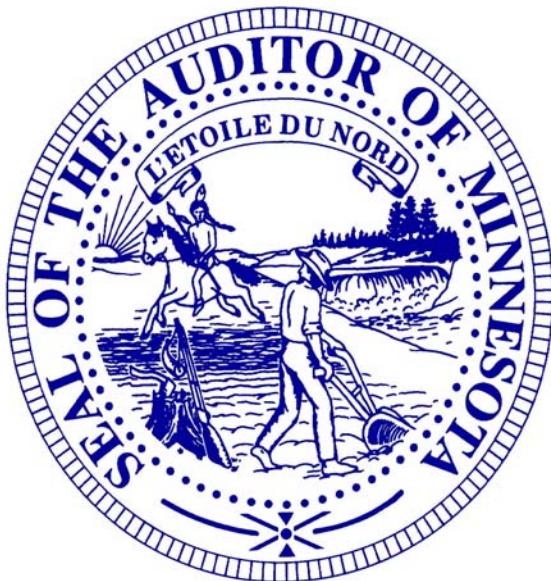


STATE OF MINNESOTA

Office of the State Auditor



**Rebecca Otto
State Auditor**

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2032

Description of the Office of the State Auditor

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

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

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

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

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

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The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Analysis of Minnesota Municipal Liquor Store Operations

For the Year Ended December 31, 2010



March 27, 2012

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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2010, 209 Minnesota cities operated 242 municipal liquor stores, with 116 cities operating both on-sale and off-sale liquor establishments and 93 cities restricting their municipally-owned establishments to off-sale liquor stores.²⁻³ While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

¹Minn. 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.

³There were 210 cities that operated municipal liquor stores in 2010. The City of Ivanhoe did not file 2010 financial information with the Office of the State Auditor and is not included in the analysis.

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Executive Summary

- The combined net profit of all municipal liquor operations totaled \$21.7⁴ million in 2010. This represents a decrease of \$204,781, or 0.9 percent, from the amount generated in 2009. Among on-sale operations, net profits totaled \$2.0 million in 2010, which was a decrease of \$266,079, or 11.9 percent, from 2009. Total net profits for off-sale operations totaled \$19.7 million in 2010, which was an increase of \$61,298, or 0.3 percent, over 2009 (pg. 7).
- Over the past five years, net profits have increased 8.0 percent. Among off-sale stores, there was a 16.0 percent increase in net profits, while on-sale stores showed a decrease of 35.7 percent (pg. 7).
- Forty Minnesota cities reported net losses for 2010, compared to 38 cities in 2009. All 40 cities with losses were from Greater Minnesota (pg. 8).
- During 2010, Minnesota's municipal liquor operations reported a 15th consecutive year of record sales totaling \$313.5 million. Total sales generated in 2010 increased by \$2.2 million, or 0.7 percent, over 2009 (pg. 9).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 209 Minnesota cities (9.1 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 37.2 percent of the total sales and 36.8 percent of the net profits of municipal liquor operations. Sales by all Metro Area operations averaged \$3.0 million in 2010, compared to average sales of \$969,139 for all Greater Minnesota municipal liquor operations⁵ (pgs. 10 and 11).
- During 2010, Minnesota's municipal liquor stores transferred \$16.6 million of their profits to other city funds. This represents an increase of 0.7 percent from the total net transfers made in 2009. Transfers totaled \$6.3 million among Metro Area establishments, compared to \$10.3 million for Greater Minnesota establishments (pg. 13).
- Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2010 data, an examination of losses for the years 2008, 2009, and 2010 shows that the 30 cities in Table 3 should have held hearings on or after November 17, 2010⁶ (pg. 14).

⁴All figures are rounded from the actual numbers.

⁵The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

⁶Minn. Stat. § 340A.602. See the Office of the State Auditor's Statement of Position, "[Municipal Liquor Store Hearings](#)."

Recommendations

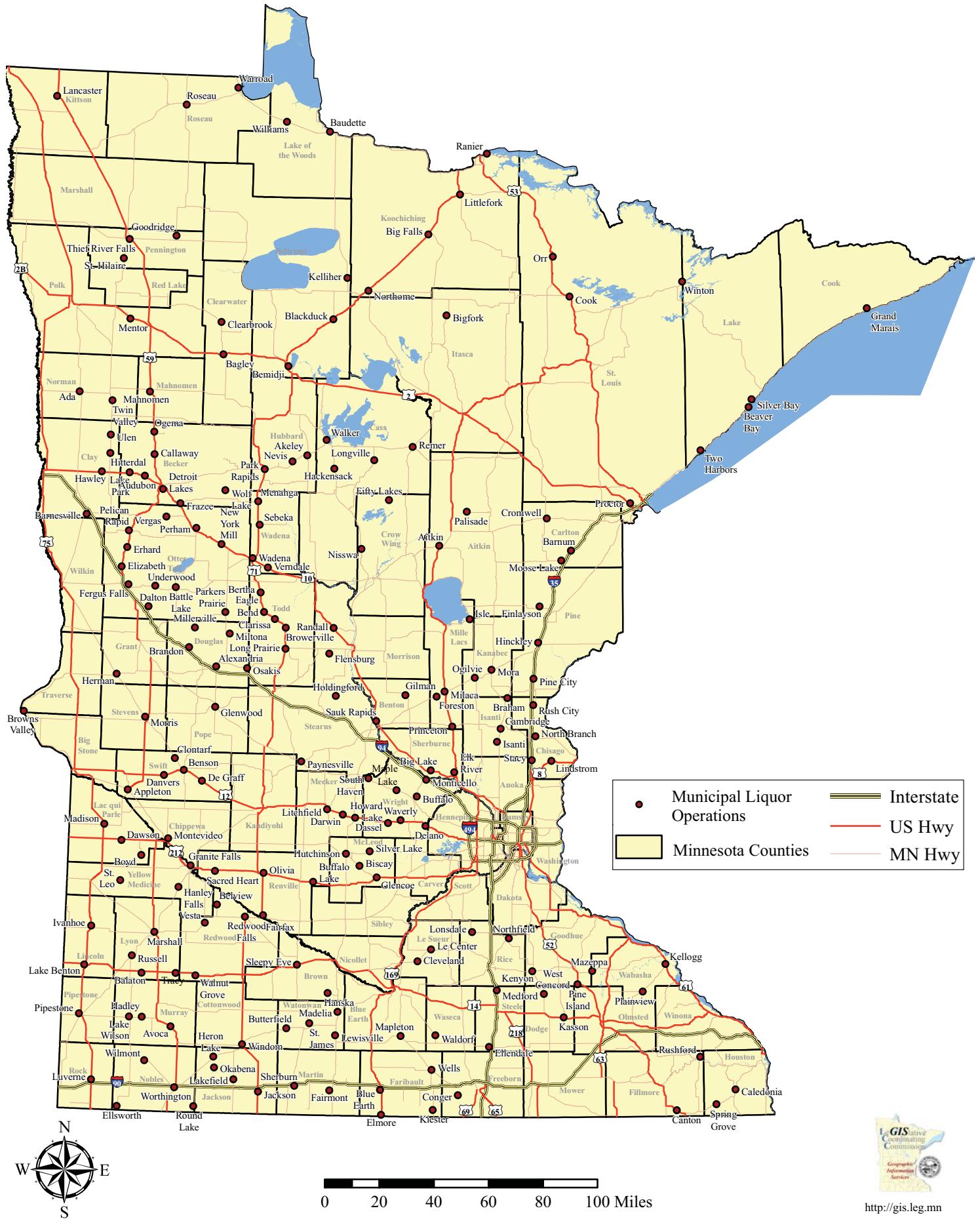
One purpose of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal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

City officials should 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:

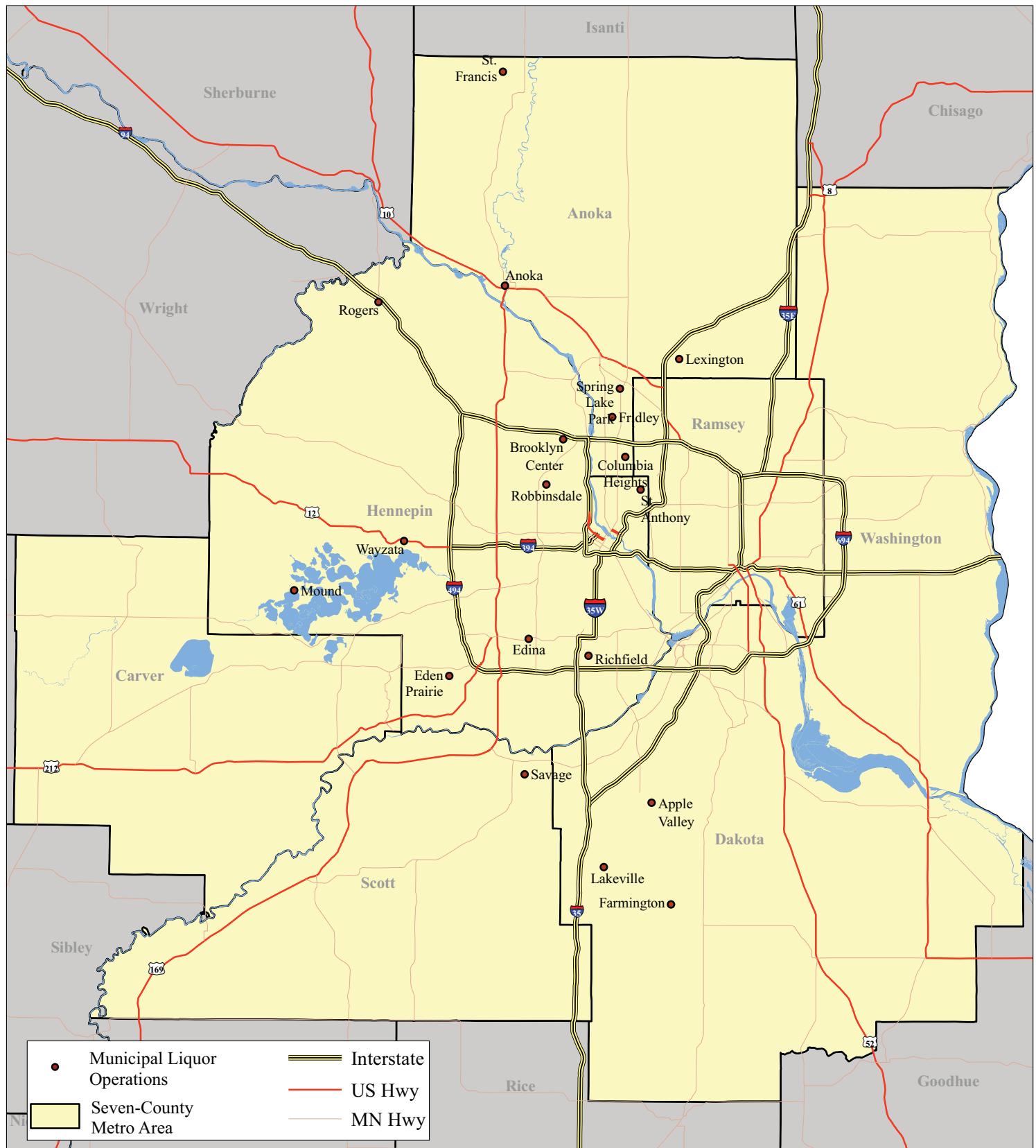
- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors can be in play such as theft, poor inventory control, or damage of inventory.⁷
- **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 on how they might operate more efficiently.
- **Operating Expenses as a Percent of Sales.** A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

⁷It 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](#)."

2010 Municipal Liquor Operations in Greater Minnesota



2010 Municipal Liquor Operations in the Seven-County Metro Area



0 5 10 15 20 Miles

Analysis of Minnesota Municipal Liquor Store Operations

Net Profits of Municipal Liquor Store Operations

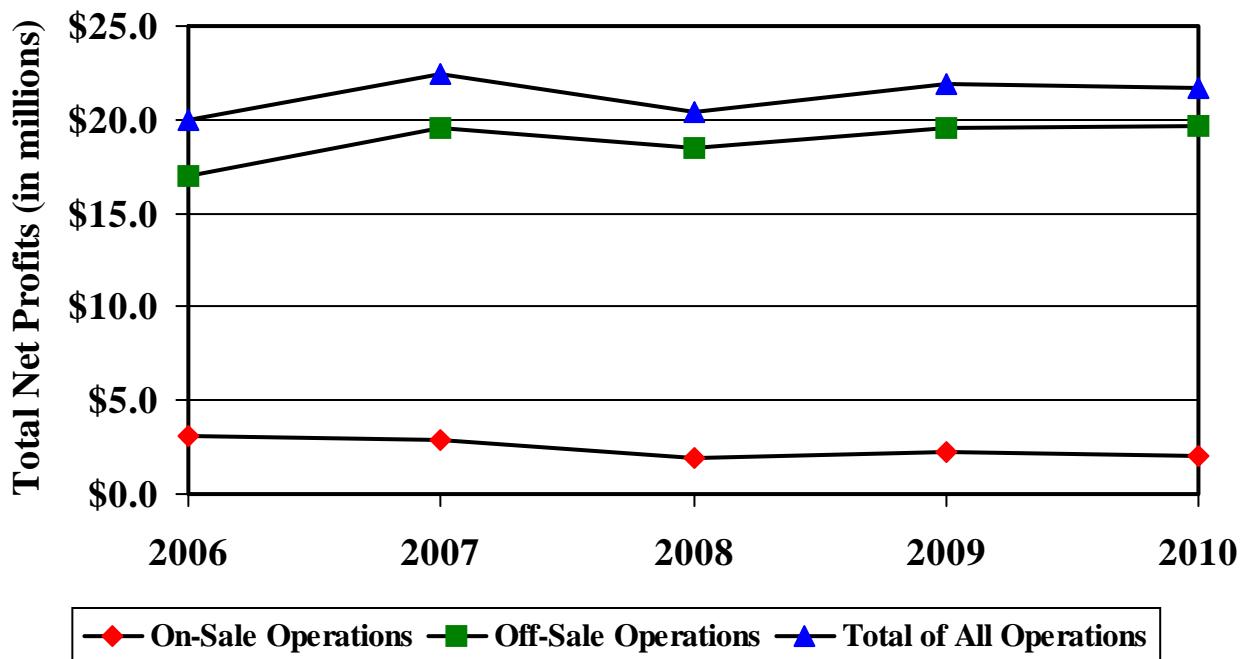
Overall

The combined net profit of all municipal liquor operations totaled \$21.7⁸ million in 2010. This represents a decrease of \$204,781, or 0.9 percent, from the amount generated in 2009. Among on-sale operations, net profits totaled \$2.0 million in 2010, which was a decrease of \$266,079, or 11.9 percent, from 2009. Total net profits for off-sale operations totaled \$19.7 million in 2010, which was an increase of \$61,298, or 0.3 percent, over 2009.

Over the past five years, net profits have increased 8.0 percent. Among off-sale stores, there was a 16.0 percent increase in net profits, while on-sale stores showed a decrease of 35.7 percent.

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

**Figure 1: Total Net Profits by Operation Type for the Years
2006 to 2010**



⁸All figures are rounded from the actual numbers.

Variances Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2010, ranged from a loss of \$97,585 in Howard Lake to a profit of \$1.3 million in Edina. Overall, of the municipal liquor operations that reported in both 2009 and 2010, 110 cities showed year-to-year increases in their net profits, while 96 showed decreases. Of the 96 cities with declines in net profits between 2009 and 2010, 85 were in Greater Minnesota, and 11 were in the Metro Area.

Operations Losing Money

In addition to municipal liquor operations that posted declining net profits between 2009 and 2010, 40 Minnesota cities reported net losses for 2010, compared to 38 cities in 2009. All 40 cities with losses were from Greater Minnesota. Table 1 below lists the cities whose liquor operations posted net losses in 2010.

Table 1
Municipal Liquor Store Operations with Net Losses in 2010

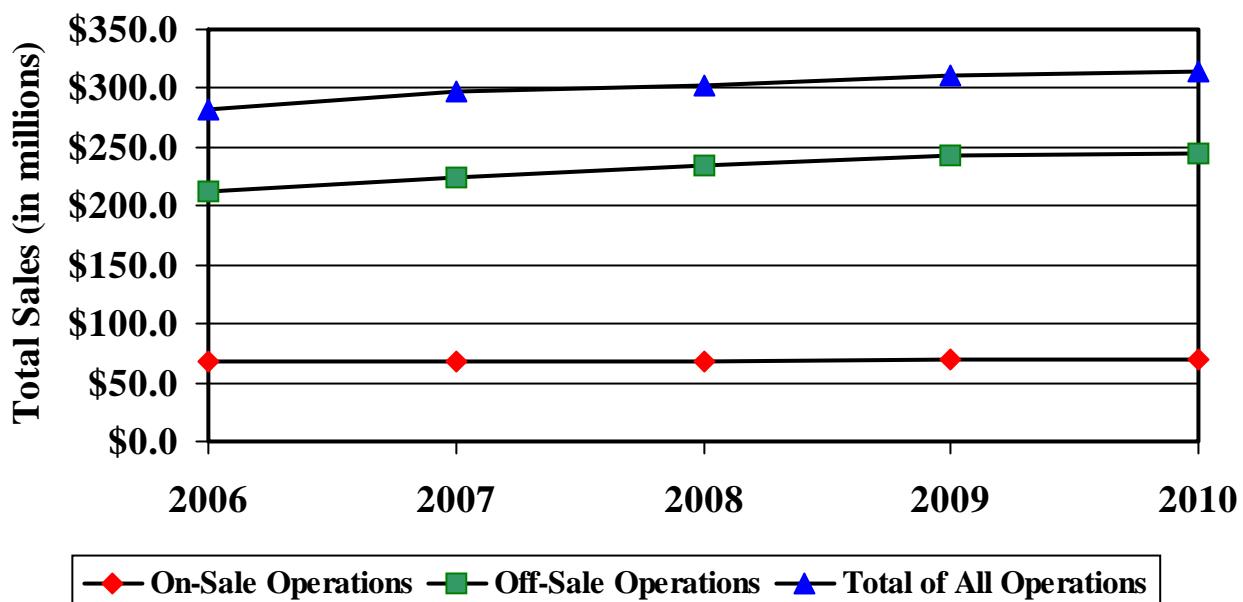
Name of City	Net Loss	Name of City	Net Loss
Howard Lake	(\$97,585)	Browerville	(11,484)
Biscay	(93,244)	Bertha	(10,052)
Williams	(88,963)	Wilmont	(9,822)
Rushford	(75,146)	Lake Benton	(9,430)
Moose Lake	(66,762)	Herman	(9,352)
Verndale	(53,467)	Sherburn	(8,430)
Wells	(53,315)	Dalton	(7,571)
Plainview	(52,059)	Boyd	(7,370)
Vesta	(41,482)	Avoca	(7,143)
Foreston	(29,218)	Orr	(5,226)
Kellogg	(28,261)	Hackensack	(4,139)
Lake Wilson	(21,589)	Browns Valley	(3,653)
Ellendale	(18,936)	Russell	(3,381)
Audubon	(18,571)	Round Lake	(3,113)
Fifty Lakes	(15,604)	Clearbrook	(3,014)
Eagle Bend	(14,614)	Erhard	(2,513)
Remer	(14,350)	Canton	(762)
Okabena	(13,392)	Darwin	(567)
Saint Hilaire	(12,793)	Elmore	(537)
Twin Valley	(12,079)	Waldorf	(138)

Total Sales at Municipal Liquor Operations

During 2010, Minnesota's municipal liquor operations reported a 15th consecutive year of record sales totaling \$313.5 million. Total sales generated in 2010 increased by \$2.2 million, or 0.7 percent, over 2009. Total municipal liquor sales ranged from \$80,879 in Canton to \$14.8 million in Lakeville.⁹

Figure 2 below shows that, while overall sales have increased every year, total sales among on-sale operations have been relatively flat.

**Figure 2: Total Sales by Operation Type for the Years
2006 to 2010**



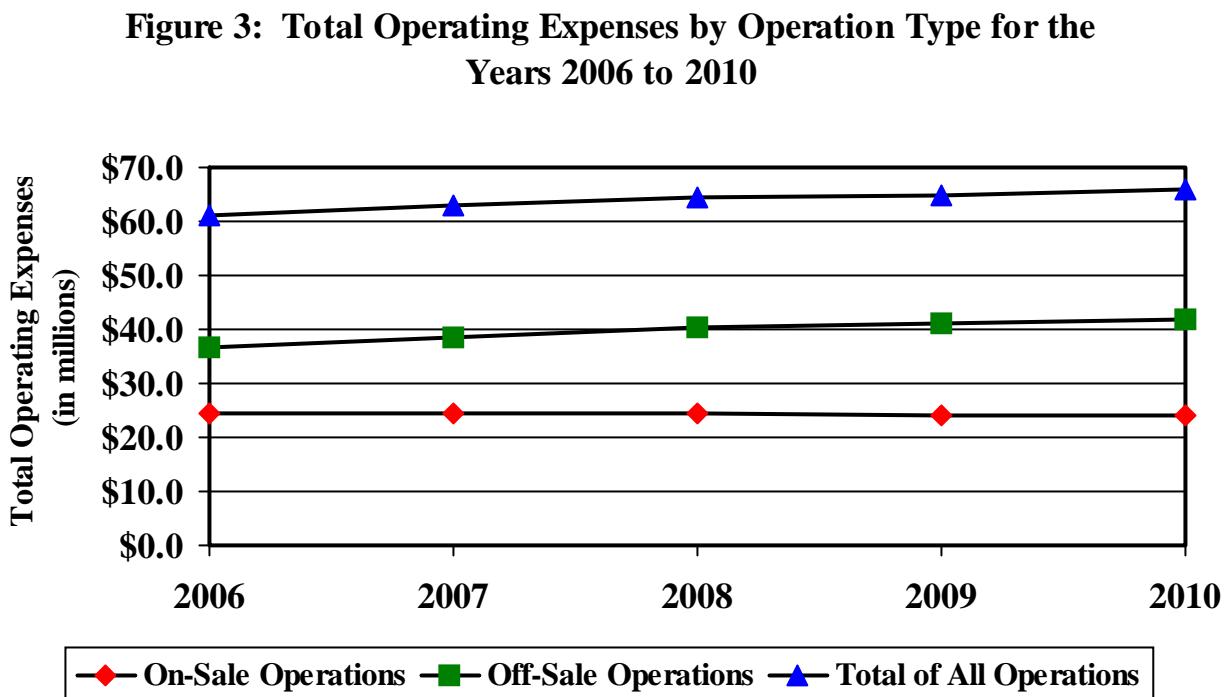
Operating Expenses of Municipal Liquor Operations

During 2010, Minnesota's municipal liquor operations reported operating expenses totaling \$65.9 million. This represents an increase of \$858,431, or 1.3 percent, over the amount reported in 2009. Off-sale liquor operations had operating expenses totaling \$41.8 million in 2010. This represents an increase of \$628,750, or 1.5 percent, over 2009. Operating expenses for on-sale liquor operations totaled \$24.1 million in 2010. This represents an increase of \$229,681, or 1.0 percent, over 2009.

Among individual liquor operations that were in business for all of 2010, expenses ranged from a high of \$2.2 million in Lakeville to a low of \$22,648 in Canton. 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.

⁹The City of St. Leo was not included in these comparisons because it discontinued operations in April of 2010.

Figure 3 below shows that operating expenses have continued to rise for off-sale operations and remained flat for on-sale operations between 2009 and 2010.



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

Sales

Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 209 Minnesota cities (9.1 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 37.2 percent of the total sales and 36.8 percent of the net profits of municipal liquor operations.

Sales by all Metro Area operations averaged \$3.0 million in 2010, compared to average sales of \$969,139 for all Greater Minnesota municipal liquor operations.¹⁰

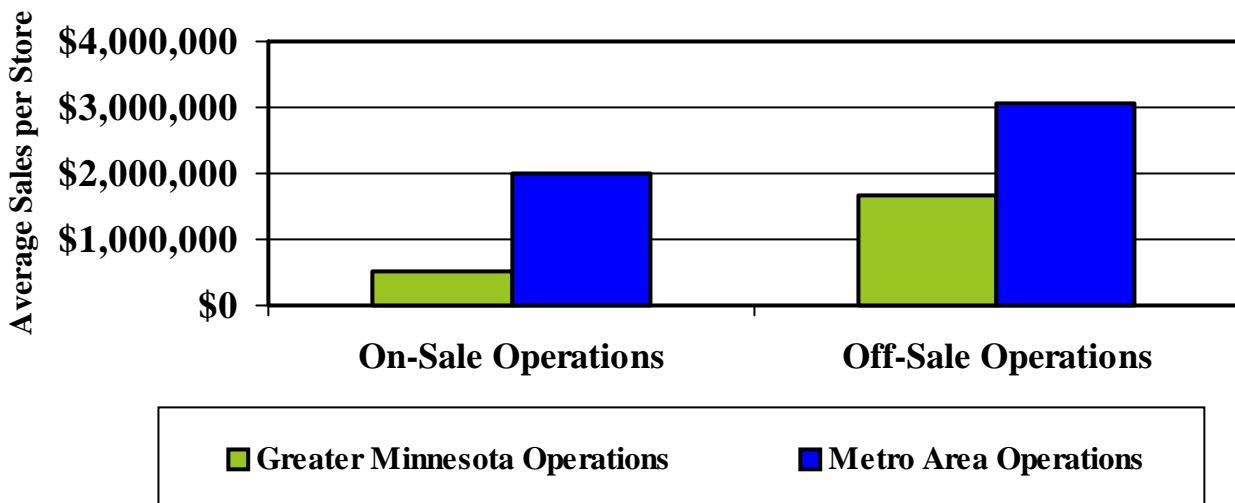
On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations remain clear. Off-sale operations in the Metro Area average sales of \$3.1 million, compared to \$1.7 million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 122 to 81. As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than four times greater in the Metro Area than in Greater Minnesota, \$2.0 million to \$515,139, respectively.

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

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

Figure 4: Comparison of Average Sales Per Store for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2010



Net Profit

In 2010, the average net profit of Metro Area municipal liquor operations was \$204,124, compared to \$68,375 for municipal liquor operations in Greater Minnesota. All Metro Area liquor operations reported a net profit in 2010, ranging from \$17,935 in Farmington to \$1.3 million in Edina. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a loss of \$97,585 in Howard Lake to a profit of \$902,365 in Detroit Lakes.

On-Sale and Off-Sale Net Profit Comparison

The average net profit of off-sale operations in the Metro Area was \$210,815, compared to \$149,254 for those in Greater Minnesota.¹¹ The large difference in net profit appears to be primarily the result of the higher sales volume at Metro Area stores compared to those in Greater Minnesota because operating expenses as a percent of sales is actually higher among Metro Area stores (18.5 percent) than Greater Minnesota (16.4 percent).

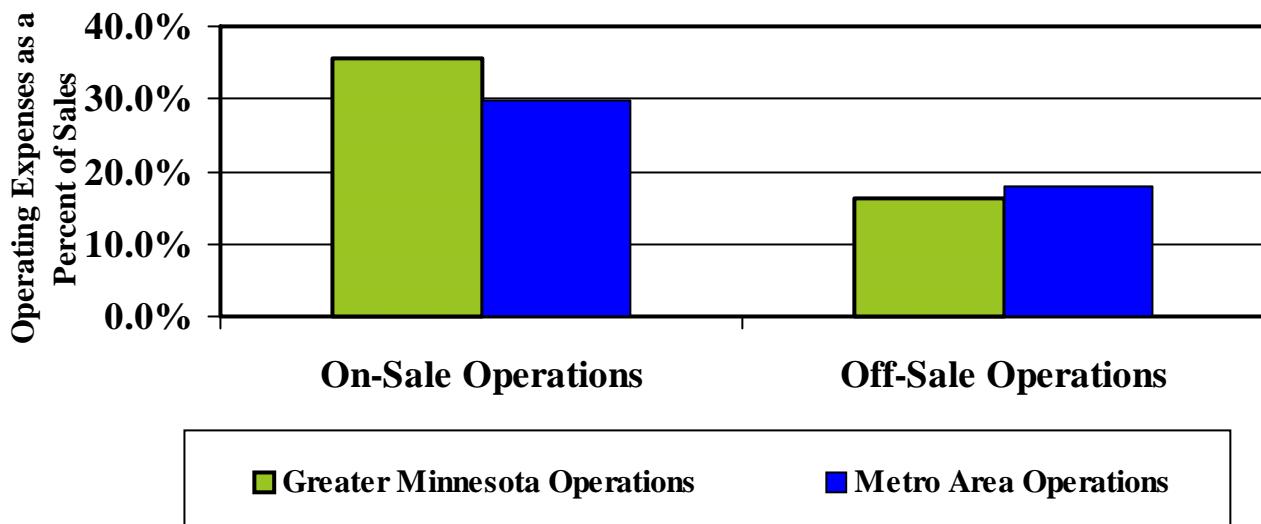
Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$123,823 compared to \$13,167 in Greater Minnesota.¹² The wide variance in net profit was primarily the result of two factors: much higher sales at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

¹¹The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

¹²The Metro Area on-sale average is based on only 3 stores compared to 122 stores in Greater Minnesota.

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

Figure 5: Comparison of Operating Expenses as a Percent of Sales for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2010



Operating Expenses as a Percent of Sales

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 49.4 percent in Eagle Bend to a low of 7.2 percent in Detroit Lakes. The average operating expenses as a percent of sales for off-sale operations in 2010 was 17.1 percent, compared to 17.2 percent in 2009.¹³

Among on-sale operations, operating expenses as a percent of sales ranged from a high of 70.8 percent in Biscay to a low of 10.5 percent in Rush City.¹⁴ The average among on-sale operations was 35.0 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.

¹³The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales for off-sale operations.

¹⁴The City of Saint Leo was not included in this comparison because it closed in April of 2010.

