

STATE OF MINNESOTA

Office of the State Auditor



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State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2008

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

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

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

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For the Year Ended December 31, 2008



March 4, 2010

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Table of Contents

Background and Purpose	1
Executive Summary	3
Recommendations	4
Map of 2008 Municipal Liquor Operations in Greater Minnesota	5
Map of 2008 Municipal Liquor Operations in the Seven-County Metro Area ..	6
Analysis of Minnesota Municipal Liquor Store Operations	7
Total Net Profits by Operation Type for the Years 2004 to 2008 (Figure 1).....	7
Municipal Liquor Store Operations with Net Losses in 2008 (Table 1).....	8
Total Sales by Operation Type for the Years 2004 to 2008 (Figure 2).....	9
Total Operating Expenses by Operation Type for the Years 2004 to 2008 (Figure 3).....	10
Comparison of Average Sales Per Store for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2008 (Figure 4).....	11
Comparison of Operating Expenses as a Percent of Sales for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2008 (Figure 5).....	12
Off-Sale Liquor Store Total Sales & Total Operating Expenses - 2008 (Table 2).....	13
Comparison of Average Net Transfers for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2008 (Figure 6).....	14
Cities Required to Hold Hearings in 2009 (Table 3).....	14
Number of Municipal Liquor Operations - 1999 to 2008 (Figure 7).....	15
Comparison of 2007 and 2008 Liquor Store Operations (Table 4).....	16
Appendix 1 (2008 Liquor Store Tables)	
Comparison of City Liquor Store Operations - 2008 (Table 5).....	19
Comparison of City Liquor Store Operations - 2008 - Ranked by Gross Sales (Table 6).....	24
Comparison of City Liquor Store Operations - 2008 - Ranked by Net Profit/(Loss) as a Percent of Sales (Table 7).....	29
Comparison of Metro Area City Liquor Store Operations - 2008 (Table 8).....	34
Comparison of Greater Minnesota City Liquor Store Operations - 2008 (Table 9).....	35

Appendix 2 (2008 Liquor Store Tables and Maps by Economic Development Region)

Comparison of Off-Sale City Liquor Store Operations - 2008 - Average Per Store by Economic Development Region (Table 10).....	40
Comparison of On-Sale City Liquor Store Operations - 2008 - Average Per Store by Economic Development Region (Table 11).....	40
Comparison of City Liquor Store Operations - 2008 - Listed by Economic Development Region and City (Table 12).....	41
Comparison of City Liquor Store Operations - 2008 - Listed by Economic Development Region and City - Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment (Table 13).....	47
2008 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region (Figure 8).....	53
2008 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region (Figure 9).....	54
2008 Average Net Profit and Percent of Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region (Figure 10).....	55
2008 Average Net Profit and Percent of Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region (Figure 11).....	56

Appendix 3

Explanation of Tables, Charts, and Maps.....	58
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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2008, 212 Minnesota cities operated 242 municipal liquor stores, with 120 cities operating both on-sale and off-sale liquor establishments and 92 cities restricting their municipally-owned establishments to off-sale liquor stores.²⁻³ While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the 7-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

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

¹ Minn. Stat. § 340A.601 authorizes cities with not more than 10,000 people to own and operate on-sale and off-sale liquor establishments. Once a city has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.

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

³ There were 214 cities that operated municipal liquor stores in 2008. Two cities, Conger and Williams, did not file financial information with the Office of the State Auditor and are not included in the analysis.

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Executive Summary

- The combined net profit of all municipal liquor operations totaled \$20.4⁴ million in 2008. This represents a decrease of \$2.0 million, or 8.9 percent, from the amount generated in 2007. Among on-sale operations, net profits totaled \$1.9 million in 2008, which was a decrease of \$913,333, or 31.9 percent, from 2007. Total net profits for off-sale operations totaled \$18.5 million in 2008, which was a decrease of \$1.1 million, or 5.6 percent, from 2007 (pg. 7).
- Over the past five years, net profits have increased 9.9 percent. Among off-sale stores, there was a 23.5 percent increase in net profits, while on-sale stores showed a decrease of 46.3 percent (pg. 7).
- Forty-two Minnesota cities reported net losses for 2008, compared to 31 cities in 2007. All 42 cities with losses were from Greater Minnesota. (pg. 8).
- During 2008, Minnesota's municipal liquor operations reported a 13th consecutive year of record sales totaling \$303.0 million. Total sales generated in 2008 increased by \$11.3 million, or 3.9 percent, over 2007 (pg. 9).
- Municipal liquor operations located within the 7-County Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Sales by all Metro Area operations averaged \$3.0 million in 2008, compared to average sales of \$924,413 for all Greater Minnesota municipal liquor operations. In 2008, the average net profit of Metro Area municipal liquor operations was \$214,361, compared to \$60,094 for municipal liquor operations in Greater Minnesota (pgs. 10 and 11).⁵
- During 2008, Minnesota's municipal liquor stores transferred \$17.8 million of their profits to other city funds. This represents an increase of 8.9 percent over the total net transfers made in 2007. Transfers totaled \$6.8 million among Metro Area establishments, compared to \$11.0 million for Greater Minnesota establishments (pg. 13).
- Minnesota law⁶ 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 2008 data, an examination of losses for the years 2006, 2007, and 2008 shows that the 29 cities on Table 3 should have held hearings sometime during 2009 (pg. 14).
- Due in part to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. There was a net decrease of two stores between 2007 and 2008 (pg. 15).

⁴ All figures are rounded from the actual numbers.

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

⁶ Minn. Stat. § 340A.602.

Recommendations

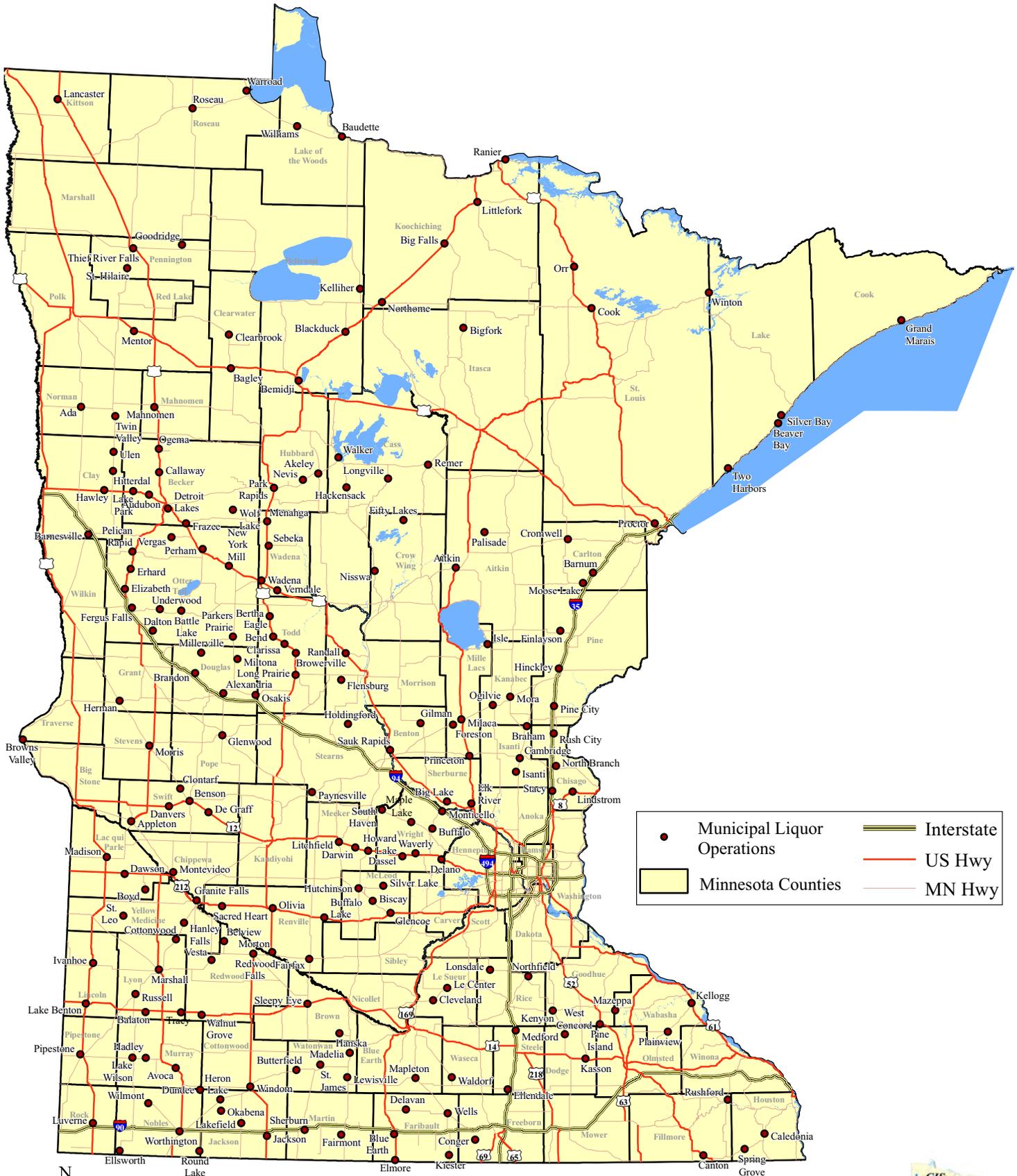
One purpose of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal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

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

- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors can be in play such as theft, poor inventory control, or damage of inventory.⁷
- **Gross Profits as a Percent of Total Sales.** This measure may help a city determine if its intended markup is below other nearby municipal liquor stores, therefore resulting in a lower gross profit. Conversely, if the markup is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. Gross profits as a percent of total sales are much higher for on-sale operations than off-sale operations. On-sale operations require a greater gross profit margin to cover the higher operating costs associated with these types of operations.
- **Operating Expenses.** If operating expenses are relatively high compared to similarly-sized stores, city officials should look at stores with low operating expenses for ideas on how they might operate more efficiently.
- **Operating Expenses as a Percent of Sales.** A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

⁷ It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's Statement of Position, "[Internal Controls for Municipal Liquor Stores \(Revised 3/2007\)](#)".

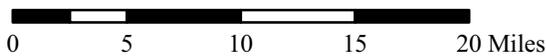
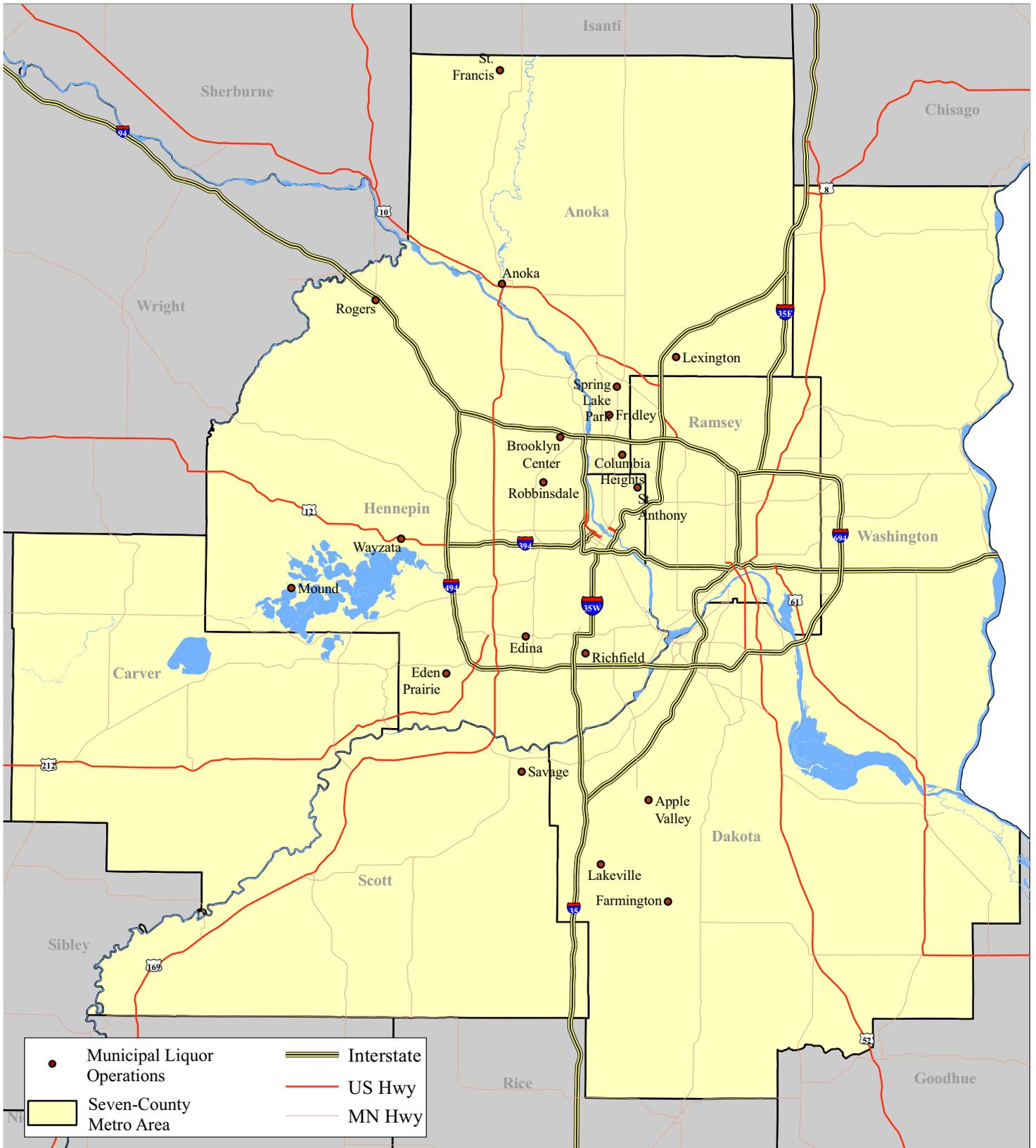
2008 Municipal Liquor Operations in Greater Minnesota



●	Municipal Liquor Operations		Interstate
	Minnesota Counties	—	US Hwy
		—	MN Hwy



2008 Municipal Liquor Operations in the Seven-County Metro Area



Analysis of Minnesota Municipal Liquor Store Operations

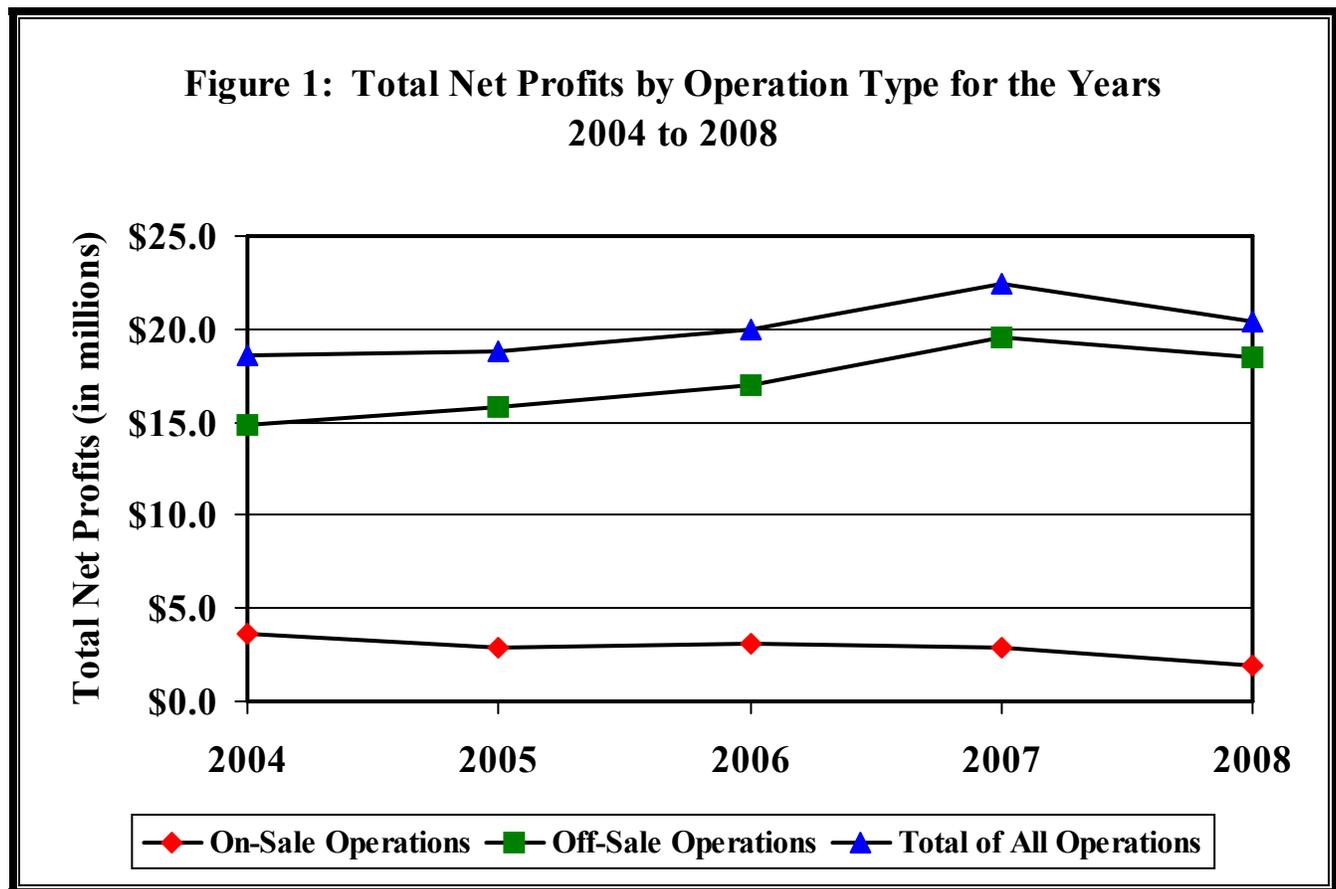
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$20.4⁸ million in 2008. This represents a decrease of \$2.0 million, or 8.9 percent, from the amount generated in 2007. Among on-sale operations, net profits totaled \$1.9 million in 2008, which was a decrease of \$913,333, or 31.9 percent, from 2007. Total net profits for off-sale operations totaled \$18.5 million in 2008, which was a decrease of \$1.1 million, or 5.6 percent, from 2007.

Over the past five years, net profits have increased 9.9 percent. Among off-sale stores, there was a 23.5 percent increase in net profits, while on-sale stores showed a decrease of 46.3 percent.

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



⁸ All figures are rounded from the actual numbers.

Variations Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2008, ranged from a loss of \$139,318 in Biscay to a profit of \$1.4 million in Lakeville. Overall, the municipal liquor operations in 100 cities showed year-to-year increases in their net profits. Of the 111 cities with declines in net profits, 101 were in Greater Minnesota and 10 were in the Metro Area.

Operations Losing Money

In addition to municipal liquor operations that posted declining net profits between 2007 and 2008, 42 Minnesota cities reported net losses for 2008, compared to 31 cities in 2007. All 42 cities with losses were from Greater Minnesota. Table 1 lists the cities whose liquor operations posted net losses in 2008.

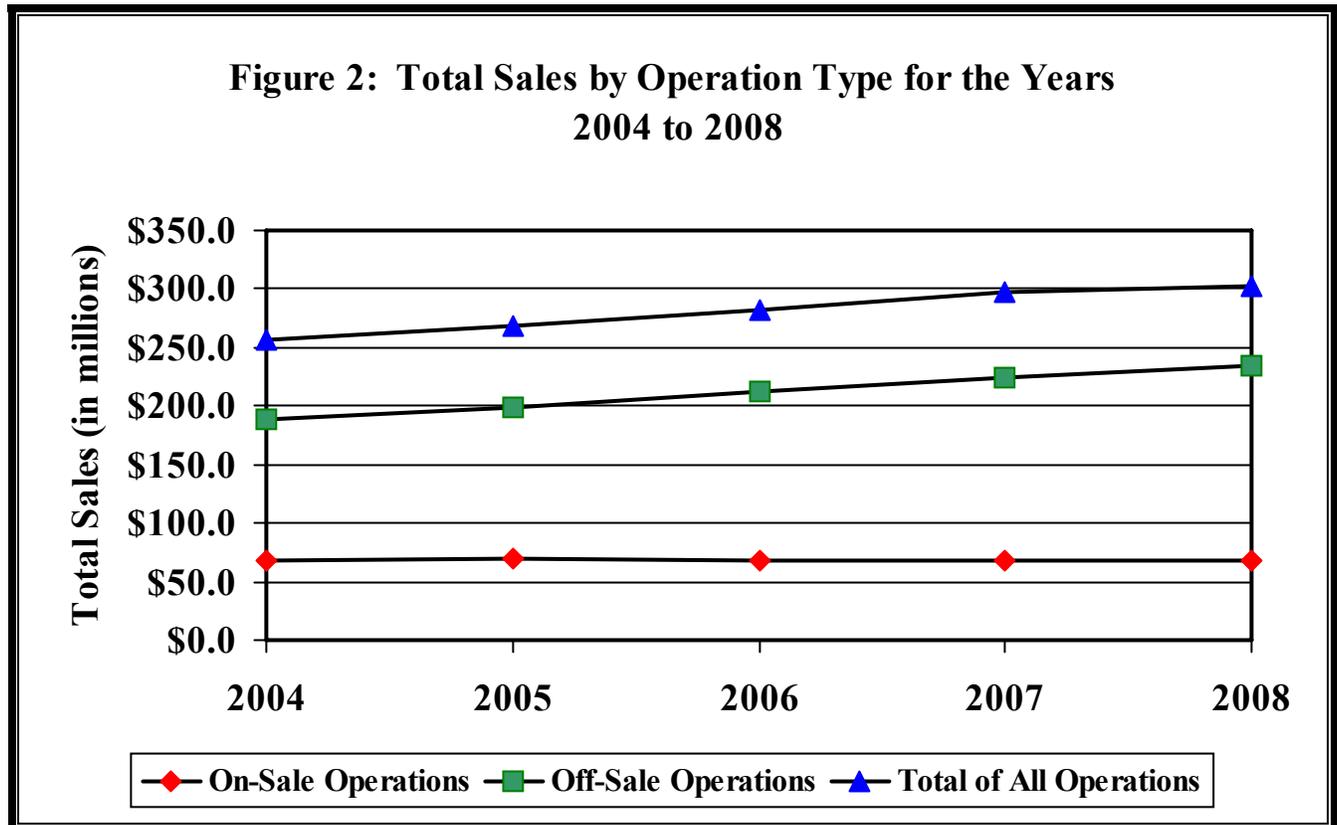
Name of City	Net Loss	Name of City	Net Loss
Biscay	(139,315)	Dassel	(15,244)
Rushford	(81,047)	Clontarf	(13,332)
Howard Lake	(78,135)	Buffalo Lake	(11,383)
Moose Lake	(74,740)	Sebeka	(10,320)
Verndale	(58,863)	Lewisville	(9,663)
Cottonwood	(42,667)	Spring Grove	(9,112)
Lonsdale	(31,269)	Cleveland	(9,041)
Okabena	(25,219)	Delavan*	(8,258)
Boyd	(20,150)	Hackensack	(6,427)
Morton	(19,839)	Lake Park	(5,766)
Kellogg	(19,325)	Flensburg	(5,726)
Dundee*	(19,081)	Canton	(5,711)
Sleepy Eye	(18,399)	Bertha	(5,012)
Parkers Prairie	(18,137)	Palisade	(4,905)
West Concord	(17,271)	Lake Benton	(4,572)
Ellendale	(16,970)	Lancaster	(3,583)
Darwin	(16,293)	South Haven	(3,277)
Lake Wilson	(16,256)	Wilmont	(2,936)
St. Leo	(16,062)	Plainview	(1,940)
Benson	(16,058)	Olivia	(1,060)
Ada	(15,427)	Isle	(532)

* Discontinued operations in 2008.

Total Sales at Municipal Liquor Operations

During 2008, Minnesota's municipal liquor operations reported a 13th consecutive year of record sales totaling \$303.0 million. Total sales generated in 2008 increased by \$11.3 million, or 3.9 percent, over 2007. Total municipal liquor sales ranged from \$92,729 in Canton to \$14.4 million in Lakeville.⁹

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



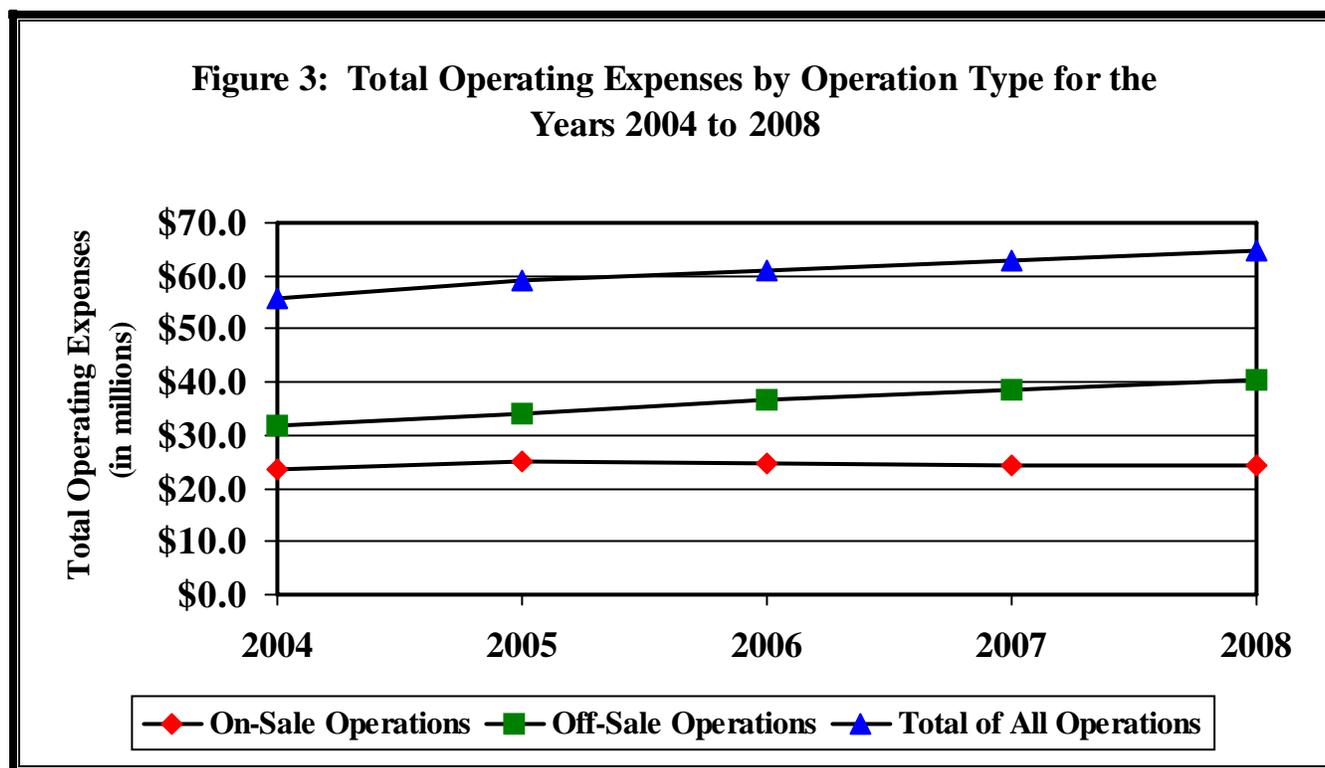
Operating Expenses of Municipal Liquor Operations

During 2008, Minnesota's municipal liquor operations reported operating expenses totaling \$64.6 million. This represents an increase of \$1.8 million, or 2.8 percent, over the amount reported in 2007. Off-sale liquor operations had operating expenses totaling \$40.3 million in 2008. This represents an increase of \$1.7 million, or 4.5 percent, over 2007. Operating expenses for on-sale liquor operations totaled \$24.3 million in 2008. This represents an increase of \$31,440, or 0.1 percent, over 2007.

Among individual liquor operations that were in business for all of 2008, expenses ranged from a high of \$2.2 million in Lakeville to a low of \$25,308 in Elmore. In general, the level of sales largely dictates the level of expenses. However, even among operations of similar size, there is a wide range of operating expenses.

⁹ The cities of Delevan, Dundee and Northome reported lower sales and/or expenses but were not included in these comparisons because the stores were not open for the full year. The cities of Delavan and Dundee discontinued operations during 2008 while the city of Northome restarted operations after a fire destroyed the municipal liquor store in 2006.

Figure 3 below shows that operating expenses have continued to rise for off-sale operations and remained flat for on-sale operations between 2007 and 2008.



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 212 Minnesota cities (9.0 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 37.8 percent of the total sales and 39.9 percent of the net profits of municipal liquor operations.

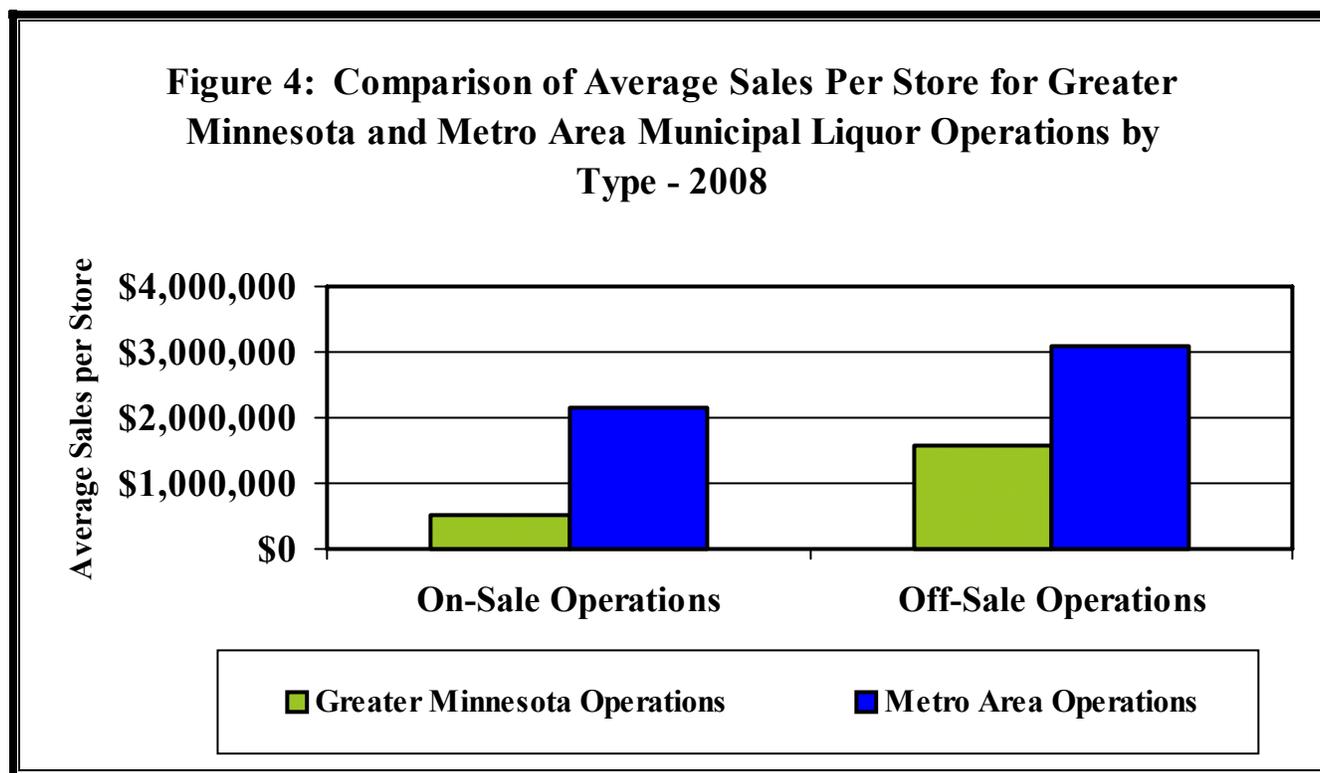
Sales by all Metro Area operations averaged \$3.0 million in 2008, compared to average sales of \$924,413 for all Greater Minnesota municipal liquor operations.¹⁰

On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations remain clear. Off-sale operations in the Metro Area average sales of \$3.1 million, compared to \$1.6 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 35 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 124 to 80. As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than four times greater in the Metro Area than in Greater Minnesota, \$2.2 million to \$501,945, respectively.

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

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



Net Profit

In 2008, the average net profit of Metro Area municipal liquor operations was \$214,361, compared to \$60,094 for municipal liquor operations in Greater Minnesota. All Metro Area liquor operations reported a net profit in 2008, ranging from \$6,397 in Lexington to \$1.4 million in Lakeville. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a loss of \$139,315 in Biscay to a profit of \$873,770 in Elk River.

On-Sale and Off-Sale Net Profit Comparison

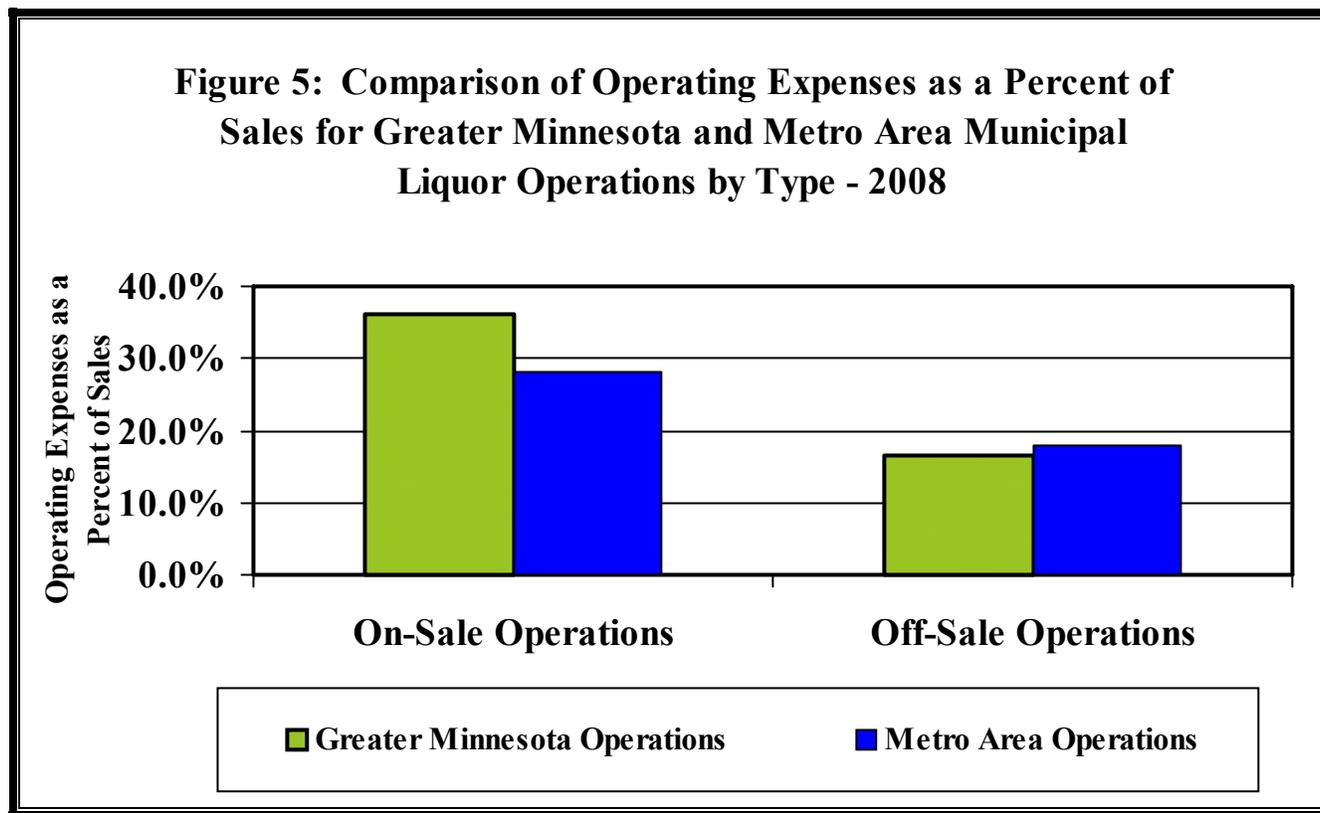
The average net profit of off-sale operations in the Metro Area was \$218,447, compared to \$135,168 for those in Greater Minnesota.¹¹ The large difference in net profit appears to be primarily the result of the higher sales volume at Metro Area stores compared to those in Greater Minnesota because operating expenses as a percent of sales is actually higher among Metro Area stores (17.9 percent) than Greater Minnesota (16.6 percent).

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$166,692 compared to \$11,659 in Greater Minnesota.¹² The wide variance in net profit was primarily the result of two factors: much higher sales at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations. These differences are evident when one compares operating expenses as a percent of sales among Metro Area operations to those in Greater Minnesota. Among Metro Area stores, operating expenses as a percent of sales averaged 28.0 percent, compared to 36.1 percent in Greater Minnesota.

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

¹²The Metro Area on-sale average is based on only 3 stores compared to 124 stores in Greater Minnesota.

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



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 31.9 percent in Kiester to a low of 7.7 percent in Detroit Lakes. The average operating expenses as a percent of sales for off-sale operations in 2008 was 17.2 percent, the same 2007.¹³

Among on-sale operations, operating expenses as a percent of sales ranged from a high of 74.7 percent in Biscay to a low of 7.6 percent in Hinckley.¹⁴ The average among on-sale operations was 35.3 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.

