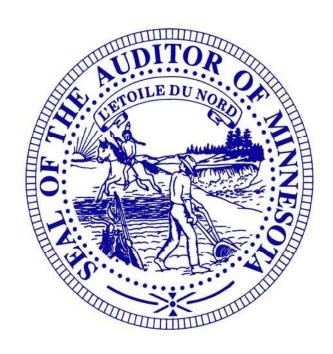
# STATE OF MINNESOTA Office of the State Auditor



**Rebecca Otto State Auditor** 

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

For the Year Ended December 31, 2016

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

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

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

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

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

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

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

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

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

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.

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

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

For the Year Ended December 31, 2016



**November 7, 2017** 

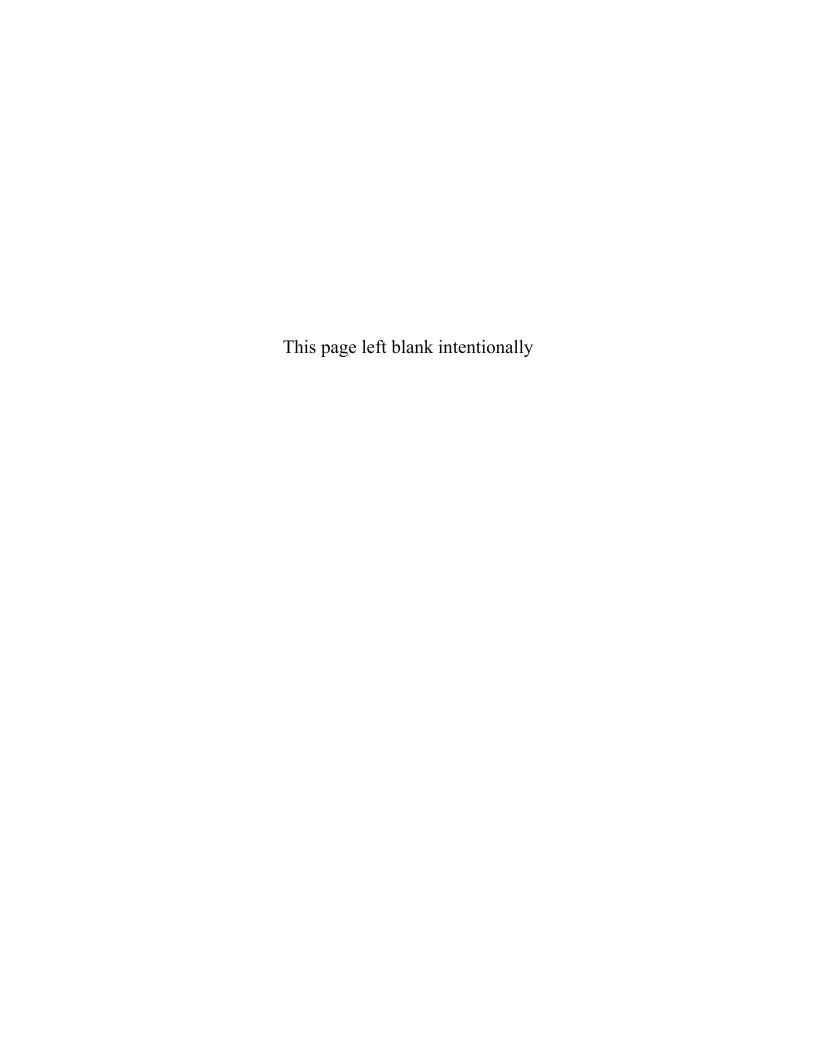
#### Government Information Division Office of the State Auditor State of Minnesota

#### **Deputy State Auditor**

Greg Hierlinger

#### Staff

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



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#### **Background and Purpose**

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.<sup>1</sup> In 2016, 195 Minnesota cities operated 228 municipal liquor stores, with 99 cities operating both on-sale and off-sale liquor establishments and 96 cities restricting their municipally-owned establishments to off-sale liquor stores.<sup>2,3</sup> While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

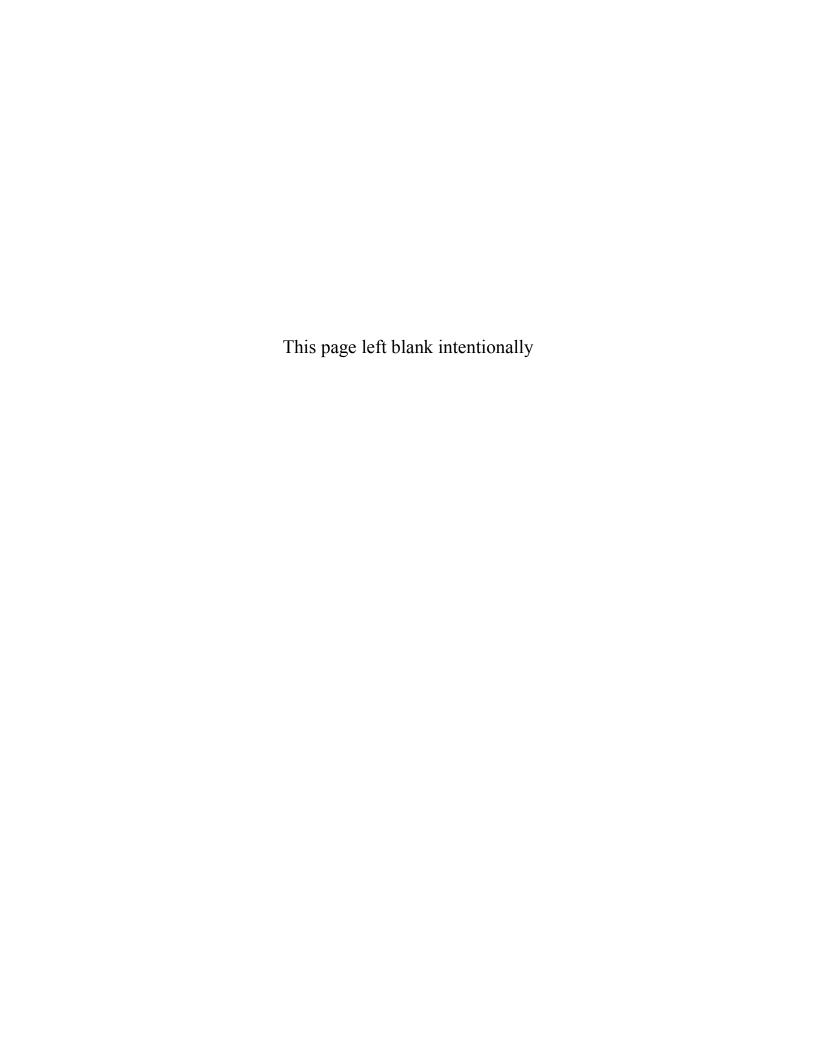
Minnesota municipalities were originally authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. For many communities in Greater Minnesota, municipal liquor operations provide access and convenience in areas that might be unable to attract a privately-run establishment.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

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

<sup>&</sup>lt;sup>1</sup>Minn. Stat. § 340A.601 authorizes cities with not more than 10,000 people to own and operate on-sale and off-sale liquor establishments. Once a city has established a municipal liquor store, it may continue to operate the store regardless of a subsequent change in population.

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

<sup>&</sup>lt;sup>3</sup>There were two more cities reporting in 2016 than 2015. Four cities that failed to report in time for the 2015 report, Browerville, Ellendale, Granite Falls, and Parkers Prairie, reported for 2016. The City of Kellogg closed and liquidated its liquor store prior to 2016 and is not included in this report. The City of Flensburg failed to report its financial information in time for this report.



#### **Executive Summary**

- The combined net profit of all municipal liquor operations totaled \$22.8 million in 2016. This represents a decrease of \$2.1 million, or 8.4 percent, from the amount generated in 2015. Among on-sale operations, net profits totaled \$2.9 million in 2016, which was a decrease of \$674,813, or 18.8 percent, from 2015. Total net profits for off-sale operations totaled \$19.9 million in 2016, which represents a decrease of \$1.4 million, or 6.6 percent, from 2015 (pg. 7).
- Over the past five years, net profits have decreased 16.4 percent. Among off-sale stores, there was a 15.4 percent decrease in net profits, while on-sale stores showed a decrease of 22.3 percent (pg. 7).
- Forty-five Minnesota cities reported net losses for 2016 (11 more than 2015). Forty-four of the 45 cities with losses were located in Greater Minnesota (pg. 8).
- During 2016, Minnesota's municipal liquor operations reported a 21st consecutive year of record sales, totaling \$344.4 million. Total sales generated in 2016 increased by \$7.2 million, or 2.1 percent, over 2015. Among individual liquor operations that were in business for all of 2016, total sales ranged from \$44,950 in Round Lake to \$14.1 million in Lakeville<sup>4</sup> (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 195 Minnesota cities (9.7 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.5 percent of the total sales and 26.5 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.0 million in 2016, compared to average sales of \$1.2 million for all Greater Minnesota operations<sup>5</sup> (pg. 10).
- During 2016, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$18.9 million. This represents a decrease (1.0 percent) from the total net transfers made in 2015. Net transfers totaled \$5.3 million among Metro Area establishments, compared to \$13.6 million for Greater Minnesota establishments (pg. 13).

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

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

#### Recommendations

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

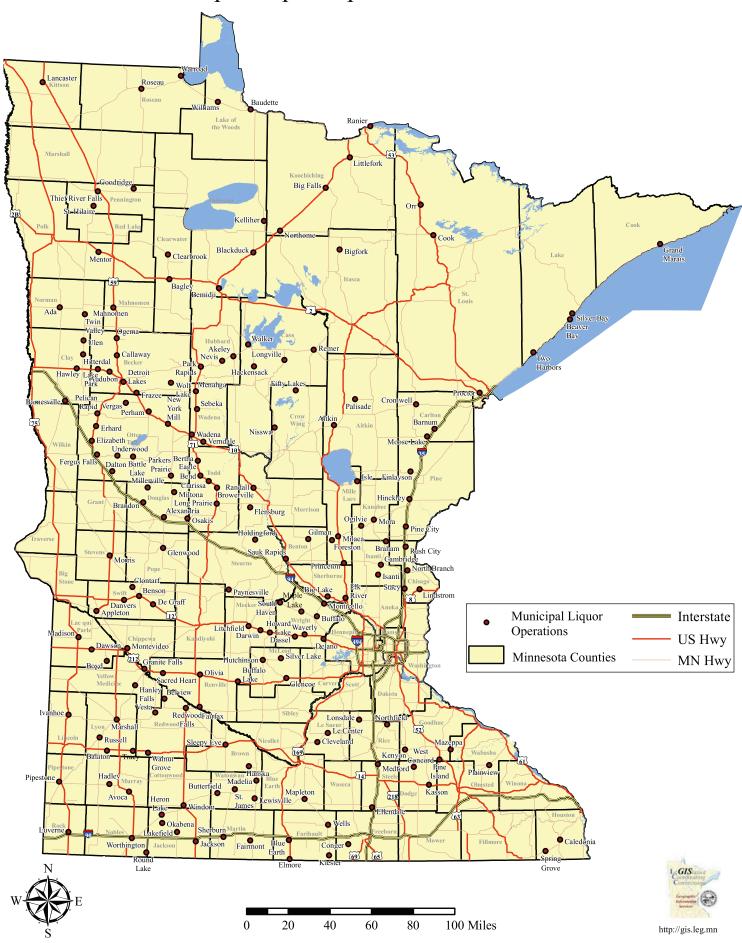
City officials should compare their operations to cities with the same type of operations. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations, due to factors such as the added costs of bartenders, wait staff, and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

- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors could exist such as lack of compliance with markup policies, pricing discounts such as special reduced pricing, theft, poor inventory control, or damage of inventory.<sup>6</sup>
- Gross Profits as a Percent of Total Sales. This measure may help a city determine if its intended markup is below other nearby municipal liquor stores, therefore resulting in a lower gross profit. Conversely, if the markup is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. Gross profits as a percent of total sales are higher for on-sale operations than off-sale operations. On-sale operations require a greater gross profit margin to cover the higher operating costs associated with these types of operations.
- Operating Expenses. If operating expenses are relatively high compared to similarly-sized stores, city officials should look at stores with low operating expenses for ideas on how they might operate more efficiently.
- Operating Expenses as a Percent of Sales. A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

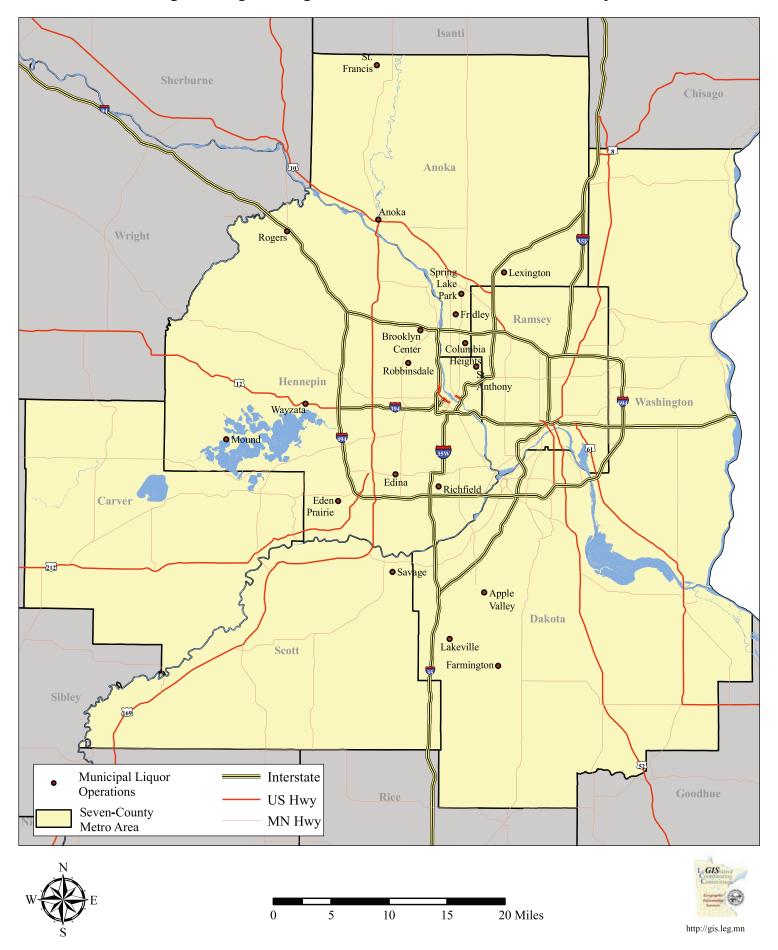
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<sup>&</sup>lt;sup>6</sup>It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's Statement of Position, "Internal Controls for Municipal Liquor Stores."

#### 2016 Municipal Liquor Operations in Greater Minnesota



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



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

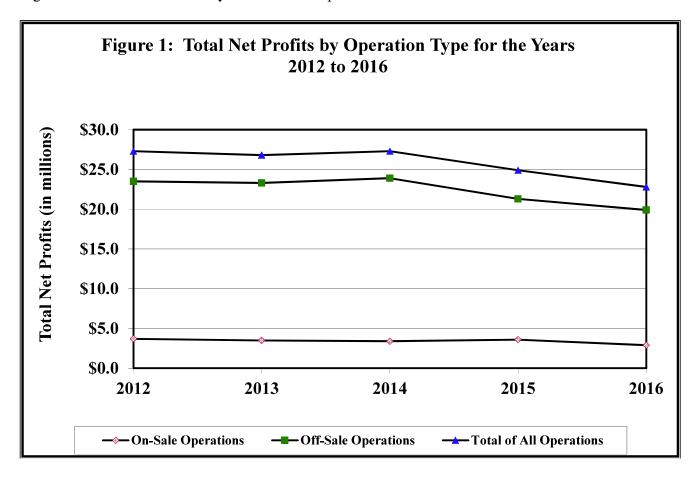
#### **Net Profits of Municipal Liquor Store Operations**

#### **Overall**

The combined net profit of all municipal liquor operations totaled \$22.8 million in 2016. This represents a decrease of \$2.1 million, or 8.4 percent, from the amount generated in 2015. Among on-sale operations, net profits totaled \$2.9 million in 2016, which was a decrease of \$674,813, or 18.8 percent, from 2015. Total net profits for off-sale operations totaled \$19.9 million in 2016, which represents a decrease of \$1.4 million, or 6.6 percent, from 2015.

Over the past five years, net profits have decreased 16.4 percent. Among off-sale stores, there was a 15.4 percent decrease in net profits, while on-sale stores showed a decrease of 22.3 percent.

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



#### **Variances Among Individual Operations**

Net profits and losses for municipal liquor stores operating as of December 31, 2016, ranged from a loss of \$106,175 in Savage to a profit of \$945,939 million in Elk River. Overall, of the municipal liquor operations that reported in both 2015 and 2016, 74 cities showed year-to-year increases in their net profits, while 117 showed decreases. Of the 117 cities with declines in net profits between 2015 and 2016, 107 were in Greater Minnesota, and 10 were in the Metro Area.

#### **Operations Losing Money**

In addition to municipal liquor operations that posted a decline in net profits between 2015 and 2016, 45 Minnesota cities reported net losses for 2016 (11 more than 2015). Forty-four of the 45 cities with losses were located in Greater Minnesota. Table 1 below lists the cities whose liquor operations posted net losses in 2016.

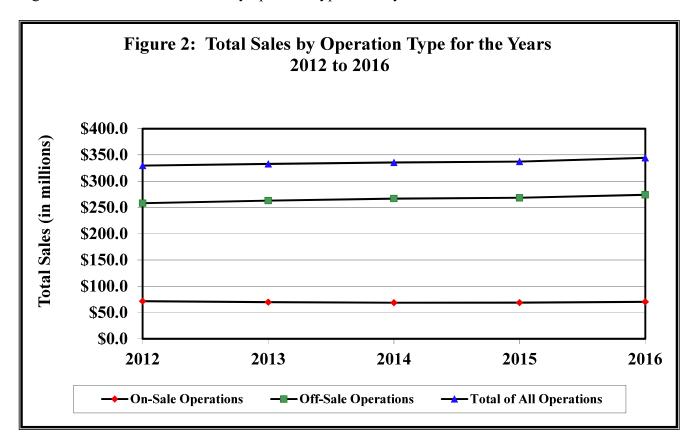
	7	Γable 1	
Municip	al Liquor Store Op	perations with Net Losse	s in 2016
Name of City	Net Loss	Name of City	Net Loss
Savage	(\$106,175)	Wolf Lake	(\$16,160)
Parkers Prairie	(90,770)	Vesta	(16,029)
Littlefork	(72,024)	Walnut Grove	(15,517)
Plainview	(68,411)	Sleepy Eye	(11,848)
Osakis	(46,239)	Kiester	(11,468)
Round Lake	(45,467)	Elmore	(10,890)
Ellendale	(41,381)	Barnesville	(8,582)
Frazee	(40,459)	Williams	(7,399)
Rush City	(40,225)	Hanska	(6,663)
Sherburn	(40,049)	Waverly	(5,597)
Tracy	(35,985)	Dawson	(5,074)
Boyd	(34,197)	Hackensack	(4,867)
Wells	(33,930)	De Graff	(3,679)
Fairfax	(31,226)	Hitterdal	(3,285)
Proctor	(30,713)	Erhard	(3,205)
Audubon	(29,932)	Goodridge	(2,333)
Fifty Lakes	(23,584)	Sebeka	(2,061)
Cleveland	(23,365)	Dalton	(1,458)
Clontarf	(23,013)	Mahnomen	(1,027)
Cromwell	(22,466)	West Concord	(777)
Hanley Falls	(21,091)	Elizabeth	(388)
Butterfield	(17,734)	Big Falls	(323)
Okabena	(17,346)		

#### **Total Sales at Municipal Liquor Operations**

During 2016, Minnesota's municipal liquor operations reported a 21st consecutive year of record sales, totaling \$344.4 million. Total sales generated in 2016 increased by \$7.2 million, or 2.1 percent, over 2015. Among individual liquor operations that were in business for all of 2016, total sales ranged from \$44,950 in Round Lake to \$14.1 million in Lakeville.<sup>7</sup>

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

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



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

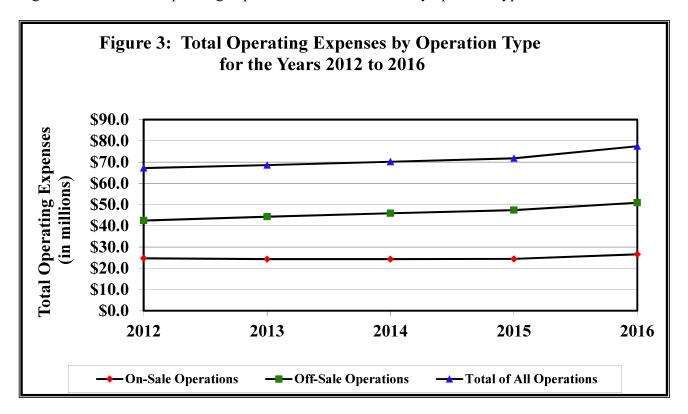
During 2016, Minnesota's municipal liquor operations reported operating expenses totaling \$77.5 million. This represents an increase of \$5.8 million, or 8.0 percent, over the amount reported in 2015. Off-sale liquor operations had operating expenses totaling \$50.9 million in 2016. This represents an increase of \$3.5 million, or 7.4 percent, over 2015. Operating expenses for on-sale liquor operations totaled \$26.6 million in 2016. This represents an increase of \$2.3 million, or 9.3 percent, over 2015.

Among individual liquor operations that were in business for all of 2016, expenses ranged from a high of \$2.7 million in Eden Prairie to a low of \$22,292 in Round Lake. In general, the level of sales has an effect on the level of expenses (the greater the level of sales, the higher the operating expenses). However, even among operations with similar levels of sales, there is a wide range of operating expenses.

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<sup>&</sup>lt;sup>8</sup>The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no operating expenses in 2016.

Figure 3 below shows operating expenses from 2012 to 2016 by operation type.



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

#### Sales

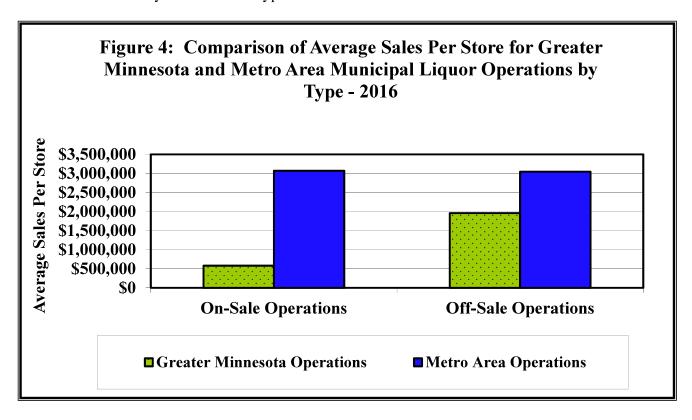
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 195 Minnesota cities (9.7 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.5 percent of the total sales and 26.5 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.0 million in 2016, compared to average sales of \$1.2 million for all Greater Minnesota operations.

#### On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations are clear. Off-sale operations in the Metro Area average sales of \$3.0 million, compared to \$2.0 million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 105 to 84. As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than five times greater in the Metro Area than in Greater Minnesota, \$3.1 million to \$581,431, respectively.

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

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



#### **Net Profit**

In 2016, the average net profit of Metro Area municipal liquor operations was \$154,894, compared to \$88,793 for municipal liquor operations in Greater Minnesota. Net profits and losses among Metro Area liquor operations ranged from a net loss of \$106,175 in Savage to a net profit of \$893,563 in Apple Valley. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a net loss of \$90,770 in Parkers Prairie to a net profit of \$945,939 in Elk River.

#### **On-Sale and Off-Sale Net Profit Comparison**

The average net profit of off-sale operations in the Metro Area was \$151,127, compared to \$172,312 for those in Greater Minnesota.<sup>10</sup>

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$200,101, compared to \$21,977 in Greater Minnesota. The wide variance in net profit was primarily the result of two factors: higher sales volume at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

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

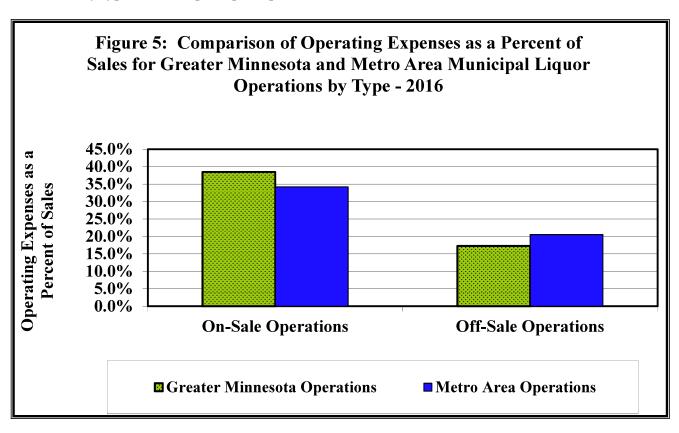
<sup>&</sup>lt;sup>11</sup>The Metro Area on-sale average is based on 3 stores, compared to 105 stores in Greater Minnesota.

#### **Operating Expenses as a Percent of Sales**

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 49.6 percent in Round Lake to a low of 11.4 percent in Glenwood. The average operating expenses as a percent of sales for off-sale operations in 2016 was 18.6 percent, compared to 17.6 percent in 2015.<sup>12</sup>

Among on-sale operations that were in business for all of 2016, operating expenses as a percent of sales ranged from a high of 93.7 percent in Isle to a low of 20.2 percent in Howard Lake. <sup>13</sup> The average among on-sale operations was 37.9 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

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



<sup>13</sup>The City of South Haven was excluded from this analysis because the City closed its operation in 2015 and had no operating expenses in 2016.

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

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

Table 2 Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2016													
Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses											
\$1 to \$300,000	5	\$22,292 to \$71,497											
\$300,001 to \$500,000	8	\$74,839 to \$144,112											
\$500,001 to \$1,000,000	10	\$96,153 to \$253,160											
\$1,000,001 to \$2,000,000	25	\$165,437 to \$378,705											
\$2,000,001 to \$3,000,000	14	\$249,230 to \$549,311											
\$3,000,001 to \$5,000,000	17	\$476,422 to \$994,530											
Greater than \$5,000,000	17	\$808,955 to \$2,709,869											

#### **Net Transfers of Municipal Liquor Store Operations**

#### **Transfers**

Profits generated by municipal liquor operations generally serve two purposes. First, municipal liquor operations use profits to ensure that they have an adequate level of reserves to purchase inventory and maintain their facilities. Second, profits in excess of what is needed to fulfill the first purpose may be transferred to other city funds to supplement existing revenue sources. During 2016, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$18.9 million. This represents a decrease (1.0 percent) from the total net transfers made in 2015. Net transfers totaled \$5.3 million among Metro Area establishments, compared to \$13.6 million for Greater Minnesota establishments.

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

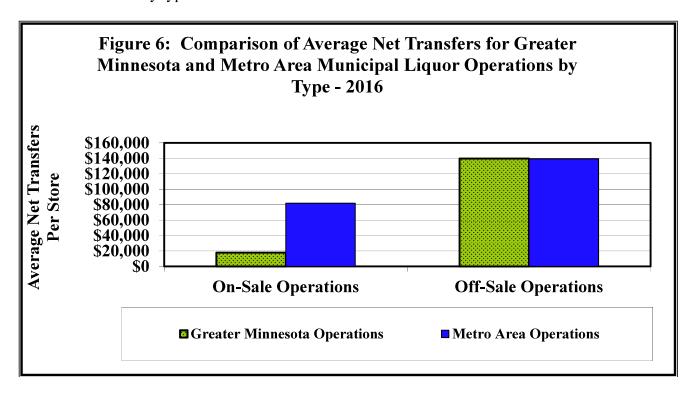
The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, the average net transfer for off-sale stores in Greater Minnesota was slightly more than in the Metro Area (\$139,788 to \$139,537, respectively). The average net transfer per on-sale establishment was over four times greater among operations in the Metro Area than in Greater Minnesota (\$81,866 to \$17,923, respectively). <sup>15</sup>

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<sup>&</sup>lt;sup>14</sup>A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not useful because of the differences among these operations. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons could be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

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

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



#### **Oversight Responsibilities**

City officials who are responsible for the operation of municipal liquor establishments should make certain that the operations are managed appropriately and do not have a negative financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2016 data, an examination of losses for the years 2014, 2015, and 2016 shows that the 32 cities in Table 3 below should hold public hearings on or before November 17, 2017. Of the 32 cities required to hold a hearing in 2017, 22 were also required to hold a public hearing in 2016.

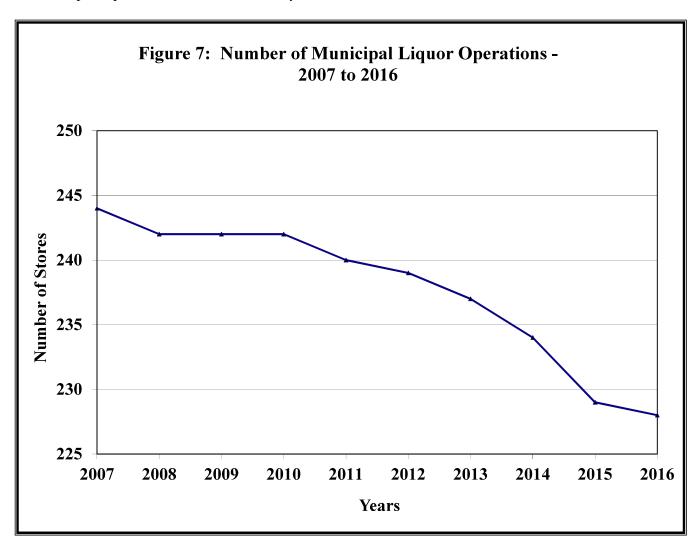
	Table 3													
Cities Required to Hold Hearings in 2017														
Audubon	Barnesville	Boyd	Butterfield	Cleveland	Clontarf									
Conger	Cromwell	Dalton	Dawson	De Graff	Ellendale									
Elmore	Flensburg	Frazee	Hanley Falls	Howard Lake	Ivanhoe									
Littlefork	Mahnomen	Okabena	Parkers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

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

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

#### **Declining Number of Liquor Operations**

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



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<sup>&</sup>lt;sup>18</sup>The City of Kellogg closed its liquor operation in 2013 but did not finalize the liquidation of its assets until the end of 2015, which resulted in one fewer operating liquor stores in 2016.

Table 4
Comparison of 2015 and 2016 Liquor Store Operations

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

On-Sale and OII-Sale Stores						
	2015	2016*				
Number of Cities	98	99				
			Percent	of Sales		Percent
	Amount	Amount	2015	2016*	Variance	Change
Sales	\$68,771,776	\$70,252,026	100.0%	100.0%	\$1,480,250	2.2%
Cost of Sales	41,163,900	41,343,124	59.9%	58.8%	179,224	0.4%
Gross Profit	27,607,876	28,908,902	40.1%	41.2%	1,301,026	4.7%
Operating Expenses	24,383,971	26,643,669	35.5%	37.9%	2,259,698	9.3%
Income from Operations	3,223,905	2,265,233	4.7%	3.2%	(958,672)	<b>-</b> 29.7%
Nonoperating Revenues	748,057	958,644	1.1%	1.4%	210,587	28.2%
Nonoperating Expenses	389,231	315,959	0.6%	0.4%	(73,272)	-18.8%
Net Income Before Transfers	3,582,731	2,907,918	5.2%	4.1%	(674,813)	-18.8%
Net Transfers (Transfers Out - Transfers In)	1,869,436	2,127,545			258,109	13.8%
Off-Sale Only Stores						
	2015	2016*				
Number of Cities	95	96				
			Percent			Percent
	Amount	Amount	2015	2016*	Variance	Change
Sales	\$268,410,656	\$274,131,366	100.0%	100.0%	\$5,720,710	2.1%
Cost of Sales	199,355,685	203,156,069	74.3%	74.1%	3,800,384	1.9%
Gross Profit	69,054,971	70,975,297	25.7%	25.9%	1,920,326	2.8%
Operating Expenses	47,371,399	50,870,243	17.6%	18.6%	3,498,844	7.4%
Income from Operations	21,683,572	20,105,054	8.1%	7.3%	(1,578,518)	<b>-</b> 7.3%
Nonoperating Revenues	954,185	1,030,920	0.4%	0.4%	76,735	8.0%
Nonoperating Expenses	1,305,446	1,221,176	0.5%	0.4%	(84,270)	-6.5%
Net Income Before Transfers	21,332,311	19,914,798	7.9%	7.3%	(1,417,513)	-6.6%
Net Transfers (Transfers Out - Transfers In)	17,223,450	16,765,507			(457,943)	-2.7%
Total City Liquor Stores  Number of Cities	2015 193	2016* 195				
			Percent	of Sales		Percent
	Amount	Amount	2015	2016*	Variance	Change
Sales	\$337,182,432	\$344,383,392	100.0%	100.0%	\$7,200,960	2.1%
Cost of Sales	240,519,585	244,499,193	71.3%	71.0%	3,979,608	1.7%
Gross Profit	96,662,847	99,884,199	28.7%	29.0%	3,221,352	3.3%
Operating Expenses	71,755,370	77,513,912	21.3%	22.5%	5,758,542	8.0%
Income from Operations	24,907,477	22,370,287	7.4%	6.5%	(2,537,190)	-10.2%
Nonoperating Revenues	1,702,242	1,989,564	0.5%	0.6%	287,322	16.9%
Nonoperating Expenses	1,694,677	1,537,135	0.5%	0.4%	(157,542)	-9.3%
Net Income Before Transfers	24,915,042	22,822,716	7.4%	6.6%	(2,092,326)	-8.4%
Net Transfers (Transfers Out - Transfers In)	19,092,886	18,893,052			(199,834)	-1.0%
The state of the s	17,072,000	10,000,002			(1),001)	1.0 / 0

<sup>\*</sup>There were two more cities reporting in 2016 than 2015. Four cities that failed to report in time for the 2015 report, Browerville, Ellendale, Granite Falls, and Parkers Prairie, reported for 2016. The City of Kellogg closed and liquidated its liquor store prior to 2016 and is not included in this report. The City of Flensburg failed to report its financial information in time for this report.