Table 2 below shows the range of operating expenses for stores with similar levels of total sales.¹⁵

Table 2 Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2010		
Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$300,000	6	\$29,004 to \$137,728
\$300,001 to \$500,000	10	\$60,841 to \$116,594
\$500,001 to \$1,000,000	11	\$93,155 to \$172,886
\$1,000,001 to \$2,000,000	25	\$161,296 to \$395,263
\$2,000,001 to \$3,000,000	14	\$285,001 to \$568,003
\$3,000,001 to \$5,000,000	13	\$364,513 to \$980,910
Greater than \$5,000,000	14	\$370,472 to \$2,242,665

Net Transfers of Municipal Liquor Store Operations

Transfers

Profits generated by municipal liquor operations generally serve two purposes. First, municipal liquor operations use profits to ensure that they have an adequate level of reserves to purchase inventory and maintain their facilities. Second, profits in excess of what is needed to fulfill the first purpose may be transferred to other city funds to supplement existing revenue sources. During 2010, Minnesota's municipal liquor stores transferred \$16.6 million of their profits to other city funds. This represents an increase of 0.7 percent from the total net transfers made in 2009. Transfers totaled \$6.3 million among Metro 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 more municipal liquor operations in Greater Minnesota than in the Metro Area.

On-Sale and Off-Sale Transfers Comparison

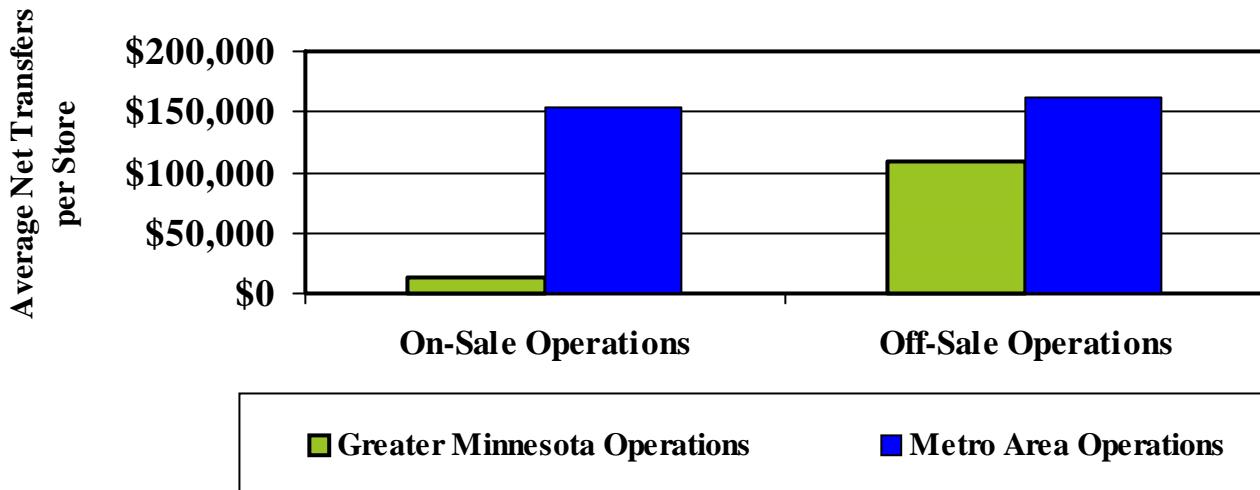
The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, however, the average net transfer for off-sale stores in the Metro Area was more than in Greater Minnesota (\$162,297 to \$108,326, respectively). The average net transfer per on-sale establishment was more than 12 times greater among operations in the Metro Area than in Greater Minnesota (\$153,648 to \$12,801).¹⁶

¹⁵A 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.

¹⁶The Metro Area on-sale average is based on only 3 stores compared to 122 stores in Greater Minnesota.

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

Figure 6: Comparison of Average Net Transfers for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2010



Oversight Responsibilities

City officials who are responsible for the operation of municipal liquor establishments should make certain that the operations are managed appropriately and do not have a negative financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2010 data, an examination of losses for the years 2008, 2009, and 2010 shows that the 30 cities in Table 3 below should have held hearings on or after November 17, 2010.¹⁷ Of the 30 cities required to hold a hearing in 2010, 23 were on the previous year's list. The City of Saint Leo would have been required to hold a hearing, but it discontinued operations in 2010.

Table 3
Cities Required to Hold Hearings in 2010

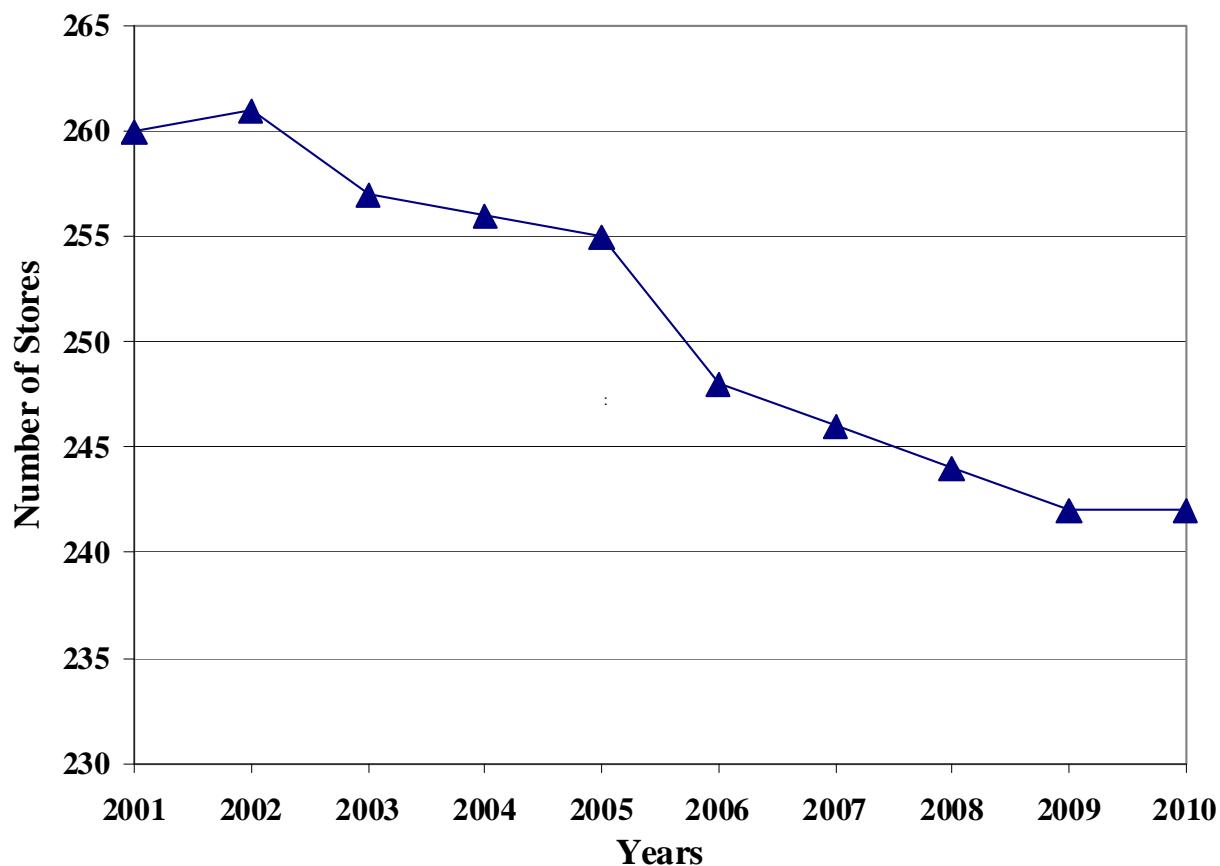
Audubon	Bertha	Biscay	Boyd	Browns Valley	Buffalo Lake
Canton	Clontarf	Darwin	Ellendale	Elmore	Erhard
Hackensack	Herman	Howard Lake	Kellogg	Lake Benton	Lake Wilson
Lewisville	Moose Lake	Okabena	Orr	Plainview	Rushford
Saint Hilaire	South Haven	Twin Valley	Verndale	Wells	Wilmont

¹⁷Minn. Stat. § 340A.602. See the Office of the State Auditor's Statement of Position, "[Municipal Liquor Store Hearings](#)."

Declining Number of Liquor Operations

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

**Figure 7: Number of Municipal Liquor Operations -
2001 to 2010**



¹⁸The closing of operations in the cities of Cottonwood, Dundee, and Morton in 2009 resulted in three fewer stores. This was offset by the addition of three cities that failed to report in 2009 but reported in 2010; Conger, Hitterdahl, and Williams.

Table 4
Comparison of 2009 and 2010 Liquor Store Operations

On-Sale and Off-Sale Stores

Number of Cities	2009		2010		Percent of Sales 2009	Variance	Percent Change
	118	116	Amount	Amount			
Sales	\$69,220,380	\$68,852,346	100.0%	100.0%	(-\$368,034)	-0.5%	
Cost of Sales	43,447,522	43,150,347	62.8%	62.7%	(297,175)	-0.7%	
Gross Profit	25,772,858	25,701,999	37.2%	37.3%	(70,859)	-0.3%	
Operating Expenses	23,855,412	24,085,093	34.5%	35.0%	229,681	1.0%	
Income from Operations	1,917,446	1,616,906	2.8%	2.3%	(300,540)	-15.7%	
Nonoperating Revenues	1,066,846	788,642	1.5%	1.1%	(278,204)	-26.1%	
Nonoperating Expenses	740,416	427,751	1.1%	0.6%	(312,665)	-42.2%	
Net Income Before Transfers	2,243,876	1,977,797	3.2%	2.9%	(266,079)	-11.9%	
Transfers To/(From) Other Funds	2,064,971	2,022,652	---	---	(42,319)	-2.0%	

Off-Sale Only Stores

Number of Cities	2009		2010		Percent of Sales 2009	Variance	Percent Change
	92	93	Amount	Amount			
Sales	\$241,988,398	\$244,600,613	100.0%	100.0%	\$2,612,215	1.1%	
Cost of Sales	181,279,059	182,868,688	74.9%	74.8%	1,589,629	0.9%	
Gross Profit	60,709,339	61,731,925	25.1%	25.2%	1,022,586	1.7%	
Operating Expenses	41,149,546	41,778,296	17.0%	17.1%	628,750	1.5%	
Income from Operations	19,559,793	19,953,629	8.1%	8.2%	393,836	2.0%	
Nonoperating Revenues	1,544,934	1,298,503	0.6%	0.5%	(246,431)	-16.0%	
Nonoperating Expenses	1,487,120	1,573,227	0.6%	0.6%	86,107	5.8%	
Net Income Before Transfers	19,617,607	19,678,905	8.1%	8.0%	61,298	0.3%	
Transfers To/(From) Other Funds	14,455,244	14,617,104	---	---	161,860	1.1%	

Total City Liquor Stores

Number of Cities	2009*		2010**		Percent of Sales 2009	Variance	Percent Change
	210	209	Amount	Amount			
Sales	\$311,208,778	\$313,452,959	100.0%	100.0%	\$2,244,181	0.7%	
Cost of Sales	224,726,581	226,019,035	72.2%	72.1%	1,292,454	0.6%	
Gross Profit	86,482,197	87,433,924	27.8%	27.9%	951,727	1.1%	
Operating Expenses	65,004,958	65,863,389	20.9%	21.0%	858,431	1.3%	
Income from Operations	21,477,239	21,570,535	6.9%	6.9%	93,296	0.4%	
Nonoperating Revenues	2,611,780	2,087,145	0.8%	0.7%	(524,635)	-20.1%	
Nonoperating Expenses	2,227,536	2,000,978	0.7%	0.6%	(226,558)	-10.2%	
Net Income Before Transfers	21,861,483	21,656,702	7.0%	6.9%	(204,781)	-0.9%	
Transfers To/(From) Other Funds	16,520,215	16,639,756	---	---	119,541	0.7%	

*Excludes the cities of Conger, Hitterdahl, and Williams, which failed to report in 2009. These cities are included in the 2010 data.

**Four cities that appeared in the 2009 report are not included in this report. The cities of Cottonwood, Dundee, and Morton closed prior to 2010. The City of Ivanhoe failed to report its financial information in 2010.

Appendix 1

2032 Liquor Store Tables

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Table 5
Comparison of City Liquor Store Operations - 2010

Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/(From) Other Funds	
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales			
Ada	On- & Off-Sale	---	1,707	\$560,530	\$334,548	\$225,982	40.3%	\$190,400	\$35,582	\$3	\$----	\$35,585	6.3%	\$5,000	
Aitkin	Off-Sale Only	---	2,165	929,991	732,026	197,965	21.3%	165,551	32,414	20,650	---	53,064	5.7%	30,000	
Akeley	On- & Off-Sale	---	432	426,610	257,243	169,367	39.7%	141,911	27,456	1	---	27,457	6.4%	16,000	
Alexandria	Off-Sale Only	---	11,070	5,047,865	4,032,497	1,015,368	20.1%	750,431	264,937	5,259	14,154	256,042	5.1%	400,000	
Anoka	Off-Sale Only	---	17,142	3,589,782	2,774,827	814,955	22.7%	706,717	1,08,238	41,238	149,476	4,2%	180,000	485,000	
Apple Valley	Off-Sale Only	---	49,084	9,032,194	6,545,733	2,486,461	27.5%	1,607,986	878,475	27,730	132,122	774,083	8.6%	485,000	
Appleton	Off-Sale Only	---	1,412	499,812	357,453	142,359	28.5%	104,176	38,183	---	---	38,183	7.6%	----	
Audubon	On- & Off-Sale	---	519	549,523	374,907	174,616	31.8%	190,008	(15,392)	8,615	11,794	(18,571)	-3.4%	5,000	
Avoca	On- & Off-Sale	---	147	241,647	128,729	112,918	46.7%	123,658	(10,740)	3,872	275	(7,143)	-3.0%	10,900	
Bagley	Off-Sale Only	---	1,392	843,898	643,519	200,379	23.7%	168,230	32,149	1,332	---	33,481	4.0%	15,000	
Balaton	On- & Off-Sale	---	643	410,592	255,154	155,438	37.9%	145,869	9,569	3,216	---	12,785	3.1%	12,242	
Barnesville	Off-Sale Only	---	2,563	414,287	315,953	98,334	23.7%	75,550	22,784	2,563	---	25,347	6.1%	15,000	
Barnum	On- & Off-Sale	---	613	468,086	248,654	219,432	46.9%	227,106	(7,674)	29,397	---	21,731	4.6%	24,000	
Battle Lake	Off-Sale Only	---	875	1,097,160	777,573	319,587	29.1%	232,691	86,896	3,385	---	90,281	8.2%	90,000	
Baudette	On- & Off-Sale	---	1,106	1,241,082	802,505	438,577	35.3%	380,498	58,079	447	---	58,526	4.7%	----	
Beaver Bay	On- & Off-Sale	---	181	416,538	216,094	200,444	48.1%	185,311	15,133	623	---	15,756	3.8%	(17,324)	
Bemidji	Off-Sale Only	---	13,431	4,952,562	3,629,170	1,323,392	26.7%	695,541	627,851	5,385	17,846	615,390	12.4%	481,523	
Benson	On- & Off-Sale	---	3,240	991,050	664,809	326,241	32.9%	323,299	2,942	3,304	---	6,246	0.6%	30,000	
Bertha	On- & Off-Sale	---	497	203,500	113,043	90,457	44.5%	101,631	(11,174)	1,121	---	(10,024)	-4.9%	----	
Big Falls	On- & Off-Sale	---	236	302,352	165,831	136,521	45.2%	123,516	13,005	5,276	---	18,281	6.0%	8,000	
Big Lake	Off-Sale Only	---	10,060	3,107,592	2,264,871	842,721	27.1%	530,194	312,527	2,901	61,917	253,511	8.2%	200,000	
Biscay	On- & Off-Sale	---	113	472,331	223,100	249,231	52.8%	334,486	(85,255)	30,213	38,202	(93,244)	-19.7%	(10,062)	
Blackduck	On- & Off-Sale	---	785	796,600	540,181	256,449	32.2%	322,365	(65,946)	106,523	---	40,577	5.1%	40,000	
Blue Earth	Off-Sale Only	---	3,353	1,382,416	1,033,176	349,240	25.3%	259,277	89,963	5,528	24,028	71,463	5.2%	9,360	
Boyd	On- & Off-Sale	---	175	292,709	165,574	127,135	43.4%	144,995	(17,860)	10,490	---	(7,370)	-2.5%	----	
Braham	Off-Sale Only	---	1,793	1,251,167	962,496	288,671	23.1%	245,656	43,015	54,462	50,366	47,111	3.8%	23,844	
Brandon	On- & Off-Sale	---	489	440,880	247,504	193,376	43.9%	162,338	31,038	4,279	---	35,317	8.0%	134,834	
Brooklyn Center	Off-Sale Only	---	30,104	5,543,026	4,009,751	1,533,275	27.7%	1,256,728	276,547	7,777	---	284,324	5.1%	230,199	
Browerville	On- & Off-Sale	---	790	420,043	237,547	182,496	43.4%	206,538	(24,042)	12,558	---	(11,484)	-2.7%	9,360	
Browns Valley	On- & Off-Sale	---	589	283,005	174,831	108,174	38.2%	115,248	(7,074)	3,896	475	(3,653)	-1.3%	----	
Buffalo	Off-Sale Only	---	15,453	4,117,397	2,911,920	1,205,477	29.3%	686,535	518,942	199,198	61,110	657,030	16.0%	350,000	
Buffalo Lake	On- & Off-Sale	---	733	350,513	206,324	144,189	41.1%	160,195	(16,006)	19,480	---	3,474	1.0%	----	
Butterfield	Off-Sale Only	---	586	216,188	158,687	57,501	26.6%	62,386	(4,885)	5,244	---	359	0.2%	3,000	
Caledonia	Off-Sale Only	---	2,868	603,521	457,979	145,542	24.1%	136,557	8,985	---	---	9,985	1.5%	5,410	
Callaway	On- & Off-Sale	---	234	502,481	291,998	211,383	42.1%	206,720	4,663	1,468	---	6,131	1.2%	7,018	
Cambridge	Off-Sale Only	---	8,111	4,174,750	3,198,873	975,877	23.4%	648,644	327,233	16,666	11,778	332,121	8.0%	300,000	
Canton	On- & Off-Sale	---	346	80,879	62,581	18,298	22.6%	22,648	3,568	---	(762)	-0.9%	----		
Clarissa	On- & Off-Sale	---	681	355,231	213,959	141,272	39.8%	136,609	4,663	5,159	---	9,822	2.8%	10,000	
Clearbrook	On- & Off-Sale	---	518	451,478	293,717	157,761	34.9%	160,775	(3,014)	---	---	(3,014)	-0.7%	25,000	
Cleveland	On- & Off-Sale	---	719	207,949	111,241	96,708	46.5%	110,237	(13,529)	15,962	103	2,330	1.1%	----	
Clontarf	On- & Off-Sale	---	164	368,035	202,042	165,993	45.1%	163,684	2,309	---	920	1,389	0.4%	1,294	
Columbia Heights	Off-Sale Only	---	19,496	8,158,259	6,220,511	1,937,748	23.8%	1,396,175	541,573	1,105	244,672	298,006	3.7%	140,624	
Conger	On- & Off-Sale	---	97	343,654	188,161	157,375	45.5%	156,903	472	4,972	---	5,444	1.6%	31,086	
Cook	Off-Sale Only	---	350	440,920	353,480	87,440	19.8%	84,906	2,534	4,570	7,671	(567)	-0.1%	----	
Cromwell	On- & Off-Sale	---	1,469	1,009,692	781,992	228,600	22.6%	186,616	41,984	25,909	41,358	26,535	2.6%	22,000	
Dawson	Off-Sale Only	---	1,540	461,280	327,418	133,862	29.0%	116,594	17,268	1,433	18,701	4,182	4.1%	----	
De Graff	On- & Off-Sale	---	115	420,306	204,605	215,701	51.3%	55,962	55,962	4,182	51,780	12,3%	----	----	

Table 5
Comparison of City Liquor Store Operations - 2010

Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/(From) Other Funds	
						Amount	Percent of Sales	Amount	Percent of Sales	Revenues	Expenses	Amount	Percent of Sales		
Delano	Off-Sale Only	---	5,464	2,235,328	1,651,053	584,275	26.1%	445,800	138,475	4,260	---	142,735	6.4%	623,265	
Detroit Lakes	Off-Sale Only	---	8,569	5,155,200	3,903,391	1,251,809	24.3%	370,472	881,337	77,488	56,460	902,365	17.5%	560,490	
Eagle Bend	Off-Sale Only	---	535	278,781	169,236	109,545	39.3%	137,728	(28,183)	13,569	---	(14,614)	-5.2%	2,000	
Eden Prairie	Off-Sale Only	---	60,797	11,647,085	8,610,550	3,036,535	26.1%	2,030,779	1,005,756	50,348	80,974	975,130	8.4%	1,054,778	
Edina	Off-Sale Only	---	47,941	12,854,693	9,467,169	3,387,524	26.4%	2,127,474	1,260,050	2,371	---	1,262,421	9.8%	1,245,100	
Elizabeth	Off-Sale Only	---	173	314,985	244,273	70,712	22.4%	68,789	1,923	637	---	2,560	0.8%	---	
Elk River	Off-Sale Only	---	22,974	5,953,526	4,273,029	1,680,597	28.2%	954,037	76,360	43,920	40,389	730,091	12.3%	341,415	
Ellendale	On- & Off-Sale	---	691	324,934	214,391	110,543	34.0%	129,818	(19,275)	339	---	(18,936)	-5.8%	(30,708)	
Ellsworth	On- & Off-Sale	[21]	463	123,357	54,315	69,042	56.0%	61,016	8,026	4,261	---	12,287	10.0%	---	
Elmoro	Off-Sale Only	---	663	152,960	124,673	28,287	18.5%	29,004	(717)	180	---	(537)	-0.4%	---	
Erhard	Off-Sale Only	---	148	314,184	242,132	72,052	22.9%	77,920	(5,868)	3,355	---	(2,513)	-0.8%	---	
Fairfax	On- & Off-Sale	---	1,235	529,038	275,277	235,761	48.0%	238,383	15,378	5,629	---	21,007	4.0%	---	
Fairmont	Off-Sale Only	---	10,666	3,146,752	2,241,764	904,988	28.8%	431,012	473,976	8,340	---	482,316	15.3%	65,000	
Farmington	Off-Sale Only	---	21,086	4,285,471	3,286,626	998,845	23.3%	980,910	17,935	---	---	17,935	0.4%	141,300	
Fergus Falls	Off-Sale Only	---	13,138	5,291,233	3,873,135	1,418,098	26.8%	874,444	543,654	28,748	51,245	521,157	9.8%	335,442	
Fifty Lakes	On- & Off-Sale	---	387	400,853	193,154	207,699	51.8%	223,643	(15,944)	340	---	(15,604)	-3.9%	---	
Finlayson	On- & Off-Sale	---	315	512,292	308,886	203,406	39.7%	165,273	38,133	1,966	---	40,099	7.8%	---	
Fleensburg	On- & Off-Sale	---	225	99,061	51,180	47,881	48.3%	28,068	19,813	---	---	19,813	20.0%	(175,743)	
Foreston	On- & Off-Sale	---	533	338,253	174,732	163,521	48.3%	201,287	(37,766)	9,740	1,192	(29,218)	-8.6%	10,000	
Frazee	On- & Off-Sale	---	1,350	657,816	431,493	226,323	34.4%	196,889	29,434	241	---	29,675	4.5%	---	
Fridley	Off-Sale Only	---	27,208	4,855,880	3,655,045	1,200,835	24.7%	887,135	313,700	479	---	314,179	6.5%	350,000	
Gilman	On- & Off-Sale	---	224	419,806	161,533	258,273	61.5%	224,153	34,120	7,996	---	42,116	10.0%	---	
Glencoe	Off-Sale Only	---	5,631	1,303,110	993,764	309,346	23.7%	161,296	148,050	154	1,806	146,398	11.2%	110,000	
Glenwood	On- & Off-Sale	---	2,564	1,151,580	892,310	259,270	22.5%	196,120	63,150	2,229	---	65,379	5.7%	40,000	
Goodridge	On- & Off-Sale	---	132	339,918	174,753	165,165	48.6%	156,602	8,563	18,019	---	26,582	7.8%	15,000	
Grand Marais	Off-Sale Only	---	1,351	1,630,565	1,105,934	524,631	32.2%	29,1870	232,761	5,044	---	237,805	14.6%	200,000	
Granite Falls	Off-Sale Only	---	2,897	973,379	721,641	251,738	25.9%	161,568	90,170	17,163	18,904	88,429	9.1%	68,337	
Hackensack	On- & Off-Sale	---	313	1,010,643	714,517	296,126	29.3%	279,016	17,110	86	21,335	(4,139)	-0.4%	---	
Hadley	On- & Off-Sale	---	61	236,303	110,360	125,943	53.3%	124,529	1,414	9,156	---	10,570	4.5%	---	
Hanley Falls	On- & Off-Sale	---	304	258,703	145,821	112,882	43.6%	107,418	5,464	3,430	---	8,894	3.4%	1,669	
Hanska	On- & Off-Sale	---	402	307,907	186,864	121,043	39.3%	125,402	(4,359)	4,938	---	579	0.2%	30,000	
Hawley	Off-Sale Only	---	2,067	875,908	650,439	225,469	25.7%	160,220	65,249	280	30,038	35,491	4.1%	5,000	
Herman	On- & Off-Sale	---	437	324,134	170,861	153,273	47.3%	156,876	(3,603)	5,749	---	(9,352)	-2.9%	---	
Heron Lake	On- & Off-Sale	---	698	384,331	214,171	170,160	44.3%	136,865	33,295	116	4,290	29,121	7.6%	---	
Hinckley	On- & Off-Sale	---	1,800	2,234,007	1,532,569	701,438	31.4%	535,962	165,476	1,574	45,246	121,804	5.5%	119,250	
Hittord	On- & Off-Sale	---	201	437,662	214,188	223,474	51.1%	150,634	72,840	---	---	72,840	16.6%	72,305	
Holdingford	On- & Off-Sale	---	708	329,322	184,996	144,326	43.8%	152,314	(7,988)	13,975	---	5,987	1.8%	(3,860)	
Howard Lake	On- & Off-Sale	---	1,962	703,187	557,300	145,887	20.7%	240,141	(94,254)	9,508	12,839	(97,585)	-13.9%	53,500	
Hutchinson	On- & Off-Sale	---	14,178	5,041,382	3,893,865	1,147,517	22.8%	772,218	375,299	5,436	46,761	333,974	6.6%	343,453	
Isanti	Off-Sale Only	---	5,251	2,111,830	1,592,230	519,600	24.6%	373,865	145,735	10,625	---	156,360	7.4%	150,000	
Isle	On- & Off-Sale	---	751	947,153	570,517	376,636	39.8%	271,814	1,04,822	30	---	104,852	11.1%	---	
Jackson	Off-Sale Only	---	3,299	979,826	767,038	212,788	21.7%	172,886	39,902	6,319	---	46,221	4.7%	41,000	
Kasson	Off-Sale Only	---	5,931	1,093,800	862,025	231,775	21.2%	222,881	8,894	7,343	---	16,237	1.5%	53,500	
Kelliber	On- & Off-Sale	---	262	353,770	191,013	162,757	16.0%	137,166	25,591	271	---	25,862	7.3%	20,000	
Kelllogg	On- & Off-Sale	---	456	126,888	83,054	43,834	34.5%	79,639	(35,805)	7,544	---	(28,261)	-22.3%	---	
Kenyon	On- & Off-Sale	---	1,815	616,866	406,958	209,908	34.0%	184,676	25,232	15,773	1,041	39,964	6.5%	25,000	
Kiester	Off-Sale Only	---	501	204,046	136,274	67,772	33.2%	56,972	10,800	---	---	10,800	5.3%	---	
Lake Benton	On- & Off-Sale	---	683	287,087	168,105	118,982	41.4%	128,674	(9,692)	262	---	(9,430)	-3.3%	2,000	
Lake Park	On- & Off-Sale	---	783	625,347	381,050	244,297	39.1%	221,995	22,302	---	---	22,302	3.6%	---	
Lake Wilson	On- & Off-Sale	---	251	208,883	120,094	88,789	42.5%	108,103	(19,314)	352	2,627	(21,589)	-10.3%	---	
Lakenfeld	Off-Sale Only	---	1,694	352,019	253,157	98,862	28.1%	76,382	22,480	3,750	---	26,250	7.5%	(1,890)	