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

¹⁴ The City of Delavan had a higher percentage than Biscay but was not included in this comparison because its liquor operation was discontinued during 2008.

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

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$300,000	8	\$25,308 to \$91,507
\$300,001 to \$500,000	8	\$43,432 to \$127,248
\$500,001 to \$1,000,000	14	\$84,904 to \$222,105
\$1,000,001 to \$2,000,000	22	\$152,870 to \$374,828
\$2,000,001 to \$3,000,000	17	\$274,660 to \$600,109
\$3,000,001 to \$5,000,000	12	\$337,872 to \$1,022,765
Greater than \$5,000,000	11	\$919,920 to \$2,191,414

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 2008, Minnesota's municipal liquor stores transferred \$17.8 million of their profits to other city funds. This represents an increase of 8.9 percent over the total net transfers made in 2007. Transfers totaled \$6.8 million among Metro Area establishments, compared to \$11.0 million for Greater Minnesota establishments. The difference in the overall dollar value of net transfers is a result of more municipal liquor operations in Greater Minnesota than in the Metro Area.

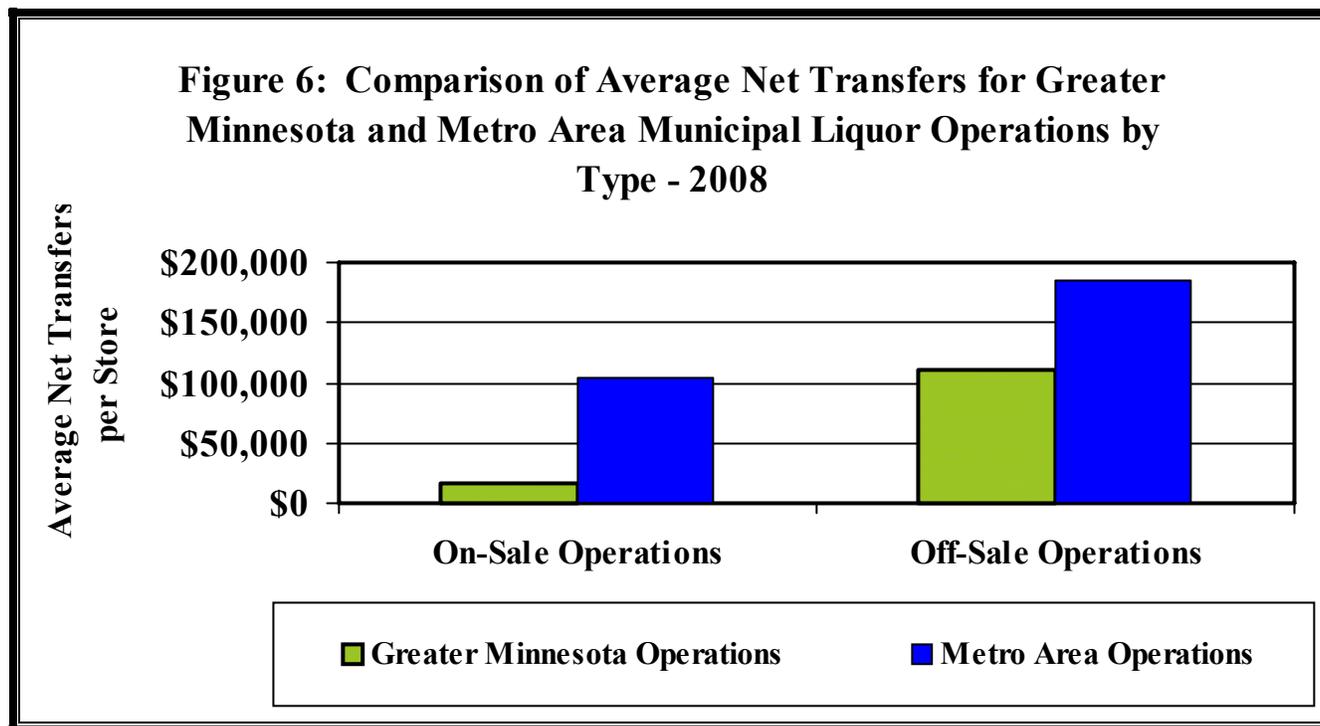
On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, however, the average net transfer for off-sale stores in the Metro Area was more than in Greater Minnesota (\$185,218 to \$110,152, respectively). The average net transfer per on-sale establishment was more than 6 times greater among operations in the Metro Area than in Greater Minnesota (\$104,732 to \$17,343).¹⁶

¹⁵ A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not as useful because of the differences among these operations. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons could be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

¹⁶ The Metro Area on-sale average is based on only 3 stores compared to 124 stores in Greater Minnesota.

Figure 6 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 must 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.¹⁷ While this report is based on 2008 data, an examination of losses for the years 2006, 2007, and 2008 shows that the 29 cities in Table 3 should have held hearings sometime during 2009. Of the 29 cities required to hold a hearing in 2009, 23 were on the previous year’s list. The cities of Delavan and Dundee would have been required to hold a hearing but they discontinued operations in 2008.

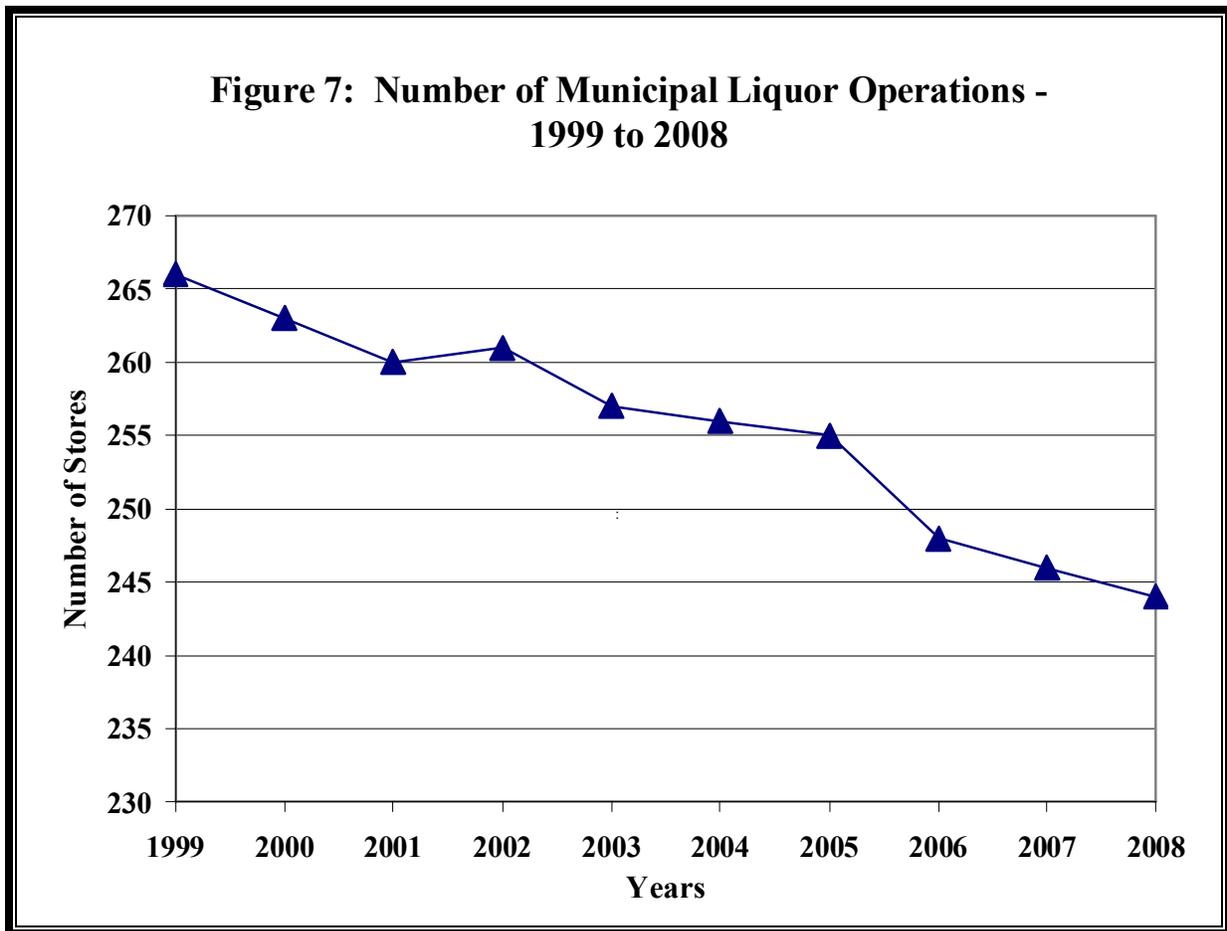
Table 3
Cities Required to Hold Hearings in 2009

Audubon	Biscay	Canton	Clontarf	Cottonwood	Darwin
Dassel	Ellendale	Ellsworth	Hackensack	Howard Lake	Isle
Kellogg	Kenyon	Lake Wilson	Lancaster	Lewisville	Moose Lake
Morton	Northome	Okabena	Palisade	Parkers Prairie	Rushford
Sleepy Eye	Spring Grove	Tracy	Vesta	West Concord	

¹⁷ Minn. Stat. § 340A.602.

Declining Number of Liquor Operations

Due in part to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 shows the decline in the number of municipal liquor stores over the last ten years. There was a net decrease of two stores between 2007 and 2008.¹⁸



¹⁸ The City of Shorewood sold its 2 municipal liquor stores in 2007. In addition, the cities of Delavan and Dundee ceased operations in 2008 which will result in a decrease of 2 additional stores in the 2009 report.

Table 4
Comparison of 2007 and 2008 Liquor Store Operations

On-Sale and Off-Sale Stores

	2007		2008		Variance	Percent Change
	Number of Cities		Number of Cities			
	120	120	120	120		
	Amount	Amount	Percent of Sales			
	2007	2008	2007	2008		
Sales	\$67,541,132	\$68,728,649	100.0%	100.0%	\$1,187,517	1.8%
Cost of Sales	41,074,015	42,873,257	60.8%	62.4%	1,799,242	4.4%
Gross Profit	26,467,117	25,855,392	39.2%	37.6%	(611,725)	-2.3%
Operating Expenses	24,257,892	24,289,332	35.9%	35.3%	31,440	0.1%
Income from Operations	2,209,225	1,566,060	3.3%	2.3%	(643,165)	-29.1%
Nonoperating Revenues	1,085,427	850,835	1.6%	1.2%	(234,592)	-21.6%
Nonoperating Expenses	435,542	471,118	0.6%	0.7%	35,576	8.2%
Net Income Before Transfers	2,859,110	1,945,777	4.2%	2.8%	(913,333)	-31.9%
Transfers To/(From) Other Funds	2,266,862	2,464,769	---	---	197,907	8.7%

Off-Sale-Only Stores

	2007		2008		Variance	Percent Change
	Number of Cities		Number of Cities			
	94	92	94	92		
	Amount	Amount	Percent of Sales			
	2007	2008	2007	2008		
Sales	\$224,134,099	\$234,252,485	100.0%	100.0%	\$10,118,386	4.5%
Cost of Sales	167,838,212	176,040,785	74.9%	75.2%	8,202,573	4.9%
Gross Profit	56,295,887	58,211,700	25.1%	24.8%	1,915,813	3.4%
Operating Expenses	38,558,629	40,292,593	17.2%	17.2%	1,733,964	4.5%
Income from Operations	17,737,258	17,919,107	7.9%	7.6%	181,849	1.0%
Nonoperating Revenues	3,432,167	2,197,552	1.5%	0.9%	(1,234,615)	-36.0%
Nonoperating Expenses	1,621,261	1,657,578	0.7%	0.7%	36,317	2.2%
Net Income Before Transfers	19,548,164	18,459,081	8.7%	7.9%	(1,089,083)	-5.6%
Transfers To/(From) Other Funds	14,039,794	15,294,822	---	---	1,255,028	8.9%

Total City Liquor Stores

	2007		2008		Variance	Percent Change
	Number of Cities		Number of Cities			
	214	212	214	212		
	Amount	Amount	Percent of Sales			
	2007	2008	2007	2008		
Sales	\$291,675,231	\$302,981,134	100.0%	100.0%	\$11,305,903	3.9%
Cost of Sales	208,912,227	218,914,042	71.6%	72.3%	10,001,815	4.8%
Gross Profit	82,763,004	84,067,092	28.4%	27.7%	1,304,088	1.6%
Operating Expenses	62,816,521	64,581,925	21.5%	21.3%	1,765,404	2.8%
Income from Operations	19,946,483	19,485,167	6.8%	6.4%	(461,316)	-2.3%
Nonoperating Revenues	4,517,594	3,048,387	1.5%	1.0%	(1,469,207)	-32.5%
Nonoperating Expenses	2,056,803	2,128,696	0.7%	0.7%	71,893	3.5%
Net Income Before Transfers	22,407,274	20,404,858	7.7%	6.7%	(2,002,416)	-8.9%
Transfers To/(From) Other Funds	16,306,656	17,759,591	---	---	1,452,935	8.9%

Appendix 1

2008 Liquor Store Tables

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**Table 5
Comparison of City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On- & Off-Sale	----	1,629	\$528,956	\$315,539	\$213,417	40.3%	\$228,846	(\$15,429)	\$2	----	(\$15,427)	-2.9%	\$20,000
Aitkin	Off-Sale Only	----	2,081	889,075	707,296	181,779	20.4%	146,972	34,807	21,280	----	56,087	6.3%	----
Akeley	On- & Off-Sale	----	398	419,310	229,364	189,946	45.3%	166,282	23,664	----	----	23,664	5.6%	26,906
Alexandria	Off-Sale Only	----	12,415	4,985,136	3,954,661	1,030,475	20.7%	634,488	395,987	5,786	6,614	395,159	7.9%	397,907
Anoka	Off-Sale Only	----	17,849	3,772,938	2,862,881	910,057	24.1%	726,934	183,123	48,166	----	231,289	6.1%	160,000
Apple Valley	Off-Sale Only	----	49,983	7,390,696	5,506,700	1,883,996	25.5%	1,383,688	500,308	130,219	95,196	535,331	7.2%	442,089
Appleton	Off-Sale Only	----	2,671	479,772	346,182	133,590	27.8%	101,499	32,091	----	----	32,091	6.7%	----
Audubon	On- & Off-Sale	----	491	558,988	353,789	205,199	36.7%	204,624	575	12,917	12,914	578	0.1%	5,000
Avoca	On- & Off-Sale	----	117	278,482	148,824	129,658	46.6%	119,031	10,627	3,847	175	14,299	5.1%	6,326
Bagley	Off-Sale Only	----	1,240	891,376	693,725	197,651	22.2%	157,699	39,952	1,311	----	41,263	4.6%	15,000
Balaton	On- & Off-Sale	----	600	414,636	236,206	178,430	43.0%	173,117	5,313	5,165	----	10,478	2.5%	58,127
Barnesville	Off-Sale Only	----	2,317	365,769	285,632	80,137	21.9%	78,323	1,814	1,846	----	3,660	1.0%	22,202
Barnum	On- & Off-Sale	----	587	452,903	249,525	203,378	44.9%	209,205	(5,827)	27,550	847	20,876	4.6%	15,000
Battle Lake	Off-Sale Only	----	743	984,417	702,488	281,929	28.6%	200,108	81,821	14,003	34,407	61,417	6.2%	20,000
Baudette	On- & Off-Sale	----	1,041	1,149,355	716,982	432,373	37.6%	303,831	128,542	2,901	----	131,443	11.4%	140,000
Beaver Bay	On- & Off-Sale	----	177	407,655	205,087	202,568	49.7%	174,919	27,649	2,611	----	30,260	7.4%	5,000
Bemidji	Off-Sale Only	----	13,413	4,545,246	3,390,579	1,154,667	25.4%	798,599	356,068	8,505	----	364,573	8.0%	214,503
Benson	On- & Off-Sale	----	3,384	951,358	627,455	323,903	34.0%	345,722	(21,819)	5,761	----	(16,058)	-1.7%	60,000
Bertha	On- & Off-Sale	----	462	226,790	131,228	95,562	42.1%	103,206	(7,644)	2,632	----	(5,012)	-2.2%	----
Big Falls	On- & Off-Sale	----	258	284,366	157,666	126,700	44.6%	130,489	(3,789)	9,338	----	5,549	2.0%	6,000
Big Lake	Off-Sale Only	----	9,446	2,857,673	2,153,908	703,765	24.6%	573,789	129,976	3,087	101,318	31,745	1.1%	(299,710)
Biscay	On- & Off-Sale	----	109	624,142	291,124	333,018	53.4%	466,479	(133,461)	31,071	36,925	(139,315)	-22.3%	----
Blackduck	On- & Off-Sale	----	721	806,047	503,083	302,964	37.6%	268,087	34,877	5,665	----	40,542	5.0%	----
Blue Earth	Off-Sale Only	----	3,395	1,298,947	973,999	324,948	25.0%	243,758	81,190	14,024	26,533	68,681	5.3%	----
Boyd	On- & Off-Sale	----	172	272,191	157,754	114,437	42.0%	137,243	(22,806)	3,813	1,157	(20,150)	-7.4%	----
Braham	Off-Sale Only	----	1,660	1,125,137	864,587	260,550	23.2%	249,356	11,194	70,197	65,071	16,320	1.5%	15,000
Brandon	On- & Off-Sale	----	449	456,085	253,936	202,149	44.3%	177,694	24,455	6,911	----	31,366	6.9%	1,500
Brooklyn Center	Off-Sale Only	----	30,330	5,484,529	3,997,698	1,486,831	27.1%	1,120,842	365,989	39,731	----	405,720	7.4%	135,000
Browerville	On- & Off-Sale	----	706	471,384	263,739	207,645	44.1%	215,054	(7,409)	11,103	376	3,318	0.7%	7,999
Browns Valley	On- & Off-Sale	----	625	320,593	200,726	119,867	37.4%	120,223	(356)	5,187	1,250	3,581	1.1%	7,000
Buffalo	Off-Sale Only	----	14,154	3,783,831	2,600,344	1,183,487	31.3%	713,676	469,811	1,834	77,381	394,264	10.4%	200,000
Buffalo Lake	On- & Off-Sale	----	732	409,612	271,118	138,494	33.8%	166,291	(27,797)	16,414	----	(11,383)	-2.8%	----
Butterfield	Off-Sale Only	----	506	211,504	152,746	58,758	27.8%	53,192	5,566	4,621	----	10,187	4.8%	----
Caledonia	Off-Sale Only	----	2,902	553,024	424,236	128,788	23.3%	96,524	32,264	----	----	32,264	5.8%	23,480
Callaway	On- & Off-Sale	----	204	517,373	244,636	272,737	52.7%	215,697	57,040	3,772	----	60,812	11.8%	5,698
Cambridge	Off-Sale Only	----	7,657	4,117,635	3,151,140	966,495	23.5%	599,248	367,247	22,107	21,156	368,198	8.9%	347,381
Canton	On- & Off-Sale	----	318	92,729	74,270	18,459	19.9%	29,724	(11,265)	5,554	----	(5,711)	-6.2%	665
Clarissa	On- & Off-Sale	----	609	363,616	224,012	139,604	38.4%	133,186	6,418	4,892	----	11,310	3.1%	10,000
Clearbrook	On- & Off-Sale	----	540	421,633	248,369	173,264	41.1%	151,054	22,210	----	----	22,210	5.3%	----
Cleveland	On- & Off-Sale	----	713	186,848	115,605	71,243	38.1%	106,735	(35,492)	26,784	333	(9,041)	-4.8%	----
Clontarf	On- & Off-Sale	----	160	347,538	214,737	132,801	38.2%	146,133	(13,332)	----	----	(13,332)	-3.8%	4,261
Columbia Heights	Off-Sale Only	----	18,137	7,490,942	5,783,545	1,707,397	22.8%	1,399,938	307,459	28,456	247,186	88,729	1.2%	84,782
Cook	Off-Sale Only	----	583	1,322,600	991,524	331,076	25.0%	186,017	145,059	5,730	----	150,789	11.4%	44,300
Cottonwood	On- & Off-Sale	----	1,160	449,220	292,551	156,669	34.9%	199,343	(42,674)	7	----	(42,667)	-9.5%	(17,000)
Cromwell	On- & Off-Sale	----	211	448,926	250,767	198,159	44.1%	178,202	19,957	10,177	397	29,737	6.6%	----
Dalton	Off-Sale Only	----	237	291,135	223,974	67,161	23.1%	60,100	7,061	1,070	----	8,131	2.8%	2,000
Danvers	On- & Off-Sale	----	94	325,339	159,102	166,237	51.1%	156,145	10,092	6,987	----	17,079	5.2%	15,000
Darwin	Off-Sale Only	----	296	413,201	354,994	58,207	14.1%	74,242	(16,035)	4,270	4,528	(16,293)	-3.9%	----
Dassel	Off-Sale Only	----	1,316	921,729	718,196	203,533	22.1%	214,598	(11,065)	36,617	40,796	(15,244)	-1.7%	22,000
Dawson	Off-Sale Only	----	1,406	420,377	301,573	118,804	28.3%	108,888	9,916	298	----	10,214	2.4%	----
De Graff	On- & Off-Sale	----	124	388,738	210,337	178,401	45.9%	146,273	32,128	8,895	----	41,023	10.6%	21,147

**Table 5
Comparison of City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Delano	Off-Sale Only	----	5,359	2,009,347	1,493,654	515,693	25.7%	388,406	127,287	21,841	----	149,128	7.4%	100,000
Delavan	On- & Off-Sale	[21]	176	15,221	15,922	(701)	-4.6%	13,735	(14,436)	6,178	----	(8,258)	-54.3%	----
Detroit Lakes	Off-Sale Only	----	8,599	4,688,732	3,569,142	1,119,590	23.9%	360,057	759,533	71,811	62,460	768,884	16.4%	1,164,251
Dundee	On- & Off-Sale	[21]	82	80,208	44,199	36,009	44.9%	56,043	(20,034)	1,171	218	(19,081)	-23.8%	----
Eagle Bend	On- & Off-Sale	----	597	315,158	186,200	128,958	40.9%	123,620	5,338	18,185	----	23,523	7.5%	8,700
Eden Prairie	Off-Sale Only	----	62,610	10,987,111	8,202,906	2,784,205	25.3%	1,908,733	875,472	361,474	10,572	1,226,374	11.2%	800,000
Edina	Off-Sale Only	----	48,169	12,121,791	8,940,015	3,181,776	26.2%	2,106,494	1,075,282	808	2,714	1,073,376	8.9%	1,277,800
Elizabeth	Off-Sale Only	----	168	291,053	227,172	63,881	21.9%	63,310	571	3,181	----	3,752	1.3%	----
Elk River	Off-Sale Only	----	23,888	6,213,657	4,421,064	1,792,593	28.8%	995,100	797,493	125,346	49,069	873,770	14.1%	471,548
Ellendale	On- & Off-Sale	----	649	371,483	230,827	140,656	37.9%	158,840	(18,184)	1,214	----	(16,970)	-4.6%	----
Ellsworth	On- & Off-Sale	----	514	204,093	106,078	98,015	48.0%	95,493	2,522	4,730	----	7,252	3.6%	14,707
Elmore	Off-Sale Only	----	642	159,897	124,897	35,000	21.9%	25,308	9,692	584	----	10,276	6.4%	400
Erhard	Off-Sale Only	----	129	292,076	220,456	71,620	24.5%	75,298	(3,678)	3,903	----	225	0.1%	----
Fairfax	On- & Off-Sale	----	1,245	540,903	281,116	259,787	48.0%	226,516	33,271	4,392	----	37,663	7.0%	----
Fairmont	Off-Sale Only	----	10,686	2,771,049	2,048,014	723,035	26.1%	417,588	305,447	55,385	----	360,832	13.0%	65,000
Farmington	Off-Sale Only	----	18,735	4,434,514	3,362,347	1,072,167	24.2%	1,022,765	49,402	2,731	75	52,058	1.2%	111,000
Fergus Falls	Off-Sale Only	----	13,813	4,961,277	3,701,564	1,259,713	25.4%	832,634	427,079	34,529	59,557	402,051	8.1%	359,812
Fifty Lakes	On- & Off-Sale	----	406	420,813	207,103	213,710	50.8%	214,019	(309)	1,320	----	1,011	0.2%	20,000
Finlayson	On- & Off-Sale	----	327	498,859	274,640	224,219	44.9%	163,824	60,395	1,500	----	61,895	12.4%	60,000
Flensburg	On- & Off-Sale	----	236	273,569	250,928	22,641	8.3%	28,367	(5,726)	----	----	(5,726)	-2.1%	----
Foreston	On- & Off-Sale	----	511	347,201	166,320	180,881	52.1%	179,342	1,539	----	----	1,539	0.4%	----
Frazee	On- & Off-Sale	----	1,352	680,348	434,530	245,818	36.1%	222,829	22,989	113	----	23,102	3.4%	----
Fridley	Off-Sale Only	----	26,422	5,275,467	4,017,891	1,257,576	23.8%	919,920	337,656	4,399	----	342,055	6.5%	500,000
Gilman	On- & Off-Sale	----	227	389,379	195,812	193,567	49.7%	174,033	19,534	15,928	513	34,949	9.0%	----
Glencoe	Off-Sale Only	----	5,760	1,206,094	923,093	283,001	23.5%	152,870	130,131	1,155	5,516	125,770	10.4%	90,000
Glenwood	Off-Sale Only	----	2,623	1,202,090	947,979	254,111	21.1%	185,556	68,555	3,938	----	72,493	6.0%	40,000
Goodridge	On- & Off-Sale	----	116	285,939	154,396	131,543	46.0%	125,926	5,617	8,311	----	13,928	4.9%	----
Grand Marais	Off-Sale Only	----	1,418	1,535,043	1,039,567	495,476	32.3%	244,814	250,662	11,955	----	262,617	17.1%	200,000
Granite Falls	Off-Sale Only	----	3,009	900,562	665,390	235,172	26.1%	160,676	74,496	19,061	21,373	72,184	8.0%	68,324
Hackensack	On- & Off-Sale	----	308	922,731	639,562	283,169	30.7%	278,330	4,839	12,169	23,435	(6,427)	-0.7%	7,000
Hadley	On- & Off-Sale	----	60	213,479	94,918	118,561	55.5%	120,215	(1,654)	10,821	----	9,167	4.3%	4,000
Hanley Falls	On- & Off-Sale	----	297	225,525	120,754	104,771	46.5%	101,573	3,198	3,952	----	7,150	3.2%	----
Hanska	On- & Off-Sale	----	404	325,885	178,412	147,473	45.3%	131,237	16,236	7,303	880	22,659	7.0%	----
Hawley	Off-Sale Only	----	1,921	723,568	547,832	175,736	24.3%	162,831	12,905	57,350	61,030	9,225	1.3%	5,000
Herman	On- & Off-Sale	----	416	310,641	181,732	128,909	41.5%	123,217	5,692	----	1,522	4,170	1.3%	565
Heron Lake	On- & Off-Sale	----	752	328,836	183,701	145,135	44.1%	128,003	17,132	132	5,005	12,259	3.7%	----
Hinckley	On- & Off-Sale	----	1,428	2,030,052	1,807,638	222,414	11.0%	154,186	68,228	3,607	56,559	15,276	0.8%	137,250
Hitterdal	On- & Off-Sale	----	171	377,535	178,899	198,636	52.6%	165,123	33,513	----	----	33,513	8.9%	4,732
Holdingford	On- & Off-Sale	----	772	337,411	182,074	155,337	46.0%	151,577	3,760	20,446	----	24,206	7.2%	15,000
Howard Lake	On- & Off-Sale	----	2,016	735,892	532,872	203,020	27.6%	271,523	(68,503)	6,287	15,919	(78,135)	-10.6%	----
Hutchinson	Off-Sale Only	----	14,134	4,756,381	3,694,232	1,062,149	22.3%	729,640	332,509	10,472	53,284	289,697	6.1%	332,000
Isanti	Off-Sale Only	----	5,556	2,017,332	1,546,152	471,180	23.4%	327,534	143,646	21,906	----	165,552	8.2%	150,000
Isle	On- & Off-Sale	----	826	943,297	570,896	372,401	39.5%	371,603	798	32	1,362	(532)	-0.1%	----
Ivanhoe	On- & Off-Sale	----	608	410,855	223,672	187,183	45.6%	161,594	25,589	----	773	24,816	6.0%	1,000
Jackson	Off-Sale Only	----	3,424	882,488	713,031	169,457	19.2%	150,250	19,207	9,452	----	28,659	3.2%	30,000
Kasson	Off-Sale Only	----	5,542	1,030,224	803,931	226,293	22.0%	204,898	21,395	8,386	----	29,781	2.9%	10,500
Kelliher	On- & Off-Sale	----	310	461,569	257,780	203,789	44.2%	165,938	37,851	555	----	38,406	8.3%	----
Kellogg	On- & Off-Sale	----	469	112,759	60,972	51,787	45.9%	78,406	(26,619)	7,294	----	(19,325)	-17.1%	----
Kenyon	On- & Off-Sale	----	1,744	616,930	370,777	246,153	39.9%	229,887	16,266	13,190	8,614	20,842	3.4%	10,000
Kiester	Off-Sale Only	----	485	175,483	116,809	58,674	33.4%	55,980	2,694	----	----	2,694	1.5%	----
Lake Benton	On- & Off-Sale	----	664	262,568	146,659	115,909	44.1%	120,719	(4,810)	238	----	(4,572)	-1.7%	----

**Table 5
Comparison of City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Lake Park	On- & Off-Sale	----	825	553,486	340,491	212,995	38.5%	219,858	(6,863)	1,097	----	(5,766)	-1.0%	----
Lake Wilson	On- & Off-Sale	----	248	212,658	108,258	104,400	49.1%	122,088	(17,688)	3,261	1,829	(16,256)	-7.6%	----
Lakefield	Off-Sale Only	----	1,666	295,566	208,470	87,096	29.5%	91,507	(4,411)	6,666	----	2,255	0.8%	----
Lakeville	Off-Sale Only	----	54,328	14,443,355	10,840,115	3,603,240	24.9%	2,191,414	1,411,826	180,478	221,196	1,371,108	9.5%	517,796
Lancaster	On- & Off-Sale	----	326	222,043	140,581	81,462	36.7%	86,904	(5,442)	1,859	----	(3,583)	-1.6%	----
Le Center	On- & Off-Sale	----	2,394	851,591	535,503	316,088	37.1%	257,828	58,260	1,933	----	60,193	7.1%	75,000
Lewisville	On- & Off-Sale	----	240	196,004	105,402	90,602	46.2%	109,671	(19,069)	11,081	1,675	(9,663)	-4.9%	----
Lexington	Off-Sale Only	----	1,976	2,731,298	2,193,644	537,654	19.7%	507,749	29,905	6,113	29,621	6,397	0.2%	80,000
Lindstrom	On- & Off-Sale	----	4,012	2,166,512	1,554,722	611,790	28.2%	554,949	56,841	29,212	----	86,053	4.0%	121,100
Litchfield	Off-Sale Only	----	6,845	1,856,513	1,421,679	434,834	23.4%	283,482	151,352	23,135	----	174,487	9.4%	59,000
Littlefork	On- & Off-Sale	----	689	385,797	233,250	152,547	39.5%	141,358	11,189	3,257	----	14,446	3.7%	20,000
Long Prairie	Off-Sale Only	----	2,988	1,120,836	841,048	279,788	25.0%	171,949	107,839	13,832	----	121,671	10.9%	110,000
Longville	On- & Off-Sale	----	175	1,256,233	839,642	416,591	33.2%	349,521	67,070	3,411	12,139	58,342	4.6%	35,914
Lonsdale	Off-Sale Only	----	2,873	1,297,195	1,039,054	258,141	19.9%	294,542	(36,401)	5,132	----	(31,269)	-2.4%	----
Luverne	Off-Sale Only	----	4,579	972,412	686,225	286,187	29.4%	222,105	64,082	5,535	----	69,617	7.2%	38,000
Madelia	Off-Sale Only	----	2,252	306,224	223,935	82,289	26.9%	43,432	38,857	5,841	----	44,698	14.6%	35,000
Madison	Off-Sale Only	----	1,658	408,531	296,162	112,369	27.5%	100,762	11,607	2,595	----	14,202	3.5%	----
Mahnomen	On- & Off-Sale	----	1,167	1,028,485	675,563	352,922	34.3%	336,018	16,904	56,188	----	73,092	7.1%	----
Maple Lake	Off-Sale Only	----	2,010	1,026,889	782,609	244,280	23.8%	239,677	4,603	5,700	----	10,303	1.0%	740
Mapleton	On- & Off-Sale	----	1,650	661,458	392,689	268,769	40.6%	256,312	12,457	29,168	----	41,625	6.3%	----
Marshall	Off-Sale Only	----	13,141	3,397,248	2,522,685	874,563	25.7%	337,872	536,691	45,058	----	581,749	17.1%	375,000
Mazeppa	On- & Off-Sale	----	778	346,702	229,753	116,949	33.7%	124,805	(7,856)	14,522	----	6,666	1.9%	25,000
Medford	On- & Off-Sale	----	1,158	439,787	230,059	209,728	47.7%	191,879	17,849	10,072	3,220	24,701	5.6%	----
Menahga	On- & Off-Sale	----	1,227	835,488	487,484	348,004	41.7%	293,255	54,749	5,692	4,581	55,860	6.7%	50,000
Mentor	On- & Off-Sale	----	124	442,443	220,488	221,955	50.2%	188,804	33,151	3,462	----	36,613	8.3%	37,117
Milaca	Off-Sale Only	----	2,837	1,625,504	1,232,528	392,976	24.2%	315,664	77,312	12,393	31,240	58,465	3.6%	25,000
Millerville	On- & Off-Sale	----	116	310,941	180,077	130,864	42.1%	122,979	7,885	4,341	----	12,226	3.9%	9,680
Milona	On- & Off-Sale	----	357	619,819	358,312	261,507	42.2%	251,454	10,053	17,880	----	27,933	4.5%	65,000
Montevideo	Off-Sale Only	----	5,436	1,881,974	1,402,106	479,868	25.5%	374,828	105,040	2,136	----	107,176	5.7%	100,000
Monticello	Off-Sale Only	----	11,366	4,088,681	3,026,203	1,062,478	26.0%	620,743	441,735	82,710	----	524,445	12.8%	171,619
Moose Lake	On- & Off-Sale	----	2,412	991,568	695,641	295,927	29.8%	338,242	(42,315)	21,633	54,058	(74,740)	-7.5%	----
Mora	Off-Sale Only	----	3,681	2,271,548	1,717,992	553,556	24.4%	328,380	225,176	17,883	----	243,059	10.7%	270,000
Morris	Off-Sale Only	----	5,205	1,484,436	1,133,027	351,409	23.7%	236,772	114,637	8,894	----	123,531	8.3%	50,000
Morton	On- & Off-Sale	----	415	243,348	141,873	101,475	41.7%	125,776	(24,301)	4,462	----	(19,839)	-8.2%	100,000
Mound	Off-Sale Only	----	9,769	2,696,659	2,042,183	654,476	24.3%	532,789	121,687	----	51,777	69,910	2.6%	----
Nevis	On- & Off-Sale	----	385	490,356	267,051	223,305	45.5%	193,943	29,362	2,483	----	31,845	6.5%	45,023
New York Mills	On- & Off-Sale	----	1,187	709,652	460,292	249,360	35.1%	207,745	41,615	3,599	----	45,214	6.4%	56,000
Nisswa	On- & Off-Sale	----	2,053	2,749,960	1,990,814	759,146	27.6%	707,354	51,792	----	----	51,792	1.9%	200,000
North Branch	Off-Sale Only	----	10,370	2,120,712	1,557,072	563,640	26.6%	411,682	151,958	1,875	36,354	117,479	5.5%	205,310
Northfield	Off-Sale Only	----	19,839	2,629,524	1,939,830	689,694	26.2%	579,484	110,210	35,582	----	145,792	5.5%	131,280
Northome	On- & Off-Sale	----	234	3,950	3,556	394	10.0%	1,352	(958)	3,220	----	2,262	57.3%	----
Ogema	On- & Off-Sale	----	125	354,223	203,337	150,886	42.6%	101,407	49,479	3,819	----	53,298	15.0%	50,000
Ogilvie	On- & Off-Sale	----	468	375,844	228,564	147,280	39.2%	137,580	9,700	8,619	----	18,319	4.9%	3,075
Okabena	On- & Off-Sale	----	174	242,768	141,802	100,966	41.6%	127,654	(26,688)	1,469	----	(25,219)	-10.4%	----
Olivia	On- & Off-Sale	----	2,552	866,609	613,824	252,785	29.2%	267,907	(15,122)	14,062	----	(1,060)	-0.1%	10,000
Orr	On- & Off-Sale	----	235	521,071	313,647	207,424	39.8%	218,250	(10,826)	13,004	----	2,178	0.4%	16,500
Osakis	On- & Off-Sale	----	1,608	662,302	372,910	289,392	43.7%	232,584	56,808	15,039	----	71,847	10.8%	165,201
Palisade	On- & Off-Sale	----	152	371,118	250,306	120,812	32.6%	136,506	(15,694)	10,789	----	(4,905)	-1.3%	----
Park Rapids	Off-Sale Only	----	3,494	2,879,844	2,195,124	684,720	23.8%	448,042	236,678	27,108	----	263,786	9.2%	213,017
Parkers Prairie	On- & Off-Sale	----	1,020	633,903	427,159	206,744	32.6%	192,974	13,770	606	32,513	(18,137)	-2.9%	----
Paynesville	Off-Sale Only	----	2,298	815,318	623,836	191,482	23.5%	175,877	15,605	7,474	----	23,079	2.8%	18,191

