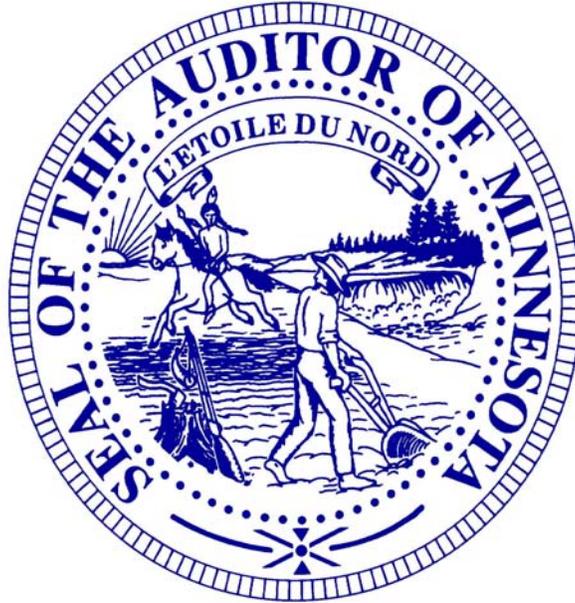


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2013

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:

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

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Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2013



December 23, 2014

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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2013, 205 Minnesota cities operated 237 municipal liquor stores, with 111 cities operating both on-sale and off-sale liquor establishments and 94 cities restricting their municipally-owned establishments to off-sale liquor stores.^{2,3} While the majority of municipally-owned liquor stores are located in Greater Minnesota, 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 its subsequent change in population.

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

³Seven cities discontinued liquor operations in 2011, 2012, and 2013, but are included in this report because there was still activity reported in 2013. The Cities of Biscay, Lake Benton, and Rushford ceased liquor operations in 2011 and 2012, while the Cities of Canton, Kellogg, Wilmont, and Winton ceased liquor operations in 2013. The City of Olivia ended its on-sale operation in 2012, but continued its off-sale operation in 2013.

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Executive Summary

- The combined net profit of all municipal liquor operations totaled \$26.8 million in 2013. This represents a decrease of \$500,522, or 1.8 percent, from the amount generated in 2012. Among on-sale operations, net profits totaled \$3.5 million in 2013, which was a decrease of \$227,653, or 6.1 percent, from 2012. Total net profits for off-sale operations totaled \$23.3 million in 2013, which was a decrease of \$272,869, or 1.2 percent, from 2012 (pg. 7).
- Over the past five years, net profits have increased 22.5 percent. Among off-sale stores, there was an 18.6 percent increase in net profits, while on-sale stores showed an increase of 56.6 percent (pg. 7).
- In addition to municipal liquor operations that posted declining net profits between 2012 and 2013, 33 Minnesota cities reported net losses for 2013, compared to 25 cities in 2012. All 33 cities with losses are located in Greater Minnesota (pg. 8).
- During 2013, Minnesota's municipal liquor operations reported an 18th consecutive year of record sales, totaling \$332.8 million. Total sales generated in 2013 increased by \$3.2 million, or 1.0 percent, over 2012. Among individual liquor operations that were in business for all of 2013, total sales ranged from \$125,051 in Round Lake to \$15.4 million in Lakeville (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 205 Minnesota cities (9.3 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 37.0 percent of the total sales and 36.5 percent of the net profits of municipal liquor operations. Sales by all Metro Area operations averaged \$3.2 million in 2013, compared to average sales of \$1.1 million for all Greater Minnesota municipal liquor operations⁴ (pg. 10).
- During 2013, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$18.6 million. This represents a decrease of 19.2 percent from the total net transfers made in 2012. Net transfers totaled \$7.0 million among Metro Area establishments, compared to \$11.6 million for Greater Minnesota establishments (pg. 13).
- While this report is based on 2013 data, an examination of losses for the years 2011, 2012, and 2013 shows that the 21 cities in Table 3 on page 14 should have held public hearings on or after November 17, 2014.⁵ Of the 21 cities required to hold a hearing in 2013, 16 were on the previous year's list (pg. 14).

⁴The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.

⁵Minn. Stat. § 340A.602. See the Office of the State Auditor's Statement of Position, "[Municipal Liquor Store Hearings](#)."

Recommendations

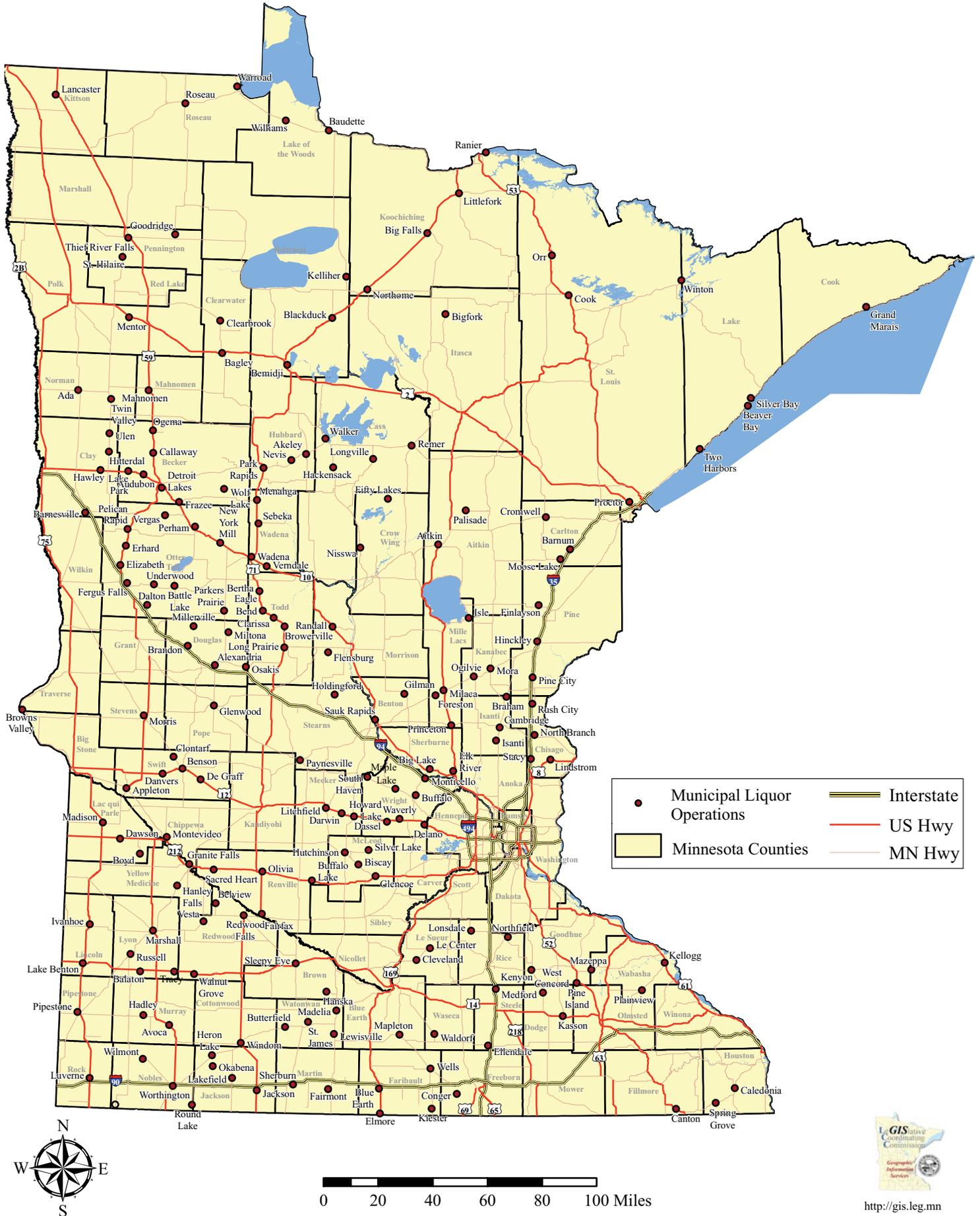
One purpose of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal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

City officials should 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:

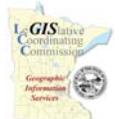
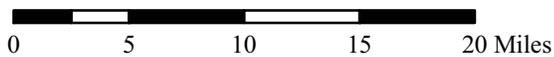
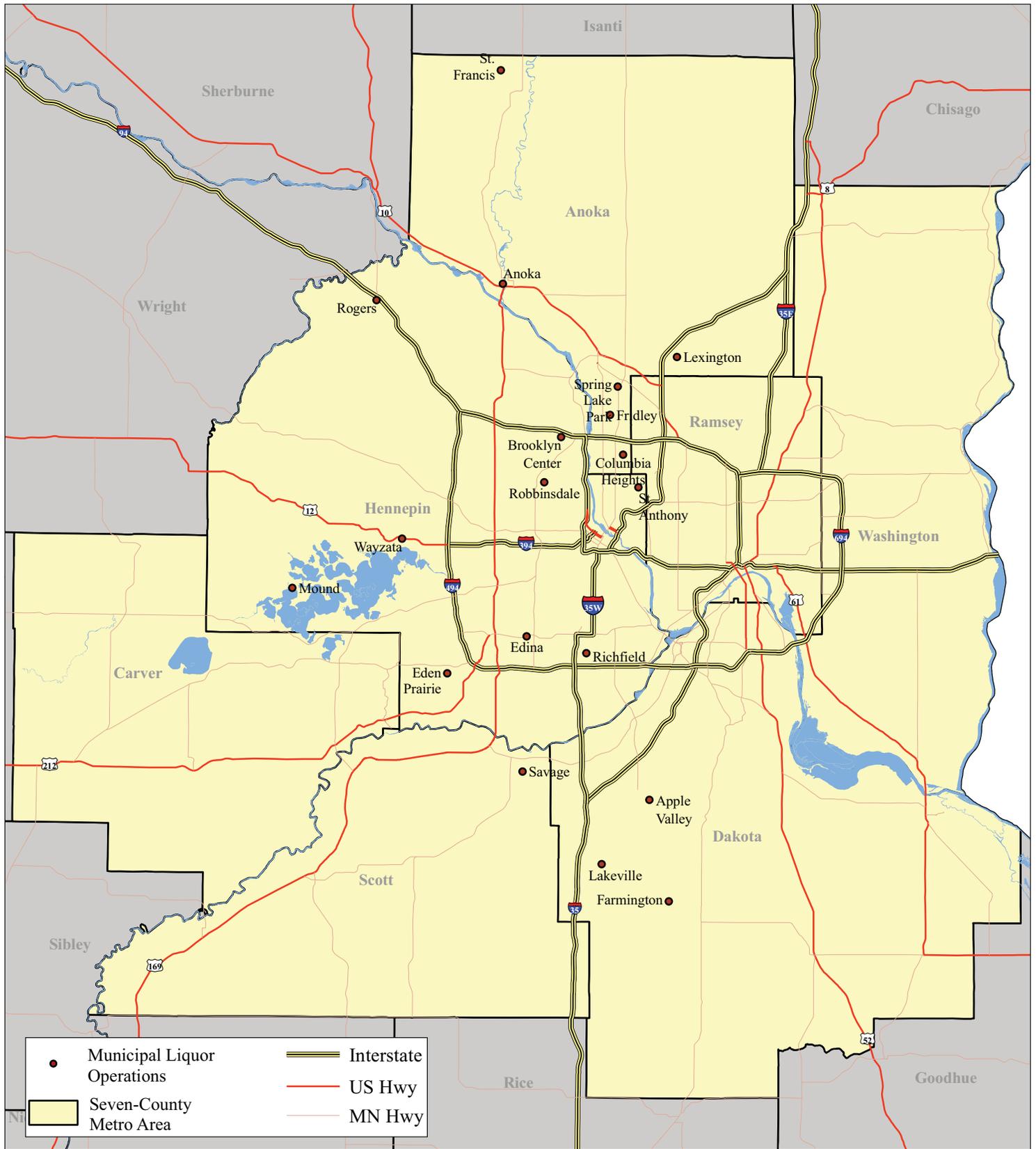
- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors could exist such as lack of compliance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

⁶It 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.](#)"

2013 Municipal Liquor Operations in Greater Minnesota



2013 Municipal Liquor Operations in the Seven-County Metro Area



Analysis of Minnesota Municipal Liquor Store Operations

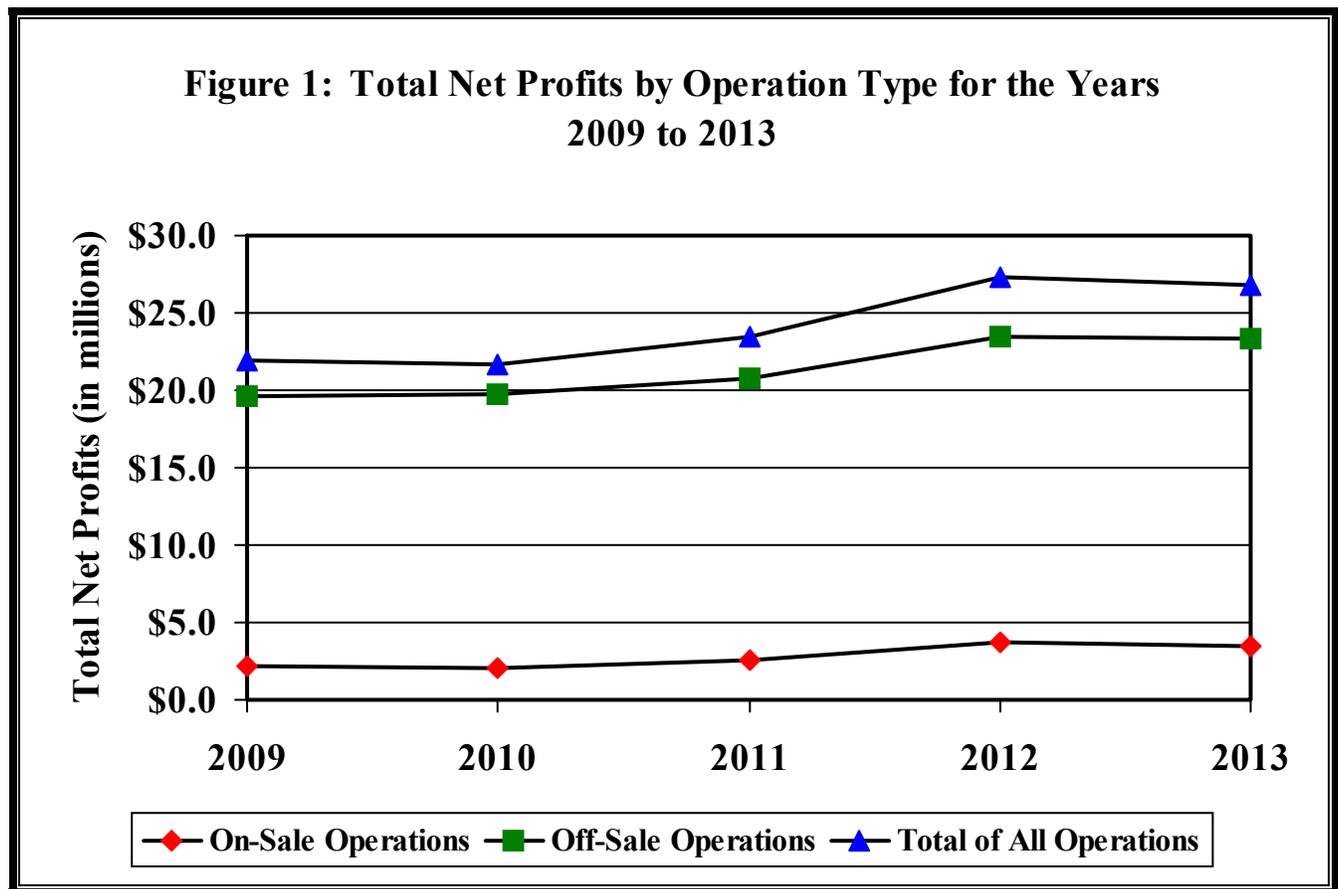
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$26.8 million in 2013. This represents a decrease of \$500,522, or 1.8 percent, from the amount generated in 2012. Among on-sale operations, net profits totaled \$3.5 million in 2013, which was a decrease of \$227,653, or 6.1 percent, from 2012. Total net profits for off-sale operations totaled \$23.3 million in 2013, which was a decrease of \$272,869, or 1.2 percent, from 2012.

Over the past five years, net profits have increased 22.5 percent. Among off-sale stores, there was an 18.6 percent increase in net profits, while on-sale stores showed an increase of 56.6 percent.

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



Variations Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2013, ranged from a loss of \$44,395 in Fairfax to a profit of \$1.5 million in Lakeville. Overall, of the municipal liquor operations that reported in both 2012 and 2013, 88 cities showed year-to-year increases in their net profits, while 117 showed decreases. Of the 117 cities with declines in net profits between 2012 and 2013, 105 were in Greater Minnesota, and 12 were in the Metro Area.

Operations Losing Money

In addition to municipal liquor operations that posted declining net profits between 2012 and 2013, 33 Minnesota cities reported net losses for 2013, compared to 25 cities in 2012. All 33 cities with losses are located in Greater Minnesota. Table 1 below lists the cities whose liquor operations posted net losses in 2013.

Name of City	Net Loss	Name of City	Net Loss
Fairfax	(\$44,395)	Silver Bay	(9,803)
Hanley Falls	(36,517)	Beaver Bay	(8,868)
Rushford*	(27,291)	Olivia	(8,860)
Wells	(26,772)	Millerville	(8,731)
Howard Lake	(26,195)	Hadley	(7,281)
Audubon	(24,650)	Lake Benton*	(5,894)
Waverly	(21,866)	Hackensack	(5,519)
Waldorf	(21,304)	Danvers	(4,605)
Parkers Prairie	(18,585)	Erhard	(4,070)
Saint Hilaire	(17,469)	Clontarf	(4,048)
Walnut Grove	(14,587)	West Concord	(3,384)
Round Lake	(13,902)	Lewisville	(3,335)
Winton*	(13,587)	Elmore	(2,945)
Vesta	(13,577)	Clarissa	(2,343)
Littlefork	(12,729)	Williams	(2,069)
Kellogg*	(11,906)	Butterfield	(353)
South Haven	(11,481)		

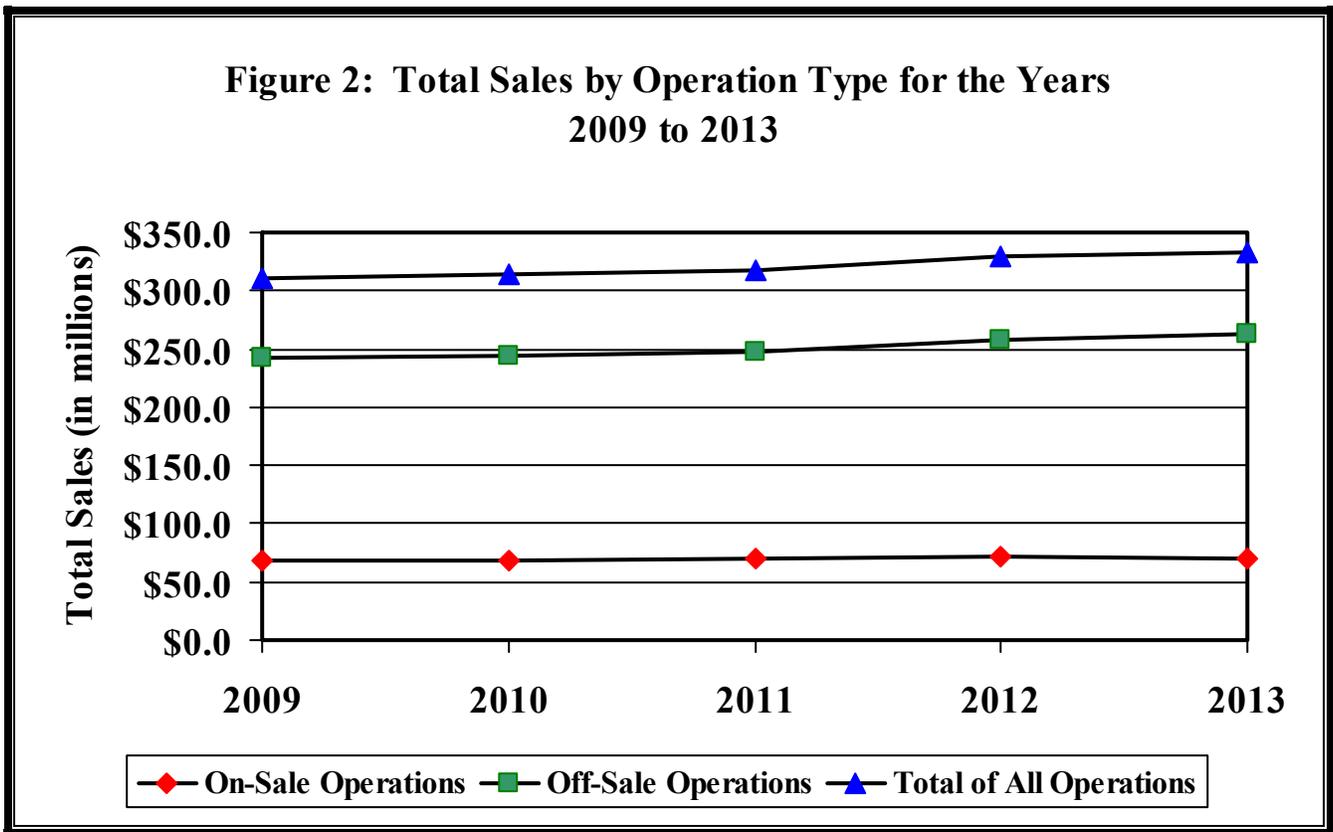
*Discontinued operations in 2011, 2012, or 2013, but reported activities in 2013 showing a net loss. The City of Rushford ceased liquor operations in 2011; the City of Lake Benton ceased liquor operations in 2012; and the Cities of Kellogg and Winton ceased operations in 2013.

Total Sales at Municipal Liquor Operations

During 2013, Minnesota's municipal liquor operations reported an 18th consecutive year of record sales, totaling \$332.8 million. Total sales generated in 2013 increased by \$3.2 million, or 1.0 percent, over 2012. Among individual liquor operations that were in business for all of 2013, total sales ranged from \$125,051 in Round Lake to \$15.4 million in Lakeville.⁷

⁷The Cities of Biscay, Canton, Kellogg, Lake Benton, Rushford, and Wilmont had lower sales than Round Lake but were excluded from this analysis because they closed their liquor stores in 2011, 2012, or 2013, and either had zero sales or sales were very limited 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.



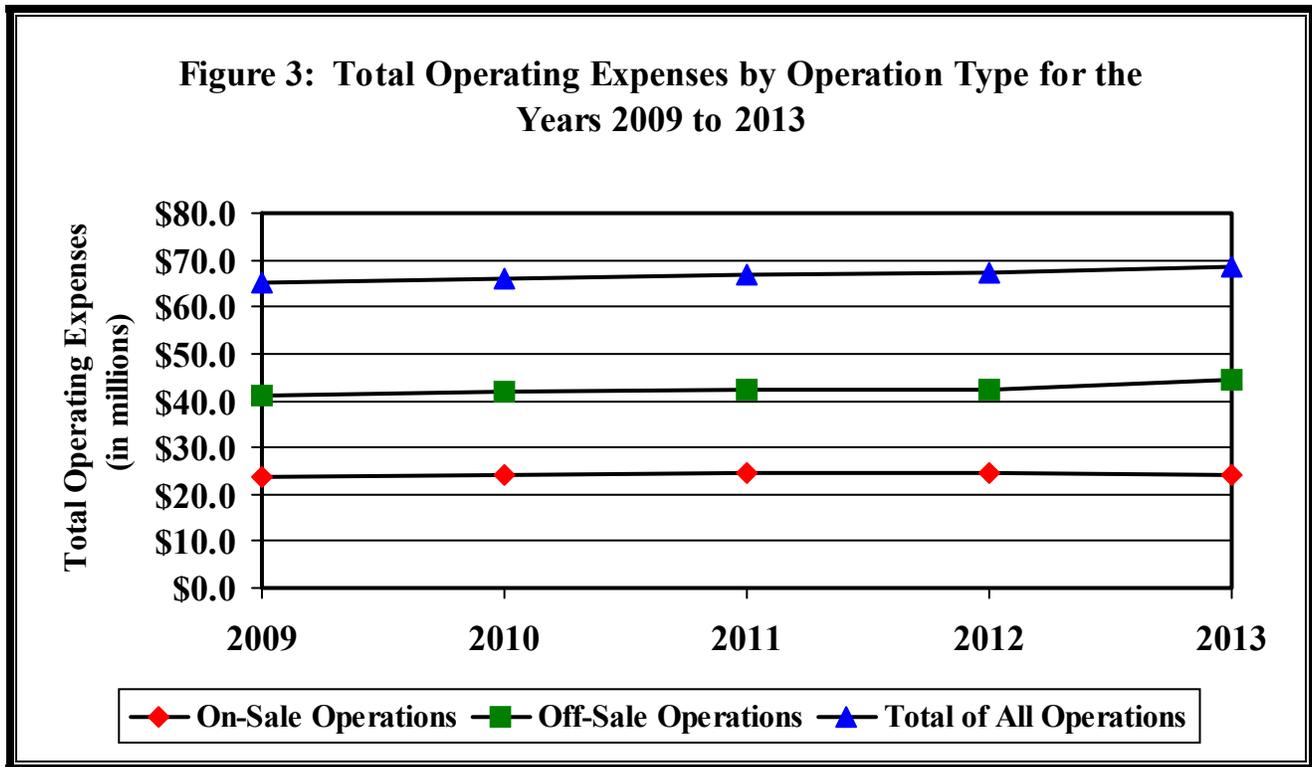
Operating Expenses of Municipal Liquor Operations

During 2013, Minnesota’s municipal liquor operations reported operating expenses totaling \$68.6 million. This represents an increase of \$1.4 million, or 2.0 percent, over the amount reported in 2012. Off-sale liquor operations had operating expenses totaling \$44.3 million in 2013. This represents an increase of \$1.8 million, or 4.3 percent, over 2012. Operating expenses for on-sale liquor operations totaled \$24.3 million in 2013. This represents a decrease of \$440,590, or 1.8 percent, over 2012.

Among individual liquor operations that were in business for all of 2013, expenses ranged from a high of \$2.3 million in Edina to a low of \$31,815 in Elmore.⁸ In general, the level of sales largely dictates the level of expenses. However, even among operations of similar size, there is a wide range of operating expenses.

⁸The Cities of Biscay, Canton, Lake Benton, Rushford, Wilmont, and Winton had lower operating expenses than Elmore but were excluded from this analysis because they closed their liquor stores in 2011, 2012, or 2013, and either had zero operating expenses or had very limited operating expenses in 2013.

Figure 3 below shows that operating expenses have been relatively stable between 2009 and 2013.



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

Sales

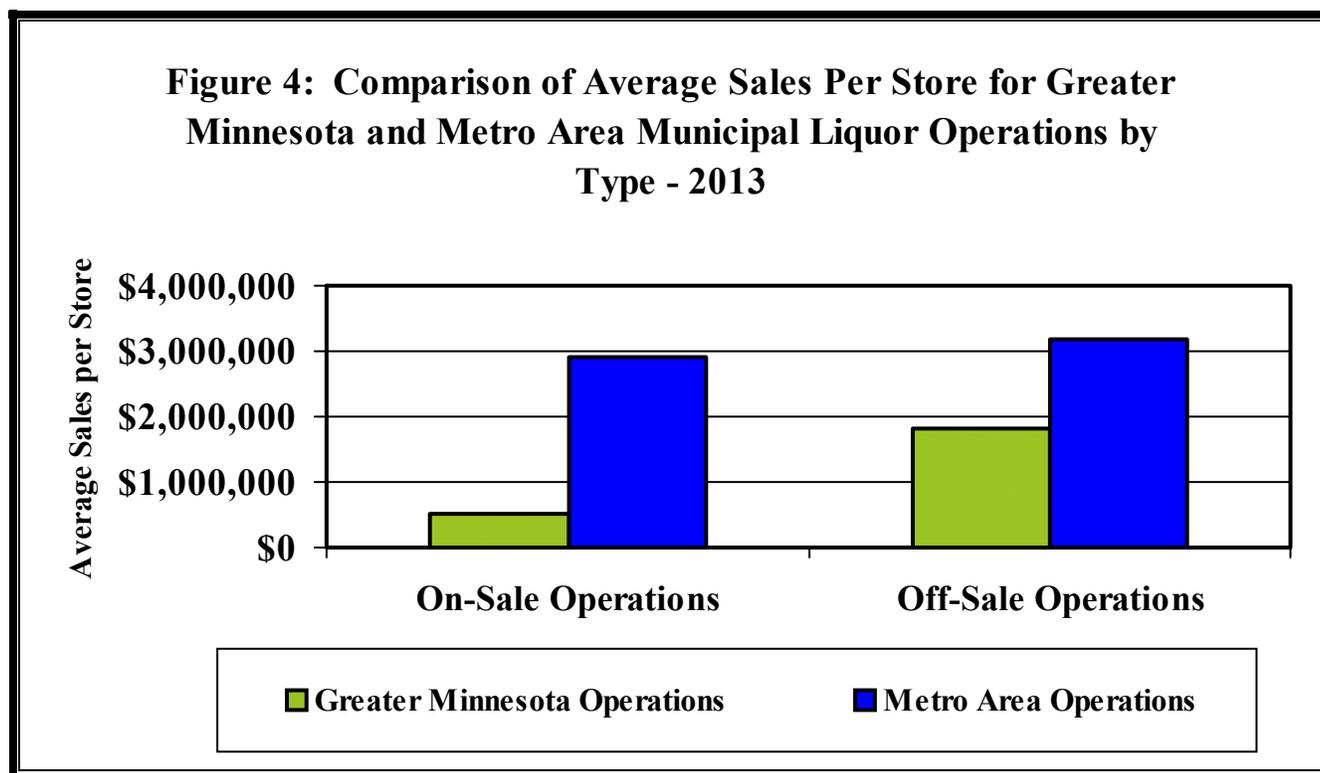
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 205 Minnesota cities (9.3 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 37.0 percent of the total sales and 36.5 percent of the net profits of municipal liquor operations. Sales by all Metro Area operations averaged \$3.2 million in 2013, compared to average sales of \$1.1 million for all Greater Minnesota municipal liquor operations.⁹

On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations remain clear. Off-sale operations in the Metro Area average sales of \$3.2 million, compared to \$1.8 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 116 to 82. 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, \$2.9 million to \$526,294, respectively.

⁹The 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 2013, the average net profit of Metro Area municipal liquor operations was \$250,669, compared to \$85,915 for municipal liquor operations in Greater Minnesota. All Metro Area liquor operations reported a net profit in 2013, ranging from \$51,420 in Spring Lake Park to \$1.5 million in Lakeville. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a loss of \$44,395 in Fairfax to a profit of \$962,818 in Elk River.

On-Sale and Off-Sale Net Profit Comparison

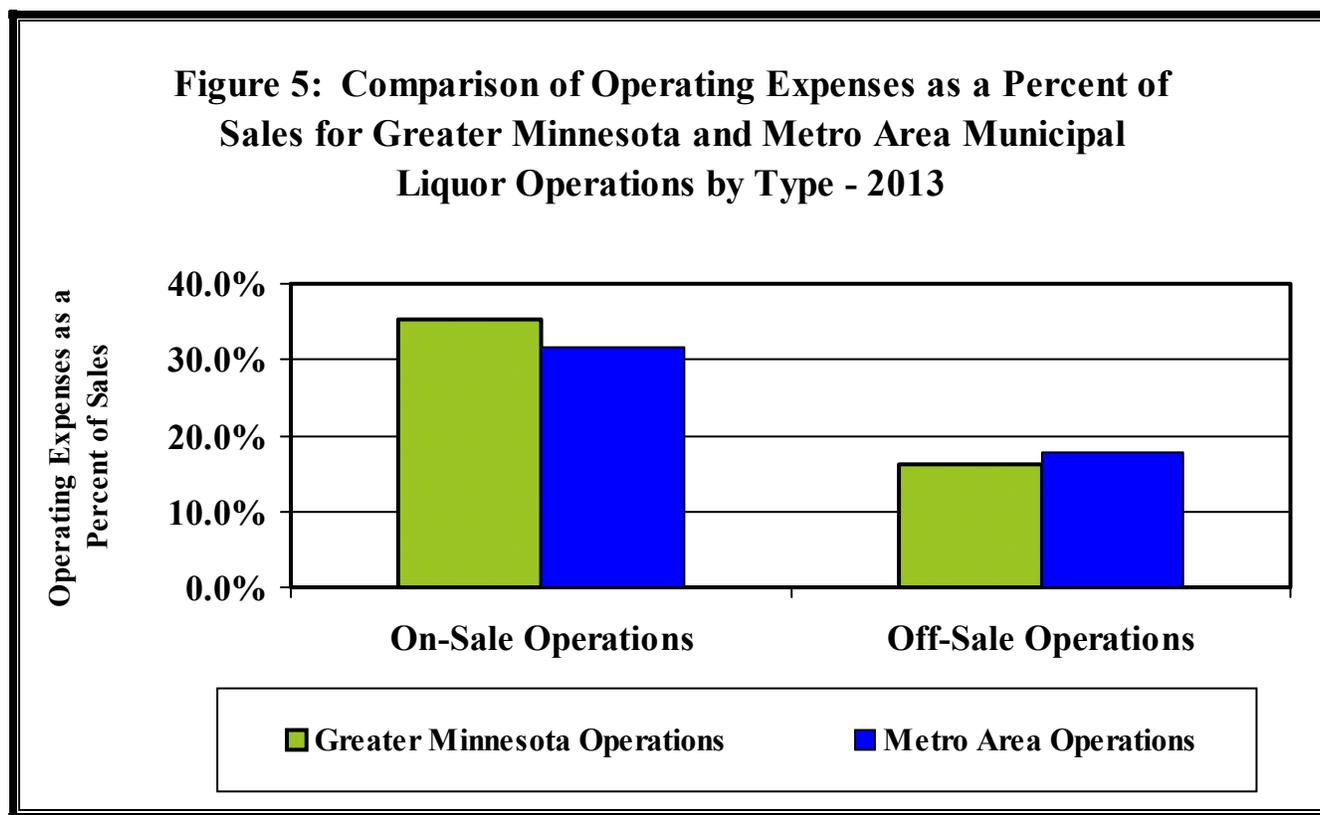
The average net profit of off-sale operations in the Metro Area was \$247,765, compared to \$175,036 for those in Greater Minnesota.¹⁰ The large difference in net profit appears to be primarily the result of the higher sales volume at Metro Area stores compared to those in Greater Minnesota because operating expenses as a percent of sales is actually higher among Metro Area stores (17.9 percent) than Greater Minnesota (16.1 percent).

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$285,522, compared to \$22,917 in Greater Minnesota.¹¹ 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.

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

¹¹The Metro Area on-sale average is based on only 3 stores compared to 116 stores in Greater Minnesota.

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



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 28.3 percent in Round Lake to a low of 11.1 percent in Detroit Lakes. The average operating expenses as a percent of sales for off-sale operations in 2013 was 16.8 percent, compared to 16.5 percent in 2012.¹²

Among on-sale operations that were in business for all of 2013, operating expenses as a percent of sales ranged from a high of 59.5 percent in Hadley to a low of 12.7 percent in Walker. The average among on-sale operations was 34.8 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.

¹²The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.

Table 2 below shows the range of operating expenses for stores with similar levels of total sales.¹³

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$300,000	5	\$31,815 to \$75,264
\$300,001 to \$500,000	10	\$53,460 to \$127,824
\$500,001 to \$1,000,000	7	\$116,143 to \$223,758
\$1,000,001 to \$2,000,000	29	\$148,224 to \$351,096
\$2,000,001 to \$3,000,000	12	\$336,573 to \$535,791
\$3,000,001 to \$5,000,000	17	\$408,648 to \$929,525
Greater than \$5,000,000	14	\$601,344 to \$2,299,650

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 2013, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$18.6 million. This represents a decrease of 19.2 percent from the total net transfers made in 2012. Net transfers totaled \$7.0 million among Metro Area establishments, compared to \$11.6 million for Greater Minnesota establishments. The difference in the overall dollar value of net transfers is a result of there being more municipal liquor operations in Greater Minnesota than in the Metro Area.