Table 5
Comparison of City Liquor Store Operations - 2010

Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/(From) Other Funds	
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales			
Lakeville	Off-Sale Only	---	55,954	14,763,552	11,151,231	3,612,321	24.5%	2,242,665	1,369,656	75,982	189,711	1,255,927	8.5%	433,911	
Lancaster	On- & Off-Sale	---	340	284,334	171,541	112,793	39.7%	92,587	20,206	421	20,627	7,367	7.3%	10,000	
Le Center	On- & Off-Sale	---	2,499	842,581	520,677	321,904	38.2%	288,120	33,784	550	3,597	30,737	3.6%	50,000	
Lewisville	On- & Off-Sale	---	250	209,679	112,340	97,339	46.4%	104,980	(7,641)	9,786	---	2,145	1.0%	---	
Lexington	Off-Sale Only	---	2,049	3,117,226	2,447,546	669,680	21.5%	481,540	188,140	3,418	26,410	165,148	5.3%	10,000	
Lindstrom	On- & Off-Sale	---	4,442	2,299,221	1,607,299	691,922	30.1%	532,111	159,811	25,093	---	184,904	8.0%	131,500	
Litchfield	Off-Sale Only	---	6,726	1,929,216	1,475,876	453,340	23.5%	310,027	143,313	2,215	145,528	7,5%	59,000		
Littlefork	On- & Off-Sale	---	647	392,429	227,398	165,031	42.1%	150,407	14,624	2,696	---	17,320	4.4%	20,000	
Long Prairie	Off-Sale Only	---	3,458	1,261,140	972,845	288,295	22.9%	177,051	111,244	5,939	---	117,183	9.3%	90,000	
Longville	On- & Off-Sale	---	156	1,371,306	890,948	480,358	35.0%	348,585	131,773	1,804	8,406	125,171	9.1%	---	
Lonsdale	Off-Sale Only	---	3,674	1,430,550	1,133,069	297,481	20.8%	283,689	13,792	3,685	---	17,477	1.2%	---	
Luverne	Off-Sale Only	---	4,745	1,064,495	750,070	314,425	29.5%	241,319	73,106	5,501	---	78,607	7.4%	45,000	
Madeira	Off-Sale Only	---	2,308	365,454	279,203	86,251	23.6%	60,841	25,410	3,942	---	29,352	8.0%	29,000	
Madison	Off-Sale Only	---	1,551	446,208	324,626	121,582	27.2%	106,636	14,946	1,716	---	16,662	3.7%	10,000	
Mahnomen	On- & Off-Sale	---	1,214	985,202	662,579	322,623	32.7%	322,118	505	47,440	6,505	41,440	4.2%	1,750	
Maple Lake	Off-Sale Only	---	2,059	1,061,690	820,592	241,098	22.7%	222,593	18,305	6,188	2,673	22,020	2.1%	---	
Mapleton	On- & Off-Sale	---	1,756	592,096	364,271	227,825	38.5%	224,125	37,300	19,111	---	22,811	3.9%	---	
Marshall	Off-Sale Only	---	13,680	3,420,094	2,578,268	841,826	24.6%	364,513	47,313	3,196	---	480,509	14.0%	486,922	
Mazepa	On- & Off-Sale	---	842	319,174	209,655	109,519	34.3%	116,133	(6,614)	9,699	---	3,085	1.0%	---	
Medford	On- & Off-Sale	---	1,239	370,426	199,020	171,406	46.3%	165,560	5,846	7,060	---	12,906	3.5%	50,000	
Menahga	On- & Off-Sale	---	1,306	778,695	445,170	333,525	42.8%	265,335	68,190	2,457	2,908	67,739	8.7%	45,000	
Mentor	On- & Off-Sale	---	153	497,430	257,808	239,622	48.2%	195,495	44,127	8,045	---	52,172	10.5%	52,122	
Milaca	Off-Sale Only	---	2,946	1,762,995	1,345,263	417,732	23.7%	315,790	101,942	6,860	27,828	80,974	4.6%	25,000	
Millerville	On- & Off-Sale	---	106	338,001	184,274	153,727	45.5%	124,678	28,767	1,651	---	30,418	9.0%	(3,000)	
Miltonia	On- & Off-Sale	---	424	664,288	384,124	280,164	42.2%	238,733	41,431	2,317	---	43,748	6.6%	---	
Montevideo	Off-Sale Only	---	5,383	2,022,804	1,504,760	518,044	25.6%	411,891	106,153	2,823	---	108,976	5.4%	108,500	
Monticello	Off-Sale Only	---	12,759	4,481,605	3,302,884	1,178,721	26.3%	637,574	541,147	99,139	---	640,286	14.3%	245,936	
Moose Lake	On- & Off-Sale	---	2,751	1,039,395	701,134	338,261	32.5%	353,217	(14,956)	10,705	51,806	(66,762)	-6.4%	---	
Mora	Off-Sale Only	---	3,571	2,509,291	1,881,810	627,481	25.0%	443,678	183,803	10,705	194,508	7,8%	270,000		
Morris	Off-Sale Only	---	5,286	1,589,226	1,221,111	368,115	23.2%	264,905	103,210	11,646	---	114,856	7.2%	75,000	
Mound	Off-Sale Only	---	9,052	2,738,976	2,018,639	720,337	26.3%	568,003	152,334	---	46,013	106,321	3.9%	---	
Nevis	On- & Off-Sale	---	390	483,010	296,528	186,482	38.6%	170,586	15,896	2,822	---	18,718	3.9%	30,075	
New York Mills	On- & Off-Sale	---	1,199	708,611	475,828	232,783	32.9%	202,856	29,927	3,783	---	33,710	4.8%	50,883	
Nisswa	On- & Off-Sale	---	1,971	2,973,230	2,187,592	785,638	26.4%	720,195	65,443	1,434	13,236	52,207	1.8%	140,000	
North Branch	Off-Sale Only	---	10,125	2,083,661	1,526,758	556,903	26.7%	408,435	148,468	1,434	31,702	118,200	5.7%	96,700	
Northfield	Off-Sale Only	---	20,007	2,852,512	2,111,420	741,092	26.0%	536,006	205,086	21,325	9,484	216,927	7.6%	131,280	
Northome	On- & Off-Sale	---	200	293,953	143,557	150,396	51.2%	115,281	35,115	13,371	---	48,486	16.5%	20,000	
Ogema	On- & Off-Sale	---	184	325,770	191,529	134,241	41.2%	111,409	22,832	3,190	---	26,022	8.0%	10,000	
Ogilvie	On- & Off-Sale	---	369	449,328	310,840	138,488	30.8%	96,273	42,215	2,781	---	44,996	10.0%	---	
Okabena	On- & Off-Sale	---	188	208,611	130,586	78,025	37.4%	92,985	(14,960)	1,568	---	(13,392)	-6.4%	---	
Olivia	On- & Off-Sale	---	2,484	936,513	653,715	282,798	30.2%	282,466	332	16,859	---	17,191	1.8%	10,000	
Orr	On- & Off-Sale	---	267	515,956	328,323	187,633	36.4%	201,899	(14,266)	9,040	---	(5,226)	-1.0%	19,500	
Osakis	On- & Off-Sale	---	1,740	662,689	386,809	275,880	41.6%	286,191	(10,311)	19,962	---	9,651	1.5%	74,425	
Palisade	On- & Off-Sale	---	167	366,213	251,090	115,123	31.4%	123,415	(8,292)	17,024	---	8,732	2.4%	---	
Park Rapids	Off-Sale Only	---	3,709	3,025,342	2,315,082	710,260	23.5%	457,455	252,805	9,079	---	261,884	8.7%	284,436	
Parkers Prairie	On- & Off-Sale	---	1,011	668,610	428,803	239,807	35.9%	208,256	31,551	2,333	31,361	2,523	0.4%	---	
Paynesville	Off-Sale Only	---	2,432	964,495	742,228	222,267	23.0%	148,701	73,566	3,642	63	77,145	8.0%	28,372	
Pelican Rapids	Off-Sale Only	---	2,464	944,505	695,861	248,644	26.3%	138,392	110,252	13,575	15,925	107,902	11.4%	42,576	
Perham	Off-Sale Only	---	2,985	2,404,283	1,787,979	616,304	25.6%	285,001	331,303	9,729	56,901	284,131	11.8%	120,750	
Pine City	Off-Sale Only	---	3,123	1,660,026	1,204,873	455,153	27.4%	322,547	1,32,606	5,544	671	137,479	8.3%	75,000	
Pipestone	Off-Sale Only	---	4,317	1,264,322	918,007	346,315	27.4%	204,304	142,011	12,866	---	154,877	12.2%	142,009	

Table 5
Comparison of City Liquor Store Operations - 2010

Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/(From) Other Funds	
						Percent		Amount		Expenses		Amount			
						Amount	of Sales	Amount	of Sales	Amount	of Sales	Amount	of Sales		
Plainview	On- & Off-Sale	---	3,340	591,925	401,131	190,794	32.2%	246,273	(55,479)	3,420	---	(52,059)	-8.8%	---	
Princeton	Off-Sale Only	---	4,698	2,536,307	1,918,078	618,229	24.4%	436,281	181,948	27,245	---	209,193	8.2%	32,155	
Proctor	Off-Sale Only	---	3,057	1,027,165	787,061	240,104	23.4%	190,860	49,244	63	---	49,307	4.8%	3,000	
Randall	On- & Off-Sale	---	650	558,407	360,556	198,151	35.5%	185,361	12,790	7,052	---	19,842	3.6%	---	
Ranier	On- & Off-Sale	---	145	411,563	170,327	241,236	58.6%	200,256	40,980	1,886	---	42,866	10.4%	50,000	
Redwood Falls	Off-Sale Only	---	5,254	1,675,187	1,259,311	415,876	24.8%	324,699	91,177	14,578	34,612	71,143	4.2%	80,000	
Renier	On- & Off-Sale	---	370	517,274	324,812	192,462	37.2%	206,812	(14,550)	---	(14,350)	-2.8%	12,500		
Richfield	Off-Sale Only	---	35,228	11,117,676	8,310,154	2,807,522	25.3%	1,903,617	903,905	23,049	---	926,954	8.3%	686,770	
Robbinsdale	Off-Sale Only	---	13,953	2,647,370	1,966,614	680,756	25.7%	471,509	209,247	17,898	---	227,145	8.6%	75,000	
Rogers	On- & Off-Sale	---	8,597	3,109,426	2,203,221	906,205	29.1%	647,511	258,694	---	32,144	226,550	7.3%	255,944	
Roseau	Off-Sale Only	---	2,633	1,550,105	1,112,167	437,938	28.3%	252,485	185,453	1,236	---	186,689	12.0%	170,000	
Round Lake	Off-Sale Only	---	376	136,187	113,012	23,175	17.0%	31,019	(7,844)	4,731	---	(3,113)	-2.3%	---	
Rush City	On- & Off-Sale	---	3,079	1,047,685	937,079	110,606	10.6%	109,746	860	105	---	965	0.1%	31,000	
Rushford	On- & Off-Sale	---	1,731	458,793	325,474	133,319	29.1%	210,154	(76,835)	2,394	705	(75,146)	-16.4%	---	
Russell	On- & Off-Sale	---	338	242,721	129,831	112,890	46.5%	118,368	(5,478)	2,097	---	(3,381)	-1.4%	---	
Sacred Heart	On- & Off-Sale	---	548	452,818	278,758	174,060	38.4%	177,862	(3,802)	9,224	1,778	3,644	0.8%	---	
Saint Anthony	Off-Sale Only	---	8,226	6,826,901	5,252,072	1,594,829	23.4%	1,06,675	488,154	264	22,620	465,798	6.8%	400,000	
Saint Francis	Off-Sale Only	---	7,218	2,050,403	1,535,157	515,246	25.1%	365,415	149,831	34,363	---	184,194	9.0%	60,000	
Saint Hilaire	On- & Off-Sale	---	279	458,469	276,687	181,782	39.6%	196,871	(15,089)	2,296	---	(12,793)	-2.8%	---	
Saint James	Off-Sale Only	---	4,605	970,194	685,697	284,497	29.3%	163,514	120,983	2,815	---	123,798	12.8%	39,000	
Saint Leo	On- & Off-Sale	[21]	100	24,307	15,501	8,806	36.2%	21,131	(12,325)	16,653	---	4,328	17.8%	17,486	
Sauk Rapids	Off-Sale Only	---	12,773	2,289,330	1,795,841	489,489	21.4%	399,388	90,101	45,102	---	135,203	5.9%	110,000	
Savage	Off-Sale Only	---	26,911	5,181,548	3,841,671	1,339,877	25.9%	1,113,098	226,779	---	71,462	155,317	3.0%	200,000	
Sebeoka	On- & Off-Sale	---	711	454,068	269,046	185,022	40.7%	176,337	8,685	204	---	8,889	2.0%	9,000	
Sherburn	On- & Off-Sale	---	1,137	767,339	527,919	239,620	31.2%	250,226	(10,606)	2,176	---	(8,430)	-1.1%	15,000	
Silver Bay	On- & Off-Sale	---	1,887	909,821	537,070	372,751	41.0%	329,126	43,625	4,705	---	8,601	1.5%	5,000	
Silver Lake	On- & Off-Sale	---	837	563,658	315,680	247,978	44.0%	239,995	7,983	618	---	22,286	4.0%	---	
Sleepy Eye	Off-Sale Only	---	3,599	550,503	399,697	150,806	27.4%	132,352	18,454	3,832	---	6,698	2.6%	11,481	
South Haven	On- & Off-Sale	---	187	252,802	128,868	123,934	49.0%	119,782	4,152	2,546	---	16,941	4.6%	---	
Spring Grove	On- & Off-Sale	---	1,330	368,141	217,219	150,922	41.0%	135,041	15,881	1,060	---	(12,079)	-2.3%	---	
Spring Lake Park	Off-Sale Only	---	6,412	2,302,346	1,723,702	578,644	25.1%	543,293	35,351	35,201	43,553	26,999	1.2%	150,000	
Stacy	On- & Off-Sale	---	1,456	2,581,853	1,697,356	884,497	34.3%	691,834	192,663	28,142	89,170	131,635	5.1%	20,000	
Thief River Falls	Off-Sale Only	---	8,573	4,132,681	3,200,964	931,717	22.5%	569,081	362,636	5,879	---	368,515	8.9%	335,650	
Tracy	On- & Off-Sale	---	2,163	819,876	487,094	332,782	40.6%	342,509	(9,727)	14,292	766	3,799	0.5%	20,000	
Twin Valley	On- & Off-Sale	---	821	534,706	352,816	181,890	34.0%	195,304	(13,414)	1,335	---	104,460	6.0%	243,598	
Two Harbors	Off-Sale Only	---	3,745	1,755,551	1,263,741	491,810	28.0%	395,263	96,547	7,913	---	28,879	8.4%	---	
Ulen	On- & Off-Sale	---	547	345,618	174,856	170,762	49.4%	142,321	438	---	2,516	2,516	0.6%	---	
Underwood	Off-Sale Only	---	341	413,817	315,748	98,069	23.7%	96,363	1,706	810	---	101,786	11.3%	130,000	
Vergas	Off-Sale Only	---	331	584,308	444,103	140,205	24.0%	93,155	47,050	12,346	---	59,396	10.2%	64,249	
Verndale	On- & Off-Sale	---	602	312,076	200,194	111,882	35.9%	163,460	(51,578)	1,163	3,052	(53,467)	-17.1%	---	
Vesta	On- & Off-Sale	---	319	206,518	131,286	75,232	36.4%	116,714	(41,482)	---	(41,482)	-20.1%	---		
Wadena	Off-Sale Only	---	4,088	1,612,478	1,225,384	387,094	24.0%	229,391	157,703	5,443	---	163,146	10.1%	100,000	
Waldorf	On- & Off-Sale	---	229	211,655	121,495	90,160	42.6%	97,888	(7,708)	7,570	---	(138)	-0.1%	---	
Walker	On- & Off-Sale	---	941	901,134	662,139	238,995	26.5%	137,636	101,359	427	---	101,786	11.3%	130,000	
Walnut Grove	On- & Off-Sale	---	871	483,615	246,226	237,389	49.1%	210,177	27,212	441	---	27,653	5.7%	7,500	
Warroad	Off-Sale Only	---	1,781	1,242,956	902,483	340,473	27.4%	201,330	139,143	---	139,143	11.2%	85,000		
Waverly	On- & Off-Sale	---	1,357	927,005	649,628	277,377	29.9%	232,249	45,128	60	8,789	36,399	3.9%	---	
Wayzata	On- & Off-Sale	---	3,688	2,895,946	1,630,346	1,265,600	43.7%	1,134,279	131,321	13,597	---	144,918	5.0%	205,000	
Wells	On- & Off-Sale	---	2,343	695,711	472,576	223,135	32.1%	284,744	(61,609)	8,294	---	(53,315)	-7.7%	25,000	
West Concord	On- & Off-Sale	---	782	376,200	209,700	166,500	44.3%	160,833	5,667	4,194	---	9,861	2.6%	---	
Williams	On- & Off-Sale	---	191	317,758	210,709	107,049	33.7%	196,012	(88,963)	---	---	(88,963)	-28.0%	---	

Table 5
Comparison of City Liquor Store Operations - 2010

Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Wilmont	On- & Off-Sale	---	339	249,805	136,505	113,300	45.4%	123,960	(10,660)	838	---	(9,822)	-3.9%	---
Windom	Off-Sale Only	4,646	1,481,587	1,044,680	436,907	29,5%	317,503	119,404	---	119,404	8.1%	70,000	10,200	15,300
Winton	On- & Off-Sale	172	276,828	117,738	159,090	57.5%	144,356	14,734	10,832	2,217	23,349	8.4%	10,200	200,000
Wolf Lake	On- & Off-Sale	57	433,974	208,141	225,833	52.0%	192,408	33,425	4,793	4,052	34,166	7.9%	15,300	350,205
Worthington	Off-Sale Only	12,764	2,596,519	1,903,334	693,185	26.7%	345,967	347,218	2,987	----	350,205	13.5%	200,000	13.5%
Off-Sale Only		815,445	\$244,600,613	\$182,868,688	\$61,731,925	25.2%	\$41,778,296	\$19,953,629	\$1,298,503	\$1,573,227	\$19,678,905	8.0%	\$14,617,104	
On- & Off-Sale		104,130	\$68,852,346	\$43,150,347	\$25,701,999	37.3%	\$24,085,093	\$1,616,906	\$78,642	\$427,751	\$1,977,797	2.9%	\$2,022,652	
All Stores		919,575	\$313,452,959	\$226,019,035	\$87,433,924	27.9%	\$65,863,389	\$21,570,535	\$2,087,145	\$2,000,978	\$21,656,702	6.9%	\$16,639,756	

Footnotes:

[21] Discontinued liquor operations.

Table 6
Comparison of City Liquor Store Operations - 2010
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Nonoperating Expenses	Revenues	Amount	Net Profit/(Loss)	Percent of Sales	Transfers To/(From) Other Funds	
							Amount	Percent of Sales								
1	Lakeville	Off-Sale Only	---	55,954	\$14,763,552	\$3,612,321	24.5%	\$2,242,665	\$1,369,656	\$75,982	\$189,711	\$1,255,927	8.5%	\$433,911		
2	Edina	Off-Sale Only	---	47,941	12,854,693	9,467,169	3,387,524	26.4%	1,207,474	1,260,050	2,371	1,262,421	9.8%	1,245,100		
3	Eden Prairie	Off-Sale Only	---	60,797	11,647,085	8,610,550	3,036,535	26.1%	2,030,779	50,348	80,974	975,130	8.4%	1,054,778		
4	Richfield	Off-Sale Only	---	35,228	11,117,676	8,310,154	2,807,522	25.3%	1,903,617	903,905	23,049	926,954	8.3%	686,770		
5	Apple Valley	Off-Sale Only	---	49,084	9,032,194	6,545,733	2,486,461	27.5%	1,607,986	878,475	27,730	132,122	774,083	8.6%	485,000	
6	Columbia Heights	Off-Sale Only	---	19,496	8,158,259	6,220,511	1,937,748	23.8%	1,396,175	541,573	1,105	244,672	298,006	3.7%	140,624	
7	Saint Anthony	Off-Sale Only	---	8,226	6,826,901	5,232,079	1,594,829	23.4%	1,106,675	488,154	264	22,620	465,798	6.8%	400,000	
8	Elk River	Off-Sale Only	---	22,974	5,953,626	4,273,029	1,680,597	28.2%	954,037	726,560	43,920	40,389	730,091	12.3%	341,415	
9	Brooklyn Center	Off-Sale Only	---	30,104	5,543,026	4,009,751	1,533,275	27.7%	1,256,728	276,547	7,777	---	284,324	5.1%	230,199	
10	Fergus Falls	Off-Sale Only	---	13,138	5,291,233	3,873,135	1,418,098	26.8%	874,444	543,654	28,748	51,245	521,157	9.8%	335,442	
11	Savage	Off-Sale Only	---	26,911	5,181,548	3,841,671	1,339,877	25.9%	1,113,098	226,779	77,488	881,337	77,488	3.0%	200,000	
12	Detroit Lakes	Off-Sale Only	---	8,569	5,159,200	3,903,391	1,251,809	24.3%	370,472	1,070,472	5,259	14,154	902,365	17.5%	560,490	
13	Alexandria	Off-Sale Only	---	11,070	5,047,865	4,032,497	1,015,368	27.1%	750,431	264,937	256,042	5,1%	400,000	5.1%	400,000	
14	Hutchinson	Off-Sale Only	---	14,178	5,041,382	3,893,865	1,147,517	22.8%	772,218	375,299	5,436	46,761	333,974	6.6%	343,453	
15	Bemidji	Off-Sale Only	---	13,431	4,982,562	3,629,170	1,323,392	26.7%	695,541	627,851	5,385	17,846	615,390	12.4%	481,523	
16	Fridley	Off-Sale Only	---	27,208	4,855,880	3,655,045	1,200,835	24.7%	887,135	313,700	479	---	314,179	6.5%	350,000	
17	Monticello	Off-Sale Only	---	12,759	4,481,605	3,020,884	1,178,721	26.3%	637,574	541,147	99,139	---	640,286	14.3%	245,936	
18	Farmington	Off-Sale Only	---	21,086	4,285,471	3,286,626	998,845	23.3%	750,431	17,935	---	17,935	141,300	0.4%	141,300	
19	Cambridge	Off-Sale Only	---	8,111	4,174,750	3,198,873	975,877	23.4%	648,644	327,233	16,666	11,778	332,121	8.0%	300,000	
20	Thief River Falls	Off-Sale Only	---	8,573	4,132,681	3,200,964	931,717	22.5%	569,081	362,636	5,879	---	368,515	8.9%	335,650	
21	Buffalo	Off-Sale Only	---	15,453	4,111,397	2,911,920	1,205,477	29.3%	686,535	518,942	199,198	61,110	657,030	16.0%	350,000	
22	Anoka	Off-Sale Only	---	17,142	3,589,782	2,774,827	814,955	22.7%	706,717	108,238	41,238	31,296	41,238	4.2%	180,000	
23	Marshall	Off-Sale Only	---	13,680	3,420,094	2,578,268	841,826	24.6%	364,513	477,313	3,196	---	480,959	14.0%	486,922	
24	Fairmont	Off-Sale Only	---	10,666	3,146,752	2,241,764	904,988	28.8%	431,012	473,976	8,340	---	482,316	15.3%	65,000	
25	Lexington	Off-Sale Only	---	2,049	3,117,226	2,447,546	669,680	21.5%	481,540	188,140	3,418	26,410	165,148	5.3%	10,000	
26	Rogers	On- & Off-Sale	---	8,597	3,109,426	2,018,221	906,205	29.1%	647,511	258,694	---	32,144	226,550	7.3%	255,944	
27	Big Lake	Off-Sale Only	---	10,060	3,107,592	2,264,871	842,721	27.1%	530,194	312,527	2,901	61,917	253,511	8.2%	200,000	
28	Park Rapids	Off-Sale Only	---	3,709	3,025,342	2,315,082	710,260	23.5%	457,455	252,805	9,079	---	261,884	8.7%	284,436	
29	Nisswa	Off-Sale Only	---	1,971	2,973,230	2,187,592	785,638	26.4%	720,195	65,443	---	13,236	52,207	1.8%	140,000	
30	Wayzata	Off-Sale Only	---	3,688	2,895,946	1,630,346	1,265,600	43.7%	1,134,279	131,321	13,597	---	144,918	5.0%	205,000	
31	Northfield	Off-Sale Only	---	20,007	2,882,512	2,011,420	741,092	26.0%	205,086	21,325	9,484	216,927	7,6%	131,280		
32	Mound	Off-Sale Only	---	9,052	2,738,976	2,018,639	720,337	26.3%	568,003	152,334	---	46,013	106,321	3.9%	---	
33	Robbinsdale	Off-Sale Only	---	13,953	2,647,370	1,966,614	680,756	25.7%	471,509	209,247	17,898	---	227,145	8.6%	75,000	
34	Worthington	Off-Sale Only	---	12,764	2,596,519	1,903,334	693,185	26.7%	345,967	347,218	2,987	---	350,205	13.5%	200,000	
35	Stacy	On- & Off-Sale	---	1,456	2,581,853	1,697,356	884,497	34.3%	1,134,279	532,111	159,811	28,142	89,170	131,635	5.1%	20,000
36	Princeton	Off-Sale Only	---	4,698	2,535,307	1,918,078	618,229	24.4%	436,281	399,388	90,101	45,102	277,245	---	135,203	
37	Mora	Off-Sale Only	---	3,571	2,509,291	1,881,810	627,481	25.0%	443,678	183,803	10,705	---	194,508	3.9%	270,000	
38	Perham	Off-Sale Only	---	2,985	2,404,283	1,787,979	616,304	25.6%	285,001	331,303	9,729	56,901	284,131	11.8%	120,750	
39	Spring Lake Park	Off-Sale Only	---	6,412	2,302,346	1,723,702	578,644	25.1%	543,293	35,351	35,201	43,553	26,999	1.2%	150,000	
40	1 Lindstrom	On- & Off-Sale	---	4,442	2,299,221	1,607,299	691,922	30.1%	536,903	26,767	25,093	148,468	1,434	31,702	5.7%	131,500
41	Sauk Rapids	Off-Sale Only	---	12,773	2,285,330	1,775,841	495,489	21.4%	399,388	436,281	90,101	45,102	277,245	---	184,194	
42	Delano	Off-Sale Only	---	5,464	2,235,328	1,651,053	584,275	26.1%	445,800	138,475	4,260	---	142,735	6.4%	623,265	
43	Hinckley	On- & Off-Sale	---	1,800	2,234,007	1,532,569	701,438	31.4%	165,476	143,313	2,215	45,246	121,804	5.5%	119,250	
44	Ianti	Off-Sale Only	---	5,251	2,111,830	1,592,230	519,600	24.6%	373,865	145,735	10,625	---	156,360	7.4%	150,000	
45	North Branch	Off-Sale Only	---	10,125	2,083,661	1,526,758	556,903	26.7%	408,435	148,468	1,434	31,702	118,200	5.7%	96,700	
46	Saint Francis	Off-Sale Only	---	7,218	2,050,403	1,535,157	515,246	25.1%	365,415	149,831	34,363	145,246	145,246	9.0%	110,000	
47	Montevideo	Off-Sale Only	---	5,383	2,022,804	1,504,760	518,044	25.6%	411,891	106,153	2,823	---	108,976	5.4%	108,500	
48	Litchfield	Off-Sale Only	---	6,726	1,929,216	1,475,876	453,340	23.5%	310,027	143,313	2,215	145,528	7.5%	119,250		
49	Milaca	Off-Sale Only	---	2,946	1,762,995	1,345,263	417,732	23.7%	315,790	101,942	6,860	27,828	80,974	4.6%	25,000	
50	Two Harbors	Off-Sale Only	---	3,745	1,755,551	1,263,741	491,810	28.0%	395,263	96,547	7,913	104,460	6,0%	243,598	4.2%	80,000
51	Redwood Falls	Off-Sale Only	---	5,254	1,675,187	1,259,311	415,876	24.8%	324,699	91,177	14,578	34,612	71,143	4.2%	80,000	

Table 6
Comparison of City Liquor Store Operations - 2010
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot-notes	Gross Profit		Operating Expenses		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/(From) Other Funds
				Sales	Cost of Sales	Percent of Sales	Amount	Income/(Loss)	Revenues	Amount	Percent of Sales	
52	Pine City	Off-Sale Only	---	3,123	1,660,026	1.204,873	455,153	27.4%	322,547	132,606	5,544	671
53	Grand Marais	Off-Sale Only	---	1,351	1,630,565	1,105,934	524,631	32.2%	291,870	232,761	5,044	---
54	Wadena	Off-Sale Only	---	4,088	1,612,478	1,225,584	387,094	24.0%	229,391	157,703	5,443	---
55	Morris	Off-Sale Only	---	5,286	1,589,226	1,221,111	368,115	23.2%	264,905	103,210	11,646	---
56	Roseau	Off-Sale Only	---	2,633	1,550,105	1,112,167	437,938	28.3%	252,485	185,453	1,236	---
57	Windom	Off-Sale Only	---	4,646	1,481,587	1,044,680	436,907	29.5%	317,503	119,404	---	119,404
58	Lonsdale	Off-Sale Only	---	3,674	1,430,550	1,133,069	297,481	20.8%	293,689	13,792	3,685	---
59	Cook	Off-Sale Only	---	574	1,387,629	1,037,174	350,455	25.3%	220,385	130,070	6,354	---
60	Blue Earth	Off-Sale Only	---	3,353	1,382,416	1,033,176	349,240	25.3%	259,277	89,963	5,528	24,028
61	Longville	On- & Off-Sale	---	156	1,371,306	890,948	480,358	35.0%	348,585	131,773	1,804	71,463
62	Glencoe	Off-Sale Only	---	5,631	1,303,110	993,764	309,346	23.7%	161,296	148,050	154	125,171
63	Pipestone	Off-Sale Only	---	4,317	1,264,322	918,007	346,315	27.4%	204,304	142,011	12,866	17,477
64	Long Prairie	Off-Sale Only	---	3,458	1,261,140	972,845	288,295	22.9%	177,051	111,244	5,939	136,424
65	Braham	Off-Sale Only	---	1,793	1,251,167	962,496	288,671	23.1%	245,656	43,015	54,462	50,366
66	Warroad	Off-Sale Only	---	1,781	1,242,956	902,483	340,473	27.4%	201,330	139,143	---	139,143
67	Baudette	On- & Off-Sale	---	1,106	1,241,082	802,505	438,577	35.3%	380,498	58,079	447	58,526
68	Glengowd	Off-Sale Only	---	2,564	1,151,580	892,310	259,270	22.5%	196,120	63,150	2,229	63,150
69	Battle Lake	Off-Sale Only	---	875	1,097,160	777,573	219,587	29.1%	232,691	86,896	3,385	59,399
70	Kasson	Off-Sale Only	---	5,931	1,093,800	862,025	231,775	21.2%	222,881	8,894	7,343	47,111
71	Luverne	Off-Sale Only	---	4,745	1,064,495	750,070	314,425	29.5%	241,319	73,106	5,501	78,607
72	Maple Lake	Off-Sale Only	---	2,059	1,061,690	820,592	241,098	22.7%	222,593	18,505	6,188	2,673
73	Dassel	On- & Off-Sale	---	3,079	1,047,685	937,079	110,606	10.6%	109,746	860	105	105
74	Moose Lake	On- & Off-Sale	---	2,751	1,039,395	701,134	338,261	32.5%	353,217	(14,956)	---	51,806
75	Proctor	Off-Sale Only	---	3,057	1,027,165	787,061	240,104	23.4%	190,860	49,244	63	16,237
76	Hackensack	On- & Off-Sale	---	313	1,010,643	714,517	296,126	29.3%	279,016	17,110	86	21,335
77	Benson	Off-Sale Only	---	1,469	1,009,692	781,092	228,600	22.6%	222,593	41,984	25,909	41,358
78	Paynesville	On- & Off-Sale	---	3,240	991,050	664,809	326,241	32.9%	323,299	2,942	3,304	3,642
79	Mahnomen	On- & Off-Sale	---	1,214	985,202	662,579	322,623	32.7%	322,118	505	47,440	6,505
80	Jackson	Off-Sale Only	---	3,299	979,826	767,038	212,788	21.7%	172,886	39,902	6,319	46,221
81	Granite Falls	Off-Sale Only	---	2,897	973,379	721,641	251,738	25.9%	161,568	90,170	17,163	88,429
82	Saint James	Off-Sale Only	---	4,605	970,194	685,697	284,497	29.3%	186,616	41,984	25,909	41,358
83	Aitkin	Off-Sale Only	---	2,432	964,495	742,228	222,267	23.0%	148,701	73,566	3,642	30,300
84	Waverly	On- & Off-Sale	---	751	947,153	570,517	376,636	39.8%	271,814	104,822	30	104,852
85	Silver Bay	Off-Sale Only	---	2,464	944,505	695,861	248,644	26.3%	138,392	110,252	13,575	15,925
86	Walker	On- & Off-Sale	---	2,484	936,513	653,715	282,798	30.2%	282,466	332	16,859	---
87	Olivia	Off-Sale Only	---	2,165	929,991	732,026	197,965	21.3%	163,514	120,983	2,815	123,798
88	Howard Lake	On- & Off-Sale	---	1,357	927,005	649,628	322,267	23.0%	148,701	73,566	3,642	64,221
89	Blackduck	On- & Off-Sale	---	1,887	909,821	537,070	372,751	41.0%	329,126	43,625	4,705	41,000
90	Menahga	On- & Off-Sale	---	941	901,134	662,139	238,995	26.5%	137,636	101,359	427	107,902
91	Hawley	Off-Sale Only	---	2,067	875,908	650,439	225,469	25.7%	160,220	65,249	280	30,038
92	Bagley	Off-Sale Only	---	1,392	843,898	643,519	200,379	23.7%	168,230	32,414	20,650	32,414
93	Le Center	On- & Off-Sale	---	2,499	842,581	520,677	321,904	38.2%	288,120	33,784	550	3,597
94	Tracy	On- & Off-Sale	---	2,163	819,876	487,094	332,782	40.6%	(9,727)	14,292	766	3,799
95	Howard Mills	On- & Off-Sale	---	785	796,600	540,181	256,419	32.2%	322,365	(65,946)	106,523	40,577
96	Howard Lake	On- & Off-Sale	---	1,306	778,695	445,170	333,525	42.8%	265,335	68,190	2,457	67,739
97	Sherburne	On- & Off-Sale	---	1,137	767,339	527,719	239,620	31.2%	250,226	(10,606)	2,176	3,481
98	New York Mills	On- & Off-Sale	---	1,199	708,611	475,828	232,783	32.9%	202,856	29,927	3,783	3,783
99	Wells	On- & Off-Sale	---	1,962	703,187	557,300	145,887	20.7%	240,141	(94,254)	9,508	12,839
100	Parkers Prairie	On- & Off-Sale	---	2,343	695,711	472,576	223,135	32.1%	284,744	(61,609)	8,294	(53,315)
101	Miltona	On- & Off-Sale	---	1,011	668,610	428,803	239,807	35.9%	208,256	31,551	2,333	31,361
102	Miltona	On- & Off-Sale	---	224	664,288	384,124	280,164	42.2%	238,733	41,431	2,317	43,748

