	510,071	164,467	24.4%	146,290	18,177	144	---	18,321	2.7%	10,000
102	Mapleton	On- & Off-Sale	---	1,640	661,693	375,514	286,179	43.2%	262,235	23,944	24,513	---	48,457	7.3%	---
103	Frazee	On- & Off-Sale	---	1,364	648,323	408,812	239,511	36.9%	216,904	22,607	181	474	22,314	3.4%	---
104	Lake Park	On- & Off-Sale	---	832	633,099	374,101	258,998	40.9%	250,429	8,569	7,057	---	15,626	2.5%	20,000
105	Osakis	On- & Off-Sale	---	1,608	625,725	350,295	275,430	44.0%	221,939	53,491	26,635	---	80,126	12.8%	35,000
106	Miltona	On- & Off-Sale	---	333	607,247	353,595	253,652	41.8%	241,577	12,075	4,969	---	17,044	2.8%	---

Table 6
Comparison of City Liquor Store Operations - 2007
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	
107	Plainview	On- & Off-Sale	----	3,405	586,243	379,950	206,293	35.2%		202,191	4,102	18,731	----	22,833	3.9%	----
108	Parkers Prairie	On- & Off-Sale	----	1,031	576,178	390,654	185,524	32.2%		182,920	2,604	2,481	42,191	(37,106)	-6.4%	----
109	Audubon	On- & Off-Sale	----	487	575,064	349,478	225,586	39.2%		227,202	(1,616)	11,399	13,438	(3,655)	-0.6%	5,000
110	Twin Valley	On- & Off-Sale	----	795	563,883	327,011	236,872	42.0%		241,233	(4,361)	2,337	----	(2,024)	-0.4%	10,000
111	Orr	On- & Off-Sale	----	236	547,041	315,674	231,367	42.3%		209,608	4,251	4,251	----	26,010	4.8%	49,500
112	Silver Lake	On- & Off-Sale	----	810	545,782	302,284	243,498	44.6%		238,854	4,644	3,587	----	8,231	1.5%	(11,545)
113	Ada	On- & Off-Sale	----	1,640	539,308	306,074	233,234	43.2%		221,969	22,265	2	----	22,267	4.1%	----
114	Kenyon	On- & Off-Sale	----	1,704	531,306	316,237	215,069	40.5%		265,344	(50,275)	45,191	----	(5,084)	-1.0%	----
115	Vergas	Off-Sale Only	----	330	523,465	384,845	138,620	26.5%		82,029	56,591	19,357	----	75,948	14.5%	25,500
116	Fairfax	On- & Off-Sale	----	1,257	522,977	300,718	222,259	42.5%		230,879	(8,620)	9,449	----	829	0.2%	----
117	Randall	On- & Off-Sale	----	596	521,444	334,262	187,182	35.9%		170,324	16,858	7,940	----	24,798	4.8%	----
118	Cottonwood	On- & Off-Sale	----	1,170	518,030	310,652	207,378	40.0%		212,563	(5,185)	50	109	(5,244)	-1.0%	----
119	Finlayson	On- & Off-Sale	----	332	507,139	293,456	213,683	42.1%		160,436	53,247	2,382	----	55,629	11.0%	----
120	Caledonia	Off-Sale Only	----	2,923	506,112	388,926	117,186	23.2%		94,705	22,481	----	256	22,225	4.4%	19,458
121	Sebekia	On- & Off-Sale	----	677	495,219	278,127	217,092	43.8%		177,519	39,573	9,483	----	49,056	9.9%	50,000
122	Nevis	On- & Off-Sale	----	387	494,883	258,613	236,270	47.7%		201,589	34,681	3,411	----	38,092	7.7%	22,218
123	Remer	On- & Off-Sale	----	366	492,734	297,201	195,533	39.7%		175,375	20,158	----	----	20,158	4.1%	30,000
124	Medford	On- & Off-Sale	----	1,159	487,699	248,919	238,780	49.0%		201,430	37,350	15,364	----	52,714	10.8%	----
125	Brownville	On- & Off-Sale	----	716	481,934	257,795	224,139	46.5%		225,314	(1,175)	7,350	977	5,198	1.1%	12,708
126	Brandon	On- & Off-Sale	----	441	481,493	266,667	214,826	44.6%		176,732	52,104	981	----	51,035	10.6%	45,000
127	Barnum	On- & Off-Sale	----	588	480,899	250,140	230,759	48.0%		178,655	8,708	11,193	3,426	16,475	3.7%	5,000
128	St. Hilaire	On- & Off-Sale	----	275	454,968	250,005	204,963	45.0%		196,275	8,688	5,480	----	14,168	3.1%	23,294
129	Cromwell	On- & Off-Sale	----	212	444,008	259,065	184,943	41.7%		176,235	8,708	11,193	----	16,475	3.7%	5,000
130	Balaton	On- & Off-Sale	----	602	443,981	249,557	194,424	43.8%		165,886	28,538	7,099	----	35,637	8.0%	70,000
131	Walnut Grove	On- & Off-Sale	----	693	439,768	223,722	216,046	49.1%		185,764	30,282	3,043	----	33,325	7.6%	7,489
132	Callaway	On- & Off-Sale	----	208	430,987	216,015	214,972	49.9%		194,712	20,260	3,537	----	23,797	5.5%	(296)
133	Mentor	On- & Off-Sale	----	126	430,926	212,646	218,280	50.7%		168,111	50,169	3,741	----	53,910	12.5%	55,987
134	Fifty Lakes	On- & Off-Sale	----	403	430,651	192,002	238,649	55.4%		207,854	753	753	----	31,548	7.3%	----
135	Sleepy Eye	Off-Sale Only	----	3,581	429,053	310,424	118,629	27.6%		122,999	(4,370)	5,320	----	950	0.2%	----
136	Appleton	Off-Sale Only	----	2,683	428,620	308,565	120,055	28.0%		92,532	27,523	----	----	27,523	6.4%	10,000
137	Sacred Heart	On- & Off-Sale	----	510	426,027	248,637	177,390	41.6%		173,544	3,846	9,944	1,232	12,558	2.9%	----
138	Ogilvie	On- & Off-Sale	----	477	422,773	265,008	157,765	37.3%		152,770	4,995	6,493	----	11,488	2.7%	1,806
139	Akeley	On- & Off-Sale	----	401	412,148	227,880	184,268	44.7%		188,096	(3,828)	6,244	----	2,416	0.6%	35,000
140	Clearbrook	On- & Off-Sale	----	546	405,501	231,721	173,780	42.9%		156,587	17,193	5,803	389	22,607	5.6%	5,000
141	Danvers	On- & Off-Sale	----	95	400,562	208,163	192,399	48.0%		180,273	12,126	6,955	----	19,081	4.8%	20,000
142	Buffalo Lake	On- & Off-Sale	----	738	400,529	251,144	149,385	37.3%		163,060	(13,675)	22,440	----	8,765	2.2%	----
143	Beaver Bay	On- & Off-Sale	----	181	389,582	195,583	193,999	49.8%		163,260	30,739	8,803	----	39,542	10.1%	13,000
144	Gilman	On- & Off-Sale	----	231	389,548	190,205	199,343	51.2%		165,118	34,225	24,107	3,496	54,836	14.1%	----
145	Ranier	On- & Off-Sale	----	171	388,602	180,796	207,806	53.5%		195,195	12,611	1,398	----	14,009	3.6%	20,000
146	Madison	Off-Sale Only	----	1,681	388,599	276,196	112,403	28.9%		93,565	18,838	2,463	----	21,301	5.5%	----
147	Littlefork	On- & Off-Sale	----	703	387,834	223,338	164,496	42.4%		134,050	30,446	3,355	----	33,801	8.7%	27,000
148	Palisade	On- & Off-Sale	----	146	386,069	275,877	110,192	28.5%		145,884	(35,692)	15,669	----	(20,023)	-5.2%	----
149	Ivanhoe	On- & Off-Sale	----	616	384,305	219,425	164,880	42.9%		156,022	8,858	421	----	8,437	2.2%	1,000
150	Darwin	Off-Sale Only	----	302	383,327	312,185	71,142	18.6%		74,210	(3,068)	8,218	----	5,150	1.3%	----
151	Dawson	Off-Sale Only	----	1,419	381,104	269,582	111,522	29.3%		110,744	778	786	----	1,564	0.4%	100,000
152	Omega	On- & Off-Sale	----	118	380,831	227,456	153,375	40.3%		109,756	43,619	4,416	----	48,035	12.6%	75,068
153	Kellher	On- & Off-Sale	----	310	380,383	212,122	168,261	44.2%		163,472	4,789	331	----	5,120	1.3%	----
154	Foreston	On- & Off-Sale	----	507	376,685	172,121	204,564	54.3%		204,819	(255)	22,967	1,390	21,322	5.7%	805
155	Clanissa	On- & Off-Sale	----	620	370,196	218,788	151,408	40.9%		144,088	7,320	3,931	----	11,251	3.0%	10,000
156	Hittidall	On- & Off-Sale	----	177	366,142	190,295	175,847	48.0%		157,531	18,316	----	----	18,316	5.0%	----
157	Browns Valley	On- & Off-Sale	[0]	638	361,661	185,003	176,658	48.8%		147,030	29,628	7,395	----	37,023	10.2%	7,000
158	Mazeppa	On- & Off-Sale	----	783	359,387	230,701	128,686	35.8%		128,289	397	20,688	----	21,085	5.9%	25,000
159	Rushford	On- & Off-Sale	----	1,777	358,071	227,684	130,387	36.4%		162,642	(32,255)	9,564	----	(22,691)	-6.3%	30,000

Table 6
Comparison of City Liquor Store Operations - 2007
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	Percent of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
160	Wolf Lake	On- & Off-Sale	---	49	357,597	189,787	167,810	46.9%	148,259	19,551	21,509	4,017	37,043	10.4%	15,000
161	Spring Grove	On- & Off-Sale	----	1,288	352,883	210,191	142,692	40.4%	169,640	(26,948)	3,092	----	(23,856)	-6.8%	(2,296)
162	West Concord	On- & Off-Sale	----	829	345,901	187,077	158,824	45.9%	152,915	5,909	4,165	361	9,713	2.8%	----
163	Heron Lake	On- & Off-Sale	----	759	344,745	189,106	155,639	45.1%	151,670	3,969	477	5,335	(889)	-0.3%	----
164	Barnesville	Off-Sale Only	----	2,317	344,664	270,904	73,760	21.4%	61,867	11,893	2,002	----	13,895	4.0%	6,000
165	Ellendale	On- & Off-Sale	----	651	343,455	195,120	148,335	43.2%	150,901	(2,566)	1,178	----	(1,388)	-0.4%	----
166	Herman	On- & Off-Sale	----	420	339,334	190,706	148,628	43.8%	132,479	16,149	----	1,769	14,380	4.2%	----
167	Underwood	Off-Sale Only	----	338	335,251	255,000	80,251	23.9%	73,266	6,985	1,046	----	8,031	2.4%	18,000
168	Holdingford	On- & Off-Sale	----	768	321,326	177,745	143,581	44.7%	152,004	(8,423)	16,573	----	8,150	2.5%	----
169	Ulen	On- & Off-Sale	----	539	321,265	168,182	153,083	47.7%	122,682	30,401	----	----	30,401	9.5%	25,000
170	Clontarf	On- & Off-Sale	----	154	319,596	187,456	132,140	41.3%	127,598	4,542	----	----	4,542	1.4%	1,793
171	Elizabeth	Off-Sale Only	----	174	318,506	225,835	92,671	29.1%	88,986	3,685	229	----	3,914	1.2%	----
172	De Graff	On- & Off-Sale	----	129	310,670	169,054	141,616	45.6%	129,829	11,787	----	----	11,787	3.8%	20,000
173	Madelia	Off-Sale Only	----	2,283	304,591	213,941	90,650	29.8%	47,822	42,828	8,299	----	51,127	16.8%	35,000
174	Millerville	On- & Off-Sale	----	114	300,348	176,699	123,649	41.2%	131,828	(8,179)	3,498	----	(4,681)	-1.6%	16,400
175	Hanska	On- & Off-Sale	----	410	300,331	180,903	119,428	39.8%	124,278	(4,850)	13,008	----	8,158	2.7%	----
176	South Haven	On- & Off-Sale	----	208	296,149	149,760	146,389	49.4%	139,591	6,798	3,684	----	10,482	3.5%	12,418
177	Lakefield	Off-Sale Only	----	1,684	294,506	205,916	88,590	30.1%	88,753	(163)	7,546	----	7,383	2.5%	(29)
178	Eagle Bend	On- & Off-Sale	----	606	289,925	179,223	110,702	38.2%	122,790	(12,088)	16,528	----	4,440	1.5%	2,798
179	Winton	On- & Off-Sale	[0]	167	288,207	123,802	164,405	57.0%	155,257	9,148	65	1,722	7,491	2.6%	13,400
180	Erhard	Off-Sale Only	----	137	287,342	218,713	68,629	23.9%	73,065	(4,436)	3,847	----	(589)	-0.2%	----
181	Boyd	On- & Off-Sale	----	176	279,844	147,124	132,720	47.4%	133,852	(1,132)	12,645	----	11,513	4.1%	----
182	Russell	On- & Off-Sale	----	339	278,028	158,873	119,155	42.9%	118,750	405	10,374	----	10,779	3.9%	12,500
183	Dalton	Off-Sale Only	----	247	276,546	218,579	57,967	21.0%	55,447	2,520	1,103	----	3,623	1.3%	----
184	Morton	On- & Off-Sale	----	420	272,712	158,126	114,586	42.0%	121,709	(7,123)	5,119	----	(2,004)	-0.7%	15,000
185	Big Falls	On- & Off-Sale	----	267	269,152	149,657	119,495	44.4%	128,607	(9,112)	10,711	----	1,599	0.6%	6,000
186	Wilmont	On- & Off-Sale	----	313	268,150	137,948	130,202	48.6%	115,986	14,216	1,755	----	15,971	6.0%	----
187	Avoca	On- & Off-Sale	----	122	263,727	138,482	125,245	47.5%	106,751	18,494	4,793	377	22,910	8.7%	----
188	Okabena	On- & Off-Sale	----	178	262,473	143,445	119,028	45.3%	140,442	(21,414)	12,495	65	(8,984)	-3.4%	----
189	Lake Benton	On- & Off-Sale	----	670	256,964	154,181	102,783	40.0%	91,988	10,795	1,266	----	12,061	4.7%	----
190	Waldorf	On- & Off-Sale	----	225	254,343	122,811	131,532	51.7%	127,488	4,044	6,051	----	10,095	4.0%	9,203
191	Flensburg	On- & Off-Sale	[0]	236	253,314	104,238	149,076	58.9%	101,506	47,570	8,648	1,949	54,269	21.4%	----
192	Goodridge	On- & Off-Sale	----	119	252,969	125,940	127,029	50.2%	125,809	1,220	6,614	----	7,834	3.1%	----
193	Verndale	On- & Off-Sale	----	555	248,951	126,195	122,756	49.3%	105,250	17,506	4,781	----	22,287	9.0%	4,386
194	Hanley Falls	On- & Off-Sale	----	302	244,615	129,171	115,444	47.2%	100,822	14,622	5,831	----	20,453	8.4%	4,313
195	Bertha	On- & Off-Sale	----	469	241,270	131,577	109,693	45.5%	107,776	1,917	2,909	----	4,826	2.0%	----
196	Hadley	On- & Off-Sale	----	61	218,027	102,937	115,090	52.8%	113,103	1,987	12,169	34	14,122	6.5%	----
197	Ellsworth	On- & Off-Sale	----	518	217,668	125,284	92,384	42.4%	102,229	(9,845)	6,315	----	(3,530)	-1.6%	----
198	Vesta	On- & Off-Sale	----	319	214,988	101,281	113,707	52.9%	120,836	(7,129)	64	----	(7,065)	-3.3%	----
199	Butterfield	Off-Sale Only	----	517	207,099	147,526	59,573	28.8%	52,033	7,540	1,459	----	8,999	4.3%	----
200	Lake Wilson	On- & Off-Sale	----	252	206,784	106,369	100,415	48.6%	111,413	(10,998)	5,033	142	(6,107)	-3.0%	----
201	Delavan	On- & Off-Sale	----	180	206,405	98,250	108,155	52.4%	107,651	504	10,573	----	11,077	5.4%	----
202	Cleveland	On- & Off-Sale	----	708	206,220	121,992	84,228	40.8%	103,334	(19,106)	22,916	843	2,967	1.4%	----
203	Lancaster	On- & Off-Sale	----	331	195,553	129,116	66,437	34.0%	79,466	(13,029)	488	----	(12,541)	-6.4%	(15,000)
204	Lewisville	On- & Off-Sale	----	246	188,570	99,995	88,575	47.0%	106,923	(18,348)	7,536	----	(10,812)	-5.7%	----
205	Dundee	On- & Off-Sale	----	92	180,771	93,774	86,997	48.1%	101,247	(14,250)	4,935	----	(9,315)	-5.2%	----
206	Kiester	Off-Sale Only	----	499	161,478	106,209	55,269	34.2%	51,497	3,772	----	----	3,772	2.3%	----
207	Elmore	Off-Sale Only	----	658	139,183	112,404	26,779	19.2%	24,570	754	754	----	2,963	2.1%	20
208	Kellogg	On- & Off-Sale	----	477	132,732	66,405	66,327	50.0%	102,812	(36,485)	11,469	----	(25,016)	-18.8%	----
209	St. Leo	On- & Off-Sale	----	96	126,123	50,966	75,157	59.6%	66,652	8,505	993	----	9,498	7.5%	3,000
210	Round Lake	Off-Sale Only	----	414	115,950	89,145	26,805	23.1%	27,563	(758)	2,294	----	1,536	1.3%	----
211	Lismore	On- & Off-Sale	[21]	214	114,946	73,191	41,755	36.3%	65,172	(23,417)	7,552	2,008	(17,873)	-15.5%	----
212	Houston	On- & Off-Sale	[21]	1,003	111,651	71,237	40,414	36.2%	72,604	(32,190)	15,122	----	(17,068)	-15.3%	79,447

Table 6
Comparison of City Liquor Store Operations - 2007
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	Percent of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
213	Canton	On- & Off-Sale	----	318	87,711	71,817	18.1%	15,894	18.1%	34,984	(19,090)	6,097	-----	(12,993)	-14.8%	-----
214	Northome	Off-Sale Only	----	236	57,020	43,491	23.7%	13,529	23.7%	22,503	(8,974)	4,399	18,688	(23,263)	-40.8%	-----
----	Biscay	On- & Off-Sale	[99]	----	----	----	----	----	----	----	----	----	----	----	----	----
----	Williams	On- & Off-Sale	[99]	----	----	----	----	----	----	----	----	----	----	----	----	----
				805,800	\$224,134,099	\$167,838,212	25.1%	\$56,295,887	25.1%	\$38,558,629	\$17,737,258	\$3,432,167	\$1,621,261	\$19,548,164	8.7%	\$14,039,794
				104,222	\$67,541,132	\$41,074,015	39.2%	\$26,467,117	39.2%	\$24,257,892	\$2,209,225	\$1,085,427	\$435,542	\$2,859,110	4.2%	\$2,266,862
				910,022	\$291,675,231	\$208,912,227	28.4%	\$82,763,004	28.4%	\$62,816,521	\$19,946,483	\$4,517,594	\$2,056,803	\$22,407,274	7.7%	\$16,306,656

Footnotes:

[0] Cash basis of accounting.

[21] Discontinued liquor operations.

[99] Failed to report in 2007.

Table 7
Comparison of City Liquor Store Operations - 2007
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	Flensburg	On- & Off-Sale	[0]	236	\$253,314	\$104,238	\$149,076	58.9%	\$101,506	\$47,570	\$8,648	\$1,949	\$54,269	21.4%	\$---	40,000	
2	Shorewood	Off-Sale Only	[21]	7,611	1,784,266	1,300,438	483,828	27.1%	585,099	(101,271)	406,444	---	---	305,173	17.1%		200,000
3	Grand Marais	Off-Sale Only	---	1,414	1,467,139	984,464	482,675	32.9%	250,262	232,413	15,268	---	247,681	16.9%	35,000		
4	Madelia	Off-Sale Only	---	2,283	304,591	213,941	90,650	29.8%	47,822	42,828	8,299	---	51,127	16.8%		200,000	
5	Fairmont	Off-Sale Only	---	10,675	2,593,251	1,889,635	703,616	27.1%	321,117	382,499	50,429	---	---	382,928			16.7%
6	Detroit Lakes	Off-Sale Only	---	8,283	4,552,579	3,469,567	1,083,012	23.8%	360,336	722,676	102,165	72,490	752,351	16.5%	433,276		
7	Lakeville	Off-Sale Only	---	53,829	13,022,120	9,707,399	3,314,721	25.5%	2,003,325	1,311,396	947,491	161,716	2,097,171	16.1%		50,000	
8	Pipestone	Off-Sale Only	---	4,333	1,135,025	822,771	312,254	27.5%	163,690	148,564	28,078	---	---	176,642			15.6%
9	Vergas	Off-Sale Only	---	330	523,465	384,845	138,620	26.5%	82,029	56,591	19,357	---	---	75,948	14.5%		267,700
10	Elk River	Off-Sale Only	---	23,187	6,043,088	4,318,304	1,724,784	28.5%	931,356	793,428	133,166	51,938	874,656	14.5%	63,501		
11	Silver Bay	On- & Off-Sale	---	1,993	888,166	513,877	374,289	42.1%	283,452	90,837	36,164	---	---	127,001		14.3%	
12	Gilman	On- & Off-Sale	---	231	389,548	190,205	199,343	51.2%	165,118	34,225	24,107	3,496	54,836	14.1%		65,641	
13	Perham	Off-Sale Only	---	2,755	1,530,079	1,111,220	418,859	27.4%	203,386	215,473	23,153	27,628	210,998	13.8%	182,000		
14	St. James	Off-Sale Only	---	4,625	875,694	617,506	258,188	29.5%	151,274	106,914	10,325	---	---	117,239			13.4%
15	Roseau	Off-Sale Only	---	2,869	1,445,567	1,041,045	404,522	28.0%	221,009	183,513	2,499	---	---	186,012		12.9%	35,000
16	Osakis	On- & Off-Sale	---	1,608	625,725	350,295	275,430	44.0%	221,939	53,491	26,635	---	---	80,126	12.8%	312,432	
17	Two Harbors	Off-Sale Only	---	3,696	1,784,888	1,291,511	493,377	27.6%	277,213	216,164	12,147	---	---	228,311	12.8%		
18	Ogema	On- & Off-Sale	---	118	380,831	227,456	153,375	40.3%	109,756	43,619	4,416	---	---	48,035	12.6%		55,987
19	Mentor	On- & Off-Sale	---	126	430,926	212,646	218,280	50.7%	168,111	50,169	3,741	---	---	53,910	12.5%	270,000	
20	Mora	Off-Sale Only	---	3,699	2,230,868	1,683,024	547,844	24.6%	294,746	253,098	23,624	---	---	276,722	12.4%		
21	Monticello	Off-Sale Only	---	11,253	3,769,210	2,766,144	1,003,066	26.6%	644,857	358,209	102,297	---	---	460,506	12.2%		440,000
22	Apple Valley	Off-Sale Only	---	49,456	6,974,113	5,034,605	1,939,508	27.8%	1,212,725	726,783	120,923	---	---	847,706	12.2%	50,000	
23	Menahga	On- & Off-Sale	---	1,231	852,314	484,082	368,232	43.2%	261,030	107,202	1,450	5,197	103,455	12.1%	92,181		
24	Long Prairie	Off-Sale Only	---	3,043	1,073,804	810,560	263,244	24.5%	151,373	111,871	14,761	---	---	126,632			11.8%
25	Warroad	Off-Sale Only	---	1,722	1,218,629	887,281	331,348	27.2%	187,786	143,562	---	---	---	143,562		11.8%	160,902
26	Worthington	Off-Sale Only	---	11,379	2,106,727	1,573,447	533,280	25.3%	307,134	226,146	15,803	---	---	241,949	11.5%	419,265	
27	Marshall	Off-Sale Only	---	13,040	3,455,336	2,557,226	898,110	26.0%	343,586	554,524	55,206	223,061	386,669	11.2%	9,000		
28	Barnum	On- & Off-Sale	---	588	480,899	250,140	230,759	48.0%	178,655	52,104	981	---	---	53,085			11.0%
29	Finlayson	On- & Off-Sale	---	332	507,139	293,456	213,683	42.1%	160,436	53,247	2,382	---	---	55,629		11.0%	173,522
30	Cook	Off-Sale Only	---	586	1,261,650	948,979	312,671	24.8%	181,805	130,866	6,702	---	---	137,568	10.9%	800,000	
31	Eden Prairie	Off-Sale Only	---	62,090	10,731,969	7,802,761	2,929,208	27.3%	1,796,907	1,132,301	57,179	20,593	1,168,887	10.9%	---		
32	Medford	On- & Off-Sale	---	1,159	487,699	248,919	238,780	49.0%	201,430	37,350	15,364	---	---	52,714			10.8%
33	Morris	Off-Sale Only	---	5,223	1,444,973	1,098,212	346,761	24.0%	212,014	134,747	20,489	---	---	155,236		10.7%	529,875
34	Park Rapids	Off-Sale Only	---	3,508	2,829,849	2,161,442	668,407	23.6%	410,835	257,572	46,307	---	---	303,879	10.7%	162,099	
35	Hinckley	On- & Off-Sale	---	1,435	1,836,298	1,175,973	660,325	36.0%	448,024	212,301	18,123	35,685	194,739	10.6%	45,000		
36	Brandon	On- & Off-Sale	---	441	481,493	266,667	214,826	44.6%	176,732	38,094	12,941	---	---	51,035			10.6%
37	Princeton	Off-Sale Only	---	4,517	2,526,709	1,932,383	594,326	23.5%	387,392	206,934	55,267	---	---	262,201		10.4%	15,000
38	Wolf Lake	On- & Off-Sale	---	49	357,597	189,787	167,810	46.9%	148,259	19,551	21,509	4,017	37,043	10.4%	110,000		
39	Glencoe	Off-Sale Only	---	5,751	1,137,318	869,066	268,252	23.6%	145,990	122,262	1,811	7,013	117,060	10.3%		7,000	
40	Browns Valley	On- & Off-Sale	[0]	638	361,661	185,003	176,658	48.8%	147,030	29,628	7,395	---	---	37,023			10.2%
41	Wadena	Off-Sale Only	---	4,199	1,464,693	1,106,274	358,419	24.5%	216,571	141,848	7,208	---	---	149,056	10.2%		13,000
42	Beaver Bay	On- & Off-Sale	---	181	389,582	195,583	193,999	49.8%	163,260	30,739	8,803	---	---	39,542	10.1%	220,000	
43	Cambridge	Off-Sale Only	---	7,615	3,928,778	2,989,776	939,002	23.9%	562,332	376,670	60,120	45,951	390,839	9.9%	50,000		
44	Sebekia	On- & Off-Sale	---	677	495,219	278,127	217,092	43.8%	177,519	39,573	9,483	---	---	49,056			9.9%
45	Thief River Falls	Off-Sale Only	---	8,515	3,633,873	2,808,158	825,715	22.7%	504,001	321,714	25,964	184	347,494	9.6%		25,000	
46	Ulen	On- & Off-Sale	---	539	321,265	168,182	153,083	47.7%	122,682	30,401	---	---	---	30,401	9.5%		566,889
47	Edina	Off-Sale Only	---	47,090	11,436,175	8,415,718	3,020,457	26.4%	1,946,280	1,074,177	---	---	---	1,074,177	9.4%		
48	Bemidji	Off-Sale Only	---	13,143	4,199,549	3,113,560	1,085,989	25.9%	711,710	374,279	18,538	---	---	392,817	9.4%	60,000	
49	Walker	On- & Off-Sale	---	1,125	842,905	636,915	205,990	24.4%	128,284	77,706	601	---	---	78,307	9.3%		59,000
50	Litchfield	Off-Sale Only	---	6,871	1,719,976	1,331,494	388,482	22.6%	253,767	134,715	23,058	---	---	157,773	9.2%		
51	Verndale	On- & Off-Sale	---	555	248,951	126,195	122,756	49.3%	105,250	17,506	4,781	---	---	22,287	9.0%	425,000	
52	Savage	Off-Sale Only	---	25,293	6,123,185	4,576,037	1,547,148	25.3%	998,320	548,828	102,571	103,525	547,874	8.9%			

