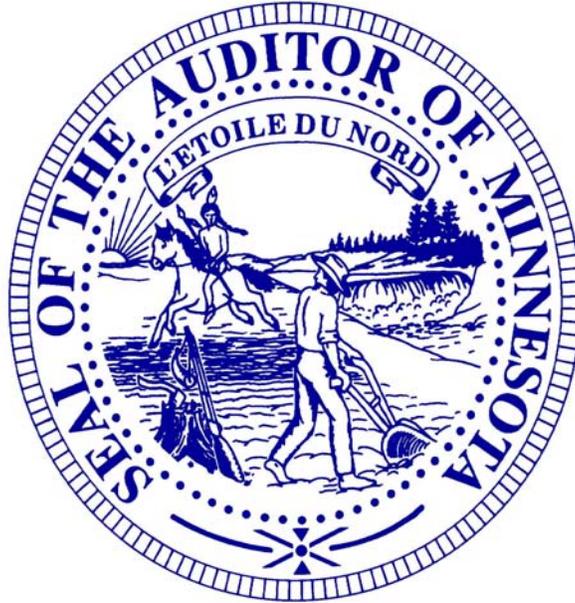


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2015

Description of the Office of the State Auditor

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

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

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

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

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

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

Pension - monitors investment, financial, and actuarial reporting for approximately 700 public pension funds; and

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

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

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

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor's web site: www.auditor.state.mn.us.

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2015



October 27, 2016

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

Deputy State Auditor
Greg Hierlinger

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

This page left blank intentionally

Table of Contents

Background and Purpose	1
Executive Summary	3
Recommendations	4
Map of 2015 Municipal Liquor Operations in Greater Minnesota	5
Map of 2015 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 2011 to 2015 (Figure 1).....	7
Municipal Liquor Store Operations with Net Losses in 2015 (Table 1).....	8
Total Sales by Operation Type for the Years 2011 to 2015 (Figure 2).....	9
Total Operating Expenses by Operation Type for the Years 2011 to 2015 (Figure 3).....	10
Comparison of Average Sales Per Store for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2015 (Figure 4).....	11
Comparison of Operating Expenses as a Percent of Sales for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2015 (Figure 5).....	12
Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2015 (Table 2).....	13
Comparison of Average Net Transfers for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2015 (Figure 6).....	14
Cities Required to Hold Hearings in 2016 (Table 3).....	14
Number of Municipal Liquor Operations - 2006 to 2015 (Figure 7).....	15
Comparison of 2014 and 2015 Liquor Store Operations (Table 4).....	16
Appendix 1 (2015 Liquor Store Tables)	
Comparison of City Liquor Store Operations - 2015 (Table 5).....	19
Comparison of City Liquor Store Operations - 2015 - Ranked by Gross Sales (Table 6).....	23
Comparison of City Liquor Store Operations - 2015 - Ranked by Net Profit/(Loss) as a Percent of Sales (Table 7).....	27
Comparison of Metro Area City Liquor Store Operations - 2015 (Table 8).....	31
Comparison of Greater Minnesota City Liquor Store Operations - 2015 (Table 9).....	32

Appendix 2 (2015 Liquor Store Tables and Maps by Economic Development Region)

Comparison of Off-Sale City Liquor Store Operations - 2015 - Average Per Store by Economic Development Region (Table 10).....	39
Comparison of On-Sale City Liquor Store Operations - 2015 - Average Per Store by Economic Development Region (Table 11).....	39
Comparison of City Liquor Store Operations - 2015 - Listed by Economic Development Region and City (Table 12).....	40
Comparison of City Liquor Store Operations - 2015 - Listed by Economic Development Region and City - Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment (Table 13).....	46
2015 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region (Figure 8).....	51
2015 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region (Figure 9).....	52
2015 Average Net Profit and Net Profit as a Percent of Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region (Figure 10).....	53
2015 Average Net Profit and Net Profit as a Percent of Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region (Figure 11).....	54

Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2015, 193 Minnesota cities operated 226 municipal liquor stores, with 98 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally-owned establishments to off-sale liquor stores.^{2,3} While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

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

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

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

³There were seven fewer cities reporting in 2015 than 2014. Four cities, Browerville, Ellendale, Granite Falls, and Parkers Prairie, did not file timely financial information with the Office of the State Auditor, and are not included in the analysis. The Cities of Browerville and Ellendale also failed to report in time for the 2014 report. Five cities, Browns Valley, Lake Benton, Waldorf, Wilmont, and Winton, were part of the 2014 report, but closed and liquidated the assets of their liquor operations prior to the 2015 fiscal year and are not included in this year’s report. The City of Kellogg sold its enterprise operation in 2013, but is included in this report because there was still financial activity reported in 2015.

This page left blank intentionally

Executive Summary

- The combined net profit of all municipal liquor operations totaled \$24.9 million in 2015. This represents a decrease of \$2.3 million, or 8.6 percent, from the amount generated in 2014. Among on-sale operations, net profits totaled \$3.6 million in 2015, which was an increase of \$227,913, or 6.8 percent, over 2014. Total net profits for off-sale operations totaled \$21.3 million in 2015, which represents a decrease of \$2.6 million, or 10.8 percent, from 2014⁴ (pg. 7).
- Over the past five years, net profits have increased 6.5 percent. Among off-sale stores, there was a 2.4 percent increase in net profits, while on-sale stores showed an increase of 39.1 percent (pg. 7).
- Thirty-four Minnesota cities reported net losses for 2015 (no change from 2014). The 34 cities with losses are all located in Greater Minnesota (pg. 8).
- During 2015, Minnesota's municipal liquor operations reported a 20th consecutive year of record sales, totaling \$337.2 million. Total sales generated in 2015 increased by \$1.6 million, or 0.5 percent, over 2014. Among individual liquor operations that were in business for all of 2015, total sales ranged from \$113,381 in Round Lake to \$13.6 million in Lakeville⁵ (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 193 Minnesota cities (9.8 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.9 percent of the total sales and 27.3 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.0 million in 2015, compared to average sales of \$1.2 million for all Greater Minnesota operations⁶ (pg. 10).
- During 2015, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$19.1 million. This represents a slight decrease (0.04 percent) from the total net transfers made in 2014. Net transfers totaled \$6.3 million among Metro Area establishments, compared to \$12.8 million for Greater Minnesota establishments (pg. 13).

⁴The overall decline in net profits between 2014 and 2015 appears to primarily be the result of increased competition from private liquor stores resulting in lower sales volume among metro area off-sale operations.

⁵The City of Kellogg was excluded from this analysis because the City sold its enterprise operation in 2013.

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

Recommendations

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

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

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

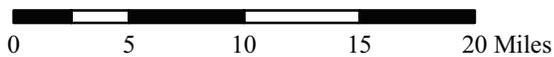
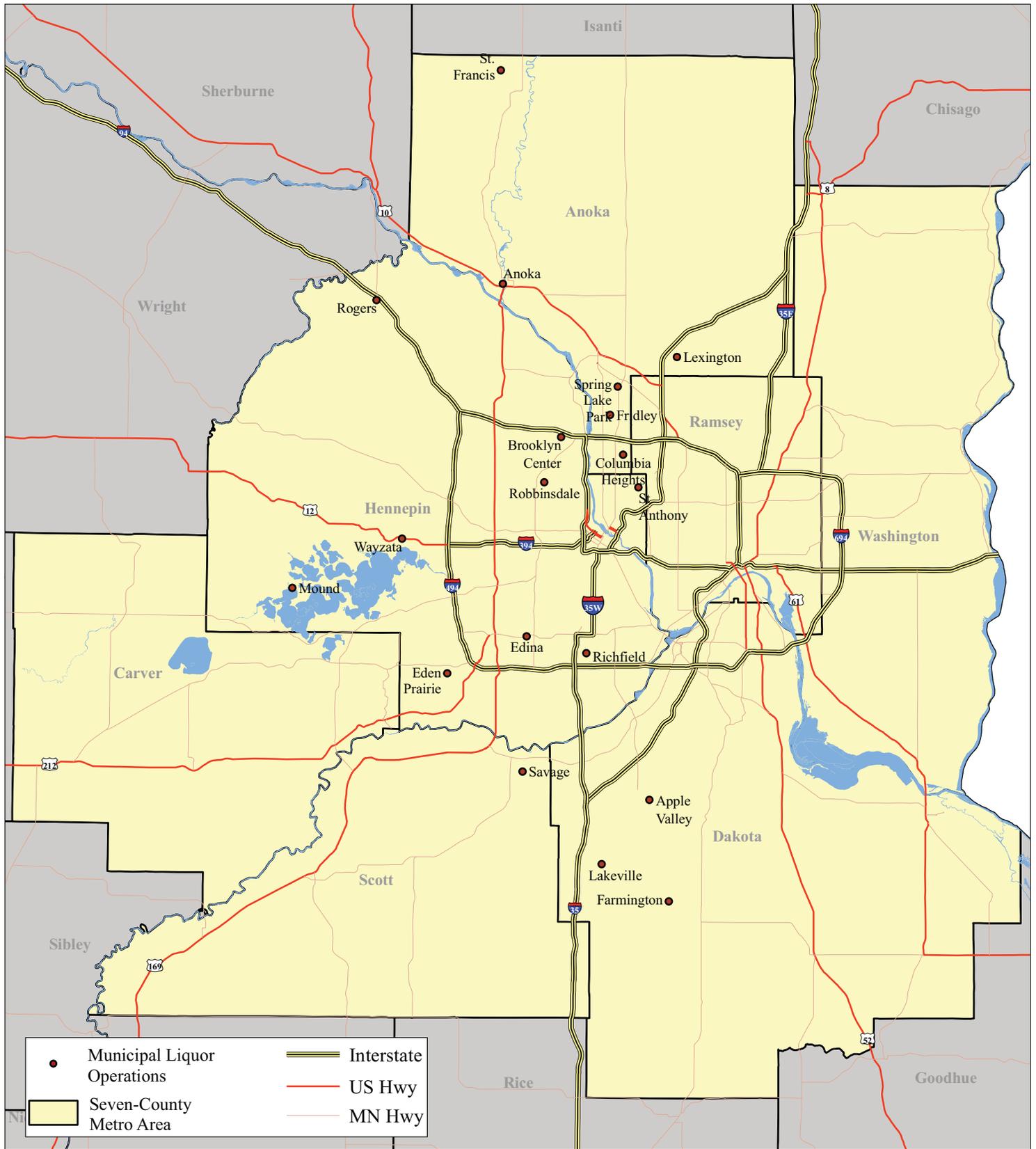
⁷It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's Statement of Position, "[Internal Controls for Municipal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

2017 Municipal Liquor Operations in Greater Minnesota



<http://gis.leg.mn>

2017 Municipal Liquor Operations in the Seven-County Metro Area



<http://gis.leg.mn>

Analysis of Minnesota Municipal Liquor Store Operations

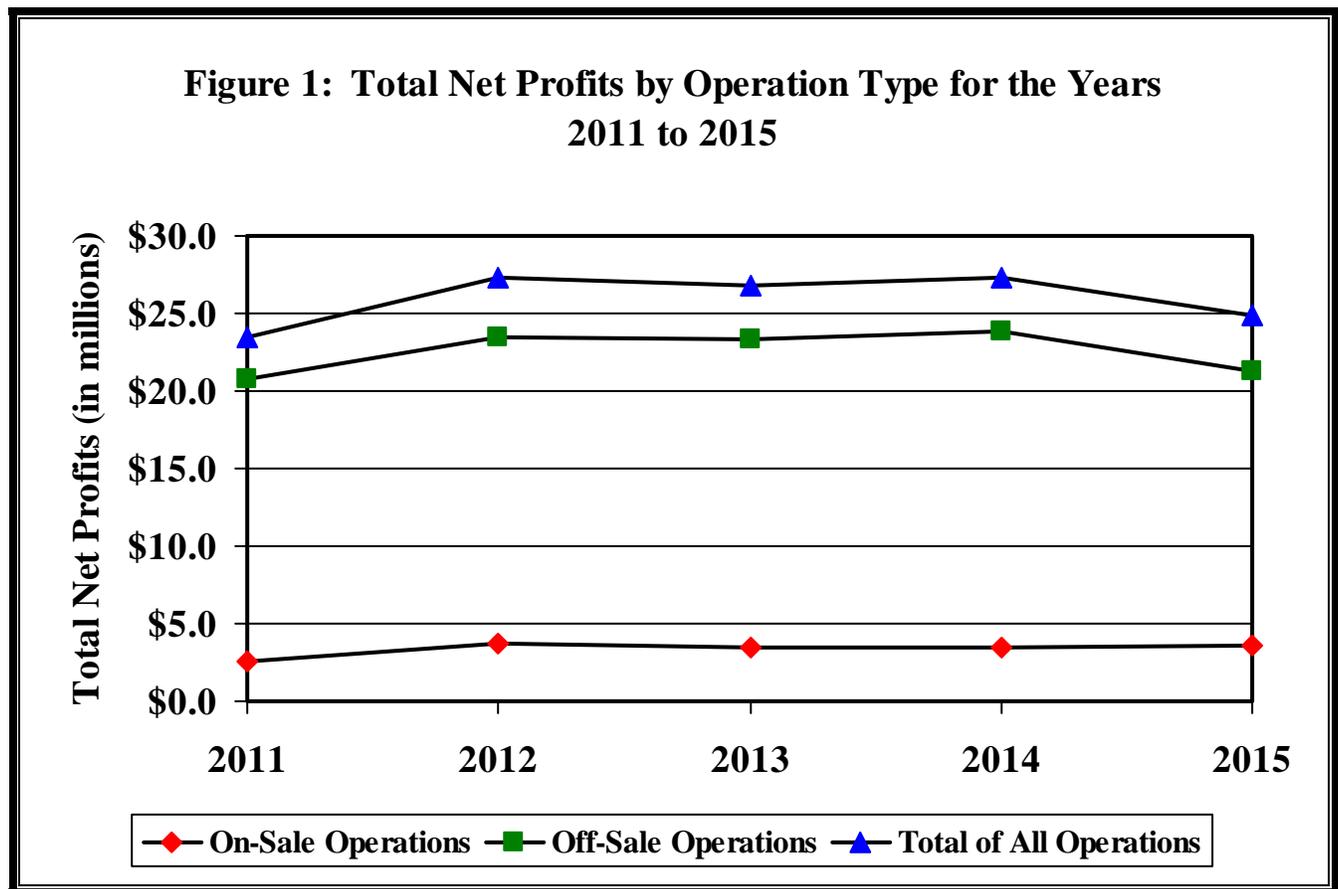
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$24.9 million in 2015. This represents a decrease of \$2.3 million, or 8.6 percent, from the amount generated in 2014. Among on-sale operations, net profits totaled \$3.6 million in 2015, which was an increase of \$227,913, or 6.8 percent, over 2014. Total net profits for off-sale operations totaled \$21.3 million in 2015, which represents a decrease of \$2.6 million, or 10.8 percent, from 2014.⁸

Over the past five years, net profits have increased 6.5 percent. Among off-sale stores, there was a 2.4 percent increase in net profits, while on-sale stores showed an increase of 39.1 percent.

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



⁸The overall decline in net profits between 2014 and 2015 appears to primarily be the result of increased competition from private liquor stores resulting in lower sales volume among Metro Area off-sale operations.

Variations Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2015, ranged from a loss of \$54,929 in Flensburg to a profit of \$1.1 million in Elk River. Overall, of the municipal liquor operations that reported in both 2014 and 2015, 92 cities showed year-to-year increases in their net profits, while 101 showed decreases. Of the 101 cities with declines in net profits between 2014 and 2015, 90 were in Greater Minnesota, and 11 were in the Metro Area.

Operations Losing Money

In addition to municipal liquor operations that posted a decline in net profits between 2014 and 2015, 34 Minnesota cities reported net losses for 2015 (no change from 2014). All 34 cities with losses were located in Greater Minnesota. Table 1 below lists the cities whose liquor operations posted net losses in 2015.

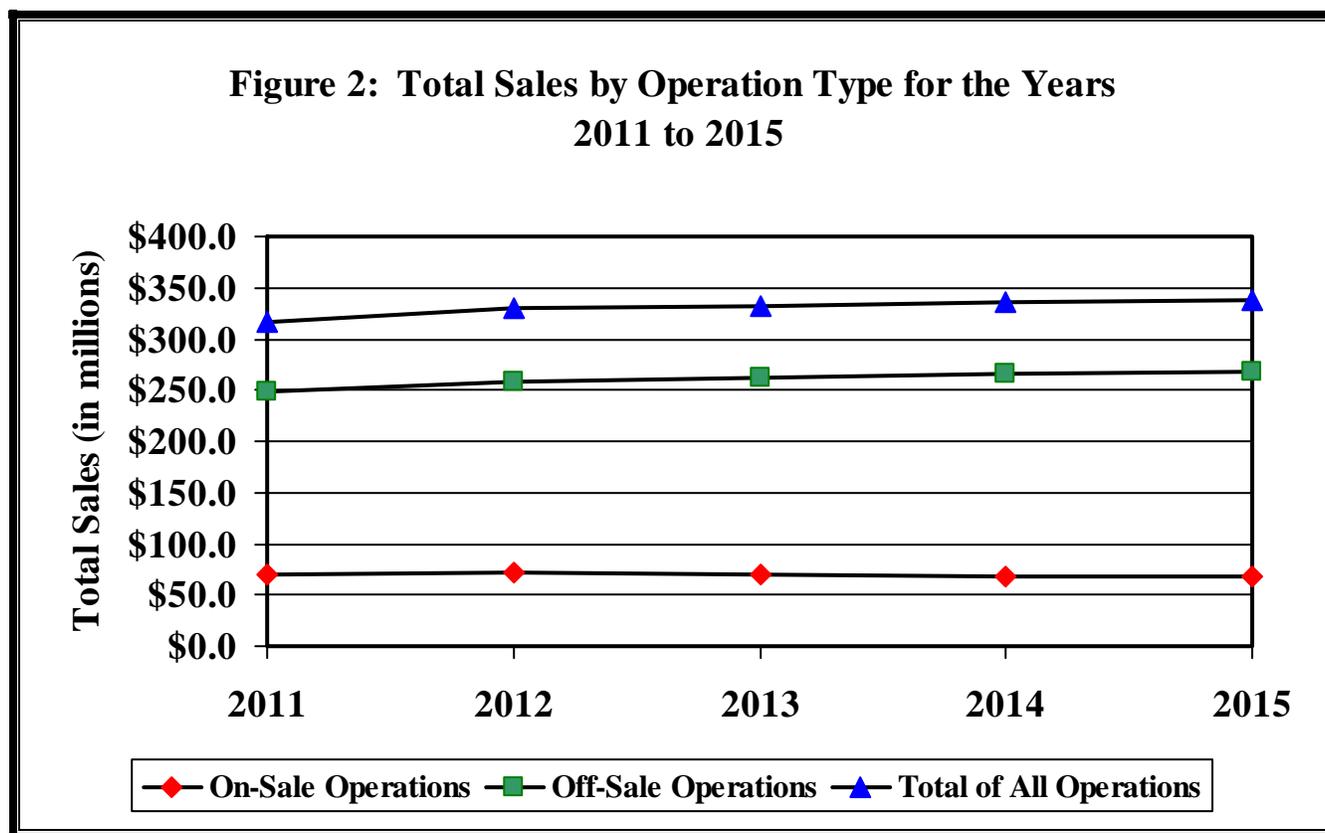
Table 1			
Municipal Liquor Store Operations with Net Losses in 2015			
Name of City	Net Loss	Name of City	Net Loss
Flensburg	(\$54,929)	Waverly	(7,583)
South Haven	(26,628)	Dassel	(6,201)
West Concord	(25,493)	Cromwell	(4,905)
Williams	(24,854)	Walnut Grove	(4,123)
Sleepy Eye	(23,746)	Proctor	(3,959)
Clontarf	(21,757)	Danvers	(3,782)
Wells	(19,628)	Okabena	(3,709)
Cleveland	(14,446)	Heron Lake	(3,477)
Boyd	(14,399)	Mahnomen	(2,126)
Ivanhoe	(14,328)	Lewisville	(2,099)
Howard Lake	(12,498)	Northome	(2,062)
Hanley Falls	(10,898)	Conger	(708)
Audubon	(10,178)	Dawson	(708)
Saint Hilaire	(9,818)	Butterfield	(525)
Round Lake	(9,668)	Barnesville	(313)
Frazee	(8,888)	Remer	(210)
Elmore	(8,281)	De Graff	(136)

Total Sales at Municipal Liquor Operations

During 2015, Minnesota’s municipal liquor operations reported a 20th consecutive year of record sales, totaling \$337.2 million. Total sales generated in 2015 increased by \$1.6 million, or 0.5 percent, over 2014. Among individual liquor operations that were in business for all of 2015, total sales ranged from \$113,381 in Round Lake to \$13.6 million in Lakeville.⁹

⁹The City of Kellogg was excluded from this analysis because the City sold its enterprise operation in 2013.

Figure 2 below shows that, while off-sale operations total sales have had a slight increase every year, total sales among on-sale operations have remained relatively flat.



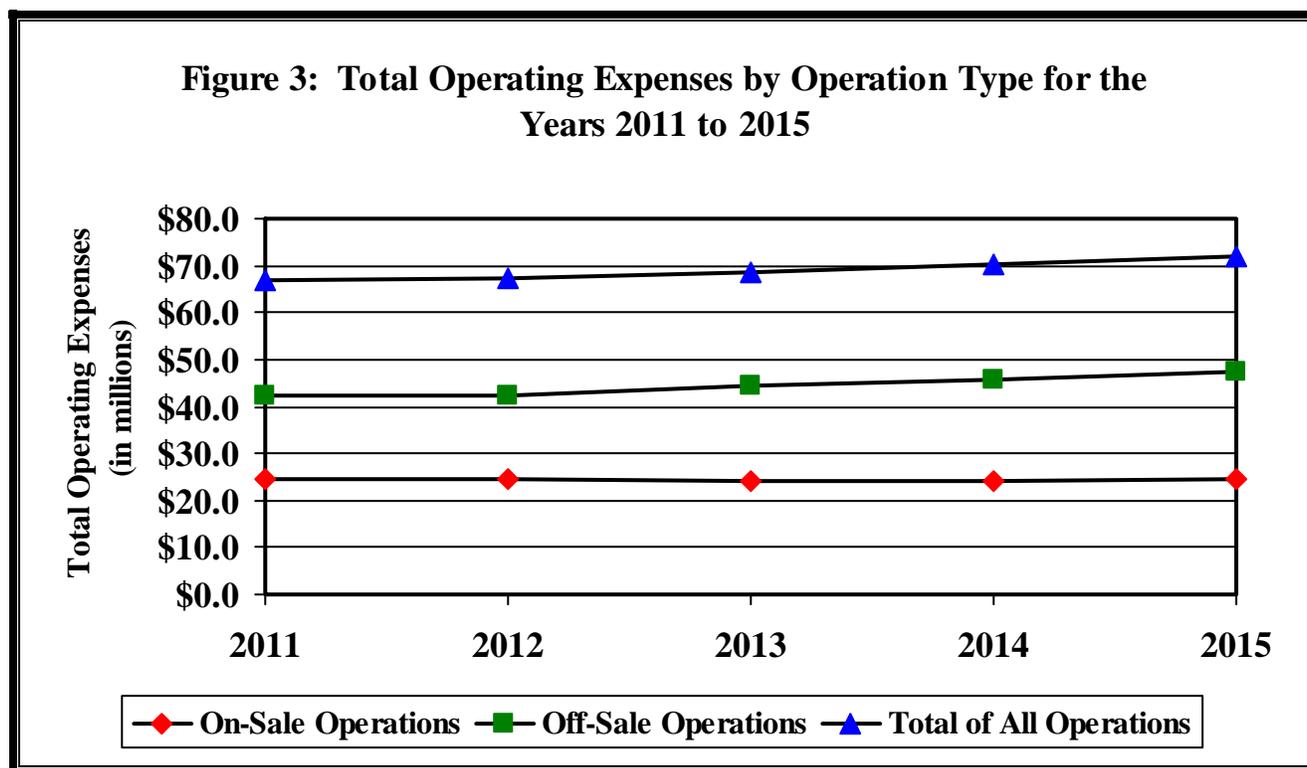
Operating Expenses of Municipal Liquor Operations

During 2015, Minnesota’s municipal liquor operations reported operating expenses totaling \$71.8 million. This represents an increase of \$1.5 million, or 2.2 percent, over the amount reported in 2014. Off-sale liquor operations had operating expenses totaling \$47.4 million in 2015. This represents an increase of \$1.5 million, or 3.3 percent, over 2014. Operating expenses for on-sale liquor operations totaled \$24.4 million in 2015. This represents an increase of \$39,595, or 0.2 percent, over 2014.

Among individual liquor operations that were in business for all of 2015, expenses ranged from a high of \$2.4 million in Edina to a low of \$36,901 in Elmore.¹⁰ In general, the level of sales has an effect on the level of expenses (the greater the level of sales, the higher the operating expenses). However, even among operations with similar levels of sales, there is a wide range of operating expenses.

¹⁰The City of Kellogg was excluded from this analysis because the City sold its enterprise operation in 2013.

Figure 3 below shows that operating expenses have been relatively flat for on-sale operations, while off-sale operation have shown steady increases between 2011 and 2015.



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

Sales

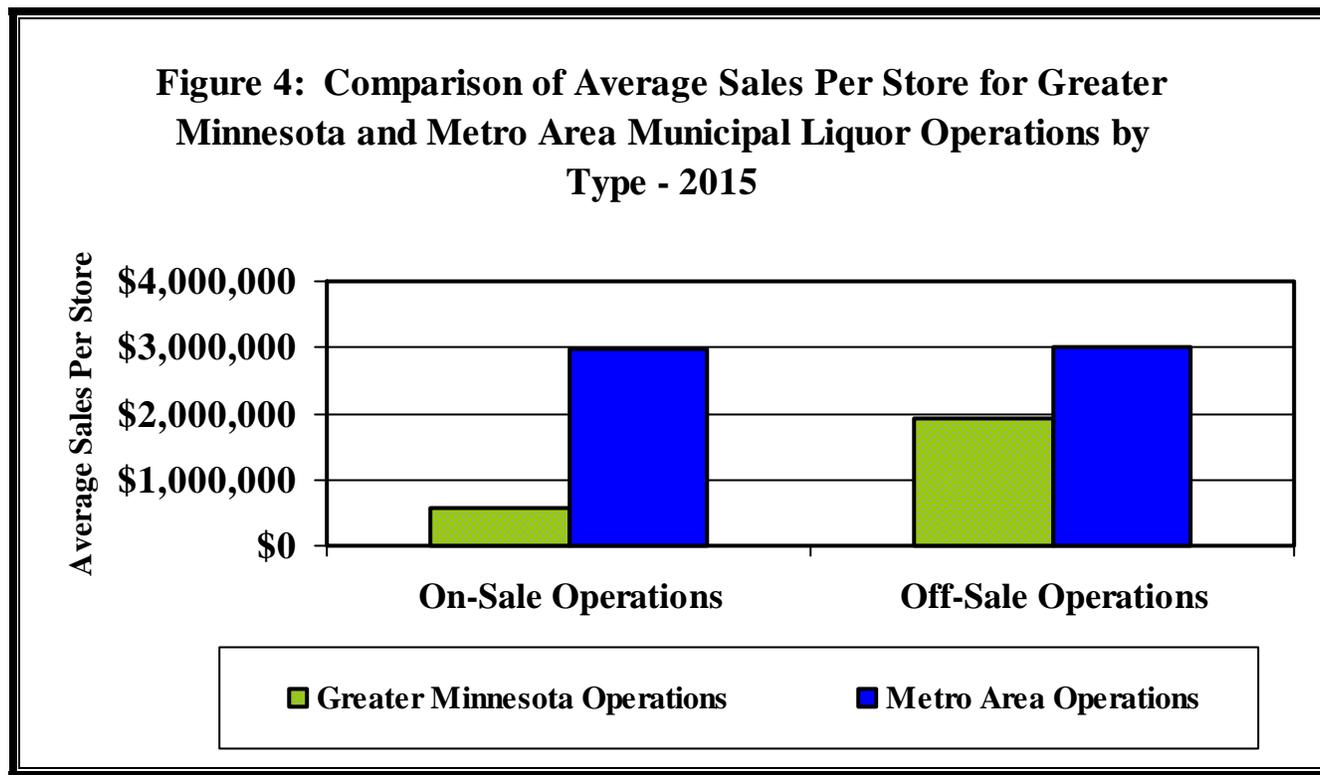
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 193 Minnesota cities (9.8 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 34.9 percent of the total sales and 27.3 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.0 million in 2015, compared to average sales of \$1.2 million for all Greater Minnesota operations.¹¹

On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations are clear. Off-sale operations in the Metro Area average sales of \$3.0 million, compared to \$1.9 million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 104 to 83. As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than five times greater in the Metro Area than in Greater Minnesota, \$3.0 million to \$575,400, respectively.

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

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



Net Profit

In 2015, the average net profit of Metro Area municipal liquor operations was \$174,724, compared to \$96,796 for municipal liquor operations in Greater Minnesota. All Metro Area liquor operations reported a net profit in 2015, ranging from \$18,019 in Spring Lake Park to \$954,238 in Eden Prairie. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a loss of \$54,929 in Flensburg to a profit of \$1.1 million in Elk River.

On-Sale and Off-Sale Net Profit Comparison

The average net profit of off-sale operations in the Metro Area was \$170,116, compared to \$183,231 for those in Greater Minnesota.¹²

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 \$230,024, compared to \$27,814 in Greater Minnesota.¹³ The wide variance in net profit was primarily the result of two factors: higher sales volume at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

¹²The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

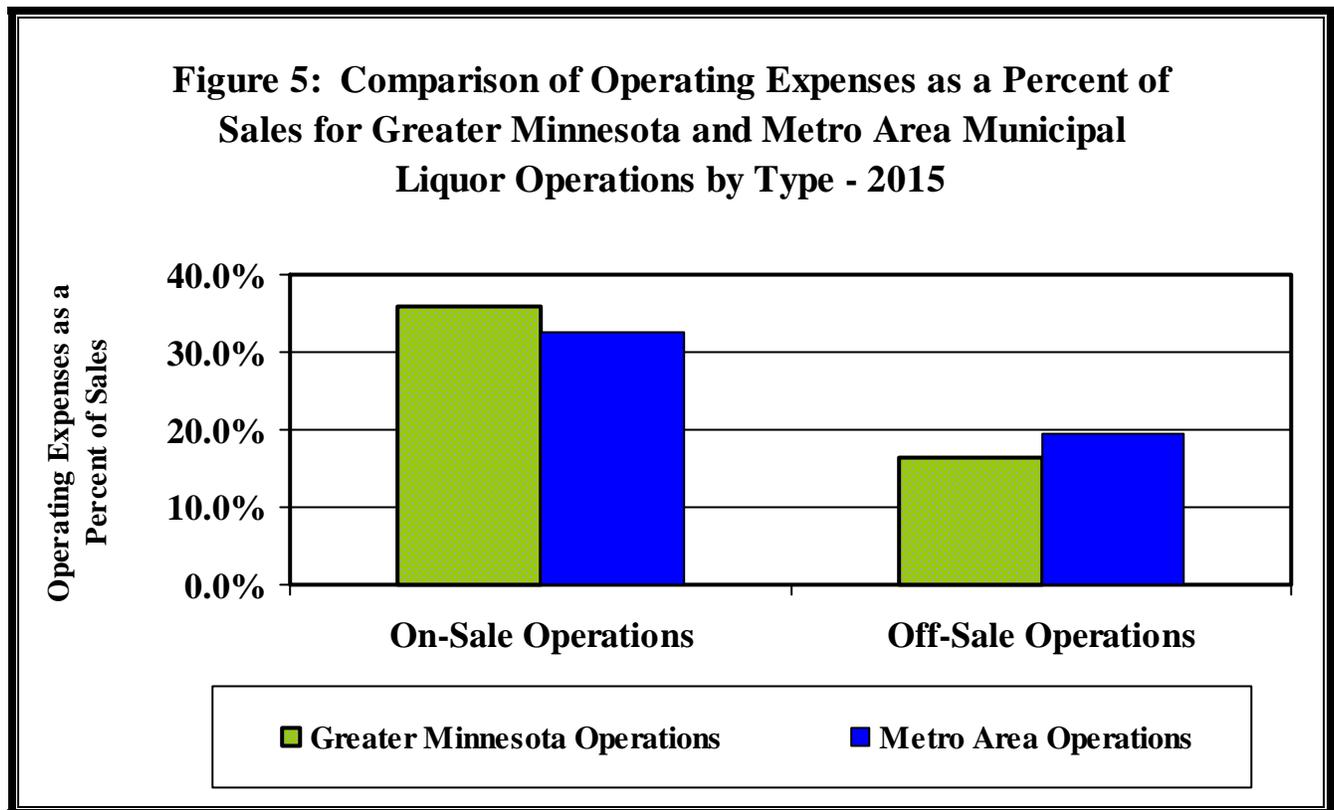
¹³The Metro Area on-sale average is based on 3 stores, compared to 104 stores in Greater Minnesota.

Operating Expenses as a Percent of Sales

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 34.5 percent in Round Lake to a low of 11.4 percent in Roseau. The average operating expenses as a percent of sales for off-sale operations in 2015 was 17.6 percent, compared to 17.2 percent in 2014.¹⁴

Among on-sale operations that were in business for all of 2015, operating expenses as a percent of sales ranged from a high of 71.0 percent in South Haven to a low of 20.2 percent in Rogers.¹⁵ The average among on-sale operations was 35.5 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

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



¹⁴The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.

¹⁵The City of Kellogg was excluded from this analysis because the City sold its enterprise operation in 2013.

Table 2 below shows the range of operating expenses for stores with similar levels of total sales.¹⁶

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$300,000	5	\$36,901 to \$70,674
\$300,001 to \$500,000	7	\$74,264 to \$140,078
\$500,001 to \$1,000,000	10	\$60,790 to \$238,942
\$1,000,001 to \$2,000,000	26	\$177,386 to \$365,676
\$2,000,001 to \$3,000,000	14	\$306,236 to \$551,462
\$3,000,001 to \$5,000,000	16	\$451,733 to \$885,110
Greater than \$5,000,000	17	\$722,663 to \$2,403,153

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 2015, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$19.1 million. This represents a slight decrease (0.04 percent) from the total net transfers made in 2014. Net transfers totaled \$6.3 million among Metro Area establishments, compared to \$12.8 million for Greater Minnesota establishments.