Table 6
Comparison of City Liquor Store Operations - 2010
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Income/(Loss)	Revenues	Nonoperating Expenses	Net Profit/(Loss)		Transfers To/(From) Other Funds	
							Amount	Percent of Sales					Amount	Percent of Sales		
103	Osakis	On- & Off-Sale	---	1,740	662,689	386,809	275,880	41.6%	286,191	(10,311)	19,962	---	9,651	1.5%	74,425	
104	Frazee	On- & Off-Sale	---	1,350	657,816	431,493	226,323	34.4%	196,889	29,434	241	---	29,675	4.5%	---	
105	Lake Park	On- & Off-Sale	---	783	625,347	381,050	244,297	39.1%	221,995	22,302	---	22,302	3.6%	---	25,000	
106	Kenyon	On- & Off-Sale	---	1,815	616,866	406,958	209,908	34.0%	184,676	25,232	1,041	39,964	6.5%	5,410	5,410	
107	Caledonia	Off-Sale Only	---	2,868	603,521	457,979	145,542	24.1%	136,557	8,985	---	8,985	1.5%	---	---	
108	Mapleton	On- & Off-Sale	---	1,756	592,096	364,271	227,825	38.5%	224,125	3,700	19,111	---	22,811	3.9%	---	
109	Plainview	On- & Off-Sale	---	3,340	591,925	401,131	190,794	32.2%	246,273	(55,479)	3,420	---	(52,059)	-8.8%	---	
110	Vergas	Off-Sale Only	---	331	584,308	444,103	140,205	24.0%	93,155	47,050	12,346	59,396	10.2%	64,249	64,249	
111	Silver Lake	On- & Off-Sale	---	837	563,658	315,680	247,978	44.0%	239,995	7,983	618	8,601	1.5%	5,000	5,000	
112	Ada	On- & Off-Sale	---	1,707	560,530	334,548	225,982	40.3%	190,400	35,582	3	35,585	6.3%	5,000	5,000	
113	Randall	On- & Off-Sale	---	650	558,707	360,556	198,151	35.5%	185,361	12,790	7,052	7,052	3.6%	---	---	
114	Sleepy Eye	Off-Sale Only	---	3,599	550,503	399,697	150,806	27.4%	132,352	18,454	3,832	22,286	4.0%	---	---	
115	Audubon	On- & Off-Sale	---	519	549,523	374,907	174,616	31.8%	190,008	(15,392)	8,615	11,794	(18,571)	-3.4%	5,000	
116	Twin Valley	On- & Off-Sale	---	821	534,706	352,816	181,890	34.0%	195,304	(13,414)	1,335	---	(12,079)	-2.3%	---	
117	Fairfax	On- & Off-Sale	---	1,235	529,038	275,277	253,761	48.0%	238,383	15,378	5,629	5,629	21,007	4.0%	---	
118	Remer	On- & Off-Sale	---	370	517,274	324,812	192,462	37.2%	206,812	(14,350)	---	---	(14,350)	-2.8%	12,500	
119	Orr	On- & Off-Sale	---	267	515,956	328,323	187,633	36.4%	201,899	(14,266)	9,040	---	(14,266)	-1.0%	19,500	
120	Finlayson	On- & Off-Sale	---	315	512,299	308,886	203,406	39.7%	165,273	38,133	1,966	---	40,099	7.8%	---	
121	Callaway	On- & Off-Sale	---	234	502,481	291,098	211,383	42.1%	206,720	4,663	1,468	1,468	6,131	1.2%	7,018	
122	Appleton	Off-Sale Only	---	1,412	499,812	357,453	142,359	28.5%	104,176	38,183	---	38,183	7.6%	---	---	
123	Mentor	On- & Off-Sale	---	153	497,430	257,808	239,622	48.2%	195,495	44,127	8,045	8,045	52,172	10.5%	52,122	
124	Walnut Grove	On- & Off-Sale	---	871	483,615	246,226	237,389	49.1%	210,177	27,212	441	441	27,653	5.7%	7,500	
125	Nevis	On- & Off-Sale	---	390	483,010	296,528	186,482	38.6%	170,586	15,896	2,822	2,822	18,718	3.9%	30,075	
126	Biscay	On- & Off-Sale	---	113	472,331	223,100	249,231	52.8%	334,486	(85,255)	30,213	38,202	(93,244)	-19.7%	(10,062)	
127	Barnum	On- & Off-Sale	---	613	468,086	248,654	219,432	46.9%	227,106	(7,674)	29,397	---	21,723	4.6%	24,000	
128	Dawson	Off-Sale Only	---	1,540	461,280	327,418	133,862	29.0%	116,594	17,268	1,433	1,433	18,701	4.1%	---	
129	Rushford	On- & Off-Sale	---	1,731	458,793	325,474	133,319	29.1%	210,154	(76,835)	2,394	705	(75,146)	-16.4%	---	
130	Saint Hilaire	On- & Off-Sale	---	279	458,469	276,687	181,782	39.6%	196,871	(15,089)	2,296	---	(12,793)	-2.8%	10,000	
131	Sebeka	On- & Off-Sale	---	711	454,068	269,046	185,022	40.7%	176,337	8,685	204	8,889	2.0%	9,000	9,000	
132	Sacred Heart	On- & Off-Sale	---	548	452,818	278,758	174,060	38.4%	177,862	(3,802)	9,224	1,778	3,644	0.8%	---	
133	Clearbrook	On- & Off-Sale	---	518	451,478	293,717	157,761	34.9%	160,775	(30,014)	72,840	---	(3,014)	-0.7%	25,000	
134	Ogilvie	On- & Off-Sale	---	369	449,328	310,840	138,488	30.8%	96,273	42,215	2,781	2,781	44,996	10.0%	40,300	
135	Madison	Off-Sale Only	---	1,551	446,208	324,626	121,582	27.2%	106,636	14,946	1,716	1,716	16,662	3.7%	15,300	
136	Darwin	On- & Off-Sale	---	350	440,920	353,480	87,440	19.8%	84,906	2,534	4,510	4,510	7,671	(567)	-0.1%	16,000
137	Brandon	On- & Off-Sale	---	489	440,880	247,504	193,376	43.9%	162,338	31,038	4,279	4,279	35,317	8.0%	134,834	
138	Hitterdal	On- & Off-Sale	---	201	437,662	223,474	214,188	51.1%	150,634	72,840	---	72,840	16.6%	72,305		
139	Cromwell	On- & Off-Sale	---	234	435,139	210,842	224,297	51.5%	189,410	34,887	10,437	10,437	45,324	10.4%	40,300	
140	Wolf Lake	On- & Off-Sale	---	57	433,974	208,141	225,833	52.0%	192,408	34,425	4,793	4,793	34,166	3.7%	34,166	
141	Akeley	On- & Off-Sale	---	432	426,610	257,243	169,367	39.7%	141,911	27,456	1	1	27,457	6.4%	15,000	
142	De Graff	On- & Off-Sale	---	115	420,306	204,605	215,701	51.3%	159,739	55,962	---	4,182	51,780	12.3%	---	
143	Browerville	On- & Off-Sale	---	790	420,043	237,547	182,496	43.4%	206,538	(24,042)	12,558	---	(11,484)	-2.7%	9,360	
144	Gilman	On- & Off-Sale	---	224	419,806	161,533	258,273	61.5%	224,153	34,120	3,216	3,216	42,116	10.0%	12,242	
145	Beaver Bay	On- & Off-Sale	---	181	416,538	216,094	200,444	48.1%	185,311	15,133	623	623	15,756	3.8%	(17,324)	
146	Barnesville	Off-Sale Only	---	2,563	414,287	315,953	98,334	23.7%	75,550	22,784	2,563	2,563	25,347	6.1%	17,320	
147	Underwood	Off-Sale Only	---	341	413,817	315,748	98,069	23.7%	96,363	1,706	810	810	2,516	0.6%	15,000	
148	Rainier	On- & Off-Sale	---	145	411,563	170,327	241,236	58.6%	200,256	40,980	1,886	1,886	42,866	10.4%	50,000	
149	Balaton	On- & Off-Sale	---	643	410,592	255,154	155,438	37.9%	145,869	9,569	3,216	3,216	12,785	3.1%	12,242	
150	Fifty Lakes	On- & Off-Sale	---	387	400,853	193,154	207,699	51.8%	223,643	(15,944)	340	340	(15,604)	-3.9%	---	
151	Littlefork	On- & Off-Sale	---	647	392,429	227,398	165,031	42.1%	150,407	14,624	2,696	2,696	29,121	4.4%	20,000	
152	Heron Lake	On- & Off-Sale	---	698	384,331	214,171	170,160	44.3%	136,865	33,295	116	116	4,194	2.6%	---	
153	West Concord	On- & Off-Sale	---	782	376,200	209,700	166,500	44.3%	160,833	5,667	4,194	4,194	9,861	2.6%	---	

Table 6
Comparison of City Liquor Store Operations - 2010
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Income/(Loss)	Revenues	Nonoperating Expenses	Amount	Net Profit/(Loss)	Percent of Sales	Transfers To/(From) Other Funds
							Amount	Percent of Sales								
154	Medford	On- & Off-Sale	---	1,239	370,426	199,020	171,406	46.3%	165,560	5,846	7,060	---	12,906	3.5%	50,000	---
155	Spring Grove	On- & Off-Sale	---	1,330	368,141	217,219	150,922	41.0%	135,041	15,881	1,060	---	16,941	4.6%	---	---
156	Clontarf	On- & Off-Sale	---	164	368,035	202,042	165,993	45.1%	163,684	2,309	---	920	1,389	0.4%	1,294	---
157	Palisade	On- & Off-Sale	---	167	366,213	251,090	115,123	31.4%	123,415	(8,292)	17,024	---	8,732	2.4%	---	---
158	Madelia	Off-Sale Only	---	2,308	365,454	279,203	86,251	23.6%	60,841	25,410	3,942	---	29,352	8.0%	29,000	---
159	Clarissa	On- & Off-Sale	---	681	355,231	213,959	141,272	39.8%	136,609	4,663	5,159	---	9,822	2.8%	10,000	---
160	Kellher	On- & Off-Sale	---	262	353,770	191,013	162,757	46.0%	137,166	25,591	271	---	25,862	7.3%	20,000	(1,890)
161	Lakefield	Off-Sale Only	---	1,694	352,019	253,157	98,862	28.1%	76,382	22,480	3,750	---	26,230	7.5%	15,000	---
162	Buffalo Lake	On- & Off-Sale	---	733	350,513	206,324	144,189	41.1%	160,195	(16,066)	19,480	---	3,474	1.0%	---	---
163	Ulen	On- & Off-Sale	---	547	345,618	174,856	170,762	49.4%	142,321	28,441	438	---	28,879	8.4%	---	---
164	Conger	On- & Off-Sale	---	146	345,536	188,161	157,375	45.5%	156,903	472	4,972	---	5,444	1.6%	2,725	(3,860)
165	Danvers	On- & Off-Sale	---	97	343,654	172,149	171,505	49.9%	160,846	10,659	4,480	---	15,139	4.4%	31,086	---
166	Goodridge	On- & Off-Sale	---	132	339,918	174,753	165,165	48.6%	156,602	8,563	18,019	---	26,582	7.8%	15,000	---
167	Foreston	On- & Off-Sale	---	533	338,253	174,732	163,521	48.3%	201,287	(37,766)	9,740	1,192	(29,218)	-8.6%	10,000	---
168	Millerville	On- & Off-Sale	---	106	338,001	184,274	153,727	45.5%	124,960	28,767	1,651	---	30,418	9.0%	(3,000)	---
169	Holdingford	On- & Off-Sale	---	708	329,322	184,996	143,326	43.8%	152,314	(7,988)	13,975	---	5,987	1.8%	10,000	---
170	Gemba	On- & Off-Sale	---	184	325,770	159,529	134,241	41.2%	111,409	22,832	3,190	---	26,022	8.0%	10,000	---
171	Ellendale	On- & Off-Sale	---	691	324,934	214,391	110,543	34.0%	129,818	(19,275)	3,39	---	(18,936)	-5.8%	(30,708)	---
172	Herman	On- & Off-Sale	---	437	324,134	170,861	153,273	47.3%	156,876	(3,603)	---	5,749	(9,352)	-2.9%	---	---
173	Mazeppa	On- & Off-Sale	---	842	319,174	209,655	109,519	34.3%	116,133	(6,614)	9,699	---	3,085	1.0%	---	---
174	Williams	On- & Off-Sale	---	191	317,758	210,709	107,049	33.7%	196,012	(88,963)	---	---	(88,963)	-28.0%	---	---
175	Elizabeth	Off-Sale Only	---	173	314,985	244,273	70,712	22.4%	68,789	1,923	637	---	2,560	0.8%	3,500	---
176	Frithard	Off-Sale Only	---	148	314,184	242,132	72,052	22.9%	77,920	(5,868)	3,355	---	(2,513)	-0.8%	20,000	---
177	Verndale	On- & Off-Sale	---	602	312,076	200,194	111,882	35.9%	163,460	(51,578)	1,163	3,052	(53,467)	-17.1%	---	---
178	Hanska	On- & Off-Sale	---	402	307,907	186,864	121,043	39.3%	125,402	(4,359)	4,938	---	579	0.2%	30,000	---
179	Big Falls	On- & Off-Sale	---	236	302,352	165,831	136,521	45.2%	123,516	13,005	5,276	---	18,281	6.0%	8,000	---
180	Dalton	Off-Sale Only	---	253	294,815	241,084	53,731	18.2%	63,174	(9,443)	1,872	---	(7,571)	-2.6%	3,500	---
181	Northome	On- & Off-Sale	---	200	293,953	143,557	150,396	51.2%	115,281	35,115	13,371	---	48,486	16.5%	20,000	---
182	Boyd	On- & Off-Sale	---	175	292,709	165,574	127,135	43.4%	144,995	(17,860)	10,490	---	(7,370)	-2.5%	10,200	---
183	Lake Benton	On- & Off-Sale	---	683	287,087	168,105	118,982	41.4%	128,674	(9,692)	262	---	(9,430)	-3.3%	2,000	---
184	Lancaster	On- & Off-Sale	---	340	284,334	171,541	112,793	39.7%	92,587	20,206	421	---	20,627	7.3%	10,000	---
185	Browns Valley	On- & Off-Sale	---	589	283,005	174,831	108,174	38.2%	115,248	(7,074)	3,896	475	(3,653)	-1.3%	3,500	---
186	Agnes	Off-Sale Only	---	535	278,781	169,236	109,545	39.3%	137,728	(28,183)	13,569	---	(14,614)	-5.2%	2,000	---
187	Winton	On- & Off-Sale	---	172	276,828	117,738	159,090	57.5%	144,356	14,734	10,832	2,217	23,349	8.4%	10,200	---
188	Hanley Falls	On- & Off-Sale	---	304	258,703	145,821	112,882	43.6%	107,418	5,464	3,430	---	8,894	3.4%	1,669	---
189	South Haven	On- & Off-Sale	---	187	252,802	128,868	123,934	49.0%	119,782	4,152	2,546	---	6,698	2.6%	11,481	---
190	Wilmont	On- & Off-Sale	---	339	249,805	136,505	113,300	45.4%	123,960	(10,660)	838	475	(3,653)	-3.9%	3,500	---
191	Russell	On- & Off-Sale	---	338	242,721	129,831	112,890	46.5%	118,368	(5,478)	2,097	---	(3,381)	-1.4%	2,000	---
192	Avoca	On- & Off-Sale	---	147	241,647	128,729	112,918	46.7%	123,658	(10,740)	3,872	275	(7,143)	-3.0%	10,900	---
193	Hadley	On- & Off-Sale	---	61	236,303	110,360	125,943	53.3%	124,529	1,414	9,156	---	10,570	4.5%	2,000	---
194	Butterfield	Off-Sale Only	---	586	216,188	158,687	150,160	26.6%	62,386	(4,885)	5,244	---	3,59	0.2%	3,000	---
195	Waldorf	On- & Off-Sale	---	229	211,655	121,495	90,160	42.6%	97,868	(7,708)	7,570	---	(138)	-0.1%	3,500	---
196	Lewisville	On- & Off-Sale	---	250	209,679	112,340	97,339	46.4%	104,980	(7,641)	9,786	---	2,145	1.0%	3,500	---
197	Lake Wilson	On- & Off-Sale	---	251	208,883	120,094	88,789	42.5%	108,103	(19,314)	352	2,627	(21,589)	-10.3%	3,500	---
198	Okabena	On- & Off-Sale	---	188	208,611	130,586	78,025	37.4%	92,985	(14,960)	1,368	---	(13,392)	-6.4%	3,500	---
199	Cleveland	On- & Off-Sale	---	719	207,949	111,241	96,708	46.5%	110,237	(13,529)	15,962	103	2,330	1.1%	3,500	---
200	Vesta	On- & Off-Sale	---	319	206,518	131,286	75,232	36.4%	116,714	(41,482)	---	---	(41,482)	-20.1%	3,500	---
201	Kiester	Off-Sale Only	---	501	204,046	136,274	67,772	33.2%	56,972	10,890	---	---	10,800	5.3%	3,500	---
202	Bertha	On- & Off-Sale	---	497	203,500	113,043	90,457	44.5%	101,631	(11,174)	1,122	---	(10,052)	-4.9%	3,500	---
203	Elnore	Off-Sale Only	---	663	152,960	124,673	124,287	18.5%	29,004	(717)	180	---	(537)	-0.4%	3,500	---
204	Round Lake	Off-Sale Only	---	376	136,187	113,012	23,175	17.0%	31,019	(7,844)	4,731	---	(3,113)	-2.3%	3,500	---

Table 6
Comparison of City Liquor Store Operations - 2010
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Footnotes	Population	Sales	Cost of Sales	Gross Profit		Operating Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		Transfers To(From) Other Funds	
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales			
205	Kellogg	On- & Off-Sale	---	456	126,888	83,054	43,834	34.5%	79,639	(35,805)	7,544	---	(28,261)	-22.3%	---	
206	Ellsworth	On- & Off-Sale	[21]	463	123,357	54,315	69,042	56.0%	61,016	8,026	4,261	---	12,287	10.0%	---	
207	Flemington	On- & Off-Sale	---	225	99,061	51,180	47,881	48.3%	28,068	19,813	---	---	19,813	20.0%	(175,743)	
208	Canton	On- & Off-Sale	---	346	80,879	62,581	18,298	22.6%	22,648	(4,350)	3,588	---	(762)	-0.9%	---	
209	Saint Leo	On- & Off-Sale	[21]	100	24,307	15,501	8,806	36.2%	21,131	(12,325)	16,653	---	4,328	17.8%	17,486	
Off-Sale Only				815,445	\$244,600,613	\$182,868,688	\$61,731,925	25.2%	\$41,778,296	\$19,953,629	\$1,298,503	\$1,573,227	\$19,678,905	8.0%	\$14,617,104	
On- & Off-Sale				104,130	\$68,852,346	\$43,150,347	\$25,701,999	37.3%	\$24,085,093	\$1,616,906	\$788,642	\$427,751	\$1,977,797	2.9%	\$2,022,652	
All Stores				919,575	\$313,452,959	\$226,019,035	\$87,433,924	27.9%	\$65,863,389	\$21,570,535	\$2,087,145	\$2,000,978	\$21,656,702	6.9%	\$16,639,756	

Footnotes:
[21] Discontinued liquor operations.

Table 7
Comparison of City Liquor Store Operations - 2010
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 Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)	
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales	
1	Flemington	On- & Off-Sale	---	225	99,061	51,180	47,881	48.3%	28,068	19,813	---	---	19,813	20.0% (175,743)
2	Saint Leo	On- & Off-Sale	[21]	100	24,307	15,501	8,806	36.2%	21,131	(12,325)	16,653	4,328	17,8%	17,486
3	Detroit Lakes	Off-Sale Only	---	8,569	5,155,200	3,903,391	1,251,809	24.3%	370,472	881,337	77,488	56,460	902,365	17.5%
4	Hitteldorf	On- & Off-Sale	---	201	437,662	214,188	223,474	51.1%	150,634	72,840	---	72,840	16.6%	72,305
5	Northome	On- & Off-Sale	---	200	293,953	143,557	150,396	51.2%	115,281	35,115	13,371	---	48,486	16.5%
6	Buffalo	Off-Sale Only	---	15,453	4,117,397	2,911,920	1,205,477	29.3%	686,535	518,942	199,198	61,110	657,030	16.0%
7	Fairmont	Off-Sale Only	---	10,666	3,146,752	2,241,764	904,988	28.8%	431,012	473,976	8,340	---	482,316	15.3%
8	Grand Marais	Off-Sale Only	---	1,351	1,630,565	1,105,934	524,631	32.2%	291,870	232,761	5,044	---	237,805	14.6%
9	Monticello	Off-Sale Only	---	12,759	4,481,605	3,302,884	1,178,721	26.3%	637,574	541,147	99,139	---	640,286	14.3%
10	Marshall	Off-Sale Only	---	13,680	3,420,094	2,578,268	841,826	24.6%	364,513	477,313	3,196	---	480,509	14.0%
11	Worthington	Off-Sale Only	---	12,764	2,596,519	1,903,334	693,185	26.7%	345,967	345,218	2,987	---	350,205	13.5%
12	Saint James	Off-Sale Only	---	4,605	970,194	685,697	284,497	29.3%	163,514	120,983	2,815	---	123,798	12.8%
13	Bemidji	Off-Sale Only	---	13,431	4,952,562	3,629,170	1,323,392	26.7%	695,541	627,851	5,385	17,846	615,390	12.4%
14	De Graff	On- & Off-Sale	---	115	420,306	204,605	215,701	51.3%	159,759	55,962	---	4,182	51,780	12.3%
15	Elk River	Off-Sale Only	---	22,974	5,953,626	4,273,029	1,680,597	28.2%	954,037	726,560	43,920	40,389	730,091	12.3%
16	Pipestone	Off-Sale Only	---	4,317	1,264,322	918,007	346,315	27.4%	204,304	142,866	12,866	---	154,877	12.2%
17	Roseau	Off-Sale Only	---	2,633	1,550,105	1,112,167	437,938	28.3%	252,485	185,453	1,236	---	186,689	12.0%
18	Perham	Off-Sale Only	---	2,985	2,404,283	1,787,979	616,304	25.6%	285,001	331,303	9,729	56,901	284,131	11.8%
19	Pelican Rapids	Off-Sale Only	---	2,464	944,505	695,861	248,644	26.3%	138,392	110,252	13,575	15,925	107,902	11.4%
20	Walker	On- & Off-Sale	---	941	901,134	662,139	238,995	26.5%	137,636	101,359	427	---	101,786	11.3%
21	Glencoe	Off-Sale Only	---	5,631	1,303,110	993,764	23,399	27.7%	161,296	148,050	154	1,806	146,938	11.2%
22	Warroad	Off-Sale Only	---	1,781	1,242,956	902,483	340,473	27.4%	201,330	139,143	---	139,143	11.2%	85,000
23	Islie	On- & Off-Sale	---	751	947,153	570,517	376,636	39.8%	271,814	104,822	30	---	104,852	11.1%
24	Mentor	On- & Off-Sale	---	1,53	497,430	257,808	239,622	48.2%	195,495	44,127	8,045	---	52,172	10.5%
25	Cromwell	On- & Off-Sale	---	234	435,139	210,842	224,297	51.5%	189,410	34,887	10,437	---	45,324	10.4%
26	Rainier	On- & Off-Sale	---	145	411,563	170,327	241,236	58.6%	200,256	40,980	1,886	---	42,866	10.4%
27	Vergas	Off-Sale Only	---	331	584,308	444,103	140,205	24.0%	93,155	47,050	12,346	---	59,396	10.2%
28	Wadena	Off-Sale Only	---	4,088	1,612,478	1,225,384	387,094	24.0%	229,391	157,703	5,443	---	163,146	10.1%
29	Gilman	On- & Off-Sale	---	224	419,806	161,533	258,273	61.5%	224,153	34,120	7,996	---	42,116	10.0%
30	Ogilvie	On- & Off-Sale	---	369	449,328	310,840	138,488	30.8%	96,273	42,215	2,781	---	44,996	10.0%
31	Ellsworth	On- & Off-Sale	[21]	463	123,357	54,315	69,042	56.6%	61,016	8,026	4,261	---	12,287	10.0%
32	Fergus Falls	Off-Sale Only	---	13,138	5,291,233	3,873,135	1,418,098	26.8%	874,444	543,654	51,245	521,157	9,8%	335,442
33	Cook	Off-Sale Only	---	574	1,387,629	1,037,174	350,455	25.3%	220,385	130,070	6,354	---	136,424	9.8%
34	Edina	Off-Sale Only	---	47,941	12,854,693	9,467,169	3,387,524	26.4%	2,127,474	1,260,050	2,371	---	1,262,421	9.8%
35	Long Prairie	Off-Sale Only	---	3,458	1,261,140	972,845	288,295	22.9%	177,051	111,244	5,939	---	117,183	9.3%
36	Longville	On- & Off-Sale	---	156	1,371,306	1,025,135	348,358	35.0%	348,585	131,773	1,804	8,406	125,171	9.1%
37	Granite Falls	Off-Sale Only	---	289	973,379	721,641	251,738	25.9%	161,588	90,1170	17,163	18,904	88,429	9.1%
38	Millerville	On- & Off-Sale	---	106	338,001	184,274	153,727	45.5%	124,960	28,167	1,651	---	30,418	9.0%
39	Saint Francis	Off-Sale Only	---	7,218	2,050,403	1,535,157	515,246	25.1%	365,415	149,831	34,363	---	184,194	9.0%
40	Thief River Falls	Off-Sale Only	---	8,573	4,132,681	3,200,964	931,717	22.5%	569,081	362,636	5,879	---	368,515	8.9%
41	Menahga	On- & Off-Sale	---	1,306	778,695	535,170	333,525	42.8%	265,335	68,190	4,257	2,908	67,739	8.7%
42	Park Rapids	Off-Sale Only	---	3,709	3,025,342	2,315,082	710,260	23.5%	457,455	252,805	9,079	80,974	261,884	8.7%
43	Robbinsdale	Off-Sale Only	---	13,953	2,647,370	1,966,614	680,756	25.7%	471,509	1,607,986	878,475	27,730	132,122	227,145
44	Apple Valley	Off-Sale Only	---	49,084	9,032,194	6,545,733	2,486,461	27.5%	1,607,617	903,905	23,049	---	926,954	8.6%
45	Lakeville	Off-Sale Only	---	55,954	14,763,552	11,151,231	3,612,321	24.5%	2,242,665	1,369,656	75,982	189,711	1,255,927	8.5%
46	Winton	On- & Off-Sale	---	172	276,828	117,738	159,090	57.5%	14,734	10,832	2,217	23,349	22,177	8.4%
47	Eden Prairie	Off-Sale Only	---	60,797	11,647,085	8,610,550	3,036,535	26.1%	2,030,779	1,005,756	50,348	80,974	975,130	8.4%
48	Ulen	On- & Off-Sale	---	547	345,618	174,856	170,762	49.4%	142,321	28,441	4,388	---	28,879	8.4%
49	Richfield	Off-Sale Only	---	35,228	11,117,676	8,310,154	2,807,522	25.3%	1,903,617	903,905	23,049	---	926,954	8.3%
50	Pine City	Off-Sale Only	---	3,123	1,660,026	1,204,873	455,153	27.4%	322,547	132,606	5,544	671	137,479	8.3%
51	Princeton	Off-Sale Only	---	4,698	2,536,307	1,918,078	618,229	24.4%	436,281	181,948	27,245	209,193	8.2%	32,155
52	Battle Lake	Off-Sale Only	---	875	1,097,160	777,573	319,587	29.1%	232,691	86,896	3,385	---	90,281	8.2%
													90,000	