**Table 5
Comparison of City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Pelican Rapids	Off-Sale Only	----	2,398	891,452	666,559	224,893	25.2%	141,994	82,899	----	----	82,899	9.3%	25,000
Perham	Off-Sale Only	----	2,750	2,001,099	1,482,110	518,989	25.9%	274,660	244,329	44,393	70,961	217,761	10.9%	692,216
Pine City	Off-Sale Only	----	3,295	1,680,908	1,226,740	454,168	27.0%	338,022	116,146	9,947	8,526	117,567	7.0%	50,000
Pipestone	Off-Sale Only	----	4,335	1,255,315	910,150	345,165	27.5%	185,953	159,212	16,242	----	175,454	14.0%	336,668
Plainview	On- & Off-Sale	----	3,394	597,172	406,229	190,943	32.0%	203,987	(13,044)	11,104	----	(1,940)	-0.3%	----
Princeton	Off-Sale Only	----	4,530	2,478,261	1,968,950	509,311	20.6%	419,206	90,105	26,610	5,940	110,775	4.5%	3,035
Proctor	Off-Sale Only	----	2,854	943,035	725,238	217,797	23.1%	182,243	35,554	55	1,336	34,273	3.6%	3,000
Randall	On- & Off-Sale	----	590	577,591	380,709	196,882	34.1%	175,777	21,105	9,704	----	30,809	5.3%	5,000
Ranier	On- & Off-Sale	----	166	382,833	166,250	216,583	56.6%	186,922	29,661	929	----	30,590	8.0%	15,000
Redwood Falls	Off-Sale Only	----	5,247	1,650,494	1,248,670	401,824	24.3%	300,531	101,293	22,628	37,232	86,689	5.3%	75,000
Remer	On- & Off-Sale	----	362	505,134	311,299	193,835	38.4%	171,819	22,016	----	----	22,016	4.4%	17,000
Richfield	Off-Sale Only	----	33,676	11,302,384	8,500,960	2,801,424	24.8%	1,890,979	910,445	28,840	----	939,285	8.3%	679,870
Robbinsdale	Off-Sale Only	----	13,598	2,475,473	1,834,947	640,526	25.9%	491,930	148,596	15,868	----	164,464	6.6%	50,000
Rogers	On- & Off-Sale	----	7,200	3,199,062	2,213,484	985,578	30.8%	676,168	309,410	1,306	60,942	249,774	7.8%	109,196
Roseau	Off-Sale Only	----	2,855	1,499,009	1,084,939	414,070	27.6%	234,582	179,488	3,051	----	182,539	12.2%	480,000
Round Lake	Off-Sale Only	----	411	145,523	96,132	49,391	33.9%	27,362	22,029	1,942	----	23,971	16.5%	----
Rush City	On- & Off-Sale	----	3,072	754,144	559,183	194,961	25.9%	194,720	241	13,322	----	13,563	1.8%	7,070
Rushford	On- & Off-Sale	----	1,776	265,007	205,130	59,877	22.6%	141,110	(81,233)	342	156	(81,047)	-30.6%	(2,306)
Russell	On- & Off-Sale	----	333	264,762	137,592	127,170	48.0%	122,975	4,195	6,671	----	10,866	4.1%	27,500
Sacred Heart	On- & Off-Sale	----	501	460,794	275,468	185,326	40.2%	184,628	698	7,772	----	8,470	1.8%	----
Sauk Rapids	Off-Sale Only	----	13,083	2,373,302	1,871,358	501,944	21.1%	407,717	94,227	29,645	----	123,872	5.2%	115,000
Savage	Off-Sale Only	----	26,852	6,315,723	4,688,428	1,627,295	25.8%	1,100,456	526,839	12,874	82,151	457,562	7.2%	1,036,800
Sebeka	On- & Off-Sale	----	672	487,577	301,166	186,411	38.2%	200,215	(13,804)	3,484	----	(10,320)	-2.1%	6,100
Sherburn	On- & Off-Sale	----	1,001	724,027	469,742	254,285	35.1%	236,183	18,102	1,295	----	19,397	2.7%	10,000
Silver Bay	On- & Off-Sale	----	1,980	891,965	492,921	399,044	44.7%	329,146	69,898	18,379	15,099	73,178	8.2%	11,246
Silver Lake	On- & Off-Sale	----	812	543,335	291,445	251,890	46.4%	238,461	13,429	1,557	----	14,986	2.8%	20,000
Sleepy Eye	Off-Sale Only	----	3,545	453,538	349,169	104,369	23.0%	127,248	(22,879)	4,480	----	(18,399)	-4.1%	----
South Haven	On- & Off-Sale	----	212	274,287	139,612	134,675	49.1%	141,603	(6,928)	3,651	----	(3,277)	-1.2%	10,139
Spring Grove	On- & Off-Sale	----	1,280	349,885	194,115	155,770	44.5%	166,672	(10,902)	1,790	----	(9,112)	-2.6%	(10,769)
Spring Lake Park	Off-Sale Only	----	6,678	2,601,241	1,951,640	649,601	25.0%	600,109	49,492	47,607	----	97,099	3.7%	150,000
St. Anthony	Off-Sale Only	----	8,437	6,359,731	4,884,558	1,475,173	23.2%	1,049,110	426,063	9,767	35,408	400,422	6.3%	400,000
St. Francis	Off-Sale Only	----	7,404	2,029,577	1,522,707	506,870	25.0%	350,648	156,222	28,231	----	184,453	9.1%	57,500
St. Hilaire	On- & Off-Sale	----	274	480,484	279,893	200,591	41.7%	192,064	8,527	3,594	----	12,121	2.5%	----
St. James	Off-Sale Only	----	4,587	962,880	669,840	293,040	30.4%	163,098	129,942	10,186	----	140,128	14.6%	53,000
St. Leo	On- & Off-Sale	----	94	99,062	45,626	53,436	53.9%	70,919	(17,483)	1,421	----	(16,062)	-16.2%	----
Stacy	On- & Off-Sale	----	1,432	2,478,291	1,645,811	832,480	33.6%	740,835	91,645	29,250	93,606	27,289	1.1%	20,000
Thief River Falls	Off-Sale Only	----	8,483	3,958,940	3,045,795	913,145	23.1%	549,805	363,340	23,894	----	387,234	9.8%	291,801
Tracy	On- & Off-Sale	----	2,126	791,428	449,687	341,741	43.2%	319,455	22,286	7,836	----	30,122	3.8%	20,000
Twin Valley	On- & Off-Sale	----	790	564,483	321,503	242,980	43.0%	241,512	1,468	1,736	----	3,204	0.6%	20,000
Two Harbors	Off-Sale Only	----	3,601	1,881,784	1,421,342	460,442	24.5%	308,779	151,663	34,407	----	186,070	9.9%	224,502
Ulen	On- & Off-Sale	----	537	343,506	171,775	171,731	50.0%	140,280	31,451	906	----	32,357	9.4%	----
Underwood	Off-Sale Only	----	325	341,171	252,197	88,974	26.1%	69,431	19,543	748	----	20,291	5.9%	12,000
Vergas	Off-Sale Only	----	317	535,887	390,156	145,731	27.2%	84,904	60,827	19,898	----	80,725	15.1%	32,000
Vermdale	On- & Off-Sale	----	549	302,904	200,861	102,043	33.7%	160,923	(58,880)	1,577	1,560	(58,863)	-19.4%	----
Vesta	On- & Off-Sale	----	314	255,673	133,880	121,793	47.6%	95,687	26,106	----	----	26,106	10.2%	----
Wadena	Off-Sale Only	----	4,204	1,554,891	1,207,339	347,552	22.4%	216,658	130,894	7,577	----	138,471	8.9%	205,908
Waldorf	On- & Off-Sale	----	221	253,030	143,553	109,477	43.3%	107,946	1,531	9,752	----	11,283	4.5%	----
Walker	On- & Off-Sale	----	1,186	872,480	655,998	216,482	24.8%	119,313	97,169	783	----	97,952	11.2%	160,000
Walnut Grove	On- & Off-Sale	----	685	440,314	226,641	213,673	48.5%	192,710	20,963	2,370	----	23,333	5.3%	----
Warroad	Off-Sale Only	----	1,713	1,290,064	935,484	354,580	27.5%	208,466	146,114	----	----	146,114	11.3%	80,000
Waverly	On- & Off-Sale	----	1,087	924,977	647,763	277,214	30.0%	231,910	45,304	170	11,729	33,745	3.6%	----

Table 5
Comparison of City Liquor Store Operations - 2008

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Wayzata	On- & Off-Sale	----	4,119	3,288,373	1,909,798	1,378,575	41.9%	1,142,999	235,576	14,725	----	250,301	7.6%	205,000
Wells	On- & Off-Sale	----	2,458	689,740	453,891	235,849	34.2%	239,126	(3,277)	16,867	355	13,235	1.9%	20,000
West Concord	On- & Off-Sale	----	811	354,649	202,873	151,776	42.8%	172,321	(20,545)	3,597	323	(17,271)	-4.9%	----
Wilmont	On- & Off-Sale	----	311	244,246	128,563	115,683	47.4%	120,158	(4,475)	1,539	----	(2,936)	-1.2%	----
Windom	Off-Sale Only	----	4,357	1,396,150	999,342	396,808	28.4%	302,334	94,474	----	----	94,474	6.8%	70,000
Winton	On- & Off-Sale	[0]	168	310,747	140,357	170,390	54.8%	155,540	14,850	46	2,760	12,136	3.9%	8,400
Wolf Lake	On- & Off-Sale	----	49	396,616	200,469	196,147	49.5%	169,738	26,409	5,096	5,399	26,106	6.6%	20,000
Worthington	Off-Sale Only	----	11,392	2,292,461	1,710,762	581,699	25.4%	344,476	237,223	9,697	----	246,920	10.8%	150,000
Off-Sale Only			807,367	\$234,252,485	\$176,040,785	\$58,211,700	24.8%	\$40,292,593	\$17,919,107	\$2,197,552	\$1,657,578	\$18,459,081	7.9%	\$15,294,822
On- & Off-Sale			103,542	\$68,728,649	\$42,873,257	\$25,855,392	37.6%	\$24,289,332	\$1,566,060	\$850,835	\$471,118	\$1,945,777	2.8%	\$2,464,769
All Stores			910,909	\$302,981,134	\$218,914,042	\$84,067,092	27.7%	\$64,581,925	\$19,485,167	\$3,048,387	\$2,128,696	\$20,404,858	6.7%	\$17,759,591

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

Table 6
Comparison of City Liquor Store Operations - 2008
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
1	Lakeville	Off-Sale Only	----	54,328	\$14,443,355	\$10,840,115	\$3,603,240	24.9%	\$2,191,414	\$1,411,826	\$180,478	\$221,196	\$1,371,108	9.5%	\$517,796
2	Edina	Off-Sale Only	----	48,169	12,121,791	8,940,015	3,181,776	26.2%	2,106,494	1,075,282	808	2,714	1,073,376	8.9%	1,277,800
3	Richfield	Off-Sale Only	----	33,676	11,302,384	8,500,960	2,801,424	24.8%	1,890,979	910,445	28,840	----	939,285	8.3%	679,870
4	Eden Prairie	Off-Sale Only	----	62,610	10,987,111	8,202,906	2,784,205	25.3%	1,908,733	875,472	361,474	10,572	1,226,374	11.2%	800,000
5	Columbia Heights	Off-Sale Only	----	18,137	7,490,942	5,783,545	1,707,397	22.8%	1,399,938	307,459	28,456	247,186	88,729	1.2%	84,782
6	Apple Valley	Off-Sale Only	----	49,983	7,390,696	5,506,700	1,883,996	25.5%	1,383,688	500,308	130,219	95,196	535,331	7.2%	442,089
7	St. Anthony	Off-Sale Only	----	8,437	6,359,731	4,884,558	1,475,173	23.2%	1,049,110	426,063	9,767	35,408	400,422	6.3%	400,000
8	Savage	Off-Sale Only	----	26,852	6,315,723	4,688,428	1,627,295	25.8%	1,100,456	526,839	12,874	82,151	457,562	7.2%	1,036,800
9	Elk River	Off-Sale Only	----	23,888	6,213,657	4,421,064	1,792,593	28.8%	995,100	797,493	125,346	49,069	873,770	14.1%	471,548
10	Brooklyn Center	Off-Sale Only	----	30,330	5,484,529	3,997,698	1,486,831	27.1%	1,120,842	365,989	39,731	----	405,720	7.4%	135,000
11	Fridley	Off-Sale Only	----	26,422	5,275,467	4,017,891	1,257,576	23.8%	919,920	337,656	4,399	----	342,055	6.5%	500,000
12	Alexandria	Off-Sale Only	----	12,415	4,985,136	3,954,661	1,030,475	20.7%	634,488	395,987	5,786	6,614	395,159	7.9%	397,907
13	Fergus Falls	Off-Sale Only	----	13,813	4,961,277	3,701,564	1,259,713	25.4%	832,634	427,079	34,529	59,557	402,051	8.1%	359,812
14	Hutchinson	Off-Sale Only	----	14,134	4,756,381	3,694,232	1,062,149	22.3%	729,640	332,509	10,472	53,284	289,697	6.1%	332,000
15	Detroit Lakes	Off-Sale Only	----	8,599	4,688,732	3,569,142	1,119,590	23.9%	360,057	759,533	71,811	62,460	768,884	16.4%	1,164,251
16	Bemidji	Off-Sale Only	----	13,413	4,545,246	3,390,579	1,154,667	25.4%	798,599	356,068	8,505	----	364,573	8.0%	214,503
17	Farmington	Off-Sale Only	----	18,735	4,434,514	3,362,347	1,072,167	24.2%	1,022,765	49,402	2,731	75	52,058	1.2%	111,000
18	Cambridge	Off-Sale Only	----	7,657	4,117,635	3,151,140	966,495	23.5%	599,248	367,247	22,107	21,156	368,198	8.9%	347,381
19	Monticello	Off-Sale Only	----	11,366	4,088,681	3,026,203	1,062,478	26.0%	620,743	441,735	82,710	----	524,445	12.8%	171,619
20	Thief River Falls	Off-Sale Only	----	8,483	3,958,940	3,045,795	913,145	23.1%	549,805	363,340	23,894	----	387,234	9.8%	291,801
21	Buffalo	Off-Sale Only	----	14,154	3,783,831	2,600,344	1,183,487	31.3%	713,676	469,811	1,834	77,381	394,264	10.4%	200,000
22	Anoka	Off-Sale Only	----	17,849	3,772,938	2,862,881	910,057	24.1%	726,934	183,123	48,166	----	231,289	6.1%	160,000
23	Marshall	Off-Sale Only	----	13,141	3,397,248	2,522,685	874,563	25.7%	337,872	536,691	45,058	----	581,749	17.1%	375,000
24	Wayzata	On- & Off-Sale	----	4,119	3,288,373	1,909,798	1,378,575	41.9%	1,142,999	235,576	14,725	----	250,301	7.6%	205,000
25	Rogers	On- & Off-Sale	----	7,200	3,199,062	2,213,484	985,578	30.8%	676,168	309,410	1,306	60,942	249,774	7.8%	109,196
26	Park Rapids	Off-Sale Only	----	3,494	2,879,844	2,195,124	684,720	23.8%	448,042	236,678	27,108	----	263,786	9.2%	213,017
27	Big Lake	Off-Sale Only	----	9,446	2,857,673	2,153,908	703,765	24.6%	573,789	129,976	3,087	101,318	31,745	1.1%	(299,710)
28	Fairmont	Off-Sale Only	----	10,686	2,771,049	2,048,014	723,035	26.1%	417,588	305,447	55,385	----	360,832	13.0%	65,000
29	Nisswa	On- & Off-Sale	----	2,053	2,749,960	1,990,814	759,146	27.6%	707,354	51,792	----	----	51,792	1.9%	200,000
30	Lexington	Off-Sale Only	----	1,976	2,731,298	2,193,644	537,654	19.7%	507,749	29,905	6,113	29,621	6,397	0.2%	80,000
31	Mound	Off-Sale Only	----	9,769	2,696,659	2,042,183	654,476	24.3%	532,789	121,687	----	51,777	69,910	2.6%	----
32	Northfield	Off-Sale Only	----	19,839	2,629,524	1,939,830	689,694	26.2%	579,484	110,210	35,582	----	145,792	5.5%	131,280
33	Spring Lake Park	Off-Sale Only	----	6,678	2,601,241	1,951,640	649,601	25.0%	600,109	49,492	47,607	----	97,099	3.7%	150,000
34	Stacy	On- & Off-Sale	----	1,432	2,478,291	1,645,811	832,480	33.6%	740,835	91,645	29,250	93,606	27,289	1.1%	20,000
35	Princeton	Off-Sale Only	----	4,530	2,478,261	1,968,950	509,311	20.6%	419,206	90,105	26,610	5,940	110,775	4.5%	3,035
36	Robbinsdale	Off-Sale Only	----	13,598	2,475,473	1,834,947	640,526	25.9%	491,930	148,596	15,868	----	164,464	6.6%	50,000
37	Sauk Rapids	Off-Sale Only	----	13,083	2,373,302	1,871,358	501,944	21.1%	407,717	94,227	29,645	----	123,872	5.2%	115,000
38	Worthington	Off-Sale Only	----	11,392	2,292,461	1,710,762	581,699	25.4%	344,476	237,223	9,697	----	246,920	10.8%	150,000
39	Mora	Off-Sale Only	----	3,681	2,271,548	1,717,992	553,556	24.4%	328,380	225,176	17,883	----	243,059	10.7%	270,000
40	Lindstrom	On- & Off-Sale	----	4,012	2,166,512	1,554,722	611,790	28.2%	554,949	56,841	29,212	----	86,053	4.0%	121,100
41	North Branch	Off-Sale Only	----	10,370	2,120,712	1,557,072	563,640	26.6%	411,682	151,958	1,875	36,354	117,479	5.5%	205,316
42	Hinckley	On- & Off-Sale	----	1,428	2,030,052	1,807,638	222,414	11.0%	154,186	68,228	3,607	56,559	15,276	0.8%	137,250
43	St. Francis	Off-Sale Only	----	7,404	2,029,577	1,522,707	506,870	25.0%	350,648	156,222	28,231	----	184,453	9.1%	57,500
44	Isanti	Off-Sale Only	----	5,556	2,017,332	1,546,152	471,180	23.4%	327,534	143,646	21,906	----	165,552	8.2%	150,000
45	Delano	Off-Sale Only	----	5,359	2,009,347	1,493,654	515,693	25.7%	388,406	127,287	21,841	----	149,128	7.4%	100,000
46	Perham	Off-Sale Only	----	2,750	2,001,099	1,482,110	518,989	25.9%	274,660	244,329	44,393	70,961	217,761	10.9%	692,216
47	Montevideo	Off-Sale Only	----	5,436	1,881,974	1,402,106	479,868	25.5%	374,828	105,040	2,136	----	107,176	5.7%	100,000
48	Two Harbors	Off-Sale Only	----	3,601	1,881,784	1,421,342	460,442	24.5%	308,779	151,663	34,407	----	186,070	9.9%	224,502
49	Litchfield	Off-Sale Only	----	6,845	1,856,513	1,421,679	434,834	23.4%	283,482	151,352	23,135	----	174,487	9.4%	59,000
50	Pine City	Off-Sale Only	----	3,295	1,680,908	1,226,740	454,168	27.0%	338,022	116,146	9,947	8,526	117,567	7.0%	50,000
51	Redwood Falls	Off-Sale Only	----	5,247	1,650,494	1,248,670	401,824	24.3%	300,531	101,293	22,628	37,232	86,689	5.3%	75,000

Table 6
Comparison of City Liquor Store Operations - 2008
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
52	Milaca	Off-Sale Only	----	2,837	1,625,504	1,232,528	392,976	24.2%	315,664	77,312	12,393	31,240	58,465	3.6%	25,000
53	Wadena	Off-Sale Only	----	4,204	1,554,891	1,207,339	347,552	22.4%	216,658	130,894	7,577	----	138,471	8.9%	205,908
54	Grand Marais	Off-Sale Only	----	1,418	1,535,043	1,039,567	495,476	32.3%	244,814	250,662	11,955	----	262,617	17.1%	200,000
55	Roseau	Off-Sale Only	----	2,855	1,499,009	1,084,939	414,070	27.6%	234,582	179,488	3,051	----	182,539	12.2%	480,000
56	Morris	Off-Sale Only	----	5,205	1,484,436	1,133,027	351,409	23.7%	236,772	114,637	8,894	----	123,531	8.3%	50,000
57	Windom	Off-Sale Only	----	4,357	1,396,150	999,342	396,808	28.4%	302,334	94,474	----	----	94,474	6.8%	70,000
58	Cook	Off-Sale Only	----	583	1,322,600	991,524	331,076	25.0%	186,017	145,059	5,730	----	150,789	11.4%	44,300
59	Blue Earth	Off-Sale Only	----	3,395	1,298,947	973,999	324,948	25.0%	243,758	81,190	14,024	26,533	68,681	5.3%	----
60	Lonsdale	Off-Sale Only	----	2,873	1,297,195	1,039,054	258,141	19.9%	294,542	(36,401)	5,132	----	(31,269)	-2.4%	----
61	Warroad	Off-Sale Only	----	1,713	1,290,064	935,484	354,580	27.5%	208,466	146,114	----	----	146,114	11.3%	80,000
62	Longville	On- & Off-Sale	----	175	1,256,233	839,642	416,591	33.2%	349,521	67,070	3,411	12,139	58,342	4.6%	35,914
63	Pipestone	Off-Sale Only	----	4,335	1,255,315	910,150	345,165	27.5%	185,953	159,212	16,242	----	175,454	14.0%	336,668
64	Glencoe	Off-Sale Only	----	5,760	1,206,094	923,093	283,001	23.5%	152,870	130,131	1,155	5,516	125,770	10.4%	90,000
65	Glenwood	Off-Sale Only	----	2,623	1,202,090	947,979	254,111	21.1%	185,556	68,555	3,938	----	72,493	6.0%	40,000
66	Baudette	On- & Off-Sale	----	1,041	1,149,355	716,982	432,373	37.6%	303,831	128,542	2,901	----	131,443	11.4%	140,000
67	Braham	Off-Sale Only	----	1,660	1,125,137	864,587	260,550	23.2%	249,356	11,194	70,197	65,071	16,320	1.5%	15,000
68	Long Prairie	Off-Sale Only	----	2,988	1,120,836	841,048	279,788	25.0%	171,949	107,839	13,832	----	121,671	10.9%	110,000
69	Kasson	Off-Sale Only	----	5,542	1,030,224	803,931	226,293	22.0%	204,898	21,395	8,386	----	29,781	2.9%	10,500
70	Mahnomen	On- & Off-Sale	----	1,167	1,028,485	675,563	352,922	34.3%	336,018	16,904	56,188	----	73,092	7.1%	----
71	Maple Lake	Off-Sale Only	----	2,010	1,026,889	782,609	244,280	23.8%	239,677	4,603	5,700	----	10,303	1.0%	740
72	Moose Lake	On- & Off-Sale	----	2,412	991,568	695,641	295,927	29.8%	338,242	(42,315)	21,633	54,058	(74,740)	-7.5%	----
73	Battle Lake	Off-Sale Only	----	743	984,417	702,488	281,929	28.6%	200,108	81,821	14,003	34,407	61,417	6.2%	20,000
74	Luverne	Off-Sale Only	----	4,579	972,412	686,225	286,187	29.4%	222,105	64,082	5,535	----	69,617	7.2%	38,000
75	St. James	Off-Sale Only	----	4,587	962,880	669,840	293,040	30.4%	163,998	129,942	10,186	----	140,128	14.6%	53,000
76	Benson	On- & Off-Sale	----	3,384	951,358	627,455	323,903	34.0%	345,722	(21,819)	5,761	----	(16,058)	-1.7%	60,000
77	Isle	On- & Off-Sale	----	826	943,297	570,896	372,401	39.5%	371,603	798	32	1,362	(532)	-0.1%	----
78	Proctor	Off-Sale Only	----	2,854	943,035	725,238	217,797	23.1%	182,243	35,554	55	1,336	34,273	3.6%	3,000
79	Waverly	On- & Off-Sale	----	1,087	924,977	647,763	277,214	30.0%	231,910	45,304	170	11,729	33,745	3.6%	----
80	Hackensack	On- & Off-Sale	----	308	922,731	639,562	283,169	30.7%	278,330	4,839	12,169	23,435	(6,427)	-0.7%	7,000
81	Dassel	Off-Sale Only	----	1,316	921,729	718,196	203,533	22.1%	214,598	(11,065)	36,617	40,796	(15,244)	-1.7%	22,000
82	Granite Falls	Off-Sale Only	----	3,009	900,562	665,390	235,172	26.1%	160,676	74,496	19,061	21,373	72,184	8.0%	68,324
83	Silver Bay	On- & Off-Sale	----	1,980	891,965	492,921	399,044	44.7%	329,146	69,898	18,379	15,099	73,178	8.2%	11,246
84	Pelican Rapids	Off-Sale Only	----	2,398	891,452	666,559	224,893	25.2%	141,994	82,899	----	----	82,899	9.3%	25,000
85	Bagley	Off-Sale Only	----	1,240	891,376	693,725	197,651	22.2%	157,699	39,952	1,311	----	41,263	4.6%	15,000
86	Aitkin	Off-Sale Only	----	2,081	889,075	707,296	181,779	20.4%	146,972	34,807	21,280	----	56,087	6.3%	----
87	Jackson	Off-Sale Only	----	3,424	882,488	713,031	169,457	19.2%	150,250	19,207	9,452	----	28,659	3.2%	30,000
88	Walker	On- & Off-Sale	----	1,186	872,480	655,998	216,482	24.8%	119,313	97,169	783	----	97,952	11.2%	160,000
89	Olivia	On- & Off-Sale	----	2,552	866,609	613,824	252,785	29.2%	267,907	(15,122)	14,062	----	(1,060)	-0.1%	10,000
90	Le Center	On- & Off-Sale	----	2,394	851,591	535,503	316,088	37.1%	257,828	58,260	1,933	----	60,193	7.1%	75,000
91	Menahga	On- & Off-Sale	----	1,227	835,488	487,484	348,004	41.7%	293,255	54,749	5,692	4,581	55,860	6.7%	50,000
92	Paynesville	Off-Sale Only	----	2,298	815,318	623,836	191,482	23.5%	175,877	15,605	7,474	----	23,079	2.8%	18,191
93	Blackduck	On- & Off-Sale	----	721	806,047	503,083	302,964	37.6%	268,087	34,877	5,665	----	40,542	5.0%	----
94	Tracy	On- & Off-Sale	----	2,126	791,428	449,687	341,741	43.2%	319,455	22,286	7,836	----	30,122	3.8%	20,000
95	Rush City	On- & Off-Sale	----	3,072	754,144	559,183	194,961	25.9%	194,720	241	13,322	----	13,563	1.8%	7,070
96	Howard Lake	On- & Off-Sale	----	2,016	735,892	532,872	203,020	27.6%	271,523	(68,503)	6,287	15,919	(78,135)	-10.6%	----
97	Sherburn	On- & Off-Sale	----	1,001	724,027	469,742	254,285	35.1%	236,183	18,102	1,295	----	19,397	2.7%	10,000
98	Hawley	Off-Sale Only	----	1,921	723,568	547,832	175,736	24.3%	162,831	12,905	57,350	61,030	9,225	1.3%	5,000
99	New York Mills	On- & Off-Sale	----	1,187	709,652	460,292	249,360	35.1%	207,745	41,615	3,599	----	45,214	6.4%	56,000
100	Wells	On- & Off-Sale	----	2,458	689,740	453,891	235,849	34.2%	239,126	(3,277)	16,867	355	13,235	1.9%	20,000
101	Frazee	On- & Off-Sale	----	1,352	680,348	434,530	245,818	36.1%	222,829	22,989	113	----	23,102	3.4%	----
102	Osakis	On- & Off-Sale	----	1,608	662,302	372,910	289,392	43.7%	232,584	56,808	15,039	----	71,847	10.8%	165,201

Table 6
Comparison of City Liquor Store Operations - 2008
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
103	Mapleton	On- & Off-Sale	----	1,650	661,458	392,689	268,769	40.6%	256,312	12,457	29,168	----	41,625	6.3%	----
104	Parkers Prairie	On- & Off-Sale	----	1,020	633,903	427,159	206,744	32.6%	192,974	13,770	606	32,513	(18,137)	-2.9%	----
105	Biscay	On- & Off-Sale	----	109	624,142	291,124	333,018	53.4%	466,479	(133,461)	31,071	36,925	(139,315)	-22.3%	----
106	Miltona	On- & Off-Sale	----	357	619,819	358,312	261,507	42.2%	251,454	10,053	17,880	----	27,933	4.5%	65,000
107	Kenyon	On- & Off-Sale	----	1,744	616,930	370,777	246,153	39.9%	229,887	16,266	13,190	8,614	20,842	3.4%	10,000
108	Plainview	On- & Off-Sale	----	3,394	597,172	406,229	190,943	32.0%	203,987	(13,044)	11,104	----	(1,940)	-0.3%	----
109	Randall	On- & Off-Sale	----	590	577,591	380,709	196,882	34.1%	175,777	21,105	9,704	----	30,809	5.3%	5,000
110	Twin Valley	On- & Off-Sale	----	790	564,483	321,503	242,980	43.0%	241,512	1,468	1,736	----	3,204	0.6%	20,000
111	Audubon	On- & Off-Sale	----	491	558,988	353,789	205,199	36.7%	204,624	575	12,917	12,914	578	0.1%	5,000
112	Lake Park	On- & Off-Sale	----	825	553,486	340,491	212,995	38.5%	219,858	(6,863)	1,097	----	(5,766)	-1.0%	----
113	Caledonia	Off-Sale Only	----	2,902	553,024	424,236	128,788	23.3%	96,524	32,264	----	----	32,264	5.8%	23,480
114	Silver Lake	On- & Off-Sale	----	812	543,335	291,445	251,890	46.4%	238,461	13,429	1,557	----	14,986	2.8%	20,000
115	Fairfax	On- & Off-Sale	----	1,245	540,903	281,116	259,787	48.0%	226,516	33,271	4,392	----	37,663	7.0%	----
116	Vergas	Off-Sale Only	----	317	535,887	390,156	145,731	27.2%	84,904	60,827	19,898	----	80,725	15.1%	32,000
117	Ada	On- & Off-Sale	----	1,629	528,956	315,539	213,417	40.3%	228,846	(15,429)	2	----	(15,427)	-2.9%	20,000
118	Orr	On- & Off-Sale	----	235	521,071	313,647	207,424	39.8%	218,250	(10,826)	13,004	----	2,178	0.4%	16,500
119	Callaway	On- & Off-Sale	----	204	517,373	244,636	272,737	52.7%	215,697	57,040	3,772	----	60,812	11.8%	5,698
120	Remer	On- & Off-Sale	----	362	505,134	311,299	193,835	38.4%	171,819	22,016	----	----	22,016	4.4%	17,000
121	Finlayson	On- & Off-Sale	----	327	498,859	274,640	224,219	44.9%	163,824	60,395	1,500	----	61,895	12.4%	60,000
122	Nevis	On- & Off-Sale	----	385	490,356	267,051	223,305	45.5%	193,943	29,362	2,483	----	31,845	6.5%	45,023
123	Sebekka	On- & Off-Sale	----	672	487,577	301,166	186,411	38.2%	200,215	(13,804)	3,484	----	(10,320)	-2.1%	6,100
124	St. Hilaire	On- & Off-Sale	----	274	480,484	279,893	200,591	41.7%	192,064	8,527	3,594	----	12,121	2.5%	----
125	Appleton	Off-Sale Only	----	2,671	479,772	346,182	133,590	27.8%	101,499	32,091	----	----	32,091	6.7%	----
126	Browerville	On- & Off-Sale	----	706	471,384	263,739	207,645	44.1%	215,054	(7,409)	11,103	376	3,318	0.7%	7,999
127	Kelliher	On- & Off-Sale	----	310	461,569	257,780	203,789	44.2%	165,938	37,851	555	----	38,406	8.3%	----
128	Sacred Heart	On- & Off-Sale	----	501	460,794	275,468	185,326	40.2%	184,628	698	7,772	----	8,470	1.8%	----
129	Brandon	On- & Off-Sale	----	449	456,085	253,936	202,149	44.3%	177,694	24,455	6,911	----	31,366	6.9%	1,500
130	Sleepy Eye	Off-Sale Only	----	3,545	453,538	349,169	104,369	23.0%	127,248	(22,879)	4,480	----	(18,399)	-4.1%	----
131	Barnum	On- & Off-Sale	----	587	452,903	249,525	203,378	44.9%	209,205	(5,827)	27,550	847	20,876	4.6%	15,000
132	Cottonwood	On- & Off-Sale	----	1,160	449,220	292,551	156,669	34.9%	199,343	(42,674)	7	----	(42,667)	-9.5%	(17,000)
133	Cromwell	On- & Off-Sale	----	211	448,926	250,767	198,159	44.1%	178,202	19,957	10,177	397	29,737	6.6%	----
134	Mentor	On- & Off-Sale	----	124	442,443	220,488	221,955	50.2%	188,804	33,151	3,462	----	36,613	8.3%	37,117
135	Walnut Grove	On- & Off-Sale	----	685	440,314	226,641	213,673	48.5%	192,710	20,963	2,370	----	23,333	5.3%	----
136	Medford	On- & Off-Sale	----	1,158	439,787	230,059	209,728	47.7%	191,879	17,849	10,072	3,220	24,701	5.6%	----
137	Clearbrook	On- & Off-Sale	----	540	421,633	248,369	173,264	41.1%	151,054	22,210	----	----	22,210	5.3%	----
138	Fifty Lakes	On- & Off-Sale	----	406	420,813	207,103	213,710	50.8%	214,019	(309)	1,320	----	1,011	0.2%	20,000
139	Dawson	Off-Sale Only	----	1,406	420,377	301,573	118,804	28.3%	108,888	9,916	298	----	10,214	2.4%	----
140	Akeley	On- & Off-Sale	----	398	419,310	229,364	189,946	45.3%	166,282	23,664	----	----	23,664	5.6%	26,906
141	Balaton	On- & Off-Sale	----	600	414,636	236,206	178,430	43.0%	173,117	5,313	5,165	----	10,478	2.5%	58,127
142	Darwin	Off-Sale Only	----	296	413,201	354,994	58,207	14.1%	74,242	(16,035)	4,270	4,528	(16,293)	-3.9%	----
143	Ivanhoe	On- & Off-Sale	----	608	410,855	223,672	187,183	45.6%	161,594	25,589	----	773	24,816	6.0%	1,000
144	Buffalo Lake	On- & Off-Sale	----	732	409,612	271,118	138,494	33.8%	166,291	(27,797)	16,414	----	(11,383)	-2.8%	----
145	Madison	Off-Sale Only	----	1,658	408,531	296,162	112,369	27.5%	100,762	11,607	2,595	----	14,202	3.5%	----
146	Beaver Bay	On- & Off-Sale	----	177	407,655	205,087	202,568	49.7%	174,919	27,649	2,611	----	30,260	7.4%	5,000
147	Wolf Lake	On- & Off-Sale	----	49	396,616	200,469	196,147	49.5%	169,738	26,409	5,096	5,399	26,106	6.6%	20,000
148	Gilman	On- & Off-Sale	----	227	389,379	195,812	193,567	49.7%	174,033	19,534	15,928	513	34,949	9.0%	----
149	De Graff	On- & Off-Sale	----	124	388,738	210,337	178,401	45.9%	146,273	32,128	8,895	----	41,023	10.6%	21,147
150	Littlefork	On- & Off-Sale	----	689	385,797	233,250	152,547	39.5%	141,358	11,189	3,257	----	14,446	3.7%	20,000
151	Ranier	On- & Off-Sale	----	166	382,833	166,250	216,583	56.6%	186,922	29,661	929	----	30,590	8.0%	15,000
152	Hitterdal	On- & Off-Sale	----	171	377,535	178,899	198,636	52.6%	165,123	33,513	----	----	33,513	8.9%	4,732
153	Ogilvie	On- & Off-Sale	----	468	375,844	228,564	147,280	39.2%	137,580	9,700	8,619	----	18,319	4.9%	3,075