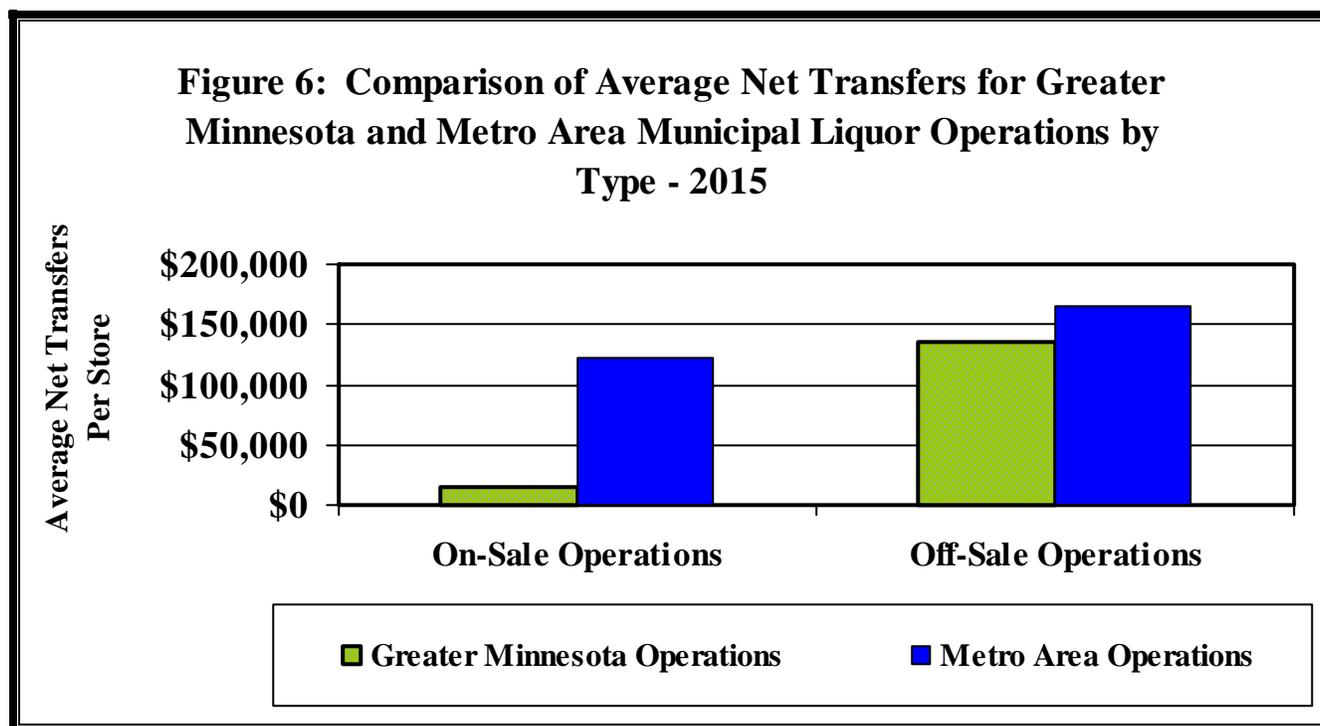
On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, however, the average net transfer for off-sale stores in the Metro Area was more than in Greater Minnesota (\$165,575 to \$135,696, respectively). The average net transfer per on-sale establishment was over eight times greater among operations in the Metro Area than in Greater Minnesota (\$121,511 to \$14,470, respectively).¹⁷

¹⁶A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not useful because of the differences among these operations. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons could be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

¹⁷The Metro Area on-sale average is based on 3 stores, compared to 104 stores in Greater Minnesota.

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



Oversight Responsibilities

City officials who are responsible for the operation of municipal liquor establishments should make certain that the operations are managed appropriately and do not have a negative financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2015 data, an examination of losses for the years 2013, 2014, and 2015 shows that the 29 cities in Table 3 below should hold public hearings on or before November 17, 2016.¹⁸ Of the 29 cities required to hold a hearing in 2016, 16 were also required to hold a public hearing in 2015.

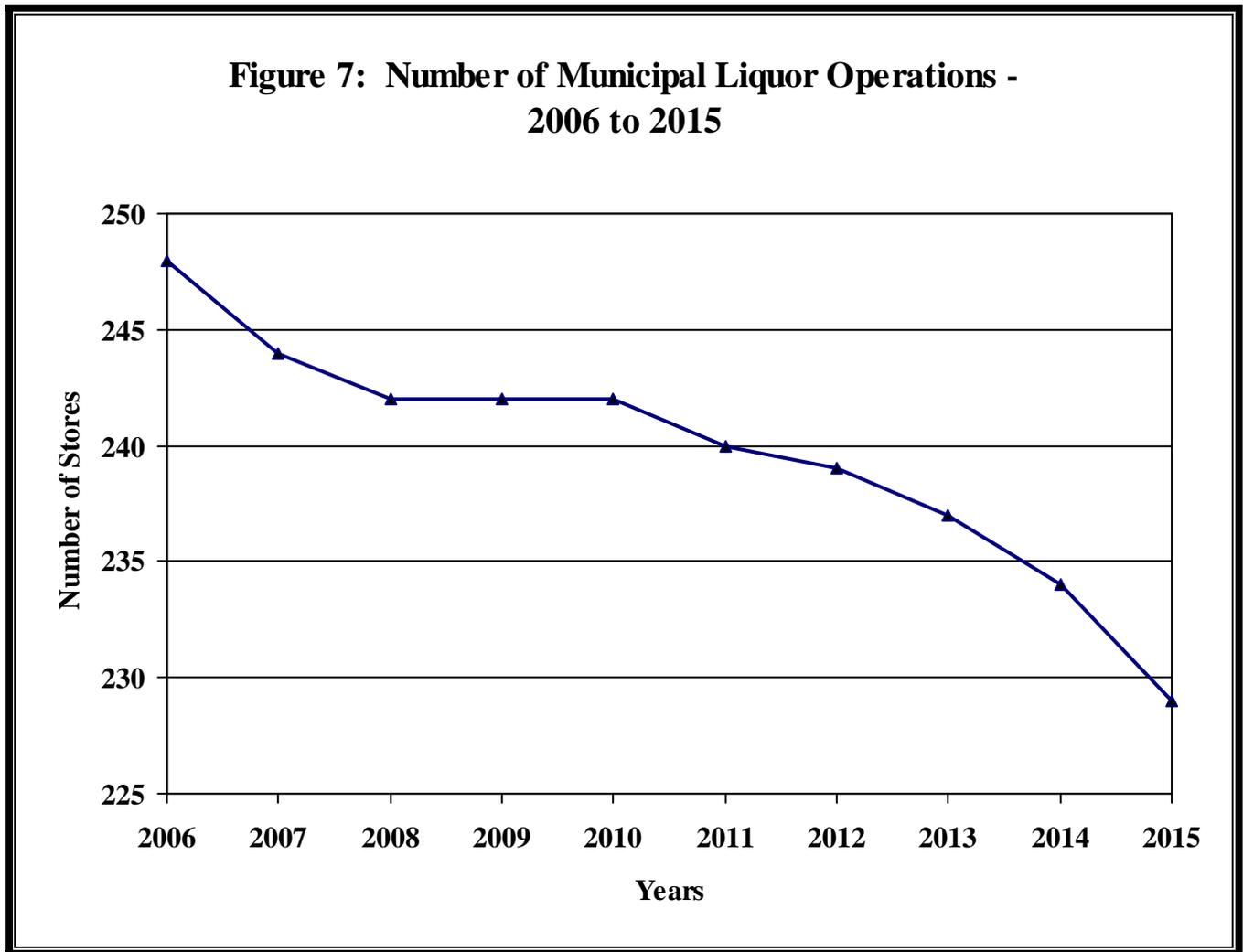
Table 3
Cities Required to Hold Hearings in 2016

Audubon	Barnesville	Beaver Bay	Butterfield	Clarissa	Clontarf
Conger	Cromwell	Danvers	Dawson	Elmore	Flensburg
Frazee	Hadley	Hanley Falls	Howard Lake	Ivanhoe	Lewisville
Littlefork	Okabena	Remer	Round Lake	Saint Hilaire	South Haven
Walnut Grove	Waverly	Wells	West Concord	Williams	

¹⁸Minn. Stat. § 340A.602. Also, see the Office of the State Auditor’s Statement of Position, “[Municipal Liquor Store Hearings](#).”

Declining Number of Liquor Operations

Due, in part, to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 below shows the decline in the number of municipal liquor stores over the last ten years.¹⁹



¹⁹Five cities, Browns Valley, Lake Benton, Waldorf, Wilmont, and Winton, closed and liquidated the assets of their liquor operations prior to the 2015 fiscal year, resulting in five fewer stores operating in 2015. The City of Kellogg sold its enterprise operation in 2013, but is included in this report because there was still financial activity reported in 2015.

Table 4
Comparison of 2014 and 2015 Liquor Store Operations

On-Sale and Off-Sale Stores

	2014*		2015*		Variance	Percent Change
	Number of Cities		Number of Cities			
	105	98	105	98		
	Amount	Amount	Percent of Sales			
	2014*	2015*	2014*	2015*		
Sales	\$68,668,552	\$68,771,776	100.0%	100.0%	\$103,224	0.2%
Cost of Sales	41,263,431	41,163,900	60.1%	59.9%	(99,531)	-0.2%
Gross Profit	27,405,121	27,607,876	39.9%	40.1%	202,755	0.7%
Operating Expenses	24,344,376	24,383,971	35.5%	35.5%	39,595	0.2%
Income from Operations	3,060,745	3,223,905	4.5%	4.7%	163,160	5.3%
Nonoperating Revenues	765,465	748,057	1.1%	1.1%	(17,408)	-2.3%
Nonoperating Expenses	471,392	389,231	0.7%	0.6%	(82,161)	-17.4%
Net Income Before Transfers	3,354,818	3,582,731	4.9%	5.2%	227,913	6.8%
Net Transfers (Transfers Out - Transfers In)	2,259,943	1,869,436	----	----	(390,507)	-17.3%

Off-Sale Only Stores

	2014*		2015*		Variance	Percent Change
	Number of Cities		Number of Cities			
	95	95	95	95		
	Amount	Amount	Percent of Sales			
	2014*	2015*	2014*	2015*		
Sales	\$266,944,621	\$268,410,656	100.0%	100.0%	\$1,466,035	0.5%
Cost of Sales	197,174,395	199,355,685	73.9%	74.3%	2,181,290	1.1%
Gross Profit	69,770,226	69,054,971	26.1%	25.7%	(715,255)	-1.0%
Operating Expenses	45,869,378	47,371,399	17.2%	17.6%	1,502,021	3.3%
Income from Operations	23,900,848	21,683,572	9.0%	8.1%	(2,217,276)	-9.3%
Nonoperating Revenues	1,355,869	954,185	0.5%	0.4%	(401,684)	-29.6%
Nonoperating Expenses	1,347,448	1,305,446	0.5%	0.5%	(42,002)	-3.1%
Net Income Before Transfers	23,909,269	21,332,311	9.0%	7.9%	(2,576,958)	-10.8%
Net Transfers (Transfers Out - Transfers In)	16,841,014	17,223,450	----	----	382,436	2.3%

Total City Liquor Stores

	2014*		2015*		Variance	Percent Change
	Number of Cities		Number of Cities			
	200	193	200	193		
	Amount	Amount	Percent of Sales			
	2014*	2015*	2014*	2015*		
Sales	\$335,613,173	\$337,182,432	100.0%	100.0%	\$1,569,259	0.5%
Cost of Sales	238,437,826	240,519,585	71.0%	71.3%	2,081,759	0.9%
Gross Profit	97,175,347	96,662,847	29.0%	28.7%	(512,500)	-0.5%
Operating Expenses	70,213,754	71,755,370	20.9%	21.3%	1,541,616	2.2%
Income from Operations	26,961,593	24,907,477	8.0%	7.4%	(2,054,116)	-7.6%
Nonoperating Revenues	2,121,334	1,702,242	0.6%	0.5%	(419,092)	-19.8%
Nonoperating Expenses	1,818,840	1,694,677	0.5%	0.5%	(124,163)	-6.8%
Net Income Before Transfers	27,264,087	24,915,042	8.1%	7.4%	(2,349,045)	-8.6%
Net Transfers (Transfers Out - Transfers In)	19,100,957	19,092,886	----	----	(8,071)	-0.0%

*There were seven fewer cities reporting in 2015 than 2014. The Cities of Browns Valley, Lake Benton, Waldorf, Wilmont, and Winton either closed and/or liquidated the assets of their on-sale and off-sale liquor operations in 2014, resulting in five fewer cities reporting in 2015. The Cities of Browerville, Ellendale, Granite Falls, and Parkers Prairie failed to report in time for this report. Browerville and Ellendale also failed to report in time for the 2014 report.

Appendix 1
2015 Liquor Store Tables

This page left blank intentionally

**Table 5
Comparison of City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On- & Off-Sale	----	1,696	\$498,802	\$311,459	\$187,343	37.6%	\$187,135	\$208	\$----	\$----	\$208	0.0%	\$10,000
Aitkin	Off-Sale Only	----	2,129	1,023,101	780,865	242,236	23.7%	188,977	53,259	19,768	----	73,027	7.1%	75,000
Akeley	On- & Off-Sale	----	441	385,337	215,718	169,619	44.0%	154,994	14,625	8,266	5,089	17,802	4.6%	1,750
Alexandria	Off-Sale Only	----	13,340	5,184,029	3,963,842	1,220,187	23.5%	878,150	342,037	201	8,434	333,804	6.4%	200,000
Anoka	Off-Sale Only	----	17,665	4,174,041	3,157,252	1,016,789	24.4%	828,359	188,430	18,319	----	206,749	5.0%	150,000
Apple Valley	Off-Sale Only	----	50,161	8,480,414	6,037,204	2,443,210	28.8%	1,626,498	816,712	43,011	111,731	747,992	8.8%	600,000
Appleton	Off-Sale Only	----	1,362	497,546	353,889	143,657	28.9%	122,779	20,878	32	----	20,910	4.2%	----
Audubon	On- & Off-Sale	----	531	510,223	319,330	190,893	37.4%	198,573	(7,680)	3,040	5,538	(10,178)	-2.0%	(12,000)
Avoca	On- & Off-Sale	----	143	264,511	113,386	151,125	57.1%	117,864	33,261	9,451	1,534	41,178	15.6%	19,200
Bagley	Off-Sale Only	----	1,417	1,274,650	955,760	318,890	25.0%	232,596	86,294	246	37,917	48,623	3.8%	20,000
Balaton	On- & Off-Sale	----	626	396,219	242,268	153,951	38.9%	150,412	3,539	1,579	----	5,118	1.3%	1
Barnesville	Off-Sale Only	----	2,637	401,129	315,631	85,498	21.3%	88,464	(2,966)	2,653	----	(313)	-0.1%	6,000
Barnum	On- & Off-Sale	----	611	470,712	246,879	223,833	47.6%	241,984	(18,151)	24,214	----	6,063	1.3%	----
Battle Lake	Off-Sale Only	----	891	1,328,354	940,305	388,049	29.2%	296,618	91,931	4,198	----	96,129	7.2%	129,000
Baudette	On- & Off-Sale	----	1,085	1,515,106	976,021	539,085	35.6%	406,996	132,089	860	----	132,949	8.8%	125,000
Beaver Bay	On- & Off-Sale	----	183	510,479	282,437	228,042	44.7%	197,802	30,240	9,357	----	39,597	7.8%	----
Bemidji	Off-Sale Only	----	14,969	5,700,262	4,044,785	1,655,477	29.0%	886,027	769,450	20,182	5,682	783,950	13.8%	728,369
Benson	On- & Off-Sale	----	3,144	1,107,293	712,994	394,299	35.6%	339,939	54,360	26,929	----	81,289	7.3%	80,000
Big Falls	On- & Off-Sale	----	227	331,161	167,226	163,935	49.5%	162,295	1,640	542	----	2,182	0.7%	10,000
Big Lake	Off-Sale Only	----	10,671	3,914,782	2,847,583	1,067,199	27.3%	591,493	475,706	7,888	18,280	465,314	11.9%	275,000
Blackduck	On- & Off-Sale	----	790	989,650	619,771	369,879	37.4%	342,535	27,344	8,700	----	36,044	3.6%	62,200
Blue Earth	Off-Sale Only	----	3,288	1,535,842	1,131,501	404,341	26.3%	270,894	133,447	1,565	----	135,012	8.8%	8,240
Boyd	On- & Off-Sale	----	162	562,660	293,216	269,444	47.9%	296,957	(27,513)	17,724	4,610	(14,399)	-2.6%	----
Braham	Off-Sale Only	----	1,796	1,317,124	1,001,402	315,722	24.0%	294,097	21,625	104,212	99,478	26,359	2.0%	10,000
Brandon	On- & Off-Sale	[0]	496	478,448	281,977	196,471	41.1%	169,728	26,743	1,699	----	28,442	5.9%	----
Brooklyn Center	Off-Sale Only	----	30,864	6,056,668	4,431,501	1,625,167	26.8%	1,367,050	258,117	20,018	----	278,135	4.6%	216,455
Buffalo	Off-Sale Only	----	16,033	4,931,536	3,611,432	1,320,104	26.8%	856,241	463,863	113,482	25,399	551,946	11.2%	500,000
Buffalo Lake	On- & Off-Sale	----	681	474,023	256,131	217,892	46.0%	221,963	(4,071)	8,364	----	4,293	0.9%	----
Butterfield	Off-Sale Only	----	577	230,758	176,712	54,046	23.4%	57,984	(3,938)	53,181	49,768	(525)	-0.2%	5,000
Caledonia	Off-Sale Only	----	2,823	637,979	478,409	159,570	25.0%	155,077	4,493	509	----	5,002	0.8%	----
Callaway	On- & Off-Sale	----	232	475,838	237,586	238,252	50.1%	211,168	27,084	2,518	----	29,602	6.2%	21,645
Cambridge	Off-Sale Only	----	8,496	5,124,055	3,858,777	1,265,278	24.7%	798,323	466,955	10,285	----	477,240	9.3%	478,000
Clarissa	On- & Off-Sale	----	661	382,800	242,982	139,818	36.5%	139,126	692	4,200	----	4,892	1.3%	5,000
Clearbrook	On- & Off-Sale	----	523	537,365	295,806	241,559	45.0%	203,706	37,853	----	----	37,853	7.0%	10,000
Cleveland	On- & Off-Sale	----	714	200,653	109,908	90,745	45.2%	126,002	(35,257)	20,811	----	(14,446)	-7.2%	----
Clontarf	On- & Off-Sale	----	152	354,582	216,697	137,885	38.9%	170,069	(32,184)	10,427	----	(21,757)	-6.1%	(14,012)
Columbia Heights	Off-Sale Only	----	19,995	8,399,943	6,338,891	2,061,052	24.5%	1,534,703	526,349	151	203,755	322,745	3.8%	202,789
Conger	On- & Off-Sale	----	137	242,792	138,341	104,451	43.0%	110,519	(6,068)	5,360	----	(708)	-0.3%	3,600
Cook	Off-Sale Only	----	563	1,531,930	1,142,487	389,443	25.4%	243,354	146,089	7,150	----	153,239	10.0%	----
Cromwell	On- & Off-Sale	----	243	357,378	198,486	158,892	44.5%	172,155	(13,263)	8,358	----	(4,905)	-1.4%	(11,440)
Dalton	Off-Sale Only	----	247	322,478	247,942	74,536	23.1%	74,264	272	822	----	1,094	0.3%	----
Danvers	On- & Off-Sale	----	93	338,167	176,313	161,854	47.9%	166,421	(4,567)	785	----	(3,782)	-1.1%	----
Darwin	Off-Sale Only	----	356	532,045	426,256	105,789	19.9%	96,179	9,610	2,250	----	11,860	2.2%	----
Dassel	Off-Sale Only	----	1,462	1,078,012	874,935	203,077	18.8%	195,039	8,038	15,674	29,913	(6,201)	-0.6%	----
Dawson	Off-Sale Only	----	1,479	472,515	333,632	138,883	29.4%	140,078	(1,195)	487	----	(708)	-0.1%	----
De Graff	On- & Off-Sale	----	120	426,468	224,658	201,810	47.3%	236,392	(34,582)	41,061	6,615	(136)	-0.0%	----
Delano	Off-Sale Only	----	5,864	2,487,061	1,792,205	694,856	27.9%	494,898	199,958	1,540	----	201,498	8.1%	100,000
Detroit Lakes	Off-Sale Only	----	9,290	6,003,631	4,393,011	1,610,620	26.8%	722,663	887,957	9,044	149,184	747,817	12.5%	626,842
Eagle Bend	On- & Off-Sale	----	512	260,720	141,227	119,493	45.8%	126,153	(6,660)	16,155	----	9,495	3.6%	10,000
Eden Prairie	Off-Sale Only	----	63,187	11,312,822	8,102,770	3,210,052	28.4%	2,266,947	943,105	11,133	----	954,238	8.4%	800,000
Edina	Off-Sale Only	----	50,766	12,462,387	9,415,449	3,046,938	24.4%	2,403,153	643,785	9,599	----	653,384	5.2%	785,000

**Table 5
Comparison of City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Elizabeth	Off-Sale Only	----	170	382,365	293,458	88,907	23.3%	76,173	12,734	----	9	12,725	3.3%	----
Elk River	Off-Sale Only	----	23,987	6,974,336	4,905,302	2,069,034	29.7%	1,039,824	1,029,210	35,687	----	1,064,897	15.3%	689,718
Elmore	Off-Sale Only	----	581	122,247	94,019	28,228	23.1%	36,901	(8,673)	392	----	(8,281)	-6.8%	----
Erhard	Off-Sale Only	----	142	286,307	211,684	74,623	26.1%	70,674	3,949	4,808	367	8,390	2.9%	----
Fairfax	On- & Off-Sale	----	1,185	546,474	277,783	268,691	49.2%	238,798	29,893	1,404	----	31,297	5.7%	----
Fairmont	Off-Sale Only	----	10,421	3,596,468	2,566,008	1,030,460	28.7%	479,430	551,030	9,719	----	560,749	15.6%	788,557
Farmington	Off-Sale Only	----	22,451	4,607,417	3,467,487	1,139,930	24.7%	885,110	254,820	9,443	----	264,263	5.7%	91,504
Fergus Falls	Off-Sale Only	----	13,288	5,684,343	4,040,200	1,644,143	28.9%	1,009,272	634,871	13,467	20,390	627,948	11.0%	870,034
Fifty Lakes	On- & Off-Sale	----	401	506,271	270,061	236,210	46.7%	243,485	(7,275)	14,253	----	6,978	1.4%	----
Finlayson	On- & Off-Sale	----	306	530,846	308,492	222,354	41.9%	184,972	37,382	5,009	----	42,391	8.0%	33,500
Flensburg	On- & Off-Sale	[0]	228	314,375	173,779	140,596	44.7%	191,470	(50,874)	----	4,055	(54,929)	-17.5%	----
Foreston	On- & Off-Sale	----	523	383,379	182,051	201,328	52.5%	180,206	21,122	14,670	720	35,072	9.1%	10,839
Frazee	On- & Off-Sale	----	1,395	631,691	422,725	208,966	33.1%	217,974	(9,008)	120	----	(8,888)	-1.4%	----
Fridley	Off-Sale Only	----	28,547	5,256,840	3,909,856	1,346,984	25.6%	997,347	349,637	11,505	----	361,142	6.9%	338,600
Gilman	On- & Off-Sale	----	239	368,316	161,229	207,087	56.2%	197,286	9,801	16,495	----	26,296	7.1%	----
Glencoe	Off-Sale Only	----	5,540	1,632,685	1,211,902	420,783	25.8%	237,345	183,438	130	17,188	166,380	10.2%	160,000
Glenwood	Off-Sale Only	----	2,582	1,406,538	1,050,299	356,239	25.3%	195,547	160,692	673	----	161,365	11.5%	40,000
Goodridge	On- & Off-Sale	----	138	391,682	201,264	190,418	48.6%	175,072	15,346	----	----	15,346	3.9%	25,000
Grand Marais	Off-Sale Only	----	1,370	2,002,744	1,434,853	567,891	28.4%	320,069	247,822	3,294	----	251,116	12.5%	200,000
Hackensack	On- & Off-Sale	----	317	1,145,211	800,182	345,029	30.1%	303,871	41,158	7,979	13,360	35,777	3.1%	----
Hadley	On- & Off-Sale	----	58	262,207	108,040	154,167	58.8%	151,857	2,310	10,393	1,090	11,613	4.4%	----
Hanley Falls	On- & Off-Sale	----	281	226,934	122,905	104,029	45.8%	122,000	(17,971)	7,089	16	(10,898)	-4.8%	(3,000)
Hanska	On- & Off-Sale	----	376	274,225	159,759	114,466	41.7%	114,877	(411)	7,181	----	6,770	2.5%	10,000
Hawley	Off-Sale Only	----	2,212	1,137,634	847,374	290,260	25.5%	245,995	44,265	53	25,183	19,135	1.7%	5,000
Heron Lake	On- & Off-Sale	----	686	363,997	205,391	158,606	43.6%	160,197	(1,591)	138	2,024	(3,477)	-1.0%	----
Hinckley	On- & Off-Sale	----	1,815	2,713,374	1,854,009	859,365	31.7%	564,422	294,943	98	43,084	251,957	9.3%	111,012
Hitterdal	On- & Off-Sale	----	203	386,595	179,294	207,301	53.6%	192,356	14,945	30	----	14,975	3.9%	----
Holdingford	On- & Off-Sale	----	718	377,243	207,729	169,514	44.9%	181,932	(12,418)	16,283	----	3,865	1.0%	----
Howard Lake	On- & Off-Sale	----	2,046	673,463	516,959	156,504	23.2%	166,937	(10,433)	415	2,480	(12,498)	-1.9%	----
Hutchinson	Off-Sale Only	----	14,170	5,850,319	4,485,368	1,364,951	23.3%	749,072	615,879	3,706	27,951	591,634	10.1%	465,000
Isanti	Off-Sale Only	----	5,497	2,474,708	1,806,637	668,071	27.0%	357,002	311,069	9,182	----	320,251	12.9%	300,000
Isle	On- & Off-Sale	----	768	1,000,164	571,258	428,906	42.9%	374,148	54,758	20,995	----	75,753	7.6%	75,000
Ivanhoe	On- & Off-Sale	----	553	544,741	348,569	196,172	36.0%	207,227	(11,055)	7	3,280	(14,328)	-2.6%	----
Jackson	Off-Sale Only	----	3,359	1,226,399	881,591	344,808	28.1%	196,212	148,596	4,332	----	152,928	12.5%	41,000
Kasson	Off-Sale Only	----	6,192	1,390,195	1,078,651	311,544	22.4%	244,479	67,065	12,647	----	79,712	5.7%	14,000
Kelliher	On- & Off-Sale	----	263	482,694	257,860	224,834	46.6%	191,258	33,576	1,837	----	35,413	7.3%	20,000
Kellogg	On- & Off-Sale	[16]	435	----	----	----	----	2,414	(2,414)	33,433	----	31,019	----	(31,105)
Kenyon	On- & Off-Sale	----	1,834	719,681	467,272	252,409	35.1%	249,774	2,635	31,856	1,625	32,866	4.6%	20,000
Kiester	Off-Sale Only	[34]	483	192,831	140,915	51,916	26.9%	52,676	(760)	41,215	36,453	4,002	2.1%	30,000
Lake Park	On- & Off-Sale	----	798	723,859	416,814	307,045	42.4%	272,385	34,660	----	----	34,660	4.8%	----
Lakefield	Off-Sale Only	----	1,697	464,912	337,273	127,639	27.5%	91,498	36,141	2,774	----	38,915	8.4%	3,000
Lakeville	Off-Sale Only	----	59,991	13,611,294	10,322,174	3,289,120	24.2%	2,358,249	930,871	8,866	177,829	761,908	5.6%	1,397,972
Lancaster	On- & Off-Sale	----	346	311,439	151,905	159,534	51.2%	139,464	20,070	2,849	----	22,919	7.4%	----
Le Center	On- & Off-Sale	----	2,496	872,030	552,293	319,737	36.7%	236,439	83,298	121	5,283	78,136	9.0%	25,000
Lewisville	On- & Off-Sale	----	234	177,038	100,045	76,993	43.5%	89,697	(12,704)	10,605	----	(2,099)	-1.2%	----
Lexington	Off-Sale Only	----	2,040	3,193,545	2,518,596	674,949	21.1%	560,763	114,186	4,523	16,923	101,786	3.2%	75,000
Lindstrom	On- & Off-Sale	----	4,463	2,541,788	1,770,311	771,477	30.4%	575,535	195,942	33,674	----	229,616	9.0%	104,230
Litchfield	Off-Sale Only	----	6,761	2,321,959	1,792,524	529,435	22.8%	382,467	146,968	5,350	2,147	150,171	6.5%	59,000
Littlefork	On- & Off-Sale	----	615	398,606	210,204	188,402	47.3%	183,905	4,497	3,623	----	8,120	2.0%	----
Long Prairie	Off-Sale Only	----	3,407	1,474,941	1,083,444	391,497	26.5%	192,979	198,518	8,519	----	207,037	14.0%	142,496
Longville	On- & Off-Sale	----	157	1,531,433	958,861	572,572	37.4%	403,663	168,909	602	3,486	166,025	10.8%	----

**Table 5
Comparison of City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Lonsdale	Off-Sale Only	----	3,861	1,353,432	1,025,583	327,849	24.2%	270,921	56,928	38	----	56,966	4.2%	5,000
Luverne	Off-Sale Only	----	4,707	1,313,720	984,039	329,681	25.1%	259,484	70,197	4,777	----	74,974	5.7%	45,000
Madelia	Off-Sale Only	----	2,303	503,309	384,770	118,539	23.6%	60,790	57,749	831	----	58,580	11.6%	30,000
Madison	Off-Sale Only	----	1,489	421,358	319,064	102,294	24.3%	98,612	3,682	1,392	----	5,074	1.2%	----
Mahnomen	On- & Off-Sale	----	1,208	1,099,986	694,370	405,616	36.9%	385,406	20,210	4,669	27,005	(2,126)	-0.2%	----
Maple Lake	Off-Sale Only	----	2,112	1,433,404	1,067,261	366,143	25.5%	286,430	79,713	7,957	6,692	80,978	5.6%	----
Mapleton	On- & Off-Sale	----	1,756	620,947	353,862	267,085	43.0%	252,116	14,969	32,217	----	47,186	7.6%	5,300
Marshall	Off-Sale Only	----	13,793	4,027,419	3,119,194	908,225	22.6%	667,074	241,151	5,039	112,504	133,686	3.3%	324,996
Mazeppa	On- & Off-Sale	----	844	345,259	193,710	151,549	43.9%	140,699	10,850	6,947	----	17,797	5.2%	----
Medford	On- & Off-Sale	----	1,262	403,360	203,411	199,949	49.6%	167,202	32,747	8,412	----	41,159	10.2%	----
Menahga	On- & Off-Sale	----	1,352	844,798	529,368	315,430	37.3%	247,744	67,686	8,030	----	75,716	9.0%	60,000
Mentor	On- & Off-Sale	----	151	492,842	253,168	239,674	48.6%	203,024	36,650	2,011	----	38,661	7.8%	45,000
Milaca	Off-Sale Only	----	2,914	2,134,294	1,566,470	567,824	26.6%	350,891	216,933	3,975	17,752	203,156	9.5%	52,230
Millerville	On- & Off-Sale	----	107	376,053	209,218	166,835	44.4%	162,008	4,827	390	----	5,217	1.4%	----
Miltona	On- & Off-Sale	----	435	638,102	369,297	268,805	42.1%	248,327	20,478	1,400	----	21,878	3.4%	----
Montevideo	Off-Sale Only	----	5,327	2,271,766	1,680,978	590,788	26.0%	499,954	90,834	2,512	----	93,346	4.1%	100,000
Monticello	Off-Sale Only	----	13,311	5,493,925	3,969,587	1,524,338	27.7%	801,545	722,793	3,015	----	725,808	13.2%	450,000
Moose Lake	On- & Off-Sale	----	2,820	1,220,070	782,940	437,130	35.8%	335,751	101,379	----	----	101,379	8.3%	(68)
Mora	Off-Sale Only	----	3,518	3,072,768	2,241,227	831,541	27.1%	510,268	321,273	4,880	----	326,153	10.6%	270,000
Morris	Off-Sale Only	----	5,418	2,068,194	1,575,389	492,805	23.8%	306,236	186,569	4,945	----	191,514	9.3%	121,800
Mound	Off-Sale Only	----	9,209	2,964,851	2,184,124	780,727	26.3%	548,254	232,473	481	----	232,954	7.9%	59,493
Nevis	On- & Off-Sale	----	410	646,622	369,630	276,992	42.8%	233,530	43,462	3,536	----	46,998	7.3%	35,000
New York Mills	On- & Off-Sale	----	1,230	654,388	421,517	232,871	35.6%	230,780	2,091	5,202	----	7,293	1.1%	44,885
Nisswa	On- & Off-Sale	----	2,019	3,351,557	2,220,869	1,130,688	33.7%	783,476	347,212	3,524	12,052	338,684	10.1%	280,000
North Branch	Off-Sale Only	----	10,330	2,358,255	1,713,548	644,707	27.3%	414,517	230,190	143	17,119	213,214	9.0%	140,000
Northfield	Off-Sale Only	----	20,320	3,072,255	2,332,505	739,750	24.1%	616,433	123,317	9,925	----	133,242	4.3%	125,000
Northome	On- & Off-Sale	----	184	342,655	208,222	134,433	39.2%	136,501	(2,068)	6	----	(2,062)	-0.6%	20,000
Ogema	On- & Off-Sale	[0]	187	372,053	146,367	225,686	60.7%	222,655	3,031	10,912	12,557	1,386	0.4%	----
Ogilvie	On- & Off-Sale	----	353	403,517	230,099	173,418	43.0%	172,398	1,020	316	----	1,336	0.3%	----
Okabena	On- & Off-Sale	----	187	264,812	148,319	116,493	44.0%	120,202	(3,709)	----	----	(3,709)	-1.4%	----
Olivia	Off-Sale Only	----	2,437	912,521	680,738	231,783	25.4%	202,550	29,233	3,983	----	33,216	3.6%	----
Orr	On- & Off-Sale	----	296	574,540	336,526	238,014	41.4%	176,122	61,892	4,244	----	66,136	11.5%	39,500
Osakis	On- & Off-Sale	----	1,757	737,855	445,072	292,783	39.7%	298,834	(6,051)	17,459	----	11,408	1.5%	32,900
Palisade	On- & Off-Sale	----	166	348,841	216,619	132,222	37.9%	119,903	12,319	18,053	----	30,372	8.7%	----
Park Rapids	Off-Sale Only	----	3,928	3,200,752	2,380,582	820,170	25.6%	518,319	301,851	2,352	----	304,203	9.5%	105,735
Paynesville	Off-Sale Only	----	2,454	1,387,560	1,075,540	312,020	22.5%	241,720	70,300	7,654	----	77,954	5.6%	45,000
Pelican Rapids	Off-Sale Only	----	2,510	1,258,610	855,858	402,752	32.0%	213,719	189,033	668	17,262	172,439	13.7%	36,475
Perham	Off-Sale Only	----	3,281	3,230,944	2,379,053	851,891	26.4%	455,129	396,762	13,544	10,980	399,326	12.4%	303,250
Pine City	Off-Sale Only	----	3,223	1,702,765	1,218,848	483,917	28.4%	365,676	118,241	5,109	----	123,350	7.2%	125,000
Pipestone	Off-Sale Only	----	4,200	1,560,322	1,133,436	426,886	27.4%	230,930	195,956	2,979	----	198,935	12.7%	174,952
Plainview	On- & Off-Sale	----	3,321	710,819	427,545	283,274	39.9%	236,116	47,158	8,625	----	55,783	7.8%	----
Princeton	Off-Sale Only	----	4,736	3,487,073	2,588,629	898,444	25.8%	503,695	394,749	22,150	----	416,899	12.0%	180,182
Proctor	Off-Sale Only	----	3,089	893,584	652,775	240,809	26.9%	238,942	1,867	174	6,000	(3,959)	-0.4%	3,300
Randall	On- & Off-Sale	----	631	539,292	340,643	198,649	36.8%	192,483	6,166	10,680	----	16,846	3.1%	----
Ranier	On- & Off-Sale	----	572	446,265	181,871	264,394	59.2%	204,530	59,864	3,590	----	63,454	14.2%	68,468
Redwood Falls	Off-Sale Only	----	5,214	2,283,952	1,693,233	590,719	25.9%	427,090	163,629	6,532	12,035	158,126	6.9%	100,000
Remer	On- & Off-Sale	----	377	587,819	359,293	228,526	38.9%	228,736	(210)	----	----	(210)	-0.0%	14,000
Richfield	Off-Sale Only	----	36,557	10,859,642	8,210,714	2,648,928	24.4%	2,024,145	624,783	13,621	----	638,404	5.9%	724,470
Robbinsdale	Off-Sale Only	----	14,757	3,293,452	2,468,776	824,676	25.0%	724,292	100,384	4,901	----	105,285	3.2%	135,358
Rogers	On- & Off-Sale	----	12,381	3,350,959	2,322,840	1,028,119	30.7%	677,469	350,650	(454)	12,503	337,693	10.1%	214,534
Roseau	Off-Sale Only	----	2,732	1,973,810	1,408,561	565,249	28.6%	224,841	340,408	260	----	340,668	17.3%	300,000