Table 7
Comparison of City Liquor Store Operations - 2010
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 Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales		
53	Big Lake	Off-Sale Only	---	10,060	3,107,592	2,264,871	842,721	27.1%	530,194	312,527	2,901	61,917	253,511	8.2%	
54	Windom	Off-Sale Only	---	4,646	1,481,587	1,044,680	436,907	29.5%	317,503	119,404	---	---	119,404	8.1%	
55	Lindstrom	On- & Off-Sale	---	4,442	2,299,221	1,607,299	691,922	30.1%	532,111	159,811	25,093	---	184,904	8.0%	
56	Madelia	Off-Sale Only	---	2,308	365,454	247,504	86,251	23.6%	60,841	25,410	3,942	---	29,352	8.0%	
57	Brandon	On- & Off-Sale	---	489	440,880	193,376	43,9%	162,338	31,038	4,279	---	35,317	8.0%		
58	Peynesville	Off-Sale Only	---	2,432	964,495	742,228	222,267	23.0%	148,701	73,566	3,642	63	77,145	8.0%	
59	Ogema	On- & Off-Sale	---	184	325,770	191,529	134,241	41.2%	111,409	22,832	3,190	---	26,022	8.0%	
60	Cambridge	Off-Sale Only	---	8,111	4,174,750	3,198,873	975,877	23.4%	648,644	327,233	16,666	11,778	332,121	8.0%	
61	Wolf Lake	On- & Off-Sale	---	57	433,974	208,141	225,833	52.0%	192,408	33,425	4,793	4,052	34,166	7.9%	
62	Finlayson	On- & Off-Sale	---	315	512,292	308,886	203,406	39.7%	165,273	38,133	1,966	---	40,099	7.8%	
63	Goodridge	On- & Off-Sale	---	132	339,918	174,753	165,165	48.6%	156,602	8,563	18,019	---	26,582	7.8%	
64	Mora	Off-Sale Only	---	3,571	2,509,291	1,881,810	627,481	25.0%	443,678	183,803	10,705	---	194,508	7.8%	
65	Appleton	Off-Sale Only	---	1,412	499,812	357,453	142,359	28.5%	104,176	38,183	---	---	38,183	7.6%	
66	Northfield	Off-Sale Only	---	20,007	2,852,512	2,111,420	741,092	26.0%	536,006	205,086	21,325	9,484	216,927	7.6%	
67	Heron Lake	On- & Off-Sale	---	698	384,331	214,171	170,160	44.3%	136,865	33,295	116	4,290	29,121	7.6%	
68	Lakefield	Off-Sale Only	---	6,726	1,929,216	1,475,876	453,340	23.5%	310,027	143,313	2,215	---	145,358	7.5%	
69	Iowa	Off-Sale Only	---	1,694	352,019	253,157	98,862	28.1%	76,382	22,480	3,750	---	26,230	7.5%	
70	Iaanti	Off-Sale Only	---	5,251	2,111,830	1,592,230	519,600	24.6%	373,865	145,735	10,625	---	156,360	7.4%	
71	Laverne	Off-Sale Only	---	4,745	1,064,495	750,070	314,425	29.5%	241,319	73,106	5,501	---	78,607	7.4%	
72	Kellther	On- & Off-Sale	---	262	353,770	191,013	162,757	46.0%	137,166	25,591	271	---	25,862	7.3%	
73	Rogers	On- & Off-Sale	---	8597	3,109,426	2,203,221	906,205	29.1%	647,511	258,694	---	32,144	226,550	7.3%	
74	Waukesha	On- & Off-Sale	---	340	284,334	171,541	112,793	39.7%	92,587	20,210	421	---	20,627	7.3%	
75	Morris	Off-Sale Only	---	5,286	1,589,226	1,221,111	368,115	23.2%	264,905	103,210	11,646	---	114,856	7.2%	
76	Saint Anthony	Off-Sale Only	---	8,226	6,826,901	5,232,072	1,594,829	23.4%	1,106,675	488,154	264	22,620	465,798	6.8%	
77	Hutchinson	Off-Sale Only	---	14,178	5,041,382	3,893,865	1,147,517	22.8%	772,218	375,299	5,436	46,761	333,974	6.6%	
78	Miltona	On- & Off-Sale	---	424	664,288	384,124	280,164	42.2%	238,733	41,431	2,317	---	43,748	6.6%	
79	Kenyon	On- & Off-Sale	---	1,815	616,866	406,958	209,908	34.2%	184,676	25,232	15,773	1,041	39,964	6.5%	
80	Fridley	Off-Sale Only	---	27,208	4,855,880	3,655,045	1,200,835	24.7%	887,135	313,700	479	---	314,179	6.5%	
81	Akeley	On- & Off-Sale	---	432	426,610	257,243	169,367	39.7%	141,911	27,456	1	---	27,457	6.4%	
82	Delano	Off-Sale Only	---	5,464	2,235,328	1,651,053	584,275	26.1%	445,800	138,475	4,260	---	142,735	6.4%	
83	Ada	On- & Off-Sale	---	1,707	2,560,530	1,345,548	225,982	40.3%	190,400	35,582	3	---	35,585	6.3%	
84	Barnesville	Off-Sale Only	---	2,563	414,287	315,953	98,334	23.7%	75,550	22,784	2,563	---	25,347	6.1%	
85	Big Falls	On- & Off-Sale	---	236	302,352	165,831	136,521	45.2%	123,516	13,005	5,276	---	18,281	6.0%	
86	Two Harbors	Off-Sale Only	---	3,745	1,755,551	1,263,741	491,810	28.0%	395,263	96,547	7,913	---	104,460	6.0%	
87	Sauk Rapids	Off-Sale Only	---	12,773	2,285,330	1,795,841	489,489	21.4%	399,388	90,101	45,102	---	135,203	5.9%	
88	Walnut Grove	On- & Off-Sale	---	871	2,022,804	1,504,760	246,226	237,389	49,1%	210,177	27,212	441	---	27,653	5.7%
89	Aitkin	Off-Sale Only	---	2,165	929,991	732,026	197,965	21.3%	165,551	32,414	20,650	---	53,064	5.7%	
90	Glenwood	Off-Sale Only	---	2,564	1,515,580	892,310	259,270	22.5%	196,120	63,150	2,229	---	63,379	5.7%	
91	North Branch	Off-Sale Only	---	10,125	2,083,661	1,526,758	556,903	26.7%	408,435	148,468	1,434	31,702	118,200	5.7%	
92	Hinckley	On- & Off-Sale	---	1,800	2,234,007	1,532,569	701,438	31.4%	535,962	165,476	1,574	45,246	121,804	5.5%	
93	Montevideo	Off-Sale Only	---	5,383	2,022,804	1,697,356	518,044	25.6%	411,891	28,142	3,823	---	108,976	5.4%	
94	Lexington	On- & Off-Sale	---	2,049	3,117,226	2,447,546	669,680	21.5%	481,540	188,140	3,418	26,410	165,148	5.3%	
95	Kester	Off-Sale Only	---	501	204,046	136,274	67,772	33.2%	56,972	10,800	---	---	10,800	5.3%	
96	Blue Earth	Off-Sale Only	---	3,353	1,382,416	1,033,176	349,240	25.3%	259,277	89,963	5,528	24,028	71,463	5.2%	
97	Brooklyn Center	Off-Sale Only	---	30,104	5,543,026	4,009,751	1,533,275	27.7%	1,256,728	276,547	7,777	---	284,324	5.1%	
98	Stacy	On- & Off-Sale	---	1,456	2,381,853	1,697,356	884,497	34.3%	691,834	192,663	28,142	89,170	131,635	5.1%	
99	Blackduck	On- & Off-Sale	---	785	796,600	540,181	256,419	32.2%	322,365	(65,946)	106,523	---	40,577	5.1%	
100	Alexandria	Off-Sale Only	---	11,070	5,047,865	4,032,497	1,015,368	20.1%	750,431	264,937	5,259	14,154	256,042	5.1%	
101	Wayzata	On- & Off-Sale	---	3,688	2,895,946	1,630,346	1,265,600	43.7%	1,134,279	131,321	13,597	---	144,918	5.0%	
102	Proctor	Off-Sale Only	---	3,057	1,027,165	787,061	240,104	23.4%	190,860	49,244	63	49,307	4.8%	3,000	
103	New York Mills	On- & Off-Sale	---	1,199	708,611	475,828	232,783	32.9%	202,886	29,927	3,783	---	33,710	4.8%	
104	Jackson	Off-Sale Only	---	3,299	979,826	767,038	212,788	21.7%	172,886	39,902	6,319	---	46,221	4.7%	

Table 7
Comparison of City Liquor Store Operations - 2010
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 Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)	
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales	
105	Baudette	On- & Off-Sale	---	1,106	1,241,082	802,505	438,577	35.3%	380,498	58,079	447	---	58,526	4.7%
106	Barnum	On- & Off-Sale	---	613	468,086	248,654	219,432	46.9%	227,106	(7,674)	29,397	---	21,723	4.6%
107	Spring Grove	On- & Off-Sale	---	1,330	368,141	217,219	150,922	41.0%	135,041	15,881	1,060	---	16,941	4.6%
108	Milaca	Off-Sale Only	---	2,946	1,762,995	1,345,263	417,732	23.7%	315,790	101,942	6,860	27,828	80,974	4.6%
109	Frazee	On- & Off-Sale	---	1,350	657,816	431,493	226,323	34.4%	196,889	29,434	241	---	29,675	4.6%
110	Hadley	On- & Off-Sale	---	61	236,303	110,360	125,943	53.3%	124,529	1,414	9,156	---	10,570	4.5%
111	Littlefork	On- & Off-Sale	---	647	392,429	227,398	165,031	42.1%	150,407	14,624	2,696	---	17,320	4.4%
112	Danvers	On- & Off-Sale	---	97	343,654	172,149	171,505	49.9%	160,846	10,659	4,480	---	15,139	4.4%
113	Redwood Falls	Off-Sale Only	---	5,254	1,675,187	1,259,311	415,876	24.8%	324,699	91,177	14,578	34,612	71,143	4.2%
114	Mahnomen	On- & Off-Sale	---	1,214	985,202	662,579	322,623	32.7%	322,118	505	47,440	6,505	41,440	4.2%
115	Anoka	Off-Sale Only	---	17,142	3,589,782	2,774,827	814,955	22.7%	706,717	108,238	41,238	---	149,476	4.2%
116	Dawson	Off-Sale Only	---	1,540	461,280	327,418	133,862	29.0%	116,594	17,268	1,433	---	18,701	4.1%
117	Hawley	Off-Sale Only	---	2,067	875,908	650,439	225,469	25.7%	160,220	65,249	280	30,038	35,491	4.1%
118	Sleepy Eye	Off-Sale Only	---	3,599	550,503	399,697	150,806	27.4%	132,352	18,454	3,832	---	22,286	4.0%
119	Fairfax	On- & Off-Sale	---	1,235	529,038	275,277	253,761	48.0%	238,383	23,383	15,378	5,629	---	---
120	Bagley	Off-Sale Only	---	1,392	843,898	643,519	200,379	23.7%	168,230	32,149	1,322	---	33,481	4.0%
121	Waverly	On- & Off-Sale	---	1,357	927,005	649,628	277,377	29.9%	232,249	45,128	60	8,789	36,399	3.9%
122	Mound	Off-Sale Only	---	9,052	2,738,976	2,018,639	720,337	26.3%	568,003	152,334	---	46,013	106,321	3.9%
123	Nevis	On- & Off-Sale	---	390	483,010	296,528	186,482	38.6%	170,586	15,896	2,822	---	18,718	3.9%
124	Mapleton	On- & Off-Sale	---	1,756	592,096	364,271	227,825	38.5%	224,125	3,700	19,111	---	22,811	3.9%
125	Brewer Bay	On- & Off-Sale	---	181	416,538	216,094	200,444	48.1%	151,311	15,133	623	---	15,756	3.8%
126	Braham	Off-Sale Only	---	1,793	1,251,167	962,496	288,671	23.1%	245,656	43,015	54,462	50,366	47,111	3.8%
127	Madison	Off-Sale Only	---	1,551	446,208	324,626	121,582	27.2%	106,636	14,946	1,716	---	16,662	3.7%
128	Columbia Heights	Off-Sale Only	---	19,496	8,158,259	6,220,511	1,937,748	23.8%	1,396,175	541,573	1,105	244,672	298,006	3.7%
129	Le Center	On- & Off-Sale	---	2,499	842,581	520,677	321,904	38.2%	288,120	33,784	550	3,597	30,737	3.6%
130	Lake Park	On- & Off-Sale	---	783	625,347	381,050	244,297	39.1%	221,995	22,302	---	---	22,302	3.6%
131	Randall	On- & Off-Sale	---	650	558,707	360,556	198,151	35.5%	185,361	12,790	7,052	---	19,842	3.6%
132	Medford	On- & Off-Sale	---	1,239	370,426	199,020	171,406	46.3%	165,560	5,846	7,060	---	12,906	3.5%
133	Silver Bay	On- & Off-Sale	---	1,887	909,821	537,070	372,751	41.0%	329,126	43,625	4,705	16,989	31,341	3.4%
134	Hanley Falls	On- & Off-Sale	---	304	258,703	145,821	112,882	43.6%	107,418	5,464	3,430	---	8,894	1,669
135	Baldaton	On- & Off-Sale	---	643	520,577	380,505	155,438	37.9%	145,869	9,569	3,216	---	12,785	3.1%
136	Savage	Off-Sale Only	---	26,911	5,181,548	3,841,671	1,339,877	25.9%	1,113,098	226,779	---	71,462	155,317	3.0%
137	Clarissa	On- & Off-Sale	---	681	355,231	213,959	141,272	39.8%	136,609	4,663	5,159	---	9,822	2.8%
138	South Haven	On- & Off-Sale	---	187	252,802	128,868	123,934	49.0%	119,782	4,152	2,546	---	6,698	2.6%
139	Dassel	Off-Sale Only	---	1,469	1,009,692	781,092	228,600	22.6%	186,616	41,984	25,909	41,358	26,535	2.6%
140	West Concord	On- & Off-Sale	---	782	376,200	209,700	166,500	44.3%	160,833	5,667	4,194	---	12,242	---
141	Palisade	On- & Off-Sale	---	167	366,213	251,090	115,123	31.4%	123,415	472	4,972	---	8,732	2.4%
142	Maple Lake	Off-Sale Only	---	2,059	1,061,690	820,592	241,098	22.7%	222,593	18,505	6,188	2,673	22,020	2.1%
143	Sebeka	On- & Off-Sale	---	711	454,068	269,046	185,022	40.7%	176,337	8,685	204	---	8,889	2.0%
144	Olivia	On- & Off-Sale	---	2,484	936,513	653,715	282,798	30.2%	282,466	332	16,859	---	17,191	1.8%
145	Holdingford	On- & Off-Sale	---	708	329,322	184,996	144,326	43.8%	152,314	7,988	13,975	---	5,987	1.8%
146	Nisswa	On- & Off-Sale	---	1,971	2,973,230	2,187,592	785,638	26.4%	720,195	65,443	---	13,236	52,207	1.8%
147	Conger	On- & Off-Sale	---	146	345,536	188,161	157,375	45.5%	156,903	472	4,972	---	5,444	1.6%
148	Silver Lake	On- & Off-Sale	---	837	563,658	315,680	247,978	44.0%	239,995	7,983	618	---	8,601	1.5%
149	Caledonia	Off-Sale Only	---	2,868	603,521	457,979	145,542	24.1%	136,557	8,985	---	---	8,985	1.5%
150	Kasson	Off-Sale Only	---	5,931	1,093,800	862,025	231,775	21.2%	222,881	8,894	7,343	---	16,237	53,500
151	Osakis	On- & Off-Sale	---	1,740	662,689	386,809	275,880	41.6%	286,191	(10,311)	19,962	---	9,651	1.5%
152	Lonsdale	Off-Sale Only	---	3,674	1,430,550	1,133,069	297,481	20.8%	283,689	13,792	3,685	---	17,477	2.725
153	Callaway	On- & Off-Sale	---	234	502,481	291,098	211,383	42.1%	206,720	4,663	1,468	---	6,131	1.2%
154	Spring Lake Park	Off-Sale Only	---	6,412	2,302,346	1,723,702	578,644	25.1%	543,293	35,351	35,201	43,553	26,999	7,018
155	Cleveland	On- & Off-Sale	---	719	207,949	111,241	96,708	46.5%	110,237	(13,529)	15,962	103	2,330	1.2%
156	Lewisville	On- & Off-Sale	---	250	209,679	112,340	97,339	46.4%	104,980	(7,641)	9,786	---	2,145	1.0%

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Ranking	Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales		
157	Buffalo Lake	On- & Off-Sale	---	733	350,513	206,324	144,189	41.1%	160,195	(16,006)	19,480	---	3,474	1.0%	
158	Mazeppa	On- & Off-Sale	---	842	319,174	209,655	109,519	34.3%	116,133	(6,614)	9,699	---	3,085	1.0%	
159	Elizabeth	Off-Sale Only	---	173	314,985	244,273	70,712	22.4%	68,789	1,923	637	---	2,560	0.8%	
160	Sacred Heart	On- & Off-Sale	---	548	452,818	278,758	174,060	38.4%	177,862	(3,802)	9,224	1,778	3,644	0.8%	
161	Benson	On- & Off-Sale	---	3,240	991,050	664,809	326,241	32.9%	323,299	2,942	3,304	---	6,246	0.6%	
162	Underwood	Off-Sale Only	---	341	413,817	315,748	98,069	23.7%	96,363	1,706	810	---	2,516	0.6%	
163	Tracy	On- & Off-Sale	---	2,163	819,876	487,094	332,782	40.6%	342,509	(9,727)	14,292	766	3,799	0.5%	
164	Farmington	Off-Sale Only	---	21,086	4,285,471	3,286,626	998,845	23.3%	980,910	17,935	---	---	17,935	0.4%	
165	Clontarf	On- & Off-Sale	---	164	368,035	202,042	165,993	45.1%	163,684	2,309	---	920	1,389	0.4%	
166	Parkers Prairie	On- & Off-Sale	---	1,011	668,610	428,803	239,807	35.9%	280,256	31,351	2,333	31,361	2,523	0.4%	
167	Hanksa	Off-Sale Only	---	402	307,907	186,864	121,043	39.3%	125,402	(4,359)	4,938	---	579	0.2%	
168	Butterfield	On- & Off-Sale	---	586	216,188	158,687	57,501	26.6%	62,386	(4,885)	5,244	---	359	0.2%	
169	Rush City	On- & Off-Sale	---	3,079	1,047,685	937,079	110,606	10.6%	109,746	860	105	---	965	0.1%	
170	Waldorf	On- & Off-Sale	---	229	211,655	121,495	90,160	42.6%	97,868	(7,708)	7,570	7,570	(138)	-0.1%	
171	Darwin	Off-Sale Only	---	350	440,920	353,480	87,440	19.8%	84,906	2,534	4,570	7,671	(567)	-0.1%	
172	Elmore	Off-Sale Only	---	663	152,960	124,673	28,287	18.5%	20,194	(717)	180	---	(537)	-0.4%	
173	Hackensack	On- & Off-Sale	---	313	1,010,643	714,517	296,126	29.3%	279,016	17,110	86	21,335	(4,139)	-0.4%	
174	Clearbrook	On- & Off-Sale	---	518	451,478	293,717	157,761	34.9%	160,775	(3,014)	---	---	(3,014)	-0.7%	
175	Erhard	Off-Sale Only	---	148	314,184	242,132	72,052	22.9%	77,920	(5,868)	3,355	---	(2,513)	-0.8%	
176	Canton	On- & Off-Sale	---	346	80,879	62,381	18,298	22.6%	22,648	(4,350)	3,588	---	(762)	-0.9%	
177	Orr	On- & Off-Sale	---	267	515,956	323,323	187,633	36.4%	201,899	(14,266)	9,046	180	---	(5226)	-1.0%
178	Sherburn	On- & Off-Sale	---	1,137	767,339	527,719	239,620	31.2%	250,226	(10,606)	21,716	---	(8,430)	-1.1%	
179	Browns Valley	On- & Off-Sale	---	589	283,005	174,831	108,174	38.2%	115,248	(7,074)	3,896	475	(3,653)	-1.3%	
180	Russell	On- & Off-Sale	---	338	242,721	129,831	112,890	46.5%	118,368	(5,478)	2,097	---	(3,381)	-1.4%	
181	Twin Valley	On- & Off-Sale	---	821	334,706	352,816	181,890	34.0%	195,304	(13,414)	1,335	---	(12,079)	-2.3%	
182	Round Lake	Off-Sale Only	---	376	136,187	113,012	23,175	17.0%	31,019	(7,844)	4,731	---	(3,113)	-2.3%	
183	Boyden	On- & Off-Sale	---	175	292,709	165,574	127,135	43.4%	144,995	(17,860)	10,490	---	(7,370)	-2.5%	
184	Dalton	Off-Sale Only	---	253	294,815	241,084	53,731	18.2%	63,174	(9,443)	1,872	---	(7,571)	-2.6%	
185	Browerville	On- & Off-Sale	---	790	420,043	237,547	182,496	43.4%	206,538	(24,042)	12,558	---	(11,484)	-2.7%	
186	Rener	On- & Off-Sale	---	370	517,274	324,812	192,462	37.2%	206,812	(14,350)	---	---	(14,350)	-2.8%	
187	Saint Hilaire	On- & Off-Sale	---	279	426,469	276,687	181,782	39.6%	196,871	(15,089)	2,296	---	(12,793)	-2.8%	
188	Herman	On- & Off-Sale	---	437	324,134	170,861	153,273	47.3%	156,876	(3,603)	5,749	5,749	(9,352)	-2.9%	
189	Avoca	On- & Off-Sale	---	147	241,647	128,729	112,918	46.7%	123,658	(10,740)	3,872	275	(7,143)	-3.0%	
190	Lake Benton	On- & Off-Sale	---	683	287,087	168,105	118,982	41.4%	128,674	(9,692)	2,62	---	(9,430)	-3.3%	
191	Audubon	On- & Off-Sale	---	519	549,523	374,907	174,616	31.8%	190,008	(15,392)	8,615	11,794	(18,571)	-3.4%	
192	Fifty Lakes	On- & Off-Sale	---	387	400,853	193,154	207,699	51.8%	223,643	(15,944)	340	---	(15,604)	-3.9%	
193	Wilmont	On- & Off-Sale	---	339	249,805	136,505	113,300	45.4%	123,960	(10,660)	838	---	(9,822)	-3.9%	
194	Bertha	On- & Off-Sale	---	497	203,500	113,043	90,457	44.5%	101,631	(11,174)	1,122	---	(10,052)	-4.9%	
195	Eagle Bend	Off-Sale Only	---	535	278,781	169,236	109,545	39.3%	137,728	(28,183)	13,569	---	(14,614)	-5.2%	
196	Ellendale	On- & Off-Sale	---	691	324,934	214,391	110,543	34.0%	129,818	(19,275)	3,39	---	(18,936)	-5.8%	
197	Okabena	On- & Off-Sale	---	188	208,611	130,386	78,025	37.4%	92,985	(14,960)	1,568	---	(13,392)	-6.4%	
198	Moose Lake	On- & Off-Sale	---	2,751	1,039,395	701,134	338,261	32.5%	353,217	(14,956)	---	51,806	(66,762)	-6.4%	
199	Wells	On- & Off-Sale	---	2,343	695,711	472,576	223,135	32.1%	284,744	(61,609)	8,294	---	(53,315)	-7.7%	
200	Foreston	On- & Off-Sale	---	533	338,253	174,732	163,521	48.3%	201,287	(37,766)	9,740	1,192	(29,218)	-8.6%	
201	Plainview	On- & Off-Sale	---	3,340	591,925	401,131	190,794	32.2%	246,273	(55,479)	3,420	---	(52,059)	-8.8%	
202	Lake Wilson	On- & Off-Sale	---	251	207,883	120,094	88,789	42.5%	108,103	(19,314)	3,52	2,627	(21,589)	-10.3%	
203	Howard Lake	On- & Off-Sale	---	1,962	703,187	557,300	145,887	20.7%	240,141	(94,254)	9,508	12,839	(97,585)	-13.9%	
204	Rushford	On- & Off-Sale	---	1,731	458,793	325,474	133,319	29.1%	210,154	(76,835)	2,394	705	(75,146)	-16.4%	
205	Vendale	On- & Off-Sale	---	602	312,076	200,194	111,882	35.9%	163,460	(51,578)	1,163	3,052	(53,467)	-17.1%	
206	Biscay	On- & Off-Sale	---	113	472,331	223,100	249,231	52.8%	334,486	(85,255)	30,213	38,202	(93,244)	-19.7%	
207	Vesta	On- & Off-Sale	---	319	206,518	131,286	75,232	36.4%	116,714	(41,482)	---	---	(41,482)	-20.1%	
208	Kellogg	On- & Off-Sale	---	456	126,888	83,054	43,834	34.5%	79,639	(35,805)	7,544	---	(28,261)	-22.3%	

Table 7
Comparison of City Liquor Store Operations - 2010
Ranked by Net Profit/(Loss) as a Percent of Sales

<u>Ranking</u>	<u>Name of City</u>	<u>Type of Store</u>	<u>Foot-notes</u>	<u>Population</u>	<u>Sales</u>	<u>Cost of Sales</u>	<u>Gross Profit</u>		<u>Operating Expenses</u>	<u>Nonoperating Revenues</u>	<u>Net Profit/(Loss)</u>	<u>Percent To/From Other Funds</u>
							<u>Amount</u>	<u>Percent of Sales</u>				
209	Williams	On- & Off-Sale	-----	191	\$17,758	\$210,709	\$107,049	33.7%	\$196,012	\$88,963	-----	(88,963) -28.0%
		Off-Sale Only			\$15,445	\$244,600,613	\$182,868,688	25.2%	\$41,778,296	\$19,953,629	\$1,298,503	\$19,678,905 8.0%
		On- & Off-Sale			104,130	\$68,852,346	\$43,150,347	37.3%	\$25,701,999	\$24,085,093	\$1,616,906	\$788,642 \$427,751 1,977,797 2.9%
	All Stores				919,575	\$313,452,959	\$226,019,035	27.9%	\$87,433,924	\$65,863,389	\$21,570,535	\$2,087,145 \$2,000,978 \$21,656,702 6.9% \$16,639,756

Footnotes: [21] Discontinued liquor operations.