## Appendix 1 2016 Liquor Store Tables

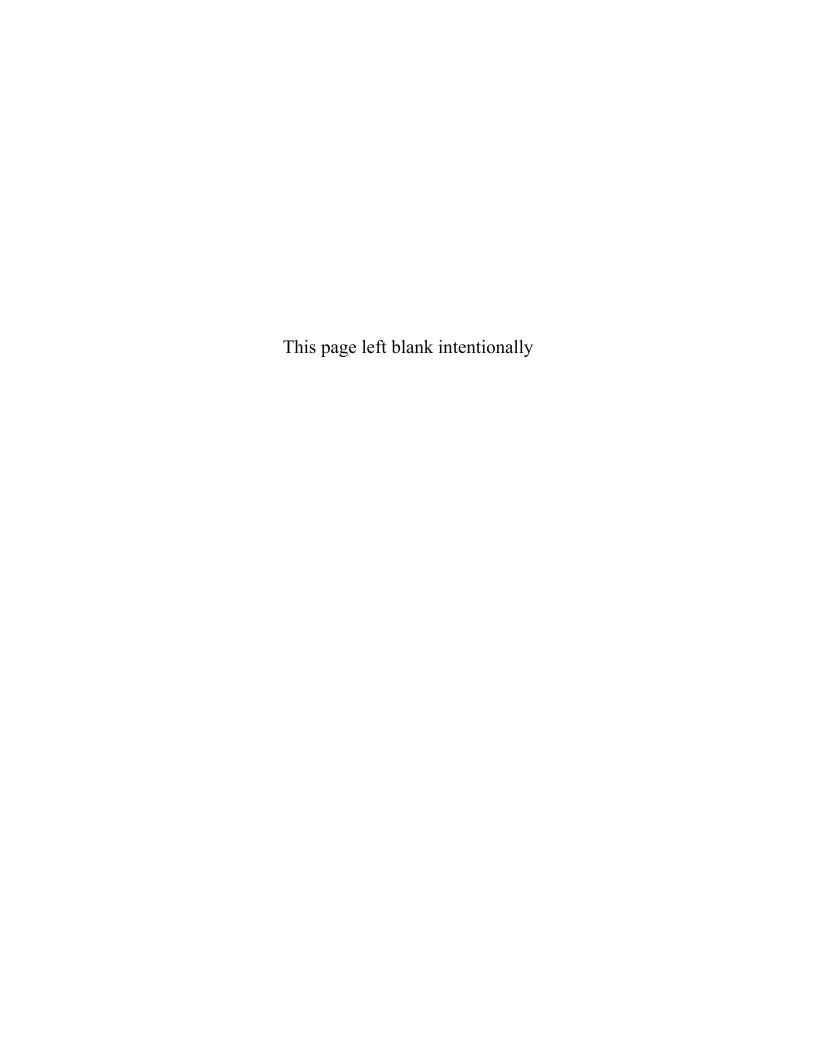


Table 5 **Comparison of City Liquor Store Operations - 2016** 

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Ada	On- & Off-Sale		1,683	556,878	346,933	209,945	37.7%	199,022	10,923			10,923	2.0%	15,000
Aitkin	Off-Sale Only		2,116	1,009,194	766,643	242,551	24.0%	201,583	40,968	22,033		63,001	6.2%	85,000
Akeley	On- & Off-Sale		442	408,953	235,247	173,706	42.5%	171,595	2,111	3,053		5,164	1.3%	503
Alexandria	Off-Sale Only		13,575	5,445,613	4,262,961	1,182,652	21.7%	954,869	227,783	3,231	7,609	223,405	4.1%	225,000
Anoka	Off-Sale Only		17,995	4,117,403	3,184,117	933,286	22.7%	864,832	68,454	18,443		86,897	2.1%	30,000
Apple Valley	Off-Sale Only		51,338	8,738,804	6,171,691	2,567,113	29.4%	1,682,574	884,539	37,998	28,974	893,563	10.2%	630,000
Appleton	Off-Sale Only		1,358	490,612	343,359	147,253	30.0%	128,635	18,618	90		18,708	3.8%	
Audubon	On- & Off-Sale		531	407,678	265,852	141,826	34.8%	170,068	(28,242)	3,314	5,004	(29,932)	-7.3%	8,786
Avoca	On- & Off-Sale		140	257,359	102,763	154,596	60.1%	116,175	38,421	5,828	2,046	42,203	16.4%	25,448
Bagley	Off-Sale Only		1,422	1,372,519	1,033,636	338,883	24.7%	271,602	67,281	333	31,571	36,043	2.6%	25,000
Balaton	On- & Off-Sale		626	364,286	220,002	144,284	39.6%	156,766	(12,482)	12,888		406	0.1%	1
Bamesville	Off-Sale Only		2,635	407,179	317,670	89,509	22.0%	102,075	(12,566)	3,984		(8,582)	-2.1%	
Bamum	On- & Off-Sale		609	478,638	243,767	234,871	49.1%	257,482	(22,611)	28,310		5,699	1.2%	
Battle Lake	Off-Sale Only		903	1,395,474	982,666	412,808	29.6%	318,709	94,099	8,005		102,104	7.3%	106,500
Baudette	On- & Off-Sale		1,075	1,548,558	995,027	553,531	35.7%	432,082	121,449	13,718		135,167	8.7%	150,000
Beaver Bay	On- & Off-Sale		185	538,241	293,207	245,034	45.5%	247,849	(2,815)	4,859		2,044	0.4%	
Bemidji	Off-Sale Only		15,119	5,817,125	4,156,838	1,660,287	28.5%	955,104	705,183	18,152	10,095	713,240	12.3%	450,178
Benson	On- & Off-Sale		3,169	1,108,560	720,475	388,085	35.0%	315,632	72,453	32,931		105,384	9.5%	80,000
Big Falls	On- & Off-Sale		221	342,914	164,512	178,402	52.0%	179,217	(815)	492		(323)	-0.1%	10,000
Big Lake	Off-Sale Only		10,918	3,940,355	2,786,995	1,153,360	29.3%	703,468	449,892	10,676	13,583	446,985	11.3%	330,000
Blackduck	On- & Off-Sale		789	1,071,347	677,637	393,710	36.7%	341,334	52,376	7,595		59,971	5.6%	83,345
Blue Earth	Off-Sale Only		3,233	1,566,964	1,163,914	403,050	25.7%	331,176	71,874	6,647		78,521	5.0%	71,239
Boyd	On- & Off-Sale		158	552,398	278,773	273,625	49.5%	319,210	(45,585)	16,278	4,890	(34,197)	-6.2%	
Braham	Off-Sale Only		1,799	1,374,510	1,019,264	355,246	25.8%	297,698	57,548	115,609	107,831	65,326	4.8%	35,000
Brandon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	43.5%	191,566	15,974	4,020		19,994	4.2%	
Brooklyn Center	Off-Sale Only		31,231	6,197,094	4,611,919	1,585,175	25.6%	1,465,790	119,385	25,108		144,493	2.3%	138,935
Browerville	On- & Off-Sale		775	505,681	276,352	229,329	45.4%	219,574	9,755	13,691		23,446	4.6%	9,000
Buffalo	Off-Sale Only		16,119	4,978,926	3,603,417	1,375,509	27.6%	972,413	403,096	120,485	19,365	504,216	10.1%	450,001

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Table 5 **Comparison of City Liquor Store Operations - 2016** 

					_	Gross P	rofit	Oper	rating	Nonop	erating	Net Profit	/(Loss)	_
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Buffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	49.3%	225,498	(7,892)	9,490		1,598	0.4%	
Butterfield	Off-Sale Only		581	220,462	166,899	53,563	24.3%	71,497	(17,934)	44,546	44,346	(17,734)	-8.0%	
Caledonia	Off-Sale Only		2,824	652,068	489,690	162,378	24.9%	161,119	1,259	688		1,947	0.3%	1,190
Callaway	On- & Off-Sale		231	473,747	219,483	254,264	53.7%	223,681	30,583	3,109		33,692	7.1%	16,650
Cambridge	Off-Sale Only		8,749	5,397,066	4,077,693	1,319,373	24.4%	843,185	476,188	8,605		484,793	9.0%	525,000
Clarissa	On- & Off-Sale		656	374,999	225,219	149,780	39.9%	142,242	7,538	4,124		11,662	3.1%	
Clearbrook	On- & Off-Sale		523	542,944	311,221	231,723	42.7%	209,048	22,675	21		22,696	4.2%	10,000
Cleveland	On- & Off-Sale		717	196,889	105,825	91,064	46.3%	138,177	(47,113)	23,748		(23,365)	-11.9%	
Clontarf	On- & Off-Sale		154	344,554	201,035	143,519	41.7%	166,532	(23,013)			(23,013)	-6.7%	(3,000)
Columbia Heights	Off-Sale Only		20,158	8,468,098	6,392,090	2,076,008	24.5%	1,686,513	389,495	321	191,806	198,010	2.3%	158,818
Conger	On- & Off-Sale		133	232,940	129,054	103,886	44.6%	108,837	(4,951)	8,016		3,065	1.3%	3,600
Cook	Off-Sale Only		557	1,548,820	1,159,208	389,612	25.2%	266,710	122,902	10,607		133,509	8.6%	1,018,074
Cromwell	On- & Off-Sale		243	349,903	175,137	174,766	49.9%	213,933	(39,167)	16,701		(22,466)	-6.4%	
Dalton	Off-Sale Only		249	325,423	249,865	75,558	23.2%	80,520	(4,962)	3,504		(1,458)	-0.4%	
Danvers	On- & Off-Sale		94	345,803	176,695	169,108	48.9%	168,701	407	2,733		3,140	0.9%	
Darwin	Off-Sale Only		355	559,276	444,618	114,658	20.5%	96,153	18,505	1,777		20,282	3.6%	
Dassel	Off-Sale Only		1,459	1,117,983	873,055	244,928	21.9%	215,792	29,136	21,036	30,096	20,076	1.8%	
Dawson	Off-Sale Only		1,467	465,823	327,347	138,476	29.7%	144,112	(5,636)	562		(5,074)	-1.1%	
De Graff	On- & Off-Sale		120	387,683	188,877	198,806	51.3%	238,152	(39,346)	40,343	4,676	(3,679)	-0.9%	
Delano	Off-Sale Only		5,947	2,528,085	1,830,029	698,056	27.6%	528,727	169,329	3,281		172,610	6.8%	100,000
Detroit Lakes	Off-Sale Only		9,380	6,313,527	4,616,948	1,696,579	26.9%	808,955	887,624	13,763	143,772	757,615	12.0%	258,785
Eagle Bend	On- & Off-Sale		510	237,615	128,608	109,007	45.9%	107,382	1,625	19,308		20,933	8.8%	14,000
Eden Prairie	Off-Sale Only		63,163	10,747,887	7,733,328	3,014,559	28.0%	2,709,869	304,690	14,290		318,980	3.0%	700,000
Edina	Off-Sale Only		51,804	12,937,092	9,625,215	3,311,877	25.6%	2,505,039	806,838	21,488		828,326	6.4%	700,000
Elizabeth	Off-Sale Only		169	379,029	298,333	80,696	21.3%	81,084	(388)			(388)	-0.1%	
Elk River	Off-Sale Only		24,368	7,009,574	4,997,934	2,011,640	28.7%	1,065,988	945,652	287		945,939	13.5%	704,567
Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	44.2%	194,424	(41,394)	13		(41,381)	-12.0%	(28,126)
Elmore	Off-Sale Only		578	127,389	96,164	31,225	24.5%	42,154	(10,929)	39		(10,890)	-8.5%	

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Table 5 **Comparison of City Liquor Store Operations - 2016** 

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Erhard	Off-Sale Only		148	279,285	218,881	60,404	21.6%	67,188	(6,784)	3,714	135	(3,205)	-1.1%	
Fairfax	On- & Off-Sale		1,174	543,010	279,179	263,831	48.6%	296,227	(32,396)	1,170		(31,226)	-5.8%	
Fairmont	Off-Sale Only		10,353	3,683,737	2,616,437	1,067,300	29.0%	534,591	532,709	14,834	495	547,048	14.9%	372,500
Farmington	Off-Sale Only		22,343	4,742,313	3,537,858	1,204,455	25.4%	911,074	293,381	11,552		304,933	6.4%	204,113
Fergus Falls	Off-Sale Only		13,652	5,797,619	4,154,598	1,643,021	28.3%	1,049,392	593,629	15,577	13,744	595,462	10.3%	594,044
Fifty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	49.1%	283,508	(26,086)	2,502		(23,584)	-4.5%	
Finlayson	On- & Off-Sale		302	539,180	317,420	221,760	41.1%	196,001	25,759	12,356		38,115	7.1%	5,000
Foreston	On- & Off-Sale		525	399,976	189,620	210,356	52.6%	193,831	16,525	12,935	2,202	27,258	6.8%	896
Frazee	On- & Off-Sale		1,390	636,160	421,354	214,806	33.8%	255,265	(40,459)			(40,459)	-6.4%	
Fridley	Off-Sale Only		28,631	5,439,423	3,976,342	1,463,081	26.9%	1,030,169	432,912	(1,113)		431,799	7.9%	338,500
Gilman	On- & Off-Sale		238	405,060	189,129	215,931	53.3%	194,116	21,815	23,152		44,967	11.1%	
Glencoe	Off-Sale Only		5,521	1,718,611	1,263,502	455,109	26.5%	260,417	194,692	161	17,538	177,315	10.3%	220,000
Glenwood	Off-Sale Only		2,574	1,454,312	1,090,853	363,459	25.0%	165,437	198,022	1,078		199,100	13.7%	40,000
Goodridge	On- & Off-Sale		135	333,257	167,336	165,921	49.8%	168,254	(2,333)			(2,333)	-0.7%	5,000
Grand Marais	Off-Sale Only		1,379	2,102,551	1,363,154	739,397	35.2%	352,701	386,696	4,873		391,569	18.6%	200,000
Granite Falls	Off-Sale Only		2,796	1,191,020	875,950	315,070	26.5%	193,484	121,586	16,447	9,936	128,097	10.8%	69,475
Hackensack	On- & Off-Sale		316	1,220,911	882,265	338,646	27.7%	339,212	(566)	7,309	11,610	(4,867)	-0.4%	
Hadley	On- & Off-Sale		58	257,835	111,013	146,822	56.9%	154,509	(7,687)	12,076	325	4,064	1.6%	
Hanley Falls	On- & Off-Sale		279	212,605	119,591	93,014	43.7%	120,210	(27,196)	8,531	2,426	(21,091)	-9.9%	(17,500)
Hanska	On- & Off-Sale		375	263,119	158,526	104,593	39.8%	126,094	(21,501)	14,838		(6,663)	-2.5%	
Hawley	Off-Sale Only		2,229	1,155,098	849,787	305,311	26.4%	269,317	35,994	48	33,090	2,952	0.3%	5,000
Heron Lake	On- & Off-Sale		677	364,440	196,717	167,723	46.0%	156,974	10,749	130	1,518	9,361	2.6%	(753)
Hinckley	On- & Off-Sale		1,838	2,684,004	1,817,665	866,339	32.3%	630,388	235,951	1,477	17,835	219,593	8.2%	115,212
Hitterdal	On- & Off-Sale		200	370,427	175,390	195,037	52.7%	198,322	(3,285)			(3,285)	-0.9%	
Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	45.0%	171,318	(10,411)	20,783		10,372	2.9%	
Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	20.6%	159,349	3,049	94		3,143	0.4%	
Hutchinson	Off-Sale Only		14,146	5,988,219	4,609,147	1,379,072	23.0%	817,859	561,213	3,729	23,686	541,256	9.0%	475,000
Isanti	Off-Sale Only		5,614	2,609,087	1,900,656	708,431	27.2%	423,429	285,002	10,124		295,126	11.3%	330,360

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					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Isle	On- & Off-Sale		771	858,072	14,317	843,755	98.3%	803,819	39,936	20,701	3,620	57,017	6.6%	31,473
Ivanhoe	On- & Off-Sale		556	570,201	347,411	222,790	39.1%	190,051	32,739	307	6,554	26,492	4.6%	
Jackson	Off-Sale Only		3,411	1,184,120	846,257	337,863	28.5%	220,858	117,005	4,895		121,900	10.3%	41,000
Kasson	Off-Sale Only		6,298	1,457,993	1,127,102	330,891	22.7%	251,771	79,120	7,741		86,861	6.0%	84,000
Kelliher	On- & Off-Sale		263	534,720	305,438	229,282	42.9%	199,364	29,918	2,519		32,437	6.1%	20,000
Kenyon	On- & Off-Sale		1,837	742,287	475,084	267,203	36.0%	245,696	21,507	9,995	1,721	29,781	4.0%	20,000
Kiester	Off-Sale Only	[34]	480	186,663	134,622	52,041	27.9%	66,465	(14,424)	42,673	39,717	(11,468)	-6.1%	
Lake Park	On- & Off-Sale		799	779,866	482,142	297,724	38.2%	271,601	26,123	1,627		27,750	3.6%	
Lakefield	Off-Sale Only		1,702	474,572	339,714	134,858	28.4%	109,352	25,506	2,932		28,438	6.0%	3,000
Lakeville	Off-Sale Only		60,965	14,130,830	10,666,687	3,464,143	24.5%	2,453,328	1,010,815	6,667	136,615	880,867	6.2%	1,074,318
Lancaster	On- & Off-Sale		336	307,119	148,431	158,688	51.7%	118,093	40,595	1,779		42,374	13.8%	40,000
Le Center	On- & Off-Sale		2,495	876,168	517,516	358,652	40.9%	264,589	94,063	465	4,944	89,584	10.2%	25,000
Lewisville	On- & Off-Sale		235	177,342	94,320	83,022	46.8%	85,177	(2,155)	16,203		14,048	7.9%	
Lexington	Off-Sale Only		2,018	3,253,035	2,500,520	752,515	23.1%	589,526	162,989	8,380	14,742	156,627	4.8%	75,000
Lindstrom	On- & Off-Sale		4,503	2,542,810	1,706,839	835,971	32.9%	621,974	213,997	31,333		245,330	9.6%	186,430
Litchfield	Off-Sale Only		6,736	2,414,927	1,836,518	578,409	24.0%	392,938	185,471	7,431		192,902	8.0%	192,016
Littlefork	On- & Off-Sale		626	359,361	188,577	170,784	47.5%	245,882	(75,098)	3,074		(72,024)	-20.0%	(748)
Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	23.5%	273,481	74,885	3,838		78,723	5.3%	102,908
Longville	On- & Off-Sale		159	1,571,906	954,501	617,405	39.3%	429,841	187,564	876	2,085	186,355	11.9%	
Lonsdale	Off-Sale Only		3,913	1,385,288	1,058,565	326,723	23.6%	308,621	18,102	6		18,108	1.3%	2,500
Luverne	Off-Sale Only		4,688	1,341,258	993,158	348,100	26.0%	269,498	78,602	4,884		83,486	6.2%	45,000
Madelia	Off-Sale Only		2,290	474,042	347,917	126,125	26.6%	74,839	51,286	751		52,037	11.0%	30,000
Madison	Off-Sale Only		1,476	429,501	326,877	102,624	23.9%	90,865	11,759	1,517		13,276	3.1%	20,000
Mahnomen	On- & Off-Sale		1,207	967,731	596,905	370,826	38.3%	386,877	(16,051)	15,024		(1,027)	-0.1%	
Maple Lake	Off-Sale Only		2,127	1,526,084	1,161,186	364,898	23.9%	305,339	59,559	11,291	4,346	66,504	4.4%	
Mapleton	On- & Off-Sale		1,743	603,879	335,202	268,677	44.5%	244,068	24,609	46,772		71,381	11.8%	
Marshall	Off-Sale Only		13,799	4,548,623	3,398,451	1,150,172	25.3%	634,905	515,267	2,833	94,707	423,393	9.3%	274,992
Mazeppa	On- & Off-Sale		856	495,755	297,701	198,054	39.9%	180,182	17,872	15,608		33,480	6.8%	(31,134)

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Table 5 **Comparison of City Liquor Store Operations - 2016** 

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	51.3%	177,165	11,827	9,793		21,620	5.9%	
Menahga	On- & Off-Sale		1,347	856,288	530,340	325,948	38.1%	297,590	28,358	11,097		39,455	4.6%	65,887
Mentor	On- & Off-Sale		148	486,303	242,023	244,280	50.2%	223,507	20,773	5,997		26,770	5.5%	33,000
Milaca	Off-Sale Only		2,900	2,152,408	1,607,643	544,765	25.3%	364,714	180,051	4,382	15,437	168,996	7.9%	173,891
Millerville	On- & Off-Sale		107	351,525	192,990	158,535	45.1%	158,999	(464)	701		237	0.1%	
Miltona	On- & Off-Sale		434	683,706	386,728	296,978	43.4%	270,415	26,563	7,434		33,997	5.0%	
Montevideo	Off-Sale Only		5,337	2,260,668	1,669,163	591,505	26.2%	549,311	42,194	3,680	507	45,367	2.0%	70,000
Monticello	Off-Sale Only		13,409	5,450,630	4,041,224	1,409,406	25.9%	836,048	573,358	12,663		586,021	10.8%	350,000
Moose Lake	On- & Off-Sale		2,772	1,261,849	822,800	439,049	34.8%	388,769	50,280	18,565		68,845	5.5%	
Mora	Off-Sale Only		3,504	3,197,563	2,326,836	870,727	27.2%	518,383	352,344	6,851		359,195	11.2%	297,524
Morris	Off-Sale Only		5,442	2,108,589	1,610,310	498,279	23.6%	316,288	181,991	8,517		190,508	9.0%	76,018
Mound	Off-Sale Only		9,371	3,046,662	2,270,288	776,374	25.5%	577,723	198,651	7,690		206,341	6.8%	57,405
Nevis	On- & Off-Sale		410	673,605	382,672	290,933	43.2%	243,467	47,466	3,822		51,288	7.6%	35,000
New York Mills	On- & Off-Sale		1,229	652,937	400,045	252,892	38.7%	214,251	38,641	6,648		45,289	6.9%	54,000
Nisswa	On- & Off-Sale		2,033	3,512,358	2,320,986	1,191,372	33.9%	887,479	303,893	3,772	5,626	302,039	8.6%	235,000
North Branch	Off-Sale Only		10,469	2,511,658	1,811,121	700,537	27.9%	455,981	244,556	1,147	13,365	232,338	9.3%	140,000
Northfield	Off-Sale Only		20,355	3,142,917	2,303,230	839,687	26.7%	637,221	202,466	11,984		214,450	6.8%	125,000
Northome	On- & Off-Sale		179	328,858	185,073	143,785	43.7%	137,162	6,623	6		6,629	2.0%	25,000
Ogema	On- & Off-Sale	[0]	179	366,398	199,045	167,353	45.7%	130,175	37,178	4,273	329	41,122	11.2%	
Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	45.7%	186,349	18,059	298		18,357	4.1%	5,000
Okabena	On- & Off-Sale		194	261,634	149,353	112,281	42.9%	129,627	(17,346)			(17,346)	-6.6%	
Olivia	Off-Sale Only		2,438	919,403	686,694	232,709	25.3%	191,972	40,737	6,839		47,576	5.2%	
Orr	On- & Off-Sale		293	567,605	324,311	243,294	42.9%	189,956	53,338	3,410		56,748	10.0%	37,100
Osakis	On- & Off-Sale		1,756	701,445	431,965	269,480	38.4%	334,552	(65,072)	18,833		(46,239)	-6.6%	50,500
Palisade	On- & Off-Sale		159	379,889	210,129	169,760	44.7%	162,884	6,876	191		7,067	1.9%	
Park Rapids	Off-Sale Only		3,931	3,168,028	2,405,513	762,515	24.1%	524,762	237,753	2,624		240,377	7.6%	296,603
Parkers Prairie	On- & Off-Sale		1,010	672,526	411,335	261,191	38.8%	341,105	(79,914)		10,856	(90,770)	-13.5%	
Paynesville	Off-Sale Only		2,490	1,421,686	1,123,403	298,283	21.0%	272,076	26,207	10,603		36,810	2.6%	30,000

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Table 5 **Comparison of City Liquor Store Operations - 2016** 

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Pelican Rapids	Off-Sale Only		2,526	1,269,007	886,881	382,126	30.1%	215,963	166,163	1,374	15,838	151,699	12.0%	43,300
Perham	Off-Sale Only		3,298	3,325,701	2,444,535	881,166	26.5%	476,422	404,744	15,554	6,781	413,517	12.4%	269,250
Pine City	Off-Sale Only		3,221	1,792,377	1,288,178	504,199	28.1%	337,230	166,969	2,441		169,410	9.5%	125,000
Pipestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	26.9%	265,184	146,727	3,099		149,826	9.8%	121,211
Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	38.0%	339,167	(80,287)	11,876		(68,411)	-10.0%	
Princeton	Off-Sale Only		4,735	3,670,039	2,731,436	938,603	25.6%	570,932	367,671	24,488		392,159	10.7%	(24,510)
Proctor	Off-Sale Only		3,066	864,583	636,579	228,004	26.4%	253,160	(25,156)	120	5,677	(30,713)	-3.6%	5,286
Randall	On- & Off-Sale		629	578,411	367,877	210,534	36.4%	189,224	21,310	11,100		32,410	5.6%	
Ranier	On- & Off-Sale		562	391,947	166,141	225,806	57.6%	216,087	9,719	13,741		23,460	6.0%	20,000
Redwood Falls	Off-Sale Only		5,211	2,242,301	1,657,466	584,835	26.1%	446,666	138,169	3,917	11,331	130,755	5.8%	120,000
Remer	On- & Off-Sale		403	649,131	385,351	263,780	40.6%	253,421	10,359			10,359	1.6%	(16,441)
Richfield	Off-Sale Only		36,338	10,457,318	7,828,967	2,628,351	25.1%	2,134,992	493,359	20,079		513,438	4.9%	382,210
Robbinsdale	Off-Sale Only		14,704	3,439,771	2,545,382	894,389	26.0%	807,541	86,848	5,664		92,512	2.7%	150,000
Rogers	On- & Off-Sale		12,539	3,360,303	2,366,183	994,120	29.6%	764,146	229,974	863		230,837	6.9%	212,749
Roseau	Off-Sale Only		2,795	1,881,474	1,351,250	530,224	28.2%	238,105	292,119	121		292,240	15.5%	
Round Lake	Off-Sale Only		379	44,950	30,364	14,586	32.4%	22,292	(7,706)	400	38,161	(45,467)	-101.2%	(31,341)
Rush City	Off-Sale Only	[16][21]	3,072	1,088,962	855,272	233,690	21.5%	223,855	9,835	401	50,461	(40,225)	-3.7%	20,000
Russell	On- & Off-Sale		321	319,935	108,227	211,708	66.2%	167,618	44,090	1,418		45,508	14.2%	
Sacred Heart	On- & Off-Sale		511	520,935	283,870	237,065	45.5%	244,364	(7,299)	18,468		11,169	2.1%	
Saint Anthony	Off-Sale Only		9,234	5,822,783	4,468,066	1,354,717	23.3%	1,150,372	204,345	59,058		263,403	4.5%	249,049
Saint Francis	Off-Sale Only		7,400	2,131,490	1,581,494	549,996	25.8%	426,896	123,100	13,991		137,091	6.4%	60,000
Saint Hilaire	On- & Off-Sale	[16]	278	307,225	148,806	158,419	51.6%	127,911	30,508	110,015		140,523	45.7%	353,949
Saint James	Off-Sale Only		4,548	982,508	644,299	338,209	34.4%	215,807	122,402	4,694		127,096	12.9%	379,673
Sauk Rapids	Off-Sale Only		13,631	2,680,784	2,063,329	617,455	23.0%	499,911	117,544	7,962		125,506	4.7%	80,000
Savage	Off-Sale Only		30,285	3,803,734	2,873,784	929,950	24.4%	994,530	(64,580)	368	41,963	(106,175)	-2.8%	
Sebeka	On- & Off-Sale		694	531,582	298,537	233,045	43.8%	234,934	(1,889)	3	175	(2,061)	-0.4%	
Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	36.7%	327,602	(40,104)	55		(40,049)	-5.1%	
Silver Bay	On- & Off-Sale		1,841	921,174	559,075	362,099	39.3%	353,185	8,914	2,285	4,191	7,008	0.8%	

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Table 5 **Comparison of City Liquor Store Operations - 2016** 

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit/(Loss)		
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Silver Lake	On- & Off-Sale		806	574,823	304,436	270,387	47.0%	245,982	24,405	251		24,656	4.3%	
Sleepy Eye	Off-Sale Only		3,509	692,173	557,824	134,349	19.4%	155,453	(21,104)	9,256		(11,848)	-1.7%	
South Haven	On- & Off-Sale	[32]	190							36,876		36,876		51,469
Spring Grove	On- & Off-Sale		1,304	452,641	280,485	172,156	38.0%	129,749	42,407	4,362		46,769	10.3%	
Spring Lake Park	Off-Sale Only		6,406	2,111,698	1,554,313	557,385	26.4%	486,606	70,779	20,557	1,866	89,470	4.2%	75,000
Stacy	On- & Off-Sale		1,505	3,083,886	2,004,717	1,079,169	35.0%	806,408	272,761	30,231	96,094	206,898	6.7%	100,000
Thief River Falls	Off-Sale Only		8,845	4,650,648	3,597,554	1,053,094	22.6%	637,601	415,493	6,031		421,524	9.1%	419,079
Tracy	On- & Off-Sale		2,128	757,273	483,722	273,551	36.1%	314,165	(40,614)	4,629		(35,985)	-4.8%	
Twin Valley	On- & Off-Sale		818	508,209	286,858	221,351	43.6%	218,325	3,026	3,615		6,641	1.3%	
Two Harbors	Off-Sale Only		3,671	2,282,329	1,644,549	637,780	27.9%	394,862	242,918	2,626		245,544	10.8%	1,496
Ulen	On- & Off-Sale		557	389,237	182,511	206,726	53.1%	200,798	5,928	998		6,926	1.8%	
Underwood	Off-Sale Only		345	531,649	388,898	142,751	26.9%	114,094	28,657	936		29,593	5.6%	20,000
Vergas	Off-Sale Only		355	509,898	393,365	116,533	22.9%	111,059	5,474	1,936	1,990	5,420	1.1%	
Verndale	On- & Off-Sale	[34]	589	290,520	150,283	140,237	48.3%	123,840	16,397	439	720	16,116	5.5%	
Vesta	On- & Off-Sale	[16]	301	300,122	199,102	101,020	33.7%	132,027	(31,007)	15,173	195	(16,029)	-5.3%	
Wadena	Off-Sale Only		4,167	2,002,216	1,456,803	545,413	27.2%	249,230	296,183	2,786		298,969	14.9%	155,538
Walker	Off-Sale Only		934	972,471	715,781	256,690	26.4%	187,845	68,845	2,531		71,376	7.3%	107,000
Walnut Grove	On- & Off-Sale		825	464,881	227,214	237,667	51.1%	254,203	(16,536)	1,019		(15,517)	-3.3%	38,000
Warroad	Off-Sale Only		1,789	1,624,871	1,233,087	391,784	24.1%	265,788	125,996			125,996	7.8%	85,000
Waverly	On- & Off-Sale		1,414	831,533	542,316	289,217	34.8%	299,284	(10,067)	4,816	346	(5,597)	-0.7%	(2,601)
Wayzata	On- & Off-Sale		4,678	5,841,519	2,987,361	2,854,158	48.9%	2,383,344	470,814	22,969	124,318	369,465	6.3%	32,850
Wells	Off-Sale Only		2,266	674,190	511,444	162,746	24.1%	198,015	(35,269)	1,339		(33,930)	-5.0%	(6,400)
West Concord	On- & Off-Sale		777	324,821	183,783	141,038	43.4%	147,375	(6,337)	5,560		(777)	-0.2%	
Williams	On- & Off-Sale		181	321,167	176,072	145,095	45.2%	151,842	(6,747)		652	(7,399)	-2.3%	
Windom	Off-Sale Only		4,597	1,835,544	1,333,627	501,917	27.3%	378,705	123,212	7,489		130,701	7.1%	581,212
Wolf Lake	On- & Off-Sale		60	311,777	171,514	140,263	45.0%	160,245	(19,982)	4,823	1,001	(16,160)	-5.2%	3,000

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#### Table 5 **Comparison of City Liquor Store Operations - 2016**