**Table 5
Comparison of City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Round Lake	Off-Sale Only	----	378	113,381	83,942	29,439	26.0%	39,094	(9,655)	----	13	(9,668)	-8.5%	----
Rush City	Off-Sale Only	----	3,076	1,123,015	859,820	263,195	23.4%	224,980	38,215	1,148	----	39,363	3.5%	20,000
Russell	On- & Off-Sale	----	321	319,704	147,844	171,860	53.8%	128,389	43,471	1,181	----	44,652	14.0%	----
Sacred Heart	On- & Off-Sale	----	515	519,186	288,530	230,656	44.4%	237,091	(6,435)	13,715	----	7,280	1.4%	----
Saint Anthony	Off-Sale Only	----	9,277	5,893,916	4,572,858	1,321,058	22.4%	1,147,414	173,644	76,287	----	249,931	4.2%	249,049
Saint Francis	Off-Sale Only	----	7,327	2,157,141	1,590,553	566,588	26.3%	396,260	170,328	12,474	----	182,802	8.5%	60,000
Saint Hilaire	On- & Off-Sale	----	280	429,610	235,674	193,936	45.1%	204,083	(10,147)	329	----	(9,818)	-2.3%	----
Saint James	Off-Sale Only	----	4,571	1,047,207	705,010	342,197	32.7%	177,386	164,811	5,654	----	170,465	16.3%	77,860
Sauk Rapids	Off-Sale Only	----	13,406	2,664,675	2,046,435	618,240	23.2%	450,694	167,546	4,852	----	172,398	6.5%	90,000
Savage	Off-Sale Only	----	30,024	3,705,763	2,773,987	931,776	25.1%	849,687	82,089	----	37,660	44,429	1.2%	----
Sebekka	On- & Off-Sale	----	705	570,915	308,548	262,367	46.0%	220,949	41,418	----	143	41,275	7.2%	----
Sherburn	On- & Off-Sale	----	1,078	823,543	524,489	299,054	36.3%	282,424	16,630	8	----	16,638	2.0%	----
Silver Bay	On- & Off-Sale	----	1,849	931,255	569,909	361,346	38.8%	333,683	27,663	1,891	6,351	23,203	2.5%	----
Silver Lake	On- & Off-Sale	----	810	558,193	301,658	256,535	46.0%	222,557	33,978	836	----	34,814	6.2%	----
Sleepy Eye	Off-Sale Only	----	3,522	671,157	542,708	128,449	19.1%	154,874	(26,425)	2,679	----	(23,746)	-3.5%	5,000
South Haven	On- & Off-Sale	----	190	176,612	102,869	73,743	41.8%	125,441	(51,698)	29,240	4,170	(26,628)	-15.1%	----
Spring Grove	On- & Off-Sale	----	1,309	420,394	271,161	149,233	35.5%	140,699	8,534	3,637	----	12,171	2.9%	----
Spring Lake Park	Off-Sale Only	----	6,513	2,174,016	1,622,722	551,294	25.4%	551,462	(168)	19,125	938	18,019	0.8%	75,000
Stacy	On- & Off-Sale	----	1,500	2,944,712	1,897,799	1,046,913	35.6%	777,623	269,290	32,200	69,813	231,677	7.9%	80,000
Thief River Falls	Off-Sale Only	----	8,765	4,745,301	3,692,771	1,052,530	22.2%	641,524	411,006	6,059	----	417,065	8.8%	419,079
Tracy	On- & Off-Sale	----	2,132	863,501	516,806	346,695	40.1%	345,928	767	5,467	----	6,234	0.7%	----
Twin Valley	On- & Off-Sale	----	829	514,041	275,914	238,127	46.3%	197,582	40,545	1,363	----	41,908	8.2%	----
Two Harbors	Off-Sale Only	----	3,685	2,134,571	1,580,475	554,096	26.0%	361,984	192,112	1,204	----	193,316	9.1%	2,080
Ulen	On- & Off-Sale	----	560	383,035	179,471	203,564	53.1%	174,640	28,924	389	----	29,313	7.7%	30,000
Underwood	Off-Sale Only	----	340	511,721	389,328	122,393	23.9%	86,584	35,809	163	----	35,972	7.0%	21,000
Vergas	Off-Sale Only	----	350	521,592	393,167	128,425	24.6%	114,439	13,986	2,037	2,510	13,513	2.6%	----
Verndale	On- & Off-Sale	----	595	265,519	146,928	118,591	44.7%	116,334	2,257	335	584	2,008	0.8%	----
Vesta	On- & Off-Sale	----	300	338,710	207,715	130,995	38.7%	132,038	(1,043)	7,900	1,102	5,755	1.7%	5,000
Wadena	Off-Sale Only	----	4,181	1,985,775	1,536,107	449,668	22.6%	290,401	159,267	2,514	----	161,781	8.1%	147,565
Walker	Off-Sale Only	----	936	977,288	728,912	248,376	25.4%	143,427	104,949	1,527	----	106,476	10.9%	105,000
Walnut Grove	On- & Off-Sale	----	835	488,129	243,855	244,274	50.0%	247,357	(3,083)	999	2,039	(4,123)	-0.8%	40,000
Warroad	Off-Sale Only	----	1,798	1,611,283	1,172,615	438,668	27.2%	222,959	215,709	----	----	215,709	13.4%	85,000
Waverly	On- & Off-Sale	----	1,398	830,477	562,398	268,079	32.3%	275,952	(7,873)	1,258	968	(7,583)	-0.9%	----
Wayzata	On- & Off-Sale	----	4,564	5,579,188	2,889,826	2,689,362	48.2%	2,223,107	466,255	20,381	134,257	352,379	6.3%	150,000
Wells	Off-Sale Only	----	2,276	679,392	513,534	165,858	24.4%	188,996	(23,138)	3,510	----	(19,628)	-2.9%	(12,000)
West Concord	On- & Off-Sale	----	783	343,868	198,394	145,474	42.3%	175,611	(30,137)	4,644	----	(25,493)	-7.4%	(25,000)
Williams	On- & Off-Sale	----	192	294,088	176,209	117,879	40.1%	142,628	(24,749)	----	105	(24,854)	-8.5%	----
Windom	Off-Sale Only	----	4,637	1,810,485	1,290,241	520,244	28.7%	325,555	194,689	3,944	----	198,633	11.0%	70,000
Wolf Lake	On- & Off-Sale	----	60	332,542	175,266	157,276	47.3%	139,334	17,942	956	1,693	17,205	5.2%	8,497
Worthington	Off-Sale Only	----	13,208	3,642,919	2,715,975	926,944	25.4%	451,733	475,211	9,286	----	484,497	13.3%	225,000
Off-Sale Only			853,216	\$268,410,656	\$199,355,685	\$69,054,971	25.7%	\$47,371,399	\$21,683,572	\$954,185	\$1,305,446	\$21,332,311	7.9%	\$17,223,450
On- & Off-Sale			92,891	\$68,771,776	\$41,163,900	\$27,607,876	40.1%	\$24,383,971	\$3,223,905	\$748,057	\$389,231	\$3,582,731	5.2%	\$1,869,436
All Stores			946,107	\$337,182,432	\$240,519,585	\$96,662,847	28.7%	\$71,755,370	\$24,907,477	\$1,702,242	\$1,694,677	\$24,915,042	7.4%	\$19,092,886

Footnotes: [0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[34] The accrual basis of accounting is used; however, no depreciation.
* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

Table 6
Comparison of City Liquor Store Operations - 2015
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
1	Lakeville	Off-Sale Only	----	59,991	\$13,611,294	\$10,322,174	\$3,289,120	24.2%	\$2,358,249	\$930,871	\$8,866	\$177,829	\$761,908	5.6%	\$1,397,972
2	Edina	Off-Sale Only	----	50,766	12,462,387	9,415,449	3,046,938	24.4%	2,403,153	643,785	9,599	----	653,384	5.2%	785,000
3	Eden Prairie	Off-Sale Only	----	63,187	11,312,822	8,102,770	3,210,052	28.4%	2,266,947	943,105	11,133	----	954,238	8.4%	800,000
4	Richfield	Off-Sale Only	----	36,557	10,859,642	8,210,714	2,648,928	24.4%	2,024,145	624,783	13,621	----	638,404	5.9%	724,470
5	Apple Valley	Off-Sale Only	----	50,161	8,480,414	6,037,204	2,443,210	28.8%	1,626,498	816,712	43,011	111,731	747,992	8.8%	600,000
6	Columbia Heights	Off-Sale Only	----	19,995	8,399,943	6,338,891	2,061,052	24.5%	1,534,703	526,349	151	203,755	322,745	3.8%	202,789
7	Elk River	Off-Sale Only	----	23,987	6,974,336	4,905,302	2,069,034	29.7%	1,039,824	1,029,210	35,687	----	1,064,897	15.3%	689,718
8	Brooklyn Center	Off-Sale Only	----	30,864	6,056,668	4,431,501	1,625,167	26.8%	1,367,050	258,117	20,018	----	278,135	4.6%	216,455
9	Detroit Lakes	Off-Sale Only	----	9,290	6,003,631	4,393,011	1,610,620	26.8%	722,663	887,957	9,044	149,184	747,817	12.5%	626,842
10	Saint Anthony	Off-Sale Only	----	9,277	5,893,916	4,572,858	1,321,058	22.4%	1,147,414	173,644	76,287	----	249,931	4.2%	249,049
11	Hutchinson	Off-Sale Only	----	14,170	5,850,319	4,485,368	1,364,951	23.3%	749,072	615,879	3,706	27,951	591,634	10.1%	465,000
12	Bemidji	Off-Sale Only	----	14,969	5,700,262	4,044,785	1,655,477	29.0%	886,027	769,450	20,182	5,682	783,950	13.8%	728,369
13	Fergus Falls	Off-Sale Only	----	13,288	5,684,343	4,040,200	1,644,143	28.9%	1,009,272	634,871	13,467	20,390	627,948	11.0%	870,034
14	Wayzata	On- & Off-Sale	----	4,564	5,579,188	2,889,826	2,689,362	48.2%	2,223,107	466,255	20,381	134,257	352,379	6.3%	150,000
15	Monticello	Off-Sale Only	----	13,311	5,493,925	3,969,587	1,524,338	27.7%	801,545	722,793	3,015	----	725,808	13.2%	450,000
16	Fridley	Off-Sale Only	----	28,547	5,256,840	3,909,856	1,346,984	25.6%	997,347	349,637	11,505	----	361,142	6.9%	338,600
17	Alexandria	Off-Sale Only	----	13,340	5,184,029	3,963,842	1,220,187	23.5%	878,150	342,037	201	8,434	333,804	6.4%	200,000
18	Cambridge	Off-Sale Only	----	8,496	5,124,055	3,858,777	1,265,278	24.7%	798,323	466,955	10,285	----	477,240	9.3%	478,000
19	Buffalo	Off-Sale Only	----	16,033	4,931,536	3,611,432	1,320,104	26.8%	856,241	463,863	113,482	25,399	551,946	11.2%	500,000
20	Thief River Falls	Off-Sale Only	----	8,765	4,745,301	3,692,771	1,052,530	22.2%	641,524	411,006	6,059	----	417,065	8.8%	419,079
21	Farmington	Off-Sale Only	----	22,451	4,607,417	3,467,487	1,139,930	24.7%	885,110	254,820	9,443	----	264,263	5.7%	91,504
22	Anoka	Off-Sale Only	----	17,665	4,174,041	3,157,252	1,016,789	24.4%	828,359	188,430	18,319	----	206,749	5.0%	150,000
23	Marshall	Off-Sale Only	----	13,793	4,027,419	3,119,194	908,225	22.6%	667,074	241,151	5,039	112,504	133,686	3.3%	324,996
24	Big Lake	Off-Sale Only	----	10,671	3,914,782	2,847,583	1,067,199	27.3%	591,493	475,706	7,888	18,280	465,314	11.9%	275,000
25	Savage	Off-Sale Only	----	30,024	3,705,763	2,773,987	931,776	25.1%	849,687	82,089	----	37,660	44,429	1.2%	----
26	Worthington	Off-Sale Only	----	13,208	3,642,919	2,715,975	926,944	25.4%	451,733	475,211	9,286	----	484,497	13.3%	225,000
27	Fairmont	Off-Sale Only	----	10,421	3,596,468	2,566,008	1,030,460	28.7%	479,430	551,030	9,719	----	560,749	15.6%	788,557
28	Princeton	Off-Sale Only	----	4,736	3,487,073	2,588,629	898,444	25.8%	503,695	394,749	22,150	----	416,899	12.0%	180,182
29	Nisswa	On- & Off-Sale	----	2,019	3,351,557	2,220,869	1,130,688	33.7%	783,476	347,212	3,524	12,052	338,684	10.1%	280,000
30	Rogers	On- & Off-Sale	----	12,381	3,350,959	2,322,840	1,028,119	30.7%	677,469	350,650	(454)	12,503	337,693	10.1%	214,534
31	Robbinsdale	Off-Sale Only	----	14,757	3,293,452	2,468,776	824,676	25.0%	724,292	100,384	4,901	----	105,285	3.2%	135,358
32	Perham	Off-Sale Only	----	3,281	3,230,944	2,379,053	851,891	26.4%	455,129	396,762	13,544	10,980	399,326	12.4%	303,250
33	Park Rapids	Off-Sale Only	----	3,928	3,200,752	2,380,582	820,170	25.6%	518,319	301,851	2,352	----	304,203	9.5%	105,735
34	Lexington	Off-Sale Only	----	2,040	3,193,545	2,518,596	674,949	21.1%	560,763	114,186	4,523	16,923	101,786	3.2%	75,000
35	Mora	Off-Sale Only	----	3,518	3,072,768	2,241,227	831,541	27.1%	510,268	321,273	4,880	----	326,153	10.6%	270,000
36	Northfield	Off-Sale Only	----	20,320	3,072,255	2,332,505	739,750	24.1%	616,433	123,317	9,925	----	133,242	4.3%	125,000
37	Mound	Off-Sale Only	----	9,209	2,964,851	2,184,124	780,727	26.3%	548,254	232,473	481	----	232,954	7.9%	59,493
38	Stacy	On- & Off-Sale	----	1,500	2,944,712	1,897,799	1,046,913	35.6%	777,623	269,290	32,200	69,813	231,677	7.9%	80,000
39	Hinckley	On- & Off-Sale	----	1,815	2,713,374	1,854,009	859,365	31.7%	564,422	294,943	98	43,084	251,957	9.3%	111,012
40	Sauk Rapids	Off-Sale Only	----	13,406	2,664,675	2,046,435	618,240	23.2%	450,694	167,546	4,852	----	172,398	6.5%	90,000
41	Lindstrom	On- & Off-Sale	----	4,463	2,541,788	1,770,311	771,477	30.4%	575,535	195,942	33,674	----	229,616	9.0%	104,230
42	Delano	Off-Sale Only	----	5,864	2,487,061	1,792,205	694,856	27.9%	494,898	199,958	1,540	----	201,498	8.1%	100,000
43	Isanti	Off-Sale Only	----	5,497	2,474,708	1,806,637	668,071	27.0%	357,002	311,069	9,182	----	320,251	12.9%	300,000
44	North Branch	Off-Sale Only	----	10,330	2,358,255	1,713,548	644,707	27.3%	414,517	230,190	143	17,119	213,214	9.0%	140,000
45	Litchfield	Off-Sale Only	----	6,761	2,321,959	1,792,524	529,435	22.8%	382,467	146,968	5,350	2,147	150,171	6.5%	59,000
46	Redwood Falls	Off-Sale Only	----	5,214	2,283,952	1,693,233	590,719	25.9%	427,090	163,629	6,532	12,035	158,126	6.9%	100,000
47	Montevideo	Off-Sale Only	----	5,327	2,271,766	1,680,978	590,788	26.0%	499,954	90,834	2,512	----	93,346	4.1%	100,000
48	Spring Lake Park	Off-Sale Only	----	6,513	2,174,016	1,622,722	551,294	25.4%	551,462	(168)	19,125	938	18,019	0.8%	75,000
49	Saint Francis	Off-Sale Only	----	7,327	2,157,141	1,590,553	566,588	26.3%	396,260	170,328	12,474	----	182,802	8.5%	60,000
50	Two Harbors	Off-Sale Only	----	3,685	2,134,571	1,580,475	554,096	26.0%	361,984	192,112	1,204	----	193,316	9.1%	2,080
51	Milaca	Off-Sale Only	----	2,914	2,134,294	1,566,470	567,824	26.6%	350,891	216,933	3,975	17,752	203,156	9.5%	52,230
52	Morris	Off-Sale Only	----	5,418	2,068,194	1,575,389	492,805	23.8%	306,236	186,569	4,945	----	191,514	9.3%	121,800
53	Grand Marais	Off-Sale Only	----	1,370	2,002,744	1,434,853	567,891	28.4%	320,069	247,822	3,294	----	251,116	12.5%	200,000

Table 6
Comparison of City Liquor Store Operations - 2015
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
54	Wadena	Off-Sale Only	----	4,181	1,985,775	1,536,107	449,668	22.6%	290,401	159,267	2,514	----	161,781	8.1%	147,565
55	Roseau	Off-Sale Only	----	2,732	1,973,810	1,408,561	565,249	28.6%	224,841	340,408	260	----	340,668	17.3%	300,000
56	Windom	Off-Sale Only	----	4,637	1,810,485	1,290,241	520,244	28.7%	325,555	194,689	3,944	----	198,633	11.0%	70,000
57	Pine City	Off-Sale Only	----	3,223	1,702,765	1,218,848	483,917	28.4%	365,676	118,241	5,109	----	123,350	7.2%	125,000
58	Glencoe	Off-Sale Only	----	5,540	1,632,685	1,211,902	420,783	25.8%	237,345	183,438	130	17,188	166,380	10.2%	160,000
59	Warroad	Off-Sale Only	----	1,798	1,611,283	1,172,615	438,668	27.2%	222,959	215,709	----	----	215,709	13.4%	85,000
60	Pipestone	Off-Sale Only	----	4,200	1,560,322	1,133,436	426,886	27.4%	230,930	195,956	2,979	----	198,935	12.7%	174,952
61	Blue Earth	Off-Sale Only	----	3,288	1,535,842	1,131,501	404,341	26.3%	270,894	133,447	1,565	----	135,012	8.8%	8,240
62	Cook	Off-Sale Only	----	563	1,531,930	1,142,487	389,443	25.4%	243,354	146,089	7,150	----	153,239	10.0%	----
63	Longville	On- & Off-Sale	----	157	1,531,433	958,861	572,572	37.4%	403,663	168,909	602	3,486	166,025	10.8%	----
64	Baudette	On- & Off-Sale	----	1,085	1,515,106	976,021	539,085	35.6%	406,996	132,089	860	----	132,949	8.8%	125,000
65	Long Prairie	Off-Sale Only	----	3,407	1,474,941	1,083,444	391,497	26.5%	192,979	198,518	8,519	----	207,037	14.0%	142,496
66	Maple Lake	Off-Sale Only	----	2,112	1,433,404	1,067,261	366,143	25.5%	286,430	79,713	7,957	6,692	80,978	5.6%	----
67	Glenwood	Off-Sale Only	----	2,582	1,406,538	1,050,299	356,239	25.3%	195,547	160,692	673	----	161,365	11.5%	40,000
68	Kasson	Off-Sale Only	----	6,192	1,390,195	1,078,651	311,544	22.4%	244,479	67,065	12,647	----	79,712	5.7%	14,000
69	Paynesville	Off-Sale Only	----	2,454	1,387,560	1,075,540	312,020	22.5%	241,720	70,300	7,654	----	77,954	5.6%	45,000
70	Lonsdale	Off-Sale Only	----	3,861	1,353,432	1,025,583	327,849	24.2%	270,921	56,928	38	----	56,966	4.2%	5,000
71	Battle Lake	Off-Sale Only	----	891	1,328,354	940,305	388,049	29.2%	296,118	91,931	4,198	----	96,129	7.2%	129,000
72	Braham	Off-Sale Only	----	1,796	1,317,124	1,001,402	315,722	24.0%	294,097	21,625	104,212	99,478	26,359	2.0%	10,000
73	Luverne	Off-Sale Only	----	4,707	1,313,720	984,039	329,681	25.1%	259,484	70,197	4,777	----	74,974	5.7%	45,000
74	Bagley	Off-Sale Only	----	1,417	1,274,650	955,760	318,890	25.0%	232,596	86,294	246	37,917	48,623	3.8%	20,000
75	Pelican Rapids	Off-Sale Only	----	2,510	1,258,610	855,858	402,752	32.0%	213,719	189,033	668	17,262	172,439	13.7%	36,475
76	Jackson	Off-Sale Only	----	3,359	1,226,399	881,591	344,808	28.1%	196,212	148,596	4,332	----	152,928	12.5%	41,000
77	Moose Lake	On- & Off-Sale	----	2,820	1,220,070	782,940	437,130	35.8%	335,751	101,379	----	----	101,379	8.3%	(68)
78	Hackensack	On- & Off-Sale	----	317	1,145,211	800,182	345,029	30.1%	303,871	41,158	7,979	13,360	35,777	3.1%	----
79	Hawley	Off-Sale Only	----	2,212	1,137,634	847,374	290,260	25.5%	245,995	44,265	53	25,183	19,135	1.7%	5,000
80	Rush City	Off-Sale Only	----	3,076	1,123,015	859,820	263,195	23.4%	224,980	38,215	1,148	----	39,363	3.5%	20,000
81	Benson	On- & Off-Sale	----	3,144	1,107,293	712,994	394,299	35.6%	339,939	54,360	26,929	----	81,289	7.3%	80,000
82	Mahnomen	On- & Off-Sale	----	1,208	1,099,986	694,370	405,616	36.9%	385,406	20,210	4,669	27,005	(2,126)	-0.2%	----
83	Dassel	Off-Sale Only	----	1,462	1,078,012	874,935	203,077	18.8%	195,039	8,038	15,674	29,913	(6,201)	-0.6%	----
84	Saint James	Off-Sale Only	----	4,571	1,047,207	705,010	342,197	32.7%	177,386	164,811	5,654	----	170,465	16.3%	77,860
85	Aitkin	Off-Sale Only	----	2,129	1,023,101	780,865	242,236	23.7%	188,977	53,259	19,768	----	73,027	7.1%	75,000
86	Isle	On- & Off-Sale	----	768	1,000,164	571,258	428,906	42.9%	374,148	54,758	20,995	----	75,753	7.6%	75,000
87	Blackduck	On- & Off-Sale	----	790	989,650	619,771	369,879	37.4%	342,535	27,344	8,700	----	36,044	3.6%	62,200
88	Walker	Off-Sale Only	----	936	977,288	728,912	248,376	25.4%	143,427	104,949	1,527	----	106,476	10.9%	105,000
89	Silver Bay	On- & Off-Sale	----	1,849	931,255	569,909	361,346	38.8%	333,683	27,663	1,891	6,351	33,203	2.5%	----
90	Olivia	Off-Sale Only	----	2,437	912,521	680,738	231,783	25.4%	202,550	29,233	3,983	----	33,216	3.6%	----
91	Proctor	Off-Sale Only	----	3,089	893,584	652,775	240,809	26.9%	238,942	1,867	174	6,000	(3,959)	-0.4%	3,300
92	Le Center	On- & Off-Sale	----	2,496	872,030	552,293	319,737	36.7%	236,439	83,298	121	5,283	78,136	9.0%	25,000
93	Tracy	On- & Off-Sale	----	2,132	863,501	516,806	346,695	40.1%	345,928	767	5,467	----	6,234	0.7%	----
94	Menahga	On- & Off-Sale	----	1,352	844,798	529,368	315,430	37.3%	247,744	67,686	8,030	----	75,716	9.0%	60,000
95	Waverly	On- & Off-Sale	----	1,398	830,477	562,398	268,079	32.3%	275,952	(7,873)	1,258	968	(7,583)	-0.9%	----
96	Sherburn	On- & Off-Sale	----	1,078	823,543	524,489	299,054	36.3%	282,424	16,630	8	----	16,638	2.0%	----
97	Osakis	On- & Off-Sale	----	1,757	737,855	445,072	292,783	39.7%	298,834	(6,051)	17,459	----	11,408	1.5%	32,900
98	Lake Park	On- & Off-Sale	----	798	723,859	416,814	307,045	42.4%	272,385	34,660	----	----	34,660	4.8%	----
99	Kenyon	On- & Off-Sale	----	1,834	719,681	467,272	252,409	35.1%	249,774	2,635	31,856	1,625	32,866	4.6%	20,000
100	Plainview	On- & Off-Sale	----	3,321	710,819	427,545	283,274	39.9%	236,116	47,158	8,625	----	55,783	7.8%	----
101	Wells	Off-Sale Only	----	2,276	679,392	513,534	165,858	24.4%	188,996	(23,138)	3,510	----	(19,628)	-2.9%	(12,000)
102	Howard Lake	On- & Off-Sale	----	2,046	673,463	516,959	156,504	23.2%	166,937	(10,433)	415	2,480	(12,498)	-1.9%	----
103	Sleepy Eye	Off-Sale Only	----	3,522	671,157	542,708	128,449	19.1%	154,874	(26,425)	2,679	----	(23,746)	-3.5%	5,000
104	New York Mills	On- & Off-Sale	----	1,230	654,388	421,517	232,871	35.6%	230,780	2,091	5,202	----	7,293	1.1%	44,885
105	Nevis	On- & Off-Sale	----	410	646,622	369,630	276,992	42.8%	233,530	43,462	3,536	----	46,998	7.3%	35,000
106	Milona	On- & Off-Sale	----	435	638,102	369,297	268,805	42.1%	248,327	20,478	1,400	----	21,878	3.4%	----

Table 6
Comparison of City Liquor Store Operations - 2015
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
107	Caledonia	Off-Sale Only	----	2,823	637,979	478,409	159,570	25.0%	155,077	4,493	509	----	5,002	0.8%	----
108	Frazee	On- & Off-Sale	----	1,395	631,691	422,725	208,966	33.1%	217,974	(9,008)	120	----	(8,888)	-1.4%	----
109	Mapleton	On- & Off-Sale	----	1,756	620,947	353,862	267,085	43.0%	252,116	14,969	32,217	----	47,186	7.6%	5,300
110	Remer	On- & Off-Sale	----	377	587,819	359,293	228,526	38.9%	228,736	(210)	----	----	(210)	-0.0%	14,000
111	Orr	On- & Off-Sale	----	296	574,540	336,526	238,014	41.4%	176,122	61,892	4,244	----	66,136	11.5%	39,500
112	Sebekka	On- & Off-Sale	----	705	570,915	308,548	262,367	46.0%	220,949	41,418	----	143	41,275	7.2%	----
113	Boyd	On- & Off-Sale	----	162	562,660	293,216	269,444	47.9%	296,957	(27,513)	17,724	4,610	(14,399)	-2.6%	----
114	Silver Lake	On- & Off-Sale	----	810	558,193	301,658	256,535	46.0%	222,557	33,978	836	----	34,814	6.2%	----
115	Fairfax	On- & Off-Sale	----	1,185	546,474	277,783	268,691	49.2%	238,798	29,893	1,404	----	31,297	5.7%	----
116	Ivanhoe	On- & Off-Sale	----	553	544,741	348,569	196,172	36.0%	207,227	(11,055)	7	3,280	(14,328)	-2.6%	----
117	Randall	On- & Off-Sale	----	631	539,292	340,643	198,649	36.8%	192,483	6,166	10,680	----	16,846	3.1%	----
118	Clearbrook	On- & Off-Sale	----	523	537,365	295,806	241,559	45.0%	203,706	37,853	----	----	37,853	7.0%	10,000
119	Darwin	Off-Sale Only	----	356	532,045	426,256	105,789	19.9%	96,179	9,610	2,250	----	11,860	2.2%	----
120	Finlayson	On- & Off-Sale	----	306	530,846	308,492	222,354	41.9%	184,972	37,382	5,009	----	42,391	8.0%	33,500
121	Vergas	Off-Sale Only	----	350	521,592	393,167	128,425	24.6%	114,439	13,986	2,037	2,510	13,513	2.6%	----
122	Sacred Heart	On- & Off-Sale	----	515	519,186	288,530	230,656	44.4%	237,091	(6,435)	13,715	----	7,280	1.4%	----
123	Twin Valley	On- & Off-Sale	----	829	514,041	275,914	238,127	46.3%	197,582	40,545	1,363	----	41,908	8.2%	----
124	Underwood	Off-Sale Only	----	340	511,721	389,328	122,393	23.9%	86,584	35,809	163	----	35,972	7.0%	21,000
125	Beaver Bay	On- & Off-Sale	----	183	510,479	282,437	228,042	44.7%	197,802	30,240	9,357	----	39,597	7.8%	----
126	Audubon	On- & Off-Sale	----	531	510,223	319,330	190,893	37.4%	198,573	(7,680)	3,040	5,538	(10,178)	-2.0%	(12,000)
127	Fifty Lakes	On- & Off-Sale	----	401	506,271	270,061	236,210	46.7%	243,485	(7,275)	14,253	----	6,978	1.4%	----
128	Madelia	Off-Sale Only	----	2,303	503,309	384,770	118,539	23.6%	60,790	57,749	831	----	58,580	11.6%	30,000
129	Ada	On- & Off-Sale	----	1,696	498,802	311,459	187,343	37.6%	187,135	208	----	----	208	0.0%	10,000
130	Appleton	Off-Sale Only	----	1,362	497,546	353,889	143,657	28.9%	122,779	20,878	32	----	20,910	4.2%	----
131	Mentor	On- & Off-Sale	----	151	492,842	253,168	239,674	48.6%	203,024	36,650	2,011	----	38,661	7.8%	45,000
132	Walnut Grove	On- & Off-Sale	----	835	488,129	243,855	244,274	50.0%	247,357	(3,083)	999	2,039	(4,123)	-0.8%	40,000
133	Kelliher	On- & Off-Sale	----	263	482,694	257,860	224,834	46.6%	191,258	33,576	1,837	----	35,413	7.3%	20,000
134	Brandon	On- & Off-Sale	[0]	496	478,448	281,977	196,471	41.1%	169,728	26,743	1,699	----	28,442	5.9%	----
135	Callaway	On- & Off-Sale	----	232	475,838	237,586	238,252	50.1%	211,168	27,084	2,518	----	29,602	6.2%	21,645
136	Buffalo Lake	On- & Off-Sale	----	681	474,023	256,131	217,892	46.0%	221,963	(4,071)	8,364	----	4,293	0.9%	----
137	Dawson	Off-Sale Only	----	1,479	472,515	333,632	138,883	29.4%	140,078	(1,195)	487	----	(708)	-0.1%	----
138	Barnum	On- & Off-Sale	----	611	470,712	246,879	223,833	47.6%	241,984	(18,151)	24,214	----	6,063	1.3%	----
139	Lakefield	Off-Sale Only	----	1,697	464,912	337,273	127,639	27.5%	91,498	36,141	2,774	----	38,915	8.4%	3,000
140	Ranier	On- & Off-Sale	----	572	446,265	181,871	264,394	59.2%	204,530	59,864	3,590	----	63,454	14.2%	68,468
141	Saint Hilaire	On- & Off-Sale	----	280	429,610	235,674	193,936	45.1%	204,083	(10,147)	329	----	(9,818)	-2.3%	----
142	De Graff	On- & Off-Sale	----	120	426,468	224,658	201,810	47.3%	236,392	(34,582)	41,061	6,615	(136)	-0.0%	----
143	Madison	Off-Sale Only	----	1,489	421,358	319,064	102,294	24.3%	98,612	3,682	1,392	----	5,074	1.2%	----
144	Spring Grove	On- & Off-Sale	----	1,309	420,394	271,161	149,233	35.5%	140,699	8,534	3,637	----	12,171	2.9%	----
145	Ogilvie	On- & Off-Sale	----	353	403,517	230,099	173,418	43.0%	172,398	1,020	316	----	1,336	0.3%	----
146	Medford	On- & Off-Sale	----	1,262	403,360	203,411	199,949	49.6%	167,202	32,747	8,412	----	41,159	10.2%	----
147	Barnesville	Off-Sale Only	----	2,637	401,129	315,631	85,498	21.3%	88,464	(2,966)	2,653	----	(313)	-0.1%	6,000
148	Littlefork	On- & Off-Sale	----	615	398,606	210,204	188,402	47.3%	183,905	4,497	3,623	----	8,120	2.0%	----
149	Balaton	On- & Off-Sale	----	626	396,219	242,268	153,951	38.9%	150,412	3,539	1,579	----	5,118	1.3%	1
150	Goodridge	On- & Off-Sale	----	138	391,682	201,264	190,418	48.6%	175,072	15,346	----	----	15,346	3.9%	25,000
151	Hitterdal	On- & Off-Sale	----	203	386,595	179,294	207,301	53.6%	192,356	14,945	30	----	14,975	3.9%	----
152	Akeley	On- & Off-Sale	----	441	385,337	215,718	169,619	44.0%	154,994	14,625	8,266	5,089	17,802	4.6%	1,750
153	Foreston	On- & Off-Sale	----	523	383,379	182,051	201,328	52.5%	180,206	21,122	14,670	720	35,072	9.1%	10,839
154	Ulen	On- & Off-Sale	----	560	383,035	179,471	203,564	53.1%	174,640	28,924	389	----	29,313	7.7%	30,000
155	Clarissa	On- & Off-Sale	----	661	382,800	242,982	139,818	36.5%	139,126	692	4,200	----	4,892	1.3%	5,000
156	Elizabeth	Off-Sale Only	----	170	382,365	293,458	88,907	23.3%	76,173	12,734	----	9	12,725	3.3%	----
157	Holdingsford	On- & Off-Sale	----	718	377,243	207,729	169,514	44.9%	181,932	(12,418)	16,283	----	3,865	1.0%	----
158	Millerville	On- & Off-Sale	----	107	376,053	209,218	166,835	44.4%	162,008	4,827	390	----	5,217	1.4%	----
159	Ogema	On- & Off-Sale	[0]	187	372,053	146,367	225,686	60.7%	222,655	3,031	10,912	12,557	1,386	0.4%	----