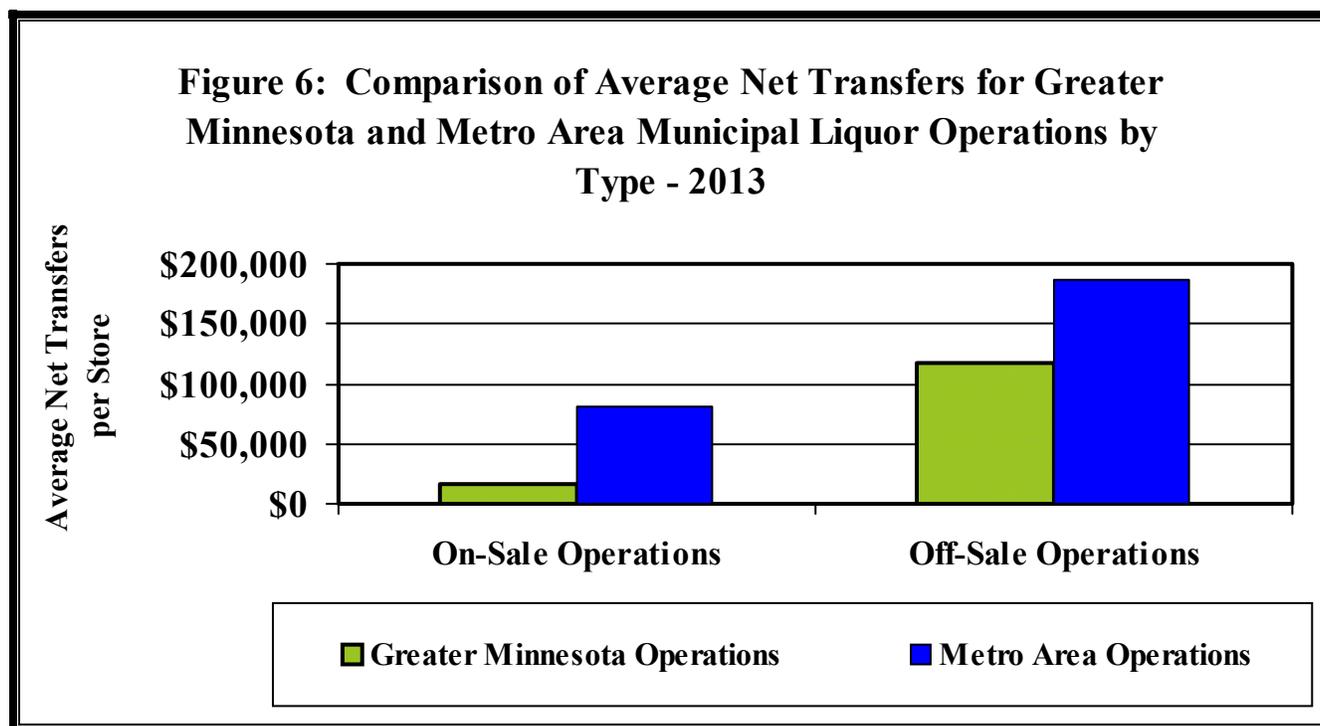
On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, however, the average net transfer for off-sale stores in the Metro Area was more than in Greater Minnesota (\$187,336 to \$117,526, respectively). The average net transfer per on-sale establishment was almost five times greater among operations in the Metro Area than in Greater Minnesota (\$81,613 to \$16,811).¹⁴

¹³A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not as useful because of the differences among these operations. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons could be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

¹⁴The Metro Area on-sale average is based on only 3 stores compared to 116 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 2013 data, an examination of losses for the years 2011, 2012, and 2013 shows that the 21 cities in Table 3 below should have held public hearings on or after November 17, 2014.¹⁵ Of the 21 cities required to hold a hearing in 2014, 16 were on the previous year’s list. The cities of Kellogg, Lake Benton, Rushford, Willmont, and Winton would have been required to hold a hearing, but discontinued operations prior to the required hearing date.

Table 3

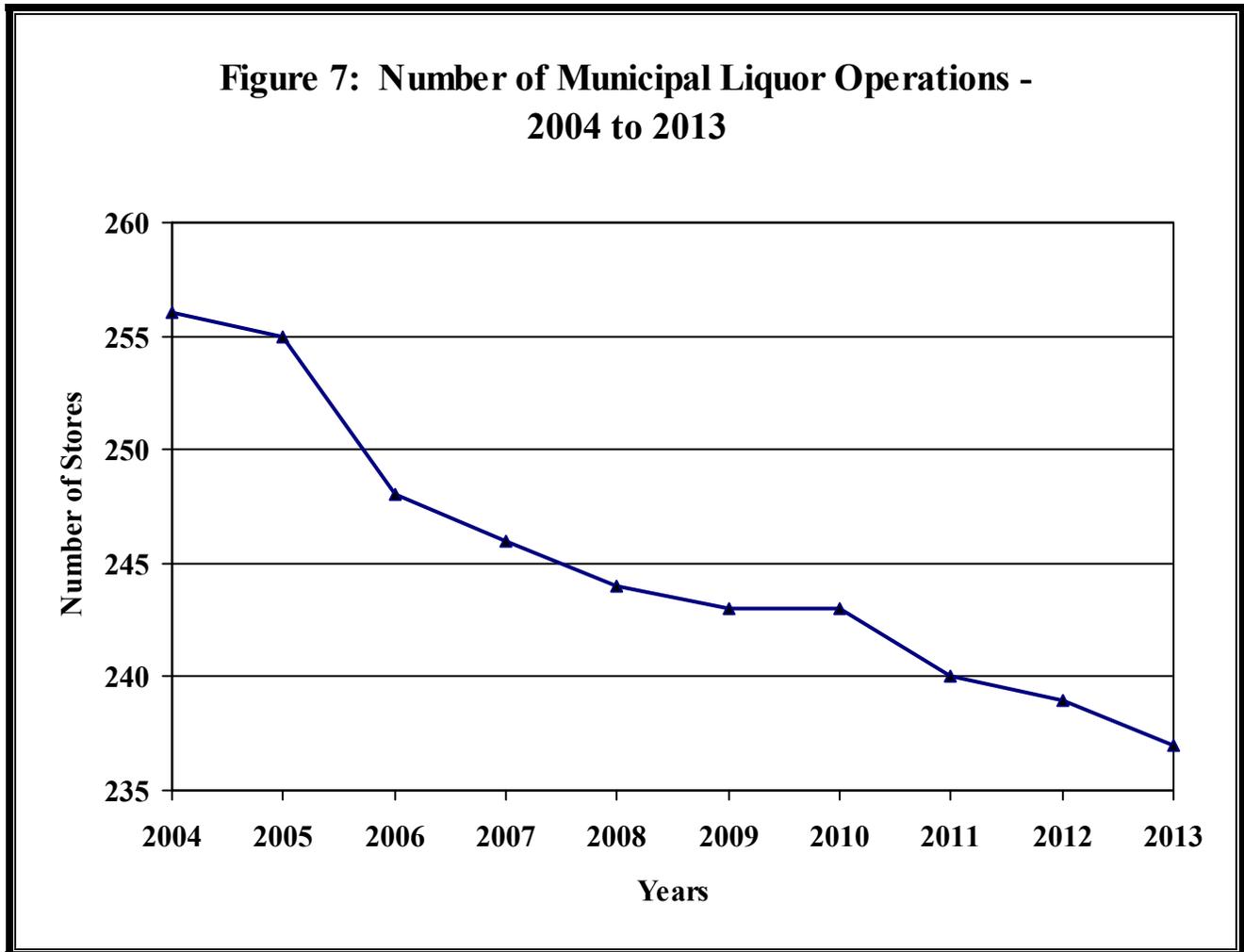
Cities Required to Hold Hearings in 2014

Audubon	Clarissa	Clontarf	Ellendale	Hadley	Hanley Falls
Howard Lake	Lewisville	Mapleton	Okabena	Olivia	Parkers Prairie
Round Lake	Rush City	Saint Hilaire	Silver Bay	Vesta	Waldorf
Waverly	Wells	Williams			

¹⁵Minn. Stat. § 340A.602. See the Office of the State Auditor’s Statement of Position, “[Municipal Liquor Store Hearings](#).”

Declining Number of Liquor Operations

Due, in part, to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 below shows the decline in the number of municipal liquor stores over the last ten years.¹⁶



¹⁶The Cities of Bertha and Herman closed and liquidated all assets in 2012. Seven cities discontinued liquor operations in 2011, 2012, and 2013, but are included in this report because there was still activity reported in 2013. The City of Rushford ceased liquor operations in 2011; the Cities of Biscay and Lake Benton ceased liquor operations in 2012; and the Cities of Canton, Kellogg, Wilmont, and Winton ceased liquor operations in 2013. Some or all of these cities will be shown as closed in next year's report.

Table 4
Comparison of 2012 and 2013 Liquor Store Operations

On-Sale and Off-Sale Stores

	2012	2013*	Percent of Sales		Variance	Percent Change
	Amount	Amount	2012	2013*		
Number of Cities	114	111				
Sales	\$71,608,934	\$69,774,342	100.0%	100.0%	(\$1,834,592)	-2.6%
Cost of Sales	43,267,676	42,091,579	60.4%	60.3%	(1,176,097)	-2.7%
Gross Profit	28,341,258	27,682,763	39.6%	39.7%	(658,495)	-2.3%
Operating Expenses	24,726,222	24,285,632	34.5%	34.8%	(440,590)	-1.8%
Income from Operations	3,615,036	3,397,131	5.0%	4.9%	(217,905)	-6.0%
Nonoperating Revenues	686,954	637,701	1.0%	0.9%	(49,253)	-7.2%
Nonoperating Expenses	559,448	519,943	0.8%	0.7%	(39,505)	-7.1%
Net Income Before Transfers	3,742,542	3,514,889	5.2%	5.0%	(227,653)	-6.1%
Net Transfers (Transfers Out - Transfers In)	2,433,024	2,194,941	---	---	(238,083)	-9.8%

Off-Sale Only Stores

	2012	2013*	Percent of Sales		Variance	Percent Change
	Amount	Amount	2012	2013*		
Number of Cities	93	94				
Sales	\$258,033,273	\$263,056,532	100.0%	100.0%	\$5,023,259	1.9%
Cost of Sales	191,477,738	194,677,849	74.2%	74.0%	3,200,111	1.7%
Gross Profit	66,555,535	68,378,683	25.8%	26.0%	1,823,148	2.7%
Operating Expenses	42,502,300	44,312,330	16.5%	16.8%	1,810,030	4.3%
Income from Operations	24,053,235	24,066,353	9.3%	9.1%	13,118	0.1%
Nonoperating Revenues	901,862	569,428	0.3%	0.2%	(332,434)	-36.9%
Nonoperating Expenses	1,409,758	1,363,311	0.5%	0.5%	(46,447)	-3.3%
Net Income Before Transfers	23,545,339	23,272,470	9.1%	8.8%	(272,869)	-1.2%
Net Transfers (Transfers Out - Transfers In)	20,546,982	16,381,225	---	---	(4,165,757)	-20.3%

Total City Liquor Stores

	2012	2013*	Percent of Sales		Variance	Percent Change
	Amount	Amount	2012	2013*		
Number of Cities	207	205				
Sales	\$329,642,207	\$332,830,874	100.0%	100.0%	\$3,188,667	1.0%
Cost of Sales	234,745,414	236,769,428	71.2%	71.1%	2,024,014	0.9%
Gross Profit	94,896,793	96,061,446	28.8%	28.9%	1,164,653	1.2%
Operating Expenses	67,228,522	68,597,962	20.4%	20.6%	1,369,440	2.0%
Income from Operations	27,668,271	27,463,484	8.4%	8.3%	(204,787)	-0.7%
Nonoperating Revenues	1,588,816	1,207,129	0.5%	0.4%	(381,687)	-24.0%
Nonoperating Expenses	1,969,206	1,883,254	0.6%	0.6%	(85,952)	-4.4%
Net Income Before Transfers	27,287,881	26,787,359	8.3%	8.0%	(500,522)	-1.8%
Net Transfers (Transfers Out - Transfers In)	22,980,006	18,576,166	---	---	(4,403,840)	-19.2%

*The Cities of Bertha and Herman closed and liquidated the assets of their on-sale and off-sale liquor stores in 2012, resulting in two less cities reporting in 2013. The City of Olivia switched from an on-sale and off-sale operation to an off-sale only operation in 2013.

Appendix 1

2013 Liquor Store Tables

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**Table 5
Comparison of City Liquor Store Operations - 2013**

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	----	1,670	\$534,368	\$320,093	\$214,275	40.1%	\$185,937	\$28,338	\$----	\$----	\$28,338	5.3%	\$8,301
Aitkin	Off-Sale Only	----	2,130	1,002,620	765,864	236,756	23.6%	148,224	88,532	21,446	----	109,978	11.0%	52,000
Akeley	On- & Off-Sale	----	438	400,794	226,484	174,310	43.5%	135,950	38,360	29	----	38,389	9.6%	1,750
Alexandria	Off-Sale Only	----	13,045	4,451,582	3,444,171	1,007,411	22.6%	748,151	259,260	976	10,930	249,306	5.6%	169,218
Anoka	Off-Sale Only	----	17,283	4,067,548	3,145,574	921,974	22.7%	712,071	209,903	(10,887)	----	199,016	4.9%	300,000
Apple Valley	Off-Sale Only	----	50,326	9,380,818	6,695,446	2,685,372	28.6%	1,595,221	1,090,151	(53,245)	116,436	920,470	9.8%	525,000
Appleton	Off-Sale Only	----	1,384	502,696	363,600	139,096	27.7%	116,143	22,953	772	----	23,725	4.7%	----
Audubon	On- & Off-Sale	----	536	489,951	286,285	203,666	41.6%	220,014	(16,348)	1,222	9,524	(24,650)	-5.0%	5,803
Avoca	On- & Off-Sale	----	142	260,973	128,248	132,725	50.9%	109,848	22,877	3,293	463	25,707	9.9%	19,200
Bagley	Off-Sale Only	----	1,416	1,108,874	837,619	271,255	24.5%	224,531	46,724	2,836	32,505	17,055	1.5%	----
Balaton	On- & Off-Sale	----	635	407,016	263,838	143,178	35.2%	146,036	(2,858)	3,005	----	147	0.0%	10,000
Barnesville	Off-Sale Only	----	2,618	390,833	295,843	94,990	24.3%	85,768	9,222	2,243	----	11,465	2.9%	6,000
Barnum	On- & Off-Sale	----	612	466,349	235,552	230,797	49.5%	218,515	12,282	24,334	----	36,616	7.9%	7,000
Battle Lake	Off-Sale Only	----	887	1,160,546	813,700	346,846	29.9%	244,277	102,569	2,610	----	105,179	9.1%	140,000
Baudette	On- & Off-Sale	----	1,088	1,472,481	942,878	529,603	36.0%	407,140	122,463	971	----	123,434	8.4%	125,000
Beaver Bay	On- & Off-Sale	----	183	399,975	236,556	163,419	40.9%	174,252	(10,833)	1,965	----	(8,868)	-2.2%	----
Bemidji	Off-Sale Only	----	13,646	5,340,120	3,800,335	1,539,785	28.8%	720,329	819,456	11,978	----	831,434	15.6%	400,758
Benson	On- & Off-Sale	----	3,184	1,140,845	747,601	393,244	34.5%	306,468	86,776	21,314	----	108,090	9.5%	60,000
Big Falls	On- & Off-Sale	----	235	337,430	176,435	160,995	47.7%	152,316	8,679	618	----	9,297	2.8%	9,600
Big Lake	Off-Sale Only	----	10,402	3,544,136	2,556,872	987,264	27.9%	544,894	442,370	5,505	51,238	396,637	11.2%	260,000
Biscay	On- & Off-Sale	[0][32]	107	----	----	----	----	----	----	----	----	----	----	24,282
Blackduck	On- & Off-Sale	----	800	850,312	531,493	318,819	37.5%	251,709	67,110	6,419	----	73,529	8.6%	20,000
Blue Earth	Off-Sale Only	----	3,322	1,479,806	1,096,199	383,607	25.9%	270,468	113,139	1,124	3,769	110,494	7.5%	7,725
Boyd	On- & Off-Sale	----	166	373,205	185,032	188,173	50.4%	157,391	30,782	15,329	1,748	44,363	11.9%	----
Braham	Off-Sale Only	----	1,817	1,266,625	965,930	300,695	23.7%	260,885	39,810	88,611	82,630	45,791	3.6%	30,000
Brandon	On- & Off-Sale	[0]	494	488,628	285,079	203,549	41.7%	174,728	28,821	1,169	----	29,990	6.1%	10,000
Brooklyn Center	Off-Sale Only	----	30,426	6,063,231	4,341,225	1,722,006	28.4%	1,332,748	389,258	5,380	----	394,638	6.5%	200,000
Browerville	On- & Off-Sale	----	784	460,887	253,315	207,572	45.0%	201,626	5,946	6,731	----	12,677	2.8%	9,000
Browns Valley	On- & Off-Sale	----	590	171,428	86,697	84,731	49.4%	81,781	2,950	2,351	----	5,301	3.1%	----
Buffalo	Off-Sale Only	----	15,812	4,457,401	3,217,509	1,239,892	27.8%	758,164	481,728	159,053	37,029	603,752	13.5%	550,000
Buffalo Lake	On- & Off-Sale	----	702	418,096	229,906	188,190	45.0%	191,092	(2,902)	11,420	----	8,518	2.0%	----
Butterfield	Off-Sale Only	----	584	236,343	181,578	54,765	23.2%	55,147	(382)	29	----	(353)	-0.1%	----
Caledonia	Off-Sale Only	----	2,839	639,316	481,467	157,849	24.7%	133,808	24,041	431	----	24,472	3.8%	1,713
Callaway	On- & Off-Sale	----	236	486,599	258,384	228,215	46.9%	222,111	6,104	2,484	----	8,588	1.8%	(8,219)
Cambridge	Off-Sale Only	----	8,273	4,798,693	3,644,689	1,154,004	24.0%	717,358	436,646	5,269	----	441,915	9.2%	370,000
Canton	On- & Off-Sale	[16]	345	75,969	55,684	20,285	26.7%	23,738	(3,453)	3,985	----	532	0.7%	140,639
Clarissa	On- & Off-Sale	----	670	366,136	230,432	135,704	37.1%	142,828	(7,124)	4,781	----	(2,343)	-0.6%	5,000
Clearbrook	On- & Off-Sale	----	525	479,231	260,189	219,042	45.7%	169,742	49,300	----	----	49,300	10.3%	10,000
Cleveland	On- & Off-Sale	----	725	204,961	100,136	104,825	51.1%	96,385	8,440	19,475	----	27,915	13.6%	----
Clontarf	On- & Off-Sale	----	155	390,406	210,249	180,157	46.1%	184,099	(3,942)	----	106	(4,048)	-1.0%	(10,265)
Columbia Heights	Off-Sale Only	----	19,758	8,747,084	6,577,631	2,169,453	24.8%	1,490,279	679,174	(2,500)	226,551	450,123	5.1%	132,334
Conger	On- & Off-Sale	----	146	278,857	161,250	117,607	42.2%	123,193	(5,586)	5,637	----	51	0.0%	13,760
Cook	Off-Sale Only	----	570	1,506,382	1,129,122	377,260	25.0%	230,462	146,798	5,453	----	152,251	10.1%	----
Cromwell	On- & Off-Sale	----	239	440,301	209,829	230,472	52.3%	191,201	39,271	9,257	----	48,528	11.0%	----
Dalton	Off-Sale Only	----	249	338,765	257,783	80,982	23.9%	78,262	2,720	1,505	----	4,225	1.2%	10,000
Danvers	On- & Off-Sale	----	95	344,434	188,248	156,186	45.3%	161,662	(5,476)	871	----	(4,605)	-1.3%	----
Darwin	Off-Sale Only	----	348	473,806	381,997	91,809	19.4%	93,246	(1,437)	2,252	----	815	0.2%	----
Dassel	Off-Sale Only	----	1,462	1,027,020	794,817	232,203	22.6%	186,485	45,718	14,043	32,454	27,307	2.7%	----
Dawson	Off-Sale Only	----	1,506	453,190	319,091	134,099	29.6%	127,824	6,275	530	----	6,805	1.5%	30,000
De Graff	On- & Off-Sale	----	126	465,960	235,011	230,949	49.6%	195,071	35,878	----	10,188	25,690	5.5%	600
Delano	Off-Sale Only	----	5,638	2,374,487	1,726,005	648,482	27.3%	465,521	182,961	2,006	----	184,967	7.8%	185,000

**Table 5
Comparison of City Liquor Store Operations - 2013**

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	
Detroit Lakes	Off-Sale Only	----	8,851	5,419,120	4,143,311	1,275,809	23.5%	601,344	674,465	3,634	153,689	524,410	9.7%	600,323
Eagle Bend	On- & Off-Sale	----	521	254,472	147,790	106,682	41.9%	113,555	(6,873)	11,548	----	4,675	1.8%	----
Eden Prairie	Off-Sale Only	----	62,729	12,396,146	8,881,325	3,514,821	28.4%	2,293,174	1,221,647	10,688	----	1,232,335	9.9%	1,100,000
Edina	Off-Sale Only	----	49,216	13,711,557	9,964,763	3,746,794	27.3%	2,299,650	1,447,144	20,867	----	1,468,011	10.7%	1,340,100
Elizabeth	Off-Sale Only	----	173	356,924	276,072	80,852	22.7%	68,062	12,790	----	----	12,790	3.6%	----
Elk River	Off-Sale Only	----	23,370	6,756,581	4,705,979	2,050,602	30.3%	1,000,781	1,049,821	(87,003)	----	962,818	14.3%	672,289
Ellendale	On- & Off-Sale	----	677	375,366	190,022	185,344	49.4%	167,486	17,858	42	----	17,900	4.8%	----
Elmore	Off-Sale Only	----	656	125,330	96,527	28,803	23.0%	31,815	(3,012)	67	----	(2,945)	-2.3%	----
Erhard	Off-Sale Only	----	144	279,203	210,588	68,615	24.6%	75,264	(6,649)	2,579	----	(4,070)	-1.5%	----
Fairfax	On- & Off-Sale	----	1,206	526,245	285,548	240,697	45.7%	288,572	(47,875)	3,480	----	(44,395)	-8.4%	----
Fairmont	Off-Sale Only	----	10,494	3,392,209	2,448,793	943,416	27.8%	449,336	494,080	6,164	----	500,244	14.7%	351,430
Farmington	Off-Sale Only	----	22,051	4,521,454	3,378,256	1,143,198	25.3%	827,802	315,396	----	----	315,396	7.0%	70,000
Fergus Falls	Off-Sale Only	----	13,295	5,558,669	3,952,254	1,606,415	28.9%	934,300	672,115	3,453	32,550	643,018	11.6%	370,979
Fifty Lakes	On- & Off-Sale	----	397	421,822	194,659	227,163	53.9%	205,308	21,855	----	----	21,855	5.2%	----
Finlayson	On- & Off-Sale	----	311	542,733	299,486	243,247	44.8%	172,221	71,026	10,537	----	81,563	15.0%	26,225
Flensburg	On- & Off-Sale	[0]	224	293,843	115,011	178,832	60.9%	156,533	22,299	----	11,400	10,899	3.7%	----
Foreston	On- & Off-Sale	----	526	317,906	151,217	166,689	52.4%	162,630	4,059	7,342	1,528	9,873	3.1%	----
Frazee	On- & Off-Sale	----	1,390	624,453	404,813	219,640	35.2%	208,220	11,420	101	----	11,521	1.8%	----
Fridley	Off-Sale Only	----	27,865	4,308,791	3,222,209	1,086,582	25.2%	926,238	160,344	77,571	----	237,915	5.5%	(250,000)
Gilman	On- & Off-Sale	[0]	238	336,267	154,900	181,367	53.9%	176,232	5,135	14,913	----	20,048	6.0%	----
Glencoe	Off-Sale Only	----	5,570	1,404,897	1,052,150	352,747	25.1%	171,338	181,409	92	----	181,501	12.9%	145,000
Glenwood	Off-Sale Only	----	2,553	1,241,064	956,306	284,758	22.9%	194,678	90,080	1,533	----	91,613	7.4%	40,000
Goodridge	On- & Off-Sale	----	138	372,981	177,359	195,622	52.4%	184,090	11,532	----	----	11,532	3.1%	1,000
Grand Marais	Off-Sale Only	----	1,359	1,868,849	1,250,214	618,635	33.1%	317,471	301,164	3,559	----	304,723	16.3%	200,000
Granite Falls	Off-Sale Only	----	2,832	1,108,283	813,119	295,164	26.6%	191,669	103,495	16,541	14,807	105,229	9.5%	81,493
Hackensack	On- & Off-Sale	----	316	1,032,770	709,145	323,625	31.3%	303,516	20,109	75	25,703	(5,519)	-0.5%	----
Hadley	On- & Off-Sale	----	54	242,299	111,114	131,185	54.1%	144,270	(13,085)	6,212	408	(7,281)	-3.0%	----
Hanley Falls	On- & Off-Sale	----	293	209,539	128,718	80,821	38.6%	122,523	(41,702)	5,185	----	(36,517)	-17.4%	(7,100)
Hanska	On- & Off-Sale	----	388	302,016	175,116	126,900	42.0%	122,073	4,827	6,392	431	10,788	3.6%	38,000
Hawley	Off-Sale Only	----	2,117	942,988	703,553	239,435	25.4%	180,948	58,487	59	27,282	31,264	3.3%	5,000
Heron Lake	On- & Off-Sale	----	691	376,151	204,801	171,350	45.6%	139,017	32,333	106	2,971	29,468	7.8%	----
Hinckley	On- & Off-Sale	----	1,792	2,479,333	1,746,370	732,963	29.6%	554,326	178,637	1,608	37,763	142,482	5.7%	106,750
Hitterdal	On- & Off-Sale	----	207	394,527	171,331	223,196	56.6%	195,299	27,897	32	----	27,929	7.1%	26,974
Holdingsford	On- & Off-Sale	----	709	359,094	200,607	158,487	44.1%	162,730	(4,243)	11,969	----	7,726	2.2%	2,649
Howard Lake	On- & Off-Sale	----	2,002	831,030	614,136	216,894	26.1%	247,858	(30,964)	11,672	6,903	(26,195)	-3.2%	----
Hutchinson	Off-Sale Only	----	14,158	5,384,416	4,130,716	1,253,700	23.3%	698,635	555,065	5,449	35,969	524,545	9.7%	435,000
Isanti	Off-Sale Only	----	5,385	2,312,602	1,708,940	603,662	26.1%	344,778	258,884	1,707	14,341	246,250	10.6%	150,000
Isle	On- & Off-Sale	[0]	766	987,625	635,075	352,550	35.7%	311,592	40,958	33,990	----	74,948	7.6%	150,000
Ivanhoe	On- & Off-Sale	----	556	428,834	255,024	173,810	40.5%	169,552	4,258	26	260	4,024	0.9%	----
Jackson	Off-Sale Only	----	3,366	1,161,048	903,691	257,357	22.2%	223,542	33,815	691	----	34,506	3.0%	41,000
Kasson	Off-Sale Only	----	6,083	1,248,130	971,438	276,692	22.2%	208,536	68,156	651	----	68,807	5.5%	8,360
Kelliher	On- & Off-Sale	----	267	424,253	232,760	191,493	45.1%	148,020	43,473	1,635	----	45,108	10.6%	20,000
Kellogg	On- & Off-Sale	[16]	442	98,197	70,252	27,945	28.5%	50,452	(22,507)	10,601	----	(11,906)	-12.1%	----
Kenyon	On- & Off-Sale	----	1,827	664,247	448,876	215,371	32.4%	213,721	1,650	20,323	2,870	19,103	2.9%	----
Kiester	Off-Sale Only	----	488	188,747	136,102	52,645	27.9%	50,277	2,368	35,764	29,415	8,717	4.6%	----
Lake Benton	On- & Off-Sale	[32]	677	1,213	----	1,213	100.0%	7,107	(5,894)	----	----	(5,894)	-485.9%	48,500
Lake Park	On- & Off-Sale	----	797	678,691	381,308	297,383	43.8%	286,733	10,650	----	----	10,650	1.6%	----
Lakefield	Off-Sale Only	----	1,711	440,320	323,700	116,620	26.5%	82,806	33,814	2,351	----	36,165	8.2%	1,300
Lakeville	Off-Sale Only	----	57,789	15,381,124	11,432,525	3,948,599	25.7%	2,280,899	1,667,700	3,762	202,294	1,469,168	9.6%	1,749,982
Lancaster	On- & Off-Sale	----	343	320,293	167,540	152,753	47.7%	119,673	33,080	193	----	33,273	10.4%	22,000
Le Center	On- & Off-Sale	----	2,513	853,746	534,120	319,626	37.4%	255,009	64,617	53	5,916	58,754	6.9%	25,000

**Table 5
Comparison of City Liquor Store Operations - 2013**

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	
Lewisville	On- & Off-Sale	----	244	179,513	102,836	76,677	42.7%	87,541	(10,864)	7,529	----	(3,335)	-1.9%	----
Lexington	Off-Sale Only	----	2,061	3,078,883	2,442,145	636,738	20.7%	515,801	120,937	(9,752)	20,988	90,197	2.9%	50,000
Lindstrom	On- & Off-Sale	----	4,436	2,194,857	1,530,027	664,830	30.3%	557,323	107,507	23,413	1,702	129,218	5.9%	180,930
Litchfield	Off-Sale Only	----	6,723	2,120,313	1,607,104	513,209	24.2%	344,967	168,242	4,386	----	172,628	8.1%	59,000
Littlefork	On- & Off-Sale	----	646	406,381	245,960	160,421	39.5%	176,621	(16,200)	3,471	----	(12,729)	-3.1%	(2,385)
Long Prairie	Off-Sale Only	----	3,432	1,346,188	1,014,415	331,773	24.6%	183,820	147,953	7,542	----	155,495	11.6%	101,505
Longville	On- & Off-Sale	----	157	1,472,560	941,277	531,283	36.1%	449,188	82,095	449	6,453	76,091	5.2%	----
Lonsdale	Off-Sale Only	----	3,803	1,352,205	1,012,416	339,789	25.1%	295,062	44,727	13	----	44,740	3.3%	34,000
Luverne	Off-Sale Only	----	4,710	1,178,689	875,380	303,309	25.7%	240,295	63,014	----	2,345	60,669	5.1%	45,000
Madelia	Off-Sale Only	----	2,320	425,806	316,872	108,934	25.6%	53,460	55,474	1,884	----	57,358	13.5%	30,000
Madison	Off-Sale Only	----	1,518	438,543	324,576	113,967	26.0%	87,248	26,719	1,515	----	28,234	6.4%	50,000
Mahnomen	On- & Off-Sale	----	1,220	1,061,383	674,007	387,376	36.3%	306,206	81,170	38,687	22,907	96,950	9.1%	----
Maple Lake	Off-Sale Only	----	2,109	1,367,903	1,034,769	333,134	24.4%	283,531	49,603	6,860	5,606	50,857	3.7%	(200,000)
Mapleton	On- & Off-Sale	----	1,762	530,465	309,495	220,970	41.7%	214,276	6,694	10,313	----	17,007	3.2%	----
Marshall	Off-Sale Only	----	13,729	3,903,667	2,908,051	995,616	25.5%	442,308	553,308	1,610	----	554,918	14.2%	375,000
Mazeppa	On- & Off-Sale	----	846	365,538	208,474	157,064	43.0%	145,445	11,619	10,158	----	21,777	6.0%	25,755
Medford	On- & Off-Sale	----	1,238	386,265	204,091	182,174	47.2%	178,162	4,012	17,444	----	21,456	5.6%	5,000
Menahga	On- & Off-Sale	----	1,330	735,568	436,683	298,885	40.6%	229,397	69,488	4,453	132	73,809	10.0%	50,000
Mentor	On- & Off-Sale	----	151	481,654	272,128	209,526	43.5%	183,195	26,331	920	----	27,251	5.7%	41,356
Milaca	Off-Sale Only	----	2,907	2,015,476	1,497,294	518,182	25.7%	336,573	181,609	4,396	22,069	163,936	8.1%	52,230
Millerville	On- & Off-Sale	----	107	309,841	175,772	134,069	43.3%	144,176	(10,107)	1,376	----	(8,731)	-2.8%	----
Miltona	On- & Off-Sale	----	431	604,594	334,804	269,790	44.6%	232,666	37,124	5,146	----	42,270	7.0%	----
Montevideo	Off-Sale Only	----	5,329	2,136,465	1,575,821	560,644	26.2%	456,935	103,709	2,367	----	106,076	5.0%	100,000
Monticello	Off-Sale Only	----	12,993	5,086,611	3,767,648	1,318,963	25.9%	689,949	629,014	(8,283)	----	620,731	12.2%	650,000
Moose Lake	On- & Off-Sale	----	2,844	1,106,833	731,386	375,447	33.9%	326,249	49,198	----	48,184	1,014	0.1%	2,895
Mora	Off-Sale Only	----	3,528	2,801,512	2,042,479	759,033	27.1%	499,905	259,128	7,457	----	266,585	9.5%	270,000
Morris	Off-Sale Only	----	5,382	1,935,131	1,470,712	464,419	24.0%	289,953	174,466	4,602	----	179,068	9.3%	254,890
Mound	Off-Sale Only	----	9,421	2,887,226	2,148,246	738,980	25.6%	535,791	203,189	89	----	203,278	7.0%	63,515
Nevis	On- & Off-Sale	----	401	601,220	347,964	253,276	42.1%	214,296	38,980	3,288	----	42,268	7.0%	35,000
New York Mills	On- & Off-Sale	----	1,199	675,389	432,730	242,659	35.9%	175,028	67,631	5,427	----	73,058	10.8%	60,000
Nisswa	On- & Off-Sale	----	2,009	3,108,170	2,140,952	967,218	31.1%	696,958	270,260	----	12,172	258,088	8.3%	200,000
North Branch	Off-Sale Only	----	10,184	2,312,672	1,688,065	624,607	27.0%	415,885	208,722	78	23,526	185,274	8.0%	135,000
Northfield	Off-Sale Only	----	20,146	3,078,247	2,290,467	787,780	25.6%	564,293	223,487	(10,976)	----	212,511	6.9%	131,280
Northome	On- & Off-Sale	----	197	333,961	198,130	135,831	40.7%	112,274	23,557	7	----	23,564	7.1%	40,000
Ogema	On- & Off-Sale	----	190	355,955	198,005	157,950	44.4%	97,217	60,733	2,531	1,322	61,942	17.4%	40,000
Ogilvie	On- & Off-Sale	----	359	411,162	225,885	185,277	45.1%	176,789	8,488	99	----	8,587	2.1%	5,000
Okabena	On- & Off-Sale	----	187	283,377	164,353	119,024	42.0%	115,852	3,172	----	----	3,172	1.1%	----
Olivia	Off-Sale Only	----	2,450	829,194	627,344	201,850	24.3%	223,758	(21,908)	13,048	----	(8,860)	-1.1%	----
Orr	On- & Off-Sale	----	274	547,746	333,688	214,058	39.1%	176,817	37,241	----	2,343	34,898	6.4%	29,300
Osakis	On- & Off-Sale	----	1,752	756,068	433,976	322,092	42.6%	283,896	38,196	14,092	----	52,288	6.9%	----
Palisade	On- & Off-Sale	----	167	348,251	208,709	139,542	40.1%	141,248	(1,706)	18,378	----	16,672	4.8%	----
Park Rapids	Off-Sale Only	----	3,843	3,283,862	2,464,476	819,386	25.0%	476,726	342,660	1,608	----	344,268	10.5%	85,232
Parkers Prairie	On- & Off-Sale	----	1,015	640,322	415,289	225,033	35.1%	218,699	6,334	(108)	24,811	(18,585)	-2.9%	----
Paynesville	Off-Sale Only	----	2,438	1,201,303	938,395	262,908	21.9%	198,468	64,440	3,076	----	67,516	5.6%	42,500
Pelican Rapids	Off-Sale Only	----	2,496	1,216,207	870,461	345,746	28.4%	184,995	160,751	60	19,919	140,892	11.6%	32,784
Perham	Off-Sale Only	----	3,095	2,938,965	2,170,746	768,219	26.1%	361,325	406,894	8,092	45,709	369,277	12.6%	190,750
Pine City	Off-Sale Only	----	3,083	1,714,299	1,253,738	460,561	26.9%	319,947	140,614	4,310	----	144,924	8.5%	125,000
Pipestone	Off-Sale Only	----	4,248	1,480,443	1,065,007	415,436	28.1%	210,165	205,271	3,097	----	208,368	14.1%	200,376
Plainview	On- & Off-Sale	----	3,337	643,542	389,360	254,182	39.5%	219,134	35,048	8,133	----	43,181	6.7%	----
Princeton	Off-Sale Only	----	4,726	3,197,013	2,407,497	789,516	24.7%	617,953	171,563	620	19,302	152,881	4.8%	2,500
Proctor	Off-Sale Only	----	3,088	867,122	629,915	237,207	27.4%	184,109	53,098	95	----	53,193	6.1%	3,300