Table 8
Comparison of Metro Area City Liquor Store Operations - 2010

Name of City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses		Nonoperating Expenses		Net Profit/(Loss)		Transfers To(From Other Funds)
						Percent of Sales	Amount	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	Amount	Percent of Sales
Anoka	Off-Sale Only	---	17,142	\$3,589,782	\$2,774,827	\$814,955	22.7%	\$706,717	\$108,238	\$41,238	\$---	\$149,476	4.2%	\$180,000
Apple Valley	Off-Sale Only	---	49,084	9,032,194	6,545,733	2,486,461	27.5%	1,607,986	878,475	27,730	132,122	774,083	8.6%	485,000
Brooklyn Center	Off-Sale Only	---	30,104	5,543,026	4,009,751	1,533,275	27.7%	1,256,728	276,547	7,777	---	284,324	5.1%	230,199
Columbia Heights	Off-Sale Only	---	19,496	8,158,259	6,220,511	1,937,748	23.8%	1,396,175	541,573	1,105	244,672	298,006	3.7%	140,624
Eden Prairie	Off-Sale Only	---	60,797	11,647,085	8,610,550	3,036,535	26.1%	2,030,779	1,005,756	50,348	80,974	975,130	8.4%	1,054,778
Edina	Off-Sale Only	---	47,941	12,854,693	9,467,169	3,387,524	26.4%	2,127,474	1,260,050	2,371	---	1,262,421	9.8%	1,245,100
Farmington	Off-Sale Only	---	21,086	4,285,471	3,286,626	998,845	23.3%	980,910	17,935	---	---	17,935	0.4%	141,300
Fridley	Off-Sale Only	---	27,208	4,855,880	3,655,045	1,200,835	24.7%	887,135	313,700	479	---	314,179	6.5%	350,000
Lakeville	Off-Sale Only	---	55,954	14,763,552	11,151,231	3,612,321	24.5%	2,242,665	1,369,656	75,982	189,711	1,255,927	8.5%	433,911
Lexington	Off-Sale Only	---	2,049	3,117,256	2,447,546	669,680	21.5%	481,540	188,140	3,418	26,410	165,148	5.3%	10,000
Mound	Off-Sale Only	---	9,052	2,738,976	2,018,639	720,337	26.3%	568,003	152,334	---	46,013	106,321	3.9%	---
Richfield	Off-Sale Only	---	35,228	11,117,676	8,310,154	2,807,522	25.3%	1,903,617	903,905	23,049	---	926,954	8.3%	686,770
Robbinsdale	Off-Sale Only	---	13,953	2,647,370	1,966,614	680,756	25.7%	471,509	209,247	17,898	---	227,145	8.6%	75,000
Rogers	On- & Off-Sale	---	8,597	3,109,426	2,203,221	906,205	29.1%	647,511	258,694	---	32,144	226,550	7.3%	255,944
Saint Anthony	Off-Sale Only	---	8,226	6,826,901	5,232,072	1,584,829	23.4%	1,106,675	488,154	264	22,620	465,798	6.8%	400,000
Saint Francis	Off-Sale Only	---	7,218	2,050,403	1,535,157	515,246	25.1%	365,415	149,831	34,363	---	184,194	9.0%	60,000
Savage	Off-Sale Only	---	26,911	5,181,548	3,841,671	1,339,877	25.9%	1,113,098	226,779	---	71,462	155,317	3.0%	200,000
Spring Lake Park	Off-Sale Only	---	6,412	2,302,346	1,723,702	578,644	25.1%	543,293	35,351	35,201	43,553	26,999	1.2%	150,000
Wayzata	On- & Off-Sale	---	3,688	2,895,946	1,630,346	1,245,600	43.7%	1,134,279	131,321	13,597	---	144,918	5.0%	205,000
Off-Sale Only			437,861	\$110,712,388	\$82,796,998	\$27,915,390	25.2%	\$19,789,719	\$8,125,671	\$321,223	\$885,537	\$7,589,357	6.9%	\$5,842,682
On- & Off-Sale			12,285	\$6,005,372	\$3,833,567	\$2,171,805	36.2%	\$1,781,790	\$390,015	\$13,597	\$32,144	\$371,468	6.2%	\$460,944
All Stores			450,146	\$116,717,760	\$86,630,565	\$30,087,195	25.8%	\$21,571,509	\$8,515,686	\$334,820	\$889,681	\$7,960,825	6.8%	\$6,303,626

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2010

Name of City	Type of Store	Gross Profit				Operating Expenses				Nonoperating Expenses		Net Profit/(Loss) Percent of Sales		Transfers To/From Other Funds	
		Cost of Sales		Amount		Expenses		Income/(Loss)		Revenues		Amount			
		Foot-notes	Population	Sales	Percent of Sales										
Ada	On- & Off-Sale	1,707	\$560,530	\$334,548	40.3%	\$190,400	\$35,582	\$3	\$3	\$35,585	6.3%	\$5,000	\$5,000		
Aitkin	Off-Sale Only	2,165	929,991	732,026	19.7%	165,551	32,414	20,650	1	53,064	5.7%	30,000	30,000		
Akeley	On- & Off-Sale	432	426,610	257,243	16.9%	141,911	27,456	1	1	27,457	6.4%	16,000	16,000		
Alexandria	Off-Sale Only	11,070	5,047,865	4,032,979	1,015,368	750,431	264,937	5,259	14,154	256,042	5.1%	400,000	400,000		
Appleton	Off-Sale Only	1,412	499,812	357,453	14.2%	104,176	38,183	---	---	38,183	7.6%	---	---		
Audubon	On- & Off-Sale	519	549,523	374,907	174,616	31.8%	190,008	(15,392)	8,615	11,794	(18,571)	-3.4%	5,000		
Avoca	On- & Off-Sale	147	241,647	128,729	112,918	46.7%	123,658	(10,740)	3,872	275	(7,143)	-3.0%	10,900		
Bagley	Off-Sale Only	1,392	843,898	643,519	200,379	168,230	32,149	1,332	---	33,481	4.0%	15,000	15,000		
Balaton	On- & Off-Sale	643	410,592	255,154	155,348	37.9%	145,869	9,569	3,216	12,785	3.1%	12,242	12,242		
Barnesville	Off-Sale Only	2,563	414,287	315,953	98,334	23.7%	75,550	22,784	2,563	25,347	6.1%	15,000	15,000		
Barnum	On- & Off-Sale	613	468,086	248,654	219,432	46.9%	227,106	(7,674)	29,397	21,723	4.6%	24,000	24,000		
Battle Lake	Off-Sale Only	875	1,097,160	777,573	319,587	29.1%	232,691	86,896	3,385	50,281	8.2%	90,000	90,000		
Baudette	On- & Off-Sale	1,106	1,241,082	802,505	438,577	35.3%	380,498	58,079	447	58,526	4.7%	---	---		
Beaver Bay	On- & Off-Sale	181	416,538	216,094	200,444	48.1%	185,311	15,133	623	15,756	3.8%	(17,524)	(17,524)		
Benidji	Off-Sale Only	13,431	4,952,562	3,629,170	1,323,392	26.7%	695,541	627,851	5,385	17,846	615,390	12.4%	481,523	481,523	
Benson	On- & Off-Sale	3,240	991,050	664,099	326,241	32.9%	323,299	2,942	3,304	---	6,246	0.6%	30,000	30,000	
Bertha	On- & Off-Sale	497	203,500	113,034	90,457	44.5%	101,631	(11,174)	1,122	---	(10,052)	-4.9%	---	---	
Big Falls	On- & Off-Sale	236	302,352	165,831	136,521	45.2%	123,516	13,005	5,276	18,281	6,0%	8,000	8,000		
Big Lake	Off-Sale Only	10,060	3,107,592	2,264,871	842,721	27.1%	530,194	312,527	2,901	61,917	253,511	8.2%	200,000	200,000	
Biscey	On- & Off-Sale	113	472,331	223,100	249,231	52.8%	334,486	(85,255)	30,213	38,202	(93,244)	-19.7%	(10,062)	(10,062)	
Blackduck	On- & Off-Sale	785	796,600	540,181	256,419	32.2%	322,365	(65,946)	106,523	40,577	5,184	40,000	40,000		
Blue Earth	Off-Sale Only	3,353	1,382,416	1,033,176	349,240	25.3%	259,277	89,963	5,528	24,028	71,463	5.2%	---	---	
Boyd	On- & Off-Sale	175	292,709	165,574	127,135	43.4%	144,995	(17,860)	10,490	---	(7,370)	-2.5%	---	---	
Brahman	Off-Sale Only	1,793	1,251,167	962,496	288,671	23.1%	245,656	54,462	50,366	47,111	3,896	23,844	23,844		
Brainerd	On- & Off-Sale	489	440,880	247,504	193,276	43.9%	162,338	31,038	4,279	---	35,317	8.0%	134,834	134,834	
Browerville	On- & Off-Sale	790	420,043	237,547	182,496	43.4%	206,538	(24,042)	12,558	---	(11,484)	-2.7%	9,360	9,360	
Browns Valley	On- & Off-Sale	589	283,005	174,831	108,174	38.2%	115,248	(7,074)	3,896	475	(3,653)	-1.3%	300,000	300,000	
Buffalo Lake	Off-Sale Only	15,453	41,117,397	2,911,920	1,205,477	29.3%	686,535	518,942	199,198	61,110	657,030	16.0%	350,000	350,000	
Butterfield	On- & Off-Sale	586	216,188	158,687	57,501	26.6%	160,195	(16,006)	19,480	---	3,474	1.0%	---	---	
Caledonia	Off-Sale Only	2,868	603,521	457,919	145,542	24.1%	136,557	62,386	(4,885)	5,244	---	3,59	0.2%	3,000	
Callaway	On- & Off-Sale	234	502,481	291,098	211,383	42.1%	206,720	4,663	1,468	---	8,985	1.5%	5,410	5,410	
Cambridge	Off-Sale Only	8,111	41,747,750	3,198,873	975,877	23.4%	648,644	327,233	16,666	11,778	6,131	1.2%	7,018	7,018	
Canton	On- & Off-Sale	346	80,879	62,581	18,298	22.6%	22,648	(4,350)	3,588	---	(762)	-0.9%	300,000	300,000	
Clarissa	On- & Off-Sale	681	355,231	213,959	141,272	39.8%	136,609	4,663	5,159	---	9,822	2.8%	10,000	10,000	
Clearbrook	On- & Off-Sale	518	451,478	293,717	157,761	34.9%	160,775	(3,014)	---	---	(3,014)	-0.7%	25,000	25,000	
Cleveland	On- & Off-Sale	719	207,949	111,241	96,708	45.5%	110,237	(13,529)	15,962	103	2,330	1.1%	---	---	
Clontarf	On- & Off-Sale	164	368,035	202,042	165,993	45.1%	163,684	2,309	---	920	1,389	0.4%	1,294	1,294	
Conger	On- & Off-Sale	146	345,536	188,161	157,375	45.5%	156,903	472	4,972	---	5,444	1.6%	2,725	2,725	
Cook	Off-Sale Only	574	1,387,629	1,037,174	350,455	25.3%	220,385	130,070	6,354	---	136,424	9.8%	---	---	
Cromwell	On- & Off-Sale	234	451,478	293,717	157,761	34.9%	160,775	(3,014)	10,437	---	10,432	10.4%	40,000	40,000	
Dalton	Off-Sale Only	253	294,815	241,084	53,731	18.2%	63,174	(9,443)	1,872	---	(7,571)	-2.6%	3,500	3,500	
Danvers	On- & Off-Sale	97	343,654	172,149	171,505	49.9%	160,846	10,659	4,480	---	15,139	4.4%	31,086	31,086	
Darwin	Off-Sale Only	350	440,920	353,480	87,440	19.8%	84,906	2,534	4,570	7,671	(567)	-0.1%	560,490	560,490	
Dassel	Off-Sale Only	1,469	1,009,692	781,092	228,600	22.6%	186,616	41,984	25,909	41,358	26,535	2.6%	22,000	22,000	
De Graff	On- & Off-Sale	1,540	461,280	327,418	133,862	29.0%	116,594	17,268	1,433	1,433	18,701	4.1%	---	---	
Delano	Off-Sale Only	115	420,306	204,605	215,701	51.3%	159,739	55,962	---	4,182	51,780	12.3%	4,141,5	4,141,5	
Detroit Lakes	Off-Sale Only	8,569	2,335,328	1,651,053	584,275	26.1%	445,800	138,475	4,260	4,260	142,735	6.4%	623,265	623,265	
Eagle Bend	Off-Sale Only	535	278,781	169,236	109,545	39.3%	137,728	(78,183)	7,488	5,6460	902,365	17.5%	31,086	31,086	
Elizabeth	Off-Sale Only	173	314,985	244,273	70,712	22.4%	68,789	1,923	637	---	2,560	0.8%	---	---	
Elk River	Off-Sale Only	22,974	5,953,626	4,273,029	1,680,597	28.2%	954,037	726,560	43,920	40,389	730,091	12.3%	341,415	341,415	
Ellendale	On- & Off-Sale	691	324,934	214,391	110,543	34.0%	129,818	(19,275)	3,39	3,39	33,926	-5.8%	(30,708)	(30,708)	
Ellsworth	[21]	463	123,357	54,315	3,903,391	1,251,809	24.3%	370,472	881,337	4,261	4,261	12,287	4.4%	---	---
Emore	Off-Sale Only	663	152,960	124,673	28,287	18.5%	29,04	(717)	180	180	(537)	-0.4%	2,513	2,513	
Erhard	Off-Sale Only	148	314,184	242,132	72,052	22.9%	77,920	15,378	5,629	5,629	21,007	4.0%	4,000	4,000	
Fairfax	On- & Off-Sale	1,235	529,038	275,277	253,761	48.0%	238,383	15,378	3,355	3,355	8,340	---	482,316	482,316	
Fairmont	Off-Sale Only	10,666	3,146,752	2,241,764	904,988	28.8%	431,012	473,976	8,340	8,340	---	---	65,000	65,000	

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2010

Name of City	Type of Store	Gross Profit				Nonoperating Expenses				Net Profit/(Loss) Percent		Transfers To/From Other Funds
		Foot-notes	Population	Sales	Cost of Sales	Percent of Sales	Operating Expenses	Income/(Loss)	Revenues	Amount	of Sales	
Fergus Falls	Off-Sale Only	---	13,138	5,291,233	3,873,135	1,418,098	26.8%	874,444	543,654	28,748	51,245	521,157 (15,604)
Fifty Lakes	On- & Off-Sale	---	387	400,853	193,154	207,699	51.8%	223,643	(15,944)	340	---	-3.9% -3.9%
Finlayson	On- & Off-Sale	---	315	512,292	308,886	203,406	39.7%	165,273	38,133	1,966	---	7.8% ---
Fleinsburg	On- & Off-Sale	---	225	99,061	51,180	47,881	48.3%	28,068	19,813	---	---	19,813 (29,218)
Foreston	On- & Off-Sale	---	533	338,255	174,732	163,521	48.3%	201,287	(37,766)	9,740	1,192	-8.6% -8.6%
Frazee	On- & Off-Sale	---	1,350	657,816	431,493	226,323	34.4%	196,889	29,434	241	---	4.5% ---
Gilman	On- & Off-Sale	---	224	419,806	161,533	258,273	61.5%	224,153	34,120	7,996	---	42,116 10.0% ---
Glencoe	Off-Sale Only	---	5,631	1,303,110	993,764	309,346	23.7%	161,296	148,050	154	1,806	146,398 11.2% 110,000
Glenwood	Off-Sale Only	---	2,564	1,151,580	892,310	259,270	22.5%	196,120	63,150	2,229	---	65,379 5.7% 40,000
Goodridge	On- & Off-Sale	---	132	339,918	174,753	165,165	48.6%	156,602	8,563	18,019	---	26,582 7.8% 15,000
Grand Marais	Off-Sale Only	---	1,351	1,630,565	1,105,934	524,631	32.2%	291,870	232,761	5,044	---	237,805 14.6% 200,000
Granite Falls	Off-Sale Only	---	2,897	973,379	721,641	251,738	25.9%	161,568	90,170	17,163	18,904	88,429 9.1% 68,337
Hackensack	On- & Off-Sale	---	313	1,010,643	714,517	296,126	29.3%	279,016	17,110	86	21,335	4,139 -0.4% ---
Hadley	On- & Off-Sale	---	61	236,303	110,360	125,943	53.3%	124,529	14,141	9,156	---	10,570 4.5% ---
Hanley Falls	On- & Off-Sale	---	304	258,703	145,821	112,882	43.6%	107,418	5,464	3,430	---	8,894 3.4% 1,669
Hanska	On- & Off-Sale	---	402	307,907	186,864	121,043	39.3%	125,402	(4,359)	4,938	---	579 0.2% 30,000
Hawley	Off-Sale Only	---	2,067	875,908	650,439	225,469	25.7%	160,220	65,249	280	30,038	35,491 4.1% 5,000
Herman	On- & Off-Sale	---	437	324,134	170,861	153,273	47.3%	156,876	(3,603)	---	5,749	(9,352) -2.9% ---
Heron Lake	On- & Off-Sale	---	698	384,331	214,171	170,160	44.3%	136,865	33,295	116	4,290	29,121 7.6% ---
Hinckley	On- & Off-Sale	---	1,800	2,234,007	1,532,569	701,148	31.4%	535,962	165,476	1,574	45,246	121,804 5.5% 119,250
Hitterdal	On- & Off-Sale	---	201	437,662	214,188	223,474	51.1%	150,634	72,840	30	---	72,840 16.6% 72,305
Holdingford	On- & Off-Sale	---	708	329,322	184,996	144,326	43.8%	152,314	(7,988)	13,975	---	5,987 1.8% (3,860)
Howard Lake	On- & Off-Sale	---	1,962	703,187	557,300	145,887	20.7%	240,141	(94,254)	9,508	12,839	(97,585) -13.9% ---
Hutchinson	Off-Sale Only	---	14,178	504,1382	3,893,865	1,477,517	22.8%	772,218	375,299	5,436	46,761	333,974 6.6% 343,453
Isanti	Off-Sale Only	---	5,251	2,111,830	1,592,230	519,600	24.6%	373,865	145,735	10,625	---	156,360 7.4% 150,000
Isle	On- & Off-Sale	---	751	947,153	570,517	376,636	39.8%	271,814	104,822	30	---	104,852 11.1% ---
Jackson	Off-Sale Only	---	3,299	979,826	767,038	212,788	21.7%	172,886	39,902	6,319	---	46,221 4.7% 41,000
Kasson	Off-Sale Only	---	5,931	1,093,800	862,288	231,775	21.2%	222,881	8,894	7,343	---	16,237 1.5% 53,500
Kellher	On- & Off-Sale	---	262	353,770	191,013	162,757	46.0%	137,166	25,591	271	25,862	7.3% 20,000 ---
Kellogg	On- & Off-Sale	---	456	126,888	83,054	43,834	34.5%	79,639	(35,805)	7,544	---	(28,261) -22.3% ---
Kenyon	On- & Off-Sale	---	1,815	616,866	406,958	209,908	34.0%	184,676	56,972	15,773	1,041	39,964 6.5% 25,000
Kiester	Off-Sale Only	---	501	204,046	136,274	67,772	33.2%	108,000	10,800	---	10,800	10,800 5.3% ---
Lake Benton	On- & Off-Sale	---	683	287,087	168,105	118,982	41.4%	128,674	(9,692)	262	---	(9,430) -3.3% 2,000
Lake Park	On- & Off-Sale	---	783	625,347	381,050	244,297	39.1%	221,995	22,302	---	22,302 3.6% ---	
Lake Wilson	On- & Off-Sale	---	251	208,883	120,094	88,789	42.5%	108,103	(19,314)	352	2,627	(21,589) -10.3% ---
Lakefield	Off-Sale Only	---	1,694	352,019	253,157	98,862	28.1%	76,382	22,480	3,750	---	26,230 7.5% (1,890)
Lancaster	On- & Off-Sale	---	340	284,334	171,541	112,793	39.7%	92,587	20,206	421	---	20,627 7.3% 10,000
Le Center	On- & Off-Sale	---	2,499	842,581	520,677	321,904	38.2%	288,120	33,784	550	3,597	30,737 3.6% 50,000
Lewisville	On- & Off-Sale	---	250	209,679	112,340	97,339	46.4%	104,980	(7,641)	9,786	---	2,145 1.0% ---
Lindstrom	On- & Off-Sale	---	4,442	2,299,221	1,607,299	691,922	30.1%	532,111	159,811	25,093	---	184,904 8.0% 131,500
Littlegfield	Off-Sale Only	---	6,726	1,929,216	1,475,816	453,340	23.5%	310,027	143,313	2,215	---	145,528 7.5% 59,000
Madelia	Off-Sale Only	---	647	392,429	227,389	165,031	42.1%	150,407	14,624	2,696	---	17,320 4.4% 20,000
Long Prairie	Off-Sale Only	---	3,458	1,261,140	972,845	288,295	22.9%	177,051	111,244	5,939	---	117,183 9.3% 90,000
Longville	On- & Off-Sale	---	156	1,371,306	890,948	480,358	35.0%	348,585	131,773	1,804	8,406	125,171 9.1% ---
Lonsdale	Off-Sale Only	---	3,674	1,430,550	1,133,069	297,481	20.8%	283,689	13,792	3,685	---	184,904 8.0% 131,500
Luxerine	Off-Sale Only	---	4,745	1,064,495	750,070	314,251	29.5%	241,425	25,936	5,501	---	78,607 7.4% 45,000
Madelia	Off-Sale Only	---	2,308	365,454	279,203	86,251	23.6%	60,841	25,410	3,942	---	29,352 8.0% 29,000
Madison	Off-Sale Only	---	1,551	446,208	324,626	121,582	27.2%	106,636	14,946	1,716	---	16,662 3.7% 10,000
Mahnomen	On- & Off-Sale	---	1,214	985,202	662,579	322,623	32.7%	322,118	505	47,440	6,505	41,440 4.2% 1,750
Maple Lake	Off-Sale Only	---	2,059	1,061,690	820,592	241,098	22.7%	222,593	18,505	6,188	2,673	22,020 2.1% ---
Mapleton	On- & Off-Sale	---	1,756	592,096	364,271	227,825	38.5%	224,125	3,700	19,111	---	22,811 3.9% ---
Marshall	Off-Sale Only	---	13,680	3,420,094	2,578,268	841,826	24.6%	364,513	477,313	3,196	---	480,509 14.0% 486,322
Mazeppa	On- & Off-Sale	---	842	319,174	209,655	109,519	34.3%	116,133	(6,614)	9,699	---	3,085 1.0% ---
Medford	On- & Off-Sale	---	1,239	370,406	171,406	46,3%	165,560	5,846	7,060	---	12,906 3.5% 50,000	
Menahga	On- & Off-Sale	---	1,306	778,695	445,170	333,525	42.8%	265,335	68,190	2,457	2,908	67,739 8.7% 45,000
Mentor	On- & Off-Sale	---	153	497,430	257,808	239,622	48.2%	195,495	44,127	8,045	52,172	10,5%
Milaca	Off-Sale Only	---	2,946	1,762,995	1,345,263	417,732	23.7%	315,790	101,942	6,860	27,828	80,974 4.6% 25,000
Millerville	On- & Off-Sale	---	106	338,001	184,274	153,777	45.5%	124,960	28,767	1,651	---	30,418 9.0% (3,000)

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2010

Name of City	Type of Store	Gross Profit				Net Profit/(Loss)				Transfers To/From Other Funds	
		Percent		Amount		Operating Expenses		Revenues			
		Sales	Cost of Sales	Amount	of Sales	Income/(Loss)	Nonoperating Expenses	Amount	Percent of Sales		
Miltona	On- & Off-Sale	424	664,288	384,124	280,164	42.2%	238,733	41,431	2,317	---	
Montevideo	Off-Sale Only	5,383	2,022,804	1,504,760	518,044	25.6%	411,891	106,153	2,823	108,976	
Monticello	Off-Sale Only	12,759	4,481,605	3,302,884	1,178,721	26.3%	637,574	541,147	99,139	640,286	
Moose Lake	On- & Off-Sale	2,751	1,039,395	701,134	338,261	32.5%	353,217	(14,956)	51,806	(66,762)	
Mora	Off-Sale Only	3,571	2,509,291	1,881,810	627,481	25.0%	443,678	183,803	10,705	7,886	
Morris	Off-Sale Only	5,286	1,589,226	1,221,111	368,115	23.2%	264,905	103,210	11,646	114,856	
Nevils	On- & Off-Sale	390	483,010	296,538	186,482	38.6%	170,586	15,896	2,822	18,718	
New York Mills	On- & Off-Sale	1,199	708,611	475,988	232,783	32.9%	202,856	29,927	3,783	4,886	
Niswya	On- & Off-Sale	1,971	2,973,230	2,187,592	785,638	26.4%	720,195	65,443	13,236	52,207	
North Branch	Off-Sale Only	10,125	2,083,661	1,526,758	556,903	26.7%	408,435	148,468	1,434	31,702	
Northfield	Off-Sale Only	20,007	2,852,512	2,111,420	741,092	26.0%	205,086	21,325	9,484	216,927	
Northome	On- & Off-Sale	200	293,953	143,597	150,396	51.2%	35,115	13,371	---	48,486	
Ogema	On- & Off-Sale	184	325,770	191,539	134,241	41.2%	111,409	22,832	3,190	20,022	
Ogilvie	On- & Off-Sale	369	449,328	310,840	138,488	30.8%	96,273	42,215	2,781	44,996	
Okabena	On- & Off-Sale	188	208,611	130,586	78,025	37.4%	92,985	(14,960)	1,568	(13,392)	
Olivia	On- & Off-Sale	2,484	936,513	653,715	282,798	30.2%	282,466	332	16,859	17,191	
Orr	On- & Off-Sale	267	515,956	328,323	187,793	36.4%	101,899	(14,266)	9,040	(5,226)	
Osakis	On- & Off-Sale	1,740	662,689	386,809	275,880	41.6%	286,191	(10,311)	19,962	9,651	
Palisade	On- & Off-Sale	167	366,213	251,090	115,123	31.4%	123,415	(8,292)	17,024	8,732	
Park Rapids	Off-Sale Only	3,709	3,025,342	2,315,082	710,260	23.5%	457,455	252,805	9,079	261,884	
Parkers Prairie	On- & Off-Sale	1,011	668,610	428,803	239,807	35.9%	208,256	31,551	2,333	31,361	
Paynesville	Off-Sale Only	2,432	964,495	742,228	222,267	23.0%	148,701	73,566	3,642	63	
Pelican Rapids	Off-Sale Only	2,464	944,505	695,861	248,644	26.3%	138,392	110,252	13,575	15,925	
Perham	Off-Sale Only	2,985	2,404,283	1,787,979	616,304	25.6%	285,001	301,303	56,901	284,131	
Pine City	Off-Sale Only	3,123	1,660,026	1,204,873	455,133	27.4%	322,547	132,606	5,544	671	
Pipesstone	Off-Sale Only	4,317	1,264,322	918,007	346,315	27.4%	204,304	142,011	12,866	154,877	
Plainview	On- & Off-Sale	3,340	591,925	401,131	190,794	32.2%	246,273	(55,479)	3,420	(52,059)	
Princeton	Off-Sale Only	4,698	2,536,307	1,918,078	618,229	24.4%	436,281	181,948	27,245	20,193	
Proctor	Off-Sale Only	3,057	1,027,165	787,061	240,104	23.4%	190,860	49,244	63	49,307	
Randall	On- & Off-Sale	650	558,707	360,556	198,151	35.5%	185,361	12,790	7,052	19,842	
Ranier	On- & Off-Sale	145	411,563	170,327	241,236	58.0%	200,256	40,980	1,886	42,866	
Redwood Falls	Off-Sale Only	5,254	1,675,187	1,259,311	415,876	24.8%	324,699	91,177	14,578	12,296	
Renner	On- & Off-Sale	370	517,274	324,812	192,462	37.2%	206,812	(14,350)	---	(14,350)	
Roseau	Off-Sale Only	2,633	1,550,105	1,112,167	437,938	28.3%	252,485	185,453	1,236	186,689	
Round Lake	Off-Sale Only	376	136,187	113,012	23,175	17.0%	31,019	(7,844)	4,731	(3,113)	
Rush City	On- & Off-Sale	3,079	1,047,685	937,079	110,606	10.6%	109,746	860	105	965	
Rushford	On- & Off-Sale	1,731	458,793	325,474	133,319	29.1%	210,154	(76,835)	2,394	705	
Russell	On- & Off-Sale	338	242,721	129,831	112,890	46.5%	118,368	(5,478)	2,097	(3,381)	
Sacred Heart	On- & Off-Sale	548	452,818	278,758	174,060	38.4%	177,862	(3,802)	9,224	1,778	
Saint Hilaire	On- & Off-Sale	279	485,469	276,687	181,782	39.6%	196,871	(15,089)	2,296	(12,793)	
Saint James	Off-Sale Only	4,605	970,194	685,697	284,497	29.3%	163,514	120,983	2,815	123,798	
Saint Leo	On- & Off-Sale	[21]	100	24,307	15,081	8,086	36,2%	21,131	(12,325)	16,653	
Sauk Rapids	Off-Sale Only	837	563,658	315,680	247,978	44.0%	239,995	7,983	618	4,328	
Sebeika	On- & Off-Sale	711	454,068	269,046	185,022	40.7%	399,388	90,101	45,102	135,203	
Sherburn	On- & Off-Sale	1,137	767,739	527,719	231,260	31.2%	250,226	204	2,546	8,889	
Silver Bay	On- & Off-Sale	1,887	909,821	537,070	372,751	41.0%	329,126	43,625	4,705	16,989	
Silver Lake	On- & Off-Sale	837	563,658	315,680	247,978	44.0%	239,995	7,983	618	8,601	
Sleepy Eye	Off-Sale Only	3,599	550,503	399,697	150,806	27.4%	132,352	18,454	3,832	22,286	
South Haven	On- & Off-Sale	187	252,802	128,888	123,934	49.0%	119,782	4,152	2,546	6,698	
Spring Grove	On- & Off-Sale	1,330	368,141	217,219	150,922	41.0%	135,041	15,881	1,060	16,941	
Stacy	On- & Off-Sale	1,456	2,581,853	1,697,356	884,497	34.3%	691,834	192,663	28,142	131,635	
Thief River Falls	Off-Sale Only	8,573	4,132,681	3,200,964	931,717	22.5%	569,081	362,636	5,879	368,515	
Tracy	On- & Off-Sale	2,163	189,876	487,094	322,782	40.6%	(9,727)	14,292	766	3,799	
Twin Valley	On- & Off-Sale	821	534,706	352,816	181,890	34.0%	305,404	(13,414)	1,335	12,079	
Two Harbors	Off-Sale Only	3,745	1,755,551	1,263,741	491,810	28.0%	395,263	96,547	7,913	104,460	
Ulen	On- & Off-Sale	547	345,618	174,856	170,762	49.4%	142,321	28,441	438	28,879	
Underwood	Off-Sale Only	341	413,817	315,748	98,069	23.7%	96,363	1,706	810	2,516	
Vergas	Off-Sale Only	331	584,308	444,103	140,205	24.0%	93,155	47,050	---	59,396	

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2010

Name of City	Type of Store	Gross Profit			Operating Expenses			Nonoperating Expenses			Net Profit/(Loss) Percent of Sales		Transfers To/From Other Funds
		Foot-notes	Population	Sales	Cost of Sales	Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Amount	Percent of Sales	
Verndale	On- & Off-Sale	---	602	312,076	200,194	111,882	35.9%	163,460	(51,578)	1,163	3,052	(53,467)	-17.1%
Vesta	On- & Off-Sale	---	319	206,518	131,286	75,232	36.4%	116,714	(41,482)	---	---	(41,482)	-20.1%
Wadena	Off-Sale Only	---	4,088	1,612,478	1,225,384	387,094	24.0%	229,391	157,703	5,443	---	163,146	10.1%
Waldorf	On- & Off-Sale	---	229	211,635	121,495	90,160	42.6%	97,868	(7,708)	7,570	---	(138)	-0.1%
Walker	On- & Off-Sale	---	941	901,134	662,139	238,995	26.5%	137,636	101,359	427	---	101,786	11.3%
Walnut Grove	On- & Off-Sale	---	871	483,615	246,226	237,389	49.1%	210,177	27,212	441	---	27,653	5.7%
Warroad	Off-Sale Only	---	1,781	1,242,956	902,483	340,413	27.4%	201,330	139,143	---	---	139,143	11.2%
Waverly	On- & Off-Sale	---	1,357	927,005	649,628	277,377	29.9%	232,249	45,128	60	8,789	36,399	3.9%
Wells	On- & Off-Sale	---	2,343	695,711	472,576	223,135	32.1%	284,744	(61,609)	8,294	---	(53,315)	-7.7%
West Concord	On- & Off-Sale	---	782	376,200	209,700	166,500	44.3%	160,833	5,667	4,194	---	9,861	2.6%
Williams	On- & Off-Sale	---	191	317,758	210,709	107,049	33.7%	196,012	(88,963)	---	---	(88,963)	-28.0%
Wilmont	On- & Off-Sale	---	339	249,805	136,505	113,300	45.4%	123,960	(10,660)	838	---	(9,822)	-3.9%
Windom	Off-Sale Only	---	4,646	1,481,587	1,044,680	436,907	29.5%	317,503	119,404	---	---	119,404	8.1%
Winton	On- & Off-Sale	---	172	276,828	117,738	159,090	57.5%	144,356	14,734	10,832	2,217	23,349	8.4%
Wolf Lake	On- & Off-Sale	---	57	433,974	208,141	225,833	52.0%	192,408	33,425	4,793	4,052	34,166	7.9%
Worthington	Off-Sale Only	---	12,764	2,596,519	1,903,334	693,185	26.7%	345,967	347,218	2,987	---	350,205	13.5%
Off-Sale Only		377,584	\$133,888,225	\$100,071,690	\$33,816,535	25.3%	\$21,988,577	\$11,827,958	\$977,280	\$715,690	\$12,089,548	9.0%	\$8,774,422
On- & Off-Sale		91,845	\$62,846,974	\$39,316,780	\$23,530,194	37.4%	\$22,303,303	\$1,226,891	\$775,045	\$395,607	\$1,606,329	2.6%	\$1,561,708
All Stores		469,429	\$196,735,199	\$139,388,470	\$57,346,729	29.1%	\$44,291,880	\$13,054,849	\$1,752,325	\$1,111,297	\$13,695,877	7.0%	\$10,336,130

Footnotes:

[21] Discontinued liquor operations.