Table 7
Comparison of City Liquor Store Operations - 2007
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	
53	Baudette	On- & Off-Sale	----	1,059	1,088,076	690,541	397,535	36.5%	309,926	87,609	8,295	----	95,904	8.8%	131,716
54	Littlefork	On- & Off-Sale	----	703	387,834	223,338	164,496	42.4%	134,050	30,446	3,355	----	33,801	8.7%	27,000
55	Avoca	On- & Off-Sale	----	122	263,727	138,482	125,245	47.5%	106,751	18,494	4,793	377	22,910	8.7%	----
56	Le Center	On- & Off-Sale	----	2,370	879,972	541,294	338,678	38.5%	267,335	71,343	5,091	----	76,434	8.7%	75,000
57	Delano	Off-Sale Only	----	5,222	2,128,155	1,577,748	550,407	25.9%	390,973	159,434	21,839	60	181,213	8.5%	77,625
58	Lumine	Off-Sale Only	----	4,593	882,122	611,140	270,982	30.7%	205,323	65,659	8,713	335	74,037	8.4%	38,000
59	Hanley Falls	On- & Off-Sale	----	302	244,615	129,171	115,444	47.2%	100,822	14,622	5,831	----	20,453	8.4%	4,313
60	Battle Lake	Off-Sale Only	----	773	937,750	673,071	264,679	28.2%	183,033	81,646	16,192	20,856	76,982	8.2%	20,000
61	Lonsdale	Off-Sale Only	----	2,819	1,217,398	968,816	248,582	20.4%	307,802	(59,220)	157,746	----	98,526	8.1%	(200,000)
62	Alexandria	Off-Sale Only	----	11,481	4,648,720	3,672,855	975,865	21.0%	600,049	375,816	4,485	5,196	375,105	8.1%	400,000
63	Balaton	On- & Off-Sale	----	602	443,981	249,557	194,424	43.8%	165,886	28,538	7,099	----	35,637	8.0%	70,000
64	Rogers	On- & Off-Sale	----	6,971	3,193,508	2,180,924	1,012,584	31.7%	710,007	302,577	8,171	56,627	254,121	8.0%	102,971
65	Northfield	Off-Sale Only	----	19,859	2,624,534	1,910,121	714,413	27.2%	534,133	180,280	27,208	----	207,488	7.9%	125,000
66	Nevis	On- & Off-Sale	----	387	494,883	258,613	236,270	47.7%	201,589	34,681	3,411	----	38,092	7.7%	22,218
67	Walnut Grove	On- & Off-Sale	----	693	439,768	223,722	216,046	49.1%	185,764	30,282	3,043	----	33,325	7.6%	7,489
68	Mahnomen	On- & Off-Sale	----	1,171	966,914	622,705	344,209	35.6%	323,699	20,510	52,482	----	72,992	7.5%	----
69	St. Leo	On- & Off-Sale	----	96	126,123	50,966	75,157	59.6%	66,652	8,505	993	----	9,498	7.5%	3,000
70	Wayzata	On- & Off-Sale	----	4,145	3,180,395	1,850,014	1,330,381	41.8%	1,112,229	218,152	18,287	----	236,439	7.4%	237,000
71	Fergus Falls	Off-Sale Only	----	13,971	4,631,189	3,432,772	1,198,417	25.9%	825,340	373,077	34,155	63,107	344,125	7.4%	277,244
72	St. Anthony	Off-Sale Only	----	8,500	6,187,185	4,711,506	1,475,679	23.9%	985,377	490,302	8,558	43,286	455,574	7.4%	430,000
73	Fifty Lakes	On- & Off-Sale	----	403	430,651	192,002	238,649	55.4%	207,854	30,795	753	----	31,548	7.3%	----
74	Mapleton	On- & Off-Sale	----	1,640	661,693	375,514	286,179	43.2%	262,235	23,944	24,513	----	48,457	7.3%	----
75	Buffalo	Off-Sale Only	----	13,950	3,367,690	2,362,941	1,004,749	29.8%	652,614	352,135	9,455	116,315	245,275	7.3%	400,000
76	Glenwood	Off-Sale Only	----	2,629	1,086,573	837,241	249,332	22.9%	174,663	74,669	3,295	----	77,964	7.2%	39,000
77	Windom	Off-Sale Only	----	4,422	1,323,829	942,601	381,228	28.8%	286,845	94,383	----	----	94,383	7.1%	70,000
78	Milaca	Off-Sale Only	----	2,775	1,555,630	1,168,864	386,766	24.9%	275,759	111,007	32,621	32,772	110,856	7.1%	25,000
79	Granite Falls	Off-Sale Only	----	3,041	817,513	605,777	211,736	25.9%	152,868	58,868	20,492	21,446	57,914	7.1%	58,008
80	Brooklyn Center	Off-Sale Only	----	27,907	5,474,634	4,125,816	1,348,818	24.6%	1,031,763	317,055	66,494	----	383,549	7.0%	125,000
81	St. Francis	Off-Sale Only	----	7,473	1,956,503	1,511,836	444,667	22.7%	333,761	110,906	25,696	----	136,602	7.0%	41,550
82	Pelican Rapids	Off-Sale Only	----	2,423	842,486	631,267	211,219	25.1%	152,596	58,623	----	----	58,623	7.0%	40,000
83	Nisswa	On- & Off-Sale	----	2,047	2,752,225	1,912,565	839,660	30.5%	651,912	187,748	----	----	187,748	6.8%	150,000
84	New York Mills	On- & Off-Sale	----	1,195	745,543	477,387	268,156	36.0%	222,467	45,689	4,260	----	49,949	6.7%	58,500
85	Fridley	Off-Sale Only	----	26,459	5,252,910	4,000,159	1,252,751	23.8%	920,352	332,399	9,220	----	341,619	6.5%	500,000
86	Blue Earth	Off-Sale Only	----	3,440	1,237,973	931,234	306,739	24.8%	227,503	79,236	28,579	27,612	80,203	6.5%	10,000
87	Hadley	On- & Off-Sale	----	61	218,027	102,937	115,090	52.8%	113,103	1,987	12,169	34	14,122	6.5%	----
88	Appleton	Off-Sale Only	----	2,683	428,620	308,565	120,055	28.0%	92,532	27,523	----	----	27,523	6.4%	10,000
89	Montevideo	Off-Sale Only	----	5,467	1,847,274	1,380,278	466,996	25.3%	351,435	115,561	629	99	116,091	6.3%	90,000
90	Wells	On- & Off-Sale	----	2,491	677,270	431,290	245,980	36.3%	224,111	21,869	20,599	504	41,964	6.2%	20,000
91	Wilmont	On- & Off-Sale	----	313	268,150	137,948	130,202	48.6%	115,986	14,216	1,755	----	15,971	6.0%	----
92	Richfield	Off-Sale Only	----	33,107	10,775,418	8,216,012	2,559,406	23.8%	1,940,408	618,998	21,136	----	640,134	5.9%	673,180
93	Mazeppa	On- & Off-Sale	----	783	359,387	230,701	128,686	35.8%	128,289	397	20,688	----	21,085	5.9%	25,000
94	Hutchinson	Off-Sale Only	----	14,021	4,542,942	3,500,433	1,042,509	22.9%	730,185	312,324	8,356	56,316	264,364	5.8%	321,500
95	Anoka	Off-Sale Only	----	18,038	3,496,489	2,649,455	847,034	24.2%	710,360	136,674	62,276	----	198,950	5.7%	160,000
96	Jackson	Off-Sale Only	----	3,450	797,989	619,147	178,842	22.4%	144,149	34,693	10,646	----	45,339	5.7%	30,000
97	Foreston	On- & Off-Sale	----	507	376,685	172,121	204,564	54.3%	204,819	(255)	22,967	1,390	21,322	5.7%	805
98	Clearbrook	On- & Off-Sale	----	546	405,501	231,721	173,780	42.9%	156,587	17,193	5,803	389	22,607	5.6%	5,000
99	Callaway	On- & Off-Sale	----	208	430,987	216,015	214,972	49.9%	194,712	20,260	3,537	----	23,797	5.5%	(296)
100	Madison	Off-Sale Only	----	1,681	388,599	276,196	112,403	28.9%	93,565	18,838	2,463	----	21,301	5.5%	----
101	Delavan	On- & Off-Sale	----	180	206,405	98,250	108,155	52.4%	107,651	504	10,573	----	11,077	5.4%	----
102	North Branch	Off-Sale Only	----	10,462	1,994,155	1,470,560	523,595	26.3%	384,166	139,429	4,534	38,524	105,439	5.3%	106,785
103	Kasson	Off-Sale Only	----	5,520	977,770	749,701	228,069	23.3%	186,137	41,932	8,383	65	50,250	5.1%	16,500
104	Sauk Rapids	Off-Sale Only	----	12,885	2,190,288	1,739,233	451,055	20.6%	377,431	73,624	38,564	----	112,188	5.1%	15,000

Table 7
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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		
105	Redwood Falls	Off-Sale Only	----	5,271	1,575,167	1,197,727	377,440	24.0%	285,429	92,011	26,868	38,869	80,010	5.1%	75,000	
106	Hitterdal	On- & Off-Sale	----	177	366,142	190,295	175,847	48.0%	157,531	18,316	----	----	18,316	5.0%	----	
107	Pine City	Off-Sale Only	----	3,275	1,639,921	1,192,840	447,081	27.3%	365,260	81,821	7,649	8,711	80,759	4.9%	50,000	
108	Sherburn	On- & Off-Sale	----	1,016	696,837	436,345	260,492	37.4%	229,187	31,305	2,924	----	34,229	4.9%	10,000	
109	Mound	Off-Sale Only	----	9,753	2,525,958	1,855,328	670,630	26.5%	493,336	177,294	----	54,528	172,766	4.9%	----	
110	Danvers	On- & Off-Sale	----	95	400,562	208,163	192,399	48.0%	180,273	12,126	6,955	----	19,081	4.8%	20,000	
111	Randall	On- & Off-Sale	----	596	521,444	334,262	187,182	35.9%	170,324	16,858	7,940	----	24,798	4.8%	----	
112	Orr	On- & Off-Sale	----	236	547,041	315,674	231,367	42.3%	209,608	21,759	4,251	----	26,010	4.8%	49,500	
113	Lake Benton	On- & Off-Sale	----	670	256,964	154,181	102,783	40.0%	91,988	10,795	1,266	----	12,061	4.7%	----	
114	Caledonia	Off-Sale Only	----	2,923	506,112	388,926	117,186	23.2%	94,705	22,481	----	256	22,225	4.4%	19,458	
115	Butterfield	Off-Sale Only	----	517	207,099	147,526	59,573	28.8%	52,033	7,540	1,459	----	8,999	4.3%	----	
116	Herman	On- & Off-Sale	----	420	339,334	190,706	148,628	43.8%	132,479	16,149	----	1,769	14,380	4.2%	----	
117	Ada	On- & Off-Sale	----	1,640	539,308	306,074	233,234	43.2%	210,969	22,265	2	----	22,267	4.1%	----	
118	Boyd	On- & Off-Sale	----	176	279,844	147,124	132,720	47.4%	133,852	(1,132)	12,645	----	11,513	4.1%	30,000	
119	Remer	On- & Off-Sale	----	366	492,734	297,201	195,533	39.7%	175,375	20,158	----	----	20,158	4.1%	6,000	
120	Barnesville	Off-Sale Only	----	2,317	344,664	270,904	73,760	21.4%	61,867	11,893	2,002	----	13,895	4.0%	----	
121	Waverly	On- & Off-Sale	----	1,028	900,284	633,065	267,219	29.7%	220,188	47,031	525	11,407	36,149	4.0%	----	
122	Columbia Heights	Off-Sale Only	----	18,124	6,722,390	5,144,882	1,577,508	23.5%	1,308,944	268,564	48,409	48,381	268,592	4.0%	214,700	
123	Waldorf	On- & Off-Sale	----	225	254,343	122,811	131,532	51.7%	127,488	4,044	6,051	----	10,095	4.0%	9,203	
124	Plainview	On- & Off-Sale	----	3,405	586,243	379,950	206,293	35.2%	202,191	4,102	18,731	----	22,833	3.9%	----	
125	Russell	On- & Off-Sale	----	339	278,028	158,873	119,155	42.9%	118,750	405	10,374	----	10,779	3.9%	12,500	
126	Robbinsdale	Off-Sale Only	----	13,551	2,159,658	1,598,697	560,961	26.0%	491,134	69,827	13,457	----	83,284	3.9%	50,000	
127	Isanti	Off-Sale Only	----	5,485	1,975,523	1,520,366	455,157	23.0%	297,135	158,022	39,870	121,779	76,113	3.9%	197,135	
128	Longville	On- & Off-Sale	----	178	1,171,999	788,865	383,134	32.7%	336,308	46,826	29,980	32,158	44,648	3.8%	22,185	
129	De Graff	On- & Off-Sale	----	129	310,670	169,054	141,616	45.6%	129,829	11,787	----	----	11,787	3.8%	20,000	
130	Lindstrom	On- & Off-Sale	----	3,991	2,080,436	1,485,934	594,502	28.6%	552,247	42,255	36,285	----	78,540	3.8%	125,177	
131	Cromwell	On- & Off-Sale	----	212	444,008	259,065	184,943	41.7%	176,235	8,708	11,193	3,426	16,475	3.7%	5,000	
132	Ranier	On- & Off-Sale	----	171	388,602	180,796	207,806	53.5%	195,195	12,611	1,398	----	14,009	3.6%	20,000	
133	South Haven	On- & Off-Sale	----	208	296,149	149,760	146,389	49.4%	139,591	6,798	3,684	----	10,482	3.5%	12,418	
134	Frazee	On- & Off-Sale	----	1,364	648,323	408,812	239,511	36.9%	216,904	22,607	181	474	22,314	3.4%	----	
135	Bagley	Off-Sale Only	----	1,247	805,935	630,564	175,371	21.8%	150,540	24,831	1,482	----	26,313	3.3%	15,000	
136	Paynesville	Off-Sale Only	----	2,299	777,161	609,688	167,473	21.5%	148,195	19,278	5,551	----	24,829	3.2%	23,000	
137	St. Hilaire	On- & Off-Sale	----	275	454,968	250,005	204,963	45.0%	196,275	8,688	5,480	----	14,168	3.1%	23,294	
138	Goodridge	On- & Off-Sale	----	119	252,969	125,940	127,029	50.2%	125,809	1,220	6,614	----	7,834	3.1%	----	
139	Clarissa	On- & Off-Sale	----	620	370,196	218,788	151,408	40.9%	144,088	7,320	3,931	----	11,251	3.0%	10,000	
140	Sacred Heart	On- & Off-Sale	----	510	426,027	248,637	177,390	41.6%	173,544	3,846	9,944	1,232	12,558	2.9%	----	
141	West Concord	On- & Off-Sale	----	829	345,901	187,077	158,824	45.9%	152,915	5,909	4,165	361	9,713	2.8%	----	
142	Miliona	On- & Off-Sale	----	333	607,247	353,595	253,652	41.8%	241,577	12,075	4,969	----	17,044	2.8%	----	
143	Maple Lake	Off-Sale Only	----	1,987	1,028,377	781,570	246,807	24.0%	230,172	16,635	11,456	----	28,091	2.7%	20,000	
144	Ogilvie	On- & Off-Sale	----	477	422,773	265,008	157,765	37.3%	152,770	4,995	6,493	----	11,488	2.7%	1,806	
145	Hanska	On- & Off-Sale	----	410	300,331	180,903	119,428	39.8%	124,278	(4,850)	13,008	----	8,158	2.7%	----	
146	Hawley	Off-Sale Only	----	1,924	674,538	510,071	164,467	24.4%	146,290	18,177	144	----	18,321	2.7%	10,000	
147	Benson	On- & Off-Sale	----	3,393	1,051,487	673,122	378,365	36.0%	357,589	20,776	7,462	----	28,238	2.7%	60,000	
148	Big Lake	Off-Sale Only	----	9,277	2,710,819	2,044,441	666,378	24.6%	489,675	176,703	----	104,286	72,417	2.7%	180,000	
149	Winton	On- & Off-Sale	[0]	167	288,207	123,802	164,405	57.0%	155,257	9,148	65	7,722	7,491	2.6%	13,400	
150	Atkins	Off-Sale Only	----	2,113	853,856	671,089	182,767	21.4%	182,878	(111)	22,173	----	22,062	2.6%	----	
151	Proctor	Off-Sale Only	----	2,845	864,643	666,267	198,376	22.9%	173,457	24,919	41	2,762	22,198	2.6%	3,000	
152	Holdingford	On- & Off-Sale	----	768	321,326	177,745	143,581	44.7%	152,004	(8,423)	16,573	----	8,150	2.5%	----	
153	Lakefield	Off-Sale Only	----	1,684	294,506	205,916	88,590	30.1%	88,753	(163)	7,546	----	7,383	2.5%	(29)	
154	Lake Park	On- & Off-Sale	----	832	633,099	374,101	258,998	40.9%	250,429	8,569	7,057	----	15,626	2.5%	20,000	
155	Underwood	Off-Sale Only	----	338	335,251	255,000	80,251	23.9%	73,266	6,985	1,046	----	8,031	2.4%	18,000	
156	Braham	Off-Sale Only	----	1,660	1,118,304	853,543	264,761	23.7%	241,704	23,057	3,614	----	26,671	2.4%	15,000	