**Table 5
Comparison of City Liquor Store Operations - 2013**

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	
Randall	On- & Off-Sale	----	642	558,648	359,275	199,373	35.7%	195,231	4,142	8,628	----	12,770	2.3%	10,000
Ranier	On- & Off-Sale	----	607	415,438	167,627	247,811	59.7%	223,532	24,279	873	----	25,152	6.1%	30,000
Redwood Falls	Off-Sale Only	----	5,218	1,996,102	1,486,891	509,211	25.5%	351,096	158,115	3,539	12,843	148,811	7.5%	85,000
Remer	On- & Off-Sale	----	374	548,890	295,451	253,439	46.2%	195,857	57,582	----	----	57,582	10.5%	8,317
Richfield	Off-Sale Only	----	36,041	11,137,402	8,290,508	2,846,894	25.6%	1,974,898	871,996	17,274	10,468	878,802	7.9%	708,700
Robbinsdale	Off-Sale Only	----	14,445	3,044,851	2,280,415	764,436	25.1%	641,549	122,887	9,249	13,772	118,364	3.9%	100,000
Rogers	On- & Off-Sale	----	11,981	3,411,039	2,321,115	1,089,924	32.0%	710,638	379,286	(690)	19,488	359,108	10.5%	214,838
Roseau	Off-Sale Only	----	2,643	1,860,685	1,319,976	540,709	29.1%	254,691	286,018	1,005	----	287,023	15.4%	200,000
Round Lake	Off-Sale Only	----	377	125,051	101,849	23,202	18.6%	35,364	(12,162)	1,621	3,361	(13,902)	-11.1%	----
Rush City	Off-Sale Only	----	3,039	1,105,759	843,899	261,860	23.7%	221,675	40,185	478	----	40,663	3.7%	20,000
Rushford	On- & Off-Sale	[32]	1,757	----	----	----	----	27,219	(27,219)	----	72	(27,291)	----	----
Russell	On- & Off-Sale	----	330	291,214	146,265	144,949	49.8%	106,696	38,253	1,048	----	39,301	13.5%	----
Sacred Heart	On- & Off-Sale	----	530	509,653	295,931	213,722	41.9%	210,741	2,981	15,266	675	17,572	3.4%	----
Saint Anthony	Off-Sale Only	----	8,516	6,908,143	5,281,745	1,626,398	23.5%	1,198,064	428,334	62,062	----	490,396	7.1%	439,000
Saint Francis	Off-Sale Only	----	7,240	2,058,003	1,522,305	535,698	26.0%	377,162	158,536	11,582	----	170,118	8.3%	60,000
Saint Hilaire	On- & Off-Sale	----	285	412,280	254,778	157,502	38.2%	181,027	(23,525)	6,056	----	(17,469)	-4.2%	----
Saint James	Off-Sale Only	----	4,619	997,344	674,976	322,368	32.3%	181,869	140,499	4,435	----	144,934	14.5%	60,000
Sauk Rapids	Off-Sale Only	----	13,210	2,364,701	1,824,044	540,657	22.9%	408,932	131,725	782	----	132,507	5.6%	75,000
Savage	Off-Sale Only	----	28,603	4,435,027	3,222,989	1,212,038	27.3%	929,525	282,513	----	52,621	229,892	5.2%	5,450
Sebeka	On- & Off-Sale	----	709	505,326	292,221	213,105	42.2%	210,964	2,141	61	----	2,202	0.4%	----
Sherburn	On- & Off-Sale	----	1,109	797,013	501,684	295,329	37.1%	268,815	26,514	36	----	26,550	3.3%	5,000
Silver Bay	On- & Off-Sale	----	1,866	905,576	564,371	341,205	37.7%	341,578	(373)	1,572	11,002	(9,803)	-1.1%	----
Silver Lake	On- & Off-Sale	----	821	524,275	275,710	248,565	47.4%	227,688	20,877	160	----	21,037	4.0%	----
Sleepy Eye	Off-Sale Only	----	3,554	616,174	488,490	127,684	20.7%	125,088	2,596	5,778	----	8,374	1.4%	15,000
South Haven	On- & Off-Sale	----	190	246,728	124,462	122,266	49.6%	135,881	(13,615)	2,134	----	(11,481)	-4.7%	----
Spring Grove	On- & Off-Sale	----	1,314	366,777	235,393	131,384	35.8%	134,959	(3,575)	4,658	----	1,083	0.3%	(1,900)
Spring Lake Park	Off-Sale Only	----	6,439	2,339,805	1,781,893	557,912	23.8%	515,038	42,874	8,546	----	51,420	2.2%	150,000
Stacy	On- & Off-Sale	----	1,459	2,751,348	1,815,385	935,963	34.0%	723,382	212,581	34,327	77,421	169,487	6.2%	10,000
Thief River Falls	Off-Sale Only	----	8,668	4,562,505	3,470,342	1,092,163	23.9%	612,275	479,888	4,002	----	483,890	10.6%	368,277
Tracy	On- & Off-Sale	----	2,143	865,497	511,173	354,324	40.9%	363,267	(8,943)	13,135	433	3,759	0.4%	10,000
Twin Valley	On- & Off-Sale	----	808	549,861	297,313	252,548	45.9%	214,482	38,066	2,654	----	40,720	7.4%	(414)
Two Harbors	Off-Sale Only	----	3,729	1,892,222	1,453,421	438,801	23.2%	327,447	111,354	4,360	----	115,714	6.1%	11,700
Ulen	On- & Off-Sale	----	552	382,242	180,676	201,566	52.7%	165,179	36,387	561	----	36,948	9.7%	----
Underwood	Off-Sale Only	----	339	467,568	365,504	102,064	21.8%	73,473	28,591	994	----	29,585	6.3%	10,000
Vergas	Off-Sale Only	----	342	468,770	340,140	128,630	27.4%	120,146	8,484	3,526	3,480	8,530	1.8%	25,000
Verndale	On- & Off-Sale	----	599	255,346	137,352	117,994	46.2%	108,826	9,168	859	----	10,027	3.9%	----
Vesta	On- & Off-Sale	----	311	230,972	141,541	89,431	38.7%	103,008	(13,577)	----	----	(13,577)	-5.9%	----
Wadena	Off-Sale Only	----	4,098	1,866,905	1,433,404	433,501	23.2%	278,221	155,280	16	----	155,296	8.3%	327,232
Waldorf	On- & Off-Sale	----	224	204,350	128,706	75,644	37.0%	101,067	(25,423)	4,119	----	(21,304)	-10.4%	----
Walker	On- & Off-Sale	----	937	935,308	721,057	214,251	22.9%	119,250	95,001	322	----	95,323	10.2%	246,000
Walnut Grove	On- & Off-Sale	----	859	470,414	245,380	225,034	47.8%	234,658	(9,624)	1,046	6,009	(14,587)	-3.1%	3,000
Warroad	Off-Sale Only	----	1,771	1,374,522	993,871	380,651	27.7%	197,240	183,411	----	----	183,411	13.3%	85,000
Waverly	On- & Off-Sale	----	1,385	854,445	600,279	254,166	29.7%	272,280	(18,114)	----	3,752	(21,866)	-2.6%	----
Wayzata	On- & Off-Sale	----	4,136	5,313,196	2,619,208	2,693,988	50.7%	2,055,247	638,741	19,373	160,655	497,459	9.4%	30,000
Wells	On- & Off-Sale	----	2,300	799,314	553,121	246,193	30.8%	281,983	(35,790)	9,018	----	(26,772)	-3.3%	----
West Concord	On- & Off-Sale	----	790	357,776	200,974	156,802	43.8%	164,310	(7,508)	4,124	----	(3,384)	-0.9%	----
Williams	On- & Off-Sale	----	186	283,107	152,800	130,307	46.0%	132,376	(2,069)	----	----	(2,069)	-0.7%	----
Wilmont	On- & Off-Sale	[21][22]	340	1,329	----	1,329	100.0%	19,974	(18,645)	27,625	----	8,980	675.7%	----
Windom	Off-Sale Only	----	4,630	1,659,134	1,145,844	513,290	30.9%	273,098	240,192	(544)	----	239,648	14.4%	70,000
Winton	On- & Off-Sale	[16]	170	145,720	159,288	(13,568)	-9.3%	----	(13,568)	4	23	(13,587)	-9.3%	(20,500)
Wolf Lake	On- & Off-Sale	----	60	385,087	185,060	200,027	51.9%	183,713	16,314	831	2,205	14,940	3.9%	16,300

Table 5
Comparison of City Liquor Store Operations - 2013

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	
Worthington	Off-Sale Only	----	12,974	3,261,540	2,414,706	846,834	26.0%	408,648	438,186	5,330	3,413	440,103	13.5%	200,000
Off-Sale Only			838,253	\$263,056,532	\$194,677,849	\$68,378,683	26.0%	\$44,312,330	\$24,066,353	\$569,428	\$1,363,311	\$23,272,470	8.8%	\$16,381,225
On- & Off-Sale			102,169	\$69,774,342	\$42,091,579	\$27,682,763	39.7%	\$24,285,632	\$3,397,131	\$637,701	\$519,943	\$3,514,889	5.0%	\$2,194,941
All Stores			940,422	\$332,830,874	\$236,769,428	\$96,061,446	28.9%	\$68,597,962	\$27,463,484	\$1,207,129	\$1,883,254	\$26,787,359	8.0%	\$18,576,166

Footnotes:

- [0] Information is taken from a cash receipts and disbursements statement.
- [16] Discontinued liquor operations during current year.
- [21] Discontinued liquor operations in previous year.
- [22] Nonoperating income includes the gain on the sale of fixed assets.
- [32] The enterprise fund was not in operation.
- * 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 - 2013
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	----	57,789	\$15,381,124	\$11,432,525	\$3,948,599	25.7%	\$2,280,899	\$1,667,700	\$3,762	\$202,294	\$1,469,168	9.6%	\$1,749,982
2	Edina	Off-Sale Only	----	49,216	13,711,557	9,964,763	3,746,794	27.3%	2,299,650	1,447,144	20,867	----	1,468,011	10.7%	1,340,100
3	Eden Prairie	Off-Sale Only	----	62,729	12,396,146	8,881,325	3,514,821	28.4%	2,293,174	1,221,647	10,688	----	1,232,335	9.9%	1,100,000
4	Richfield	Off-Sale Only	----	36,041	11,137,402	8,290,508	2,846,894	25.6%	1,974,898	871,996	17,274	10,468	878,802	7.9%	708,700
5	Apple Valley	Off-Sale Only	----	50,326	9,380,818	6,695,446	2,685,372	28.6%	1,595,221	1,090,151	(53,245)	116,436	920,470	9.8%	525,000
6	Columbia Heights	Off-Sale Only	----	19,758	8,747,084	6,577,631	2,169,453	24.8%	1,490,279	679,174	(2,500)	226,551	450,123	5.1%	132,334
7	Saint Anthony	Off-Sale Only	----	8,516	6,908,143	5,281,745	1,626,398	23.5%	1,198,064	428,334	62,062	----	490,396	7.1%	439,000
8	Elk River	Off-Sale Only	----	23,370	6,756,581	4,705,979	2,050,602	30.3%	1,000,781	1,049,821	(87,003)	----	962,818	14.3%	672,289
9	Brooklyn Center	Off-Sale Only	----	30,426	6,063,231	4,341,225	1,722,006	28.4%	1,332,748	389,258	5,380	----	394,638	6.5%	200,000
10	Fergus Falls	Off-Sale Only	----	13,295	5,558,669	3,952,254	1,606,415	28.9%	934,300	672,115	3,453	32,550	643,018	11.6%	370,979
11	Detroit Lakes	Off-Sale Only	----	8,851	5,419,120	4,143,311	1,275,809	23.5%	601,344	674,465	3,634	153,689	524,410	9.7%	600,323
12	Hutchinson	Off-Sale Only	----	14,158	5,384,416	4,130,716	1,253,700	23.3%	698,635	555,065	5,449	35,969	524,545	9.7%	435,000
13	Bemidji	Off-Sale Only	----	13,646	5,340,120	3,800,335	1,539,785	28.8%	720,329	819,456	11,978	----	831,434	15.6%	400,758
14	Wayzata	On- & Off-Sale	----	4,136	5,313,196	2,619,208	2,693,988	50.7%	2,055,247	638,741	19,373	160,655	497,459	9.4%	30,000
15	Monticello	Off-Sale Only	----	12,993	5,086,611	3,767,648	1,318,963	25.9%	689,949	629,014	(8,283)	----	620,731	12.2%	650,000
16	Cambridge	Off-Sale Only	----	8,273	4,798,693	3,644,689	1,154,004	24.0%	717,358	436,646	5,269	----	441,915	9.2%	370,000
17	Thief River Falls	Off-Sale Only	----	8,668	4,562,505	3,470,342	1,092,163	23.9%	612,275	479,888	4,002	----	483,890	10.6%	368,277
18	Farmington	Off-Sale Only	----	22,051	4,521,454	3,378,256	1,143,198	25.3%	827,802	315,396	----	----	315,396	7.0%	70,000
19	Buffalo	Off-Sale Only	----	15,812	4,457,401	3,217,509	1,239,892	27.8%	758,164	481,728	159,053	37,029	603,752	13.5%	550,000
20	Alexandria	Off-Sale Only	----	13,045	4,451,582	3,444,171	1,007,411	22.6%	748,151	259,260	976	10,930	249,306	5.6%	169,218
21	Savage	Off-Sale Only	----	28,603	4,435,027	3,222,989	1,212,038	27.3%	929,525	282,513	----	52,621	229,892	5.2%	5,450
22	Fridley	Off-Sale Only	----	27,865	4,308,791	3,222,209	1,086,582	25.2%	926,238	160,344	77,571	----	237,915	5.5%	(250,000)
23	Anoka	Off-Sale Only	----	17,283	4,067,548	3,145,574	921,974	22.7%	712,071	209,903	(10,887)	----	199,016	4.9%	300,000
24	Marshall	Off-Sale Only	----	13,729	3,903,667	2,908,051	995,616	25.5%	442,308	553,308	1,610	----	554,918	14.2%	375,000
25	Big Lake	Off-Sale Only	----	10,402	3,544,136	2,556,872	987,264	27.9%	544,894	442,370	5,505	51,238	396,637	11.2%	260,000
26	Rogers	On- & Off-Sale	----	11,981	3,411,039	2,321,115	1,089,924	32.0%	710,638	379,286	(690)	19,488	359,108	10.5%	214,838
27	Fairmont	Off-Sale Only	----	10,494	3,392,209	2,448,793	943,416	27.8%	449,336	494,080	6,164	----	500,244	14.7%	351,430
28	Park Rapids	Off-Sale Only	----	3,843	3,283,862	2,464,476	819,386	25.0%	476,726	342,660	1,608	----	344,268	10.5%	85,232
29	Worthington	Off-Sale Only	----	12,974	3,261,540	2,414,706	846,834	26.0%	408,648	438,186	5,330	3,413	440,103	13.5%	200,000
30	Princeton	Off-Sale Only	----	4,726	3,197,013	2,407,497	789,516	24.7%	617,953	171,563	620	19,302	152,881	4.8%	2,500
31	Nisswa	On- & Off-Sale	----	2,009	3,108,170	2,140,952	967,218	31.1%	696,958	270,260	----	12,172	258,088	8.3%	200,000
32	Lexington	Off-Sale Only	----	2,061	3,078,883	2,442,145	636,738	20.7%	515,801	120,937	(9,752)	20,988	90,197	2.9%	50,000
33	Northfield	Off-Sale Only	----	20,146	3,078,247	2,290,467	787,780	25.6%	564,293	223,487	(10,976)	----	212,511	6.9%	131,280
34	Robbinsdale	Off-Sale Only	----	14,445	3,044,851	2,280,415	764,436	25.1%	641,549	122,887	9,249	13,772	118,364	3.9%	100,000
35	Perham	Off-Sale Only	----	3,095	2,938,965	2,170,746	768,219	26.1%	361,325	406,894	8,092	45,709	369,277	12.6%	190,750
36	Mound	Off-Sale Only	----	9,421	2,887,226	2,148,246	738,980	25.6%	535,791	203,189	89	----	203,278	7.0%	63,515
37	Mora	Off-Sale Only	----	3,528	2,801,512	2,042,479	759,033	27.1%	499,905	259,128	7,457	----	266,585	9.5%	270,000
38	Stacy	On- & Off-Sale	----	1,459	2,751,348	1,815,385	935,963	34.0%	723,382	212,581	34,327	77,421	169,487	6.2%	10,000
39	Hinckley	On- & Off-Sale	----	1,792	2,479,333	1,746,370	732,963	29.6%	554,326	178,637	1,608	37,763	142,482	5.7%	106,750
40	Delano	Off-Sale Only	----	5,638	2,374,487	1,726,005	648,482	27.3%	465,521	182,961	2,006	----	184,967	7.8%	185,000
41	Sauk Rapids	Off-Sale Only	----	13,210	2,364,701	1,824,044	540,657	22.9%	408,932	131,725	782	----	132,507	5.6%	75,000
42	Spring Lake Park	Off-Sale Only	----	6,439	2,339,805	1,781,893	557,912	23.8%	515,038	42,874	8,546	----	51,420	2.2%	150,000
43	North Branch	Off-Sale Only	----	10,184	2,312,672	1,688,065	624,607	27.0%	415,885	208,722	78	23,526	185,274	8.0%	135,000
44	Isanti	Off-Sale Only	----	5,385	2,312,602	1,708,940	603,662	26.1%	344,778	258,884	1,707	14,341	246,250	10.6%	150,000
45	Lindstrom	On- & Off-Sale	----	4,436	2,194,857	1,530,027	664,830	30.3%	557,323	107,507	23,413	1,702	129,218	5.9%	180,930
46	Montevideo	Off-Sale Only	----	5,329	2,136,465	1,575,821	560,644	26.2%	456,935	103,709	2,367	----	106,076	5.0%	100,000
47	Litchfield	Off-Sale Only	----	6,723	2,120,313	1,607,104	513,209	24.2%	344,967	168,242	4,386	----	172,628	8.1%	59,000
48	Saint Francis	Off-Sale Only	----	7,240	2,058,003	1,522,305	535,698	26.0%	377,162	158,536	11,582	----	170,118	8.3%	60,000
49	Milaca	Off-Sale Only	----	2,907	2,015,476	1,497,294	518,182	25.7%	336,573	181,609	4,396	22,069	163,936	8.1%	52,230
50	Redwood Falls	Off-Sale Only	----	5,218	1,996,102	1,486,891	509,211	25.5%	351,096	158,115	3,539	12,843	148,811	7.5%	85,000
51	Morris	Off-Sale Only	----	5,382	1,935,131	1,470,712	464,419	24.0%	289,953	174,466	4,602	----	179,068	9.3%	254,890

Table 6
Comparison of City Liquor Store Operations - 2013
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	
52	Two Harbors	Off-Sale Only	----	3,729	1,892,222	1,453,421	438,801	23.2%	327,447	111,354	4,360	----	115,714	6.1%	11,700
53	Grand Marais	Off-Sale Only	----	1,359	1,868,849	1,250,214	618,635	33.1%	317,471	301,164	3,559	----	304,723	16.3%	200,000
54	Wadena	Off-Sale Only	----	4,098	1,866,905	1,433,404	433,501	23.2%	278,221	155,280	16	----	155,296	8.3%	327,232
55	Roseau	Off-Sale Only	----	2,643	1,860,685	1,319,976	540,709	29.1%	254,691	286,018	1,005	----	287,023	15.4%	200,000
56	Pine City	Off-Sale Only	----	3,083	1,714,299	1,253,738	460,561	26.9%	319,947	140,614	4,310	----	144,924	8.5%	125,000
57	Windom	Off-Sale Only	----	4,630	1,659,134	1,145,844	513,290	30.9%	273,098	240,192	(544)	----	239,648	14.4%	70,000
58	Cook	Off-Sale Only	----	570	1,506,382	1,129,122	377,260	25.0%	230,462	146,798	5,453	----	152,251	10.1%	----
59	Pipestone	Off-Sale Only	----	4,248	1,480,443	1,065,007	415,436	28.1%	210,165	205,271	3,097	----	208,368	14.1%	200,376
60	Blue Earth	Off-Sale Only	----	3,322	1,479,806	1,096,199	383,607	25.9%	270,468	113,139	1,124	3,769	110,494	7.5%	7,725
61	Longville	On- & Off-Sale	----	157	1,472,560	941,277	531,283	36.1%	449,188	82,095	449	6,453	76,091	5.2%	----
62	Baudette	On- & Off-Sale	----	1,088	1,472,481	942,878	529,603	36.0%	407,140	122,463	971	----	123,434	8.4%	125,000
63	Glencoe	Off-Sale Only	----	5,570	1,404,897	1,052,150	352,747	25.1%	171,338	181,409	92	----	181,501	12.9%	145,000
64	Warroad	Off-Sale Only	----	1,771	1,374,522	993,871	380,651	27.7%	197,240	183,411	----	----	183,411	13.3%	85,000
65	Maple Lake	Off-Sale Only	----	2,109	1,367,903	1,034,769	333,134	24.4%	283,531	49,603	6,860	5,606	50,857	3.7%	(200,000)
66	Lonsdale	Off-Sale Only	----	3,803	1,352,205	1,012,416	339,789	25.1%	295,062	44,727	13	----	44,740	3.3%	34,000
67	Long Prairie	Off-Sale Only	----	3,432	1,346,188	1,014,415	331,773	24.6%	183,820	147,953	7,542	----	155,495	11.6%	101,505
68	Braham	Off-Sale Only	----	1,817	1,266,625	965,930	300,695	23.7%	260,885	39,810	88,611	82,630	45,791	3.6%	30,000
69	Kasson	Off-Sale Only	----	6,083	1,248,130	971,438	276,692	22.2%	208,536	68,156	651	----	68,807	5.5%	8,360
70	Glenwood	Off-Sale Only	----	2,553	1,241,064	956,306	284,758	22.9%	194,678	90,080	1,533	----	91,613	7.4%	40,000
71	Pelican Rapids	Off-Sale Only	----	2,496	1,216,207	870,461	345,746	28.4%	184,995	160,751	60	19,919	140,892	11.6%	32,784
72	Paynesville	Off-Sale Only	----	2,438	1,201,303	938,395	262,908	21.9%	198,468	64,440	3,076	----	67,516	5.6%	42,500
73	Luverne	Off-Sale Only	----	4,710	1,178,689	875,380	303,309	25.7%	240,295	63,014	----	2,345	60,669	5.1%	45,000
74	Jackson	Off-Sale Only	----	3,366	1,161,048	903,691	257,357	22.2%	223,542	33,815	691	----	34,506	3.0%	41,000
75	Battle Lake	Off-Sale Only	----	887	1,160,546	813,700	346,846	29.9%	244,277	102,569	2,610	----	105,179	9.1%	140,000
76	Benson	On- & Off-Sale	----	3,184	1,140,845	747,601	393,244	34.5%	306,468	86,776	21,314	----	108,090	9.5%	60,000
77	Bagley	Off-Sale Only	----	1,416	1,108,874	837,619	271,255	24.5%	224,531	46,724	2,836	32,505	17,055	1.5%	----
78	Granite Falls	Off-Sale Only	----	2,832	1,108,283	813,119	295,164	26.6%	191,669	103,495	16,541	14,807	105,229	9.5%	81,493
79	Moose Lake	On- & Off-Sale	----	2,844	1,106,833	731,386	375,447	33.9%	326,249	49,198	----	48,184	1,014	0.1%	2,895
80	Rush City	Off-Sale Only	----	3,039	1,105,759	843,899	261,860	23.7%	221,675	40,185	478	----	40,663	3.7%	20,000
81	Mahnomen	On- & Off-Sale	----	1,220	1,061,383	674,007	387,376	36.5%	306,206	81,170	38,687	22,907	96,950	9.1%	----
82	Hackensack	On- & Off-Sale	----	316	1,032,770	709,145	323,625	31.3%	303,516	20,109	75	25,703	(5,519)	-0.5%	----
83	Dassel	Off-Sale Only	----	1,462	1,027,020	794,817	232,203	22.6%	186,485	45,718	14,043	32,454	27,307	2.7%	----
84	Aitkin	Off-Sale Only	----	2,130	1,002,620	765,864	236,756	23.6%	148,224	88,532	21,446	----	109,978	11.0%	52,000
85	Saint James	Off-Sale Only	----	4,619	997,344	674,976	322,368	32.3%	181,866	140,499	4,435	----	144,934	14.5%	60,000
86	Isle	On- & Off-Sale	[0]	766	987,625	635,075	352,550	35.7%	311,592	40,958	33,990	----	74,948	7.6%	150,000
87	Hawley	Off-Sale Only	----	2,117	942,988	703,553	239,435	25.4%	180,948	58,487	59	27,282	31,264	3.3%	5,000
88	Walker	On- & Off-Sale	----	937	935,308	721,057	214,251	22.9%	119,250	95,001	322	----	95,323	10.2%	246,000
89	Silver Bay	On- & Off-Sale	----	1,866	905,576	564,371	341,205	37.7%	341,578	(373)	1,572	11,002	(9,803)	-1.1%	----
90	Proctor	Off-Sale Only	----	3,088	867,122	629,915	237,207	27.4%	184,109	53,098	95	----	53,193	6.1%	3,300
91	Tracy	On- & Off-Sale	----	2,143	865,497	511,173	354,324	40.9%	363,267	(8,943)	13,135	433	3,759	0.4%	10,000
92	Waverly	On- & Off-Sale	----	1,385	854,445	600,279	254,166	29.7%	272,280	(18,114)	----	3,752	(21,866)	-2.6%	----
93	Le Center	On- & Off-Sale	----	2,513	853,746	534,120	319,626	37.4%	255,009	64,617	53	5,916	58,754	6.9%	25,000
94	Blackduck	On- & Off-Sale	----	800	850,312	531,493	318,819	37.5%	251,709	67,110	6,419	----	73,529	8.6%	20,000
95	Howard Lake	On- & Off-Sale	----	2,002	831,030	614,136	216,894	26.1%	247,858	(30,964)	11,672	6,903	(26,195)	-3.2%	----
96	Olivia	Off-Sale Only	----	2,450	829,194	627,344	201,850	24.3%	223,758	(21,908)	13,048	----	(8,860)	-1.1%	----
97	Wells	On- & Off-Sale	----	2,300	799,314	553,121	246,193	30.8%	281,983	(35,790)	9,018	----	(26,772)	-3.3%	----
98	Sherburn	On- & Off-Sale	----	1,109	797,013	501,684	295,329	37.1%	268,815	26,514	36	----	26,550	3.3%	5,000
99	Osakis	On- & Off-Sale	----	1,752	756,068	433,976	322,092	42.6%	283,896	38,196	14,092	----	52,288	6.9%	----
100	Menahga	On- & Off-Sale	----	1,330	735,568	436,683	298,885	40.6%	229,397	69,488	4,453	132	73,809	10.0%	50,000
101	Lake Park	On- & Off-Sale	----	797	678,691	381,308	297,383	43.8%	286,733	10,650	----	----	10,650	1.6%	----
102	New York Mills	On- & Off-Sale	----	1,199	675,389	432,730	242,659	35.9%	175,028	67,631	5,427	----	73,058	10.8%	60,000

Table 6
Comparison of City Liquor Store Operations - 2013
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	
103	Kenyon	On- & Off-Sale	----	1,827	664,247	448,876	215,371	32.4%	213,721	1,650	20,323	2,870	19,103	2.9%	----
104	Plainview	On- & Off-Sale	----	3,337	643,542	389,360	254,182	39.5%	219,134	35,048	8,133	----	43,181	6.7%	----
105	Parkers Prairie	On- & Off-Sale	----	1,015	640,322	415,289	225,033	35.1%	218,699	6,334	(108)	24,811	(18,585)	-2.9%	----
106	Caledonia	Off-Sale Only	----	2,839	639,316	481,467	157,849	24.7%	133,808	24,041	431	----	24,472	3.8%	1,713
107	Frazee	On- & Off-Sale	----	1,390	624,453	404,813	219,640	35.2%	208,220	11,420	101	----	11,521	1.8%	----
108	Sleepy Eye	Off-Sale Only	----	3,554	616,174	488,490	127,684	20.7%	125,088	2,596	5,778	----	8,374	1.4%	15,000
109	Miltona	On- & Off-Sale	----	431	604,594	334,804	269,790	44.6%	232,666	37,124	5,146	----	42,270	7.0%	----
110	Nevis	On- & Off-Sale	----	401	601,240	347,964	253,276	42.1%	214,296	38,980	3,288	----	42,268	7.0%	35,000
111	Randall	On- & Off-Sale	----	642	558,648	359,275	199,373	35.7%	195,231	4,142	8,628	----	12,770	2.3%	10,000
112	Twin Valley	On- & Off-Sale	----	808	549,861	297,313	252,548	45.9%	214,482	38,066	2,654	----	40,720	7.4%	(414)
113	Remer	On- & Off-Sale	----	374	548,890	295,451	253,439	46.2%	195,857	57,582	----	----	57,582	10.5%	8,317
114	Orr	On- & Off-Sale	----	274	547,746	333,688	214,058	39.1%	176,817	37,241	----	2,343	34,898	6.4%	29,300
115	Finlayson	On- & Off-Sale	----	311	542,733	299,486	243,247	44.8%	172,221	71,026	10,537	----	81,563	15.0%	26,225
116	Ada	On- & Off-Sale	----	1,670	534,368	320,093	214,275	40.1%	185,937	28,338	----	----	28,338	5.3%	8,301
117	Mapleton	On- & Off-Sale	----	1,762	530,465	309,495	220,970	41.7%	214,276	6,694	10,313	----	17,007	3.2%	----
118	Fairfax	On- & Off-Sale	----	1,206	526,245	285,548	240,697	45.7%	288,572	(47,875)	3,480	----	(44,395)	-8.4%	----
119	Silver Lake	On- & Off-Sale	----	821	524,275	275,710	248,565	47.4%	227,688	20,877	160	----	21,037	4.0%	----
120	Sacred Heart	On- & Off-Sale	----	530	509,653	295,931	213,722	41.9%	210,741	2,981	15,266	675	17,572	3.4%	----
121	Sebeka	On- & Off-Sale	----	709	505,326	292,221	213,105	42.2%	210,964	2,141	61	----	2,202	0.4%	----
122	Appleton	Off-Sale Only	----	1,384	502,696	363,600	139,096	27.7%	116,143	22,953	772	----	23,725	4.7%	----
123	Audubon	On- & Off-Sale	----	536	489,951	286,285	203,666	41.6%	220,014	(16,348)	1,222	9,524	(24,650)	-5.0%	5,803
124	Brandon	On- & Off-Sale	[0]	494	488,628	285,079	203,549	41.7%	174,728	28,821	1,169	----	29,990	6.1%	10,000
125	Callaway	On- & Off-Sale	----	236	486,599	258,384	228,215	46.9%	222,111	6,104	2,484	----	8,588	1.8%	(8,219)
126	Mentor	On- & Off-Sale	----	151	481,654	272,128	209,526	43.5%	183,195	26,331	920	----	27,251	5.7%	41,356
127	Clearbrook	On- & Off-Sale	----	525	479,231	260,189	219,042	45.7%	169,742	49,300	----	----	49,300	10.3%	10,000
128	Darwin	Off-Sale Only	----	348	473,806	381,997	91,809	19.4%	93,246	(1,437)	2,252	----	815	0.2%	----
129	Walnut Grove	On- & Off-Sale	----	859	470,414	245,380	225,034	47.8%	234,658	(9,624)	1,046	6,009	(14,587)	-3.1%	3,000
130	Vergas	Off-Sale Only	----	342	468,770	340,140	128,630	27.4%	120,146	8,484	3,526	3,480	8,530	1.8%	25,000
131	Underwood	Off-Sale Only	----	339	467,568	365,504	102,064	21.8%	73,473	28,591	994	----	29,585	6.3%	10,000
132	Barnum	On- & Off-Sale	----	612	466,349	235,552	230,797	49.5%	218,515	12,282	24,334	----	36,616	7.9%	7,000
133	De Graff	On- & Off-Sale	----	126	465,960	235,011	230,949	49.6%	195,071	35,878	----	10,188	25,690	5.5%	600
134	Browerville	On- & Off-Sale	----	784	460,887	253,315	207,572	45.0%	201,626	5,946	6,731	----	12,677	2.8%	9,000
135	Dawson	Off-Sale Only	----	1,506	453,190	319,091	134,099	29.6%	127,824	6,275	530	----	6,805	1.5%	30,000
136	Lakefield	Off-Sale Only	----	1,711	440,320	323,700	116,620	26.5%	82,806	33,814	2,351	----	36,165	8.2%	1,300
137	Cromwell	On- & Off-Sale	----	239	440,301	209,829	230,472	52.3%	191,201	39,271	9,257	----	48,528	11.0%	----
138	Madison	Off-Sale Only	----	1,518	438,543	324,576	113,967	26.0%	87,248	26,719	1,515	----	28,234	6.4%	50,000
139	Ivanhoe	On- & Off-Sale	----	556	428,834	255,024	173,810	40.5%	169,552	4,258	26	260	4,024	0.9%	----
140	Madelia	Off-Sale Only	----	2,320	425,806	316,872	108,934	25.6%	53,460	55,474	1,884	----	57,358	13.5%	30,000
141	Kelliher	On- & Off-Sale	----	267	424,253	232,760	191,493	45.1%	148,020	43,473	1,635	----	45,108	10.6%	20,000
142	Fifty Lakes	On- & Off-Sale	----	397	421,822	194,659	227,163	53.9%	205,308	21,855	----	----	21,855	5.2%	----
143	Buffalo Lake	On- & Off-Sale	----	702	418,096	229,906	188,190	45.0%	191,092	(2,902)	11,420	----	8,518	2.0%	----
144	Ranier	On- & Off-Sale	----	607	415,438	167,627	247,811	59.7%	223,532	24,279	873	----	25,152	6.1%	30,000
145	Saint Hilaire	On- & Off-Sale	----	285	412,280	254,778	157,502	38.2%	181,027	(23,525)	6,056	----	(17,469)	-4.2%	----
146	Ogilvie	On- & Off-Sale	----	359	411,162	225,885	185,277	45.1%	176,789	8,488	99	----	8,587	2.1%	5,000
147	Balaton	On- & Off-Sale	----	635	407,016	263,838	143,178	35.2%	146,036	(2,858)	3,005	----	147	0.0%	10,000
148	Littlefork	On- & Off-Sale	----	646	406,381	245,960	160,421	39.5%	176,621	(16,200)	3,471	----	(12,729)	-3.1%	(2,385)
149	Akeley	On- & Off-Sale	----	438	400,794	226,484	174,310	43.5%	135,950	38,360	29	----	38,389	9.6%	1,750
150	Beaver Bay	On- & Off-Sale	----	183	399,975	236,556	163,419	40.9%	174,252	(10,833)	1,965	----	(8,868)	-2.2%	----
151	Hitterdal	On- & Off-Sale	----	207	394,527	171,331	223,196	56.6%	195,299	27,897	32	----	27,929	7.1%	26,974
152	Barnesville	Off-Sale Only	----	2,618	390,833	295,843	94,990	24.3%	85,768	9,222	2,243	----	11,465	2.9%	6,000
153	Clontarf	On- & Off-Sale	----	155	390,406	210,249	180,157	46.1%	184,099	(3,942)	----	106	(4,048)	-1.0%	(10,265)