Table 6
Comparison of City Liquor Store Operations - 2015
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
160	Gilman	On- & Off-Sale	----	239	368,316	161,229	207,087	56.2%	197,286	9,801	16,495	----	26,296	7.1%	----
161	Heron Lake	On- & Off-Sale	----	686	363,997	205,391	158,606	43.6%	160,197	(1,591)	138	2,024	(3,477)	-1.0%	----
162	Cromwell	On- & Off-Sale	----	243	357,378	198,486	158,892	44.5%	172,155	(13,263)	8,358	----	(4,905)	-1.4%	(11,440)
163	Clontarf	On- & Off-Sale	----	152	354,582	216,697	137,885	38.9%	170,069	(32,184)	10,427	----	(21,757)	-6.1%	(14,012)
164	Palisade	On- & Off-Sale	----	166	348,841	216,619	132,222	37.9%	119,903	12,319	18,053	----	30,372	8.7%	----
165	Mazeppa	On- & Off-Sale	----	844	345,259	193,710	151,549	43.9%	140,659	10,850	6,947	----	17,797	5.2%	----
166	West Concord	On- & Off-Sale	----	783	343,868	198,394	145,474	42.3%	175,611	(30,137)	4,644	----	(25,493)	-7.4%	(25,000)
167	Northome	On- & Off-Sale	----	184	342,655	208,222	134,433	39.2%	136,501	(2,068)	6	----	(2,062)	-0.6%	20,000
168	Vesta	On- & Off-Sale	----	300	338,710	207,715	130,995	38.7%	132,038	(1,043)	7,900	1,102	5,755	1.7%	5,000
169	Danvers	On- & Off-Sale	----	93	338,167	176,313	161,854	47.9%	166,421	(4,567)	785	----	(3,782)	-1.1%	----
170	Wolf Lake	On- & Off-Sale	----	60	332,542	175,266	157,276	47.3%	139,334	17,942	956	1,693	17,205	5.2%	8,497
171	Big Falls	On- & Off-Sale	----	227	331,161	167,226	163,935	49.5%	162,295	1,640	542	----	2,182	0.7%	10,000
172	Dalton	Off-Sale Only	----	247	322,478	247,942	74,536	23.1%	74,264	272	822	----	1,094	0.3%	----
173	Russell	On- & Off-Sale	----	321	319,704	147,844	171,860	53.8%	128,389	43,471	1,181	----	44,652	14.0%	----
174	Flensburg	On- & Off-Sale	[0]	228	314,375	173,779	140,596	44.7%	191,470	(50,874)	----	4,055	(54,929)	-17.5%	----
175	Lancaster	On- & Off-Sale	----	346	311,439	151,905	159,534	51.2%	139,464	20,070	2,849	----	22,919	7.4%	----
176	Williams	On- & Off-Sale	----	192	294,088	176,209	117,879	40.1%	142,628	(24,749)	----	105	(24,854)	-8.5%	----
177	Erhard	Off-Sale Only	----	142	286,307	211,684	74,623	26.1%	70,674	3,949	4,808	367	8,390	2.9%	----
178	Hanska	On- & Off-Sale	----	376	274,225	159,759	114,466	41.7%	114,877	(411)	7,181	----	6,770	2.5%	10,000
179	Verndale	On- & Off-Sale	----	595	265,519	146,928	118,591	44.7%	116,334	2,257	335	584	2,008	0.8%	----
180	Okabena	On- & Off-Sale	----	187	264,812	148,319	116,493	44.0%	120,202	(3,709)	----	----	(3,709)	-1.4%	----
181	Avoca	On- & Off-Sale	----	143	264,511	113,386	151,125	57.1%	117,864	33,261	9,451	1,534	41,178	15.6%	19,200
182	Hadley	On- & Off-Sale	----	58	262,207	108,040	154,167	58.8%	151,857	2,310	10,393	1,090	11,613	4.4%	----
183	Eagle Bend	On- & Off-Sale	----	512	260,720	141,227	119,493	45.8%	126,153	(6,660)	16,155	----	9,495	3.6%	10,000
184	Conger	On- & Off-Sale	----	137	242,792	138,341	104,451	43.0%	110,519	(6,068)	5,360	----	(708)	-0.3%	3,600
185	Butterfield	Off-Sale Only	----	577	230,758	176,712	54,046	23.4%	57,984	(3,938)	53,181	49,768	(525)	-0.2%	5,000
186	Hanley Falls	On- & Off-Sale	----	281	226,934	122,905	104,029	45.8%	122,000	(17,971)	7,089	16	(10,898)	-4.8%	(3,000)
187	Cleveland	On- & Off-Sale	----	714	200,653	109,908	90,745	45.2%	126,002	(35,257)	20,811	----	(14,446)	-7.2%	----
188	Kiester	Off-Sale Only	[34]	483	192,831	140,915	51,916	26.9%	52,676	(760)	41,215	36,453	4,002	2.1%	30,000
189	Lewisville	On- & Off-Sale	----	234	177,038	100,045	76,993	43.5%	89,697	(12,704)	10,605	----	(2,099)	-1.2%	----
190	South Haven	On- & Off-Sale	----	190	176,612	102,869	73,743	41.8%	125,441	(51,698)	29,240	4,170	(26,628)	-15.1%	----
191	Elmore	Off-Sale Only	----	581	122,247	94,019	28,228	23.1%	36,901	(8,673)	392	----	(8,281)	-6.8%	----
192	Round Lake	Off-Sale Only	----	378	113,381	83,942	29,439	26.0%	39,094	(9,655)	----	13	(9,668)	-8.5%	----
193	Kellogg	On- & Off-Sale	[16]	435	----	----	----	----	2,414	(2,414)	33,433	----	31,019	----	(31,105)
Off-Sale Only				853,216	\$268,410,656	\$199,355,685	\$69,054,971	25.7%	\$47,371,399	\$21,683,572	\$954,185	\$1,305,446	\$21,332,311	7.9%	\$17,223,450
On- & Off-Sale				92,891	\$68,771,776	\$41,163,900	\$27,607,876	40.1%	\$24,383,971	\$3,223,905	\$748,057	\$389,231	\$3,582,731	5.2%	\$1,869,436
All Stores				946,107	\$337,182,432	\$240,519,585	\$96,662,847	28.7%	\$71,755,370	\$24,907,477	\$1,702,242	\$1,694,677	\$24,915,042	7.4%	\$19,092,886

Footnotes: [0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[34] The accrual basis of accounting is used; however, no depreciation.
* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

Table 7
Comparison of City Liquor Store Operations - 2015
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)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
1	Roseau	Off-Sale Only	----	2,732	\$1,973,810	\$1,408,561	\$565,249	28.6%	\$224,841	\$340,408	\$260	\$----	\$340,668	17.3%	\$300,000
2	Saint James	Off-Sale Only	----	4,571	1,047,207	705,010	342,197	32.7%	177,386	164,811	5,654	----	170,465	16.3%	77,860
3	Fairmont	Off-Sale Only	----	10,421	3,596,468	2,566,008	1,030,460	28.7%	479,430	551,030	9,719	----	560,749	15.6%	788,557
4	Avoca	On- & Off-Sale	----	143	264,511	113,386	151,125	57.1%	117,864	33,261	9,451	1,534	41,178	15.6%	19,200
5	Elk River	Off-Sale Only	----	23,987	6,974,336	4,905,302	2,069,034	29.7%	1,039,824	1,029,210	35,687	----	1,064,897	15.3%	689,718
6	Ranier	On- & Off-Sale	----	572	446,265	181,871	264,394	59.2%	204,530	59,864	3,590	----	63,454	14.2%	68,468
7	Long Prairie	Off-Sale Only	----	3,407	1,474,941	1,083,444	391,497	26.5%	192,979	198,518	8,519	----	207,037	14.0%	142,496
8	Russell	On- & Off-Sale	----	321	319,704	147,844	171,860	53.8%	128,389	43,471	1,181	----	44,652	14.0%	----
9	Bemidji	Off-Sale Only	----	14,969	5,700,262	4,044,785	1,655,477	29.0%	886,027	769,450	20,182	5,682	783,950	13.8%	728,369
10	Pelican Rapids	Off-Sale Only	----	2,510	1,258,610	855,858	402,752	32.0%	213,719	189,033	668	17,262	172,439	13.7%	36,475
11	Warroad	Off-Sale Only	----	1,798	1,611,283	1,172,615	438,668	27.2%	222,959	215,709	----	----	215,709	13.4%	85,000
12	Worthington	Off-Sale Only	----	13,208	3,642,919	2,715,975	926,944	25.4%	451,733	475,211	9,286	----	484,497	13.3%	225,000
13	Monticello	Off-Sale Only	----	13,311	3,969,925	3,969,587	1,524,338	27.7%	801,545	722,793	3,015	----	725,808	13.2%	450,000
14	Isanti	Off-Sale Only	----	5,497	2,474,708	1,806,637	668,071	27.0%	357,002	311,069	9,182	----	320,251	12.9%	300,000
15	Pipestone	Off-Sale Only	----	4,200	1,560,322	1,133,436	426,886	27.4%	230,930	195,956	2,979	----	198,935	12.7%	174,952
16	Grand Marais	Off-Sale Only	----	1,370	2,002,744	1,434,853	567,891	28.4%	320,069	247,822	3,294	----	251,116	12.5%	200,000
17	Jackson	Off-Sale Only	----	3,359	1,226,399	881,591	344,808	28.1%	152,212	148,596	4,332	----	152,928	12.5%	41,000
18	Detroit Lakes	Off-Sale Only	----	9,290	6,003,631	4,393,011	1,610,620	26.8%	722,663	887,957	9,044	149,184	747,817	12.5%	626,842
19	Perham	Off-Sale Only	----	3,281	3,230,944	2,379,053	851,891	26.4%	455,129	396,762	13,544	10,980	399,326	12.4%	303,250
20	Princeton	Off-Sale Only	----	4,736	3,487,073	2,588,629	898,444	25.8%	503,695	394,749	22,150	----	416,899	12.0%	180,182
21	Big Lake	Off-Sale Only	----	10,671	3,914,782	2,847,583	1,067,199	27.3%	591,493	475,706	7,888	18,280	465,314	11.9%	275,000
22	Madelia	Off-Sale Only	----	2,303	503,309	384,770	118,539	23.6%	60,790	57,749	831	----	58,580	11.6%	30,000
23	Orr	On- & Off-Sale	----	296	574,540	336,526	238,014	41.4%	176,122	61,892	4,244	----	66,136	11.5%	39,500
24	Glenwood	Off-Sale Only	----	2,582	1,406,538	1,050,299	356,239	25.3%	195,547	160,692	673	----	161,365	11.5%	40,000
25	Buffalo	Off-Sale Only	----	16,033	4,931,536	3,611,432	1,320,104	26.8%	856,241	463,863	113,482	25,399	551,946	11.2%	500,000
26	Fergus Falls	Off-Sale Only	----	13,288	5,684,343	4,040,200	1,644,143	28.9%	1,009,272	634,871	13,467	20,390	627,948	11.0%	870,034
27	Windom	Off-Sale Only	----	4,637	1,810,485	1,290,241	520,244	28.7%	325,555	194,689	3,944	----	198,633	11.0%	70,000
28	Walker	Off-Sale Only	----	936	977,288	728,912	248,376	25.4%	143,427	104,949	1,527	----	106,476	10.9%	105,000
29	Longville	On- & Off-Sale	----	157	1,531,433	958,861	572,572	37.4%	403,663	168,909	602	3,486	166,025	10.8%	----
30	Mora	Off-Sale Only	----	3,518	3,072,768	2,241,227	831,541	27.1%	510,268	321,273	4,880	----	326,153	10.6%	270,000
31	Medford	On- & Off-Sale	----	1,262	403,360	203,411	199,949	49.6%	167,202	32,747	8,412	----	41,159	10.2%	----
32	Glencoe	Off-Sale Only	----	5,540	1,632,685	1,211,902	420,783	25.8%	237,345	183,438	130	17,188	166,380	10.2%	160,000
33	Hutchinson	Off-Sale Only	----	14,170	5,850,319	4,485,368	1,364,951	23.3%	749,072	615,879	3,706	27,951	591,634	10.1%	465,000
34	Nisswa	On- & Off-Sale	----	2,019	3,351,557	2,220,869	1,130,688	33.7%	783,476	347,212	3,524	12,052	338,684	10.1%	280,000
35	Rogers	On- & Off-Sale	----	12,381	3,350,959	2,322,840	1,028,119	30.7%	677,469	350,650	(454)	12,503	337,693	10.1%	214,534
36	Cook	Off-Sale Only	----	563	1,531,930	1,142,487	389,443	25.4%	243,354	146,089	7,150	----	153,239	10.0%	----
37	Milaca	Off-Sale Only	----	2,914	2,134,294	1,566,470	567,824	26.6%	350,891	216,933	3,975	17,752	203,156	9.5%	52,230
38	Park Rapids	Off-Sale Only	----	3,928	3,200,752	2,380,582	820,170	25.6%	518,319	301,851	2,352	----	304,203	9.5%	105,735
39	Cambridge	Off-Sale Only	----	8,496	5,124,055	3,858,777	1,265,278	24.7%	798,323	466,955	10,285	----	477,240	9.3%	478,000
40	Hinckley	On- & Off-Sale	----	1,815	2,713,374	1,854,009	859,365	31.7%	564,422	294,943	98	43,084	251,957	9.3%	111,012
41	Morris	Off-Sale Only	----	5,418	2,068,194	1,575,389	492,805	23.8%	306,236	186,569	4,945	----	191,514	9.3%	121,800
42	Foreston	On- & Off-Sale	----	523	383,379	182,051	201,328	52.5%	180,206	21,122	14,670	720	35,072	9.1%	10,839
43	Two Harbors	Off-Sale Only	----	3,685	2,134,571	1,580,475	554,096	26.0%	361,984	192,112	1,204	----	193,316	9.1%	2,080
44	North Branch	Off-Sale Only	----	10,330	2,358,255	1,713,548	644,707	27.3%	414,517	230,190	143	17,119	213,214	9.0%	140,000
45	Lindstrom	On- & Off-Sale	----	4,463	2,541,788	1,770,311	771,477	30.4%	575,535	195,942	33,674	----	229,616	9.0%	104,230
46	Menahga	On- & Off-Sale	----	1,352	844,798	529,368	315,430	37.3%	247,744	67,686	8,030	----	75,716	9.0%	60,000
47	Le Center	On- & Off-Sale	----	2,496	872,030	552,293	319,737	36.7%	236,439	83,298	121	5,283	78,136	9.0%	25,000
48	Apple Valley	Off-Sale Only	----	50,161	8,480,414	6,037,204	2,443,210	28.8%	1,626,498	816,712	43,011	111,731	747,992	8.8%	600,000
49	Blue Earth	Off-Sale Only	----	3,288	1,535,842	1,131,501	404,341	26.3%	270,894	133,447	1,565	----	135,012	8.8%	8,240
50	Thief River Falls	Off-Sale Only	----	8,765	4,745,301	3,692,771	1,052,530	22.2%	641,524	411,006	6,059	----	417,065	8.8%	419,079
51	Baudette	On- & Off-Sale	----	1,085	1,515,106	976,021	539,085	35.6%	406,996	132,089	860	----	132,946	8.8%	125,000
52	Palisade	On- & Off-Sale	----	166	348,841	216,619	132,222	37.9%	119,903	12,319	18,053	----	30,372	8.7%	----

Table 7
Comparison of City Liquor Store Operations - 2015
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)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
53	Saint Francis	Off-Sale Only	----	7,327	2,157,141	1,590,553	566,588	26.3%	396,260	170,328	12,474	----	182,802	8.5%	60,000
54	Eden Prairie	Off-Sale Only	----	63,187	11,312,822	8,102,770	3,210,052	28.4%	2,266,947	943,105	11,133	----	954,238	8.4%	800,000
55	Lakefield	Off-Sale Only	----	1,697	464,912	337,273	127,639	27.5%	91,498	36,141	2,774	----	38,915	8.4%	3,000
56	Moose Lake	On- & Off-Sale	----	2,820	1,220,070	782,940	437,130	35.8%	335,751	101,379	----	----	101,379	8.3%	(68)
57	Twin Valley	On- & Off-Sale	----	829	514,041	275,914	238,127	46.3%	197,582	40,545	1,363	----	41,908	8.2%	----
58	Wadena	Off-Sale Only	----	4,181	1,985,775	1,536,107	449,668	22.6%	290,401	159,267	2,514	----	161,781	8.1%	147,565
59	Delano	Off-Sale Only	----	5,864	2,487,061	1,792,205	694,856	27.9%	494,898	199,958	1,540	----	201,498	8.1%	100,000
60	Finlayson	On- & Off-Sale	----	306	530,846	308,492	222,354	41.9%	184,972	37,382	5,009	----	42,391	8.0%	33,500
61	Stacy	On- & Off-Sale	----	1,500	2,944,712	1,897,799	1,046,913	35.6%	777,623	269,290	32,200	69,813	231,677	7.9%	80,000
62	Mound	Off-Sale Only	----	9,209	2,964,851	2,184,124	780,727	26.3%	548,254	232,473	481	----	232,954	7.9%	59,493
63	Plainview	On- & Off-Sale	----	3,321	710,819	427,545	283,274	39.9%	236,116	47,158	8,625	----	55,783	7.8%	----
64	Mentor	On- & Off-Sale	----	151	492,842	253,168	239,674	48.6%	203,024	36,650	2,011	----	38,661	7.8%	45,000
65	Beaver Bay	On- & Off-Sale	----	183	510,479	282,437	228,042	44.7%	197,802	30,240	9,357	----	39,597	7.8%	----
66	Ulen	On- & Off-Sale	----	560	383,035	179,471	203,564	53.1%	174,640	28,924	389	----	29,313	7.7%	30,000
67	Mapleton	On- & Off-Sale	----	1,756	620,947	353,862	267,085	43.0%	252,116	14,969	32,217	----	47,186	7.6%	5,300
68	Isle	On- & Off-Sale	----	768	1,000,164	571,258	428,906	42.9%	374,148	54,758	20,995	----	75,753	7.6%	75,000
69	Lancaster	On- & Off-Sale	----	346	311,439	151,905	159,534	51.2%	139,464	20,070	2,849	----	22,919	7.4%	----
70	Benson	On- & Off-Sale	----	3,144	1,107,293	712,994	394,299	35.6%	339,939	54,360	26,929	----	81,289	7.3%	80,000
71	Kelliher	On- & Off-Sale	----	263	482,694	257,860	224,834	46.6%	191,258	33,576	1,837	----	35,413	7.3%	20,000
72	Nevis	On- & Off-Sale	----	410	646,622	369,630	276,992	42.8%	233,530	43,462	3,536	----	46,998	7.3%	35,000
73	Pine City	Off-Sale Only	----	3,223	1,702,765	1,218,848	483,917	28.4%	365,676	118,241	5,109	----	123,350	7.2%	125,000
74	Battle Lake	Off-Sale Only	----	891	1,328,354	940,305	388,049	29.2%	296,118	91,931	4,198	----	96,129	7.2%	129,000
75	Sebeka	On- & Off-Sale	----	705	570,915	308,548	262,367	46.0%	220,949	41,418	----	143	41,275	7.2%	----
76	Gilman	On- & Off-Sale	----	239	368,316	161,229	207,087	56.2%	197,286	9,801	16,495	----	26,296	7.1%	----
77	Aitkin	Off-Sale Only	----	2,129	1,023,101	780,865	242,236	23.7%	188,977	53,259	19,768	----	73,027	7.1%	75,000
78	Clearbrook	On- & Off-Sale	----	523	537,365	295,806	241,559	45.0%	203,706	37,853	----	----	37,853	7.0%	10,000
79	Underwood	Off-Sale Only	----	340	511,721	389,328	122,393	23.9%	86,584	35,809	163	----	35,972	7.0%	21,000
80	Redwood Falls	Off-Sale Only	----	5,214	2,283,952	1,693,233	590,719	25.9%	427,090	163,629	6,532	12,035	158,126	6.9%	100,000
81	Fridley	Off-Sale Only	----	28,547	5,256,840	3,909,856	1,346,984	25.6%	997,347	349,637	11,505	----	361,142	6.9%	338,600
82	Sauk Rapids	Off-Sale Only	----	13,406	2,664,675	2,046,435	618,240	23.2%	450,694	167,546	4,852	----	172,398	6.5%	90,000
83	Litchfield	Off-Sale Only	----	6,761	2,321,959	1,792,524	529,435	22.8%	382,467	146,968	5,350	2,147	150,171	6.5%	59,000
84	Alexandria	Off-Sale Only	----	13,340	5,184,029	3,963,842	1,220,187	23.5%	878,150	342,037	201	8,434	333,804	6.4%	200,000
85	Wayzata	On- & Off-Sale	----	4,564	5,579,188	2,889,826	2,689,362	48.2%	2,223,107	466,255	20,381	134,257	352,379	6.3%	150,000
86	Silver Lake	On- & Off-Sale	----	810	558,193	301,658	256,535	46.0%	222,557	33,978	836	----	34,814	6.2%	----
87	Callaway	On- & Off-Sale	----	232	475,838	237,586	238,252	50.1%	211,168	27,084	2,518	----	29,602	6.2%	21,645
88	Brandon	On- & Off-Sale	[0]	496	478,448	281,977	196,471	41.1%	169,728	26,743	1,699	----	28,442	5.9%	----
89	Richfield	Off-Sale Only	----	36,557	10,859,642	8,210,714	2,648,928	24.4%	2,024,145	624,783	13,621	----	638,404	5.9%	724,470
90	Farmington	Off-Sale Only	----	22,451	4,607,417	3,467,487	1,139,930	24.7%	885,110	254,820	9,443	----	264,263	5.7%	91,504
91	Kasson	Off-Sale Only	----	6,192	1,390,195	1,078,651	311,544	22.4%	244,479	67,065	12,647	----	79,712	5.7%	14,000
92	Fairfax	On- & Off-Sale	----	1,185	546,474	277,783	268,691	49.2%	238,798	29,893	1,404	----	31,297	5.7%	----
93	Luverne	Off-Sale Only	----	4,707	1,313,720	984,039	329,681	25.1%	259,484	70,197	4,777	----	74,974	5.7%	45,000
94	Maple Lake	Off-Sale Only	----	2,112	1,433,404	1,067,261	366,143	25.5%	286,430	79,713	7,957	6,692	80,978	5.6%	----
95	Paynesville	Off-Sale Only	----	2,454	1,387,560	1,075,540	312,020	22.5%	241,720	70,300	7,654	----	77,954	5.6%	45,000
96	Lakeville	Off-Sale Only	----	59,991	13,611,294	10,322,174	3,289,120	24.2%	2,358,249	930,871	8,866	177,829	761,908	5.6%	1,397,972
97	Edina	Off-Sale Only	----	50,766	12,462,387	9,415,449	3,046,938	24.4%	2,403,153	643,785	9,599	----	653,384	5.2%	785,000
98	Wolf Lake	On- & Off-Sale	----	60	332,542	175,266	157,276	47.3%	139,334	17,942	956	1,693	17,205	5.2%	8,497
99	Mazeppa	On- & Off-Sale	----	844	345,259	193,710	151,549	43.9%	140,699	10,850	6,947	----	17,797	5.2%	----
100	Anoka	Off-Sale Only	----	17,665	4,174,041	3,157,252	1,016,789	24.4%	828,359	188,430	18,319	----	206,749	5.0%	150,000
101	Lake Park	On- & Off-Sale	----	798	723,859	416,814	307,045	42.4%	272,385	34,660	----	----	34,660	4.8%	----
102	Akeley	On- & Off-Sale	----	441	385,337	215,718	169,619	44.0%	154,994	14,625	8,266	5,089	17,802	4.6%	1,750
103	Brooklyn Center	Off-Sale Only	----	30,864	6,056,668	4,431,501	1,625,167	26.8%	1,367,050	258,117	20,018	----	278,135	4.6%	216,455
104	Kenyon	On- & Off-Sale	----	1,834	719,681	467,272	252,409	35.1%	249,774	2,635	31,856	1,625	32,866	4.6%	20,000

Table 7
Comparison of City Liquor Store Operations - 2015
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)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
105	Hadley	On- & Off-Sale	----	58	262,207	108,040	154,167	58.8%	151,857	2,310	10,393	1,090	11,613	4.4%	----
106	Northfield	Off-Sale Only	----	20,320	3,072,255	2,332,505	739,750	24.1%	616,433	123,317	9,925	----	133,242	4.3%	125,000
107	Saint Anthony	Off-Sale Only	----	9,277	5,893,916	4,572,858	1,321,058	22.4%	1,147,414	173,644	76,287	----	249,931	4.2%	249,049
108	Lonsdale	Off-Sale Only	----	3,861	1,353,432	1,025,583	327,849	24.2%	270,921	56,928	38	----	56,966	4.2%	5,000
109	Appleton	Off-Sale Only	----	1,362	497,546	353,889	143,657	28.9%	122,779	20,878	32	----	20,910	4.2%	----
110	Montevideo	Off-Sale Only	----	5,327	2,271,766	1,680,978	590,788	26.0%	499,954	90,834	2,512	----	93,346	4.1%	100,000
111	Goodridge	On- & Off-Sale	----	138	391,682	201,264	190,418	48.6%	175,072	15,346	----	----	15,346	3.9%	25,000
112	Hitterdal	On- & Off-Sale	----	203	386,595	179,294	207,301	53.6%	192,356	14,945	30	----	14,975	3.9%	----
113	Columbia Heights	Off-Sale Only	----	19,995	8,399,943	6,338,891	2,061,052	24.5%	1,534,703	526,349	151	203,755	322,745	3.8%	202,789
114	Bagley	Off-Sale Only	----	1,417	1,274,650	955,760	318,890	25.0%	232,596	86,294	246	37,917	48,623	3.8%	20,000
115	Blackduck	On- & Off-Sale	----	790	989,650	619,771	369,879	37.4%	342,535	27,344	8,700	----	36,044	3.6%	62,200
116	Eagle Bend	On- & Off-Sale	----	512	260,720	141,227	119,493	45.8%	126,153	(6,660)	16,155	----	9,495	3.6%	10,000
117	Olivia	Off-Sale Only	----	2,437	912,521	680,738	231,783	25.4%	202,550	29,233	3,983	----	33,216	3.6%	----
118	Rush City	Off-Sale Only	----	3,076	1,123,015	859,820	263,195	23.4%	224,980	38,215	1,148	----	39,363	3.5%	20,000
119	Miltona	On- & Off-Sale	----	435	638,102	369,297	268,805	42.1%	248,327	20,478	1,400	----	21,878	3.4%	----
120	Elizabeth	Off-Sale Only	----	170	382,365	293,458	88,907	23.3%	76,173	12,734	9	----	12,725	3.3%	----
121	Marshall	Off-Sale Only	----	13,793	4,027,419	3,119,194	908,225	22.6%	667,074	241,151	5,039	112,504	133,686	3.3%	324,996
122	Robbinsdale	Off-Sale Only	----	14,757	3,293,452	2,468,776	824,676	25.0%	724,292	100,384	4,901	----	105,285	3.2%	135,358
123	Lexington	Off-Sale Only	----	2,040	3,193,545	2,518,596	674,949	21.1%	560,763	114,186	4,523	16,923	101,786	3.2%	75,000
124	Hackensack	On- & Off-Sale	----	317	1,145,211	800,182	345,029	30.1%	303,871	41,158	7,979	13,360	35,777	3.1%	----
125	Randall	On- & Off-Sale	----	631	539,292	340,643	198,649	36.8%	192,483	6,166	10,680	----	16,846	3.1%	----
126	Erhard	Off-Sale Only	----	142	286,307	211,684	74,623	26.1%	70,674	3,949	4,808	367	8,390	2.9%	----
127	Spring Grove	On- & Off-Sale	----	1,309	420,394	271,161	149,233	35.5%	140,699	8,534	3,637	----	12,171	2.9%	----
128	Vergas	Off-Sale Only	----	350	521,592	393,167	128,425	24.6%	114,439	13,986	2,037	2,510	13,513	2.6%	----
129	Silver Bay	On- & Off-Sale	----	1,849	931,255	569,909	361,346	38.8%	333,683	27,663	1,891	6,351	23,203	2.5%	----
130	Hansa	On- & Off-Sale	----	376	274,225	159,759	114,466	41.7%	114,877	(411)	7,181	----	6,770	2.5%	10,000
131	Darwin	Off-Sale Only	----	356	532,045	426,256	105,789	19.9%	96,179	9,610	2,250	----	11,860	2.2%	----
132	Kiester	Off-Sale Only	[34]	483	192,831	140,915	51,916	26.9%	52,676	(760)	41,215	36,453	4,002	2.1%	30,000
133	Littlefork	On- & Off-Sale	----	615	398,606	210,204	188,402	47.3%	183,905	4,497	3,623	----	8,120	2.0%	----
134	Sherburn	On- & Off-Sale	----	1,078	823,543	524,489	299,054	36.3%	282,424	16,630	8	----	16,638	2.0%	----
135	Braham	Off-Sale Only	----	1,796	1,317,124	1,001,402	315,722	24.0%	294,097	21,625	104,212	99,478	26,359	2.0%	10,000
136	Vesta	On- & Off-Sale	----	300	338,710	207,715	130,995	38.7%	132,038	(1,043)	7,900	1,102	5,755	1.7%	5,000
137	Hawley	Off-Sale Only	----	2,212	1,137,634	847,374	290,260	25.5%	245,995	44,265	53	25,183	19,135	1.7%	5,000
138	Osakis	On- & Off-Sale	----	1,757	737,855	445,072	292,783	39.7%	298,834	(6,051)	17,459	----	11,408	1.5%	32,900
139	Sacred Heart	On- & Off-Sale	----	515	519,186	288,530	230,656	44.4%	237,091	(6,435)	13,715	----	7,280	1.4%	----
140	Millerville	On- & Off-Sale	----	107	376,053	209,218	166,835	44.4%	162,008	4,827	390	----	5,217	1.4%	----
141	Fifty Lakes	On- & Off-Sale	----	401	506,271	270,061	236,210	46.7%	243,485	(7,275)	14,253	----	6,978	1.4%	----
142	Balaton	On- & Off-Sale	----	626	396,219	242,268	153,951	38.9%	150,412	3,539	1,579	----	5,118	1.3%	1
143	Barnum	On- & Off-Sale	----	611	470,712	246,879	223,833	47.6%	241,984	(18,151)	24,214	----	6,063	1.3%	----
144	Clarissa	On- & Off-Sale	----	661	382,800	242,982	139,818	36.5%	139,126	692	4,200	----	4,892	1.3%	5,000
145	Madison	Off-Sale Only	----	1,489	421,358	319,064	102,294	24.3%	98,612	3,682	1,392	----	5,074	1.2%	----
146	Savage	Off-Sale Only	----	30,024	3,705,763	2,773,987	931,776	25.1%	849,687	82,089	----	37,660	44,429	1.2%	----
147	New York Mills	On- & Off-Sale	----	1,230	654,388	421,517	232,871	35.6%	230,780	2,091	5,202	----	7,293	1.1%	44,885
148	Holdingford	On- & Off-Sale	----	718	377,243	207,729	169,514	44.9%	181,932	(12,418)	16,283	----	3,865	1.0%	----
149	Buffalo Lake	On- & Off-Sale	----	681	474,023	256,131	217,892	46.0%	221,963	(4,071)	8,364	----	4,293	0.9%	----
150	Spring Lake Park	Off-Sale Only	----	6,513	2,174,016	1,622,722	551,294	25.4%	551,462	(168)	19,125	938	18,019	0.8%	75,000
151	Caledonia	Off-Sale Only	----	2,823	637,979	478,409	159,570	25.0%	155,077	4,493	509	----	5,002	0.8%	----
152	Verndale	On- & Off-Sale	----	595	265,519	146,928	118,591	44.7%	116,334	2,257	335	584	2,008	0.8%	----
153	Tracy	On- & Off-Sale	----	2,132	863,501	516,806	346,695	40.1%	345,928	767	5,467	----	6,234	0.7%	----
154	Big Falls	On- & Off-Sale	----	227	331,161	167,226	163,935	49.5%	162,295	1,640	542	----	2,182	0.7%	10,000
155	Ogema	On- & Off-Sale	[0]	187	372,053	146,367	225,686	60.7%	222,655	3,031	10,912	12,557	1,386	0.4%	----
156	Dalton	Off-Sale Only	----	247	322,478	247,942	74,536	23.1%	74,264	272	822	----	1,094	0.3%	----