Table 7
Comparison of City Liquor Store Operations - 2007
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	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	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
157	Farmington	Off-Sale Only	---	18,589	4,263,245	3,222,220	1,041,025	24.4%	945,366	95,659	4,511	---	100,170	2.3%	58,000
158	Kiester	Off-Sale Only	---	499	161,478	106,209	55,269	34.2%	---	3,772	---	---	3,772	2.3%	---
159	Ivanhoe	On- & Off-Sale	---	616	384,305	219,425	164,880	42.9%	156,022	8,858	---	421	8,437	2.2%	1,000
160	Buffalo Lake	On- & Off-Sale	---	738	400,529	251,144	149,385	37.3%	163,060	(13,675)	22,440	---	8,765	2.2%	---
161	Elmore	Off-Sale Only	---	658	139,183	112,404	26,779	19.2%	24,570	2,209	754	---	2,963	2.1%	20
162	Bertha	On- & Off-Sale	---	469	241,270	131,577	109,693	45.5%	107,776	1,917	2,909	---	4,826	2.0%	---
163	Rush City	On- & Off-Sale	---	3,048	709,465	517,587	191,878	27.0%	200,286	(8,408)	21,904	---	13,496	1.9%	5,000
164	Spring Lake Park	Off-Sale Only	---	6,690	2,697,103	2,071,117	625,986	23.2%	615,642	10,344	41,886	10,044	42,186	1.6%	150,000
165	Eagle Bend	On- & Off-Sale	---	606	289,925	179,223	110,702	38.2%	122,790	(12,088)	16,528	---	4,440	1.5%	2,798
166	Silver Lake	On- & Off-Sale	---	810	545,782	302,284	243,498	44.6%	238,854	4,644	3,587	---	8,231	1.5%	(11,545)
167	Cleveland	On- & Off-Sale	---	708	206,220	121,992	84,228	40.8%	103,334	(19,106)	22,916	843	2,967	1.4%	---
168	Lexington	Off-Sale Only	---	1,997	2,546,744	2,078,240	468,504	18.4%	412,127	56,377	11,149	---	36,409	1.4%	80,000
169	Clontarf	On- & Off-Sale	---	154	319,596	187,456	132,140	41.3%	127,598	4,542	---	---	4,542	1.4%	1,793
170	Kelliher	On- & Off-Sale	---	310	380,383	212,122	168,261	44.2%	163,472	4,789	331	---	5,120	1.3%	---
171	Darwin	Off-Sale Only	---	302	383,327	312,185	71,142	18.6%	74,210	(3,068)	8,218	---	5,150	1.3%	---
172	Round Lake	Off-Sale Only	---	414	115,950	89,145	26,805	23.1%	27,563	(758)	2,294	---	1,536	1.3%	---
173	Dalton	Off-Sale Only	---	247	276,546	218,579	57,967	21.0%	55,447	2,520	1,103	---	3,623	1.3%	---
174	Elizabeth	Off-Sale Only	---	174	318,506	225,835	92,671	29.1%	88,986	3,685	229	---	3,914	1.2%	---
175	Blackduck	On- & Off-Sale	---	718	685,303	441,246	244,057	35.6%	236,149	7,908	4,831	4,721	8,018	1.2%	42,988
176	Browerville	On- & Off-Sale	---	716	481,934	257,795	224,139	46.5%	225,314	(1,175)	7,350	977	5,198	1.1%	12,708
177	Big Falls	On- & Off-Sale	---	267	269,152	149,657	119,495	44.4%	128,607	(9,112)	10,711	---	1,599	0.6%	6,000
178	Akeley	On- & Off-Sale	---	401	412,148	227,880	184,268	44.7%	188,096	(3,828)	6,244	---	2,416	0.6%	35,000
179	Dawson	Off-Sale Only	---	1,419	381,104	269,582	111,522	29.3%	110,744	778	786	---	1,564	0.4%	100,000
180	Olivia	On- & Off-Sale	---	2,559	837,054	591,693	245,361	29.3%	259,016	(13,655)	16,331	---	2,676	0.3%	10,000
181	Stacy	On- & Off-Sale	---	1,378	2,325,686	1,520,861	804,825	34.6%	724,393	80,432	18,286	92,625	6,093	0.3%	14,529
182	Sleepy Eye	Off-Sale Only	---	3,581	429,053	310,424	118,629	27.6%	122,999	(4,370)	---	---	950	0.2%	---
183	Fairfax	On- & Off-Sale	---	1,257	522,977	300,718	222,259	42.5%	230,879	(8,620)	9,449	---	829	0.2%	---
184	Erhard	Off-Sale Only	---	137	287,342	218,713	68,629	23.9%	73,065	(4,436)	3,847	---	(589)	-0.2%	---
185	Heron Lake	On- & Off-Sale	---	759	344,745	189,106	155,639	45.1%	151,670	3,969	477	5,335	(889)	-0.3%	---
186	Twin Valley	On- & Off-Sale	---	795	563,883	327,011	236,872	42.0%	241,233	(4,361)	2,337	---	(2,024)	-0.4%	10,000
187	Ellendale	On- & Off-Sale	---	651	343,455	195,120	148,335	43.2%	150,901	(2,566)	1,178	---	(1,388)	-0.4%	---
188	Audubon	On- & Off-Sale	---	487	575,064	349,478	225,586	39.2%	227,202	(1,616)	11,399	13,438	(3,655)	-0.6%	5,000
189	Morton	On- & Off-Sale	---	420	272,712	158,126	114,586	42.0%	121,709	(7,123)	5,119	---	(2,004)	-0.7%	15,000
190	Kenyon	On- & Off-Sale	---	1,704	531,306	316,237	215,069	40.5%	265,344	(50,275)	45,191	---	(5,084)	-1.0%	---
191	Cottonwood	On- & Off-Sale	---	1,170	518,030	310,652	207,378	40.0%	212,563	(5,185)	50	109	(5,244)	-1.0%	---
192	Millerville	On- & Off-Sale	---	114	300,348	176,699	123,649	41.2%	131,828	(8,179)	3,498	---	(4,681)	-1.6%	16,400
193	Ellsworth	On- & Off-Sale	---	518	217,688	125,284	92,384	42.4%	102,229	(9,845)	6,315	---	(3,530)	-1.6%	---
194	Tracy	On- & Off-Sale	---	2,153	687,957	421,929	266,028	38.7%	323,269	(57,241)	45,075	776	(12,942)	-1.9%	(75,000)
195	Lake Wilson	On- & Off-Sale	---	252	206,784	106,369	100,415	48.6%	111,413	(10,998)	5,033	142	(6,107)	-3.0%	---
196	Vesta	On- & Off-Sale	---	319	214,988	101,281	113,707	52.9%	120,836	(7,129)	64	---	(7,065)	-3.3%	---
197	Okabena	On- & Off-Sale	---	178	262,473	143,445	119,028	45.3%	140,442	(21,414)	12,495	65	(8,984)	-3.4%	---
198	Hackensack	On- & Off-Sale	---	311	997,378	718,515	278,863	28.0%	281,556	(2,693)	579	36,403	(38,517)	-3.9%	8,800
199	Dundee	On- & Off-Sale	---	92	180,771	93,774	86,997	48.1%	101,247	(14,250)	4,935	---	(9,315)	-5.2%	---
200	Palisade	On- & Off-Sale	---	146	386,069	275,877	110,192	28.5%	145,884	(35,692)	15,669	---	(20,023)	-5.2%	---
201	Lewisville	On- & Off-Sale	---	246	188,570	99,995	88,575	47.0%	106,923	(18,348)	7,536	---	(10,812)	-5.7%	---
202	Rushford	On- & Off-Sale	---	1,777	358,071	227,684	130,387	36.4%	162,642	(32,255)	9,564	---	(22,691)	-6.3%	30,000
203	Isle	On- & Off-Sale	---	829	927,917	593,313	334,604	36.1%	392,313	(57,711)	---	1,432	(59,143)	-6.4%	---
204	Lancaster	On- & Off-Sale	---	331	195,553	129,116	66,437	34.0%	79,466	(13,029)	488	---	(12,541)	-6.4%	(15,000)
205	Parkers Prairie	On- & Off-Sale	---	1,031	576,178	390,654	185,524	32.2%	182,920	2,604	2,481	42,191	(37,106)	-6.4%	---
206	Spring Grove	On- & Off-Sale	---	1,288	352,883	210,191	142,692	40.4%	169,640	(26,948)	3,092	---	(23,856)	-6.8%	(2,296)
207	Dassel	Off-Sale Only	---	1,333	1,016,142	810,585	205,557	20.2%	239,966	(34,409)	6,520	41,752	(69,641)	-6.9%	---
208	Moose Lake	On- & Off-Sale	---	2,258	911,529	617,953	293,576	32.2%	306,165	(12,589)	---	---	(66,972)	-7.3%	---

Table 7
Comparison of City Liquor Store Operations - 2007
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	
209	Howard Lake	On- & Off-Sale	-----	1,994	820,353	569,639	250,714	30.6%	301,321	(50,607)	2,657	17,459	(65,409)	-8.0%	-----
210	Canton	On- & Off-Sale	-----	318	87,711	71,817	15,894	18.1%	34,984	(19,090)	6,097	-----	(12,993)	-14.8%	-----
211	Houston	On- & Off-Sale	[21]	1,003	111,651	71,237	40,414	36.2%	72,604	(32,190)	15,122	-----	(17,068)	-15.3%	79,447
212	Lismore	On- & Off-Sale	[21]	214	114,946	73,191	41,755	36.3%	65,172	(23,417)	7,552	2,008	(17,873)	-15.5%	-----
213	Kellogg	On- & Off-Sale	-----	477	132,732	66,405	66,327	50.0%	102,812	(36,485)	11,469	-----	(25,016)	-18.8%	-----
214	Northome	Off-Sale Only	-----	236	57,020	43,491	13,529	23.7%	22,503	(8,974)	4,399	18,688	(23,263)	-40.8%	-----
-----	Biscay	-----	[99]	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
-----	Williams	-----	[99]	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Off-Sale Only				805,800	\$224,134,099	\$167,838,212	\$56,295,887	25.1%	\$38,558,629	\$17,737,258	\$3,432,167	\$1,621,261	\$19,548,164	8.7%	\$14,039,794
On- & Off-Sale				104,222	\$67,541,132	\$41,074,015	\$26,467,117	39.2%	\$24,257,892	\$2,209,225	\$1,085,427	\$435,542	\$2,859,110	4.2%	\$2,266,862
All Stores				910,022	\$291,675,231	\$208,912,227	\$82,763,004	28.4%	\$62,816,521	\$19,946,483	\$4,517,594	\$2,056,803	\$22,407,274	7.7%	\$16,306,656

Footnotes:

[0] Cash basis of accounting.
[21] Discontinued liquor operations.
[99] Failed to report in 2007.

Table 8
Comparison of Metropolitan Area City Liquor Store Operations - 2007

Name of City	Type of Store	Foot- notes	Population	Sales		Cost		Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
				Sales	Percent of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales			
Anoka	On- & Off-Sale	----	18,038	\$3,496,489		\$2,649,455		\$847,034	24.2%	\$710,360	\$136,674	\$62,276	\$---	\$198,950	5.7%	\$160,000
Apple Valley	On- & Off-Sale	----	49,456	6,974,113		5,034,605		1,939,508	27.8%	1,212,725	726,783	120,923	----	847,706	12.2%	440,000
Brooklyn Center	On- & Off-Sale	----	27,907	5,474,634		4,125,816		1,348,818	24.6%	1,031,763	317,055	66,494	----	383,549	7.0%	125,000
Columbia Heights	On- & Off-Sale	----	18,124	6,722,390		5,144,882		1,577,508	23.5%	1,308,944	268,564	48,409	48,381	268,592	4.0%	214,700
Eden Prairie	On- & Off-Sale	----	62,090	10,731,969		7,802,761		2,929,208	27.3%	1,796,907	1,132,301	57,179	20,593	1,168,887	10.9%	800,000
Edina	On- & Off-Sale	----	47,090	11,436,175		8,415,718		3,020,457	26.4%	1,946,280	1,074,177	----	----	1,074,177	9.4%	1,061,200
Farmington	On- & Off-Sale	----	18,589	4,263,245		3,222,220		1,041,025	24.4%	945,366	95,659	4,511	----	100,170	2.3%	58,000
Fridley	On- & Off-Sale	----	26,459	5,252,910		4,000,159		1,252,751	23.8%	920,352	332,399	9,220	----	341,619	6.5%	500,000
Lakeville	On- & Off-Sale	----	53,829	13,022,120		9,707,399		3,314,721	25.5%	2,003,325	1,311,396	947,491	161,716	2,097,171	16.1%	433,276
Lexington	On- & Off-Sale	----	1,997	2,546,744		2,078,240		468,504	18.4%	412,127	56,377	11,149	31,117	36,409	1.4%	80,000
Mound	On- & Off-Sale	----	9,753	2,525,958		1,855,328		670,630	26.5%	493,336	177,294	----	54,528	122,766	4.9%	----
Richfield	On- & Off-Sale	----	33,107	10,775,418		8,216,012		2,559,406	23.8%	1,940,408	618,998	21,136	----	640,134	5.9%	673,180
Robbinsdale	On- & Off-Sale	----	13,551	2,159,658		1,598,697		560,961	26.0%	491,134	69,827	13,457	----	83,284	3.9%	50,000
Rogers	On- & Off-Sale	----	6,971	3,193,508		2,180,924		1,012,584	31.7%	710,007	302,577	8,171	56,627	254,121	8.0%	102,971
Savage	On- & Off-Sale	----	25,293	6,123,185		4,576,037		1,547,148	25.3%	998,320	548,828	102,571	103,525	547,874	8.9%	425,000
Shorewood	Off-Sale Only	[21]	7,611	1,784,266		1,300,438		483,828	27.1%	585,099	(101,271)	406,444	----	305,173	17.1%	40,000
Spring Lake Park	On- & Off-Sale	----	6,690	2,697,103		2,071,117		625,986	23.2%	615,642	10,344	41,886	10,044	42,186	1.6%	150,000
St. Anthony	On- & Off-Sale	----	8,500	6,187,185		4,711,506		1,475,679	23.9%	985,377	490,302	8,558	43,286	455,574	7.4%	430,000
St. Francis	On- & Off-Sale	----	7,473	1,956,503		1,511,836		444,667	22.7%	333,761	110,906	25,696	----	136,602	7.0%	41,550
Wayzata	On- & Off-Sale	----	4,145	3,180,395		1,850,014		1,330,381	41.8%	1,112,229	218,152	18,287	----	236,439	7.4%	237,000
Off-Sale Only			435,557	\$104,130,065		\$78,022,226		\$26,107,839	25.1%	\$18,731,226	\$7,376,613	\$1,947,400	\$473,190	\$8,850,823	8.5%	\$5,681,906
On- & Off-Sale			11,116	\$6,373,903		\$4,030,938		\$2,342,965	36.8%	\$1,822,236	\$520,729	\$26,458	\$56,627	\$490,560	7.7%	\$339,971
All Stores			446,673	\$110,503,968		\$82,053,164		\$28,450,804	25.7%	\$20,553,462	\$7,897,342	\$1,973,858	\$529,817	\$9,341,383	8.5%	\$6,021,877

Footnotes: [21] Discontinued liquor operations.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2007

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	
Ada	On- & Off-Sale	---	1,640	\$539,308	\$306,074	\$233,234	43.2%	\$210,969	\$22,265	\$2	\$---	\$22,267	4.1%	\$---
Aitkin	Off-Sale Only	---	2,113	853,856	671,089	182,767	21.4%	182,878	(111)	22,173	---	22,062	2.6%	---
Akeley	On- & Off-Sale	---	401	412,148	227,880	184,268	44.7%	188,096	(3,828)	6,244	---	2,416	0.6%	35,000
Alexandria	Off-Sale Only	---	11,481	4,648,720	3,672,855	975,865	21.0%	600,049	375,816	4,485	5,196	375,105	8.1%	400,000
Appleton	Off-Sale Only	---	2,683	428,620	308,565	120,055	28.0%	92,532	27,523	---	---	27,523	6.4%	10,000
Audubon	On- & Off-Sale	---	487	575,064	349,478	225,586	39.2%	227,202	(1,616)	11,399	13,438	(3,655)	-0.6%	5,000
Avoca	On- & Off-Sale	---	122	263,727	138,482	125,245	47.5%	106,751	18,494	4,793	377	22,910	8.7%	---
Bagley	Off-Sale Only	---	1,247	805,935	630,564	175,371	21.8%	150,540	24,831	1,482	---	26,313	3.3%	15,000
Balaton	On- & Off-Sale	---	602	443,981	249,557	194,424	43.8%	165,886	28,538	7,099	---	35,637	8.0%	70,000
Barnesville	Off-Sale Only	---	2,317	344,664	270,904	73,760	21.4%	61,867	11,893	2,002	---	13,895	4.0%	6,000
Barnum	On- & Off-Sale	---	588	480,899	250,140	230,759	48.0%	178,655	52,104	981	---	53,085	11.0%	9,000
Battle Lake	Off-Sale Only	---	773	937,750	673,071	264,679	28.2%	183,033	81,646	16,192	20,856	76,982	8.2%	20,000
Baudette	On- & Off-Sale	---	1,059	1,088,076	690,541	397,535	36.5%	309,926	87,609	8,295	---	95,904	8.8%	131,716
Beaver Bay	On- & Off-Sale	---	181	389,582	195,583	193,999	49.8%	163,260	30,739	8,803	---	39,542	10.1%	13,000
Bemidji	Off-Sale Only	---	13,143	4,199,549	3,113,560	1,085,989	25.9%	711,710	374,279	18,538	---	392,817	9.4%	566,889
Benson	On- & Off-Sale	---	3,393	1,051,487	673,122	378,365	36.0%	357,589	20,776	7,462	---	28,238	2.7%	60,000
Bertha	On- & Off-Sale	---	469	241,270	131,577	109,693	45.5%	107,776	1,917	2,909	---	4,826	2.0%	---
Big Falls	On- & Off-Sale	---	267	269,152	149,657	119,495	44.4%	128,607	(9,112)	10,711	---	1,599	0.6%	6,000
Big Lake	Off-Sale Only	---	9,277	2,710,819	2,044,441	666,378	24.6%	489,675	176,703	---	104,286	72,417	2.7%	180,000
Biscay	---	[99]	---	---	---	---	---	---	---	---	---	---	---	---
Blackduck	On- & Off-Sale	---	718	685,303	441,246	244,057	35.6%	236,149	7,908	4,831	4,721	8,018	1.2%	42,988
Blue Earth	Off-Sale Only	---	3,440	1,237,973	931,234	306,739	24.8%	227,503	79,236	28,579	27,612	80,203	6.5%	10,000
Boyd	On- & Off-Sale	---	176	279,844	147,124	132,720	47.4%	133,852	(1,132)	12,645	---	11,513	4.1%	---
Braham	Off-Sale Only	---	1,660	1,118,304	853,543	264,761	23.7%	241,704	23,057	3,614	---	26,671	2.4%	15,000
Brandon	On- & Off-Sale	---	441	481,493	266,667	214,826	44.6%	176,732	38,094	12,941	---	51,035	10.6%	45,000
Browerville	On- & Off-Sale	---	716	481,934	257,795	224,139	46.5%	225,314	(1,175)	7,350	977	5,198	1.1%	12,708
Browns Valley	On- & Off-Sale	[0]	638	361,661	185,003	176,658	48.8%	147,030	29,628	7,395	---	37,023	10.2%	7,000
Buffalo	Off-Sale Only	---	13,950	3,367,690	2,362,941	1,004,749	29.8%	652,614	352,135	9,455	116,315	245,275	7.3%	400,000
Buffalo Lake	On- & Off-Sale	---	738	400,529	251,144	149,385	37.3%	163,060	(13,675)	22,440	---	8,765	2.2%	---
Butterfield	Off-Sale Only	---	517	207,099	147,526	59,573	28.8%	52,033	7,540	1,459	---	8,999	4.3%	---
Caledonia	Off-Sale Only	---	2,923	506,112	388,926	117,186	23.2%	94,705	22,481	---	256	22,225	4.4%	19,458
Callaway	On- & Off-Sale	---	208	430,987	216,015	214,972	49.9%	194,712	20,260	3,537	---	23,797	5.5%	(296)
Cambridge	Off-Sale Only	---	7,615	3,928,778	2,989,776	939,002	23.9%	562,332	376,670	60,120	45,951	390,839	9.9%	220,000
Canton	On- & Off-Sale	---	318	87,711	71,817	15,894	18.1%	34,984	(19,090)	6,097	---	(12,993)	-14.8%	---
Clarissa	On- & Off-Sale	---	620	370,196	218,788	151,408	40.9%	144,088	7,320	3,931	---	11,251	3.0%	10,000
Clearbrook	On- & Off-Sale	---	546	405,501	231,721	173,780	42.9%	156,587	17,193	5,803	389	22,607	5.6%	5,000
Cleveland	On- & Off-Sale	---	708	206,220	121,992	84,228	40.8%	103,334	(19,106)	22,916	843	2,967	1.4%	---
Clontarf	On- & Off-Sale	---	154	319,596	187,456	132,140	41.3%	127,598	4,542	---	---	4,542	1.4%	1,793
Cook	Off-Sale Only	---	586	1,261,650	948,979	312,671	24.8%	181,805	130,866	6,702	---	137,568	10.9%	173,522
Cottonwood	On- & Off-Sale	---	1,170	518,030	310,652	207,378	40.0%	212,563	(5,185)	50	109	(5,244)	-1.0%	---
Cromwell	On- & Off-Sale	---	212	444,008	259,065	184,943	41.7%	176,235	8,708	11,193	3,426	16,475	3.7%	5,000
Dalton	Off-Sale Only	---	247	276,546	218,579	57,967	21.0%	55,447	2,520	1,103	---	3,623	1.3%	---
Danvers	On- & Off-Sale	---	95	400,562	208,163	192,399	48.0%	180,273	12,126	6,955	---	19,081	4.8%	20,000
Darwin	Off-Sale Only	---	302	383,327	231,185	71,142	18.6%	74,210	(3,068)	8,218	---	5,150	1.3%	---
Dassel	Off-Sale Only	---	1,333	1,016,142	810,585	205,557	20.2%	239,966	(34,409)	6,520	41,752	(69,641)	-6.9%	---
Dawson	Off-Sale Only	---	1,419	381,104	269,582	111,522	29.3%	110,744	778	786	---	1,564	0.4%	100,000
De Graff	On- & Off-Sale	---	129	310,670	169,054	141,616	45.6%	129,829	11,787	---	---	11,787	3.8%	20,000
Delano	Off-Sale Only	---	5,222	2,128,155	1,577,748	550,407	25.9%	390,973	159,434	21,839	60	181,213	8.5%	77,625
Delavan	On- & Off-Sale	---	180	206,405	98,250	108,155	52.4%	107,651	504	10,573	---	11,077	5.4%	---
Detroit Lakes	Off-Sale Only	---	8,283	4,552,579	3,469,567	1,083,012	23.8%	360,336	722,676	102,165	72,490	752,351	16.5%	570,000
Dundee	On- & Off-Sale	---	92	180,771	93,774	86,997	48.1%	101,247	(14,250)	4,935	---	(9,315)	-5.2%	---
Eagle Bend	On- & Off-Sale	---	606	289,925	179,223	110,702	38.2%	122,790	(12,088)	16,528	---	4,440	1.5%	2,798
Elizabeth	Off-Sale Only	---	174	318,506	225,835	92,671	29.1%	88,986	3,685	229	---	3,914	1.2%	---
Elk River	Off-Sale Only	---	23,187	6,043,088	4,318,304	1,724,784	28.5%	931,356	793,428	133,166	51,938	874,656	14.5%	267,700
Ellendale	On- & Off-Sale	---	651	343,455	195,120	148,335	43.2%	150,901	(2,566)	1,178	---	(1,388)	-0.4%	---
Ellsworth	On- & Off-Sale	---	518	217,688	125,284	92,384	42.4%	102,229	(9,845)	6,315	---	(3,530)	-1.6%	---
Elmore	Off-Sale Only	---	658	139,183	112,404	26,779	19.2%	24,570	2,209	754	---	2,963	2.1%	20
Enhard	Off-Sale Only	---	137	287,342	218,713	68,629	23.9%	73,065	(4,436)	3,847	---	(589)	-0.2%	---