Table 6
Comparison of City Liquor Store Operations - 2013
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	
154	Medford	On- & Off-Sale	----	1,238	386,265	204,091	182,174	47.2%	178,162	4,012	17,444	----	21,456	5.6%	5,000
155	Wolf Lake	On- & Off-Sale	----	60	385,087	185,060	200,027	51.9%	183,713	16,314	831	2,205	14,940	3.9%	16,300
156	Ulen	On- & Off-Sale	----	552	382,242	180,676	201,566	52.7%	165,179	36,387	561	----	36,948	9.7%	----
157	Heron Lake	On- & Off-Sale	----	691	376,151	204,801	171,350	45.6%	139,017	32,333	106	2,971	29,468	7.8%	----
158	Ellendale	On- & Off-Sale	----	677	375,366	190,022	185,344	49.4%	167,486	17,858	42	----	17,900	4.8%	----
159	Boyd	On- & Off-Sale	----	166	373,205	185,032	188,173	50.4%	157,391	30,782	15,329	1,748	44,363	11.9%	----
160	Goodridge	On- & Off-Sale	----	138	372,981	177,359	195,622	52.4%	184,090	11,532	----	----	11,532	3.1%	1,000
161	Spring Grove	On- & Off-Sale	----	1,314	366,777	235,393	131,384	35.8%	134,959	(3,575)	4,658	----	1,083	0.3%	(1,900)
162	Clarissa	On- & Off-Sale	----	670	366,136	230,432	135,704	37.1%	142,828	(7,124)	4,781	----	(2,343)	-0.6%	5,000
163	Mazeppa	On- & Off-Sale	----	846	365,538	208,474	157,064	43.0%	145,445	11,619	10,158	----	21,777	6.0%	25,755
164	Holdingford	On- & Off-Sale	----	709	359,094	200,607	158,487	44.1%	162,730	(4,243)	11,969	----	7,726	2.2%	2,649
165	West Concord	On- & Off-Sale	----	790	357,776	200,974	156,802	43.8%	164,310	(7,508)	4,124	----	(3,384)	-0.9%	----
166	Elizabeth	Off-Sale Only	----	173	356,924	276,072	80,852	22.7%	68,062	12,790	----	----	12,790	3.6%	----
167	Ogema	On- & Off-Sale	----	190	355,955	198,005	157,950	44.4%	97,217	60,733	2,531	1,322	61,942	17.4%	40,000
168	Palisade	On- & Off-Sale	----	167	348,251	208,709	139,542	40.1%	141,248	(1,706)	18,378	----	16,672	4.8%	----
169	Danvers	On- & Off-Sale	----	95	344,434	188,248	156,186	45.3%	161,662	(5,476)	871	----	(4,605)	-1.3%	----
170	Dalton	Off-Sale Only	----	249	338,765	257,783	80,982	23.9%	78,262	2,720	1,505	----	4,225	1.2%	10,000
171	Big Falls	On- & Off-Sale	----	235	337,430	176,435	160,995	47.7%	152,316	8,679	618	----	9,297	2.8%	9,600
172	Gilman	On- & Off-Sale	[0]	238	336,267	154,900	181,367	53.9%	176,232	5,135	14,913	----	20,048	6.0%	----
173	Northome	On- & Off-Sale	----	197	333,961	198,130	135,831	40.7%	112,274	23,557	7	----	23,564	7.1%	40,000
174	Lancaster	On- & Off-Sale	----	343	320,293	167,540	152,753	47.7%	119,673	33,080	193	----	33,273	10.4%	22,000
175	Foreston	On- & Off-Sale	----	526	317,906	151,217	166,689	52.4%	162,630	4,059	7,342	1,528	9,873	3.1%	----
176	Millerville	On- & Off-Sale	----	107	309,841	175,772	134,069	43.3%	144,176	(10,107)	1,376	----	(8,731)	-2.8%	----
177	Hanska	On- & Off-Sale	----	388	302,016	175,116	126,900	42.0%	122,073	4,827	6,392	431	10,788	3.6%	38,000
178	Flensburg	On- & Off-Sale	[0]	224	293,843	115,011	178,832	60.9%	156,533	22,299	----	11,400	10,899	3.7%	----
179	Russell	On- & Off-Sale	----	330	291,214	146,265	144,949	49.8%	106,696	38,253	1,048	----	39,301	13.5%	----
180	Okabena	On- & Off-Sale	----	187	283,377	164,353	119,024	42.0%	115,852	3,172	----	----	3,172	1.1%	----
181	Williams	On- & Off-Sale	----	186	283,107	152,800	130,307	46.0%	132,376	(2,069)	----	----	(2,069)	-0.7%	----
182	Erhard	Off-Sale Only	----	144	279,203	210,588	68,615	24.6%	75,264	(6,649)	2,579	----	(4,070)	-1.5%	----
183	Conger	On- & Off-Sale	----	146	278,857	161,250	117,607	42.2%	123,193	(5,586)	5,637	----	51	0.0%	13,760
184	Avoca	On- & Off-Sale	----	142	260,973	128,248	132,725	50.9%	109,848	22,877	3,293	463	25,707	9.9%	19,200
185	Verndale	On- & Off-Sale	----	599	255,346	137,352	117,994	46.2%	108,826	9,168	859	----	10,027	3.9%	----
186	Eagle Bend	On- & Off-Sale	----	521	254,472	147,790	106,682	41.9%	113,555	(6,873)	11,548	----	4,675	1.8%	----
187	South Haven	On- & Off-Sale	----	190	246,728	124,462	122,266	49.6%	135,881	(13,615)	2,134	----	(11,481)	-4.7%	----
188	Hadley	On- & Off-Sale	----	54	242,299	111,114	131,185	54.1%	144,270	(13,085)	6,212	408	(7,281)	-3.0%	----
189	Butterfield	Off-Sale Only	----	584	236,343	181,578	54,765	23.2%	55,147	(382)	29	----	(353)	-0.1%	----
190	Vesta	On- & Off-Sale	----	311	230,972	141,541	89,431	38.7%	103,008	(13,577)	----	----	(13,577)	-5.9%	----
191	Hanley Falls	On- & Off-Sale	----	293	209,539	128,718	80,821	38.6%	122,523	(41,702)	5,185	----	(36,517)	-17.4%	(7,100)
192	Cleveland	On- & Off-Sale	----	725	204,961	100,136	104,825	51.1%	96,385	8,440	19,475	----	27,915	13.6%	----
193	Waldorf	On- & Off-Sale	----	224	204,350	128,706	75,644	37.0%	101,067	(25,423)	4,119	----	(21,304)	-10.4%	----
194	Kiester	Off-Sale Only	----	488	188,747	136,102	52,645	27.9%	50,277	2,368	35,764	29,415	8,717	4.6%	----
195	Lewisville	On- & Off-Sale	----	244	179,513	102,836	76,677	42.7%	87,541	(10,864)	7,529	----	(3,335)	-1.9%	----
196	Browns Valley	On- & Off-Sale	----	590	171,428	86,697	84,731	49.4%	81,781	2,950	2,351	----	5,301	3.1%	----
197	Winton	On- & Off-Sale	[16]	170	145,720	159,288	(13,568)	-9.3%	----	(13,568)	4	23	(13,587)	-9.3%	(20,500)
198	Elmore	Off-Sale Only	----	656	125,330	96,527	28,803	23.0%	31,815	(3,012)	67	----	(2,945)	-2.3%	----
199	Round Lake	Off-Sale Only	----	377	125,051	101,849	23,202	18.6%	35,364	(12,162)	1,621	3,361	(13,902)	-11.1%	----
200	Kellogg	On- & Off-Sale	[16]	442	98,197	70,252	27,945	28.5%	50,452	(22,507)	10,601	----	(11,906)	-12.1%	----
201	Canton	On- & Off-Sale	[16]	345	75,969	55,684	20,285	26.7%	23,738	(3,453)	3,985	----	532	0.7%	140,639
202	Wilmington	On- & Off-Sale	[21][22]	340	1,329	----	1,329	100.0%	19,974	(18,645)	27,625	----	8,980	675.7%	----
203	Lake Benton	On- & Off-Sale	[32]	677	1,213	----	1,213	100.0%	7,107	(5,894)	----	----	(5,894)	-485.9%	48,500
204	Biscay	On- & Off-Sale	[0][32]	107	----	----	----	----	----	----	----	----	----	----	24,282

Table 6
Comparison of City Liquor Store Operations - 2013
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	
205	Rushford	On- & Off-Sale	[32]	1,757	----	----	----	----	27,219	(27,219)	----	72	(27,291)	----	----
	Off-Sale Only			838,253	\$263,056,532	\$194,677,849	\$68,378,683	26.0%	\$44,312,330	\$24,066,353	\$569,428	\$1,363,311	\$23,272,470	8.8%	\$16,381,225
	On- & Off-Sale			102,169	\$69,774,342	\$42,091,579	\$27,682,763	39.7%	\$24,285,632	\$3,397,131	\$637,701	\$519,943	\$3,514,889	5.0%	\$2,194,941
	All Stores			940,422	\$332,830,874	\$236,769,428	\$96,061,446	28.9%	\$68,597,962	\$27,463,484	\$1,207,129	\$1,883,254	\$26,787,359	8.0%	\$18,576,166

Footnotes:

- [0] Information is taken from a cash receipts and disbursements statement.
- [16] Discontinued liquor operations during current year.
- [21] Discontinued liquor operations in previous year.
- [22] Nonoperating income includes the gain on the sale of fixed assets.
- [32] The enterprise fund was not in operation.
- * 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 - 2013
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	Wilmington	On- & Off-Sale	[21][22]	340	\$1,329	\$----	\$1,329	100.0%	\$19,974	(\$18,645)	\$27,625	\$----	\$8,980	675.7%	\$----
2	Ogema	On- & Off-Sale	----	190	355,955	198,005	157,950	44.4%	97,217	60,733	2,531	1,322	61,942	17.4%	40,000
3	Grand Marais	Off-Sale Only	----	1,359	1,868,849	1,250,214	618,635	33.1%	317,471	301,164	3,559	----	304,723	16.3%	200,000
4	Bemidji	Off-Sale Only	----	13,646	5,340,120	3,800,335	1,539,785	28.8%	720,329	819,456	11,978	----	831,434	15.6%	400,758
5	Roseau	Off-Sale Only	----	2,643	1,860,685	1,319,976	540,709	29.1%	254,691	286,018	1,005	----	287,023	15.4%	200,000
6	Finlayson	On- & Off-Sale	----	311	542,733	299,486	243,247	44.8%	172,221	71,026	10,537	----	81,563	15.0%	26,225
7	Fairmont	Off-Sale Only	----	10,494	3,392,209	2,448,793	943,416	27.8%	449,336	494,080	6,164	----	500,244	14.7%	351,430
8	Saint James	Off-Sale Only	----	4,619	997,344	674,976	322,368	32.3%	181,869	140,499	4,435	----	144,934	14.5%	60,000
9	Windom	Off-Sale Only	----	4,630	1,659,134	1,145,844	513,290	30.9%	273,098	240,192	(544)	----	239,648	14.4%	70,000
10	Elk River	Off-Sale Only	----	23,370	6,756,581	4,705,979	2,050,602	30.3%	1,000,781	1,049,821	(87,003)	----	962,818	14.3%	672,289
11	Marshall	Off-Sale Only	----	13,729	3,903,667	2,908,051	995,616	25.5%	442,308	553,308	1,610	----	554,918	14.2%	375,000
12	Pipestone	Off-Sale Only	----	4,248	1,480,443	1,065,007	415,436	28.1%	210,165	205,271	3,097	----	208,368	14.1%	200,376
13	Cleveland	On- & Off-Sale	----	725	204,961	100,136	104,825	51.1%	96,385	8,440	19,475	----	27,915	13.6%	----
14	Buffalo	Off-Sale Only	----	15,812	4,457,401	3,217,509	1,239,892	27.8%	758,164	481,728	159,053	37,029	603,752	13.5%	550,000
15	Russell	On- & Off-Sale	----	330	291,214	146,265	144,949	49.8%	106,696	38,253	1,048	----	39,301	13.5%	----
16	Worthington	Off-Sale Only	----	12,974	3,261,540	2,414,706	846,834	26.0%	408,648	438,186	5,330	3,413	440,103	13.5%	200,000
17	Madelia	Off-Sale Only	----	2,320	425,806	316,872	108,934	25.6%	53,460	55,474	1,884	----	57,358	13.5%	30,000
18	Warroad	Off-Sale Only	----	1,771	1,374,522	993,871	380,651	27.7%	197,240	183,411	----	----	183,411	13.3%	85,000
19	Glencoe	Off-Sale Only	----	5,570	1,404,897	1,052,150	352,747	25.1%	171,338	181,409	92	----	181,501	12.9%	145,000
20	Perham	Off-Sale Only	----	3,095	2,938,965	2,170,746	768,219	26.1%	361,325	406,894	8,092	45,709	369,277	12.6%	190,750
21	Monticello	Off-Sale Only	----	12,993	5,086,611	3,767,648	1,318,963	25.9%	689,949	629,014	(8,283)	----	620,731	12.2%	650,000
22	Boyd	On- & Off-Sale	----	166	373,205	185,032	188,173	50.4%	157,391	30,782	15,329	1,748	44,363	11.9%	----
23	Pelican Rapids	Off-Sale Only	----	2,496	1,216,207	870,461	345,746	28.4%	184,995	160,751	60	19,919	140,892	11.6%	32,784
24	Fergus Falls	Off-Sale Only	----	13,295	5,558,669	3,952,254	1,606,415	28.9%	934,300	672,115	3,453	32,550	643,018	11.6%	370,979
25	Long Prairie	Off-Sale Only	----	3,432	1,346,188	1,014,415	331,773	24.6%	183,820	147,953	7,542	----	155,495	11.6%	101,505
26	Big Lake	Off-Sale Only	----	10,402	3,544,136	2,556,872	987,264	27.9%	544,894	442,370	5,505	51,238	396,637	11.2%	260,000
27	Cromwell	On- & Off-Sale	----	239	440,301	209,829	230,472	52.3%	191,201	39,271	9,257	----	48,528	11.0%	----
28	Aitkin	Off-Sale Only	----	2,130	1,002,620	765,864	236,756	23.6%	148,224	88,532	21,446	----	109,978	11.0%	52,000
29	New York Mills	On- & Off-Sale	----	1,199	675,389	432,730	242,659	35.9%	175,028	67,631	5,427	----	73,058	10.8%	60,000
30	Edina	Off-Sale Only	----	49,216	13,711,557	9,964,763	3,746,794	27.3%	2,299,650	1,447,144	20,867	----	1,468,011	10.7%	1,340,100
31	Isanti	Off-Sale Only	----	5,385	2,312,602	1,708,940	603,662	26.1%	344,778	258,884	1,707	14,341	246,250	10.6%	150,000
32	Kelliher	On- & Off-Sale	----	267	424,253	232,760	191,493	45.1%	148,020	43,473	1,635	----	45,108	10.6%	20,000
33	Thief River Falls	Off-Sale Only	----	8,668	4,562,505	3,470,342	1,092,163	23.9%	612,275	479,888	4,002	----	483,890	10.6%	368,277
34	Rogers	On- & Off-Sale	----	11,981	3,411,039	2,321,115	1,089,924	32.0%	710,638	379,286	(690)	19,488	359,108	10.5%	214,838
35	Remer	On- & Off-Sale	----	374	548,890	295,451	253,439	46.2%	195,857	57,582	----	----	57,582	10.5%	8,317
36	Park Rapids	Off-Sale Only	----	3,843	3,283,862	2,464,476	819,386	25.0%	476,726	342,660	1,608	----	344,268	10.5%	85,232
37	Lancaster	On- & Off-Sale	----	343	320,293	167,540	152,753	47.7%	119,673	33,080	193	----	33,273	10.4%	22,000
38	Clearbrook	On- & Off-Sale	----	525	479,231	260,189	219,042	45.7%	169,742	49,300	----	----	49,300	10.3%	10,000
39	Walker	On- & Off-Sale	----	937	935,308	721,057	214,251	22.9%	119,250	95,001	322	----	95,323	10.2%	246,000
40	Cook	Off-Sale Only	----	570	1,506,382	1,129,122	377,260	25.0%	230,462	146,798	5,453	----	152,251	10.1%	----
41	Menahga	On- & Off-Sale	----	1,330	735,568	436,683	298,885	40.6%	229,397	69,488	4,453	132	73,809	10.0%	50,000
42	Eden Prairie	Off-Sale Only	----	62,729	12,396,146	8,881,325	3,514,821	28.4%	2,293,174	1,221,647	10,688	----	1,232,335	9.9%	1,100,000
43	Avoca	On- & Off-Sale	----	142	260,973	128,248	132,725	50.9%	109,848	22,877	3,293	463	25,707	9.9%	19,200
44	Apple Valley	Off-Sale Only	----	50,326	9,380,818	6,695,446	2,685,372	28.6%	1,595,221	1,090,151	(53,245)	116,436	920,470	9.8%	525,000
45	Hutchinson	Off-Sale Only	----	14,158	5,384,416	4,130,716	1,253,700	23.3%	698,635	555,065	5,449	35,969	524,545	9.7%	435,000
46	Detroit Lakes	Off-Sale Only	----	8,851	5,419,120	4,143,311	1,275,809	23.5%	601,344	674,465	3,634	153,689	524,410	9.7%	600,323
47	Ulen	On- & Off-Sale	----	552	382,242	180,676	201,566	52.7%	165,179	36,387	561	----	36,948	9.7%	----
48	Akeley	On- & Off-Sale	----	438	400,794	226,484	174,310	43.5%	135,950	38,360	29	----	38,389	9.6%	1,750
49	Lakeville	Off-Sale Only	----	57,789	15,381,124	11,432,525	3,948,599	25.7%	2,280,899	1,667,700	3,762	202,294	1,469,168	9.6%	1,749,982
50	Mora	Off-Sale Only	----	3,528	2,801,512	2,042,479	759,033	27.1%	499,905	259,128	7,457	----	266,585	9.5%	270,000
51	Granite Falls	Off-Sale Only	----	2,832	1,108,283	813,119	295,164	26.6%	191,669	103,495	16,541	14,807	105,229	9.5%	81,493
52	Benson	On- & Off-Sale	----	3,184	1,140,845	747,601	393,244	34.5%	306,468	86,776	21,314	----	108,090	9.5%	60,000

Table 7
Comparison of City Liquor Store Operations - 2013
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	Wayzata	On- & Off-Sale	----	4,136	5,313,196	2,619,208	2,693,988	50.7%	2,055,247	638,741	19,373	160,655	497,459	9.4%	30,000
54	Morris	Off-Sale Only	----	5,382	1,935,131	1,470,712	464,419	24.0%	289,953	174,466	4,602	----	179,068	9.3%	254,890
55	Cambridge	Off-Sale Only	----	8,273	4,798,693	3,644,689	1,154,004	24.0%	717,358	436,646	5,269	----	441,915	9.2%	370,000
56	Mahnomen	On- & Off-Sale	----	1,220	1,061,383	674,007	387,376	36.5%	306,206	81,170	38,687	22,907	96,950	9.1%	----
57	Battle Lake	Off-Sale Only	----	887	1,160,546	813,700	346,846	29.9%	244,277	102,569	2,610	----	105,179	9.1%	140,000
58	Blackduck	On- & Off-Sale	----	800	850,312	531,493	318,819	37.5%	251,709	67,110	6,419	----	73,529	8.6%	20,000
59	Pine City	Off-Sale Only	----	3,083	1,714,299	1,253,738	460,561	26.9%	319,947	140,614	4,310	----	144,924	8.5%	125,000
60	Baudette	On- & Off-Sale	----	1,088	1,472,481	942,878	529,603	36.0%	407,140	122,463	971	----	123,434	8.4%	125,000
61	Wadena	Off-Sale Only	----	4,098	1,866,905	1,433,404	433,501	23.2%	278,221	155,280	16	----	155,296	8.3%	327,232
62	Nisswa	On- & Off-Sale	----	2,009	3,108,170	2,140,952	967,218	31.1%	696,958	270,260	----	12,172	258,088	8.3%	200,000
63	Saint Francis	Off-Sale Only	----	7,240	2,058,003	1,522,305	535,698	26.0%	377,162	158,536	11,582	----	170,118	8.3%	60,000
64	Lakefield	Off-Sale Only	----	1,711	440,320	323,700	116,620	26.5%	82,806	33,814	2,351	----	36,165	8.2%	1,300
65	Litchfield	Off-Sale Only	----	6,723	2,120,313	1,607,104	513,209	24.2%	344,967	168,242	4,386	----	172,628	8.1%	59,000
66	Milaca	Off-Sale Only	----	2,907	2,015,476	1,497,294	518,182	25.7%	336,573	181,609	4,396	22,069	163,936	8.1%	52,230
67	North Branch	Off-Sale Only	----	10,184	2,312,672	1,688,065	624,607	27.0%	415,885	208,722	78	23,526	185,274	8.0%	135,000
68	Richfield	Off-Sale Only	----	36,041	11,137,402	8,290,508	2,846,894	25.6%	1,974,898	871,996	17,274	10,468	878,802	7.9%	708,700
69	Barnum	On- & Off-Sale	----	612	466,349	235,552	230,797	49.5%	218,515	12,282	24,334	----	36,616	7.9%	7,000
70	Heron Lake	On- & Off-Sale	----	691	376,151	204,801	171,350	45.6%	139,017	32,333	106	2,971	29,468	7.8%	----
71	Delano	Off-Sale Only	----	5,638	2,374,487	1,726,005	648,482	27.3%	465,521	182,961	2,006	----	184,967	7.8%	185,000
72	Isle	On- & Off-Sale	[0]	766	987,625	635,075	352,550	35.7%	311,592	40,958	33,990	----	74,948	7.6%	150,000
73	Blue Earth	Off-Sale Only	----	3,322	1,479,806	1,096,199	383,607	25.9%	270,468	113,139	1,124	3,769	110,494	7.5%	7,725
74	Redwood Falls	Off-Sale Only	----	5,218	1,996,102	1,486,891	509,211	25.5%	351,096	158,115	3,539	12,843	148,811	7.5%	85,000
75	Twin Valley	On- & Off-Sale	----	808	549,861	297,313	252,548	45.9%	214,482	38,066	2,654	----	40,720	7.4%	(414)
76	Glenwood	Off-Sale Only	----	2,553	1,241,064	956,306	284,758	22.9%	194,678	90,080	1,533	----	91,613	7.4%	40,000
77	Saint Anthony	Off-Sale Only	----	8,516	6,908,143	5,281,745	1,626,398	23.5%	1,198,064	428,334	62,062	----	490,396	7.1%	439,000
78	Hitterdal	On- & Off-Sale	----	207	394,527	171,331	223,196	56.6%	195,299	27,897	32	----	27,929	7.1%	26,974
79	Northome	On- & Off-Sale	----	197	333,961	198,130	135,831	40.7%	112,274	23,557	7	----	23,564	7.1%	40,000
80	Mound	Off-Sale Only	----	9,421	2,887,226	2,148,246	738,980	25.6%	535,791	203,189	89	----	203,278	7.0%	63,515
81	Nevis	On- & Off-Sale	----	401	601,240	347,964	253,276	42.1%	214,296	38,980	3,288	----	42,268	7.0%	35,000
82	Miltona	On- & Off-Sale	----	431	604,594	334,804	269,790	44.6%	232,666	37,124	5,146	----	42,270	7.0%	----
83	Farmington	Off-Sale Only	----	22,051	4,521,454	3,378,256	1,143,198	25.3%	827,802	315,396	----	----	315,396	7.0%	70,000
84	Osakis	On- & Off-Sale	----	1,752	756,068	433,976	322,092	42.6%	283,896	38,196	14,092	----	52,288	6.9%	----
85	Northfield	Off-Sale Only	----	20,146	3,078,247	2,290,467	787,780	25.6%	564,293	223,487	(10,976)	----	212,511	6.9%	131,280
86	Le Center	On- & Off-Sale	----	2,513	853,746	534,120	319,626	37.4%	255,009	64,617	53	5,916	58,754	6.9%	25,000
87	Plainview	On- & Off-Sale	----	3,337	643,542	389,360	254,182	39.5%	219,134	35,048	8,133	----	43,181	6.7%	----
88	Brooklyn Center	Off-Sale Only	----	30,426	6,063,231	4,341,225	1,722,006	28.4%	1,332,748	389,258	5,380	----	394,638	6.5%	200,000
89	Madison	Off-Sale Only	----	1,518	438,543	324,576	113,967	26.0%	87,248	26,719	1,515	----	28,234	6.4%	50,000
90	Orr	On- & Off-Sale	----	274	547,746	333,688	214,058	39.1%	176,817	37,241	----	2,343	34,898	6.4%	29,300
91	Underwood	Off-Sale Only	----	339	467,568	365,504	102,064	21.8%	73,473	28,591	994	----	29,585	6.3%	10,000
92	Stacy	On- & Off-Sale	----	1,459	2,751,348	1,815,385	935,963	34.0%	723,382	212,581	34,327	77,421	169,487	6.2%	10,000
93	Brandon	On- & Off-Sale	[0]	494	488,628	285,079	203,549	41.7%	174,728	28,821	1,169	----	29,990	6.1%	10,000
94	Proctor	Off-Sale Only	----	3,088	867,122	629,915	237,207	27.4%	184,109	53,098	95	----	53,193	6.1%	3,300
95	Two Harbors	Off-Sale Only	----	3,729	1,892,222	1,453,421	438,801	23.2%	327,447	111,354	4,360	----	115,714	6.1%	11,700
96	Ranier	On- & Off-Sale	----	607	415,438	167,627	247,811	59.7%	223,532	24,279	873	----	25,152	6.1%	30,000
97	Gilman	On- & Off-Sale	[0]	238	336,267	154,900	181,367	53.9%	176,232	5,135	14,913	----	20,048	6.0%	----
98	Mazeppa	On- & Off-Sale	----	846	365,538	208,474	157,064	43.0%	145,445	11,619	10,158	----	21,777	6.0%	25,755
99	Lindstrom	On- & Off-Sale	----	4,436	2,194,857	1,530,027	664,830	30.3%	557,323	107,507	23,413	1,702	129,218	5.9%	180,930
100	Hinckley	On- & Off-Sale	----	1,792	2,479,333	1,746,370	732,963	29.6%	554,326	178,637	1,608	37,763	142,482	5.7%	106,750
101	Mentor	On- & Off-Sale	----	151	481,654	272,128	209,526	43.5%	183,195	26,331	920	----	27,251	5.7%	41,356
102	Paynesville	Off-Sale Only	----	2,438	1,201,303	938,395	262,908	21.9%	198,468	64,440	3,076	----	67,516	5.6%	42,500
103	Sauk Rapids	Off-Sale Only	----	13,210	2,364,701	1,824,044	540,657	22.9%	408,932	131,725	782	----	132,507	5.6%	75,000
104	Alexandria	Off-Sale Only	----	13,045	4,451,582	3,444,171	1,007,411	22.6%	748,151	259,260	976	10,930	249,306	5.6%	169,218

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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	Medford	On- & Off-Sale	----	1,238	386,265	204,091	182,174	47.2%	178,162	4,012	17,444	----	21,456	5.6%	5,000
106	Fridley	Off-Sale Only	----	27,865	4,308,791	3,222,209	1,086,582	25.2%	926,238	160,344	77,571	----	237,915	5.5%	(250,000)
107	De Graff	On- & Off-Sale	----	126	465,960	235,011	230,949	49.6%	195,071	35,878	----	10,188	25,690	5.5%	600
108	Kasson	Off-Sale Only	----	6,083	1,248,130	971,438	276,692	22.2%	208,536	68,156	651	----	68,807	5.5%	8,360
109	Ada	On- & Off-Sale	----	1,670	534,368	320,093	214,275	40.1%	185,937	28,338	----	----	28,338	5.3%	8,301
110	Savage	Off-Sale Only	----	28,603	4,435,027	3,222,989	1,212,038	27.3%	929,525	282,513	----	52,621	229,892	5.2%	5,450
111	Fifty Lakes	On- & Off-Sale	----	397	421,822	194,659	227,163	53.9%	205,308	21,855	----	----	21,855	5.2%	----
112	Longville	On- & Off-Sale	----	157	1,472,560	941,277	531,283	36.1%	449,188	82,095	449	6,453	76,091	5.2%	----
113	Luverne	Off-Sale Only	----	4,710	1,178,689	875,380	303,309	25.7%	240,295	63,014	----	2,345	60,669	5.1%	45,000
114	Columbia Heights	Off-Sale Only	----	19,758	8,747,084	6,577,631	2,169,453	24.8%	1,490,279	679,174	(2,500)	226,551	450,123	5.1%	132,334
115	Montevideo	Off-Sale Only	----	5,329	2,136,465	1,575,821	560,644	26.2%	456,935	103,709	2,367	----	106,076	5.0%	100,000
116	Anoka	Off-Sale Only	----	17,283	4,067,548	3,145,574	921,974	22.7%	712,071	209,903	(10,887)	----	199,016	4.9%	300,000
117	Palisade	On- & Off-Sale	----	167	348,251	208,709	139,542	40.1%	141,248	(1,706)	18,378	----	16,672	4.8%	----
118	Princeton	Off-Sale Only	----	4,726	3,197,013	2,407,497	789,516	24.7%	617,953	171,563	620	19,302	152,881	4.8%	2,500
119	Ellendale	On- & Off-Sale	----	677	375,366	190,022	185,344	49.4%	167,486	17,858	42	----	17,900	4.8%	----
120	Appleton	Off-Sale Only	----	1,384	502,696	363,600	139,096	27.7%	116,143	22,953	772	----	23,725	4.7%	----
121	Kiester	Off-Sale Only	----	488	188,747	136,102	52,645	27.9%	50,277	2,368	35,764	29,415	8,717	4.6%	----
122	Silver Lake	On- & Off-Sale	----	821	524,275	275,710	248,565	47.4%	227,688	20,877	160	----	21,037	4.0%	----
123	Verndale	On- & Off-Sale	----	599	255,346	137,352	117,994	46.2%	108,826	9,168	859	----	10,027	3.9%	----
124	Robbinsdale	Off-Sale Only	----	14,445	3,044,851	2,280,415	764,436	25.1%	641,549	122,887	9,249	13,772	118,364	3.9%	100,000
125	Wolf Lake	On- & Off-Sale	----	60	385,087	185,060	200,027	51.9%	183,713	16,314	831	2,205	14,940	3.9%	16,300
126	Caledonia	Off-Sale Only	----	2,839	639,316	481,467	157,849	24.7%	133,808	24,041	431	----	24,472	3.8%	1,713
127	Maple Lake	Off-Sale Only	----	2,109	1,367,903	1,034,769	333,134	24.4%	283,531	49,603	6,860	5,606	50,857	3.7%	(200,000)
128	Flensburg	On- & Off-Sale	[0]	224	293,843	115,011	178,832	60.9%	156,533	22,299	----	11,400	10,899	3.7%	----
129	Rush City	Off-Sale Only	----	3,039	1,105,759	843,899	261,860	23.7%	221,675	40,185	478	----	40,663	3.7%	20,000
130	Braham	Off-Sale Only	----	1,817	1,266,625	965,930	300,695	23.7%	260,885	39,810	88,611	82,630	45,791	3.6%	30,000
131	Elizabeth	Off-Sale Only	----	173	356,924	276,072	80,852	22.7%	80,924	12,790	----	----	12,790	3.6%	----
132	Hanska	On- & Off-Sale	----	388	302,016	175,116	126,900	42.0%	122,073	4,827	6,392	431	10,788	3.6%	38,000
133	Sacred Heart	On- & Off-Sale	----	530	509,653	295,931	213,722	41.9%	210,741	2,981	15,266	675	17,572	3.4%	----
134	Sherburn	On- & Off-Sale	----	1,109	797,013	501,684	295,329	37.1%	268,815	26,514	36	----	26,550	3.3%	5,000
135	Hawley	Off-Sale Only	----	2,117	942,988	703,553	239,435	25.4%	180,948	58,487	59	27,282	31,264	3.3%	5,000
136	Lonsdale	Off-Sale Only	----	3,803	1,352,205	1,012,416	339,789	25.1%	295,062	44,727	13	----	44,740	3.3%	34,000
137	Mapleton	On- & Off-Sale	----	1,762	530,465	309,495	220,970	41.7%	214,276	6,694	10,313	----	17,007	3.2%	----
138	Foreston	On- & Off-Sale	----	526	317,906	151,217	166,689	52.4%	162,630	4,059	7,342	1,528	9,873	3.1%	----
139	Browns Valley	On- & Off-Sale	----	590	171,428	86,697	84,731	49.4%	81,781	2,950	2,351	----	5,301	3.1%	----
140	Goodridge	On- & Off-Sale	----	138	372,981	177,359	195,622	52.4%	184,090	11,532	----	----	11,532	3.1%	1,000
141	Jackson	Off-Sale Only	----	3,366	1,161,048	903,691	257,357	22.2%	223,542	33,815	691	----	34,506	3.0%	41,000
142	Barnesville	Off-Sale Only	----	2,618	390,833	295,843	94,990	24.3%	85,768	9,222	2,243	----	11,465	2.9%	6,000
143	Lexington	Off-Sale Only	----	2,061	3,078,883	2,442,145	636,738	20.7%	515,801	120,937	(9,752)	20,988	90,197	2.9%	50,000
144	Kenyon	On- & Off-Sale	----	1,827	664,247	448,876	215,371	32.4%	213,721	1,650	20,323	2,870	19,103	2.9%	----
145	Big Falls	On- & Off-Sale	----	235	337,430	176,435	160,995	47.7%	152,316	8,679	618	----	9,297	2.8%	9,600
146	Browerville	On- & Off-Sale	----	784	460,887	253,315	207,572	45.0%	201,626	5,946	6,731	----	12,677	2.8%	9,000
147	Dassel	Off-Sale Only	----	1,462	1,027,020	794,817	232,203	22.6%	186,485	45,718	14,043	32,454	27,307	2.7%	----
148	Randall	On- & Off-Sale	----	642	558,648	359,275	199,373	35.7%	195,231	4,142	8,628	----	12,770	2.3%	10,000
149	Spring Lake Park	Off-Sale Only	----	6,439	2,339,805	1,781,893	557,912	23.8%	515,038	42,874	8,546	----	51,420	2.2%	150,000
150	Holdingford	On- & Off-Sale	----	709	359,094	200,607	158,487	44.1%	162,730	(4,243)	11,969	----	7,726	2.2%	2,649
151	Ogilvie	On- & Off-Sale	----	359	411,162	225,885	185,277	45.1%	176,789	8,488	99	----	8,587	2.1%	5,000
152	Buffalo Lake	On- & Off-Sale	----	702	418,096	229,906	188,190	45.0%	191,092	(2,902)	11,420	----	8,518	2.0%	----
153	Frazee	On- & Off-Sale	----	1,390	624,453	404,813	219,640	35.2%	208,220	11,420	101	----	11,521	1.8%	----
154	Eagle Bend	On- & Off-Sale	----	521	254,472	147,790	106,682	41.9%	113,555	(6,873)	11,548	----	4,675	1.8%	----
155	Vergas	Off-Sale Only	----	342	468,770	340,140	128,630	27.4%	120,146	8,484	3,526	3,480	8,530	1.8%	25,000
156	Callaway	On- & Off-Sale	----	236	486,599	258,384	228,215	46.9%	222,111	6,104	2,484	----	8,588	1.8%	(8,219)