Table 7
Comparison of City Liquor Store Operations - 2015
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)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
157	Ogilvie	On- & Off-Sale	----	353	403,517	230,099	173,418	43.0%	172,398	1,020	316	----	1,336	0.3%	----
158	Ada	On- & Off-Sale	----	1,696	498,802	311,459	187,343	37.6%	187,135	208	----	----	208	0.0%	10,000
159	De Graff	On- & Off-Sale	----	120	426,468	224,658	201,810	47.3%	236,392	(34,582)	41,061	6,615	(136)	-0.0%	----
160	Remer	On- & Off-Sale	----	377	587,819	359,293	228,526	38.9%	228,736	(210)	----	----	(210)	-0.0%	14,000
161	Barnesville	Off-Sale Only	----	2,637	401,129	315,631	85,498	21.3%	88,464	(2,966)	2,653	----	(313)	-0.1%	6,000
162	Dawson	Off-Sale Only	----	1,479	472,515	333,632	138,883	29.4%	140,078	(1,195)	487	----	(708)	-0.1%	----
163	Mahnomen	On- & Off-Sale	----	1,208	1,099,986	694,370	405,616	36.9%	385,406	20,210	4,669	27,005	(2,126)	-0.2%	----
164	Butterfield	Off-Sale Only	----	577	230,758	176,712	54,046	23.4%	57,984	(3,938)	53,181	49,768	(525)	-0.2%	5,000
165	Conger	On- & Off-Sale	----	137	242,792	138,341	104,451	43.0%	110,519	(6,068)	5,360	----	(708)	-0.3%	3,600
166	Proctor	Off-Sale Only	----	3,089	893,584	652,775	240,809	26.9%	238,942	1,867	174	6,000	(3,959)	-0.4%	3,300
167	Dassel	Off-Sale Only	----	1,462	1,078,012	874,935	203,077	18.8%	195,039	8,038	15,674	29,913	(6,201)	-0.6%	----
168	Northome	On- & Off-Sale	----	184	342,655	208,222	134,433	39.2%	136,501	(2,068)	6	----	(2,062)	-0.6%	20,000
169	Walnut Grove	On- & Off-Sale	----	835	488,129	243,855	244,274	50.0%	247,357	(3,083)	999	2,039	(4,123)	-0.8%	40,000
170	Waverly	On- & Off-Sale	----	1,398	830,477	562,398	268,079	32.3%	275,952	(7,873)	1,258	968	(7,583)	-0.9%	----
171	Heron Lake	On- & Off-Sale	----	686	363,997	205,391	158,606	43.6%	160,197	(1,591)	138	2,024	(3,477)	-1.0%	----
172	Danvers	On- & Off-Sale	----	93	338,167	176,313	161,854	47.9%	166,421	(4,567)	785	----	(3,782)	-1.1%	----
173	Lewisville	On- & Off-Sale	----	234	177,038	100,045	76,993	43.5%	89,697	(12,704)	10,605	----	(2,099)	-1.2%	----
174	Cromwell	On- & Off-Sale	----	243	357,378	198,486	158,892	44.5%	172,155	(13,263)	8,358	----	(4,905)	-1.4%	(11,440)
175	Okabena	On- & Off-Sale	----	187	264,812	148,319	116,493	44.0%	120,202	(3,709)	----	----	(3,709)	-1.4%	----
176	Frazee	On- & Off-Sale	----	1,395	631,691	422,725	208,966	33.1%	217,974	(9,008)	120	----	(8,888)	-1.4%	----
177	Howard Lake	On- & Off-Sale	----	2,046	673,463	516,959	156,504	23.2%	166,937	(10,433)	415	2,480	(12,498)	-1.9%	----
178	Audubon	On- & Off-Sale	----	531	510,223	319,330	190,893	37.4%	198,573	(7,680)	3,040	5,538	(10,178)	-2.0%	(12,000)
179	Saint Hilaire	On- & Off-Sale	----	280	429,610	235,674	193,936	45.1%	204,083	(10,147)	329	----	(9,818)	-2.3%	----
180	Boyd	On- & Off-Sale	----	162	562,660	293,216	269,444	47.9%	296,957	(27,513)	17,724	4,610	(14,399)	-2.6%	----
181	Ivanhoe	On- & Off-Sale	----	553	544,741	348,569	196,172	36.0%	207,227	(11,055)	7	3,280	(14,328)	-2.6%	----
182	Wells	Off-Sale Only	----	2,276	679,392	513,534	165,858	24.4%	188,996	(23,138)	3,510	----	(19,628)	-2.9%	(12,000)
183	Sleepy Eye	Off-Sale Only	----	3,522	671,157	542,708	128,449	19.1%	154,874	(26,425)	2,679	----	(23,746)	-3.5%	5,000
184	Hanley Falls	On- & Off-Sale	----	281	226,934	122,905	104,029	45.8%	122,000	(17,971)	7,089	16	(10,898)	-4.8%	(3,000)
185	Clontarf	On- & Off-Sale	----	152	354,582	216,697	137,885	38.9%	170,069	(32,184)	10,427	----	(21,757)	-6.1%	(14,012)
186	Elmore	Off-Sale Only	----	581	122,247	94,019	28,228	23.1%	36,901	(8,673)	392	----	(8,281)	-6.8%	----
187	Cleveland	On- & Off-Sale	----	714	200,653	109,908	90,745	45.2%	126,002	(35,257)	20,811	----	(14,446)	-7.2%	----
188	West Concord	On- & Off-Sale	----	783	343,868	198,394	145,474	42.3%	175,611	(30,137)	4,644	----	(25,493)	-7.4%	(25,000)
189	Williams	On- & Off-Sale	----	192	294,088	176,209	117,879	40.1%	142,628	(24,749)	----	105	(24,854)	-8.5%	----
190	Round Lake	Off-Sale Only	----	378	113,381	83,942	29,439	26.0%	39,094	(9,655)	----	13	(9,668)	-8.5%	----
191	South Haven	On- & Off-Sale	----	190	176,612	102,869	73,743	41.8%	125,441	(51,698)	29,240	4,170	(26,628)	-15.1%	----
192	Flensburg	On- & Off-Sale	[0]	228	314,375	173,779	140,596	44.7%	191,470	(50,874)	----	4,055	(54,929)	-17.5%	----
193	Kellogg	On- & Off-Sale	[16]	435	----	----	----	----	2,414	(2,414)	33,433	----	31,019	----	(31,105)
Off-Sale Only				853,216	\$268,410,656	\$199,355,685	\$69,054,971	25.7%	\$47,371,399	\$21,683,572	\$954,185	\$1,305,446	\$21,332,311	7.9%	\$17,223,450
On- & Off-Sale				92,891	\$68,771,776	\$41,163,900	\$27,607,876	40.1%	\$24,383,971	\$3,223,905	\$748,057	\$389,231	\$3,582,731	5.2%	\$1,869,436
All Stores				946,107	\$337,182,432	\$240,519,585	\$96,662,847	28.7%	\$71,755,370	\$24,907,477	\$1,702,242	\$1,694,677	\$24,915,042	7.4%	\$19,092,886

Footnotes: [0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[34] The accrual basis of accounting is used; however, no depreciation.
* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

**Table 8
Comparison of Metro Area City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Anoka	Off-Sale Only	----	17,665	\$4,174,041	\$3,157,252	\$1,016,789	24.4%	\$828,359	\$188,430	\$18,319	\$---	\$206,749	5.0%	\$150,000
Apple Valley	Off-Sale Only	----	50,161	8,480,414	6,037,204	2,443,210	28.8%	1,626,498	816,712	43,011	111,731	747,992	8.8%	600,000
Brooklyn Center	Off-Sale Only	----	30,864	6,056,668	4,431,501	1,625,167	26.8%	1,367,050	258,117	20,018	----	278,135	4.6%	216,455
Columbia Heights	Off-Sale Only	----	19,995	8,399,943	6,338,891	2,061,052	24.5%	1,534,703	526,349	151	203,755	322,745	3.8%	202,789
Eden Prairie	Off-Sale Only	----	63,187	11,312,822	8,102,770	3,210,052	28.4%	2,266,947	943,105	11,133	----	954,238	8.4%	800,000
Edina	Off-Sale Only	----	50,766	12,462,387	9,415,449	3,046,938	24.4%	2,403,153	643,785	9,599	----	653,384	5.2%	785,000
Farmington	Off-Sale Only	----	22,451	4,607,417	3,467,487	1,139,930	24.7%	885,110	254,820	9,443	----	264,263	5.7%	91,504
Fridley	Off-Sale Only	----	28,547	5,256,840	3,909,856	1,346,984	25.6%	997,347	349,637	11,505	----	361,142	6.9%	338,600
Lakeville	Off-Sale Only	----	59,991	13,611,294	10,322,174	3,289,120	24.2%	2,358,249	930,871	8,866	177,829	761,908	5.6%	1,397,972
Lexington	Off-Sale Only	----	2,040	3,193,545	2,518,596	674,949	21.1%	560,763	114,186	4,523	16,923	101,786	3.2%	75,000
Mound	Off-Sale Only	----	9,209	2,964,851	2,184,124	780,727	26.3%	548,254	232,473	481	----	232,954	7.9%	59,493
Richfield	Off-Sale Only	----	36,557	10,859,642	8,210,714	2,648,928	24.4%	2,024,145	624,783	13,621	----	638,404	5.9%	724,470
Robbinsdale	Off-Sale Only	----	14,757	3,293,452	2,468,776	824,676	25.0%	724,292	100,384	4,901	----	105,285	3.2%	135,358
Rogers	On- & Off-Sale	----	12,381	3,350,959	2,322,840	1,028,119	30.7%	677,469	350,650	(454)	12,503	337,693	10.1%	214,534
Saint Anthony	Off-Sale Only	----	9,277	5,893,916	4,572,858	1,321,058	22.4%	1,147,414	173,644	76,287	----	249,931	4.2%	249,049
Saint Francis	Off-Sale Only	----	7,327	2,157,141	1,590,553	566,588	26.3%	396,260	170,328	12,474	----	182,802	8.5%	60,000
Savage	Off-Sale Only	----	30,024	3,705,763	2,773,987	931,776	25.1%	849,687	82,089	----	37,660	44,429	1.2%	----
Spring Lake Park	Off-Sale Only	----	6,513	2,174,016	1,622,722	551,294	25.4%	551,462	(168)	19,125	938	18,019	0.8%	75,000
Wayzata	On- & Off-Sale	----	4,564	5,579,188	2,889,826	2,689,362	48.2%	2,223,107	466,255	20,381	134,257	352,379	6.3%	150,000
Off-Sale Only			459,331	\$108,604,152	\$81,124,914	\$27,479,238	25.3%	\$21,069,693	\$6,409,545	\$263,457	\$548,836	\$6,124,166	5.6%	\$5,960,690
On- & Off-Sale			16,945	\$8,930,147	\$5,212,666	\$3,717,481	41.6%	\$2,900,576	\$816,905	\$19,927	\$146,760	\$690,072	7.7%	\$364,534
All Stores			476,276	\$117,534,299	\$86,337,580	\$31,196,719	26.5%	\$23,970,269	\$7,226,450	\$283,384	\$695,596	\$6,814,238	5.8%	\$6,325,224

Footnotes:

* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On- & Off-Sale	----	1,696	\$498,802	\$311,459	\$187,343	37.6%	\$187,135	\$208	\$----	\$----	\$208	0.0%	\$10,000
Aitkin	Off-Sale Only	----	2,129	1,023,101	780,865	242,236	23.7%	188,977	53,259	19,768	----	73,027	7.1%	75,000
Akeley	On- & Off-Sale	----	441	385,337	215,718	169,619	44.0%	154,994	14,625	8,266	5,089	17,802	4.6%	1,750
Alexandria	Off-Sale Only	----	13,340	5,184,029	3,963,842	1,220,187	23.5%	878,150	342,037	201	8,434	333,804	6.4%	200,000
Appleton	Off-Sale Only	----	1,362	497,546	353,889	143,657	28.9%	122,779	20,878	32	----	20,910	4.2%	----
Audubon	On- & Off-Sale	----	531	510,223	319,330	190,893	37.4%	198,573	(7,680)	3,040	5,538	(10,178)	-2.0%	(12,000)
Avoca	On- & Off-Sale	----	143	264,511	113,386	151,125	57.1%	117,864	33,261	9,451	1,534	41,178	15.6%	19,200
Bagley	Off-Sale Only	----	1,417	1,274,650	955,760	318,890	25.0%	232,596	86,294	246	37,917	48,623	3.8%	20,000
Balaton	On- & Off-Sale	----	626	396,219	242,268	153,951	38.9%	150,412	3,539	1,579	----	5,118	1.3%	1
Barnesville	Off-Sale Only	----	2,637	401,129	315,631	85,498	21.3%	88,464	(2,966)	2,653	----	(313)	-0.1%	6,000
Barnum	On- & Off-Sale	----	611	470,712	246,879	223,833	47.6%	241,984	(18,151)	24,214	----	6,063	1.3%	----
Battle Lake	Off-Sale Only	----	891	1,328,354	940,305	388,049	29.2%	296,118	91,931	4,198	----	96,129	7.2%	129,000
Baudette	On- & Off-Sale	----	1,085	1,515,106	976,021	539,085	35.6%	406,996	132,089	860	----	132,949	8.8%	125,000
Beaver Bay	On- & Off-Sale	----	183	510,479	282,437	228,042	44.7%	197,802	30,240	9,357	----	39,597	7.8%	----
Bemidji	Off-Sale Only	----	14,969	5,700,262	4,044,785	1,655,477	29.0%	886,027	769,450	20,182	5,682	783,950	13.8%	728,369
Benson	On- & Off-Sale	----	3,144	1,107,293	712,994	394,299	35.6%	339,939	54,360	26,929	----	81,289	7.3%	80,000
Big Falls	On- & Off-Sale	----	227	331,161	167,226	163,935	49.5%	162,295	1,640	542	----	2,182	0.7%	10,000
Big Lake	Off-Sale Only	----	10,671	3,914,782	2,847,583	1,067,199	27.3%	591,493	475,706	7,888	18,280	465,314	11.9%	275,000
Blackduck	On- & Off-Sale	----	790	989,650	619,771	369,879	37.4%	342,535	27,344	8,700	----	36,044	3.6%	62,200
Blue Earth	Off-Sale Only	----	3,288	1,535,842	1,131,501	404,341	26.3%	270,894	133,447	1,565	----	135,012	8.8%	8,240
Boyd	On- & Off-Sale	----	162	562,660	293,216	269,444	47.9%	296,957	(27,513)	17,724	4,610	(14,399)	-2.6%	----
Braham	Off-Sale Only	----	1,796	1,317,124	1,001,402	315,722	24.0%	294,097	21,625	104,212	99,478	26,359	2.0%	10,000
Brandon	On- & Off-Sale	[0]	496	478,448	281,977	196,471	41.1%	169,728	26,743	1,699	----	28,442	5.9%	----
Buffalo	Off-Sale Only	----	16,033	4,931,536	3,611,432	1,320,104	26.8%	856,241	463,863	113,482	25,399	551,946	11.2%	500,000
Buffalo Lake	On- & Off-Sale	----	681	474,023	256,131	217,892	46.0%	221,963	(4,071)	8,364	----	4,293	0.9%	----
Butterfield	Off-Sale Only	----	577	230,758	176,712	54,046	23.4%	57,984	(3,938)	53,181	49,768	(525)	-0.2%	5,000
Caledonia	Off-Sale Only	----	2,823	637,979	478,409	159,570	25.0%	155,077	4,493	509	----	5,002	0.8%	----
Callaway	On- & Off-Sale	----	232	475,838	237,586	238,252	50.1%	211,168	27,084	2,518	----	29,602	6.2%	21,645
Cambridge	Off-Sale Only	----	8,496	5,124,055	3,858,777	1,265,278	24.7%	798,323	466,955	10,285	----	477,240	9.3%	478,000
Clarissa	On- & Off-Sale	----	661	382,800	242,982	139,818	36.5%	139,126	692	4,200	----	4,892	1.3%	5,000
Clearbrook	On- & Off-Sale	----	523	537,365	295,806	241,559	45.0%	203,706	37,853	----	----	37,853	7.0%	10,000
Cleveland	On- & Off-Sale	----	714	200,653	109,908	90,745	45.2%	126,002	(35,257)	20,811	----	(14,446)	-7.2%	----
Clontarf	On- & Off-Sale	----	152	354,582	216,697	137,885	38.9%	170,069	(32,184)	10,427	----	(21,757)	-6.1%	(14,012)
Conger	On- & Off-Sale	----	137	242,792	138,341	104,451	43.0%	110,519	(6,068)	5,360	----	(708)	-0.3%	3,600
Cook	Off-Sale Only	----	563	1,531,930	1,142,487	389,443	25.4%	243,354	146,089	7,150	----	153,239	10.0%	----
Cromwell	On- & Off-Sale	----	243	357,378	198,486	158,892	44.5%	172,155	(13,263)	8,358	----	(4,905)	-1.4%	(11,440)
Dalton	Off-Sale Only	----	247	322,478	247,942	74,536	23.1%	74,264	272	822	----	1,094	0.3%	----
Danvers	On- & Off-Sale	----	93	338,167	176,313	161,854	47.9%	166,421	(4,567)	785	----	(3,782)	-1.1%	----
Darwin	Off-Sale Only	----	356	532,045	426,256	105,789	19.9%	96,179	19,999	9,610	2,250	11,860	2.2%	----
Dassel	Off-Sale Only	----	1,462	1,078,012	874,935	203,077	18.8%	195,039	8,038	15,674	29,913	(6,201)	-0.6%	----
Dawson	Off-Sale Only	----	1,479	472,515	333,632	138,883	29.4%	140,078	(1,195)	487	----	(708)	-0.1%	----
De Graff	On- & Off-Sale	----	120	426,468	224,658	201,810	47.3%	236,392	(34,582)	41,061	6,615	(136)	-0.0%	----
Delano	Off-Sale Only	----	5,864	2,487,061	1,792,205	694,856	27.9%	494,898	199,958	1,540	----	201,498	8.1%	100,000
Detroit Lakes	Off-Sale Only	----	9,290	6,003,631	4,393,011	1,610,620	26.8%	722,663	887,957	9,044	149,184	747,817	12.5%	626,842
Eagle Bend	On- & Off-Sale	----	512	260,720	141,227	119,493	45.8%	126,153	(6,660)	16,155	----	9,495	3.6%	10,000
Elizabeth	Off-Sale Only	----	170	382,365	293,458	88,907	23.3%	76,173	12,734	----	9	12,725	3.3%	----
Elk River	Off-Sale Only	----	23,987	6,974,336	4,905,302	2,069,034	29.7%	1,039,824	1,029,210	35,687	----	1,064,897	15.3%	689,718
Elmore	Off-Sale Only	----	581	122,247	94,019	28,228	23.1%	36,901	(8,673)	392	----	(8,281)	-6.8%	----
Erhard	Off-Sale Only	----	142	286,307	211,684	74,623	26.1%	70,674	3,949	4,808	367	8,390	2.9%	----
Fairfax	On- & Off-Sale	----	1,185	546,474	277,783	268,691	49.2%	238,798	29,893	1,404	----	31,297	5.7%	----
Fairmont	Off-Sale Only	----	10,421	3,596,468	2,566,008	1,030,460	28.7%	479,430	551,030	9,719	----	560,749	15.6%	788,557
Fergus Falls	Off-Sale Only	----	13,288	5,684,343	4,040,200	1,644,143	28.9%	1,009,272	634,871	13,467	20,390	627,948	11.0%	870,034
Fifty Lakes	On- & Off-Sale	----	401	506,271	270,061	236,210	46.7%	243,485	(7,275)	14,253	----	6,978	1.4%	----
Finlayson	On- & Off-Sale	----	306	530,846	308,492	222,354	41.9%	184,972	37,382	5,009	----	42,391	8.0%	33,500
Flensburg	On- & Off-Sale	[0]	228	314,375	173,779	140,596	44.7%	191,470	(50,874)	----	4,055	(54,929)	-17.5%	----
Foreston	On- & Off-Sale	----	523	383,379	182,051	201,328	52.5%	180,206	21,122	14,670	720	35,072	9.1%	10,839
Frazee	On- & Off-Sale	----	1,395	631,691	422,725	208,966	33.1%	217,974	(9,008)	120	----	(8,888)	-1.4%	----
Gilman	On- & Off-Sale	----	239	368,316	161,229	207,087	56.2%	197,286	9,801	16,495	----	26,296	7.1%	----

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2015

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Glencoe	Off-Sale Only	----	5,540	1,632,685	1,211,902	420,783	25.8%	237,345	183,438	130	17,188	166,380	10.2%	160,000
Glenwood	Off-Sale Only	----	2,582	1,406,538	1,050,299	356,239	25.3%	195,547	160,692	673	----	161,365	11.5%	40,000
Goodridge	On- & Off-Sale	----	138	391,682	201,264	190,418	48.6%	175,072	15,346	----	----	15,346	3.9%	25,000
Grand Marais	Off-Sale Only	----	1,370	2,002,744	1,434,853	567,891	28.4%	320,069	247,822	3,294	----	251,116	12.5%	200,000
Hackensack	On- & Off-Sale	----	317	1,145,211	800,182	345,029	30.1%	303,871	41,158	7,979	13,360	35,777	3.1%	----
Hadley	On- & Off-Sale	----	58	262,207	108,040	154,167	58.8%	151,857	2,310	10,393	1,090	11,613	4.4%	----
Hanley Falls	On- & Off-Sale	----	281	226,934	122,905	104,029	45.8%	122,000	(17,971)	7,089	16	(10,898)	-4.8%	(3,000)
Hanska	On- & Off-Sale	----	376	274,225	159,759	114,466	41.7%	114,877	(411)	7,181	----	6,770	2.5%	10,000
Hawley	Off-Sale Only	----	2,212	1,137,634	847,374	290,260	25.5%	245,995	44,265	53	25,183	19,135	1.7%	5,000
Heron Lake	On- & Off-Sale	----	686	363,997	205,391	158,606	43.6%	160,197	(1,591)	138	2,024	(3,477)	-1.0%	----
Hinckley	On- & Off-Sale	----	1,815	2,713,374	1,854,009	859,365	31.7%	564,422	294,943	98	43,084	251,957	9.3%	111,012
Hitterdal	On- & Off-Sale	----	203	386,595	179,294	207,301	53.6%	192,356	14,945	30	----	14,975	3.9%	----
Holdingford	On- & Off-Sale	----	718	377,243	207,729	169,514	44.9%	181,932	(12,418)	16,283	----	3,865	1.0%	----
Howard Lake	On- & Off-Sale	----	2,046	673,463	516,959	156,504	23.2%	166,937	(10,433)	415	2,480	(12,498)	-1.9%	----
Hutchinson	Off-Sale Only	----	14,170	5,850,319	4,485,368	1,364,951	23.3%	749,072	615,879	3,706	27,951	591,634	10.1%	465,000
Isanti	Off-Sale Only	----	5,497	2,474,708	1,806,637	668,071	27.0%	357,002	311,069	9,182	----	320,251	12.9%	300,000
Isle	On- & Off-Sale	----	768	1,000,164	571,258	428,906	42.9%	374,148	54,758	20,995	----	75,753	7.6%	75,000
Ivanhoe	On- & Off-Sale	----	553	544,741	348,569	196,172	36.0%	207,227	(11,055)	7	3,280	(14,328)	-2.6%	----
Jackson	Off-Sale Only	----	3,359	1,226,399	881,591	344,808	28.1%	196,212	148,596	4,332	----	152,928	12.5%	41,000
Kasson	Off-Sale Only	----	6,192	1,390,195	1,078,651	311,544	22.4%	244,479	67,065	12,647	----	79,712	5.7%	14,000
Kelliher	On- & Off-Sale	----	263	482,694	257,860	224,834	46.6%	191,258	33,576	1,837	----	35,413	7.3%	20,000
Kellogg	On- & Off-Sale	[16]	435	----	----	----	----	2,414	(2,414)	33,433	----	31,019	----	(31,105)
Kenyon	On- & Off-Sale	----	1,834	719,681	467,272	252,409	35.1%	249,774	2,635	31,856	1,625	32,866	4.6%	20,000
Kiester	Off-Sale Only	[34]	483	192,831	140,915	51,916	26.9%	52,676	(760)	41,215	36,453	4,002	2.1%	30,000
Lake Park	On- & Off-Sale	----	798	723,859	416,814	307,045	42.4%	272,385	34,660	----	----	34,660	4.8%	----
Lakefield	Off-Sale Only	----	1,697	464,912	337,273	127,639	27.5%	91,498	36,141	2,774	----	38,915	8.4%	3,000
Lancaster	On- & Off-Sale	----	346	311,439	151,905	159,534	51.2%	139,464	20,070	2,849	----	22,919	7.4%	----
Le Center	On- & Off-Sale	----	2,496	872,030	552,293	319,737	36.7%	236,439	83,298	121	5,283	78,136	9.0%	25,000
Lewisville	On- & Off-Sale	----	234	177,038	100,045	76,993	43.5%	89,697	(12,704)	10,605	----	(2,099)	-1.2%	----
Lindstrom	On- & Off-Sale	----	4,463	2,541,788	1,770,311	771,477	30.4%	575,535	195,942	33,674	----	229,616	9.0%	104,230
Litchfield	Off-Sale Only	----	6,761	2,321,959	1,792,524	529,435	22.8%	382,467	146,968	5,350	2,147	150,171	6.5%	59,000
Littlefork	On- & Off-Sale	----	615	398,606	210,204	188,402	47.3%	183,905	4,497	3,623	----	8,120	2.0%	----
Long Prairie	Off-Sale Only	----	3,407	1,474,941	1,083,444	391,497	26.5%	192,979	198,518	8,519	----	207,037	14.0%	142,496
Longville	On- & Off-Sale	----	157	1,531,433	958,861	572,572	37.4%	403,663	168,909	602	3,486	166,025	10.8%	----
Lonsdale	Off-Sale Only	----	3,861	1,353,432	1,025,583	327,849	24.2%	270,921	56,928	38	----	56,966	4.2%	5,000
Luverne	Off-Sale Only	----	4,707	1,313,720	984,039	329,681	25.1%	259,484	70,197	4,777	----	74,974	5.7%	45,000
Madelia	Off-Sale Only	----	2,303	503,309	384,770	118,539	23.6%	60,790	57,749	831	----	58,580	11.6%	30,000
Madison	Off-Sale Only	----	1,489	421,358	319,064	102,294	24.3%	98,612	3,682	1,392	----	5,074	1.2%	----
Mahnomen	On- & Off-Sale	----	1,208	1,099,986	694,370	405,616	36.9%	385,406	20,210	4,669	27,005	(2,126)	-0.2%	----
Maple Lake	Off-Sale Only	----	2,112	1,433,404	1,067,261	366,143	25.5%	286,430	79,713	7,957	6,692	80,978	5.6%	----
Mapleton	On- & Off-Sale	----	1,756	620,947	353,862	267,085	43.0%	252,116	14,969	32,217	----	47,186	7.6%	5,300
Marshall	Off-Sale Only	----	13,793	4,027,419	3,119,194	908,225	22.6%	667,074	241,151	5,039	112,504	133,686	3.3%	324,996
Mazeppa	On- & Off-Sale	----	844	345,259	193,710	151,549	43.9%	140,699	10,850	6,947	----	17,797	5.2%	----
Medford	On- & Off-Sale	----	1,262	403,360	203,411	199,949	49.6%	167,202	32,747	8,412	----	41,159	10.2%	----
Menahga	On- & Off-Sale	----	1,352	844,798	529,368	315,430	37.3%	247,744	67,686	8,030	----	75,716	9.0%	60,000
Mentor	On- & Off-Sale	----	151	492,842	253,168	239,674	48.6%	203,024	36,650	2,011	----	38,661	7.8%	45,000
Milaca	Off-Sale Only	----	2,914	2,134,294	1,566,470	567,824	26.6%	350,891	216,933	3,975	17,752	203,156	9.5%	52,230
Millerville	On- & Off-Sale	----	107	376,053	209,218	166,835	44.4%	162,008	4,827	390	----	5,217	1.4%	----
Miltona	On- & Off-Sale	----	435	638,102	369,297	268,805	42.1%	248,327	20,478	1,400	----	21,878	3.4%	----
Montevideo	Off-Sale Only	----	5,327	2,271,766	1,680,978	590,788	26.0%	499,954	90,834	2,512	----	93,346	4.1%	100,000
Monticello	Off-Sale Only	----	13,311	5,493,925	3,969,587	1,524,338	27.7%	801,545	722,793	3,015	----	725,808	13.2%	450,000
Moose Lake	On- & Off-Sale	----	2,820	1,220,070	782,940	437,130	35.8%	335,751	101,379	----	----	101,379	8.3%	(68)
Mora	Off-Sale Only	----	3,518	3,072,768	2,241,227	831,541	27.1%	510,268	321,273	4,880	----	326,153	10.6%	270,000
Morris	Off-Sale Only	----	5,418	2,068,194	1,575,389	492,805	23.8%	306,236	186,569	4,945	----	191,514	9.3%	121,800
Nevis	On- & Off-Sale	----	410	646,622	369,630	276,992	42.8%	233,530	43,462	3,536	----	46,998	7.3%	35,000
New York Mills	On- & Off-Sale	----	1,230	654,388	421,517	232,871	35.6%	230,780	2,091	5,202	----	7,293	1.1%	44,885
Nisswa	On- & Off-Sale	----	2,019	3,351,557	2,220,869	1,130,688	33.7%	783,476	347,212	3,524	12,052	338,684	10.1%	280,000
North Branch	Off-Sale Only	----	10,330	2,358,255	1,713,548	644,707	27.3%	414,517	230,190	143	17,119	213,214	9.0%	140,000