Table 6
Comparison of City Liquor Store Operations - 2008
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
154	Ellendale	On- & Off-Sale	----	649	371,483	230,827	140,656	37.9%	158,840	(18,184)	1,214	----	(16,970)	-4.6%	----
155	Palisade	On- & Off-Sale	----	152	371,118	250,306	120,812	32.6%	136,506	(15,694)	10,789	----	(4,905)	-1.3%	----
156	Barnesville	Off-Sale Only	----	2,317	365,769	285,632	80,137	21.9%	78,323	1,814	1,846	----	3,660	1.0%	22,202
157	Clarissa	On- & Off-Sale	----	609	363,616	224,012	139,604	38.4%	133,186	6,418	4,892	----	11,310	3.1%	10,000
158	West Concord	On- & Off-Sale	----	811	354,649	202,873	151,776	42.8%	172,321	(20,545)	3,597	323	(17,271)	-4.9%	----
159	Ogema	On- & Off-Sale	----	125	354,223	203,337	150,886	42.6%	101,407	49,479	3,819	----	53,298	15.0%	50,000
160	Spring Grove	On- & Off-Sale	----	1,280	349,885	194,115	155,770	44.5%	166,672	(10,902)	1,790	----	(9,112)	-2.6%	(10,769)
161	Clontarf	On- & Off-Sale	----	160	347,538	214,737	132,801	38.2%	146,133	(13,332)	----	----	(13,332)	-3.8%	4,261
162	Foreston	On- & Off-Sale	----	511	347,201	166,320	180,881	52.1%	179,342	1,539	----	----	1,539	0.4%	----
163	Mazeppa	On- & Off-Sale	----	778	346,702	229,753	116,949	33.7%	124,805	(7,856)	14,522	----	6,666	1.9%	25,000
164	Ulen	On- & Off-Sale	----	537	343,506	171,775	171,731	50.0%	140,280	31,451	906	----	32,357	9.4%	----
165	Underwood	Off-Sale Only	----	325	341,171	252,197	88,974	26.1%	69,431	19,543	748	----	20,291	5.9%	12,000
166	Holdingsford	On- & Off-Sale	----	772	337,411	182,074	155,337	46.0%	151,577	3,760	20,446	----	24,206	7.2%	15,000
167	Heron Lake	On- & Off-Sale	----	752	328,836	183,701	145,135	44.1%	128,003	17,132	132	5,005	12,259	3.7%	----
168	Hanska	On- & Off-Sale	----	404	325,885	178,412	147,473	45.3%	131,237	16,236	7,303	880	22,659	7.0%	----
169	Danvers	On- & Off-Sale	----	94	325,339	159,102	166,237	51.1%	156,145	10,092	6,987	----	17,079	5.2%	15,000
170	Browns Valley	On- & Off-Sale	----	625	320,593	200,726	119,867	37.4%	120,223	(356)	5,187	1,250	3,581	1.1%	7,000
171	Eagle Bend	On- & Off-Sale	----	597	315,158	186,200	128,958	40.9%	123,620	5,338	18,185	----	23,523	7.5%	8,700
172	Millerville	On- & Off-Sale	----	116	310,941	180,077	130,864	42.1%	122,979	7,885	4,341	----	12,226	3.9%	9,680
173	Winton	On- & Off-Sale	[0]	168	310,747	140,357	170,390	54.8%	155,540	14,850	46	2,760	12,136	3.9%	8,400
174	Herman	On- & Off-Sale	----	416	310,641	181,732	128,909	41.5%	123,217	5,692	----	1,522	4,170	1.3%	565
175	Madelia	Off-Sale Only	----	2,252	306,224	223,935	82,289	26.9%	43,432	38,857	5,841	----	44,698	14.6%	35,000
176	Verndale	On- & Off-Sale	----	549	302,904	200,861	102,043	33.7%	160,923	(58,880)	1,577	1,560	(58,863)	-19.4%	----
177	Lakefield	Off-Sale Only	----	1,666	295,566	208,470	87,096	29.5%	91,507	(4,411)	6,666	----	2,255	0.8%	----
178	Erhard	Off-Sale Only	----	129	292,076	220,456	71,620	24.5%	75,298	(3,678)	3,903	----	225	0.1%	----
179	Dalton	Off-Sale Only	----	237	291,135	223,974	67,161	23.1%	60,100	7,061	1,070	----	8,131	2.8%	2,000
180	Elizabeth	Off-Sale Only	----	168	291,053	227,172	63,881	21.9%	63,310	571	3,181	----	3,752	1.3%	----
181	Goodridge	On- & Off-Sale	----	116	285,939	154,396	131,543	46.0%	125,926	5,617	8,311	----	13,928	4.9%	----
182	Big Falls	On- & Off-Sale	----	258	284,366	157,666	126,700	44.6%	130,489	(3,789)	9,338	----	5,549	2.0%	6,000
183	Avoca	On- & Off-Sale	----	117	278,482	148,824	129,658	46.6%	119,031	10,627	3,847	175	14,299	5.1%	6,326
184	South Haven	On- & Off-Sale	----	212	274,287	139,612	134,675	49.1%	141,603	(6,928)	3,651	----	(3,277)	-1.2%	10,139
185	Flensburg	On- & Off-Sale	----	236	273,569	250,928	22,641	8.3%	28,367	(5,726)	----	----	(5,726)	-2.1%	----
186	Boyd	On- & Off-Sale	----	172	272,191	157,754	114,437	42.0%	137,243	(22,806)	3,813	1,157	(20,150)	-7.4%	----
187	Rushford	On- & Off-Sale	----	1,776	265,007	205,130	59,877	22.6%	141,110	(81,233)	342	156	(81,047)	-30.6%	(2,306)
188	Russell	On- & Off-Sale	----	333	264,762	137,592	127,170	48.0%	122,975	4,195	6,671	----	10,866	4.1%	27,500
189	Lake Benton	On- & Off-Sale	----	664	262,568	146,659	115,909	44.1%	120,719	(4,810)	238	----	(4,572)	-1.7%	----
190	Vesta	On- & Off-Sale	----	314	255,673	133,880	121,793	47.6%	95,687	26,106	----	----	26,106	10.2%	----
191	Waldorf	On- & Off-Sale	----	221	253,030	143,553	109,477	43.3%	107,946	1,531	9,752	----	11,283	4.5%	----
192	Wilmont	On- & Off-Sale	----	311	244,246	128,563	115,683	47.4%	120,158	(4,475)	1,539	----	(2,936)	-1.2%	----
193	Morton	On- & Off-Sale	----	415	243,348	141,873	101,475	41.7%	125,776	(24,301)	4,462	----	(19,839)	-8.2%	100,000
194	Okabena	On- & Off-Sale	----	174	242,768	141,802	100,966	41.6%	127,654	(26,688)	1,469	----	(25,219)	-10.4%	----
195	Bertha	On- & Off-Sale	----	462	226,790	131,228	95,562	42.1%	103,206	(7,644)	2,632	----	(5,012)	-2.2%	----
196	Hanley Falls	On- & Off-Sale	----	297	225,525	120,754	104,771	46.5%	101,573	3,198	3,952	----	7,150	3.2%	----
197	Lancaster	On- & Off-Sale	----	326	222,043	140,581	81,462	36.7%	86,904	(5,442)	1,859	----	(3,583)	-1.6%	----
198	Hadley	On- & Off-Sale	----	60	213,479	94,918	118,561	55.5%	120,215	(1,654)	10,821	----	9,167	4.3%	4,000
199	Lake Wilson	On- & Off-Sale	----	248	212,658	108,258	104,400	49.1%	122,088	(17,688)	3,261	1,829	(16,256)	-7.6%	----
200	Butterfield	Off-Sale Only	----	506	211,504	152,746	58,758	27.8%	53,192	5,566	4,621	----	10,187	4.8%	----
201	Ellsworth	On- & Off-Sale	----	514	204,093	106,078	98,015	48.0%	95,493	2,522	4,730	----	7,252	3.6%	14,707
202	Lewisville	On- & Off-Sale	----	240	196,004	105,402	90,602	46.2%	109,671	(19,069)	11,081	1,675	(9,663)	-4.9%	----
203	Cleveland	On- & Off-Sale	----	713	186,848	115,605	71,243	38.1%	106,735	(35,492)	26,784	333	(9,041)	-4.8%	----
204	Kiester	Off-Sale Only	----	485	175,483	116,809	58,674	33.4%	55,980	2,694	----	----	2,694	1.5%	----

Table 6
Comparison of City Liquor Store Operations - 2008
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
205	Elmore	Off-Sale Only	----	642	159,897	124,897	35,000	21.9%	25,308	9,692	584	----	10,276	6.4%	400
206	Round Lake	Off-Sale Only	----	411	145,523	96,132	49,391	33.9%	27,362	22,029	1,942	----	23,971	16.5%	----
207	Kellogg	On- & Off-Sale	----	469	112,759	60,972	51,787	45.9%	78,406	(26,619)	7,294	----	(19,325)	-17.1%	----
208	St. Leo	On- & Off-Sale	----	94	99,062	45,626	53,436	53.9%	70,919	(17,483)	1,421	----	(16,062)	-16.2%	----
209	Canton	On- & Off-Sale	----	318	92,729	74,270	18,459	19.9%	29,724	(11,265)	5,554	----	(5,711)	-6.2%	665
210	Dundee	On- & Off-Sale	[21]	82	80,208	44,199	36,009	44.9%	56,043	(20,034)	1,171	218	(19,081)	-23.8%	----
211	Delavan	On- & Off-Sale	[21]	176	15,221	15,922	(701)	-4.6%	13,735	(14,436)	6,178	----	(8,258)	-54.3%	----
212	Northome	On- & Off-Sale	----	234	3,950	3,556	394	10.0%	1,352	(958)	3,220	----	2,262	57.3%	----
Off-Sale Only				807,367	\$234,252,485	\$176,040,785	\$58,211,700	24.8%	\$40,292,593	\$17,919,107	\$2,197,552	\$1,657,578	\$18,459,081	7.9%	\$15,294,822
On- & Off-Sale				103,542	\$68,728,649	\$42,873,257	\$25,855,392	37.6%	\$24,289,332	\$1,566,060	\$850,835	\$471,118	\$1,945,777	2.8%	\$2,464,769
All Stores				910,909	\$302,981,134	\$218,914,042	\$84,067,092	27.7%	\$64,581,925	\$19,485,167	\$3,048,387	\$2,128,696	\$20,404,858	6.7%	\$17,759,591

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

Table 7
Comparison of City Liquor Store Operations - 2008
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
1	Northome	On- & Off-Sale	----	234	\$3,950	\$3,556	\$394	10.0%	\$1,352	(\$958)	\$3,220	----	\$2,262	57.3%	----
2	Marshall	Off-Sale Only	----	13,141	3,397,248	2,522,685	874,563	25.7%	337,872	536,691	45,058	----	581,749	17.1%	375,000
3	Grand Marais	Off-Sale Only	----	1,418	1,535,043	1,039,567	495,476	32.3%	244,814	250,662	11,955	----	262,617	17.1%	200,000
4	Round Lake	Off-Sale Only	----	411	145,523	96,132	49,391	33.9%	27,362	22,029	1,942	----	23,971	16.5%	----
5	Detroit Lakes	Off-Sale Only	----	8,599	4,688,732	3,569,142	1,119,590	23.9%	360,057	759,533	71,811	62,460	768,884	16.4%	1,164,251
6	Vergas	Off-Sale Only	----	317	535,887	390,156	145,731	27.2%	84,904	60,827	19,898	----	80,725	15.1%	32,000
7	Ogema	On- & Off-Sale	----	125	354,223	203,337	150,886	42.6%	101,407	49,479	53,298	----	53,298	15.0%	50,000
8	Madelia	Off-Sale Only	----	2,252	306,224	223,935	82,289	26.9%	43,432	38,857	5,841	----	44,698	14.6%	35,000
9	St. James	Off-Sale Only	----	4,587	962,880	669,840	293,040	30.4%	163,098	129,942	10,186	----	140,128	14.6%	53,000
10	Elk River	Off-Sale Only	----	23,888	6,213,657	4,421,064	1,792,593	28.8%	995,100	797,493	125,346	49,069	873,770	14.1%	471,548
11	Pipestone	Off-Sale Only	----	4,335	1,255,315	910,150	345,165	27.5%	185,953	159,212	16,242	----	175,454	14.0%	336,668
12	Fairmont	Off-Sale Only	----	10,686	2,771,049	2,048,014	723,035	26.1%	417,588	305,447	55,385	----	360,832	13.0%	65,000
13	Monticello	Off-Sale Only	----	11,366	4,088,681	3,026,203	1,062,478	26.0%	620,743	441,735	82,710	----	524,445	12.8%	171,619
14	Finlayson	On- & Off-Sale	----	327	498,859	274,640	224,219	44.9%	163,824	60,395	1,500	----	61,895	12.4%	60,000
15	Roseau	Off-Sale Only	----	2,855	1,499,009	1,084,939	414,070	27.6%	234,582	179,488	3,051	----	182,539	12.2%	480,000
16	Callaway	On- & Off-Sale	----	204	517,373	244,636	272,737	52.7%	215,697	57,040	3,772	----	60,812	11.8%	5,698
17	Baudette	On- & Off-Sale	----	1,041	1,149,355	716,982	432,373	37.6%	303,831	128,542	2,901	----	131,443	11.4%	140,000
18	Cook	Off-Sale Only	----	583	1,322,600	991,524	331,076	25.0%	186,017	145,059	5,730	----	150,789	11.4%	44,300
19	Warroad	Off-Sale Only	----	1,713	1,290,064	935,484	354,580	27.5%	208,466	146,114	----	----	146,114	11.3%	80,000
20	Walker	On- & Off-Sale	----	1,186	872,480	655,998	216,482	24.8%	119,313	97,169	783	----	97,952	11.2%	160,000
21	Eden Prairie	Off-Sale Only	----	62,610	10,987,111	8,202,906	2,784,205	25.3%	1,908,733	875,472	361,474	10,572	1,226,374	11.2%	800,000
22	Perham	Off-Sale Only	----	2,750	2,001,099	1,482,110	518,989	25.9%	274,660	244,329	44,393	70,961	217,761	10.9%	692,216
23	Long Prairie	Off-Sale Only	----	2,988	1,120,836	841,048	279,788	25.0%	171,949	107,839	13,832	----	121,671	10.9%	110,000
24	Osakis	On- & Off-Sale	----	1,608	662,302	372,910	289,392	43.7%	232,584	56,808	15,039	----	71,847	10.8%	165,201
25	Worthington	Off-Sale Only	----	11,392	2,292,461	1,710,762	581,699	25.4%	344,476	237,223	9,697	----	246,920	10.8%	150,000
26	Mora	Off-Sale Only	----	3,681	2,271,548	1,717,992	553,556	24.4%	328,380	225,176	17,883	----	243,059	10.7%	270,000
27	De Graff	On- & Off-Sale	----	124	388,738	210,337	178,401	45.9%	146,273	32,128	8,895	----	41,023	10.6%	21,147
28	Glencoe	Off-Sale Only	----	5,760	1,206,094	923,093	283,001	23.5%	152,870	130,131	1,155	5,516	125,770	10.4%	90,000
29	Buffalo	Off-Sale Only	----	14,154	3,783,831	2,600,344	1,183,487	31.3%	713,676	469,811	1,834	77,381	394,264	10.4%	200,000
30	Vesta	On- & Off-Sale	----	314	255,673	133,880	121,793	47.6%	95,687	26,106	----	----	26,106	10.2%	----
31	Two Harbors	Off-Sale Only	----	3,601	1,881,784	1,421,342	460,442	24.5%	308,779	151,663	34,407	----	186,070	9.9%	224,502
32	Thief River Falls	Off-Sale Only	----	8,483	3,958,940	3,045,795	913,145	23.1%	549,805	363,340	23,894	----	387,234	9.8%	291,801
33	Lakeville	Off-Sale Only	----	54,328	14,443,355	10,840,115	3,603,240	24.9%	2,191,414	1,411,826	180,478	221,196	1,371,108	9.5%	517,796
34	Ulen	On- & Off-Sale	----	537	343,506	171,775	171,731	50.0%	140,280	31,451	906	----	32,357	9.4%	----
35	Litchfield	Off-Sale Only	----	6,845	1,856,513	1,421,679	434,834	23.4%	283,482	151,352	23,135	----	174,487	9.4%	59,000
36	Pelican Rapids	Off-Sale Only	----	2,398	891,452	666,559	224,893	25.2%	141,994	82,899	----	----	82,899	9.3%	25,000
37	Park Rapids	Off-Sale Only	----	3,494	2,879,844	2,195,124	684,720	23.8%	448,042	236,678	27,108	----	263,786	9.2%	213,017
38	St. Francis	Off-Sale Only	----	7,404	2,029,577	1,522,707	506,870	25.0%	350,648	156,222	28,231	----	184,453	9.1%	57,500
39	Gilman	On- & Off-Sale	----	227	389,379	195,812	193,567	49.7%	174,033	19,534	15,928	513	34,949	9.0%	----
40	Cambridge	Off-Sale Only	----	7,657	4,117,635	3,151,140	966,495	23.5%	599,248	367,247	22,107	21,156	368,198	8.9%	347,381
41	Wadena	Off-Sale Only	----	4,204	1,554,891	1,207,339	347,552	22.4%	216,658	130,894	7,577	----	138,471	8.9%	205,908
42	Hitterdal	On- & Off-Sale	----	171	377,535	178,899	198,636	52.6%	165,123	33,513	----	----	33,513	8.9%	4,732
43	Edina	Off-Sale Only	----	48,169	12,121,791	8,940,015	3,181,776	26.2%	2,106,494	1,075,282	808	2,714	1,073,376	8.9%	1,277,800
44	Morris	Off-Sale Only	----	5,205	1,484,436	1,133,027	351,409	23.7%	236,772	114,637	8,894	----	123,531	8.3%	50,000
45	Kelliher	On- & Off-Sale	----	310	461,569	257,870	203,789	44.2%	165,938	37,851	555	----	38,406	8.3%	----
46	Richfield	Off-Sale Only	----	33,676	11,302,384	8,500,960	2,801,424	24.8%	1,890,979	910,445	28,840	----	939,285	8.3%	679,870
47	Mentor	On- & Off-Sale	----	124	442,443	220,488	221,955	50.2%	188,804	33,151	3,462	----	36,613	8.3%	37,117
48	Isanti	Off-Sale Only	----	5,556	2,017,332	1,546,152	471,180	23.4%	327,534	143,646	21,906	----	165,552	8.2%	150,000
49	Silver Bay	On- & Off-Sale	----	1,980	891,965	492,921	399,044	44.7%	329,146	69,898	18,379	15,099	73,178	8.2%	11,246
50	Fergus Falls	Off-Sale Only	----	13,813	4,961,277	3,701,564	1,259,713	25.4%	832,634	427,079	34,529	59,557	402,051	8.1%	359,812
51	Bemidji	Off-Sale Only	----	13,413	4,545,246	3,390,579	1,154,667	25.4%	798,599	356,068	8,505	----	364,573	8.0%	214,503
52	Granite Falls	Off-Sale Only	----	3,009	900,562	665,390	235,172	26.1%	160,676	74,496	19,061	21,373	72,184	8.0%	68,324

Table 7
Comparison of City Liquor Store Operations - 2008
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
53	Ranier	On- & Off-Sale	----	166	382,833	166,250	216,583	56.6%	186,922	29,661	929	----	30,590	8.0%	15,000
54	Alexandria	Off-Sale Only	----	12,415	4,985,136	3,954,661	1,030,475	20.7%	634,488	395,987	5,786	6,614	395,159	7.9%	397,907
55	Rogers	On- & Off-Sale	----	7,200	3,199,062	2,213,484	985,578	30.8%	676,168	309,410	1,306	60,942	249,774	7.8%	109,196
56	Wayzata	On- & Off-Sale	----	4,119	3,288,373	1,909,798	1,378,575	41.9%	1,142,999	235,576	14,725	----	250,301	7.6%	205,000
57	Eagle Bend	On- & Off-Sale	----	597	315,158	186,200	128,958	40.9%	123,620	5,338	18,185	----	23,523	7.5%	8,700
58	Beaver Bay	On- & Off-Sale	----	177	407,655	205,087	202,568	49.7%	174,919	27,649	2,611	----	30,260	7.4%	5,000
59	Delano	Off-Sale Only	----	5,359	2,009,347	1,493,654	515,693	25.7%	388,406	127,287	21,841	----	149,128	7.4%	100,000
60	Brooklyn Center	Off-Sale Only	----	30,330	5,484,529	3,997,698	1,486,831	27.1%	1,120,842	365,989	39,731	----	405,720	7.4%	135,000
61	Savage	Off-Sale Only	----	26,852	6,315,723	4,688,428	1,627,295	25.8%	1,100,456	526,839	12,874	82,151	457,562	7.2%	1,036,800
62	Apple Valley	Off-Sale Only	----	49,983	7,390,696	5,506,700	1,883,996	25.5%	1,383,688	500,308	130,219	95,196	535,331	7.2%	442,089
63	Holdingsford	On- & Off-Sale	----	772	337,411	182,074	155,337	46.0%	151,577	3,760	20,446	----	24,206	7.2%	15,000
64	Luverne	Off-Sale Only	----	4,579	972,412	686,225	286,187	29.4%	222,105	64,082	5,535	----	69,617	7.2%	38,000
65	Mahnomen	On- & Off-Sale	----	1,167	1,028,485	675,563	352,922	34.3%	336,018	16,904	56,188	----	73,092	7.1%	----
66	Le Center	On- & Off-Sale	----	2,394	851,591	535,503	316,088	37.1%	257,828	58,260	1,933	----	60,193	7.1%	75,000
67	Pine City	Off-Sale Only	----	3,295	1,680,908	1,226,740	454,168	27.0%	338,022	116,146	9,947	8,526	117,567	7.0%	50,000
68	Fairfax	On- & Off-Sale	----	1,245	540,903	281,116	259,787	48.0%	226,516	33,271	4,392	----	37,663	7.0%	----
69	Hanska	On- & Off-Sale	----	404	325,885	178,412	147,473	45.3%	131,237	16,236	7,303	880	22,659	7.0%	----
70	Brandon	On- & Off-Sale	----	449	456,085	253,936	202,149	44.3%	177,694	24,455	6,911	----	31,366	6.9%	1,500
71	Windom	Off-Sale Only	----	4,357	1,396,150	999,342	396,808	28.4%	302,334	94,474	----	----	94,474	6.8%	70,000
72	Appleton	Off-Sale Only	----	2,671	479,772	346,182	133,590	27.8%	101,499	32,091	----	----	32,091	6.7%	----
73	Menahga	On- & Off-Sale	----	1,227	835,488	487,484	348,004	41.7%	293,255	54,749	5,692	4,581	55,860	6.7%	50,000
74	Robbinsdale	Off-Sale Only	----	13,598	2,475,473	1,834,947	640,526	25.9%	491,930	148,596	15,868	----	164,464	6.6%	50,000
75	Cromwell	On- & Off-Sale	----	211	448,926	250,767	198,159	44.1%	178,202	19,957	10,177	397	29,737	6.6%	----
76	Wolf Lake	On- & Off-Sale	----	49	396,616	200,469	196,147	49.5%	169,738	26,409	5,096	5,399	26,106	6.6%	20,000
77	Nevis	On- & Off-Sale	----	385	490,356	267,051	223,305	45.5%	193,943	29,362	2,483	----	31,845	6.5%	45,023
78	Fridley	Off-Sale Only	----	26,422	5,275,467	4,017,891	1,257,576	23.8%	919,920	337,656	4,399	----	342,055	6.5%	500,000
79	Elmore	Off-Sale Only	----	642	159,897	124,897	35,000	21.9%	25,308	9,692	584	----	10,276	6.4%	400
80	New York Mills	On- & Off-Sale	----	1,187	709,652	460,292	249,360	35.1%	207,745	41,615	3,599	----	45,214	6.4%	56,000
81	Aitkin	Off-Sale Only	----	2,081	889,075	707,296	181,779	20.4%	146,972	34,807	21,280	----	56,087	6.3%	----
82	St. Anthony	Off-Sale Only	----	8,437	6,359,731	4,884,558	1,475,173	23.2%	1,049,110	426,063	9,767	35,408	400,422	6.3%	400,000
83	Mapleton	On- & Off-Sale	----	1,650	661,458	392,689	268,769	40.6%	256,312	12,457	29,168	----	41,625	6.3%	----
84	Battle Lake	Off-Sale Only	----	743	984,417	702,488	281,929	28.6%	200,108	81,821	14,003	34,407	61,417	6.2%	20,000
85	Anoka	Off-Sale Only	----	17,849	3,772,938	2,862,881	910,057	24.1%	726,934	183,123	48,166	----	231,289	6.1%	160,000
86	Hutchinson	Off-Sale Only	----	14,134	4,756,381	3,694,232	1,062,149	22.3%	729,640	332,509	10,472	53,284	289,697	6.1%	332,000
87	Ivanhoe	On- & Off-Sale	----	608	410,855	223,672	187,183	45.6%	161,594	25,589	----	773	24,816	6.0%	1,000
88	Glenwood	Off-Sale Only	----	2,623	1,202,090	947,979	254,111	21.1%	185,556	68,555	3,938	----	72,493	6.0%	40,000
89	Underwood	Off-Sale Only	----	325	341,171	252,197	88,974	26.1%	69,431	19,543	748	----	20,291	5.9%	12,000
90	Caledonia	Off-Sale Only	----	2,902	553,024	424,236	128,788	23.3%	96,524	32,264	----	----	32,264	5.8%	23,480
91	Montevideo	Off-Sale Only	----	5,436	1,881,974	1,402,106	479,868	25.5%	374,828	105,040	2,136	----	107,176	5.7%	100,000
92	Akeley	On- & Off-Sale	----	398	419,310	229,364	189,946	45.3%	166,282	23,664	----	----	23,664	5.6%	26,906
93	Medford	On- & Off-Sale	----	1,158	439,787	230,059	209,728	47.7%	191,879	17,849	10,072	3,220	24,701	5.6%	----
94	Northfield	Off-Sale Only	----	19,839	2,629,524	1,939,830	689,694	26.2%	579,484	110,210	35,582	----	145,792	5.5%	131,280
95	North Branch	Off-Sale Only	----	10,370	2,120,712	1,557,072	563,640	26.6%	411,682	151,958	1,875	36,354	117,479	5.5%	205,310
96	Randall	On- & Off-Sale	----	590	577,591	380,709	196,882	34.1%	175,777	21,105	9,704	----	30,809	5.3%	5,000
97	Walnut Grove	On- & Off-Sale	----	685	440,314	226,641	213,673	48.5%	192,710	20,963	----	----	23,333	5.3%	----
98	Blue Earth	Off-Sale Only	----	3,395	1,298,947	973,999	324,948	25.0%	243,758	81,190	14,024	26,533	68,681	5.3%	----
99	Clearbrook	On- & Off-Sale	----	540	421,633	248,369	173,264	41.1%	151,054	22,210	----	----	22,210	5.3%	----
100	Redwood Falls	Off-Sale Only	----	5,247	1,650,494	1,248,670	401,824	24.3%	300,531	101,293	22,628	37,232	86,689	5.3%	75,000
101	Danvers	On- & Off-Sale	----	94	325,339	159,102	166,237	51.1%	156,145	10,092	6,987	----	17,079	5.2%	15,000
102	Sauk Rapids	Off-Sale Only	----	13,083	2,373,302	1,871,358	501,944	21.1%	407,717	94,227	29,645	----	123,872	5.2%	115,000
103	Avoca	On- & Off-Sale	----	117	278,482	148,824	129,658	46.6%	119,031	10,627	3,847	175	14,299	5.1%	6,326
104	Blackduck	On- & Off-Sale	----	721	806,047	503,083	302,964	37.6%	268,087	34,877	5,665	----	40,542	5.0%	----

Table 7
Comparison of City Liquor Store Operations - 2008
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
105	Ogilvie	On- & Off-Sale	----	468	375,844	228,564	147,280	39.2%	137,580	9,700	8,619	----	18,319	4.9%	3,075
106	Goodridge	On- & Off-Sale	----	116	285,939	154,396	131,543	46.0%	125,926	5,617	8,311	----	13,928	4.9%	----
107	Butterfield	Off-Sale Only	----	506	211,504	152,746	58,758	27.8%	53,192	5,566	4,621	----	10,187	4.8%	----
108	Longville	On- & Off-Sale	----	175	1,256,233	839,642	416,591	33.2%	349,521	67,070	3,411	12,139	58,342	4.6%	35,914
109	Bagley	Off-Sale Only	----	1,240	891,376	693,725	197,651	22.2%	157,699	39,952	1,311	----	41,263	4.6%	15,000
110	Barnum	On- & Off-Sale	----	587	452,903	249,525	203,378	44.9%	209,205	(5,827)	27,550	847	20,876	4.6%	15,000
111	Miltona	On- & Off-Sale	----	357	619,819	358,312	261,507	42.2%	251,454	10,053	17,880	----	27,933	4.5%	65,000
112	Princeton	Off-Sale Only	----	4,530	2,478,261	1,968,950	509,311	20.6%	419,206	90,105	26,610	5,940	110,775	4.5%	3,035
113	Waldorf	On- & Off-Sale	----	221	253,030	143,553	109,477	43.3%	107,946	1,531	9,752	----	11,283	4.5%	----
114	Remer	On- & Off-Sale	----	362	505,134	311,299	193,835	38.4%	171,819	22,016	----	----	22,016	4.4%	17,000
115	Hadley	On- & Off-Sale	----	60	213,479	94,918	118,561	55.5%	120,215	(1,654)	10,821	----	9,167	4.3%	4,000
116	Russell	On- & Off-Sale	----	333	264,762	137,592	127,170	48.0%	122,975	4,195	6,671	----	10,866	4.1%	27,500
117	Lindstrom	On- & Off-Sale	----	4,012	2,166,512	1,554,722	611,790	28.2%	554,949	56,841	29,212	----	86,053	4.0%	121,100
118	Millerville	On- & Off-Sale	----	116	310,941	180,077	130,864	42.1%	122,979	7,885	4,341	----	12,226	3.9%	9,680
119	Winton	On- & Off-Sale	[0]	168	310,747	140,357	170,390	54.8%	155,540	14,850	46	2,760	12,136	3.9%	8,400
120	Tracy	On- & Off-Sale	----	2,126	791,428	449,687	341,741	43.2%	319,455	22,286	7,836	----	30,122	3.8%	20,000
121	Littlefork	On- & Off-Sale	----	689	385,797	233,250	152,547	39.5%	141,358	11,189	3,257	----	14,446	3.7%	20,000
122	Spring Lake Park	Off-Sale Only	----	6,678	2,601,241	1,951,640	649,601	25.0%	600,109	49,492	47,607	----	97,099	3.7%	150,000
123	Heron Lake	On- & Off-Sale	----	752	328,836	183,701	145,135	44.1%	128,003	17,132	132	5,005	12,259	3.7%	----
124	Waverly	On- & Off-Sale	----	1,087	924,977	647,763	277,214	30.0%	231,910	45,304	170	11,729	33,745	3.6%	----
125	Proctor	Off-Sale Only	----	2,854	943,035	725,238	217,797	23.1%	182,243	35,554	55	1,336	34,273	3.6%	3,000
126	Milaca	Off-Sale Only	----	2,837	1,625,504	1,232,528	392,976	24.2%	315,664	77,312	12,393	31,240	58,465	3.6%	25,000
127	Ellsworth	On- & Off-Sale	----	514	204,093	106,078	98,015	48.0%	95,949	2,522	4,730	----	7,252	3.6%	14,707
128	Madison	Off-Sale Only	----	1,658	408,531	296,162	112,369	27.5%	100,762	11,607	2,595	----	14,202	3.5%	----
129	Frazee	On- & Off-Sale	----	1,352	680,348	434,530	245,818	36.1%	222,829	22,989	113	----	23,102	3.4%	----
130	Kenyon	On- & Off-Sale	----	1,744	616,930	370,777	246,153	39.9%	229,887	16,266	13,190	8,614	20,842	3.4%	10,000
131	Jackson	Off-Sale Only	----	3,424	882,488	713,031	169,457	19.2%	150,250	19,207	9,452	----	28,659	3.2%	30,000
132	Hanley Falls	On- & Off-Sale	----	297	225,525	120,754	104,771	46.5%	101,573	3,198	3,952	----	7,150	3.2%	----
133	Clarissa	On- & Off-Sale	----	609	363,616	224,012	139,604	38.4%	133,186	6,418	4,892	----	11,310	3.1%	10,000
134	Kasson	Off-Sale Only	----	5,542	1,030,224	803,931	226,293	22.0%	204,898	21,395	8,386	----	29,781	2.9%	10,500
135	Paynesville	Off-Sale Only	----	2,298	815,318	623,836	191,482	23.5%	175,877	15,605	7,474	----	23,079	2.8%	18,191
136	Dalton	Off-Sale Only	----	237	291,135	223,974	67,161	23.1%	60,100	7,061	1,070	----	8,131	2.8%	2,000
137	Silver Lake	On- & Off-Sale	----	812	543,335	291,445	251,890	46.4%	238,461	13,429	1,557	----	14,986	2.8%	20,000
138	Sherburn	On- & Off-Sale	----	1,001	724,027	469,742	254,285	35.1%	236,183	18,102	1,295	----	19,397	2.7%	10,000
139	Mound	Off-Sale Only	----	9,769	2,696,659	2,042,183	654,476	24.3%	532,789	121,687	----	51,777	69,910	2.6%	----
140	Balaton	On- & Off-Sale	----	600	414,636	236,206	178,430	43.0%	173,117	5,313	5,165	----	10,478	2.5%	58,127
141	St. Hilaire	On- & Off-Sale	----	274	480,484	279,893	200,591	41.7%	192,064	8,527	3,594	----	12,121	2.5%	----
142	Dawson	Off-Sale Only	----	1,406	420,377	301,573	118,804	28.3%	108,888	9,916	298	----	10,214	2.4%	----
143	Big Falls	On- & Off-Sale	----	258	284,366	157,666	126,700	44.6%	130,489	(3,789)	9,338	----	5,549	2.0%	6,000
144	Mazeppa	On- & Off-Sale	----	778	346,702	229,753	116,949	33.7%	124,805	(7,856)	14,522	----	6,666	1.9%	25,000
145	Wells	On- & Off-Sale	----	2,458	689,740	453,891	235,849	34.2%	239,126	(3,277)	16,867	355	13,235	1.9%	20,000
146	Nisswa	On- & Off-Sale	----	2,053	2,749,960	1,990,814	759,146	27.6%	707,354	51,792	----	----	51,792	1.9%	200,000
147	Sacred Heart	On- & Off-Sale	----	501	460,794	275,468	185,326	40.2%	184,628	698	7,772	----	8,470	1.8%	----
148	Rush City	On- & Off-Sale	----	3,072	754,144	559,183	194,961	25.9%	194,720	241	13,322	----	13,563	1.8%	7,070
149	Kiester	Off-Sale Only	----	485	175,483	116,809	58,674	33.4%	55,980	2,694	----	----	2,694	1.5%	----
150	Braham	Off-Sale Only	----	1,660	1,125,137	864,587	260,550	23.2%	249,356	11,194	70,197	65,071	16,320	1.5%	15,000
151	Herman	On- & Off-Sale	----	416	310,641	181,732	128,909	41.5%	123,217	5,692	----	1,522	4,170	1.3%	565
152	Elizabeth	Off-Sale Only	----	168	291,053	227,172	63,881	21.9%	63,310	571	3,181	----	3,752	1.3%	----
153	Hawley	Off-Sale Only	----	1,921	723,568	547,832	175,736	24.3%	162,831	12,905	57,350	61,030	9,225	1.3%	5,000
154	Columbia Heights	Off-Sale Only	----	18,137	7,490,942	5,783,545	1,707,397	22.8%	1,399,938	307,459	28,456	247,186	88,729	1.2%	84,782
155	Farmington	Off-Sale Only	----	18,735	4,434,514	3,362,347	1,072,167	24.2%	1,022,765	49,402	2,731	75	52,058	1.2%	111,000
156	Browns Valley	On- & Off-Sale	----	625	320,593	200,726	119,867	37.4%	120,223	(356)	5,187	1,250	3,581	1.1%	7,000