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							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
157	Lake Park	On- & Off-Sale	----	797	678,691	381,308	297,383	43.8%	286,733	10,650	----	----	10,650	1.6%	----
158	Bagley	Off-Sale Only	----	1,416	1,108,874	837,619	271,255	24.5%	224,531	46,724	2,836	32,505	17,055	1.5%	----
159	Dawson	Off-Sale Only	----	1,506	453,190	319,091	134,099	29.6%	127,824	6,275	530	----	6,805	1.5%	30,000
160	Sleepy Eye	Off-Sale Only	----	3,554	616,174	488,490	127,684	20.7%	125,088	2,596	5,778	----	8,374	1.4%	15,000
161	Dalton	Off-Sale Only	----	249	338,765	257,783	80,982	23.9%	78,262	2,720	1,505	----	4,225	1.2%	10,000
162	Okabena	On- & Off-Sale	----	187	283,377	164,353	119,024	42.0%	115,852	3,172	----	----	3,172	1.1%	----
163	Ivanhoe	On- & Off-Sale	----	556	428,834	255,024	173,810	40.5%	169,552	4,258	26	260	4,024	0.9%	----
164	Canton	On- & Off-Sale	[16]	345	75,969	55,684	20,285	26.7%	23,738	(3,453)	3,985	----	532	0.7%	140,639
165	Sebeka	On- & Off-Sale	----	709	505,326	292,221	213,105	42.2%	210,964	2,141	61	----	2,202	0.4%	----
166	Tracy	On- & Off-Sale	----	2,143	865,497	511,173	354,324	40.9%	363,267	(8,943)	13,135	433	3,759	0.4%	10,000
167	Spring Grove	On- & Off-Sale	----	1,314	366,777	235,393	131,384	35.8%	134,959	(3,575)	4,658	----	1,083	0.3%	(1,900)
168	Darwin	Off-Sale Only	----	348	473,806	381,997	91,809	19.4%	93,246	(1,437)	2,252	----	815	0.2%	----
169	Moose Lake	On- & Off-Sale	----	2,844	1,106,833	731,386	375,447	33.9%	326,249	49,198	----	48,184	1,014	0.1%	2,895
170	Balaton	On- & Off-Sale	----	635	407,016	263,838	143,178	35.2%	146,036	(2,858)	3,005	----	147	0.0%	10,000
171	Conger	On- & Off-Sale	----	146	278,857	161,250	117,607	42.2%	123,193	(5,586)	5,637	----	51	0.0%	13,760
172	Butterfield	Off-Sale Only	----	584	236,343	181,578	54,765	23.2%	55,147	(382)	29	----	(353)	-0.1%	----
173	Hackensack	On- & Off-Sale	----	316	1,032,770	709,145	323,625	31.3%	303,516	20,109	75	25,703	(5,519)	-0.5%	----
174	Clarissa	On- & Off-Sale	----	670	366,136	230,432	135,704	37.1%	142,828	(7,124)	4,781	----	(2,343)	-0.6%	5,000
175	Williams	On- & Off-Sale	----	186	283,107	152,800	130,307	46.0%	132,376	(2,069)	----	----	(2,069)	-0.7%	----
176	West Concord	On- & Off-Sale	----	790	357,776	200,974	156,802	43.8%	164,310	(7,508)	4,124	----	(3,384)	-0.9%	----
177	Clontarf	On- & Off-Sale	----	155	390,406	210,249	180,157	46.1%	184,099	(3,942)	----	106	(4,048)	-1.0%	(10,265)
178	Olivia	Off-Sale Only	----	2,450	829,194	627,344	201,850	24.3%	223,758	(21,908)	13,048	----	(8,860)	-1.1%	----
179	Silver Bay	On- & Off-Sale	----	1,866	905,576	564,371	341,205	37.7%	341,578	(373)	1,572	11,002	(9,803)	-1.1%	----
180	Danvers	On- & Off-Sale	----	95	344,434	188,248	156,186	45.3%	161,662	(5,476)	871	----	(4,605)	-1.3%	----
181	Erhard	Off-Sale Only	----	144	279,203	210,588	68,615	24.6%	75,264	(6,649)	2,579	----	(4,070)	-1.5%	----
182	Lewisville	On- & Off-Sale	----	244	179,513	102,836	76,677	42.7%	87,541	(10,864)	7,529	----	(3,335)	-1.9%	----
183	Beaver Bay	On- & Off-Sale	----	183	399,975	236,556	163,419	40.9%	174,252	(10,833)	1,965	----	(8,868)	-2.2%	----
184	Elmore	Off-Sale Only	----	656	125,330	96,527	28,803	23.0%	31,815	(3,012)	67	----	(2,945)	-2.3%	----
185	Waverly	On- & Off-Sale	----	1,385	854,445	600,279	254,166	29.7%	272,280	(18,114)	----	3,752	(21,866)	-2.6%	----
186	Millerville	On- & Off-Sale	----	107	309,841	175,772	134,069	43.3%	144,176	(10,107)	1,376	----	(8,731)	-2.8%	----
187	Parkers Prairie	On- & Off-Sale	----	1,015	640,322	415,289	225,033	35.1%	218,699	6,334	(108)	24,811	(18,585)	-2.9%	----
188	Hadley	On- & Off-Sale	----	54	242,299	111,114	131,185	54.1%	144,270	(13,085)	6,212	408	(7,281)	-3.0%	----
189	Walnut Grove	On- & Off-Sale	----	859	470,414	245,380	225,034	47.8%	234,658	(9,624)	1,046	6,009	(14,587)	-3.1%	3,000
190	Littlefork	On- & Off-Sale	----	646	406,381	245,960	160,421	39.5%	176,621	(16,200)	3,471	----	(12,729)	-3.1%	(2,385)
191	Howard Lake	On- & Off-Sale	----	2,002	831,030	614,136	216,894	26.1%	247,858	(30,964)	11,672	6,903	(26,195)	-3.2%	----
192	Wells	On- & Off-Sale	----	2,300	799,314	553,121	246,193	30.8%	281,983	(35,790)	9,018	----	(26,772)	-3.3%	----
193	Saint Hilaire	On- & Off-Sale	----	285	412,280	254,778	157,502	38.2%	181,027	(23,525)	6,056	----	(17,469)	-4.2%	----
194	South Haven	On- & Off-Sale	----	190	246,728	124,462	122,266	49.6%	135,881	(13,615)	2,134	----	(11,481)	-4.7%	----
195	Audubon	On- & Off-Sale	----	536	489,951	286,285	203,666	41.6%	220,014	(16,348)	1,222	9,524	(24,650)	-5.0%	5,803
196	Vesta	On- & Off-Sale	----	311	230,972	141,541	89,431	38.7%	103,008	(13,577)	----	----	(13,577)	-5.9%	----
197	Fairfax	On- & Off-Sale	----	1,206	526,245	285,548	240,697	45.7%	288,572	(47,875)	3,480	----	(44,395)	-8.4%	----
198	Winton	On- & Off-Sale	[16]	170	145,720	159,288	(13,568)	-9.3%	----	(13,568)	4	23	(13,587)	-9.3%	(20,500)
199	Waldorf	On- & Off-Sale	----	224	204,350	128,706	75,644	37.0%	101,067	(25,423)	4,119	----	(21,304)	-10.4%	----
200	Round Lake	Off-Sale Only	----	377	125,051	101,849	23,202	18.6%	35,364	(12,162)	1,621	3,361	(13,902)	-11.1%	----
201	Kellogg	On- & Off-Sale	[16]	442	98,197	70,252	27,945	28.5%	50,452	(22,507)	10,601	----	(11,906)	-12.1%	----
202	Hanley Falls	On- & Off-Sale	----	293	209,539	128,718	80,821	38.6%	122,523	(41,702)	5,185	----	(36,517)	-17.4%	(7,100)
203	Lake Benton	On- & Off-Sale	[32]	677	1,213	----	1,213	100.0%	7,107	(5,894)	----	----	(5,894)	-485.9%	48,500
204	Biscay	On- & Off-Sale	[0][32]	107	----	----	----	----	----	----	----	----	----	----	24,282
205	Rushford	On- & Off-Sale	[32]	1,757	----	----	----	----	27,219	(27,219)	----	72	(27,291)	----	----

Table 7
Comparison of City Liquor Store Operations - 2013
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	
		Off-Sale Only		838,253	\$263,056,532	\$194,677,849	\$68,378,683	26.0%	\$44,312,330	\$24,066,353	\$569,428	\$1,363,311	\$23,272,470	8.8%	\$16,381,225
		On- & Off-Sale		102,169	\$69,774,342	\$42,091,579	\$27,682,763	39.7%	\$24,285,632	\$3,397,131	\$637,701	\$519,943	\$3,514,889	5.0%	\$2,194,941
		All Stores		940,422	\$332,830,874	\$236,769,428	\$96,061,446	28.9%	\$68,597,962	\$27,463,484	\$1,207,129	\$1,883,254	\$26,787,359	8.0%	\$18,576,166

Footnotes:

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

[16] Discontinued liquor operations during current year.

[21] Discontinued liquor operations in previous year.

[22] Nonoperating income includes the gain on the sale of fixed assets.

[32] The enterprise fund was not in operation.

* 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 - 2013**

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	----	17,283	\$4,067,548	\$3,145,574	\$921,974	22.7%	\$712,071	\$209,903	(\$10,887)	\$----	\$199,016	4.9%	\$300,000
Apple Valley	Off-Sale Only	----	50,326	9,380,818	6,695,446	2,685,372	28.6%	1,595,221	1,090,151	(53,245)	116,436	920,470	9.8%	525,000
Brooklyn Center	Off-Sale Only	----	30,426	6,063,231	4,341,225	1,722,006	28.4%	1,332,748	389,258	5,380	----	394,638	6.5%	200,000
Columbia Heights	Off-Sale Only	----	19,758	8,747,084	6,577,631	2,169,453	24.8%	1,490,279	679,174	(2,500)	226,551	450,123	5.1%	132,334
Eden Prairie	Off-Sale Only	----	62,729	12,396,146	8,881,325	3,514,821	28.4%	2,293,174	1,221,647	10,688	----	1,232,335	9.9%	1,100,000
Edina	Off-Sale Only	----	49,216	13,711,557	9,964,763	3,746,794	27.3%	2,299,650	1,447,144	20,867	----	1,468,011	10.7%	1,340,100
Farmington	Off-Sale Only	----	22,051	4,521,454	3,378,256	1,143,198	25.3%	827,802	315,396	----	----	315,396	7.0%	70,000
Fridley	Off-Sale Only	----	27,865	4,308,791	3,222,209	1,086,582	25.2%	926,238	160,344	77,571	----	237,915	5.5%	(250,000)
Lakeville	Off-Sale Only	----	57,789	15,381,124	11,432,525	3,948,599	25.7%	2,280,899	1,667,700	3,762	202,294	1,469,168	9.6%	1,749,982
Lexington	Off-Sale Only	----	2,061	3,078,883	2,442,145	636,738	20.7%	515,801	120,937	(9,752)	20,988	90,197	2.9%	50,000
Mound	Off-Sale Only	----	9,421	2,887,226	2,148,246	738,980	25.6%	535,791	203,189	89	----	203,278	7.0%	63,515
Richfield	Off-Sale Only	----	36,041	11,137,402	8,290,508	2,846,894	25.6%	1,974,898	871,996	17,274	10,468	878,802	7.9%	708,700
Robbinsdale	Off-Sale Only	----	14,445	3,044,851	2,280,415	764,436	25.1%	641,549	122,887	9,249	13,772	118,364	3.9%	100,000
Rogers	On- & Off-Sale	----	11,981	3,411,039	2,321,115	1,089,924	32.0%	710,638	379,286	(690)	19,488	359,108	10.5%	214,838
Saint Anthony	Off-Sale Only	----	8,516	6,908,143	5,281,745	1,626,398	23.5%	1,198,064	428,334	62,062	----	490,396	7.1%	439,000
Saint Francis	Off-Sale Only	----	7,240	2,058,003	1,522,305	535,698	26.0%	377,162	158,536	11,582	----	170,118	8.3%	60,000
Savage	Off-Sale Only	----	28,603	4,435,027	3,222,989	1,212,038	27.3%	929,525	282,513	----	52,621	229,892	5.2%	5,450
Spring Lake Park	Off-Sale Only	----	6,439	2,339,805	1,781,893	557,912	23.8%	515,038	42,874	8,546	----	51,420	2.2%	150,000
Wayzata	On- & Off-Sale	----	4,136	5,313,196	2,619,208	2,693,988	50.7%	2,055,247	638,741	19,373	160,655	497,459	9.4%	30,000
Off-Sale Only			450,209	\$114,467,093	\$84,609,200	\$29,857,893	26.1%	\$20,445,910	\$9,411,983	\$150,686	\$643,130	\$8,919,539	7.8%	\$6,744,081
On- & Off-Sale			16,117	\$8,724,235	\$4,940,323	\$3,783,912	43.4%	\$2,765,885	\$1,018,027	\$18,683	\$180,143	\$856,567	9.8%	\$244,838
All Stores			466,326	\$123,191,328	\$89,549,523	\$33,641,805	27.3%	\$23,211,795	\$10,430,010	\$169,369	\$823,273	\$9,776,106	7.9%	\$6,988,919

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 - 2013**

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	----	1,670	\$534,368	\$320,093	\$214,275	40.1%	\$185,937	\$28,338	\$----	\$----	\$28,338	5.3%	\$8,301
Aitkin	Off-Sale Only	----	2,130	1,002,620	765,864	236,756	23.6%	148,224	88,532	21,446	----	109,978	11.0%	52,000
Akeley	On- & Off-Sale	----	438	400,794	226,484	174,310	43.5%	135,950	38,360	29	----	38,389	9.6%	1,750
Alexandria	Off-Sale Only	----	13,045	4,451,582	3,444,171	1,007,411	22.6%	748,151	259,260	976	10,930	249,306	5.6%	169,218
Appleton	Off-Sale Only	----	1,384	502,696	363,600	139,096	27.7%	116,143	22,953	772	----	23,725	4.7%	----
Audubon	On- & Off-Sale	----	536	489,951	286,285	203,666	41.6%	220,014	(16,348)	1,222	9,524	(24,650)	-5.0%	5,803
Avoca	On- & Off-Sale	----	142	260,973	128,248	132,725	50.9%	109,848	22,877	3,293	463	25,707	9.9%	19,200
Bagley	Off-Sale Only	----	1,416	1,108,874	837,619	271,255	24.5%	224,531	46,724	2,836	32,505	17,055	1.5%	----
Balaton	On- & Off-Sale	----	635	407,016	263,838	143,178	35.2%	146,036	(2,858)	3,005	----	147	0.0%	10,000
Barnesville	Off-Sale Only	----	2,618	390,833	295,843	94,990	24.3%	85,768	9,222	2,243	----	11,465	2.9%	6,000
Barnum	On- & Off-Sale	----	612	466,349	235,552	230,797	49.5%	218,515	12,282	24,334	----	36,616	7.9%	7,000
Battle Lake	Off-Sale Only	----	887	1,160,546	813,700	346,846	29.9%	244,277	102,569	2,610	----	105,179	9.1%	140,000
Baudette	On- & Off-Sale	----	1,088	1,472,481	942,878	529,603	36.0%	407,140	122,463	971	----	123,434	8.4%	125,000
Beaver Bay	On- & Off-Sale	----	183	399,975	236,556	163,419	40.9%	174,252	(10,833)	1,965	----	(8,868)	-2.2%	----
Bemidji	Off-Sale Only	----	13,646	5,340,120	3,800,335	1,539,785	28.8%	720,329	819,456	11,978	----	831,434	15.6%	400,758
Benson	On- & Off-Sale	----	3,184	1,140,845	747,601	393,244	34.5%	306,468	86,776	21,314	----	108,090	9.5%	60,000
Big Falls	On- & Off-Sale	----	235	337,430	176,435	160,995	47.7%	152,316	8,679	618	----	9,297	2.8%	9,600
Big Lake	Off-Sale Only	----	10,402	3,544,136	2,556,872	987,264	27.9%	544,894	442,370	5,505	51,238	396,637	11.2%	260,000
Biscay	On- & Off-Sale	[0][32]	107	----	----	----	----	----	----	----	51,238	----	----	24,282
Blackduck	On- & Off-Sale	----	800	850,312	531,493	318,819	37.5%	251,709	67,110	6,419	----	73,529	8.6%	20,000
Blue Earth	Off-Sale Only	----	3,322	1,479,806	1,096,199	383,607	25.9%	270,468	113,139	1,124	3,769	110,494	7.5%	7,725
Boyd	On- & Off-Sale	----	166	373,205	185,032	188,173	50.4%	157,391	30,782	15,329	1,748	44,363	11.9%	----
Braham	Off-Sale Only	----	1,817	1,266,625	965,930	300,695	23.7%	260,885	39,810	88,611	82,630	45,791	3.6%	30,000
Brandon	On- & Off-Sale	[0]	494	488,628	285,079	203,549	41.7%	174,728	28,821	1,169	----	29,990	6.1%	10,000
Browerville	On- & Off-Sale	----	784	460,887	253,315	207,572	45.0%	201,626	5,946	6,731	----	12,677	2.8%	9,000
Browns Valley	On- & Off-Sale	----	590	171,428	86,697	84,731	49.4%	81,781	2,950	2,351	----	5,301	3.1%	----
Buffalo	Off-Sale Only	----	15,812	4,457,401	3,217,509	1,239,892	27.8%	758,164	481,728	159,053	37,029	603,752	13.5%	550,000
Buffalo Lake	On- & Off-Sale	----	702	418,096	229,906	188,190	45.0%	191,092	(2,902)	11,420	----	8,518	2.0%	----
Butterfield	Off-Sale Only	----	584	236,343	181,578	54,765	23.2%	55,147	(382)	29	----	(353)	-0.1%	----
Caledonia	Off-Sale Only	----	2,839	639,316	481,467	157,849	24.7%	133,808	24,041	431	----	24,472	3.8%	1,713
Callaway	On- & Off-Sale	----	236	486,599	258,384	228,215	46.9%	222,111	6,104	2,484	----	8,588	1.8%	(8,219)
Cambridge	Off-Sale Only	----	8,273	4,798,693	3,644,689	1,154,004	24.0%	717,358	436,646	5,269	----	441,915	9.2%	370,000
Canton	On- & Off-Sale	[16]	345	75,969	55,684	20,285	26.7%	23,738	(3,453)	3,985	----	532	0.7%	140,639
Clarissa	On- & Off-Sale	----	670	366,136	230,432	135,704	37.1%	142,828	(7,124)	4,781	----	(2,343)	-0.6%	5,000
Clearbrook	On- & Off-Sale	----	525	479,231	260,189	219,042	45.7%	169,742	49,300	----	----	49,300	10.3%	10,000
Cleveland	On- & Off-Sale	----	725	204,961	100,136	104,825	51.1%	96,385	8,440	19,475	----	27,915	13.6%	----
Clontarf	On- & Off-Sale	----	155	390,406	210,249	180,157	46.1%	184,099	(3,942)	----	106	(4,048)	-1.0%	(10,265)
Conger	On- & Off-Sale	----	146	278,857	161,250	117,607	42.2%	123,193	(5,586)	5,637	----	51	0.0%	13,760
Cook	Off-Sale Only	----	570	1,506,382	1,129,122	377,260	25.0%	230,462	146,798	5,453	----	152,251	10.1%	----
Cromwell	On- & Off-Sale	----	239	440,301	209,829	230,472	52.3%	191,201	39,271	9,257	----	48,528	11.0%	----
Dalton	Off-Sale Only	----	249	338,765	257,783	80,982	23.9%	78,262	2,720	1,505	----	4,225	1.2%	10,000
Danvers	On- & Off-Sale	----	95	344,434	188,248	156,186	45.3%	161,662	(5,476)	871	----	(4,605)	-1.3%	----
Darwin	Off-Sale Only	----	348	473,806	381,997	91,809	19.4%	93,246	(1,437)	2,252	----	815	0.2%	----
Dassel	Off-Sale Only	----	1,462	1,027,020	794,817	232,203	22.6%	186,485	45,718	14,043	32,454	27,307	2.7%	----
Dawson	Off-Sale Only	----	1,506	453,190	319,091	134,099	29.6%	127,824	6,275	530	----	6,805	1.5%	30,000
De Graff	On- & Off-Sale	----	126	465,960	235,011	230,949	49.6%	195,071	35,878	----	10,188	25,690	5.5%	600
Delano	Off-Sale Only	----	5,638	2,374,487	1,726,005	648,482	27.3%	465,521	182,961	2,006	----	184,967	7.8%	185,000
Detroit Lakes	Off-Sale Only	----	8,851	5,419,120	4,143,311	1,275,809	23.5%	601,344	674,465	3,634	153,689	524,410	9.7%	600,323
Eagle Bend	On- & Off-Sale	----	521	254,472	147,790	106,682	41.9%	113,555	(6,873)	11,548	----	4,675	1.8%	----
Elizabeth	Off-Sale Only	----	173	356,924	276,072	80,852	22.7%	68,062	12,790	----	----	12,790	3.6%	----
Elk River	Off-Sale Only	----	23,370	6,756,581	4,705,979	2,050,602	30.3%	1,000,781	1,049,821	(87,003)	----	962,818	14.3%	672,289
Ellendale	On- & Off-Sale	----	677	375,366	190,022	185,344	49.4%	167,486	17,858	42	----	17,900	4.8%	----
Elmore	Off-Sale Only	----	656	125,330	96,527	28,803	23.0%	31,815	(3,012)	67	----	(2,945)	-2.3%	----
Erhard	Off-Sale Only	----	144	279,203	210,588	68,615	24.6%	75,264	(6,649)	2,579	----	(4,070)	-1.5%	----
Fairfax	On- & Off-Sale	----	1,206	526,245	285,548	240,697	45.7%	288,572	(47,875)	3,480	----	(44,395)	-8.4%	----
Fairmont	Off-Sale Only	----	10,494	3,392,209	2,448,793	943,416	27.8%	449,336	494,080	6,164	----	500,244	14.7%	351,430
Fergus Falls	Off-Sale Only	----	13,295	5,558,669	3,952,254	1,606,415	28.9%	934,300	672,115	3,453	32,550	643,018	11.6%	370,979
Fifty Lakes	On- & Off-Sale	----	397	421,822	194,659	227,163	53.9%	205,308	21,855	----	----	21,855	5.2%	----

**Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2013**

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	
Finlayson	On- & Off-Sale	----	311	542,733	299,486	243,247	44.8%	172,221	71,026	10,537	----	81,563	15.0%	26,225
Flensburg	On- & Off-Sale	[0]	224	293,843	115,011	178,832	60.9%	156,533	22,299	----	11,400	10,899	3.7%	----
Foreston	On- & Off-Sale	----	526	317,906	151,217	166,689	52.4%	162,630	4,059	7,342	1,528	9,873	3.1%	----
Frazee	On- & Off-Sale	----	1,390	624,453	404,813	219,640	35.2%	208,220	11,420	101	----	11,521	1.8%	----
Gilman	On- & Off-Sale	[0]	238	336,267	154,900	181,367	53.9%	176,232	5,135	14,913	----	20,048	6.0%	----
Glencoe	Off-Sale Only	----	5,570	1,404,897	1,052,150	352,747	25.1%	171,338	181,409	92	----	181,501	12.9%	145,000
Glenwood	Off-Sale Only	----	2,553	1,241,064	956,306	284,758	22.9%	194,678	90,080	1,533	----	91,613	7.4%	40,000
Goodridge	On- & Off-Sale	----	138	372,981	177,359	195,622	52.4%	184,090	11,532	----	----	11,532	3.1%	1,000
Grand Marais	Off-Sale Only	----	1,359	1,868,849	1,250,214	618,635	33.1%	317,471	301,164	3,559	----	304,723	16.3%	200,000
Granite Falls	Off-Sale Only	----	2,832	1,108,283	813,119	295,164	26.6%	191,669	103,495	16,541	14,807	105,229	9.5%	81,493
Hackensack	On- & Off-Sale	----	316	1,032,770	709,145	323,625	31.3%	303,516	20,109	75	25,703	(5,519)	-0.5%	----
Hadley	On- & Off-Sale	----	54	242,299	111,114	131,185	54.1%	144,270	(13,085)	6,212	408	(7,281)	-3.0%	----
Hanley Falls	On- & Off-Sale	----	293	209,539	128,718	80,821	38.6%	122,523	(41,702)	5,185	----	(36,517)	-17.4%	(7,100)
Hanska	On- & Off-Sale	----	388	302,016	175,116	126,900	42.0%	122,073	4,827	6,392	431	10,788	3.6%	38,000
Hawley	Off-Sale Only	----	2,117	942,988	703,553	239,435	25.4%	180,948	58,487	59	27,282	31,264	3.3%	5,000
Heron Lake	On- & Off-Sale	----	691	376,151	204,801	171,350	45.6%	139,017	32,333	106	2,971	29,468	7.8%	----
Hinckley	On- & Off-Sale	----	1,792	2,479,333	1,746,370	732,963	29.6%	554,326	178,637	1,608	37,763	142,482	5.7%	106,750
Hitterdal	On- & Off-Sale	----	207	394,527	171,331	223,196	56.6%	195,299	27,897	32	----	27,929	7.1%	26,974
Holdingford	On- & Off-Sale	----	709	359,094	200,607	158,487	44.1%	162,730	(4,243)	11,969	----	7,726	2.2%	2,649
Howard Lake	On- & Off-Sale	----	2,002	831,030	614,136	216,894	26.1%	247,858	(30,964)	11,672	6,903	(26,195)	-3.2%	----
Hutchinson	Off-Sale Only	----	14,158	5,384,416	4,130,716	1,253,700	23.3%	698,635	555,065	5,449	35,969	524,545	9.7%	435,000
Isanti	Off-Sale Only	----	5,385	2,312,602	1,708,940	603,662	26.1%	344,778	258,884	1,707	14,341	246,250	10.6%	150,000
Isle	On- & Off-Sale	[0]	766	987,625	635,075	352,550	35.7%	311,592	40,958	33,990	----	74,948	7.6%	150,000
Ivanhoe	On- & Off-Sale	----	556	428,834	255,024	173,810	40.5%	169,552	4,258	26	260	4,024	0.9%	----
Jackson	Off-Sale Only	----	3,366	1,161,048	903,691	257,357	22.2%	223,542	33,815	691	----	34,506	3.0%	41,000
Kasson	Off-Sale Only	----	6,083	1,248,130	971,438	276,692	22.2%	208,536	68,156	651	----	68,807	5.5%	8,360
Kelliher	On- & Off-Sale	----	267	424,253	232,760	191,493	45.1%	148,020	43,473	1,635	----	45,108	10.6%	20,000
Kellogg	On- & Off-Sale	[16]	442	98,197	70,252	27,945	28.5%	50,452	(22,507)	10,601	----	(11,906)	-12.1%	----
Kenyon	On- & Off-Sale	----	1,827	664,247	448,876	215,371	32.4%	213,721	1,650	20,323	2,870	19,103	2.9%	----
Kiester	Off-Sale Only	----	488	188,747	136,102	52,645	27.9%	50,277	2,368	35,764	29,415	8,717	4.6%	----
Lake Benton	On- & Off-Sale	[32]	677	1,213	----	1,213	100.0%	7,107	(5,894)	----	----	(5,894)	-485.9%	48,500
Lake Park	On- & Off-Sale	----	797	678,691	381,308	297,383	43.8%	286,733	10,650	----	----	10,650	1.6%	----
Lakefield	Off-Sale Only	----	1,711	440,320	323,700	116,620	26.5%	82,806	33,814	2,351	----	36,165	8.2%	1,300
Lancaster	On- & Off-Sale	----	343	320,293	167,540	152,753	47.7%	119,673	33,080	193	----	33,273	10.4%	22,000
Le Center	On- & Off-Sale	----	2,513	853,746	534,120	319,626	37.4%	255,009	64,617	53	5,916	58,754	6.9%	25,000
Lewisville	On- & Off-Sale	----	244	179,513	102,836	76,677	42.7%	87,541	(10,864)	7,529	----	(3,335)	-1.9%	----
Lindstrom	On- & Off-Sale	----	4,436	2,194,857	1,530,027	664,830	30.3%	557,323	107,507	23,413	1,702	129,218	5.9%	180,930
Litchfield	Off-Sale Only	----	6,723	2,120,313	1,607,104	513,209	24.2%	344,967	168,242	4,386	----	172,628	8.1%	59,000
Littlefork	On- & Off-Sale	----	646	406,381	245,960	160,421	39.5%	176,621	(16,200)	3,471	----	(12,729)	-3.1%	(2,385)
Long Prairie	Off-Sale Only	----	3,432	1,346,188	1,014,415	331,773	24.6%	183,820	147,953	7,542	----	155,495	11.6%	101,505
Longville	On- & Off-Sale	----	157	1,472,560	941,277	531,283	36.1%	449,188	82,095	449	6,453	76,091	5.2%	----
Lonsdale	Off-Sale Only	----	3,803	1,352,205	1,012,416	339,789	25.1%	295,062	44,727	13	----	44,740	3.3%	34,000
Luverne	Off-Sale Only	----	4,710	1,178,689	875,380	303,309	25.7%	240,295	63,014	----	2,345	60,669	5.1%	45,000
Madelia	Off-Sale Only	----	2,320	425,806	316,872	108,934	25.6%	53,460	55,474	1,884	----	57,358	13.5%	30,000
Madison	Off-Sale Only	----	1,518	438,543	324,576	113,967	26.0%	87,248	26,719	1,515	----	28,234	6.4%	50,000
Mahnomen	On- & Off-Sale	----	1,220	1,061,383	674,007	387,376	36.5%	306,206	81,170	38,687	22,907	96,950	9.1%	----
Maple Lake	Off-Sale Only	----	2,109	1,367,903	1,034,769	333,134	24.4%	283,531	49,603	6,860	5,606	50,857	3.7%	(200,000)
Mapleton	On- & Off-Sale	----	1,762	530,465	309,495	220,970	41.7%	214,276	6,694	10,313	----	17,007	3.2%	----
Marshall	Off-Sale Only	----	13,729	3,903,667	2,908,051	995,616	25.5%	442,308	553,308	1,610	----	554,918	14.2%	375,000
Mazeppa	On- & Off-Sale	----	846	365,538	208,474	157,064	43.0%	145,445	11,619	10,158	----	21,777	6.0%	25,755
Medford	On- & Off-Sale	----	1,238	386,265	204,091	182,174	47.2%	178,162	4,012	17,444	----	21,456	5.6%	5,000
Menahga	On- & Off-Sale	----	1,330	735,568	436,683	298,885	40.6%	229,397	69,488	4,453	132	73,809	10.0%	50,000
Mentor	On- & Off-Sale	----	151	481,654	272,128	209,526	43.5%	183,195	26,331	920	----	27,251	5.7%	41,356
Milaca	Off-Sale Only	----	2,907	2,015,476	1,497,294	518,182	25.7%	336,573	181,609	4,396	22,069	163,936	8.1%	52,230
Millerville	On- & Off-Sale	----	107	309,841	175,772	134,069	43.3%	144,176	(10,107)	1,376	----	(8,731)	-2.8%	----
Miltona	On- & Off-Sale	----	431	604,594	334,804	269,790	44.6%	232,666	37,124	5,146	----	42,270	7.0%	----
Montevideo	Off-Sale Only	----	5,329	2,136,465	1,575,821	560,644	26.2%	456,935	103,709	2,367	----	106,076	5.0%	100,000
Monticello	Off-Sale Only	----	12,993	5,086,611	3,767,648	1,318,963	25.9%	689,949	629,014	(8,283)	----	620,731	12.2%	650,000

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Comparison of Greater Minnesota City Liquor Store Operations - 2013**

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	
Moose Lake	On- & Off-Sale	----	2,844	1,106,833	731,386	375,447	33.9%	326,249	49,198	----	48,184	1,014	0.1%	2,895
Mora	Off-Sale Only	----	3,528	2,801,512	2,042,479	759,033	27.1%	499,905	259,128	7,457	----	266,585	9.5%	270,000
Morris	Off-Sale Only	----	5,382	1,935,131	1,470,712	464,419	24.0%	289,953	174,466	4,602	----	179,068	9.3%	254,890
Nevis	On- & Off-Sale	----	401	601,240	347,964	253,276	42.1%	214,296	38,980	3,288	----	42,268	7.0%	35,000
New York Mills	On- & Off-Sale	----	1,199	675,389	432,730	242,659	35.9%	175,028	67,631	5,427	----	73,058	10.8%	60,000
Nisswa	On- & Off-Sale	----	2,009	3,108,170	2,140,952	967,218	31.1%	696,958	270,260	----	12,172	258,088	8.3%	200,000
North Branch	Off-Sale Only	----	10,184	2,312,672	1,688,065	624,607	27.0%	415,885	208,722	78	23,526	185,274	8.0%	135,000
Northfield	Off-Sale Only	----	20,146	3,078,247	2,290,467	787,780	25.6%	564,293	223,487	(10,976)	----	212,511	6.9%	131,280
Northome	On- & Off-Sale	----	197	333,961	198,130	135,831	40.7%	112,274	23,557	7	----	23,564	7.1%	40,000
Ogema	On- & Off-Sale	----	190	355,955	198,005	157,950	44.4%	97,217	60,733	2,531	1,322	61,942	17.4%	40,000
Ogilvie	On- & Off-Sale	----	359	411,162	225,885	185,277	45.1%	176,789	8,488	99	----	8,587	2.1%	5,000
Okabena	On- & Off-Sale	----	187	283,377	164,353	119,024	42.0%	115,852	3,172	----	----	3,172	1.1%	----
Olivia	Off-Sale Only	----	2,450	829,194	627,344	201,850	24.3%	223,758	(21,908)	13,048	----	(8,860)	-1.1%	----
Orr	On- & Off-Sale	----	274	547,746	333,688	214,058	39.1%	176,817	37,241	----	2,343	34,898	6.4%	29,300
Osakis	On- & Off-Sale	----	1,752	756,068	433,976	322,092	42.6%	283,896	38,196	14,092	----	52,288	6.9%	----
Palisade	On- & Off-Sale	----	167	348,251	208,709	139,542	40.1%	141,248	(1,706)	18,378	----	16,672	4.8%	----
Park Rapids	Off-Sale Only	----	3,843	3,283,862	2,464,476	819,386	25.0%	476,726	342,660	1,608	----	344,268	10.5%	85,232
Parkers Prairie	On- & Off-Sale	----	1,015	640,322	415,289	225,033	35.1%	218,699	6,334	(108)	24,811	(18,585)	-2.9%	----
Paynesville	Off-Sale Only	----	2,438	1,201,303	938,395	262,908	21.9%	198,468	64,440	3,076	----	67,516	5.6%	42,500
Pelican Rapids	Off-Sale Only	----	2,496	1,216,207	870,461	345,746	28.4%	184,995	160,751	60	19,919	140,892	11.6%	32,784
Perham	Off-Sale Only	----	3,095	2,938,965	2,170,746	768,219	26.1%	361,325	406,894	8,092	45,709	369,277	12.6%	190,750
Pine City	Off-Sale Only	----	3,083	1,714,299	1,253,738	460,561	26.9%	319,947	140,614	4,310	----	144,924	8.5%	125,000
Pipestone	Off-Sale Only	----	4,248	1,480,443	1,065,007	415,436	28.1%	210,165	205,271	3,097	----	208,368	14.1%	200,376
Plainview	On- & Off-Sale	----	3,337	643,542	389,360	254,182	39.5%	219,134	35,048	8,133	----	43,181	6.7%	----
Princeton	Off-Sale Only	----	4,726	3,197,013	2,407,497	789,516	24.7%	617,953	171,563	620	19,302	152,881	4.8%	2,500
Proctor	Off-Sale Only	----	3,088	867,122	629,915	237,207	27.4%	184,109	53,098	95	----	53,193	6.1%	3,300
Randall	On- & Off-Sale	----	642	558,648	359,275	199,373	35.7%	195,231	4,142	8,628	----	12,770	2.3%	10,000
Ranier	On- & Off-Sale	----	607	415,438	167,627	247,811	59.7%	223,532	24,279	873	----	25,152	6.1%	30,000
Redwood Falls	Off-Sale Only	----	5,218	1,996,102	1,486,891	509,211	25.5%	351,096	158,115	3,539	12,843	148,811	7.5%	85,000
Remer	On- & Off-Sale	----	374	548,890	295,451	253,439	46.2%	195,857	57,582	----	----	57,582	10.5%	8,317
Roseau	Off-Sale Only	----	2,643	1,860,685	1,319,976	540,709	29.1%	254,691	286,018	1,005	----	287,023	15.4%	200,000
Round Lake	Off-Sale Only	----	377	125,051	101,849	23,202	18.6%	35,364	(12,162)	1,621	3,361	(13,902)	-11.1%	----
Rush City	Off-Sale Only	----	3,039	1,105,759	843,899	261,860	23.7%	221,675	40,185	478	----	40,663	3.7%	20,000
Rushford	On- & Off-Sale	[32]	1,757	----	----	----	----	27,219	(27,219)	----	72	(27,291)	----	----
Russell	On- & Off-Sale	----	330	291,214	146,265	144,949	49.8%	106,696	38,253	1,048	----	39,301	13.5%	----
Sacred Heart	On- & Off-Sale	----	530	509,653	295,931	213,722	41.9%	210,741	2,981	15,266	675	17,572	3.4%	----
Saint Hilaire	On- & Off-Sale	----	285	412,280	254,778	157,502	38.2%	181,027	(23,525)	6,056	----	(17,469)	-4.2%	----
Saint James	Off-Sale Only	----	4,619	997,344	674,976	322,368	32.3%	181,869	140,499	4,435	----	144,934	14.5%	60,000
Sauk Rapids	Off-Sale Only	----	13,210	2,364,701	1,824,044	540,657	22.9%	408,932	131,725	782	----	132,507	5.6%	75,000
Sebekka	On- & Off-Sale	----	709	505,326	292,221	213,105	42.2%	210,964	2,141	61	----	2,202	0.4%	----
Sherburn	On- & Off-Sale	----	1,109	797,013	501,684	295,329	37.1%	268,815	26,514	36	----	26,550	3.3%	5,000
Silver Bay	On- & Off-Sale	----	1,866	905,576	564,371	341,205	37.7%	341,578	(373)	1,572	11,002	(9,803)	-1.1%	----
Silver Lake	On- & Off-Sale	----	821	524,275	275,710	248,565	47.4%	227,688	20,877	160	----	21,037	4.0%	----
Sleepy Eye	Off-Sale Only	----	3,554	616,174	488,490	127,684	20.7%	125,088	2,596	5,778	----	8,374	1.4%	15,000
South Haven	On- & Off-Sale	----	190	246,728	124,462	122,266	49.6%	135,881	(13,615)	2,134	----	(11,481)	-4.7%	----
Spring Grove	On- & Off-Sale	----	1,314	366,777	235,393	131,384	35.8%	134,959	(3,575)	4,658	----	1,083	0.3%	(1,900)
Stacy	On- & Off-Sale	----	1,459	2,751,348	1,815,385	935,963	34.0%	723,382	212,581	34,327	77,421	169,487	6.2%	10,000
Thief River Falls	Off-Sale Only	----	8,668	4,562,505	3,470,342	1,092,163	23.9%	612,275	479,888	4,002	----	483,890	10.6%	368,277
Tracy	On- & Off-Sale	----	2,143	865,497	511,173	354,324	40.9%	363,267	(8,943)	13,135	433	3,759	0.4%	10,000
Twin Valley	On- & Off-Sale	----	808	549,861	297,313	252,548	45.9%	214,482	38,066	2,654	----	40,720	7.4%	(414)
Two Harbors	Off-Sale Only	----	3,729	1,892,222	1,453,421	438,801	23.2%	327,447	111,354	4,360	----	115,714	6.1%	11,700
Ulen	On- & Off-Sale	----	552	382,242	180,676	201,566	52.7%	165,179	36,387	561	----	36,948	9.7%	----
Underwood	Off-Sale Only	----	339	467,568	365,504	102,064	21.8%	73,473	28,591	994	----	29,585	6.3%	10,000
Vergas	Off-Sale Only	----	342	468,770	340,140	128,630	27.4%	120,146	8,484	3,526	3,480	8,530	1.8%	25,000
Verndale	On- & Off-Sale	----	599	255,346	137,352	117,994	46.2%	108,826	9,168	859	----	10,027	3.9%	----
Vesta	On- & Off-Sale	----	311	230,972	141,541	89,431	38.7%	103,008	(13,577)	----	----	(13,577)	-5.9%	----
Wadena	Off-Sale Only	----	4,098	1,866,905	1,433,404	433,501	23.2%	278,221	155,280	16	----	155,296	8.3%	327,232
Waldorf	On- & Off-Sale	----	224	204,350	128,706	75,644	37.0%	101,067	(25,423)	4,119	----	(21,304)	-10.4%	----