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2015**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Northfield	Off-Sale Only	----	20,320	3,072,255	2,332,505	739,750	24.1%	616,433	123,317	9,925	----	133,242	4.3%	125,000
Northhome	On- & Off-Sale	----	184	342,655	208,222	134,433	39.2%	136,501	(2,068)	6	----	(2,062)	-0.6%	20,000
Ogema	On- & Off-Sale	[0]	187	372,053	146,367	225,686	60.7%	222,655	3,031	10,912	12,557	1,386	0.4%	----
Ogilvie	On- & Off-Sale	----	353	403,517	230,099	173,418	43.0%	172,398	1,020	316	----	1,336	0.3%	----
Okabena	On- & Off-Sale	----	187	264,812	148,319	116,493	44.0%	120,202	(3,709)	----	----	(3,709)	-1.4%	----
Olivia	Off-Sale Only	----	2,437	912,521	680,738	231,783	25.4%	202,550	29,233	3,983	----	33,216	3.6%	----
Orr	On- & Off-Sale	----	296	574,540	336,526	238,014	41.4%	176,122	61,892	4,244	----	66,136	11.5%	39,500
Osakis	On- & Off-Sale	----	1,757	737,855	445,072	292,783	39.7%	298,834	(6,051)	17,459	----	11,408	1.5%	32,900
Palisade	On- & Off-Sale	----	166	348,841	216,619	132,222	37.9%	119,903	12,319	18,053	----	30,372	8.7%	----
Park Rapids	Off-Sale Only	----	3,928	3,200,752	2,380,582	820,170	25.6%	518,319	301,851	2,352	----	304,203	9.5%	105,735
Paynesville	Off-Sale Only	----	2,454	1,387,560	1,075,540	312,020	22.5%	241,720	70,300	7,654	----	77,954	5.6%	45,000
Pelican Rapids	Off-Sale Only	----	2,510	1,258,610	855,858	402,752	32.0%	213,719	189,033	668	17,262	172,439	13.7%	36,475
Perham	Off-Sale Only	----	3,281	3,230,944	2,379,053	851,891	26.4%	455,129	396,762	13,544	10,980	399,326	12.4%	303,250
Pine City	Off-Sale Only	----	3,223	1,702,765	1,218,848	483,917	28.4%	365,676	118,241	5,109	----	123,350	7.2%	125,000
Pipestone	Off-Sale Only	----	4,200	1,560,322	1,133,436	426,886	27.4%	230,930	195,956	2,979	----	198,935	12.7%	174,952
Plainview	On- & Off-Sale	----	3,321	710,819	427,545	283,274	39.9%	236,116	47,158	8,625	----	55,783	7.8%	----
Princeton	Off-Sale Only	----	4,736	3,487,073	2,588,629	898,444	25.8%	503,695	394,749	22,150	----	416,899	12.0%	180,182
Proctor	Off-Sale Only	----	3,089	893,584	652,775	240,809	26.9%	238,942	1,867	174	6,000	(3,959)	-0.4%	3,300
Randall	On- & Off-Sale	----	631	539,292	340,643	198,649	36.8%	192,483	6,166	10,680	----	16,846	3.1%	----
Ranier	On- & Off-Sale	----	572	446,265	181,871	264,394	59.2%	204,530	59,864	3,590	----	63,454	14.2%	68,468
Redwood Falls	Off-Sale Only	----	5,214	2,283,952	1,693,233	590,719	25.9%	427,090	163,629	6,532	12,035	158,126	6.9%	100,000
Remer	On- & Off-Sale	----	377	587,819	359,293	228,526	38.9%	228,736	(210)	----	----	(210)	-0.0%	14,000
Roseau	Off-Sale Only	----	2,732	1,973,810	1,408,561	565,249	28.6%	224,841	340,408	260	----	340,668	17.3%	300,000
Round Lake	Off-Sale Only	----	378	113,381	83,942	29,439	26.0%	39,094	(9,655)	----	13	(9,668)	-8.5%	----
Rush City	Off-Sale Only	----	3,076	1,123,015	859,820	263,195	23.4%	224,980	38,215	1,148	----	39,363	3.5%	20,000
Russell	On- & Off-Sale	----	321	319,704	147,844	171,860	53.8%	128,389	43,471	1,181	----	44,652	14.0%	----
Sacred Heart	On- & Off-Sale	----	515	519,186	288,530	230,656	44.4%	237,091	(6,435)	13,715	----	7,280	1.4%	----
Saint Hilaire	On- & Off-Sale	----	280	429,610	235,674	193,936	45.1%	204,083	(10,147)	329	----	(9,818)	-2.3%	----
Saint James	Off-Sale Only	----	4,571	1,047,207	705,010	342,197	32.7%	177,386	164,811	5,654	----	170,465	16.3%	77,860
Sauk Rapids	Off-Sale Only	----	13,406	2,664,675	2,046,435	618,240	23.2%	450,694	167,546	4,852	----	172,398	6.5%	90,000
Sebekka	On- & Off-Sale	----	705	570,915	308,548	262,367	46.0%	220,949	41,418	----	143	41,275	7.2%	----
Sherburn	On- & Off-Sale	----	1,078	823,543	524,489	299,054	36.3%	282,424	16,630	8	----	16,638	2.0%	----
Silver Bay	On- & Off-Sale	----	1,849	931,255	569,909	361,346	38.8%	333,683	27,663	1,891	6,351	23,203	2.5%	----
Silver Lake	On- & Off-Sale	----	810	558,193	301,658	256,535	46.0%	222,557	33,978	836	----	34,814	6.2%	----
Sleepy Eye	Off-Sale Only	----	3,522	671,157	542,708	128,449	19.1%	154,874	(26,425)	2,679	----	(23,746)	-3.5%	5,000
South Haven	On- & Off-Sale	----	190	176,612	102,869	73,743	41.8%	125,441	(51,698)	29,240	4,170	(26,628)	-15.1%	----
Spring Grove	On- & Off-Sale	----	1,309	420,394	271,161	149,233	35.5%	140,699	8,534	3,637	----	12,171	2.9%	----
Stacy	On- & Off-Sale	----	1,500	2,944,712	1,897,799	1,046,913	35.6%	777,623	269,290	32,200	69,813	231,677	7.9%	80,000
Thief River Falls	Off-Sale Only	----	8,765	4,745,301	3,692,771	1,052,530	22.2%	641,524	411,006	6,059	----	417,065	8.8%	419,079
Tracy	On- & Off-Sale	----	2,132	863,501	516,806	346,695	40.1%	345,928	767	5,467	----	6,234	0.7%	----
Twin Valley	On- & Off-Sale	----	829	514,041	275,914	238,127	46.3%	197,582	40,545	1,363	----	41,908	8.2%	----
Two Harbors	Off-Sale Only	----	3,685	2,134,571	1,580,475	554,096	26.0%	361,984	192,112	1,204	----	193,316	9.1%	2,080
Ulen	On- & Off-Sale	----	560	383,035	179,471	203,564	53.1%	174,640	28,924	389	----	29,313	7.7%	30,000
Underwood	Off-Sale Only	----	340	511,721	389,328	122,393	23.9%	86,584	35,809	163	----	35,972	7.0%	21,000
Vergas	Off-Sale Only	----	350	521,592	393,167	128,425	24.6%	114,439	13,986	2,037	2,510	13,513	2.6%	----
Verndale	On- & Off-Sale	----	595	265,519	146,928	118,591	44.7%	116,334	2,257	335	584	2,008	0.8%	----
Vesta	On- & Off-Sale	----	300	338,710	207,715	130,995	38.7%	132,038	(1,043)	7,900	1,102	5,755	1.7%	5,000
Wadena	Off-Sale Only	----	4,181	1,985,775	1,536,107	449,668	22.6%	290,401	159,267	2,514	----	161,781	8.1%	147,565
Walker	Off-Sale Only	----	936	977,288	728,912	248,376	25.4%	143,427	104,949	1,527	----	106,476	10.9%	105,000
Walnut Grove	On- & Off-Sale	----	835	488,129	243,855	244,274	50.0%	247,357	(3,083)	999	2,039	(4,123)	-0.8%	40,000
Warroad	Off-Sale Only	----	1,798	1,611,283	1,172,615	438,668	27.2%	222,959	215,709	----	----	215,709	13.4%	85,000
Waverly	On- & Off-Sale	----	1,398	830,477	562,398	268,079	32.3%	275,952	(7,873)	1,258	968	(7,583)	-0.9%	----
Wells	Off-Sale Only	----	2,276	679,392	513,534	165,858	24.4%	188,996	(23,138)	3,510	----	(19,628)	-2.9%	(12,000)
West Concord	On- & Off-Sale	----	783	343,868	198,394	145,474	42.3%	175,611	(30,137)	4,644	----	(25,493)	-7.4%	(25,000)
Williams	On- & Off-Sale	----	192	294,088	176,209	117,879	40.1%	142,628	(24,749)	----	105	(24,854)	-8.5%	----
Windom	Off-Sale Only	----	4,637	1,810,485	1,290,241	520,244	28.7%	325,555	194,689	3,944	----	198,633	11.0%	70,000
Wolf Lake	On- & Off-Sale	----	60	332,542	175,266	157,276	47.3%	139,334	17,942	956	1,693	17,205	5.2%	8,497
Worthington	Off-Sale Only	----	13,208	3,642,919	2,715,975	926,944	25.4%	451,733	475,211	9,286	----	484,497	13.3%	225,000

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2015

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Off-Sale Only			393,885	\$159,806,504	\$118,230,771	\$41,575,733	26.0%	\$26,301,706	\$15,274,027	\$690,728	\$756,610	\$15,208,145	9.5%	\$11,262,760
On- & Off-Sale			75,946	\$59,841,629	\$35,951,234	\$23,890,395	39.9%	\$21,483,395	\$2,407,000	\$728,130	\$242,471	\$2,892,659	4.8%	\$1,504,902
All Stores			469,831	\$219,648,133	\$154,182,005	\$65,466,128	29.8%	\$47,785,101	\$17,681,027	\$1,418,858	\$999,081	\$18,100,804	8.2%	\$12,767,662

Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.

[16] The enterprise operation was sold.

[34] The accrual basis of accounting is used; however, no depreciation.

* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

This page left blank intentionally

Appendix 2

2015 Liquor Store Tables and Maps by Economic Development Region

This page left blank intentionally

Table 10
Comparison of Off-Sale City Liquor Store Operations - 2015
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Net Transfers*
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	13,295	3	\$2,776,798	\$2,091,316	\$685,482	24.7%	\$363,108	\$322,374	\$2,106	\$----	\$324,481	\$268,026
2 - Headwaters	20,314	4	2,543,916	1,845,282	698,634	27.5%	409,236	289,399	5,695	10,900	284,194	213,526
3 - Arrowhead	10,836	5	1,517,186	1,118,291	398,895	26.3%	270,665	128,230	6,318	1,200	133,348	56,076
4 - West Central	56,698	17	1,748,698	1,288,032	460,666	26.3%	284,319	176,347	3,369	13,783	165,933	138,788
5 - North Central	8,524	3	1,479,335	1,116,154	363,180	24.6%	208,936	154,245	4,187	----	158,431	131,687
6E - Southwest Central	30,726	6	2,054,590	1,578,621	475,970	23.2%	310,442	165,528	5,182	12,867	157,843	114,000
6W - Upper Southwest	9,657	4	915,796	671,891	243,906	26.6%	215,356	28,550	1,106	----	29,656	25,000
7E - East Central	43,586	9	2,532,673	1,872,818	659,855	26.1%	424,383	235,472	17,898	14,928	238,443	175,046
7W - Central	87,838	10	2,928,728	2,131,535	797,193	27.2%	476,285	320,909	18,208	5,037	334,079	214,972
8 - Southwest	51,193	9	1,827,057	1,359,880	467,176	25.6%	298,741	168,435	4,407	13,839	159,003	109,328
9 - South Central	28,022	9	953,246	695,020	258,226	27.1%	164,437	93,789	13,194	9,580	97,403	103,629
10 - Southeast	33,196	4	1,613,465	1,228,787	384,678	23.8%	321,728	62,951	5,780	----	68,731	36,000
11 - 7-County Metro Area	459,331	36	3,016,782	2,253,470	763,312	25.3%	585,269	178,043	7,318	15,245	170,116	165,575
Average for Off-Sale	853,216	119	\$2,255,552	\$1,675,258	\$580,294	25.7%	\$398,079	\$182,215	\$8,018	\$10,970	\$179,263	\$144,735

* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

Table 11
Comparison of On-Sale City Liquor Store Operations - 2015
Average Per Store by Economic Development Region

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Net Transfers*
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	3,440	6	\$439,736	\$238,231	\$201,505	45.8%	\$184,393	\$17,112	\$1,092	\$----	\$18,204	\$13,333
2 - Headwaters	4,912	10	595,085	360,539	234,546	39.4%	206,105	28,441	2,787	3,220	28,008	25,395
3 - Arrowhead	7,766	11	539,269	309,211	230,058	42.7%	205,876	24,183	6,716	577	30,322	11,496
4 - West Central	7,991	13	515,437	292,610	222,827	43.2%	210,674	12,153	3,393	1,522	14,024	9,687
5 - North Central	7,955	15	686,714	432,849	253,865	37.0%	213,166	40,699	4,384	2,245	42,837	24,600
6E - Southwest Central	3,191	4	524,469	281,026	243,444	46.4%	230,102	13,341	6,080	----	19,421	----
6W - Upper Southwest	3,952	7	430,872	249,540	181,332	42.1%	190,254	(8,922)	14,859	1,606	4,331	8,998
7E - East Central	9,728	9	1,168,642	757,113	411,529	35.2%	314,367	97,162	11,885	12,624	96,422	46,065
7W - Central	4,591	5	485,222	310,237	174,985	36.1%	189,510	(14,524)	12,738	1,524	(3,310)	----
8 - Southwest	5,841	10	410,653	228,219	182,434	44.4%	176,147	6,287	3,712	1,107	8,891	6,420
9 - South Central	6,654	6	494,739	300,059	194,680	39.4%	183,593	11,088	11,824	881	22,031	6,717
10 - Southeast	9,925	8	398,272	237,479	160,792	40.4%	152,879	7,913	12,864	203	20,574	(4,063)
11 - 7-County Metro Area	16,945	3	2,976,716	1,737,555	1,239,160	41.6%	966,859	272,302	6,642	48,920	230,024	121,511
Average for On-Sale	92,891	107	\$642,727	\$384,709	\$258,018	40.1%	\$227,888	\$30,130	\$6,991	\$3,638	\$33,483	\$17,471

* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Operating Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
										Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest														
Ada	On- & Off-Sale	----	1,696	\$498,802	\$311,459	\$187,343	\$187,135	37.5%	\$208	\$----	\$----	\$208	0.0%	\$10,000
Goodridge	On- & Off-Sale	----	138	391,682	201,264	190,418	175,072	44.7%	15,346	----	----	15,346	3.9%	25,000
Lancaster	On- & Off-Sale	----	346	311,439	151,905	159,534	139,464	44.8%	20,070	2,849	----	22,919	7.4%	----
Mentor	On- & Off-Sale	----	151	492,842	253,168	239,674	203,024	41.2%	36,650	2,011	----	38,661	7.8%	45,000
Roseau	Off-sale Only	----	2,732	1,973,810	1,408,561	565,249	224,841	11.4%	340,408	260	----	340,668	17.3%	300,000
Saint Hilaire	On- & Off-Sale	----	280	429,610	235,674	193,936	204,083	47.5%	(10,147)	329	----	(9,818)	-2.3%	----
Thief River Falls	Off-sale Only	----	8,765	4,745,301	3,692,771	1,052,530	641,524	13.5%	411,006	6,059	----	417,065	8.8%	419,079
Twin Valley	On- & Off-Sale	----	829	514,041	275,914	238,127	197,582	38.4%	40,545	1,363	----	41,908	8.2%	----
Warroad	Off-sale Only	----	1,798	1,611,283	1,172,615	438,668	222,959	13.8%	215,709	----	----	215,709	13.4%	85,000
Total for Region			16,735	\$10,968,810	\$7,703,331	\$3,265,479	\$2,195,684	20.0%	\$1,069,795	\$12,871		\$1,082,666	9.9%	\$884,079
Percent of Total MLS Operations			1.8%	3.3%	3.2%	3.4%	3.1%	---	4.3%	0.8%		4.3%	---	4.6%
2 - Headwaters														
Akeley	On- & Off-Sale	----	441	\$385,337	\$215,718	\$169,619	\$154,994	40.2%	\$14,625	\$8,266	5,089	\$17,802	4.6%	\$1,750
Bagley	Off-sale Only	----	1,417	1,274,650	955,760	318,890	232,596	18.2%	86,294	246	37,917	48,623	3.8%	20,000
Baudette	On- & Off-Sale	----	1,085	1,515,106	976,021	539,085	406,996	26.9%	132,089	860	----	132,949	8.8%	125,000
Bemidji	Off-sale Only	----	14,969	5,700,262	4,044,785	1,655,477	886,027	15.5%	769,450	20,182	5,682	783,950	13.8%	728,369
Blackduck	On- & Off-Sale	----	790	989,650	619,771	369,879	342,535	34.6%	27,344	8,700	----	36,044	3.6%	62,200
Clearbrook	On- & Off-Sale	----	523	537,365	295,806	241,559	203,706	37.9%	37,853	----	----	37,853	7.0%	10,000
Kelliher	On- & Off-Sale	----	263	482,694	257,860	224,834	191,258	39.6%	33,576	1,837	----	35,413	7.3%	20,000
Mahnomen	On- & Off-Sale	----	1,208	1,099,986	694,370	405,616	385,406	35.0%	20,210	4,669	27,005	(2,126)	-0.2%	----
Nevis	On- & Off-Sale	----	410	646,622	369,630	276,992	233,530	36.1%	43,462	3,536	----	46,998	7.3%	35,000
Park Rapids	Off-sale Only	----	3,928	3,200,752	2,380,582	820,170	518,319	16.2%	301,851	2,352	----	304,203	9.5%	105,735
Williams	On- & Off-Sale	----	192	294,088	176,209	117,879	142,628	48.5%	(24,749)	----	105	(24,854)	-8.5%	----
Total for Region			25,226	\$16,126,512	\$10,986,512	\$5,140,000	\$3,697,995	22.9%	\$1,442,005	\$50,648	\$75,798	\$1,416,855	8.8%	\$1,108,054
Percent of Total MLS Operations			2.7%	4.8%	4.6%	5.3%	5.2%	---	5.8%	3.0%	4.5%	5.7%	---	5.8%
3 - Arrowhead														
Aitkin	Off-sale Only	----	2,129	\$1,023,101	\$780,865	\$242,236	\$188,977	18.5%	\$53,259	\$19,768	\$----	\$73,027	7.1%	\$75,000
Barnum	On- & Off-Sale	----	611	470,712	246,879	223,833	241,984	51.4%	(18,151)	24,214	----	6,063	1.3%	----
Beaver Bay	On- & Off-Sale	----	183	510,479	282,437	228,042	197,802	38.7%	30,240	9,357	----	39,597	7.8%	----
Big Falls	On- & Off-Sale	----	227	331,161	167,226	163,935	162,295	49.0%	1,640	542	----	2,182	0.7%	10,000
Cook	Off-sale Only	----	563	1,531,930	1,142,487	389,443	243,354	15.9%	146,089	7,150	----	153,239	10.0%	----
Cromwell	On- & Off-Sale	----	243	357,378	198,486	158,892	172,155	48.2%	(13,263)	8,358	----	(4,905)	-1.4%	(11,440)
Grand Marais	Off-sale Only	----	1,370	2,002,744	1,434,853	567,891	320,069	16.0%	247,822	3,294	----	251,116	12.5%	200,000
Littlefork	On- & Off-Sale	----	615	398,606	210,204	188,402	183,905	46.1%	4,497	3,623	----	8,120	2.0%	----
Moose Lake	On- & Off-Sale	----	2,820	1,220,070	782,940	437,130	335,751	27.5%	101,379	----	----	101,379	8.3%	(68)
Northome	On- & Off-Sale	----	184	342,655	208,222	134,433	136,501	39.8%	(2,068)	6	----	(2,062)	-0.6%	20,000
Orr	On- & Off-Sale	----	296	574,540	336,526	238,014	176,122	30.7%	61,892	4,244	----	66,136	11.5%	39,500
Palisade	On- & Off-Sale	----	166	348,841	216,619	132,222	119,903	34.4%	12,319	18,053	----	30,372	8.7%	----
Proctor	Off-sale Only	----	3,089	893,584	652,775	240,809	238,942	26.7%	1,867	174	6,000	(3,959)	-0.4%	3,300
Ranier	On- & Off-Sale	----	572	446,265	181,871	264,394	204,530	45.8%	59,864	3,590	----	63,454	14.2%	68,468
Silver Bay	On- & Off-Sale	----	1,849	931,255	569,909	361,346	333,683	35.8%	27,663	1,891	6,351	23,203	2.5%	----
Two Harbors	Off-sale Only	----	3,685	2,134,571	1,580,475	554,096	361,984	17.0%	192,112	1,204	----	193,316	9.1%	2,080
Total for Region			18,602	\$13,517,892	\$8,992,774	\$4,525,118	\$3,617,957	26.8%	\$907,161	\$105,468	\$12,351	\$1,000,278	7.4%	\$406,840
Percent of Total MLS Operations			2.0%	4.0%	3.7%	4.7%	5.0%	---	3.6%	6.2%	0.7%	4.0%	---	2.1%

Table 12
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Operating Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
										Revenues	Expenses	Amount	Percent of Sales	
4 - West Central														
Alexandria	Off-sale Only	----	13,340	\$5,184,029	\$3,963,842	\$1,220,187	\$878,150	16.9%	\$342,037	\$201	\$8,434	\$333,804	6.4%	\$200,000
Audubon	On- & Off-Sale	----	531	510,223	319,330	190,893	198,573	38.9%	(7,680)	3,040	5,538	(10,178)	-2.0%	(12,000)
Barnesville	Off-sale Only	----	2,637	401,129	315,631	85,498	88,464	22.1%	(2,966)	2,653	----	(313)	-0.1%	6,000
Battle Lake	Off-sale Only	----	891	1,328,354	940,305	388,049	296,118	22.3%	91,931	4,198	----	96,129	7.2%	129,000
Brandon	On- & Off-Sale	[0]	496	478,448	281,977	196,471	169,728	35.5%	26,743	1,699	----	28,442	5.9%	----
Callaway	On- & Off-Sale	----	232	475,838	237,586	238,252	211,168	44.4%	27,084	2,518	----	29,602	6.2%	21,645
Dalton	Off-sale Only	----	247	322,478	247,942	74,536	74,264	23.0%	272	822	----	1,094	0.3%	----
Detroit Lakes	Off-sale Only	----	9,290	6,003,631	4,393,011	1,610,620	722,663	12.0%	887,957	9,044	149,184	747,817	12.5%	626,842
Elizabeth	Off-sale Only	----	170	382,365	293,458	88,907	76,173	19.9%	12,734	----	9	12,725	3.3%	----
Erhard	Off-sale Only	----	142	286,307	211,684	74,623	70,674	24.7%	3,949	4,808	367	8,390	2.9%	----
Fergus Falls	Off-sale Only	----	13,288	5,684,343	4,040,200	1,644,143	1,009,272	17.8%	634,871	13,467	20,390	627,948	11.0%	870,034
Frazee	On- & Off-Sale	----	1,395	631,691	422,725	208,966	217,974	34.5%	(9,008)	120	----	(8,888)	-1.4%	----
Glenwood	Off-sale Only	----	2,582	1,406,538	1,050,299	356,239	195,547	13.9%	160,692	673	----	161,365	11.5%	40,000
Hawley	Off-sale Only	----	2,212	1,137,634	847,374	290,260	245,995	21.6%	44,265	53	25,183	19,135	1.7%	5,000
Hitterdal	On- & Off-Sale	----	203	386,595	179,294	207,301	192,356	49.8%	14,945	30	----	14,975	3.9%	----
Lake Park	On- & Off-Sale	----	798	723,859	416,814	307,045	272,385	37.6%	34,660	----	----	34,660	4.8%	----
Millerville	On- & Off-Sale	----	107	376,053	209,218	166,835	162,008	43.1%	4,827	390	----	5,217	1.4%	----
Miltona	On- & Off-Sale	----	435	638,102	369,297	268,805	248,327	38.9%	20,478	1,400	----	21,878	3.4%	----
Morris	Off-sale Only	----	5,418	2,068,194	1,575,389	492,805	306,236	14.8%	186,569	4,945	----	191,514	9.3%	121,800
New York Mills	On- & Off-Sale	----	1,230	654,388	421,517	232,871	230,780	35.3%	2,091	5,202	----	7,293	1.1%	44,885
Ogema	On- & Off-Sale	[0]	187	372,053	146,367	225,686	222,655	59.8%	3,031	10,912	12,557	1,386	0.4%	----
Osakis	On- & Off-Sale	----	1,757	737,855	445,072	292,783	298,834	40.5%	(6,051)	17,459	----	11,408	1.5%	32,900
Pelican Rapids	Off-sale Only	----	2,510	1,258,610	855,858	402,752	213,719	17.0%	189,033	668	17,262	172,439	13.7%	36,475
Perham	Off-sale Only	----	3,281	3,230,944	2,379,053	851,891	455,129	14.1%	396,762	13,544	10,980	399,326	12.4%	303,250
Ulen	On- & Off-Sale	----	560	383,035	179,471	203,564	174,640	45.6%	28,924	389	----	29,313	7.7%	30,000
Underwood	Off-sale Only	----	340	511,721	389,328	122,393	86,584	16.9%	35,809	163	----	35,972	7.0%	21,000
Vergas	Off-sale Only	----	350	521,592	393,167	128,425	114,439	21.9%	13,986	2,037	2,510	13,513	2.6%	----
Wolf Lake	On- & Off-Sale	----	60	332,542	175,266	157,276	139,334	41.9%	17,942	956	1,693	17,205	5.2%	8,497
Total for Region			64,689	\$36,428,551	\$25,700,475	\$10,728,076	\$7,572,189	20.8%	\$3,155,887	\$101,391	\$254,107	\$3,003,171	8.2%	\$2,485,328
Percent of Total MLS Operations			6.8%	10.8%	10.7%	11.1%	10.6%	---	12.7%	6.0%	15.0%	12.1%	---	13.0%
5 - North Central														
Clarissa	On- & Off-Sale	----	661	\$382,800	\$242,982	\$139,818	\$139,126	36.3%	\$692	\$4,200	\$----	\$4,892	1.3%	\$5,000
Eagle Bend	On- & Off-Sale	----	512	260,720	141,227	119,493	126,153	48.4%	(6,660)	16,155	----	9,495	3.6%	10,000
Fifty Lakes	On- & Off-Sale	----	401	506,271	270,061	236,210	243,485	48.1%	(7,275)	14,253	----	6,978	1.4%	----
Flensburg	On- & Off-Sale	[0]	228	314,375	173,779	140,596	191,470	60.9%	(50,874)	----	4,055	(54,929)	-17.5%	----
Hackensack	On- & Off-Sale	----	317	1,145,211	800,182	345,029	303,871	26.5%	41,158	7,979	13,360	35,777	3.1%	----
Long Prairie	Off-sale Only	----	3,407	1,474,941	1,083,444	391,497	192,979	13.1%	198,518	8,519	----	207,037	14.0%	142,496
Longville	On- & Off-Sale	----	157	1,531,433	958,861	572,572	403,663	26.4%	168,909	602	3,486	166,025	10.8%	----
Menahga	On- & Off-Sale	----	1,352	844,798	529,368	315,430	247,744	29.3%	67,686	8,030	----	75,716	9.0%	60,000
Nisswa	On- & Off-Sale	----	2,019	3,351,557	2,220,869	1,130,688	783,476	23.4%	347,212	3,524	12,052	338,684	10.1%	280,000
Randall	On- & Off-Sale	----	631	539,292	340,643	198,649	192,483	35.7%	6,166	10,680	----	16,846	3.1%	----
Remer	On- & Off-Sale	----	377	587,819	359,293	228,526	228,736	38.9%	(210)	----	----	(210)	----	14,000
Sebeka	On- & Off-Sale	----	705	570,915	308,548	262,367	220,949	38.7%	41,418	----	143	41,275	7.2%	----
Verndale	On- & Off-Sale	----	595	265,519	146,928	118,591	116,334	43.8%	2,257	335	584	2,008	0.8%	----
Wadena	Off-sale Only	----	4,181	1,985,775	1,536,107	449,668	290,401	14.6%	159,267	2,514	----	161,781	8.1%	147,565
Walker	Off-sale Only	----	936	977,288	728,912	248,376	143,427	14.7%	104,949	1,527	----	106,476	10.9%	105,000
Total for Region			16,479	\$14,738,714	\$9,841,204	\$4,897,510	\$3,824,297	25.9%	\$1,073,213	\$78,318	\$33,680	\$1,117,851	7.6%	\$764,061
Percent of Total MLS Operations			1.7%	4.4%	4.1%	5.1%	5.3%	---	4.3%	4.6%	2.0%	4.5%	---	4.0%

Table 12
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Operating Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
										Revenues	Expenses	Amount	Percent of Sales	
6E - Southwest Central														
Buffalo Lake	On- & Off-Sale	----	681	\$474,023	\$256,131	\$217,892	\$221,963	46.8%	(\$4,071)	\$8,364	\$----	\$4,293	0.9%	\$----
Darwin	Off-sale Only	----	356	532,045	426,256	105,789	96,179	18.1%	9,610	2,250	----	11,860	2.2%	----
Dassel	Off-sale Only	----	1,462	1,078,012	874,935	203,077	195,039	18.1%	8,038	15,674	29,913	(6,201)	-0.6%	----
Fairfax	On- & Off-Sale	----	1,185	546,474	277,783	268,691	238,798	43.7%	29,893	1,404	----	31,297	5.7%	----
Glencoe	Off-sale Only	----	5,540	1,632,685	1,211,902	420,783	237,345	14.5%	183,438	130	17,188	166,380	10.2%	160,000
Hutchinson	Off-sale Only	----	14,170	5,850,319	4,485,368	1,364,951	749,072	12.8%	615,879	3,706	27,951	591,634	10.1%	465,000
Litchfield	Off-sale Only	----	6,761	2,321,959	1,792,524	529,435	382,467	16.5%	146,968	5,350	2,147	150,171	6.5%	59,000
Olivia	Off-sale Only	----	2,437	912,521	680,738	231,783	202,550	22.2%	29,233	3,983	----	33,216	3.6%	----
Sacred Heart	On- & Off-Sale	----	515	519,186	288,530	230,656	227,091	45.7%	(6,435)	13,715	----	7,280	1.4%	----
Silver Lake	On- & Off-Sale	----	810	558,193	301,658	256,535	222,557	39.9%	33,978	836	----	34,814	6.2%	----
Total for Region			33,917	\$14,425,417	\$10,595,825	\$3,829,592	\$2,783,061	19.3%	\$1,046,531	\$55,412	\$77,199	\$1,024,744	7.1%	\$684,000
Percent of Total MLS Operations			3.6%	4.3%	4.4%	4.0%	3.9%	---	4.2%	3.3%	4.6%	4.1%	---	3.6%
6W - Upper Southwest														
Appleton	Off-sale Only	----	1,362	\$497,546	\$353,889	\$143,657	\$122,779	24.7%	\$20,878	\$32	\$----	\$20,910	4.2%	\$----
Benson	On- & Off-Sale	----	3,144	1,107,293	712,994	394,299	339,939	30.7%	54,360	26,929	----	81,289	7.3%	80,000
Boyd	On- & Off-Sale	----	162	562,660	293,216	269,444	296,957	52.8%	(27,513)	17,724	4,610	(14,399)	-2.6%	----
Clontarf	On- & Off-Sale	----	152	354,582	216,697	137,885	170,069	48.0%	(32,184)	10,427	----	(21,757)	-6.1%	(14,012)
Danvers	On- & Off-Sale	----	93	338,167	176,313	161,854	166,421	49.2%	(4,567)	785	----	(3,782)	-1.1%	----
Dawson	Off-sale Only	----	1,479	472,515	333,632	138,883	140,078	29.6%	(1,195)	487	----	(708)	-0.1%	----
De Graff	On- & Off-Sale	----	120	426,468	224,658	201,810	236,392	55.4%	(34,582)	41,061	6,615	(136)	----	----
Hanley Falls	On- & Off-Sale	----	281	226,934	122,905	104,029	122,000	53.8%	(17,971)	7,089	16	(10,898)	-4.8%	(3,000)
Madison	Off-sale Only	----	1,489	421,358	319,064	102,294	98,612	23.4%	3,682	1,392	----	5,074	1.2%	----
Montevideo	Off-sale Only	----	5,327	2,271,766	1,680,978	590,788	499,954	22.0%	90,834	2,512	----	93,346	4.1%	100,000
Total for Region			13,609	\$6,679,289	\$4,434,346	\$2,244,943	\$2,193,201	32.8%	\$51,742	\$108,438	\$11,241	\$148,939	2.2%	\$162,988
Percent of Total MLS Operations			1.4%	2.0%	1.8%	2.3%	3.1%	---	0.2%	6.4%	0.7%	0.6%	---	0.9%
7E - East Central														
Braham	Off-sale Only	----	1,796	\$1,317,124	\$1,001,402	\$315,722	\$294,097	22.3%	\$21,625	\$104,212	\$99,478	\$26,359	2.0%	\$10,000
Cambridge	Off-sale Only	----	8,496	5,124,055	3,858,777	1,265,278	798,323	15.6%	466,955	10,285	----	477,240	9.3%	478,000
Finlayson	On- & Off-Sale	----	306	530,846	308,492	222,354	184,972	34.8%	37,382	5,009	----	42,391	8.0%	33,500
Foreston	On- & Off-Sale	----	523	383,379	182,051	201,328	180,206	47.0%	21,122	14,670	720	35,072	9.1%	10,839
Hinckley	On- & Off-Sale	----	1,815	2,713,374	1,854,009	859,365	564,422	20.8%	294,943	98	43,084	251,957	9.3%	111,012
Isanti	Off-sale Only	----	5,497	2,474,708	1,806,637	668,071	357,002	14.4%	311,069	9,182	----	320,251	12.9%	300,000
Isle	On- & Off-Sale	----	768	1,000,164	571,258	428,906	374,148	37.4%	54,758	20,995	----	75,753	7.6%	75,000
Lindstrom	On- & Off-Sale	----	4,463	2,541,788	1,770,311	771,477	575,535	22.6%	195,942	33,674	----	229,616	9.0%	104,230
Milaca	Off-sale Only	----	2,914	2,134,294	1,566,470	567,824	350,891	16.4%	216,933	3,975	17,752	203,156	9.5%	52,230
Mora	Off-sale Only	----	3,518	3,072,768	2,241,227	831,541	510,268	16.6%	321,273	4,880	----	326,153	10.6%	270,000
North Branch	Off-sale Only	----	10,330	2,358,255	1,713,548	644,707	414,517	17.6%	230,190	143	17,119	213,214	9.0%	140,000
Ogilvie	On- & Off-Sale	----	353	403,517	230,099	173,418	172,398	42.7%	1,020	316	----	1,336	0.3%	----
Pine City	Off-sale Only	----	3,223	1,702,765	1,218,848	483,917	365,676	21.5%	118,241	5,109	----	123,350	7.2%	125,000
Princeton	Off-sale Only	----	4,736	3,487,073	2,588,629	898,444	503,695	14.4%	394,749	22,150	----	416,899	12.0%	180,182
Rush City	Off-sale Only	----	3,076	1,123,015	859,820	263,195	224,980	20.0%	38,215	1,148	----	39,363	3.5%	20,000
Stacy	On- & Off-Sale	----	1,500	2,944,712	1,897,799	1,046,913	777,623	26.4%	269,290	32,200	69,813	231,677	7.9%	80,000
Total for Region			53,314	\$33,311,837	\$23,669,377	\$9,642,460	\$6,648,753	20.0%	\$2,993,707	\$268,046	\$247,966	\$3,013,787	9.0%	\$1,989,993
Percent of Total MLS Operations			5.6%	9.9%	9.8%	10.0%	9.3%	---	12.0%	15.7%	14.6%	12.1%	---	10.4%