Table 7
Comparison of City Liquor Store Operations - 2008
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
157	Big Lake	Off-Sale Only	----	9,446	2,857,673	2,153,908	703,765	24.6%	573,789	129,976	3,087	101,318	31,745	1.1%	(299,710)
158	Stacy	On- & Off-Sale	----	1,432	2,478,291	1,645,811	832,480	33.6%	740,835	91,645	29,250	93,606	27,289	1.1%	20,000
159	Maple Lake	Off-Sale Only	----	2,010	1,026,889	782,609	244,280	23.8%	239,677	4,603	5,700	----	10,303	1.0%	740
160	Barnesville	Off-Sale Only	----	2,317	365,769	285,632	80,137	21.9%	78,323	1,814	1,846	----	3,660	1.0%	22,202
161	Lakefield	Off-Sale Only	----	1,666	295,566	208,470	87,096	29.5%	91,507	(4,411)	6,666	----	2,255	0.8%	----
162	Hinckley	On- & Off-Sale	----	1,428	2,030,052	1,807,638	222,414	11.0%	154,186	68,228	3,607	56,559	15,276	0.8%	137,250
163	Browerville	On- & Off-Sale	----	706	471,384	263,739	207,645	44.1%	215,054	(7,409)	11,103	376	3,318	0.7%	7,999
164	Twin Valley	On- & Off-Sale	----	790	564,483	321,503	242,980	43.0%	241,512	1,468	1,736	----	3,204	0.6%	20,000
165	Foreston	On- & Off-Sale	----	511	347,201	166,320	180,881	52.1%	179,342	1,539	----	----	1,539	0.4%	----
166	Orr	On- & Off-Sale	----	235	521,071	313,647	207,424	39.8%	218,250	(10,826)	13,004	----	2,178	0.4%	16,500
167	Fifty Lakes	On- & Off-Sale	----	406	420,813	207,103	213,710	50.8%	214,019	(309)	1,320	----	1,011	0.2%	20,000
168	Lexington	Off-Sale Only	----	1,976	2,731,298	2,193,644	537,654	19.7%	507,749	29,905	6,113	29,621	6,397	0.2%	80,000
169	Audubon	On- & Off-Sale	----	491	558,988	353,789	205,199	36.7%	204,624	575	12,917	12,914	578	0.1%	5,000
170	Erhard	Off-Sale Only	----	129	292,076	220,456	71,620	24.5%	75,298	(3,678)	3,903	----	225	0.1%	----
171	Isle	On- & Off-Sale	----	826	943,297	570,896	372,401	39.5%	371,603	798	32	1,362	(532)	-0.1%	----
172	Olivia	On- & Off-Sale	----	2,552	866,609	613,824	252,785	29.2%	267,907	(15,122)	14,062	----	(1,060)	-0.1%	10,000
173	Plainview	On- & Off-Sale	----	3,394	597,172	406,229	190,943	32.0%	203,987	(13,044)	11,104	----	(1,940)	-0.3%	----
174	Hackensack	On- & Off-Sale	----	308	922,731	639,562	283,169	30.7%	278,330	4,839	12,169	23,435	(6,427)	-0.7%	7,000
175	Lake Park	On- & Off-Sale	----	825	553,486	340,491	212,995	38.5%	219,858	(6,863)	1,097	----	(5,766)	-1.0%	----
176	South Haven	On- & Off-Sale	----	212	274,287	139,612	134,675	49.1%	141,603	(6,928)	3,651	----	(3,277)	-1.2%	10,139
177	Wilmont	On- & Off-Sale	----	311	244,246	128,563	115,683	47.4%	120,158	(4,475)	1,539	----	(2,936)	-1.2%	----
178	Palisade	On- & Off-Sale	----	152	371,118	250,306	120,812	32.6%	136,506	(15,694)	10,789	----	(4,905)	-1.3%	----
179	Lancaster	On- & Off-Sale	----	326	222,043	140,581	81,462	36.7%	86,904	(5,442)	1,859	----	(3,583)	-1.6%	----
180	Dassel	Off-Sale Only	----	1,316	921,729	718,196	203,533	22.1%	214,598	(11,065)	36,617	40,796	(15,244)	-1.7%	22,000
181	Benson	On- & Off-Sale	----	3,384	951,358	627,455	323,903	34.0%	345,722	(21,819)	5,761	----	(16,058)	-1.7%	60,000
182	Lake Benton	On- & Off-Sale	----	664	262,568	146,659	115,909	44.1%	120,719	(4,810)	238	----	(4,572)	-1.7%	----
183	Flensburg	On- & Off-Sale	----	236	273,569	250,928	22,641	8.3%	28,367	(5,726)	----	----	(5,726)	-2.1%	----
184	Sebekka	On- & Off-Sale	----	672	487,577	301,166	186,411	38.2%	200,215	(13,804)	3,484	----	(10,320)	-2.1%	6,100
185	Bertha	On- & Off-Sale	----	462	226,790	131,228	95,562	42.1%	103,206	(7,644)	2,632	----	(5,012)	-2.2%	----
186	Lonsdale	Off-Sale Only	----	2,873	1,297,195	1,039,054	258,141	19.9%	294,542	(36,401)	5,132	----	(31,269)	-2.4%	----
187	Spring Grove	On- & Off-Sale	----	1,280	349,885	194,115	155,770	44.5%	166,672	(10,902)	1,790	----	(9,112)	-2.6%	(10,769)
188	Buffalo Lake	On- & Off-Sale	----	732	409,612	271,118	138,494	33.8%	166,291	(27,797)	16,414	----	(11,383)	-2.8%	----
189	Parkers Prairie	On- & Off-Sale	----	1,020	633,903	427,159	206,744	32.6%	192,974	13,770	606	32,513	(18,137)	-2.9%	----
190	Ada	On- & Off-Sale	----	1,629	528,956	315,539	213,417	40.3%	228,846	(15,429)	2	----	(15,427)	-2.9%	20,000
191	Clontarf	On- & Off-Sale	----	160	347,538	214,737	132,801	38.2%	146,133	(13,332)	----	----	(13,332)	-3.8%	4,261
192	Darwin	Off-Sale Only	----	296	413,201	354,994	58,207	14.1%	74,242	(16,035)	4,270	4,528	(16,293)	-3.9%	----
193	Sleepy Eye	Off-Sale Only	----	3,545	453,538	349,169	104,369	23.0%	127,248	(22,879)	4,480	----	(18,399)	-4.1%	----
194	Ellendale	On- & Off-Sale	----	649	371,483	230,827	140,656	37.9%	158,840	(18,184)	1,214	----	(16,970)	-4.6%	----
195	Cleveland	On- & Off-Sale	----	713	186,848	115,605	71,243	38.1%	106,735	(35,492)	26,784	333	(9,041)	-4.8%	----
196	West Concord	On- & Off-Sale	----	811	354,649	202,873	151,776	42.8%	172,321	(20,545)	3,597	323	(17,271)	-4.9%	----
197	Lewisville	On- & Off-Sale	----	240	196,004	105,402	90,602	46.2%	109,671	(19,069)	11,081	1,675	(9,663)	-4.9%	----
198	Canton	On- & Off-Sale	----	318	92,729	74,270	18,459	19.9%	29,724	(11,265)	5,554	----	(5,711)	-6.2%	665
199	Boyd	On- & Off-Sale	----	172	272,191	157,754	114,437	42.0%	137,243	(22,806)	3,813	1,157	(20,150)	-7.4%	----
200	Moose Lake	On- & Off-Sale	----	2,412	991,568	695,641	295,927	29.8%	338,242	(42,315)	21,633	54,058	(74,740)	-7.5%	----
201	Lake Wilson	On- & Off-Sale	----	248	212,658	108,258	104,400	49.1%	122,088	(17,688)	3,261	1,829	(16,256)	-7.6%	----
202	Morton	On- & Off-Sale	----	415	243,348	141,873	101,475	41.7%	125,776	(24,301)	4,462	----	(19,839)	-8.2%	100,000
203	Cottonwood	On- & Off-Sale	----	1,160	449,220	292,551	156,669	34.9%	199,343	(42,674)	7	----	(42,667)	-9.5%	(17,000)
204	Okabena	On- & Off-Sale	----	174	242,768	141,802	100,966	41.6%	127,654	(26,688)	1,469	----	(25,219)	-10.4%	----
205	Howard Lake	On- & Off-Sale	----	2,016	735,892	532,872	203,020	27.6%	271,523	(68,503)	6,287	15,919	(78,135)	-10.6%	----
206	St. Leo	On- & Off-Sale	----	94	99,062	45,626	53,436	53.9%	70,919	(17,483)	1,421	----	(16,062)	-16.2%	----
207	Kellogg	On- & Off-Sale	----	469	112,759	60,972	51,787	45.9%	78,406	(26,619)	7,294	----	(19,325)	-17.1%	----
208	Verndale	On- & Off-Sale	----	549	302,904	200,861	102,043	33.7%	160,923	(58,880)	1,577	1,560	(58,863)	-19.4%	----

Table 7
Comparison of City Liquor Store Operations - 2008
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating Expenses	Operating Income/(Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Amount	Percent of Sales			Revenues	Expenses	Amount	Percent of Sales	
209	Biscay	On- & Off-Sale	----	109	624,142	291,124	333,018	53.4%	466,479	(133,461)	31,071	36,925	(139,315)	-22.3%	----
210	Dundee	On- & Off-Sale	[21]	82	80,208	44,199	36,009	44.9%	56,043	(20,034)	1,171	218	(19,081)	-23.8%	----
211	Rushford	On- & Off-Sale	----	1,776	265,007	205,130	59,877	22.6%	141,110	(81,233)	342	156	(81,047)	-30.6%	(2,306)
212	Delavan	On- & Off-Sale	[21]	176	15,221	15,922	(701)	-4.6%	13,735	(14,436)	6,178	----	(8,258)	-54.3%	----
Off-Sale Only				807,367	\$234,252,485	\$176,040,785	\$58,211,700	24.8%	\$40,292,593	\$17,919,107	\$2,197,552	\$1,657,578	\$18,459,081	7.9%	\$15,294,822
On- & Off-Sale				103,542	\$68,728,649	\$42,873,257	\$25,855,392	37.6%	\$24,289,332	\$1,566,060	\$850,835	\$471,118	\$1,945,777	2.8%	\$2,464,769
All Stores				910,909	\$302,981,134	\$218,914,042	\$84,067,092	27.7%	\$64,581,925	\$19,485,167	\$3,048,387	\$2,128,696	\$20,404,858	6.7%	\$17,759,591

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

**Table 8
Comparison of Metro Area City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Anoka	Off-Sale Only	----	17,849	\$3,772,938	\$2,862,881	\$910,057	24.1%	\$726,934	\$183,123	\$48,166	----	\$231,289	6.1%	\$160,000
Apple Valley	Off-Sale Only	----	49,983	7,390,696	5,506,700	1,883,996	25.5%	1,383,688	500,308	130,219	95,196	535,331	7.2%	442,089
Brooklyn Center	Off-Sale Only	----	30,330	5,484,529	3,997,698	1,486,831	27.1%	1,120,842	365,989	39,731	----	405,720	7.4%	135,000
Columbia Heights	Off-Sale Only	----	18,137	7,490,942	5,783,545	1,707,397	22.8%	1,399,938	307,459	28,456	247,186	88,729	1.2%	84,782
Eden Prairie	Off-Sale Only	----	62,610	10,987,111	8,202,906	2,784,205	25.3%	1,908,733	875,472	361,474	10,572	1,226,374	11.2%	800,000
Edina	Off-Sale Only	----	48,169	12,121,791	8,940,015	3,181,776	26.2%	2,106,494	1,075,282	808	2,714	1,073,376	8.9%	1,277,800
Farmington	Off-Sale Only	----	18,735	4,434,514	3,362,347	1,072,167	24.2%	1,022,765	49,402	2,731	75	52,058	1.2%	111,000
Fridley	Off-Sale Only	----	26,422	5,275,467	4,017,891	1,257,576	23.8%	919,920	337,656	4,399	----	342,055	6.5%	500,000
Lakeville	Off-Sale Only	----	54,328	14,443,355	10,840,115	3,603,240	24.9%	2,191,414	1,411,826	180,478	221,196	1,371,108	9.5%	517,796
Lexington	Off-Sale Only	----	1,976	2,731,298	2,193,644	537,654	19.7%	507,749	29,905	6,113	29,621	6,397	0.2%	80,000
Mound	Off-Sale Only	----	9,769	2,696,659	2,042,183	654,476	24.3%	532,789	121,687	----	51,777	69,910	2.6%	----
Richfield	Off-Sale Only	----	33,676	11,302,384	8,500,960	2,801,424	24.8%	1,890,979	910,445	28,840	----	939,285	8.3%	679,870
Robbinsdale	Off-Sale Only	----	13,598	2,475,473	1,834,947	640,526	25.9%	491,930	148,596	15,868	----	164,464	6.6%	50,000
Rogers	On- & Off-Sale	----	7,200	3,199,062	2,213,484	985,578	30.8%	676,168	309,410	1,306	60,942	249,774	7.8%	109,196
Savage	Off-Sale Only	----	26,852	6,315,723	4,688,428	1,627,295	25.8%	1,100,456	526,839	12,874	82,151	457,562	7.2%	1,036,800
Spring Lake Park	Off-Sale Only	----	6,678	2,601,241	1,951,640	649,601	25.0%	600,109	49,492	47,607	----	97,099	3.7%	150,000
St. Anthony	Off-Sale Only	----	8,437	6,359,731	4,884,558	1,475,173	23.2%	1,049,110	426,063	9,767	35,408	400,422	6.3%	400,000
St. Francis	Off-Sale Only	----	7,404	2,029,577	1,522,707	506,870	25.0%	350,648	156,222	28,231	----	184,453	9.1%	57,500
Wayzata	On- & Off-Sale	----	4,119	3,288,373	1,909,798	1,378,575	41.9%	1,142,999	235,576	14,725	----	250,301	7.6%	205,000
Off-Sale Only			434,953	\$107,913,429	\$81,133,165	\$26,780,264	24.8%	\$19,304,498	\$7,475,766	\$945,762	\$775,896	\$7,645,632	7.1%	\$6,482,637
On- & Off-Sale			11,319	\$6,487,435	\$4,123,282	\$2,364,153	36.4%	\$1,819,167	\$544,986	\$16,031	\$60,942	\$500,075	7.7%	\$314,196
All Stores			446,272	\$114,400,864	\$85,256,447	\$29,144,417	25.5%	\$21,123,665	\$8,020,752	\$961,793	\$836,838	\$8,145,707	7.1%	\$6,796,833

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On- & Off-Sale	----	1,629	\$528,956	\$315,539	\$213,417	40.3%	\$228,846	(\$15,429)	\$2	----	(\$15,427)	-2.9%	\$20,000
Aitkin	Off-Sale Only	----	2,081	889,075	707,296	181,779	20.4%	146,972	34,807	21,280	----	56,087	6.3%	----
Akeley	On- & Off-Sale	----	398	419,310	229,364	189,946	45.3%	166,282	23,664	----	----	23,664	5.6%	26,906
Alexandria	Off-Sale Only	----	12,415	4,985,136	3,954,661	1,030,475	20.7%	634,488	395,987	5,786	6,614	395,159	7.9%	397,907
Appleton	Off-Sale Only	----	2,671	479,772	346,182	133,590	27.8%	101,499	32,091	----	----	32,091	6.7%	----
Audubon	On- & Off-Sale	----	491	558,988	353,789	205,199	36.7%	204,624	575	12,917	12,914	578	0.1%	5,000
Avoca	On- & Off-Sale	----	117	278,482	148,824	129,658	46.6%	119,031	10,627	3,847	175	14,299	5.1%	6,326
Bagley	Off-Sale Only	----	1,240	891,376	693,725	197,651	22.2%	157,699	39,952	1,311	----	41,263	4.6%	15,000
Balaton	On- & Off-Sale	----	600	414,636	236,206	178,430	43.0%	173,117	5,313	5,165	----	10,478	2.5%	58,127
Barnesville	Off-Sale Only	----	2,317	365,769	285,632	80,137	21.9%	78,323	1,814	1,846	----	3,660	1.0%	22,202
Barnum	On- & Off-Sale	----	587	452,903	249,525	203,378	44.9%	209,205	(5,827)	27,550	847	20,876	4.6%	15,000
Battle Lake	Off-Sale Only	----	743	984,417	702,488	281,929	28.6%	200,108	81,821	14,003	34,407	61,417	6.2%	20,000
Baudette	On- & Off-Sale	----	1,041	1,149,355	716,982	432,373	37.6%	303,831	128,542	2,901	----	131,443	11.4%	140,000
Beaver Bay	On- & Off-Sale	----	177	407,655	205,087	202,568	49.7%	174,919	27,649	2,611	----	30,260	7.4%	5,000
Bemidji	Off-Sale Only	----	13,413	4,545,246	3,390,579	1,154,667	25.4%	798,599	356,068	8,505	----	364,573	8.0%	214,503
Benson	On- & Off-Sale	----	3,384	951,358	627,455	323,903	34.0%	345,722	(21,819)	5,761	----	(16,058)	-1.7%	60,000
Bertha	On- & Off-Sale	----	462	226,790	131,228	95,562	42.1%	103,206	(7,644)	2,632	----	(5,012)	-2.2%	----
Big Falls	On- & Off-Sale	----	258	284,366	157,666	126,700	44.6%	130,489	(3,789)	9,338	----	5,549	2.0%	6,000
Big Lake	Off-Sale Only	----	9,446	2,857,673	2,153,908	703,765	24.6%	573,789	129,976	3,087	101,318	31,745	1.1%	(299,710)
Biscay	On- & Off-Sale	----	109	624,142	291,124	333,018	53.4%	466,479	(133,461)	31,071	36,925	(139,315)	-22.3%	----
Blackduck	On- & Off-Sale	----	721	806,047	503,083	302,964	37.6%	268,087	34,877	5,665	----	40,542	5.0%	----
Blue Earth	Off-Sale Only	----	3,395	1,298,947	973,999	324,948	25.0%	243,758	81,190	14,024	26,533	68,681	5.3%	----
Boyd	On- & Off-Sale	----	172	272,191	157,754	114,437	42.0%	137,243	(22,806)	3,813	1,157	(20,150)	-7.4%	----
Braham	Off-Sale Only	----	1,660	1,125,137	864,587	260,550	23.2%	249,356	11,194	70,197	65,071	16,320	1.5%	15,000
Brandon	On- & Off-Sale	----	449	456,085	253,936	202,149	44.3%	177,694	24,455	6,911	----	31,366	6.9%	1,500
Browerville	On- & Off-Sale	----	706	471,384	263,739	207,645	44.1%	215,054	(7,409)	11,103	376	3,318	0.7%	7,999
Browns Valley	On- & Off-Sale	----	625	320,593	200,726	119,867	37.4%	120,223	(356)	5,187	1,250	3,581	1.1%	7,000
Buffalo	Off-Sale Only	----	14,154	3,783,831	2,600,344	1,183,487	31.3%	713,676	469,811	1,834	77,381	394,264	10.4%	200,000
Buffalo Lake	On- & Off-Sale	----	732	409,612	271,118	138,494	33.8%	166,291	(27,797)	16,414	----	(11,383)	-2.8%	----
Butterfield	Off-Sale Only	----	506	211,504	152,746	58,758	27.8%	53,192	5,566	4,621	----	10,187	4.8%	----
Caledonia	Off-Sale Only	----	2,902	553,024	424,236	128,788	23.3%	96,524	32,264	----	----	32,264	5.8%	23,480
Callaway	On- & Off-Sale	----	204	517,373	244,636	272,737	52.7%	215,697	57,040	3,772	----	60,812	11.8%	5,698
Cambridge	Off-Sale Only	----	7,657	4,117,635	3,151,140	966,495	23.5%	599,248	367,247	22,107	21,156	368,198	8.9%	347,381
Canton	On- & Off-Sale	----	318	92,729	74,270	18,459	19.9%	29,724	(11,265)	5,554	----	(5,711)	-6.2%	665
Clarissa	On- & Off-Sale	----	609	363,616	224,012	139,604	38.4%	133,186	6,418	4,892	----	11,310	3.1%	10,000
Clearbrook	On- & Off-Sale	----	540	421,633	248,369	173,264	41.1%	151,054	22,210	----	----	22,210	5.3%	----
Cleveland	On- & Off-Sale	----	713	186,848	115,605	71,243	38.1%	106,735	(35,492)	26,784	333	(9,041)	-4.8%	----
Clontarf	On- & Off-Sale	----	160	347,538	214,737	132,801	38.2%	146,133	(13,332)	----	----	(13,332)	-3.8%	4,261
Cook	Off-Sale Only	----	583	1,322,600	991,524	331,076	25.0%	186,017	145,059	5,730	----	150,789	11.4%	44,300
Cottonwood	On- & Off-Sale	----	1,160	449,220	292,551	156,669	34.9%	199,343	(42,674)	7	----	(42,667)	-9.5%	(17,000)
Cromwell	On- & Off-Sale	----	211	448,926	250,767	198,159	44.1%	178,202	19,957	10,177	397	29,737	6.6%	----
Dalton	Off-Sale Only	----	237	291,135	223,974	67,161	23.1%	60,100	7,061	1,070	----	8,131	2.8%	2,000
Danvers	On- & Off-Sale	----	94	325,339	159,102	166,237	51.1%	156,145	10,092	6,987	----	17,079	5.2%	15,000
Darwin	Off-Sale Only	----	296	413,201	354,994	58,207	14.1%	74,242	(16,035)	4,270	4,528	(16,293)	-3.9%	----
Dassel	Off-Sale Only	----	1,316	921,729	718,196	203,533	22.1%	214,598	(11,065)	36,617	40,796	(15,244)	-1.7%	22,000
Dawson	Off-Sale Only	----	1,406	420,377	301,573	118,804	28.3%	108,888	9,916	298	----	10,214	2.4%	----
De Graff	On- & Off-Sale	----	124	388,738	210,337	178,401	45.9%	146,273	32,128	8,895	----	41,023	10.6%	21,147
Delano	Off-Sale Only	----	5,359	2,009,347	1,493,654	515,693	25.7%	388,406	127,287	21,841	----	149,128	7.4%	100,000
Delavan	On- & Off-Sale	[21]	176	15,221	15,922	(701)	-4.6%	13,735	(14,436)	6,178	----	(8,258)	-54.3%	----
Detroit Lakes	Off-Sale Only	----	8,599	4,688,732	3,569,142	1,119,590	23.9%	360,057	759,533	71,811	62,460	768,884	16.4%	1,164,251
Dundee	On- & Off-Sale	[21]	82	80,208	44,199	36,009	44.9%	56,043	(20,034)	1,171	218	(19,081)	-23.8%	----
Eagle Bend	On- & Off-Sale	----	597	315,158	186,200	128,958	40.9%	123,620	5,338	18,185	----	23,523	7.5%	8,700
Elizabeth	Off-Sale Only	----	168	291,053	227,172	63,881	21.9%	63,310	571	3,181	----	3,752	1.3%	----
Elk River	Off-Sale Only	----	23,888	6,213,657	4,421,064	1,792,593	28.8%	995,100	797,493	125,346	49,069	873,770	14.1%	471,548
Ellendale	On- & Off-Sale	----	649	371,483	230,827	140,656	37.9%	158,840	(18,184)	1,214	----	(16,970)	-4.6%	----
Ellsworth	On- & Off-Sale	----	514	204,093	106,078	98,015	48.0%	95,493	2,522	4,730	----	7,252	3.6%	14,707
Elmore	Off-Sale Only	----	642	159,897	124,897	35,000	21.9%	25,308	9,692	584	----	10,276	6.4%	400
Erhard	Off-Sale Only	----	129	292,076	220,456	71,620	24.5%	75,298	(3,678)	3,903	----	225	0.1%	----

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2008**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating				Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses		Income/(Loss)		Amount	Percent of Sales	
								Operating	Nonoperating	Revenues	Expenses			
Fairfax	On- & Off-Sale	----	1,245	540,903	281,116	259,787	48.0%	226,516	33,271	4,392	----	37,663	7.0%	----
Fairmont	Off-Sale Only	----	10,686	2,771,049	2,048,014	723,035	26.1%	417,588	305,447	55,385	----	360,832	13.0%	65,000
Fergus Falls	Off-Sale Only	----	13,813	4,961,277	3,701,564	1,259,713	25.4%	832,634	427,079	34,529	59,557	402,051	8.1%	359,812
Fifty Lakes	On- & Off-Sale	----	406	420,813	207,103	213,710	50.8%	214,019	(309)	1,320	----	1,011	0.2%	20,000
Finlayson	On- & Off-Sale	----	327	498,859	274,640	224,219	44.9%	163,824	60,395	1,500	----	61,895	12.4%	60,000
Flensburg	On- & Off-Sale	----	236	273,569	250,928	22,641	8.3%	28,367	(5,726)	----	----	(5,726)	-2.1%	----
Foreston	On- & Off-Sale	----	511	347,201	166,320	180,881	52.1%	179,342	1,539	----	----	1,539	0.4%	----
Frazee	On- & Off-Sale	----	1,352	680,348	434,530	245,818	36.1%	222,829	22,989	113	----	23,102	3.4%	----
Gilman	On- & Off-Sale	----	227	389,379	195,812	193,567	49.7%	174,033	19,534	15,928	513	34,949	9.0%	----
Glencoe	Off-Sale Only	----	5,760	1,206,094	923,093	283,001	23.5%	152,870	130,131	1,155	5,516	125,770	10.4%	90,000
Glenwood	Off-Sale Only	----	2,623	1,202,090	947,979	254,111	21.1%	185,556	68,555	3,938	----	72,493	6.0%	40,000
Goodridge	On- & Off-Sale	----	116	285,939	154,396	131,543	46.0%	125,926	5,617	8,311	----	13,928	4.9%	----
Grand Marais	Off-Sale Only	----	1,418	1,535,043	1,039,567	495,476	32.3%	244,814	250,662	11,955	----	262,617	17.1%	200,000
Granite Falls	Off-Sale Only	----	3,009	900,562	665,390	235,172	26.1%	160,676	74,496	19,061	21,373	72,184	8.0%	68,324
Hackensack	On- & Off-Sale	----	308	922,731	639,562	283,169	30.7%	278,330	4,839	12,169	23,435	(6,427)	-0.7%	7,000
Hadley	On- & Off-Sale	----	60	213,479	94,918	118,561	55.5%	120,215	(1,654)	10,821	----	9,167	4.3%	4,000
Hanley Falls	On- & Off-Sale	----	297	225,525	120,754	104,771	46.5%	101,573	3,198	3,952	----	7,150	3.2%	----
Hanska	On- & Off-Sale	----	404	325,885	178,412	147,473	45.3%	131,237	16,236	7,303	880	22,659	7.0%	----
Hawley	Off-Sale Only	----	1,921	723,568	547,832	175,736	24.3%	162,831	12,905	57,350	61,030	9,225	1.3%	5,000
Herman	On- & Off-Sale	----	416	310,641	181,732	128,909	41.5%	123,217	5,692	----	1,522	4,170	1.3%	565
Heron Lake	On- & Off-Sale	----	752	328,836	183,701	145,135	44.1%	128,003	17,132	132	5,005	12,259	3.7%	----
Hinckley	On- & Off-Sale	----	1,428	2,030,052	1,807,638	222,414	11.0%	154,186	68,228	3,607	56,559	15,276	0.8%	137,250
Hitterdal	On- & Off-Sale	----	171	377,535	178,899	198,636	52.6%	165,123	33,513	----	----	33,513	8.9%	4,732
Holdingsford	On- & Off-Sale	----	772	337,411	182,074	155,337	46.0%	151,577	3,760	20,446	----	24,206	7.2%	15,000
Howard Lake	On- & Off-Sale	----	2,016	735,892	532,872	203,020	27.6%	271,523	(68,503)	6,287	15,919	(78,135)	-10.6%	----
Hutchinson	Off-Sale Only	----	14,134	4,756,381	3,694,232	1,062,149	22.3%	729,640	332,509	10,472	53,284	289,697	6.1%	332,000
Isanti	Off-Sale Only	----	5,556	2,017,332	1,546,152	471,180	23.4%	327,534	143,646	21,906	----	165,552	8.2%	150,000
Isle	On- & Off-Sale	----	826	943,297	570,896	372,401	39.5%	371,603	798	32	1,362	(532)	-0.1%	----
Ivanhoe	On- & Off-Sale	----	608	410,855	223,672	187,183	45.6%	161,594	25,589	----	773	24,816	6.0%	1,000
Jackson	Off-Sale Only	----	3,424	882,488	713,031	169,457	19.2%	150,250	19,207	9,452	----	28,659	3.2%	30,000
Kasson	Off-Sale Only	----	5,542	1,030,224	803,931	226,293	22.0%	204,898	21,395	8,386	----	29,781	2.9%	10,500
Kelliher	On- & Off-Sale	----	310	461,569	257,780	203,789	44.2%	165,938	37,851	555	----	38,406	8.3%	----
Kellogg	On- & Off-Sale	----	469	112,759	60,972	51,787	45.9%	78,406	(26,619)	7,294	----	(19,325)	-17.1%	----
Kenyon	On- & Off-Sale	----	1,744	616,930	370,777	246,153	39.9%	229,887	16,266	13,190	8,614	20,842	3.4%	10,000
Kiester	Off-Sale Only	----	485	175,483	116,809	58,674	33.4%	55,980	2,694	----	----	2,694	1.5%	----
Lake Benton	On- & Off-Sale	----	664	262,568	146,659	115,909	44.1%	120,719	(4,810)	238	----	(4,572)	-1.7%	----
Lake Park	On- & Off-Sale	----	825	553,486	340,491	212,995	38.5%	219,858	(6,863)	1,097	----	(5,766)	-1.0%	----
Lake Wilson	On- & Off-Sale	----	248	212,658	108,258	104,400	49.1%	122,088	(17,688)	3,261	1,829	(16,256)	-7.6%	----
Lakefield	Off-Sale Only	----	1,666	295,566	208,470	87,096	29.5%	91,507	(4,411)	6,666	----	2,255	0.8%	----
Lancaster	On- & Off-Sale	----	326	222,043	140,581	81,462	36.7%	86,904	(5,442)	1,859	----	(3,583)	-1.6%	----
Le Center	On- & Off-Sale	----	2,394	851,591	535,503	316,088	37.1%	257,828	58,260	1,933	----	60,193	7.1%	75,000
Lewisville	On- & Off-Sale	----	240	196,004	105,402	90,602	46.2%	109,671	(19,069)	11,081	1,675	(9,663)	-4.9%	----
Lindstrom	On- & Off-Sale	----	4,012	2,166,512	1,554,722	611,790	28.2%	554,949	56,841	29,212	----	86,053	4.0%	121,100
Litchfield	Off-Sale Only	----	6,845	1,856,513	1,421,679	434,834	23.4%	283,482	151,352	23,135	----	174,487	9.4%	59,000
Littlefork	On- & Off-Sale	----	689	385,797	233,250	152,547	39.5%	141,358	11,189	3,257	----	14,446	3.7%	20,000
Long Prairie	Off-Sale Only	----	2,988	1,120,836	841,048	279,788	25.0%	171,949	107,839	13,832	----	121,671	10.9%	110,000
Longville	On- & Off-Sale	----	175	1,256,233	839,642	416,591	33.2%	349,521	67,070	3,411	12,139	58,342	4.6%	35,914
Lonsdale	Off-Sale Only	----	2,873	1,297,195	1,039,054	258,141	19.9%	294,542	(36,401)	5,132	----	(31,269)	-2.4%	----
Luverne	Off-Sale Only	----	4,579	972,412	686,225	286,187	29.4%	222,105	64,082	5,535	----	69,617	7.2%	38,000
Madelia	Off-Sale Only	----	2,252	306,224	223,935	82,289	26.9%	43,432	38,857	5,841	----	44,698	14.6%	35,000
Madison	Off-Sale Only	----	1,658	408,531	296,162	112,369	27.5%	100,762	11,607	2,595	----	14,202	3.5%	----
Mahnomen	On- & Off-Sale	----	1,167	1,028,485	675,563	352,922	34.3%	336,018	16,904	56,188	----	73,092	7.1%	----
Maple Lake	Off-Sale Only	----	2,010	1,026,889	782,609	244,280	23.8%	239,677	4,603	5,700	----	10,303	1.0%	740
Mapleton	On- & Off-Sale	----	1,650	661,458	392,689	268,769	40.6%	256,312	12,457	29,168	----	41,625	6.3%	----
Marshall	Off-Sale Only	----	13,141	3,397,248	2,522,685	874,563	25.7%	337,872	536,691	45,058	----	581,749	17.1%	375,000
Mazeppa	On- & Off-Sale	----	778	346,702	229,753	116,949	33.7%	124,805	(7,856)	14,522	----	6,666	1.9%	25,000
Medford	On- & Off-Sale	----	1,158	439,787	230,059	209,728	47.7%	191,879	17,849	10,072	3,220	24,701	5.6%	----
Menahga	On- & Off-Sale	----	1,227	835,488	487,484	348,004	41.7%	293,255	54,749	5,692	4,581	55,860	6.7%	50,000

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Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating				Net Profit/(Loss)		Transfers
						Amount	Percent of Sales	Operating		Nonoperating		Amount	Percent of Sales	To/(From) Other Funds
								Expenses	Income/(Loss)	Revenues	Expenses			
Mentor	On- & Off-Sale	----	124	442,443	220,488	221,955	50.2%	188,804	33,151	3,462	----	36,613	8.3%	37,117
Milaca	Off-Sale Only	----	2,837	1,625,504	1,232,528	392,976	24.2%	315,664	77,312	12,393	31,240	58,465	3.6%	25,000
Millerville	On- & Off-Sale	----	116	310,941	180,077	130,864	42.1%	122,979	7,885	4,341	----	12,226	3.9%	9,680
Milona	On- & Off-Sale	----	357	619,819	358,312	261,507	42.2%	251,454	10,053	17,880	----	27,933	4.5%	65,000
Montevideo	Off-Sale Only	----	5,436	1,881,974	1,402,106	479,868	25.5%	374,828	105,040	2,136	----	107,176	5.7%	100,000
Monticello	Off-Sale Only	----	11,366	4,088,681	3,026,203	1,062,478	26.0%	620,743	441,735	82,710	----	524,445	12.8%	171,619
Moose Lake	On- & Off-Sale	----	2,412	991,568	695,641	295,927	29.8%	338,242	(42,315)	21,633	54,058	(74,740)	-7.5%	----
Mora	Off-Sale Only	----	3,681	2,271,548	1,717,992	553,556	24.4%	328,380	225,176	17,883	----	243,059	10.7%	270,000
Morris	Off-Sale Only	----	5,205	1,484,436	1,133,027	351,409	23.7%	236,772	114,637	8,894	----	123,531	8.3%	50,000
Morton	On- & Off-Sale	----	415	243,348	141,873	101,475	41.7%	125,776	(24,301)	4,462	----	(19,839)	-8.2%	100,000
Nevis	On- & Off-Sale	----	385	490,356	267,051	223,305	45.5%	193,943	29,362	2,483	----	31,845	6.5%	45,023
New York Mills	On- & Off-Sale	----	1,187	709,652	460,292	249,360	35.1%	207,745	41,615	3,599	----	45,214	6.4%	56,000
Nisswa	On- & Off-Sale	----	2,053	2,749,960	1,990,814	759,146	27.6%	707,354	51,792	----	----	51,792	1.9%	200,000
North Branch	Off-Sale Only	----	10,370	2,120,712	1,557,072	563,640	26.6%	411,682	151,958	1,875	36,354	117,479	5.5%	205,310
Northfield	Off-Sale Only	----	19,839	2,629,524	1,939,830	689,694	26.2%	579,484	110,210	35,582	----	145,792	5.5%	131,280
Northome	On- & Off-Sale	----	234	3,950	3,556	394	10.0%	1,352	(958)	3,220	----	2,262	57.3%	----
Ogema	On- & Off-Sale	----	125	354,223	203,337	150,886	42.6%	101,407	49,479	3,819	----	53,298	15.0%	50,000
Ogilvie	On- & Off-Sale	----	468	375,844	228,564	147,280	39.2%	137,580	9,700	8,619	----	18,319	4.9%	3,075
Okabena	On- & Off-Sale	----	174	242,768	141,802	100,966	41.6%	127,654	(26,688)	1,469	----	(25,219)	-10.4%	----
Olivia	On- & Off-Sale	----	2,552	866,609	613,824	252,785	29.2%	267,907	(15,122)	14,062	----	(1,060)	-0.1%	10,000
Orr	On- & Off-Sale	----	235	521,071	313,647	207,424	39.8%	218,250	(10,826)	13,004	----	2,178	0.4%	16,500
Osakis	On- & Off-Sale	----	1,608	662,302	372,910	289,392	43.7%	232,584	56,808	15,039	----	71,847	10.8%	165,201
Palisade	On- & Off-Sale	----	152	371,118	250,306	120,812	32.6%	136,506	(15,694)	10,789	----	(4,905)	-1.3%	----
Park Rapids	Off-Sale Only	----	3,494	2,879,844	2,195,124	684,720	23.8%	448,042	236,678	27,108	----	263,786	9.2%	213,017
Parkers Prairie	On- & Off-Sale	----	1,020	633,903	427,159	206,744	32.6%	192,974	13,770	606	32,513	(18,137)	-2.9%	----
Paynesville	Off-Sale Only	----	2,298	815,318	623,836	191,482	23.5%	175,877	15,605	7,474	----	23,079	2.8%	18,191
Pelican Rapids	Off-Sale Only	----	2,398	891,452	666,559	224,893	25.2%	141,994	82,899	----	----	82,899	9.3%	25,000
Perham	Off-Sale Only	----	2,750	2,001,099	1,482,110	518,989	25.9%	274,660	244,329	44,393	70,961	217,761	10.9%	692,216
Pine City	Off-Sale Only	----	3,295	1,680,908	1,226,740	454,168	27.0%	338,022	116,146	9,947	8,526	117,567	7.0%	50,000
Pipestone	Off-Sale Only	----	4,335	1,255,315	910,150	345,165	27.5%	185,953	159,212	16,242	----	175,454	14.0%	336,668
Plainview	On- & Off-Sale	----	3,394	597,172	406,229	190,943	32.0%	203,987	(13,044)	11,104	----	(1,940)	-0.3%	----
Princeton	Off-Sale Only	----	4,530	2,478,261	1,968,950	509,311	20.6%	419,206	90,105	26,610	5,940	110,775	4.5%	3,035
Proctor	Off-Sale Only	----	2,854	943,035	725,238	217,797	23.1%	182,243	35,554	55	1,336	34,273	3.6%	3,000
Randall	On- & Off-Sale	----	590	577,591	380,709	196,882	34.1%	175,777	21,105	9,704	----	30,809	5.3%	5,000
Ranier	On- & Off-Sale	----	166	382,833	166,250	216,583	56.6%	186,922	29,661	929	----	30,590	8.0%	15,000
Redwood Falls	Off-Sale Only	----	5,247	1,650,494	1,248,670	401,824	24.3%	300,531	101,293	22,628	37,232	86,689	5.3%	75,000
Remer	On- & Off-Sale	----	362	505,134	311,299	193,835	38.4%	171,819	22,016	----	----	22,016	4.4%	17,000
Roseau	Off-Sale Only	----	2,855	1,499,009	1,084,939	414,070	27.6%	234,582	179,488	3,051	----	182,539	12.2%	480,000
Round Lake	Off-Sale Only	----	411	145,523	96,132	49,391	33.9%	27,362	22,029	1,942	----	23,971	16.5%	----
Rush City	On- & Off-Sale	----	3,072	754,144	559,183	194,961	25.9%	194,720	241	13,322	----	13,563	1.8%	7,070
Rushford	On- & Off-Sale	----	1,776	265,007	205,130	59,877	22.6%	141,110	(81,233)	342	156	(81,047)	-30.6%	(2,306)
Russell	On- & Off-Sale	----	333	264,762	137,592	127,170	48.0%	122,975	4,195	6,671	----	10,866	4.1%	27,500
Sacred Heart	On- & Off-Sale	----	501	460,794	275,468	185,326	40.2%	184,628	698	7,772	----	8,470	1.8%	----
Sauk Rapids	Off-Sale Only	----	13,083	2,373,302	1,871,358	501,944	21.1%	407,717	94,227	29,645	----	123,872	5.2%	115,000
Sebeka	On- & Off-Sale	----	672	487,577	301,166	186,411	38.2%	200,215	(13,804)	3,484	----	(10,320)	-2.1%	6,100
Sherburn	On- & Off-Sale	----	1,001	724,027	469,742	254,285	35.1%	236,183	18,102	1,295	----	19,397	2.7%	10,000
Silver Bay	On- & Off-Sale	----	1,980	891,965	492,921	399,044	44.7%	329,146	69,898	18,379	15,099	73,178	8.2%	11,246
Silver Lake	On- & Off-Sale	----	812	543,335	291,445	251,890	46.4%	238,461	13,429	1,557	----	14,986	2.8%	20,000
Sleepy Eye	Off-Sale Only	----	3,545	453,538	349,169	104,369	23.0%	127,248	(22,879)	4,480	----	(18,399)	-4.1%	----
South Haven	On- & Off-Sale	----	212	274,287	139,612	134,675	49.1%	141,603	(6,928)	3,651	----	(3,277)	-1.2%	10,139
Spring Grove	On- & Off-Sale	----	1,280	349,885	194,115	155,770	44.5%	166,672	(10,902)	1,790	----	(9,112)	-2.6%	(10,769)
St. Hilaire	On- & Off-Sale	----	274	480,484	279,893	200,591	41.7%	192,064	8,527	3,594	----	12,121	2.5%	----
St. James	Off-Sale Only	----	4,587	962,880	669,840	293,040	30.4%	163,998	129,942	10,186	----	140,128	14.6%	53,000
St. Leo	On- & Off-Sale	----	94	99,062	45,626	53,436	53.9%	70,919	(17,483)	1,421	----	(16,062)	-16.2%	----
Stacy	On- & Off-Sale	----	1,432	2,478,291	1,645,811	832,480	33.6%	740,835	91,645	29,250	93,606	27,289	1.1%	20,000
Thief River Falls	Off-Sale Only	----	8,483	3,958,940	3,045,795	913,145	23.1%	549,805	363,340	23,894	----	387,234	9.8%	291,801
Tracy	On- & Off-Sale	----	2,126	791,428	449,687	341,741	43.2%	319,455	22,286	7,836	----	30,122	3.8%	20,000
Twin Valley	On- & Off-Sale	----	790	564,483	321,503	242,980	43.0%	241,512	1,468	1,736	----	3,204	0.6%	20,000