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2013

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	
Walker	On- & Off-Sale	----	937	935,308	721,057	214,251	22.9%	119,250	95,001	322	----	95,323	10.2%	246,000
Walnut Grove	On- & Off-Sale	----	859	470,414	245,380	225,034	47.8%	234,658	(9,624)	1,046	6,009	(14,587)	-3.1%	3,000
Warroad	Off-Sale Only	----	1,771	1,374,522	993,871	380,651	27.7%	197,240	183,411	----	----	183,411	13.3%	85,000
Waverly	On- & Off-Sale	----	1,385	854,445	600,279	254,166	29.7%	272,280	(18,114)	----	3,752	(21,866)	-2.6%	----
Wells	On- & Off-Sale	----	2,300	799,314	553,121	246,193	30.8%	281,983	(35,790)	9,018	----	(26,772)	-3.3%	----
West Concord	On- & Off-Sale	----	790	357,776	200,974	156,802	43.8%	164,310	(7,508)	4,124	----	(3,384)	-0.9%	----
Williams	On- & Off-Sale	----	186	283,107	152,800	130,307	46.0%	132,376	(2,069)	----	----	(2,069)	-0.7%	----
Wilmont	On- & Off-Sale	[21][22]	340	1,329	----	1,329	100.0%	19,974	(18,645)	27,625	----	8,980	675.7%	----
Windom	Off-Sale Only	----	4,630	1,659,134	1,145,844	513,290	30.9%	273,098	240,192	(544)	----	239,648	14.4%	70,000
Winton	On- & Off-Sale	[16]	170	145,720	159,288	(13,568)	-9.3%	----	(13,568)	4	23	(13,587)	-9.3%	(20,500)
Wolf Lake	On- & Off-Sale	----	60	385,087	185,060	200,027	51.9%	183,713	16,314	831	2,205	14,940	3.9%	16,300
Worthington	Off-Sale Only	----	12,974	3,261,540	2,414,706	846,834	26.0%	408,648	438,186	5,330	3,413	440,103	13.5%	200,000
Off-Sale Only			388,044	\$148,589,439	\$110,068,649	\$38,520,790	25.9%	\$23,866,420	\$14,654,370	\$418,742	\$720,181	\$14,352,931	9.7%	\$9,637,144
On- & Off-Sale			86,052	\$61,050,107	\$37,151,256	\$23,898,851	39.1%	\$21,519,747	\$2,379,104	\$619,018	\$339,800	\$2,658,322	4.4%	\$1,950,103
All Stores			474,096	\$209,639,546	\$147,219,905	\$62,419,641	29.8%	\$45,386,167	\$17,033,474	\$1,037,760	\$1,059,981	\$17,011,253	8.1%	\$11,587,247

Footnotes:

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

[16] Discontinued liquor operations during current year.

[21] Discontinued liquor operations in previous year.

[22] Nonoperating income includes the gain on the sale of fixed assets.

[32] The enterprise fund was not in operation.

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

Appendix 2

2013 Liquor Store Tables and Maps by Economic Development Region

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Table 10
Comparison of Off-Sale City Liquor Store Operations - 2013
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	13,082	3	\$2,599,237	\$1,928,063	\$671,174	25.8%	\$354,735	\$316,439	\$1,669	\$---	\$318,108	\$217,759
2 - Headwaters	18,905	4	2,433,214	1,775,608	657,607	27.0%	355,397	302,210	4,106	8,126	298,189	121,498
3 - Arrowhead	10,876	5	1,427,439	1,045,707	381,732	26.7%	241,543	140,189	6,983	----	147,172	53,400
4 - West Central	55,586	17	1,598,020	1,192,420	405,599	25.4%	249,467	156,132	2,110	17,268	140,974	109,114
5 - North Central	7,530	2	1,606,547	1,223,910	382,637	23.8%	231,021	151,617	3,779	----	155,396	214,369
6E - Southwest Central	30,711	6	1,873,274	1,432,355	440,920	23.5%	286,405	154,515	6,545	11,404	149,656	106,500
6W - Upper Southwest	12,569	5	927,835	679,241	248,594	26.8%	195,964	52,630	4,345	2,961	54,014	52,299
7E - East Central	42,942	9	2,391,628	1,783,615	608,013	25.4%	414,995	193,018	12,547	17,985	187,580	128,303
7W - Central	85,972	10	2,715,312	1,977,122	738,190	27.2%	435,024	303,166	8,200	9,387	301,979	223,479
8 - Southwest	50,963	9	1,689,555	1,247,235	442,319	26.2%	251,925	190,395	1,966	2,440	189,921	113,075
9 - South Central	26,037	8	932,720	679,942	252,778	27.1%	152,183	100,595	6,906	4,148	103,353	58,019
10 - Southeast	32,871	4	1,579,475	1,188,947	390,528	24.7%	300,425	90,103	(2,470)	----	87,633	43,838
11 - 7-County Metro Area	450,209	36	3,179,641	2,350,256	829,386	26.1%	567,942	261,444	4,186	17,865	247,765	187,336
Average for Off-Sale	838,253	118	\$2,229,293	\$1,649,812	\$579,480	26.0%	\$375,528	\$203,952	\$4,826	\$11,553	\$197,224	\$138,824

* 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 - 2013
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	3,395	6	\$445,240	\$248,202	\$197,038	44.3%	\$178,067	\$18,970	\$1,637	\$---	\$20,608	\$12,041
2 - Headwaters	4,925	10	557,280	336,858	220,423	39.6%	176,544	43,879	5,103	2,291	46,691	21,175
3 - Arrowhead	8,040	12	487,830	288,961	198,869	40.8%	186,217	12,652	5,040	5,129	12,563	7,993
4 - West Central	9,556	15	496,252	282,014	214,238	43.2%	192,631	21,607	2,481	2,524	21,564	10,057
5 - North Central	9,669	17	644,103	410,272	233,831	36.3%	195,826	38,005	2,230	3,286	36,949	31,077
6E - Southwest Central	3,366	5	395,654	217,419	178,235	45.0%	183,619	(5,384)	6,065	135	546	4,856
6W - Upper Southwest	4,019	6	487,398	282,477	204,922	42.0%	187,869	17,053	7,117	2,007	22,162	7,206
7E - East Central	9,649	9	1,076,107	711,494	364,613	33.9%	295,363	69,251	12,368	13,157	68,462	53,212
7W - Central	4,524	5	525,513	338,877	186,636	35.5%	198,996	(12,360)	8,138	2,131	(6,354)	530
8 - Southwest	6,925	12	321,607	180,978	140,629	43.7%	138,274	2,356	4,625	879	6,102	7,558
9 - South Central	9,265	8	483,922	300,652	183,271	37.9%	178,394	4,877	7,117	793	11,200	8,500
10 - Southeast	12,719	11	328,412	196,761	131,651	40.1%	131,620	31	7,737	267	7,500	16,659
11 - 7-County Metro Area	16,117	3	2,908,078	1,646,774	1,261,304	43.4%	921,962	339,342	6,228	60,048	285,522	81,613
Average for On-Sale	102,169	119	\$586,339	\$353,711	\$232,628	39.7%	\$204,081	\$28,547	\$5,359	\$4,369	\$29,537	\$18,445

* 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 - 2013
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
							Expenses	as a Percent of Sales		Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest														
Ada	On- & Off-Sale	---	1,670	\$534,368	\$320,093	\$214,275	\$185,937	34.8%	\$28,338	\$---	\$---	\$28,338	5.3%	\$8,301
Goodridge	On- & Off-Sale	---	138	372,981	177,359	195,622	184,090	49.4%	11,532	---	---	11,532	3.1%	1,000
Lancaster	On- & Off-Sale	---	343	320,293	167,540	152,753	119,673	37.4%	33,080	193	---	33,273	10.4%	22,000
Mentor	On- & Off-Sale	---	151	481,654	272,128	209,526	183,195	38.0%	26,331	920	---	27,251	5.7%	41,356
Roseau	Off-Sale Only	---	2,643	1,860,685	1,319,976	540,709	254,691	13.7%	286,018	1,005	---	287,023	15.4%	200,000
Saint Hilaire	On- & Off-Sale	---	285	412,280	254,778	157,502	181,027	43.9%	(23,525)	6,056	---	(17,469)	-4.2%	---
Thief River Falls	Off-Sale Only	---	8,668	4,562,505	3,470,342	1,092,163	612,275	13.4%	479,888	4,002	---	483,890	10.6%	368,277
Twin Valley	On- & Off-Sale	---	808	549,861	297,313	252,548	214,482	39.0%	38,066	2,654	---	40,720	7.4%	(414)
Warroad	Off-Sale Only	---	1,771	1,374,522	993,871	380,651	197,240	14.3%	183,411	---	---	183,411	13.3%	85,000
Total for Region			16,477	\$10,469,149	\$7,273,400	\$3,195,749	\$2,132,610	20.4%	\$1,063,139	\$14,830	\$---	\$1,077,969	10.3%	\$725,520
Percent of Total MLS Operations			1.8%	3.1%	3.1%	3.3%	3.1%	---	3.9%	1.2%	---	4.0%	---	3.9%
2 - Headwaters														
Akeley	On- & Off-Sale	---	438	\$400,794	\$226,484	\$174,310	\$135,950	33.9%	\$38,360	\$29	\$---	\$38,389	9.6%	\$1,750
Bagley	Off-Sale Only	---	1,416	1,108,874	837,619	271,255	224,531	20.2%	46,724	2,836	32,505	17,055	1.5%	---
Baudette	On- & Off-Sale	---	1,088	1,472,481	942,878	529,603	407,140	27.6%	122,463	971	---	123,434	8.4%	125,000
Bemidji	Off-Sale Only	---	13,646	5,340,120	3,800,335	1,539,785	720,329	13.5%	819,456	11,978	---	831,434	15.6%	400,758
Blackduck	On- & Off-Sale	---	800	850,312	531,493	318,819	251,709	29.6%	67,110	6,419	---	73,529	8.6%	20,000
Clearbrook	On- & Off-Sale	---	525	479,231	260,189	219,042	169,742	35.4%	49,300	---	---	49,300	10.3%	10,000
Kelliher	On- & Off-Sale	---	267	424,253	232,760	191,493	148,020	34.9%	43,473	1,635	---	45,108	10.6%	20,000
Mahnomen	On- & Off-Sale	---	1,220	1,061,383	674,007	387,376	306,206	28.8%	81,170	38,687	22,907	96,950	9.1%	---
Nevis	On- & Off-Sale	---	401	601,240	347,964	253,276	214,296	35.6%	38,980	3,288	---	42,268	7.0%	35,000
Park Rapids	Off-Sale Only	---	3,843	3,283,862	2,464,476	819,386	476,726	14.5%	342,660	1,608	---	344,268	10.5%	85,232
Williams	On- & Off-Sale	---	186	283,107	152,800	130,307	132,376	46.8%	(2,069)	---	---	(2,069)	-0.7%	---
Total for Region			23,830	\$15,305,657	\$10,471,005	\$4,834,652	\$3,187,025	20.8%	\$1,647,627	\$67,451	\$55,412	\$1,659,666	10.8%	\$697,740
Percent of Total MLS Operations			2.5%	4.6%	4.4%	5.0%	4.6%	---	6.0%	5.6%	2.9%	6.2%	---	3.8%
3 - Arrowhead														
Aitkin	Off-Sale Only	---	2,130	\$1,002,620	\$765,864	\$236,756	\$148,224	14.8%	\$88,532	\$21,446	\$---	\$109,978	11.0%	\$52,000
Barnum	On- & Off-Sale	---	612	466,349	235,552	230,797	218,515	46.9%	12,282	24,334	---	36,616	7.9%	7,000
Beaver Bay	On- & Off-Sale	---	183	399,975	236,556	163,419	174,252	43.6%	(10,833)	1,965	---	(8,868)	-2.2%	---
Big Falls	On- & Off-Sale	---	235	337,430	176,435	160,995	152,316	45.1%	8,679	618	---	9,297	2.8%	9,600
Cook	Off-Sale Only	---	570	1,506,382	1,129,122	377,260	230,462	15.3%	146,798	5,453	---	152,251	10.1%	---
Cromwell	On- & Off-Sale	---	239	440,301	209,829	230,472	191,201	43.4%	39,271	9,257	---	48,528	11.0%	---
Grand Marais	Off-Sale Only	---	1,359	1,868,849	1,250,214	618,635	317,471	17.0%	301,164	3,559	---	304,723	16.3%	200,000
Littlefork	On- & Off-Sale	---	646	406,381	245,960	160,421	176,621	43.5%	(16,200)	3,471	---	(12,729)	-3.1%	(2,385)
Moose Lake	On- & Off-Sale	---	2,844	1,106,833	731,386	375,447	326,249	29.5%	49,198	---	48,184	1,014	0.1%	2,895
Northome	On- & Off-Sale	---	197	333,961	198,130	135,831	112,274	33.6%	23,557	7	---	23,564	7.1%	40,000
Orr	On- & Off-Sale	---	274	547,746	333,688	214,058	176,817	32.3%	37,241	---	2,343	34,898	6.4%	29,300
Palisade	On- & Off-Sale	---	167	348,251	208,709	139,542	141,248	40.6%	(1,706)	18,378	---	16,672	4.8%	---
Proctor	Off-Sale Only	---	3,088	867,122	629,915	237,207	184,109	21.2%	53,098	95	---	53,193	6.1%	3,300
Ranier	On- & Off-Sale	---	607	415,438	167,627	247,811	223,532	53.8%	24,279	873	---	25,152	6.1%	30,000
Silver Bay	On- & Off-Sale	---	1,866	905,576	564,371	341,205	341,578	37.7%	(373)	1,572	11,002	(9,803)	-1.1%	---
Two Harbors	Off-Sale Only	---	3,729	1,892,222	1,453,421	438,801	327,447	17.3%	111,354	4,360	---	115,714	6.1%	11,700
Winton	On- & Off-Sale	[16]	170	145,720	159,288	(13,568)	---	---	(13,568)	4	23	(13,587)	-9.3%	(20,500)
Total for Region			18,916	\$12,991,156	\$8,696,067	\$4,295,089	\$3,442,316	26.5%	\$852,773	\$95,392	\$61,552	\$886,613	6.8%	\$362,910
Percent of Total MLS Operations			2.0%	3.9%	3.7%	4.5%	5.0%	---	3.1%	7.9%	3.3%	3.3%	---	2.0%

Table 12
Comparison of City Liquor Store Operations - 2013
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses			Nonoperating		Net Profit/(Loss)		Net Transfers*
							Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
4 - West Central														
Alexandria	Off-Sale Only	---	13,045	\$4,451,582	\$3,444,171	\$1,007,411	\$748,151	16.8%	\$259,260	\$976	\$10,930	\$249,306	5.6%	\$169,218
Audubon	On- & Off-Sale	---	536	489,951	286,285	203,666	220,014	44.9%	(16,348)	1,222	9,524	(24,650)	-5.0%	5,803
Barnesville	Off-Sale Only	---	2,618	390,833	295,843	94,990	85,768	21.9%	9,222	2,243	---	11,465	2.9%	6,000
Battle Lake	Off-Sale Only	---	887	1,160,546	813,700	346,846	244,277	21.0%	102,569	2,610	---	105,179	9.1%	140,000
Brandon	On- & Off-Sale	[0]	494	488,628	285,079	203,549	174,728	35.8%	28,821	1,169	---	29,990	6.1%	10,000
Browns Valley	On- & Off-Sale	---	590	171,428	86,697	84,731	81,781	47.7%	2,950	2,351	---	5,301	3.1%	---
Callaway	On- & Off-Sale	---	236	486,599	258,384	228,215	222,111	45.6%	6,104	2,484	---	8,588	1.8%	(8,219)
Dalton	Off-Sale Only	---	249	338,765	257,783	80,982	78,262	23.1%	2,720	1,505	---	4,225	1.2%	10,000
Detroit Lakes	Off-Sale Only	---	8,851	5,419,120	4,143,311	1,275,809	601,344	11.1%	674,465	3,634	153,689	524,410	9.7%	600,323
Elizabeth	Off-Sale Only	---	173	356,924	276,072	80,852	68,062	19.1%	12,790	---	---	12,790	3.6%	---
Erhard	Off-Sale Only	---	144	279,203	210,588	68,615	75,264	27.0%	(6,649)	2,579	---	(4,070)	-1.5%	---
Fergus Falls	Off-Sale Only	---	13,295	5,558,669	3,952,254	1,606,415	934,300	16.8%	672,115	3,453	32,550	643,018	11.6%	370,979
Frazee	On- & Off-Sale	---	1,390	624,453	404,813	219,640	208,220	33.3%	11,420	101	---	11,521	1.8%	---
Glenwood	Off-Sale Only	---	2,553	1,241,064	956,306	284,758	194,678	15.7%	90,080	1,533	---	91,613	7.4%	40,000
Hawley	Off-Sale Only	---	2,117	942,988	703,553	239,435	180,948	19.2%	58,487	59	27,282	31,264	3.3%	5,000
Hitterdal	On- & Off-Sale	---	207	394,527	171,331	223,196	195,299	49.5%	27,897	32	---	27,929	7.1%	26,974
Lake Park	On- & Off-Sale	---	797	678,691	381,308	297,383	286,733	42.2%	10,650	---	---	10,650	1.6%	---
Millerville	On- & Off-Sale	---	107	309,841	175,772	134,069	144,176	46.5%	(10,107)	1,376	---	(8,731)	-2.8%	---
Miltona	On- & Off-Sale	---	431	604,594	334,804	269,790	232,666	38.5%	37,124	5,146	---	42,270	7.0%	---
Morris	Off-Sale Only	---	5,382	1,935,131	1,470,712	464,419	289,953	15.0%	174,466	4,602	---	179,068	9.3%	254,890
New York Mills	On- & Off-Sale	---	1,199	675,389	432,730	242,659	175,028	25.9%	67,631	5,427	---	73,058	10.8%	60,000
Ogema	On- & Off-Sale	---	190	355,955	198,005	157,950	97,217	27.3%	60,733	2,531	1,322	61,942	17.4%	40,000
Osakis	On- & Off-Sale	---	1,752	756,068	433,976	322,092	283,896	37.5%	38,196	14,092	---	52,288	6.9%	---
Parkers Prairie	On- & Off-Sale	---	1,015	640,322	415,289	225,033	218,699	34.2%	6,334	(108)	24,811	(18,585)	-2.9%	---
Pelican Rapids	Off-Sale Only	---	2,496	1,216,207	870,461	345,746	184,995	15.2%	160,751	60	19,919	140,892	11.6%	32,784
Perham	Off-Sale Only	---	3,095	2,938,965	2,170,746	768,219	361,325	12.3%	406,894	8,092	45,709	369,277	12.6%	190,750
Ulen	On- & Off-Sale	---	552	382,242	180,676	201,566	165,179	43.2%	36,387	561	---	36,948	9.7%	---
Underwood	Off-Sale Only	---	339	467,568	365,504	102,064	73,473	15.7%	28,591	994	---	29,585	6.3%	10,000
Vergas	Off-Sale Only	---	342	468,770	340,140	128,630	120,146	25.6%	8,484	3,526	3,480	8,530	1.8%	25,000
Wolf Lake	On- & Off-Sale	---	60	385,087	185,060	200,027	183,713	47.7%	16,314	831	2,205	14,940	3.9%	16,300
Total for Region			65,142	\$34,610,110	\$24,501,353	\$10,108,757	\$7,130,406	20.6%	\$2,978,351	\$73,081	\$331,421	\$2,720,011	7.9%	\$2,005,802
Percent of Total MLS Operations			6.9%	10.4%	10.3%	10.5%	10.4%	---	10.8%	6.1%	17.6%	10.2%	---	10.8%
5 - North Central														
Browerville	On- & Off-Sale	---	784	\$460,887	\$253,315	\$207,572	\$201,626	43.7%	\$5,946	\$6,731	\$---	\$12,677	2.8%	\$9,000
Clarissa	On- & Off-Sale	---	670	366,136	230,432	135,704	142,828	39.0%	(7,124)	4,781	---	(2,343)	-0.6%	5,000
Eagle Bend	On- & Off-Sale	---	521	254,472	147,790	106,682	113,555	44.6%	(6,873)	11,548	---	4,675	1.8%	---
Fifty Lakes	On- & Off-Sale	---	397	421,822	194,659	227,163	205,308	48.7%	21,855	---	---	21,855	5.2%	---
Flensburg	On- & Off-Sale	[0]	224	293,843	115,011	178,832	156,533	53.3%	22,299	---	11,400	10,899	3.7%	---
Hackensack	On- & Off-Sale	---	316	1,032,770	709,145	323,625	303,516	29.4%	20,109	75	25,703	(5,519)	-0.5%	---
Long Prairie	Off-Sale Only	---	3,432	1,346,188	1,014,415	331,773	183,820	13.7%	147,953	7,542	---	155,495	11.6%	101,505
Longville	On- & Off-Sale	---	157	1,472,560	941,277	531,283	449,188	30.5%	82,095	449	6,453	76,091	5.2%	---
Menahga	On- & Off-Sale	---	1,330	735,568	436,683	298,885	229,397	31.2%	69,488	4,453	132	73,809	10.0%	50,000
Nisswa	On- & Off-Sale	---	2,009	3,108,170	2,140,952	967,218	696,958	22.4%	270,260	---	12,172	258,088	8.3%	200,000
Randall	On- & Off-Sale	---	642	558,648	359,275	199,373	195,231	34.9%	4,142	8,628	---	12,770	2.3%	10,000
Remer	On- & Off-Sale	---	374	548,890	295,451	253,439	195,857	35.7%	57,582	---	---	57,582	10.5%	8,317
Sebeka	On- & Off-Sale	---	709	505,326	292,221	213,105	210,964	41.7%	2,141	61	---	2,202	0.4%	---
Verndale	On- & Off-Sale	---	599	255,346	137,352	117,994	108,826	42.6%	9,168	859	---	10,027	3.9%	---
Wadena	Off-Sale Only	---	4,098	1,866,905	1,433,404	433,501	278,221	14.9%	155,280	16	---	155,296	8.3%	327,232
Walker	On- & Off-Sale	---	937	935,308	721,057	214,251	119,250	12.7%	95,001	322	---	95,323	10.2%	246,000

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Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)		Net Transfers*
							Expenses	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales		
Total for Region			17,199	\$14,162,839	\$9,422,439	\$4,740,400	\$3,791,078	26.8%	\$949,322	\$45,465	\$55,860	\$938,927	6.6%	\$957,054
Percent of Total MLS Operations			1.8%	4.3%	4.0%	4.9%	5.5%	---	3.5%	3.8%	3.0%	3.5%	---	5.2%
6E - Southwest Central														
Biscay	On- & Off-Sale	[0][32]	107	\$---	\$---	\$---	\$---	---	\$---	\$---	\$---	\$---	---	\$24,282
Buffalo Lake	On- & Off-Sale	---	702	418,096	229,906	188,190	191,092	45.7%	(2,902)	11,420	---	8,518	2.0%	---
Darwin	Off-Sale Only	---	348	473,806	381,997	91,809	93,246	19.7%	(1,437)	2,252	---	815	0.2%	---
Dassel	Off-Sale Only	---	1,462	1,027,020	794,817	232,203	186,485	18.2%	45,718	14,043	32,454	27,307	2.7%	---
Fairfax	On- & Off-Sale	---	1,206	526,245	285,548	240,697	288,572	54.8%	(47,875)	3,480	---	(44,395)	-8.4%	---
Glencoe	Off-Sale Only	---	5,570	1,404,897	1,052,150	352,747	171,338	12.2%	181,409	92	---	181,501	12.9%	145,000
Hutchinson	Off-Sale Only	---	14,158	5,384,416	4,130,716	1,253,700	698,635	13.0%	555,065	5,449	35,969	524,545	9.7%	435,000
Litchfield	Off-Sale Only	---	6,723	2,120,313	1,607,104	513,209	344,967	16.3%	168,242	4,386	---	172,628	8.1%	59,000
Olivia	Off-Sale Only	---	2,450	829,194	627,344	201,850	223,758	27.0%	(21,908)	13,048	---	(8,860)	-1.1%	---
Sacred Heart	On- & Off-Sale	---	530	509,653	295,931	213,722	210,741	41.3%	2,981	15,266	675	17,572	3.4%	---
Silver Lake	On- & Off-Sale	---	821	524,275	275,710	248,565	227,688	43.4%	20,877	160	---	21,037	4.0%	---
Total for Region			34,077	\$13,217,915	\$9,681,223	\$3,536,692	\$2,636,522	19.9%	\$900,170	\$69,596	\$69,098	\$900,668	6.8%	\$663,282
Percent of Total MLS Operations			3.6%	4.0%	4.1%	3.7%	3.8%	---	3.3%	5.8%	3.7%	3.4%	---	3.6%
6W - Upper Southwest														
Appleton	Off-Sale Only	---	1,384	\$502,696	\$363,600	\$139,096	\$116,143	23.1%	\$22,953	\$772	\$---	\$23,725	4.7%	\$---
Benson	On- & Off-Sale	---	3,184	1,140,845	747,601	393,244	306,468	26.9%	86,776	21,314	---	108,090	9.5%	60,000
Boyd	On- & Off-Sale	---	166	373,205	185,032	188,173	157,391	42.2%	30,782	15,329	1,748	44,363	11.9%	---
Clontarf	On- & Off-Sale	---	155	390,406	210,249	180,157	184,099	47.2%	(3,942)	---	106	(4,048)	-1.0%	(10,265)
Danvers	On- & Off-Sale	---	95	344,434	188,248	156,186	161,662	46.9%	(5,476)	871	---	(4,605)	-1.3%	---
Dawson	Off-Sale Only	---	1,506	453,190	319,091	134,099	127,824	28.2%	6,275	530	---	6,805	1.5%	30,000
De Graff	On- & Off-Sale	---	126	465,960	235,011	230,949	195,071	41.9%	35,878	---	10,188	25,690	5.5%	600
Granite Falls	Off-Sale Only	---	2,832	1,108,283	813,119	295,164	191,669	17.3%	103,495	16,541	14,807	105,229	9.5%	81,493
Hanley Falls	On- & Off-Sale	---	293	209,539	128,718	80,821	122,523	58.5%	(41,702)	5,185	---	(36,517)	-17.4%	(7,100)
Madison	Off-Sale Only	---	1,518	438,543	324,576	113,967	87,248	19.9%	26,719	1,515	---	28,234	6.4%	50,000
Montevideo	Off-Sale Only	---	5,329	2,136,465	1,575,821	560,644	456,935	21.4%	103,709	2,367	---	106,076	5.0%	100,000
Total for Region			16,588	\$7,563,566	\$5,091,066	\$2,472,500	\$2,107,033	27.9%	\$365,467	\$64,424	\$26,849	\$403,042	5.3%	\$304,728
Percent of Total MLS Operations			1.8%	2.3%	2.2%	2.6%	3.1%	---	1.3%	5.3%	1.4%	1.5%	---	1.6%
7E - East Central														
Braham	Off-Sale Only	---	1,817	\$1,266,625	\$965,930	\$300,695	\$260,885	20.6%	\$39,810	\$88,611	\$82,630	\$45,791	3.6%	\$30,000
Cambridge	Off-Sale Only	---	8,273	4,798,693	3,644,689	1,154,004	717,358	14.9%	436,646	5,269	---	441,915	9.2%	370,000
Finlayson	On- & Off-Sale	---	311	542,733	299,486	243,247	172,221	31.7%	71,026	10,537	---	81,563	15.0%	26,225
Foreston	On- & Off-Sale	---	526	317,906	151,217	166,689	162,630	51.2%	4,059	7,342	1,528	9,873	3.1%	---
Hinckley	On- & Off-Sale	---	1,792	2,479,333	1,746,370	732,963	554,326	22.4%	178,637	1,608	37,763	142,482	5.7%	106,750
Isanti	Off-Sale Only	---	5,385	2,312,602	1,708,940	603,662	344,778	14.9%	258,884	1,707	14,341	246,250	10.6%	150,000
Isle	On- & Off-Sale	[0]	766	987,625	635,075	352,550	311,592	31.5%	40,958	33,990	---	74,948	7.6%	150,000
Lindstrom	On- & Off-Sale	---	4,436	2,194,857	1,530,027	664,830	557,323	25.4%	107,507	23,413	1,702	129,218	5.9%	180,930
Milaca	Off-Sale Only	---	2,907	2,015,476	1,497,294	518,182	336,573	16.7%	181,609	4,396	22,069	163,936	8.1%	52,230
Mora	Off-Sale Only	---	3,528	2,801,512	2,042,479	759,033	499,905	17.8%	259,128	7,457	---	266,585	9.5%	270,000
North Branch	Off-Sale Only	---	10,184	2,312,672	1,688,065	624,607	415,885	18.0%	208,722	78	23,526	185,274	8.0%	135,000
Ogilvie	On- & Off-Sale	---	359	411,162	225,885	185,277	176,789	43.0%	8,488	99	---	8,587	2.1%	5,000
Pine City	Off-Sale Only	---	3,083	1,714,299	1,253,738	460,561	319,947	18.7%	140,614	4,310	---	144,924	8.5%	125,000
Princeton	Off-Sale Only	---	4,726	3,197,013	2,407,497	789,516	617,953	19.3%	171,563	620	19,302	152,881	4.8%	2,500
Rush City	Off-Sale Only	---	3,039	1,105,759	843,899	261,860	221,675	20.0%	40,185	478	---	40,663	3.7%	20,000

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							Expenses	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales		
Stacy	On- & Off-Sale	---	1,459	2,751,348	1,815,385	935,963	723,382	26.3%	212,581	34,327	77,421	169,487	6.2%	10,000
Total for Region			52,591	\$31,209,615	\$22,455,976	\$8,753,639	\$6,393,222	20.5%	\$2,360,417	\$224,242	\$280,282	\$2,304,377	7.4%	\$1,633,635
Percent of Total MLS Operations			5.6%	9.4%	9.5%	9.1%	9.3%	---	8.6%	18.6%	14.9%	8.6%	---	8.8%
7W - Central														
Big Lake	Off-Sale Only	---	10,402	\$3,544,136	\$2,556,872	\$987,264	\$544,894	15.4%	\$442,370	\$5,505	\$51,238	\$396,637	11.2%	\$260,000
Buffalo	Off-Sale Only	---	15,812	4,457,401	3,217,509	1,239,892	758,164	17.0%	481,728	159,053	37,029	603,752	13.5%	550,000
Delano	Off-Sale Only	---	5,638	2,374,487	1,726,005	648,482	465,521	19.6%	182,961	2,006	---	184,967	7.8%	185,000
Elk River	Off-Sale Only	---	23,370	6,756,581	4,705,979	2,050,602	1,000,781	14.8%	1,049,821	(87,003)	---	962,818	14.3%	672,289
Gilman	On- & Off-Sale	[0]	238	336,267	154,900	181,367	176,232	52.4%	5,135	14,913	---	20,048	6.0%	---
Holdingford	On- & Off-Sale	---	709	359,094	200,607	158,487	162,730	45.3%	(4,243)	11,969	---	7,726	2.2%	2,649
Howard Lake	On- & Off-Sale	---	2,002	831,030	614,136	216,894	247,858	29.8%	(30,964)	11,672	6,903	(26,195)	-3.2%	---
Maple Lake	Off-Sale Only	---	2,109	1,367,903	1,034,769	333,134	283,531	20.7%	49,603	6,860	5,606	50,857	3.7%	(200,000)
Monticello	Off-Sale Only	---	12,993	5,086,611	3,767,648	1,318,963	689,949	13.6%	629,014	(8,283)	---	620,731	12.2%	650,000
Paynesville	Off-Sale Only	---	2,438	1,201,303	938,395	262,908	198,468	16.5%	64,440	3,076	---	67,516	5.6%	42,500
Sauk Rapids	Off-Sale Only	---	13,210	2,364,701	1,824,044	540,657	408,932	17.3%	131,725	782	---	132,507	5.6%	75,000
South Haven	On- & Off-Sale	---	190	246,728	124,462	122,266	135,881	55.1%	(13,615)	2,134	---	(11,481)	-4.7%	---
Waverly	On- & Off-Sale	---	1,385	854,445	600,279	254,166	272,280	31.9%	(18,114)	---	3,752	(21,866)	-2.6%	---
Total for Region			90,496	\$29,780,687	\$21,465,605	\$8,315,082	\$5,345,221	17.9%	\$2,969,861	\$122,684	\$104,528	\$2,988,017	10.0%	\$2,237,438
Percent of Total MLS Operations			9.6%	8.9%	9.1%	8.7%	7.8%	---	10.8%	10.2%	5.6%	11.2%	---	12.0%
8 - Southwest														
Avoca	On- & Off-Sale	---	142	\$260,973	\$128,248	\$132,725	\$109,848	42.1%	\$22,877	\$3,293	\$463	\$25,707	9.9%	\$19,200
Balaton	On- & Off-Sale	---	635	407,016	263,838	143,178	146,036	35.9%	(2,858)	3,005	---	147	---	10,000
Hadley	On- & Off-Sale	---	54	242,299	111,114	131,185	144,270	59.5%	(13,085)	6,212	408	(7,281)	-3.0%	---
Heron Lake	On- & Off-Sale	---	691	376,151	204,801	171,350	139,017	37.0%	32,333	106	2,971	29,468	7.8%	---
Ivanhoe	On- & Off-Sale	---	556	428,834	255,024	173,810	169,552	39.5%	4,258	26	260	4,024	0.9%	---
Jackson	Off-Sale Only	---	3,366	1,161,048	903,691	257,357	223,542	19.3%	33,815	691	---	34,506	3.0%	41,000
Lake Benton	On- & Off-Sale	[32]	677	1,213	---	1,213	7,107	585.9%	(5,894)	---	---	(5,894)	-485.9%	48,500
Lakefield	Off-Sale Only	---	1,711	440,320	323,700	116,620	82,806	18.8%	33,814	2,351	---	36,165	8.2%	1,300
Luverne	Off-Sale Only	---	4,710	1,178,689	875,380	303,309	240,295	20.4%	63,014	---	2,345	60,669	5.1%	45,000
Marshall	Off-Sale Only	---	13,729	3,903,667	2,908,051	995,616	442,308	11.3%	553,308	1,610	---	554,918	14.2%	375,000
Okabena	On- & Off-Sale	---	187	283,377	164,353	119,024	115,852	40.9%	3,172	---	---	3,172	1.1%	---
Pipestone	Off-Sale Only	---	4,248	1,480,443	1,065,007	415,436	210,165	14.2%	205,271	3,097	---	208,368	14.1%	200,376
Redwood Falls	Off-Sale Only	---	5,218	1,996,102	1,486,891	509,211	351,096	17.6%	158,115	3,539	12,843	148,811	7.5%	85,000
Round Lake	Off-Sale Only	---	377	125,051	101,849	23,202	35,364	28.3%	(12,162)	1,621	3,361	(13,902)	-11.1%	---
Russell	On- & Off-Sale	---	330	291,214	146,265	144,949	106,696	36.6%	38,253	1,048	---	39,301	13.5%	---
Tracy	On- & Off-Sale	---	2,143	865,497	511,173	354,324	363,267	42.0%	(8,943)	13,135	433	3,759	0.4%	10,000
Vesta	On- & Off-Sale	---	311	230,972	141,541	89,431	103,008	44.6%	(13,577)	---	---	(13,577)	-5.9%	---
Walnut Grove	On- & Off-Sale	---	859	470,414	245,380	225,034	234,658	49.9%	(9,624)	1,046	6,009	(14,587)	-3.1%	3,000
Wilmont	On- & Off-Sale	[21][22]	340	1,329	---	1,329	19,974	1502.9%	(18,645)	27,625	---	8,980	675.7%	---
Windom	Off-Sale Only	---	4,630	1,659,134	1,145,844	513,290	273,098	16.5%	240,192	(544)	---	239,648	14.4%	70,000
Worthington	Off-Sale Only	---	12,974	3,261,540	2,414,706	846,834	408,648	12.5%	438,186	5,330	3,413	440,103	13.5%	200,000
Total for Region			57,888	\$19,065,283	\$13,396,856	\$5,668,427	\$3,926,607	20.6%	\$1,741,820	\$73,191	\$32,506	\$1,782,505	9.3%	\$1,108,376
Percent of Total MLS Operations			6.2%	5.7%	5.7%	5.9%	5.7%	---	6.3%	6.1%	1.7%	6.7%	---	6.0%