Table 12
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Operating Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
										Revenues	Expenses	Amount	Percent of Sales	
7W - Central														
Big Lake	Off-sale Only	----	10,671	\$3,914,782	\$2,847,583	\$1,067,199	\$591,493	15.1%	\$475,706	\$7,888	\$18,280	\$465,314	11.9%	\$275,000
Buffalo	Off-sale Only	----	16,033	4,931,536	3,611,432	1,320,104	856,241	17.4%	463,863	113,482	25,399	551,946	11.2%	500,000
Delano	Off-sale Only	----	5,864	2,487,061	1,792,205	694,856	494,898	19.9%	199,958	1,540	----	201,498	8.1%	100,000
Elk River	Off-sale Only	----	23,987	6,974,336	4,905,302	2,069,034	1,039,824	14.9%	1,029,210	35,687	----	1,064,897	15.3%	689,718
Gilman	On- & Off-Sale	----	239	368,316	161,229	207,087	197,286	53.6%	9,801	16,495	----	26,296	7.1%	----
Holdingford	On- & Off-Sale	----	718	377,243	207,729	169,514	181,932	48.2%	(12,418)	16,283	----	3,865	1.0%	----
Howard Lake	On- & Off-Sale	----	2,046	673,463	516,959	156,504	166,937	24.8%	(10,433)	415	2,480	(12,498)	-1.9%	----
Maple Lake	Off-sale Only	----	2,112	1,433,404	1,067,261	366,143	286,430	20.0%	79,713	7,957	6,692	80,978	5.6%	----
Monticello	Off-sale Only	----	13,311	5,493,925	3,969,587	1,524,338	801,545	14.6%	722,793	3,015	----	725,808	13.2%	450,000
Paynesville	Off-sale Only	----	2,454	1,387,560	1,075,540	312,020	241,720	17.4%	70,300	7,654	----	77,954	5.6%	45,000
Sauk Rapids	Off-sale Only	----	13,406	2,664,675	2,046,435	618,240	450,694	16.9%	167,546	4,852	----	172,398	6.5%	90,000
South Haven	On- & Off-Sale	----	190	176,612	102,869	73,743	125,441	71.0%	(51,698)	29,240	4,170	(26,628)	-15.1%	----
Waverly	On- & Off-Sale	----	1,398	830,477	562,398	268,079	275,952	33.2%	(7,873)	1,258	968	(7,583)	-0.9%	----
Total for Region			92,429	\$31,713,390	\$22,866,529	\$8,846,861	\$5,710,393	18.0%	\$3,136,468	\$245,766	\$57,989	\$3,324,245	10.5%	\$2,149,718
Percent of Total MLS Operations			9.8%	9.4%	9.5%	9.2%	8.0%	---	12.6%	14.4%	3.4%	13.3%	---	11.3%
8 - Southwest														
Avoca	On- & Off-Sale	----	143	\$264,511	\$113,386	\$151,125	\$117,864	44.6%	\$33,261	\$9,451	\$1,534	\$41,178	15.6%	\$19,200
Balaton	On- & Off-Sale	----	626	396,219	242,268	153,951	150,412	38.0%	3,539	1,579	----	5,118	1.3%	1
Hadley	On- & Off-Sale	----	58	262,207	108,040	154,167	151,857	57.9%	2,310	10,393	1,090	11,613	4.4%	----
Heron Lake	On- & Off-Sale	----	686	363,997	205,391	158,606	160,197	44.0%	(1,591)	138	2,024	(3,477)	-1.0%	----
Ivanhoe	On- & Off-Sale	----	553	544,741	348,569	196,172	207,227	38.0%	(11,055)	7	3,280	(14,328)	-2.6%	----
Jackson	Off-sale Only	----	3,359	1,226,399	881,591	344,808	196,212	16.0%	148,596	4,332	----	152,928	12.5%	41,000
Lakefield	Off-sale Only	----	1,697	464,912	337,273	127,639	91,498	19.7%	36,141	2,774	----	38,915	8.4%	3,000
Luverne	Off-sale Only	----	4,707	1,313,720	984,039	329,681	259,484	19.8%	70,197	4,777	----	74,974	5.7%	45,000
Marshall	Off-sale Only	----	13,793	4,027,419	3,119,194	908,225	667,074	16.6%	241,151	5,039	112,504	133,686	3.3%	324,996
Okabena	On- & Off-Sale	----	187	264,812	148,319	116,493	120,202	45.4%	(3,709)	----	----	(3,709)	-1.4%	----
Pipestone	Off-sale Only	----	4,200	1,560,322	1,133,436	426,886	230,930	14.8%	195,956	2,979	----	198,935	12.7%	174,952
Redwood Falls	Off-sale Only	----	5,214	2,283,952	1,693,233	590,719	427,090	18.7%	163,629	6,532	12,035	158,126	6.9%	100,000
Round Lake	Off-sale Only	----	378	113,381	83,942	29,439	39,094	34.5%	(9,655)	----	13	(9,668)	-8.5%	----
Russell	On- & Off-Sale	----	321	319,704	147,844	171,860	128,389	40.2%	43,471	1,181	----	44,652	14.0%	----
Tracy	On- & Off-Sale	----	2,132	863,501	516,806	346,695	345,928	40.1%	767	5,467	----	6,234	0.7%	----
Vesta	On- & Off-Sale	----	300	338,710	207,715	130,995	132,038	39.0%	(1,043)	7,900	1,102	5,755	1.7%	5,000
Walnut Grove	On- & Off-Sale	----	835	488,129	243,855	244,274	247,357	50.7%	(3,083)	999	2,039	(4,123)	-0.8%	40,000
Windom	Off-sale Only	----	4,637	1,810,485	1,290,241	520,244	325,555	18.0%	194,689	3,944	----	198,633	11.0%	70,000
Worthington	Off-sale Only	----	13,208	3,642,919	2,715,975	926,944	451,733	12.4%	475,211	9,286	----	484,497	13.3%	225,000
Total for Region			57,034	\$20,550,040	\$14,521,117	\$6,028,923	\$4,450,141	21.7%	\$1,578,782	\$76,778	\$135,621	\$1,519,939	7.4%	\$1,048,149
Percent of Total MLS Operations			6.0%	6.1%	6.0%	6.2%	6.2%	---	6.3%	4.5%	8.0%	6.1%	---	5.5%

Table 12
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Operating Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
										Revenues	Expenses	Amount	Percent of Sales	
9 - South Central														
Blue Earth	Off-sale Only	----	3,288	\$1,535,842	\$1,131,501	\$404,341	\$270,894	17.6%	\$133,447	\$1,565	\$----	\$135,012	8.8%	\$8,240
Butterfield	Off-sale Only	----	577	230,758	176,712	54,046	57,984	25.1%	(3,938)	53,181	49,768	(525)	-0.2%	5,000
Cleveland	On- & Off-Sale	----	714	200,653	109,908	90,745	126,002	62.8%	(35,257)	20,811	----	(14,446)	-7.2%	----
Elmore	Off-sale Only	----	581	122,247	94,019	28,228	36,901	30.2%	(8,673)	392	----	(8,281)	-6.8%	----
Fairmont	Off-sale Only	----	10,421	3,596,468	2,566,008	1,030,460	479,430	13.3%	551,030	9,719	----	560,749	15.6%	788,557
Hanska	On- & Off-Sale	----	376	274,225	159,759	114,466	114,877	41.9%	(411)	7,181	----	6,770	2.5%	10,000
Kiester	Off-sale Only	[34]	483	192,831	140,915	51,916	52,676	27.3%	(760)	41,215	36,453	4,002	2.1%	30,000
Le Center	On- & Off-Sale	----	2,496	872,030	552,293	319,737	236,439	27.1%	83,298	121	5,283	78,136	9.0%	25,000
Lewisville	On- & Off-Sale	----	234	177,038	100,045	76,993	89,697	50.7%	(12,704)	10,605	----	(2,099)	-1.2%	----
Madelia	Off-sale Only	----	2,303	503,309	384,770	118,539	60,790	12.1%	57,749	831	----	58,580	11.6%	30,000
Mapleton	On- & Off-Sale	----	1,756	620,947	353,862	267,085	252,116	40.6%	14,969	32,217	----	47,186	7.6%	5,300
Saint James	Off-sale Only	----	4,571	1,047,207	705,010	342,197	177,386	16.9%	164,811	5,654	----	170,465	16.3%	77,860
Sherburn	On- & Off-Sale	----	1,078	823,543	524,489	299,054	282,424	34.3%	16,630	8	----	16,638	2.0%	----
Sleepy Eye	Off-sale Only	----	3,522	671,157	542,708	128,449	154,874	23.1%	(26,425)	2,679	----	(23,746)	-3.5%	5,000
Wells	Off-sale Only	----	2,276	679,392	513,534	165,858	188,996	27.8%	(23,138)	3,510	----	(19,628)	-2.9%	(12,000)
Total for Region			34,676	\$11,547,647	\$8,055,533	\$3,492,114	\$2,581,486	22.4%	\$910,628	\$189,689	\$91,504	\$1,008,813	8.7%	\$972,957
Percent of Total MLS Operations			3.7%	3.4%	3.3%	3.6%	3.6%	---	3.7%	11.1%	5.4%	4.0%	---	5.1%
10 - Southeast														
Caledonia	Off-sale Only	----	2,823	\$637,979	\$478,409	\$159,570	\$155,077	24.3%	\$4,493	\$509	\$----	\$5,002	0.8%	\$----
Conger	On- & Off-Sale	----	137	242,792	138,341	104,451	110,519	45.5%	(6,068)	5,360	----	(708)	-0.3%	3,600
Kasson	Off-sale Only	----	6,192	1,390,195	1,078,651	311,544	244,479	17.6%	67,065	12,647	----	79,712	5.7%	14,000
Kellogg	On- & Off-Sale	[16]	435	----	----	----	2,414	----	(2,414)	33,433	----	31,019	----	(31,105)
Kenyon	On- & Off-Sale	----	1,834	719,681	467,272	252,409	249,774	34.7%	2,635	31,856	1,625	32,866	4.6%	20,000
Lonsdale	Off-sale Only	----	3,861	1,353,432	1,025,583	327,849	270,921	20.0%	56,928	38	----	56,966	4.2%	5,000
Mazeppa	On- & Off-Sale	----	844	345,259	193,710	151,549	140,699	40.8%	10,850	6,947	----	17,797	5.2%	----
Medford	On- & Off-Sale	----	1,262	403,360	203,411	199,949	167,202	41.5%	32,747	8,412	----	41,159	10.2%	----
Northfield	Off-sale Only	----	20,320	3,072,255	2,332,505	739,750	616,433	20.1%	123,317	9,925	----	133,242	4.3%	125,000
Plainview	On- & Off-Sale	----	3,321	710,819	427,545	283,274	236,116	33.2%	47,158	8,625	----	55,783	7.8%	----
Spring Grove	On- & Off-Sale	----	1,309	420,394	271,161	149,233	140,699	33.5%	8,534	3,637	----	12,171	2.9%	----
West Concord	On- & Off-Sale	----	783	343,868	198,394	145,474	175,611	51.1%	(30,137)	4,644	----	(25,493)	-7.4%	(25,000)
Total for Region			43,121	\$9,640,034	\$6,814,982	\$2,825,052	\$2,509,944	26.0%	\$315,108	\$126,033	\$1,625	\$439,516	4.6%	\$111,495
Percent of Total MLS Operations			4.6%	2.9%	2.8%	2.9%	3.5%	---	1.3%	7.4%	0.1%	1.8%	---	0.6%
11 - 7-County Metro Area														
Anoka	Off-sale Only	----	17,665	\$4,174,041	\$3,157,252	\$1,016,789	\$828,359	19.8%	\$188,430	\$18,319	\$----	\$206,749	5.0%	\$150,000
Apple Valley	Off-sale Only	----	50,161	8,480,414	6,037,204	2,443,210	1,626,498	19.2%	816,712	43,011	111,731	747,992	8.8%	600,000
Brooklyn Center	Off-sale Only	----	30,864	6,056,668	4,431,501	1,625,167	1,367,050	22.6%	258,117	20,018	----	278,135	4.6%	216,455
Columbia Heights	Off-sale Only	----	19,995	8,399,943	6,338,891	2,061,052	1,534,703	18.3%	526,349	151	203,755	322,745	3.8%	202,789
Eden Prairie	Off-sale Only	----	63,187	11,312,822	8,102,770	3,210,052	2,266,947	20.0%	943,105	11,133	----	954,238	8.4%	800,000
Edina	Off-sale Only	----	50,766	12,462,387	9,415,449	3,046,938	2,403,153	19.3%	643,785	9,599	----	653,384	5.2%	785,000
Farmington	Off-sale Only	----	22,451	4,607,417	3,467,487	1,139,930	885,110	19.2%	254,820	9,443	----	264,263	5.7%	91,504
Fridley	Off-sale Only	----	28,547	5,256,840	3,909,856	1,346,984	997,347	19.0%	349,637	11,505	----	361,142	6.9%	338,600
Lakeville	Off-sale Only	----	59,991	13,611,294	10,322,174	3,289,120	2,358,249	17.3%	930,871	8,866	177,829	761,908	5.6%	1,397,972
Lexington	Off-sale Only	----	2,040	3,193,545	2,518,596	674,949	560,763	17.6%	114,186	4,523	16,923	101,786	3.2%	75,000
Mound	Off-sale Only	----	9,209	2,964,851	2,184,124	780,727	548,254	18.5%	232,473	481	----	232,954	7.9%	59,493
Richfield	Off-sale Only	----	36,557	10,859,642	8,210,714	2,648,928	2,024,145	18.6%	624,783	13,621	----	638,404	5.9%	724,470
Robbinsdale	Off-sale Only	----	14,757	3,293,452	2,468,776	824,676	724,292	22.0%	100,384	4,901	----	105,285	3.2%	135,358
Rogers	On- & Off-Sale	----	12,381	3,350,959	2,322,840	1,028,119	677,469	20.2%	350,650	(454)	12,503	337,693	10.1%	214,534

Table 12
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Operating Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
										Revenues	Expenses	Amount	Percent of Sales	
Saint Anthony	Off-sale Only	----	9,277	5,893,916	4,572,858	1,321,058	1,147,414	19.5%	173,644	76,287	----	249,931	4.2%	249,049
Saint Francis	Off-sale Only	----	7,327	2,157,141	1,590,553	566,588	396,260	18.4%	170,328	12,474	----	182,802	8.5%	60,000
Savage	Off-sale Only	----	30,024	3,705,763	2,773,987	931,776	849,687	22.9%	82,089	----	37,660	44,429	1.2%	----
Spring Lake Park	Off-sale Only	----	6,513	2,174,016	1,622,722	551,294	551,462	25.4%	(168)	19,125	938	18,019	0.8%	75,000
Wayzata	On- & Off-Sale	----	4,564	5,579,188	2,889,826	2,689,362	2,223,107	39.8%	466,255	20,381	134,257	352,379	6.3%	150,000
Total for Region			476,276	\$117,534,299	\$86,337,580	\$31,196,719	\$23,970,269	20.4%	\$7,226,450	\$283,384	\$695,596	\$6,814,238	5.8%	\$6,325,224
Percent of Total MLS Operations			50.3%	34.9%	35.9%	32.3%	33.4%	---	29.0%	16.6%	41.0%	27.3%	---	33.1%
Off-Sale Only			853,216	\$268,410,656	\$199,355,685	\$69,054,971	\$47,371,399	17.6%	\$21,683,572	\$954,185	\$1,305,446	\$21,332,311	7.9%	\$17,223,450
On- & Off-Sale			92,891	\$68,771,776	\$41,163,900	\$27,607,876	\$24,383,971	35.5%	\$3,223,905	\$748,057	\$389,231	\$3,582,731	5.2%	\$1,869,436
All Stores			946,107	\$337,182,432	\$240,519,585	\$96,662,847	\$71,755,370	21.3%	\$24,907,477	\$1,702,242	\$1,694,677	\$24,915,042	7.4%	\$19,092,886

Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.

[16] The enterprise operation was sold.

[34] The accrual basis of accounting is used; however, no depreciation.

* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2015
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	Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
											Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest															
1	Roseau	Off-sale Only	---	2,732	\$1,973,810	\$1,408,561	\$565,249	\$224,841	11.4%	\$340,408	\$260	\$---	\$340,668	17.3%	\$300,000
2	Warroad	Off-sale Only	---	1,798	1,611,283	1,172,615	438,668	222,959	13.8%	215,709	---	---	215,709	13.4%	85,000
3	Thief River Falls	Off-sale Only	---	8,765	4,745,301	3,692,771	1,052,530	641,524	13.5%	411,006	6,059	---	417,065	8.8%	419,079
1	Twin Valley	On- & Off-Sale	---	829	514,041	275,914	238,127	197,582	38.4%	40,545	1,363	---	41,908	8.2%	---
2	Mentor	On- & Off-Sale	---	151	492,842	253,168	239,674	203,024	41.2%	36,650	2,011	---	38,661	7.8%	45,000
3	Lancaster	On- & Off-Sale	---	346	311,439	151,905	159,534	139,464	44.8%	20,070	2,849	---	22,919	7.4%	---
4	Goodridge	On- & Off-Sale	---	138	391,682	201,264	190,418	175,072	44.7%	15,346	---	---	15,346	3.9%	25,000
5	Ada	On- & Off-Sale	---	1,696	498,802	311,459	187,343	187,135	37.5%	208	---	---	208	0.0%	10,000
6	Saint Hilaire	On- & Off-Sale	---	280	429,610	235,674	193,936	204,083	47.5%	(10,147)	329	---	(9,818)	-2.3%	---
Total for Region				16,735	\$10,968,810	\$7,703,331	\$3,265,479	\$2,195,684	20.0%	\$1,069,795	\$12,871	\$----	\$1,082,666	9.9%	\$884,079
Percent of Total MLS Operations				1.8%	3.3%	3.2%	3.4%	3.1%	---	4.3%	0.8%	---	4.3%	---	4.6%
2 - Headwaters															
1	Bemidji	Off-sale Only	---	14,969	\$5,700,262	\$4,044,785	\$1,655,477	\$886,027	15.5%	\$769,450	\$20,182	\$5,682	\$783,950	13.8%	\$728,369
2	Park Rapids	Off-sale Only	---	3,928	3,200,752	2,380,582	820,170	518,319	16.2%	301,851	2,352	---	304,203	9.5%	105,735
3	Bagley	Off-sale Only	---	1,417	1,274,650	955,760	318,890	232,596	18.2%	86,294	246	37,917	48,623	3.8%	20,000
1	Baudette	On- & Off-Sale	---	1,085	1,515,106	976,021	539,085	406,996	26.9%	132,089	860	---	132,949	8.8%	125,000
2	Nevis	On- & Off-Sale	---	410	646,622	369,630	276,992	233,530	36.1%	43,462	3,536	---	46,998	7.3%	35,000
3	Kelliher	On- & Off-Sale	---	263	482,694	257,860	224,834	191,258	39.6%	33,576	1,837	---	35,413	7.3%	20,000
4	Clearbrook	On- & Off-Sale	---	523	537,365	295,806	241,559	203,706	37.9%	37,853	---	---	37,853	7.0%	10,000
5	Akeley	On- & Off-Sale	---	441	385,337	215,718	169,619	154,994	40.2%	14,625	8,266	5,089	17,802	4.6%	1,750
6	Blackduck	On- & Off-Sale	---	790	989,650	619,771	369,879	342,535	34.6%	27,344	8,700	---	36,044	3.6%	62,200
7	Mahnomen	On- & Off-Sale	---	1,208	1,099,986	694,370	405,616	385,406	35.0%	20,210	4,669	27,005	(2,126)	-0.2%	---
8	Williams	On- & Off-Sale	---	192	294,088	176,209	117,879	142,628	48.5%	(24,749)	---	105	(24,854)	-8.5%	---
Total for Region				25,226	\$16,126,512	\$10,986,512	\$5,140,000	\$3,697,995	22.9%	\$1,442,005	\$50,648	\$75,798	\$1,416,855	8.8%	\$1,108,054
Percent of Total MLS Operations				2.7%	4.8%	4.6%	5.3%	5.2%	---	5.8%	3.0%	4.5%	5.7%	---	5.8%
3 - Arrowhead															
1	Grand Marais	Off-sale Only	---	1,370	\$2,002,744	\$1,434,853	\$567,891	\$320,069	16.0%	\$247,822	\$3,294	\$---	\$251,116	12.5%	\$200,000
2	Cook	Off-sale Only	---	563	1,531,930	1,142,487	389,443	243,354	15.9%	146,089	7,150	---	153,239	10.0%	---
3	Two Harbors	Off-sale Only	---	3,685	2,134,571	1,580,475	554,096	361,984	17.0%	192,112	1,204	---	193,316	9.1%	2,080
4	Aitkin	Off-sale Only	---	2,129	1,023,101	780,865	242,236	188,977	18.5%	53,259	19,768	---	73,027	7.1%	75,000
5	Proctor	Off-sale Only	---	3,089	893,584	652,775	240,809	238,942	26.7%	1,867	174	6,000	(3,959)	-0.4%	3,300
1	Ranier	On- & Off-Sale	---	572	446,265	181,871	264,394	204,530	45.8%	59,864	3,590	---	63,454	14.2%	68,468
2	Orr	On- & Off-Sale	---	296	574,540	336,526	238,014	176,122	30.7%	61,892	4,244	---	66,136	11.5%	39,500
3	Palisade	On- & Off-Sale	---	166	348,841	216,619	132,222	119,903	34.4%	12,319	18,053	---	30,372	8.7%	---
4	Moose Lake	On- & Off-Sale	---	2,820	1,220,070	782,940	437,130	335,751	27.5%	101,379	---	---	101,379	8.3%	(68)
5	Beaver Bay	On- & Off-Sale	---	183	510,479	282,437	197,802	197,802	38.7%	30,240	9,357	---	39,597	7.8%	---
6	Silver Bay	On- & Off-Sale	---	1,849	931,255	569,909	361,346	333,683	35.8%	27,663	1,891	6,351	23,203	2.5%	---
7	Littlefork	On- & Off-Sale	---	615	398,606	210,204	188,402	183,905	46.1%	4,497	3,623	---	8,120	2.0%	---
8	Barnum	On- & Off-Sale	---	611	470,712	246,879	223,833	241,984	51.4%	(18,151)	24,214	---	6,063	1.3%	---
9	Big Falls	On- & Off-Sale	---	227	331,161	167,226	163,935	162,295	49.0%	1,640	542	---	2,182	0.7%	10,000
10	Northome	On- & Off-Sale	---	184	342,655	208,222	134,433	136,501	39.8%	(2,068)	6	---	(2,062)	-0.6%	20,000
11	Cromwell	On- & Off-Sale	---	243	357,378	198,486	158,892	172,155	48.2%	(13,263)	8,358	---	(4,905)	-1.4%	(11,440)
Total for Region				18,602	\$13,517,892	\$8,992,774	\$4,525,118	\$3,617,957	26.8%	\$907,161	\$105,468	\$12,351	\$1,000,278	7.4%	\$406,840
Percent of Total MLS Operations				2.0%	4.0%	3.7%	4.7%	5.0%	---	3.6%	6.2%	0.7%	4.0%	---	2.1%

Table 13
Comparison of City Liquor Store Operations - 2015
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	Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
											Revenues	Expenses	Amount	Percent of Sales	
4 - West Central															
1	Pelican Rapids	Off-sale Only	---	2,510	\$1,258,610	\$855,858	\$402,752	\$213,719	17.0%	\$189,033	\$668	\$17,262	\$172,439	13.7%	\$36,475
2	Detroit Lakes	Off-sale Only	---	9,290	6,003,631	4,393,011	1,610,620	722,663	12.0%	887,957	9,044	149,184	747,817	12.5%	626,842
3	Perham	Off-sale Only	---	3,281	3,230,944	2,379,053	851,891	455,129	14.1%	396,762	13,544	10,980	399,326	12.4%	303,250
4	Glenwood	Off-sale Only	---	2,582	1,406,538	1,050,299	356,239	195,547	13.9%	160,692	673	---	161,365	11.5%	40,000
5	Fergus Falls	Off-sale Only	---	13,288	5,684,343	4,040,200	1,644,143	1,009,272	17.8%	634,871	13,467	20,390	627,948	11.0%	870,034
6	Morris	Off-sale Only	---	5,418	2,068,194	1,575,389	492,805	306,236	14.8%	186,569	4,945	---	191,514	9.3%	121,800
7	Battle Lake	Off-sale Only	---	891	1,328,354	940,305	388,049	296,118	22.3%	91,931	4,198	---	96,129	7.2%	129,000
8	Underwood	Off-sale Only	---	340	511,721	389,328	122,393	86,584	16.9%	35,809	163	---	35,972	7.0%	21,000
9	Alexandria	Off-sale Only	---	13,340	5,184,029	3,963,842	1,220,187	878,150	16.9%	342,037	201	8,434	333,804	6.4%	200,000
10	Elizabeth	Off-sale Only	---	170	382,365	293,458	88,907	76,173	19.9%	12,734	---	9	12,725	3.3%	---
11	Erhard	Off-sale Only	---	142	286,307	211,684	74,623	70,674	24.7%	3,949	4,808	367	8,390	2.9%	---
12	Vergas	Off-sale Only	---	350	521,592	393,167	128,425	114,439	21.9%	13,986	2,037	2,510	13,513	2.6%	---
13	Hawley	Off-sale Only	---	2,212	1,137,634	847,374	290,260	245,995	21.6%	44,265	53	25,183	19,135	1.7%	5,000
14	Dalton	Off-sale Only	---	247	322,478	247,942	74,536	74,264	23.0%	272	822	---	1,094	0.3%	---
15	Barnesville	Off-sale Only	---	2,637	401,129	315,631	85,498	88,464	22.1%	(2,966)	2,653	---	(313)	-0.1%	6,000
Total for Region				64,689	\$36,428,551	\$25,700,475	\$10,728,076	\$7,572,189	20.8%	\$3,155,887	\$101,391	\$254,107	\$3,003,171	8.2%	\$2,485,328
Percent of Total MLS Operations				6.8%	10.8%	10.7%	11.1%	10.6%	---	12.7%	6.0%	15.0%	12.1%	---	13.0%
5 - North Central															
1	Long Prairie	Off-sale Only	---	3,407	\$1,474,941	\$1,083,444	\$391,497	\$192,979	13.1%	\$198,518	\$8,519	\$---	\$207,037	14.0%	\$142,496
2	Walker	Off-sale Only	---	936	977,288	728,912	248,376	143,427	14.7%	104,949	1,527	---	106,476	10.9%	105,000
3	Wadena	Off-sale Only	---	4,181	1,985,775	1,536,107	449,668	290,401	14.6%	159,267	2,514	---	161,781	8.1%	147,565
1	Longville	On- & Off-Sale	---	157	1,531,433	958,861	572,572	403,663	26.4%	168,909	602	3,486	166,025	10.8%	---
2	Nisswa	On- & Off-Sale	---	2,019	3,351,557	2,220,869	1,130,688	783,476	23.4%	347,212	3,524	12,052	338,684	10.1%	280,000
3	Menahga	On- & Off-Sale	---	1,352	844,798	529,368	315,430	247,744	29.3%	67,686	8,030	---	75,716	9.0%	60,000
4	Sebeka	On- & Off-Sale	---	705	570,915	308,548	262,367	220,949	38.7%	41,418	---	143	41,275	7.2%	---
5	Eagle Bend	On- & Off-Sale	---	512	260,720	141,227	119,493	126,153	48.4%	(6,660)	16,155	---	9,495	3.6%	10,000
6	Hackensack	On- & Off-Sale	---	317	1,145,211	800,182	345,029	303,871	26.5%	41,158	7,979	13,360	35,777	3.1%	---
7	Randall	On- & Off-Sale	---	631	539,292	340,643	198,649	192,483	35.7%	6,166	10,680	---	16,846	3.1%	---
8	Fifty Lakes	On- & Off-Sale	---	401	506,271	270,061	236,210	243,485	48.1%	(7,275)	14,253	---	6,978	1.4%	---
9	Clarissa	On- & Off-Sale	---	661	382,800	242,982	139,818	139,126	36.3%	692	4,200	---	4,892	1.3%	5,000
10	Verndale	On- & Off-Sale	---	595	265,519	146,928	118,591	116,334	43.8%	2,257	335	584	2,008	0.8%	---
11	Remer	On- & Off-Sale	---	377	587,819	359,293	228,526	228,736	38.9%	(210)	---	---	(210)	---	14,000
12	Flensburg	On- & Off-Sale	[0]	228	314,375	173,779	140,596	191,470	60.9%	(50,874)	---	4,055	(54,929)	-17.5%	---
Total for Region				16,479	\$14,738,714	\$9,841,204	\$4,897,510	\$3,824,297	25.9%	\$1,073,213	\$78,318	\$33,680	\$1,117,851	7.6%	\$764,061
Percent of Total MLS Operations				1.7%	4.4%	4.1%	5.1%	5.3%	---	4.3%	4.6%	2.0%	4.5%	---	4.0%

Table 13
Comparison of City Liquor Store Operations - 2015
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	Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
											Revenues	Expenses	Amount	Percent of Sales	
6E - Southwest Central															
1	Glencoe	Off-sale Only	---	5,540	\$1,632,685	\$1,211,902	\$420,783	\$237,345	14.5%	\$183,438	\$130	\$17,188	\$166,380	10.2%	\$160,000
2	Hutchinson	Off-sale Only	---	14,170	5,850,319	4,485,368	1,364,951	749,072	12.8%	615,879	3,706	27,951	591,634	10.1%	465,000
3	Litchfield	Off-sale Only	---	6,761	2,321,959	1,792,524	529,435	382,467	16.5%	146,968	5,350	2,147	150,171	6.5%	59,000
4	Olivia	Off-sale Only	---	2,437	912,521	680,738	231,783	202,550	22.2%	29,233	3,983	---	33,216	3.6%	---
5	Darwin	Off-sale Only	---	356	532,045	426,256	105,789	96,179	18.1%	9,610	2,250	---	11,860	2.2%	---
6	Dassel	Off-sale Only	---	1,462	1,078,012	874,935	203,077	195,039	18.1%	8,038	15,674	29,913	(6,201)	-0.6%	---
1	Silver Lake	On- & Off-Sale	---	810	558,193	301,658	256,535	222,557	39.9%	33,978	836	---	34,814	6.2%	---
2	Fairfax	On- & Off-Sale	---	1,185	546,474	277,783	268,691	238,798	43.7%	29,893	1,404	---	31,297	5.7%	---
3	Sacred Heart	On- & Off-Sale	---	515	519,186	288,530	230,656	237,091	45.7%	(6,435)	13,715	---	7,280	1.4%	---
4	Buffalo Lake	On- & Off-Sale	---	681	474,023	256,131	217,892	221,963	46.8%	(4,071)	8,364	---	4,293	0.9%	---
Total for Region				33,917	\$14,425,417	\$10,595,825	\$3,829,592	\$2,783,061	19.3%	\$1,046,531	\$55,412	\$77,199	\$1,024,744	7.1%	\$684,000
Percent of Total MLS Operations				3.6%	4.3%	4.4%	4.0%	3.9%	---	4.2%	3.3%	4.6%	4.1%	---	3.6%
6W - Upper Southwest															
1	Appleton	Off-sale Only	---	1,362	\$497,546	\$353,889	\$143,657	\$122,779	24.7%	\$20,878	\$32	\$--	\$20,910	4.2%	\$--
2	Montevideo	Off-sale Only	---	5,327	2,271,766	1,680,978	590,788	499,954	22.0%	90,834	2,512	---	93,346	4.1%	100,000
3	Madison	Off-sale Only	---	1,489	421,358	319,064	102,294	98,612	23.4%	3,682	1,392	---	5,074	1.2%	---
4	Dawson	Off-sale Only	---	1,479	472,515	333,632	138,883	140,078	29.6%	(1,195)	487	---	(708)	-0.1%	---
1	Benson	On- & Off-Sale	---	3,144	1,107,293	712,994	394,299	339,939	30.7%	54,360	26,929	---	81,289	7.3%	80,000
2	De Graff	On- & Off-Sale	---	120	426,468	224,658	201,810	236,392	55.4%	(34,582)	41,061	6,615	(136)	---	---
3	Danvers	On- & Off-Sale	---	93	338,167	176,313	161,854	166,421	49.2%	(4,567)	785	---	(3,782)	-1.1%	---
4	Boyd	On- & Off-Sale	---	162	562,660	293,216	269,444	296,957	52.8%	(27,513)	17,724	4,610	(14,399)	-2.6%	---
5	Hanley Falls	On- & Off-Sale	---	281	226,934	122,905	104,029	122,000	53.8%	(17,971)	7,089	16	(10,898)	-4.8%	(3,000)
6	Clontarf	On- & Off-Sale	---	152	354,582	216,697	137,885	170,069	48.0%	(32,184)	10,427	---	(21,757)	-6.1%	(14,012)
Total for Region				13,609	\$6,679,289	\$4,434,346	\$2,244,943	\$2,193,201	32.8%	\$51,742	\$108,438	\$11,241	\$148,939	2.2%	\$162,988
Percent of Total MLS Operations				1.4%	2.0%	1.8%	2.3%	3.1%	---	0.2%	6.4%	0.7%	0.6%	---	0.9%
7E - East Central															
1	Isanti	Off-sale Only	---	5,497	\$2,474,708	\$1,806,637	\$668,071	\$357,002	14.4%	\$311,069	\$9,182	\$--	\$320,251	12.9%	\$300,000
2	Princeton	Off-sale Only	---	4,736	3,487,073	2,588,629	898,444	503,695	14.4%	394,749	22,150	---	416,899	12.0%	180,182
3	Mora	Off-sale Only	---	3,518	3,072,768	2,241,227	831,541	510,268	16.6%	321,273	4,880	---	326,153	10.6%	270,000
4	Milaca	Off-sale Only	---	2,914	2,134,294	1,566,470	567,824	350,891	16.4%	216,933	3,975	17,752	203,156	9.5%	52,230
5	Cambridge	Off-sale Only	---	8,496	5,124,055	3,858,777	1,265,278	798,323	15.6%	466,955	10,285	---	477,240	9.3%	478,000
6	North Branch	Off-sale Only	---	10,330	2,358,255	1,713,548	644,707	414,517	17.6%	230,190	143	17,119	213,214	9.0%	140,000
7	Pine City	Off-sale Only	---	3,223	1,702,765	1,218,848	483,917	365,676	21.5%	118,241	5,109	---	123,350	7.2%	125,000
8	Rush City	Off-sale Only	---	3,076	1,123,015	859,820	263,195	224,980	20.0%	38,215	1,148	---	39,363	3.5%	20,000
9	Braham	Off-sale Only	---	1,796	1,317,124	1,001,402	315,722	294,097	22.3%	21,625	104,212	99,478	26,359	2.0%	10,000
1	Hinckley	On- & Off-Sale	---	1,815	2,713,374	1,854,009	859,365	564,422	20.8%	294,943	98	43,084	251,957	9.3%	111,012
2	Foreston	On- & Off-Sale	---	523	383,379	182,051	201,328	180,206	47.0%	21,122	14,670	720	35,072	9.1%	10,839
3	Lindstrom	On- & Off-Sale	---	4,463	2,541,788	1,770,311	771,477	575,535	22.6%	195,942	33,674	---	229,616	9.0%	104,230
4	Finlayson	On- & Off-Sale	---	306	530,846	308,492	222,354	184,972	34.8%	37,382	5,009	---	42,391	8.0%	33,500
5	Stacy	On- & Off-Sale	---	1,500	2,944,712	1,897,799	1,046,913	777,623	26.4%	269,290	32,200	69,813	231,677	7.9%	80,000
6	Isle	On- & Off-Sale	---	768	1,000,164	571,258	428,906	374,148	37.4%	54,758	20,995	---	75,753	7.6%	75,000
7	Ogilvie	On- & Off-Sale	---	353	403,517	230,099	173,418	172,398	42.7%	1,020	316	---	1,336	0.3%	---
Total for Region				53,314	\$33,311,837	\$23,669,377	\$9,642,460	\$6,648,753	20.0%	\$2,993,707	\$268,046	\$247,966	\$3,013,787	9.0%	\$1,989,993
Percent of Total MLS Operations				5.6%	9.9%	9.8%	10.0%	9.3%	---	12.0%	15.7%	14.6%	12.1%	---	10.4%