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2007

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	
Fairfax	On- & Off-Sale	---	1,257	522,977	300,718	222,259	42.5%	230,879	(8,620)	9,449	---	829	0.2%	---
Fairmont	Off-Sale Only	---	10,675	2,593,251	1,889,635	703,616	27.1%	321,117	382,499	50,429	---	432,928	16.7%	200,000
Fergus Falls	Off-Sale Only	---	13,971	4,631,189	3,432,772	1,198,417	25.9%	825,340	373,077	34,155	63,107	344,125	7.4%	277,244
Fifty Lakes	On- & Off-Sale	---	403	430,651	192,002	238,649	55.4%	207,854	30,795	753	---	31,548	7.3%	---
Finlayson	On- & Off-Sale	---	332	507,139	293,456	213,683	42.1%	160,436	53,247	2,382	---	55,629	11.0%	---
Flensburg	On- & Off-Sale	[0]	236	253,314	104,238	149,076	58.9%	101,506	47,570	8,648	1,949	54,269	21.4%	---
Foreston	On- & Off-Sale	---	507	376,685	172,121	204,564	54.3%	204,819	(255)	22,967	1,390	21,322	5.7%	805
Frazee	On- & Off-Sale	---	1,364	648,323	408,812	239,511	36.9%	216,904	22,607	181	474	22,314	3.4%	---
Gilman	On- & Off-Sale	---	231	389,548	190,205	199,343	51.2%	165,118	34,225	24,107	3,496	54,836	14.1%	---
Glencoe	Off-Sale Only	---	5,751	1,137,318	869,066	268,252	23.6%	145,990	122,262	1,811	7,013	117,060	10.3%	110,000
Glenwood	Off-Sale Only	---	2,629	1,086,573	837,241	249,332	22.9%	174,663	74,669	3,295	---	77,964	7.2%	39,000
Goodridge	On- & Off-Sale	---	119	252,969	125,940	127,029	50.2%	125,809	1,220	6,614	---	7,834	3.1%	---
Grand Marais	Off-Sale Only	---	1,414	1,467,139	984,464	482,675	32.9%	250,262	232,413	15,268	---	247,681	16.9%	200,000
Granite Falls	Off-Sale Only	---	3,041	817,513	605,777	211,736	25.9%	152,868	58,868	20,492	21,446	57,914	7.1%	58,008
Hackensack	On- & Off-Sale	---	311	997,378	718,515	278,863	28.0%	281,556	(2,693)	579	36,403	(38,517)	-3.9%	8,800
Hadley	On- & Off-Sale	---	61	218,027	102,937	115,090	52.8%	113,103	1,987	12,169	34	14,122	6.5%	---
Hanley Falls	On- & Off-Sale	---	302	244,615	129,171	115,444	47.2%	100,822	14,622	5,831	---	20,453	8.4%	4,313
Hanska	On- & Off-Sale	---	410	300,331	180,903	119,428	39.8%	124,278	(4,850)	13,008	---	8,158	2.7%	---
Hawley	Off-Sale Only	---	1,924	674,538	510,071	164,467	24.4%	146,290	18,177	144	---	18,321	2.7%	10,000
Herman	On- & Off-Sale	---	420	339,334	190,706	148,628	43.8%	132,479	16,149	---	1,769	14,380	4.2%	---
Heron Lake	On- & Off-Sale	---	759	344,745	189,106	155,639	45.1%	151,670	3,969	477	5,335	(889)	-0.3%	---
Hinckley	On- & Off-Sale	---	1,435	1,836,298	1,175,973	660,325	36.0%	448,024	212,301	18,123	35,685	194,739	10.6%	162,099
Hittredal	On- & Off-Sale	---	177	366,142	190,295	175,847	48.0%	157,531	18,316	---	---	18,316	5.0%	---
Holdingford	On- & Off-Sale	---	768	321,326	177,745	143,581	44.7%	152,004	(8,423)	16,573	---	8,150	2.5%	---
Houston	On- & Off-Sale	[21]	1,003	71,237	40,414	30,823	43.2%	72,604	(32,190)	15,122	---	(17,068)	-15.3%	79,447
Howard Lake	On- & Off-Sale	---	1,994	820,353	569,639	250,714	30.6%	301,321	(50,607)	2,657	17,459	(65,409)	-8.0%	---
Hutchinson	Off-Sale Only	---	14,021	4,542,942	3,500,433	1,042,509	22.9%	730,185	312,324	8,356	56,316	264,364	5.8%	321,500
Isanti	Off-Sale Only	---	5,485	1,975,523	1,520,366	455,157	23.0%	297,135	158,022	39,870	121,779	76,113	3.9%	197,135
Isle	On- & Off-Sale	---	829	927,917	593,313	334,604	36.1%	392,315	(57,711)	---	1,432	(59,143)	-6.4%	---
Ivanhoe	On- & Off-Sale	---	616	384,305	219,425	164,880	42.9%	156,022	8,858	---	421	8,437	2.2%	1,000
Jackson	Off-Sale Only	---	3,450	797,989	619,147	178,842	22.4%	144,149	34,693	10,646	---	45,339	5.7%	30,000
Kasson	Off-Sale Only	---	5,520	977,770	749,701	228,069	23.3%	186,137	41,932	8,383	65	50,250	5.1%	16,500
Kelliher	On- & Off-Sale	---	310	380,383	212,122	168,261	44.2%	163,472	4,789	331	---	5,120	1.3%	---
Kellogg	On- & Off-Sale	---	477	132,732	66,405	66,327	50.0%	102,812	(36,485)	11,469	---	(25,016)	-18.8%	---
Kenyon	On- & Off-Sale	---	1,704	531,306	316,237	215,069	40.5%	265,344	(50,275)	45,191	---	(5,084)	-1.0%	---
Kiester	Off-Sale Only	---	499	161,478	106,209	55,269	34.2%	51,497	3,772	---	---	3,772	2.3%	---
Lake Benton	On- & Off-Sale	---	670	256,964	154,181	102,783	40.0%	91,988	10,795	1,266	---	12,061	4.7%	---
Lake Park	On- & Off-Sale	---	832	633,099	374,101	258,998	40.9%	250,429	8,569	7,057	---	15,626	2.5%	20,000
Lake Wilson	On- & Off-Sale	---	252	206,784	106,369	100,415	48.6%	111,413	(10,998)	5,033	142	(6,107)	-3.0%	---
Lakefield	Off-Sale Only	---	1,684	294,506	205,916	88,590	30.1%	88,753	(163)	7,546	---	7,383	2.5%	(29)
Lancaster	On- & Off-Sale	---	331	195,553	129,116	66,437	34.0%	79,466	(13,029)	488	---	(12,541)	-6.4%	(15,000)
Le Center	On- & Off-Sale	---	2,370	879,972	541,294	338,678	38.5%	267,335	71,343	5,091	---	76,434	8.7%	75,000
Lewisville	On- & Off-Sale	---	246	188,570	99,995	88,575	47.0%	106,923	(18,348)	7,536	---	(10,812)	-5.7%	---
Lindstrom	On- & Off-Sale	---	3,991	2,080,436	1,485,934	594,502	28.6%	552,247	42,255	36,285	---	78,540	3.8%	---
Lismore	On- & Off-Sale	[21]	214	114,946	73,191	41,755	36.3%	65,172	(23,417)	7,552	2,008	(17,873)	-15.5%	---
Litchfield	Off-Sale Only	---	6,871	1,719,976	1,331,494	388,482	22.6%	253,767	134,715	23,058	---	157,773	9.2%	59,000
Littlefork	On- & Off-Sale	---	703	387,834	223,338	164,496	42.4%	134,050	30,446	3,355	---	33,801	8.7%	27,000
Long Prairie	Off-Sale Only	---	3,043	1,073,804	810,560	263,244	24.5%	151,373	111,871	14,761	---	126,632	11.8%	92,181
Longville	On- & Off-Sale	---	178	1,171,999	788,865	383,134	32.7%	336,308	46,826	29,980	32,158	44,648	3.8%	22,185
Lonsdale	Off-Sale Only	---	2,819	1,217,398	968,816	248,582	20.4%	307,802	(50,220)	157,746	---	98,526	8.1%	(200,000)
Luverne	Off-Sale Only	---	4,593	882,122	611,140	270,982	30.7%	205,323	65,659	8,713	335	74,037	8.4%	38,000
Madelia	Off-Sale Only	---	2,283	304,591	213,941	90,650	29.8%	47,822	42,828	8,299	---	51,127	16.8%	35,000
Madison	Off-Sale Only	---	1,681	388,599	276,196	112,403	28.9%	93,565	18,838	2,463	---	21,301	5.5%	---
Mahnomen	On- & Off-Sale	---	1,171	966,914	622,705	344,209	35.6%	323,699	20,510	52,482	---	72,992	7.5%	---
Maple Lake	Off-Sale Only	---	1,987	1,028,377	781,570	246,807	24.0%	230,172	16,635	11,456	---	28,091	2.7%	20,000
Mapleton	On- & Off-Sale	---	1,640	661,693	375,514	286,179	43.2%	262,235	23,944	24,513	---	48,457	7.3%	---
Marshall	Off-Sale Only	---	13,040	3,455,336	2,557,226	898,110	26.0%	343,586	554,524	55,206	223,061	386,669	11.2%	419,265
Mazeppa	On- & Off-Sale	---	783	359,387	230,701	128,686	35.8%	128,289	397	20,688	---	21,085	5.9%	25,000

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						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Medford	On- & Off-Sale	---	1,159	487,699	248,919	238,780	49.0%	201,430	37,350	15,364	---	52,714	10.8%	---
Menahga	On- & Off-Sale	---	1,231	852,314	484,082	368,232	43.2%	261,030	107,202	1,450	5,197	103,455	12.1%	50,000
Mentor	On- & Off-Sale	---	126	430,926	212,646	118,280	50.7%	168,111	50,169	3,741	---	53,910	12.5%	55,987
Milaca	Off-Sale Only	---	2,775	1,555,630	1,168,864	386,766	24.9%	275,759	111,007	32,772	---	110,856	7.1%	25,000
Millerville	On- & Off-Sale	---	114	300,348	176,699	123,649	41.2%	131,828	(8,179)	3,498	---	(4,681)	-1.6%	16,400
Milota	On- & Off-Sale	---	333	607,247	353,595	253,652	41.8%	241,577	12,075	4,969	---	17,044	2.8%	---
Montevideo	Off-Sale Only	---	5,467	1,847,274	1,380,278	466,996	25.3%	351,435	115,561	629	99	116,091	6.3%	90,000
Monticello	Off-Sale Only	---	11,253	3,769,210	2,766,144	1,003,066	26.6%	644,857	358,209	---	---	460,506	12.2%	330,891
Moose Lake	On- & Off-Sale	---	2,258	911,529	617,953	293,576	32.2%	306,165	(12,589)	---	54,383	(66,972)	-7.3%	---
Mora	Off-Sale Only	---	3,699	2,230,868	1,683,024	547,844	24.6%	294,746	253,098	23,624	---	276,722	12.4%	270,000
Morris	Off-Sale Only	---	5,223	1,444,973	1,098,212	346,761	24.0%	212,014	134,747	20,489	---	155,236	10.7%	135,000
Morton	On- & Off-Sale	---	420	272,712	158,126	114,586	42.0%	121,709	(7,123)	5,119	---	(2,004)	-0.7%	15,000
Nevis	On- & Off-Sale	---	387	494,883	258,613	236,270	47.7%	201,589	34,681	---	---	38,092	7.7%	22,218
New York Mills	On- & Off-Sale	---	1,195	745,543	477,387	268,156	36.0%	222,467	45,689	4,260	---	49,949	6.7%	58,500
Nisswa	On- & Off-Sale	---	2,047	2,752,225	1,912,565	839,660	30.5%	651,912	187,748	---	---	187,748	6.8%	150,000
North Branch	Off-Sale Only	---	10,462	1,994,155	1,470,560	523,595	26.3%	384,166	139,429	4,534	38,524	105,439	5.3%	106,785
Northfield	Off-Sale Only	---	19,859	2,624,534	1,910,121	714,413	27.2%	534,133	180,280	27,208	---	207,488	7.9%	125,000
Northome	Off-Sale Only	---	236	57,020	43,491	13,529	23.7%	22,503	(8,974)	4,399	18,688	(23,263)	-40.8%	---
Ogema	On- & Off-Sale	---	118	380,831	227,456	153,375	40.3%	109,756	43,619	4,416	---	48,035	12.6%	75,068
Ogilvie	On- & Off-Sale	---	477	422,773	265,008	157,765	37.3%	152,770	4,995	6,493	---	11,488	2.7%	1,806
Okabena	On- & Off-Sale	---	178	262,473	143,445	119,028	45.3%	140,442	(21,414)	12,495	65	(8,984)	-3.4%	---
Olivia	On- & Off-Sale	---	2,559	837,054	591,693	245,361	29.3%	259,016	(13,655)	16,331	---	2,676	0.3%	10,000
Orr	On- & Off-Sale	---	236	547,041	315,674	231,367	42.3%	209,608	21,759	4,251	---	26,010	4.8%	49,500
Oakais	On- & Off-Sale	---	1,608	625,725	350,295	275,430	44.0%	221,939	53,491	26,635	---	80,126	12.8%	35,000
Palisade	On- & Off-Sale	---	146	386,069	275,877	110,192	28.5%	145,884	(35,692)	15,669	---	(20,023)	-5.2%	---
Park Rapids	Off-Sale Only	---	3,508	2,829,849	2,161,442	668,407	23.6%	410,835	257,572	46,307	---	303,879	10.7%	529,875
Parkers Prairie	On- & Off-Sale	---	1,031	576,178	390,654	185,524	32.2%	182,920	2,604	2,481	42,191	(37,106)	-6.4%	---
Paynesville	Off-Sale Only	---	2,299	777,161	609,688	167,473	21.5%	148,195	167,473	5,551	---	24,829	3.2%	23,000
Pelican Rapids	Off-Sale Only	---	2,423	842,486	631,267	211,219	25.1%	152,596	58,623	---	---	58,623	7.0%	40,000
Pelham	Off-Sale Only	---	2,755	1,530,079	1,112,220	418,859	27.4%	203,386	215,473	23,153	27,628	210,998	13.8%	182,000
Pine City	Off-Sale Only	---	3,275	1,639,921	1,192,840	447,081	27.3%	365,260	81,821	7,649	8,711	80,759	4.9%	50,000
Pipestone	Off-Sale Only	---	4,333	1,135,025	822,771	312,254	27.5%	163,690	148,564	28,078	---	176,642	15.6%	50,000
Plainview	On- & Off-Sale	---	3,405	586,243	379,950	206,293	35.2%	202,191	4,102	18,731	---	22,833	3.9%	---
Princeton	Off-Sale Only	---	4,517	2,526,709	1,932,383	594,326	23.5%	387,392	206,934	55,267	---	262,201	10.4%	8,900
Proctor	Off-Sale Only	---	2,845	864,643	666,267	198,376	22.9%	173,457	24,919	41	2,762	22,198	2.6%	3,000
Randall	On- & Off-Sale	---	596	521,444	334,262	187,182	35.9%	170,324	16,858	7,940	---	24,798	4.8%	---
Ranier	On- & Off-Sale	---	171	388,602	180,796	207,806	53.5%	195,195	12,611	1,398	---	14,009	3.6%	20,000
Redwood Falls	Off-Sale Only	---	5,271	1,575,167	1,197,727	377,440	24.0%	285,429	92,011	26,868	38,869	80,010	5.1%	75,000
Renner	On- & Off-Sale	---	366	492,734	297,201	195,533	39.7%	175,375	20,158	---	---	20,158	4.1%	30,000
Roseau	Off-Sale Only	---	2,869	1,445,567	1,041,045	404,522	28.0%	221,009	183,513	2,499	---	186,012	12.9%	230,000
Round Lake	On- & Off-Sale	---	414	115,950	89,145	26,805	23.1%	27,563	(758)	2,294	---	1,536	1.3%	---
Rush City	On- & Off-Sale	---	3,048	709,465	517,587	191,878	27.0%	200,286	(8,408)	21,904	---	13,496	1.9%	5,000
Rushford	On- & Off-Sale	---	1,777	358,071	227,684	130,387	36.4%	162,642	(32,255)	9,564	---	(22,691)	-6.3%	30,000
Russell	On- & Off-Sale	---	339	278,028	158,875	118,750	42.9%	118,750	405	10,374	---	10,779	3.9%	12,500
Sacred Heart	On- & Off-Sale	---	510	426,027	248,637	177,390	41.6%	173,544	3,846	9,944	1,232	12,558	2.9%	---
Sauk Rapids	Off-Sale Only	---	12,885	2,190,288	1,739,233	451,055	20.6%	377,431	73,624	38,564	---	112,188	5.1%	15,000
Sebekia	On- & Off-Sale	---	677	495,219	278,127	217,092	43.8%	177,519	39,573	9,483	---	49,056	9.9%	50,000
Sherburn	On- & Off-Sale	---	1,016	696,837	436,345	260,492	37.4%	229,187	31,305	2,924	---	34,229	4.9%	10,000
Silver Bay	On- & Off-Sale	---	1,993	888,166	513,877	374,289	42.1%	283,452	90,837	36,164	---	127,001	14.3%	63,501
Silver Lake	On- & Off-Sale	---	810	545,782	302,284	243,498	44.6%	238,854	(4,644)	5,320	---	8,231	1.5%	(11,545)
Sleepy Eye	Off-Sale Only	---	3,581	429,053	310,424	118,629	27.6%	122,999	(4,370)	5,320	---	950	0.2%	---
South Haven	On- & Off-Sale	---	208	296,149	149,760	146,389	49.4%	139,591	6,798	3,684	---	10,482	3.5%	12,418
Spring Grove	On- & Off-Sale	---	1,288	352,883	210,191	142,692	40.4%	169,640	(26,948)	3,092	---	(23,856)	-6.8%	(2,296)
Stacy	On- & Off-Sale	---	1,378	2,325,686	1,520,861	804,825	34.6%	724,393	80,432	18,286	92,625	6,093	0.3%	14,529
St. Hilaire	On- & Off-Sale	---	275	454,968	250,005	204,963	45.0%	196,275	8,688	5,480	---	14,168	3.1%	23,294
St. James	Off-Sale Only	---	4,625	875,694	617,506	258,188	29.5%	151,274	106,914	10,325	---	117,239	13.4%	65,641
St. Leo	On- & Off-Sale	---	96	126,123	50,966	75,157	59.6%	66,652	8,505	993	---	9,498	7.5%	3,000
Thief River Falls	Off-Sale Only	---	8,515	3,633,873	2,808,158	825,715	22.7%	504,001	321,714	25,964	184	347,494	9.6%	261,944

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2007**

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	
Tracy	On- & Off-Sale	---	2,153	687,957	421,929	266,028	38.7%	323,269	(57,241)	45,075	776	(12,942)	-1.9%	(75,000)
Twin Valley	On- & Off-Sale	---	795	563,883	327,011	236,872	42.0%	241,233	(4,361)	2,337	---	(2,024)	-0.4%	10,000
Two Harbors	Off-Sale Only	---	3,696	1,784,888	1,291,511	493,377	27.6%	277,213	216,164	12,147	---	228,311	12.8%	312,432
Ulen	On- & Off-Sale	---	539	321,265	168,182	153,083	47.7%	122,682	30,401	---	---	30,401	9.5%	25,000
Underwood	Off-Sale Only	---	338	335,251	255,000	80,251	23.9%	73,266	6,985	1,046	---	8,031	2.4%	18,000
Vergas	Off-Sale Only	---	330	523,465	384,845	138,620	26.5%	82,029	56,591	19,357	---	75,948	14.5%	25,500
Vermdale	On- & Off-Sale	---	555	248,951	126,195	122,756	49.3%	105,250	17,506	4,781	---	22,287	9.0%	4,386
Vesta	On- & Off-Sale	---	319	214,988	101,281	113,707	52.9%	120,836	(7,129)	64	---	(7,065)	-3.3%	---
Wadena	Off-Sale Only	---	4,199	1,464,693	1,106,274	358,419	24.5%	216,571	141,848	7,208	---	149,056	10.2%	100,000
Waldorf	On- & Off-Sale	---	225	254,343	122,811	131,532	51.7%	127,488	4,044	6,051	---	10,095	4.0%	9,203
Walker	On- & Off-Sale	---	1,125	842,905	636,915	205,990	24.4%	128,284	77,706	601	---	78,307	9.3%	60,000
Walnut Grove	On- & Off-Sale	---	693	439,768	223,722	216,046	49.1%	185,764	30,282	3,043	---	33,325	7.6%	7,489
Warroad	Off-Sale Only	---	1,722	1,218,629	887,281	331,348	27.2%	187,786	143,562	---	---	143,562	11.8%	80,000
Waverly	On- & Off-Sale	---	1,028	900,284	633,065	267,219	29.7%	220,188	47,031	525	11,407	36,149	4.0%	---
Wells	On- & Off-Sale	---	2,491	677,270	431,290	245,980	36.3%	224,111	21,869	20,599	504	41,964	6.2%	20,000
West Concord	On- & Off-Sale	---	829	345,901	187,077	158,824	45.9%	152,915	5,909	4,165	361	9,713	2.8%	---
Williams	---	[99]	---	---	---	---	---	---	---	---	---	---	---	---
Wilmont	On- & Off-Sale	---	313	268,150	137,948	130,202	48.6%	115,986	14,216	1,755	---	15,971	6.0%	---
Windom	Off-Sale Only	---	4,422	1,323,829	942,601	381,228	28.8%	286,845	94,383	---	---	94,383	7.1%	70,000
Winton	On- & Off-Sale	[0]	167	288,207	123,802	164,405	57.0%	155,257	9,148	65	1,722	7,491	2.6%	13,400
Wolf Lake	On- & Off-Sale	---	49	357,597	189,787	167,810	46.9%	148,259	19,551	21,509	4,017	37,043	10.4%	15,000
Worthington	Off-Sale Only	---	11,379	2,106,727	1,573,447	533,280	25.3%	307,134	226,146	15,803	---	241,949	11.5%	160,902
Off-Sale Only			370,243	\$120,004,034	\$89,815,986	\$30,188,048	25.2%	\$19,827,403	\$10,360,645	\$1,484,767	\$1,148,071	\$10,697,341	8.9%	\$8,357,888
On- & Off-Sale			93,106	\$61,167,229	\$37,043,077	\$24,124,152	39.4%	\$22,435,656	\$1,688,496	\$1,058,969	\$378,915	\$2,368,550	3.9%	\$1,926,891
All Stores			463,349	\$181,171,263	\$126,859,063	\$54,312,200	30.0%	\$42,263,059	\$12,049,141	\$2,543,736	\$1,526,986	\$13,065,891	7.2%	\$10,284,779

Footnotes:
 [0] Cash basis of accounting.
 [21] Discontinued liquor operations.
 [99] Failed to report in 2007.

Appendix 2

2007 Liquor Store Tables and Maps by Economic Development Region

Table 10
Comparison of Off-Sale City Liquor Store Operations - 2007
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Operating Expenses as a Percent of Sales										Net Profit as a Percent of Sales	Transfers To/(From) Other Funds
			Sales		Cost of Sales	Gross Profit	Expenses		Income/(Loss)	Nonoperating		Net Profit/ (Loss)		
			Sales	Cost of Sales			Expenses	as a Percent of Sales		Revenues	Expenses			
1 - Northwest	13,106	3	\$2,099,356	\$1,578,828	\$520,528	\$304,265	14.5%	\$216,263	\$9,488	\$61	\$225,689	10.8%	\$190,648	
2 - Headwaters	17,898	4	1,958,833	1,476,392	482,442	318,271	16.2%	164,171	16,582	---	180,752	9.2%	277,941	
3 - Arrowhead	10,890	6	1,048,199	767,634	280,566	181,353	17.3%	99,213	10,122	3,575	105,760	10.1%	114,826	
4 - West Central	53,005	17	1,319,686	1,000,597	319,089	193,669	14.7%	125,420	13,627	11,134	127,913	9.7%	101,338	
5 - North Central	7,242	2	1,269,249	958,417	310,832	183,972	14.5%	126,860	10,985	---	137,844	10.9%	96,091	
6E - Southwest Central	28,278	5	1,759,941	1,364,753	395,188	288,824	16.4%	106,365	9,593	21,016	94,941	5.4%	98,100	
6W - Upper Southwest	14,291	5	772,622	568,080	204,542	160,229	20.7%	44,314	4,874	4,309	44,879	5.8%	51,602	
7E - East Central	39,488	8	2,121,236	1,601,420	519,817	351,062	16.5%	168,755	28,412	30,967	166,200	7.8%	111,603	
7W - Central	80,060	10	2,201,479	1,620,007	581,472	386,527	17.6%	194,945	32,233	27,260	199,918	9.1%	131,422	
8 - Southwest	48,586	9	1,298,517	957,680	340,837	205,830	15.9%	135,007	17,239	29,141	123,105	9.5%	93,682	
9 - South Central	26,278	8	743,540	541,110	202,430	124,852	16.8%	77,579	13,146	3,452	87,273	11.7%	38,833	
10 - Southeast	31,121	4	1,331,454	1,004,391	327,063	280,694	21.1%	46,368	48,334	80	94,622	7.1%	(9,761)	
11 - 7-County Twin Cities	435,557	37	2,814,326	2,108,709	705,617	506,249	18.0%	199,368	52,632	12,789	239,211	8.5%	153,565	
Average for Off-Sale	805,800	118	\$1,899,442	\$1,422,358	\$477,084	\$326,768	17.2%	\$150,316	\$29,086	\$13,740	\$165,662	8.7%	\$118,981	

Table 11
Comparison of On-Sale City Liquor Store Operations - 2007
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Operating Expenses as a Percent of Sales					Gross Profit	Net Profit/ (Loss)			Net Profit as a Percent of Sales	Transfers To/(From) Other Funds
			Sales	Cost of Sales	Expenses		Income/(Loss)		Revenues	Nonoperating Expenses	(Loss)		
1 - Northwest	3,286	6	\$ 406,268	\$225,132	\$170,311	41.9%	\$10,825	\$3,110	\$---	\$13,936	3.4%	\$12,380	
2 - Headwaters	4,592	8	554,151	335,604	197,440	35.6%	21,108	10,175	639	30,644	5.5%	29,615	
3 - Arrowhead	6,922	11	489,190	282,342	188,761	38.6%	18,087	8,417	5,412	21,093	4.3%	18,764	
4 - West Central	9,554	16	484,427	282,196	202,232	37.2%	21,954	6,892	3,868	24,978	5.2%	18,855	
5 - North Central	10,136	17	614,262	391,785	222,477	30.6%	34,425	5,584	4,511	35,498	5.8%	23,581	
6E - Southwest Central	6,294	6	500,847	308,767	192,080	39.5%	(5,764)	11,145	205	5,176	1.0%	2,243	
6W - Upper Southwest	4,345	7	390,414	223,579	166,834	40.1%	10,175	4,841	---	15,016	3.8%	15,587	
7E - East Central	11,997	10	918,640	602,425	316,215	30.9%	32,686	12,644	13,113	32,216	3.5%	30,942	
7W - Central	4,229	5	545,532	344,083	201,449	35.9%	5,805	9,509	6,472	8,842	1.6%	2,484	
8 - Southwest	9,071	17	311,842	173,539	138,303	45.0%	(1,879)	7,206	545	4,782	1.5%	941	
9 - South Central	9,286	9	452,405	267,599	184,805	38.1%	12,301	12,579	150	24,730	5.5%	12,689	
10 - Southeast	13,394	11	336,094	200,485	135,609	44.5%	(13,823)	13,696	33	(159)	-0.0%	12,014	
11 - 7-County Twin Cities	11,116	3	2,124,634	1,343,646	780,988	28.6%	173,576	8,819	18,876	163,520	7.7%	113,324	
Average for On-Sale	104,222	126	\$536,041	\$325,984	\$192,523	35.9%	\$17,534	\$8,615	\$3,457	\$22,691	4.2%	\$17,991	