					_	Gross Profit Operating		Nonop	erating	erating Net Profit/(Loss)				
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Worthington	Off-Sale Only		13,288	3,735,141	2,795,190	939,951	25.2%	491,859	448,092	12,271		460,363	12.3%	225,000
Off-Sale Only			862,712	\$274,131,366	\$203,156,069	\$70,975,297	25.9%	\$50,870,243	\$20,105,054	\$1,030,920	\$1,221,176	\$19,914,798	7.3%	\$16,765,507
On- & Off-Sale			94,880	\$70,252,026	\$41,343,124	\$28,908,902	41.2%	\$26,643,669	\$2,265,233	\$958,644	\$315,959	\$2,907,918	4.1%	\$2,127,545
All Stores			957,592	\$344,383,392	\$244,499,193	\$99,884,199	29.0%	\$77,513,912	\$22,370,287	\$1,989,564	\$1,537,135	\$22,822,716	6.6%	\$18,893,052

Footnotes:

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

						_	Gross P	rofit	Operating		Nonop	erating	Net Profit/(Loss)		
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
1	Lakeville	Off-Sale Only		60,965	14,130,830	10,666,687	3,464,143	24.5%	2,453,328	1,010,815	6,667	136,615	880,867	6.2%	1,074,318
2	Edina	Off-Sale Only		51,804	12,937,092	9,625,215	3,311,877	25.6%	2,505,039	806,838	21,488		828,326	6.4%	700,000
3	Eden Prairie	Off-Sale Only		63,163	10,747,887	7,733,328	3,014,559	28.0%	2,709,869	304,690	14,290		318,980	3.0%	700,000
4	Richfield	Off-Sale Only		36,338	10,457,318	7,828,967	2,628,351	25.1%	2,134,992	493,359	20,079		513,438	4.9%	382,210
5	Apple Valley	Off-Sale Only		51,338	8,738,804	6,171,691	2,567,113	29.4%	1,682,574	884,539	37,998	28,974	893,563	10.2%	630,000
6	Columbia Heights	Off-Sale Only		20,158	8,468,098	6,392,090	2,076,008	24.5%	1,686,513	389,495	321	191,806	198,010	2.3%	158,818
7	Elk River	Off-Sale Only		24,368	7,009,574	4,997,934	2,011,640	28.7%	1,065,988	945,652	287		945,939	13.5%	704,567
8	Detroit Lakes	Off-Sale Only		9,380	6,313,527	4,616,948	1,696,579	26.9%	808,955	887,624	13,763	143,772	757,615	12.0%	258,785
9	Brooklyn Center	Off-Sale Only		31,231	6,197,094	4,611,919	1,585,175	25.6%	1,465,790	119,385	25,108		144,493	2.3%	138,935
10	Hutchinson	Off-Sale Only		14,146	5,988,219	4,609,147	1,379,072	23.0%	817,859	561,213	3,729	23,686	541,256	9.0%	475,000
11	Wayzata	On- & Off-Sale		4,678	5,841,519	2,987,361	2,854,158	48.9%	2,383,344	470,814	22,969	124,318	369,465	6.3%	32,850
12	Saint Anthony	Off-Sale Only		9,234	5,822,783	4,468,066	1,354,717	23.3%	1,150,372	204,345	59,058		263,403	4.5%	249,049
13	Bemidji	Off-Sale Only		15,119	5,817,125	4,156,838	1,660,287	28.5%	955,104	705,183	18,152	10,095	713,240	12.3%	450,178
14	Fergus Falls	Off-Sale Only		13,652	5,797,619	4,154,598	1,643,021	28.3%	1,049,392	593,629	15,577	13,744	595,462	10.3%	594,044
15	Monticello	Off-Sale Only		13,409	5,450,630	4,041,224	1,409,406	25.9%	836,048	573,358	12,663		586,021	10.8%	350,000
16	Alexandria	Off-Sale Only		13,575	5,445,613	4,262,961	1,182,652	21.7%	954,869	227,783	3,231	7,609	223,405	4.1%	225,000
17	Fridley	Off-Sale Only		28,631	5,439,423	3,976,342	1,463,081	26.9%	1,030,169	432,912	(1,113)		431,799	7.9%	338,500
18	Cambridge	Off-Sale Only		8,749	5,397,066	4,077,693	1,319,373	24.4%	843,185	476,188	8,605		484,793	9.0%	525,000
19	Buffalo	Off-Sale Only		16,119	4,978,926	3,603,417	1,375,509	27.6%	972,413	403,096	120,485	19,365	504,216	10.1%	450,001
20	Farmington	Off-Sale Only		22,343	4,742,313	3,537,858	1,204,455	25.4%	911,074	293,381	11,552		304,933	6.4%	204,113
21	Thief River Falls	Off-Sale Only		8,845	4,650,648	3,597,554	1,053,094	22.6%	637,601	415,493	6,031		421,524	9.1%	419,079
22	Marshall	Off-Sale Only		13,799	4,548,623	3,398,451	1,150,172	25.3%	634,905	515,267	2,833	94,707	423,393	9.3%	274,992
23	Anoka	Off-Sale Only		17,995	4,117,403	3,184,117	933,286	22.7%	864,832	68,454	18,443		86,897	2.1%	30,000
24	Big Lake	Off-Sale Only		10,918	3,940,355	2,786,995	1,153,360	29.3%	703,468	449,892	10,676	13,583	446,985	11.3%	330,000
25	Savage	Off-Sale Only		30,285	3,803,734	2,873,784	929,950	24.4%	994,530	(64,580)	368	41,963	(106,175)	-2.8%	
26	Worthington	Off-Sale Only		13,288	3,735,141	2,795,190	939,951	25.2%	491,859	448,092	12,271		460,363	12.3%	225,000
27	Fairmont	Off-Sale Only		10,353	3,683,737	2,616,437	1,067,300	29.0%	534,591	532,709	14,834	495	547,048	14.9%	372,500
28	Princeton	Off-Sale Only		4,735	3,670,039	2,731,436	938,603	25.6%	570,932	367,671	24,488		392,159	10.7%	(24,510)
29	Nisswa	On- & Off-Sale		2,033	3,512,358	2,320,986	1,191,372	33.9%	887,479	303,893	3,772	5,626	302,039	8.6%	235,000

<sup>|</sup> O| Information is taken from a cash receipts and disbursements statement.
| 16| The enterprise operation was sold.
| 21| The enterprise fund discontinued operations during the current year.
| 32| The enterprise fund was not in operation.
| 34| The accural basis of accounting is used; however, no depreciation.
| \* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit/(Loss)		
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
30	Robbinsdale	Off-Sale Only		14,704	3,439,771	2,545,382	894,389	26.0%	807,541	86,848	5,664		92,512	2.7%	150,000
31	Rogers	On- & Off-Sale		12,539	3,360,303	2,366,183	994,120	29.6%	764,146	229,974	863		230,837	6.9%	212,749
32	Perham	Off-Sale Only		3,298	3,325,701	2,444,535	881,166	26.5%	476,422	404,744	15,554	6,781	413,517	12.4%	269,250
33	Lexington	Off-Sale Only		2,018	3,253,035	2,500,520	752,515	23.1%	589,526	162,989	8,380	14,742	156,627	4.8%	75,000
34	Mora	Off-Sale Only		3,504	3,197,563	2,326,836	870,727	27.2%	518,383	352,344	6,851		359,195	11.2%	297,524
35	Park Rapids	Off-Sale Only		3,931	3,168,028	2,405,513	762,515	24.1%	524,762	237,753	2,624		240,377	7.6%	296,603
36	Northfield	Off-Sale Only		20,355	3,142,917	2,303,230	839,687	26.7%	637,221	202,466	11,984		214,450	6.8%	125,000
37	Stacy	On- & Off-Sale		1,505	3,083,886	2,004,717	1,079,169	35.0%	806,408	272,761	30,231	96,094	206,898	6.7%	100,000
38	Mound	Off-Sale Only		9,371	3,046,662	2,270,288	776,374	25.5%	577,723	198,651	7,690		206,341	6.8%	57,405
39	Hinckley	On- & Off-Sale		1,838	2,684,004	1,817,665	866,339	32.3%	630,388	235,951	1,477	17,835	219,593	8.2%	115,212
40	Sauk Rapids	Off-Sale Only		13,631	2,680,784	2,063,329	617,455	23.0%	499,911	117,544	7,962		125,506	4.7%	80,000
41	Isanti	Off-Sale Only		5,614	2,609,087	1,900,656	708,431	27.2%	423,429	285,002	10,124		295,126	11.3%	330,360
42	Lindstrom	On- & Off-Sale		4,503	2,542,810	1,706,839	835,971	32.9%	621,974	213,997	31,333		245,330	9.6%	186,430
43	Delano	Off-Sale Only		5,947	2,528,085	1,830,029	698,056	27.6%	528,727	169,329	3,281		172,610	6.8%	100,000
44	North Branch	Off-Sale Only		10,469	2,511,658	1,811,121	700,537	27.9%	455,981	244,556	1,147	13,365	232,338	9.3%	140,000
45	Litchfield	Off-Sale Only		6,736	2,414,927	1,836,518	578,409	24.0%	392,938	185,471	7,431		192,902	8.0%	192,016
46	Two Harbors	Off-Sale Only		3,671	2,282,329	1,644,549	637,780	27.9%	394,862	242,918	2,626		245,544	10.8%	1,496
47	Montevideo	Off-Sale Only		5,337	2,260,668	1,669,163	591,505	26.2%	549,311	42,194	3,680	507	45,367	2.0%	70,000
48	Redwood Falls	Off-Sale Only		5,211	2,242,301	1,657,466	584,835	26.1%	446,666	138,169	3,917	11,331	130,755	5.8%	120,000
49	Milaca	Off-Sale Only		2,900	2,152,408	1,607,643	544,765	25.3%	364,714	180,051	4,382	15,437	168,996	7.9%	173,891
50	Saint Francis	Off-Sale Only		7,400	2,131,490	1,581,494	549,996	25.8%	426,896	123,100	13,991		137,091	6.4%	60,000
51	Spring Lake Park	Off-Sale Only		6,406	2,111,698	1,554,313	557,385	26.4%	486,606	70,779	20,557	1,866	89,470	4.2%	75,000
52	Morris	Off-Sale Only		5,442	2,108,589	1,610,310	498,279	23.6%	316,288	181,991	8,517		190,508	9.0%	76,018
53	Grand Marais	Off-Sale Only		1,379	2,102,551	1,363,154	739,397	35.2%	352,701	386,696	4,873		391,569	18.6%	200,000
54	Wadena	Off-Sale Only		4,167	2,002,216	1,456,803	545,413	27.2%	249,230	296,183	2,786		298,969	14.9%	155,538
55	Roseau	Off-Sale Only		2,795	1,881,474	1,351,250	530,224	28.2%	238,105	292,119	121		292,240	15.5%	
56	Windom	Off-Sale Only		4,597	1,835,544	1,333,627	501,917	27.3%	378,705	123,212	7,489		130,701	7.1%	581,212
57	Pine City	Off-Sale Only		3,221	1,792,377	1,288,178	504,199	28.1%	337,230	166,969	2,441		169,410	9.5%	125,000
58	Glencoe	Off-Sale Only		5,521	1,718,611	1,263,502	455,109	26.5%	260,417	194,692	161	17,538	177,315	10.3%	220,000

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

						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit/(Loss)		_
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
59	Warroad	Off-Sale Only		1,789	1,624,871	1,233,087	391,784	24.1%	265,788	125,996			125,996	7.8%	85,000
60	Longville	On- & Off-Sale		159	1,571,906	954,501	617,405	39.3%	429,841	187,564	876	2,085	186,355	11.9%	
61	Blue Earth	Off-Sale Only		3,233	1,566,964	1,163,914	403,050	25.7%	331,176	71,874	6,647		78,521	5.0%	71,239
62	Cook	Off-Sale Only		557	1,548,820	1,159,208	389,612	25.2%	266,710	122,902	10,607		133,509	8.6%	1,018,074
63	Baudette	On- & Off-Sale		1,075	1,548,558	995,027	553,531	35.7%	432,082	121,449	13,718		135,167	8.7%	150,000
64	Pipestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	26.9%	265,184	146,727	3,099		149,826	9.8%	121,211
65	Maple Lake	Off-Sale Only		2,127	1,526,084	1,161,186	364,898	23.9%	305,339	59,559	11,291	4,346	66,504	4.4%	
66	Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	23.5%	273,481	74,885	3,838		78,723	5.3%	102,908
67	Kasson	Off-Sale Only		6,298	1,457,993	1,127,102	330,891	22.7%	251,771	79,120	7,741		86,861	6.0%	84,000
68	Glenwood	Off-Sale Only		2,574	1,454,312	1,090,853	363,459	25.0%	165,437	198,022	1,078		199,100	13.7%	40,000
69	Paynesville	Off-Sale Only		2,490	1,421,686	1,123,403	298,283	21.0%	272,076	26,207	10,603		36,810	2.6%	30,000
70	Battle Lake	Off-Sale Only		903	1,395,474	982,666	412,808	29.6%	318,709	94,099	8,005		102,104	7.3%	106,500
71	Lonsdale	Off-Sale Only		3,913	1,385,288	1,058,565	326,723	23.6%	308,621	18,102	6		18,108	1.3%	2,500
72	Braham	Off-Sale Only		1,799	1,374,510	1,019,264	355,246	25.8%	297,698	57,548	115,609	107,831	65,326	4.8%	35,000
73	Bagley	Off-Sale Only		1,422	1,372,519	1,033,636	338,883	24.7%	271,602	67,281	333	31,571	36,043	2.6%	25,000
74	Luverne	Off-Sale Only		4,688	1,341,258	993,158	348,100	26.0%	269,498	78,602	4,884		83,486	6.2%	45,000
75	Pelican Rapids	Off-Sale Only		2,526	1,269,007	886,881	382,126	30.1%	215,963	166,163	1,374	15,838	151,699	12.0%	43,300
76	Moose Lake	On- & Off-Sale		2,772	1,261,849	822,800	439,049	34.8%	388,769	50,280	18,565		68,845	5.5%	
77	Hackensack	On- & Off-Sale		316	1,220,911	882,265	338,646	27.7%	339,212	(566)	7,309	11,610	(4,867)	-0.4%	
78	Granite Falls	Off-Sale Only		2,796	1,191,020	875,950	315,070	26.5%	193,484	121,586	16,447	9,936	128,097	10.8%	69,475
79	Jackson	Off-Sale Only		3,411	1,184,120	846,257	337,863	28.5%	220,858	117,005	4,895		121,900	10.3%	41,000
80	Hawley	Off-Sale Only		2,229	1,155,098	849,787	305,311	26.4%	269,317	35,994	48	33,090	2,952	0.3%	5,000
81	Dassel	Off-Sale Only		1,459	1,117,983	873,055	244,928	21.9%	215,792	29,136	21,036	30,096	20,076	1.8%	
82	Benson	On- & Off-Sale		3,169	1,108,560	720,475	388,085	35.0%	315,632	72,453	32,931		105,384	9.5%	80,000
83	Rush City	Off-Sale Only	[16][21]	3,072	1,088,962	855,272	233,690	21.5%	223,855	9,835	401	50,461	(40,225)	-3.7%	20,000
84	Blackduck	On- & Off-Sale		789	1,071,347	677,637	393,710	36.7%	341,334	52,376	7,595		59,971	5.6%	83,345
85	Aitkin	Off-Sale Only		2,116	1,009,194	766,643	242,551	24.0%	201,583	40,968	22,033		63,001	6.2%	85,000
86	Saint James	Off-Sale Only		4,548	982,508	644,299	338,209	34.4%	215,807	122,402	4,694		127,096	12.9%	379,673
87	Walker	Off-Sale Only		934	972,471	715,781	256,690	26.4%	187,845	68,845	2,531		71,376	7.3%	107,000

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

					_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit/(Loss)			
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
88	Mahnomen	On- & Off-Sale		1,207	967,731	596,905	370,826	38.3%	386,877	(16,051)	15,024		(1,027)	-0.1%	
89	Silver Bay	On- & Off-Sale		1,841	921,174	559,075	362,099	39.3%	353,185	8,914	2,285	4,191	7,008	0.8%	
90	Olivia	Off-Sale Only		2,438	919,403	686,694	232,709	25.3%	191,972	40,737	6,839		47,576	5.2%	
91	Le Center	On- & Off-Sale		2,495	876,168	517,516	358,652	40.9%	264,589	94,063	465	4,944	89,584	10.2%	25,000
92	Proctor	Off-Sale Only		3,066	864,583	636,579	228,004	26.4%	253,160	(25,156)	120	5,677	(30,713)	-3.6%	5,286
93	Isle	On- & Off-Sale		771	858,072	14,317	843,755	98.3%	803,819	39,936	20,701	3,620	57,017	6.6%	31,473
94	Menahga	On- & Off-Sale		1,347	856,288	530,340	325,948	38.1%	297,590	28,358	11,097		39,455	4.6%	65,887
95	Waverly	On- & Off-Sale		1,414	831,533	542,316	289,217	34.8%	299,284	(10,067)	4,816	346	(5,597)	-0.7%	(2,601)
96	Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	20.6%	159,349	3,049	94		3,143	0.4%	
97	Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	36.7%	327,602	(40,104)	55		(40,049)	-5.1%	
98	Lake Park	On- & Off-Sale		799	779,866	482,142	297,724	38.2%	271,601	26,123	1,627		27,750	3.6%	
99	Tracy	On- & Off-Sale		2,128	757,273	483,722	273,551	36.1%	314,165	(40,614)	4,629		(35,985)	-4.8%	
100	Kenyon	On- & Off-Sale		1,837	742,287	475,084	267,203	36.0%	245,696	21,507	9,995	1,721	29,781	4.0%	20,000
101	Osakis	On- & Off-Sale		1,756	701,445	431,965	269,480	38.4%	334,552	(65,072)	18,833		(46,239)	-6.6%	50,500
102	Sleepy Eye	Off-Sale Only		3,509	692,173	557,824	134,349	19.4%	155,453	(21,104)	9,256		(11,848)	-1.7%	
103	Miltona	On- & Off-Sale		434	683,706	386,728	296,978	43.4%	270,415	26,563	7,434		33,997	5.0%	
104	Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	38.0%	339,167	(80,287)	11,876		(68,411)	-10.0%	
105	Wells	Off-Sale Only		2,266	674,190	511,444	162,746	24.1%	198,015	(35,269)	1,339		(33,930)	-5.0%	(6,400)
106	Nevis	On- & Off-Sale		410	673,605	382,672	290,933	43.2%	243,467	47,466	3,822		51,288	7.6%	35,000
107	Parkers Prairie	On- & Off-Sale		1,010	672,526	411,335	261,191	38.8%	341,105	(79,914)		10,856	(90,770)	-13.5%	
108	New York Mills	On- & Off-Sale		1,229	652,937	400,045	252,892	38.7%	214,251	38,641	6,648		45,289	6.9%	54,000
109	Caledonia	Off-Sale Only		2,824	652,068	489,690	162,378	24.9%	161,119	1,259	688		1,947	0.3%	1,190
110	Remer	On- & Off-Sale		403	649,131	385,351	263,780	40.6%	253,421	10,359			10,359	1.6%	(16,441)
111	Frazee	On- & Off-Sale		1,390	636,160	421,354	214,806	33.8%	255,265	(40,459)			(40,459)	-6.4%	
112	Mapleton	On- & Off-Sale		1,743	603,879	335,202	268,677	44.5%	244,068	24,609	46,772		71,381	11.8%	
113	Randall	On- & Off-Sale		629	578,411	367,877	210,534	36.4%	189,224	21,310	11,100		32,410	5.6%	
114	Silver Lake	On- & Off-Sale		806	574,823	304,436	270,387	47.0%	245,982	24,405	251		24,656	4.3%	
115	Ivanhoe	On- & Off-Sale		556	570,201	347,411	222,790	39.1%	190,051	32,739	307	6,554	26,492	4.6%	
116	Orr	On- & Off-Sale		293	567,605	324,311	243,294	42.9%	189,956	53,338	3,410		56,748	10.0%	37,100

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Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
117	Darwin	Off-Sale Only		355	559,276	444,618	114,658	20.5%	96,153	18,505	1,777		20,282	3.6%	
118	Ada	On- & Off-Sale		1,683	556,878	346,933	209,945	37.7%	199,022	10,923			10,923	2.0%	15,000
119	Boyd	On- & Off-Sale		158	552,398	278,773	273,625	49.5%	319,210	(45,585)	16,278	4,890	(34,197)	-6.2%	
120	Fairfax	On- & Off-Sale		1,174	543,010	279,179	263,831	48.6%	296,227	(32,396)	1,170		(31,226)	-5.8%	
121	Clearbrook	On- & Off-Sale		523	542,944	311,221	231,723	42.7%	209,048	22,675	21		22,696	4.2%	10,000
122	Finlayson	On- & Off-Sale		302	539,180	317,420	221,760	41.1%	196,001	25,759	12,356		38,115	7.1%	5,000
123	Beaver Bay	On- & Off-Sale		185	538,241	293,207	245,034	45.5%	247,849	(2,815)	4,859		2,044	0.4%	
124	Kelliher	On- & Off-Sale		263	534,720	305,438	229,282	42.9%	199,364	29,918	2,519		32,437	6.1%	20,000
125	Underwood	Off-Sale Only		345	531,649	388,898	142,751	26.9%	114,094	28,657	936		29,593	5.6%	20,000
126	Sebeka	On- & Off-Sale		694	531,582	298,537	233,045	43.8%	234,934	(1,889)	3	175	(2,061)	-0.4%	
127	Fifty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	49.1%	283,508	(26,086)	2,502		(23,584)	-4.5%	
128	Sacred Heart	On- & Off-Sale		511	520,935	283,870	237,065	45.5%	244,364	(7,299)	18,468		11,169	2.1%	
129	Vergas	Off-Sale Only		355	509,898	393,365	116,533	22.9%	111,059	5,474	1,936	1,990	5,420	1.1%	
130	Twin Valley	On- & Off-Sale		818	508,209	286,858	221,351	43.6%	218,325	3,026	3,615		6,641	1.3%	
131	Browerville	On- & Off-Sale		775	505,681	276,352	229,329	45.4%	219,574	9,755	13,691		23,446	4.6%	9,000
132	Mazeppa	On- & Off-Sale		856	495,755	297,701	198,054	39.9%	180,182	17,872	15,608		33,480	6.8%	(31,134)
133	Appleton	Off-Sale Only		1,358	490,612	343,359	147,253	30.0%	128,635	18,618	90		18,708	3.8%	
134	Mentor	On- & Off-Sale		148	486,303	242,023	244,280	50.2%	223,507	20,773	5,997		26,770	5.5%	33,000
135	Barnum	On- & Off-Sale		609	478,638	243,767	234,871	49.1%	257,482	(22,611)	28,310		5,699	1.2%	
136	Brandon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	43.5%	191,566	15,974	4,020		19,994	4.2%	
137	Lakefield	Off-Sale Only		1,702	474,572	339,714	134,858	28.4%	109,352	25,506	2,932		28,438	6.0%	3,000
138	Madelia	Off-Sale Only		2,290	474,042	347,917	126,125	26.6%	74,839	51,286	751		52,037	11.0%	30,000
139	Callaway	On- & Off-Sale		231	473,747	219,483	254,264	53.7%	223,681	30,583	3,109		33,692	7.1%	16,650
140	Dawson	Off-Sale Only		1,467	465,823	327,347	138,476	29.7%	144,112	(5,636)	562		(5,074)	-1.1%	
141	Walnut Grove	On- & Off-Sale		825	464,881	227,214	237,667	51.1%	254,203	(16,536)	1,019		(15,517)	-3.3%	38,000
142	Spring Grove	On- & Off-Sale		1,304	452,641	280,485	172,156	38.0%	129,749	42,407	4,362		46,769	10.3%	
143	Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	45.7%	186,349	18,059	298		18,357	4.1%	5,000
144	Buffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	49.3%	225,498	(7,892)	9,490		1,598	0.4%	
145	Madison	Off-Sale Only		1,476	429,501	326,877	102,624	23.9%	90,865	11,759	1,517		13,276	3.1%	20,000

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

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
146	Akeley	On- & Off-Sale		442	408,953	235,247	173,706	42.5%	171,595	2,111	3,053		5,164	1.3%	503
147	Audubon	On- & Off-Sale		531	407,678	265,852	141,826	34.8%	170,068	(28,242)	3,314	5,004	(29,932)	-7.3%	8,786
148	Barnesville	Off-Sale Only		2,635	407,179	317,670	89,509	22.0%	102,075	(12,566)	3,984		(8,582)	-2.1%	
149	Gilman	On- & Off-Sale		238	405,060	189,129	215,931	53.3%	194,116	21,815	23,152		44,967	11.1%	
150	Foreston	On- & Off-Sale		525	399,976	189,620	210,356	52.6%	193,831	16,525	12,935	2,202	27,258	6.8%	896
151	Ranier	On- & Off-Sale		562	391,947	166,141	225,806	57.6%	216,087	9,719	13,741		23,460	6.0%	20,000
152	Ulen	On- & Off-Sale		557	389,237	182,511	206,726	53.1%	200,798	5,928	998		6,926	1.8%	
153	De Graff	On- & Off-Sale		120	387,683	188,877	198,806	51.3%	238,152	(39,346)	40,343	4,676	(3,679)	-0.9%	
154	Palisade	On- & Off-Sale		159	379,889	210,129	169,760	44.7%	162,884	6,876	191		7,067	1.9%	
155	Elizabeth	Off-Sale Only		169	379,029	298,333	80,696	21.3%	81,084	(388)			(388)	-0.1%	
156	Clarissa	On- & Off-Sale		656	374,999	225,219	149,780	39.9%	142,242	7,538	4,124		11,662	3.1%	
157	Hitterdal	On- & Off-Sale		200	370,427	175,390	195,037	52.7%	198,322	(3,285)			(3,285)	-0.9%	
158	Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	51.3%	177,165	11,827	9,793		21,620	5.9%	
159	Ogema	On- & Off-Sale	[0]	179	366,398	199,045	167,353	45.7%	130,175	37,178	4,273	329	41,122	11.2%	
160	Heron Lake	On- & Off-Sale		677	364,440	196,717	167,723	46.0%	156,974	10,749	130	1,518	9,361	2.6%	(753)
161	Balaton	On- & Off-Sale		626	364,286	220,002	144,284	39.6%	156,766	(12,482)	12,888		406	0.1%	1
162	Littlefork	On- & Off-Sale		626	359,361	188,577	170,784	47.5%	245,882	(75,098)	3,074		(72,024)	-20.0%	(748)
163	Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	45.0%	171,318	(10,411)	20,783		10,372	2.9%	
164	Millerville	On- & Off-Sale		107	351,525	192,990	158,535	45.1%	158,999	(464)	701		237	0.1%	
165	Cromwell	On- & Off-Sale		243	349,903	175,137	174,766	49.9%	213,933	(39,167)	16,701		(22,466)	-6.4%	
166	Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	44.2%	194,424	(41,394)	13		(41,381)	-12.0%	(28,126)
167	Danvers	On- & Off-Sale		94	345,803	176,695	169,108	48.9%	168,701	407	2,733		3,140	0.9%	
168	Clontarf	On- & Off-Sale		154	344,554	201,035	143,519	41.7%	166,532	(23,013)			(23,013)	-6.7%	(3,000)
169	Big Falls	On- & Off-Sale		221	342,914	164,512	178,402	52.0%	179,217	(815)	492		(323)	-0.1%	10,000
170	Goodridge	On- & Off-Sale		135	333,257	167,336	165,921	49.8%	168,254	(2,333)			(2,333)	-0.7%	5,000
171	Northome	On- & Off-Sale		179	328,858	185,073	143,785	43.7%	137,162	6,623	6		6,629	2.0%	25,000
172	Dalton	Off-Sale Only		249	325,423	249,865	75,558	23.2%	80,520	(4,962)	3,504		(1,458)	-0.4%	
173	West Concord	On- & Off-Sale		777	324,821	183,783	141,038	43.4%	147,375	(6,337)	5,560		(777)	-0.2%	
174	Williams	On- & Off-Sale		181	321,167	176,072	145,095	45.2%	151,842	(6,747)		652	(7,399)	-2.3%	

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

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
175	Russell	On- & Off-Sale		321	319,935	108,227	211,708	66.2%	167,618	44,090	1,418		45,508	14.2%	
176	Wolf Lake	On- & Off-Sale		60	311,777	171,514	140,263	45.0%	160,245	(19,982)	4,823	1,001	(16,160)	-5.2%	3,000
177	Saint Hilaire	On- & Off-Sale	[16]	278	307,225	148,806	158,419	51.6%	127,911	30,508	110,015		140,523	45.7%	353,949
178	Lancaster	On- & Off-Sale		336	307,119	148,431	158,688	51.7%	118,093	40,595	1,779		42,374	13.8%	40,000
179	Vesta	On- & Off-Sale	[16]	301	300,122	199,102	101,020	33.7%	132,027	(31,007)	15,173	195	(16,029)	-5.3%	
180	Verndale	On- & Off-Sale	[34]	589	290,520	150,283	140,237	48.3%	123,840	16,397	439	720	16,116	5.5%	
181	Erhard	Off-Sale Only		148	279,285	218,881	60,404	21.6%	67,188	(6,784)	3,714	135	(3,205)	-1.1%	
182	Hanska	On- & Off-Sale		375	263,119	158,526	104,593	39.8%	126,094	(21,501)	14,838		(6,663)	-2.5%	
183	Okabena	On- & Off-Sale		194	261,634	149,353	112,281	42.9%	129,627	(17,346)			(17,346)	-6.6%	
184	Hadley	On- & Off-Sale		58	257,835	111,013	146,822	56.9%	154,509	(7,687)	12,076	325	4,064	1.6%	
185	Avoca	On- & Off-Sale		140	257,359	102,763	154,596	60.1%	116,175	38,421	5,828	2,046	42,203	16.4%	25,448
186	Eagle Bend	On- & Off-Sale		510	237,615	128,608	109,007	45.9%	107,382	1,625	19,308		20,933	8.8%	14,000
187	Conger	On- & Off-Sale		133	232,940	129,054	103,886	44.6%	108,837	(4,951)	8,016		3,065	1.3%	3,600
188	Butterfield	Off-Sale Only		581	220,462	166,899	53,563	24.3%	71,497	(17,934)	44,546	44,346	(17,734)	-8.0%	
189	Hanley Falls	On- & Off-Sale		279	212,605	119,591	93,014	43.7%	120,210	(27,196)	8,531	2,426	(21,091)	-9.9%	(17,500)
190	Cleveland	On- & Off-Sale		717	196,889	105,825	91,064	46.3%	138,177	(47,113)	23,748		(23,365)	-11.9%	
191	Kiester	Off-Sale Only	[34]	480	186,663	134,622	52,041	27.9%	66,465	(14,424)	42,673	39,717	(11,468)	-6.1%	
192	Lewisville	On- & Off-Sale		235	177,342	94,320	83,022	46.8%	85,177	(2,155)	16,203		14,048	7.9%	
193	Elmore	Off-Sale Only		578	127,389	96,164	31,225	24.5%	42,154	(10,929)	39		(10,890)	-8.5%	
194	Round Lake	Off-Sale Only		379	44,950	30,364	14,586	32.4%	22,292	(7,706)	400	38,161	(45,467)	-101.2%	(31,341)
195	South Haven	On- & Off-Sale	[32]	190							36,876		36,876		51,469
	Off-Sale Only			862,712	\$274,131,366	\$203,156,069	\$70,975,297	25.9%	\$50,870,243	\$20,105,054	\$1,030,920	\$1,221,176	\$19,914,798	7.3%	\$16,765,507
	On- & Off-Sale			94,880	\$70,252,026	\$41,343,124	\$28,908,902	41.2%	\$26,643,669	\$2,265,233	\$958,644	\$315,959	\$2,907,918	4.1%	\$2,127,545
	All Stores			957,592	\$344,383,392	\$244,499,193	\$99,884,199	29.0%	\$77,513,912	\$22,370,287	\$1,989,564	\$1,537,135	\$22,822,716	6.6%	\$18,893,052

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Table 7 **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