Appendix 2

2032 Liquor Store Tables and Maps

by Economic Development Region

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Table 10
Comparison of Off-Sale City Liquor Store Operations - 2010
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales		Gross Profit		Operating Expenses	Income	Nonoperating Expenses	Revenues	Net Income/(Loss)	Transfers To/From Other Funds
				Amount	Percent of Sales	Amount	Percent of Sales						
1 - Northwest	12,987	3	\$2,308,581	\$1,738,538	24.7%	\$570,043	25.3%	\$340,965	\$229,077	\$2,372	\$---	\$231,449	\$196,883
2 - Headwaters	18,532	4	2,205,451	1,646,943	25.3%	558,508	26.8%	330,307	228,201	3,949	4,462	227,689	195,240
3 - Arrowhead	10,892	5	1,346,180	981,187	24.2%	360,993	24.2%	252,786	108,207	8,005	---	116,212	95,320
4 - West Central	52,827	17	1,523,139	1,155,152	367,986	24.9%	220,449	147,538	10,231	13,219	144,549	103,059	
5 - North Central	8,081	3	1,050,800	789,155	261,645	445,249	22.9%	303,013	142,236	7,657	19,519	130,374	64,090
6E - Southwest Central	28,354	5	1,944,864	1,499,615	233,517	26.5%	880,173	53,344	4,627	3,781	54,190	37,367	
6W - Upper Southwest	12,783	5	880,697	647,180	557,456	24.7%	399,362	158,094	16,693	15,293	159,493	121,587	
7E - East Central	39,618	8	2,261,253	1,703,798	644,465	26.6%	402,482	241,982	40,435	16,615	265,802	189,899	
7W - Central	83,974	10	2,420,706	1,776,242	375,929	26.1%	230,955	144,974	5,992	3,846	147,120	118,116	
8 - Southwest	50,775	9	1,441,137	1,065,209	241,168	27.6%	149,420	91,748	3,735	3,004	92,480	77,000	
9 - South Central	26,281	8	873,564	632,396	353,973	23.7%	294,783	59,189	8,088	2,371	64,907	47,548	
10 - Southeast	32,480	4	1,495,096	1,141,123	2,299,917	25.2%	549,714	225,713	8,923	23,820	210,815	162,297	
Average for Off-Sale	<u>815,445</u>	<u>117</u>	<u>\$2,090,604</u>	<u>\$1,562,980</u>	<u>\$557,623</u>	<u>25.2%</u>	<u>\$357,079</u>	<u>\$170,544</u>	<u>\$11,098</u>	<u>\$13,446</u>	<u>\$168,196</u>	<u>\$124,933</u>	

Table 11
Comparison of On-Sale City Liquor Store Operations - 2010
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales		Gross Profit		Operating Expenses	Income	Nonoperating Expenses	Revenues	Net Income/(Loss)	Transfers To/From Other Funds
				Amount	Percent of Sales	Amount	Percent of Sales						
1 - Northwest	3,432	6	\$445,898	\$261,359	41.4%	\$184,539	35.6%	\$171,210	\$13,329	\$5,020	\$---	\$18,349	\$13,687
2 - Headwaters	4,898	10	505,551	325,448	180,104	183,143	183,143	(3,040)	15,750	651	12,060	13,283	
3 - Arrowhead	7,500	12	485,689	276,505	209,185	43.1%	195,275	13,910	8,774	5,918	16,766	14,531	
4 - West Central	9,870	16	498,026	295,019	203,007	40.8%	181,740	21,267	3,560	3,339	21,488	22,923	
5 - North Central	9,600	18	575,323	381,325	193,998	33.7%	176,624	17,374	1,798	2,719	16,454	10,007	
6E - Southwest Central	5,950	6	550,812	325,476	225,336	40.9%	238,898	(13,562)	13,671	6,663	(6,555)	823	
6W - Upper Southwest	4,195	7	385,538	224,357	161,180	41.8%	154,445	6,736	5,480	729	11,487	11,648	
7E - East Central	12,745	10	1,040,979	713,928	327,051	31.4%	260,430	66,621	6,943	13,561	60,004	31,175	
7W - Central	4,438	5	526,424	336,465	189,959	36.1%	193,728	(3,768)	6,817	4,326	(1,277)	1,524	
8 - Southwest	7,164	13	315,642	177,881	137,761	43.6%	141,033	(3,272)	3,113	612	(771)	4,049	
9 - South Central	9,335	8	479,365	302,148	177,217	37.0%	185,713	(8,496)	8,548	463	(410)	15,000	
10 - Southeast	12,718	11	361,797	228,849	132,947	36.7%	146,153	(13,205)	5,458	159	(7,906)	4,274	
11 - 7-County Metro Area	12,285	3	2,001,791	1,277,856	723,935	36.2%	593,930	130,005	4,532	10,715	123,823	153,648	
Average for On-Sale	<u>104,130</u>	<u>125</u>	<u>\$550,819</u>	<u>\$345,203</u>	<u>\$205,616</u>	<u>37.3%</u>	<u>\$192,681</u>	<u>\$12,935</u>	<u>\$6,309</u>	<u>\$3,422</u>	<u>\$15,822</u>	<u>\$16,181</u>	

Table 12
Comparison of City Liquor Store Operations - 2010
Listed by Economic Development Region and City

Region and City	Type of Store	Foot-notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/(Loss)	Nonoperating Expenses	Revenues	Amount	Net Profit/(Loss)	Percent of Sales	Transfers To/(From) Other Funds
							Expenses	of Sales							
Lexington	Off-Sale Only	---	2,049	3,117,226	2,447,546	669,680	481,540	15.4%	188,140	3,418	26,410	165,148	5.3%	10,000	
Mound	Off-Sale Only	---	9,052	2,758,976	2,018,639	720,337	568,003	20.7%	152,334	---	46,013	106,321	3.9%	---	
Richfield	Off-Sale Only	---	35,228	11,117,676	8,310,154	2,807,522	1,903,617	17.1%	903,905	23,049	---	926,954	8.3%	686,770	
Robbinsdale	Off-Sale Only	---	13,953	2,647,370	1,966,614	680,756	471,509	17.8%	209,247	17,898	---	227,145	8.6%	75,000	
Rogers	On- & Off-Sale	---	8,597	3,109,426	2,203,221	906,205	647,511	20.8%	258,694	---	32,144	226,550	7.3%	255,944	
Saint Anthony	Off-Sale Only	---	8,226	6,826,901	5,232,072	1,594,829	1,106,675	16.2%	488,154	264	22,620	465,798	6.8%	400,000	
Saint Francis	Off-Sale Only	---	7,218	2,050,403	1,535,157	515,246	365,415	17.8%	149,831	34,363	---	184,194	9.0%	60,000	
Savage	Off-Sale Only	---	26,911	5,181,548	3,841,671	1,339,877	1,113,098	21.5%	226,779	---	71,462	155,317	3.0%	200,000	
Spring Lake Park	Off-Sale Only	---	6,412	2,302,346	1,723,372	578,644	543,293	23.6%	35,351	35,201	43,553	26,999	1.2%	150,000	
Wayzata	On- & Off-Sale	---	3,688	2,895,946	1,630,346	1,245,600	1,134,279	39.2%	131,321	13,597	---	144,918	5.0%	205,000	
Total for Region		450,146	\$116,717,760	\$86,630,565	\$30,087,195	\$21,571,509	18.5%	\$8,515,686	\$334,820	\$889,681	\$7,960,825	6.8%	\$6,303,626		
Percent of Total M/S Operations		49.0%	37.2%	38.3%	34.4%	32.8%	---	39.5%	16.0%	44.5%	36.8%	---	37.9%		
Off-Sale Only		815,445	\$244,606,613	\$182,868,688	\$61,731,925	\$41,778,296	17.1%	\$19,953,629	\$1,298,503	\$1,573,227	\$19,678,905	8.0%	\$14,617,104		
On- & Off-Sale		104,130	\$68,852,346	\$43,150,347	\$25,701,999	\$24,085,093	35.0%	\$1,616,906	\$788,642	\$427,751	\$1,977,797	2.9%	\$2,022,652		
All Stores		919,575	\$313,452,959	\$226,019,035	\$87,433,924	\$65,863,389	21.0%	\$21,570,535	\$2,087,145	\$2,000,978	\$21,656,702	6.9%	\$16,639,756		

Footnotes: [21] Discontinued liquor operations.

Table 13
Comparison of City Liquor Store Operations - 2010
Listed by Economic Development Region and City
Ranked by Net Profit/Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss)		Transfers To/From Other Funds
								Expenses	Expenses	Revenues	Expenses	Amount	Percent of Sales	Amount	Percent of Sales	
1 - Northwest																
1	Roseau	Off-Sale Only	---	2,633	\$1,550,105	\$1,112,167	\$437,938	\$252,485	16.3%	\$185,453	\$1,236	---	\$186,689	12.0%	\$170,000	
2	Warroad	Off-Sale Only	---	1,781	1,242,956	902,483	340,473	201,330	16.2%	139,143	---	139,143	11.2%	85,000		
3	Thief River Falls	Off-Sale Only	---	8,573	4,132,681	3,200,964	931,717	569,081	13.8%	362,636	5,879	---	368,515	8.9%	335,650	
1	Mentor	On- & Off-Sale	---	153	497,430	257,808	239,622	195,495	39.3%	44,127	8,045	---	52,172	10.5%	52,122	
2	Goodridge	On- & Off-Sale	---	132	339,918	174,753	165,165	156,602	46.1%	8,563	18,019	---	26,582	7.8%	15,000	
3	Lancaster	On- & Off-Sale	---	340	284,334	171,541	112,793	92,587	32.6%	20,206	421	---	20,627	7.3%	10,000	
4	Ada	On- & Off-Sale	---	1,707	560,530	334,548	225,982	190,400	34.0%	55,582	3	---	35,585	6.3%	5,000	
5	Twin Valley	On- & Off-Sale	---	821	534,706	352,816	181,890	195,304	36.5%	(13,414)	1,335	---	(12,079)	-2.3%	---	
6	Saint Hilaine	On- & Off-Sale	---	279	458,469	276,687	181,782	196,871	42.9%	(15,089)	2,296	---	(12,793)	-2.8%	---	
	Total for Region			16,419	\$9,601,129	\$6,783,767	\$2,817,362	\$2,050,155	21.4%	\$767,207	\$37,234	---	\$804,441	8.4%	\$672,772	
	Percent of Total MLS Operations			1.8%	3.1%	3.0%	3.2%	3.1%	---	3.5%	1.8%	---	3.7%	4.0%	5.5%	
2 - Headwaters																
1	Bemidji	Off-Sale Only	---	13,431	\$4,992,562	\$3,629,170	\$1,323,392	\$695,541	14.0%	\$627,851	\$5,385	---	\$615,590	12.4%	\$481,523	
2	Park Rapids	Off-Sale Only	---	3,709	3,025,342	643,519	710,260	457,455	15.1%	252,805	9,079	---	261,884	8.7%	284,436	
3	Bagley	Off-Sale Only	---	1,392	843,898	200,379	168,230	19,996	32,149	1,332	4,0%	33,149	4.0%	15,000		
1	Kelliher	On- & Off-Sale	---	262	533,770	191,013	162,757	137,166	38.8%	25,591	271	---	25,862	7.3%	20,000	
2	Akeley	On- & Off-Sale	---	432	426,610	257,243	169,367	141,911	33.3%	27,456	1	---	27,457	6.4%	16,000	
3	Blackduck	On- & Off-Sale	---	785	796,600	540,181	256,419	322,365	40.5%	(65,946)	106,523	---	40,577	5.1%	40,000	
4	Baudette	On- & Off-Sale	---	1,106	1,241,082	802,505	438,577	380,498	30.7%	58,079	447	---	58,526	4.7%	---	
5	Mahnomen	On- & Off-Sale	---	1,214	985,202	662,579	322,623	322,118	32.7%	505	47,440	6,505	41,440	4.2%	1,750	
6	Nevis	On- & Off-Sale	---	390	483,010	296,528	186,482	170,586	35.3%	15,896	2,822	---	18,718	3.9%	30,075	
7	Clearbrook	On- & Off-Sale	---	518	451,478	293,717	157,761	160,775	35.6%	(3,014)	---	---	(3,014)	-0.7%	25,000	
8	Williams	On- & Off-Sale	---	191	317,758	210,709	107,049	196,012	61.7%	(88,963)	---	---	(88,963)	-28.0%	---	
	Total for Region			23,430	\$13,877,312	\$9,842,246	\$4,035,066	\$3,152,657	22.7%	\$882,409	\$173,300	---	\$24,351	1.2%	\$10,311,558	
	Percent of Total MLS Operations			2.5%	4.4%	4.4%	4.6%	4.8%	---	4.1%	8.3%	4.7%	7.4%	5.5%	5.5%	
3 - Arrowhead																
1	Grand Marais	Off-Sale Only	---	1,351	\$1,630,565	\$1,105,934	\$524,631	\$291,870	17.9%	\$232,761	\$5,044	---	\$237,805	14.6%	\$200,000	
2	Cook	Off-Sale Only	---	574	1,387,629	1,037,174	350,455	220,385	15.9%	130,070	6,354	---	136,424	9.8%	---	
3	Two Harbors	Off-Sale Only	---	3,745	1,755,551	1,263,741	491,810	395,263	22.5%	96,547	7,913	---	104,460	6.0%	243,598	
4	Aitkin	Off-Sale Only	---	2,165	929,991	732,026	197,965	165,551	17.8%	32,414	20,650	---	53,064	5.7%	30,000	
5	Proctor	Off-Sale Only	---	3,057	1,027,165	787,061	240,104	190,860	18.6%	49,244	63	---	49,307	4.8%	3,000	
1	Northome	On- & Off-Sale	---	200	293,953	143,557	150,396	115,281	39.2%	35,115	13,371	---	48,486	16.5%	20,000	
2	Ranier	On- & Off-Sale	---	145	411,563	170,327	241,236	200,256	48.7%	40,980	1,886	---	42,866	10.4%	50,000	
3	Cromwell	On- & Off-Sale	---	234	443,139	210,842	224,297	189,410	43.5%	34,887	10,437	---	45,24	10.4%	40,000	
4	Winton	On- & Off-Sale	---	172	276,828	117,738	159,090	144,356	52.1%	14,734	10,832	2,217	23,349	8.4%	10,200	
5	Big Falls	On- & Off-Sale	---	236	302,352	165,831	136,521	123,516	40.9%	13,005	5,276	---	18,281	6.0%	8,000	
6	Barnum	On- & Off-Sale	---	613	468,086	248,654	219,432	227,106	48.5%	29,397	7,674	---	21,723	4.6%	24,000	
7	Littlefork	On- & Off-Sale	---	647	39,242,9	227,398	165,031	150,407	38.3%	14,624	2,696	---	17,320	4.4%	20,000	
8	Beaver Bay	On- & Off-Sale	---	181	416,538	216,094	200,444	185,311	44.5%	15,133	623	---	15,756	3.8%	(17,324)	
9	Silver Bay	On- & Off-Sale	---	1,887	909,821	537,070	372,751	329,126	36.2%	43,625	4,705	16,989	31,341	3.4%	---	
10	Palisade	On- & Off-Sale	---	167	366,213	251,090	115,123	123,415	33.7%	(8,292)	17,024	---	8,732	2.4%	---	
11	Orr	On- & Off-Sale	---	267	515,956	328,323	187,633	201,899	39.1%	(14,266)	9,040	---	(5,226)	-1.0%	19,500	
12	Moose Lake	On- & Off-Sale	---	2,751	1,039,395	701,134	338,261	353,217	34.0%	(14,956)	51,806	---	(66,62)	-6.4%	---	
	Total for Region			18,392	\$12,559,174	\$8,243,994	\$4,315,180	\$3,607,229	28.7%	\$707,951	\$145,311	---	\$782,250	6.2%	\$650,974	
	Percent of Total MLS Operations			2.0%	4.0%	3.7%	4.9%	5.5%	---	3.3%	7.0%	3.5%	3.6%	3.9%	3.9%	

Table 13
Comparison of City Liquor Store Operations - 2010
Listed by Economic Development Region and City
Ranked by Net Profit/Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Income/(Loss)		Nonoperating Expenses	Revenues	Amount	Net Profit/(Loss)	Percent of Sales	Transfers To/From Other Funds
									as a Percent of Sales	as a Percent of Sales						
4 - West Central	1 Detroit Lakes	Off-Sale Only	---	8,569	\$5,155,200	\$3,903,391	\$1,251,809	\$370,472	7.2%	\$881,337	\$77,488	\$56,460	\$902,365	17.5%	\$560,490	
	2 Perham	Off-Sale Only	---	2,985	2,404,283	1,787,979	616,304	285,001	11.9%	331,303	9,729	56,901	284,131	11.8%	120,750	
	3 Pelican Rapids	Off-Sale Only	---	2,464	944,505	695,861	248,644	138,392	14.7%	110,252	13,575	15,925	107,902	11.4%	42,576	
	4 Vergas	Off-Sale Only	---	331	584,308	444,103	140,205	93,155	15.9%	47,050	12,346	59,396	10,2%	64,249		
	5 Fergus Falls	Off-Sale Only	---	13,138	5,291,233	3,873,135	1,418,038	874,444	16.5%	543,654	287,48	51,245	521,157			
	6 Battle Lake	Off-Sale Only	---	875	1,097,160	777,573	319,587	232,691	21.2%	86,896	3,385	63,700	90,000	8.2%	335,442	
	7 Morris	Off-Sale Only	---	5,286	1,589,226	1,221,111	368,115	264,905	16.7%	103,210	11,646	114,856	7.2%	75,000		
	8 Barnesville	Off-Sale Only	---	2,563	414,287	98,334	75,550	75,550	18.2%	22,784	2,563	25,347	6,1%	15,000		
	9 Glenwood	Off-Sale Only	---	2,564	1,151,580	892,310	259,270	196,120	17.0%	63,150	2,229	65,379	5,7%	40,000		
	10 Alexandria	Off-Sale Only	---	1,070	5,047,865	4,032,497	1,015,368	750,431	14.9%	264,937	5,259	14,154	256,042	5.1%	400,000	
	11 Hawley	Off-Sale Only	---	2,067	875,908	650,439	225,469	160,220	18.3%	65,249	280	30,038	35,491	4.1%	5,000	
	12 Elizabeth	Off-Sale Only	---	173	314,985	244,273	70,712	68,789	21.8%	1,923	637	2,560	2,516	0.6%	---	
	13 Underwood	Off-Sale Only	---	341	413,817	315,748	98,069	96,363	23.3%	1,706	810	2,516	(2,513)	-0.8%	---	
	14 Erhard	Off-Sale Only	---	148	314,184	242,132	72,052	77,920	24.8%	(5,868)	3,355	2,537	(2,513)	-0.8%	---	
	15 Dalton	Off-Sale Only	---	253	294,815	241,084	53,731	63,174	21.4%	(9,443)	1,872	(7,571)	-2.6%	3,500		
5 - North Central	1 Hitterdal	On- & Off-Sale	---	201	437,662	214,188	223,474	150,634	34.4%	72,840	---	72,840	16.6%	72,305		
	2 Millerville	On- & Off-Sale	---	106	338,001	184,274	153,727	124,960	37.0%	28,767	1,651	---	30,418	9.0%	(3,000)	
	3 Ulen	On- & Off-Sale	---	547	345,618	174,856	170,762	142,321	41.2%	28,441	4,38	28,879	8.4%	---		
	4 Brandon	On- & Off-Sale	---	489	440,880	247,504	193,376	162,338	36.8%	31,038	4,279	35,317	8.0%	134,834		
	5 Ogemaw	On- & Off-Sale	---	184	325,770	191,529	134,241	111,409	34.2%	22,832	3,190	26,022	8.0%	10,000		
	6 Wolf Lake	On- & Off-Sale	---	57	433,974	208,141	225,833	192,408	44.3%	33,425	4,793	4,052	34,166	7.9%	15,300	
	7 Miltona	On- & Off-Sale	---	424	664,288	384,124	280,164	238,733	35.9%	41,431	2,317	43,748	6.6%	---		
	8 New York Mills	On- & Off-Sale	---	1,199	708,611	475,828	232,783	202,856	28.6%	29,927	3,783	33,710	4.8%	50,883		
	9 Frazees	On- & Off-Sale	---	1,350	657,816	431,493	226,323	196,889	29.9%	29,434	241	29,675	4.5%	---		
	10 Lake Park	On- & Off-Sale	---	783	625,347	381,050	244,297	221,995	35.5%	22,302	3,666	22,302	3.6%	---		
	11 Osakis	On- & Off-Sale	---	1,740	662,689	386,809	275,880	286,191	43.2%	(10,311)	19,962	---	9,651	1.5%	74,425	
	12 Callaway	On- & Off-Sale	---	234	502,481	291,098	211,383	206,720	41.1%	4,663	1,468	6,131	1,2%	7,018		
	13 Parkers Prairie	On- & Off-Sale	---	1,011	668,610	468,803	239,807	208,256	31.1%	31,551	2,333	31,361	2,523	0.4%	---	
	14 Browns Valley	On- & Off-Sale	---	589	283,005	174,831	108,174	115,248	40.7%	(7,074)	3,896	4,757	(3,653)	-1.3%	---	
	15 Herman	On- & Off-Sale	---	437	324,134	170,861	156,273	156,876	48.4%	(3,603)	15,392	5,749	(3,552)	-2.9%	---	
	16 Audubon	On- & Off-Sale	---	519	549,523	374,907	174,616	190,008	34.6%	(8,615)	11,794	(18,571)	-3.4%	5,000		
Total for Region	62,697	\$33,861,765	10.8%	\$24,357,885	10.8%	\$9,503,880	10.8%	\$6,655,469	10.1%	19.7%	\$2,848,411	\$20,888	\$278,154	11.1%	13.1%	\$2,118,772
	Percent of Total MLS Operations															12.7%
5 - North Central	1 Eagle Bend	Off-Sale Only	---	535	\$278,781	\$169,236	\$109,545	\$137,728	49.4%	(\$28,183)	\$13,569	\$---	(\$14,614)	-5.2%	\$2,000	
	2 Long Prairie	Off-Sale Only	---	3,558	1,261,140	972,845	288,295	177,051	14.0%	111,244	5,939	---	117,183	9.3%	90,000	
	3 Wadena	Off-Sale Only	---	4,088	1,612,478	1,225,384	387,094	229,391	14.2%	157,703	5,443	---	163,146	10.1%	100,000	
	1 Verdantile	On- & Off-Sale	---	602	312,076	200,194	111,882	163,460	52.4%	(51,578)	1,163	3,052	(53,467)	-17.1%	---	
	2 Bertha	On- & Off-Sale	---	497	\$203,500	\$113,043	\$90,457	\$101,631	49.9%	(\$11,174)	\$1,122	---	(\$10,052)	-4.9%	---	
	3 Fifty Lakes	On- & Off-Sale	---	387	400,853	193,154	207,699	223,643	55.8%	(15,944)	340	---	(15,604)	-3.9%	---	
	4 Remer	On- & Off-Sale	---	370	517,274	324,812	192,462	206,812	40.0%	(14,350)	---	---	(14,350)	-2.8%	12,500	
	5 Browerville	On- & Off-Sale	---	790	420,043	237,547	182,496	206,538	49.2%	(24,042)	12,558	---	(11,484)	-2.7%	9,360	
	6 Hackensack	On- & Off-Sale	---	313	1,010,643	714,517	296,126	279,016	27.6%	17,110	86	21,335	(4,139)	-0.4%	---	
	7 Nisswa	On- & Off-Sale	---	1,971	2,973,230	2,187,592	785,638	720,195	24.2%	65,443	13,236	52,207	1,8%	140,000		
	8 Sebeka	On- & Off-Sale	---	711	454,068	269,046	185,022	176,337	38.8%	8,685	204	---	8,889	2.0%	9,000	
	9 Clarissa	On- & Off-Sale	---	681	355,231	213,959	141,272	136,609	38.5%	4,663	5,159	---	9,822	2.8%	10,000	
	10 Randall	On- & Off-Sale	---	650	558,707	360,556	183,151	127,90	33.2%	12,790	7,052	---	19,842	3.6%	---	
	11 Menahga	On- & Off-Sale	---	1,306	778,695	445,170	333,525	265,335	34.1%	68,190	2,457	2,908	67,739	8.7%	45,000	

Table 13
Comparison of City Liquor Store Operations - 2010
Listed by Economic Development Region and City
Ranked by Net Profit/Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City		Type of Store	Footnotes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/(Loss)	Nonoperating Expenses	Revenues	Net Profit/(Loss)	Transfers To/From Other Funds					
	Percent of Total MLS Operations	Percent of Total MLS Operations	Percent of Sales	Percent of Sales																
6E - Southwest Central																				
1	Glencoe	Off-Sale Only	---	5,631	\$1,303,110	\$993,764	\$309,346	\$161,296	12.4%	\$148,050	\$154	\$1,806	\$146,398	11.2%	\$110,000					
2	Litchfield	Off-Sale Only	---	6,726	1,929,216	1,475,876	453,340	310,027	16.1%	143,313	2,215	---	145,228	7.5%	59,000					
3	Hutchinson	Off-Sale Only	---	14,178	5,041,382	3,893,865	1,147,517	772,218	15.3%	375,299	5,436	47,761	333,974	6.6%	343,453					
4	Dassel	Off-Sale Only	---	1,469	1,009,692	781,092	228,600	186,616	18.5%	41,984	25,909	41,358	26,355	2.6%	22,000					
5	Darwin	Off-Sale Only	---	350	440,920	353,480	87,440	84,906	19.3%	2,534	4,570	7,671	(567)	-0.1%	---					
	Total for Region			17,681	\$13,508,220	\$9,231,322	\$4,276,898	\$723,396	27.6%	\$553,502	\$57,323	\$49,937	\$561,888	4.2%	\$372,117					
	Percent of Total MLS Operations			1.9%	4.3%	4.1%	4.9%	5.7%	---	2.5%	2.7%	2.4%	2.6%	---	2.2%					
6F - Upper Midwest																				
1	Granite Falls	Off-Sale Only	---	2,897	\$973,379	\$721,641	\$251,738	\$161,568	16.6%	\$90,170	\$17,163	\$18,904	\$88,429	9.1%	\$68,337					
2	Appleton	Off-Sale Only	---	1,412	499,812	357,453	142,359	104,176	20.8%	38,183	---	---	38,183	7.6%	---					
3	Montevideo	Off-Sale Only	---	5,383	2,022,804	1,504,760	518,044	411,891	20.4%	106,153	2,823	---	108,976	5.4%	108,500					
4	Dawson	Off-Sale Only	---	1,540	461,280	327,418	133,862	116,594	25.3%	17,268	1,433	---	18,701	4.1%	---					
5	Madison	Off-Sale Only	---	1,551	446,208	324,626	121,582	106,636	23.9%	14,946	1,716	---	16,662	3.7%	10,000					
	Total for Region			34,304	\$13,029,191	\$9,450,931	\$3,578,260	\$2,948,450	22.6%	\$29,810	\$10,397	\$137,576	\$612,541	4.7%	\$539,391					
	Percent of Total MLS Operations			3.7%	4.2%	4.2%	4.1%	4.5%	---	2.9%	5.8%	5.8%	2.8%	3.2%	---					
6W - Upper Southwest																				
1	Granite Falls	Off-Sale Only	---	2,897	\$973,379	\$721,641	\$251,738	\$161,568	16.6%	\$90,170	\$17,163	\$18,904	\$88,429	9.1%	\$68,337					
2	Appleton	Off-Sale Only	---	1,412	499,812	357,453	142,359	104,176	20.8%	38,183	---	---	38,183	7.6%	---					
3	Montevideo	Off-Sale Only	---	5,383	2,022,804	1,504,760	518,044	411,891	20.4%	106,153	2,823	---	108,976	5.4%	108,500					
4	Dawson	Off-Sale Only	---	1,540	461,280	327,418	133,862	116,594	25.3%	17,268	1,433	---	18,701	4.1%	---					
5	Madison	Off-Sale Only	---	1,551	446,208	324,626	121,582	106,636	23.9%	14,946	1,716	---	16,662	3.7%	10,000					
	Total for Region			34,304	\$13,029,191	\$9,450,931	\$3,578,260	\$2,948,450	22.6%	\$29,810	\$10,397	\$137,576	\$612,541	4.7%	\$539,391					
	Percent of Total MLS Operations			3.7%	4.2%	4.2%	4.1%	4.5%	---	2.9%	5.8%	5.8%	2.8%	3.2%	---					
6E - Upper Southeast																				
1	Saint Leo	On- & Off-Sale	[21]	100	24,307	15,501	8,806	21,131	86.9%	(12,325)	16,653	---	4,328	17.8%	17,486					
2	De Graff	On- & Off-Sale	---	115	420,306	204,605	215,701	159,739	38.0%	55,962	---	4,182	51,780	12.3%	---					
3	Danvers	On- & Off-Sale	---	97	343,654	172,149	171,505	160,846	46.8%	10,659	4,480	---	15,139	4.4%	31,086					
4	Hanley Falls	On- & Off-Sale	---	304	258,703	145,821	112,882	107,418	41.5%	5,464	3,430	---	8,894	3.4%	1,669					
5	Benson	On- & Off-Sale	---	3,240	991,050	664,809	326,241	323,299	32.6%	2,942	3,304	---	6,246	0.6%	30,000					
6	Clontarf	On- & Off-Sale	---	164	368,035	202,042	165,993	163,684	44.5%	2,309	10,490	---	920	0.4%	1,294					
7	Boyd	On- & Off-Sale	---	175	292,709	165,574	127,135	144,995	49.5%	(17,860)	10,490	---	(7,370)	-2.5%	---					
	Total for Region			16,978	\$7,102,247	\$4,806,399	\$2,295,848	\$1,981,977	27.9%	\$313,871	\$1,5%	\$61,492	\$24,006	4.9%	\$351,357					
	Percent of Total MLS Operations			1.8%	2.3%	2.1%	2.6%	3.0%	---	1.5%	2.1%	1.2%	1.6%	1.5%	\$268,372					
7E - East Central																				
1	Pine City	Off-Sale Only	---	3,123	\$1,660,026	\$1,204,873	\$455,153	\$322,547	19.4%	\$132,606	\$5,544	\$671	\$137,479	8.3%	\$75,000					
2	Princeton	Off-Sale Only	---	4,698	2,536,307	1,918,078	618,229	436,281	17.2%	181,948	27,245	---	209,193	8.2%	32,155					
3	Cambridge	Off-Sale Only	---	8,111	4,174,750	3,198,873	975,877	648,644	15.5%	327,233	16,666	---	321,121	8.0%	300,000					
4	Mora	Off-Sale Only	---	3,571	5,092,291	1,881,810	627,481	443,678	17.7%	183,803	10,705	---	194,508	7.8%	270,000					
5	Isanti	Off-Sale Only	---	5,251	2,111,830	1,592,230	519,600	373,865	17.7%	145,735	10,625	---	156,530	7.4%	150,000					
6	North Branch	Off-Sale Only	---	10,125	2,083,661	1,526,758	408,435	148,468	19.6%	148,468	1,434	31,702	18,200	5.7%	96,700					
7	Milaca	Off-Sale Only	---	2,946	1,762,995	1,345,263	417,732	315,790	17.9%	101,942	6,860	27,828	80,974	4.6%	25,000					
8	Braham	Off-Sale Only	---	1,793	1,251,167	962,496	288,671	245,656	19.6%	43,015	54,462	50,366	47,111	3.8%	23,844					
	Total for Region			751	947,153	570,517	376,636	271,814	28.7%	104,822	30	---	104,852	11.1%	---					
	Percent of Total MLS Operations			3.6%	449,338	310,840	138,488	96,273	21.4%	42,215	2,781	---	44,996	10.0%	---					
1	Isle	On- & Off-Sale	---	4,442	2,299,221	1,607,299	691,922	532,111	23.1%	159,811	25,093	---	184,904	8.0%	131,500					
2	Ogilvie	On- & Off-Sale	---	315	512,292	308,886	203,406	165,273	32.3%	38,133	1,966	40,099	7.8%	40,099	5.5%	119,250				
3	Lindstrom	On- & Off-Sale	---	1,800	2,234,007	1,532,569	701,438	535,962	24.0%	165,476	1,574	45,246	121,804	5.5%	119,250					