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							Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
9 - South Central														
Blue Earth	Off-Sale Only	---	3,322	\$1,479,806	\$1,096,199	\$383,607	\$270,468	18.3%	\$113,139	\$1,124	\$3,769	\$110,494	7.5%	\$7,725
Butterfield	Off-Sale Only	---	584	236,343	181,578	54,765	55,147	23.3%	(382)	29	---	(353)	-0.1%	---
Cleveland	On- & Off-Sale	---	725	204,961	100,136	104,825	96,385	47.0%	8,440	19,475	---	27,915	13.6%	---
Elmore	Off-Sale Only	---	656	125,330	96,527	28,803	31,815	25.4%	(3,012)	67	---	(2,945)	-2.3%	---
Fairmont	Off-Sale Only	---	10,494	3,392,209	2,448,793	943,416	449,336	13.2%	494,080	6,164	---	500,244	14.7%	351,430
Hanska	On- & Off-Sale	---	388	302,016	175,116	126,900	122,073	40.4%	4,827	6,392	431	10,788	3.6%	38,000
Kiester	Off-Sale Only	---	488	188,747	136,102	52,645	50,277	26.6%	2,368	35,764	29,415	8,717	4.6%	---
Le Center	On- & Off-Sale	---	2,513	853,746	534,120	319,626	255,009	29.9%	64,617	53	5,916	58,754	6.9%	25,000
Lewisville	On- & Off-Sale	---	244	179,513	102,836	76,677	87,541	48.8%	(10,864)	7,529	---	(3,335)	-1.9%	---
Madelia	Off-Sale Only	---	2,320	425,806	316,872	108,934	53,460	12.6%	55,474	1,884	---	57,358	13.5%	30,000
Mapleton	On- & Off-Sale	---	1,762	530,465	309,495	220,970	214,276	40.4%	6,694	10,313	---	17,007	3.2%	---
Saint James	Off-Sale Only	---	4,619	997,344	674,976	322,368	181,869	18.2%	140,499	4,435	---	144,934	14.5%	60,000
Sherburn	On- & Off-Sale	---	1,109	797,013	501,684	295,329	268,815	33.7%	26,514	36	---	26,550	3.3%	5,000
Sleepy Eye	Off-Sale Only	---	3,554	616,174	488,490	127,684	125,088	20.3%	2,596	5,778	---	8,374	1.4%	15,000
Waldorf	On- & Off-Sale	---	224	204,350	128,706	75,644	101,067	49.5%	(25,423)	4,119	---	(21,304)	-10.4%	---
Wells	On- & Off-Sale	---	2,300	799,314	553,121	246,193	281,983	35.3%	(35,790)	9,018	---	(26,772)	-3.3%	---
Total for Region			35,302	\$11,333,137	\$7,844,751	\$3,488,386	\$2,644,609	23.3%	\$843,777	\$112,180	\$39,531	\$916,426	8.1%	\$532,155
Percent of Total MLS Operations			3.8%	3.4%	3.3%	3.6%	3.9%	---	3.1%	9.3%	2.1%	3.4%	---	2.9%
10 - Southeast														
Caledonia	Off-Sale Only	---	2,839	\$639,316	\$481,467	\$157,849	\$133,808	20.9%	\$24,041	\$431	\$---	\$24,472	3.8%	\$1,713
Canton	On- & Off-Sale	[16]	345	75,969	55,684	20,285	23,738	31.2%	(3,453)	3,985	---	532	0.7%	140,639
Conger	On- & Off-Sale	---	146	278,857	161,250	117,607	123,193	44.2%	(5,586)	5,637	---	51	---	13,760
Ellendale	On- & Off-Sale	---	677	375,366	190,022	185,344	167,486	44.6%	17,858	42	---	17,900	4.8%	---
Kasson	Off-Sale Only	---	6,083	1,248,130	971,438	276,692	208,536	16.7%	68,156	651	---	68,807	5.5%	8,360
Kellogg	On- & Off-Sale	[16]	442	98,197	70,252	27,945	50,452	51.4%	(22,507)	10,601	---	(11,906)	-12.1%	---
Kenyon	On- & Off-Sale	---	1,827	664,247	448,876	215,371	213,721	32.2%	1,650	20,323	2,870	19,103	2.9%	---
Lonsdale	Off-Sale Only	---	3,803	1,352,205	1,012,416	339,789	295,062	21.8%	44,727	13	---	44,740	3.3%	34,000
Mazeppa	On- & Off-Sale	---	846	365,538	208,474	157,064	145,445	39.8%	11,619	10,158	---	21,777	6.0%	25,755
Medford	On- & Off-Sale	---	1,238	386,265	204,091	182,174	178,162	46.1%	4,012	17,444	---	21,456	5.6%	5,000
Northfield	Off-Sale Only	---	20,146	3,078,247	2,290,467	787,780	564,293	18.3%	223,487	(10,976)	---	212,511	6.9%	131,280
Plainview	On- & Off-Sale	---	3,337	643,542	389,360	254,182	219,134	34.1%	35,048	8,133	---	43,181	6.7%	---
Rushford	On- & Off-Sale	[32]	1,757	---	---	---	27,219	---	(27,219)	---	72	(27,291)	---	---
Spring Grove	On- & Off-Sale	---	1,314	366,777	235,393	131,384	134,959	36.8%	(3,575)	4,658	---	1,083	0.3%	(1,900)
West Concord	On- & Off-Sale	---	790	357,776	200,974	156,802	164,310	45.9%	(7,508)	4,124	---	(3,384)	-0.9%	---
Total for Region			45,590	\$9,930,432	\$6,920,164	\$3,010,268	\$2,649,518	26.7%	\$360,750	\$75,224	\$2,942	\$433,032	4.4%	\$358,607
Percent of Total MLS Operations			4.8%	3.0%	2.9%	3.1%	3.9%	---	1.3%	6.2%	0.2%	1.6%	---	1.9%
11 - 7-County Metro Area														
Anoka	Off-Sale Only	---	17,283	\$4,067,548	\$3,145,574	\$921,974	\$712,071	17.5%	\$209,903	(\$10,887)	\$---	\$199,016	4.9%	\$300,000
Apple Valley	Off-Sale Only	---	50,326	9,380,818	6,695,446	2,685,372	1,595,221	17.0%	1,090,151	(53,245)	116,436	920,470	9.8%	525,000
Brooklyn Center	Off-Sale Only	---	30,426	6,063,231	4,341,225	1,722,006	1,332,748	22.0%	389,258	5,380	---	394,638	6.5%	200,000
Columbia Heights	Off-Sale Only	---	19,758	8,747,084	6,577,631	2,169,453	1,490,279	17.0%	679,174	(2,500)	226,551	450,123	5.1%	132,334
Eden Prairie	Off-Sale Only	---	62,729	12,396,146	8,881,325	3,514,821	2,293,174	18.5%	1,221,647	10,688	---	1,232,335	9.9%	1,100,000
Edina	Off-Sale Only	---	49,216	13,711,557	9,964,763	3,746,794	2,299,650	16.8%	1,447,144	20,867	---	1,468,011	10.7%	1,340,100
Farmington	Off-Sale Only	---	22,051	4,521,454	3,378,256	1,143,198	827,802	18.3%	315,396	---	---	315,396	7.0%	70,000
Fridley	Off-Sale Only	---	27,865	4,308,791	3,222,209	1,086,582	926,238	21.5%	160,344	77,571	---	237,915	5.5%	(250,000)
Lakeville	Off-Sale Only	---	57,789	15,381,124	11,432,525	3,948,599	2,280,899	14.8%	1,667,700	3,762	202,294	1,469,168	9.6%	1,749,982
Lexington	Off-Sale Only	---	2,061	3,078,883	2,442,145	636,738	515,801	16.8%	120,937	(9,752)	20,988	90,197	2.9%	50,000

Table 12
Comparison of City Liquor Store Operations - 2013
Listed by Economic Development Region and City

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
							Expenses			Revenues	Expenses	Amount	Percent of Sales	
Mound	Off-Sale Only	---	9,421	2,887,226	2,148,246	738,980	535,791	18.6%	203,189	89	---	203,278	7.0%	63,515
Richfield	Off-Sale Only	---	36,041	11,137,402	8,290,508	2,846,894	1,974,898	17.7%	871,996	17,274	10,468	878,802	7.9%	708,700
Robbinsdale	Off-Sale Only	---	14,445	3,044,851	2,280,415	764,436	641,549	21.1%	122,887	9,249	13,772	118,364	3.9%	100,000
Rogers	On- & Off-Sale	---	11,981	3,411,039	2,321,115	1,089,924	710,638	20.8%	379,286	(690)	19,488	359,108	10.5%	214,838
Saint Anthony	Off-Sale Only	---	8,516	6,908,143	5,281,745	1,626,398	1,198,064	17.3%	428,334	62,062	---	490,396	7.1%	439,000
Saint Francis	Off-Sale Only	---	7,240	2,058,003	1,522,305	535,698	377,162	18.3%	158,536	11,582	---	170,118	8.3%	60,000
Savage	Off-Sale Only	---	28,603	4,435,027	3,222,989	1,212,038	929,525	21.0%	282,513	---	52,621	229,892	5.2%	5,450
Spring Lake Park	Off-Sale Only	---	6,439	2,339,805	1,781,893	557,912	515,038	22.0%	42,874	8,546	---	51,420	2.2%	150,000
Wayzata	On- & Off-Sale	---	4,136	5,313,196	2,619,208	2,693,988	2,055,247	38.7%	638,741	19,373	160,655	497,459	9.4%	30,000
Total for Region			466,326	\$123,191,328	\$89,549,523	\$33,641,805	\$23,211,795	18.8%	\$10,430,010	\$169,369	\$823,273	\$9,776,106	7.9%	\$6,988,919
Percent of Total MLS Operations			49.6%	37.0%	37.8%	35.0%	33.8%	---	38.0%	14.0%	43.7%	36.5%	---	37.6%
Off-Sale Only			838,253	\$263,056,532	\$194,677,849	\$68,378,683	\$44,312,330	16.8%	\$24,066,353	\$569,428	\$1,363,311	\$23,272,470	8.8%	\$16,381,225
On- & Off-Sale			102,169	\$69,774,342	\$42,091,579	\$27,682,763	\$24,285,632	34.8%	\$3,397,131	\$637,701	\$519,943	\$3,514,889	5.0%	\$2,194,941
All Stores			940,422	\$332,830,874	\$236,769,428	\$96,061,446	\$68,597,962	20.6%	\$27,463,484	\$1,207,129	\$1,883,254	\$26,787,359	8.0%	\$18,576,166

Footnotes:

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

[16] Discontinued liquor operations during current year.

[21] Discontinued liquor operations in previous year.

[22] Nonoperating income includes the gain on the sale of fixed assets.

[32] The enterprise fund was not in operation.

* 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 - 2013
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			Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest															
1	Roseau	Off-Sale Only	---	2,643	\$1,860,685	\$1,319,976	\$540,709	\$254,691	13.7%	\$286,018	\$1,005	\$---	\$287,023	15.4%	\$200,000
2	Warroad	Off-Sale Only	---	1,771	1,374,522	993,871	380,651	197,240	14.3%	183,411	---	---	183,411	13.3%	85,000
3	Thief River Falls	Off-Sale Only	---	8,668	4,562,505	3,470,342	1,092,163	612,275	13.4%	479,888	4,002	---	483,890	10.6%	368,277
1	Lancaster	On- & Off-Sale	---	343	320,293	167,540	152,753	119,673	37.4%	33,080	193	---	33,273	10.4%	22,000
2	Twin Valley	On- & Off-Sale	---	808	549,861	297,313	252,548	214,482	39.0%	38,066	2,654	---	40,720	7.4%	(414)
3	Mentor	On- & Off-Sale	---	151	481,654	272,128	209,526	183,195	38.0%	26,331	920	---	27,251	5.7%	41,356
4	Ada	On- & Off-Sale	---	1,670	534,368	320,093	214,275	185,937	34.8%	28,338	---	---	28,338	5.3%	8,301
5	Goodridge	On- & Off-Sale	---	138	372,981	177,359	195,622	184,090	49.4%	11,532	---	---	11,532	3.1%	1,000
6	Saint Hilaire	On- & Off-Sale	---	285	412,280	254,778	157,502	181,027	43.9%	(23,525)	6,056	---	(17,469)	-4.2%	---
Total for Region				16,477	\$10,469,149	\$7,273,400	\$3,195,749	\$2,132,610	20.4%	\$1,063,139	\$14,830	\$---	\$1,077,969	10.3%	\$725,520
Percent of Total MLS Operations				1.8%	3.1%	3.1%	3.3%	3.1%	---	3.9%	1.2%	---	4.0%	---	3.9%
2 - Headwaters															
1	Bemidji	Off-Sale Only	---	13,646	\$5,340,120	\$3,800,335	\$1,539,785	\$720,329	13.5%	\$819,456	\$11,978	\$---	\$831,434	15.6%	\$400,758
2	Park Rapids	Off-Sale Only	---	3,843	3,283,862	2,464,476	819,386	476,726	14.5%	342,660	1,608	---	344,268	10.5%	85,232
3	Bagley	Off-Sale Only	---	1,416	1,108,874	837,619	271,255	224,531	20.2%	46,724	2,836	32,505	17,055	1.5%	---
1	Kelliher	On- & Off-Sale	---	267	424,253	232,760	191,493	148,020	34.9%	43,473	1,635	---	45,108	10.6%	20,000
2	Clearbrook	On- & Off-Sale	---	525	479,231	260,189	219,042	169,742	35.4%	49,300	---	---	49,300	10.3%	10,000
3	Akeley	On- & Off-Sale	---	438	400,794	226,484	174,310	135,950	33.9%	38,360	29	---	38,389	9.6%	1,750
4	Mahnomen	On- & Off-Sale	---	1,220	1,061,383	674,007	387,376	306,206	28.8%	81,170	38,687	22,907	96,950	9.1%	---
5	Blackduck	On- & Off-Sale	---	800	850,312	531,493	318,819	251,709	29.6%	67,110	6,419	---	73,529	8.6%	20,000
6	Baudette	On- & Off-Sale	---	1,088	1,472,481	942,878	529,603	407,140	27.6%	122,463	971	---	123,434	8.4%	125,000
7	Nevis	On- & Off-Sale	---	401	601,240	347,964	253,276	214,296	35.6%	38,980	3,288	---	42,268	7.0%	35,000
8	Williams	On- & Off-Sale	---	186	283,107	152,800	130,307	132,376	46.8%	(2,069)	---	---	(2,069)	-0.7%	---
Total for Region				23,830	\$15,305,657	\$10,471,005	\$4,834,652	\$3,187,025	20.8%	\$1,647,627	\$67,451	\$55,412	\$1,659,666	10.8%	\$697,740
Percent of Total MLS Operations				2.5%	4.6%	4.4%	5.0%	4.6%	---	6.0%	5.6%	2.9%	6.2%	---	3.8%
3 - Arrowhead															
1	Grand Marais	Off-Sale Only	---	1,359	\$1,868,849	\$1,250,214	\$618,635	\$317,471	17.0%	\$301,164	\$3,559	\$---	\$304,723	16.3%	\$200,000
2	Aitkin	Off-Sale Only	---	2,130	1,002,620	765,864	236,756	148,224	14.8%	88,532	21,446	---	109,978	11.0%	52,000
3	Cook	Off-Sale Only	---	570	1,506,382	1,129,122	377,260	230,462	15.3%	146,798	5,453	---	152,251	10.1%	---
4	Proctor	Off-Sale Only	---	3,088	867,122	629,915	237,207	184,109	21.2%	53,098	95	---	53,193	6.1%	3,300
5	Two Harbors	Off-Sale Only	---	3,729	1,892,222	1,453,421	438,801	327,447	17.3%	111,354	4,360	---	115,714	6.1%	11,700
1	Cromwell	On- & Off-Sale	---	239	440,301	209,829	230,472	191,201	43.4%	39,271	9,257	---	48,528	11.0%	---
2	Barnum	On- & Off-Sale	---	612	466,349	235,552	230,797	218,515	46.9%	12,282	24,334	---	36,616	7.9%	7,000
3	Northome	On- & Off-Sale	---	197	333,961	198,130	135,831	112,274	33.6%	23,557	7	---	23,564	7.1%	40,000
4	Orr	On- & Off-Sale	---	274	547,746	333,688	214,058	176,817	32.3%	37,241	---	2,343	34,898	6.4%	29,300
5	Ranier	On- & Off-Sale	---	607	415,438	167,627	247,811	223,532	53.8%	24,279	873	---	25,152	6.1%	30,000
6	Palisade	On- & Off-Sale	---	167	348,251	208,709	139,542	141,248	40.6%	(1,706)	18,378	---	16,672	4.8%	---
7	Big Falls	On- & Off-Sale	---	235	337,430	176,435	160,995	152,316	45.1%	8,679	618	---	9,297	2.8%	9,600
8	Moose Lake	On- & Off-Sale	---	2,844	1,106,833	731,386	375,447	326,249	29.5%	49,198	---	48,184	1,014	0.1%	2,895
9	Silver Bay	On- & Off-Sale	---	1,866	905,576	564,371	341,205	341,578	37.7%	(373)	1,572	11,002	(9,803)	-1.1%	---
10	Beaver Bay	On- & Off-Sale	---	183	399,975	236,556	163,419	174,252	43.6%	(10,833)	1,965	---	(8,868)	-2.2%	---
11	Littlefork	On- & Off-Sale	---	646	406,381	245,960	160,421	176,621	43.5%	(16,200)	3,471	---	(12,729)	-3.1%	(2,385)
12	Winton	On- & Off-Sale	[16]	170	145,720	159,288	(13,568)	---	---	(13,568)	4	23	(13,587)	-9.3%	(20,500)
Total for Region				18,916	\$12,991,156	\$8,696,067	\$4,295,089	\$3,442,316	26.5%	\$852,773	\$95,392	\$61,552	\$886,613	6.8%	\$362,910
Percent of Total MLS Operations				2.0%	3.9%	3.7%	4.5%	5.0%	---	3.1%	7.9%	3.3%	3.3%	---	2.0%

Table 13
Comparison of City Liquor Store Operations - 2013
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			Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses	as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
4 - West Central															
1	Perham	Off-Sale Only	---	3,095	\$2,938,965	\$2,170,746	\$768,219	\$361,325	12.3%	\$406,894	\$8,092	\$45,709	\$369,277	12.6%	\$190,750
2	Fergus Falls	Off-Sale Only	---	13,295	5,558,669	3,952,254	1,606,415	934,300	16.8%	672,115	3,453	32,550	643,018	11.6%	370,979
3	Pelican Rapids	Off-Sale Only	---	2,496	1,216,207	870,461	345,746	184,995	15.2%	160,751	60	19,919	140,892	11.6%	32,784
4	Detroit Lakes	Off-Sale Only	---	8,851	5,419,120	4,143,311	1,275,809	601,344	11.1%	674,465	3,634	153,689	524,410	9.7%	600,323
5	Morris	Off-Sale Only	---	5,382	1,935,131	1,470,712	464,419	289,953	15.0%	174,466	4,602	---	179,068	9.3%	254,890
6	Battle Lake	Off-Sale Only	---	887	1,160,546	813,700	346,846	244,277	21.0%	102,569	2,610	---	105,179	9.1%	140,000
7	Glenwood	Off-Sale Only	---	2,553	1,241,064	956,306	284,758	194,678	15.7%	90,080	1,533	---	91,613	7.4%	40,000
8	Underwood	Off-Sale Only	---	339	467,568	365,504	102,064	73,473	15.7%	28,591	994	---	29,585	6.3%	10,000
9	Alexandria	Off-Sale Only	---	13,045	4,451,582	3,444,171	1,007,411	748,151	16.8%	259,260	976	10,930	249,306	5.6%	169,218
10	Elizabeth	Off-Sale Only	---	173	356,924	270,672	80,852	68,062	19.1%	12,790	---	---	12,790	3.6%	---
11	Hawley	Off-Sale Only	---	2,117	942,988	703,553	239,435	180,948	19.2%	58,487	59	27,282	31,264	3.3%	5,000
12	Barnesville	Off-Sale Only	---	2,618	390,833	295,843	94,990	85,768	21.9%	9,222	2,243	---	11,465	2.9%	6,000
13	Vergas	Off-Sale Only	---	342	468,770	340,140	128,630	120,146	25.6%	8,484	3,526	3,480	8,530	1.8%	25,000
14	Dalton	Off-Sale Only	---	249	338,765	257,783	80,982	78,262	23.1%	2,720	1,505	---	4,225	1.2%	10,000
15	Erhard	Off-Sale Only	---	144	279,203	210,588	68,615	75,264	27.0%	(6,649)	2,579	---	(4,070)	-1.5%	---
1	Ogema	On- & Off-Sale	---	190	355,955	198,005	157,950	97,217	27.3%	60,733	2,531	1,322	61,942	17.4%	40,000
2	New York Mills	On- & Off-Sale	---	1,199	675,389	432,730	242,659	175,028	25.9%	67,631	5,427	---	73,058	10.8%	60,000
3	Ulen	On- & Off-Sale	---	552	382,242	180,676	201,566	165,179	43.2%	36,387	561	---	36,948	9.7%	---
4	Hitterdal	On- & Off-Sale	---	207	394,527	171,331	223,196	195,299	49.5%	27,897	32	---	27,929	7.1%	26,974
5	Miltona	On- & Off-Sale	---	431	604,594	334,804	269,790	232,666	38.5%	37,124	5,146	---	42,270	7.0%	---
6	Osakis	On- & Off-Sale	---	1,752	756,068	433,976	322,092	283,896	37.5%	38,196	14,092	---	52,288	6.9%	---
7	Brandon	On- & Off-Sale	[0]	494	488,628	285,079	203,549	174,728	35.8%	28,821	1,169	---	29,990	6.1%	10,000
8	Wolf Lake	On- & Off-Sale	---	60	385,087	185,060	200,027	183,713	47.7%	16,314	831	2,205	14,940	3.9%	16,300
9	Browns Valley	On- & Off-Sale	---	590	171,428	86,697	84,731	81,781	47.7%	2,950	2,351	---	5,301	3.1%	---
10	Frazee	On- & Off-Sale	---	1,390	624,453	404,813	219,640	208,220	33.3%	11,420	101	---	11,521	1.8%	---
11	Callaway	On- & Off-Sale	---	236	486,599	258,384	228,215	222,111	45.6%	6,104	2,484	---	8,588	1.8%	(8,219)
12	Lake Park	On- & Off-Sale	---	797	678,691	381,308	297,383	286,733	42.2%	10,650	---	---	10,650	1.6%	---
13	Millerville	On- & Off-Sale	---	107	309,841	175,772	134,069	144,176	46.5%	(10,107)	1,376	---	(8,731)	-2.8%	---
14	Parkers Prairie	On- & Off-Sale	---	1,015	640,322	415,289	225,033	218,699	34.2%	6,334	(108)	24,811	(18,585)	-2.9%	---
15	Audubon	On- & Off-Sale	---	536	489,951	286,285	203,666	220,014	44.9%	(16,348)	1,222	9,524	(24,650)	-5.0%	5,803
Total for Region				65,142	\$34,610,110	\$24,501,353	\$10,108,757	\$7,130,406	20.6%	\$2,978,351	\$73,081	\$331,421	\$2,720,011	7.9%	\$2,005,802
Percent of Total MLS Operations				6.9%	10.4%	10.3%	10.5%	10.4%	---	10.8%	6.1%	17.6%	10.2%	---	10.8%
5 - North Central															
1	Long Prairie	Off-Sale Only	---	3,432	\$1,346,188	\$1,014,415	\$331,773	\$183,820	13.7%	\$147,953	\$7,542	\$---	\$155,495	11.6%	\$101,505
2	Wadena	Off-Sale Only	---	4,098	1,866,905	1,433,404	433,501	278,221	14.9%	155,280	16	---	155,296	8.3%	327,232
1	Remer	On- & Off-Sale	---	374	548,890	295,451	253,439	195,857	35.7%	57,582	---	---	57,582	10.5%	8,317
2	Walker	On- & Off-Sale	---	937	935,308	721,057	214,251	119,250	12.7%	95,001	322	---	95,323	10.2%	246,000
3	Menahga	On- & Off-Sale	---	1,330	735,568	436,683	298,885	229,397	31.2%	69,488	4,453	132	73,809	10.0%	50,000
4	Nisswa	On- & Off-Sale	---	2,009	3,108,170	2,140,952	967,218	696,958	22.4%	270,260	---	12,172	258,088	8.3%	200,000
5	Longville	On- & Off-Sale	---	157	1,472,560	941,277	531,283	449,188	30.5%	82,095	449	6,453	76,091	5.2%	---
6	Fifty Lakes	On- & Off-Sale	---	397	421,822	194,659	227,163	205,308	48.7%	21,855	---	---	21,855	5.2%	---
7	Verndale	On- & Off-Sale	---	599	255,346	137,352	117,994	108,826	42.6%	9,168	859	---	10,027	3.9%	---
8	Flensburg	On- & Off-Sale	[0]	224	293,843	115,011	178,832	156,533	53.3%	22,299	---	11,400	10,899	3.7%	---
9	Browerville	On- & Off-Sale	---	784	460,887	253,315	207,572	201,626	43.7%	5,946	6,731	---	12,677	2.8%	9,000
10	Randall	On- & Off-Sale	---	642	558,648	359,275	199,373	195,231	34.9%	4,142	8,628	---	12,770	2.3%	10,000
11	Eagle Bend	On- & Off-Sale	---	521	254,472	147,790	106,682	113,555	44.6%	(6,873)	11,548	---	4,675	1.8%	---
12	Sebeka	On- & Off-Sale	---	709	505,326	292,221	213,105	210,964	41.7%	2,141	61	---	2,202	0.4%	---
13	Hackensack	On- & Off-Sale	---	316	1,032,770	709,145	323,625	303,516	29.4%	20,109	75	25,703	(5,519)	-0.5%	---
14	Clarissa	On- & Off-Sale	---	670	366,136	230,432	135,704	142,828	39.0%	(7,124)	4,781	---	(2,343)	-0.6%	5,000
Total for Region				17,199	\$14,162,839	\$9,422,439	\$4,740,400	\$3,791,078	26.8%	\$949,322	\$45,465	\$55,860	\$938,927	6.6%	\$957,054
Percent of Total MLS Operations				1.8%	4.3%	4.0%	4.9%	5.5%	---	3.5%	3.8%	3.0%	3.5%	---	5.2%
6E - Southwest Central															
1	Glencoe	Off-Sale Only	---	5,570	\$1,404,897	\$1,052,150	\$352,747	\$171,338	12.2%	\$181,409	\$92	\$---	\$181,501	12.9%	\$145,000

Table 13
Comparison of City Liquor Store Operations - 2013
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			Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses	Expenses as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
2	Hutchinson	Off-Sale Only	---	14,158	5,384,416	4,130,716	1,253,700	698,635	13.0%	555,065	5,449	35,969	524,545	9.7%	435,000
3	Litchfield	Off-Sale Only	---	6,723	2,120,313	1,607,104	513,209	344,967	16.3%	168,242	4,386	---	172,628	8.1%	59,000
4	Dassel	Off-Sale Only	---	1,462	1,027,020	794,817	232,203	186,485	18.2%	45,718	14,043	32,454	27,307	2.7%	---
5	Darwin	Off-Sale Only	---	348	473,806	381,997	91,809	93,246	19.7%	(1,437)	2,252	---	815	0.2%	---
6	Olivia	Off-Sale Only	---	2,450	829,194	627,344	201,850	223,758	27.0%	(21,908)	13,048	---	(8,860)	-1.1%	---
1	Silver Lake	On- & Off-Sale	---	821	524,275	275,710	248,565	227,688	43.4%	20,877	160	---	21,037	4.0%	---
2	Sacred Heart	On- & Off-Sale	---	530	509,653	295,931	213,722	210,741	41.3%	2,981	15,266	675	17,572	3.4%	---
3	Buffalo Lake	On- & Off-Sale	---	702	418,096	229,906	188,190	191,092	45.7%	(2,902)	11,420	---	8,518	2.0%	---
4	Fairfax	On- & Off-Sale	---	1,206	526,245	285,548	240,697	288,572	54.8%	(47,875)	3,480	---	(44,395)	-8.4%	---
5	Biscay	On- & Off-Sale	[0][32]	107	---	---	---	---	---	---	---	---	---	---	\$24,282
Total for Region				34,077	\$13,217,915	\$9,681,223	\$3,536,692	\$2,636,522	19.9%	\$900,170	\$69,596	\$69,098	\$900,668	6.8%	\$663,282
Percent of Total MLS Operations				3.6%	4.0%	4.1%	3.7%	3.8%	---	3.3%	5.8%	3.7%	3.4%	---	3.6%
6W - Upper Southwest															
1	Granite Falls	Off-Sale Only	---	2,832	\$1,108,283	\$813,119	\$295,164	\$191,669	17.3%	\$103,495	\$16,541	\$14,807	\$105,229	9.5%	\$81,493
2	Madison	Off-Sale Only	---	1,518	438,543	324,576	113,967	87,248	19.9%	26,719	1,515	---	28,234	6.4%	50,000
3	Montevideo	Off-Sale Only	---	5,329	2,136,465	1,575,821	560,644	456,935	21.4%	103,709	2,367	---	106,076	5.0%	100,000
4	Appleton	Off-Sale Only	---	1,384	502,696	363,600	139,096	116,143	23.1%	22,953	772	---	23,725	4.7%	---
5	Dawson	Off-Sale Only	---	1,506	453,190	319,091	134,099	127,824	28.2%	6,275	530	---	6,805	1.5%	30,000
1	Boyd	On- & Off-Sale	---	166	373,205	185,032	188,173	157,391	42.2%	30,782	15,329	1,748	44,363	11.9%	---
2	Benson	On- & Off-Sale	---	3,184	1,140,845	747,601	393,244	306,468	26.9%	86,776	21,314	---	108,090	9.5%	60,000
3	De Graff	On- & Off-Sale	---	126	465,960	235,011	230,949	195,071	41.9%	35,878	---	10,188	25,690	5.5%	600
4	Clontarf	On- & Off-Sale	---	155	390,406	210,249	180,157	184,099	47.2%	(3,942)	---	106	(4,048)	-1.0%	(10,265)
5	Danvers	On- & Off-Sale	---	95	344,434	188,248	156,186	161,662	46.9%	(5,476)	871	---	(4,605)	-1.3%	---
6	Hanley Falls	On- & Off-Sale	---	293	209,539	128,718	80,821	122,523	58.5%	(41,702)	5,185	---	(36,517)	-17.4%	(7,100)
Total for Region				16,588	\$7,563,566	\$5,091,066	\$2,472,500	\$2,107,033	27.9%	\$365,467	\$64,424	\$26,849	\$403,042	5.3%	\$304,728
Percent of Total MLS Operations				1.8%	2.3%	2.2%	2.6%	3.1%	---	1.3%	5.3%	1.4%	1.5%	---	1.6%
7E - East Central															
1	Isanti	Off-Sale Only	---	5,385	\$2,312,602	\$1,708,940	\$603,662	\$344,778	14.9%	\$258,884	\$1,707	\$14,341	\$246,250	10.6%	\$150,000
2	Mora	Off-Sale Only	---	3,528	2,801,512	2,042,479	759,033	499,905	17.8%	259,128	7,457	---	266,585	9.5%	270,000
3	Cambridge	Off-Sale Only	---	8,273	4,798,693	3,644,689	1,154,004	717,358	14.9%	436,646	5,269	---	441,915	9.2%	370,000
4	Pine City	Off-Sale Only	---	3,083	1,714,299	1,253,738	460,561	319,947	18.7%	140,614	4,310	---	144,924	8.5%	125,000
5	Milaca	Off-Sale Only	---	2,907	2,015,476	1,497,294	518,182	336,573	16.7%	181,609	4,396	22,069	163,936	8.1%	52,230
6	North Branch	Off-Sale Only	---	10,184	2,312,672	1,688,065	624,607	415,885	18.0%	208,722	78	23,526	185,274	8.0%	135,000
7	Princeton	Off-Sale Only	---	4,726	3,197,013	2,407,497	789,516	617,953	19.3%	171,563	620	19,302	152,881	4.8%	2,500
8	Rush City	Off-Sale Only	---	3,039	1,105,759	843,899	261,860	221,675	20.0%	40,185	478	---	40,663	3.7%	20,000
9	Braham	Off-Sale Only	---	1,817	1,266,625	965,930	300,695	260,885	20.6%	39,810	88,611	82,630	45,791	3.6%	30,000
1	Finlayson	On- & Off-Sale	---	311	542,733	299,486	243,247	172,221	31.7%	71,026	10,537	---	81,563	15.0%	26,225
2	Isle	On- & Off-Sale	[0]	766	987,625	635,075	352,550	311,592	31.5%	40,958	33,990	---	74,948	7.6%	150,000
3	Stacy	On- & Off-Sale	---	1,459	2,751,348	1,815,385	935,963	723,382	26.3%	212,581	34,327	77,421	169,487	6.2%	10,000
4	Lindstrom	On- & Off-Sale	---	4,436	2,194,857	1,530,027	664,830	557,323	25.4%	107,507	23,413	1,702	129,218	5.9%	180,930
5	Hinckley	On- & Off-Sale	---	1,792	2,479,333	1,746,370	732,963	554,326	22.4%	178,637	1,608	37,763	142,482	5.7%	106,750
6	Foreston	On- & Off-Sale	---	526	317,906	151,217	166,689	162,630	51.2%	4,059	7,342	1,528	9,873	3.1%	---
7	Ogilvie	On- & Off-Sale	---	359	411,162	225,885	185,277	176,789	43.0%	8,488	99	---	8,587	2.1%	5,000
Total for Region				52,591	\$31,209,615	\$22,455,976	\$8,753,639	\$6,393,222	20.5%	\$2,360,417	\$224,242	\$280,282	\$2,304,377	7.4%	\$1,633,635
Percent of Total MLS Operations				5.6%	9.4%	9.5%	9.1%	9.3%	---	8.6%	18.6%	14.9%	8.6%	---	8.8%
7W - Central															
1	Elk River	Off-Sale Only	---	23,370	\$6,756,581	\$4,705,979	\$2,050,602	\$1,000,781	14.8%	\$1,049,821	(\$87,003)	\$---	\$962,818	14.3%	\$672,289
2	Buffalo	Off-Sale Only	---	15,812	4,457,401	3,217,509	1,239,892	758,164	17.0%	481,728	159,053	37,029	603,752	13.5%	550,000
3	Monticello	Off-Sale Only	---	12,993	5,086,611	3,767,648	1,318,963	689,949	13.6%	629,014	(8,283)	---	620,731	12.2%	650,000
4	Big Lake	Off-Sale Only	---	10,402	3,544,136	2,556,872	987,264	544,894	15.4%	442,370	5,505	51,238	396,637	11.2%	260,000
5	Delano	Off-Sale Only	---	5,638	2,374,487	1,726,005	648,482	465,521	19.6%	182,961	2,006	---	184,967	7.8%	185,000