						_	Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	/(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
1	Saint Hilaire	On- & Off-Sale	[16]	278	307,225	148,806	158,419	51.6%	127,911	30,508	110,015		140,523	45.7%	353,949
2	Grand Marais	Off-Sale Only		1,379	2,102,551	1,363,154	739,397	35.2%	352,701	386,696	4,873		391,569	18.6%	200,000
3	Avoca	On- & Off-Sale		140	257,359	102,763	154,596	60.1%	116,175	38,421	5,828	2,046	42,203	16.4%	25,448
4	Roseau	Off-Sale Only		2,795	1,881,474	1,351,250	530,224	28.2%	238,105	292,119	121		292,240	15.5%	
5	Wadena	Off-Sale Only		4,167	2,002,216	1,456,803	545,413	27.2%	249,230	296,183	2,786		298,969	14.9%	155,538
6	Fairmont	Off-Sale Only		10,353	3,683,737	2,616,437	1,067,300	29.0%	534,591	532,709	14,834	495	547,048	14.9%	372,500
7	Russell	On- & Off-Sale		321	319,935	108,227	211,708	66.2%	167,618	44,090	1,418		45,508	14.2%	
8	Lancaster	On- & Off-Sale		336	307,119	148,431	158,688	51.7%	118,093	40,595	1,779		42,374	13.8%	40,000
9	Glenwood	Off-Sale Only		2,574	1,454,312	1,090,853	363,459	25.0%	165,437	198,022	1,078		199,100	13.7%	40,000
10	Elk River	Off-Sale Only		24,368	7,009,574	4,997,934	2,011,640	28.7%	1,065,988	945,652	287		945,939	13.5%	704,567
11	Saint James	Off-Sale Only		4,548	982,508	644,299	338,209	34.4%	215,807	122,402	4,694		127,096	12.9%	379,673
12	Perham	Off-Sale Only		3,298	3,325,701	2,444,535	881,166	26.5%	476,422	404,744	15,554	6,781	413,517	12.4%	269,250
13	Worthington	Off-Sale Only		13,288	3,735,141	2,795,190	939,951	25.2%	491,859	448,092	12,271		460,363	12.3%	225,000
14	Bemidji	Off-Sale Only		15,119	5,817,125	4,156,838	1,660,287	28.5%	955,104	705,183	18,152	10,095	713,240	12.3%	450,178
15	Detroit Lakes	Off-Sale Only		9,380	6,313,527	4,616,948	1,696,579	26.9%	808,955	887,624	13,763	143,772	757,615	12.0%	258,785
16	Pelican Rapids	Off-Sale Only		2,526	1,269,007	886,881	382,126	30.1%	215,963	166,163	1,374	15,838	151,699	12.0%	43,300
17	Longville	On- & Off-Sale		159	1,571,906	954,501	617,405	39.3%	429,841	187,564	876	2,085	186,355	11.9%	
18	Mapleton	On- & Off-Sale		1,743	603,879	335,202	268,677	44.5%	244,068	24,609	46,772		71,381	11.8%	
19	Big Lake	Off-Sale Only		10,918	3,940,355	2,786,995	1,153,360	29.3%	703,468	449,892	10,676	13,583	446,985	11.3%	330,000
20	Isanti	Off-Sale Only		5,614	2,609,087	1,900,656	708,431	27.2%	423,429	285,002	10,124		295,126	11.3%	330,360
21	Mora	Off-Sale Only		3,504	3,197,563	2,326,836	870,727	27.2%	518,383	352,344	6,851		359,195	11.2%	297,524
22	Ogema	On- & Off-Sale	[0]	179	366,398	199,045	167,353	45.7%	130,175	37,178	4,273	329	41,122	11.2%	
23	Gilman	On- & Off-Sale		238	405,060	189,129	215,931	53.3%	194,116	21,815	23,152		44,967	11.1%	
24	Madelia	Off-Sale Only		2,290	474,042	347,917	126,125	26.6%	74,839	51,286	751		52,037	11.0%	30,000
25	Two Harbors	Off-Sale Only		3,671	2,282,329	1,644,549	637,780	27.9%	394,862	242,918	2,626		245,544	10.8%	1,496
26	Granite Falls	Off-Sale Only		2,796	1,191,020	875,950	315,070	26.5%	193,484	121,586	16,447	9,936	128,097	10.8%	69,475
27	Monticello	Off-Sale Only		13,409	5,450,630	4,041,224	1,409,406	25.9%	836,048	573,358	12,663		586,021	10.8%	350,000
28	Princeton	Off-Sale Only		4,735	3,670,039	2,731,436	938,603	25.6%	570,932	367,671	24,488		392,159	10.7%	(24,510)
29	Spring Grove	On- & Off-Sale		1,304	452,641	280,485	172,156	38.0%	129,749	42,407	4,362		46,769	10.3%	

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Table 7 **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Ranking N	ame of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
30	Glencoe	Off-Sale Only		5,521	1,718,611	1,263,502	455,109	26.5%	260,417	194,692	161	17,538	177,315	10.3%	220,000
31 .	Jackson	Off-Sale Only		3,411	1,184,120	846,257	337,863	28.5%	220,858	117,005	4,895		121,900	10.3%	41,000
32 1	Fergus Falls	Off-Sale Only		13,652	5,797,619	4,154,598	1,643,021	28.3%	1,049,392	593,629	15,577	13,744	595,462	10.3%	594,044
33	Apple Valley	Off-Sale Only		51,338	8,738,804	6,171,691	2,567,113	29.4%	1,682,574	884,539	37,998	28,974	893,563	10.2%	630,000
34	Le Center	On- & Off-Sale		2,495	876,168	517,516	358,652	40.9%	264,589	94,063	465	4,944	89,584	10.2%	25,000
35 1	Buffalo	Off-Sale Only		16,119	4,978,926	3,603,417	1,375,509	27.6%	972,413	403,096	120,485	19,365	504,216	10.1%	450,001
36	Orr	On- & Off-Sale		293	567,605	324,311	243,294	42.9%	189,956	53,338	3,410		56,748	10.0%	37,100
37 1	Pipestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	26.9%	265,184	146,727	3,099		149,826	9.8%	121,211
38 1	Lindstrom	On- & Off-Sale		4,503	2,542,810	1,706,839	835,971	32.9%	621,974	213,997	31,333		245,330	9.6%	186,430
39 1	Benson	On- & Off-Sale		3,169	1,108,560	720,475	388,085	35.0%	315,632	72,453	32,931		105,384	9.5%	80,000
40 1	Pine City	Off-Sale Only		3,221	1,792,377	1,288,178	504,199	28.1%	337,230	166,969	2,441		169,410	9.5%	125,000
41 1	Marshall	Off-Sale Only		13,799	4,548,623	3,398,451	1,150,172	25.3%	634,905	515,267	2,833	94,707	423,393	9.3%	274,992
42 1	North Branch	Off-Sale Only		10,469	2,511,658	1,811,121	700,537	27.9%	455,981	244,556	1,147	13,365	232,338	9.3%	140,000
43	Thief River Falls	Off-Sale Only		8,845	4,650,648	3,597,554	1,053,094	22.6%	637,601	415,493	6,031		421,524	9.1%	419,079
44 1	Hutchinson	Off-Sale Only		14,146	5,988,219	4,609,147	1,379,072	23.0%	817,859	561,213	3,729	23,686	541,256	9.0%	475,000
45 1	Morris	Off-Sale Only		5,442	2,108,589	1,610,310	498,279	23.6%	316,288	181,991	8,517		190,508	9.0%	76,018
46	Cambridge	Off-Sale Only		8,749	5,397,066	4,077,693	1,319,373	24.4%	843,185	476,188	8,605		484,793	9.0%	525,000
47 1	Eagle Bend	On- & Off-Sale		510	237,615	128,608	109,007	45.9%	107,382	1,625	19,308		20,933	8.8%	14,000
48 1	Baudette	On- & Off-Sale		1,075	1,548,558	995,027	553,531	35.7%	432,082	121,449	13,718		135,167	8.7%	150,000
49	Cook	Off-Sale Only		557	1,548,820	1,159,208	389,612	25.2%	266,710	122,902	10,607		133,509	8.6%	1,018,074
50 1	Nisswa	On- & Off-Sale		2,033	3,512,358	2,320,986	1,191,372	33.9%	887,479	303,893	3,772	5,626	302,039	8.6%	235,000
51 1	Hinckley	On- & Off-Sale		1,838	2,684,004	1,817,665	866,339	32.3%	630,388	235,951	1,477	17,835	219,593	8.2%	115,212
52 1	Litchfield	Off-Sale Only		6,736	2,414,927	1,836,518	578,409	24.0%	392,938	185,471	7,431		192,902	8.0%	192,016
53 1	Fridley	Off-Sale Only		28,631	5,439,423	3,976,342	1,463,081	26.9%	1,030,169	432,912	(1,113)		431,799	7.9%	338,500
54 1	Lewisville	On- & Off-Sale		235	177,342	94,320	83,022	46.8%	85,177	(2,155)	16,203		14,048	7.9%	
55 1	Milaca	Off-Sale Only		2,900	2,152,408	1,607,643	544,765	25.3%	364,714	180,051	4,382	15,437	168,996	7.9%	173,891
56	Warroad	Off-Sale Only		1,789	1,624,871	1,233,087	391,784	24.1%	265,788	125,996			125,996	7.8%	85,000
57 1	Nevis	On- & Off-Sale		410	673,605	382,672	290,933	43.2%	243,467	47,466	3,822		51,288	7.6%	35,000
58 1	Park Rapids	Off-Sale Only		3,931	3,168,028	2,405,513	762,515	24.1%	524,762	237,753	2,624		240,377	7.6%	296,603

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Table 7 **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

							Gross P	rofit	Oper	ating	Nonope	erating	Net Profit	(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
59	Walker	Off-Sale Only		934	972,471	715,781	256,690	26.4%	187,845	68,845	2,531		71,376	7.3%	107,000
60	Battle Lake	Off-Sale Only		903	1,395,474	982,666	412,808	29.6%	318,709	94,099	8,005		102,104	7.3%	106,500
61	Windom	Off-Sale Only		4,597	1,835,544	1,333,627	501,917	27.3%	378,705	123,212	7,489		130,701	7.1%	581,212
62	Callaway	On- & Off-Sale		231	473,747	219,483	254,264	53.7%	223,681	30,583	3,109		33,692	7.1%	16,650
63	Finlayson	On- & Off-Sale		302	539,180	317,420	221,760	41.1%	196,001	25,759	12,356		38,115	7.1%	5,000
64	New York Mills	On- & Off-Sale		1,229	652,937	400,045	252,892	38.7%	214,251	38,641	6,648		45,289	6.9%	54,000
65	Rogers	On- & Off-Sale		12,539	3,360,303	2,366,183	994,120	29.6%	764,146	229,974	863		230,837	6.9%	212,749
66	Delano	Off-Sale Only		5,947	2,528,085	1,830,029	698,056	27.6%	528,727	169,329	3,281		172,610	6.8%	100,000
67	Northfield	Off-Sale Only		20,355	3,142,917	2,303,230	839,687	26.7%	637,221	202,466	11,984		214,450	6.8%	125,000
68	Foreston	On- & Off-Sale		525	399,976	189,620	210,356	52.6%	193,831	16,525	12,935	2,202	27,258	6.8%	896
69	Mound	Off-Sale Only		9,371	3,046,662	2,270,288	776,374	25.5%	577,723	198,651	7,690		206,341	6.8%	57,405
70	Mazeppa	On- & Off-Sale		856	495,755	297,701	198,054	39.9%	180,182	17,872	15,608		33,480	6.8%	(31,134)
71	Stacy	On- & Off-Sale		1,505	3,083,886	2,004,717	1,079,169	35.0%	806,408	272,761	30,231	96,094	206,898	6.7%	100,000
72	Isle	On- & Off-Sale		771	858,072	14,317	843,755	98.3%	803,819	39,936	20,701	3,620	57,017	6.6%	31,473
73	Saint Francis	Off-Sale Only		7,400	2,131,490	1,581,494	549,996	25.8%	426,896	123,100	13,991		137,091	6.4%	60,000
74	Farmington	Off-Sale Only		22,343	4,742,313	3,537,858	1,204,455	25.4%	911,074	293,381	11,552		304,933	6.4%	204,113
75	Edina	Off-Sale Only		51,804	12,937,092	9,625,215	3,311,877	25.6%	2,505,039	806,838	21,488		828,326	6.4%	700,000
76	Wayzata	On- & Off-Sale		4,678	5,841,519	2,987,361	2,854,158	48.9%	2,383,344	470,814	22,969	124,318	369,465	6.3%	32,850
77	Aitkin	Off-Sale Only		2,116	1,009,194	766,643	242,551	24.0%	201,583	40,968	22,033		63,001	6.2%	85,000
78	Lakeville	Off-Sale Only		60,965	14,130,830	10,666,687	3,464,143	24.5%	2,453,328	1,010,815	6,667	136,615	880,867	6.2%	1,074,318
79	Luverne	Off-Sale Only		4,688	1,341,258	993,158	348,100	26.0%	269,498	78,602	4,884		83,486	6.2%	45,000
80	Kelliher	On- & Off-Sale		263	534,720	305,438	229,282	42.9%	199,364	29,918	2,519		32,437	6.1%	20,000
81	Lakefield	Off-Sale Only		1,702	474,572	339,714	134,858	28.4%	109,352	25,506	2,932		28,438	6.0%	3,000
82	Ranier	On- & Off-Sale		562	391,947	166,141	225,806	57.6%	216,087	9,719	13,741		23,460	6.0%	20,000
83	Kasson	Off-Sale Only		6,298	1,457,993	1,127,102	330,891	22.7%	251,771	79,120	7,741		86,861	6.0%	84,000
84	Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	51.3%	177,165	11,827	9,793		21,620	5.9%	
85	Redwood Falls	Off-Sale Only		5,211	2,242,301	1,657,466	584,835	26.1%	446,666	138,169	3,917	11,331	130,755	5.8%	120,000
86	Randall	On- & Off-Sale		629	578,411	367,877	210,534	36.4%	189,224	21,310	11,100		32,410	5.6%	
87	Blackduck	On- & Off-Sale		789	1,071,347	677,637	393,710	36.7%	341,334	52,376	7,595		59,971	5.6%	83,345

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Ranking N	lame of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
88	Underwood	Off-Sale Only		345	531,649	388,898	142,751	26.9%	114,094	28,657	936		29,593	5.6%	20,000
89	Verndale	On- & Off-Sale	[34]	589	290,520	150,283	140,237	48.3%	123,840	16,397	439	720	16,116	5.5%	
90	Mentor	On- & Off-Sale		148	486,303	242,023	244,280	50.2%	223,507	20,773	5,997		26,770	5.5%	33,000
91	Moose Lake	On- & Off-Sale		2,772	1,261,849	822,800	439,049	34.8%	388,769	50,280	18,565		68,845	5.5%	
92	Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	23.5%	273,481	74,885	3,838		78,723	5.3%	102,908
93	Olivia	Off-Sale Only		2,438	919,403	686,694	232,709	25.3%	191,972	40,737	6,839		47,576	5.2%	
94	Blue Earth	Off-Sale Only		3,233	1,566,964	1,163,914	403,050	25.7%	331,176	71,874	6,647		78,521	5.0%	71,239
95	Miltona	On- & Off-Sale		434	683,706	386,728	296,978	43.4%	270,415	26,563	7,434		33,997	5.0%	
96	Richfield	Off-Sale Only		36,338	10,457,318	7,828,967	2,628,351	25.1%	2,134,992	493,359	20,079		513,438	4.9%	382,210
97	Lexington	Off-Sale Only		2,018	3,253,035	2,500,520	752,515	23.1%	589,526	162,989	8,380	14,742	156,627	4.8%	75,000
98	Braham	Off-Sale Only		1,799	1,374,510	1,019,264	355,246	25.8%	297,698	57,548	115,609	107,831	65,326	4.8%	35,000
99	Sauk Rapids	Off-Sale Only		13,631	2,680,784	2,063,329	617,455	23.0%	499,911	117,544	7,962		125,506	4.7%	80,000
100	Ivanhoe	On- & Off-Sale		556	570,201	347,411	222,790	39.1%	190,051	32,739	307	6,554	26,492	4.6%	
101	Browerville	On- & Off-Sale		775	505,681	276,352	229,329	45.4%	219,574	9,755	13,691		23,446	4.6%	9,000
102	Menahga	On- & Off-Sale		1,347	856,288	530,340	325,948	38.1%	297,590	28,358	11,097		39,455	4.6%	65,887
103	Saint Anthony	Off-Sale Only		9,234	5,822,783	4,468,066	1,354,717	23.3%	1,150,372	204,345	59,058		263,403	4.5%	249,049
104	Maple Lake	Off-Sale Only		2,127	1,526,084	1,161,186	364,898	23.9%	305,339	59,559	11,291	4,346	66,504	4.4%	
105	Silver Lake	On- & Off-Sale		806	574,823	304,436	270,387	47.0%	245,982	24,405	251		24,656	4.3%	
106	Spring Lake Park	Off-Sale Only		6,406	2,111,698	1,554,313	557,385	26.4%	486,606	70,779	20,557	1,866	89,470	4.2%	75,000
107	Brandon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	43.5%	191,566	15,974	4,020		19,994	4.2%	
108	Clearbrook	On- & Off-Sale		523	542,944	311,221	231,723	42.7%	209,048	22,675	21		22,696	4.2%	10,000
109	Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	45.7%	186,349	18,059	298		18,357	4.1%	5,000
110	Alexandria	Off-Sale Only		13,575	5,445,613	4,262,961	1,182,652	21.7%	954,869	227,783	3,231	7,609	223,405	4.1%	225,000
111	Kenyon	On- & Off-Sale		1,837	742,287	475,084	267,203	36.0%	245,696	21,507	9,995	1,721	29,781	4.0%	20,000
112	Appleton	Off-Sale Only		1,358	490,612	343,359	147,253	30.0%	128,635	18,618	90		18,708	3.8%	
113	Darwin	Off-Sale Only		355	559,276	444,618	114,658	20.5%	96,153	18,505	1,777		20,282	3.6%	
114	Lake Park	On- & Off-Sale		799	779,866	482,142	297,724	38.2%	271,601	26,123	1,627		27,750	3.6%	
115	Clarissa	On- & Off-Sale		656	374,999	225,219	149,780	39.9%	142,242	7,538	4,124		11,662	3.1%	
116	Madison	Off-Sale Only		1,476	429,501	326,877	102,624	23.9%	90,865	11,759	1,517		13,276	3.1%	20,000

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117	Eden Prairie	Off-Sale Only		63,163	10,747,887	7,733,328	3,014,559	28.0%	2,709,869	304,690	14,290		318,980	3.0%	700,000
118	Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	45.0%	171,318	(10,411)	20,783		10,372	2.9%	
119	Robbinsdale	Off-Sale Only		14,704	3,439,771	2,545,382	894,389	26.0%	807,541	86,848	5,664		92,512	2.7%	150,000
120	Bagley	Off-Sale Only		1,422	1,372,519	1,033,636	338,883	24.7%	271,602	67,281	333	31,571	36,043	2.6%	25,000
121	Paynesville	Off-Sale Only		2,490	1,421,686	1,123,403	298,283	21.0%	272,076	26,207	10,603		36,810	2.6%	30,000
122	Heron Lake	On- & Off-Sale		677	364,440	196,717	167,723	46.0%	156,974	10,749	130	1,518	9,361	2.6%	(753)
123	Columbia Heights	Off-Sale Only		20,158	8,468,098	6,392,090	2,076,008	24.5%	1,686,513	389,495	321	191,806	198,010	2.3%	158,818
124	Brooklyn Center	Off-Sale Only		31,231	6,197,094	4,611,919	1,585,175	25.6%	1,465,790	119,385	25,108		144,493	2.3%	138,935
125	Sacred Heart	On- & Off-Sale		511	520,935	283,870	237,065	45.5%	244,364	(7,299)	18,468		11,169	2.1%	
126	Anoka	Off-Sale Only		17,995	4,117,403	3,184,117	933,286	22.7%	864,832	68,454	18,443		86,897	2.1%	30,000
127	Northome	On- & Off-Sale		179	328,858	185,073	143,785	43.7%	137,162	6,623	6		6,629	2.0%	25,000
128	Montevideo	Off-Sale Only		5,337	2,260,668	1,669,163	591,505	26.2%	549,311	42,194	3,680	507	45,367	2.0%	70,000
129	Ada	On- & Off-Sale		1,683	556,878	346,933	209,945	37.7%	199,022	10,923			10,923	2.0%	15,000
130	Palisade	On- & Off-Sale		159	379,889	210,129	169,760	44.7%	162,884	6,876	191		7,067	1.9%	
131	Dassel	Off-Sale Only		1,459	1,117,983	873,055	244,928	21.9%	215,792	29,136	21,036	30,096	20,076	1.8%	
132	Ulen	On- & Off-Sale		557	389,237	182,511	206,726	53.1%	200,798	5,928	998		6,926	1.8%	
133	Remer	On- & Off-Sale		403	649,131	385,351	263,780	40.6%	253,421	10,359			10,359	1.6%	(16,441)
134	Hadley	On- & Off-Sale		58	257,835	111,013	146,822	56.9%	154,509	(7,687)	12,076	325	4,064	1.6%	
135	Conger	On- & Off-Sale		133	232,940	129,054	103,886	44.6%	108,837	(4,951)	8,016		3,065	1.3%	3,600
136	Lonsdale	Off-Sale Only		3,913	1,385,288	1,058,565	326,723	23.6%	308,621	18,102	6		18,108	1.3%	2,500
137	Twin Valley	On- & Off-Sale		818	508,209	286,858	221,351	43.6%	218,325	3,026	3,615		6,641	1.3%	
138	Akeley	On- & Off-Sale		442	408,953	235,247	173,706	42.5%	171,595	2,111	3,053		5,164	1.3%	503
139	Barnum	On- & Off-Sale		609	478,638	243,767	234,871	49.1%	257,482	(22,611)	28,310		5,699	1.2%	
140	Vergas	Off-Sale Only		355	509,898	393,365	116,533	22.9%	111,059	5,474	1,936	1,990	5,420	1.1%	
141	Danvers	On- & Off-Sale		94	345,803	176,695	169,108	48.9%	168,701	407	2,733		3,140	0.9%	
142	Silver Bay	On- & Off-Sale		1,841	921,174	559,075	362,099	39.3%	353,185	8,914	2,285	4,191	7,008	0.8%	
143	Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	20.6%	159,349	3,049	94		3,143	0.4%	
144	Beaver Bay	On- & Off-Sale		185	538,241	293,207	245,034	45.5%	247,849	(2,815)	4,859		2,044	0.4%	
145	Buffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	49.3%	225,498	(7,892)	9,490		1,598	0.4%	

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Table 7 **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

							Gross P	ofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Ranking N	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
146	Caledonia	Off-Sale Only		2,824	652,068	489,690	162,378	24.9%	161,119	1,259	688		1,947	0.3%	1,190
147	Hawley	Off-Sale Only		2,229	1,155,098	849,787	305,311	26.4%	269,317	35,994	48	33,090	2,952	0.3%	5,000
148	Balaton	On- & Off-Sale		626	364,286	220,002	144,284	39.6%	156,766	(12,482)	12,888		406	0.1%	1
149	Millerville	On- & Off-Sale		107	351,525	192,990	158,535	45.1%	158,999	(464)	701		237	0.1%	
150	South Haven	On- & Off-Sale	[32]	190							36,876		36,876		51,469
151	Big Falls	On- & Off-Sale		221	342,914	164,512	178,402	52.0%	179,217	(815)	492		(323)	-0.1%	10,000
152	Elizabeth	Off-Sale Only		169	379,029	298,333	80,696	21.3%	81,084	(388)			(388)	-0.1%	
153	Mahnomen	On- & Off-Sale		1,207	967,731	596,905	370,826	38.3%	386,877	(16,051)	15,024		(1,027)	-0.1%	
154	West Concord	On- & Off-Sale		777	324,821	183,783	141,038	43.4%	147,375	(6,337)	5,560		(777)	-0.2%	
155	Sebeka	On- & Off-Sale		694	531,582	298,537	233,045	43.8%	234,934	(1,889)	3	175	(2,061)	-0.4%	
156	Hackensack	On- & Off-Sale		316	1,220,911	882,265	338,646	27.7%	339,212	(566)	7,309	11,610	(4,867)	-0.4%	
157	Dalton	Off-Sale Only		249	325,423	249,865	75,558	23.2%	80,520	(4,962)	3,504		(1,458)	-0.4%	
158	Waverly	On- & Off-Sale		1,414	831,533	542,316	289,217	34.8%	299,284	(10,067)	4,816	346	(5,597)	-0.7%	(2,601)
159	Goodridge	On- & Off-Sale		135	333,257	167,336	165,921	49.8%	168,254	(2,333)			(2,333)	-0.7%	5,000
160	Hitterdal	On- & Off-Sale		200	370,427	175,390	195,037	52.7%	198,322	(3,285)			(3,285)	-0.9%	
161	De Graff	On- & Off-Sale		120	387,683	188,877	198,806	51.3%	238,152	(39,346)	40,343	4,676	(3,679)	-0.9%	
162	Dawson	Off-Sale Only		1,467	465,823	327,347	138,476	29.7%	144,112	(5,636)	562		(5,074)	-1.1%	
163	Erhard	Off-Sale Only		148	279,285	218,881	60,404	21.6%	67,188	(6,784)	3,714	135	(3,205)	-1.1%	
164	Sleepy Eye	Off-Sale Only		3,509	692,173	557,824	134,349	19.4%	155,453	(21,104)	9,256		(11,848)	-1.7%	
165	Barnesville	Off-Sale Only		2,635	407,179	317,670	89,509	22.0%	102,075	(12,566)	3,984		(8,582)	-2.1%	
166	Williams	On- & Off-Sale		181	321,167	176,072	145,095	45.2%	151,842	(6,747)		652	(7,399)	-2.3%	
167	Hanska	On- & Off-Sale		375	263,119	158,526	104,593	39.8%	126,094	(21,501)	14,838		(6,663)	-2.5%	
168	Savage	Off-Sale Only		30,285	3,803,734	2,873,784	929,950	24.4%	994,530	(64,580)	368	41,963	(106,175)	-2.8%	
169	Walnut Grove	On- & Off-Sale		825	464,881	227,214	237,667	51.1%	254,203	(16,536)	1,019		(15,517)	-3.3%	38,000
170	Proctor	Off-Sale Only		3,066	864,583	636,579	228,004	26.4%	253,160	(25,156)	120	5,677	(30,713)	-3.6%	5,286
171	Rush City	Off-Sale Only	[16][21]	3,072	1,088,962	855,272	233,690	21.5%	223,855	9,835	401	50,461	(40,225)	-3.7%	20,000
172	Fifty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	49.1%	283,508	(26,086)	2,502		(23,584)	-4.5%	
173	Tracy	On- & Off-Sale		2,128	757,273	483,722	273,551	36.1%	314,165	(40,614)	4,629		(35,985)	-4.8%	
174	Wells	Off-Sale Only		2,266	674,190	511,444	162,746	24.1%	198,015	(35,269)	1,339		(33,930)	-5.0%	(6,400)

Information is taken from a cash receipts and disbursements statement.
 The enterprise operation was sold.
 The enterprise fund discontinued operations during the current year.
 The enterprise fund was not in operation.
 The accural basis of accounting is used; however, no depreciation.
 Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 7 **Comparison of City Liquor Store Operations - 2016** Ranked by Net Profit/(Loss) as a Percent of Sales

							Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
175	Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	36.7%	327,602	(40,104)	55		(40,049)	-5.1%	
176	Wolf Lake	On- & Off-Sale		60	311,777	171,514	140,263	45.0%	160,245	(19,982)	4,823	1,001	(16,160)	-5.2%	3,000
177	Vesta	On- & Off-Sale	[16]	301	300,122	199,102	101,020	33.7%	132,027	(31,007)	15,173	195	(16,029)	-5.3%	
178	Fairfax	On- & Off-Sale		1,174	543,010	279,179	263,831	48.6%	296,227	(32,396)	1,170		(31,226)	-5.8%	
179	Kiester	Off-Sale Only	[34]	480	186,663	134,622	52,041	27.9%	66,465	(14,424)	42,673	39,717	(11,468)	-6.1%	
180	Boyd	On- & Off-Sale		158	552,398	278,773	273,625	49.5%	319,210	(45,585)	16,278	4,890	(34,197)	-6.2%	
181	Frazee	On- & Off-Sale		1,390	636,160	421,354	214,806	33.8%	255,265	(40,459)			(40,459)	-6.4%	
182	Cromwell	On- & Off-Sale		243	349,903	175,137	174,766	49.9%	213,933	(39,167)	16,701		(22,466)	-6.4%	
183	Osakis	On- & Off-Sale		1,756	701,445	431,965	269,480	38.4%	334,552	(65,072)	18,833		(46,239)	-6.6%	50,500
184	Okabena	On- & Off-Sale		194	261,634	149,353	112,281	42.9%	129,627	(17,346)			(17,346)	-6.6%	
185	Clontarf	On- & Off-Sale		154	344,554	201,035	143,519	41.7%	166,532	(23,013)			(23,013)	-6.7%	(3,000)
186	Audubon	On- & Off-Sale		531	407,678	265,852	141,826	34.8%	170,068	(28,242)	3,314	5,004	(29,932)	-7.3%	8,786
187	Butterfield	Off-Sale Only		581	220,462	166,899	53,563	24.3%	71,497	(17,934)	44,546	44,346	(17,734)	-8.0%	
188	Elmore	Off-Sale Only		578	127,389	96,164	31,225	24.5%	42,154	(10,929)	39		(10,890)	-8.5%	
189	Hanley Falls	On- & Off-Sale		279	212,605	119,591	93,014	43.7%	120,210	(27,196)	8,531	2,426	(21,091)	-9.9%	(17,500)
190	Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	38.0%	339,167	(80,287)	11,876		(68,411)	-10.0%	
191	Cleveland	On- & Off-Sale		717	196,889	105,825	91,064	46.3%	138,177	(47,113)	23,748		(23,365)	-11.9%	
192	Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	44.2%	194,424	(41,394)	13		(41,381)	-12.0%	(28,126)
193	Parkers Prairie	On- & Off-Sale		1,010	672,526	411,335	261,191	38.8%	341,105	(79,914)		10,856	(90,770)	-13.5%	
194	Littlefork	On- & Off-Sale		626	359,361	188,577	170,784	47.5%	245,882	(75,098)	3,074		(72,024)	-20.0%	(748)
195	Round Lake	Off-Sale Only		379	44,950	30,364	14,586	32.4%	22,292	(7,706)	400	38,161	(45,467)	-101.2%	(31,341)
	Off-Sale Only			862,712	\$274,131,366	\$203,156,069	\$70,975,297	25.9%	\$50,870,243	\$20,105,054	\$1,030,920	\$1,221,176	\$19,914,798	7.3%	\$16,765,507
	On- & Off-Sale			94,880	\$70,252,026	\$41,343,124	\$28,908,902	41.2%	\$26,643,669	\$2,265,233	\$958,644	\$315,959	\$2,907,918	4.1%	\$2,127,545
	All Stores			957,592	\$344,383,392	\$244,499,193	\$99,884,199	29.0%	\$77,513,912	\$22,370,287	\$1,989,564	\$1,537,135	\$22,822,716	6.6%	\$18,893,052

<sup>|</sup> O| Information is taken from a cash receipts and disbursements statement.
| 16| The enterprise operation was sold.
| 21| The enterprise fund discontinued operations during the current year.
| 32| The enterprise fund was not in operation.
| 34| The accural basis of accounting is used; however, no depreciation.
| \* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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

						Gross P	ofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Anoka	Off-Sale Only		17,995	4,117,403	3,184,117	933,286	22.7%	864,832	68,454	18,443		86,897	2.1%	30,000
Apple Valley	Off-Sale Only		51,338	8,738,804	6,171,691	2,567,113	29.4%	1,682,574	884,539	37,998	28,974	893,563	10.2%	630,000
Brooklyn Center	Off-Sale Only		31,231	6,197,094	4,611,919	1,585,175	25.6%	1,465,790	119,385	25,108		144,493	2.3%	138,935
Columbia Heights	Off-Sale Only		20,158	8,468,098	6,392,090	2,076,008	24.5%	1,686,513	389,495	321	191,806	198,010	2.3%	158,818
Eden Prairie	Off-Sale Only		63,163	10,747,887	7,733,328	3,014,559	28.0%	2,709,869	304,690	14,290		318,980	3.0%	700,000
Edina	Off-Sale Only		51,804	12,937,092	9,625,215	3,311,877	25.6%	2,505,039	806,838	21,488		828,326	6.4%	700,000
Farmington	Off-Sale Only		22,343	4,742,313	3,537,858	1,204,455	25.4%	911,074	293,381	11,552		304,933	6.4%	204,113
Fridley	Off-Sale Only		28,631	5,439,423	3,976,342	1,463,081	26.9%	1,030,169	432,912	(1,113)		431,799	7.9%	338,500
Lakeville	Off-Sale Only		60,965	14,130,830	10,666,687	3,464,143	24.5%	2,453,328	1,010,815	6,667	136,615	880,867	6.2%	1,074,318
Lexington	Off-Sale Only		2,018	3,253,035	2,500,520	752,515	23.1%	589,526	162,989	8,380	14,742	156,627	4.8%	75,000
Mound	Off-Sale Only		9,371	3,046,662	2,270,288	776,374	25.5%	577,723	198,651	7,690		206,341	6.8%	57,405
Richfield	Off-Sale Only		36,338	10,457,318	7,828,967	2,628,351	25.1%	2,134,992	493,359	20,079		513,438	4.9%	382,210
Robbinsdale	Off-Sale Only		14,704	3,439,771	2,545,382	894,389	26.0%	807,541	86,848	5,664		92,512	2.7%	150,000
Rogers	On- & Off-Sale		12,539	3,360,303	2,366,183	994,120	29.6%	764,146	229,974	863		230,837	6.9%	212,749
Saint Anthony	Off-Sale Only		9,234	5,822,783	4,468,066	1,354,717	23.3%	1,150,372	204,345	59,058		263,403	4.5%	249,049
Saint Francis	Off-Sale Only		7,400	2,131,490	1,581,494	549,996	25.8%	426,896	123,100	13,991		137,091	6.4%	60,000
Savage	Off-Sale Only		30,285	3,803,734	2,873,784	929,950	24.4%	994,530	(64,580)	368	41,963	(106,175)	-2.8%	
Spring Lake Park	Off-Sale Only		6,406	2,111,698	1,554,313	557,385	26.4%	486,606	70,779	20,557	1,866	89,470	4.2%	75,000
Wayzata	On- & Off-Sale		4,678	5,841,519	2,987,361	2,854,158	48.9%	2,383,344	470,814	22,969	124,318	369,465	6.3%	32,850
Off-Sale Only			463,384	\$109,585,435	\$81,522,061	\$28,063,374	25.6%	\$22,477,374	\$5,586,000	\$270,541	\$415,966	\$5,440,575	5.0%	\$5,023,348
On- & Off-Sale			17,217	\$9,201,822	\$5,353,544	\$3,848,278	41.8%	\$3,147,490	\$700,788	\$23,832	\$124,318	\$600,302	6.5%	\$245,599
All Stores			480,601	\$118,787,257	\$86,875,605	\$31,911,652	26.9%	\$25,624,864	\$6,286,788	\$294,373	\$540,284	\$6,040,877	5.1%	\$5,268,947