Table 13
Comparison of City Liquor Store Operations - 2010
Listed by Economic Development Region and City
Ranked by Net Profit/Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales	Income/(Loss)		Nonoperating Expenses		Net Profit/(Loss) Amount	Net Profit/(Loss) Percent of Sales	Transfers To/From Other Funds			
									Revenues	Expenses	Revenues	Expenses						
10 - Southeast	3 Madelia	Off-Sale Only	---	2,308	365,454	279,203	86,251	60,841	16.6%	25,410	3,942	---	29,352	8.0%	29,000			
	4 Kiester	Off-Sale Only	---	501	204,046	136,274	67,772	56,977	27.9%	10,800	5,528	---	10,800	5.3%	---			
	5 Blue Earth	Off-Sale Only	---	3,353	1,382,416	1,033,176	349,240	259,277	18.8%	89,963	5,328	24,028	71,463	5.2%	---			
	6 Sleepy Eye	Off-Sale Only	---	3,599	550,503	399,697	150,806	132,352	24.0%	18,454	3,832	---	22,286	4.0%	---			
	7 Butterfield	Off-Sale Only	---	586	216,188	158,687	57,501	62,386	48.9%	(4,885)	5,244	---	359	0.2%	3,000			
	8 Elmore	Off-Sale Only	---	663	152,960	124,673	28,287	29,004	19.0%	(717)	180	---	(537)	-0.4%	---			
	1 Mapleton	On- & Off-Sale	---	1,756	592,096	364,271	227,825	224,125	37.9%	3,700	19,111	---	22,811	3.9%	---			
	2 Le Center	On- & Off-Sale	---	2,499	842,581	520,677	321,904	288,120	34.2%	33,784	5,50	3,597	30,737	3.6%	50,000			
11 - 7-County Metro Area	3 Cleveland	On- & Off-Sale	---	719	207,949	111,241	96,708	110,237	53.0%	(13,529)	15,962	103	2,330	1.1%	53,500			
	4 Lewisville	On- & Off-Sale	---	250	209,679	112,340	97,339	104,980	50.1%	(7,641)	9,786	---	2,145	1.0%	---			
	5 Hanska	On- & Off-Sale	---	402	307,907	186,864	121,043	125,402	40.7%	(4,359)	4,938	---	579	0.2%	30,000			
	6 Waldorf	On- & Off-Sale	---	229	211,655	121,495	90,160	97,868	46.2%	(7,708)	7,570	---	(1,38)	-0.1%	---			
	7 Sherburn	On- & Off-Sale	---	1,137	767,339	527,119	239,620	250,226	32.6%	(10,606)	2,176	---	(8,340)	-1.1%	15,000			
	8 Wells	On- & Off-Sale	---	2,343	695,711	472,576	223,135	284,744	40.9%	(6,609)	8,294	---	(53,315)	-7.7%	25,000			
	Total for Region			35,616	\$10,823,430	\$7,476,354	\$3,347,076	\$2,681,060	24.8%	\$666,016	\$98,268	---	\$27,728	\$736,556	\$256,000			
	Percent of Total MLS Operations			3.9%	3.5%	3.3%	3.8%	4.1%	---	3.1%	4.7%	1.4%	3.4%	3.4%	1.5%			
11 - 7-County Metro Area	1 Edina	Off-Sale Only	---	20,007	\$2,852,512	\$2,111,420	\$741,092	\$536,006	18.8%	\$205,086	\$21,325	---	\$9,484	\$216,927	7.6%	\$131,280		
	2 Saint Francis	Off-Sale Only	---	2,868	603,521	457,979	145,542	136,557	22.6%	8,985	8,894	---	8,985	1.5%	5,410			
	3 Robbinsdale	Off-Sale Only	---	5,931	1,093,800	862,025	231,775	222,881	20.4%	7,343	3,685	---	16,237	1.5%	53,500			
	4 Lonsdale	Off-Sale Only	---	3,674	1,430,550	1,133,069	297,481	283,689	19.8%	13,792	3,685	---	17,477	1.2%	---			
	5 Kenyon	On- & Off-Sale	---	1,815	616,866	406,958	209,908	184,676	29.9%	25,232	15,773	1,041	39,964	6.5%	25,000			
	6 Spring Grove	On- & Off-Sale	---	1,330	368,141	217,219	150,922	155,041	36.7%	15,881	1,060	---	16,941	4.6%	---			
	7 Medford	On- & Off-Sale	---	1,239	370,426	199,020	171,406	165,560	44.7%	5,846	7,060	---	12,906	3.5%	50,000			
	8 West Concord	On- & Off-Sale	---	782	376,200	209,700	166,500	160,833	42.8%	5,667	4,194	---	9,861	2.6%	---			
	9 Conger	On- & Off-Sale	---	146	345,536	188,161	157,375	156,903	45.4%	472	4,972	---	5,444	1.6%	2,725			
	10 Mazepa	On- & Off-Sale	---	842	319,174	209,655	109,519	116,133	36.4%	(6,614)	9,699	---	3,085	1.0%	---			
	11 Canton	On- & Off-Sale	---	346	80,879	62,581	18,298	22,648	28.0%	(4,350)	3,588	---	(762)	-0.9%	---			
	12 Ellendale	On- & Off-Sale	---	691	324,934	214,391	110,543	129,818	40.0%	(19,275)	3,39	---	(18,336)	-5.8%	(30,708)			
	13 Plainview	On- & Off-Sale	---	3,340	591,925	401,131	190,794	246,273	41.6%	(55,479)	3,420	---	(52,059)	-8.8%	---			
	14 Rushford	On- & Off-Sale	---	1,731	458,793	325,474	133,319	210,154	45.8%	(76,835)	2,394	705	(75,146)	-16.4%	---			
	15 Kellogg	On- & Off-Sale	---	456	126,888	83,054	43,834	79,639	62.8%	(35,805)	7,544	---	(28,261)	-22.3%	---			
	Total for Region			45,198	\$9,960,145	\$6,893,676	\$3,066,469	\$2,790,682	28.0%	\$275,787	\$92,294	---	\$11,230	\$356,851	3.6%	\$238,082		
	Percent of Total MLS Operations			4.9%	3.2%	3.1%	3.5%	4.2%	---	1.3%	4.4%	0.6%	1.6%	1.4%	---			
11 - 7-County Metro Area	1 Edina	Off-Sale Only	---	47,941	\$12,854,693	\$9,467,169	\$3,387,524	\$2,127,474	16.6%	\$1,260,050	\$2,371	---	\$1,262,421	9.8%	\$1,245,100			
	2 Saint Francis	Off-Sale Only	---	7,218	2,050,403	1,535,157	51,246	365,415	17.8%	149,831	34,363	---	184,194	9.0%	60,000			
	3 Apple Valley	Off-Sale Only	---	49,084	9,032,194	6,545,733	2,486,461	1,607,986	17.8%	878,475	27,730	---	774,083	8.6%	485,000			
	4 Robbinsdale	Off-Sale Only	---	13,953	2,647,370	1,966,614	680,756	471,509	17.8%	209,247	17,898	---	227,145	8.6%	75,000			
	5 Lakeville	Off-Sale Only	---	55,954	14,763,552	11,151,231	3,612,321	2,242,665	15.2%	1,369,656	75,982	---	189,711	1,255,927	8.5%	433,911		
	6 Eden Prairie	Off-Sale Only	---	60,797	11,647,085	8,610,550	3,036,535	2,030,779	17.4%	1,005,756	50,348	---	975,130	8.4%	1,034,778			
	7 Richfield	Off-Sale Only	---	35,228	11,117,676	8,310,154	2,807,522	1,903,617	17.1%	903,905	23,049	---	926,554	8.3%	686,770			
	8 Saint Anthony	Off-Sale Only	---	8,226	6,826,901	5,232,072	1,594,829	1,106,675	16.2%	488,154	264	22,620	465,798	6.8%	400,000			
	9 Fridley	Off-Sale Only	---	27,208	4,855,880	3,655,045	1,200,835	887,135	18.3%	313,700	479	---	314,179	6.5%	350,000			
	10 Lexington	Off-Sale Only	---	2,049	3,117,226	2,447,546	669,680	481,540	15.4%	188,140	3,418	26,410	165,148	5.3%	10,000			
	11 Brooklyn Center	Off-Sale Only	---	30,104	5,543,026	4,009,751	1,533,275	1,256,728	22.7%	276,547	7,777	---	284,324	5.1%	230,199			
	12 Anoka	Off-Sale Only	---	17,142	3,589,782	814,955	706,717	19,76	108,238	41,238	41,238	---	149,476	4.2%	180,000			
	13 Mound	Off-Sale Only	---	9,052	2,738,976	2,018,827	720,337	568,003	20.7%	152,334	46,013	106,321	3,99	3.9%	140,624			
	14 Columbia Heights	Off-Sale Only	---	19,496	8,158,259	6,220,511	1,937,748	1,396,175	17.1%	541,573	1,105	244,672	298,006	3.7%	200,000			
	15 Savage	Off-Sale Only	---	26,911	5,181,548	3,841,671	1,339,877	1,133,098	21.5%	226,779	71,462	155,317	155,317	3.0%	200,000			
	16 Spring Lake Park	Off-Sale Only	---	6,412	2,302,346	1,723,702	543,293	543,293	23.6%	35,351	35,201	43,553	26,999	1.2%	150,000			

Table 13
Comparison of City Liquor Store Operations - 2010
Listed by Economic Development Region and City
Ranked by Net Profit/Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales	Cost of Sales	Operating Expenses as a Percent of Sales			Nonoperating Expenses			Net Profit/(Loss) Percent of Sales	
							Gross Profit	Expenses	Income/(Loss)	Revenues	Expenses	Amount	To(From) Other Funds	
17	Farmington	Off-Sale Only	---	21,086	4,285,471	3,286,626	998,845	980,910	22.9%	17,935	---	17,935	0.4%	
1	Rogers	On- & Off-Sale	---	8,597	3,109,426	2,203,221	906,205	647,511	20.8%	258,694	---	32,144	226,550	
2	Wayzata	On- & Off-Sale	---	3,688	2,895,946	1,630,346	1,265,600	1,134,279	39.2%	131,321	13,597	---	144,918	7.3%
Total for Region		450,446	\$116,717,760	\$86,630,565	\$30,087,195	\$21,571,509	18.5%	\$8,515,686	\$334,820	\$889,681	\$7,960,825	44.5%	6.8%	
Percent of Total MLS Operations		49.0%	37.2%	38.4%	34.3%	32.7%	---	39.1%	16.0%	44.5%	36.4%	---	37.9%	
<hr/>														
Off-Sale Only		815,445	\$244,600,613	\$182,868,688	\$61,731,925	\$41,778,296	17.1%	\$19,953,629	\$1,298,503	\$1,573,227	\$19,678,905	8.4%	\$14,617,104	
On- & Off-Sale		104,130	\$68,852,346	\$43,150,347	\$25,701,999	\$24,085,093	35.0%	\$1,616,906	\$788,642	\$427,751	\$1,977,797	2.9%	\$2,022,652	
All Stores		919,575	\$313,452,959	\$226,019,035	\$87,433,924	\$65,863,389	21.0%	\$21,570,535	\$2,087,145	\$2,000,978	\$21,656,702	6.9%	\$16,639,756	

Footnotes:

[21] Discontinued liquor operations.

Figure 8

2010 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region

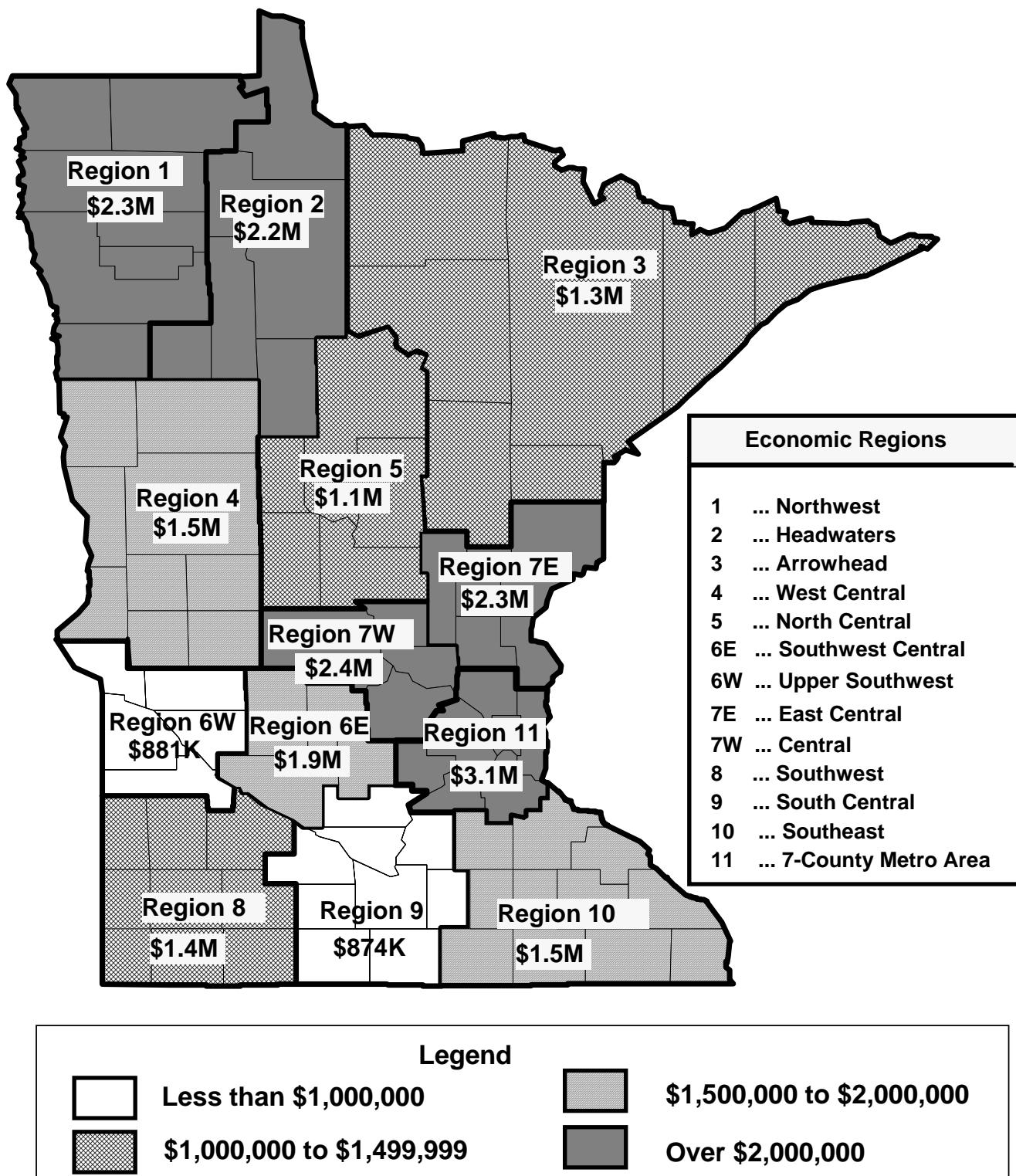


Figure 9
**2010 Average Sales Per On-Sale Municipal Liquor
Establishment by Economic Development Region**

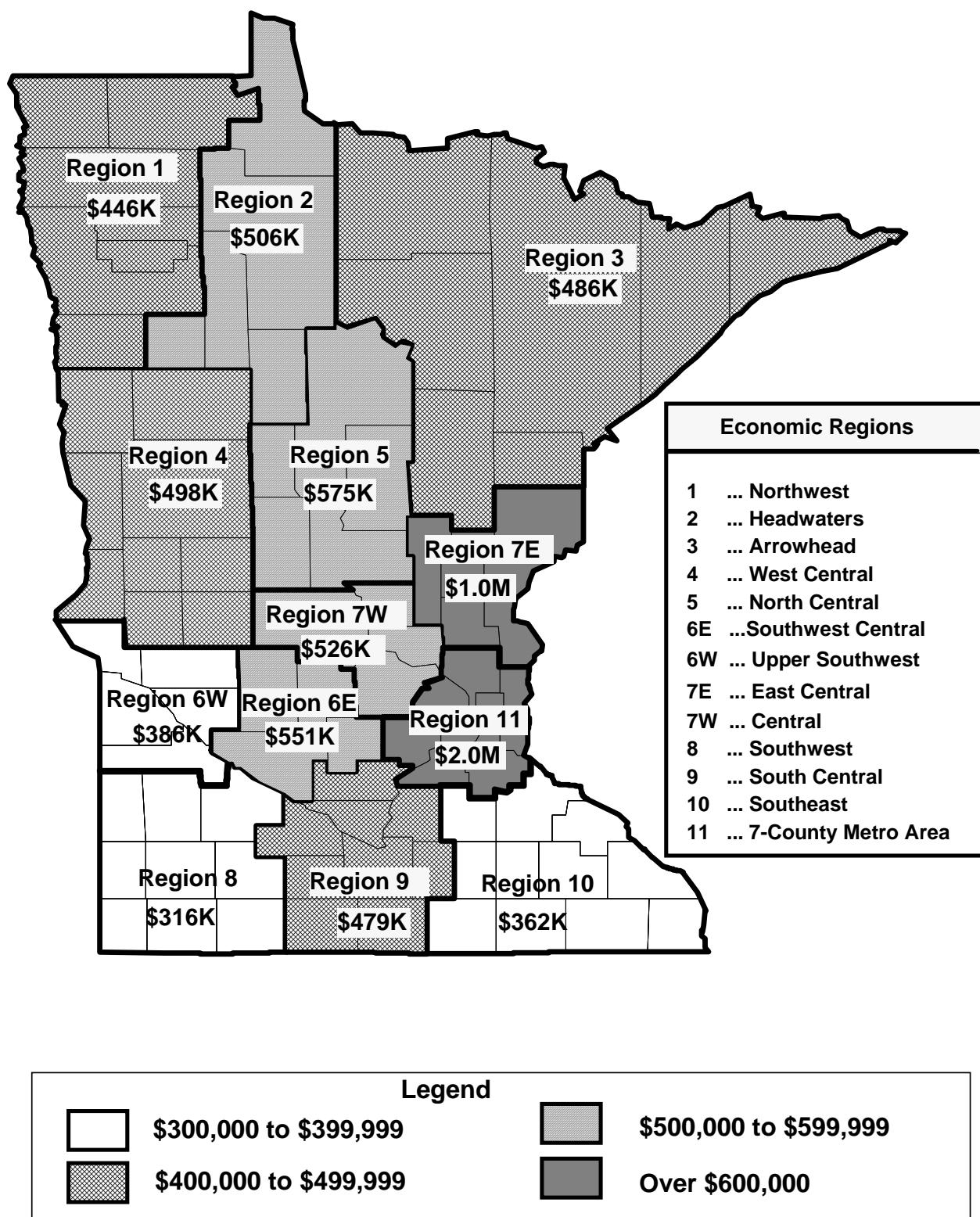


Figure 10
**2010 Average Net Profit and Percent of Sales
 Per Off-Sale Municipal Liquor Establishment
 by Economic Development Region**

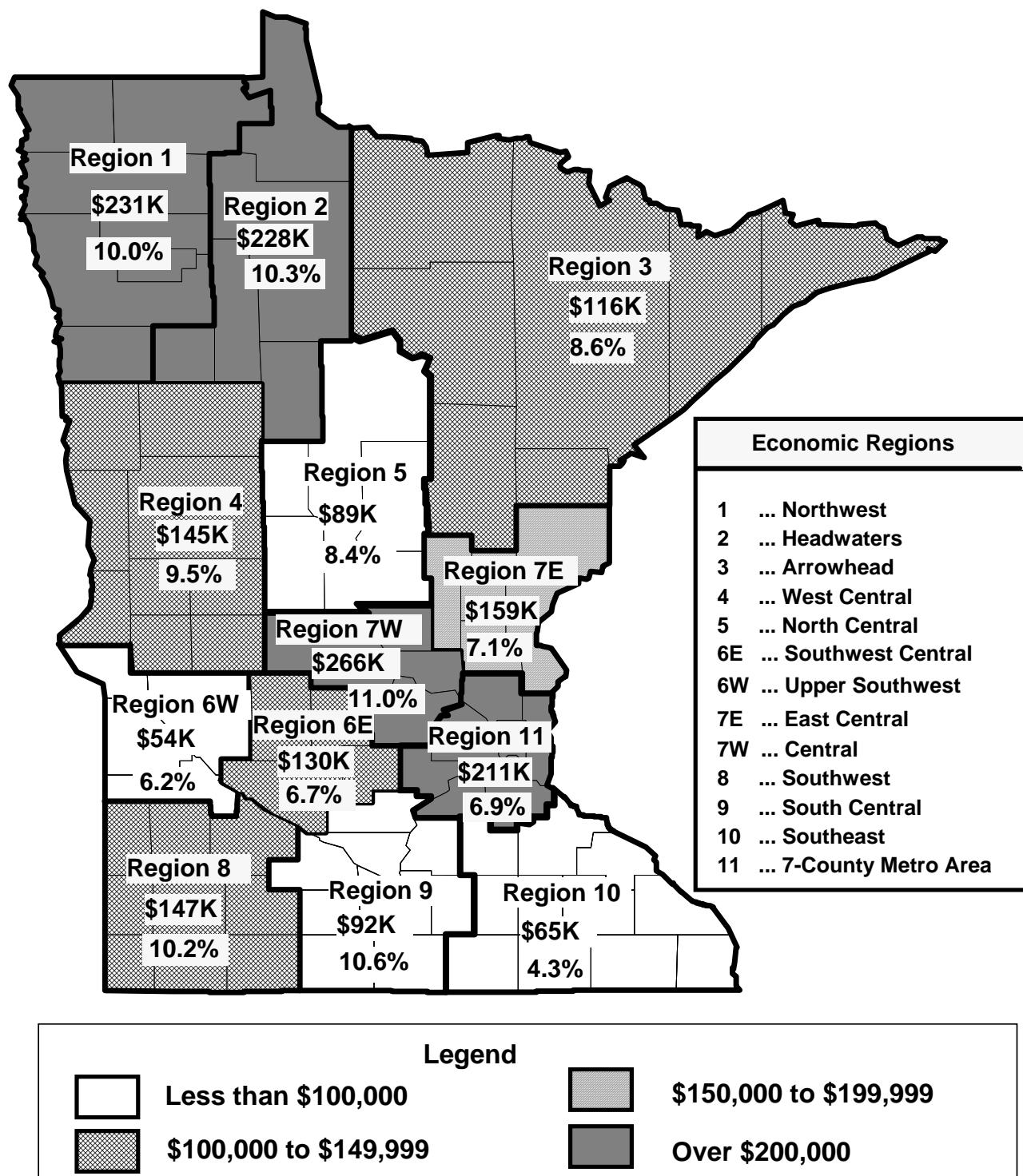
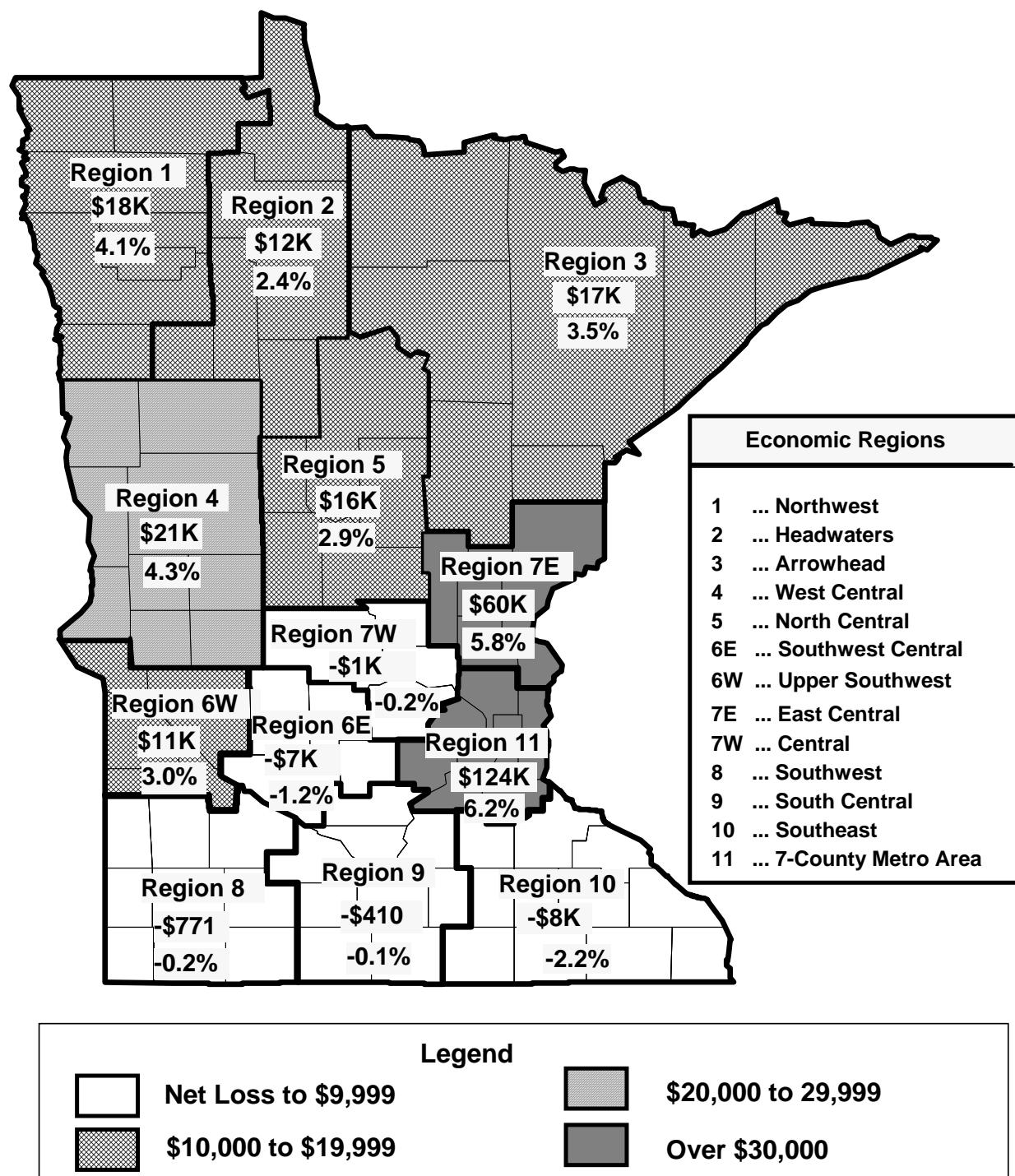


Figure 11
**2010 Average Net Profit and Percent of Sales
 Per On-Sale Municipal Liquor Establishment
 by Economic Development Region**



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