Table 12
Comparison of City Liquor Store Operations - 2007
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		
1 - Northwest															
Ada	On- & Off-Sale		1,640	\$539,308	\$306,074	\$233,234	\$210,969	39.1%	\$22,265	\$2	\$---	\$22,267	4.1%	\$---	
Goodridge	On- & Off-Sale		119	252,969	125,940	127,029	125,809	49.7%	1,220	6,614	---	7,834	3.1%	---	
Lancaster	On- & Off-Sale		331	195,553	129,116	66,437	79,466	40.6%	(13,029)	488	---	(12,541)	-6.4%	(15,000)	
Mentor	On- & Off-Sale		126	430,926	212,646	218,280	168,111	39.0%	50,169	3,741	---	53,910	12.5%	55,987	
Roseau	Off-Sale Only		2,869	1,445,567	1,041,045	404,522	221,009	15.3%	183,513	2,499	---	186,012	12.9%	230,000	
St. Hilaire	On- & Off-Sale		275	454,968	250,005	204,963	196,275	43.1%	8,688	5,480	---	14,168	3.1%	23,294	
Thief River Falls	Off-Sale Only		8,515	3,633,873	2,808,158	825,715	504,001	13.9%	321,714	25,964	184	347,494	9.6%	261,944	
Twin Valley	On- & Off-Sale		795	563,883	327,011	236,872	241,233	42.8%	(4,361)	2,337	---	(2,024)	-0.4%	10,000	
Warroad	Off-Sale Only		1,722	1,218,629	887,281	331,348	187,786	15.4%	143,562	---	---	143,562	11.8%	80,000	
Total for Region			16,392	\$8,735,676	\$6,087,276	\$2,648,400	\$1,934,659	22.1%	\$713,741	\$47,125	\$184	\$760,682	8.7%	\$646,225	
Percent of Total MLS Operations			1.8%	3.0%	2.9%	3.2%	3.1%	---	3.6%	1.0%	0.0%	3.4%	---	4.0%	
2 - Headwaters															
Akeley	On- & Off-Sale		401	\$412,148	\$227,880	\$184,268	\$188,096	45.6%	(\$3,828)	\$6,244	\$---	\$2,416	0.6%	\$35,000	
Bagley	Off-Sale Only		1,247	805,935	630,564	175,371	150,540	18.7%	24,831	1,482	---	26,313	3.3%	15,000	
Baudette	On- & Off-Sale		1,059	1,088,076	690,541	397,535	309,926	28.5%	87,609	8,295	---	95,904	8.8%	131,716	
Bemidji	Off-Sale Only		13,143	4,199,549	3,113,560	1,085,989	711,710	16.9%	374,279	18,538	---	392,817	9.4%	566,889	
Blackduck	On- & Off-Sale		718	685,303	441,246	244,057	236,149	34.5%	7,908	4,831	4,721	8,018	1.2%	42,988	
Clearbrook	On- & Off-Sale		546	405,501	231,721	173,780	156,587	38.6%	17,193	5,803	389	22,607	5.6%	5,000	
Kelliher	On- & Off-Sale		310	380,383	212,122	168,261	163,472	43.0%	4,789	331	---	5,120	1.3%	---	
Mahnomen	On- & Off-Sale		1,171	966,914	622,705	344,209	323,699	33.5%	20,510	52,482	---	72,992	7.5%	---	
Nevis	On- & Off-Sale		387	494,883	258,613	236,270	201,589	40.7%	34,681	3,411	---	38,092	7.7%	22,218	
Park Rapids	Off-Sale Only		3,508	2,829,849	2,161,442	668,407	410,835	14.5%	257,572	46,307	---	303,879	10.7%	529,875	
Total for Region			22,490	\$12,268,541	\$8,590,394	\$3,678,147	\$2,852,603	23.3%	\$825,544	\$147,724	\$5,110	\$968,158	7.9%	\$1,348,686	
Percent of Total MLS Operations			2.5%	4.2%	4.1%	4.4%	4.5%	---	4.1%	3.3%	0.2%	4.3%	---	8.3%	
3 - Arrowhead															
Aitkin	Off-Sale Only		2,113	\$853,856	\$671,089	\$182,767	\$182,878	21.4%	(\$111)	\$22,173	\$---	\$22,062	2.6%	\$---	
Barnum	On- & Off-Sale		588	480,899	250,140	230,759	178,655	37.2%	52,104	981	---	53,085	11.0%	9,000	
Beaver Bay	On- & Off-Sale		181	389,582	195,583	193,999	163,260	41.9%	30,739	8,803	---	39,542	10.1%	13,000	
Big Falls	On- & Off-Sale		267	269,152	149,657	119,495	128,607	47.8%	(9,112)	10,711	---	1,599	0.6%	6,000	
Cook	Off-Sale Only		586	1,261,650	948,979	312,671	181,805	14.4%	130,866	6,702	---	137,568	10.9%	173,522	
Cromwell	On- & Off-Sale		212	444,008	259,065	184,943	176,235	39.7%	8,708	11,193	3,426	16,475	3.7%	5,000	
Grand Marais	Off-Sale Only		1,414	1,467,139	984,464	482,675	250,262	17.1%	232,413	15,268	---	247,681	16.9%	200,000	
Littlefork	On- & Off-Sale		703	387,834	223,338	164,496	134,050	34.6%	30,446	3,355	---	33,801	8.7%	27,000	
Moose Lake	On- & Off-Sale		2,258	911,529	617,953	293,576	306,165	33.6%	(12,589)	---	---	(66,972)	-7.3%	---	
Northome	Off-Sale Only		236	57,020	43,491	13,529	22,503	39.5%	(8,974)	4,399	---	(23,263)	-40.8%	---	
Orr	On- & Off-Sale		236	547,041	315,674	231,367	209,608	38.3%	21,759	4,251	---	26,010	4.8%	49,500	
Palisade	On- & Off-Sale		146	386,069	275,877	110,192	145,884	37.8%	(35,692)	15,669	---	(20,023)	-5.2%	---	
Proctor	Off-Sale Only		2,845	864,643	666,267	198,376	173,457	20.1%	24,919	1,398	---	22,198	2.6%	3,000	
Ranier	On- & Off-Sale		171	388,602	180,796	207,806	195,195	50.2%	12,611	1,398	---	14,009	3.6%	20,000	
Silver Bay	On- & Off-Sale		1,993	888,166	513,877	374,289	283,452	31.9%	90,837	36,164	---	127,001	14.3%	63,501	
Two Harbors	Off-Sale Only		3,696	1,784,888	1,291,511	493,377	277,213	15.5%	216,164	12,147	---	228,311	12.8%	312,432	
Winton	On- & Off-Sale	[0]	167	288,207	123,802	164,405	155,257	53.9%	9,148	65	1722	7,491	2.6%	13400	
Total for Region			17,812	\$11,670,285	\$7,711,563	\$3,958,722	\$3,164,486	27.1%	\$794,236	\$153,320	\$80,981	\$866,575	7.4%	\$895,355	
Percent of Total MLS Operations			2.0%	4.0%	3.7%	4.8%	5.0%	---	4.0%	3.4%	3.9%	3.9%	---	5.5%	

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							Expenses	as a Percent of Sales	Revenues		Expenses	Amount	Percent of Sales		
4 - West Central															
Alexandria	Off-Sale Only		11,481	\$4,648,720	\$3,672,855	\$975,865	\$600,049	12.9%	\$375,816	\$4,485	\$5,196	\$375,105	8.1%	\$400,000	
Audubon	On- & Off-Sale		487	575,064	349,478	225,586	227,202	39.5%	(1,616)	11,399	13,438	(3,655)	-0.6%	5,000	
Barnesville	Off-Sale Only		2,317	344,664	270,904	73,760	61,867	17.9%	11,893	2,002	---	13,895	4.0%	6,000	
Battle Lake	Off-Sale Only		773	937,750	673,071	264,679	183,033	19.5%	81,646	16,192	20,856	76,982	8.2%	20,000	
Brandon	On- & Off-Sale		441	481,493	266,667	214,826	176,732	36.7%	38,094	12,941	---	51,035	10.6%	45,000	
Browns Valley	On- & Off-Sale	[0]	638	361,661	185,003	176,658	147,030	40.7%	29,628	7,395	---	37,023	10.2%	7,000	
Callaway	On- & Off-Sale		208	430,987	216,015	214,972	194,712	45.2%	20,260	3,537	---	23,797	5.5%	(296)	
Dalton	Off-Sale Only		247	276,546	218,579	57,967	55,447	20.0%	2,520	1,103	---	3,623	1.3%	---	
Detroit Lakes	Off-Sale Only		8,283	4,552,579	3,469,567	1,083,012	360,336	7.9%	722,676	102,165	72,490	752,351	16.5%	570,000	
Elizabeth	Off-Sale Only		174	318,506	225,835	92,671	88,986	27.9%	3,685	229	---	3,914	1.2%	---	
Erhard	Off-Sale Only		137	287,342	218,713	68,629	73,065	25.4%	(4,436)	3,847	---	(589)	-0.2%	---	
Fergus Falls	Off-Sale Only		13,971	4,631,189	3,432,772	1,198,417	825,340	17.8%	373,077	34,155	63,107	344,125	7.4%	277,244	
Frazee	On- & Off-Sale		1,364	648,323	408,812	239,511	216,904	33.5%	22,607	181	474	22,314	3.4%	---	
Glenwood	Off-Sale Only		2,629	1,086,573	837,241	249,332	174,663	16.1%	74,669	3,295	---	77,964	7.2%	39,000	
Hawley	Off-Sale Only		1,924	674,538	510,071	164,467	146,290	21.7%	18,177	144	---	18,321	2.7%	10,000	
Herman	On- & Off-Sale		420	339,334	190,706	148,628	132,479	39.0%	16,149	---	1,769	14,380	4.2%	---	
Hittredal	On- & Off-Sale		177	366,142	190,295	175,847	157,531	43.0%	18,316	---	---	18,316	5.0%	---	
Lake Park	On- & Off-Sale		832	633,099	374,101	258,998	250,429	39.6%	8,569	7,057	---	15,626	2.5%	20,000	
Millerville	On- & Off-Sale		114	300,348	176,699	123,649	131,828	43.9%	(8,179)	3,498	---	(4,681)	-1.6%	16,400	
Milota	On- & Off-Sale		333	607,247	353,595	253,652	241,577	39.8%	12,075	4,969	---	17,044	2.8%	---	
Morris	Off-Sale Only		5,223	1,444,973	1,098,212	346,761	212,014	14.7%	134,747	20,489	---	155,236	10.7%	135,000	
New York Mills	On- & Off-Sale		1,195	745,543	477,387	268,156	222,467	29.8%	45,689	4,260	---	49,949	6.7%	58,500	
Ogema	On- & Off-Sale		118	380,831	227,456	153,375	109,756	28.8%	43,619	4,416	---	48,035	12.6%	75,068	
Osakis	On- & Off-Sale		1,608	625,725	350,295	275,430	221,939	35.5%	53,491	26,635	---	80,126	12.8%	35,000	
Parkers Prairie	On- & Off-Sale		1,031	576,178	390,654	185,524	182,920	31.7%	2,604	2,481	42,191	(37,106)	-6.4%	---	
Pelican Rapids	Off-Sale Only		2,423	842,486	631,267	211,219	152,596	18.1%	58,623	---	---	58,623	7.0%	---	
Perham	Off-Sale Only		2,755	1,530,079	1,111,220	418,859	203,386	13.3%	215,473	23,153	27,628	210,998	13.8%	40,000	
Ulen	On- & Off-Sale		539	321,265	168,182	153,083	122,682	38.2%	30,401	---	---	30,401	9.5%	182,000	
Underwood	Off-Sale Only		338	335,251	255,000	80,251	73,266	21.9%	6,985	1,046	---	8,031	2.4%	25,000	
Vergas	Off-Sale Only		330	523,465	384,845	138,620	82,029	15.7%	56,591	19,357	---	75,948	14.5%	18,000	
Wolf Lake	On- & Off-Sale		49	357,597	189,787	167,810	148,259	41.5%	19,551	21,509	4,017	37,043	10.4%	25,500	
Total for Region				62,559	\$30,185,498	\$21,525,284	\$8,660,214	\$6,176,814	20.5%	\$2,483,400	\$341,940	\$251,166	\$2,574,174	8.5%	\$2,024,416
Percent of Total MLS Operations				6.9%	10.3%	10.3%	10.5%	9.8%	---	12.5%	7.6%	12.2%	11.5%	---	12.4%
5 - North Central															
Bertha	On- & Off-Sale		469	\$241,270	\$131,577	\$109,693	\$107,776	44.7%	\$1,917	\$2,909	\$---	\$4,826	2.0%	\$---	
Browerville	On- & Off-Sale		716	481,934	257,795	224,139	225,314	46.8%	(1,175)	7,350	977	5,198	1.1%	12,708	
Clarissa	On- & Off-Sale		620	370,196	218,788	151,408	144,088	38.9%	7,320	3,931	---	11,251	3.0%	10,000	
Eagle Bend	On- & Off-Sale		606	289,925	179,223	110,702	122,790	42.4%	(12,088)	16,528	---	4,440	1.5%	2,798	
Fifty Lakes	On- & Off-Sale		403	430,651	192,002	238,649	207,854	48.3%	30,795	753	---	31,548	7.3%	---	
Flensburg	On- & Off-Sale	[0]	236	253,314	104,238	149,076	101,506	40.1%	47,570	8,648	1,949	54,269	21.4%	---	
Hackensack	On- & Off-Sale		311	997,378	718,515	278,863	281,556	28.2%	(2,693)	579	36,403	(38,517)	-3.9%	8,800	
Long Prairie	Off-Sale Only		3,043	1,073,804	810,560	263,244	151,373	14.1%	111,871	14,761	---	126,632	11.8%	92,181	
Longville	On- & Off-Sale		178	1,171,999	788,865	383,134	336,308	28.7%	46,826	29,980	32,158	44,648	3.8%	22,185	
Menahga	On- & Off-Sale		1,231	852,314	484,082	368,232	261,030	30.6%	107,202	1,450	5,197	103,455	12.1%	50,000	
Nisswa	On- & Off-Sale		2,047	2,752,225	1,912,565	839,660	651,912	23.7%	187,748	---	---	187,748	6.8%	150,000	
Randall	On- & Off-Sale		596	521,444	334,262	187,182	170,324	32.7%	16,858	7,940	---	24,798	4.8%	---	
Remer	On- & Off-Sale		366	492,734	297,201	195,533	175,375	35.6%	20,158	---	---	20,158	4.1%	30,000	
Sebeka	On- & Off-Sale		677	495,219	278,127	217,092	177,519	35.8%	39,573	9,483	---	49,056	9.9%	50,000	
Vermdale	On- & Off-Sale		555	248,951	126,195	122,756	105,250	42.3%	17,506	4,781	---	22,287	9.0%	4,386	

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							as a Percent of Sales	Expenses		Revenues	Expenses	Amount	Percent of Sales		
Wadena	Off-Sale Only		4,199	1,464,693	1,106,274	358,419	216,571	14.8%	141,848	---	7,208	---	149,056	10.2%	100,000
Walker	On- & Off-Sale		1,125	842,905	636,915	205,990	128,284	15.2%	77,706	---	601	---	78,307	9.3%	60,000
Total for Region				17,378	\$12,980,956	\$4,403,772	\$3,564,830	27.5%	\$838,942	\$76,684	\$116,902	\$76,684	\$879,160	6.8%	\$593,058
Percent of Total MLS Operations				1.9%	4.5%	4.1%	5.7%	---	4.2%	3.7%	2.6%	3.7%	3.9%	---	3.6%
6E - Southwest Central															
Buffalo Lake	On- & Off-Sale		738	\$400,529	\$251,144	\$149,385	\$163,060	40.7%	(\$13,675)	---	\$22,440	---	\$8,765	2.2%	\$---
Darwin	Off-Sale Only		302	383,327	312,185	71,142	74,210	19.4%	(3,068)	---	8,218	---	5,150	1.3%	---
Dassel	Off-Sale Only		1,333	1,016,142	810,585	205,557	239,966	23.6%	(34,409)	---	6,520	41,752	(69,641)	-6.9%	---
Fairfax	On- & Off-Sale		1,257	522,977	300,718	222,259	230,879	44.1%	(8,620)	---	9,449	---	829	0.2%	---
Glencoe	Off-Sale Only		5,751	1,137,318	869,066	268,252	145,990	12.8%	122,262	---	1,811	7,013	117,060	10.3%	110,000
Hutchinson	Off-Sale Only		14,021	4,542,942	3,500,433	1,042,509	730,185	16.1%	312,324	---	8,356	56,316	264,364	5.8%	321,500
Litchfield	Off-Sale Only		6,871	1,719,976	1,331,494	388,482	253,767	14.8%	134,715	---	23,058	---	157,773	9.2%	59,000
Morton	On- & Off-Sale		420	272,712	158,126	114,586	121,709	44.6%	(7,123)	---	5,119	---	(2,004)	-0.7%	15,000
Olivia	On- & Off-Sale		2,559	837,054	591,693	245,361	259,016	30.9%	(13,655)	---	16,331	---	2,676	0.3%	10,000
Sacred Heart	On- & Off-Sale		510	426,027	248,637	177,390	173,544	40.7%	3,846	---	9,944	1,232	12,558	2.9%	---
Silver Lake	On- & Off-Sale		810	545,782	302,284	243,498	238,854	43.8%	4,644	---	3,587	---	8,231	1.5%	(11,545)
Total for Region				34,572	\$11,804,786	\$3,128,421	\$2,631,180	22.3%	\$497,241	\$106,313	\$114,833	\$106,313	\$505,761	4.3%	\$503,955
Percent of Total MLS Operations				3.8%	4.0%	4.2%	4.2%	---	2.5%	5.2%	2.5%	5.2%	2.3%	---	3.1%
6W - Upper Southwest															
Appleton	Off-Sale Only		2,683	\$428,620	\$308,565	\$120,055	\$92,532	21.6%	\$27,523	---	\$---	---	\$27,523	6.4%	\$10,000
Benson	On- & Off-Sale		3,393	1,051,487	673,122	378,365	357,589	34.0%	20,776	---	7,462	---	28,238	2.7%	60,000
Boyd	On- & Off-Sale		176	279,844	147,124	132,720	133,852	47.8%	(1,132)	---	12,645	---	11,513	4.1%	---
Clontarf	On- & Off-Sale		154	319,596	187,456	132,140	127,598	39.9%	4,542	---	---	---	4,542	1.4%	1,793
Danvers	On- & Off-Sale		95	400,562	208,163	192,399	180,273	45.0%	12,126	---	6,955	---	19,081	4.8%	20,000
Dawson	Off-Sale Only		1,419	381,104	269,582	111,522	110,744	29.1%	778	---	786	---	1,564	0.4%	100,000
De Graff	On- & Off-Sale		129	310,670	169,054	141,616	129,829	41.8%	11,787	---	---	---	11,787	3.8%	20,000
Granite Falls	Off-Sale Only		3,041	817,513	605,777	211,736	152,868	18.7%	58,868	---	20,492	21,446	57,914	7.1%	58,008
Hanley Falls	On- & Off-Sale		302	244,615	129,171	115,444	100,822	41.2%	14,622	---	5,831	---	20,453	8.4%	4,313
Madison	Off-Sale Only		1,681	388,599	276,196	112,403	93,565	24.1%	18,838	---	2,463	---	21,301	5.5%	---
Montevideo	Off-Sale Only		5,467	1,847,274	1,380,278	466,996	351,435	19.0%	115,561	99	629	99	116,091	6.3%	90,000
St. Leo	On- & Off-Sale		96	126,123	50,966	75,157	66,652	52.8%	8,505	---	993	---	9,498	7.5%	3,000
Total for Region				18,636	\$6,596,007	\$2,190,553	\$1,897,759	28.8%	\$292,794	\$21,545	\$58,256	\$21,545	\$329,505	5.0%	\$367,114
Percent of Total MLS Operations				2.0%	2.3%	2.1%	3.0%	---	1.5%	1.0%	1.3%	1.0%	1.5%	---	2.3%
7E - East Central															
Braham	Off-Sale Only		1,660	\$1,118,304	\$853,543	\$264,761	\$241,704	21.6%	\$23,057	---	\$3,614	---	\$26,671	2.4%	15,000
Cambridge	Off-Sale Only		7,615	3,928,778	2,989,776	939,002	562,332	14.3%	376,670	---	60,120	45,951	390,839	9.9%	220,000
Finlayson	On- & Off-Sale		332	507,139	293,456	213,683	160,436	31.6%	53,247	---	2,382	---	55,629	11.0%	---
Foreston	On- & Off-Sale		507	376,685	172,121	204,564	204,819	54.4%	(255)	---	22,967	1,390	21,322	5.7%	805
Hinckley	On- & Off-Sale		1,435	1,836,298	1,175,973	660,325	448,024	24.4%	212,301	---	18,123	35,685	194,739	10.6%	162,099
Isanti	Off-Sale Only		5,485	1,975,523	1,520,366	455,157	297,135	15.0%	158,022	---	39,870	121,779	76,113	3.9%	197,135
Isle	On- & Off-Sale		829	927,917	593,313	334,604	392,315	42.3%	(57,711)	---	---	1,432	(59,143)	-6.4%	---
Lindstrom	On- & Off-Sale		3,991	2,080,436	1,485,934	594,502	552,247	26.5%	42,255	---	36,285	---	78,540	3.8%	125,177
Milaca	Off-Sale Only		2,775	1,555,630	1,168,864	386,766	275,759	17.7%	111,007	---	32,621	32,772	110,856	7.1%	25,000
Mora	Off-Sale Only		3,699	2,230,868	1,683,024	547,844	294,746	13.2%	253,098	---	23,624	---	276,722	12.4%	270,000
North Branch	Off-Sale Only		10,462	1,994,155	1,470,560	523,595	384,166	19.3%	139,429	---	4,534	38,524	105,439	5.3%	106,785
Ogilvie	On- & Off-Sale		477	422,773	265,008	157,765	152,770	36.1%	4,995	---	6,493	---	11,488	2.7%	1,806

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							Expenses	as a Percent of Sales		Revenues	Expenses	Amount	Percent of Sales	
Pine City	Off-Sale Only		3,275	1,639,921	1,192,840	447,081	365,260	22.3%	81,821	7,649	8,711	80,759	4.9%	50,000
Princeton	Off-Sale Only		4,517	2,526,709	1,932,383	594,326	387,392	15.3%	206,934	55,267	---	262,201	10.4%	8,900
Rush City	On- & Off-Sale		3,048	709,465	517,587	191,878	200,286	28.2%	(8,408)	21,904	---	13,496	1.9%	5,000
Stacy	On- & Off-Sale		1,378	2,325,686	1,520,861	804,825	724,393	31.1%	80,432	18,286	92,625	6,093	0.3%	14,529
Total for Region			51,485	\$26,156,287	\$18,835,609	\$7,320,678	\$5,643,784	21.6%	\$1,676,894	\$353,739	\$378,869	\$1,651,764	6.3%	\$1,202,236
Percent of Total MLS Operations			5.7%	9.0%	9.0%	8.8%	9.0%	---	8.4%	7.8%	18.4%	7.4%	---	7.4%
7W - Central														
Big Lake	Off-Sale Only		9,277	\$2,710,819	\$2,044,441	\$666,378	\$489,675	18.1%	\$176,703	\$---	\$104,286	\$72,417	2.7%	\$180,000
Buffalo	Off-Sale Only		13,950	3,367,690	2,362,941	1,004,749	652,614	19.4%	352,135	9,455	116,315	245,275	7.3%	400,000
Delano	Off-Sale Only		5,222	2,128,155	1,577,748	550,407	390,973	18.4%	159,434	21,839	60	181,213	8.5%	77,625
Elk River	Off-Sale Only		23,187	6,043,088	4,318,304	1,724,784	931,356	15.4%	793,428	133,166	51,938	874,656	14.5%	267,700
Gilman	On- & Off-Sale		231	389,548	190,205	199,343	165,118	42.4%	34,225	24,107	3,496	54,836	14.1%	---
Holdingford	On- & Off-Sale		768	321,326	177,745	143,581	152,004	47.3%	(8,423)	16,573	---	8,150	2.5%	---
Howard Lake	On- & Off-Sale		1,994	820,353	569,639	250,714	301,321	36.7%	(50,607)	2,657	17,459	(65,409)	-8.0%	---
Maple Lake	Off-Sale Only		1,987	1,028,377	781,570	246,807	230,172	22.4%	16,635	11,456	---	28,091	2.7%	20,000
Monticello	Off-Sale Only		11,253	3,769,210	2,766,144	1,003,066	644,857	17.1%	358,209	102,297	---	460,506	12.2%	330,891
Paynesville	Off-Sale Only		2,299	777,161	609,688	167,473	148,195	19.1%	19,278	5,551	---	24,829	3.2%	23,000
Sauk Rapids	Off-Sale Only		12,885	2,190,288	1,739,233	451,055	377,431	17.2%	73,624	38,564	---	112,188	5.1%	15,000
South Haven	On- & Off-Sale		208	296,149	149,760	146,389	139,591	47.1%	6,798	3,684	---	10,482	3.5%	12,418
Waverly	On- & Off-Sale		1,028	900,284	633,065	267,219	220,188	24.5%	47,031	525	11,407	36,149	4.0%	---
Total for Region			84,289	\$24,742,448	\$17,920,483	\$6,821,965	\$4,843,495	19.6%	\$1,978,470	\$369,874	\$304,961	\$2,043,383	8.3%	\$1,326,634
Percent of Total MLS Operations			9.3%	8.5%	8.6%	8.2%	7.7%	---	9.9%	8.2%	14.8%	9.1%	---	8.1%
8 - Southwest														
Avoca	On- & Off-Sale		122	\$263,727	\$138,482	\$125,245	\$106,751	40.5%	\$18,494	\$4,793	\$377	\$22,910	8.7%	\$---
Balaton	On- & Off-Sale		602	443,981	249,557	194,424	165,886	37.4%	28,538	7,099	---	35,637	8.0%	70,000
Cottonwood	On- & Off-Sale		1,170	518,030	310,652	207,378	212,563	41.0%	(5,185)	50	109	(5,244)	-1.0%	---
Dundee	On- & Off-Sale		92	180,771	93,774	86,997	101,247	56.0%	(14,250)	4,935	---	(9,315)	-5.2%	---
Ellsworth	On- & Off-Sale		518	217,668	125,284	92,384	102,229	47.0%	(9,845)	6,315	---	(3,530)	-1.6%	---
Hadley	On- & Off-Sale		61	218,027	102,937	115,090	113,103	51.9%	1,987	12,169	34	14,122	6.5%	---
Heron Lake	On- & Off-Sale		759	344,745	189,106	155,639	151,670	44.0%	3,969	477	5,335	(889)	-0.3%	---
Ivanhoe	On- & Off-Sale		616	384,305	219,425	164,880	156,022	40.6%	8,858	---	421	8,437	2.2%	1,000
Jackson	Off-Sale Only		3,450	797,989	619,147	178,842	144,149	18.1%	34,693	10,646	---	45,339	5.7%	30,000
Lake Benton	On- & Off-Sale		670	256,964	154,181	102,783	91,988	35.8%	10,795	1,266	---	12,061	4.7%	---
Lake Wilson	On- & Off-Sale		252	206,784	106,369	100,415	111,413	53.9%	(10,998)	5,033	142	(6,107)	-3.0%	---
Lakefield	Off-Sale Only		1,684	294,506	205,916	88,590	88,753	30.1%	(163)	7,546	---	7,383	2.5%	(29)
Lismore	On- & Off-Sale	[21]	214	114,946	73,191	41,755	65,172	56.7%	(23,417)	7,552	2,008	(17,873)	-15.5%	---
Luverne	Off-Sale Only		4,593	882,122	611,140	270,982	205,323	23.3%	65,659	8,713	335	74,037	8.4%	38,000
Marshall	Off-Sale Only		13,040	3,455,336	2,557,226	898,110	343,586	9.9%	554,524	55,206	223,061	386,669	11.2%	419,265
Okabena	On- & Off-Sale		178	262,473	143,445	119,028	140,442	53.5%	(21,414)	12,495	65	(8,984)	-3.4%	---
Pipestone	Off-Sale Only		4,333	1,135,025	822,771	312,254	163,690	14.4%	148,564	28,078	---	176,642	15.6%	50,000
Redwood Falls	Off-Sale Only		5,271	1,575,167	1,197,727	377,440	285,429	18.1%	92,011	26,868	38,869	80,010	5.1%	75,000
Round Lake	Off-Sale Only		414	115,950	89,145	26,805	27,563	23.8%	(758)	2,294	---	1,536	1.3%	---
Russell	On- & Off-Sale		339	278,028	158,873	119,155	118,750	42.7%	405	10,374	---	10,779	3.9%	12,500
Tracy	On- & Off-Sale		2,153	687,957	421,929	266,028	323,269	47.0%	(57,241)	45,075	776	(12,942)	-1.9%	(75,000)
Vesta	On- & Off-Sale		319	214,988	101,281	113,707	120,836	56.2%	(7,129)	64	---	(7,065)	-3.3%	---
Walnut Grove	On- & Off-Sale		693	439,768	223,722	216,046	185,764	42.2%	30,282	3,043	---	33,325	7.6%	7,489
Winmont	On- & Off-Sale		313	268,150	137,948	130,202	115,986	43.3%	14,216	1,755	---	15,971	6.0%	---
Windom	Off-Sale Only		4,422	1,323,829	942,601	381,228	286,845	21.7%	94,383	---	---	94,383	7.1%	70,000