<sup>\*</sup> Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9 **Comparison of Greater Minnesota City Liquor Store Operations - 2016** 

Name of City						Gross Pi	. 0111	Oper		Nonope		Net Profit	()	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Ada	On- & Off-Sale		1,683	556,878	346,933	209,945	37.7%	199,022	10,923			10,923	2.0%	15,000
Aitkin	Off-Sale Only		2,116	1,009,194	766,643	242,551	24.0%	201,583	40,968	22,033		63,001	6.2%	85,000
Akeley	On- & Off-Sale		442	408,953	235,247	173,706	42.5%	171,595	2,111	3,053		5,164	1.3%	503
Alexandria	Off-Sale Only		13,575	5,445,613	4,262,961	1,182,652	21.7%	954,869	227,783	3,231	7,609	223,405	4.1%	225,000
Appleton	Off-Sale Only		1,358	490,612	343,359	147,253	30.0%	128,635	18,618	90		18,708	3.8%	
Audubon	On- & Off-Sale		531	407,678	265,852	141,826	34.8%	170,068	(28,242)	3,314	5,004	(29,932)	-7.3%	8,786
Avoca	On- & Off-Sale		140	257,359	102,763	154,596	60.1%	116,175	38,421	5,828	2,046	42,203	16.4%	25,448
Bagley	Off-Sale Only		1,422	1,372,519	1,033,636	338,883	24.7%	271,602	67,281	333	31,571	36,043	2.6%	25,000
Balaton	On- & Off-Sale		626	364,286	220,002	144,284	39.6%	156,766	(12,482)	12,888		406	0.1%	1
Bamesville	Off-Sale Only		2,635	407,179	317,670	89,509	22.0%	102,075	(12,566)	3,984		(8,582)	-2.1%	
Bamum	On- & Off-Sale		609	478,638	243,767	234,871	49.1%	257,482	(22,611)	28,310		5,699	1.2%	
Battle Lake	Off-Sale Only		903	1,395,474	982,666	412,808	29.6%	318,709	94,099	8,005		102,104	7.3%	106,500
Baudette	On- & Off-Sale		1,075	1,548,558	995,027	553,531	35.7%	432,082	121,449	13,718		135,167	8.7%	150,000
Beaver Bay	On- & Off-Sale		185	538,241	293,207	245,034	45.5%	247,849	(2,815)	4,859		2,044	0.4%	
Bemidji	Off-Sale Only		15,119	5,817,125	4,156,838	1,660,287	28.5%	955,104	705,183	18,152	10,095	713,240	12.3%	450,178
Benson	On- & Off-Sale		3,169	1,108,560	720,475	388,085	35.0%	315,632	72,453	32,931		105,384	9.5%	80,000
Big Falls	On- & Off-Sale		221	342,914	164,512	178,402	52.0%	179,217	(815)	492		(323)	-0.1%	10,000
Big Lake	Off-Sale Only		10,918	3,940,355	2,786,995	1,153,360	29.3%	703,468	449,892	10,676	13,583	446,985	11.3%	330,000
Blackduck	On- & Off-Sale		789	1,071,347	677,637	393,710	36.7%	341,334	52,376	7,595		59,971	5.6%	83,345
Blue Earth	Off-Sale Only		3,233	1,566,964	1,163,914	403,050	25.7%	331,176	71,874	6,647		78,521	5.0%	71,239
Boyd	On- & Off-Sale		158	552,398	278,773	273,625	49.5%	319,210	(45,585)	16,278	4,890	(34,197)	-6.2%	
Braham	Off-Sale Only		1,799	1,374,510	1,019,264	355,246	25.8%	297,698	57,548	115,609	107,831	65,326	4.8%	35,000
Brandon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	43.5%	191,566	15,974	4,020		19,994	4.2%	
Browerville	On- & Off-Sale		775	505,681	276,352	229,329	45.4%	219,574	9,755	13,691		23,446	4.6%	9,000
Buffalo	Off-Sale Only		16,119	4,978,926	3,603,417	1,375,509	27.6%	972,413	403,096	120,485	19,365	504,216	10.1%	450,001
Buffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	49.3%	225,498	(7,892)	9,490		1,598	0.4%	
Butterfield	Off-Sale Only		581	220,462	166,899	53,563	24.3%	71,497	(17,934)	44,546	44,346	(17,734)	-8.0%	
Caledonia	Off-Sale Only		2,824	652,068	489,690	162,378	24.9%	161,119	1,259	688		1,947	0.3%	1,190
Callaway	On- & Off-Sale		231	473,747	219,483	254,264	53.7%	223,681	30,583	3,109		33,692	7.1%	16,650
Cambridge	Off-Sale Only		8,749	5,397,066	4,077,693	1,319,373	24.4%	843,185	476,188	8,605		484,793	9.0%	525,000
Clarissa	On- & Off-Sale		656	374,999	225,219	149,780	39.9%	142,242	7,538	4,124		11,662	3.1%	

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  | 16 | The enterprise operation was sold.
  | 21 | The enterprise fund discontinued operations during the current year.
  | 23 | The enterprise fund was not in operation.
  | 24 | The accural basis of accounting is used; however, no depreciation.
  | \* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9 **Comparison of Greater Minnesota City Liquor Store Operations - 2016** 

						Gross Pi	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Clearbrook	On- & Off-Sale		523	542,944	311,221	231,723	42.7%	209,048	22,675	21		22,696	4.2%	10,000
Cleveland	On- & Off-Sale		717	196,889	105,825	91,064	46.3%	138,177	(47,113)	23,748		(23,365)	-11.9%	
Clontarf	On- & Off-Sale		154	344,554	201,035	143,519	41.7%	166,532	(23,013)			(23,013)	-6.7%	(3,000)
Conger	On- & Off-Sale		133	232,940	129,054	103,886	44.6%	108,837	(4,951)	8,016		3,065	1.3%	3,600
Cook	Off-Sale Only		557	1,548,820	1,159,208	389,612	25.2%	266,710	122,902	10,607		133,509	8.6%	1,018,074
Cromwell	On- & Off-Sale		243	349,903	175,137	174,766	49.9%	213,933	(39,167)	16,701		(22,466)	-6.4%	
Dalton	Off-Sale Only		249	325,423	249,865	75,558	23.2%	80,520	(4,962)	3,504		(1,458)	-0.4%	
Danvers	On- & Off-Sale		94	345,803	176,695	169,108	48.9%	168,701	407	2,733		3,140	0.9%	
Darwin	Off-Sale Only		355	559,276	444,618	114,658	20.5%	96,153	18,505	1,777		20,282	3.6%	
Dassel	Off-Sale Only		1,459	1,117,983	873,055	244,928	21.9%	215,792	29,136	21,036	30,096	20,076	1.8%	
Dawson	Off-Sale Only		1,467	465,823	327,347	138,476	29.7%	144,112	(5,636)	562		(5,074)	-1.1%	
De Graff	On- & Off-Sale		120	387,683	188,877	198,806	51.3%	238,152	(39,346)	40,343	4,676	(3,679)	-0.9%	
Delano	Off-Sale Only		5,947	2,528,085	1,830,029	698,056	27.6%	528,727	169,329	3,281		172,610	6.8%	100,000
Detroit Lakes	Off-Sale Only		9,380	6,313,527	4,616,948	1,696,579	26.9%	808,955	887,624	13,763	143,772	757,615	12.0%	258,785
Eagle Bend	On- & Off-Sale		510	237,615	128,608	109,007	45.9%	107,382	1,625	19,308		20,933	8.8%	14,000
Elizabeth	Off-Sale Only		169	379,029	298,333	80,696	21.3%	81,084	(388)			(388)	-0.1%	
Elk River	Off-Sale Only		24,368	7,009,574	4,997,934	2,011,640	28.7%	1,065,988	945,652	287		945,939	13.5%	704,567
Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	44.2%	194,424	(41,394)	13		(41,381)	-12.0%	(28,126)
Elmore	Off-Sale Only		578	127,389	96,164	31,225	24.5%	42,154	(10,929)	39		(10,890)	-8.5%	
Erhard	Off-Sale Only		148	279,285	218,881	60,404	21.6%	67,188	(6,784)	3,714	135	(3,205)	-1.1%	
Fairfax	On- & Off-Sale		1,174	543,010	279,179	263,831	48.6%	296,227	(32,396)	1,170		(31,226)	-5.8%	
Fairmont	Off-Sale Only		10,353	3,683,737	2,616,437	1,067,300	29.0%	534,591	532,709	14,834	495	547,048	14.9%	372,500
Fergus Falls	Off-Sale Only		13,652	5,797,619	4,154,598	1,643,021	28.3%	1,049,392	593,629	15,577	13,744	595,462	10.3%	594,044
Fifty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	49.1%	283,508	(26,086)	2,502		(23,584)	-4.5%	
Finlayson	On- & Off-Sale		302	539,180	317,420	221,760	41.1%	196,001	25,759	12,356		38,115	7.1%	5,000
Foreston	On- & Off-Sale		525	399,976	189,620	210,356	52.6%	193,831	16,525	12,935	2,202	27,258	6.8%	896
Frazee	On- & Off-Sale		1,390	636,160	421,354	214,806	33.8%	255,265	(40,459)			(40,459)	-6.4%	
Gilman	On- & Off-Sale		238	405,060	189,129	215,931	53.3%	194,116	21,815	23,152		44,967	11.1%	
Glencoe	Off-Sale Only		5,521	1,718,611	1,263,502	455,109	26.5%	260,417	194,692	161	17,538	177,315	10.3%	220,000
Glenwood	Off-Sale Only		2,574	1,454,312	1,090,853	363,459	25.0%	165,437	198,022	1,078		199,100	13.7%	40,000
Goodridge	On- & Off-Sale		135	333,257	167,336	165,921	49.8%	168,254	(2,333)			(2,333)	-0.7%	5,000

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						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Grand Marais	Off-Sale Only		1,379	2,102,551	1,363,154	739,397	35.2%	352,701	386,696	4,873		391,569	18.6%	200,000
Granite Falls	Off-Sale Only		2,796	1,191,020	875,950	315,070	26.5%	193,484	121,586	16,447	9,936	128,097	10.8%	69,475
Hackensack	On- & Off-Sale		316	1,220,911	882,265	338,646	27.7%	339,212	(566)	7,309	11,610	(4,867)	-0.4%	
Hadley	On- & Off-Sale		58	257,835	111,013	146,822	56.9%	154,509	(7,687)	12,076	325	4,064	1.6%	
Hanley Falls	On- & Off-Sale		279	212,605	119,591	93,014	43.7%	120,210	(27,196)	8,531	2,426	(21,091)	-9.9%	(17,500)
Hanska	On- & Off-Sale		375	263,119	158,526	104,593	39.8%	126,094	(21,501)	14,838		(6,663)	-2.5%	
Hawley	Off-Sale Only		2,229	1,155,098	849,787	305,311	26.4%	269,317	35,994	48	33,090	2,952	0.3%	5,000
Heron Lake	On- & Off-Sale		677	364,440	196,717	167,723	46.0%	156,974	10,749	130	1,518	9,361	2.6%	(753)
Hinckley	On- & Off-Sale		1,838	2,684,004	1,817,665	866,339	32.3%	630,388	235,951	1,477	17,835	219,593	8.2%	115,212
Hitterdal	On- & Off-Sale		200	370,427	175,390	195,037	52.7%	198,322	(3,285)			(3,285)	-0.9%	
Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	45.0%	171,318	(10,411)	20,783		10,372	2.9%	
Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	20.6%	159,349	3,049	94		3,143	0.4%	
Hutchinson	Off-Sale Only		14,146	5,988,219	4,609,147	1,379,072	23.0%	817,859	561,213	3,729	23,686	541,256	9.0%	475,000
Isanti	Off-Sale Only		5,614	2,609,087	1,900,656	708,431	27.2%	423,429	285,002	10,124		295,126	11.3%	330,360
Isle	On- & Off-Sale		771	858,072	14,317	843,755	98.3%	803,819	39,936	20,701	3,620	57,017	6.6%	31,473
Ivanhoe	On- & Off-Sale		556	570,201	347,411	222,790	39.1%	190,051	32,739	307	6,554	26,492	4.6%	
Jackson	Off-Sale Only		3,411	1,184,120	846,257	337,863	28.5%	220,858	117,005	4,895		121,900	10.3%	41,000
Kasson	Off-Sale Only		6,298	1,457,993	1,127,102	330,891	22.7%	251,771	79,120	7,741		86,861	6.0%	84,000
Kelliher	On- & Off-Sale		263	534,720	305,438	229,282	42.9%	199,364	29,918	2,519		32,437	6.1%	20,000
Kenyon	On- & Off-Sale		1,837	742,287	475,084	267,203	36.0%	245,696	21,507	9,995	1,721	29,781	4.0%	20,000
Kiester	Off-Sale Only	[34]	480	186,663	134,622	52,041	27.9%	66,465	(14,424)	42,673	39,717	(11,468)	-6.1%	
Lake Park	On- & Off-Sale		799	779,866	482,142	297,724	38.2%	271,601	26,123	1,627		27,750	3.6%	
Lakefield	Off-Sale Only		1,702	474,572	339,714	134,858	28.4%	109,352	25,506	2,932		28,438	6.0%	3,000
Lancaster	On- & Off-Sale		336	307,119	148,431	158,688	51.7%	118,093	40,595	1,779		42,374	13.8%	40,000
Le Center	On- & Off-Sale		2,495	876,168	517,516	358,652	40.9%	264,589	94,063	465	4,944	89,584	10.2%	25,000
Lewisville	On- & Off-Sale		235	177,342	94,320	83,022	46.8%	85,177	(2,155)	16,203		14,048	7.9%	
Lindstrom	On- & Off-Sale		4,503	2,542,810	1,706,839	835,971	32.9%	621,974	213,997	31,333		245,330	9.6%	186,430
Litchfield	Off-Sale Only		6,736	2,414,927	1,836,518	578,409	24.0%	392,938	185,471	7,431		192,902	8.0%	192,016
Littlefork	On- & Off-Sale		626	359,361	188,577	170,784	47.5%	245,882	(75,098)	3,074		(72,024)	-20.0%	(748)
Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	23.5%	273,481	74,885	3,838		78,723	5.3%	102,908
Longville	On- & Off-Sale		159	1,571,906	954,501	617,405	39.3%	429,841	187,564	876	2,085	186,355	11.9%	

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						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Lonsdale	Off-Sale Only		3,913	1,385,288	1,058,565	326,723	23.6%	308,621	18,102	6		18,108	1.3%	2,500
Luverne	Off-Sale Only		4,688	1,341,258	993,158	348,100	26.0%	269,498	78,602	4,884		83,486	6.2%	45,000
Madelia	Off-Sale Only		2,290	474,042	347,917	126,125	26.6%	74,839	51,286	751		52,037	11.0%	30,000
Madison	Off-Sale Only		1,476	429,501	326,877	102,624	23.9%	90,865	11,759	1,517		13,276	3.1%	20,000
Mahnomen	On- & Off-Sale		1,207	967,731	596,905	370,826	38.3%	386,877	(16,051)	15,024		(1,027)	-0.1%	
Maple Lake	Off-Sale Only		2,127	1,526,084	1,161,186	364,898	23.9%	305,339	59,559	11,291	4,346	66,504	4.4%	
Mapleton	On- & Off-Sale		1,743	603,879	335,202	268,677	44.5%	244,068	24,609	46,772		71,381	11.8%	
Marshall	Off-Sale Only		13,799	4,548,623	3,398,451	1,150,172	25.3%	634,905	515,267	2,833	94,707	423,393	9.3%	274,992
Mazeppa	On- & Off-Sale		856	495,755	297,701	198,054	39.9%	180,182	17,872	15,608		33,480	6.8%	(31,134)
Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	51.3%	177,165	11,827	9,793		21,620	5.9%	
Menahga	On- & Off-Sale		1,347	856,288	530,340	325,948	38.1%	297,590	28,358	11,097		39,455	4.6%	65,887
Mentor	On- & Off-Sale		148	486,303	242,023	244,280	50.2%	223,507	20,773	5,997		26,770	5.5%	33,000
Milaca	Off-Sale Only		2,900	2,152,408	1,607,643	544,765	25.3%	364,714	180,051	4,382	15,437	168,996	7.9%	173,891
Millerville	On- & Off-Sale		107	351,525	192,990	158,535	45.1%	158,999	(464)	701		237	0.1%	
Miltona	On- & Off-Sale		434	683,706	386,728	296,978	43.4%	270,415	26,563	7,434		33,997	5.0%	
Montevideo	Off-Sale Only		5,337	2,260,668	1,669,163	591,505	26.2%	549,311	42,194	3,680	507	45,367	2.0%	70,000
Monticello	Off-Sale Only		13,409	5,450,630	4,041,224	1,409,406	25.9%	836,048	573,358	12,663		586,021	10.8%	350,000
Moose Lake	On- & Off-Sale		2,772	1,261,849	822,800	439,049	34.8%	388,769	50,280	18,565		68,845	5.5%	
Mora	Off-Sale Only		3,504	3,197,563	2,326,836	870,727	27.2%	518,383	352,344	6,851		359,195	11.2%	297,524
Morris	Off-Sale Only		5,442	2,108,589	1,610,310	498,279	23.6%	316,288	181,991	8,517		190,508	9.0%	76,018
Nevis	On- & Off-Sale		410	673,605	382,672	290,933	43.2%	243,467	47,466	3,822		51,288	7.6%	35,000
New York Mills	On- & Off-Sale		1,229	652,937	400,045	252,892	38.7%	214,251	38,641	6,648		45,289	6.9%	54,000
Nisswa	On- & Off-Sale		2,033	3,512,358	2,320,986	1,191,372	33.9%	887,479	303,893	3,772	5,626	302,039	8.6%	235,000
North Branch	Off-Sale Only		10,469	2,511,658	1,811,121	700,537	27.9%	455,981	244,556	1,147	13,365	232,338	9.3%	140,000
Northfield	Off-Sale Only		20,355	3,142,917	2,303,230	839,687	26.7%	637,221	202,466	11,984		214,450	6.8%	125,000
Northome	On- & Off-Sale		179	328,858	185,073	143,785	43.7%	137,162	6,623	6		6,629	2.0%	25,000
Ogema	On- & Off-Sale	[0]	179	366,398	199,045	167,353	45.7%	130,175	37,178	4,273	329	41,122	11.2%	
Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	45.7%	186,349	18,059	298		18,357	4.1%	5,000
Okabena	On- & Off-Sale		194	261,634	149,353	112,281	42.9%	129,627	(17,346)			(17,346)	-6.6%	
Olivia	Off-Sale Only		2,438	919,403	686,694	232,709	25.3%	191,972	40,737	6,839		47,576	5.2%	
Orr	On- & Off-Sale		293	567,605	324,311	243,294	42.9%	189,956	53,338	3,410		56,748	10.0%	37,100

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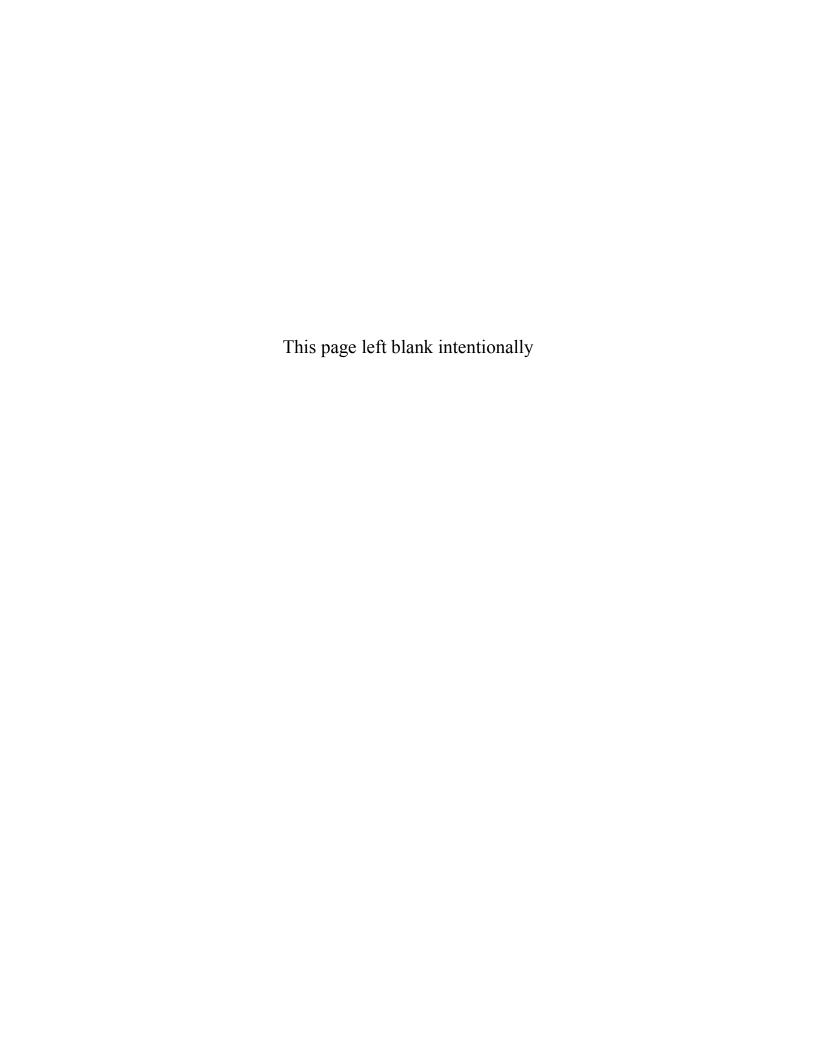
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Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Osakis	On- & Off-Sale		1,756	701,445	431,965	269,480	38.4%	334,552	(65,072)	18,833		(46,239)	-6.6%	50,500
Palisade	On- & Off-Sale		159	379,889	210,129	169,760	44.7%	162,884	6,876	191		7,067	1.9%	
Park Rapids	Off-Sale Only		3,931	3,168,028	2,405,513	762,515	24.1%	524,762	237,753	2,624		240,377	7.6%	296,603
Parkers Prairie	On- & Off-Sale		1,010	672,526	411,335	261,191	38.8%	341,105	(79,914)		10,856	(90,770)	-13.5%	
Paynesville	Off-Sale Only		2,490	1,421,686	1,123,403	298,283	21.0%	272,076	26,207	10,603		36,810	2.6%	30,000
Pelican Rapids	Off-Sale Only		2,526	1,269,007	886,881	382,126	30.1%	215,963	166,163	1,374	15,838	151,699	12.0%	43,300
Perham	Off-Sale Only		3,298	3,325,701	2,444,535	881,166	26.5%	476,422	404,744	15,554	6,781	413,517	12.4%	269,250
Pine City	Off-Sale Only		3,221	1,792,377	1,288,178	504,199	28.1%	337,230	166,969	2,441		169,410	9.5%	125,000
Pipestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	26.9%	265,184	146,727	3,099		149,826	9.8%	121,211
Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	38.0%	339,167	(80,287)	11,876		(68,411)	-10.0%	
Princeton	Off-Sale Only		4,735	3,670,039	2,731,436	938,603	25.6%	570,932	367,671	24,488		392,159	10.7%	(24,510)
Proctor	Off-Sale Only		3,066	864,583	636,579	228,004	26.4%	253,160	(25,156)	120	5,677	(30,713)	-3.6%	5,286
Randall	On- & Off-Sale		629	578,411	367,877	210,534	36.4%	189,224	21,310	11,100		32,410	5.6%	
Ranier	On- & Off-Sale		562	391,947	166,141	225,806	57.6%	216,087	9,719	13,741		23,460	6.0%	20,000
Redwood Falls	Off-Sale Only		5,211	2,242,301	1,657,466	584,835	26.1%	446,666	138,169	3,917	11,331	130,755	5.8%	120,000
Remer	On- & Off-Sale		403	649,131	385,351	263,780	40.6%	253,421	10,359			10,359	1.6%	(16,441)
Roseau	Off-Sale Only		2,795	1,881,474	1,351,250	530,224	28.2%	238,105	292,119	121		292,240	15.5%	
Round Lake	Off-Sale Only		379	44,950	30,364	14,586	32.4%	22,292	(7,706)	400	38,161	(45,467)	-101.2%	(31,341)
Rush City	Off-Sale Only	[16][21]	3,072	1,088,962	855,272	233,690	21.5%	223,855	9,835	401	50,461	(40,225)	-3.7%	20,000
Russell	On- & Off-Sale		321	319,935	108,227	211,708	66.2%	167,618	44,090	1,418		45,508	14.2%	
Sacred Heart	On- & Off-Sale		511	520,935	283,870	237,065	45.5%	244,364	(7,299)	18,468		11,169	2.1%	
Saint Hilaire	On- & Off-Sale	[16]	278	307,225	148,806	158,419	51.6%	127,911	30,508	110,015		140,523	45.7%	353,949
Saint James	Off-Sale Only		4,548	982,508	644,299	338,209	34.4%	215,807	122,402	4,694		127,096	12.9%	379,673
Sauk Rapids	Off-Sale Only		13,631	2,680,784	2,063,329	617,455	23.0%	499,911	117,544	7,962		125,506	4.7%	80,000
Sebeka	On- & Off-Sale		694	531,582	298,537	233,045	43.8%	234,934	(1,889)	3	175	(2,061)	-0.4%	
Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	36.7%	327,602	(40,104)	55		(40,049)	-5.1%	
Silver Bay	On- & Off-Sale		1,841	921,174	559,075	362,099	39.3%	353,185	8,914	2,285	4,191	7,008	0.8%	
Silver Lake	On- & Off-Sale		806	574,823	304,436	270,387	47.0%	245,982	24,405	251		24,656	4.3%	
Sleepy Eye	Off-Sale Only		3,509	692,173	557,824	134,349	19.4%	155,453	(21,104)	9,256		(11,848)	-1.7%	
South Haven	On- & Off-Sale	[32]	190							36,876		36,876		51,469
Spring Grove	On- & Off-Sale		1,304	452,641	280,485	172,156	38.0%	129,749	42,407	4,362		46,769	10.3%	

| O | Information is taken from a cash receipts and disbursements statement.
| 16 | The enterprise operation was sold.
| 21 | The enterprise fund discontinued operations during the current year.
| 23 | The enterprise fund was not in operation.
| 24 | The accural basis of accounting is used; however, no depreciation.
| \* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9 **Comparison of Greater Minnesota City Liquor Store Operations - 2016** 

						Gross P	rofit	Oper	ating	Nonop	erating	Net Profit	(Loss)	
Name of City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Stacy	On- & Off-Sale		1,505	3,083,886	2,004,717	1,079,169	35.0%	806,408	272,761	30,231	96,094	206,898	6.7%	100,000
Thief River Falls	Off-Sale Only		8,845	4,650,648	3,597,554	1,053,094	22.6%	637,601	415,493	6,031		421,524	9.1%	419,079
Tracy	On- & Off-Sale		2,128	757,273	483,722	273,551	36.1%	314,165	(40,614)	4,629		(35,985)	-4.8%	
Twin Valley	On- & Off-Sale		818	508,209	286,858	221,351	43.6%	218,325	3,026	3,615		6,641	1.3%	
Two Harbors	Off-Sale Only		3,671	2,282,329	1,644,549	637,780	27.9%	394,862	242,918	2,626		245,544	10.8%	1,496
Ulen	On- & Off-Sale		557	389,237	182,511	206,726	53.1%	200,798	5,928	998		6,926	1.8%	
Underwood	Off-Sale Only		345	531,649	388,898	142,751	26.9%	114,094	28,657	936		29,593	5.6%	20,000
Vergas	Off-Sale Only		355	509,898	393,365	116,533	22.9%	111,059	5,474	1,936	1,990	5,420	1.1%	
Verndale	On- & Off-Sale	[34]	589	290,520	150,283	140,237	48.3%	123,840	16,397	439	720	16,116	5.5%	
Vesta	On- & Off-Sale	[16]	301	300,122	199,102	101,020	33.7%	132,027	(31,007)	15,173	195	(16,029)	-5.3%	
Wadena	Off-Sale Only		4,167	2,002,216	1,456,803	545,413	27.2%	249,230	296,183	2,786		298,969	14.9%	155,538
Walker	Off-Sale Only		934	972,471	715,781	256,690	26.4%	187,845	68,845	2,531		71,376	7.3%	107,000
Walnut Grove	On- & Off-Sale		825	464,881	227,214	237,667	51.1%	254,203	(16,536)	1,019		(15,517)	-3.3%	38,000
Warroad	Off-Sale Only		1,789	1,624,871	1,233,087	391,784	24.1%	265,788	125,996			125,996	7.8%	85,000
Waverly	On- & Off-Sale		1,414	831,533	542,316	289,217	34.8%	299,284	(10,067)	4,816	346	(5,597)	-0.7%	(2,601)
Wells	Off-Sale Only		2,266	674,190	511,444	162,746	24.1%	198,015	(35,269)	1,339		(33,930)	-5.0%	(6,400)
West Concord	On- & Off-Sale		777	324,821	183,783	141,038	43.4%	147,375	(6,337)	5,560		(777)	-0.2%	
Williams	On- & Off-Sale		181	321,167	176,072	145,095	45.2%	151,842	(6,747)		652	(7,399)	-2.3%	
Windom	Off-Sale Only		4,597	1,835,544	1,333,627	501,917	27.3%	378,705	123,212	7,489		130,701	7.1%	581,212
Wolf Lake	On- & Off-Sale		60	311,777	171,514	140,263	45.0%	160,245	(19,982)	4,823	1,001	(16,160)	-5.2%	3,000
Worthington	Off-Sale Only		13,288	3,735,141	2,795,190	939,951	25.2%	491,859	448,092	12,271		460,363	12.3%	225,000
Off-Sale Only			399,328	\$164,545,931	\$121,634,008	\$42,911,923	26.1%	\$28,392,869	\$14,519,054	\$760,379	\$805,210	\$14,474,223	8.8%	\$11,742,159
On- & Off-Sale			77,663	\$61,050,204	\$35,989,580	\$25,060,624	41.0%	\$23,496,179	\$1,564,445	\$934,812	\$191,641	\$2,307,616	3.8%	\$1,881,946
All Stores			476,991	\$225,596,135	\$157,623,588	\$67,972,547	30.1%	\$51,889,048	\$16,083,499	\$1,695,191	\$996,851	\$16,781,839	7.4%	\$13,624,105

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| 24 | The accural basis of accounting is used; however, no depreciation.
| \* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.