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2008

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Two Harbors	Off-Sale Only	----	3,601	1,881,784	1,421,342	460,442	24.5%	308,779	151,663	34,407	----	186,070	9.9%	224,502
Ulen	On- & Off-Sale	----	537	343,506	171,775	171,731	50.0%	140,280	31,451	906	----	32,357	9.4%	----
Underwood	Off-Sale Only	----	325	341,171	252,197	88,974	26.1%	69,431	19,543	748	----	20,291	5.9%	12,000
Vergas	Off-Sale Only	----	317	535,887	390,156	145,731	27.2%	84,904	60,827	19,898	----	80,725	15.1%	32,000
Verndale	On- & Off-Sale	----	549	302,904	200,861	102,043	33.7%	160,923	(58,880)	1,577	1,560	(58,863)	-19.4%	----
Vesta	On- & Off-Sale	----	314	255,673	133,880	121,793	47.6%	95,687	26,106	----	----	26,106	10.2%	----
Wadena	Off-Sale Only	----	4,204	1,554,891	1,207,339	347,552	22.4%	216,658	130,894	7,577	----	138,471	8.9%	205,908
Waldorf	On- & Off-Sale	----	221	253,030	143,553	109,477	43.3%	107,946	1,531	9,752	----	11,283	4.5%	----
Walker	On- & Off-Sale	----	1,186	872,480	655,998	216,482	24.8%	119,313	97,169	783	----	97,952	11.2%	160,000
Walnut Grove	On- & Off-Sale	----	685	440,314	226,641	213,673	48.5%	192,710	20,963	2,370	----	23,333	5.3%	----
Warroad	Off-Sale Only	----	1,713	1,290,064	935,484	354,580	27.5%	208,466	146,114	----	----	146,114	11.3%	80,000
Waverly	On- & Off-Sale	----	1,087	924,977	647,763	277,214	30.0%	231,910	45,304	170	11,729	33,745	3.6%	----
Wells	On- & Off-Sale	----	2,458	689,740	453,891	235,849	34.2%	239,126	(3,277)	16,867	355	13,235	1.9%	20,000
West Concord	On- & Off-Sale	----	811	354,649	202,873	151,776	42.8%	172,321	(20,545)	3,597	323	(17,271)	-4.9%	----
Wilmont	On- & Off-Sale	----	311	244,246	128,563	115,683	47.4%	120,158	(4,475)	1,539	----	(2,936)	-1.2%	----
Windom	Off-Sale Only	----	4,357	1,396,150	999,342	396,808	28.4%	302,334	94,474	----	----	94,474	6.8%	70,000
Winton	On- & Off-Sale	[0]	168	310,747	140,357	170,390	54.8%	155,540	14,850	46	2,760	12,136	3.9%	8,400
Wolf Lake	On- & Off-Sale	----	49	396,616	200,469	196,147	49.5%	169,738	26,409	5,096	5,399	26,106	6.6%	20,000
Worthington	Off-Sale Only	----	11,392	2,292,461	1,710,762	581,699	25.4%	344,476	237,223	9,697	----	246,920	10.8%	150,000
Off-Sale Only			372,414	\$126,339,056	\$94,907,620	\$31,431,436	24.9%	\$20,988,095	\$10,443,341	\$1,251,790	\$881,682	\$10,813,449	8.6%	\$8,812,185
On- & Off-Sale			92,223	\$62,241,214	\$38,749,975	\$23,491,239	37.7%	\$22,470,165	\$1,021,074	\$834,804	\$410,176	\$1,445,702	2.3%	\$2,150,573
All Stores			464,637	\$188,580,270	\$133,657,595	\$54,922,675	29.1%	\$43,458,260	\$11,464,415	\$2,086,594	\$1,291,858	\$12,259,151	6.5%	\$10,962,758

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

Appendix 2

2008 Liquor Store Tables and Maps by Economic Development Region

Table 10
Comparison of Off-Sale City Liquor Store Operations - 2008
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/(Loss)	Transfers To/(From) Other Funds
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	13,051	3	\$2,249,338	\$1,688,739	\$560,598	24.9%	\$330,951	\$229,647	\$8,982	\$---	\$238,629	\$283,934
2 - Headwaters	18,147	4	2,079,117	1,569,857	509,260	24.5%	351,085	158,175	9,231	----	167,406	110,630
3 - Arrowhead	10,537	5	1,314,307	976,993	337,314	25.7%	213,765	123,549	14,685	267	137,967	94,360
4 - West Central	53,960	17	1,414,076	1,076,762	337,315	23.9%	203,557	133,758	15,962	17,355	132,365	166,023
5 - North Central	7,192	2	1,337,864	1,024,194	313,670	23.4%	194,304	119,367	10,705	----	130,071	157,954
6E - Southwest Central	28,351	5	1,830,784	1,422,439	408,345	22.3%	290,966	117,378	15,130	20,825	111,683	100,600
6W - Upper Southwest	14,180	5	818,243	602,283	215,961	26.4%	169,331	46,630	4,818	4,275	47,173	33,665
7E - East Central	39,586	8	2,179,630	1,658,145	521,485	23.9%	373,637	147,848	22,865	21,036	149,677	133,216
7W - Central	81,604	10	2,316,870	1,697,298	619,572	26.7%	411,499	208,074	27,764	22,777	213,061	77,739
8 - Southwest	48,552	9	1,365,295	1,010,607	354,688	26.0%	218,043	136,644	13,024	4,137	145,532	119,408
9 - South Central	26,098	8	792,440	582,426	210,014	26.5%	141,201	68,814	11,890	3,317	77,387	19,175
10 - Southeast	31,156	4	1,377,492	1,051,763	325,729	23.6%	293,862	31,867	12,275	----	44,142	41,315
11 - 7-County Metro Area	434,953	35	3,083,241	2,318,090	765,150	24.8%	551,557	213,593	27,022	22,168	218,447	185,218
Average for Off-Sale	807,367	115	\$2,036,978	\$1,530,789	\$506,189	24.8%	\$350,370	\$155,818	\$19,109	\$14,414	\$160,514	\$132,998

Table 11
Comparison of On-Sale City Liquor Store Operations - 2008
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/(Loss)	Transfers To/(From) Other Funds
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	3,259	6	\$420,725	\$238,733	\$181,991	43.3%	\$177,343	\$4,649	\$3,161	\$---	\$7,809	\$12,853
2 - Headwaters	4,562	8	597,094	362,274	234,820	39.3%	198,144	36,676	8,474	----	45,150	26,491
3 - Arrowhead	7,269	12	454,408	263,248	191,161	42.1%	183,344	7,816	10,078	6,097	11,797	8,096
4 - West Central	9,532	16	487,876	285,192	202,684	41.5%	179,277	23,407	5,080	3,350	25,138	24,399
5 - North Central	10,138	18	587,857	392,819	195,038	33.2%	181,887	13,151	4,164	2,338	14,977	29,317
6E - Southwest Central	6,366	7	526,963	309,424	217,539	41.3%	239,437	(21,898)	11,390	5,275	(15,783)	18,571
6W - Upper Southwest	4,325	7	372,822	219,395	153,427	41.2%	157,715	(4,289)	4,404	165	(50)	14,344
7E - East Central	12,076	10	959,420	680,777	278,643	29.0%	249,704	28,939	8,554	15,153	22,340	34,850
7W - Central	4,314	5	532,389	339,627	192,763	36.2%	194,129	(1,367)	9,296	5,632	2,298	5,028
8 - Southwest	8,748	16	318,389	175,202	143,187	45.0%	142,143	1,044	3,079	500	3,623	7,166
9 - South Central	9,257	9	433,756	267,858	165,898	38.2%	162,086	3,812	12,262	360	15,714	11,667
10 - Southeast	12,377	10	354,710	220,501	134,210	37.8%	149,763	(15,553)	6,868	1,231	(9,917)	2,259
11 - 7-County Metro Area	11,319	3	2,162,478	1,374,427	788,051	36.4%	606,389	181,662	5,344	20,314	166,692	104,732
Average for On-Sale	103,542	127	\$541,170	\$337,585	\$203,586	37.6%	\$191,255	\$12,331	\$6,699	\$3,710	\$15,321	\$19,408

Table 12
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest														
Ada	On- & Off-Sale		1,629	\$528,956	\$315,539	\$213,417	\$228,846	43.3%	(\$15,429)	\$2	\$---	(\$15,427)	-2.9%	\$20,000
Goodridge	On- & Off-Sale		116	285,939	154,396	131,543	125,926	44.0%	5,617	8,311	---	13,928	4.9%	---
Lancaster	On- & Off-Sale		326	222,043	140,581	81,462	86,904	39.1%	(5,442)	1,859	---	(3,583)	-1.6%	---
Mentor	On- & Off-Sale		124	442,443	220,488	221,955	188,804	42.7%	33,151	3,462	---	36,613	8.3%	37,117
Roseau	Off-Sale Only		2,855	1,499,009	1,084,939	414,070	234,582	15.6%	179,488	3,051	---	182,539	12.2%	480,000
St. Hilaire	On- & Off-Sale		274	480,484	279,893	200,591	192,064	40.0%	8,527	3,594	---	12,121	2.5%	---
Thief River Falls	Off-Sale Only		8,483	3,958,940	3,045,795	913,145	549,805	13.9%	363,340	23,894	---	387,234	9.8%	291,801
Twin Valley	On- & Off-Sale		790	564,483	321,503	242,980	241,512	42.8%	1,468	1,736	---	3,204	0.6%	20,000
Warroad	Off-Sale Only		1,713	1,290,064	935,484	354,580	208,466	16.2%	146,114	---	---	146,114	11.3%	80,000
Total for Region			16,310	\$9,272,361	\$6,498,618	\$2,773,743	\$2,056,909	22.2%	\$716,834	\$45,909	---	\$762,743	8.2%	\$928,918
Percent of Total MLS Operations			1.8%	3.1%	3.0%	3.3%	3.2%	---	3.7%	1.5%	---	3.7%	---	5.2%
2 - Headwaters														
Akeley	On- & Off-Sale		398	\$419,310	\$229,364	\$189,946	\$166,282	39.7%	\$23,664	\$---	\$---	\$23,664	5.6%	\$26,906
Bagley	Off-Sale Only		1,240	891,376	693,725	197,651	157,699	17.7%	39,952	1,311	---	41,263	4.6%	15,000
Baudette	On- & Off-Sale		1,041	1,149,355	716,982	432,373	303,831	26.4%	128,542	2,901	---	131,443	11.4%	140,000
Bemidji	Off-Sale Only		13,413	4,545,246	3,390,579	1,154,667	798,599	17.6%	356,068	8,505	---	364,573	8.0%	214,503
Blackduck	On- & Off-Sale		721	806,047	503,083	302,964	268,087	33.3%	34,877	5,665	---	40,542	5.0%	---
Clearbrook	On- & Off-Sale		540	421,633	248,369	173,264	151,054	35.8%	22,210	---	---	22,210	5.3%	---
Kelliher	On- & Off-Sale		310	461,569	257,780	203,789	165,938	36.0%	37,851	555	---	38,406	8.3%	---
Mahnomen	On- & Off-Sale		1,167	1,028,485	675,563	352,922	336,018	32.7%	16,904	56,188	---	73,092	7.1%	---
Nevis	On- & Off-Sale		385	490,356	267,051	223,305	193,943	39.6%	29,362	2,483	---	31,845	6.5%	45,023
Park Rapids	Off-Sale Only		3,494	2,879,844	2,195,124	684,720	448,042	15.6%	236,678	27,108	---	263,786	9.2%	213,017
Total for Region			22,709	\$13,093,221	\$9,177,620	\$3,915,601	\$2,989,493	22.8%	\$926,108	\$104,716	---	\$1,030,824	7.9%	\$654,449
Percent of Total MLS Operations			2.5%	4.3%	4.2%	4.7%	4.6%	---	4.8%	3.4%	---	5.1%	---	3.7%
3 - Arrowhead														
Aitkin	Off-Sale Only		2,081	\$889,075	\$707,296	\$181,779	\$146,972	16.5%	\$34,807	\$21,280	\$---	\$56,087	6.3%	\$---
Barnum	On- & Off-Sale		587	452,903	249,525	203,378	209,205	46.2%	(5,827)	27,550	847	20,876	4.6%	15,000
Beaver Bay	On- & Off-Sale		177	407,655	205,087	202,568	174,919	42.9%	27,649	2,611	---	30,260	7.4%	5,000
Big Falls	On- & Off-Sale		258	284,366	157,666	126,700	130,489	45.9%	(3,789)	9,338	---	5,549	2.0%	6,000
Cook	Off-Sale Only		583	1,322,600	991,524	331,076	186,017	14.1%	145,059	5,730	---	150,789	11.4%	44,300
Cromwell	On- & Off-Sale		211	448,926	250,767	198,159	178,202	39.7%	19,957	10,177	397	29,737	6.6%	---
Grand Marais	Off-Sale Only		1,418	1,535,043	1,039,567	495,476	244,814	15.9%	250,662	11,955	---	262,617	17.1%	200,000
Littlefork	On- & Off-Sale		689	385,797	233,250	152,547	141,358	36.6%	11,189	3,257	---	14,446	3.7%	20,000
Moose Lake	On- & Off-Sale		2,412	991,568	695,641	295,927	338,242	34.1%	(42,315)	21,633	54,058	(74,740)	-7.5%	---
Northome	On- & Off-Sale		234	3,950	3,556	394	1,352	34.2%	(958)	3,220	---	2,262	57.3%	---
Orr	On- & Off-Sale		235	521,071	313,647	207,424	218,250	41.9%	(10,826)	13,004	---	2,178	0.4%	16,500
Palisade	On- & Off-Sale		152	371,118	250,306	120,812	136,506	36.8%	(15,694)	10,789	---	(4,905)	-1.3%	---
Proctor	Off-Sale Only		2,854	943,035	725,238	217,797	182,243	19.3%	35,554	55	1,336	34,273	3.6%	3,000
Ranier	On- & Off-Sale		166	382,833	166,250	216,583	186,922	48.8%	29,661	929	---	30,590	8.0%	15,000
Silver Bay	On- & Off-Sale		1,980	891,965	492,921	399,044	329,146	36.9%	69,898	18,379	15,099	73,178	8.2%	11,246
Two Harbors	Off-Sale Only		3,601	1,881,784	1,421,342	460,442	308,779	16.4%	151,663	34,407	---	186,070	9.9%	224,502
Winton	On- & Off-Sale	[0]	168	310,747	140,357	170,390	155,540	50.1%	14,850	46	2,760	12,136	3.9%	8,400
Total for Region			17,806	\$12,024,436	\$8,043,940	\$3,980,496	\$3,268,956	27.2%	\$711,540	\$194,360	\$74,497	\$831,403	6.9%	\$568,948
Percent of Total MLS Operations			2.0%	4.0%	3.7%	4.7%	5.1%	---	3.7%	6.4%	3.5%	4.1%	---	3.2%

Table 12
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses			Revenues	Expenses	Amount	Percent of Sales	
4 - West Central														
Alexandria	Off-Sale Only		12,415	\$4,985,136	\$3,954,661	\$1,030,475	\$634,488	12.7%	\$395,987	\$5,786	\$6,614	\$395,159	7.9%	\$397,907
Audubon	On- & Off-Sale		491	558,988	353,789	205,199	204,624	36.6%	575	12,917	12,914	578	0.1%	5,000
Barnesville	Off-Sale Only		2,317	365,769	285,632	80,137	78,323	21.4%	1,814	1,846	---	3,660	1.0%	22,202
Battle Lake	Off-Sale Only		743	984,417	702,488	281,929	200,108	20.3%	81,821	14,003	34,407	61,417	6.2%	20,000
Brandon	On- & Off-Sale		449	456,085	253,936	202,149	177,694	39.0%	24,455	6,911	---	31,366	6.9%	1,500
Browns Valley	On- & Off-Sale		625	320,593	200,726	119,867	120,223	37.5%	(356)	5,187	1,250	3,581	1.1%	7,000
Callaway	On- & Off-Sale		204	517,373	244,636	272,737	215,697	41.7%	57,040	3,772	---	60,812	11.8%	5,698
Dalton	Off-Sale Only		237	291,135	223,974	67,161	60,100	20.6%	7,061	1,070	---	8,131	2.8%	2,000
Detroit Lakes	Off-Sale Only		8,599	4,688,732	3,569,142	1,119,590	360,057	7.7%	759,533	71,811	62,460	768,884	16.4%	1,164,251
Elizabeth	Off-Sale Only		168	291,053	227,172	63,881	63,310	21.8%	571	3,181	---	3,752	1.3%	---
Erhard	Off-Sale Only		129	292,076	220,456	71,620	75,298	25.8%	(3,678)	3,903	---	225	0.1%	---
Fergus Falls	Off-Sale Only		13,813	4,961,277	3,701,564	1,259,713	832,634	16.8%	427,079	34,529	59,557	402,051	8.1%	359,812
Frazee	On- & Off-Sale		1,352	680,348	434,530	245,818	222,829	32.8%	22,989	113	---	23,102	3.4%	---
Glenwood	Off-Sale Only		2,623	1,202,090	947,979	254,111	185,556	15.4%	68,555	3,938	---	72,493	6.0%	40,000
Hawley	Off-Sale Only		1,921	723,568	547,832	175,736	162,831	22.5%	12,905	57,350	61,030	9,225	1.3%	5,000
Herman	On- & Off-Sale		416	310,641	181,732	128,909	123,217	39.7%	5,692	---	1,522	4,170	1.3%	565
Hitterdal	On- & Off-Sale		171	377,535	178,899	198,636	165,123	43.7%	33,513	---	---	33,513	8.9%	4,732
Lake Park	On- & Off-Sale		825	553,486	340,491	212,995	219,858	39.7%	(6,863)	1,097	---	(5,766)	-1.0%	---
Millerville	On- & Off-Sale		116	310,941	180,077	130,864	122,979	39.6%	7,885	4,341	---	12,226	3.9%	9,680
Miltona	On- & Off-Sale		357	619,819	358,312	261,507	251,454	40.6%	10,053	17,880	---	27,933	4.5%	65,000
Morris	Off-Sale Only		5,205	1,484,436	1,133,027	351,409	236,772	16.0%	114,637	8,894	---	123,531	8.3%	50,000
New York Mills	On- & Off-Sale		1,187	709,652	460,292	249,360	207,745	29.3%	41,615	3,599	---	45,214	6.4%	56,000
Ogema	On- & Off-Sale		125	354,223	203,337	150,886	101,407	28.6%	49,479	3,819	---	53,298	15.0%	50,000
Osakis	On- & Off-Sale		1,608	662,302	372,910	289,392	232,584	35.1%	56,808	15,039	---	71,847	10.8%	165,201
Parkers Prairie	On- & Off-Sale		1,020	633,903	427,159	206,744	192,974	30.4%	13,770	606	32,513	(18,137)	-2.9%	---
Pelican Rapids	Off-Sale Only		2,398	891,452	666,559	224,893	141,994	15.9%	82,899	---	---	82,899	9.3%	25,000
Perham	Off-Sale Only		2,750	2,001,099	1,482,110	518,989	274,660	13.7%	244,329	44,393	70,961	217,761	10.9%	692,216
Ulen	On- & Off-Sale		537	343,506	171,775	171,731	140,280	40.8%	31,451	906	---	32,357	9.4%	---
Underwood	Off-Sale Only		325	341,171	252,197	88,974	69,431	20.4%	19,543	748	---	20,291	5.9%	12,000
Vergas	Off-Sale Only		317	535,887	390,156	145,731	84,904	15.8%	60,827	19,898	---	80,725	15.1%	32,000
Wolf Lake	On- & Off-Sale		49	396,616	200,469	196,147	169,738	42.8%	26,409	5,096	5,399	26,106	6.6%	20,000
Total for Region			63,492	\$31,845,309	\$22,868,019	\$8,977,290	\$6,328,892	19.9%	\$2,648,398	\$352,633	\$348,627	\$2,652,404	8.3%	\$3,212,764
Percent of Total MLS Operations			7.0%	10.5%	10.4%	10.7%	9.8%	---	13.6%	11.6%	16.4%	13.0%	---	18.1%
5 - North Central														
Bertha	On- & Off-Sale		462	\$226,790	\$131,228	\$95,562	\$103,206	45.5%	(\$7,644)	\$2,632	\$---	(\$5,012)	-2.2%	\$---
Browerville	On- & Off-Sale		706	471,384	263,739	207,645	215,054	45.6%	(7,409)	11,103	376	3,318	0.7%	7,999
Clarissa	On- & Off-Sale		609	363,616	224,012	139,604	133,186	36.6%	6,418	4,892	---	11,310	3.1%	10,000
Eagle Bend	On- & Off-Sale		597	315,158	186,200	128,958	123,620	39.2%	5,338	18,185	---	23,523	7.5%	8,700
Fifty Lakes	On- & Off-Sale		406	420,813	207,103	213,710	214,019	50.9%	(309)	---	---	1,011	0.2%	20,000
Flensburg	On- & Off-Sale		236	273,569	250,928	22,641	28,367	10.4%	(5,726)	---	---	(5,726)	-2.1%	---
Hackensack	On- & Off-Sale		308	922,731	639,562	283,169	278,330	30.2%	4,839	12,169	23,435	(6,427)	-0.7%	7,000
Long Prairie	Off-Sale Only		2,988	1,120,836	841,048	279,788	171,949	15.3%	107,839	13,832	---	121,671	10.9%	110,000
Longville	On- & Off-Sale		175	1,256,233	839,642	416,591	349,521	27.8%	67,070	3,411	12,139	58,342	4.6%	35,914
Menahga	On- & Off-Sale		1,227	835,488	487,484	348,004	293,255	35.1%	54,749	5,692	4,581	55,860	6.7%	50,000
Nisswa	On- & Off-Sale		2,053	2,749,960	1,990,814	759,146	707,354	25.7%	51,792	---	---	51,792	1.9%	200,000
Randall	On- & Off-Sale		590	577,591	380,709	196,882	175,777	30.4%	21,105	9,704	---	30,809	5.3%	5,000
Remer	On- & Off-Sale		362	505,134	311,299	193,835	171,819	34.0%	22,016	---	---	22,016	4.4%	17,000
Sebeka	On- & Off-Sale		672	487,577	301,166	186,411	200,215	41.1%	(13,804)	3,484	---	(10,320)	-2.1%	6,100
Verndale	On- & Off-Sale		549	302,904	200,861	102,043	160,923	53.1%	(58,880)	1,577	1,560	(58,863)	-19.4%	---

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							Expenses	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales		
Wadena	Off-Sale Only		4,204	1,554,891	1,207,339	347,552	216,658	13.9%	130,894	7,577	---	138,471	8.9%	205,908
Walker	On- & Off-Sale		1,186	872,480	655,998	216,482	119,313	13.7%	97,169	783	---	97,952	11.2%	160,000
Total for Region			17,330	\$13,257,155	\$9,119,132	\$4,138,023	\$3,662,566	27.6%	\$475,457	\$96,361	\$42,091	\$529,727	4.0%	\$843,621
Percent of Total MLS Operations			1.9%	4.4%	4.2%	4.9%	5.7%	---	2.4%	3.2%	2.0%	2.6%	---	4.8%
6E - Southwest Central														
Biscay	On- & Off-Sale		109	\$624,142	\$291,124	\$333,018	\$466,479	74.7%	(\$133,461)	\$31,071	\$36,925	(\$139,315)	-22.3%	\$---
Buffalo Lake	On- & Off-Sale		732	409,612	271,118	138,494	166,291	40.6%	(27,797)	16,414	---	(11,383)	-2.8%	---
Darwin	Off-Sale Only		296	413,201	354,994	58,207	74,242	18.0%	(16,035)	4,270	4,528	(16,293)	-3.9%	\$---
Dassel	Off-Sale Only		1,316	921,729	718,196	203,533	214,598	23.3%	(11,065)	36,617	40,796	(15,244)	-1.7%	22,000
Fairfax	On- & Off-Sale		1,245	540,903	281,116	259,787	226,516	41.9%	33,271	4,392	---	37,663	7.0%	---
Glencoe	Off-Sale Only		5,760	1,206,094	923,093	283,001	152,870	12.7%	130,131	1,155	5,516	125,770	10.4%	90,000
Hutchinson	Off-Sale Only		14,134	4,756,381	3,694,232	1,062,149	729,640	15.3%	332,509	10,472	53,284	289,697	6.1%	332,000
Litchfield	Off-Sale Only		6,845	1,856,513	1,421,679	434,834	283,482	15.3%	151,352	23,135	---	174,487	9.4%	59,000
Morton	On- & Off-Sale		415	243,348	141,873	101,475	125,776	51.7%	(24,301)	4,462	---	(19,839)	-8.2%	100,000
Olivia	On- & Off-Sale		2,552	866,609	613,824	252,785	267,907	30.9%	(15,122)	14,062	---	(1,060)	-0.1%	10,000
Sacred Heart	On- & Off-Sale		501	460,794	275,468	185,326	184,628	40.1%	698	7,772	---	8,470	1.8%	---
Silver Lake	On- & Off-Sale		812	543,335	291,445	251,890	238,461	43.9%	13,429	1,557	---	14,986	2.8%	20,000
Total for Region			34,717	\$12,842,661	\$9,278,162	\$3,564,499	\$3,130,890	24.4%	\$433,609	\$155,379	\$141,049	\$447,939	3.5%	\$633,000
Percent of Total MLS Operations			3.8%	4.2%	4.2%	4.2%	4.8%	---	2.2%	5.1%	6.6%	2.2%	---	3.6%
6W - Upper Southwest														
Appleton	Off-Sale Only		2,671	\$479,772	\$346,182	\$133,590	\$101,499	21.2%	\$32,091	\$---	\$---	\$32,091	6.7%	\$---
Benson	On- & Off-Sale		3,384	951,358	627,455	323,903	345,722	36.3%	(21,819)	5,761	---	(16,058)	-1.7%	60,000
Boyd	On- & Off-Sale		172	272,191	157,754	114,437	137,243	50.4%	(22,806)	3,813	1,157	(20,150)	-7.4%	---
Clontarf	On- & Off-Sale		160	347,538	214,737	132,801	146,133	42.0%	(13,332)	---	---	(13,332)	-3.8%	4,261
Danvers	On- & Off-Sale		94	325,339	159,102	166,237	156,145	48.0%	10,092	6,987	---	17,079	5.2%	15,000
Dawson	Off-Sale Only		1,406	420,377	301,573	118,804	108,888	25.9%	9,916	298	---	10,214	2.4%	---
De Graff	On- & Off-Sale		124	388,738	210,337	178,401	146,273	37.6%	32,128	8,895	---	41,023	10.6%	21,147
Granite Falls	Off-Sale Only		3,009	900,562	665,390	235,172	160,676	17.8%	74,496	19,061	21,373	72,184	8.0%	68,324
Hanley Falls	On- & Off-Sale		297	225,525	120,754	104,771	101,573	45.0%	3,198	3,952	---	7,150	3.2%	---
Madison	Off-Sale Only		1,658	408,531	296,162	112,369	100,762	24.7%	11,607	2,595	---	14,202	3.5%	---
Montevideo	Off-Sale Only		5,436	1,881,974	1,402,106	479,868	374,828	19.9%	105,040	2,136	---	107,176	5.7%	100,000
St. Leo	On- & Off-Sale		94	99,062	45,626	53,436	70,919	71.6%	(17,483)	1,421	---	(16,062)	-16.2%	---
Total for Region			18,505	\$6,700,967	\$4,547,178	\$2,153,789	\$1,950,661	29.1%	\$203,128	\$54,919	\$22,530	\$235,517	3.5%	\$268,732
Percent of Total MLS Operations			2.0%	2.2%	2.1%	2.6%	3.0%	---	1.0%	1.8%	1.1%	1.2%	---	1.5%
7E - East Central														
Braham	Off-Sale Only		1,660	\$1,125,137	\$864,587	\$260,550	\$249,356	22.2%	\$11,194	\$70,197	\$65,071	\$16,320	1.5%	\$15,000
Cambridge	Off-Sale Only		7,657	4,117,635	3,151,140	966,495	599,248	14.6%	367,247	22,107	21,156	368,198	8.9%	347,381
Finlayson	On- & Off-Sale		327	498,859	274,640	224,219	163,824	32.8%	60,395	1,500	---	61,895	12.4%	60,000
Foreston	On- & Off-Sale		511	347,201	166,320	180,881	179,342	51.7%	1,539	---	---	1,539	0.4%	---
Hinckley	On- & Off-Sale		1,428	2,030,052	1,807,638	222,414	154,186	7.6%	68,228	3,607	56,559	15,276	0.8%	137,250
Isanti	Off-Sale Only		5,556	2,017,332	1,546,152	471,180	327,534	16.2%	143,646	21,906	---	165,552	8.2%	150,000
Isle	On- & Off-Sale		826	943,297	570,896	372,401	371,603	39.4%	798	32	1,362	(532)	-0.1%	---
Lindstrom	On- & Off-Sale		4,012	2,166,512	1,554,722	611,790	554,949	25.6%	56,841	29,212	---	86,053	4.0%	121,100
Milaca	Off-Sale Only		2,837	1,625,504	1,232,528	392,976	315,664	19.4%	77,312	12,393	31,240	58,465	3.6%	25,000
Mora	Off-Sale Only		3,681	2,271,548	1,717,992	553,556	328,380	14.5%	225,176	17,883	---	243,059	10.7%	270,000
North Branch	Off-Sale Only		10,370	2,120,712	1,557,072	563,640	411,682	19.4%	151,958	1,875	36,354	117,479	5.5%	205,310

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							Expenses	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales		
Ogilvie	On- & Off-Sale		468	375,844	228,564	147,280	137,580	36.6%	9,700	8,619	---	18,319	4.9%	3,075
Pine City	Off-Sale Only		3,295	1,680,908	1,226,740	454,168	338,022	20.1%	116,146	9,947	8,526	117,567	7.0%	50,000
Princeton	Off-Sale Only		4,530	2,478,261	1,968,950	509,311	419,206	16.9%	90,105	26,610	5,940	110,775	4.5%	3,035
Rush City	On- & Off-Sale		3,072	754,144	559,183	194,961	194,720	25.8%	241	13,322	---	13,563	1.8%	7,070
Stacy	On- & Off-Sale		1,432	2,478,291	1,645,811	832,480	740,835	29.9%	91,645	29,250	93,606	27,289	1.1%	20,000
Total for Region			51,662	\$27,031,237	\$20,072,935	\$6,958,302	\$5,486,131	20.3%	\$1,472,171	\$268,460	\$319,814	\$1,420,817	5.3%	\$1,414,221
Percent of Total MLS Operations			5.7%	8.9%	9.2%	8.3%	8.5%	---	7.6%	8.8%	15.0%	7.0%	---	8.0%
7W - Central														
Big Lake	Off-Sale Only		9,446	\$2,857,673	\$2,153,908	\$703,765	\$573,789	20.1%	\$129,976	\$3,087	\$101,318	\$31,745	1.1%	(\$299,710)
Buffalo	Off-Sale Only		14,154	3,783,831	2,600,344	1,183,487	713,676	18.9%	469,811	1,834	77,381	394,264	10.4%	200,000
Delano	Off-Sale Only		5,359	2,009,347	1,493,654	515,693	388,406	19.3%	127,287	21,841	---	149,128	7.4%	100,000
Elk River	Off-Sale Only		23,888	6,213,657	4,421,064	1,792,593	995,100	16.0%	797,493	125,346	49,069	873,770	14.1%	471,548
Gilman	On- & Off-Sale		227	389,379	195,812	193,567	174,033	44.7%	19,534	15,928	513	34,949	9.0%	---
Holdingsford	On- & Off-Sale		772	337,411	182,074	155,337	151,577	44.9%	3,760	20,446	---	24,206	7.2%	15,000
Howard Lake	On- & Off-Sale		2,016	735,892	532,872	203,020	271,523	36.9%	(68,503)	6,287	15,919	(78,135)	-10.6%	---
Maple Lake	Off-Sale Only		2,010	1,026,889	782,609	244,280	239,677	23.3%	4,603	5,700	---	10,303	1.0%	740
Monticello	Off-Sale Only		11,366	4,088,681	3,026,203	1,062,478	620,743	15.2%	441,735	82,710	---	524,445	12.8%	171,619
Paynesville	Off-Sale Only		2,298	815,318	623,836	191,482	175,877	21.6%	15,605	7,474	---	23,079	2.8%	18,191
Sauk Rapids	Off-Sale Only		13,083	2,373,302	1,871,358	501,944	407,717	17.2%	94,227	29,645	---	123,872	5.2%	115,000
South Haven	On- & Off-Sale		212	274,287	139,612	134,675	141,603	51.6%	(6,928)	3,651	---	(3,277)	-1.2%	10,139
Waverly	On- & Off-Sale		1,087	924,977	647,763	277,214	231,910	25.1%	45,304	170	11,729	33,745	3.6%	---
Total for Region			85,918	\$25,830,644	\$18,671,109	\$7,159,535	\$5,085,631	19.7%	\$2,073,904	\$324,119	\$255,929	\$2,142,094	8.3%	\$802,527
Percent of Total MLS Operations			9.4%	8.5%	8.5%	8.5%	7.9%	---	10.6%	10.6%	12.0%	10.5%	---	4.5%
8 - Southwest														
Avoca	On- & Off-Sale		117	\$278,482	\$148,824	\$129,658	\$119,031	42.7%	\$10,627	\$3,847	\$175	\$14,299	5.1%	\$6,326
Balaton	On- & Off-Sale		600	414,636	236,206	178,430	173,117	41.8%	5,313	5,165	---	10,478	2.5%	58,127
Cottonwood	On- & Off-Sale		1,160	449,220	292,551	156,669	199,343	44.4%	(42,674)	7	---	(42,667)	-9.5%	(17,000)
Dundee	On- & Off-Sale	[21]	82	80,208	44,199	36,009	56,043	69.9%	(20,034)	1,171	218	(19,081)	-23.8%	---
Ellsworth	On- & Off-Sale		514	204,093	106,078	98,015	95,493	46.8%	2,522	4,730	---	7,252	3.6%	14,707
Hadley	On- & Off-Sale		60	213,479	94,918	118,561	120,215	56.3%	(1,654)	10,821	---	9,167	4.3%	4,000
Heron Lake	On- & Off-Sale		752	328,836	183,701	145,135	128,003	38.9%	17,132	132	5,005	12,259	3.7%	---
Ivanhoe	On- & Off-Sale		608	410,855	223,672	187,183	161,594	39.3%	25,589	---	773	24,816	6.0%	1,000
Jackson	Off-Sale Only		3,424	882,488	713,031	169,457	150,250	17.0%	19,207	9,452	---	28,659	3.2%	30,000
Lake Benton	On- & Off-Sale		664	262,568	146,659	115,909	120,719	46.0%	(4,810)	238	---	(4,572)	-1.7%	---
Lake Wilson	On- & Off-Sale		248	212,658	108,258	104,400	122,088	57.4%	(17,688)	3,261	1,829	(16,256)	-7.6%	---
Lakefield	Off-Sale Only		1,666	295,566	208,470	87,096	91,507	31.0%	(4,411)	6,666	---	2,255	0.8%	---
Luverne	Off-Sale Only		4,579	972,412	686,225	286,187	222,105	22.8%	64,082	5,535	---	69,617	7.2%	38,000
Marshall	Off-Sale Only		13,141	3,397,248	2,522,685	874,563	337,872	9.9%	536,691	45,058	---	581,749	17.1%	375,000
Okabena	On- & Off-Sale		174	242,768	141,802	100,966	127,654	52.6%	(26,688)	1,469	---	(25,219)	-10.4%	---
Pipestone	Off-Sale Only		4,335	1,255,315	910,150	345,165	185,953	14.8%	159,212	16,242	---	175,454	14.0%	336,668
Redwood Falls	Off-Sale Only		5,247	1,650,494	1,248,670	401,824	300,531	18.2%	101,293	22,628	37,232	86,689	5.3%	75,000
Round Lake	Off-Sale Only		411	145,523	96,132	49,391	27,362	18.8%	22,029	1,942	---	23,971	16.5%	---
Russell	On- & Off-Sale		333	264,762	137,592	127,170	122,975	46.4%	4,195	6,671	---	10,866	4.1%	27,500
Tracy	On- & Off-Sale		2,126	791,428	449,687	341,741	319,455	40.4%	22,286	7,836	---	30,122	3.8%	20,000
Vesta	On- & Off-Sale		314	255,673	133,880	121,793	95,687	37.4%	26,106	---	---	26,106	10.2%	---
Walnut Grove	On- & Off-Sale		685	440,314	226,641	213,673	192,710	43.8%	20,963	2,370	---	23,333	5.3%	---
Wilmont	On- & Off-Sale		311	244,246	128,563	115,683	120,158	49.2%	(4,475)	1,539	---	(2,936)	-1.2%	---
Windom	Off-Sale Only		4,357	1,396,150	999,342	396,808	302,334	21.7%	94,474	---	---	94,474	6.8%	70,000