Table 12
Comparison of City Liquor Store Operations - 2007
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Operating Expenses as a Percent of Sales	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
										Revenues	Expenses	Amount	Percent of Sales		
Worthington	Off-Sale Only		11,379	2,106,727	1,573,447	533,280	307,134	14.6%	226,146	---	15,803	---	241,949	11.5%	160,902
Total for Region			57,657	\$16,987,963	\$11,569,276	\$5,418,687	\$4,235,563	24.9%	\$1,183,124	\$277,649	\$271,532	\$1,189,241	7.0%	\$859,127	
Percent of Total MLS Operations			6.3%	5.8%	5.5%	6.5%	6.7%	---	5.9%	6.1%	13.2%	5.3%	---	5.3%	
9 - South Central															
Blue Earth	Off-Sale Only		3,440	\$1,237,973	\$931,234	\$306,739	\$227,503	18.4%	\$79,236	\$28,579	\$27,612	\$80,203	6.5%	\$10,000	
Butterfield	Off-Sale Only		517	207,099	147,526	59,573	52,033	25.1%	7,540	1,459	---	8,999	4.3%	---	
Cleveland	On- & Off-Sale		708	206,220	121,992	84,228	103,334	50.1%	(19,106)	22,916	843	2,967	1.4%	---	
Delavan	On- & Off-Sale		180	206,405	98,250	108,155	107,651	52.2%	504	10,573	---	11,077	5.4%	---	
Elmore	Off-Sale Only		658	139,183	112,404	26,779	24,570	17.7%	2,209	754	---	2,963	2.1%	20	
Fairmont	Off-Sale Only		10,675	2,593,251	1,889,635	703,616	321,117	12.4%	382,499	50,429	---	432,928	16.7%	200,000	
Hanska	On- & Off-Sale		410	300,331	180,903	119,428	124,278	41.4%	(4,850)	13,008	---	8,158	2.7%	---	
Kiester	Off-Sale Only		499	161,478	106,209	55,269	51,497	31.9%	3,772	---	---	3,772	2.3%	---	
Le Center	On- & Off-Sale		2,370	879,972	541,294	338,678	267,335	30.4%	71,343	5,091	---	76,434	8.7%	75,000	
Lewisville	On- & Off-Sale		246	188,570	99,995	88,575	106,923	56.7%	(18,348)	7,536	---	(10,812)	-5.7%	---	
Madelia	Off-Sale Only		2,283	304,591	213,941	90,650	47,822	15.7%	42,828	8,299	---	51,127	16.8%	35,000	
Mapleton	On- & Off-Sale		1,640	661,693	375,514	286,179	262,235	39.6%	23,944	24,513	---	48,457	7.3%	---	
Sherburn	On- & Off-Sale		1,016	696,837	436,345	260,492	229,187	32.9%	31,305	2,924	---	34,229	4.9%	10,000	
Sleepy Eye	Off-Sale Only		3,581	429,053	310,424	118,629	122,999	28.7%	(4,370)	5,320	---	950	0.2%	---	
St. James	Off-Sale Only		4,625	875,694	617,506	258,188	151,274	17.3%	106,914	10,325	---	117,239	13.4%	65,641	
Waldorf	On- & Off-Sale		225	254,343	122,811	131,532	127,488	50.1%	4,044	6,051	---	10,095	4.0%	9,203	
Wells	On- & Off-Sale		2,491	677,270	431,290	245,980	224,111	33.1%	21,869	20,599	504	41,964	6.2%	20,000	
Total for Region			35,564	\$10,019,963	\$6,737,273	\$3,282,690	\$2,551,357	25.5%	\$731,333	\$218,376	\$28,959	\$920,750	9.2%	\$424,864	
Percent of Total MLS Operations			3.9%	3.4%	3.2%	4.0%	4.1%	---	3.7%	4.8%	1.4%	4.1%	---	2.6%	
10 - Southeast															
Caledonia	Off-Sale Only		2,923	\$506,112	\$388,926	\$117,186	\$94,705	18.7%	\$22,481	\$---	\$256	\$22,225	4.4%	\$19,458	
Canton	On- & Off-Sale		318	87,711	71,817	15,894	34,984	39.9%	(19,090)	6,097	---	(12,993)	-14.8%	---	
Ellendale	On- & Off-Sale		651	343,455	195,120	148,335	150,901	43.9%	(2,566)	1,178	---	(1,388)	-0.4%	---	
Houston	On- & Off-Sale	[21]	1,003	111,651	71,237	40,414	72,604	65.0%	(32,190)	15,122	---	(17,068)	-15.3%	79,447	
Kasson	Off-Sale Only		5,520	977,770	749,701	228,069	186,137	19.0%	41,932	8,383	65	50,250	5.1%	16,500	
Kellogg	On- & Off-Sale		477	132,732	66,405	66,327	102,812	77.5%	(36,485)	11,469	---	(25,016)	-18.8%	---	
Kenyon	On- & Off-Sale		1,704	531,306	316,237	215,069	265,344	49.9%	(50,275)	45,191	---	(5,084)	-1.0%	---	
Lonsdale	Off-Sale Only		2,819	1,217,398	968,816	248,582	307,802	25.3%	(59,220)	157,746	---	98,526	8.1%	(200,000)	
Mazeppa	On- & Off-Sale		783	359,387	230,701	128,686	128,289	35.7%	397	20,688	---	21,085	5.9%	25,000	
Medford	On- & Off-Sale		1,159	487,699	248,919	238,780	201,430	41.3%	37,350	15,364	---	52,714	10.8%	---	
Northfield	Off-Sale Only		19,859	2,624,534	1,910,121	714,413	534,133	20.4%	180,280	27,208	---	207,488	7.9%	125,000	
Plainview	On- & Off-Sale		3,405	586,243	379,950	206,293	202,191	34.5%	4,102	18,731	---	22,833	3.9%	---	
Rushford	On- & Off-Sale		1,777	358,071	227,684	130,387	162,642	45.4%	(32,255)	9,564	---	(22,691)	-6.3%	30,000	
Spring Grove	On- & Off-Sale		1,288	352,883	210,191	142,692	169,640	48.1%	(26,948)	3,092	---	(23,856)	-6.8%	(2,296)	
West Concord	On- & Off-Sale		829	345,901	187,077	158,824	152,915	44.2%	5,909	4,165	361	9,713	2.8%	---	
Total for Region			44,515	\$9,022,853	\$6,222,902	\$2,799,951	\$2,766,529	30.7%	\$33,422	\$343,998	\$682	\$376,738	4.2%	\$93,109	
Percent of Total MLS Operations			4.9%	3.1%	3.0%	3.4%	4.4%	---	0.2%	7.6%	0.0%	1.7%	---	0.6%	
11 - 7-County Twin Cities															
Anoka	Off-Sale Only		18,038	\$3,496,489	\$2,649,455	\$847,034	\$710,360	20.3%	\$136,674	\$62,276	\$---	\$198,950	5.7%	\$160,000	
Apple Valley	Off-Sale Only		49,456	6,974,113	5,034,605	1,939,508	1,212,725	17.4%	726,783	120,923	---	847,706	12.2%	440,000	
Brooklyn Center	Off-Sale Only		27,907	5,474,634	4,125,816	1,348,818	1,031,763	18.8%	317,055	66,494	---	383,549	7.0%	125,000	
Columbia Heights	Off-Sale Only		18,124	6,722,390	5,144,882	1,577,508	1,308,944	19.5%	268,564	48,409	48,381	268,592	4.0%	214,700	

Table 12
Comparison of City Liquor Store Operations - 2007
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)	Net Profit/(Loss)		Transfers To/(From) Other Funds	
							Expenses	as a Percent of Sales	Revenues		Expenses	Amount		Percent of Sales
Eden Prairie	Off-Sale Only		62,090	10,731,969	7,802,761	2,929,208	1,796,907	16.7%	1,132,301	57,179	20,593	1,168,887	10.9%	800,000
Edina	Off-Sale Only		47,090	11,436,175	8,415,718	3,020,457	1,946,280	17.0%	1,074,177	---	---	1,074,177	9.4%	1,061,200
Farmington	Off-Sale Only		18,589	4,263,245	3,222,220	1,041,025	945,366	22.2%	95,659	4,511	---	100,170	2.3%	58,000
Fridley	Off-Sale Only		26,459	5,252,910	4,000,159	1,252,751	920,352	17.5%	332,399	9,220	---	341,619	6.5%	500,000
Lakeville	Off-Sale Only		53,829	13,022,120	9,707,399	3,314,721	2,003,325	15.4%	1,311,396	947,491	161,716	2,097,171	16.1%	433,276
Lexington	Off-Sale Only		1,997	2,546,744	2,078,240	468,504	412,127	16.2%	56,377	11,149	31,117	36,409	1.4%	80,000
Mound	Off-Sale Only		9,753	2,525,958	1,855,328	670,630	493,336	19.5%	177,294	---	54,528	122,766	4.9%	---
Richfield	Off-Sale Only		33,107	10,775,418	8,216,012	2,559,406	1,940,408	18.0%	618,998	21,136	---	640,134	5.9%	673,180
Robbinsdale	Off-Sale Only		13,551	2,159,658	1,598,697	560,961	491,134	22.7%	69,827	13,457	---	83,284	3.9%	50,000
Rogers	On- & Off-Sale		6,971	3,193,508	2,180,924	1,012,584	710,007	22.2%	302,577	8,171	56,627	254,121	8.0%	102,971
Savage	Off-Sale Only		25,293	6,123,185	4,576,037	1,547,148	998,320	16.3%	548,828	102,571	103,525	547,874	8.9%	425,000
Shorewood	Off-Sale Only	[21]	7,611	1,784,266	1,300,438	483,828	585,099	32.8%	(101,271)	406,444	---	305,173	17.1%	40,000
Spring Lake Park	Off-Sale Only		6,690	2,697,103	2,071,117	625,986	615,642	22.8%	10,344	41,886	10,044	42,186	1.6%	150,000
St. Anthony	Off-Sale Only		8,500	6,187,185	4,711,506	1,475,679	985,377	15.9%	490,302	8,558	43,286	455,574	7.4%	430,000
St. Francis	Off-Sale Only		7,473	1,956,503	1,511,836	444,667	333,761	17.1%	110,906	25,696	---	136,602	7.0%	41,550
Wayzata	On- & Off-Sale		4,145	3,180,395	1,850,014	1,330,381	1,112,229	35.0%	218,152	18,287	---	236,439	7.4%	237,000
Total for Region			446,673	\$110,503,968	\$82,053,164	\$28,450,804	\$20,553,462	18.6%	\$7,897,342	\$1,973,858	\$529,817	\$9,341,383	8.5%	\$6,021,877
Percent of Total M.L.S. Operations			49.1%	37.9%	39.3%	34.4%	32.7%	---	39.6%	43.7%	25.8%	41.7%	---	36.9%

Footnotes:

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

Table 13
Comparison of City Liquor Store Operations - 2007
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	Roseau	Off-Sale Only		2,869	\$1,445,567	\$1,041,045	\$404,522	\$221,009	15.3%	\$183,513	\$2,499	\$---	\$186,012	12.9%	\$230,000
2	Warroad	Off-Sale Only		1,722	1,218,629	887,281	331,348	187,786	15.4%	143,562	---	---	143,562	11.8%	80,000
3	Thief River Falls	Off-Sale Only		8,515	3,633,873	2,808,158	825,715	504,001	13.9%	321,714	25,964	184	347,494	9.6%	261,944
1	Mentor	On- & Off-Sale		126	430,926	212,646	218,280	168,111	39.0%	50,169	3,741	---	53,910	12.5%	55,987
2	Ada	On- & Off-Sale		1,640	539,308	306,074	233,234	210,969	39.1%	22,265	2	---	22,267	4.1%	---
3	Goodridge	On- & Off-Sale		119	252,969	125,940	127,029	125,809	49.7%	7,834	6,614	---	7,834	3.1%	---
4	St. Hilaire	On- & Off-Sale		275	454,968	250,005	204,963	196,275	43.1%	8,688	5,480	---	14,168	3.1%	23,294
5	Twin Valley	On- & Off-Sale		795	563,883	327,011	236,872	241,233	42.8%	(4,361)	2,337	---	(2,024)	-0.4%	10,000
6	Lancaster	On- & Off-Sale		331	195,553	129,116	66,437	79,466	40.6%	(13,029)	488	---	(12,541)	-6.4%	(15,000)
Total for Region				16,392	\$8,735,676	\$6,087,276	\$2,648,400	\$1,934,659	22.1%	\$713,741	\$47,125	\$184	\$760,682	8.7%	\$646,225
Percent of Total MLS Operations				1.8%	3.0%	2.9%	3.2%	3.1%	---	3.6%	1.0%	0.0%	3.4%	---	4.0%
2 - Headwaters															
1	Park Rapids	Off-Sale Only		3,508	\$2,829,849	\$2,161,442	\$668,407	\$410,835	14.5%	\$257,572	\$46,307	\$---	\$303,879	10.7%	\$529,875
2	Bemidji	Off-Sale Only		13,143	4,199,549	3,113,560	1,085,989	711,710	16.9%	374,279	18,538	---	392,817	9.4%	566,889
3	Bagley	Off-Sale Only		1,247	805,935	630,564	175,371	150,540	18.7%	24,831	1,482	---	26,313	3.3%	15,000
1	Baudette	On- & Off-Sale		1,059	1,088,076	690,541	397,535	309,926	28.5%	87,609	8,295	---	95,904	8.8%	131,716
2	Nevis	On- & Off-Sale		387	494,883	258,613	236,270	201,589	40.7%	34,681	3,411	---	38,092	7.7%	22,218
3	Mahnomen	On- & Off-Sale		1,171	966,914	622,705	344,209	323,699	33.5%	20,510	52,482	---	72,992	7.5%	---
4	Clearbrook	On- & Off-Sale		546	405,501	231,721	173,780	156,587	38.6%	17,193	5,803	389	22,607	5.6%	5,000
5	Kelliher	On- & Off-Sale		310	380,383	212,122	168,261	163,472	43.0%	4,789	331	---	5,120	1.3%	---
6	Blackduck	On- & Off-Sale		718	685,303	441,246	244,057	236,149	34.5%	7,908	4,831	4,721	8,018	1.2%	42,988
7	Akeley	On- & Off-Sale		401	412,148	227,880	184,268	188,096	45.6%	(3,828)	6,244	---	2,416	0.6%	35,000
Total for Region				22,490	\$12,268,541	\$8,590,394	\$3,678,147	\$2,852,603	23.3%	\$825,544	\$147,724	\$5,110	\$968,158	7.9%	\$1,348,686
Percent of Total MLS Operations				2.5%	4.2%	4.1%	4.4%	4.5%	---	4.1%	3.3%	0.2%	4.3%	---	8.3%
3 - Arrowhead															
1	Grand Marais	Off-Sale Only Only		1,414	\$1,467,139	\$984,464	\$482,675	\$250,262	17.1%	\$232,413	\$15,268	\$---	\$247,681	16.9%	\$200,000
2	Two Harbors	Off-Sale Only Only		3,696	1,784,888	1,291,511	493,377	277,213	15.5%	216,164	12,147	---	228,311	12.8%	312,432
3	Cook	Off-Sale Only Only		586	1,261,650	948,979	312,671	181,805	14.4%	130,866	6,702	---	137,568	10.9%	173,522
4	Aitkin	Off-Sale Only Only		2,113	853,856	671,089	182,767	182,878	21.4%	(111)	22,173	---	22,062	2.6%	---
5	Proctor	Off-Sale Only Only		2,845	864,643	666,267	198,376	173,457	20.1%	24,919	41	2,762	22,198	2.6%	3,000
6	Northome	Off-Sale Only Only		236	57,020	43,491	13,529	22,503	39.5%	(8,974)	4,399	18,688	(23,263)	-40.8%	---
1	Silver Bay	On- & Off-Sale		1,993	888,166	513,877	374,289	283,452	31.9%	90,837	36,164	---	127,001	14.3%	63,501
2	Barnum	On- & Off-Sale		588	480,899	250,140	230,759	178,655	37.2%	52,104	981	---	53,085	11.0%	9,000
3	Beaver Bay	On- & Off-Sale		181	389,582	193,383	193,999	163,260	41.9%	30,739	8,803	---	30,739	10.1%	13,000
4	Littlefork	On- & Off-Sale		703	387,834	223,338	164,496	134,050	34.6%	30,446	3,355	---	33,801	8.7%	27,000
5	Orr	On- & Off-Sale		236	547,041	315,674	231,367	209,608	38.3%	21,759	4,251	---	26,010	4.8%	49,500
6	Cromwell	On- & Off-Sale		212	444,008	259,065	184,943	176,235	39.7%	8,708	11,193	3,426	16,475	3.7%	5,000
7	Ranier	On- & Off-Sale		171	388,602	180,796	207,806	195,195	50.2%	12,611	1,398	---	14,009	3.6%	20,000
8	Winton	On- & Off-Sale	[0]	167	288,207	123,802	164,405	155,257	53.9%	9,148	65	1722	7,491	2.6%	13,400
9	Big Falls	On- & Off-Sale		267	269,152	149,657	119,495	128,607	47.8%	(35,692)	10,711	---	1,599	0.6%	6,000
10	Palisade	On- & Off-Sale		146	386,069	275,877	110,192	145,884	37.8%	(20,023)	15,669	---	(20,023)	-5.2%	---
11	Moose Lake	On- & Off-Sale		2,258	911,529	617,953	293,576	306,165	33.6%	(12,589)	---	54,383	(66,972)	-7.3%	---
Total for Region				17,812	\$11,670,285	\$7,711,563	\$3,958,722	\$3,164,486	27.1%	\$794,236	\$153,320	\$80,981	\$866,575	7.4%	\$895,355
Percent of Total MLS Operations				2.0%	4.0%	3.7%	4.8%	5.0%	---	4.0%	3.4%	3.9%	3.9%	---	5.5%