## Appendix 2

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

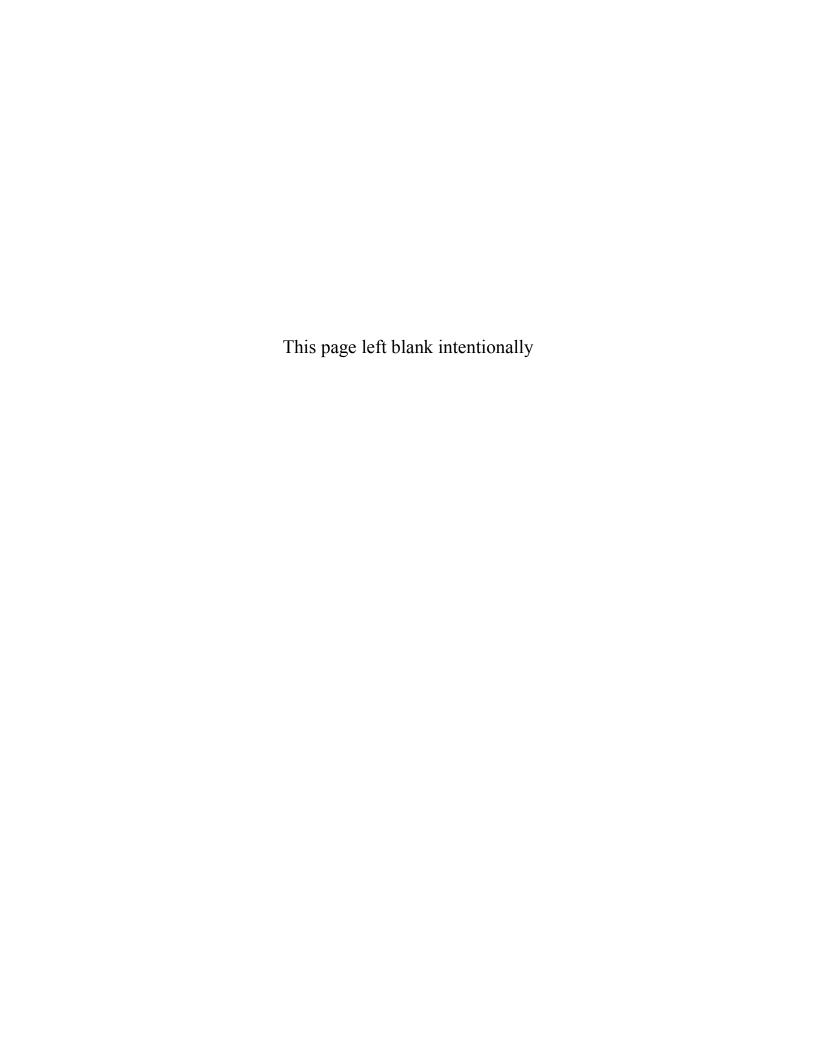


Table 10

Comparison of Off-Sale City Liquor Store Operations - 2016

Average Per Store by Economic Development Region

					Gross P	rofit	Oper	ating	Nonop	erating		
Region	Population	Number of Stores	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Net Income (Loss) (\$)	Net Transfers* (\$)
1 - Northwest	13,429	3	2,718,998	2,060,630	658,367	24.2%	380,498	277,869	2,051		279,920	168,026
2 - Headwaters	20,472	4	2,589,418	1,898,997	690,421	26.7%	437,867	252,554	5,277	10,417	247,415	192,945
3 - Arrowhead	10,789	5	1,561,495	1,114,027	447,469	28.7%	293,803	153,666	8,052	1,135	160,582	261,971
4 - West Central	57,480	17	1,805,730	1,339,209	466,521	25.8%	301,845	164,675	4,778	13,115	156,338	96,347
5 - North Central	8,497	3	1,484,785	1,101,296	383,490	25.8%	236,852	146,638	3,052		149,689	121,815
6E - Southwest Central	30,655	6	2,119,737	1,618,922	500,814	23.6%	329,189	171,626	6,829	11,887	166,568	147,836
6W - Upper Southwest	12,434	5	967,525	708,539	258,986	26.8%	221,281	37,704	4,459	2,089	40,075	31,895
7E - East Central	44,063	9	2,643,741	1,957,567	686,175	26.0%	448,379	237,796	19,339	20,788	236,346	180,252
7W - Central	89,009	10	2,953,612	2,160,752	792,861	26.8%	518,397	274,464	17,725	3,729	288,459	204,457
8 - Southwest	51,272	9	1,882,200	1,390,623	491,577	26.1%	315,480	176,097	4,747	16,022	164,822	153,342
9 - South Central	27,838	9	956,459	693,280	263,179	27.5%	187,777	75,401	13,864	9,395	79,870	94,112
10 - Southeast	33,390	4	1,659,567	1,244,647	414,920	25.0%	339,683	75,237	5,105		80,342	53,173
11 - 7-County Twin Cities	463,384	36	3,044,040	2,264,502	779,538	25.6%	624,372	155,167	7,515	11,555	151,127	139,537
Average for Off-Sale	862,712	120	\$2,284,428	\$1,692,967	\$591,461	25.9%	\$423,919	\$167,542	\$8,591	\$10,176	\$165,957	\$139,713

<sup>\*</sup>Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

Table 11
Comparison of On-Sale City Liquor Store Operations - 2016
Average Per Store by Economic Development Region

					Gross P	rofit	Oper	ating	Nonop	erating		
Region	Population	Number of Stores	Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Net Income (Loss) (\$)	Net Transfers* (\$)
1 - Northwest	3,398	6	416,499	223,398	193,101	46.4%	175,852	17,249	20,234		37,483	74,492
2 - Headwaters	4,890	10	606,903	368,022	238,881	39.4%	213,561	25,320	4,575	65	29,830	29,885
3 - Arrowhead	7,690	11	538,216	302,975	235,241	43.7%	235,673	(432)	8,330	381	7,517	8,305
4 - West Central	8,982	14	519,633	300,732	218,901	42.1%	222,932	(4,031)	3,984	1,228	(1,274)	9,495
5 - North Central	8,513	15	723,580	452,479	271,100	37.5%	233,883	37,217	4,948	1,348	40,818	20,496
6E - Southwest Central	3,167	4	520,103	272,881	247,222	47.5%	253,018	(5,796)	7,345		1,549	
6W - Upper Southwest	3,974	7	421,658	240,778	180,880	42.9%	189,777	(8,897)	14,402	1,713	3,792	8,500
7E - East Central	9,795	9	1,172,790	699,261	473,529	40.4%	382,086	91,443	12,148	13,306	90,285	49,335
7W - Central	4,613	5	476,759	311,068	165,691	34.8%	164,813	877	17,144	69	17,952	9,774
8 - Southwest	5,826	10	391,797	214,552	177,244	45.2%	177,212	33	5,347	1,064	4,316	6,270
9 - South Central	6,623	6	483,362	284,444	198,918	41.2%	197,618	1,300	17,014	824	17,489	4,167
10 - Southeast	10,192	8	455,525	270,120	185,405	40.7%	190,324	(4,920)	8,153	215	3,018	(4,458)
11 - 7-County Twin Cities	17,217	3	3,067,274	1,784,515	1,282,759	41.8%	1,049,163	233,596	7,944	41,439	200,101	81,866
Average for On-Sale	94,880	108	\$650,482	\$382,807	\$267,675	41.2%	\$246,701	\$20,974	\$8,876	\$2,926	\$26,925	\$19,699

<sup>\*</sup>Net transfers are calculated by subtracting transfers in from transfers out. A negative amount generally indicates that the enterprise is not self-supporting and requires transfers from other funds to maintain operations.

Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

								Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers*
1 - Northwest														
Ada	On- & Off-Sale		1,683	556,878	346,933	209,945	199,022	35.7%	10,923			10,923	2.0%	15,000
Goodridge	On- & Off-Sale		135	333,257	167,336	165,921	168,254	50.5%	(2,333)			(2,333)	-0.7%	5,000
Lancaster	On- & Off-Sale		336	307,119	148,431	158,688	118,093	38.5%	40,595	1,779		42,374	13.8%	40,000
Mentor	On- & Off-Sale		148	486,303	242,023	244,280	223,507	46.0%	20,773	5,997		26,770	5.5%	33,000
Roseau	Off-Sale Only		2,795	1,881,474	1,351,250	530,224	238,105	12.7%	292,119	121		292,240	15.5%	
Saint Hilaire	On- & Off-Sale	[16]	278	307,225	148,806	158,419	127,911	41.6%	30,508	110,015		140,523	45.7%	353,949
Thief River Falls	Off-Sale Only		8,845	4,650,648	3,597,554	1,053,094	637,601	13.7%	415,493	6,031		421,524	9.1%	419,079
Twin Valley	On- & Off-Sale		818	508,209	286,858	221,351	218,325	43.0%	3,026	3,615		6,641	1.3%	
Warroad	Off-Sale Only		1,789	1,624,871	1,233,087	391,784	265,788	16.4%	125,996			125,996	7.8%	85,000
Total for Region			16,827	\$10,655,984	\$7,522,278	\$3,133,706	\$2,196,606	20.6%	\$937,100	\$127,558	S	\$1,064,658	10.0%	\$951,028
Percent of Total !	MLS Operations		1.8%	3.1%	3.1%	3.1%	2.8%		4.2%	6.4%		4.7%		5.0%
2 - Headwaters														
Akeley	On- & Off-Sale		442	408,953	235,247	173,706	171,595	42.0%	2,111	3,053		5,164	1.3%	503
Bagley	Off-Sale Only		1,422	1,372,519	1,033,636	338,883	271,602	19.8%	67,281	333	31,571	36,043	2.6%	25,000
Baudette	On- & Off-Sale		1,075	1,548,558	995,027	553,531	432,082	27.9%	121,449	13,718		135,167	8.7%	150,000
Bemidji	Off-Sale Only		15,119	5,817,125	4,156,838	1,660,287	955,104	16.4%	705,183	18,152	10,095	713,240	12.3%	450,178
Blackduck	On- & Off-Sale		789	1,071,347	677,637	393,710	341,334	31.9%	52,376	7,595		59,971	5.6%	83,345
Clearbrook	On- & Off-Sale		523	542,944	311,221	231,723	209,048	38.5%	22,675	21		22,696	4.2%	10,000
Kelliher	On- & Off-Sale		263	534,720	305,438	229,282	199,364	37.3%	29,918	2,519		32,437	6.1%	20,000
Mahnomen	On- & Off-Sale		1,207	967,731	596,905	370,826	386,877	40.0%	(16,051)	15,024		(1,027)	-0.1%	
Nevis	On- & Off-Sale		410	673,605	382,672	290,933	243,467	36.1%	47,466	3,822		51,288	7.6%	35,000
Park Rapids	Off-Sale Only		3,931	3,168,028	2,405,513	762,515	524,762	16.6%	237,753	2,624		240,377	7.6%	296,603
Williams	On- & Off-Sale		181	321,167	176,072	145,095	151,842	47.3%	(6,747)		652	(7,399)	-2.3%	
Total for Region			25,362	\$16,426,697	\$11,276,206	\$5,150,491	\$3,887,077	23.7%	\$1,263,414	\$66,861	\$42,318	\$1,287,957	7.8%	\$1,070,629
Percent of Total !	MLS Operations		2.6%	4.8%	4.6%	5.2%	5.0%		5.6%	3.4%	2.8%	5.6%		5.7%

 <sup>[0]</sup> Information is taken from a cash receipts and disbursements statement.
 [16] The enterprise operation was sold.
 [21] The enterprise fund discontinued operations during the current year.
 [32] The enterprise fund was not in operation.
 [33] The caccural basis of accounting is used; however, no depreciation.
 Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

								Operating		Nonop	erating	Net Profit	/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount	Percent of Sales	Net Transfers*
3 - Arrowhead														
Aitkin	Off-Sale Only		2,116	1,009,194	766,643	242,551	201,583	20.0%	40,968	22,033		63,001	6.2%	85,000
Barnum	On- & Off-Sale		609	478,638	243,767	234,871	257,482	53.8%	(22,611)	28,310		5,699	1.2%	
Beaver Bay	On- & Off-Sale		185	538,241	293,207	245,034	247,849	46.0%	(2,815)	4,859		2,044	0.4%	
Big Falls	On- & Off-Sale		221	342,914	164,512	178,402	179,217	52.3%	(815)	492		(323)	-0.1%	10,000
Cook	Off-Sale Only		557	1,548,820	1,159,208	389,612	266,710	17.2%	122,902	10,607		133,509	8.6%	1,018,074
Cromwell	On- & Off-Sale		243	349,903	175,137	174,766	213,933	61.1%	(39,167)	16,701		(22,466)	-6.4%	
Grand Marais	Off-Sale Only		1,379	2,102,551	1,363,154	739,397	352,701	16.8%	386,696	4,873		391,569	18.6%	200,000
Littlefork	On- & Off-Sale		626	359,361	188,577	170,784	245,882	68.4%	(75,098)	3,074		(72,024)	-20.0%	(748)
Moose Lake	On- & Off-Sale		2,772	1,261,849	822,800	439,049	388,769	30.8%	50,280	18,565		68,845	5.5%	
Northome	On- & Off-Sale		179	328,858	185,073	143,785	137,162	41.7%	6,623	6		6,629	2.0%	25,000
Orr	On- & Off-Sale		293	567,605	324,311	243,294	189,956	33.5%	53,338	3,410		56,748	10.0%	37,100
Palisade	On- & Off-Sale		159	379,889	210,129	169,760	162,884	42.9%	6,876	191		7,067	1.9%	
Proctor	Off-Sale Only		3,066	864,583	636,579	228,004	253,160	29.3%	(25,156)	120	5,677	(30,713)	-3.6%	5,286
Ranier	On- & Off-Sale		562	391,947	166,141	225,806	216,087	55.1%	9,719	13,741		23,460	6.0%	20,000
Silver Bay	On- & Off-Sale		1,841	921,174	559,075	362,099	353,185	38.3%	8,914	2,285	4,191	7,008	0.8%	
Two Harbors	Off-Sale Only		3,671	2,282,329	1,644,549	637,780	394,862	17.3%	242,918	2,626		245,544	10.8%	1,496
Total for Region	ı		18,479	\$13,727,856	\$8,902,862	\$4,824,994	\$4,061,422	29.6%	\$763,572	\$131,893	\$9,868	\$885,597	6.5%	\$1,401,208
Percent of Total	MLS Operations		1.9%	4.0%	3.6%	4.8%	5.2%		3.4%	6.6%	0.6%	3.9%		7.4%
4 - West Central														
Alexandria	Off-Sale Only		13,575	5,445,613	4,262,961	1,182,652	954,869	17.5%	227,783	3,231	7,609	223,405	4.1%	225,000
Audubon	On- & Off-Sale		531	407,678	265,852	141,826	170,068	41.7%	(28,242)	3,314	5,004	(29,932)	-7.3%	8,786
Barnesville	Off-Sale Only		2,635	407,179	317,670	89,509	102,075	25.1%	(12,566)	3,984		(8,582)	-2.1%	
Battle Lake	Off-Sale Only		903	1,395,474	982,666	412,808	318,709	22.8%	94,099	8,005		102,104	7.3%	106,500
Brandon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	191,566	40.1%	15,974	4,020		19,994	4.2%	
Callaway	On- & Off-Sale		231	473,747	219,483	254,264	223,681	47.2%	30,583	3,109		33,692	7.1%	16,650
Dalton	Off-Sale Only		249	325,423	249,865	75,558	80,520	24.7%	(4,962)	3,504		(1,458)	-0.4%	

 <sup>[0]</sup> Information is taken from a cash receipts and disbursements statement.
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 [34] The accural basis of accounting is used; however, no depreciation.
 \* Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

						_		Operating		Nonope	erating	Net Profit	(Loss)	
Region and City Ty	pe of Store Foo	otnotes	Population	Sales (\$)	Cost of Sales	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers*
Detroit Lakes Off	f-Sale Only		9,380	6,313,527	4,616,948	1,696,579	808,955	12.8%	887,624	13,763	143,772	757,615	12.0%	258,785
Elizabeth Off	f-Sale Only		169	379,029	298,333	80,696	81,084	21.4%	(388)			(388)	-0.1%	
Erhard Off	f-Sale Only		148	279,285	218,881	60,404	67,188	24.1%	(6,784)	3,714	135	(3,205)	-1.1%	
Fergus Falls Off	f-Sale Only		13,652	5,797,619	4,154,598	1,643,021	1,049,392	18.1%	593,629	15,577	13,744	595,462	10.3%	594,044
Frazee On-	n- & Off-Sale		1,390	636,160	421,354	214,806	255,265	40.1%	(40,459)			(40,459)	-6.4%	
Glenwood Off	f-Sale Only		2,574	1,454,312	1,090,853	363,459	165,437	11.4%	198,022	1,078		199,100	13.7%	40,000
Hawley Off	f-Sale Only		2,229	1,155,098	849,787	305,311	269,317	23.3%	35,994	48	33,090	2,952	0.3%	5,000
Hitterdal On-	ı- & Off-Sale		200	370,427	175,390	195,037	198,322	53.5%	(3,285)			(3,285)	-0.9%	
Lake Park On-	ı- & Off-Sale		799	779,866	482,142	297,724	271,601	34.8%	26,123	1,627		27,750	3.6%	
Millerville On-	n- & Off-Sale		107	351,525	192,990	158,535	158,999	45.2%	(464)	701		237	0.1%	
Miltona On-	ı- & Off-Sale		434	683,706	386,728	296,978	270,415	39.6%	26,563	7,434		33,997	5.0%	
Morris Off	f-Sale Only		5,442	2,108,589	1,610,310	498,279	316,288	15.0%	181,991	8,517		190,508	9.0%	76,018
New York Mills On-	ı- & Off-Sale		1,229	652,937	400,045	252,892	214,251	32.8%	38,641	6,648		45,289	6.9%	54,000
Ogema On-	n- & Off-Sale	[0]	179	366,398	199,045	167,353	130,175	35.5%	37,178	4,273	329	41,122	11.2%	
Osakis On-	ı- & Off-Sale		1,756	701,445	431,965	269,480	334,552	47.7%	(65,072)	18,833		(46,239)	-6.6%	50,500
Parkers Prairie On-	ı- & Off-Sale		1,010	672,526	411,335	261,191	341,105	50.7%	(79,914)		10,856	(90,770)	-13.5%	
Pelican Rapids Off	f-Sale Only		2,526	1,269,007	886,881	382,126	215,963	17.0%	166,163	1,374	15,838	151,699	12.0%	43,300
Perham Off	f-Sale Only		3,298	3,325,701	2,444,535	881,166	476,422	14.3%	404,744	15,554	6,781	413,517	12.4%	269,250
Ulen On-	ı- & Off-Sale		557	389,237	182,511	206,726	200,798	51.6%	5,928	998		6,926	1.8%	
Underwood Off	f-Sale Only		345	531,649	388,898	142,751	114,094	21.5%	28,657	936		29,593	5.6%	20,000
Vergas Off	f-Sale Only		355	509,898	393,365	116,533	111,059	21.8%	5,474	1,936	1,990	5,420	1.1%	
Wolf Lake On-	n- & Off-Sale		60	311,777	171,514	140,263	160,245	51.4%	(19,982)	4,823	1,001	(16,160)	-5.2%	3,000
Total for Region			66,462	\$37,972,265	\$26,976,798	\$10,995,467	\$8,252,415	21.7%	\$2,743,052	\$137,001	\$240,149	\$2,639,904	7.0%	\$1,770,833
Percent of Total MLS	Operations		6.9%	11.0%	11.0%	11.0%	10.6%		12.3%	6.9%	15.6%	11.6%		9.4%
5 - North Central														
Browerville On-	ı- & Off-Sale		775	505,681	276,352	229,329	219,574	43.4%	9,755	13,691		23,446	4.6%	9,000
Clarissa On-	ı- & Off-Sale		656	374,999	225,219	149,780	142,242	37.9%	7,538	4,124		11,662	3.1%	

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Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

						_		Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount	Percent of Sales	Net Transfers*
Eagle Bend	On- & Off-Sale		510	237,615	128,608	109,007	107,382	45.2%	1,625	19,308		20,933	8.8%	14,000
Fifty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	283,508	54.1%	(26,086)	2,502		(23,584)	-4.5%	
Hackensack	On- & Off-Sale		316	1,220,911	882,265	338,646	339,212	27.8%	(566)	7,309	11,610	(4,867)	-0.4%	
Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	273,481	18.5%	74,885	3,838		78,723	5.3%	102,908
Longville	On- & Off-Sale		159	1,571,906	954,501	617,405	429,841	27.3%	187,564	876	2,085	186,355	11.9%	
Menahga	On- & Off-Sale		1,347	856,288	530,340	325,948	297,590	34.8%	28,358	11,097		39,455	4.6%	65,887
Nisswa	On- & Off-Sale		2,033	3,512,358	2,320,986	1,191,372	887,479	25.3%	303,893	3,772	5,626	302,039	8.6%	235,000
Randall	On- & Off-Sale		629	578,411	367,877	210,534	189,224	32.7%	21,310	11,100		32,410	5.6%	
Remer	On- & Off-Sale		403	649,131	385,351	263,780	253,421	39.0%	10,359			10,359	1.6%	(16,441)
Sebeka	On- & Off-Sale		694	531,582	298,537	233,045	234,934	44.2%	(1,889)	3	175	(2,061)	-0.4%	
Verndale	On- & Off-Sale	[34]	589	290,520	150,283	140,237	123,840	42.6%	16,397	439	720	16,116	5.5%	
Wadena	Off-Sale Only		4,167	2,002,216	1,456,803	545,413	249,230	12.4%	296,183	2,786		298,969	14.9%	155,538
Walker	Off-Sale Only		934	972,471	715,781	256,690	187,845	19.3%	68,845	2,531		71,376	7.3%	107,000
Total for Region			17,010	\$15,308,053	\$10,091,079	\$5,216,974	\$4,218,803	27.6%	\$998,171	\$83,376	\$20,216	\$1,061,331	6.9%	\$672,892
Percent of Total	MLS Operations		1.8%	4.4%	4.1%	5.2%	5.4%		4.5%	4.2%	1.3%	4.7%		3.6%
6E - Southwest C	Central													
Buffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	225,498	51.1%	(7,892)	9,490		1,598	0.4%	
Darwin	Off-Sale Only		355	559,276	444,618	114,658	96,153	17.2%	18,505	1,777		20,282	3.6%	
Dassel	Off-Sale Only		1,459	1,117,983	873,055	244,928	215,792	19.3%	29,136	21,036	30,096	20,076	1.8%	
Fairfax	On- & Off-Sale		1,174	543,010	279,179	263,831	296,227	54.6%	(32,396)	1,170		(31,226)	-5.8%	
Glencoe	Off-Sale Only		5,521	1,718,611	1,263,502	455,109	260,417	15.2%	194,692	161	17,538	177,315	10.3%	220,000
Hutchinson	Off-Sale Only		14,146	5,988,219	4,609,147	1,379,072	817,859	13.7%	561,213	3,729	23,686	541,256	9.0%	475,000
Litchfield	Off-Sale Only		6,736	2,414,927	1,836,518	578,409	392,938	16.3%	185,471	7,431		192,902	8.0%	192,016
Olivia	Off-Sale Only		2,438	919,403	686,694	232,709	191,972	20.9%	40,737	6,839		47,576	5.2%	
Sacred Heart	On- & Off-Sale		511	520,935	283,870	237,065	244,364	46.9%	(7,299)	18,468		11,169	2.1%	

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Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

								Operating		Nonop	erating	Net Profit	/(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss)	Revenues (\$)	Expenses (\$)	Amount	Percent of Sales	Net Transfers*
Silver Lake	On- & Off-Sale		806	574,823	304,436	270,387	245,982	42.8%	24,405	251		24,656	4.3%	
Total for Region	ı		33,822	\$14,798,830	\$10,805,056	\$3,993,774	\$2,987,202	20.2%	\$1,006,572	\$70,352	\$71,320	\$1,005,604	6.8%	\$887,016
Percent of Total	MLS Operations		3.5%	4.3%	4.4%	4.0%	3.9%		4.5%	3.5%	4.6%	4.4%		4.7%
6W - Upper Sou	thwest													
Appleton	Off-Sale Only		1,358	490,612	343,359	147,253	128,635	26.2%	18,618	90		18,708	3.8%	
Benson	On- & Off-Sale		3,169	1,108,560	720,475	388,085	315,632	28.5%	72,453	32,931		105,384	9.5%	
Boyd	On- & Off-Sale		158	552,398	278,773	273,625	319,210	57.8%	(45,585)	16,278	4,890	(34,197)	-6.2%	
Clontarf	On- & Off-Sale		154	344,554	201,035	143,519	166,532	48.3%	(23,013)			(23,013)	-6.7%	
Danvers	On- & Off-Sale		94	345,803	176,695	169,108	168,701	48.8%	407	2,733		3,140	0.9%	
Dawson	Off-Sale Only		1,467	465,823	327,347	138,476	144,112	30.9%	(5,636)	562		(5,074)	-1.1%	
De Graff	On- & Off-Sale		120	387,683	188,877	198,806	238,152	61.4%	(39,346)	40,343	4,676	(3,679)	-0.9%	
Granite Falls	Off-Sale Only		2,796	1,191,020	875,950	315,070	193,484	16.2%	121,586	16,447	9,936	128,097	10.8%	69,475
Hanley Falls	On- & Off-Sale		279	212,605	119,591	93,014	120,210	56.5%	(27,196)	8,531	2,426	(21,091)	-9.9%	(17,500)
Madison	Off-Sale Only		1,476	429,501	326,877	102,624	90,865	21.2%	11,759	1,517		13,276	3.1%	20,000
Montevideo	Off-Sale Only		5,337	2,260,668	1,669,163	591,505	549,311	24.3%	42,194	3,680	507	45,367	2.0%	70,000
Total for Region	ı		16,408	\$7,789,227	\$5,228,142	\$2,561,085	\$2,434,844	31.3%	\$126,241	\$123,112	\$22,435	\$226,918	2.9%	\$218,975
Percent of Total	MLS Operations		1.7%	2.3%	2.1%	2.6%	3.1%		0.6%	6.2%	1.5%	1.0%		1.2%
7E - East Centra	ıl													
Braham	Off-Sale Only		1,799	1,374,510	1,019,264	355,246	297,698	21.7%	57,548	115,609	107,831	65,326	4.8%	35,000
Cambridge	Off-Sale Only		8,749	5,397,066	4,077,693	1,319,373	843,185	15.6%	476,188	8,605		484,793	9.0%	525,000
Finlayson	On- & Off-Sale		302	539,180	317,420	221,760	196,001	36.4%	25,759	12,356		38,115	7.1%	5,000
Foreston	On- & Off-Sale		525	399,976	189,620	210,356	193,831	48.5%	16,525	12,935	2,202	27,258	6.8%	896
Hinckley	On- & Off-Sale		1,838	2,684,004	1,817,665	866,339	630,388	23.5%	235,951	1,477	17,835	219,593	8.2%	115,212
Isanti	Off-Sale Only		5,614	2,609,087	1,900,656	708,431	423,429	16.2%	285,002	10,124		295,126	11.3%	330,360
Isle	On- & Off-Sale		771	858,072	14,317	843,755	803,819	93.7%	39,936	20,701	3,620	57,017	6.6%	31,473

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Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

								Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount	Percent of Sales	Net Transfers*
Lindstrom	On- & Off-Sale		4,503	2,542,810	1,706,839	835,971	621,974	24.5%	213,997	31,333		245,330	9.6%	186,430
Milaca	Off-Sale Only		2,900	2,152,408	1,607,643	544,765	364,714	16.9%	180,051	4,382	15,437	168,996	7.9%	173,891
Mora	Off-Sale Only		3,504	3,197,563	2,326,836	870,727	518,383	16.2%	352,344	6,851		359,195	11.2%	297,524
North Branch	Off-Sale Only		10,469	2,511,658	1,811,121	700,537	455,981	18.2%	244,556	1,147	13,365	232,338	9.3%	140,000
Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	186,349	41.7%	18,059	298		18,357	4.1%	5,000
Pine City	Off-Sale Only		3,221	1,792,377	1,288,178	504,199	337,230	18.8%	166,969	2,441		169,410	9.5%	125,000
Princeton	Off-Sale Only		4,735	3,670,039	2,731,436	938,603	570,932	15.6%	367,671	24,488		392,159	10.7%	(24,510)
Rush City	Off-Sale Only	[16][21]	3,072	1,088,962	855,272	233,690	223,855	20.6%	9,835	401	50,461	(40,225)	-3.7%	20,000
Stacy	On- & Off-Sale		1,505	3,083,886	2,004,717	1,079,169	806,408	26.1%	272,761	30,231	96,094	206,898	6.7%	100,000
Total for Region			53,858	\$34,348,778	\$23,911,449	\$10,437,329	\$7,474,177	21.8%	\$2,963,152	\$283,379	\$306,845	\$2,939,686	8.6%	\$2,066,276
	MLS Operations		5.6%	10.0%	9.8%	10.4%	9.6%	21.070	13.2%	14.2%	20.0%	12.9%	0.070	10.9%
7W - Central	•													
Big Lake	Off-Sale Only		10,918	3,940,355	2,786,995	1,153,360	703,468	17.9%	449,892	10,676	13,583	446,985	11.3%	330,000
Buffalo	Off-Sale Only		16,119	4,978,926	3,603,417	1,375,509	972,413	19.5%	403,096	120,485	19,365	504,216	10.1%	450,001
Delano	Off-Sale Only		5,947	2,528,085	1,830,029	698,056	528,727	20.9%	169,329	3,281		172,610	6.8%	100,000
Elk River	Off-Sale Only		24,368	7,009,574	4,997,934	2,011,640	1,065,988	15.2%	945,652	287		945,939	13.5%	704,567
Gilman	On- & Off-Sale		238	405,060	189,129	215,931	194,116	47.9%	21,815	23,152		44,967	11.1%	
Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	171,318	47.9%	(10,411)	20,783		10,372	2.9%	
Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	159,349	20.2%	3,049	94		3,143	0.4%	
Maple Lake	Off-Sale Only		2,127	1,526,084	1,161,186	364,898	305,339	20.0%	59,559	11,291	4,346	66,504	4.4%	
Monticello	Off-Sale Only		13,409	5,450,630	4,041,224	1,409,406	836,048	15.3%	573,358	12,663		586,021	10.8%	350,000
Paynesville	Off-Sale Only		2,490	1,421,686	1,123,403	298,283	272,076	19.1%	26,207	10,603		36,810	2.6%	30,000
Sauk Rapids	Off-Sale Only		13,631	2,680,784	2,063,329	617,455	499,911	18.6%	117,544	7,962		125,506	4.7%	80,000
South Haven	On- & Off-Sale	[32]	190							36,876		36,876		51,469
Waverly	On- & Off-Sale		1,414	831,533	542,316	289,217	299,284	36.0%	(10,067)	4,816	346	(5,597)	-0.7%	(2,601)
Total for Region			93,622	\$31,919,917	\$23,162,857	\$8,757,060	\$6,008,037	18.8%	\$2,749,023	\$262,969	\$37,640	\$2,974,352	9.3%	\$2,093,436
8	MLS Operations		9.8%	9.3%	9.5%	8.8%	7.8%	10.0 /0	12.3%	13.2%	2.4%	13.0%	7.576	11.1%