Table 12
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales		
Worthington	Off-Sale Only		11,392	2,292,461	1,710,762	581,699	344,476	15.0%	237,223	9,697	---	246,920	10.8%	150,000
Total for Region			57,300	\$17,381,883	\$11,898,698	\$5,483,185	\$4,236,675	24.4%	\$1,246,510	\$166,477	\$45,232	\$1,367,755	7.9%	\$1,189,328
Percent of Total MLS Operations			6.3%	5.7%	5.4%	6.5%	6.6%	---	6.4%	5.5%	2.1%	6.7%	---	6.7%
9 - South Central														
Blue Earth	Off-Sale Only		3,395	\$1,298,947	\$973,999	\$324,948	\$243,758	18.8%	\$81,190	\$14,024	\$26,533	\$68,681	5.3%	\$---
Butterfield	Off-Sale Only		506	211,504	152,746	58,758	53,192	25.1%	5,566	4,621	---	10,187	4.8%	---
Cleveland	On- & Off-Sale		713	186,848	115,605	71,243	106,735	57.1%	(35,492)	26,784	333	(9,041)	-4.8%	---
Delavan	On- & Off-Sale	[21]	176	15,221	15,922	(701)	13,735	90.2%	(14,436)	6,178	---	(8,258)	-54.3%	---
Elmore	Off-Sale Only		642	159,897	124,897	35,000	25,308	15.8%	9,692	584	---	10,276	6.4%	400
Fairmont	Off-Sale Only		10,686	2,771,049	2,048,014	723,035	417,588	15.1%	305,447	55,385	---	360,832	13.0%	65,000
Hanska	On- & Off-Sale		404	325,885	178,412	147,473	131,237	40.3%	16,236	7,303	880	22,659	7.0%	---
Kiester	Off-Sale Only		485	175,483	116,809	58,674	55,980	31.9%	2,694	---	---	2,694	1.5%	---
Le Center	On- & Off-Sale		2,394	851,591	535,503	316,088	257,828	30.3%	58,260	1,933	---	60,193	7.1%	75,000
Lewisville	On- & Off-Sale		240	196,004	105,402	90,602	109,671	56.0%	(19,069)	11,081	1,675	(9,663)	-4.9%	---
Madelia	Off-Sale Only		2,252	306,224	223,935	82,289	43,432	14.2%	38,857	5,841	---	44,698	14.6%	35,000
Mapleton	On- & Off-Sale		1,650	661,458	392,689	268,769	256,312	38.7%	12,457	29,168	---	41,625	6.3%	---
Sherburn	On- & Off-Sale		1,001	724,027	469,742	254,285	236,183	32.6%	18,102	1,295	---	19,397	2.7%	10,000
Sleepy Eye	Off-Sale Only		3,545	453,538	349,169	104,369	127,248	28.1%	(22,879)	4,480	---	(18,399)	-4.1%	---
St. James	Off-Sale Only		4,587	962,880	669,840	293,040	163,098	16.9%	129,942	10,186	---	140,128	14.6%	53,000
Waldorf	On- & Off-Sale		221	253,030	143,553	109,477	107,946	42.7%	1,531	9,752	---	11,283	4.5%	---
Wells	On- & Off-Sale		2,458	689,740	453,891	235,849	239,126	34.7%	(3,277)	16,867	355	13,235	1.9%	20,000
Total for Region			35,355	\$10,243,326	\$7,070,128	\$3,173,198	\$2,588,377	25.3%	\$584,821	\$205,482	\$29,776	\$760,527	7.4%	\$258,400
Percent of Total MLS Operations			3.9%	3.4%	3.2%	3.8%	4.0%	---	3.0%	6.7%	1.4%	3.7%	---	1.5%
10 - Southeast														
Caledonia	Off-Sale Only		2,902	\$553,024	\$424,236	\$128,788	\$96,524	17.5%	\$32,264	\$---	\$---	\$32,264	5.8%	\$23,480
Canton	On- & Off-Sale		318	92,729	74,270	18,459	29,724	32.1%	(11,265)	5,554	---	(5,711)	-6.2%	665
Ellendale	On- & Off-Sale		649	371,483	230,827	140,656	158,840	42.8%	(18,184)	1,214	---	(16,970)	-4.6%	---
Kasson	Off-Sale Only		5,542	1,030,224	803,931	226,293	204,898	19.9%	21,395	8,386	---	29,781	2.9%	10,500
Kellogg	On- & Off-Sale		469	112,759	60,972	51,787	78,406	69.5%	(26,619)	7,294	---	(19,325)	-17.1%	---
Kenyon	On- & Off-Sale		1,744	616,930	370,777	246,153	229,887	37.3%	16,266	13,190	8,614	20,842	3.4%	10,000
Lonsdale	Off-Sale Only		2,873	1,297,195	1,039,054	258,141	294,542	22.7%	(36,401)	5,132	---	(31,269)	-2.4%	---
Mazeppa	On- & Off-Sale		778	346,702	229,753	116,949	124,805	36.0%	(7,856)	14,522	---	6,666	1.9%	25,000
Medford	On- & Off-Sale		1,158	439,787	230,059	209,728	191,879	43.6%	17,849	10,072	3,220	24,701	5.6%	---
Northfield	Off-Sale Only		19,839	2,629,524	1,939,830	689,694	579,484	22.0%	110,210	35,582	---	145,792	5.5%	131,280
Plainview	On- & Off-Sale		3,394	597,172	406,229	190,943	203,987	34.2%	(13,044)	11,104	---	(1,940)	-0.3%	---
Rushford	On- & Off-Sale		1,776	265,007	205,130	59,877	141,110	53.2%	(81,233)	342	156	(81,047)	-30.6%	(2,306)
Spring Grove	On- & Off-Sale		1,280	349,885	194,115	155,770	166,672	47.6%	(10,902)	1,790	---	(9,112)	-2.6%	(10,769)
West Concord	On- & Off-Sale		811	354,649	202,873	151,776	172,321	48.6%	(20,545)	3,597	323	(17,271)	-4.9%	---
Total for Region			43,533	\$9,057,070	\$6,412,056	\$2,645,014	\$2,673,079	29.5%	(\$28,065)	\$117,779	\$12,313	\$77,401	0.9%	\$187,850
Percent of Total MLS Operations			4.8%	3.0%	2.9%	3.1%	4.1%	---	-0.1%	3.9%	0.6%	0.4%	---	1.1%
11 - 7-County Metro Area														
Anoka	Off-Sale Only		17,849	\$3,772,938	\$2,862,881	\$910,057	\$726,934	19.3%	\$183,123	\$48,166	\$---	\$231,289	6.1%	\$160,000
Apple Valley	Off-Sale Only		49,983	7,390,696	5,506,700	1,883,996	1,383,688	18.7%	500,308	130,219	95,196	535,331	7.2%	442,089
Brooklyn Center	Off-Sale Only		30,330	5,484,529	3,997,698	1,486,831	1,120,842	20.4%	365,989	39,731	---	405,720	7.4%	135,000
Columbia Heights	Off-Sale Only		18,137	7,490,942	5,783,545	1,707,397	1,399,938	18.7%	307,459	28,456	247,186	88,729	1.2%	84,782
Eden Prairie	Off-Sale Only		62,610	10,987,111	8,202,906	2,784,205	1,908,733	17.4%	875,472	361,474	10,572	1,226,374	11.2%	800,000

Table 12
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
							Expenses			Revenues	Expenses	Amount	Percent of Sales	
Edina	Off-Sale Only		48,169	12,121,791	8,940,015	3,181,776	2,106,494	17.4%	1,075,282	808	2,714	1,073,376	8.9%	1,277,800
Farmington	Off-Sale Only		18,735	4,434,514	3,362,347	1,072,167	1,022,765	23.1%	49,402	2,731	75	52,058	1.2%	111,000
Fridley	Off-Sale Only		26,422	5,275,467	4,017,891	1,257,576	919,920	17.4%	337,656	4,399	---	342,055	6.5%	500,000
Lakeville	Off-Sale Only		54,328	14,443,355	10,840,115	3,603,240	2,191,414	15.2%	1,411,826	180,478	221,196	1,371,108	9.5%	517,796
Lexington	Off-Sale Only		1,976	2,731,298	2,193,644	537,654	507,749	18.6%	29,905	6,113	29,621	6,397	0.2%	80,000
Mound	Off-Sale Only		9,769	2,696,659	2,042,183	654,476	532,789	19.8%	121,687	---	51,777	69,910	2.6%	---
Richfield	Off-Sale Only		33,676	11,302,384	8,500,960	2,801,424	1,890,979	16.7%	910,445	28,840	---	939,285	8.3%	679,870
Robbinsdale	Off-Sale Only		13,598	2,475,473	1,834,947	640,526	491,930	19.9%	148,596	15,868	---	164,464	6.6%	50,000
Rogers	On- & Off-Sale		7,200	3,199,062	2,213,484	985,578	676,168	21.1%	309,410	1,306	60,942	249,774	7.8%	109,196
Savage	Off-Sale Only		26,852	6,315,723	4,688,428	1,627,295	1,100,456	17.4%	526,839	12,874	82,151	457,562	7.2%	1,036,800
Spring Lake Park	Off-Sale Only		6,678	2,601,241	1,951,640	649,601	600,109	23.1%	49,492	47,607	---	97,099	3.7%	150,000
St. Anthony	Off-Sale Only		8,437	6,359,731	4,884,558	1,475,173	1,049,110	16.5%	426,063	9,767	35,408	400,422	6.3%	400,000
St. Francis	Off-Sale Only		7,404	2,029,577	1,522,707	506,870	350,648	17.3%	156,222	28,231	---	184,453	9.1%	57,500
Wayzata	On- & Off-Sale		4,119	3,288,373	1,909,798	1,378,575	1,142,999	34.8%	235,576	14,725	---	250,301	7.6%	205,000
Total for Region			446,272	\$114,400,864	\$85,256,447	\$29,144,417	\$21,123,665	18.5%	\$8,020,752	\$961,793	\$836,838	\$8,145,707	7.1%	\$6,796,833
Percent of Total MLS Operations			49.0%	37.8%	38.9%	34.7%	32.7%	---	41.2%	31.6%	39.3%	39.9%	---	38.3%
Off-Sale Only			807,367	\$234,252,485	\$176,040,785	\$58,211,700	\$40,292,593	17.2%	\$17,919,107	\$2,197,552	\$1,657,578	\$18,459,081	7.9%	\$15,294,822
On- & Off-Sale			103,542	\$68,728,649	\$42,873,257	\$25,855,392	\$24,289,332	35.3%	\$1,566,060	\$850,835	\$471,118	\$1,945,777	2.8%	\$2,464,769
All Stores			910,909	\$302,981,134	\$218,914,042	\$84,067,092	\$64,581,925	21.3%	\$19,485,167	\$3,048,387	\$2,128,696	\$20,404,858	6.7%	\$17,759,591

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

Table 13
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest															
1	Roseau	Off-Sale Only		2,855	\$1,499,009	\$1,084,939	\$414,070	\$234,582	15.6%	\$179,488	\$3,051	\$----	182,539	12.2%	480,000
2	Warroad	Off-Sale Only		1,713	1,290,064	935,484	354,580	208,466	16.2%	146,114	----	----	146,114	11.3%	80,000
3	Thief River Falls	Off-Sale Only		8,483	3,958,940	3,045,795	913,145	549,805	13.9%	363,340	23,894	----	387,234	9.8%	291,801
1	Mentor	On- & Off-Sale		124	442,443	220,488	221,955	188,804	42.7%	33,151	3,462	----	36,613	8.3%	37,117
2	Goodridge	On- & Off-Sale		116	285,939	154,396	131,543	125,926	44.0%	5,617	8,311	----	13,928	4.9%	----
3	St. Hilaire	On- & Off-Sale		274	480,484	279,893	200,591	192,064	40.0%	8,527	3,594	----	12,121	2.5%	----
4	Twin Valley	On- & Off-Sale		790	564,483	321,503	242,980	241,512	42.8%	1,468	1,736	----	3,204	0.6%	20,000
5	Lancaster	On- & Off-Sale		326	222,043	140,581	81,462	86,904	39.1%	(5,442)	1,859	----	(3,583)	-1.6%	----
6	Ada	On- & Off-Sale		1,629	528,956	315,539	213,417	228,846	43.3%	(15,429)	2	----	(15,427)	-2.9%	20,000
Total for Region				16,310	\$9,272,361	\$6,498,618	\$2,773,743	\$2,056,909	22.2%	\$716,834	\$45,909	----	\$762,743	8.2%	\$928,918
Percent of Total MLS Operations				1.8%	3.1%	3.0%	3.3%	3.2%	---	3.7%	1.5%	----	3.7%	---	5.2%
2 - Headwaters															
1	Park Rapids	Off-Sale Only		3,494	\$2,879,844	\$2,195,124	\$684,720	\$448,042	15.6%	\$236,678	\$27,108	\$----	\$263,786	9.2%	\$213,017
2	Bemidji	Off-Sale Only		13,413	4,545,246	3,390,579	1,154,667	798,599	17.6%	356,068	8,505	----	364,573	8.0%	214,503
3	Bagley	Off-Sale Only		1,240	891,376	693,725	197,651	157,699	17.7%	39,952	1,311	----	41,263	4.6%	15,000
1	Baudette	On- & Off-Sale		1,041	1,149,355	716,982	432,373	303,831	26.4%	128,542	2,901	----	131,443	11.4%	140,000
2	Kelliher	On- & Off-Sale		310	461,569	257,780	203,789	165,938	36.0%	37,851	555	----	38,406	8.3%	----
3	Mahnomen	On- & Off-Sale		1,167	1,028,485	675,563	352,922	336,018	32.7%	16,904	56,188	----	73,092	7.1%	----
4	Nevis	On- & Off-Sale		385	490,356	267,051	223,305	193,943	39.6%	29,362	2,483	----	31,845	6.5%	45,023
5	Akeley	On- & Off-Sale		398	419,310	229,364	189,946	166,282	39.7%	23,664	----	----	23,664	5.6%	26,906
6	Clearbrook	On- & Off-Sale		540	421,633	248,369	173,264	151,054	35.8%	22,210	----	----	22,210	5.3%	----
7	Blackduck	On- & Off-Sale		721	806,047	503,083	302,964	268,087	33.3%	34,877	5,665	----	40,542	5.0%	----
Total for Region				22,709	\$13,093,221	\$9,177,620	\$3,915,601	\$2,989,493	22.8%	\$926,108	\$104,716	----	\$1,030,824	7.9%	\$654,449
Percent of Total MLS Operations				2.5%	4.3%	4.2%	4.7%	4.6%	---	4.8%	3.4%	----	5.1%	---	3.7%
3 - Arrowhead															
1	Grand Marais	Off-Sale Only		1,418	\$1,535,043	\$1,039,567	\$495,476	\$244,814	15.9%	\$250,662	\$11,955	\$----	\$262,617	17.1%	\$200,000
2	Cook	Off-Sale Only		583	1,322,600	991,524	331,076	186,017	14.1%	145,059	5,730	----	150,789	11.4%	44,300
3	Two Harbors	Off-Sale Only		3,601	1,881,784	1,421,342	460,442	308,779	16.4%	151,663	34,407	----	186,070	9.9%	224,502
4	Aitkin	Off-Sale Only		2,081	889,075	707,296	181,779	146,972	16.5%	34,807	21,280	----	56,087	6.3%	----
5	Proctor	Off-Sale Only		2,854	943,035	725,238	217,797	182,243	19.3%	35,554	55	1,336	34,273	3.6%	3,000
1	Northome	On- & Off-Sale		234	3,950	3,556	394	1,352	34.2%	(958)	3,220	----	2,262	57.3%	----
2	Silver Bay	On- & Off-Sale		1,980	891,965	492,921	399,044	329,146	36.9%	69,898	18,379	15,099	73,178	8.2%	11,246
3	Ranier	On- & Off-Sale		166	382,833	166,250	216,583	186,922	48.8%	29,661	929	----	30,590	8.0%	15,000
4	Beaver Bay	On- & Off-Sale		177	407,655	205,087	202,568	174,919	42.9%	27,649	2,611	----	30,260	7.4%	5,000
5	Cromwell	On- & Off-Sale		211	448,926	250,767	198,159	178,202	39.7%	19,957	10,177	397	29,737	6.6%	----
6	Barnum	On- & Off-Sale		587	452,903	249,525	203,378	209,205	46.2%	(5,827)	27,550	847	20,876	4.6%	15,000
7	Winton	On- & Off-Sale	[0]	168	310,747	140,357	170,390	155,540	50.1%	14,850	46	2760	12,136	3.9%	8,400
8	Littlefork	On- & Off-Sale		689	385,797	233,250	152,547	141,358	36.6%	11,189	3,257	----	14,446	3.7%	20,000
9	Big Falls	On- & Off-Sale		258	284,366	157,666	126,700	130,489	45.9%	(3,789)	9,338	----	5,549	2.0%	6,000
10	Orr	On- & Off-Sale		235	521,071	313,647	207,424	218,250	41.9%	(10,826)	13,004	----	2,178	0.4%	16,500
11	Palisade	On- & Off-Sale		152	371,118	250,306	120,812	136,506	36.8%	(15,694)	10,789	----	(4,905)	-1.3%	----
12	Moose Lake	On- & Off-Sale		2,412	991,568	695,641	295,927	338,242	34.1%	(42,315)	21,633	54,058	(74,740)	-7.5%	----
Total for Region				17,806	\$12,024,436	\$8,043,940	\$3,980,496	\$3,268,956	27.2%	\$711,540	\$194,360	\$74,497	\$831,403	6.9%	\$568,948
Percent of Total MLS Operations				2.0%	4.0%	3.7%	4.7%	5.1%	---	3.7%	6.4%	3.5%	4.1%	---	3.2%

Table 13
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Net Profit/(Loss)		Transfers To/(From) Other Funds		
								as a Percent of Sales	Income/ (Loss)	Expenses	Amount	Percent of Sales			
4 - West Central															
1	Detroit Lakes	Off-Sale Only		8,599	\$4,688,732	\$3,569,142	\$1,119,590	\$360,057	7.7%	\$759,533	\$71,811	\$62,460	\$768,884	16.4%	\$1,164,251
2	Vergas	Off-Sale Only		317	535,887	390,156	145,731	84,904	15.8%	60,827	19,898	----	80,725	15.1%	32,000
3	Perham	Off-Sale Only		2,750	2,001,099	1,482,110	518,989	274,660	13.7%	244,329	44,393	70,961	217,761	10.9%	692,216
4	Pelican Rapids	Off-Sale Only		2,398	891,452	666,559	224,893	141,994	15.9%	82,899	----	----	82,899	9.3%	25,000
5	Morris	Off-Sale Only		5,205	1,484,436	1,133,027	351,409	236,772	16.0%	114,637	8,894	----	123,531	8.3%	50,000
6	Fergus Falls	Off-Sale Only		13,813	4,961,277	3,701,564	1,259,713	832,634	16.8%	427,079	34,529	59,557	402,051	8.1%	359,812
7	Alexandria	Off-Sale Only		12,415	4,985,136	3,954,661	1,030,475	634,488	12.7%	395,987	5,786	6,614	395,159	7.9%	397,907
8	Battle Lake	Off-Sale Only		743	984,417	702,488	281,929	200,108	20.3%	81,821	14,003	34,407	61,417	6.2%	20,000
9	Glenwood	Off-Sale Only		2,623	1,202,090	947,979	254,111	185,556	15.4%	68,555	3,938	----	72,493	6.0%	40,000
10	Underwood	Off-Sale Only		325	341,171	252,197	88,974	69,431	20.4%	19,543	748	----	20,291	5.9%	12,000
11	Dalton	Off-Sale Only		237	291,135	223,974	67,161	60,100	20.6%	7,061	1,070	----	8,131	2.8%	2,000
12	Hawley	Off-Sale Only		1,921	723,568	547,832	175,736	162,831	22.5%	12,905	57,350	61,030	9,225	1.3%	5,000
13	Elizabeth	Off-Sale Only		168	291,053	227,172	63,881	63,310	21.8%	571	3,181	----	3,752	1.3%	----
14	Barnesville	Off-Sale Only		2,317	365,769	285,632	80,137	78,323	21.4%	1,814	1,846	----	3,660	1.0%	22,202
15	Erhard	Off-Sale Only		129	292,076	220,456	71,620	75,298	25.8%	(3,678)	3,903	----	225	0.1%	----
1	Ogema	On- & Off-Sale		125	354,223	203,337	150,886	101,407	28.6%	49,479	3,819	----	53,298	15.0%	50,000
2	Callaway	On- & Off-Sale		204	517,373	244,636	272,737	215,697	41.7%	57,040	3,772	----	60,812	11.8%	5,698
3	Osakis	On- & Off-Sale		1,608	662,302	372,910	289,392	232,584	35.1%	56,808	15,039	----	71,847	10.8%	165,201
4	Ulen	On- & Off-Sale		537	343,506	171,775	171,731	140,280	40.8%	31,451	906	----	32,357	9.4%	----
5	Hitterdal	On- & Off-Sale		171	377,535	178,899	198,636	165,123	43.7%	33,513	----	----	33,513	8.9%	4,732
6	Brandon	On- & Off-Sale		449	456,085	253,936	202,149	177,694	39.0%	24,455	6,911	----	31,366	6.9%	1,500
7	Wolf Lake	On- & Off-Sale		49	396,616	200,469	196,147	169,738	42.8%	26,409	5,096	5,399	26,106	6.6%	20,000
8	New York Mills	On- & Off-Sale		1,187	709,652	460,292	249,360	207,745	29.3%	41,615	3,599	----	45,214	6.4%	56,000
9	Miltona	On- & Off-Sale		357	619,819	358,312	261,507	251,454	40.6%	10,053	17,880	----	27,933	4.5%	65,000
10	Millerville	On- & Off-Sale		116	310,941	180,077	130,864	122,979	39.6%	7,885	4,341	----	12,226	3.9%	9,680
11	Frazee	On- & Off-Sale		1,352	680,348	434,530	245,818	222,829	32.8%	22,989	113	----	23,102	3.4%	----
12	Herman	On- & Off-Sale		416	310,641	181,732	128,909	123,217	39.7%	5,692	----	1,522	4,170	1.3%	565
13	Browns Valley	On- & Off-Sale		625	320,593	200,726	119,867	120,223	37.5%	(356)	5,187	1,250	3,581	1.1%	7,000
14	Audubon	On- & Off-Sale		491	558,988	353,789	205,199	204,624	36.6%	575	12,917	12,914	578	0.1%	5,000
15	Lake Park	On- & Off-Sale		825	553,486	340,491	212,995	219,858	39.7%	(6,863)	1,097	----	(5,766)	-1.0%	----
16	Parkers Prairie	On- & Off-Sale		1,020	633,903	427,159	206,744	192,974	30.4%	13,770	606	32,513	(18,137)	-2.9%	----
Total for Region				63,492	\$31,845,309	\$22,868,019	\$8,977,290	\$6,328,892	19.9%	\$2,648,398	\$352,633	\$348,627	\$2,652,404	8.3%	\$3,212,764
Percent of Total MLS Operations				7.0%	10.5%	10.4%	10.7%	9.8%	---	13.6%	11.6%	16.4%	13.0%	---	18.1%
5 - North Central															
1	Long Prairie	Off-Sale Only		2,988	\$1,120,836	\$841,048	\$279,788	\$171,949	15.3%	\$107,839	\$13,832	\$-----	\$121,671	10.9%	\$110,000
2	Wadena	Off-Sale Only		4,204	1,554,891	1,207,339	347,552	216,658	13.9%	130,894	7,577	----	138,471	8.9%	205,908
1	Walker	On- & Off-Sale		1,186	872,480	655,998	216,482	119,313	13.7%	97,169	783	----	97,952	11.2%	160,000
2	Eagle Bend	On- & Off-Sale		597	315,158	186,200	128,958	123,620	39.2%	5,338	18,185	----	23,523	7.5%	8,700
3	Menahga	On- & Off-Sale		1,227	835,488	487,484	348,004	293,255	35.1%	54,749	5,692	4,581	55,860	6.7%	50,000
4	Randall	On- & Off-Sale		590	577,591	380,709	196,882	175,777	30.4%	21,105	9,704	----	30,809	5.3%	5,000
5	Longville	On- & Off-Sale		175	1,256,233	839,642	416,591	349,521	27.8%	67,070	3,411	12,139	58,342	4.6%	35,914
6	Remer	On- & Off-Sale		362	505,134	311,299	193,835	171,819	34.0%	22,016	----	----	22,016	4.4%	17,000
7	Clarissa	On- & Off-Sale		609	363,616	224,012	139,604	133,186	36.6%	6,418	4,892	----	11,310	3.1%	10,000
8	Nisswa	On- & Off-Sale		2,053	2,749,960	1,990,814	759,146	707,354	25.7%	51,792	----	----	51,792	1.9%	200,000
9	Browerville	On- & Off-Sale		706	471,384	263,739	207,645	215,054	45.6%	(7,409)	11,103	376	3,318	0.7%	7,999
10	Fifty Lakes	On- & Off-Sale		406	420,813	207,103	213,710	214,019	50.9%	(309)	1,320	----	1,011	0.2%	20,000
11	Hackensack	On- & Off-Sale		308	922,731	639,562	283,169	278,330	30.2%	4,839	12,169	23,435	(6,427)	-0.7%	7,000

Table 13
Comparison of City Liquor Store Operations - 2008
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Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
12	Sebekka	On- & Off-Sale		672	487,577	301,166	186,411	200,215	41.1%	(13,804)	3,484	----	(10,320)	-2.1%	6,100
13	Flensburg	On- & Off-Sale		236	273,569	250,928	22,641	28,367	10.4%	(5,726)	----	----	(5,726)	-2.1%	----
14	Bertha	On- & Off-Sale		462	226,790	131,228	95,562	103,206	45.5%	(7,644)	2,632	----	(5,012)	-2.2%	----
15	Verndale	On- & Off-Sale		549	302,904	200,861	102,043	160,923	53.1%	(58,880)	1,577	1,560	(58,863)	-19.4%	----
Total for Region				17,330	\$13,257,155	\$9,119,132	\$4,138,023	\$3,662,566	27.6%	\$475,457	\$96,361	\$42,091	\$529,727	4.0%	\$843,621
Percent of Total MLS Operations				1.9%	4.4%	4.2%	4.9%	5.7%	---	2.4%	3.2%	2.0%	2.6%	---	4.8%
6E - Southwest Central															
1	Glencoe	Off-Sale Only		5,760	\$1,206,094	\$923,093	\$283,001	\$152,870	12.7%	\$130,131	\$1,155	\$5,516	\$125,770	10.4%	\$90,000
2	Litchfield	Off-Sale Only		6,845	1,856,513	1,421,679	434,834	283,482	15.3%	151,352	23,135	----	174,487	9.4%	59,000
3	Hutchinson	Off-Sale Only		14,134	4,756,381	3,694,232	1,062,149	729,640	15.3%	332,509	10,472	53,284	289,697	6.1%	332,000
4	Dassel	Off-Sale Only		1,316	921,729	718,196	203,533	214,598	23.3%	(11,065)	36,617	40,796	(15,244)	-1.7%	22,000
5	Darwin	Off-Sale Only		296	413,201	354,994	58,207	74,242	18.0%	(16,035)	4,270	4,528	(16,293)	-3.9%	----
1	Fairfax	On- & Off-Sale		1,245	540,903	281,116	259,787	226,516	41.9%	33,271	4,392	----	37,663	7.0%	----
2	Silver Lake	On- & Off-Sale		812	543,335	291,445	251,890	238,461	43.9%	13,429	1,557	----	14,986	2.8%	20,000
3	Sacred Heart	On- & Off-Sale		501	460,794	275,468	185,326	184,628	40.1%	698	----	----	8,470	1.8%	----
4	Olivia	On- & Off-Sale		2,552	866,609	613,824	252,785	267,907	30.9%	(15,122)	14,062	----	(1,060)	-0.1%	10,000
5	Buffalo Lake	On- & Off-Sale		732	409,612	271,118	138,494	166,291	40.6%	(27,797)	16,414	----	(11,383)	-2.8%	----
6	Morton	On- & Off-Sale		415	243,348	141,873	101,475	125,776	51.7%	(24,301)	4,462	----	(19,839)	-8.2%	100,000
7	Biscay	On- & Off-Sale		109	624,142	291,124	333,018	466,479	74.7%	(133,461)	31,071	36,925	(139,315)	-22.3%	----
Total for Region				34,717	\$12,842,661	\$9,278,162	\$3,564,499	\$3,130,890	24.4%	\$433,609	\$155,379	\$141,049	\$447,939	3.5%	\$633,000
Percent of Total MLS Operations				3.8%	4.2%	4.2%	4.2%	4.8%	---	2.2%	5.1%	6.6%	2.2%	---	3.6%
6W - Upper Southwest															
1	Granite Falls	Off-Sale Only		3,009	\$900,562	\$665,390	\$235,172	\$160,676	17.8%	\$74,496	\$19,061	\$21,373	\$72,184	8.0%	\$68,324
2	Appleton	Off-Sale Only		2,671	479,772	346,182	133,590	101,499	21.2%	32,091	----	----	32,091	6.7%	----
3	Montevideo	Off-Sale Only		5,436	1,881,974	1,402,106	479,868	374,828	19.9%	105,040	2,136	----	107,176	5.7%	100,000
4	Madison	Off-Sale Only		1,658	408,531	296,162	112,369	100,762	24.7%	11,607	2,595	----	14,202	3.5%	----
5	Dawson	Off-Sale Only		1,406	420,377	301,573	118,804	108,888	25.9%	9,916	298	----	10,214	2.4%	----
1	De Graff	On- & Off-Sale		124	388,738	210,337	178,401	146,273	37.6%	32,128	8,895	----	41,023	10.6%	21,147
2	Danvers	On- & Off-Sale		94	325,339	159,102	166,237	156,145	48.0%	10,092	6,987	----	17,079	5.2%	15,000
3	Hanley Falls	On- & Off-Sale		297	225,525	120,754	104,771	101,573	45.0%	3,198	3,952	----	7,150	3.2%	----
4	Benson	On- & Off-Sale		3,384	951,358	627,455	323,903	345,722	36.3%	(21,819)	5,761	----	(16,058)	-1.7%	60,000
5	Clontarf	On- & Off-Sale		160	347,538	214,737	132,801	146,133	42.0%	(13,332)	----	----	(13,332)	-3.8%	4,261
6	Boyd	On- & Off-Sale		172	272,191	157,754	114,437	137,243	50.4%	(22,806)	3,813	1,157	(20,150)	-7.4%	----
7	St. Leo	On- & Off-Sale		94	99,062	45,626	53,436	70,919	71.6%	(17,483)	1,421	----	(16,062)	-16.2%	----
Total for Region				18,505	\$6,700,967	\$4,547,178	\$2,153,789	\$1,950,661	29.1%	\$203,128	\$54,919	\$22,530	\$235,517	3.5%	\$268,732
Percent of Total MLS Operations				2.0%	2.2%	2.1%	2.6%	3.0%	---	1.0%	1.8%	1.1%	1.2%	---	1.5%
7E - East Central															
1	Mora	Off-Sale Only		3,681	\$2,271,548	\$1,717,992	\$553,556	\$328,380	14.5%	\$225,176	\$17,883	\$-----	\$243,059	10.7%	\$270,000
2	Cambridge	Off-Sale Only		7,657	4,117,635	3,151,140	966,495	599,248	14.6%	367,247	22,107	21,156	368,198	8.9%	347,381
3	Isanti	Off-Sale Only		5,556	2,017,332	1,546,152	471,180	327,534	16.2%	143,646	21,906	----	165,552	8.2%	150,000
4	Pine City	Off-Sale Only		3,295	1,680,908	1,226,740	454,168	338,022	20.1%	116,146	9,947	8,526	117,567	7.0%	50,000
5	North Branch	Off-Sale Only		10,370	2,120,712	1,557,072	563,640	411,682	19.4%	151,958	1,875	36,354	117,479	5.5%	205,310
6	Princeton	Off-Sale Only		4,530	2,478,261	1,968,950	509,311	419,206	16.9%	90,105	26,610	5,940	110,775	4.5%	3,035
7	Milaca	Off-Sale Only		2,837	1,625,504	1,232,528	392,976	315,664	19.9%	77,312	12,393	31,240	58,465	3.6%	25,000
8	Braham	Off-Sale Only		1,660	1,125,137	864,587	260,550	249,356	22.2%	11,194	70,197	65,071	16,320	1.5%	15,000