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Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses	Expenses as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
6	Sauk Rapids	Off-Sale Only	---	13,210	2,364,701	1,824,044	540,657	408,932	17.3%	131,725	782	---	132,507	5.6%	75,000
7	Paynesville	Off-Sale Only	---	2,438	1,201,303	938,395	262,908	198,468	16.5%	64,440	3,076	---	67,516	5.6%	42,500
8	Maple Lake	Off-Sale Only	---	2,109	1,367,903	1,034,769	333,134	283,531	20.7%	49,603	6,860	5,606	50,857	3.7%	(200,000)
1	Gilman	On- & Off-Sale	[0]	238	336,267	154,900	181,367	176,232	52.4%	5,135	14,913	---	20,048	6.0%	---
2	Holdingford	On- & Off-Sale	---	709	359,094	200,607	158,487	162,730	45.3%	(4,243)	11,969	---	7,726	2.2%	2,649
3	Waverly	On- & Off-Sale	---	1,385	854,445	600,279	254,166	272,280	31.9%	(18,114)	---	3,752	(21,866)	-2.6%	---
4	Howard Lake	On- & Off-Sale	---	2,002	831,030	614,136	216,894	247,858	29.8%	(30,964)	11,672	6,903	(26,195)	-3.2%	---
5	South Haven	On- & Off-Sale	---	190	246,728	124,462	122,266	135,881	55.1%	(13,615)	2,134	---	(11,481)	-4.7%	---
Total for Region				90,496	\$29,780,687	\$21,465,605	\$8,315,082	\$5,345,221	17.9%	\$2,969,861	\$122,684	\$104,528	\$2,988,017	10.0%	\$2,237,438
Percent of Total MLS Operations				9.6%	8.9%	9.1%	8.7%	7.8%	---	10.8%	10.2%	5.6%	11.2%	---	12.0%
8 - Southwest															
1	Windom	Off-Sale Only	---	4,630	\$1,659,134	\$1,145,844	\$513,290	\$273,098	16.5%	\$240,192	(\$544)	\$---	\$239,648	14.4%	\$70,000
2	Marshall	Off-Sale Only	---	13,729	3,903,667	2,908,051	995,616	442,308	11.3%	553,308	1,610	---	554,918	14.2%	375,000
3	Pipestone	Off-Sale Only	---	4,248	1,480,443	1,065,007	415,436	210,165	14.2%	205,271	3,097	---	208,368	14.1%	200,376
4	Worthington	Off-Sale Only	---	12,974	3,261,540	2,414,706	846,834	408,648	12.5%	438,186	5,330	3,413	440,103	13.5%	200,000
5	Lakefield	Off-Sale Only	---	1,711	440,320	323,700	116,620	82,806	18.8%	33,814	2,351	---	36,165	8.2%	1,300
6	Redwood Falls	Off-Sale Only	---	5,218	1,996,102	1,486,891	509,211	351,096	17.6%	158,115	3,539	12,843	148,811	7.5%	85,000
7	Luverne	Off-Sale Only	---	4,710	1,178,689	875,380	303,309	240,295	20.4%	63,014	---	2,345	60,669	5.1%	45,000
8	Jackson	Off-Sale Only	---	3,366	1,161,048	903,691	257,357	223,542	19.3%	33,815	691	---	34,506	3.0%	41,000
9	Round Lake	Off-Sale Only	---	377	125,051	101,849	23,202	35,364	28.3%	(12,162)	1,621	3,361	(13,902)	-11.1%	---
1	Wilmont	On- & Off-Sale	[21][22]	340	1,329	---	1,329	19,974	1502.9%	(18,645)	27,625	---	8,980	675.7%	---
2	Russell	On- & Off-Sale	---	330	291,214	146,265	144,949	106,696	36.6%	38,253	1,048	---	39,301	13.5%	---
3	Avoca	On- & Off-Sale	---	142	260,973	128,248	132,725	109,848	42.1%	22,877	3,293	463	25,707	9.9%	19,200
4	Heron Lake	On- & Off-Sale	---	691	376,151	204,801	171,350	139,017	37.0%	32,333	106	2,971	29,468	7.8%	---
5	Okabena	On- & Off-Sale	---	187	283,377	164,353	119,024	115,852	40.9%	3,172	---	---	3,172	1.1%	---
6	Ivanhoe	On- & Off-Sale	---	556	428,834	255,024	173,810	169,552	39.5%	4,258	26	260	4,024	0.9%	---
7	Tracy	On- & Off-Sale	---	2,143	865,497	511,173	354,324	363,267	42.0%	(8,943)	13,135	433	3,759	0.4%	10,000
8	Balaton	On- & Off-Sale	---	635	407,016	263,838	143,178	146,036	35.9%	(2,858)	3,005	---	147	---	10,000
9	Hadley	On- & Off-Sale	---	54	242,299	111,114	131,185	144,270	59.5%	(13,085)	6,212	408	(7,281)	-3.0%	---
10	Walnut Grove	On- & Off-Sale	---	859	470,414	245,380	225,034	234,658	49.9%	(9,624)	1,046	6,009	(14,587)	-3.1%	3,000
11	Vesta	On- & Off-Sale	---	311	230,972	141,541	89,431	103,008	44.6%	(13,577)	---	---	(13,577)	-5.9%	---
12	Lake Benton	On- & Off-Sale	[32]	677	1,213	---	1,213	7,107	585.9%	(5,894)	---	---	(5,894)	-485.9%	48,500
Total for Region				57,888	\$19,065,283	\$13,396,856	\$5,668,427	\$3,926,607	20.6%	\$1,741,820	\$73,191	\$32,506	\$1,782,505	9.3%	\$1,108,376
Percent of Total MLS Operations				6.2%	5.7%	5.7%	5.9%	5.7%	---	6.3%	6.1%	1.7%	6.7%	---	6.0%
9 - South Central															
1	Fairmont	Off-Sale Only	---	10,494	\$3,392,209	\$2,448,793	\$943,416	\$449,336	13.2%	\$494,080	\$6,164	\$---	\$500,244	14.7%	\$351,430
2	Saint James	Off-Sale Only	---	4,619	997,344	674,976	322,368	181,869	18.2%	140,499	4,435	---	144,934	14.5%	60,000
3	Madelia	Off-Sale Only	---	2,320	425,806	316,872	108,934	53,460	12.6%	55,474	1,884	---	57,358	13.5%	30,000
4	Blue Earth	Off-Sale Only	---	3,322	1,479,806	1,096,199	383,607	270,468	18.3%	113,139	1,124	3,769	110,494	7.5%	7,725
5	Kiester	Off-Sale Only	---	488	188,747	136,102	52,645	50,277	26.6%	2,368	35,764	29,415	8,717	4.6%	---
6	Sleepy Eye	Off-Sale Only	---	3,554	616,174	488,490	127,684	125,088	20.3%	2,596	5,778	---	8,374	1.4%	15,000
7	Butterfield	Off-Sale Only	---	584	236,343	181,578	54,765	55,147	23.3%	(382)	29	---	(353)	-0.1%	---
8	Elmore	Off-Sale Only	---	656	125,330	96,527	28,803	31,815	25.4%	(3,012)	67	---	(2,945)	-2.3%	---
1	Cleveland	On- & Off-Sale	---	725	204,961	100,136	104,825	96,385	47.0%	8,440	19,475	---	27,915	13.6%	---
2	Le Center	On- & Off-Sale	---	2,513	853,746	534,120	319,626	255,009	29.9%	64,617	53	5,916	58,754	6.9%	25,000
3	Hanska	On- & Off-Sale	---	388	302,016	175,116	126,900	122,073	40.4%	4,827	6,392	431	10,788	3.6%	38,000
4	Sherburn	On- & Off-Sale	---	1,109	797,013	501,684	295,329	268,815	33.7%	26,514	36	---	26,550	3.3%	5,000
5	Mapleton	On- & Off-Sale	---	1,762	530,465	309,495	220,970	214,276	40.4%	6,694	10,313	---	17,007	3.2%	---
6	Lewisville	On- & Off-Sale	---	244	179,513	102,836	76,677	87,541	48.8%	(10,864)	7,529	---	(3,335)	-1.9%	---
7	Wells	On- & Off-Sale	---	2,300	799,314	553,121	246,193	281,983	35.3%	(35,790)	9,018	---	(26,772)	-3.3%	---
8	Waldorf	On- & Off-Sale	---	224	204,350	128,706	75,644	101,067	49.5%	(25,423)	4,119	---	(21,304)	-10.4%	---
Total for Region				35,302	\$11,333,137	\$7,844,751	\$3,488,386	\$2,644,609	23.3%	\$843,777	\$112,180	\$39,531	\$916,426	8.1%	\$532,155
Percent of Total MLS Operations				3.8%	3.4%	3.3%	3.6%	3.9%	---	3.1%	9.3%	2.1%	3.4%	---	2.9%

Table 13
Comparison of City Liquor Store Operations - 2013
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

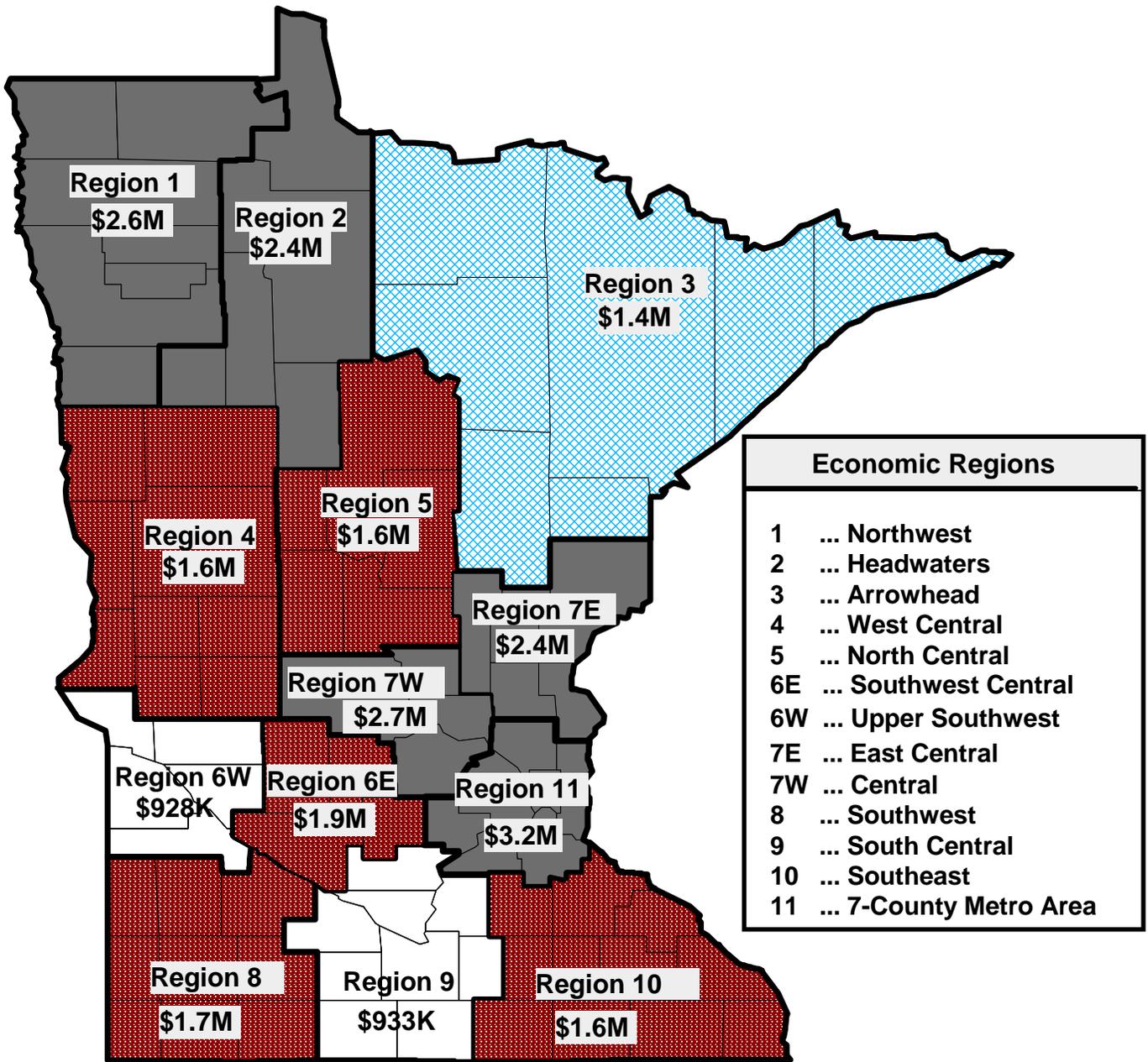
Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses	Expenses as a Percent of Sales	Income/ (Loss)	Revenues	Expenses	Amount	Percent of Sales	
10 - Southeast															
1	Northfield	Off-Sale Only	---	20,146	\$3,078,247	\$2,290,467	\$787,780	\$564,293	18.3%	\$223,487	(\$10,976)	\$---	\$212,511	6.9%	\$131,280
2	Kasson	Off-Sale Only	---	6,083	1,248,130	971,438	276,692	208,536	16.7%	68,156	651	---	68,807	5.5%	8,360
3	Caledonia	Off-Sale Only	---	2,839	639,316	481,467	157,849	133,808	20.9%	24,041	431	---	24,472	3.8%	1,713
4	Lonsdale	Off-Sale Only	---	3,803	1,352,205	1,012,416	339,789	295,062	21.8%	44,727	13	---	44,740	3.3%	34,000
1	Plainview	On- & Off-Sale	---	3,337	643,542	389,360	254,182	219,134	34.1%	35,048	8,133	---	43,181	6.7%	---
2	Mazeppa	On- & Off-Sale	---	846	365,538	208,474	157,064	145,445	39.8%	11,619	10,158	---	21,777	6.0%	25,755
3	Medford	On- & Off-Sale	---	1,238	386,265	204,091	182,174	178,162	46.1%	4,012	17,444	---	21,456	5.6%	5,000
4	Ellendale	On- & Off-Sale	---	677	375,366	190,022	185,344	167,486	44.6%	17,858	42	---	17,900	4.8%	---
5	Kenyon	On- & Off-Sale	---	1,827	664,247	448,876	215,371	213,721	32.2%	1,650	20,323	2,870	19,103	2.9%	---
6	Canton	On- & Off-Sale	[16]	345	75,969	55,684	20,285	23,738	31.2%	(3,453)	3,985	---	532	0.7%	140,639
7	Spring Grove	On- & Off-Sale	---	1,314	366,777	235,393	131,384	134,959	36.8%	(3,575)	4,658	---	1,083	0.3%	(1,900)
8	Conger	On- & Off-Sale	---	146	278,857	161,250	117,607	123,193	44.2%	(5,586)	5,637	---	51	---	13,760
9	Rushford	On- & Off-Sale	[32]	1,757	---	---	---	27,219	---	(27,219)	---	72	(27,291)	---	---
10	West Concord	On- & Off-Sale	---	790	357,776	200,974	156,802	164,310	45.9%	(7,508)	4,124	---	(3,384)	-0.9%	---
11	Kellogg	On- & Off-Sale	[16]	442	98,197	70,252	27,945	50,452	51.4%	(22,507)	10,601	---	(11,906)	-12.1%	---
Total for Region				45,590	\$9,930,432	\$6,920,164	\$3,010,268	\$2,649,518	26.7%	\$360,750	\$75,224	\$2,942	\$433,032	4.4%	\$358,607
Percent of Total MLS Operations				4.8%	3.0%	2.9%	3.1%	3.9%	---	1.3%	6.2%	0.2%	1.6%	---	1.9%
11 - 7-County Metro Area															
1	Edina	Off-Sale Only	---	49,216	\$13,711,557	\$9,964,763	\$3,746,794	\$2,299,650	16.8%	\$1,447,144	\$20,867	\$---	\$1,468,011	10.7%	\$1,340,100
2	Eden Prairie	Off-Sale Only	---	62,729	12,396,146	8,881,325	3,514,821	2,293,174	18.5%	1,221,647	10,688	---	1,232,335	9.9%	1,100,000
3	Apple Valley	Off-Sale Only	---	50,326	9,380,818	6,695,446	2,685,372	1,595,221	17.0%	1,090,151	(53,245)	116,436	920,470	9.8%	525,000
4	Lakeville	Off-Sale Only	---	57,789	15,381,124	11,432,525	3,948,599	2,280,899	14.8%	1,667,700	3,762	202,294	1,469,168	9.6%	1,749,982
5	Saint Francis	Off-Sale Only	---	7,240	2,058,003	1,522,305	535,698	377,162	18.3%	158,536	11,582	---	170,118	8.3%	60,000
6	Richfield	Off-Sale Only	---	36,041	11,137,402	8,290,508	2,846,894	1,974,898	17.7%	871,996	17,274	10,468	878,802	7.9%	708,700
7	Saint Anthony	Off-Sale Only	---	8,516	6,908,143	5,281,745	1,626,398	1,198,064	17.3%	428,334	62,062	---	490,396	7.1%	439,000
8	Mound	Off-Sale Only	---	9,421	2,887,226	2,148,246	738,980	535,791	18.6%	203,189	89	---	203,278	7.0%	63,515
9	Farmington	Off-Sale Only	---	22,051	4,521,454	3,378,256	1,143,198	827,802	18.3%	315,396	---	---	315,396	7.0%	70,000
10	Brooklyn Center	Off-Sale Only	---	30,426	6,063,231	4,341,225	1,722,006	1,332,748	22.0%	389,258	5,380	---	394,638	6.5%	200,000
11	Fridley	Off-Sale Only	---	27,865	4,308,791	3,222,209	1,086,582	926,238	21.5%	160,344	77,571	---	237,915	5.5%	(250,000)
12	Savage	Off-Sale Only	---	28,603	4,435,027	3,222,989	1,212,038	929,525	21.0%	282,513	---	52,621	229,892	5.2%	5,450
13	Columbia Heights	Off-Sale Only	---	19,758	8,747,084	6,577,631	2,169,453	1,490,279	17.0%	679,174	(2,500)	226,551	450,123	5.1%	132,334
14	Anoka	Off-Sale Only	---	17,283	4,067,548	3,145,574	921,974	712,071	17.5%	209,903	(10,887)	---	199,016	4.9%	300,000
15	Robbinsdale	Off-Sale Only	---	14,445	3,044,851	2,280,415	764,436	641,549	21.1%	122,887	9,249	13,772	118,364	3.9%	100,000
16	Lexington	Off-Sale Only	---	2,061	3,078,883	2,442,145	636,738	515,801	16.8%	120,937	(9,752)	20,988	90,197	2.9%	50,000
17	Spring Lake Park	Off-Sale Only	---	6,439	2,339,805	1,781,893	557,912	515,038	22.0%	42,874	8,546	---	51,420	2.2%	150,000
1	Rogers	On- & Off-Sale	---	11,981	3,411,039	2,321,115	1,089,924	710,638	20.8%	379,286	(690)	19,488	359,108	10.5%	214,838
2	Wayzata	On- & Off-Sale	---	4,136	5,313,196	2,619,208	2,693,988	2,055,247	38.7%	638,741	19,373	160,655	497,459	9.4%	30,000
Total for Region				466,326	\$123,191,328	\$89,549,523	\$33,641,805	\$23,211,795	18.8%	\$10,430,010	\$169,369	\$823,273	\$9,776,106	7.9%	\$6,988,919
Percent of Total MLS Operations				49.6%	37.0%	37.8%	35.0%	33.8%	---	38.0%	14.0%	43.7%	36.5%	---	37.6%
Off-Sale Only				838,253	\$263,056,532	\$194,677,849	\$68,378,683	\$44,312,330	16.8%	\$24,066,353	\$569,428	\$1,363,311	\$23,272,470	8.8%	\$16,381,225
On- & Off-Sale				102,169	\$69,774,342	\$42,091,579	\$27,682,763	\$24,285,632	34.8%	\$3,397,131	\$637,701	\$519,943	\$3,514,889	5.0%	\$2,194,941
All Stores				940,422	\$332,830,874	\$236,769,428	\$96,061,446	\$68,597,962	20.6%	\$27,463,484	\$1,207,129	\$1,883,254	\$26,787,359	8.0%	\$18,576,166

Footnotes:

- [0] Information is taken from a cash receipts and disbursements statement.
- [16] Discontinued liquor operations during current year.
- [21] Discontinued liquor operations in previous year.
- [22] Nonoperating income includes the gain on the sale of fixed assets.
- [32] The enterprise fund was not in operation.
- * 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

2013 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region



**All numbers are rounded.*

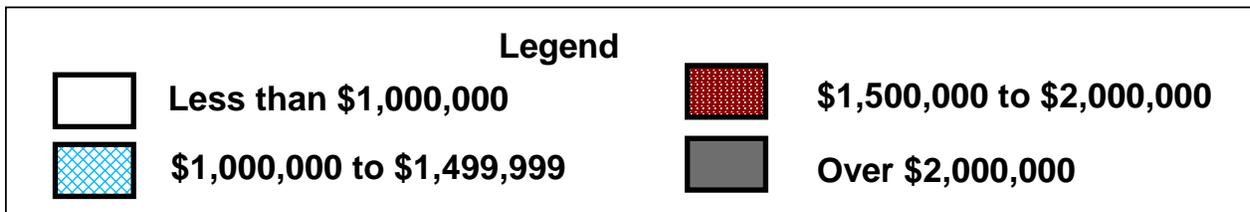
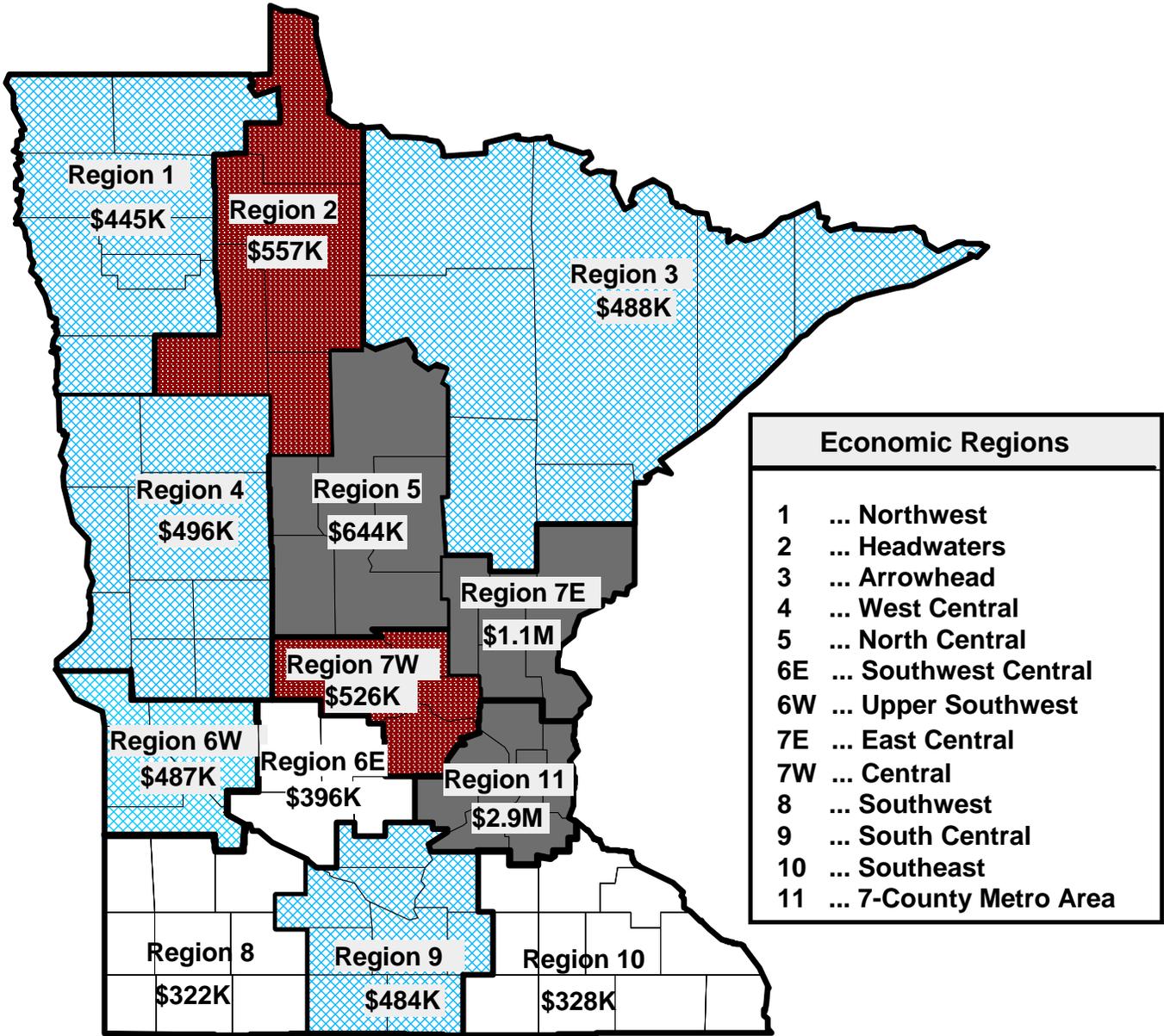


Figure 9

2013 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region



**All numbers are rounded.*

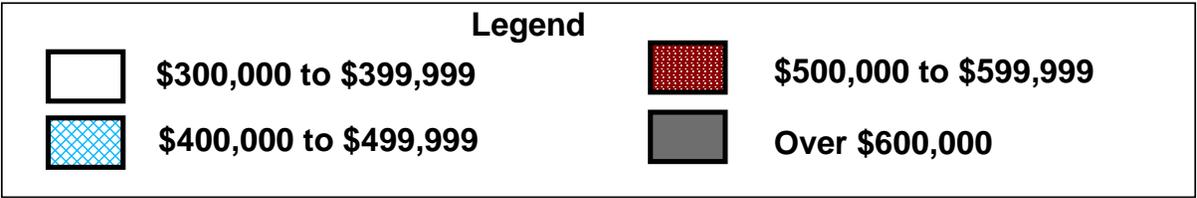
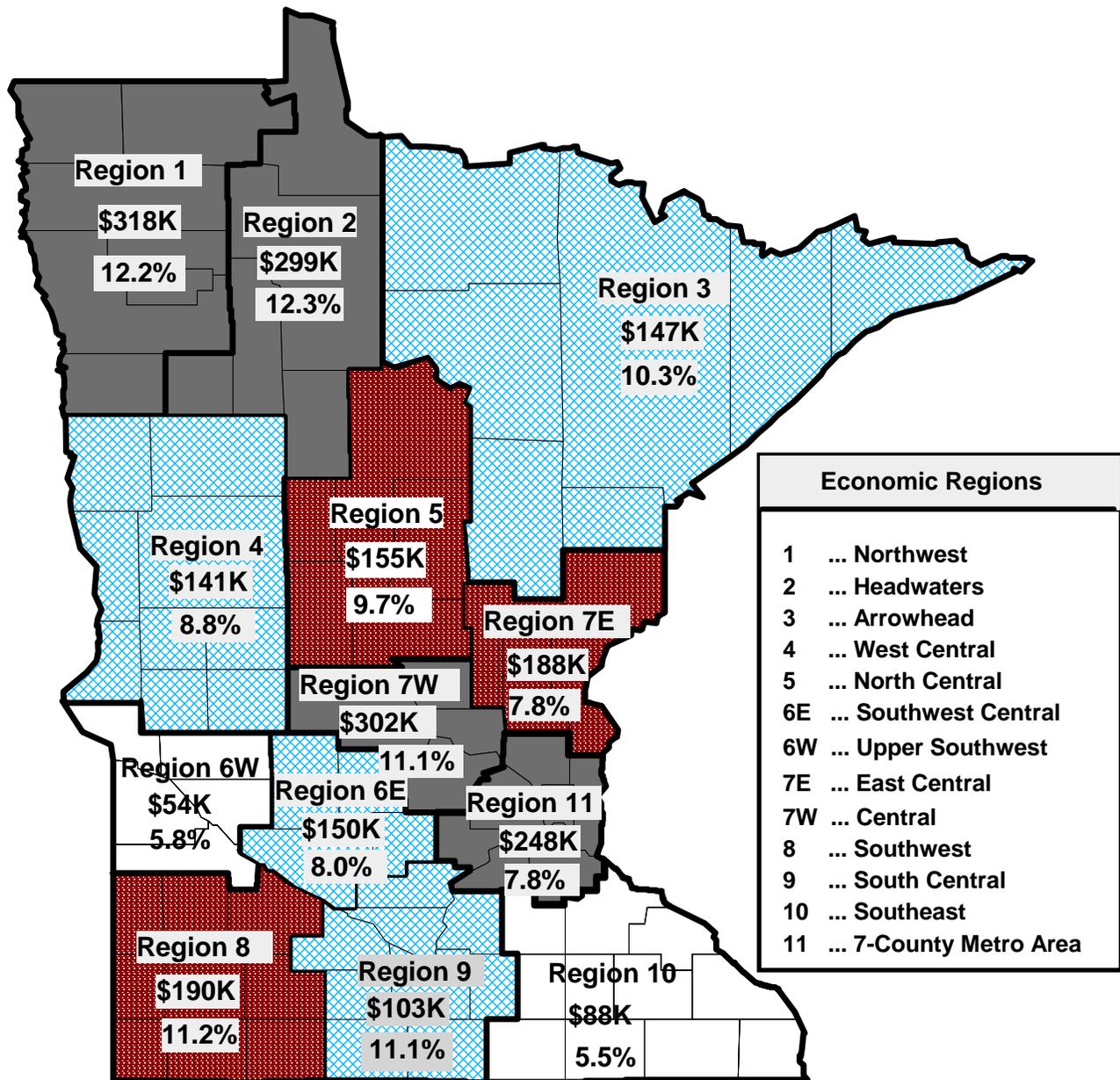


Figure 10

2013 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.

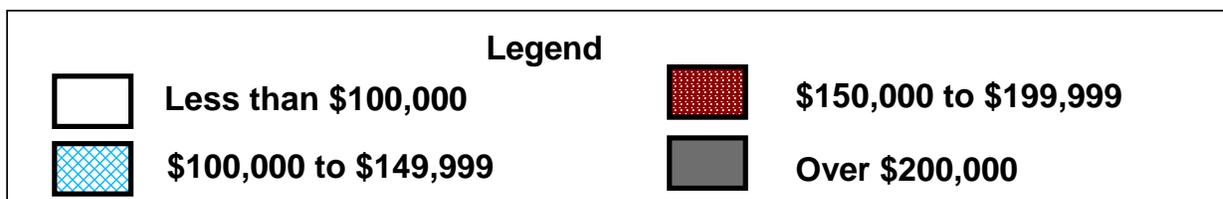
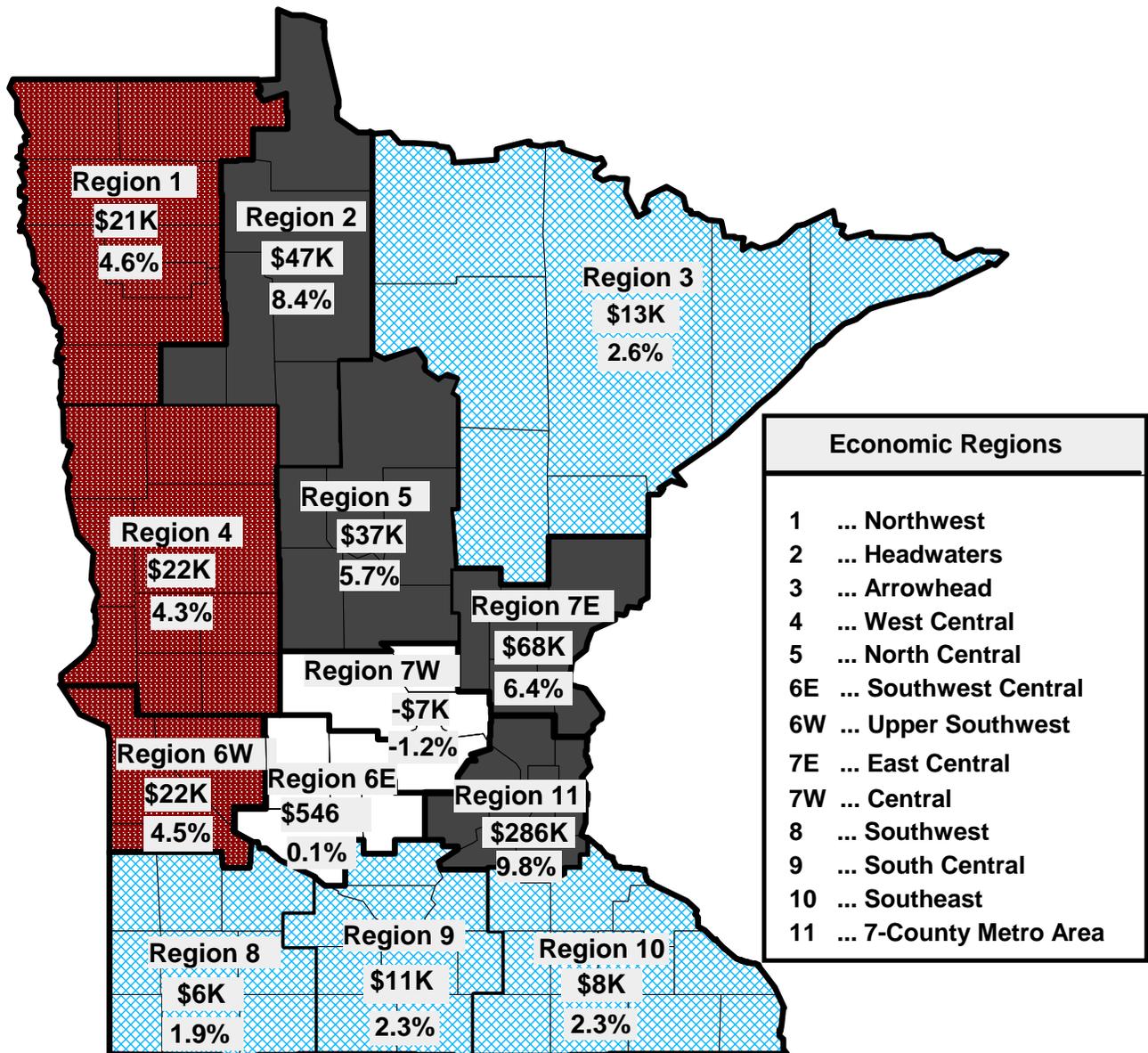


Figure 11

2013 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.