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Region and City   Type of Store   Footnote   Population   (S)   (S)   (S)   (S)   (S)   Sales   (S)   (S)   Sales   Soles   Soles									Operating		Nonop	erating	Net Profit	(Loss)	
8 - Southwest  Avoca On- & Off-Sale	ion and City	Type of Store	Footnotes	Population					as a Percent of			Expenses (\$)	Amount	Percent of Sales	Net Transfers*
Balaton On- & Off-Sale	, .	Type of Store	Totalous	торинион	(4)	(0)	(4)	(9)	Suics	(9)	(5)	(3)	(4)	or sures	(4)
Hadley On- & Off-Sale 58 257,835 111,013 146,822 154,509 59,9% (7,687) 12,076  Heron Lake On- & Off-Sale 677 364,440 196,717 167,723 156,974 43.1% 10,749 130 1  Ivanhoe On- & Off-Sale 556 570,201 347,411 222,790 190,051 33.3% 32,739 307 6  Jackson Off-Sale Only 3,411 1,184,120 846,257 337,863 220,858 18.7% 117,005 4,895  Lakefield Off-Sale Only 1,702 474,572 339,714 134,858 109,352 23.0% 25,506 2,932  Luverne Off-Sale Only 4,688 1,341,258 993,158 348,100 269,498 20.1% 78,602 4,884  Marshall Off-Sale Only 13,799 4,548,623 3,398,451 1,150,172 634,905 14.0% 515,267 2,833 94  Okabena On- & Off-Sale Only 4,197 1,533,290 1,121,379 411,911 265,184 17.3% 146,727 3,099  Fipestone Off-Sale Only 5,211 2,242,301 1,657,466 584,835 446,666 19.9% 138,169 3,917 11  Round Lake Off-Sale Only 379 44,950 30,364 14,586 22,292 49,6% (7,706) 400 38  Russell On- & Off-Sale 321 319,935 108,227 211,708 167,618 52,4% 44,090 1,418  Tracy On- & Off-Sale [16] 301 300,122 199,102 101,020 132,027 44.0% (31,007) 15,173  Walnut Grove On- & Off-Sale 825 464,881 227,214 237,667 254,203 54,7% (16,536) 1,019  Windom Off-Sale Only 4,597 1,835,544 1333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1,333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1,333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1,333,627 501,917 378,705 20.6% 123,212 7,489  Worthington Off-Sale Only 4,597 1,835,544 1,333,627 501,917 378,705 20.6% 123,212 7,489	oca /	On- & Off-Sale		140	257,359	102,763	154,596	116,175	45.1%	38,421	5,828	2,046	42,203	16.4%	25,448
Heron Lake   On- & Off-Sale     677   364,440   196,717   167,723   156,974   43.1%   10,749   130   1     Ivanhoe   On- & Off-Sale     556   570,201   347,411   222,790   190,051   33.3%   32,739   307   6     Jackson   Off-Sale Only     3,411   1,184,120   846,257   337,863   220,858   18.7%   117,005   4,895     Lakefield   Off-Sale Only     1,702   474,572   339,714   134,858   109,352   23.0%   25,506   2,932     Luverne   Off-Sale Only     4,688   1,341,258   993,158   348,100   269,498   20.1%   78,602   4,884     Marshall   Off-Sale Only     13,799   4,548,623   3,398,451   1,150,172   634,905   14.0%   515,267   2,833   94     Okabena   On- & Off-Sale Only     194   261,634   149,353   112,281   129,627   49,5%   (17,346)       Pipestone   Off-Sale Only     4,197   1,533,290   1,121,379   411,911   265,184   17.3%   146,727   3,099     Redwood Falls   Off-Sale Only     5,211   2,242,301   1,657,466   584,835   446,666   19.9%   138,169   3,917   11     Round Lake   Off-Sale Only     379   44,950   30,364   14,586   22,292   49,6%   (7,706)   400   38     Russell   On- & Off-Sale     321   319,935   108,227   211,708   167,618   52,4%   44,090   1,418     Tracy   On- & Off-Sale     321   319,935   108,227   211,708   167,618   52,4%   44,090   1,418     Tracy   On- & Off-Sale     321   319,355   108,227   211,708   167,618   52,4%   44,090   1,418     Tracy   On- & Off-Sale     321   319,355   108,227   211,708   167,618   52,4%   44,090   1,418     Tracy   On- & Off-Sale     321   319,355   318,544   1,333,627   501,917   378,705   20,6%   123,212   7,489     Vesta   On- & Off-Sale     825   464,881   227,214   237,667   254,203   54.7%   (16,536)   1,019     Windom   Off-Sale Only     4,597   1,835,544   1,333,627   501,917   378,705   20,6%   123,212   7,489     Worthington   Off-Sale Only     4,597   1,835,544   1,333,627   501,917   378,705   20,6%   123,212   7,489     Worthington   Off-Sale Only     4,597   1,835,54	laton	On- & Off-Sale		626	364,286	220,002	144,284	156,766	43.0%	(12,482)	12,888		406	0.1%	1
Vanhoc   On- & Off-Sale     556   570,201   347,411   222,790   190,051   33.3%   32,739   307   66     Jackson   Off-Sale Only     3,411   1,184,120   846,257   337,863   220,858   18.7%   117,005   4,895     Lakefield   Off-Sale Only     1,702   474,572   339,714   134,858   109,352   23.0%   25,506   2,932     Luverne   Off-Sale Only     4,688   1,341,258   993,158   348,100   269,498   20.1%   78,602   4,884     Marshall   Off-Sale Only     13,799   4,548,623   3,398,451   1,150,172   634,905   14.0%   515,267   2,833   94     Okabena   On- & Off-Sale Only     194   261,634   149,353   112,281   129,627   49.5%   (17,346)       Pipestone   Off-Sale Only     4,197   1,533,290   1,121,379   411,911   265,184   17.3%   146,727   3,099     Redwood Falls   Off-Sale Only     5,211   2,242,301   1,657,466   584,835   446,666   19.9%   138,169   3,917   11     Round Lake   Off-Sale Only     379   44,950   30,364   14,586   22,292   49.6%   (7,706)   400   38     Russell   On- & Off-Sale     321   319,335   108,227   211,708   167,618   52,4%   44,090   1,418     Tracy   On- & Off-Sale     2,128   757,273   483,722   273,551   314,165   41,5%   (40,614)   4,629     Vesta   On- & Off-Sale     825   444,881   227,214   237,667   254,203   54,7%   (16,536)   1,019     Windom   Off-Sale Only     4,597   1,835,544   1,333,627   501,917   378,705   20.6%   123,212   7,489     Worthington   Off-Sale Only     4,597   1,835,544   1,333,627   501,917   378,705   20.6%   123,212   7,489     Worthington   Off-Sale Only     13,288   3,735,141   2,795,190   939,951   491,859   13,2%   448,092   12,271     Total for Region   57,098   520,857,765   514,661,130   56,196,635   54,611,344   22.1%   51,585,201   596,188   5154     Percent of Total MLS Operations   6.0%   6.1%   6.0%   6.2%   5.9%   5.9%   7.1%   4.8%   10.00     Control off Total MLS Operations   50.00   6.1%   6.0%   6.0%   6.2%   5.9%   5.9%   7.1%   4.8%   10.00     A 50,000000000000000000000000000000	idley	On- & Off-Sale		58	257,835	111,013	146,822	154,509	59.9%		12,076	325	4,064	1.6%	
Jackson         Off-Sale Only          3,411         1,184,120         846,257         337,863         220,858         18.7%         117,005         4,895           Lakefield         Off-Sale Only          1,702         474,572         339,714         134,858         109,352         23.0%         25.506         2,932           Luverne         Off-Sale Only          4,688         1,341,258         993,158         348,100         269,498         20.1%         78,602         4,884           Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,150,172         634,905         14.0%         515,267         2,833         94           Okabena         On- & Off-Sale          194         261,634         149,353         112,281         129,627         49.5%         (17,346)            Pipestone         Off-Sale Only          4,197         1,533,290         1,121,379         411,911         265,184         17.3%         146,727         3,099           Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169	eron Lake	On- & Off-Sale		677	364,440	196,717	167,723	156,974	43.1%	10,749	130	1,518	9,361	2.6%	(753)
Lakefield         Off-Sale Only          1,702         474,572         339,714         134,858         109,352         23.0%         25,506         2,932           Luverne         Off-Sale Only          4,688         1,341,258         993,158         348,100         269,498         20.1%         78,602         4,884           Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,150,172         634,905         14.0%         515,267         2,833         94           Okabena         On- & Off-Sale          194         261,634         149,353         112,281         129,627         49.5%         (17,346)            Pipestone         Off-Sale Only          4,197         1,533,290         1,121,379         411,911         265,184         17.3%         146,727         3,099           Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11           Round Lake         Off-Sale Only          379         44,950         30,364         14,586         22,292         49.6% <td< td=""><td>inhoe</td><td>On- &amp; Off-Sale</td><td></td><td>556</td><td>570,201</td><td>347,411</td><td>222,790</td><td>190,051</td><td>33.3%</td><td>32,739</td><td>307</td><td>6,554</td><td>26,492</td><td>4.6%</td><td></td></td<>	inhoe	On- & Off-Sale		556	570,201	347,411	222,790	190,051	33.3%	32,739	307	6,554	26,492	4.6%	
Luverne         Off-Sale Only          4,688         1,341,258         993,158         348,100         269,498         20.1%         78,602         4,884           Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,150,172         634,905         14.0%         515,267         2,833         94           Okabena         On- & Off-Sale          194         261,634         149,353         112,281         129,627         49.5%         (17,346)          194         261,634         149,353         112,281         129,627         49.5%         (17,346)          194         261,634         149,353         112,281         129,627         49.5%         (17,346)          21,833         94         44,666         19.5%         146,727         3,099         188,169         3,917         11         864,666         19.9%         138,169         3,917         11         864,666         19.9%         138,169         3,917         11         80         44,666         19.9%         138,169         3,917         11         80         141,566         22,292         49.6%         (7,706)         400         38         80         14,566	ckson	Off-Sale Only		3,411	1,184,120	846,257	337,863	220,858	18.7%	117,005	4,895		121,900	10.3%	41,000
Marshall         Off-Sale Only          13,799         4,548,623         3,398,451         1,150,172         634,905         14.0%         515,267         2,833         94           Okabena         On- & Off-Sale          194         261,634         149,353         112,281         129,627         49.5%         (17,346)            Pipestone         Off-Sale Only          4,197         1,533,290         1,121,379         411,911         265,184         17.3%         146,727         3,099           Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11           Round Lake         Off-Sale Only          379         44,950         30,364         14,586         22,292         49.6%         (7,706)         400         38           Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52.4%         44,090         1,418           Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5% <td>kefield</td> <td>Off-Sale Only</td> <td></td> <td>1,702</td> <td>474,572</td> <td>339,714</td> <td>134,858</td> <td>109,352</td> <td>23.0%</td> <td>25,506</td> <td>2,932</td> <td></td> <td>28,438</td> <td>6.0%</td> <td>3,000</td>	kefield	Off-Sale Only		1,702	474,572	339,714	134,858	109,352	23.0%	25,506	2,932		28,438	6.0%	3,000
Okabena         On- & Off-Sale          194         261,634         149,353         112,281         129,627         49.5%         (17,346)            Pipestone         Off-Sale Only          4,197         1,533,290         1,121,379         411,911         265,184         17.3%         146,727         3,099           Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11           Round Lake         Off-Sale Only          379         44,950         30,364         14,586         22,292         49.6%         (7,706)         400         38           Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52.4%         44,090         1,418           Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5%         (40,614)         4,629           Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)	verne	Off-Sale Only		4,688	1,341,258	993,158	348,100	269,498	20.1%	78,602	4,884		83,486	6.2%	45,000
Pipestone         Off-Sale Only          4,197         1,533,290         1,121,379         411,911         265,184         17.3%         146,727         3,099           Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11           Round Lake         Off-Sale Only          379         44,950         30,364         14,586         22,292         49.6%         (7,706)         400         38           Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52.4%         44,090         1,418           Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5%         (40,614)         4,629           Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Walnut Grove         On- & Off-Sale Only          825         464,881         227,214         237,667         254,203         54.7%         (1	arshall	Off-Sale Only		13,799	4,548,623	3,398,451	1,150,172	634,905	14.0%	515,267	2,833	94,707	423,393	9.3%	274,992
Redwood Falls         Off-Sale Only          5,211         2,242,301         1,657,466         584,835         446,666         19.9%         138,169         3,917         11           Round Lake         Off-Sale Only          379         44,950         30,364         14,586         22,292         49.6%         (7,706)         400         38           Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52.4%         44,090         1,418           Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5%         (40,614)         4,629           Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Walnut Grove         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212	abena	On- & Off-Sale		194	261,634	149,353	112,281	129,627	49.5%	(17,346)			(17,346)	-6.6%	
Round Lake         Off-Sale Only          379         44,950         30,364         14,586         22,292         49,6%         (7,706)         400         38           Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52,4%         44,090         1,418           Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5%         (40,614)         4,629           Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Walnut Grove         On- & Off-Sale          825         464,881         227,214         237,667         254,203         54.7%         (16,536)         1,019           Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489           Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,27	pestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	265,184	17.3%	146,727	3,099		149,826	9.8%	121,211
Russell         On- & Off-Sale          321         319,935         108,227         211,708         167,618         52.4%         44,090         1,418           Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5%         (40,614)         4,629           Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Walnut Grove         On- & Off-Sale          825         464,881         227,214         237,667         254,203         54.7%         (16,536)         1,019           Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489           Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,271           Total for Region         57,098         \$20,857,765         \$14,661,130         \$6,196,635         \$4,611,434         22.1%         \$1,585,201         \$96,188         \$154 <td>dwood Falls</td> <td>Off-Sale Only</td> <td></td> <td>5,211</td> <td>2,242,301</td> <td>1,657,466</td> <td>584,835</td> <td>446,666</td> <td>19.9%</td> <td>138,169</td> <td>3,917</td> <td>11,331</td> <td>130,755</td> <td>5.8%</td> <td>120,000</td>	dwood Falls	Off-Sale Only		5,211	2,242,301	1,657,466	584,835	446,666	19.9%	138,169	3,917	11,331	130,755	5.8%	120,000
Tracy         On- & Off-Sale          2,128         757,273         483,722         273,551         314,165         41.5%         (40,614)         4,629           Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Walnut Grove         On- & Off-Sale          825         464,881         227,214         237,667         254,203         54.7%         (16,536)         1,019           Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489           Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,271           Total for Region         57,098         \$20,857,765         \$14,661,130         6,196,635         \$4,611,434         22.1%         \$1,585,201         396,188         \$154           Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         7.1%         4.8%         10	ound Lake	Off-Sale Only		379	44,950	30,364	14,586	22,292	49.6%	(7,706)	400	38,161	(45,467)	-101.2%	(31,341)
Vesta         On- & Off-Sale         [16]         301         300,122         199,102         101,020         132,027         44.0%         (31,007)         15,173           Walnut Grove         On- & Off-Sale          825         464,881         227,214         237,667         254,203         54.7%         (16,536)         1,019           Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489           Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,271           Total for Region         57,098         \$20,857,765         \$14,661,130         \$6,196,635         \$4,611,434         22.1%         \$1,585,201         \$96,188         \$154           Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         7.1%         4.8%         10	issell	On- & Off-Sale		321	319,935	108,227	211,708	167,618	52.4%	44,090	1,418		45,508	14.2%	
Walnut Grove         On- & Off-Sale          825         464,881         227,214         237,667         254,203         54.7%         (16,536)         1,019           Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489           Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,271           Total for Region         57,098         \$20,857,765         \$14,661,130         6,196,635         \$4,611,434         22.1%         \$1,585,201         \$96,188         \$154           Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         7.1%         4.8%         10	асу	On- & Off-Sale		2,128	757,273	483,722	273,551	314,165	41.5%	(40,614)	4,629		(35,985)	-4.8%	
Windom         Off-Sale Only          4,597         1,835,544         1,333,627         501,917         378,705         20.6%         123,212         7,489           Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,271           Total for Region         57,098         \$20,887,765         \$14,661,130         \$6,196,635         \$4,611,434         22.1%         \$1,585,201         \$96,188         \$154           Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         7.1%         4.8%         10	esta	On- & Off-Sale	[16]	301	300,122	199,102	101,020	132,027	44.0%	(31,007)	15,173	195	(16,029)	-5.3%	
Worthington         Off-Sale Only          13,288         3,735,141         2,795,190         939,951         491,859         13.2%         448,092         12,271           Total for Region         57,098         \$20,857,765         \$14,661,130         \$6,196,635         \$4,611,434         22.1%         \$1,585,201         \$96,188         \$154           Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         5.9%         7.1%         4.8%         10	alnut Grove	On- & Off-Sale		825	464,881	227,214	237,667	254,203	54.7%	(16,536)	1,019		(15,517)	-3.3%	38,000
Total for Region         57,098         \$20,857,765         \$14,661,130         \$6,196,635         \$4,611,434         22.1%         \$1,585,201         \$96,188         \$154           Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         7.1%         4.8%         10	indom	Off-Sale Only		4,597	1,835,544	1,333,627	501,917	378,705	20.6%	123,212	7,489		130,701	7.1%	581,212
Percent of Total MLS Operations         6.0%         6.1%         6.0%         6.2%         5.9%         7.1%         4.8%         10	orthington	Off-Sale Only		13,288	3,735,141	2,795,190	939,951	491,859	13.2%	448,092	12,271		460,363	12.3%	225,000
	otal for Region			57,098	\$20,857,765	\$14,661,130	\$6,196,635	\$4,611,434	22.1%	\$1,585,201	\$96,188	\$154,837	\$1,526,552	7.3%	\$1,442,770
9 - South Central	ercent of Total	MLS Operations		6.0%	6.1%	6.0%	6.2%	5.9%		7.1%	4.8%	10.1%	6.7%		7.6%
	- South Central	l													
Blue Earth Off-Sale Only 3,233 1,566,964 1,163,914 403,050 331,176 21.1% 71,874 6,647	ue Earth	Off-Sale Only		3,233	1,566,964	1,163,914	403,050	331,176	21.1%	71,874	6,647		78,521	5.0%	71,239
Butterfield Off-Sale Only 581 220,462 166,899 53,563 71,497 32.4% (17,934) 44,546 44	itterfield	Off-Sale Only		581	220,462	166,899	53,563	71,497	32.4%	(17,934)	44,546	44,346	(17,734)	-8.0%	
Cleveland On- & Off-Sale 717 196,889 105,825 91,064 138,177 70.2% (47,113) 23,748	eveland	On- & Off-Sale		717	196,889	105,825	91,064	138,177	70.2%	(47,113)	23,748		(23,365)	-11.9%	
Elmore Off-Sale Only 578 127,389 96,164 31,225 42,154 33.1% (10,929) 39	more	Off-Sale Only		578	127,389	96,164	31,225	42,154	33.1%	(10,929)	39		(10,890)	-8.5%	

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Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

								Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers <sup>3</sup>
Fairmont	Off-Sale Only		10,353	3,683,737	2,616,437	1,067,300	534,591	14.5%	532,709	14,834	495	547,048	14.9%	372,500
Hanska	On- & Off-Sale		375	263,119	158,526	104,593	126,094	47.9%	(21,501)	14,838		(6,663)	-2.5%	
Kiester	Off-Sale Only	[34]	480	186,663	134,622	52,041	66,465	35.6%	(14,424)	42,673	39,717	(11,468)	-6.1%	
Le Center	On- & Off-Sale		2,495	876,168	517,516	358,652	264,589	30.2%	94,063	465	4,944	89,584	10.2%	25,000
Lewisville	On- & Off-Sale		235	177,342	94,320	83,022	85,177	48.0%	(2,155)	16,203		14,048	7.9%	
Madelia	Off-Sale Only		2,290	474,042	347,917	126,125	74,839	15.8%	51,286	751		52,037	11.0%	30,000
Mapleton	On- & Off-Sale		1,743	603,879	335,202	268,677	244,068	40.4%	24,609	46,772		71,381	11.8%	
Saint James	Off-Sale Only		4,548	982,508	644,299	338,209	215,807	22.0%	122,402	4,694		127,096	12.9%	379,673
Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	327,602	41.9%	(40,104)	55		(40,049)	-5.1%	
Sleepy Eye	Off-Sale Only		3,509	692,173	557,824	134,349	155,453	22.5%	(21,104)	9,256		(11,848)	-1.7%	
Wells	Off-Sale Only		2,266	674,190	511,444	162,746	198,015	29.4%	(35,269)	1,339		(33,930)	-5.0%	(6,400)
Total for Region			34,461	\$11,508,300	\$7,946,186	\$3,562,114	\$2,875,704	25.0%	\$686,410	\$226,860	\$89,502	\$823,768	7.2%	\$872,012
Percent of Total	MLS Operations		3.6%	3.3%	3.2%	3.6%	3.7%		3.1%	11.4%	5.8%	3.6%		4.6%
10 - Southeast														
Caledonia	Off-Sale Only		2,824	652,068	489,690	162,378	161,119	24.7%	1,259	688		1,947	0.3%	1,190
Conger	On- & Off-Sale		133	232,940	129,054	103,886	108,837	46.7%	(4,951)	8,016		3,065	1.3%	3,600
Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	194,424	56.2%	(41,394)	13		(41,381)	-12.0%	(28,126)
Kasson	Off-Sale Only		6,298	1,457,993	1,127,102	330,891	251,771	17.3%	79,120	7,741		86,861	6.0%	84,000
Kenyon	On- & Off-Sale		1,837	742,287	475,084	267,203	245,696	33.1%	21,507	9,995	1,721	29,781	4.0%	20,000
Lonsdale	Off-Sale Only		3,913	1,385,288	1,058,565	326,723	308,621	22.3%	18,102	6		18,108	1.3%	2,500
Mazeppa	On- & Off-Sale		856	495,755	297,701	198,054	180,182	36.3%	17,872	15,608		33,480	6.8%	(31,134)
Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	177,165	48.1%	11,827	9,793		21,620	5.9%	
Northfield	Off-Sale Only		20,355	3,142,917	2,303,230	839,687	637,221	20.3%	202,466	11,984		214,450	6.8%	125,000
Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	339,167	49.8%	(80,287)	11,876		(68,411)	-10.0%	
Spring Grove	On- & Off-Sale		1,304	452,641	280,485	172,156	129,749	28.7%	42,407	4,362		46,769	10.3%	

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Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

								Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers*
West Concord	On- & Off-Sale		777	324,821	183,783	141,038	147,375	45.4%	(6,337)	5,560		(777)	-0.2%	
Total for Region			43,582	\$10,282,463	\$7,139,545	\$3,142,918	\$2,881,327	28.0%	\$261,591	\$85,642	\$1,721	\$345,512	3.4%	\$177,030
Percent of Total	MLS Operations		4.6%	3.0%	2.9%	3.1%	3.7%		1.2%	4.3%	0.1%	1.5%		0.9%
11 - 7-County Tv	vin Cities													
Anoka	Off-Sale Only		17,995	4,117,403	3,184,117	933,286	864,832	21.0%	68,454	18,443		86,897	2.1%	30,000
Apple Valley	Off-Sale Only		51,338	8,738,804	6,171,691	2,567,113	1,682,574	19.3%	884,539	37,998	28,974	893,563	10.2%	630,000
Brooklyn Center	Off-Sale Only		31,231	6,197,094	4,611,919	1,585,175	1,465,790	23.7%	119,385	25,108		144,493	2.3%	138,935
Columbia Heights	Off-Sale Only		20,158	8,468,098	6,392,090	2,076,008	1,686,513	19.9%	389,495	321	191,806	198,010	2.3%	158,818
Eden Prairie	Off-Sale Only		63,163	10,747,887	7,733,328	3,014,559	2,709,869	25.2%	304,690	14,290		318,980	3.0%	700,000
Edina	Off-Sale Only		51,804	12,937,092	9,625,215	3,311,877	2,505,039	19.4%	806,838	21,488		828,326	6.4%	700,000
Farmington	Off-Sale Only		22,343	4,742,313	3,537,858	1,204,455	911,074	19.2%	293,381	11,552		304,933	6.4%	204,113
Fridley	Off-Sale Only		28,631	5,439,423	3,976,342	1,463,081	1,030,169	18.9%	432,912	(1,113)		431,799	7.9%	338,500
Lakeville	Off-Sale Only		60,965	14,130,830	10,666,687	3,464,143	2,453,328	17.4%	1,010,815	6,667	136,615	880,867	6.2%	1,074,318
Lexington	Off-Sale Only		2,018	3,253,035	2,500,520	752,515	589,526	18.1%	162,989	8,380	14,742	156,627	4.8%	75,000
Mound	Off-Sale Only		9,371	3,046,662	2,270,288	776,374	577,723	19.0%	198,651	7,690		206,341	6.8%	57,405
Richfield	Off-Sale Only		36,338	10,457,318	7,828,967	2,628,351	2,134,992	20.4%	493,359	20,079		513,438	4.9%	382,210
Robbinsdale	Off-Sale Only		14,704	3,439,771	2,545,382	894,389	807,541	23.5%	86,848	5,664		92,512	2.7%	150,000
Rogers	On- & Off-Sale		12,539	3,360,303	2,366,183	994,120	764,146	22.7%	229,974	863		230,837	6.9%	212,749
Saint Anthony	Off-Sale Only		9,234	5,822,783	4,468,066	1,354,717	1,150,372	19.8%	204,345	59,058		263,403	4.5%	249,049
Saint Francis	Off-Sale Only		7,400	2,131,490	1,581,494	549,996	426,896	20.0%	123,100	13,991		137,091	6.4%	60,000
Savage	Off-Sale Only		30,285	3,803,734	2,873,784	929,950	994,530	26.1%	(64,580)	368	41,963	(106,175)	-2.8%	
Spring Lake Park	Off-Sale Only		6,406	2,111,698	1,554,313	557,385	486,606	23.0%	70,779	20,557	1,866	89,470	4.2%	75,000

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#### Table 12 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City

						_		Operating		Nonop	erating	Net Profit	(Loss)	
Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers*
Wayzata	On- & Off-Sale		4,678	5,841,519	2,987,361	2,854,158	2,383,344	40.8%	470,814	22,969	124,318	369,465	6.3%	32,850
Total for Region			480,601	\$118,787,257	\$86,875,605	\$31,911,652	\$25,624,864	21.6%	\$6,286,788	\$294,373	\$540,284	\$6,040,877	5.1%	\$5,268,947
Percent of Total	MLS Operations		50.2%	34.5%	35.5%	31.9%	33.1%		28.1%	14.8%	35.1%	26.5%		27.9%
Off-Sale Only			862,712	\$274,131,366	\$203,156,069	\$70,975,297	\$50,870,243	18.6%	\$20,105,054	\$1,030,920	\$1,221,176	\$19,914,798	7.3%	\$16,765,507
On- & Off-Sale			94,880	\$70,252,026	\$41,343,124	\$28,908,902	\$26,643,669	37.9%	\$2,265,233	\$958,644	\$315,959	\$2,907,918	4.1%	\$2,127,545
All Stores			957,592	\$344,383,392	\$244,499,193	\$99,884,199	\$77,513,912	22.5%	\$22,370,287	\$1,989,564	\$1,537,135	\$22,822,716	6.6%	\$18,893,052

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Table 13 **Comparison of City Liquor Store Operations - 2016** Listed by Economic Development Region and City Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

									Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (S)	Amount (\$)	Percent of Sales	Net Transfers *
	1 - Northwest														
1	Roseau	Off-Sale Only		2,795	1,881,474	1,351,250	530,224	238,105	12.7%	292,119	121		292,240	15.5%	
2	Thief River Falls	Off-Sale Only		8,845	4,650,648	3,597,554	1,053,094	637,601	13.7%	415,493	6,031		421,524	9.1%	419,079
3	Warroad	Off-Sale Only		1,789	1,624,871	1,233,087	391,784	265,788	16.4%	125,996			125,996	7.8%	85,000
1	Saint Hilaire	On- & Off-Sale	[16]	278	307,225	148,806	158,419	127,911	41.6%	30,508	110,015		140,523	45.7%	353,949
2	Lancaster	On- & Off-Sale		336	307,119	148,431	158,688	118,093	38.5%	40,595	1,779		42,374	13.8%	40,000
3	Mentor	On- & Off-Sale		148	486,303	242,023	244,280	223,507	46.0%	20,773	5,997		26,770	5.5%	33,000
4	Ada	On- & Off-Sale		1,683	556,878	346,933	209,945	199,022	35.7%	10,923			10,923	2.0%	15,000
5	Twin Valley	On- & Off-Sale		818	508,209	286,858	221,351	218,325	43.0%	3,026	3,615		6,641	1.3%	
6	Goodridge	On- & Off-Sale		135	333,257	167,336	165,921	168,254	50.5%	(2,333)			(2,333)	-0.7%	5,000
	<b>Total for Region</b>			16,827	\$10,655,984	\$7,522,278	\$3,133,706	\$2,196,606	20.6%	\$937,100	\$127,558	S	\$1,064,658	10.0%	\$951,028
	Percent of Total	MLS Operations		1.8%	3.1%	3.1%	3.1%	2.8%		4.2%	6.4%		4.7%		5.0%
	2 - Headwaters														
1	Bemidji	Off-Sale Only		15,119	5,817,125	4,156,838	1,660,287	955,104	16.4%	705,183	18,152	10,095	713,240	12.3%	450,178
2	Park Rapids	Off-Sale Only		3,931	3,168,028	2,405,513	762,515	524,762	16.6%	237,753	2,624		240,377	7.6%	296,603
3	Bagley	Off-Sale Only		1,422	1,372,519	1,033,636	338,883	271,602	19.8%	67,281	333	31,571	36,043	2.6%	25,000
1	Baudette	On- & Off-Sale		1,075	1,548,558	995,027	553,531	432,082	27.9%	121,449	13,718		135,167	8.7%	150,000
2	Nevis	On- & Off-Sale		410	673,605	382,672	290,933	243,467	36.1%	47,466	3,822		51,288	7.6%	35,000
3	Kelliher	On- & Off-Sale		263	534,720	305,438	229,282	199,364	37.3%	29,918	2,519		32,437	6.1%	20,000
4	Blackduck	On- & Off-Sale		789	1,071,347	677,637	393,710	341,334	31.9%	52,376	7,595		59,971	5.6%	83,345
5	Clearbrook	On- & Off-Sale		523	542,944	311,221	231,723	209,048	38.5%	22,675	21		22,696	4.2%	10,000
6	Akeley	On- & Off-Sale		442	408,953	235,247	173,706	171,595	42.0%	2,111	3,053		5,164	1.3%	503
7	Mahnomen	On- & Off-Sale		1,207	967,731	596,905	370,826	386,877	40.0%	(16,051)	15,024		(1,027)	-0.1%	
8	Williams	On- & Off-Sale		181	321,167	176,072	145,095	151,842	47.3%	(6,747)		652	(7,399)	-2.3%	

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							_		Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers *
	Total for Region	ı		25,362	\$16,426,697	\$11,276,206	\$5,150,491	\$3,887,077	23.7%	\$1,263,414	\$66,861	\$42,318	\$1,287,957	7.8%	\$1,070,629
	Percent of Total	MLS Operations		2.6%	4.8%	4.6%	5.2%	5.0%		5.6%	3.4%	2.8%	5.6%		5.7%
	3 - Arrowhead														
1	Grand Marais	Off-Sale Only		1,379	2,102,551	1,363,154	739,397	352,701	16.8%	386,696	4,873		391,569	18.6%	200,000
2	Two Harbors	Off-Sale Only		3,671	2,282,329	1,644,549	637,780	394,862	17.3%	242,918	2,626		245,544	10.8%	1,496
3	Cook	Off-Sale Only		557	1,548,820	1,159,208	389,612	266,710	17.2%	122,902	10,607		133,509	8.6%	1,018,074
4	Aitkin	Off-Sale Only		2,116	1,009,194	766,643	242,551	201,583	20.0%	40,968	22,033		63,001	6.2%	85,000
5	Proctor	Off-Sale Only		3,066	864,583	636,579	228,004	253,160	29.3%	(25,156)	120	5,677	(30,713)	-3.6%	5,286
1	Orr	On- & Off-Sale		293	567,605	324,311	243,294	189,956	33.5%	53,338	3,410		56,748	10.0%	37,100
2	Ranier	On- & Off-Sale		562	391,947	166,141	225,806	216,087		9,719	13,741		23,460	6.0%	20,000
3	Moose Lake	On- & Off-Sale		2,772	1,261,849	822,800	439,049	388,769		50,280	18,565		68,845	5.5%	
4	Northome	On- & Off-Sale		179	328,858	185,073	143,785	137,162		6,623	6		6,629	2.0%	25,000
5	Palisade	On- & Off-Sale		159	379,889	210,129	169,760	162,884		6,876	191		7,067	1.9%	
6	Barnum	On- & Off-Sale		609	478,638	243,767	234,871	257,482	53.8%	(22,611)	28,310		5,699	1.2%	
7	Silver Bay	On- & Off-Sale		1,841	921,174	559,075	362,099	353,185	38.3%	8,914	2,285	4,191	7,008	0.8%	
8	Beaver Bay	On- & Off-Sale		185	538,241	293,207	245,034	247,849	46.0%	(2,815)	4,859		2,044	0.4%	
9	Big Falls	On- & Off-Sale		221	342,914	164,512	178,402	179,217	52.3%	(815)	492		(323)	-0.1%	10,000
10	Cromwell	On- & Off-Sale		243	349,903	175,137	174,766	213,933	61.1%	(39,167)	16,701		(22,466)	-6.4%	
11	Littlefork	On- & Off-Sale		626	359,361	188,577	170,784	245,882	68.4%	(75,098)	3,074		(72,024)	-20.0%	(748)
	Total for Region	1		18,479	\$13,727,856	\$8,902,862	\$4,824,994	\$4,061,422	29.6%	\$763,572	\$131,893	\$9,868	\$885,597	6.5%	\$1,401,208
	Percent of Total	MLS Operations		1.9%	4.0%	3.6%	4.8%	5.2%		3.4%	6.6%	0.6%	3.9%		7.4%
	4 - West Central	1													
1	Glenwood	Off-Sale Only		2,574	1,454,312	1,090,853	363,459	165,437	11.4%	198,022	1,078		199,100	13.7%	40,000
2	Perham	Off-Sale Only		3,298	3,325,701	2,444,535	881,166	476,422	14.3%	404,744	15,554	6,781	413,517	12.4%	269,250
3	Detroit Lakes	Off-Sale Only		9,380	6,313,527	4,616,948	1,696,579	808,955	12.8%	887,624	13,763	143,772	757,615	12.0%	258,785

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									Operating		Nonop	erating	Net Profit	(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
4	Pelican Rapids	Off-Sale Only		2,526	1,269,007	886,881	382,126	215,963	17.0%	166,163	1,374	15,838	151,699	12.0%	43,300
5	Fergus Falls	Off-Sale Only		13,652	5,797,619	4,154,598	1,643,021	1,049,392	18.1%	593,629	15,577	13,744	595,462	10.3%	594,044
6	Morris	Off-Sale Only		5,442	2,108,589	1,610,310	498,279	316,288	15.0%	181,991	8,517		190,508	9.0%	76,018
7	Battle Lake	Off-Sale Only		903	1,395,474	982,666	412,808	318,709	22.8%	94,099	8,005		102,104	7.3%	106,500
8	Underwood	Off-Sale Only		345	531,649	388,898	142,751	114,094	21.5%	28,657	936		29,593	5.6%	20,000
9	Alexandria	Off-Sale Only		13,575	5,445,613	4,262,961	1,182,652	954,869	17.5%	227,783	3,231	7,609	223,405	4.1%	225,000
10	Vergas	Off-Sale Only		355	509,898	393,365	116,533	111,059	21.8%	5,474	1,936	1,990	5,420	1.1%	
11	Hawley	Off-Sale Only		2,229	1,155,098	849,787	305,311	269,317	23.3%	35,994	48	33,090	2,952	0.3%	5,000
12	Elizabeth	Off-Sale Only		169	379,029	298,333	80,696	81,084	21.4%	(388)			(388)	-0.1%	
13	Dalton	Off-Sale Only		249	325,423	249,865	75,558	80,520	24.7%	(4,962)	3,504		(1,458)	-0.4%	
14	Erhard	Off-Sale Only		148	279,285	218,881	60,404	67,188	24.1%	(6,784)	3,714	135	(3,205)	-1.1%	
15	Barnesville	Off-Sale Only		2,635	407,179	317,670	89,509	102,075	25.1%	(12,566)	3,984		(8,582)	-2.1%	
1	Ogema	On- & Off-Sale	[0]	179	366,398	199,045	167,353	130,175	35.5%	37,178	4,273	329	41,122	11.2%	
2	Callaway	On- & Off-Sale		231	473,747	219,483	254,264	223,681	47.2%	30,583	3,109		33,692	7.1%	16,650
3	New York Mills	On- & Off-Sale		1,229	652,937	400,045	252,892	214,251	32.8%	38,641	6,648		45,289	6.9%	54,000
4	Miltona	On- & Off-Sale		434	683,706	386,728	296,978	270,415	39.6%	26,563	7,434		33,997	5.0%	
5	Brandon	On- & Off-Sale	[0]	499	477,433	269,893	207,540	191,566	40.1%	15,974	4,020		19,994	4.2%	
6	Lake Park	On- & Off-Sale		799	779,866	482,142	297,724	271,601	34.8%	26,123	1,627		27,750	3.6%	
7	Ulen	On- & Off-Sale		557	389,237	182,511	206,726	200,798	51.6%	5,928	998		6,926	1.8%	
8	Millerville	On- & Off-Sale		107	351,525	192,990	158,535	158,999	45.2%	(464)	701		237	0.1%	
9	Hitterdal	On- & Off-Sale		200	370,427	175,390	195,037	198,322	53.5%	(3,285)			(3,285)	-0.9%	
10	Wolf Lake	On- & Off-Sale		60	311,777	171,514	140,263	160,245	51.4%	(19,982)	4,823	1,001	(16,160)	-5.2%	3,000
11	Frazee	On- & Off-Sale		1,390	636,160	421,354	214,806	255,265	40.1%	(40,459)			(40,459)	-6.4%	
12	Osakis	On- & Off-Sale		1,756	701,445	431,965	269,480	334,552	47.7%	(65,072)	18,833		(46,239)	-6.6%	50,500
13	Audubon	On- & Off-Sale		531	407,678	265,852	141,826	170,068	41.7%	(28,242)	3,314	5,004	(29,932)	-7.3%	8,786
14	Parkers Prairie	On- & Off-Sale		1,010	672,526	411,335	261,191	341,105	50.7%	(79,914)		10,856	(90,770)	-13.5%	
	Total for Region	1		66,462	\$37,972,265	\$26,976,798	\$10,995,467	\$8,252,415	21.7%	\$2,743,052	\$137,001	\$240,149	\$2,639,904	7.0%	\$1,770,833