Table 13
Comparison of City Liquor Store Operations - 2015
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	Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
											Revenues	Expenses	Amount	Percent of Sales	
7W - Central															
1	Elk River	Off-sale Only	---	23,987	\$6,974,336	\$4,905,302	\$2,069,034	\$1,039,824	14.9%	\$1,029,210	\$35,687	\$---	\$1,064,897	15.3%	\$689,718
2	Monticello	Off-sale Only	---	13,311	5,493,925	3,969,587	1,524,338	801,545	14.6%	722,793	3,015	---	725,808	13.2%	450,000
3	Big Lake	Off-sale Only	---	10,671	3,914,782	2,847,583	1,067,199	591,493	15.1%	475,706	7,888	18,280	465,314	11.9%	275,000
4	Buffalo	Off-sale Only	---	16,033	4,931,536	3,611,432	1,320,104	856,241	17.4%	463,863	113,482	25,399	551,946	11.2%	500,000
5	Delano	Off-sale Only	---	5,864	2,487,061	1,792,205	694,856	494,898	19.9%	199,958	1,540	---	201,498	8.1%	100,000
6	Sauk Rapids	Off-sale Only	---	13,406	2,664,675	2,046,435	618,240	450,694	16.9%	167,546	4,852	---	172,398	6.5%	90,000
8	Maple Lake	Off-sale Only	---	2,112	1,433,404	1,067,261	366,143	286,430	20.0%	79,713	7,957	6,692	80,978	5.6%	---
7	Paynesville	Off-sale Only	---	2,454	1,387,560	1,075,540	312,020	241,720	17.4%	70,300	7,654	---	77,954	5.6%	45,000
1	Gilman	On- & Off-Sale	---	239	368,316	161,229	207,087	197,286	53.6%	9,801	16,495	---	26,296	7.1%	---
2	Holdingford	On- & Off-Sale	---	718	377,243	169,514	207,729	181,932	48.2%	(12,418)	16,283	---	16,283	1.0%	---
3	Waverly	On- & Off-Sale	---	1,398	830,477	562,398	268,079	275,952	33.2%	(7,873)	1,258	968	(7,583)	-0.9%	---
4	Howard Lake	On- & Off-Sale	---	2,046	673,463	516,959	156,504	166,937	24.8%	(10,433)	415	2,480	(12,498)	-1.9%	---
5	South Haven	On- & Off-Sale	---	190	176,612	102,869	73,743	125,441	71.0%	(51,698)	29,240	4,170	(26,628)	-15.1%	---
Total for Region				92,429	\$31,713,390	\$22,866,529	\$8,846,861	\$5,710,393	18.0%	\$3,136,468	\$245,766	\$57,989	\$3,324,245	10.5%	\$2,149,718
Percent of Total MLS Operations				9.8%	9.4%	9.5%	9.2%	8.0%	---	12.6%	14.4%	3.4%	13.3%	---	11.3%
8 - Southwest															
1	Worthington	Off-sale Only	---	13,208	\$3,642,919	\$2,715,975	\$926,944	\$451,733	12.4%	\$475,211	\$9,286	\$---	\$484,497	13.3%	\$225,000
2	Pipestone	Off-sale Only	---	4,200	1,560,322	1,133,436	426,886	230,930	14.8%	195,956	2,979	---	198,935	12.7%	174,952
3	Jackson	Off-sale Only	---	3,359	1,226,399	881,591	344,808	196,212	16.0%	148,596	4,332	---	152,928	12.5%	41,000
4	Windom	Off-sale Only	---	4,637	1,810,485	1,290,241	520,244	325,555	18.0%	194,689	3,944	---	198,633	11.0%	70,000
5	Lakefield	Off-sale Only	---	1,697	464,912	337,273	127,639	91,498	19.7%	36,141	2,774	---	38,915	8.4%	3,000
6	Redwood Falls	Off-sale Only	---	5,214	2,283,952	1,693,233	590,719	427,090	18.7%	163,629	6,532	12,035	158,126	6.9%	100,000
7	Luverne	Off-sale Only	---	4,707	1,313,720	984,039	329,681	259,484	19.8%	70,197	4,777	---	74,974	5.7%	45,000
8	Marshall	Off-sale Only	---	13,793	4,027,419	3,119,194	908,225	667,074	16.6%	241,151	5,039	112,504	133,686	3.3%	324,996
9	Round Lake	Off-sale Only	---	378	113,381	83,942	29,439	39,094	34.5%	(9,655)	---	13	(9,668)	-8.5%	---
1	Avoca	On- & Off-Sale	---	143	264,511	113,386	151,125	117,864	44.6%	33,261	9,451	1,534	41,178	15.6%	19,200
2	Russell	On- & Off-Sale	---	321	319,704	147,844	171,860	128,389	40.2%	43,471	1,181	---	44,652	14.0%	---
3	Hadley	On- & Off-Sale	---	58	262,207	108,040	154,167	151,857	57.9%	2,310	10,393	1,090	11,613	4.4%	---
4	Vesta	On- & Off-Sale	---	300	338,710	207,715	130,995	132,038	39.0%	(1,043)	7,900	1,102	5,755	1.7%	5,000
5	Balaton	On- & Off-Sale	---	626	396,219	242,268	153,951	150,412	38.0%	3,539	1,579	---	5,118	1.3%	1
6	Tracy	On- & Off-Sale	---	2,132	863,501	516,806	346,695	345,928	40.1%	767	5,467	---	6,234	0.7%	---
7	Walnut Grove	On- & Off-Sale	---	835	488,129	243,855	244,274	247,357	50.7%	(3,083)	999	2,039	(4,123)	-0.8%	40,000
8	Heron Lake	On- & Off-Sale	---	686	363,997	205,391	158,606	160,197	44.0%	(1,591)	138	2,024	(3,477)	-1.0%	---
9	Okabena	On- & Off-Sale	---	187	264,812	148,319	116,493	120,202	45.4%	(3,709)	---	---	(3,709)	-1.4%	---
10	Ivanhoe	On- & Off-Sale	---	553	544,741	348,569	196,172	207,227	38.0%	(11,055)	7	3,280	(14,328)	-2.6%	---
Total for Region				57,034	\$20,550,040	\$14,521,117	\$6,028,923	\$4,450,141	21.7%	\$1,578,782	\$76,778	\$135,621	\$1,519,939	7.4%	\$1,048,149
Percent of Total MLS Operations				6.0%	6.1%	6.0%	6.2%	6.2%	---	6.3%	4.5%	8.0%	6.1%	---	5.5%
9 - South Central															
1	Saint James	Off-sale Only	---	4,571	\$1,047,207	\$705,010	\$342,197	\$177,386	16.9%	\$164,811	\$5,654	\$---	\$170,465	16.3%	\$77,860
2	Fairmont	Off-sale Only	---	10,421	3,596,468	2,566,008	1,030,460	479,430	13.3%	551,030	9,719	---	560,749	15.6%	788,557
3	Madelia	Off-sale Only	---	2,303	503,309	384,770	118,539	60,790	12.1%	57,749	831	---	58,580	11.6%	30,000
4	Blue Earth	Off-sale Only	---	3,288	1,535,842	1,131,501	404,341	270,894	17.6%	133,447	1,565	---	135,012	8.8%	8,240
5	Kiester	Off-sale Only	[34]	483	192,831	140,915	51,916	52,676	27.3%	(760)	41,215	36,453	4,002	2.1%	30,000
6	Butterfield	Off-sale Only	---	577	230,758	176,712	54,046	57,984	25.1%	(3,938)	53,181	49,768	(525)	-0.2%	5,000
7	Wells	Off-sale Only	---	2,276	679,392	513,534	165,858	188,996	27.8%	(23,138)	3,510	---	(19,628)	-2.9%	(12,000)
8	Sleepy Eye	Off-sale Only	---	3,522	671,157	542,708	128,449	154,874	23.1%	(26,425)	2,679	---	(23,746)	-3.5%	5,000
9	Elmore	Off-sale Only	---	581	122,247	94,019	28,228	36,901	30.2%	(8,673)	392	---	(8,281)	-6.8%	---
1	Le Center	On- & Off-Sale	---	2,496	872,030	552,293	319,737	236,439	27.1%	83,298	121	5,283	78,136	9.0%	25,000
2	Mapleton	On- & Off-Sale	---	1,756	620,947	353,862	267,085	252,116	40.6%	14,969	32,217	---	47,186	7.6%	5,300
3	Hanska	On- & Off-Sale	---	376	274,225	159,759	114,466	114,877	41.9%	(411)	7,181	---	6,770	2.5%	10,000
4	Sherburn	On- & Off-Sale	---	1,078	823,543	524,489	299,054	282,424	34.3%	16,630	8	---	16,638	2.0%	---
5	Lewisville	On- & Off-Sale	---	234	177,038	100,045	76,993	89,697	50.7%	(12,704)	10,605	---	(2,099)	-1.2%	---
6	Cleveland	On- & Off-Sale	---	714	200,653	109,908	90,745	126,002	62.8%	(35,257)	20,811	---	(14,446)	-7.2%	---
Total for Region				34,676	\$11,547,647	\$8,055,533	\$3,492,114	\$2,581,486	22.4%	\$910,628	\$189,689	\$91,504	\$1,008,813	8.7%	\$972,957
Percent of Total MLS Operations				3.7%	3.4%	3.3%	3.6%	3.6%	---	3.7%	11.1%	5.4%	4.0%	---	5.1%

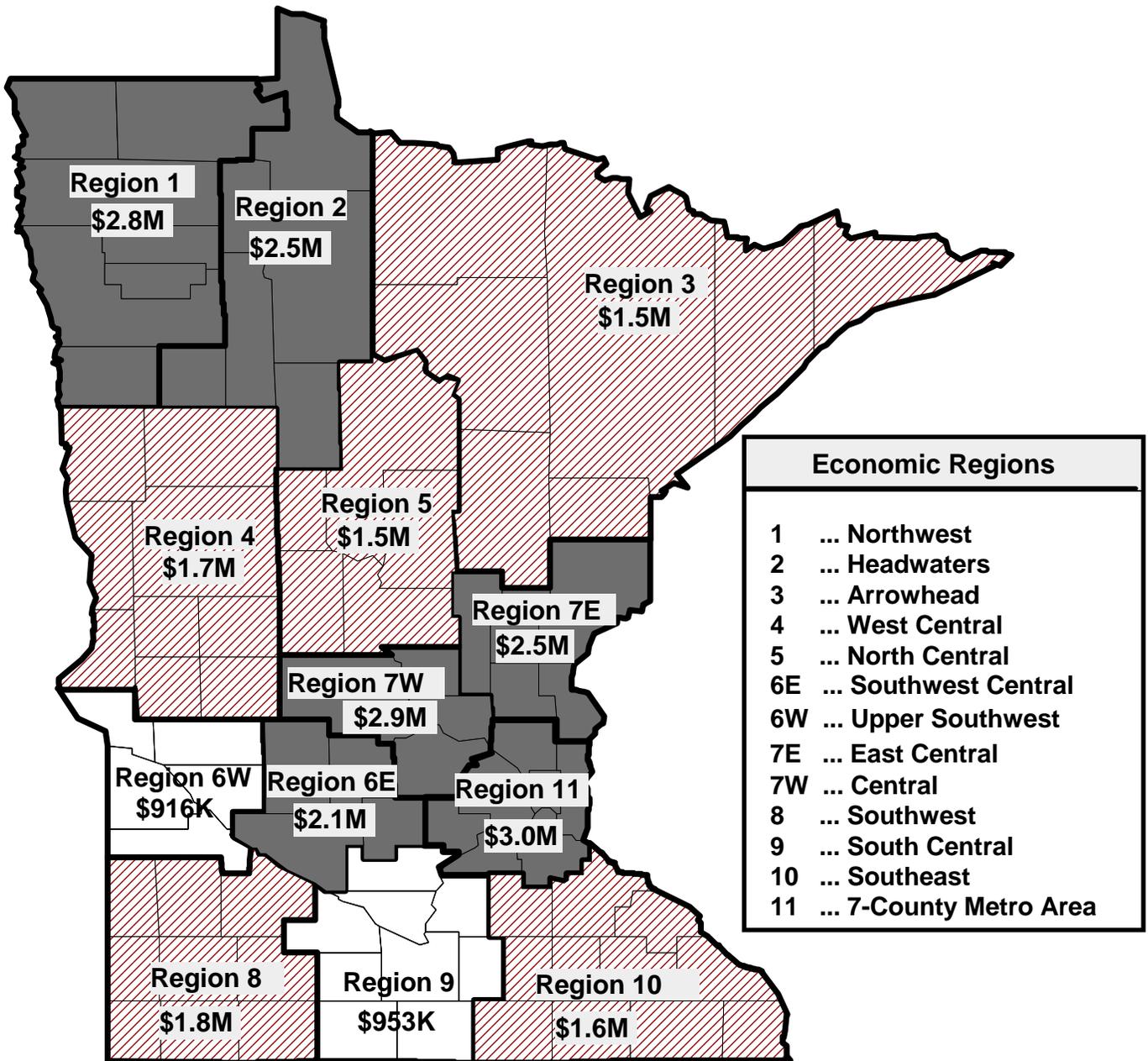
Table 13
Comparison of City Liquor Store Operations - 2015
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses	Expenses as a Percent of Sales	Operating Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
											Revenues	Expenses	Amount	Percent of Sales	
10 - Southeast															
1	Kasson	Off-sale Only	---	6,192	\$1,390,195	\$1,078,651	\$311,544	\$244,479	17.6%	\$67,065	\$12,647	\$---	\$79,712	5.7%	\$14,000
2	Northfield	Off-sale Only	---	20,320	3,072,255	2,332,505	739,750	616,433	20.1%	123,317	9,925	---	133,242	4.3%	125,000
3	Lonsdale	Off-sale Only	---	3,861	1,353,432	1,025,583	327,849	270,921	20.0%	56,928	38	---	56,966	4.2%	5,000
4	Caledonia	Off-sale Only	---	2,823	637,979	478,409	159,570	155,077	24.3%	4,493	509	---	5,002	0.8%	---
1	Medford	On- & Off-Sale	---	1,262	403,360	203,411	199,949	167,202	41.5%	32,747	8,412	---	41,159	10.2%	---
2	Plainview	On- & Off-Sale	---	3,321	710,819	427,545	283,274	236,116	33.2%	47,158	8,625	---	55,783	7.8%	---
3	Mazeppa	On- & Off-Sale	---	844	345,259	193,710	151,549	140,699	40.8%	10,850	6,947	---	17,797	5.2%	---
4	Kenyon	On- & Off-Sale	---	1,834	719,681	467,272	252,409	249,774	34.7%	2,635	31,856	1,625	32,866	4.6%	20,000
5	Spring Grove	On- & Off-Sale	---	1,309	420,394	271,161	149,233	140,699	33.5%	8,534	3,637	---	12,171	2.9%	---
6	Kellogg	On- & Off-Sale	[16]	435	---	---	---	---	---	(2,414)	33,433	---	31,019	---	(31,105)
7	Conger	On- & Off-Sale	---	137	242,792	138,341	104,451	110,519	45.5%	(6,068)	5,360	---	(708)	-0.3%	3,600
8	West Concord	On- & Off-Sale	---	783	343,868	198,394	145,474	175,611	51.1%	(30,137)	4,644	---	(25,493)	-7.4%	(25,000)
Total for Region				43,121	\$9,640,034	\$6,814,982	\$2,825,052	\$2,509,944	26.0%	\$315,108	\$126,033	\$1,625	\$439,516	4.6%	\$111,495
Percent of Total MLS Operations				4.6%	2.9%	2.8%	2.9%	3.5%	---	1.3%	7.4%	0.1%	1.8%	---	0.6%
11 - 7-County Metro Area															
1	Apple Valley	Off-sale Only	---	50,161	\$8,480,414	\$6,037,204	\$2,443,210	\$1,626,498	19.2%	\$816,712	\$43,011	\$111,731	\$747,992	8.8%	\$600,000
2	Saint Francis	Off-sale Only	---	7,327	2,157,141	1,590,553	566,588	396,260	18.4%	170,328	12,474	---	182,802	8.5%	60,000
3	Eden Prairie	Off-sale Only	---	63,187	11,312,822	8,102,770	3,210,052	2,266,947	20.0%	943,105	11,133	---	954,238	8.4%	800,000
4	Mound	Off-sale Only	---	9,209	2,964,851	2,184,124	780,727	548,254	18.5%	232,473	481	---	232,954	7.9%	59,493
5	Fridley	Off-sale Only	---	28,547	5,256,840	3,909,856	1,346,984	997,347	19.0%	349,637	11,505	---	361,142	6.9%	338,600
6	Richfield	Off-sale Only	---	36,557	10,859,642	8,210,714	2,648,928	2,024,145	18.6%	624,783	13,621	---	638,404	5.9%	724,470
7	Farmington	Off-sale Only	---	22,451	4,607,417	3,467,487	1,139,930	885,110	19.2%	254,820	9,443	---	264,263	5.7%	91,504
8	Lakeville	Off-sale Only	---	59,991	13,611,294	10,322,174	3,289,120	2,358,249	17.3%	930,871	8,866	177,829	761,908	5.6%	1,397,972
9	Edina	Off-sale Only	---	50,766	12,462,387	9,415,449	3,046,938	2,403,153	19.3%	643,785	9,599	---	653,384	5.2%	785,000
10	Anoka	Off-sale Only	---	17,665	4,174,041	3,157,252	1,016,789	828,359	19.8%	188,430	18,319	---	206,749	5.0%	150,000
11	Brooklyn Center	Off-sale Only	---	30,864	6,056,668	4,431,501	1,625,167	1,367,050	22.6%	258,117	20,018	---	278,135	4.6%	216,455
12	Saint Anthony	Off-sale Only	---	9,277	5,893,916	4,572,858	1,321,058	1,147,414	19.5%	173,644	76,287	---	249,931	4.2%	249,049
13	Columbia Heights	Off-sale Only	---	19,995	8,399,943	6,338,891	2,061,052	1,534,703	18.3%	526,349	151	203,755	322,745	3.8%	202,789
14	Robbinsdale	Off-sale Only	---	14,757	3,293,452	2,468,776	824,676	724,292	22.0%	100,384	4,901	---	105,285	3.2%	135,358
15	Lexington	Off-sale Only	---	2,040	3,193,545	2,518,596	674,949	560,763	17.6%	114,186	4,523	16,923	101,786	3.2%	75,000
16	Savage	Off-sale Only	---	30,024	3,705,763	2,773,987	931,776	849,687	22.9%	82,089	---	37,660	44,429	1.2%	---
17	Spring Lake Park	Off-sale Only	---	6,513	2,174,016	1,622,722	551,294	551,462	25.4%	(168)	19,125	938	18,019	0.8%	75,000
1	Rogers	On- & Off-Sale	---	12,381	3,350,959	2,322,840	1,028,119	677,469	20.2%	350,650	(454)	12,503	337,693	10.1%	214,534
2	Wayzata	On- & Off-Sale	---	4,564	5,579,188	2,889,826	2,689,362	2,223,107	39.8%	466,255	20,381	134,257	352,379	6.3%	150,000
Total for Region				476,276	\$117,534,299	\$86,337,580	\$31,196,719	\$23,970,269	20.4%	\$7,226,450	\$283,384	\$695,596	\$6,814,238	5.8%	\$6,325,224
Percent of Total MLS Operations				50.3%	34.9%	35.9%	32.3%	33.4%	---	29.0%	16.6%	41.0%	27.3%	---	33.1%
Off-Sale Only				853,216	\$268,410,656	\$199,355,685	\$69,054,971	\$47,371,399	17.6%	\$21,683,572	\$954,185	\$1,305,446	\$21,332,311	7.9%	\$17,223,450
On- & Off-Sale				92,891	\$68,771,776	\$41,163,900	\$27,607,876	\$24,383,971	35.5%	\$3,223,905	\$748,057	\$389,231	\$3,582,731	5.2%	\$1,869,436
All Stores				946,107	\$337,182,432	\$240,519,585	\$96,662,847	\$71,755,370	21.3%	\$24,907,477	\$1,702,242	\$1,694,677	\$24,915,042	7.4%	\$19,092,886

Footnotes: [0] Information is taken from a cash receipts and disbursements statement.
[16] The enterprise operation was sold.
[34] The accrual basis of accounting is used; however, no depreciation.
* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

Figure 8

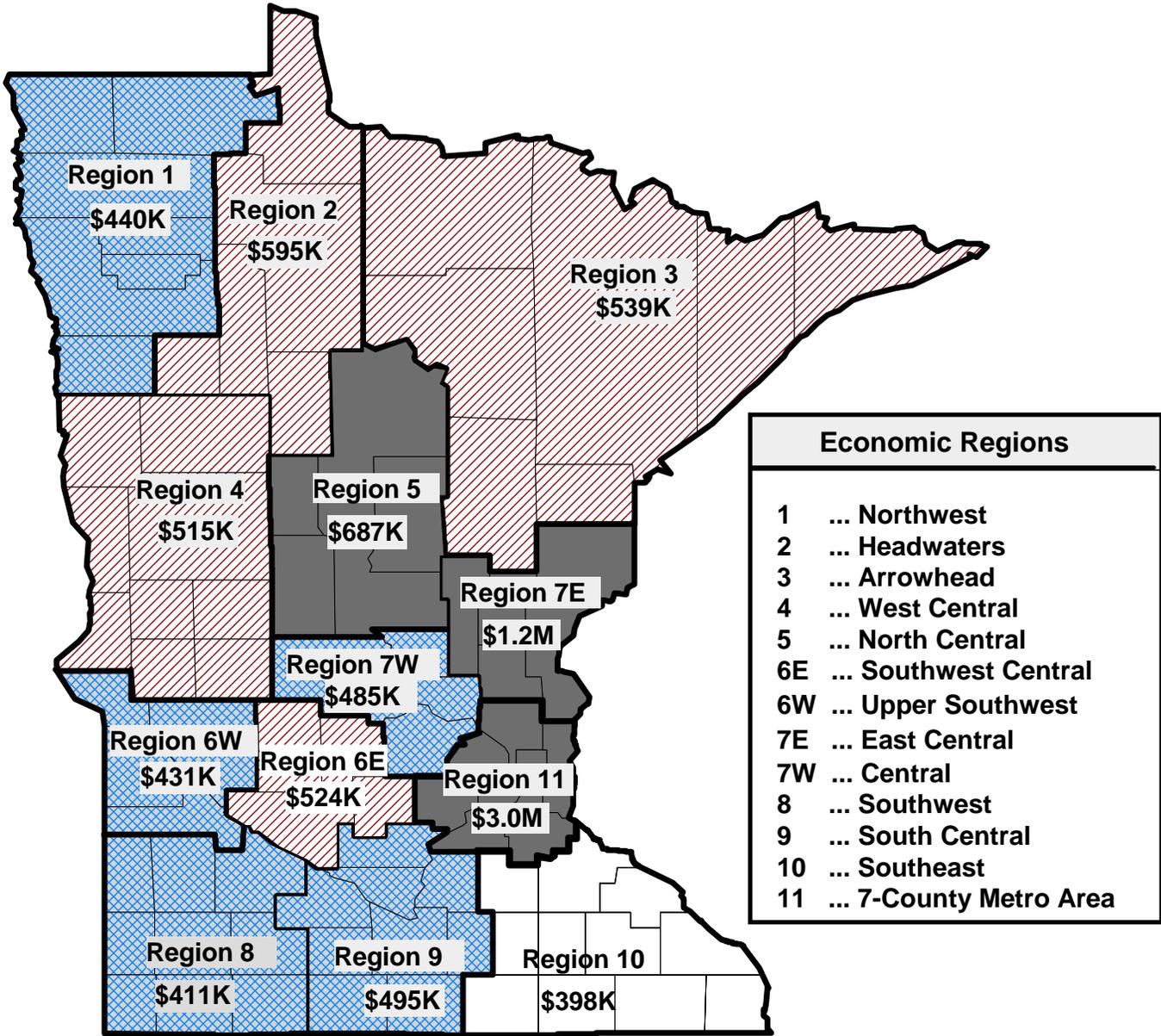
2015 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region



**All numbers are rounded.*

Figure 9

2015 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region



**All numbers are rounded.*

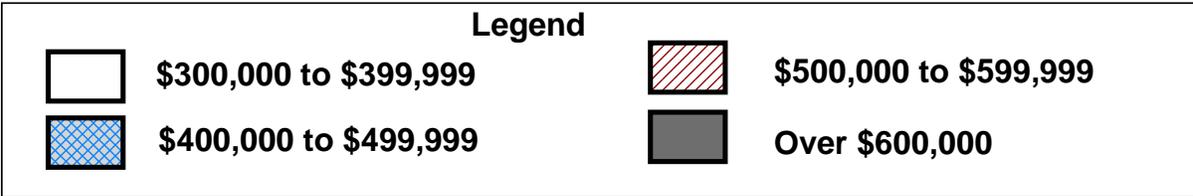
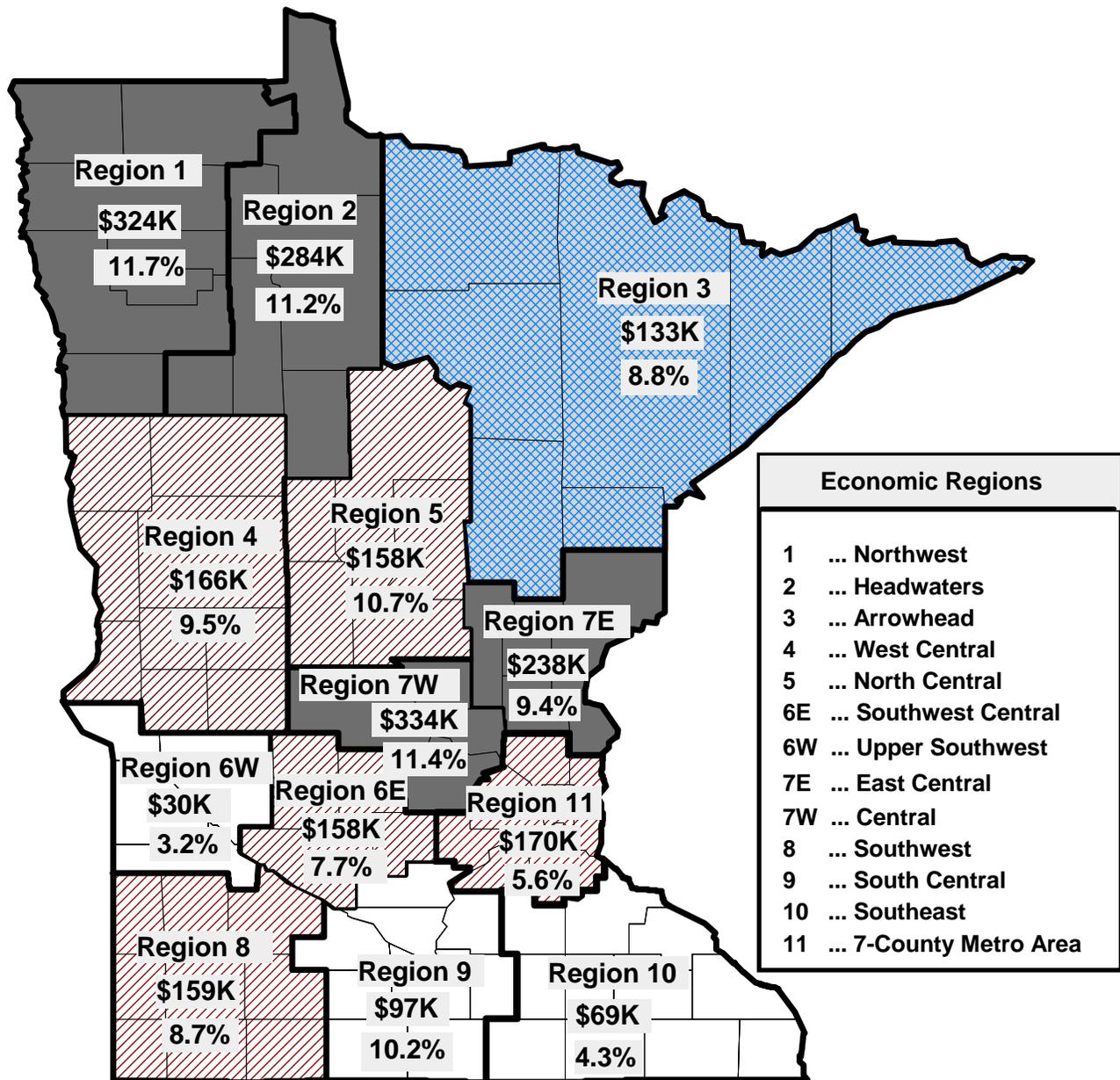


Figure 10

2015 Average Net Profit and Net Profit as a Percent of Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region



*All numbers are rounded.

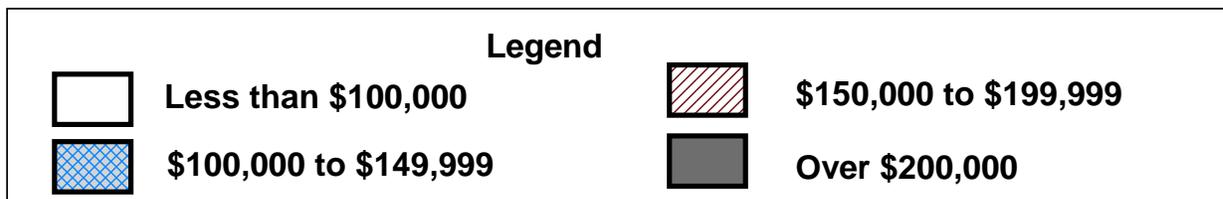
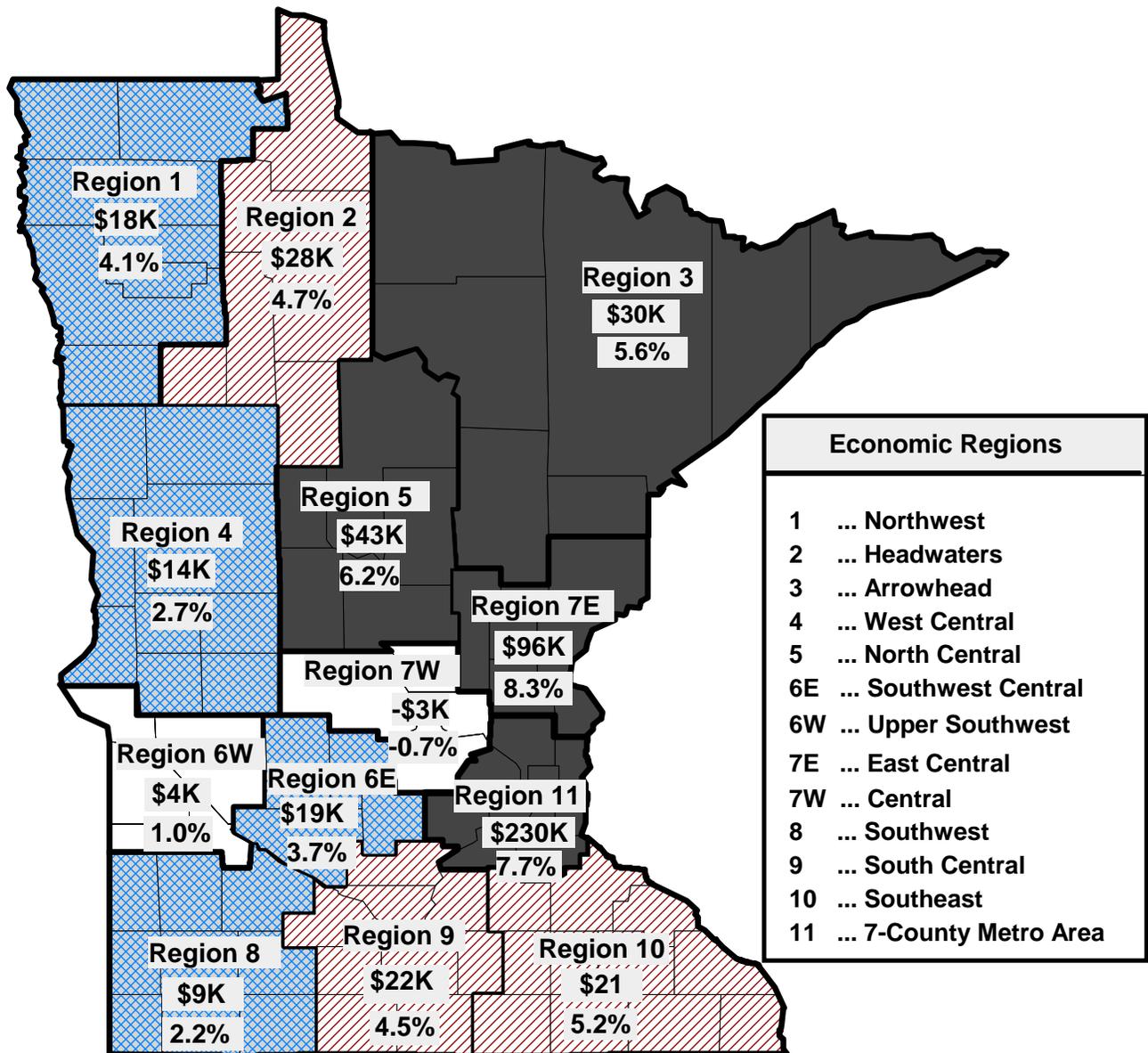


Figure 11

2015 Average Net Profit and Net Profit as a Percent of Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region



**All numbers are rounded.*