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Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
1	Finlayson	On- & Off-Sale		327	498,859	274,640	224,219	163,824	32.8%	60,395	1,500	----	61,895	12.4%	60,000
2	Ogilvie	On- & Off-Sale		468	375,844	228,564	147,280	137,580	36.6%	9,700	8,619	----	18,319	4.9%	3,075
3	Lindstrom	On- & Off-Sale		4,012	2,166,512	1,554,722	611,790	554,949	25.6%	56,841	29,212	----	86,053	4.0%	121,100
4	Rush City	On- & Off-Sale		3,072	754,144	559,183	194,961	194,720	25.8%	241	13,322	----	13,563	1.8%	7,070
5	Stacy	On- & Off-Sale		1,432	2,478,291	1,645,811	832,480	740,835	29.9%	91,645	29,250	93,606	27,289	1.1%	20,000
6	Hinckley	On- & Off-Sale		1,428	2,030,052	1,807,638	222,414	154,186	7.6%	68,228	3,607	56,559	15,276	0.8%	137,250
7	Foreston	On- & Off-Sale		511	347,201	166,320	180,881	179,342	51.7%	1,539	----	----	1,539	0.4%	----
8	Isle	On- & Off-Sale		826	943,297	570,896	372,401	371,603	39.4%	798	32	1,362	(532)	-0.1%	----
Total for Region				51,662	\$27,031,237	\$20,072,935	\$6,958,302	\$5,486,131	20.3%	\$1,472,171	\$268,460	\$319,814	\$1,420,817	5.3%	\$1,414,221
Percent of Total MLS Operations				5.7%	8.9%	9.2%	8.3%	8.5%	---	7.6%	8.8%	15.0%	7.0%	---	8.0%
7W - Central															
1	Elk River	Off-Sale Only		23,888	\$6,213,657	\$4,421,064	\$1,792,593	\$995,100	16.0%	\$797,493	\$125,346	\$49,069	\$873,770	14.1%	\$471,548
2	Monticello	Off-Sale Only		11,366	4,088,681	3,026,203	1,062,478	620,743	15.2%	441,735	82,710	----	524,445	12.8%	171,619
3	Buffalo	Off-Sale Only		14,154	3,783,831	2,600,344	1,183,487	713,676	18.9%	469,811	1,834	77,381	394,264	10.4%	200,000
4	Delano	Off-Sale Only		5,359	2,009,347	1,493,654	515,693	388,406	19.3%	127,287	21,841	----	149,128	7.4%	100,000
5	Sauk Rapids	Off-Sale Only		13,083	2,373,302	1,871,358	501,944	407,717	17.2%	94,227	29,645	----	123,872	5.2%	115,000
6	Paynesville	Off-Sale Only		2,298	815,318	623,836	191,482	175,877	21.6%	15,605	7,474	----	23,079	2.8%	18,191
7	Big Lake	Off-Sale Only		9,446	2,857,673	2,153,908	703,765	573,789	20.1%	129,976	3,087	101,318	31,745	1.1%	(299,710)
8	Maple Lake	Off-Sale Only		2,010	1,026,889	782,609	244,280	239,677	23.3%	4,603	5,700	----	10,303	1.0%	740
Total for Region				85,918	\$25,830,644	\$18,671,109	\$7,159,535	\$5,085,631	19.7%	\$2,073,904	\$324,119	\$255,929	\$2,142,094	8.3%	\$802,527
Percent of Total MLS Operations				9.4%	8.5%	8.5%	8.5%	7.9%	---	10.6%	10.6%	12.0%	10.5%	---	4.5%
8 - Southwest															
1	Marshall	Off-Sale Only		13,141	\$3,397,248	\$2,522,685	\$874,563	\$337,872	9.9%	\$536,691	\$45,058	\$----	\$581,749	17.1%	\$375,000
2	Round Lake	Off-Sale Only		411	145,523	96,132	49,391	27,362	18.8%	22,029	1,942	----	23,971	16.5%	----
3	Pipestone	Off-Sale Only		4,335	1,255,315	910,150	345,165	185,953	14.8%	159,212	16,242	----	175,454	14.0%	336,668
4	Worthington	Off-Sale Only		11,392	2,292,461	1,710,762	581,699	344,476	15.0%	237,223	9,697	----	246,920	10.8%	150,000
5	Luverne	Off-Sale Only		4,579	972,412	686,225	286,187	222,105	22.8%	64,082	5,535	----	69,617	7.2%	38,000
6	Windom	Off-Sale Only		4,357	1,396,150	999,342	396,808	302,334	21.7%	94,474	----	----	94,474	6.8%	70,000
7	Redwood Falls	Off-Sale Only		5,247	1,650,494	1,248,670	401,824	300,531	18.2%	101,293	22,628	37,232	86,689	5.3%	75,000
8	Jackson	Off-Sale Only		3,424	882,488	713,031	169,457	150,250	17.0%	19,207	9,452	----	28,659	3.2%	30,000
9	Lakefield	Off-Sale Only		1,666	295,566	208,470	87,096	91,507	31.0%	(4,411)	6,666	----	2,255	0.8%	----
1	Vesta	On- & Off-Sale		314	255,673	133,880	121,793	95,687	37.4%	26,106	----	----	26,106	10.2%	----
2	Ivanhoe	On- & Off-Sale		608	410,855	223,672	187,183	161,594	39.3%	25,589	----	773	24,816	6.0%	1,000
3	Walnut Grove	On- & Off-Sale		685	440,314	226,641	213,673	192,710	43.8%	20,963	2,370	----	23,333	5.3%	----
4	Avoca	On- & Off-Sale		117	278,482	148,824	129,658	119,031	42.7%	10,627	3,847	175	14,299	5.1%	6,326
5	Hadley	On- & Off-Sale		60	213,479	94,918	118,561	120,215	56.3%	(1,654)	10,821	----	9,167	4.3%	4,000
6	Russell	On- & Off-Sale		333	264,762	137,592	127,170	122,975	46.4%	4,195	6,671	----	10,866	4.1%	27,500
7	Tracy	On- & Off-Sale		2,126	791,428	449,687	341,741	319,455	40.4%	22,286	7,836	----	30,122	3.8%	20,000
8	Heron Lake	On- & Off-Sale		752	328,836	183,701	145,135	128,003	38.9%	17,132	132	5,005	12,259	3.7%	----
9	Ellsworth	On- & Off-Sale		514	204,093	106,078	98,015	95,493	46.8%	2,522	4,730	----	7,252	3.6%	14,707
10	Balaton	On- & Off-Sale		600	414,636	236,206	178,430	173,117	41.8%	5,313	5,165	----	10,478	2.5%	58,127

Table 13
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								as a Percent of Sales	Expenses		Revenues	Expenses	Amount	Percent of Sales	
11	Wilmington	On- & Off-Sale		311	244,246	128,563	115,683	120,158	49.2%	(4,475)	1,539	----	(2,936)	-1.2%	----
12	Lake Benton	On- & Off-Sale		664	262,568	146,659	115,909	120,719	46.0%	(4,810)	238	----	(4,572)	-1.7%	----
13	Lake Wilson	On- & Off-Sale		248	212,658	108,258	104,400	122,088	57.4%	(17,688)	3,261	1,829	(16,256)	-7.6%	----
14	Cottonwood	On- & Off-Sale		1,160	449,220	292,551	156,669	199,343	44.4%	(42,674)	7	----	(42,667)	-9.5%	(17,000)
15	Okabena	On- & Off-Sale		174	242,768	141,802	100,966	127,654	52.6%	(26,688)	1,469	----	(25,219)	-10.4%	----
16	Dundee	On- & Off-Sale	[21]	82	80,208	44,199	36,009	56,043	69.9%	(20,034)	1,171	218	(19,081)	-23.8%	----
Total for Region				57,300	\$17,381,883	\$11,898,698	\$5,483,185	\$4,236,675	24.4%	\$1,246,510	\$166,477	\$45,232	\$1,367,755	7.9%	\$1,189,328
Percent of Total MLS Operations				6.3%	5.7%	5.4%	6.5%	6.6%	---	6.4%	5.5%	2.1%	6.7%	---	6.7%
9 - South Central															
	St. James	Off-Sale Only		4,587	\$962,880	\$669,840	\$293,040	\$163,098	16.9%	\$129,942	\$10,186	\$----	\$140,128	14.6%	\$53,000
1	Madelia	Off-Sale Only		2,252	306,224	223,935	82,289	43,432	14.2%	38,857	5,841	----	44,698	14.6%	35,000
2	Fairmont	Off-Sale Only		10,686	2,771,049	2,048,014	723,035	417,588	15.1%	305,447	55,385	----	360,832	13.0%	65,000
3	Elmore	Off-Sale Only		642	159,897	124,897	35,000	25,308	15.8%	9,692	584	----	10,276	6.4%	400
4	Blue Earth	Off-Sale Only		3,395	1,298,947	973,999	324,948	243,758	18.8%	81,190	14,024	26,533	68,681	5.3%	----
5	Butterfield	Off-Sale Only		506	211,504	152,746	58,758	53,192	25.1%	5,566	4,621	----	10,187	4.8%	----
6	Kiester	Off-Sale Only		485	175,483	116,809	58,674	55,980	31.9%	2,694	----	----	2,694	1.5%	----
7	Sleepy Eye	Off-Sale Only		3,545	453,538	349,169	104,369	127,248	28.1%	(22,879)	4,480	----	(18,399)	-4.1%	----
8	Le Center	On- & Off-Sale		2,394	851,591	535,503	316,088	257,828	30.3%	58,260	1,933	----	60,193	7.1%	75,000
1	Hanska	On- & Off-Sale		404	325,885	178,412	147,473	131,237	40.3%	16,236	7,303	880	22,659	7.0%	----
2	Mapleton	On- & Off-Sale		1,650	661,458	392,689	268,769	256,312	38.7%	12,457	29,168	----	41,625	6.3%	----
3	Waldorf	On- & Off-Sale		221	253,030	143,553	109,477	107,946	42.7%	1,531	9,752	----	11,283	4.5%	----
4	Sherburn	On- & Off-Sale		1,001	724,027	469,742	254,285	236,183	32.6%	18,102	1,295	----	19,397	2.7%	10,000
5	Wells	On- & Off-Sale		2,458	689,740	453,891	235,849	239,126	34.7%	(3,277)	16,867	355	13,235	1.9%	20,000
6	Cleveland	On- & Off-Sale		713	186,848	115,605	71,243	106,735	57.1%	(35,492)	26,784	333	(9,041)	-4.8%	----
7	Lewisville	On- & Off-Sale		240	196,004	105,402	90,602	109,671	56.0%	(19,069)	11,081	1,675	(9,663)	-4.9%	----
8	Delavan	On- & Off-Sale	[21]	176	15,221	15,922	(701)	13,735	90.2%	(14,436)	6,178	----	(8,258)	-54.3%	----
Total for Region				35,355	\$10,243,326	\$7,070,128	\$3,173,198	\$2,588,377	25.3%	\$584,821	\$205,482	\$29,776	\$760,527	7.4%	\$258,400
Percent of Total MLS Operations				3.9%	3.4%	3.2%	3.8%	4.0%	---	3.0%	6.7%	1.4%	3.7%	---	1.5%
10 - Southeast															
1	Caledonia	Off-Sale Only		2,902	\$553,024	\$424,236	\$128,788	\$96,524	17.5%	\$32,264	\$----	\$----	\$32,264	5.8%	\$23,480
2	Northfield	Off-Sale Only		19,839	2,629,524	1,939,830	689,694	579,484	22.0%	110,210	35,582	----	145,792	5.5%	131,280
3	Kasson	Off-Sale Only		5,542	1,030,224	803,931	226,293	204,898	19.9%	21,395	8,386	----	29,781	2.9%	10,500
4	Lonsdale	Off-Sale Only		2,873	1,297,195	1,039,054	258,141	294,542	22.7%	(36,401)	5,132	----	(31,269)	-2.4%	----
1	Medford	On- & Off-Sale		1,158	439,787	230,059	209,728	191,879	43.6%	17,849	10,072	3,220	24,701	5.6%	----
2	Kenyon	On- & Off-Sale		1,744	616,930	370,777	246,153	229,887	37.3%	16,266	13,190	8,614	20,842	3.4%	10,000
3	Mazeppa	On- & Off-Sale		778	346,702	229,753	116,949	124,805	36.0%	(7,856)	14,522	----	6,666	1.9%	25,000
4	Plainview	On- & Off-Sale		3,394	597,172	406,229	190,943	203,987	34.2%	(13,044)	11,104	----	(1,940)	-0.3%	----
5	Spring Grove	On- & Off-Sale		1,280	349,885	194,115	155,770	166,672	47.6%	(10,902)	1,790	----	(9,112)	-2.6%	(10,769)
6	Ellendale	On- & Off-Sale		649	371,483	230,827	140,656	158,840	42.8%	(18,184)	1,214	----	(16,970)	-4.6%	----
7	West Concord	On- & Off-Sale		811	354,649	202,873	151,776	172,321	48.6%	(20,545)	3,597	323	(17,271)	-4.9%	----
8	Canton	On- & Off-Sale		318	92,729	74,270	18,459	29,724	32.1%	(11,265)	5,554	----	(5,711)	-6.2%	665
9	Kellogg	On- & Off-Sale		469	112,759	60,972	51,787	78,406	69.5%	(26,619)	7,294	----	(19,325)	-17.1%	----
10	Rushford	On- & Off-Sale		1,776	265,007	205,130	59,877	141,110	53.2%	(81,233)	342	156	(81,047)	-30.6%	(2,306)
Total for Region				43,533	\$9,057,070	\$6,412,056	\$2,645,014	\$2,673,079	29.5%	(\$28,065)	\$117,779	\$12,313	\$77,401	0.9%	\$187,850
Percent of Total MLS Operations				4.8%	3.0%	2.9%	3.1%	4.1%	---	-0.1%	3.9%	0.6%	0.4%	---	1.1%

Table 13
Comparison of City Liquor Store Operations - 2008
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Nonoperating		Net Profit/(Loss)		Transfers To/(From) Other Funds
								Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
11 - 7-County Metro Area															
1	Eden Prairie	Off-Sale Only		62,610	\$10,987,111	\$8,202,906	\$2,784,205	\$1,908,733	17.4%	\$875,472	\$361,474	\$10,572	\$1,226,374	11.2%	\$800,000
2	Lakeville	Off-Sale Only		54,328	14,443,355	10,840,115	3,603,240	2,191,414	15.2%	1,411,826	180,478	221,196	1,371,108	9.5%	517,796
3	St. Francis	Off-Sale Only		7,404	2,029,577	1,522,707	506,870	350,648	17.3%	156,222	28,231	----	184,453	9.1%	57,500
4	Edina	Off-Sale Only		48,169	12,121,791	8,940,015	3,181,776	2,106,494	17.4%	1,075,282	808	2,714	1,073,376	8.9%	1,277,800
5	Richfield	Off-Sale Only		33,676	11,302,384	8,500,960	2,801,424	1,890,979	16.7%	910,445	28,840	----	939,285	8.3%	679,870
6	Brooklyn Center	Off-Sale Only		30,330	5,484,529	3,997,698	1,486,831	1,120,842	20.4%	365,989	39,731	----	405,720	7.4%	135,000
7	Apple Valley	Off-Sale Only		49,983	7,390,696	5,506,700	1,883,996	1,383,688	18.7%	500,308	130,219	95,196	535,331	7.2%	442,089
8	Savage	Off-Sale Only		26,852	6,315,723	4,688,428	1,627,295	1,100,456	17.4%	526,839	12,874	82,151	457,562	7.2%	1,036,800
9	Robbinsdale	Off-Sale Only		13,598	2,475,473	1,834,947	640,526	491,930	19.9%	148,596	15,868	----	164,464	6.6%	50,000
10	Fridley	Off-Sale Only		26,422	5,275,467	4,017,891	1,257,576	919,920	17.4%	337,656	4,399	----	342,055	6.5%	500,000
11	St. Anthony	Off-Sale Only		8,437	6,359,731	4,884,558	1,475,173	1,049,110	16.5%	426,063	9,767	35,408	400,422	6.3%	400,000
12	Anoka	Off-Sale Only		17,849	3,772,938	2,862,881	910,057	726,934	19.3%	183,123	48,166	----	231,289	6.1%	160,000
13	Spring Lake Park	Off-Sale Only		6,678	2,601,241	1,951,640	649,601	600,109	23.1%	49,492	47,607	----	97,099	3.7%	150,000
14	Mound	Off-Sale Only		9,769	2,696,659	2,042,183	654,476	532,789	19.8%	121,687	----	51,777	69,910	2.6%	----
15	Farmington	Off-Sale Only		18,735	4,434,514	3,362,347	1,072,167	1,022,765	23.1%	49,402	2,731	75	52,058	1.2%	111,000
16	Columbia Heights	Off-Sale Only		18,137	7,490,942	5,783,545	1,707,397	1,399,938	18.7%	307,459	28,456	247,186	88,729	1.2%	84,782
17	Lexington	Off-Sale Only		1,976	2,731,298	2,193,644	537,654	507,749	18.6%	29,905	6,113	29,621	6,397	0.2%	80,000
1	Rogers	On- & Off-Sale		7,200	3,199,062	2,213,484	985,578	676,168	21.1%	309,410	1,306	60,942	249,774	7.8%	109,196
2	Wayzata	On- & Off-Sale		4,119	3,288,373	1,909,798	1,378,575	1,142,999	34.8%	235,576	14,725	----	250,301	7.6%	205,000
Total for Region				446,272	\$114,400,864	\$85,256,447	\$29,144,417	\$21,123,665	18.5%	\$8,020,752	\$961,793	\$836,838	\$8,145,707	7.1%	\$6,796,833
Percent of Total MLS Operations				49.0%	37.8%	38.9%	34.7%	32.7%	---	41.2%	31.6%	39.3%	39.9%	---	38.3%
Off-Sale Only				807,367	\$234,252,485	\$176,040,785	\$58,211,700	\$40,292,593	17.2%	\$17,919,107	\$2,197,552	\$1,657,578	\$18,459,081	7.9%	\$15,294,822
On- & Off-Sale				103,542	\$68,728,649	\$42,873,257	\$25,855,392	\$24,289,332	35.3%	\$1,566,060	\$850,835	\$471,118	\$1,945,777	2.8%	\$2,464,769
All Stores				910,909	\$302,981,134	\$218,914,042	\$84,067,092	\$64,581,925	21.3%	\$19,485,167	\$3,048,387	\$2,128,696	\$20,404,858	6.7%	\$17,759,591

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

Figure 8

2008 Average Sales Per Off-Sale Municipal Liquor Establishment By Economic Development Region

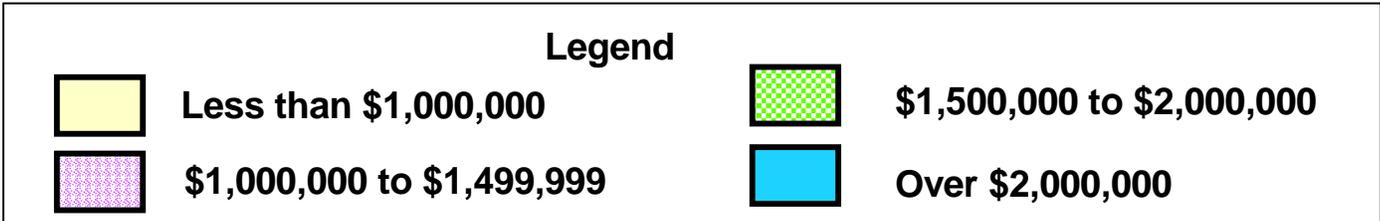
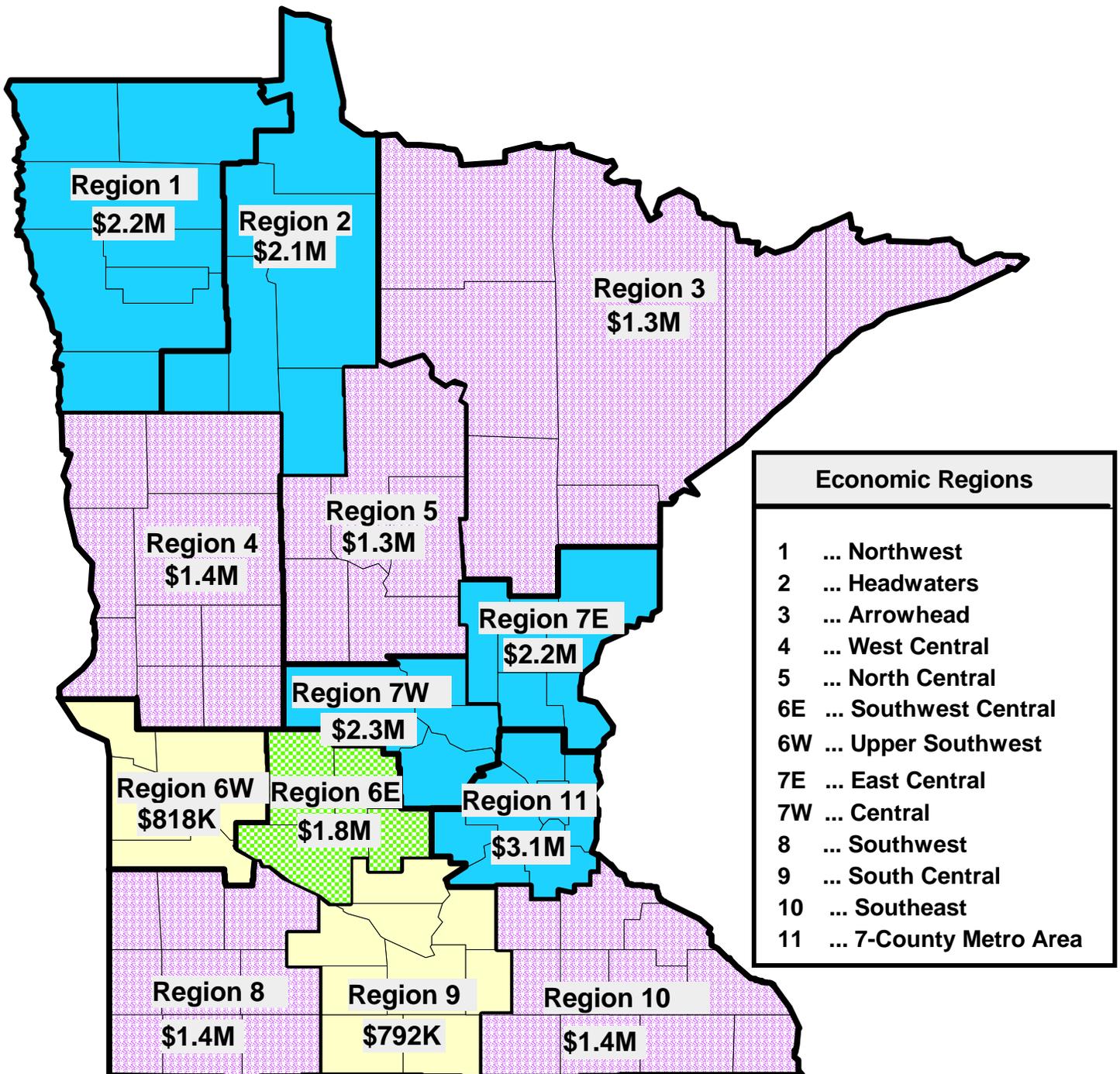


Figure 9

2008 Average Sales Per On-Sale Municipal Liquor Establishment By Economic Development Region

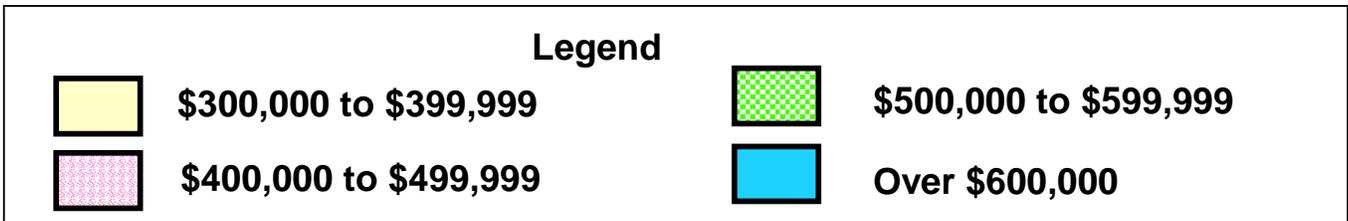
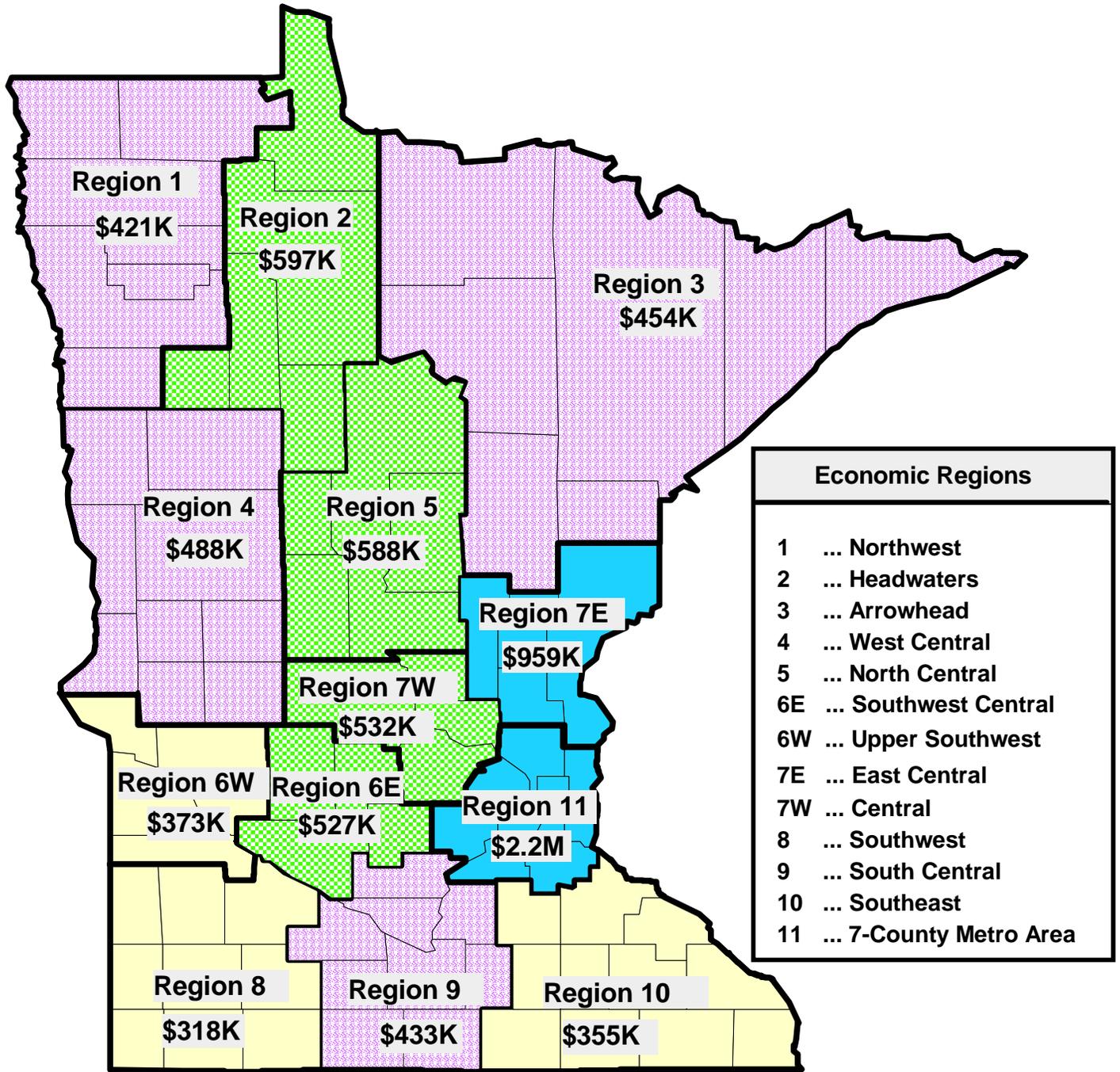


Figure 10
2008 Average Net Profit and Percent of Sales
Per Off-Sale Municipal Liquor Establishment
By Economic Development Region

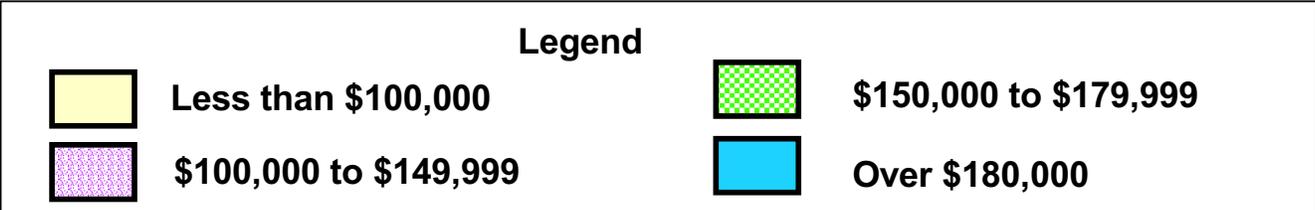
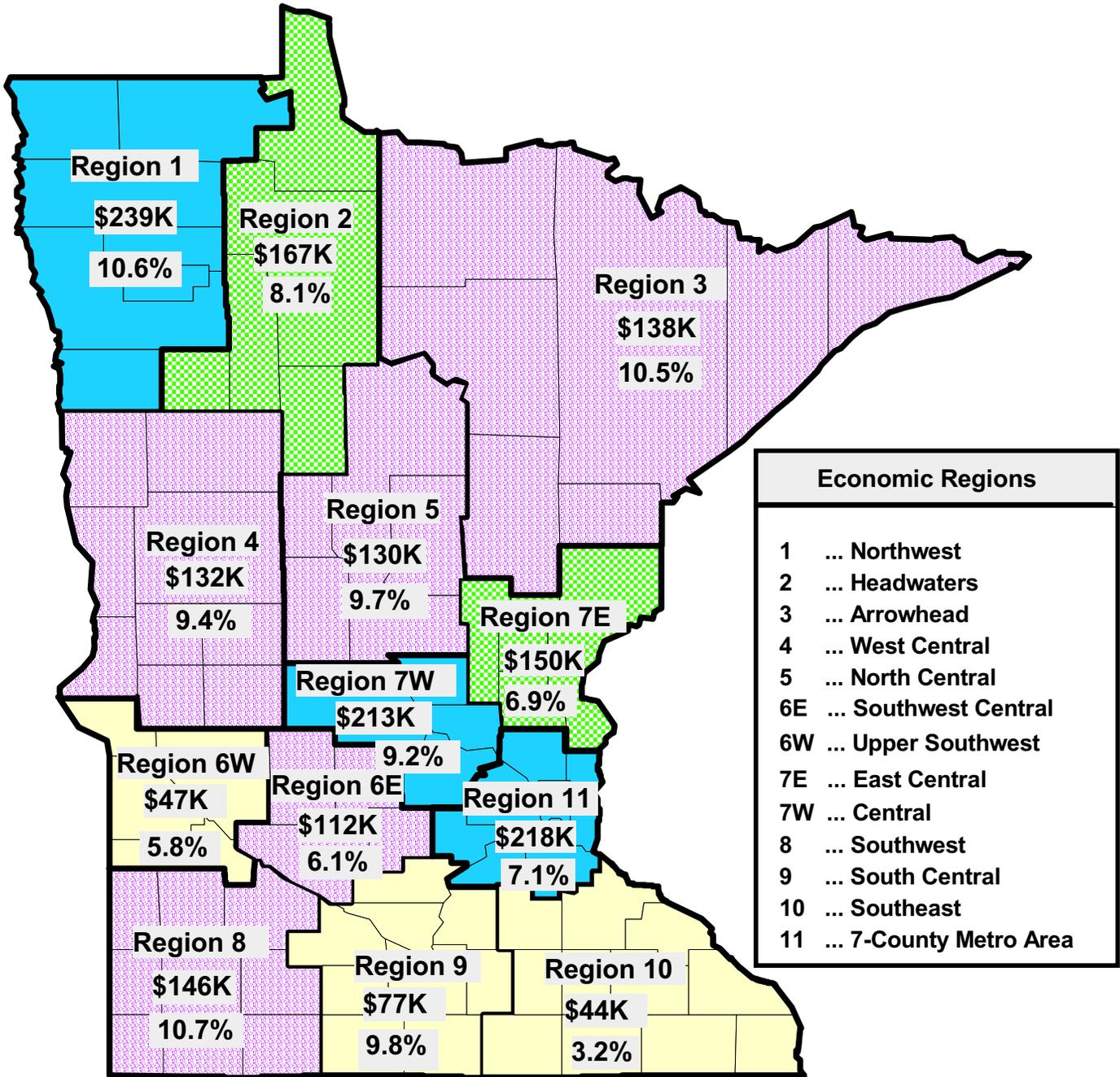
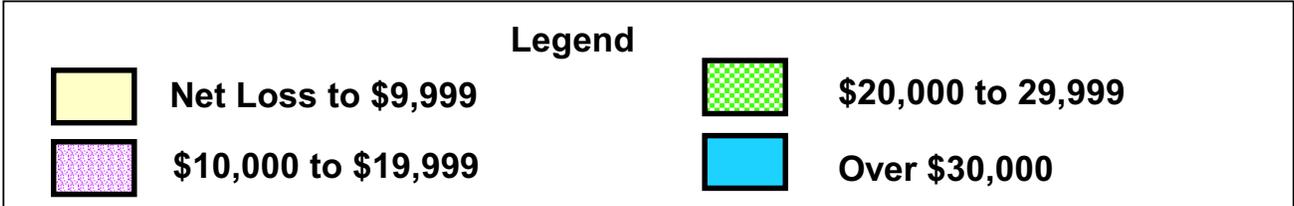
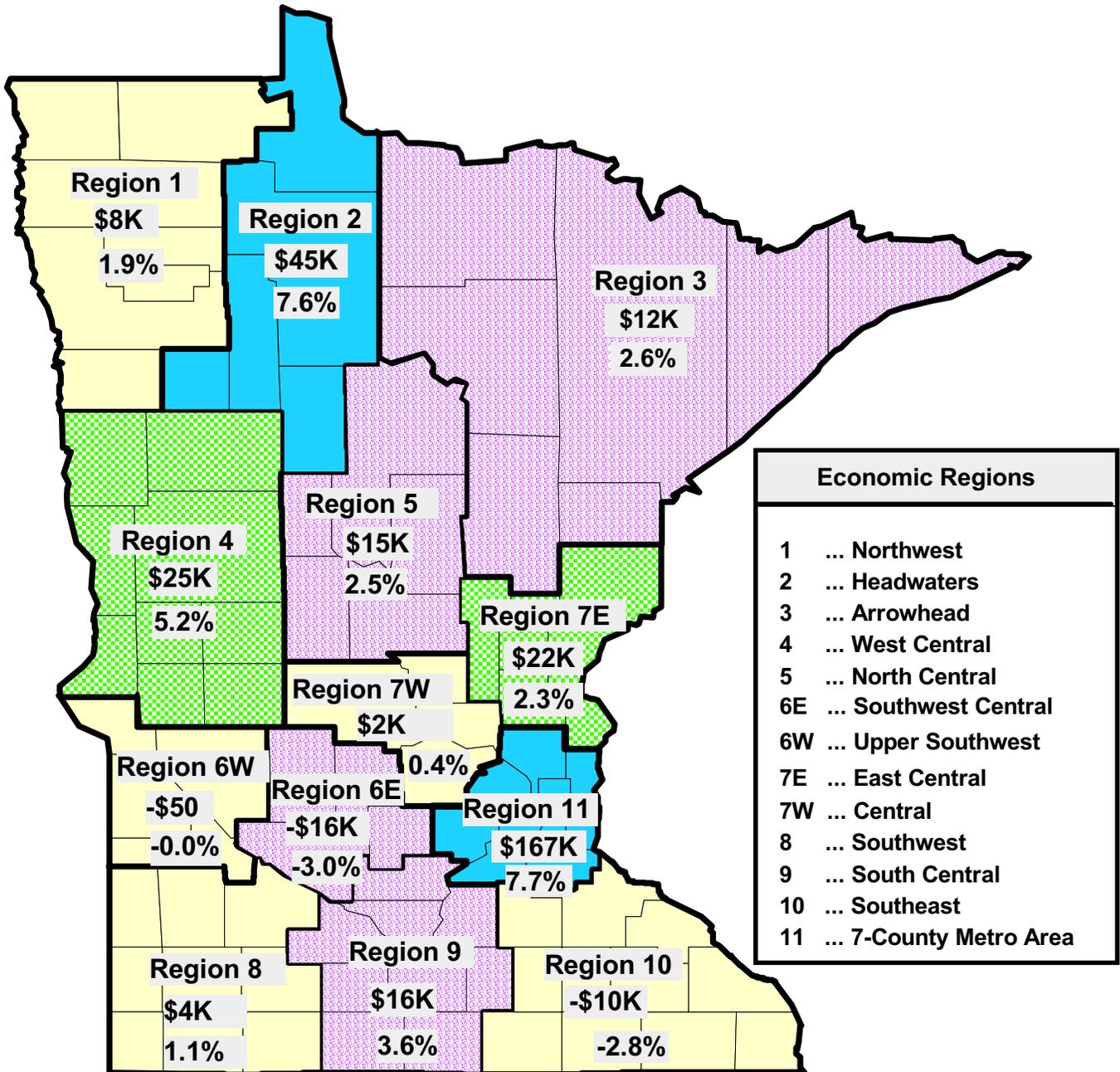


Figure 11

2008 Average Net Profit and Percent of Sales Per On-Sale Municipal Liquor Establishment By Economic Development Region



Appendix 3

Explanations of Tables, Charts, and Maps

Explanation of Tables, Charts, and Maps

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

- Figure 1 on page 7 shows the trend in net profits from 2004 to 2008 by operation type.
- Table 1 on page 8 lists those municipal liquor stores that reported net losses in 2008.
- Figure 2 on page 9 shows the trend in sales from 2004 to 2008 by operation type.
- Figure 3 on page 10 shows the trend in operating expenses from 2004 to 2008 by operation type.
- Figure 4 on page 11 shows a comparison of average sales per store for Greater Minnesota and Metro Area municipal liquor operations by type in 2008.
- Figure 5 on page 12 shows a comparison of operating expenses as a percent of sales for Greater Minnesota and Metro Area municipal liquor operations by type in 2008.
- Table 2 on page 13 compares sales at off-sale liquor operations to expenses for 2008.
- Figure 6 on page 14 shows a comparison of average net transfers for Greater Minnesota and Metro Area municipal liquor operations by type in 2008.
- Table 3 on page 14 shows cities that have had net losses in two of the three previous years.
- Figure 7 on page 15 shows the decline in the number of municipal liquor operations from 1999 to 2008.
- Table 4 on page 16 provides a comparison of the activities of municipal liquor operations for 2007 and 2008.
- Table 5 starting on page 19 provides a summary of municipal liquor operations by city for 2008.
- Table 6 starting on page 24 ranks city municipal liquor operations by gross sales for 2008.
- Table 7 starting on page 29 ranks city municipal liquor operations by net profit/(loss) as a percent of sales for 2008.
- Table 8 on page 34 provides a summary of municipal liquor operations in the Metro Area by city for 2008.
- Table 9 starting on page 35 provides a summary of municipal liquor operations in Greater Minnesota by city for 2008.

- Tables 10 and 11 on page 40 compare off-sale and on-sale liquor operations based on the per-store averages of economic development regions for 2008.
- Table 12 starting on page 41 provides a summary of financial information for municipal liquor operations by economic development region and city for 2008.
- Table 13 starting on page 47 ranks municipal liquor operations based on net profit/(loss) as a percent of sales by economic development region and city for 2008.
- Figures 8 through 11 on pages 53 to 56 illustrate, through the use of maps, the average sales and net profit per store of each economic development region for on-sale and off-sale operations for 2008.

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