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									Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit (\$)	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
	Percent of Total	l MLS Operations		6.9%	11.0%	11.0%	11.0%	10.6%		12.3%	6.9%	15.6%	11.6%		9.4%
	5 - North Centr	al													
1	Wadena	Off-Sale Only		4,167	2,002,216	1,456,803	545,413	249,230	12.4%	296,183	2,786		298,969	14.9%	155,538
2	Walker	Off-Sale Only		934	972,471	715,781	256,690	187,845	19.3%	68,845	2,531		71,376	7.3%	107,000
3	Long Prairie	Off-Sale Only		3,396	1,479,669	1,131,303	348,366	273,481	18.5%	74,885	3,838		78,723	5.3%	102,908
1	Longville	On- & Off-Sale		159	1,571,906	954,501	617,405	429,841	27.3%	187,564	876	2,085	186,355	11.9%	
2	Eagle Bend	On- & Off-Sale		510	237,615	128,608	109,007	107,382	45.2%	1,625	19,308		20,933	8.8%	14,000
3	Nisswa	On- & Off-Sale		2,033	3,512,358	2,320,986	1,191,372	887,479	25.3%	303,893	3,772	5,626	302,039	8.6%	235,000
4	Randall	On- & Off-Sale		629	578,411	367,877	210,534	189,224	32.7%	21,310	11,100		32,410	5.6%	
5	Verndale	On- & Off-Sale	[34]	589	290,520	150,283	140,237	123,840	42.6%	16,397	439	720	16,116	5.5%	
6	Browerville	On- & Off-Sale		775	505,681	276,352	229,329	219,574	43.4%	9,755	13,691		23,446	4.6%	9,000
7	Menahga	On- & Off-Sale		1,347	856,288	530,340	325,948	297,590	34.8%	28,358	11,097		39,455	4.6%	65,887
8	Clarissa	On- & Off-Sale		656	374,999	225,219	149,780	142,242	37.9%	7,538	4,124		11,662	3.1%	
9	Remer	On- & Off-Sale		403	649,131	385,351	263,780	253,421	39.0%	10,359			10,359	1.6%	(16,441)
10	Sebeka	On- & Off-Sale		694	531,582	298,537	233,045	234,934	44.2%	(1,889)	3	175	(2,061)	-0.4%	
11	Hackensack	On- & Off-Sale		316	1,220,911	882,265	338,646	339,212	27.8%	(566)	7,309	11,610	(4,867)	-0.4%	
12	Fifty Lakes	On- & Off-Sale		402	524,295	266,873	257,422	283,508	54.1%	(26,086)	2,502		(23,584)	-4.5%	
	Total for Region	n		17,010	\$15,308,053	\$10,091,079	\$5,216,974	\$4,218,803	27.6%	\$998,171	\$83,376	\$20,216	\$1,061,331	6.9%	\$672,892
	Percent of Total	l MLS Operations		1.8%	4.4%	4.1%	5.2%	5.4%		4.5%	4.2%	1.3%	4.7%		3.6%
	6E - Southwest	Central													
1	Glencoe	Off-Sale Only		5,521	1,718,611	1,263,502	455,109	260,417	15.2%	194,692	161	17,538	177,315	10.3%	220,000
2	Hutchinson	Off-Sale Only		14,146	5,988,219	4,609,147	1,379,072	817,859	13.7%	561,213	3,729	23,686	541,256	9.0%	475,000
3	Litchfield	Off-Sale Only		6,736	2,414,927	1,836,518	578,409	392,938	16.3%	185,471	7,431		192,902	8.0%	192,016
4	Olivia	Off-Sale Only		2,438	919,403	686,694	232,709	191,972	20.9%	40,737	6,839		47,576	5.2%	
5	Darwin	Off-Sale Only		355	559,276	444,618	114,658	96,153	17.2%	18,505	1,777		20,282	3.6%	

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							_		Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (S)	Amount (\$)	Percent of Sales	Net Transfers *
6	Dassel	Off-Sale Only		1,459	1,117,983	873,055	244,928	215,792	19.3%	29,136	21,036	30,096	20,076	1.8%	
1	Silver Lake	On- & Off-Sale		806	574,823	304,436	270,387	245,982	42.8%	24,405	251		24,656	4.3%	
2	Sacred Heart	On- & Off-Sale		511	520,935	283,870	237,065	244,364	46.9%	(7,299)	18,468		11,169	2.1%	
3	Buffalo Lake	On- & Off-Sale		676	441,643	224,037	217,606	225,498	51.1%	(7,892)	9,490		1,598	0.4%	
4	Fairfax	On- & Off-Sale		1,174	543,010	279,179	263,831	296,227	54.6%	(32,396)	1,170		(31,226)	-5.8%	
	Total for Region	ı		33,822	\$14,798,830	\$10,805,056	\$3,993,774	\$2,987,202	20.2%	\$1,006,572	\$70,352	\$71,320	\$1,005,604	6.8%	\$887,016
	Percent of Total	MLS Operations		3.5%	4.3%	4.4%	4.0%	3.9%		4.5%	3.5%	4.6%	4.4%		4.7%
	6W - Upper Sou	thwest													
1	Granite Falls	Off-Sale Only		2,796	1,191,020	875,950	315,070	193,484	16.2%	121,586	16,447	9,936	128,097	10.8%	69,475
2	Appleton	Off-Sale Only		1,358	490,612	343,359	147,253	128,635	26.2%	18,618	90		18,708	3.8%	
3	Madison	Off-Sale Only		1,476	429,501	326,877	102,624	90,865	21.2%	11,759	1,517		13,276	3.1%	20,000
4	Montevideo	Off-Sale Only		5,337	2,260,668	1,669,163	591,505	549,311	24.3%	42,194	3,680	507	45,367	2.0%	70,000
5	Dawson	Off-Sale Only		1,467	465,823	327,347	138,476	144,112	30.9%	(5,636)	562		(5,074)	-1.1%	
1	Benson	On- & Off-Sale		3,169	1,108,560	720,475	388,085	315,632	28.5%	72,453	32,931		105,384	9.5%	80,000
2	Danvers	On- & Off-Sale		94	345,803	176,695	169,108	168,701	48.8%	407	2,733		3,140	0.9%	
3	De Graff	On- & Off-Sale		120	387,683	188,877	198,806	238,152	61.4%	(39,346)	40,343	4,676	(3,679)	-0.9%	
4	Boyd	On- & Off-Sale		158	552,398	278,773	273,625	319,210	57.8%	(45,585)	16,278	4,890	(34,197)	-6.2%	
5	Clontarf	On- & Off-Sale		154	344,554	201,035	143,519	166,532	48.3%	(23,013)			(23,013)	-6.7%	(3,000)
6	Hanley Falls	On- & Off-Sale		279	212,605	119,591	93,014	120,210	56.5%	(27,196)	8,531	2,426	(21,091)	-9.9%	(17,500)
	Total for Region	ı		16,408	\$7,789,227	\$5,228,142	\$2,561,085	\$2,434,844	31.3%	\$126,241	\$123,112	\$22,435	\$226,918	2.9%	\$218,975
	Percent of Total	MLS Operations		1.7%	2.3%	2.1%	2.6%	3.1%		0.6%	6.2%	1.5%	1.0%		1.2%
	7E - East Centra	al													
1	Isanti	Off-Sale Only		5,614	2,609,087	1,900,656	708,431	423,429	16.2%	285,002	10,124		295,126	11.3%	330,360
2	Mora	Off-Sale Only		3,504	3,197,563	2,326,836	870,727	518,383	16.2%	352,344	6,851		359,195	11.2%	297,524

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							_		Operating		Nonop	erating	Net Profit	/(Loss)	
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit (\$)	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
3	Princeton	Off-Sale Only		4,735	3,670,039	2,731,436	938,603	570,932	15.6%	367,671	24,488		392,159	10.7%	(24,510)
4	Pine City	Off-Sale Only		3,221	1,792,377	1,288,178	504,199	337,230	18.8%	166,969	2,441		169,410	9.5%	125,000
5	North Branch	Off-Sale Only		10,469	2,511,658	1,811,121	700,537	455,981	18.2%	244,556	1,147	13,365	232,338	9.3%	140,000
6	Cambridge	Off-Sale Only		8,749	5,397,066	4,077,693	1,319,373	843,185	15.6%	476,188	8,605		484,793	9.0%	525,000
7	Milaca	Off-Sale Only		2,900	2,152,408	1,607,643	544,765	364,714	16.9%	180,051	4,382	15,437	168,996	7.9%	173,891
8	Braham	Off-Sale Only		1,799	1,374,510	1,019,264	355,246	297,698	21.7%	57,548	115,609	107,831	65,326	4.8%	35,000
9	Rush City	Off-Sale Only	[16][21]	3,072	1,088,962	855,272	233,690	223,855	20.6%	9,835	401	50,461	(40,225)	-3.7%	20,000
1	Lindstrom	On- & Off-Sale		4,503	2,542,810	1,706,839	835,971	621,974	24.5%	213,997	31,333		245,330	9.6%	186,430
2	Hinckley	On- & Off-Sale		1,838	2,684,004	1,817,665	866,339	630,388	23.5%	235,951	1,477	17,835	219,593	8.2%	115,212
3	Finlayson	On- & Off-Sale		302	539,180	317,420	221,760	196,001	36.4%	25,759	12,356		38,115	7.1%	5,000
4	Foreston	On- & Off-Sale		525	399,976	189,620	210,356	193,831	48.5%	16,525	12,935	2,202	27,258	6.8%	896
5	Stacy	On- & Off-Sale		1,505	3,083,886	2,004,717	1,079,169	806,408	26.1%	272,761	30,231	96,094	206,898	6.7%	100,000
6	Isle	On- & Off-Sale		771	858,072	14,317	843,755	803,819	93.7%	39,936	20,701	3,620	57,017	6.6%	31,473
7	Ogilvie	On- & Off-Sale		351	447,180	242,772	204,408	186,349	41.7%	18,059	298		18,357	4.1%	5,000
	Total for Region			53,858	\$34,348,778	\$23,911,449	\$10,437,329	\$7,474,177	21.8%	\$2,963,152	\$283,379	\$306,845	\$2,939,686	8.6%	\$2,066,276
	Percent of Total	MLS Operations		5.6%	10.0%	9.8%	10.4%	9.6%		13.2%	14.2%	20.0%	12.9%		10.9%
	7W - Central														
1	Elk River	Off-Sale Only		24,368	7,009,574	4,997,934	2,011,640	1,065,988	15.2%	945,652	287		945,939	13.5%	704,567
2	Big Lake	Off-Sale Only		10,918	3,940,355	2,786,995	1,153,360	703,468	17.9%	449,892	10,676	13,583	446,985	11.3%	330,000
3	Monticello	Off-Sale Only		13,409	5,450,630	4,041,224	1,409,406	836,048	15.3%	573,358	12,663		586,021	10.8%	350,000
4	Buffalo	Off-Sale Only		16,119	4,978,926	3,603,417	1,375,509	972,413	19.5%	403,096	120,485	19,365	504,216	10.1%	450,001
5	Delano	Off-Sale Only		5,947	2,528,085	1,830,029	698,056	528,727	20.9%	169,329	3,281		172,610	6.8%	100,000
6	Sauk Rapids	Off-Sale Only		13,631	2,680,784	2,063,329	617,455	499,911	18.6%	117,544	7,962		125,506	4.7%	80,000
7	Maple Lake	Off-Sale Only		2,127	1,526,084	1,161,186	364,898	305,339	20.0%	59,559	11,291	4,346	66,504	4.4%	
8	Paynesville	Off-Sale Only		2,490	1,421,686	1,123,403	298,283	272,076	19.1%	26,207	10,603		36,810	2.6%	30,000

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Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers *
1	Gilman	On- & Off-Sale		238	405,060	189,129	215,931	194,116	47.9%	21,815	23,152		44,967	11.1%	
2	Holdingford	On- & Off-Sale		718	357,311	196,404	160,907	171,318	47.9%	(10,411)	20,783		10,372	2.9%	
3	Howard Lake	On- & Off-Sale		2,053	789,889	627,491	162,398	159,349	20.2%	3,049	94		3,143	0.4%	
4	South Haven	On- & Off-Sale	[32]	190							36,876		36,876		51,469
5	Waverly	On- & Off-Sale		1,414	831,533	542,316	289,217	299,284	36.0%	(10,067)	4,816	346	(5,597)	-0.7%	(2,601)
	Total for Region Percent of Total	MLS Operations		<b>93,622</b> 9.8%	\$31,919,917 9.3%	\$23,162,857 9.5%	\$8,757,060 8.8%	\$6,008,037 7.8%	18.8%	<b>\$2,749,023</b> 12.3%	<b>\$262,969</b> 13.2%	\$37,640 2.4%	\$2,974,352 13.0%	9.3%	\$2,093,436 11.1%
	8 - Southwest													_	
1	Worthington	Off-Sale Only		13,288	3,735,141	2,795,190	939,951	491,859	13.2%	448,092	12,271		460,363	12.3%	225,000
2	Jackson	Off-Sale Only		3,411	1,184,120	846,257	337,863	220,858	18.7%	117,005	4,895		121,900	10.3%	41,000
3	Pipestone	Off-Sale Only		4,197	1,533,290	1,121,379	411,911	265,184	17.3%	146,727	3,099		149,826	9.8%	121,211
4	Marshall	Off-Sale Only		13,799	4,548,623	3,398,451	1,150,172	634,905	14.0%	515,267	2,833	94,707	423,393	9.3%	274,992
5	Windom	Off-Sale Only		4,597	1,835,544	1,333,627	501,917	378,705	20.6%	123,212	7,489		130,701	7.1%	581,212
6	Luverne	Off-Sale Only		4,688	1,341,258	993,158	348,100	269,498	20.1%	78,602	4,884		83,486	6.2%	45,000
7	Lakefield	Off-Sale Only		1,702	474,572	339,714	134,858	109,352	23.0%	25,506	2,932		28,438	6.0%	3,000
8	Redwood Falls	Off-Sale Only		5,211	2,242,301	1,657,466	584,835	446,666	19.9%	138,169	3,917	11,331	130,755	5.8%	120,000
9	Round Lake	Off-Sale Only		379	44,950	30,364	14,586	22,292	49.6%	(7,706)	400	38,161	(45,467)	-101.2%	(31,341)
1	Avoca	On- & Off-Sale		140	257,359	102,763	154,596	116,175	45.1%	38,421	5,828	2,046	42,203	16.4%	25,448
2	Russell	On- & Off-Sale		321	319,935	108,227	211,708	167,618	52.4%	44,090	1,418		45,508	14.2%	
3	Ivanhoe	On- & Off-Sale		556	570,201	347,411	222,790	190,051	33.3%	32,739	307	6,554	26,492	4.6%	
4	Heron Lake	On- & Off-Sale		677	364,440	196,717	167,723	156,974	43.1%	10,749	130	1,518	9,361	2.6%	(753)
5	Hadley	On- & Off-Sale		58	257,835	111,013	146,822	154,509	59.9%	(7,687)	12,076	325	4,064	1.6%	
6	Balaton	On- & Off-Sale		626	364,286	220,002	144,284	156,766	43.0%	(12,482)	12,888		406	0.1%	1
7	Walnut Grove	On- & Off-Sale		825	464,881	227,214	237,667	254,203	54.7%	(16,536)	1,019		(15,517)	-3.3%	38,000
8	Tracy	On- & Off-Sale		2,128	757,273	483,722	273,551	314,165	41.5%	(40,614)	4,629		(35,985)	-4.8%	
9	Vesta	On- & Off-Sale	[16]	301	300,122	199,102	101,020	132,027	44.0%	(31,007)	15,173	195	(16,029)	-5.3%	

Footnotes:

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							_	Operating		Nonoperating		Net Profit/(Loss)			
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers *
10	Okabena	On- & Off-Sale		194	261,634	149,353	112,281	129,627	49.5%	(17,346)			(17,346)	-6.6%	
	Total for Region Percent of Total	MLS Operations		<b>57,098</b> 6.0%	\$20,857,765 6.1%	\$14,661,130 6.0%	\$6,196,635 6.2%	<b>\$4,611,434</b> 5.9%		\$1,585,201 7.1%	\$96,188 4.8%	\$154,837 10.1%	<b>\$1,526,552</b> 6.7%	7.3%	<b>\$1,442,770</b> 7.6%
	9 - South Centra	ıl													
1	Fairmont	Off-Sale Only		10,353	3,683,737	2,616,437	1,067,300	534,591	14.5%	532,709	14,834	495	547,048	14.9%	372,500
2	Saint James	Off-Sale Only		4,548	982,508	644,299	338,209	215,807	22.0%	122,402	4,694		127,096	12.9%	379,673
3	Madelia	Off-Sale Only		2,290	474,042	347,917	126,125	74,839	15.8%	51,286	751		52,037	11.0%	30,000
4	Blue Earth	Off-Sale Only		3,233	1,566,964	1,163,914	403,050	331,176	21.1%	71,874	6,647		78,521	5.0%	71,239
5	Sleepy Eye	Off-Sale Only		3,509	692,173	557,824	134,349	155,453	22.5%	(21,104)	9,256		(11,848)	-1.7%	
6	Wells	Off-Sale Only		2,266	674,190	511,444	162,746	198,015	29.4%	(35,269)	1,339		(33,930)	-5.0%	(6,400)
7	Kiester	Off-Sale Only	[34]	480	186,663	134,622	52,041	66,465	35.6%	(14,424)	42,673	39,717	(11,468)	-6.1%	
8	Butterfield	Off-Sale Only		581	220,462	166,899	53,563	71,497	32.4%	(17,934)	44,546	44,346	(17,734)	-8.0%	
9	Elmore	Off-Sale Only		578	127,389	96,164	31,225	42,154	33.1%	(10,929)	39		(10,890)	-8.5%	
1	Mapleton	On- & Off-Sale		1,743	603,879	335,202	268,677	244,068	40.4%	24,609	46,772		71,381	11.8%	
2	Le Center	On- & Off-Sale		2,495	876,168	517,516	358,652	264,589	30.2%	94,063	465	4,944	89,584	10.2%	25,000
3	Lewisville	On- & Off-Sale		235	177,342	94,320	83,022	85,177	48.0%	(2,155)	16,203		14,048	7.9%	
4	Hanska	On- & Off-Sale		375	263,119	158,526	104,593	126,094	47.9%	(21,501)	14,838		(6,663)	-2.5%	
5	Sherburn	On- & Off-Sale		1,058	782,775	495,277	287,498	327,602	41.9%	(40,104)	55		(40,049)	-5.1%	
6	Cleveland	On- & Off-Sale		717	196,889	105,825	91,064	138,177	70.2%	(47,113)	23,748		(23,365)	-11.9%	
	Total for Region			34,461	\$11,508,300	\$7,946,186	\$3,562,114	\$2,875,704	25.0%	\$686,410	\$226,860	\$89,502	\$823,768	7.2%	\$872,012
	Percent of Total MLS Operations			3.6%	3.3%	3.2%	3.6%	3.7%		3.1%	11.4%	5.8%	3.6%		4.6%
	10 - Southeast														
1	Northfield	Off-Sale Only		20,355	3,142,917	2,303,230	839,687	637,221	20.3%	202,466	11,984		214,450	6.8%	125,000
2	Kasson	Off-Sale Only		6,298	1,457,993	1,127,102	330,891	251,771	17.3%	79,120	7,741		86,861	6.0%	84,000
3	Lonsdale	Off-Sale Only		3,913	1,385,288	1,058,565	326,723	308,621	22.3%	18,102	6		18,108	1.3%	2,500

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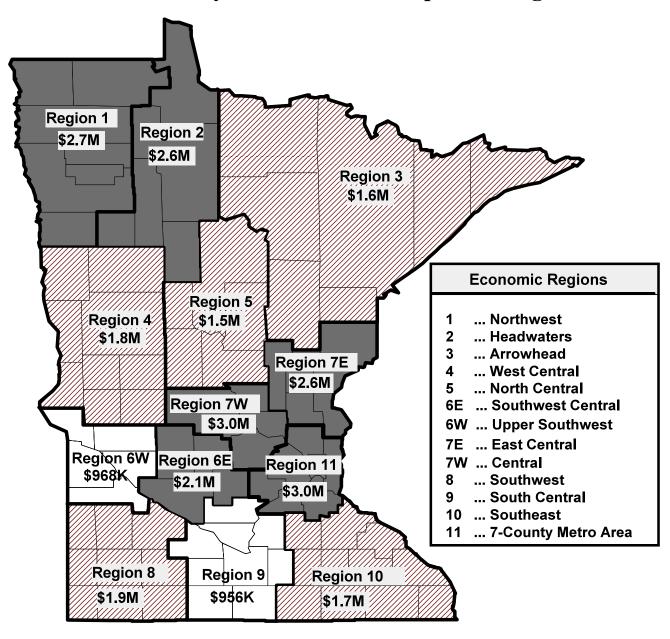
		Type of Store				Cost of Sales (\$)		Operating			Nonop	erating	Net Profit/(Loss)		
Rank	Region and City		Footnotes	Population	Sales (\$)			Expenses (\$)		Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
4	Caledonia	Off-Sale Only		2,824	652,068	489,690	162,378	161,119	24.7%	1,259	688		1,947	0.3%	1,190
1	Spring Grove	On- & Off-Sale		1,304	452,641	280,485	172,156	129,749	28.7%	42,407	4,362		46,769	10.3%	
2	Mazeppa	On- & Off-Sale		856	495,755	297,701	198,054	180,182	36.3%	17,872	15,608		33,480	6.8%	(31,134)
3	Medford	On- & Off-Sale		1,273	368,577	179,585	188,992	177,165	48.1%	11,827	9,793		21,620	5.9%	
4	Kenyon	On- & Off-Sale		1,837	742,287	475,084	267,203	245,696	33.1%	21,507	9,995	1,721	29,781	4.0%	20,000
5	Conger	On- & Off-Sale		133	232,940	129,054	103,886	108,837	46.7%	(4,951)	8,016		3,065	1.3%	3,600
6	West Concord	On- & Off-Sale		777	324,821	183,783	141,038	147,375	45.4%	(6,337)	5,560		(777)	-0.2%	
7	Plainview	On- & Off-Sale		3,335	681,208	422,328	258,880	339,167	49.8%	(80,287)	11,876		(68,411)	-10.0%	
8	Ellendale	On- & Off-Sale		677	345,968	192,938	153,030	194,424	56.2%	(41,394)	13		(41,381)	-12.0%	(28,126)
	Total for Region	ı		43,582	\$10,282,463	\$7,139,545	\$3,142,918	\$2,881,327	28.0%	\$261,591	\$85,642	\$1,721	\$345,512	3.4%	\$177,030
	Percent of Total	MLS Operations		4.6%	3.0%	2.9%	3.1%	3.7%		1.2%	4.3%	0.1%	1.5%		0.9%
	11 - 7-County Tv	win Cities													
1	Apple Valley	Off-Sale Only		51,338	8,738,804	6,171,691	2,567,113	1,682,574	19.3%	884,539	37,998	28,974	893,563	10.2%	630,000
2	Fridley	Off-Sale Only		28,631	5,439,423	3,976,342	1,463,081	1,030,169	18.9%	432,912	(1,113)		431,799	7.9%	338,500
3	Mound	Off-Sale Only		9,371	3,046,662	2,270,288	776,374	577,723	19.0%	198,651	7,690		206,341	6.8%	57,405
4	Saint Francis	Off-Sale Only		7,400	2,131,490	1,581,494	549,996	426,896	20.0%	123,100	13,991		137,091	6.4%	60,000
5	Farmington	Off-Sale Only		22,343	4,742,313	3,537,858	1,204,455	911,074	19.2%	293,381	11,552		304,933	6.4%	204,113
6	Edina	Off-Sale Only		51,804	12,937,092	9,625,215	3,311,877	2,505,039	19.4%	806,838	21,488		828,326	6.4%	700,000
7	Lakeville	Off-Sale Only		60,965	14,130,830	10,666,687	3,464,143	2,453,328	17.4%	1,010,815	6,667	136,615	880,867	6.2%	1,074,318
8	Richfield	Off-Sale Only		36,338	10,457,318	7,828,967	2,628,351	2,134,992	20.4%	493,359	20,079		513,438	4.9%	382,210
9	Lexington	Off-Sale Only		2,018	3,253,035	2,500,520	752,515	589,526	18.1%	162,989	8,380	14,742	156,627	4.8%	75,000
10	Saint Anthony	Off-Sale Only		9,234	5,822,783	4,468,066	1,354,717	1,150,372	19.8%	204,345	59,058		263,403	4.5%	249,049
11	Spring Lake Park	Off-Sale Only		6,406	2,111,698	1,554,313	557,385	486,606	23.0%	70,779	20,557	1,866	89,470	4.2%	75,000
12	Eden Prairie	Off-Sale Only		63,163	10,747,887	7,733,328	3,014,559	2,709,869	25.2%	304,690	14,290		318,980	3.0%	700,000
13	Robbinsdale	Off-Sale Only		14,704	3,439,771	2,545,382	894,389	807,541	23.5%	86,848	5,664		92,512	2.7%	150,000
14	Columbia Heights	Off-Sale Only		20,158	8,468,098	6,392,090	2,076,008	1,686,513	19.9%	389,495	321	191,806	198,010	2.3%	158,818

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							_	Operating		Nonoperating		Net Profit/(Loss)			
Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales	Gross Profit	Expenses (\$)	Expenses as a Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (S)	Amount (\$)	Percent of Sales	Net Transfers *
15	Brooklyn Center	Off-Sale Only		31,231	6,197,094	4,611,919	1,585,175	1,465,790	23.7%	119,385	25,108		144,493	2.3%	138,935
16	Anoka	Off-Sale Only		17,995	4,117,403	3,184,117	933,286	864,832	21.0%	68,454	18,443		86,897	2.1%	30,000
17	Savage	Off-Sale Only		30,285	3,803,734	2,873,784	929,950	994,530	26.1%	(64,580)	368	41,963	(106,175)	-2.8%	
1	Rogers	On- & Off-Sale		12,539	3,360,303	2,366,183	994,120	764,146	22.7%	229,974	863		230,837	6.9%	212,749
2	Wayzata	On- & Off-Sale		4,678	5,841,519	2,987,361	2,854,158	2,383,344	40.8%	470,814	22,969	124,318	369,465	6.3%	32,850
	Total for Region			480,601	\$118,787,257	\$86,875,605	\$31,911,652	\$25,624,864	21.6%	\$6,286,788	\$294,373	\$540,284	\$6,040,877	5.1%	\$5,268,947
	Percent of Total !	MLS Operations		50.2%	34.5%	35.5%	31.9%	33.1%		28.1%	14.8%	35.1%	26.5%		27.9%
	Off-Sale Only			862,712	\$274,131,366	\$203,156,069	\$70,975,297	\$50,870,243	18.6%	\$20,105,054	\$1,030,920	\$1,221,176	\$19,914,798	7.3%	\$16,765,507
	On- & Off -Sale			94,880	\$70,252,026	\$41,343,124	\$28,908,902	\$26,643,669	37.9%	\$2,265,233	\$958,644	\$315,959	\$2,907,918	4.1%	\$2,127,545
	All Stores			957,592	\$344,383,392	\$244,499,193	\$99,884,199	\$77,513,912	22.5%	\$22,370,287	\$1,989,564	\$1,537,135	\$22,822,716	6.6%	\$18,893,052

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



<sup>\*</sup>All numbers are rounded.

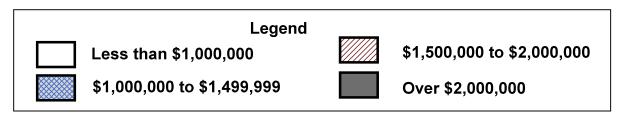
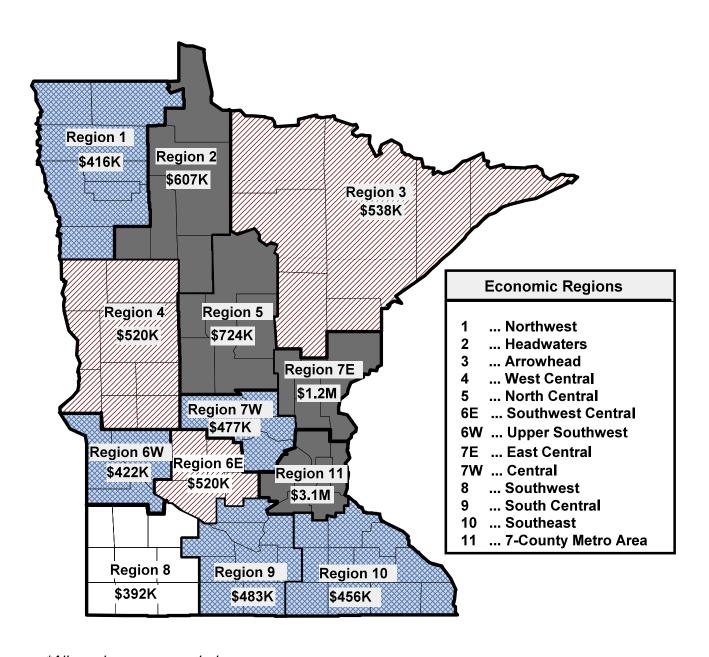


Figure 9
2016 Average Sales Per On-Sale Municipal Liquor
Establishment by Economic Development Region



\*All numbers are rounded.

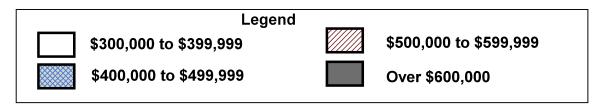
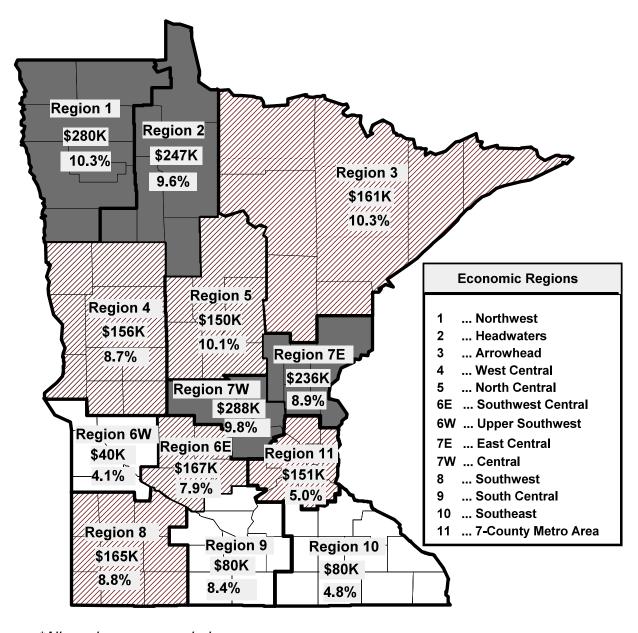


Figure 10
2016 Average Net Profit and Net Profit as a Percent of Sales
Per Off-Sale Municipal Liquor Establishment
by Economic Development Region



\*All numbers are rounded.

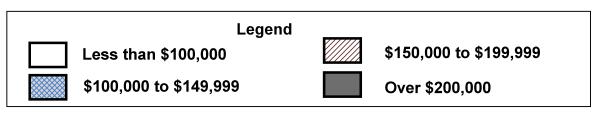
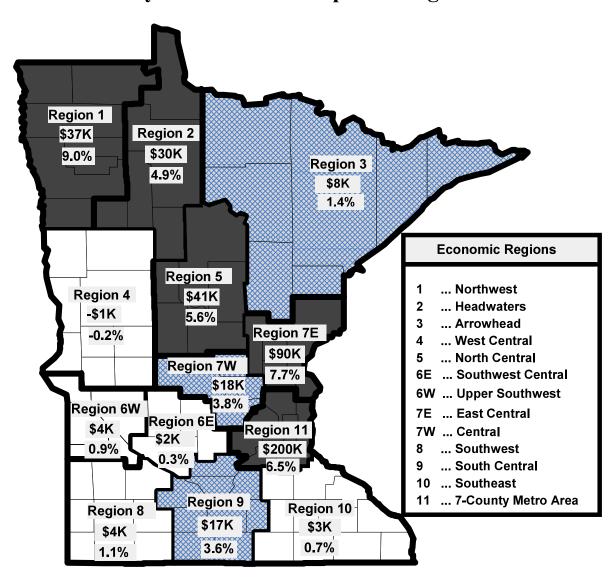


Figure 11
2016 Average Net Profit and Net Profit as a Percent of Sales
Per On-Sale Municipal Liquor Establishment
by Economic Development Region



\*All numbers are rounded.