Table 13
Comparison of City Liquor Store Operations - 2007
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	Operating Expenses as a Percent of Sales				Gross Profit	Income/ (Loss)		Nonoperating Revenues Expenses		Net Profit/(Loss) Percent of Sales		Transfers To/(From) Other Funds	
					Sales	Cost of Sales	Expenses	as a Percent of Sales		Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales			
4 - West Central																	
1	Detroit Lakes	Off-Sale Only		8,283	\$4,552,579	\$3,469,567	\$1,083,012	\$360,336	7.9%	\$722,676	\$102,165	\$72,490	\$752,351	16.5%	\$570,000		
2	Vergas	Off-Sale Only		330	523,465	384,845	138,620	82,029	15.7%	56,591	19,357	---	75,948	14.5%	25,500		
3	Perham	Off-Sale Only		2,755	1,530,079	1,111,220	418,859	203,386	13.3%	215,473	23,153	27,628	210,998	13.8%	182,000		
4	Morris	Off-Sale Only		5,223	1,444,973	1,098,212	346,761	212,014	14.7%	134,747	20,489	---	155,236	10.7%	135,000		
5	Battle Lake	Off-Sale Only		773	937,750	673,071	264,679	183,033	19.5%	81,646	16,192	20,856	76,982	8.2%	20,000		
6	Alexandria	Off-Sale Only		11,481	4,648,720	3,672,855	975,865	600,049	12.9%	375,816	4,485	5,196	375,105	8.1%	400,000		
7	Fergus Falls	Off-Sale Only		13,971	4,631,189	3,432,772	1,198,417	825,340	17.8%	373,077	34,155	63,107	344,125	7.4%	277,244		
8	Glenwood	Off-Sale Only		2,629	1,086,573	837,241	249,332	174,663	16.1%	74,669	3,295	---	77,964	7.2%	39,000		
9	Pelican Rapids	Off-Sale Only		2,423	842,486	631,267	211,219	152,596	18.1%	58,623	---	---	58,623	7.0%	40,000		
10	Barnesville	Off-Sale Only		2,317	344,664	270,904	73,760	61,867	17.9%	11,893	2,002	---	13,895	4.0%	6,000		
11	Hawley	Off-Sale Only		1,924	674,538	510,071	164,467	146,290	21.7%	18,177	144	---	18,321	2.7%	10,000		
12	Underwood	Off-Sale Only		338	335,251	255,000	80,251	73,266	21.9%	6,985	1,046	---	8,031	2.4%	18,000		
13	Dalton	Off-Sale Only		247	276,546	218,579	57,967	55,447	20.0%	2,520	1,103	---	3,623	1.3%	---		
14	Elizabeth	Off-Sale Only		174	318,506	225,835	92,671	88,986	27.9%	3,685	229	---	3,914	1.2%	---		
15	Erhard	Off-Sale Only		137	287,342	218,713	68,629	73,065	25.4%	(4,436)	3,847	---	(589)	-0.2%	---		
1	Osakis	On- & Off-Sale		1,608	625,725	350,295	275,430	221,939	35.5%	53,491	26,635	---	80,126	12.8%	35,000		
2	Ogema	On- & Off-Sale		118	380,831	227,456	153,375	109,756	28.8%	43,619	4,416	---	48,035	12.6%	75,068		
3	Brandon	On- & Off-Sale		441	481,493	266,667	214,826	176,732	36.7%	38,094	12,941	---	51,035	10.6%	45,000		
4	Wolf Lake	On- & Off-Sale		49	357,597	189,787	167,810	148,259	41.5%	19,551	21,509	4,017	37,043	10.4%	15,000		
5	Browns Valley	On- & Off-Sale	[0]	638	361,661	185,003	176,658	147,030	40.7%	29,628	7,395	---	37,023	10.2%	7,000		
6	Ulen	On- & Off-Sale		539	321,265	168,182	153,083	122,682	38.2%	30,401	---	---	30,401	9.5%	25,000		
7	New York Mills	On- & Off-Sale		1,195	745,543	477,387	268,156	222,467	29.8%	45,689	4,260	---	49,949	6.7%	58,500		
8	Callaway	On- & Off-Sale		208	430,987	216,015	214,972	194,712	45.2%	20,260	3,537	---	23,797	5.5%	(296)		
9	Hitterdal	On- & Off-Sale		177	366,142	190,295	175,847	157,531	43.0%	17,847	18,316	---	18,316	5.0%	---		
10	Herman	On- & Off-Sale		420	339,334	190,706	148,628	132,479	39.0%	16,149	---	1,769	14,380	4.2%	---		
11	Frazee	On- & Off-Sale		1,364	648,323	408,812	239,511	216,904	33.5%	22,607	181	474	22,314	3.4%	---		
12	Milota	On- & Off-Sale		333	607,247	353,595	253,652	241,577	39.8%	12,075	4,969	---	17,044	2.8%	---		
13	Lake Park	On- & Off-Sale		832	633,099	374,101	258,998	250,429	39.6%	8,569	7,057	---	15,626	2.5%	20,000		
14	Audubon	On- & Off-Sale		487	575,064	349,478	225,586	227,202	39.5%	(1,616)	11,399	13,438	(3,655)	-0.6%	5,000		
15	Millerville	On- & Off-Sale		114	300,348	176,699	123,649	131,828	43.9%	(8,179)	3,498	---	(4,681)	-1.6%	16,400		
16	Parkers Prairie	On- & Off-Sale		1,031	576,178	390,654	185,524	182,920	31.7%	2,604	2,481	42,191	(37,106)	-6.4%	---		
Total for Region					62,559	\$30,185,498	\$21,525,284	\$8,660,214	\$6,176,814	20.5%	\$2,483,400	\$341,940	\$251,166	\$2,574,174	8.5%	\$2,024,416	
Percent of Total M.L.S. Operations					6.9%	10.3%	10.3%	10.5%	9.8%	---	12.5%	7.6%	12.2%	11.5%	---	12.4%	
5 - North Central																	
1	Long Prairie	Off-Sale Only		3,043	\$1,073,804	\$810,560	\$263,244	\$151,373	14.1%	\$111,871	\$14,761	\$---	\$126,632	11.8%	\$92,181		
2	Wadena	Off-Sale Only		4,199	1,464,693	1,106,274	358,419	216,571	14.8%	141,848	7,208	---	149,056	10.2%	100,000		
1	Flensburg	On- & Off-Sale	[0]	236	253,314	104,238	149,076	101,506	40.1%	47,570	8,648	1,949	54,269	21.4%	---		
2	Menahga	On- & Off-Sale		1,231	852,314	484,082	368,232	261,030	30.6%	107,202	1,450	5,197	103,455	12.1%	50,000		
3	Sebek	On- & Off-Sale		677	495,219	278,127	217,092	177,519	35.8%	39,573	9,483	---	49,056	9.9%	50,000		
4	Walker	On- & Off-Sale		1,125	842,905	636,915	205,990	128,284	15.2%	77,706	601	---	78,307	9.3%	60,000		
5	Vendale	On- & Off-Sale		555	248,951	126,195	122,756	105,250	42.3%	17,506	4,781	---	22,287	9.0%	4,386		
6	Fifty Lakes	On- & Off-Sale		403	430,651	192,002	238,649	207,854	48.3%	30,795	753	---	31,548	7.3%	---		
7	Nisswa	On- & Off-Sale		2,047	2,752,225	1,912,565	839,660	651,912	23.7%	187,748	---	---	187,748	6.8%	150,000		
8	Randall	On- & Off-Sale		596	521,444	334,262	187,182	170,324	32.7%	16,858	7,940	---	24,798	4.8%	---		
9	Remer	On- & Off-Sale		366	492,734	297,201	195,533	175,375	35.6%	20,158	---	---	20,158	4.1%	30,000		
10	Longville	On- & Off-Sale		178	1,171,999	788,865	383,134	336,308	28.7%	46,826	29,980	---	44,648	3.8%	22,185		
11	Clarissa	On- & Off-Sale		620	370,196	218,788	151,408	144,088	38.9%	7,320	3,931	---	11,251	3.0%	10,000		
12	Bertha	On- & Off-Sale		469	241,270	131,577	109,693	107,776	44.7%	1,917	2,909	---	4,826	2.0%	---		

Table 13
Comparison of City Liquor Store Operations - 2007
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					Net Profit/(Loss)		Transfers To/(From) Other Funds				
				Population	Sales	Cost of Sales	Gross Profit	Expenses	as a Percent of Sales	Income/ (Loss)		Nonoperating			
												Revenues	Expenses	Amount	Percent of Sales
13	Eagle Bend	On- & Off-Sale		606	289,925	179,223	110,702	122,790	42.4%	(12,088)	16,528	---	4,440	1.5%	2,798
14	Browerville	On- & Off-Sale		716	481,934	257,795	224,139	225,314	46.8%	(1,175)	7,350	977	5,198	1.1%	12,708
15	Hackensack	On- & Off-Sale		311	997,378	718,515	278,863	281,556	28.2%	(2,693)	579	36,403	(38,517)	-3.9%	8,800
Total for Region				17,378	\$12,980,956	\$8,577,184	\$4,403,772	\$3,564,830	27.5%	\$838,942	\$116,902	\$76,684	\$879,160	6.8%	\$593,058
Percent of Total MLS Operations				1.9%	4.5%	4.1%	5.3%	5.7%	---	4.2%	2.6%	3.7%	3.9%	---	3.6%
6E - Southwest Central															
1	Glencoe	Off-Sale Only		5,751	\$1,137,318	\$869,066	\$268,252	\$145,990	12.8%	\$122,262	\$1,811	\$7,013	\$117,060	10.3%	\$110,000
2	Litchfield	Off-Sale Only		6,871	1,719,976	1,331,494	388,482	253,767	14.8%	134,715	23,058	---	157,773	9.2%	59,000
3	Hutchinson	Off-Sale Only		14,021	4,542,942	3,500,433	1,042,509	730,185	16.1%	312,324	8,316	56,316	264,364	5.8%	321,500
4	Darwin	Off-Sale Only		302	383,327	312,185	71,142	74,210	19.4%	(3,068)	8,218	---	5,150	1.3%	---
5	Dassel	Off-Sale Only		1,333	1,016,142	810,585	205,557	239,966	23.6%	(34,409)	6,520	41,752	(69,641)	-6.9%	---
1	Sacred Heart	On- & Off-Sale		510	426,027	248,637	177,390	173,544	40.7%	3,846	9,944	1,232	12,558	2.9%	---
2	Buffalo Lake	On- & Off-Sale		738	400,529	251,144	149,385	163,060	40.7%	(13,675)	22,440	---	8,765	2.2%	---
3	Silver Lake	On- & Off-Sale		810	545,782	302,284	243,498	238,854	43.8%	4,644	3,587	---	8,231	1.5%	(11,545)
4	Olivia	On- & Off-Sale		2,559	837,054	591,693	245,361	259,016	30.9%	(13,655)	16,331	---	2,676	0.3%	10,000
5	Fairfax	On- & Off-Sale		1,257	522,977	300,718	222,259	230,879	44.1%	(8,620)	9,449	---	829	0.2%	---
6	Morton	On- & Off-Sale		420	272,712	158,126	114,586	121,709	44.6%	(7,123)	5,119	---	(2,004)	-0.7%	15,000
Total for Region				34,572	\$11,804,786	\$8,676,365	\$3,128,421	\$2,631,180	22.3%	\$497,241	\$114,833	\$106,313	\$505,761	4.3%	\$503,955
Percent of Total MLS Operations				3.8%	4.0%	4.2%	3.8%	4.2%	---	2.5%	2.5%	5.2%	2.3%	---	3.1%
6W - Upper Southwest															
1	Granite Falls	Off-Sale Only		3,041	\$817,513	\$605,777	\$211,736	\$152,868	18.7%	\$58,868	\$20,492	\$21,446	\$57,914	7.1%	\$58,008
2	Appleton	Off-Sale Only		2,683	428,620	308,565	120,055	92,532	21.6%	27,523	---	---	27,523	6.4%	10,000
3	Montevideo	Off-Sale Only		5,467	1,847,274	1,380,278	466,996	351,435	19.0%	115,561	629	99	116,091	6.3%	90,000
4	Madison	Off-Sale Only		1,681	388,599	276,196	112,403	93,565	24.1%	18,838	2,463	---	21,301	5.5%	---
5	Dawson	Off-Sale Only		1,419	381,104	269,582	111,522	110,744	29.1%	778	786	---	1,564	0.4%	100,000
1	Hanley Falls	On- & Off-Sale		302	244,615	129,171	115,444	100,822	41.2%	14,622	5,831	---	20,453	8.4%	4,313
2	St. Leo	On- & Off-Sale		96	126,123	50,966	75,157	66,652	52.8%	8,505	993	---	9,498	7.5%	3,000
3	Danvers	On- & Off-Sale		95	400,562	208,163	192,399	180,273	45.0%	12,126	6,955	---	19,081	4.8%	20,000
4	Boyd	On- & Off-Sale		176	279,844	147,124	132,720	133,852	47.8%	(1,132)	12,645	---	11,513	4.1%	---
5	De Graff	On- & Off-Sale		129	310,670	169,054	141,616	129,829	41.8%	11,787	---	---	11,787	3.8%	20,000
6	Benson	On- & Off-Sale		3,393	1,051,487	673,122	378,365	357,589	34.0%	20,776	7,462	---	28,238	2.7%	60,000
7	Clontarf	On- & Off-Sale		154	319,596	187,456	132,140	127,598	39.9%	4,542	---	---	4,542	1.4%	1,793
Total for Region				18,636	\$6,596,007	\$4,405,454	\$2,190,553	\$1,897,759	28.8%	\$292,794	\$58,256	\$21,545	\$329,505	5.0%	\$367,114
Percent of Total MLS Operations				2.0%	2.3%	2.1%	2.6%	3.0%	---	1.5%	1.3%	1.0%	1.5%	---	2.3%
7E - East Central															
1	Mora	Off-Sale Only		3,699	\$2,230,868	\$1,683,024	\$547,844	\$294,746	13.2%	\$253,098	\$23,624	\$---	\$276,722	12.4%	\$270,000
2	Princeton	Off-Sale Only		4,517	2,526,709	1,932,383	594,326	387,392	15.3%	206,934	55,267	---	262,201	10.4%	8,900
3	Cambridge	Off-Sale Only		7,615	3,928,778	2,989,776	939,002	562,332	14.3%	376,670	60,120	45,951	390,839	9.9%	220,000
4	Milaca	Off-Sale Only		2,775	1,555,630	1,168,864	386,766	275,759	17.7%	111,007	32,621	32,772	110,856	7.1%	25,000
5	North Branch	Off-Sale Only		10,462	1,994,155	1,470,560	523,595	384,166	19.3%	139,429	4,534	38,524	105,439	5.3%	106,785
6	Pine City	Off-Sale Only		3,275	1,639,921	1,192,840	447,081	365,260	22.3%	81,821	7,649	8,711	80,759	4.9%	50,000
7	Isanti	Off-Sale Only		5,485	1,975,523	1,520,366	455,157	297,135	15.0%	158,022	39,870	121,779	76,113	3.9%	197,135
8	Braham	Off-Sale Only		1,660	1,118,304	853,543	264,761	241,704	21.6%	23,057	3,614	---	26,671	2.4%	15,000
1	Finlayson	On- & Off-Sale		332	507,139	293,456	213,683	160,436	31.6%	53,247	2,382	---	55,629	11.0%	---

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	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			
								Revenues	Expenses			Amount	Percent of Sales		
2	Hinckley	On- & Off-Sale	[0]	1,435	1,836,298	1,175,973	660,325	448,024	24.4%	212,301	18,123	35,685	194,739	10.6%	162,099
3	Foreston	On- & Off-Sale		507	376,685	172,121	204,564	204,819	54.4%	(255)	22,967	1,390	21,322	5.7%	805
4	Lindstrom	On- & Off-Sale		3,991	2,080,436	1,485,934	594,502	552,247	26.5%	42,255	36,285	--	78,540	3.8%	125,177
5	Ogilvie	On- & Off-Sale		477	422,773	265,008	157,765	152,770	36.1%	4,995	6,493	--	11,488	2.7%	1,806
6	Rush City	On- & Off-Sale		3,048	709,465	517,587	191,878	200,286	28.2%	(8,408)	21,904	--	13,496	1.9%	5,000
7	Stacy	On- & Off-Sale		1,378	2,325,686	1,520,861	804,825	724,393	31.1%	80,432	18,286	--	92,625	0.3%	14,529
8	Isle	On- & Off-Sale		829	927,917	593,313	334,604	392,315	42.3%	(57,711)	--	--	1,432	-6.4%	--
Total for Region				51,485	\$26,156,287	\$18,835,609	\$7,320,678	\$5,643,784	21.6%	\$1,676,894	\$353,739	\$378,869	\$1,651,764	6.3%	\$1,202,236
Percent of Total MLS Operations				5.7%	9.0%	9.0%	8.8%	9.0%	--	8.4%	7.8%	18.4%	7.4%	--	7.4%
7W - Central															
1	Elk River	Off-Sale Only		23,187	\$6,043,088	\$4,318,304	\$1,724,784	\$931,356	15.4%	\$793,428	\$133,166	\$51,938	\$874,656	14.5%	\$267,700
2	Monticello	Off-Sale Only		11,253	3,769,210	2,766,144	1,003,066	644,857	17.1%	358,209	102,297	--	460,506	12.2%	330,891
3	Delano	Off-Sale Only		5,222	2,128,155	1,577,748	550,407	390,973	18.4%	159,434	21,839	60	181,213	8.5%	77,625
4	Buffalo	Off-Sale Only		13,950	3,367,690	2,362,941	1,004,749	652,614	19.4%	352,135	9,455	116,315	245,275	7.3%	400,000
5	Sauk Rapids	Off-Sale Only		12,885	2,190,288	1,739,233	451,055	377,431	17.2%	73,624	38,564	--	112,188	5.1%	15,000
6	Paynesville	Off-Sale Only		2,299	777,161	609,688	167,473	148,195	19.1%	19,278	5,551	--	24,829	3.2%	23,000
7	Big Lake	Off-Sale Only		9,277	2,710,819	2,044,441	666,378	489,675	18.1%	176,703	--	104,286	72,417	2.7%	180,000
8	Maple Lake	Off-Sale Only		1,987	1,028,377	781,570	246,807	230,172	22.4%	16,635	11,456	--	28,091	2.7%	20,000
1	Gilman	On- & Off-Sale		231	389,548	190,205	199,343	165,118	42.4%	34,225	24,107	3,496	54,836	14.1%	--
2	Waverly	On- & Off-Sale		1,028	900,284	633,065	267,219	220,188	24.5%	47,031	525	11,407	36,149	4.0%	--
3	South Haven	On- & Off-Sale		208	296,149	149,760	146,389	139,591	47.1%	6,798	3,684	--	10,482	3.5%	12,418
4	Holdingford	On- & Off-Sale		768	321,326	177,745	143,581	152,004	47.3%	(8,423)	16,573	--	8,150	2.5%	--
5	Howard Lake	On- & Off-Sale		1,994	820,353	569,639	250,714	301,321	36.7%	(50,607)	2,657	17,459	(65,409)	-8.0%	--
Total for Region				84,289	\$24,742,448	\$17,920,483	\$6,821,965	\$4,843,495	19.6%	\$1,978,470	\$369,874	\$304,961	\$2,043,383	8.3%	\$1,326,634
Percent of Total MLS Operations				9.3%	8.5%	8.6%	8.2%	7.7%	--	9.9%	8.2%	14.8%	9.1%	--	8.1%
8 - Southwest															
1	Pipesone	Off-Sale Only		4,333	\$1,135,025	\$822,771	\$312,254	\$163,690	14.4%	\$148,564	\$28,078	\$--	\$176,642	15.6%	\$50,000
2	Worthington	Off-Sale Only		11,379	2,106,727	1,573,447	533,280	307,134	14.6%	226,146	15,803	--	241,949	11.5%	160,902
3	Marshall	Off-Sale Only		13,040	3,455,336	2,557,226	898,110	343,586	9.9%	554,524	55,206	223,061	386,669	11.2%	419,265
4	Luverne	Off-Sale Only		4,593	882,122	611,140	270,982	205,323	23.3%	65,659	8,713	335	74,037	8.4%	38,000
5	Windom	Off-Sale Only		4,422	1,323,829	942,601	381,228	286,845	21.7%	94,383	--	--	94,383	7.1%	70,000
6	Jackson	Off-Sale Only		3,450	797,989	619,147	178,842	144,149	18.1%	34,693	10,646	--	45,339	5.7%	30,000
7	Redwood Falls	Off-Sale Only		5,271	1,575,167	1,197,727	377,440	285,429	18.1%	92,011	26,868	38,869	80,010	5.1%	75,000
8	Lakefield	Off-Sale Only		1,684	294,506	205,916	88,590	88,753	30.1%	(163)	7,546	--	7,383	2.5%	(29)
9	Round Lake	Off-Sale Only		414	115,950	89,145	26,805	27,563	23.8%	(758)	2,294	--	1,536	1.3%	--
1	Avoca	On- & Off-Sale		122	263,727	138,482	125,245	106,751	40.5%	18,494	4,793	377	22,910	8.7%	--
2	Balaton	On- & Off-Sale		602	443,981	249,557	194,424	165,886	37.4%	28,538	7,099	--	35,637	8.0%	70,000
3	Walnut Grove	On- & Off-Sale		693	439,768	223,722	216,046	185,764	42.2%	30,282	3,043	--	33,325	7.6%	7,489
4	Hadley	On- & Off-Sale		61	218,027	102,937	115,090	113,103	51.9%	1,987	12,169	34	14,122	6.5%	--
5	Wilmot	On- & Off-Sale		313	268,150	137,948	130,202	115,986	43.3%	14,216	1,755	--	15,971	6.0%	--
6	Lake Benton	On- & Off-Sale		670	256,964	154,181	102,783	91,988	35.8%	10,795	1,266	--	12,061	4.7%	--
7	Russell	On- & Off-Sale		339	278,028	158,873	119,155	118,750	42.7%	405	10,374	--	10,779	3.9%	--
8	Ivanhoe	On- & Off-Sale		616	384,305	219,425	164,880	156,022	40.6%	8,858	--	421	8,437	2.2%	1,000
9	Heron Lake	On- & Off-Sale		759	344,745	189,106	155,639	151,670	44.0%	3,969	477	5,335	(889)	-0.3%	--
10	Cottonwood	On- & Off-Sale		1,170	518,030	310,652	207,378	212,563	41.0%	(5,185)	50	109	(5,244)	-1.0%	--
11	Ellsworth	On- & Off-Sale		518	217,668	125,284	92,384	102,229	47.0%	(9,845)	6,315	--	(3,530)	-1.6%	--
12	Tracy	On- & Off-Sale		2,153	687,957	421,929	266,028	323,269	47.0%	(57,241)	45,075	776	(12,942)	-1.9%	(75,000)

Table 13
Comparison of City Liquor Store Operations - 2007
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					Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
				Population	Sales	Cost of Sales	Gross Profit	Expenses		Revenues	Expenses	Amount	Percent of Sales		
13	Lake Wilson	On- & Off-Sale		252	206,784	106,369	100,415	111,413	53.9%	(10,998)	5,033	142	(6,107)	-3.0%	---
14	Vesta	On- & Off-Sale		319	214,988	101,281	113,707	120,836	56.2%	(7,129)	64	---	(7,065)	-3.3%	---
15	Okabena	On- & Off-Sale		178	262,473	143,445	119,028	140,442	53.5%	(21,414)	12,495	65	(8,984)	-3.4%	---
16	Dundee	On- & Off-Sale		92	180,771	93,774	86,997	101,247	56.0%	(14,250)	4,935	---	(9,315)	-5.2%	---
17	Lismore	On- & Off-Sale	[21]	214	114,946	73,191	41,755	65,172	56.7%	(23,417)	7,552	2,008	(17,873)	-15.5%	---
Total for Region				57,657	\$16,987,963	\$11,569,276	\$5,418,687	\$4,235,563	24.9%	\$1,183,124	\$277,649	\$271,532	\$1,189,241	7.0%	\$859,127
Percent of Total MLS Operations				6.3%	5.8%	5.5%	6.5%	6.7%	---	5.9%	6.1%	13.2%	5.3%	---	5.3%
9 - South Central															
1	Madelia	Off-Sale Only		2,283	\$304,591	\$213,941	\$90,650	\$47,822	15.7%	\$42,828	\$8,299	\$---	\$51,127	16.8%	\$35,000
2	Fairmont	Off-Sale Only		10,675	2,593,251	1,889,635	703,616	321,117	12.4%	382,499	50,429	---	432,928	16.7%	200,000
3	St. James	Off-Sale Only		4,625	875,694	617,506	258,188	151,274	17.3%	106,914	10,325	---	117,239	13.4%	65,641
4	Blue Earth	Off-Sale Only		3,440	1,237,973	931,234	306,739	227,503	18.4%	79,236	28,579	27,612	80,203	6.5%	10,000
5	Butterfield	Off-Sale Only		517	207,099	147,526	59,573	52,033	25.1%	7,540	1,459	---	8,999	4.3%	---
6	Kiester	Off-Sale Only		499	161,478	106,209	55,269	51,497	31.9%	3,772	---	---	3,772	2.3%	---
7	Elmore	Off-Sale Only		658	139,183	112,404	26,779	24,570	17.7%	2,209	754	---	2,963	2.1%	20
8	Sleepy Eye	Off-Sale Only		3,581	429,053	310,424	118,629	122,999	28.7%	(4,370)	5,320	---	950	0.2%	---
1	Le Center	On- & Off-Sale		2,370	879,972	541,294	338,678	267,335	30.4%	71,343	5,091	---	76,434	8.7%	75,000
2	Mapleton	On- & Off-Sale		1,640	661,693	375,514	286,179	262,235	39.6%	23,944	24,513	---	48,457	7.3%	---
3	Wells	On- & Off-Sale		2,491	677,270	431,290	245,980	224,111	33.1%	21,869	20,599	504	41,964	6.2%	20,000
4	Delavan	On- & Off-Sale		180	206,405	98,250	108,155	107,651	52.2%	504	10,573	---	11,077	5.4%	---
5	Sherburn	On- & Off-Sale		1,016	696,837	436,345	260,492	229,187	32.9%	31,305	2,924	---	34,229	4.9%	10,000
6	Waldorf	On- & Off-Sale		225	254,343	122,811	131,532	127,488	50.1%	4,044	6,051	---	10,095	4.0%	9,203
7	Hanska	On- & Off-Sale		410	300,331	180,903	119,428	124,278	41.4%	(4,850)	13,008	---	8,158	2.7%	---
8	Cleveland	On- & Off-Sale		708	206,220	121,992	84,228	103,334	50.1%	(19,106)	22,916	843	2,967	1.4%	---
9	Lewisville	On- & Off-Sale		246	188,570	99,995	88,575	106,923	56.7%	(18,348)	7,536	---	(10,812)	-5.7%	---
Total for Region				35,564	\$10,019,963	\$6,737,273	\$3,282,690	\$2,551,357	25.5%	\$731,333	\$218,376	\$28,959	\$920,750	9.2%	\$424,864
Percent of Total MLS Operations				3.9%	3.4%	3.2%	4.0%	4.1%	---	3.7%	4.8%	1.4%	4.1%	---	2.6%
10 - Southeast															
1	Lonsdale	Off-Sale Only		2,819	\$1,217,398	\$968,816	\$248,582	\$307,802	25.3%	(\$59,220)	\$157,746	\$---	\$98,526	8.1%	(\$200,000)
2	Northfield	Off-Sale Only		19,859	2,624,534	1,910,121	714,413	534,133	20.4%	180,280	27,208	---	207,488	7.9%	125,000
3	Kasson	Off-Sale Only		5,520	977,770	749,701	228,069	186,137	19.0%	41,932	8,383	65	50,250	5.1%	16,500
4	Caledonia	Off-Sale Only		2,923	506,112	388,926	117,186	94,705	18.7%	22,481	---	256	22,225	4.4%	19,458
1	Medford	On- & Off-Sale		1,159	487,699	248,919	238,780	201,430	41.3%	37,350	15,364	---	52,714	10.8%	---
2	Mazeppa	On- & Off-Sale		783	359,387	230,701	128,686	128,289	35.7%	397	20,688	---	21,085	5.9%	25,000
3	Plainview	On- & Off-Sale		3,405	586,243	379,950	206,293	202,191	34.5%	4,102	18,731	---	22,833	3.9%	---
4	West Concord	On- & Off-Sale		829	345,901	187,077	158,824	152,915	44.2%	5,909	4,165	361	9,713	2.8%	---
5	Ellendale	On- & Off-Sale		651	343,455	195,120	148,335	150,901	43.9%	(2,566)	1,178	---	(1,388)	-0.4%	---
6	Kenyon	On- & Off-Sale		1,704	531,306	316,237	215,069	265,344	49.9%	(50,275)	45,191	---	(5,084)	-1.0%	---
7	Rushford	On- & Off-Sale		1,777	358,071	227,684	130,387	162,642	45.4%	(32,255)	9,564	---	(22,691)	-6.3%	30,000
8	Spring Grove	On- & Off-Sale		1,288	352,883	210,191	142,692	169,640	48.1%	(26,948)	3,092	---	(23,856)	-6.8%	(2,296)
9	Canton	On- & Off-Sale		318	87,711	71,817	15,894	34,984	39.9%	(19,090)	6,097	---	(12,993)	-14.8%	---
10	Houston	On- & Off-Sale	[21]	1,003	111,651	71,237	40,414	72,604	65.0%	(32,190)	15,122	---	(17,068)	-15.3%	79,447
11	Kellogg	On- & Off-Sale		477	132,732	66,405	66,327	102,812	77.5%	(36,485)	11,469	---	(25,016)	-18.8%	---
12	Total for Region			44,515	\$9,022,853	\$6,222,902	\$2,799,951	\$2,766,529	30.7%	\$33,422	\$343,998	\$682	\$376,738	4.2%	\$93,109
Percent of Total MLS Operations				4.9%	3.1%	3.0%	3.4%	4.4%	---	0.2%	7.6%	0.0%	1.7%	---	0.6%

Table 13
Comparison of City Liquor Store Operations - 2007
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				Gross Profit	Cost of Sales	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds	
				Expenses	as a Percent of Sales	Income/(Loss)	Revenues			Expenses	Amount	Percent of Sales			
11 - 7 County Twin Cities															
1	Shorewood	Off-Sale Only	[21]	7,611	\$1,784,266	\$1,300,438	\$483,828	\$585,099	32.8%	(\$101,271)	\$406,444	\$---	\$305,173	17.1%	\$40,000
2	Lakeville	Off-Sale Only		53,829	13,022,120	9,707,399	3,314,721	2,003,325	15.4%	1,311,396	947,491	161,716	2,097,171	16.1%	433,276
3	Apple Valley	Off-Sale Only		49,456	6,974,113	5,034,605	1,939,508	1,212,725	17.4%	726,783	120,923	---	847,706	12.2%	440,000
4	Eden Prairie	Off-Sale Only		62,090	10,731,969	7,802,761	2,929,208	1,796,907	16.7%	1,132,301	57,179	20,593	1,168,887	10.9%	800,000
5	Edina	Off-Sale Only		47,090	11,436,175	8,415,718	3,020,457	1,946,280	17.0%	1,074,177	---	---	1,074,177	9.4%	1,061,200
6	Savage	Off-Sale Only		25,293	6,123,185	4,576,037	1,547,148	998,320	16.3%	548,828	102,571	103,525	547,874	8.9%	425,000
7	St. Anthony	Off-Sale Only		8,500	6,187,185	4,711,506	1,475,679	985,377	15.9%	490,302	8,558	43,286	455,574	7.4%	430,000
8	Brooklyn Center	Off-Sale Only		27,907	5,474,634	4,125,816	1,348,818	1,031,763	18.8%	317,055	66,494	---	383,549	7.0%	125,000
9	St. Francis	Off-Sale Only		7,473	1,956,503	1,511,836	444,667	333,761	17.1%	110,906	25,696	---	136,602	7.0%	41,550
10	Fridley	Off-Sale Only		26,459	5,252,910	4,000,159	1,252,751	920,352	17.5%	332,399	9,220	---	341,619	6.5%	500,000
11	Richfield	Off-Sale Only		33,107	10,775,418	8,216,012	2,559,406	1,940,408	18.0%	618,998	21,136	---	640,134	5.9%	673,180
12	Anoka	Off-Sale Only		18,038	3,496,489	2,649,455	847,034	710,360	20.3%	136,674	62,276	---	198,950	5.7%	160,000
13	Mound	Off-Sale Only		9,753	2,525,958	1,855,328	670,630	493,336	19.5%	177,294	---	54,528	122,766	4.9%	---
14	Columbia Heights	Off-Sale Only		18,124	6,722,390	5,144,882	1,577,508	1,308,944	19.5%	268,564	48,409	48,381	268,592	4.0%	214,700
15	Robbinsdale	Off-Sale Only		13,551	2,159,658	1,598,697	560,961	491,134	22.7%	69,827	13,457	---	83,284	3.9%	50,000
16	Farmington	Off-Sale Only		18,589	4,263,245	3,222,220	1,041,025	945,366	22.2%	95,659	4,511	---	100,170	2.3%	58,000
17	Spring Lake Park	Off-Sale Only		6,690	2,697,103	2,071,117	625,986	615,642	22.8%	10,344	41,886	10,044	42,186	1.6%	150,000
18	Lexington	Off-Sale Only		1,997	2,546,744	2,078,240	468,504	412,127	16.2%	56,377	11,149	31,117	36,409	1.4%	80,000
1	Rogers	On- & Off-Sale		6,971	3,193,508	2,180,924	1,012,584	710,007	22.2%	302,577	8,171	56,627	254,121	8.0%	102,971
2	Wayzata	On- & Off-Sale		4,145	3,180,395	1,850,014	1,330,381	1,112,229	35.0%	218,152	18,287	---	236,439	7.4%	237,000
Total for Region				446,673	\$110,503,968	\$82,053,164	\$28,450,804	\$20,553,462	18.6%	\$7,897,342	\$1,973,858	\$529,817	\$9,341,383	8.5%	\$6,021,877
Percent of Total M.L.S. Operations				49.1%	37.9%	39.3%	34.4%	32.7%	--	39.6%	43.7%	25.8%	41.7%	---	36.9%
Off-Sale Only															
Off-Sale Only				805,800	\$224,134,099	\$167,838,212	\$56,295,887	\$38,558,629	17.2%	\$17,737,258	\$3,432,167	\$1,621,261	\$19,548,164	8.7%	\$14,039,794
On- & Off-Sale															
On- & Off-Sale				104,222	\$67,541,132	\$41,074,015	\$26,467,117	\$24,257,892	35.9%	\$2,209,225	\$1,085,427	\$435,542	\$2,859,110	4.2%	\$2,266,862
All Stores															
All Stores				910,022	\$291,675,231	\$208,912,227	\$82,763,004	\$62,816,521	21.5%	\$19,946,483	\$4,517,594	\$2,056,803	\$22,407,274	7.7%	\$16,306,656

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

Figure 8

2007 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region

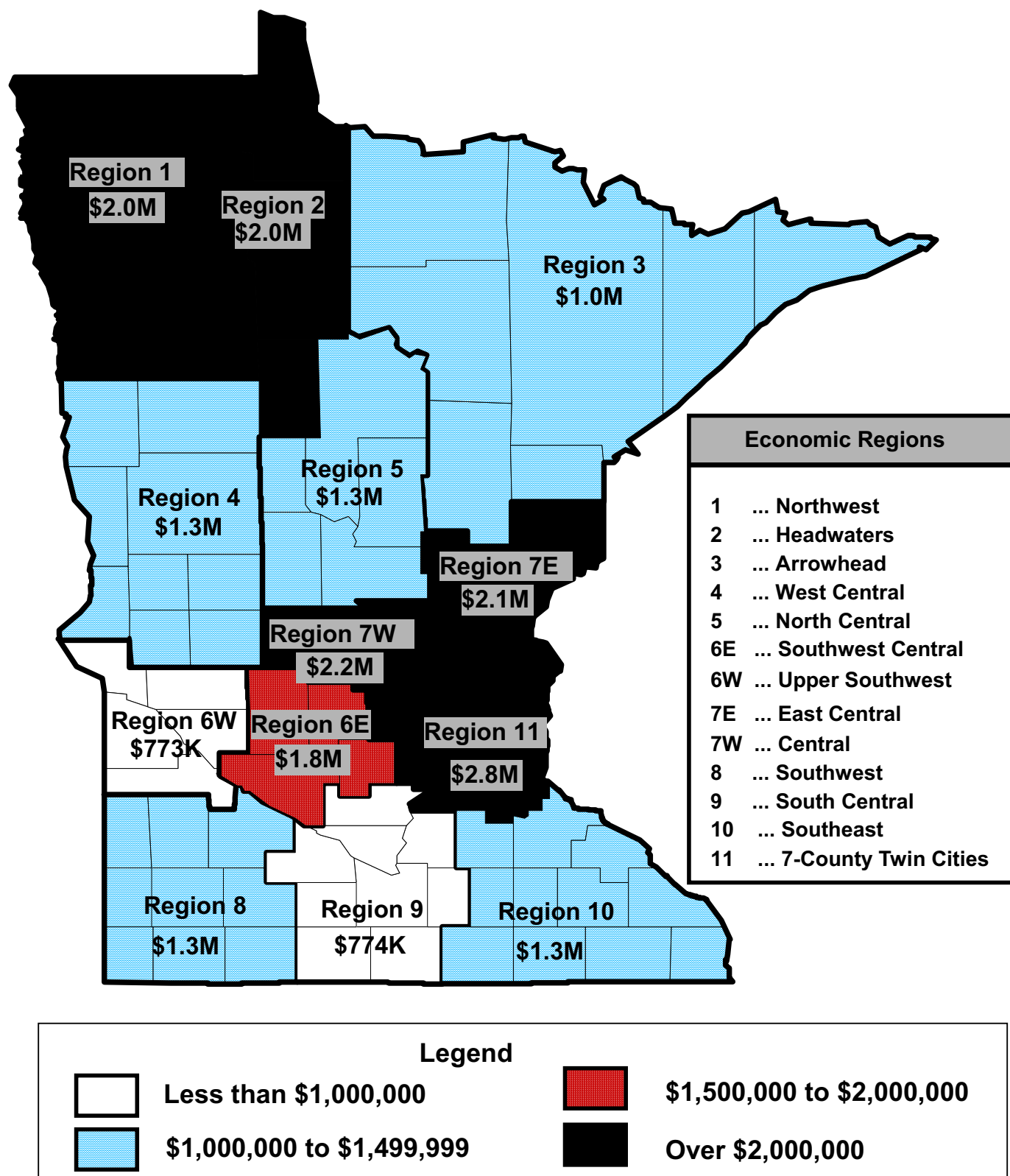


Figure 9
2007 Average Sales Per On-Sale Municipal Liquor
Establishment by Economic Development Region

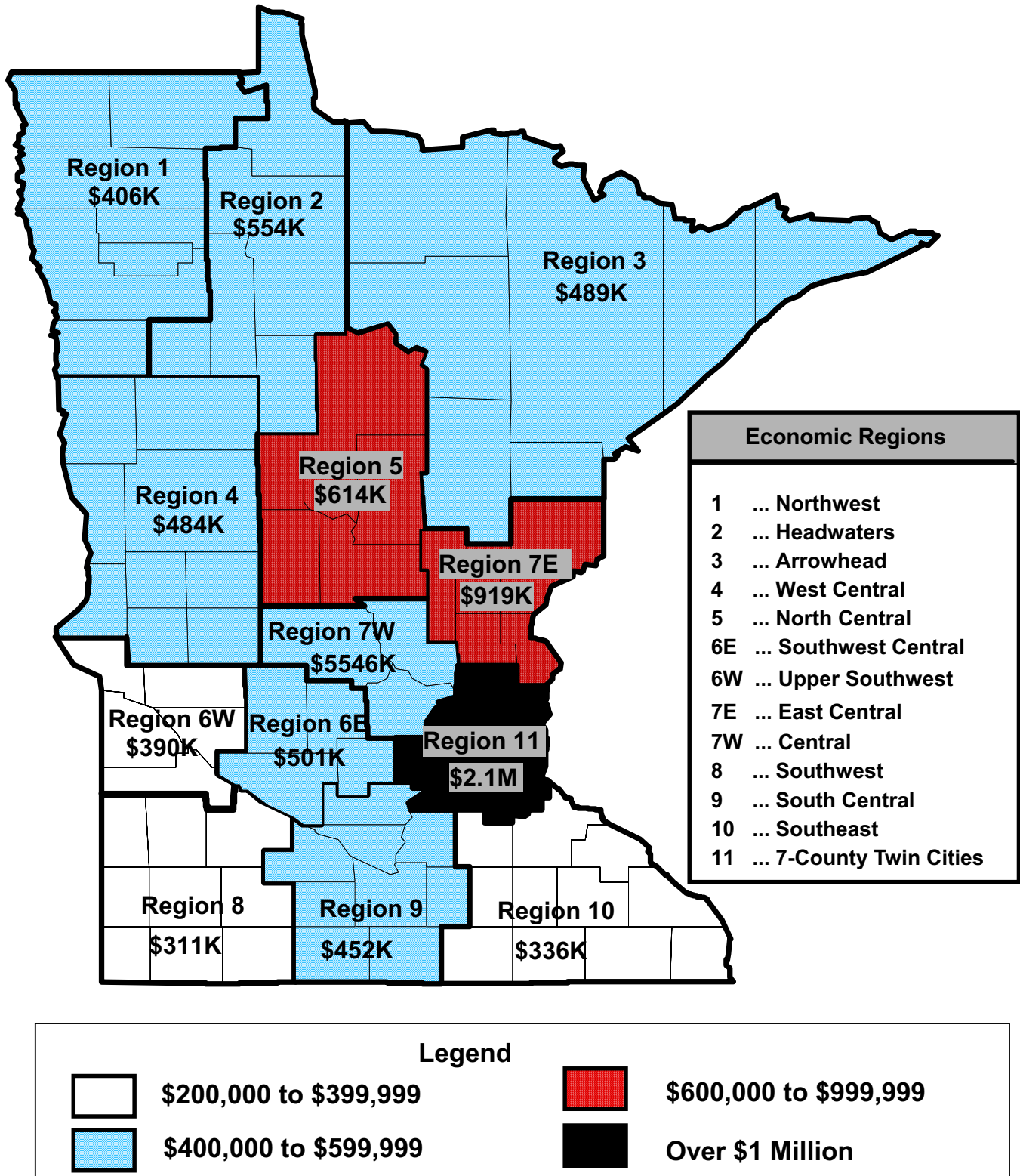


Figure 10
2007 Average Net Profit and Percent of Sales
Per Off-Sale Municipal Liquor Establishment
by Economic Development Region

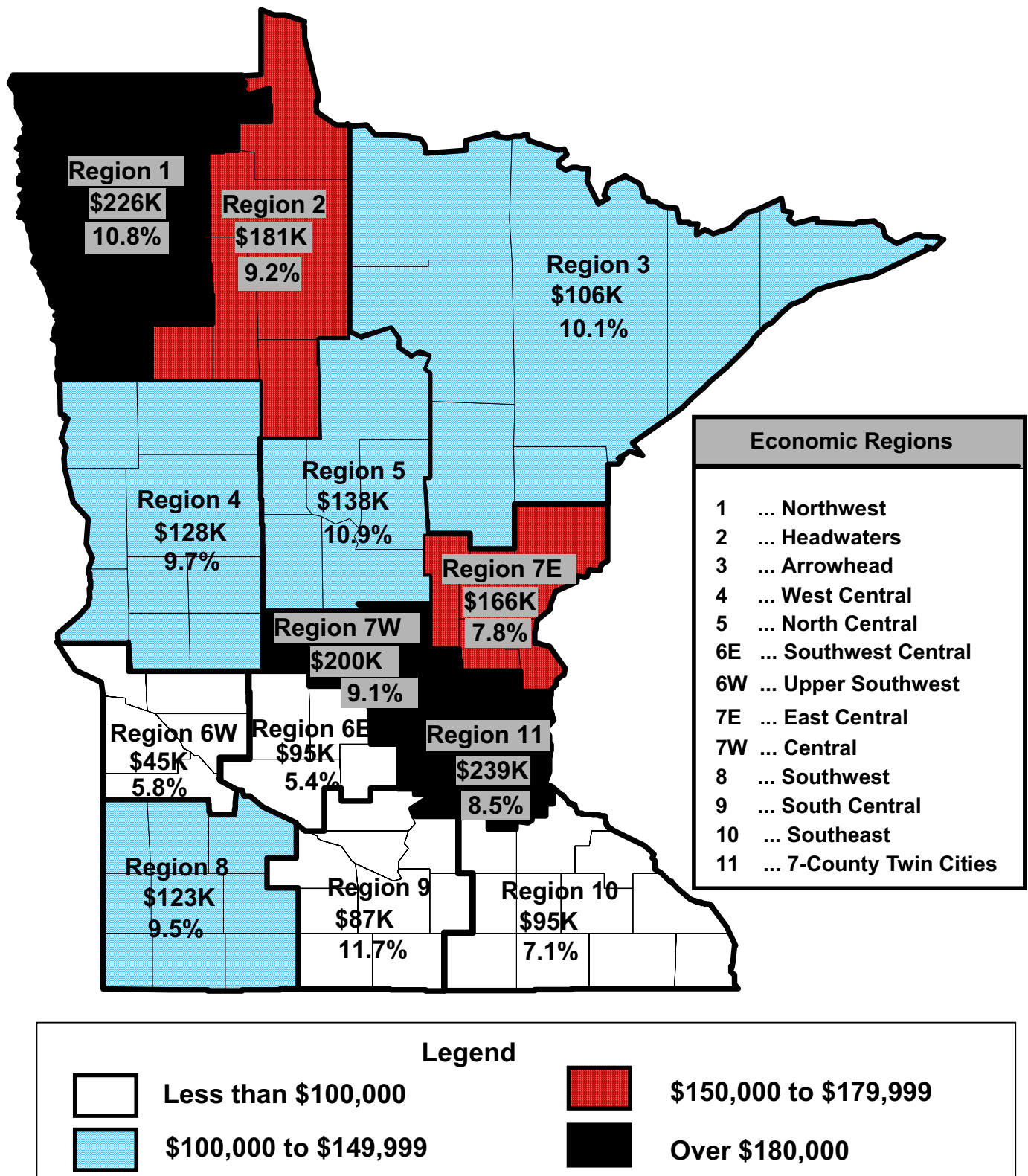
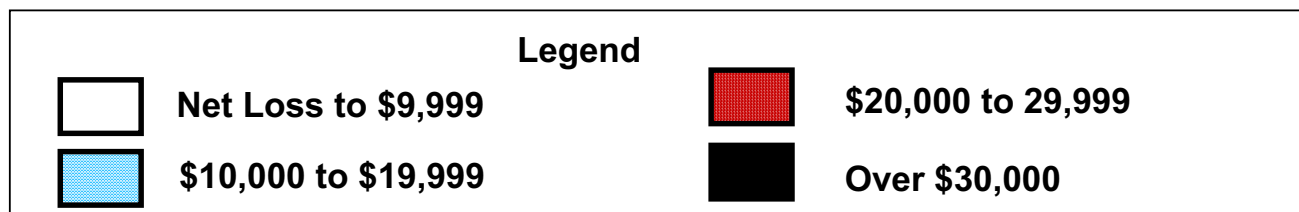
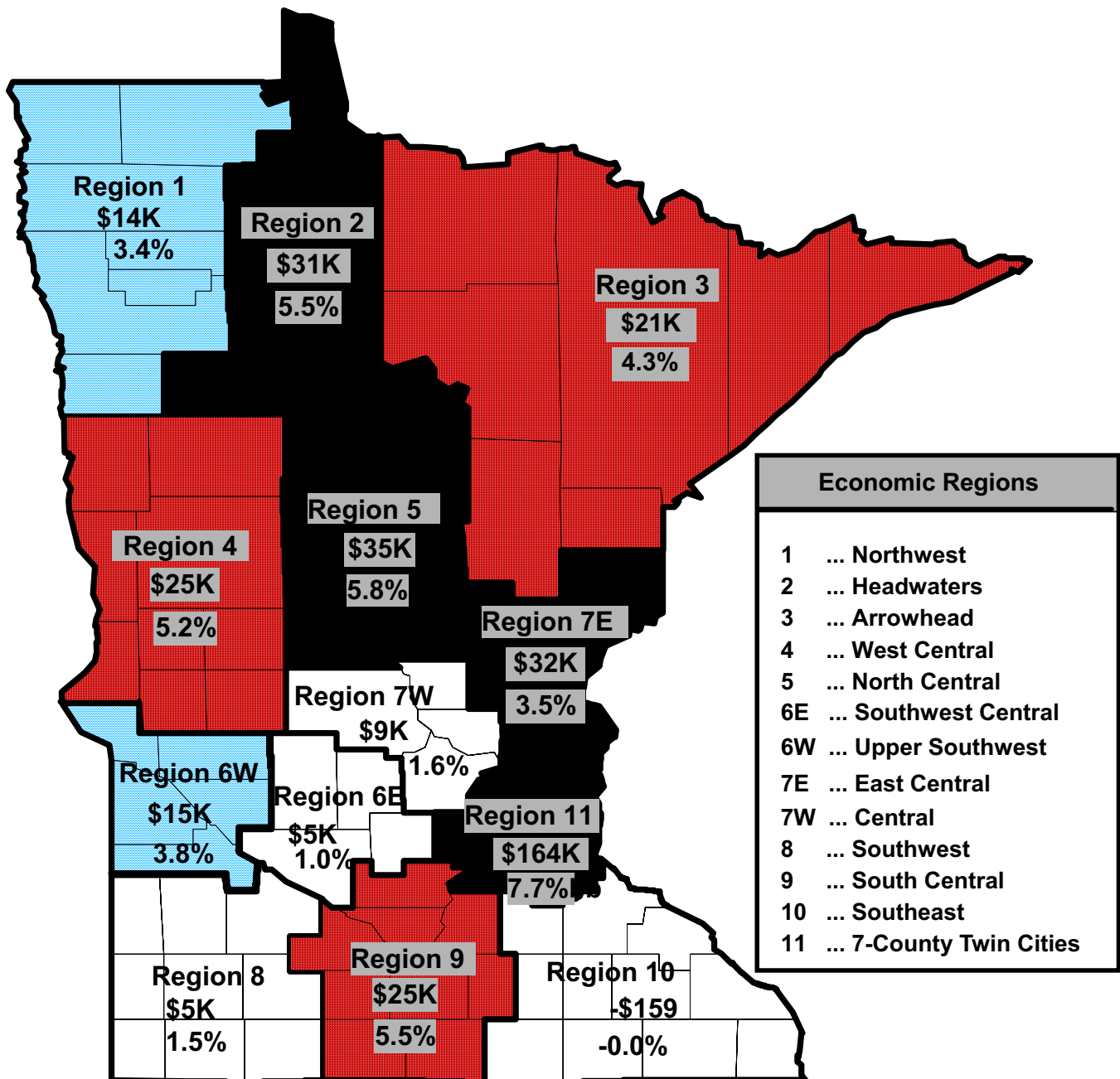


Figure 11
2007 Average Net Profit and Percent of Sales
Per On-Sale Municipal Liquor Establishment
by Economic Development Region



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 2003 to 2007 by operation type.
- Table 1 on page 8 lists those municipal liquor stores that reported net losses in 2007.
- Figure 2 on page 9 shows the trend in sales from 2003 to 2007 by operation type.
- Figure 3 on page 10 shows the trend in operating expenses from 2003 to 2007 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 2007.
- 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 2007.
- Table 2 on page 13 compares sales at off-sale liquor operations to expenses for 2007.
- Figure 6 on page 14 shows a comparison of average net transfers for Greater Minnesota and Metropolitan municipal liquor operations by type in 2007.
- 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 1998 to 2007.
- Table 4 on page 16 provides a comparison of the activities of municipal liquor operations for 2006 and 2007.
- Table 5 starting on page 19 provides a summary of municipal liquor operations by city for 2007.
- Table 6 starting on page 24 ranks city municipal liquor operations by gross sales for 2007.
- Table 7 starting on page 29 ranks city municipal liquor operations by net profit/(loss) as a percent of sales for 2007.
- 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 Greater Minnesota by city for 2007.

- Tables 10 and 11 on page 40 compare off-sale and on-sale liquor operations based on the per-store averages of economic development regions for 2007.
- Table 12 starting on page 41 provides a summary of financial information for municipal liquor operations by economic development region and city for 2007.
- Table 13 starting on page 47 ranks municipal liquor operations based on net profit/(loss) as a percent of sales by economic development region and city for 2007.
- Figures 8 through 11 on pages 53 to 56 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 for 2007.

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